
The City of Huntsville, Texas



*ANNUAL BUDGET
FY 2018-2019*

City of Huntsville, Texas

Annual Operating Budget for Fiscal Year 2018-2019

This budget will raise more total revenue from property taxes than last year's budget by \$230,008 (3.8%), and of that amount \$188,254 (3.1%) is property tax revenue to be raised from new property added to the tax roll this year.

Record vote on adopting the FY 18-19 Budget:

<u>Councilmember Name</u>	<u>Position</u>	<u>Vote (Yes/No)</u>
Andy Brauninger	Mayor	Yes
Joe Emmett	Ward 1	Yes
Tish Humphrey	Ward 2	Yes
Ronald Allen	Ward 3	Yes
Joe P. Rodriguez	Ward 4	Yes
Paul Davidhizar	Position 1 at Large	Yes
Tyler McCaffety	Position 2 at Large	Yes
Clyde D. Loll	Position 3 at Large	Yes
Keith D. Olson	Position 4 at Large	Yes

Property Tax Rate Information:

	<u>Fiscal Yr 18-19</u>	<u>Fiscal Yr 17-18</u>
Tax Rate adopted	\$0.3422	\$0.3666
Effective Tax Rate	\$0.3372	\$0.3666
Effective M&O Tax Rate	\$0.2570	\$0.2745
Debt Rate	\$0.0802	\$0.0921
Rollback Tax Rate	\$0.3729	\$0.4070
City Debt Obligations secured by property taxes		\$11,190,000

Huntsville, Texas City Council



Andy Brauning, Mayor



Joe Emmett, Ward 1



Tish Humphrey, Ward 2



Ronald Allen, Ward 3



Joe Rodriguez, Ward 4



Paul Davidhizar,
Position 1 at Large



Tyler McCaffety,
Position 2, at Large



Clyde Loll,
Position 3 at Large



Keith D. Olson,
Position 4 at Large

Leadership Team

Aron Kulhavy	City Manager
Leonard Schneider	City Attorney
Lee Woodward	City Secretary
John Gaines	City Judge
Kevin Lunsford	Public Safety Director
Brent Sherrod	Public Works Director
Kevin Byal	Development Services Director
Joseph Wiggs	Parks and Leisure Director
Julie O'Connell	Human Resources Director
Bill Wavra	Information Technology Director
Y. S. Ramachandra	City Engineer
Steve Ritter	Finance Director
Tamara Gann	Special Projects Director

Budget Document Preparation

Laurie O'Brien	Budget Manager
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Huntsville

Texas

For the Fiscal Year Beginning

October 1, 2017

A handwritten signature in black ink, appearing to read 'Jeffrey R. Emswiler'.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Huntsville, Texas for its annual budget for the fiscal year beginning October 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operational guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.



Organizational Chart

FY 18-19

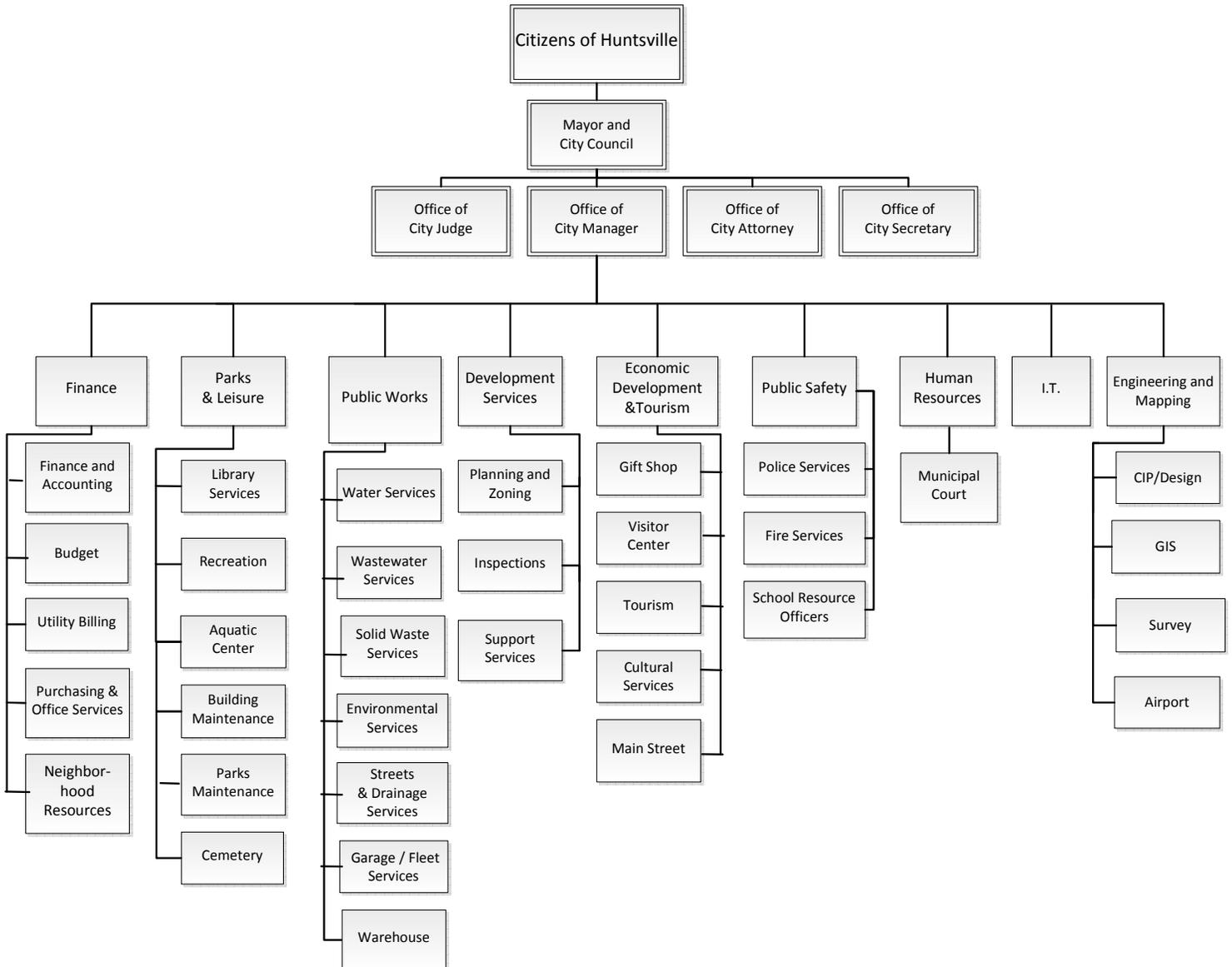


Table of Contents

Vision Statement.....	1
Mission Statement	1
Values Statement.....	1
About the City of Huntsville.....	2
Community Profile.....	4
Reader's Guide	8

Budget Overview

City Manager's Transmittal Letter	10
Budget Summary	17
Basis of Budgeting	17
Budget Structure	17
Planning and Budget Preparation.....	18
Budget Calendar	20
Budget Control and Amendment	21
Departments, Divisions, and Funds by Function.....	22
Operating Budget Summary	25
Five Year Historical Operating Summary	27

Revenues

Forecasting Methods.....	28
Property Taxes.....	29
Sales Taxes	33
Mixed Drink Taxes	36
Municipal Court Fines	37
Permits, Licenses, Development Fees	38
Water Service Charges.....	39
Wastewater Service Charges	41
Solid Waste Service Charges	44
Fees, Charges, Sales Operations.....	45
Utility Franchise Fees.....	46
Right-of-way Maintenance	47
Grants, Reimbursements, Contributions.....	48
Interest Earnings	48
Hotel/Motel Taxes	49
Intergovernmental Payments	50
Health Insurance Payments.....	50
Administrative Reimbursements	51

Fund Overview

Description of Funds	54
Summary of Revenues by Fund	58
Summary of Expenses by Fund.....	60
Projected Ending Fund Balances.....	62
General Fund	63

Debt Service Fund	64
Utility Fund	65
Wastewater Fund	66
Solid Waste Fund	67
Medical Insurance Fund	68
Capital Equipment Fund	69
Computer Equipment Fund	70
PEB Trust – Medical Fund	71
Library Endowment Fund	72
Oakwood Cemetery Endowment Fund	73
Court Security SRF	74
Court Technology SRF	75
Airport SRF	76
Library SRF	77
Police Seizure & Forfeiture SRF	78
School Resource Officer SRF	79
PD Fed Equitable Sharing Fds SRF	80
Police Grants SRF	81
Library Donations	82
Arts Center SRF	83
LEOSE SRF	84
Huntsville Beautification/KHB	85
TIRZ #1 Fund	86
Tourism & Visitor Center Fund	87
Hotel/Motel Tax - Statue Contrib	88

Department Overviews

Our Goals and Effectiveness	89
City Council Goals Statements	89
Establishing our Long-term Goals & Short-term Objectives	90
Measuring our Effectiveness	92
Summary of Expenses by Department	95
Summary of Expenses by Category	96
Division Overviews	
Charter Offices Budget Expense Summaries	97
Office of City Manager	98
Office of City Secretary	99
Office of City Judge	100
Development Services Budget Expense Summaries	101
Planning & Zoning	102
Central Inspections	103
Support Services	104
Health Inspections	105
Engineering Budget Expense Summaries	106
Engineering, Surveying	107
Geographic Information Systems (GIS)	108
Finance Budget Expense Summaries	109
Finance, Accounting & Budget	110
Purchasing and Office Services	112
Utility Billing	113

Neighborhood Resources	114
Human Resources Budget Expense Summaries	115
Human Resources	116
Municipal Court	117
Information Technology Budget Expense Summaries	118
Information Technology	119
Parks & Leisure Budget Expense Summaries	120
Parks Maintenance and Cemetery	122
Aquatic Center	123
Building Maintenance.....	124
Library Services	125
Public Safety Budget Expense Summaries	126
Police Services	128
Fire Services	129
Public Works Budget Expense Summaries	130
Street Services.....	134
Warehouse.....	135
Garage Services	136
Water Services.....	137
Wastewater Services	138
Environmental Services	139
Solid Waste Services	141
Economic Development & Tourism Budget Expense Summaries	143
Main Street.....	145
Cultural Services.....	147
Tourism, Visitor Center, & Gift Shop.....	148
Non-departmental	149
Internal Service Fund.....	152
Debt Service Fund	153

Capital

Capital Improvement Projects Description.....	154
Capital Project Budget Summary.....	156
Capital Projects Additions and Funding Sources	157
Current and New Capital Projects Status	158
Five Year CIP Plan	161
Capital Equipment Purchases Description	166
Capital Equipment Purchases	168

Debt

Description of Debt	169
Debt Service Requirements.....	169
General Obligation Debt Service Fund	170
Utility Fund	171
Solid Waste Fund.....	173
Computation of Legal Debt Margin	173
Summary of General Obligation Debt.....	173
Summary of Utility Fund Debt.....	174
Summary of Solid Waste Fund Debt	174

Debt Schedules.....175

Supplemental

Ordinance Adopting Budget.....183
Ordinance Adopting Tax Rate185
Fiscal and Budgetary Policies.....186
Property Tax Rates of All Overlapping Governments.....203
Summary of Personnel by Fund and Department204
Summary of Personnel Changes.....207
Full Time Employee Count per Fiscal Year208
Summary of Transfers and Internal Charges.....209
Administrative Reimbursements and Transfers.....210
Ten Year Operating Budget.....212
Budget Detail History214

Glossary

Glossary263
Acronyms271



VISION

The City of Huntsville is a community that is beautiful, historic, culturally diverse, affordable, safe, and well-planned, with great opportunity for our citizens.

MISSION

In order to maintain and enhance the quality of life and the achievement of our vision, the City of Huntsville provides, facilitates and regulates services, facilities and infrastructure for citizens, customers, visitors, businesses and state agencies, in a friendly, efficient, fair, honest and competent manner with quality and forethought.

VALUES STATEMENT

Public service is our business and our goal. We believe in commitment - not just to our job, but to our faith, our beliefs, and our family. Our pride in our work and the organization compels us to a high degree of professionalism.

Honesty in all our actions;

United in our commitment to ensure a safe work environment, fair wages and

Nurture an environment of cooperation between the City and its citizens,

Teamwork depending on one another to improve the quality of life;

Service excellence provided at every level in an efficient and economical manner;

Vision of an enriched future enhanced by encouraging skills, talents, and potential of our employees through training, opportunity, and recognition;

Integrity demonstrated in the treatment of our coworkers and those we serve and protect;

Leadership through communication in a responsive manner while maintaining a high

Loyalty to our faith, our beliefs and our families;

Embrace the diversity of our employees as a strength of our organization



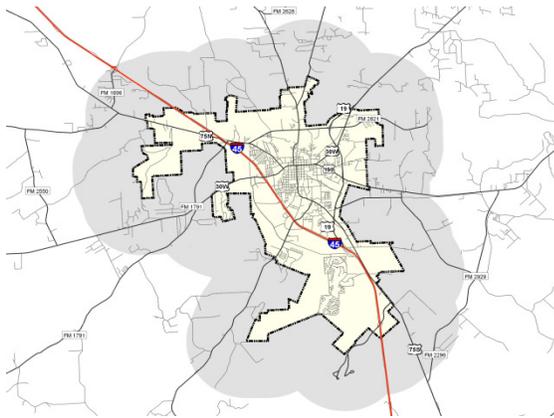
About the City of Huntsville

Community Profile

Form of Government Council/Manager
 Date of Incorporation January 30, 1845
 Total Square Miles... 36
 Public Safety-Certified Police officers.....59
 Fire and Rescue-Fulltime Fire Fighters.....17

Population

County68,817
 City39,666
 Male..... 62.6%
 Female..... 37.4%
 Median Age28.6
 18 years and over.....34,122
 65 years and over.....3,361



Cultural Diversity

White58.5%
 Black or African American22.2%
 Hispanic or Latino.....16.8%
 American Indian & Alaska Native0.3%
 Asian.....0.9%
 Some Other Race.....0.1%

Taxes

City Property Tax..... .3422
 Walker County Property Tax..... .5494
 Huntsville ISD Property Tax 1.175
 Hospital District Property Tax1187
 Total Property Tax Rate 2.1853

Labor Force

Civilian labor force23,370
 Employed.....22,010
 Unemployed.....1,360
 Unemployment Rate 5.3%

Income and Benefits

Total households10,953
 Less than \$10,0002,677
 \$10,000 to \$24,999.....2,392
 \$25,000 to \$49,999.....2,913
 \$50,000 to \$99,999.....2,204
 \$100,000 to \$199,999.....659
 \$200,000 or more 108
 Per capita income (\$)26,840
 Median household income (\$)37,700

Estimated Mean Housing Prices

All housing units\$117,448
 Detached homes\$139,940
 Townhomes/other attached units\$109,526

Sporting and Cultural Amenities

Historic Sites and Museums

- Wynne Home Arts Center
- Gibbs- Powell House Museum
- Sam Houston Memorial Museum
- Texas Prison Museum
- Veterans Museum of Texas
- Sam Houston's Gravesite

Sports Sites

- Kate Barr Ross
- Thomas Henry Ballpark

Recreation

Acres of Open Space 13
 Public and Private Golf Courses.....2
 Parks.....20
 Trail Miles2.73



About the City of Huntsville

Public Education

No. of Schools

Pre-K	4
Elementary Schools	4
Intermediate Schools.....	4
Middle Schools	4
High Schools	5
Total Enrollment	6,276

Higher Education Institutions

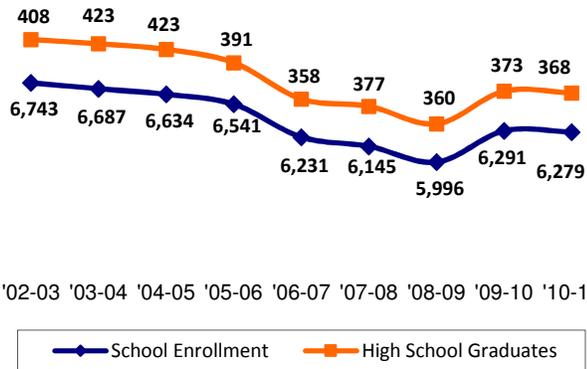
Enrollment

Sam Houston State University	21,000
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Educational Attainment

High school graduates (age 25+)	78.9%
Bachelor's degree or higher (age 25+).....	18.7%
Graduate or professional degree (age 25+)	6.7%

High School Graduates and School Enrollment



Top Ten Employers

of Employees

Texas Department of Criminal Justice	7,000
Sam Houston State University	3,941
Huntsville ISD	1,486
Huntsville Memorial Hospital	522
Wal-Mart.....	405
Walker County.....	296
City of Huntsville.....	268
Region VI Educational Service Center.....	200
Weatherford Completion Services	188
Bayes Achievement Center	185

Top Ten Taxpayers

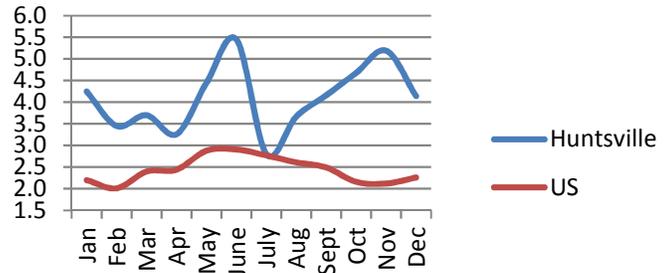
2017 Taxable Assessed Valuation

PEP – SHSU LLC.....	\$24,934,820
(DBA The Exchange)	
C150 1300 Smither Drive LLC	\$21,713,800
(DBA Republic at Sam Houston)	
Entergy Texas, Inc	\$20,548,430
American Campus Community.....	\$19,975,680
(DBA Villas on Sycamore)	
Weatherford US LP	\$17,610,359
Vesper Forum LLC	\$16,900,000
(DBA Forum at Sam Houston)	
Wal-Mart Stores Texas LP	\$16,854,890
Waypoint Sam Houston Owner LLC.....	\$16,697,440
(DBA Brook Place Apartments)	
Campus Crest at Huntsville I LP	\$15,104,880
(DBA The Groves Apartments)	
Vesper Encore Huntsville LLC	\$14,359,070
(DBA Huntsville Aberdeen)	

Climate

Average Temperature.....	67°F
Average Minimum Temperature	57°F
Average Maximum Temperature	77°F
Highest Recorded Temperature	108°F
Lowest Recorded Temperature	2°F
Average Monthly Precipitation.....	4.1"
Average Number of Rainy Days.....	76.8

Precipitation



Transportation

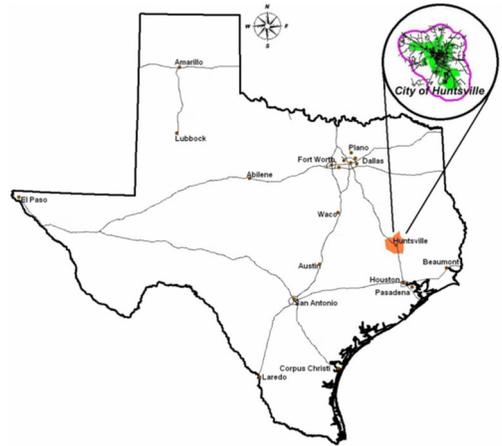
The Bruce Brothers/Huntsville Regional Airport

*Information provided by Texas Workforce Commission, U.S. Census Bureau, Huntsville ISD, and Walker County Appraisal District



Huntsville, Texas Community Profile

The City of Huntsville, the seat of Walker County, is located in the piney woods and rolling hills of East Texas, approximately 70 miles north of Houston and 170 miles south of Dallas on Interstate 45. It is also conveniently located at the intersection of Texas Highway 30 (west to Bryan-College Station) and Highway 190 (east to Livingston). Founded in 1835 by Pleasant and Ephraim Gray as an Indian trading post, the community was named for Huntsville, Alabama, former home of the Gray family.



Home of Sam Houston



Huntsville takes great pride in having been the home of Sam Houston - Congressman and Governor of Tennessee, Commander of the Texas Army that defeated General Santa Anna at the Battle of San Jacinto, twice President of the Republic of Texas, United States Senator and Governor of Texas. Sam Houston's legacy continues to influence the spirit and enthusiasm of the people of Huntsville.

The Sam Houston Memorial Museum is an education institution dedicated to preserving the memory and ideals of Sam Houston. Located on the grounds of the original Houston Homestead, it offers visitors the opportunity to tour the Memorial Museum, visit Sam Houston's Woodland Home, his law office, and the Steamboat House where he died.



Oakwood Cemetery, designated as a Historic Texas Cemetery by the Texas Historical Commission, is the final resting place for many people of historical prominence, including General Sam Houston, Henderson Yoakum, Judge James A. Baker, Joshua Houston, and many others important to the history of Huntsville, Walker County, and the State of Texas. Pleasant Gray, the founder of Huntsville, deeded the land for this cemetery to the City of Huntsville in 1847.

The Sam Houston Statue, "A Tribute to Courage," located on Interstate 45, was designed and constructed by well known artist and sculptor David Adickes. It is the world's tallest statue of an American Hero at 67 feet tall on a 10 foot sunset granite base. Year round the statue visitor's center welcomes tourists from all over the world to Huntsville and the many opportunities available in the area.



Headquarters of the Texas Prison System



The Texas Prison System has been headquartered in Huntsville since 1848 and is the only state agency with headquarters outside of Austin. Soon after Texas became a state, the legislature chose Huntsville as the site of the first permanent penitentiary. The Huntsville Unit “The Walls” was the first building. Today, the Texas Department of Criminal Justice is one of the two largest penal systems in the free world. The total system houses approximately 152,000 offenders in 111 units. Five units are in the city of Huntsville.

The Texas Prison Museum, located in Huntsville, features numerous exhibits detailing the history of the Texas prison system, both from the point of view of the inmates as well as the men and women who worked within the prison walls. Among the most popular exhibits is the Capital Punishment exhibit featuring “Old Sparky”, the Texas electric chair.



Sam Houston State University



Since 1879, Huntsville has been home to Sam Houston State University which boasts a beautiful 316 acre main campus. There are seven colleges within the university – Fine Arts and Mass Communications, Sciences, Business Administration, Criminal Justice, Education, Humanities and Social Sciences, and Health Sciences - with 86 undergraduate degree programs, 57 masters programs, and 8 doctoral programs. Fall 2015 enrollment reached 21,000.

Historic Downtown Huntsville

In downtown Huntsville, around the Walker County Courthouse, shopping, history, and entertainment combine with over 40 retail shops and restaurants, a restored log cabin visitor center, and over 20 designated historic sites. Gibbs Brothers and Company, established in 1841, is the oldest business under the same ownership in Texas. Huntsville is a registered Texas Main Street City and is committed to the promotion of our historic and vibrant downtown district.



Wynne Home Arts Center



The Wynne Home structure is a nineteenth-century mansion operated by the City of Huntsville as a center for the arts. The Wynne Home Arts Center offers a wide variety of arts and cultural programs, exhibits, and hosts field trips tailored to the interests and needs of our diverse community.

Parks and Recreation

Citizens and visitors to the City of Huntsville enjoy an array of parks and recreational opportunities. The City currently has 23 parks comprised of over 240 acres including community parks, neighborhood parks, “mini” parks, walking trails, natural areas, and beautiful open spaces.



Huntsville’s aquatic center facility features a zero-depth recreational leisure pool with a tube slide and other play elements, an eight-lane competition pool, and a picnic area.

Huntsville State Park is a 2,083-acre recreational area located just outside the Huntsville City Limits. The heavily-wooded park adjoins the Sam Houston National Forest and encloses the 210-acre Lake Raven. The park offers camping, hiking, biking, boating, guided horseback trail rides, fishing, swimming, and nature study.



Huntsville Public Library



The Huntsville Public Library provides a wide variety of services to the citizens of Huntsville and Walker County. The Library promotes the development of independent, self-confident, and literate citizens by providing a balanced collection of educational, recreational and intellectually stimulating information products; programming that encourages reading, learning and cultural enrichment; and exemplary services relevant to our community. The Huntsville Public Library has an extensive genealogy collection which includes local history and archival materials. The Library also offers a literacy program designed to teach adults to read and to aid those who want to learn to speak, read and write English.

Excellent Public Utilities

The City of Huntsville is committed to providing high quality public utilities to the citizens and businesses of Huntsville. The City operates and maintains three public utilities including Water Services, Wastewater Services, and Solid Waste Services. The water distributed by the City of Huntsville exceeds all the standards set by the Texas Commission on Environmental Quality (TCEQ) and has been awarded the Superior Water Systems rating by the TCEQ. The activities of all three utilities are conducted within the guidelines of the TCEQ, the Environmental Protection Agency (EPA), and local ordinances.



Police and Fire Services



The Huntsville Police and Fire Departments provide law enforcement, public safety services, and emergency response services to the citizens of Huntsville. Public Safety is a high priority of the City of Huntsville. The Police Department employs a staff of 67 including 59 certified officers. The Fire Department employs 16 full-time employees and has 40 volunteer firefighters.

Well-Maintained Streets

The City of Huntsville maintains over 138 miles of public streets. Each year the City of Huntsville's Street Services Department targets, on a rotating basis, approximately 14 miles of street for annual maintenance. Streets Services is responsible for the construction of new street infrastructure, sidewalks, and parking lots and for the maintenance of roadway signage, pavement markings, traffic control devices, curbs, gutters, public right-of-ways, and the Municipal Airport.



Inspection Services



The City of Huntsville's Central and Health Inspection Services provide inspections of private and public improvement development as well as food service establishments to protect the safety and health of residents and visitors to Huntsville. Central Inspections ensures that citizens occupy properties and buildings that are constructed and maintained as directed by the codes, laws, and good engineering practices adopted by the State of Texas and the City of Huntsville. Health Inspections ensures that citizens eat and purchase meals and food products that are produced and sold under the State and local laws.

Well-Managed City

The City operates under a Council/Manager form of government, where the Mayor and eight Council members are elected for staggered two-year terms. The City Council formulates operating policy for the City while the City Manager is the chief administrative officer. The City of Huntsville is committed to providing our citizens with a fiscally responsible, efficient organization that provides high quality essential services while maintaining affordable tax and utility rates. The City Council and staff strives every day to manage the City's revenue and rates in an effective manner and provide the citizens of Huntsville with excellent services.



Reader's Guide

The primary purpose of this document is to plan both the operating and capital improvement expenditures in accordance with the policies of the City of Huntsville. By adoption of this budget, the City Council establishes the level of services to be provided, the amount of taxes and utility rates to be charged, and the various programs and activities to be provided.

The **Budget Overview** section includes the City Manager's budget message with operating expenses of major funds, tax rate information, and updates on various programs within the City. This section also includes the basis of budgeting, budget structure, the budget calendar, and the budget control and amendment process.

Look in **Budget Overview** for information regarding the tax rate, basis of budgeting, and the budget structure.

The operating budget summary provides readers with a broad overview of information regarding revenues and expenses by classification, including governmental and business related activities. Governmental activities include most of the City's basic services (general government, public safety, community services, and public works). Business-type activities include the City's water and sewer systems. Also included in the Budget Overview section is an overview of revenues and expenditures by fund.

Additional schedules presented in the **Revenue** section are revenues for property taxes, sales taxes, water and wastewater service charges, as well as other fees and charges. Charts, graphs, and tables are also presented to show prior year revenue comparisons as well as comparisons to other cities of the City's tax rate and valuations.

The **Fund Overview** provides a description of the various funds used by the City and projected ending fund balances of the City's governmental funds, as well as enterprise funds. Governmental funds include the General Fund and General Debt Service Fund. Enterprise funds include the Utility fund and Solid Waste Fund. Additionally, there are 10 special revenue funds, including the Street Fund, Court Security and Court Technology Funds, Airport Fund, Library Fund, Police Forfeiture Fund, School Resource Officer Fund, Public Safety Grants Fund, Visitor and Arts Center Fund, and Hotel/Motel Tax Fund. Internal Service Funds are the Medical Insurance Fund and Equipment Replacement and Computer Replacement Funds. The City also has two permanent funds, the Cemetery Endowment Fund and the Library Endowment Fund. This section also includes a summary of revenues by fund, a summary of expenses by fund, and charts with revenue and expense information for each fund.

Department Overview contains each department's purpose, description of services, goals and accomplishments, and additional information regarding expenses and organizational structure.

The next section, **Department Overview**, includes our goals and effectiveness, a summary of expenses by department and a summary of expenses by category. Each department's purpose, description of services, goals and accomplishments, resources, workloads, and measures are also included, along with a summary of their current budgeted expenses and

expenses for the three prior years. An organizational chart for each department depicting the department structure is also included.

The **Debt** section contains a description of debt, a summary of total municipal debt by use, debt service requirements, and the computation of the legal debt margin. A summary of general obligation and utility fund debt is also included, as well as the summary schedules and payment schedules for each of these funds.

Capital projects are summarized in the **Capital** section, showing the original budget, remaining budget, any new additions, deletions, and the total budget. Each capital project is outlined with the title of the project, description and status, project impact, and five year budget plan. The City's five-year capital improvement plan is also included.

Information regarding the property tax rates, a ten-year operating budget history, employee history, fiscal and budgetary policies, budget and tax ordinances can be found in the Supplemental Section.

Looking for information regarding personnel, policies, and ordinances? Look in the **Supplemental Section**.

The **Glossary** includes budget terminology and acronyms used within the document.

Budget Overview

FY 2018-19

Return to
Readers Guide

City of
Huntsville



CITY OF Huntsville

Incorporated in 1845 under the Republic of Texas

August 10, 2018

The Honorable Mayor and City Council

City of Huntsville, Texas

Following this letter is the budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019. Each fund is balanced in this budget per the requirements of the City Charter and the adopted fiscal policies and procedures. This document reflects all the hard work of the City staff in putting together a sound financial plan to meet the goal of providing a sustainable, efficient and fiscally sound government through conservative fiscal practices and resource management.

This year's budget shows total revenues of \$67,524,207 and total expenditures of \$68,547,209. When compared with last year's adopted budget, the expenditures are down by 1.9%, and expenses are up by 2.2%. The fund balances remain healthy and above the 25% minimum as required per policy in the general, utility, and solid waste funds. The projected balance in the general fund at the end of the 18-19 fiscal year is \$8.991million, \$2.964 million more than the 25% requirement. With construction planned to begin in this fiscal year for the new fire and police station, this healthy fund balance will prove beneficial in the issuance of debt and the completion of these facilities. The Utility fund is projected to have an \$9.1 million balance, \$2.9 million over the \$6.2 million required reserve. This unallocated reserve will be necessary to fund the implementation of the Proposition 3 bond projects underway and future implementation of Proposition 2 projects,. The Solid Waste fund is expected to end the year with a reserve fund of \$2.66 million which is in excess of the policy minimum of \$1.47 million. There are no planned uses for these reserves; however, a healthy reserve is responsible this year being the first year of outsourcing the hauling operations associated with the transfer station.

There are several underlying themes which helped guide the staff in preparation of this year's budget. The first is to continue to fund and address the objectives lined out in the Council's adopted Strategic Plan. The second is ensuring that our employees are compensated fairly and competitively. The final is to continue to provide the best level of service to Huntsville's citizen's and guests in a fiscally sound manner.

This budget addresses several items addressed in the 2018 Strategic Plan as adopted by Council. Items identified in the strategic plan that are covered in additional detail later in this letter include the continuation of the rebranding efforts, implementation of the pay and classification study, workforce health and wellness, economic development, and most importantly continuation of the implementation of the bond projects. The budget contains funds to continue to improve the quality of life and code enforcement efforts throughout the community by the abatement of abandoned structures, continued

tree planting efforts, and providing the services necessary to maintain ongoing community clean-up initiatives.

Second, this proposed budget attempts to keep our employees compensated fairly and attempts to position the City competitively in the marketplace. During the current fiscal year, the City underwent a pay and compensation study to determine how our salaries and benefits compare to our peer cities and other entities within the community. The results of the study showed that for 75% of the positions within the City, Huntsville pays at or above the market rate while the other 25% are behind the market. This budget attempts to improve employee recruitment and retention by implementation of the results of the pay and compensation study. For employees below market level, the employee was placed into the appropriate grade and given two-step increase equivalent to about a 5% raise. Significant changes were also made to the Police Department pay structure; however, because of the significant discrepancy between Huntsville's pay in comparison to the market, this budget proposes to increase the salaries by 50% of the difference. In addition to the base pay adjustments, additional funds are allocated to certification pay allowances which reward those employees that hold degrees or certifications over and above the minimum required to hold a specific position. Approximately \$425,000 is included in the budget solely for the purpose of compensating our employees closer to the market rates. In addition to the market adjustments, the budget also continues to fund step increases available to employees at their position anniversary date. No changes of significance are proposed to employee benefits as part of either the pay and compensation study implementation or the proposed budget.

Finally, in order to provide the expected level of service in the most cost-effective manner, this budget adds several projects, replaces or adds equipment, and includes seven additional employees. The projects and equipment are discussed in more detail in the appropriate section, but I want to briefly describe the new positions here. The first position is an economic development manager. The cost of this position was chiefly off-set by terminating the contract with our economic development consultant and restructuring within the Development Services department. Although the lead on economic development initiatives will still lay with the City Manager's office, with the ED manager, the City will be more prepared to handle economic development initiatives effectively and efficiently. The second position is for a traffic control operator who will be responsible for maintaining all of the street signs and traffic control devices throughout the City. Thirdly, this budget re-instates the position of a survey technician. In order to accurately and safely perform surveying duties, a crew of two is necessary in the field to complete the work. The Survey division currently only has one crew member and cannot always perform the tasks assigned to them without borrowing staff from other areas. Should the City wish to stay in the survey business, which we believe is important with ongoing projects and needed easement acquisition, this position is necessary. The remaining four positions are in the Fire Department. As directed by the Council, staff submitted a SAFER grant application for four (4) additional firefighters. Under this program, the grant absorbs 75% of the cost this year for the firefighters with the City responsible for the remainder. This proposed budget includes a one-half of one cent (\$.005) allocation of property taxes to pay for this year's portion of the grant. As of the date of this letter, we are not aware of the status of the grant. Should the grant not be funded, staff intends to use the additional funds to hire one additional firefighter

this year and apply for grant funding for the additional three firefighters next year. One position is eliminated in the proposed budget, that of the neighborhood resources specialist.

General Fund

General fund revenues are projected to increase by \$988,522 (or 4%) over the current year adopted budget. The primary drivers of the increases in the general fund are as follows:

- Sales Tax – This segment of the general fund revenue is the single largest component of revenue for the fund, comprising almost one-third of the total. This budget recommends a 5.3% increase over the current year adopted sales tax estimate of (or \$407,764 over the current year budget). Current year's sales taxes are about 10% above the projected budget. With the potential volatility of this revenue source, we continue to budget conservatively for future sales tax revenue.
- Property Tax – This segment of the general fund revenue is the second largest component of the fund composing approximately 20% of the revenue. This budget recommends a property tax rate of .3422, which is equivalent to the effective rate plus one half of one cent (\$.005). That recommendation carries with it \$211,000 in additional property tax revenue when compared to the current year's property tax revenue.
- Permits – The general fund contains several line items related to various types of permits. Those line items, collectively, are estimated to remain relatively flat as compared to the current budget year. Last year's budget included an increase of \$228,500 over the prior year estimate and we expect these revenues to remain strong.
- Municipal Court Fines – This portion of General Fund revenue is estimated to decrease by \$269,000 or 22% as compared to the prior year adopted budget. Recent changes in state law have made it more difficult to collect fines from indigent persons resulting in the significant decrease in revenue.
- Paid Parking – This portion of the General Fund revenue is estimated to increase by \$10,000 when compared to the prior year adopted budget. This recommended budget estimates total collections of \$160,000.

General Fund expenditures are estimated to increase by \$795,984 (or 3%) when compared to the current year adopted budget. In addition to a \$300,000 transfer to capital projects, there are several major components associated with the recommended expenditures in the General Fund as outlined below. The first four are on-going operational expenditures while the last five are one-time expenditures funded through unallocated reserves:

1. Phase one implementation of the results of the pay and compensation study as outlined in detail above. The cost to the general fund for this increase is \$331,111. Provided funds are available, the second phase will be recommended for consideration next fiscal year.
2. Continued enactment of the Council's goal to maintain existing streets in a satisfactory condition; \$1,463,500 is allocated to this endeavor.

3. The addition of three additional personnel outside of public safety. The positions, the economic development manager, survey technician, and traffic control operator, covered in greater detail above, cost the general fund \$205,108.
4. The addition of four additional firefighters through the approved application of a SAFER grant. Under this grant, we are partially funded for additional public safety staff over the course of three years with the City responsible for all of the cost at the end of this period. The City's portion of the grant is estimated at \$85,000 the first year including personnel and equipment. Should the City not receive the grant, we recommend using these funds for one additional firefighter with the intention to apply for a grant for the other three next fiscal year.
5. Continued funding of the step increases and the vacation buyback policy, amounting to a \$234,000 one-time operational expense funded using unallocated reserves.
6. Providing new and updated equipment to the Fire Department to assist with emergency response. The first is \$23,000 for a new utility vehicle to provide more effective access to the new multi-story parking structures in town. Currently, the fire department does not have any vehicle that can navigate in some of the new parking garages for the mid-rise apartments being constructed. In addition, one half of the air-packs for the firefighters are included in the budget to be replaced at a cost of \$205,000. All of the air-packs in the fire department were purchased under a grant in 2004 and are in need of replacement. Additional air-packs will be needed in future budgets and we intend to include these on the equipment replacement schedule.
7. The current Huntsville Police SWAT vehicle is a remodeled old ambulance near the end of its useful life. \$100,000 is allocated in the general fund to cover half the cost of a new vehicle while the other half will be paid for from police forfeiture funds.
8. The purchase of new software for the development services area is included at a cost of \$250,000. Currently, inspections, code enforcement, permitting, planning, engineering and fire departments use a variety of different programs that are not linked together in order to track work. In addition to bringing all of the divisions together to help make the process more efficient, the software will expand the ability to offer additional on-line services including permitting and plan review.
9. Other minor uses of the unallocated reserve include a new heater for the aquatic center pool, a tire machine for fleet, implementation of the rebranding, a contract to conduct a professional citizen satisfaction survey, and video camera installations at City Hall and the Service Center. These items constitute the use of \$92,500 of unallocated reserves.

Utility Fund

Utility fund revenues are projected to increase by 1.3% or about \$369,000 in the proposed budget. Water sales are expected to increase \$83,500 due to the implementation of the 2011 water rate study. This increase is only on the volumetric rate and will impact the average residential customer about twenty-eight cents (\$.28) on their monthly bill. Wastewater revenues are expected to increase by \$300,000 due to increased usage.

Utility fund expenditures are decreasing in the proposed budget by 9% or \$2.69 million dollars. This reduction in expenditures is attributed to a significant reduction in the transfer to capital expenditures. A very large portion of the funds for the capital expenditures in the current year can be attributed to the

design of proposition 3 projects. As these designs are now complete and construction has begun using debt, there is neither the need nor ability to transfer as much money to capital projects. Although less money is being used for capital projects, the debt service paid by the utility fund increased by \$2.6 million for the proposition 3 projects. The most notable elements of the utility fund expenditures include:

1. Phase one implementation of the results of the pay and compensation study as outlined in detail above. The cost to the utility fund is \$55,731. Provided funds are available, we will recommend the second phase of the implementation next fiscal year.
2. The total transfer to capital projects from the utility fund is \$3,008,194. The City Council will receive a detailed listing of each of the projects proposed as part of the capital improvements program.
3. The purchase of a camera for the TV truck in the amount of \$135,000 paid for from unallocated reserves.
4. Several wastewater maintenance projects to assist reducing I&I (inflow and infiltration) in the sanitary sewer collection system totaling \$322,000.
5. Replacement of dated flow monitors and submersible conditioning pumps totaling \$30,000.
6. Additional funds to address localized drainage issues on Pine Street and Lincoln Drive in the amount of \$65,000.
7. Continued funding of the step increases and the vacation buyback policy. This amounts to \$47,436 in one-time operational expenses funded using unallocated reserves.

Solid Waste Fund

Revenues in the Solid Waste fund are projected to be essentially flat with a 1.5% increase while expenditures are expected to increase by about 7.5%. There are no rate increases proposed with this budget.

The increase in expenditures of \$421,000 can be attributed to two main factors. First, staff continues to improve its fleet of garbage trucks and in doing so wishes to change the vehicle in the replacement schedule from a traditional residential truck to a dual pack unit, with both side and rear loading capabilities. This is an increase of \$73,000 and will be funded using unallocated reserves. The majority of the increase can be attributed to better budgeting and more accurately reflecting the cost of doing business. Many of the expenses incurred in the current fiscal year are greater than what was budgeted for the year; examples of this include the cost of mulching yard waste, the cost to haul recycling, and most significantly the cost of transferring waste to the landfill. After a thorough review of the past and proposed budget, we believe it necessary to accurately reflect in the budget the cost of providing this service. Next year, additional time is needed with this fund to review the accuracy of our budget projections for outsourcing the hauling operations as well as a review of the rate structure to ensure we are covering our cost for service. Staff will also continue to monitor the needs for additional staff and/or equipment to allow for the same level of service as the community continues to grow.

Hotel Occupancy Tax Fund/Arts Fund

The Hotel Occupancy Tax (HOT) fund is predicting a 8% increase in revenues. We have experienced additional room stays this year and have also added on another hotel, the Fairfield Inn and Suites by Marriott. Expenditures in the fund have also increased by 7%. The HOT fund is balanced with the planned use of just under \$3,600 in Unallocated Reserves.

The majority of the planned operational expenditure increases relate to operating increases for the new expansion at the Statue Visitor's Center. In addition, \$120,000 has been set aside to complete the renovations and repairs to the existing structure adding to its useful life and making the place a more welcome location for visitors to our community. Finally, just over \$3,000 was added to fund implementation of the pay and compensation study, step increases, and vacation buy-back.

The arts fund revenues from the general fund remain flat while hotel/motel revenue increased by 10% or \$12,000. The expenses in the arts center fund increased by \$47,525 with the monies coming from fund balance. \$37,000 has been allocated to make various improvements to the building including repairs caused from the roof installation and to improve the rain gutter system. The final \$10,000 is allocated for City participation in the restoration of the Richard Haas murals in the downtown area. The murals are more than 20 years old and the easements allowing them on the buildings are beginning to expire. These unique arts to Huntsville are a centerpiece to the downtown area and a great opportunity for public/private partnerships to improve the look and feel of the central business district.

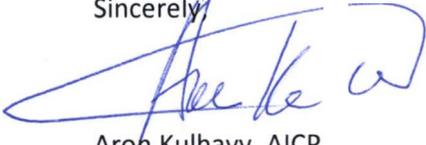
Health Insurance Fund

The health insurance fund as proposed shows expenditures about \$15,000 more than anticipated revenues. We feel comfortable in proposing this slight deviation because the fund balance in the Health Insurance Fund is in good shape with enough in reserves to cover nine months of claims. There are two major changes in the fund worth mentioning, the inclusion of an on-site clinic for employees and removal of our benefits consultant. The budget proposes the addition of a clinic accessible to all employees three days a week at a City facility. This clinic will allow employees to visit a physicians assistant with access to a doctor without having to pay a co-pay. In addition, the City insurance fund will not have to pay any additional costs incurred because of this visit. Staff is anticipating direct savings equal to that of the cost of the clinic, \$75,000, due to this implementation. Not only do we anticipate direct savings, the hope is we will see some indirect benefits as well by creating easier access to healthcare for our employees enabling them to remain on the job longer and healthier. The removal of the benefits consultant will not affect the level of service for employees and will result in \$45,000 cost savings.

As City Manager, I believe in the City's Vision statement: The City of Huntsville is a community that is beautiful, historic, culturally diverse, affordable, safe, and well planned with great opportunity for our citizens. Through the difficult process of budget planning and management, we provide a stronger and more reliable financial system to realize this vision. It is through the budget process, more so than anything else we do, that we can help make this a vision a reality and set the standards for performance excellence high in the City of Huntsville.

I would like to close by thanking the Council for their input and guidance throughout this budget process. I also want to reiterate my thanks to the staff, for without their hard work, putting together this document and implementing it would not be possible. I believe great things lie ahead for Huntsville in FY 2018-2019.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Aron Kulhavy', with a large, sweeping underline that extends to the left and loops around the end of the signature.

Aron Kulhavy, AICP

City Manager, City of Huntsville

Budget Summary

Basis of Budgeting

Operating budgets are adopted on a basis consistent with generally accepted accounting principles as provided by the Governmental Accounting Standards Board, with exceptions, including that depreciation is not included in the budget, capital purchases are budgeted in the year of purchase, un-matured interest on long-term debt is recognized when due, and debt principal is budgeted in the year it is to be paid.

Budget Structure

The accounts of the City are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. Each fund can be generally thought of as a small business. The operations of each fund are maintained using a set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues, and expenditures. City resources are budgeted to the individual funds, by account, and are controlled within the individual fund. The Fiscal and Budgetary Policies, adopted as part of this budget, require that a budget be prepared for each of the following funds.

General Governmental Funds

General Fund
General Debt Service Fund

Special Revenue Funds

Court Security Fund
Court Technology Fund
Airport Fund
Library Fund
Police Forfeiture Fund
School Resource Officers Fund
Public Safety Grants Fund
Visitor and Arts Center Fund
Hotel/Motel Tax Fund

Enterprise Funds

Utility Fund (Water & Wastewater)
Solid Waste Fund

Internal Service Funds

Medical Insurance Fund
Capital Equipment Fund
Computer Equipment Fund

Permanent Funds

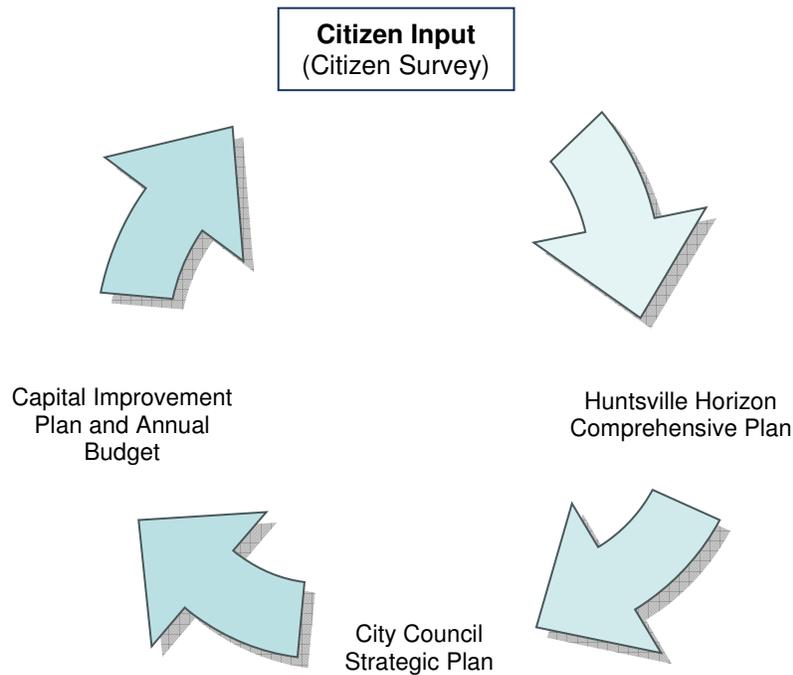
Library Endowment Fund
Cemetery Endowment Fund

Capital Project Funds

General Capital Projects
Water Capital Projects
Wastewater Capital Projects
Solid Waste Capital Projects

Planning and Budget Preparation

The City of Huntsville's budgeting process begins with citizen input and involves extensive planning, goal setting, and prioritizing by the City Council and staff. The below graph demonstrates how citizen input and City planning processes impact the preparation of the Annual Budget:



Comprehensive Plan

In 2006, the Huntsville community developed a comprehensive plan. The comprehensive planning process provided citizens a forum to express their vision for the future of Huntsville. The Huntsville Horizon Plan, the first comprehensive plan for the City of Huntsville, is designed as a framework for the future development of the City and its two-mile planning jurisdiction over the next 20 years and beyond. It is intended to guide the community's decisions regarding its future physical, economic, and social development. The Comprehensive Plan plays a significant role in the development of goals and guides the Council's strategic planning process.

Strategic Plan

The City Council's Strategic Plan is a strategy to move our community from its current state to where the citizens and City Council desire the community to be in the future. The strategic planning process is an annual process that provides the City Council the opportunity to determine their vision for the long-term future of Huntsville and set goals to accomplish that vision. The City periodically conducts a citizen's survey to allow the Council to focus on our citizen's priorities and interests. Equipped with the results of the citizen survey and the Comprehensive Plan, the City Council and senior staff engage in yearly strategic planning sessions in order to develop the Strategic Plan for the future of Huntsville. The plans and goals that result from these sessions guide the development of the Capital Improvement Plan and Annual Budget.

Capital Improvement Plan

The Capital Improvement Plan is developed through a joint effort between City Council and City staff in order to respond to the City's infrastructure needs. On an annual basis, City professional staff with consideration of citizen input recommends appropriate projects to the City Council. Capital improvement projects are expenditures of a non-recurring nature related to the acquisition, construction, expansion, or major rehabilitation of an element of Huntsville's infrastructure. Capital improvement projects can include such things as parks, buildings, water and wastewater lines, streets, and sidewalks. After reviewing each project's purpose, impact, and cost, the City Council must prioritize projects and align those projects with the resources available for funding. Based on priorities, goals, and issues, a five-year plan is developed for each area of the capital program. The projects in the first year of the program are considered for funding through the annual budgeting process.

Annual Budget

The annual budgeting process begins with a kick-off presentation to City Council providing information as to where the City stands in the current fiscal year and a "best estimate" as to where the City will stand at the end of the fiscal year. Also, various challenges and opportunities for budgeting for the upcoming fiscal year are provided to Council for their consideration in this initial kick-off session. There is also a kick-off session to provide City staff members with instructions and directions for budget request preparation. In accordance with the goals and priorities that resulted from this strategic planning session, City staff then prepare their departmental budget requests. Each City department prepares a base budget request and a supplemental budget request for each of their divisions.

The base budget is the portion of the budget that provides for the continuation of operations at the current service level taking into account the updated costs required to provide these services. The supplemental budget is the portion of the budget that includes new programs and personnel, new equipment, and any changes to the present level of service. Each department of the City prepares a budget that seeks to fulfill the City Council's strategic plan and long-term vision for the future of our community through every service they perform, both in daily operations and special projects and programs. Because of Huntsville's limited resources, not every budget request can be funded.

The City Manager reviews department budget requests and weighs them against available funding and other requests. The City Manager then presents a proposed budget to the City Council that includes recommended supplemental requests for new or expanded programs, additional personnel, new equipment, and proposed projects. The City Council holds several budget sessions to review the proposed budget and supplemental requests. Council consideration is also given requests presented by the public, Council members, and other Council appointed committees. A public hearing was held in August and September and final adoption of the annual budget occurred in September. The budget calendar for FY 2018-19 is provided on the following page:

February 1st
Request HOT Fund Applications & Non-Profits

Budget Calendar

February 28th
HOT Fund Application Deadline

2018

April 2nd
Budget Software open to departments to begin entering their data

April 4th & 5th
Train Departments on Budget Software

- Departments can begin on budget entry /submission

April 17th

- Special Projects due to Building Maintenance and New CIP Projects to Engineering

April 24th

- Non-Profits applications and Dept fee schedules due

May 4th

- Departmental expenditure and revenue estimates due

May 11th

- Dept. goals, measures, accomplishments due

May 31st

- Draft Budget Book due to City Manager

June 11-June 15

- Departmental budget hearings with City Manager and Finance Department

June 19th
City Council Policy Workshop

- Projected Unallocated Reserves Balances
- 2018 Assumptions
- 2019 Considerations and Challenges by Fund

August 7th

- City Council -intention to adopt maximum tax rate

August 10th

- City Manager's recommended budget to City Council

August 21st

- 1st Public Hearing -Property Tax rate

September 4th
City Council meeting

- Budget Public Hearing and 1st reading of Budget-related ordinances
- 2nd Public Hearing -Property Tax Rate
- Discussion of Decision Packages

September 18th

- Ordinance to adopt Budget
- Ordinance to adopt Property Tax Rate

JANUARY							FEBRUARY							MARCH						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6					1	2	3					1	2	3
7	8	9	10	11	12	13	4	5	6	7	8	9	10	4	5	6	7	8	9	10
14	15	16	17	18	19	20	11	12	13	14	15	16	17	11	12	13	14	15	16	17
21	22	23	24	25	26	27	18	19	20	21	22	23	24	18	19	20	21	22	23	24
28	29	30	31				25	26	27	28				25	26	27	28	29	30	31

APRIL							MAY							JUNE						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7		1	2	3	4	5						1	2	
8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9
15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16
22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23
29	30						27	28	29	30	31			24	25	26	27	28	28	30

JULY							AUGUST							SEPTEMBER						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7				1	2	3	4							1
8	9	10	11	12	13	14	5	6	7	8	9	10	11	2	3	4	5	6	7	8
15	16	17	18	19	20	21	12	13	14	15	16	17	18	9	10	11	12	13	14	15
22	23	24	25	26	27	28	19	20	21	22	23	24	25	16	17	18	19	20	21	22
29	30						26	27	28	29	30	31		23	24	25	26	27	28	29

OCTOBER							NOVEMBER							DECEMBER						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6					1	2	3							1
7	8	9	10	11	12	13	4	5	6	7	8	9	10	2	3	4	5	6	7	8
14	15	16	17	18	19	20	11	12	13	14	15	16	17	9	10	11	12	13	14	15
21	22	23	24	25	26	27	18	19	20	21	22	23	24	16	17	18	19	20	21	22
28	29	30	31				25	26	27	28	29	30		23	24	25	26	27	28	29



Budget Control & Amendment

The City of Huntsville's Annual Budget is adopted by division within the individual funds. The budget, as adopted by Council, is subject to change or amendment by formal action of the City Council. The City has a number of levels of detail in the operating budgets - the fund, the department, the division, the classification, and the line item. The below example shows the relationship between the different levels of budget detail:

Fund:	General Fund
Department:	Public Safety
Division:	Police
Classification:	Salaries/Other Pay/Benefits
Line Item:	Salaries - Full Time

The level at which management, without prior Council approval, loses the ability to reapply budgeted resources from one use to another is known as the budget's "legal level of control". The division level is the legal level of control for the City of Huntsville. The City Manager may, without prior City Council approval, authorize transfers between budget line items within a fund. The City Manager may authorize transfers of \$50,000 or less from the budgeted Reserve for Future Allocation. For authorizations of \$25,000 or less, the City Manager will report the use of Reserve for Future Allocation as an informational item. For authorizations between \$25,001 and \$50,000, the City Manager shall provide written notice to the Council of his/her intent to authorize a transfer of Reserve for Future Allocation in excess of \$25,000 (but not more than \$50,000), and allow seven (7) business days to pass without a request by a Councilmember to place the proposed expenditure on a City Council meeting agenda for full City Council consideration. Adjustments between funds or increased budget allocations not coming from transfers from other budgeted accounts or from the future appropriations account require Council approval.

During the fiscal year, budgetary control is maintained through monthly review of budget statements. The responsibility for budgetary control lies with the Department Head. A department is a major administrative segment of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area (e.g., Public Safety Department, Public Works Department). Divisions are the smallest organizational unit budgeted and are grouped together under departments to demonstrate a broader responsibility. For example, the Public Safety Department is comprised of Public Safety Administration Division, Police Division, Fire Division, and School Resource Officer Division. Department Heads may not approve expenditures that exceed monies available at the classification code level within their divisions without prior approval. Appropriations not expended by departments at the end of the fiscal year will lapse. Therefore, funds that were budgeted but not used during the fiscal year are not available for use in the next fiscal year unless they are appropriated again by City Council.

The Finance Department routinely reviews budget items through the payable and purchase order process. The City Manager approves amendments with this authority on an ongoing daily basis. The City Council Finance Committee reviews amendments on a monthly basis before approval by the City Council.

The table on the following page shows the relationship between the City of Huntsville's funds and divisions and indicates the department responsible for budgetary control of each division:

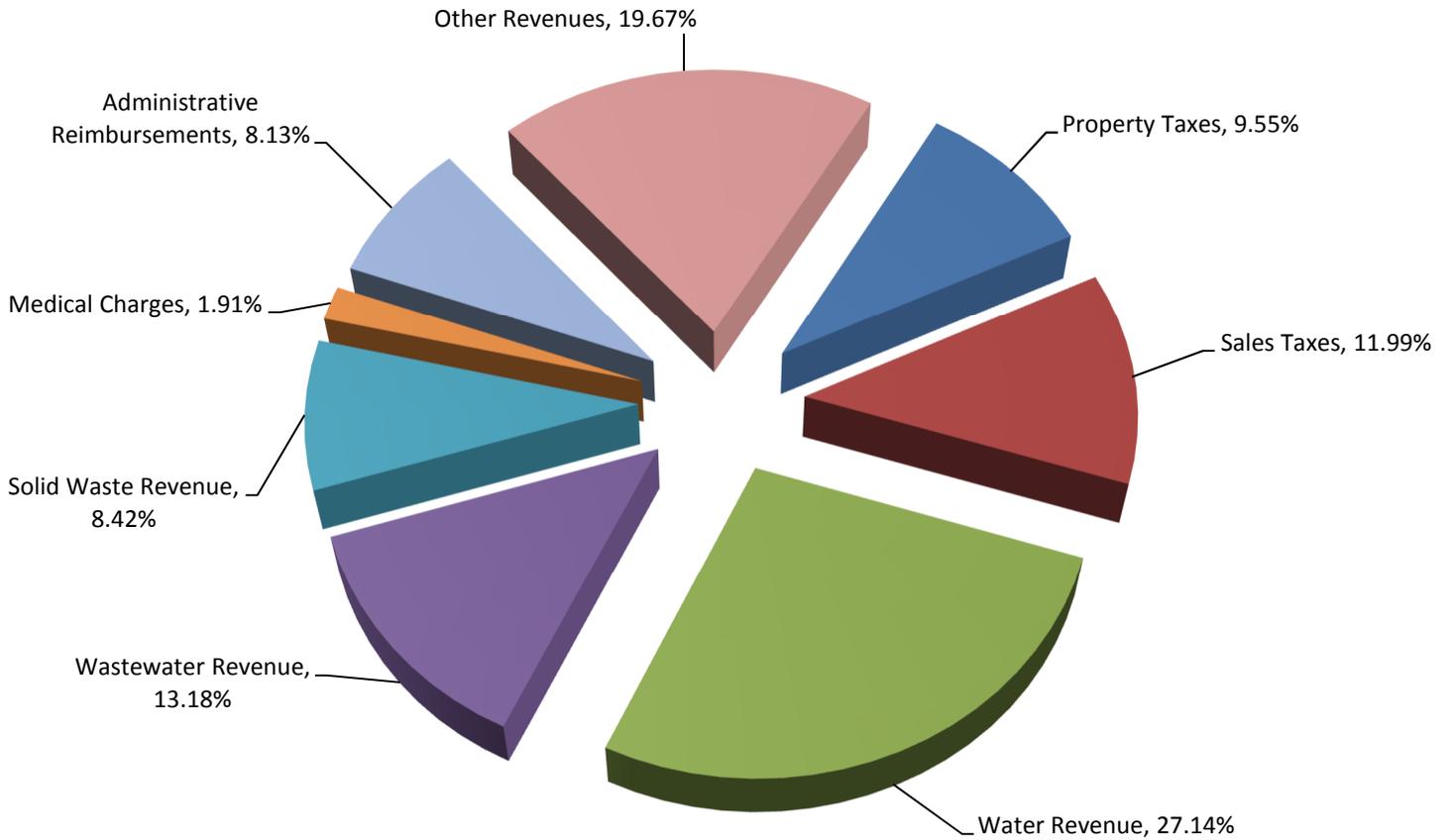
City of Huntsville
Departments, Divisions, and Funds by Function

	General Fund	Utility Fund	Solid Waste Fund	Other Special Revenue Funds
Charter Offices				
City Council	✓			
Office of City Manager	✓			
Office of City Attorney	✓			
Office of City Secretary	✓			
Office of City Judge	✓			
Financial Services				
Finance	✓			
Purchasing	✓			
Office Services	✓			
Utility Billing		✓		
Neighborhood Resources	✓			
Human Resources				
Human Resources	✓			
Municipal Court	✓			
Information Technology				
Information Technology	✓			
Public Works				
Public Works Administration	✓			
Streets	✓			
Garage	✓			
Warehouse	✓			
Surface Water Plant		✓		
Water Production		✓		
Water Distribution		✓		
Meter Reading		✓		
Wastewater Collection		✓		
AJ Brown WWTP		✓		
NB Davidson WWTP		✓		
Robinson Creek WWTP		✓		
Environmental Services		✓		
Street Sweeping		✓		
Drainage Maintenance		✓		
Commercial Collection			✓	
Solid Waste Disposal			✓	
Residential Collection			✓	
Recycling			✓	
Development Services				
Planning	✓			
Customer Service - Service Center	✓			
Airport				✓
Central Inspection	✓			
Health Inspection	✓			
Engineering				
Engineering	✓			
Surveying	✓			
GIS	✓			
Parks & Leisure				
Parks & Leisure Administration	✓			
Recreation	✓			
Parks Maintenance	✓			
Aquatic Center Operations	✓			
Library	✓			
Cemetery	✓			
Building Maintenance	✓			
Public Safety				
Public Safety Administration	✓			
Police	✓			
Fire	✓			
School Resource Officers	✓			
Court Security				✓
Economic Development & Tourism				
Economic Development	✓			
Main Street	✓			
Gift Shop	✓			
Tourism				✓
Visitors Center				✓
Arts Center				✓

Operating Budget Summary

Total Revenue \$67,524,207

Where the Money Comes From...



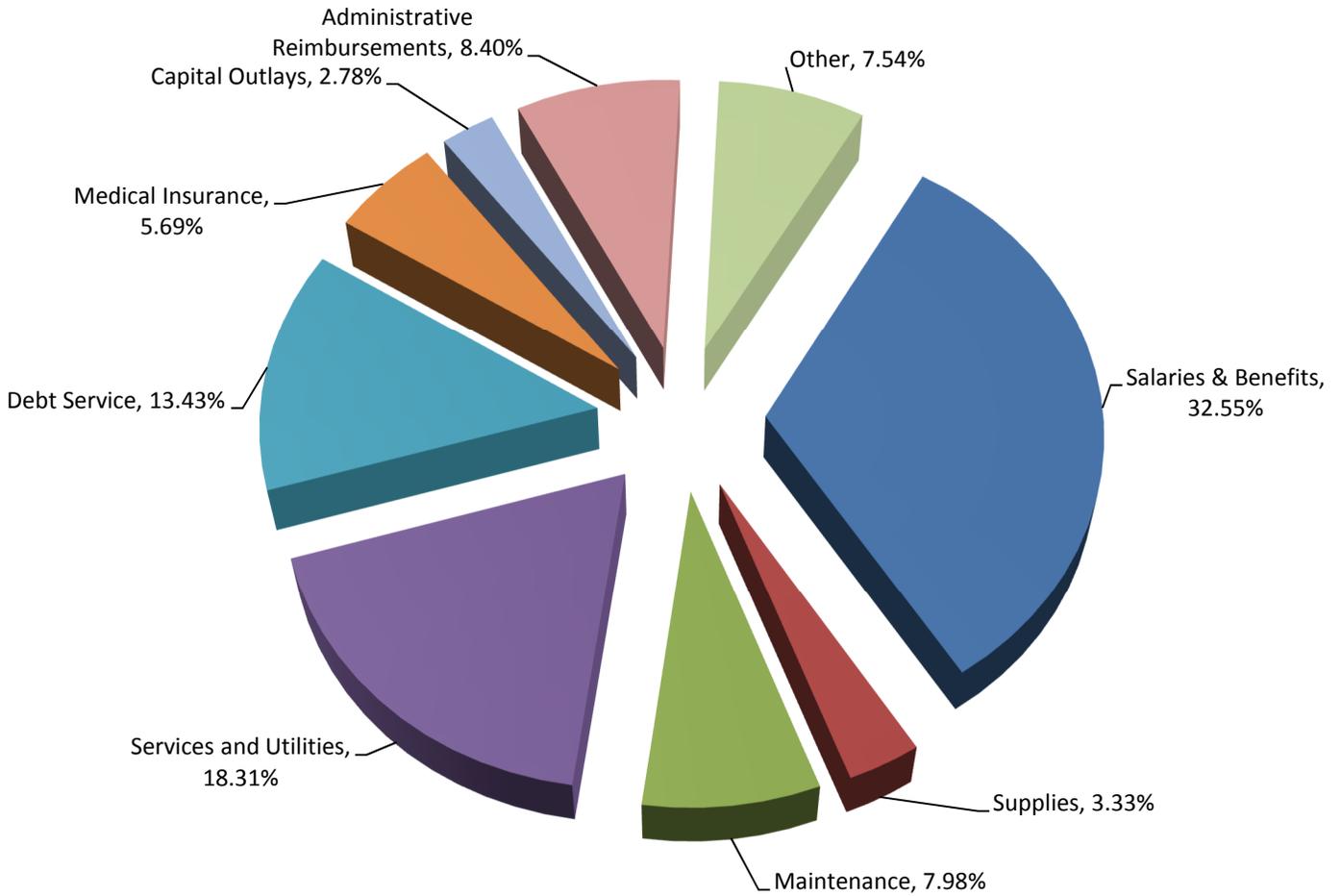
Other Revenues include:

Permits/Licenses/Development Fees	0.87%
Municipal Court Fines	1.60%
Fees/Charges/Sales	1.01%
Other Taxes	0.17%
Inter Governmental	1.14%
Interest Earnings	0.57%
Other Revenues	5.42%
Grants/Reimbursements/Contributions	0.24%
Utility Franchise Fees	3.10%
Hotel/Motel Taxes	1.22%
Transfers In	4.35%

Operating Budget Summary

Total Expenditures \$68,547,209

Where the Money Goes...



Other Expenses Include:

Insurance/Sundry/Elections	1.62%
Programs/Projects	0.29%
Future Appropriations/Bad Debt	0.57%
Right-of-Way Charges	1.81%
Transfers Out	3.25%

Operating Budget Summary

	General Fund	Debt Service Fund	Utility Fund	Solid Waste Fund
Beginning Fund Balance Oct. 1	9,896,250	347,875	9,282,300	2,756,300
Sources of Funds				
Revenues				
Property Taxes	4,709,500	1,505,020	-	-
Sales Taxes	8,098,604	-	-	-
Other Taxes	113,000	-	-	-
Permits/Licenses/Development Fees	589,600	-	-	-
Municipal Court Fines	1,009,700	-	-	-
Fees/Charges/Sales	459,735	-	109,950	88,700
Inter Governmental	246,492	-	-	-
Interest Earnings	195,000	3,500	103,900	35,000
Grants/Reimbursements/Contributions	105,569	-	-	-
Other Revenues	73,500	331,600	431,336	73,119
Water Revenues	-	-	18,326,804	-
Wastewater Revenues	-	-	8,900,000	-
Solid Waste Revenues	-	-	-	5,685,000
Health Insurance Payments	-	-	-	-
Utility Franchise Fees	2,095,000	-	-	-
Hotel/Motel Taxes	-	-	-	-
Total Revenues	17,695,700	1,840,120	27,871,990	5,881,819
Administrative Reimbursements	5,491,717	-	-	-
Right-of-Way Maintenance Charges	-	-	-	-
Operating Transfers In	1,222,281	-	-	-
Total Sources of Funds	24,409,698	1,840,120	27,871,990	5,881,819
Uses of Resources				
Expenditures				
Operating Expenses				
Salaries/Other Pay/Benefits	15,577,730	-	3,496,729	1,222,503
Supplies	1,042,319	-	555,078	290,052
Maintenance of Structures	1,791,000	-	2,183,800	24,500
Maintenance of Equipment	539,072	-	233,450	185,755
Services and Utilities	3,628,958	-	5,602,040	2,235,635
Insurance/Sundry/Elections	629,914	-	151,315	139,320
Programs/Projects	96,300	-	-	5,500
Debt Service	-	1,840,120	6,706,224	211,500
Capital Outlays	562,464	-	-	73,000
Future Appropriations/Bad Debt	219,908	-	94,269	57,185
Medical Insurance	-	-	-	-
Total Operating Expenses	24,087,665	1,840,120	19,022,905	4,444,950
Administrative Reimbursements	-	-	4,697,317	784,144
Right-of-Way Charges	-	-	975,520	202,889
Total Expenditures	24,087,665	1,840,120	24,695,742	5,431,983
Operating Transfers Out	926,383	-	350,490	542,187
Total Uses of Resources	25,014,048	1,840,120	25,046,232	5,974,170
Ending Fund Balance Sept. 30	9,291,900	347,875	12,108,058	2,663,949
Transfer to Capital	300,000	-	3,008,194	-
Projected Reserve	8,991,900	347,875	9,099,864	2,663,949

Other Special Revenue Funds	Internal Service Funds	Permanent Funds	Total Operating Budget
1,567,840	6,310,411	4,225,700	\$ 34,386,676
234,140	-	-	6,448,660
-	-	-	8,098,604
-	-	-	113,000
-	-	-	589,600
70,000	-	-	1,079,700
20,798	-	-	679,183
521,353	-	-	767,845
690	17,000	26,750	381,840
55,412	-	-	160,981
262,314	2,485,991	-	3,657,860
-	-	-	18,326,804
-	-	-	8,900,000
-	-	-	5,685,000
-	1,288,443	-	1,288,443
-	-	-	2,095,000
825,000	-	-	825,000
1,989,707	3,791,434	26,750	59,097,520
-	-	-	5,491,717
-	-	-	-
-	1,712,689	-	2,934,970
1,989,707	5,504,123	26,750	67,524,207
931,789	-	-	21,228,751
211,106	86,400	-	2,184,955
218,424	-	-	4,217,724
27,450	-	-	985,727
400,977	75,000	-	11,942,610
133,162	-	-	1,053,711
67,100	-	20,000	188,900
-	-	-	8,757,844
76,368	1,102,760	-	1,814,592
-	-	-	371,362
-	3,709,816	-	3,709,816
2,066,376	4,973,976	20,000	56,455,992
-	-	-	5,481,461
-	-	-	1,178,409
2,066,376	4,973,976	20,000	63,115,862
303,093	-	1,000	2,123,153
2,369,469	4,973,976	21,000	65,239,015
1,188,078	6,840,558	4,231,450	\$ 36,671,868
-	-	-	\$ 3,308,194
1,188,078	6,840,558	4,231,450	\$ 33,363,674

City of Huntsville
Operating Budget Summary
Five Year Historical



Account	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Property Taxes	\$ 5,895,223	\$ 6,068,238	\$ 6,228,659	\$ 6,274,316	\$ 6,448,660
Sales Taxes	\$ 7,899,538	\$ 9,001,502	\$ 7,690,840	\$ 8,492,142	\$ 8,098,604
Utility Franchise Fees	\$ 3,107,910	\$ 3,139,294	\$ 3,245,346	\$ 3,597,227	\$ 3,273,409
Hotel/Motel Taxes	\$ 868,858	\$ 721,126	\$ 750,000	\$ 819,985	\$ 825,000
Water Service Charges	\$ 15,960,770	\$ 17,603,207	\$ 18,243,328	\$ 17,732,504	\$ 18,326,804
Wastewater Service Charges	\$ 8,717,848	\$ 8,573,384	\$ 8,600,000	\$ 8,623,267	\$ 8,900,000
Water/Wastewater Taps	\$ 148,052	\$ 182,124	\$ 145,500	\$ 175,276	\$ 185,000
Collection Charges	\$ 3,512,983	\$ 3,691,635	\$ 3,835,000	\$ 3,719,061	\$ 3,800,000
Solid Waste Disposal	\$ 1,738,629	\$ 1,881,808	\$ 1,845,000	\$ 1,934,272	\$ 1,885,000
Late Payment Penalties	\$ 166,701	\$ 157,707	\$ 178,136	\$ 161,517	\$ 173,000
Other Taxes	\$ 111,347	\$ 103,603	\$ 103,000	\$ 108,100	\$ 113,000
Permits/Development Fees	\$ 14,350	\$ 19,675	\$ 17,200	\$ 22,125	\$ 15,600
Permits and Licenses	\$ 551,080	\$ 771,726	\$ 578,500	\$ 827,581	\$ 574,000
Municipal Court Fines	\$ 1,072,795	\$ 1,261,707	\$ 1,367,826	\$ 1,097,673	\$ 1,079,700
Fees/Charges/Sales	\$ 643,123	\$ 670,327	\$ 645,199	\$ 1,034,716	\$ 686,183
Inter Governmental	\$ 689,364	\$ 699,850	\$ 722,244	\$ 722,244	\$ 767,845
Administrative Reimbursements	\$ 4,077,981	\$ 4,590,437	\$ 4,928,342	\$ 4,928,343	\$ 5,491,717
Interest Earnings	\$ 462,893	\$ 440,005	\$ 314,881	\$ 382,621	\$ 381,840
Grants/Reimbursements/Contributions	\$ 606,292	\$ 211,574	\$ 366,516	\$ 434,185	\$ 153,981
Other Revenues	\$ 6,906,877	\$ 7,998,649	\$ 6,252,299	\$ 6,845,597	\$ 6,344,864
Total Revenues	\$ 63,152,614	\$ 67,787,577	\$ 66,057,816	\$ 67,932,752	\$ 67,524,207
Salaries/Other Pay/Benefits	\$ 18,831,025	\$ 19,823,117	\$ 20,611,780	\$ 19,324,282	\$ 21,228,751
Supplies	\$ 1,674,228	\$ 1,728,805	\$ 2,419,014	\$ 1,941,788	\$ 2,174,585
Maintenance of Structures	\$ 1,638,388	\$ 2,463,274	\$ 3,177,460	\$ 2,661,461	\$ 4,217,724
Maintenance of Equipment	\$ 812,353	\$ 818,626	\$ 876,649	\$ 793,346	\$ 985,727
Services and Utilities	\$ 5,013,596	\$ 5,505,068	\$ 6,633,474	\$ 6,164,646	\$ 7,722,415
Insurance/Sundry/Elections	\$ 1,248,954	\$ 1,415,485	\$ 1,037,499	\$ 996,683	\$ 1,053,711
Right-of-Way Maintenance	\$ 1,019,802	\$ 1,050,539	\$ 1,165,346	\$ 1,165,346	\$ 1,178,409
Programs/Projects	\$ 4,209,346	\$ 3,650,773	\$ 4,047,948	\$ 3,415,357	\$ 3,896,716
Capital Outlays	\$ 1,001,902	\$ 2,286,664	\$ 1,481,371	\$ 1,143,824	\$ 1,814,592
TRA Water Plant	\$ 3,818,019	\$ 4,059,520	\$ 4,220,000	\$ 4,202,012	\$ 4,220,195
TRA Water Debt Payments	\$ 3,636,927	\$ 3,448,850	\$ 3,576,343	\$ 3,682,379	\$ 6,210,428
Debt Service	\$ 3,836,946	\$ 2,778,756	\$ 2,545,893	\$ 3,241,697	\$ 2,547,416
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 586,253	\$ -	\$ 371,362
Administrative Reimbursements Out	\$ 4,511,221	\$ 5,079,098	\$ 4,981,164	\$ 4,981,164	\$ 5,543,054
Interfund Charges/Transfers Out	\$ 2,216,625	\$ 2,391,682	\$ 1,956,067	\$ 2,151,657	\$ 1,946,058
Transfer to Capital	\$ 13,954,672	\$ 20,480,522	\$ 10,542,319	\$ 57,673,819	\$ 3,434,066
Improvements	\$ 143	\$ 400	\$ 2,000	\$ 702	\$ 2,000
Operating Expenditures	\$ 67,424,146	\$ 76,981,180	\$ 69,860,580	\$ 113,540,163	\$ 68,547,209

Revenues

FY 2018-19

Return to
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City of
Huntsville

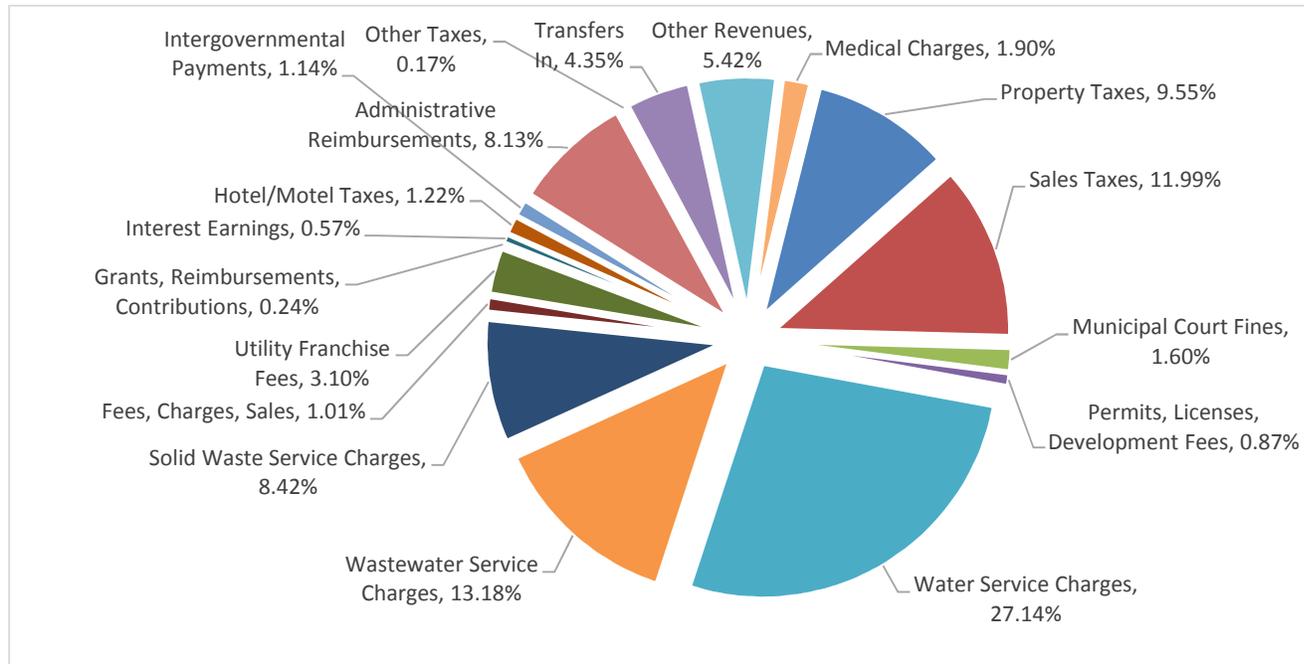
Revenues

The cornerstone of the City of Huntsville's annual budget is the projection of revenue expected for the coming fiscal year. Accurate revenue projections are an important element in budgeting because decisions on spending must be made within the limits of available funds. Revenues received by the City support the various services provided to the citizens of Huntsville. Accurate revenue projections allow sound management of our resources. The City of Huntsville practices a conservative approach to budgeting.

As depicted in the following chart, the City uses various forecasting methods to ensure the most accurate revenue projections possible.

	%	Historical/Time Series Trend	Informed/Expert Judgment	Activity Estimates	Contract Terms
Property Taxes	9.55%	✓	✓		
Sales Taxes	11.99%	✓	✓	✓	
Municipal Court Fines	1.60%	✓	✓	✓	
Permits, Licenses, Development Fees	0.87%	✓	✓	✓	
Water Service Charges	27.14%	✓	✓	✓	✓
Wastewater Service Charges	13.18%	✓	✓	✓	
Solid Waste Service Charges	8.42%	✓	✓	✓	✓
Fees, Charges, Sales	1.01%	✓	✓	✓	
Utility Franchise Fees	3.10%	✓	✓	✓	✓
Grants, Reimbursements, Contributions	0.24%	✓	✓	✓	
Interest Earnings	0.57%	✓	✓	✓	
Hotel/Motel Taxes	1.22%	✓	✓	✓	
Intergovernmental Payments	1.14%				✓
Administrative Reimbursements	8.13%			✓	

The City of Huntsville receives revenue from several different sources. The following graph shows the sources of income for the City for fiscal year 18-19 as budgeted:



Property Taxes

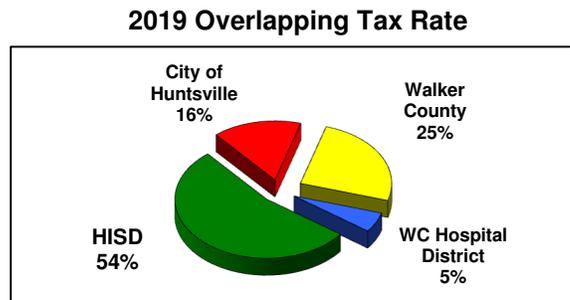
When excluding administrative allocations and transfers, revenues from property taxes account for 10.82% of overall City revenues. Taxes are assessed on all property in the city except for certain property that is eligible for exemption, such as state-owned property. All exemptions from property tax are governed by Federal and State law. The Walker County Appraisal District assesses the value of property in Huntsville and processes applications for exemptions. Based on the total property valuation certified by the Appraisal District, the Huntsville City Council sets a tax rate that will provide sufficient revenue to support public safety services such as police and fire protection and community services such as parks, recreation, and library. The total tax rate set by Council includes a rate for debt service payments as well as a rate for general day-to-day maintenance and operations.

The City Council adopted the tax rate of \$0.3422 per \$100 valuation.

For fiscal year 18-19, the City Council approved a rate of \$0.3422, which is the effective rate plus one-half of one cent (\$.005) allocation of property taxes to pay for 4 additional firefighters thru a grant or one new fire fighter position if the grant is not awarded to the City. The effective tax rate is the tax rate that provides the City with the same amount of tax revenue as the prior year from existing property plus additional tax revenue from any new property.

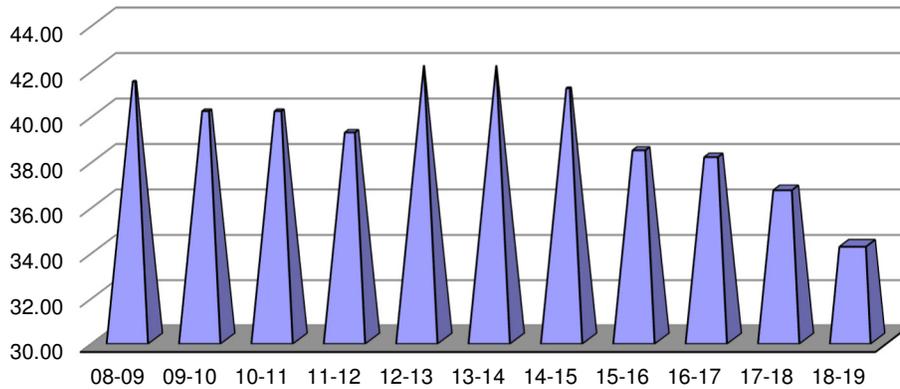
The City of Huntsville contracts with the Walker County Appraisal District for property tax billing and collections. Because property taxes are paid per one hundred dollars of assessed property value, the amount of property tax levied by the City is calculated by dividing the total appraised value of property by one hundred and then multiplying by the adopted tax rate. For example, property with an assessed value of \$100,000 would pay city taxes of approximately \$342.20 ($\$100,000/100 * .3422$).

The City is not the only jurisdiction that taxes property located in Huntsville. Other entities including Walker County, Huntsville Independent School District, and the Walker County Hospital District also levy a property tax. Most citizens of Huntsville pay only 16% of their total property tax bill to the City. The other 84% is collected by the other taxing jurisdictions.



The following graph compares the current tax rate with the tax rates of the last ten years:

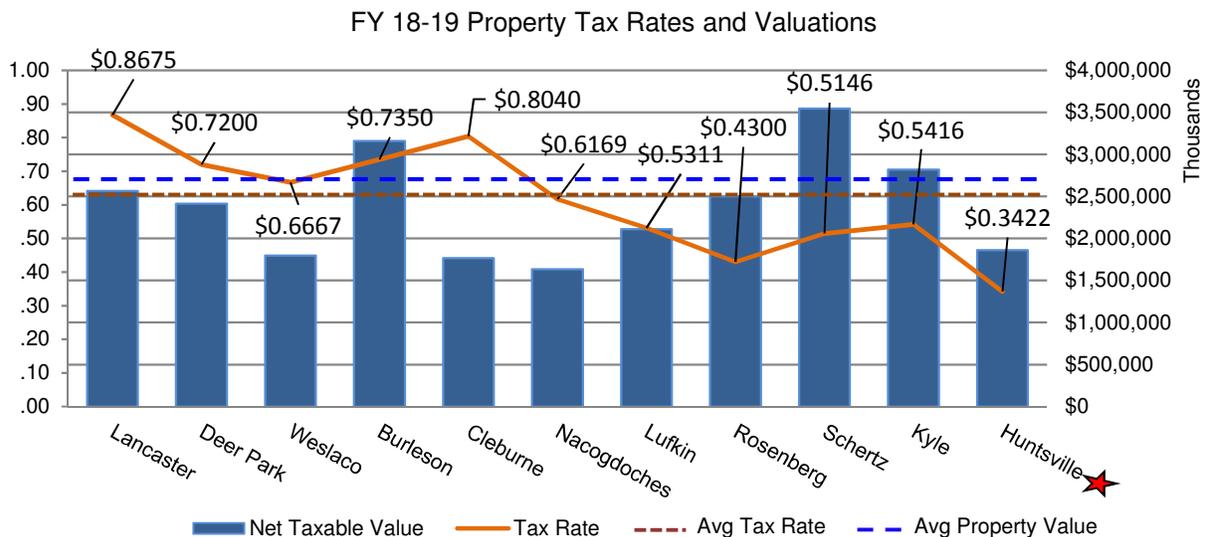
City of Huntsville Tax Rates



The City Council has been able keep the tax rate steady while continuing to provide excellent essential services to the citizens of Huntsville all while facing unique challenges in property tax management. Because several state institutions are located in Huntsville, including the Texas Department of Criminal Justice and Sam Houston State University, the total value of property subject to property tax is much lower in Huntsville than in other communities with comparable populations. The City of Huntsville is still able to maintain one of the lowest property tax rates of all Texas cities with populations between 30,000 and 40,000 even though Huntsville has one of the lowest taxable valuations within that group.

Although Huntsville's tax base is 22% below the average, the Council has been able to maintain one of the lowest tax rates among Texas cities our size. Huntsville's tax rate is over 44% below the average.

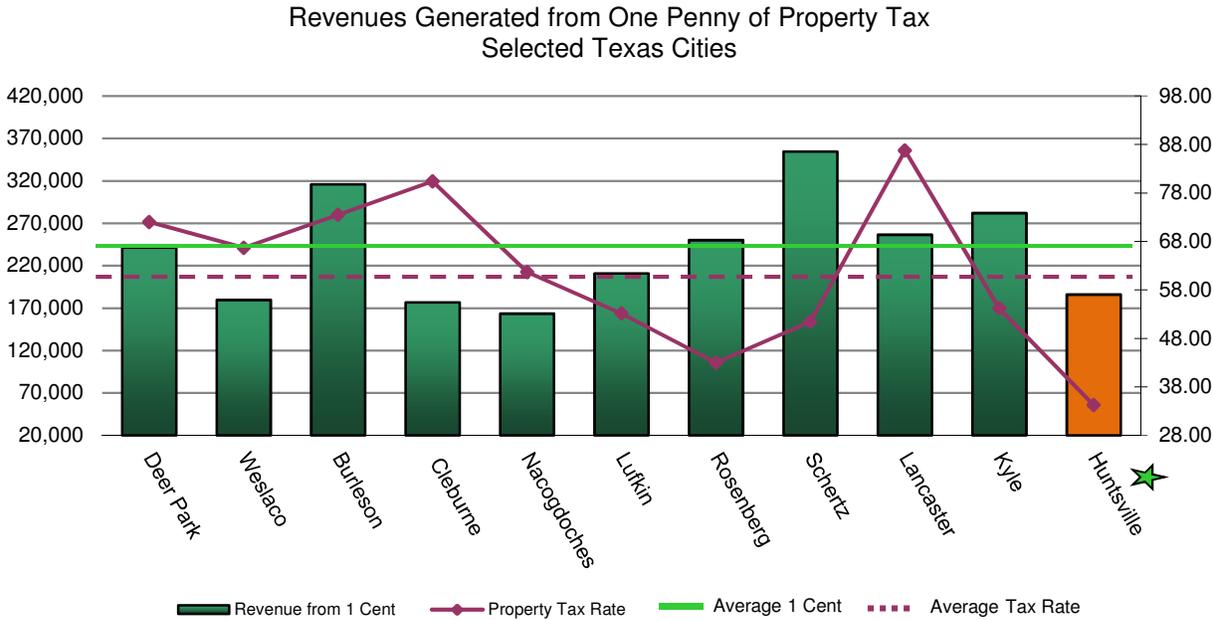
The following graph shows the taxable valuations and the tax rates of selected Texas cities with populations between 30,000 and 40,000:



One penny of the property tax rate generates \$185,000 of actual property tax revenue for Huntsville – 57% below the average.

Huntsville’s total net taxable property valuation of \$1,859,488,817 is 22% below the average valuation of these cities, but Huntsville’s tax rate is over 57% below the average tax rate. Because taxes are collected based on property value and Huntsville’s total taxable property value is so low, Huntsville collects significantly less in tax revenue per penny of the tax rate than most other Texas cities of comparable size. Each penny on Huntsville’s tax rate generates approximately \$185,000 in revenue for City services (excluding uncollectible allowance). In contrast, each penny on Lufkin’s tax rate generates approximately \$211,000 in revenue for their city services (excluding an uncollectible allowance). So, even though Lufkin’s tax rate is 55% higher than Huntsville’s, Lufkin collects 76% more in property tax revenue than does Huntsville.

The following graph shows the tax revenue generated from one penny on the property tax rate of selected Texas cities with populations between 30,000 and 40,000:



Because of relatively low taxable property value, Huntsville faces a challenge in keeping the property tax rate low and quality of essential services high. With sound management of our resources and strategic, long-range planning, this task can be accomplished.

The preparation of our budget for property tax revenue begins with the receipt of the certified tax roll from the Walker County Appraisal District. Information about Huntsville’s total existing and new property value eligible for taxation is included in the documentation received from the Appraisal District. The Appraisal District also calculates the effective tax rate that will provide the City with the same amount of tax revenue as the prior year from existing property plus additional tax revenue from any new property.

The Huntsville City Council is committed to keeping the property tax rates in Huntsville affordable and in recent years, every effort has been made to reduce the tax rate to the effective rate. In accordance with this effort, our budget for property tax revenue is derived by applying the effective tax rate to the certified taxable property valuation. Based on our historical trends, a provision is made for property tax that is owed but not paid on time, or not paid at all. The actual collection rate is traditionally fairly high and we expect to collect at least 98.5% of what is owed. Additionally, the City Council passed an ordinance in

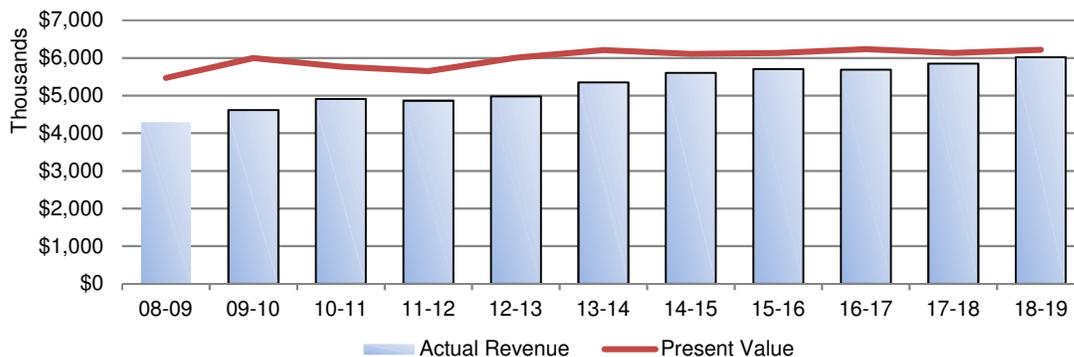
2004 that freezes tax payments to the amount of taxes paid in fiscal year 04-05 for citizens who are at least 65 or disabled. The Appraisal District calculates this tax freeze and its influence on the effective tax rate.

The City Council adopted the effective tax rate in fiscal years 05-06, 06-07, 07-08, and 08-09. However, for FY 09-10 and 10-11 the City Council adopted a tax rate below the effective rate. In FY 11-12 the effective rate was adopted. For fiscal year 12-13, the City levied a three-cent tax increase over the prior year, which was four cents over the effective rate. For fiscal year 13-14 the tax rate remained at the previous FY 12-13 rate of \$0.4206. City Council was able to drop the FY 14-15 rate by 1 cent to \$0.4106 which was \$0.003 less than the effective rate of \$0.4136. The City Council adopted the effective rate of \$0.3838 for FY 15-16 and the effective rate of \$0.3809 for the FY 16-17. Again, for the 17-18 Budget the effective rate of \$0.3666 was adopted. In FY 18-19 the City Council adopted the tax rate of \$0.3422, which is ½ of a cent over the effective rate.

Inflation and the rising cost of doing business affects city government just as it does businesses and individuals. The Municipal Cost Index shows that the average cost of providing city services has risen by 1.6% over the past three years. Huntsville has been able to absorb these ever-rising costs while still collecting the same amount of tax revenue from existing properties as it did in fiscal year 14-15. This has been possible in some part through additional property tax revenues from new property and in large part from increasing revenues from sales tax.

The following graph shows the actual property tax revenue received by the City of Huntsville over the past ten years and the revenue projected for fiscal year 18-19:

**City of Huntsville Property Tax Revenues
10 Year Period and 18-19**



Note: Inflation for all graphs calculated based on Municipal Cost Index

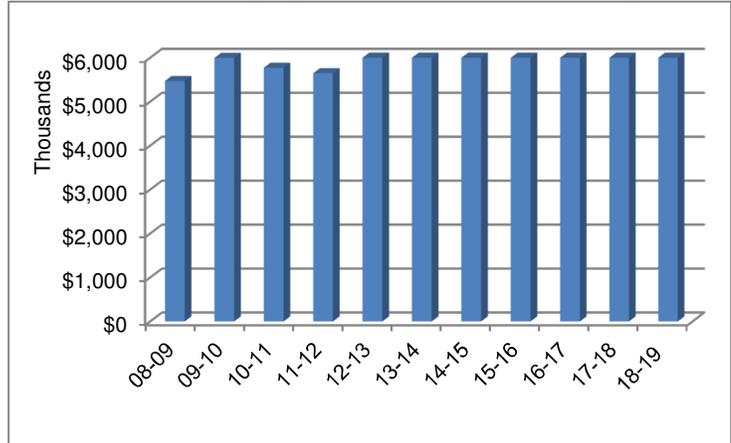
The average annual increase in property tax revenue in fiscal years 14-15 through 17-18 was 2%. The property tax budget for M&O and debt service for FY 18-19 was increased 3.39%.

When the effective rate is adopted, the same amount of revenue is collected as in the prior year from existing property. In that case, the additional revenue needed to support the inflated cost of providing city services at current levels must be obtained either through growth and the addition of new taxable property in the community, or from increases in other revenue sources such as sales tax.

With the cost of utilities, construction materials, healthcare, and many other increasing expenses, one hundred dollars does not have the same purchasing power today as it did last year. In order to evaluate the effect inflation has on Huntsville’s ability to provide excellent city services using our limited resources; we must consider the purchasing power of the property tax revenues we received in recent history in terms of today’s dollar values.

Property tax revenue the City received in various years in the last nine years has just kept pace with inflation as the chart to the right demonstrates. Even with stagnant purchasing power, the City of Huntsville continues to provide quality services at sustained or increasing levels year after year. The City of Huntsville is providing improved basic service quality and quantity with essentially equal Property Tax resources of prior years. The City Council and staff strives every day to manage the property tax revenue and rates in an effective manner and provide the citizens of Huntsville with excellent service.

Present Value Property Tax Actuals and FY 18-19 Budget



The following table shows total property tax revenue received in prior years and property tax revenue budgeted for fiscal year 18-19 for both General and Debt Service Funds:

Property Tax Revenue

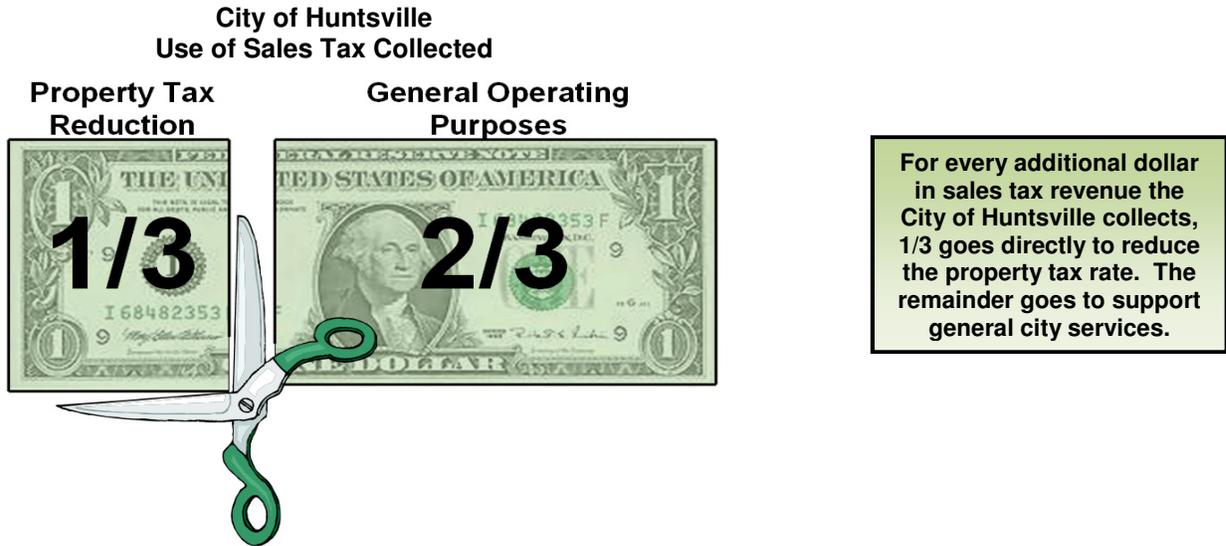
	Actual 13-14	Actual 14-15	Actual 15-16	Actual 16-17	Actual 17-18	Budget 18-19
Current	5,495,621	5,570,935	5,616,707	5,758,312	5,928,300	6,132,520
Delinquent	70,771	61,048	64,408	36,806	55,306	41,000
Penalty & Interest	56,034	51,931	51,864	54,830	56,569	41,000
Total	5,622,426	5,683,914	5,732,979	5,849,948	6,040,175	6,214,520

Sales Taxes

The sales tax is used for general operating purposes. Revenues from sales taxes account for 11.99% of overall city revenues. All taxable sales in Huntsville are taxed at a rate of 8.25%. The City’s rate is 1.5%, the State of Texas rate is 6.25%, and Walker County’s rate is 0.5%. The Texas Legislature gave voters in Texas cities the option of increasing local sales taxes from one cent to one and one-half cents in order to provide property tax relief. Voters in Huntsville approved the sales tax option in August 1987 and the additional one-half cent sales tax began to be collected in January 1988. As a result of this additional half cent, property tax rates for FY 2018-19 were able to be kept lower by approximately \$0.1527 per \$100 valuation (\$153 on a \$100,000 home). Every dollar of sales tax revenue the city receives is used to support general operating services such as police and fire protection, streets, parks, recreation, and library services.

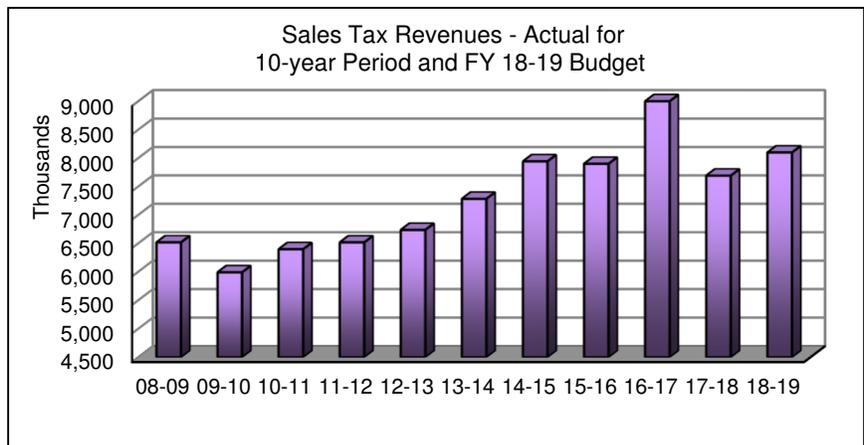
Revenue received from sales tax increased an average of 6.6% during the past 5 years.

The following graph demonstrates the City of Huntsville's use of sales tax revenue:



The preparation of our budget for sales tax revenue begins with a review of Huntsville's historical sales tax revenue collection trends. Because sales tax revenue is somewhat volatile in nature and is dependent on the general economic conditions of the region and nation, the City of Huntsville has traditionally budgeted sales tax revenue conservatively. Historical projections are computed using rolling year trends, trend line graphs, and compared to expert forecasts from two services. The City receives quarterly reports on sales tax collections by sales categories.

The average annual increase in sales tax revenue over the past five years was 6.6%. A spike in the FY 16-17 actual resulted from 5 years of prior period taxes from a local entity collecting and remitting sale tax. The fiscal year 18-19 sales tax revenue budget was increased by 5.3%. As the actual amounts for FY 2018

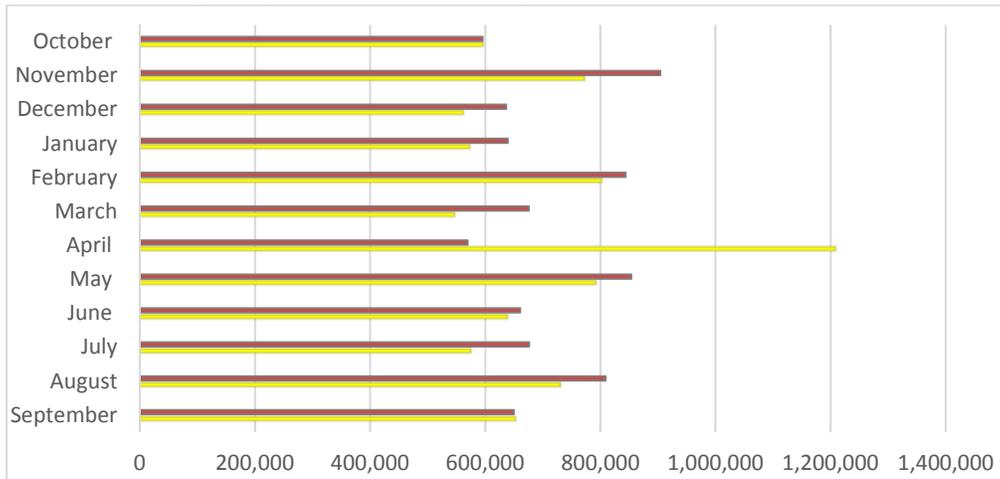


Sales tax revenue is closely associated with the general economy. Huntsville's sales tax receipts increase sharply in months following traditionally active retail seasons.

indicated a continued moderate climb of Sales Tax revenue. The budget currently reflects targets with normal economic conditions.

The fact that sales tax revenue is closely associated with the general economy is easily observed when examining the monthly sales tax revenue collection trends. Sales tax revenue receipts climb sharply in months following traditionally active retail seasons such as Christmas, Easter, back-to-school, and the start of summer travel. The following graph demonstrates the cyclic nature of sales tax and its close association with the general economy: (Note: The City of Huntsville's receipt of sales tax revenue runs approximately two months behind the date of actual sale.)

City of Huntsville
Monthly Sales Tax Receipt Cycle
FY 16-17 Actuals-Yellow FY 17-18 Actual –Red
Amt due to developers (TIRZ AGREEMENTS) are not included in below numbers



Sales tax is an extremely important source of revenue for the City of Huntsville. Huntsville’s relatively low property tax base, the rising cost of providing city services due to inflation, and the adoption of the effective tax rate in past years made the sales tax revenue stream an essential component to keep the property tax rates in Huntsville among the lowest in Texas. Inflation causes each revenue dollar Huntsville receives to lose more purchasing power year after year. In order for the City of Huntsville to continue to provide city services at current levels, collecting the same amount of revenue as in the prior year is not sufficient. Enough additional sales tax revenue must be generated in order to keep pace with the inflated cost of providing services to Huntsville citizens and must supplement the loss of purchasing power of static property tax revenue when the effective rate is adopted.

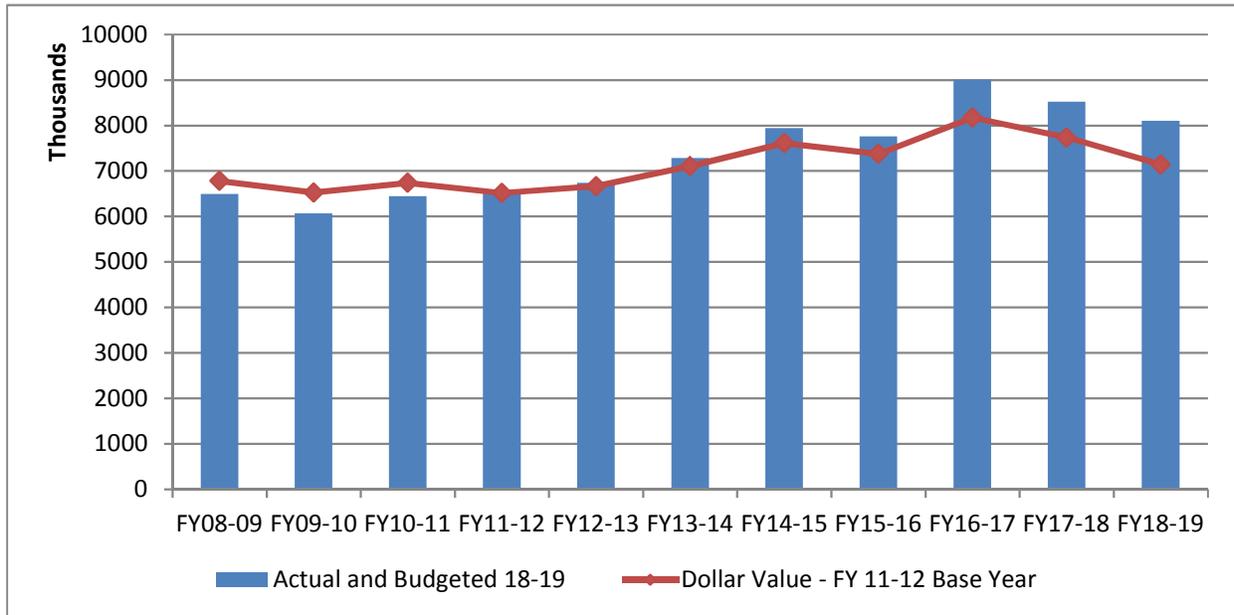
The City of Huntsville desires to encourage business that will enhance City sales tax revenues and increase employment opportunities to locate, maintain or expand a place of business within the City. Section 380.001 of the Texas Local Government Code authorizes cities to establish one or more programs to promote local economic development and to stimulate business and commercial activity in the City. The City established a 380 Economic Development Program pursuant to Chapter 380, of the Texas Local Government Code in 2004.

The first development agreement signed under the 380 development program was signed in 2007 and will terminate on June 12, 2019 which will allow the city to retain the additional sales tax that was due to the developer.

To evaluate whether Huntsville’s sales tax revenue is able to keep pace with the effect of inflation, the net gain or loss of the purchasing power of Huntsville’s sales tax revenues and property tax revenues combined must be considered.

**For the most part,
Huntsville’s sales tax
revenue has been able to
keep pace with inflation
and cover any
purchasing power loss.**

The following graph shows Sales Tax revenue compared using actual dollar amounts received and compared using FY 11-12 as a base year for the value of a dollar. As the reader can see, for the most part Huntsville's Sales Tax revenue has been able to keep pace with inflation.



The following table shows total sales tax revenue received in prior years and sales tax revenue budgeted for fiscal year 18-19 for General Fund:

Sales Tax Revenue

	Actual 13-14	Actual 14-15	Actual 15-16	Actual 16-17	Actual 17-18	Budget 18-19
Sales Tax	7,283,370	7,942,630	7,759,716	9,001,502 ⁽¹⁾	8,518,075	8,098,604

(1) The City received a payment of \$660,000 of Sales Tax in FY 16-17 that was for 5 prior years that "spiked" the Sales Tax revenue for this fiscal year

Mixed Drink Taxes

Revenues from mixed drink taxes are a minor part of overall city revenues. A tax is assessed on all mixed drinks sold within the city limits of Huntsville. The mixed drink tax revenue budget is prepared based on Huntsville's historical collection trends.

The following table shows total mixed drink tax revenue received in prior years and mixed drink tax revenue budgeted for fiscal year 18-19 for General Fund:

Mixed Drink Tax Revenue

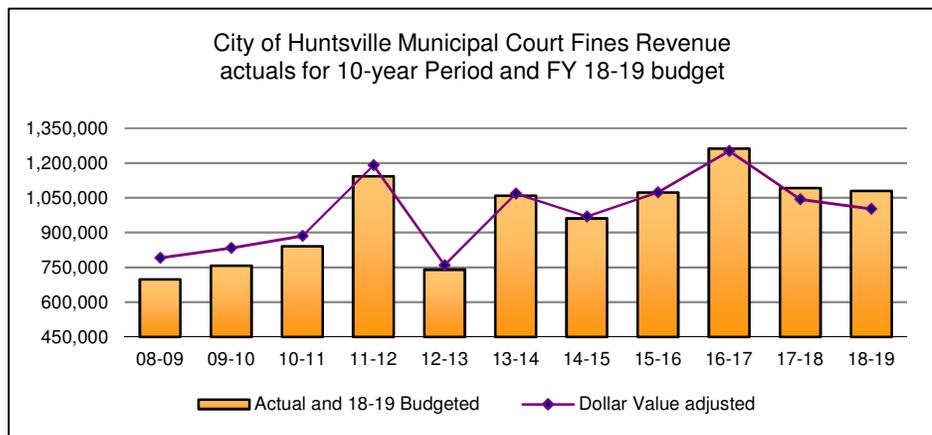
	Actual 13-14	Actual 14-15	Actual 15-16	Actual 16-17	Actual 17-18	Budget 18-19
Mixed Drink Tax	103,522	108,709	107,745	103,603	103,736	110,000

Municipal Court Fines

Revenues from municipal court fines account for 1.6% of overall city revenues. The City of Huntsville Municipal Court is presided over by the City Judge, who is appointed by the City Council. The Municipal Court handles violations in accordance with State law and City ordinances and collects fines that are established by the City Judge. The City contracts with a commercial collection agency to trace and collect fines that are uncollectible by the Municipal Court.

To prepare our budget for municipal court fines revenues, we begin with a review of Huntsville’s historical court revenue collection trends. Revenue from municipal court fines is volatile and many factors affect the amount of revenue collected each year by the Court. Staffing levels and vacancies in the police department and prosecutor’s office affect the number of cases filed and prosecuted each year. Judgments entered and defendants’ compliance with court orders also has an effect.

State law allows Texas cities the option of collecting an additional five dollar fine on each conviction in order to offset the cost of salary expense for a juvenile case coordinator position. Beginning in fiscal year 06-07, the Huntsville City Council chose to enact the new



fine and approved the addition of a juvenile case coordinator position to oversee and maintain case files, court procedures, parent notification and contact for juvenile cases. This fine is expected to provide approximately \$27,070 in court fine revenue in fiscal year 18-19.

The following table shows total municipal court fine revenues received in prior years and revenue budgeted for fiscal year 18-19 for General, Court Security, and Court Technology Funds:

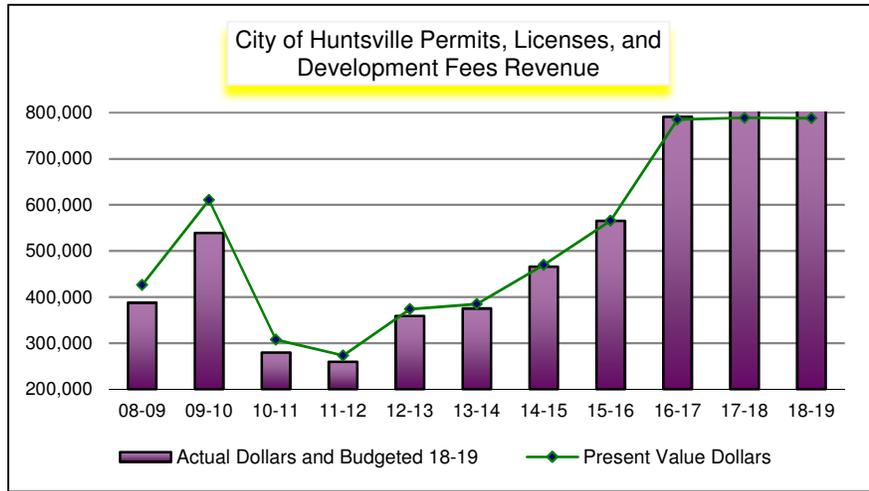
Municipal Court Fine Revenue

	Actual 13-14	Actual 14-15	Actual 15-16	Actual 16-17	Actual 17-18	Budget 18-19
Municipal Court Fines	1,009,895	921,760	1,023,919	1,197,977	1,027,176	1,009,700
Court Security Fines	21,101	16,720	20,947	27,313	27,710	30,000
Court Technology Fines	28,015	22,293	27,929	36,417	36,946	42,000
Total	1,058,921	960,773	1,072,795	1,261,707	1,091,832	1,079,700

Permits, Licenses, Development Fees

Revenues from City administered permits, licenses, and development fees account for 0.87% of overall city revenues. Permits issued by the City include building, electrical, refrigeration, plumbing, wrecker, taxi, food establishment, and public improvement. Licenses monitored by the City include electrical, sign contractors, construction trade, liquor, beer and wine. The permits, licenses, and development fee revenue budget is prepared based on Huntsville’s historical revenue trends and activity estimates from the City’s Community and Economic Development department staff.

The average annual increase in revenue from these sources for the last 3 fiscal years has been 22.9%. Fiscal year 17-18 saw an 7.4% increase in revenues received from permits, licenses, and development fees due to increased construction activity. Construction has remained strong in the last 3 fiscal years. There has been significant construction



activity related to housing for college students and in the west central part of the City where a major retail development opened back in 2009. This construction activity resulted in a 40.0% increase in Permits, Licenses and Development Fees revenue for fiscal year 16-17.

The following table shows total permits, licenses, and development fee revenue received in prior years and revenue budgeted for fiscal year 18-19 for the General Fund:

Permits, Licenses, Development Fee Revenue

	Actual 13-14	Actual 14-15	Actual 15-16	Actual 16-17	Actual 17-18	Budget 18-19
Licenses	12,826	7,570	31,049	11,320	23,980	10,000
Permits	346,682	444,253	520,031	760,406	803,601	564,000
Development Fees	15,425	14,075	14,350	19,675	22,125	15,600
Total	374,933	465,898	565,430	791,401	849,706	589,600

Water Service Charges

Revenues from water service charges account for 27.14% of overall city revenues. The City of Huntsville provides treatment and distribution of water to the residents, businesses, and visitors of Huntsville as well as to Texas Department of Criminal Justice facilities, Sam Houston State University facilities, and industrial users such as Tenaska. Except for contractual customers, both residential and commercial customers are charged a water rate based on their meter size and amount of water used. There is a minimum bill based on meter size and a volume charge for water used in excess of 3,000 gallons per month. In fiscal year 09-10, the City Council elected to lower the base water rate for residential customers by \$2.

Water Financial Plan

In 2011, the City contracted a water rate study by an independent firm. The study was a financial plan providing for routine water line and well improvements, and an option for surface water plant expansion. Modeled to ensure adequate working capital and fund balances, the plan forecasted revenue, expenses, and balances through 2030. Pursuant to the plan, water rates were raised in fiscal year 11-12 and 12-13 to accommodate reserve and operation requirements and in accordance with funding an annual \$600,000 capital program to replace and renovate existing infrastructure and to accommodate debt service for financing a major water plant upgrade and expansion. For fiscal year 14-15 the increase in rates based on the FY 10-11 water study calculates to about a 5.3% increase from FY 13-14 or \$0.96 per month for a customer using 7,000 gallons of water. For the next four fiscal years, 15-16,16-17,17-18 and 18-19 the average increase for water usage over 3,000 gallons was 1.3% or about \$0.32 per month on 7,000 gallons usage.

The rate structure for Tenaska, an electric cogenerating plant, is established by contract. Tenaska pays the City the amount of annual debt service payments on improvements at the surface water treatment plant that are required in order to provide the quantity of water used by Tenaska. In addition, Tenaska pays a fixed payment of \$450,000 plus the cost of the purchase and treatment of the actual amount of water used.

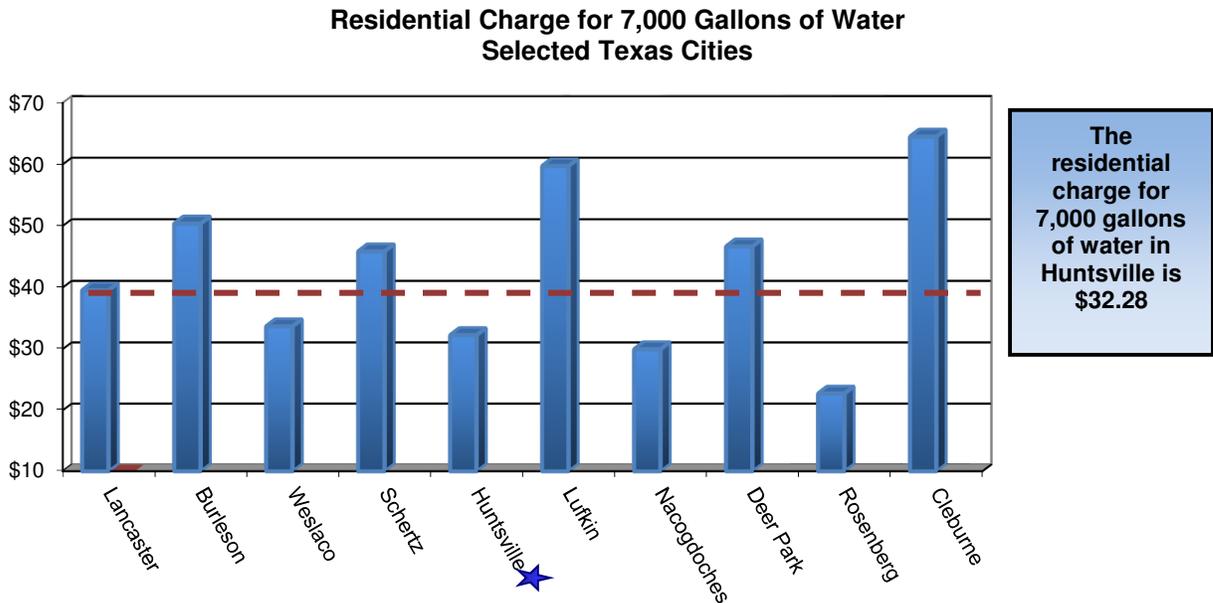
The following table shows the rate schedule for City of Huntsville water service for FY 18-19:

City of Huntsville Water Rates			
<i>Minimum Bill</i>		<i>Usage Charges</i>	
Based on meter size		Based on gallons used	
<u>Meter Size</u>	<u>Rate Charged</u>	<u>Single Family Residential</u>	
0.75	\$ 13.00*	<u>Gallons Used</u>	<u>Rate Charged</u>
1.00	19.00	Under 3,000	See Minimum Bill
1.50	25.00	3,000 - 7,000	\$4.82 per 1,000 gallons
2.00	41.50	7,001 - 13,000	\$5.30 per 1,000 gallons
3.00	163.00	Over 13,000	\$6.02 per 1,000 gallons
4.00	208.00		
6.00	313.00		
8.00	433.00		
		<u>Commercial</u>	
		<u>Gallons Used</u>	<u>Rate Charged</u>
		Under 3,000	See Minimum Bill
		Over 3,000	\$6.02 per 1,000 gallons

* \$2.00 reduction in FY 09-10

The City Council and City staff have worked diligently to keep water rates in Huntsville affordable, quantity of water sufficient, and quality of water and service high. Water distributed by the City of Huntsville exceeds all the standards set by the Texas Commission on Environmental Quality (TCEQ) and has been awarded the Superior Water Systems rating by the TCEQ. The City of Huntsville is able to maintain among the lowest water rates in Texas cities similar in population to Huntsville while providing an excellent quality of water and service to Huntsville water customers.

The following graph shows the residential costs for 7,000 gallons of water in selected Texas cities with populations between 30,000 and 40,000:



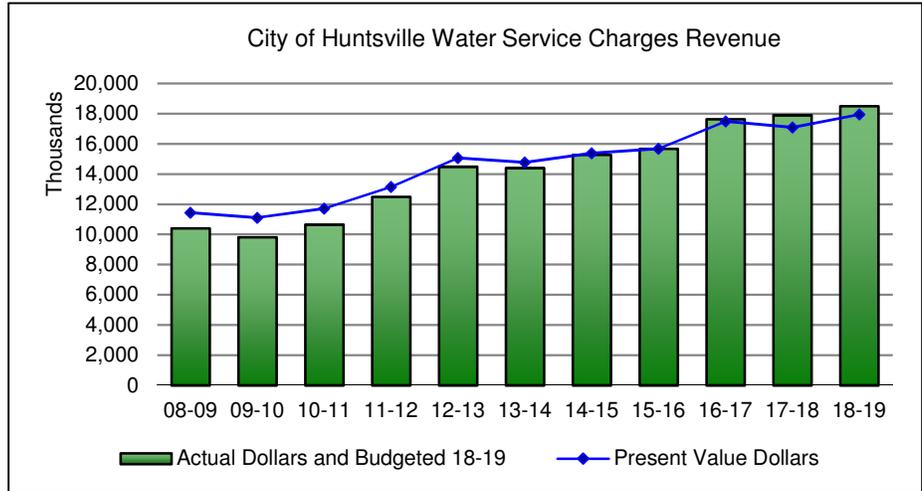
Compared to other Texas cities similar in size, Huntsville’s water rates are extremely competitive. The cost for 7,000 gallons of water to a residential customer in Huntsville is \$32.28. Huntsville remains below the average and currently charges a rate 24% lower than the FY 18-19 year’s average. The City of Huntsville is able to provide outstanding water service to its customers while maintaining affordable water rates.

The preparation of our budget for water service revenue begins with a review of Huntsville’s historical water service revenue collection trends. Because charges for water service are comprised of two components - a minimum base charge and a consumption charge - the water service revenues received by the City of Huntsville are affected not only by the total number of current water customers but also by the amount of water consumed by those customers. As the population of Huntsville grows, so does the demand for and usage of water. But population growth is not the only factor that affects how much water is consumed in Huntsville. The water systems in Huntsville supplies water not only to those who live in our city, but also to those who conduct business, attend school, or travel through Huntsville.

Weather conditions also affect consumption patterns. During years when rainfall is scarce and temperatures are high, both water consumption and revenue climb. During years when rainfall is more plentiful, consumption is not as high and less revenue is collected. Because weather conditions are largely unpredictable, the City of Huntsville budgets water revenue conservatively. The average annual increase in water service revenue over the past three years was 2.6%. Revenue growth in FY 11-12 and 12-13

reflect rate increases. After a wet spring the summer for FY 14-15 was very dry and higher revenues are seen for the year. For FY 16-17 the City had a contract with a state agency that expired which was renegotiated which resulted in approximately \$2,000,000 of additional water revenue.

Inflation affects the purchasing power of water service revenue just as it does property tax, sales tax, and all sources of revenue for the City of Huntsville. As inflation rises, the purchasing power of water service revenue falls. The City Council and City staff of Huntsville endeavor to ensure the delivery of high quality



water while maintaining low water rates, all while battling against the rising cost of providing service.

The following table shows total water service revenue received in prior years and budgeted for fiscal year 18-19 for the Water Fund:

Water Service Revenue

	Actual 13-14	Actual 14-15	Actual 15-16	Actual 16-17	Actual 17-18	Budget 18-19
Water Sales	14,392,728	15,262,971	15,672,593	17,627,721	17,732,504	18,326,804
Water Taps	65,513	88,281	72,770	100,805	100,253	100,000
Late Payment Penalties	60,087	53,720	61,486	57,684	60,519	70,000
Total	14,518,328	15,407,972	15,806,849	17,786,210	17,893,276	18,496,804

Wastewater Service Charges

Revenues from wastewater service charges account for 13.18% of overall city revenues. The City of Huntsville provides the collection and treatment of wastewater for the residents, businesses, and visitors of Huntsville as well as for Texas Department of Criminal Justice facilities and Sam Houston State University facilities. Because wastewater usage is not metered for most customers, charges for wastewater service are based on water usage. Water that is flushed and drained enters the City of Huntsville's wastewater system and is treated in one of Huntsville's wastewater treatment plants. Both residential and commercial customers are charged a wastewater rate that includes a minimum base bill and a consumption charge for amount of water used. For residential customers, the consumption charge is based on the average volume of water used in the winter months of November, December, January, and February in order to adjust for seasonal water usage for outdoor irrigation purposes. For commercial customers, the consumption charge is based on actual volume of water used each month.

The following table shows the rate schedule for City of Huntsville wastewater service:

City of Huntsville Wastewater Rates

Minimum Bill

<u>Customer Type</u>	<u>Rate Charged</u>
Residential	\$13.00
Commercial	15.00

Usage Charges *Based on Gallons of Water Used*

Single Family Residential and Commercial

<u>Gallons Used</u>	<u>Rate Charged</u>
Under 2,000	See Minimum Bill
Over 2,000	\$4.87 per 1,000 gallons

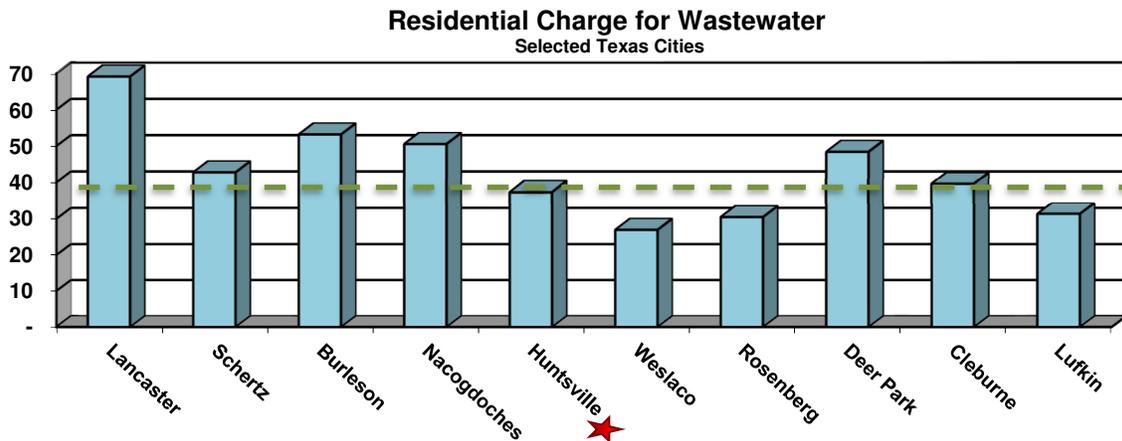
The Huntsville City Council is committed to providing high quality service to its citizens at the lowest possible cost. As such, for fiscal year 09-10, the City Council agreed to decrease the base rate for residential customers from \$15 to \$13. Huntsville's beautiful topography of seven hills and seven streams creates a stunning natural setting enjoyed by those who call Huntsville home, but it also causes wastewater service in Huntsville to be more expensive than most other similarly populated cities in Texas. Wastewater collection systems consist of buried pipelines that transport sewage to a wastewater treatment plant where it is treated to reduce the level of contaminants it contains. Whenever possible, wastewater systems employ the force of gravity to transport sewage from homes and businesses to centralized treatment plants, but gravity cannot cause sewage to flow uphill. When a wastewater line reaches the base of a hill, a lift station must be installed to "lift" sewage to a higher elevation where it can then continue to flow by gravity to the treatment plant.

The topography of a community is a major factor in determining the number of lift stations that must be used. Communities with many hills, such as Huntsville, require many lift stations to be operated as part of the wastewater collection system and as a result the cost of wastewater service is higher. The City of Huntsville operates 26 lift stations as part of the wastewater collection system, but the average number of lift stations operated by Texas cities similar in population is only 17. The number of wastewater treatment plant facilities a city must operate also effects wastewater service costs. When a treatment facility nears its daily flow capacity, a city must construct another treatment facility or expand an existing facility.

The debt resulting from expansion of treatment capacity contributes to higher wastewater service costs. Along with infrastructure considerations, many additional factors must be taken into account when comparing the costs of wastewater service among cities. Methods of calculating sewer charges vary from city to city and caution must be used to ensure the comparison is not skewed. Minimum base costs, gallons included in minimum base charges, consumption charges per gallon, and whether or not a city practices winter averaging, as Huntsville does, must be considered when performing a comparison.

The following graph shows the residential costs for wastewater service in selected Texas cities with populations similar to Huntsville. Because using a winter averaging method typically reduces the amount of gallons of wastewater a Huntsville customer is billed for on an annual basis to at least 80% of actual

annual water consumption, the cities who use actual water consumption are based on 7,000 gallons of water usage and cities who use a winter averaging method are based on 80% of that volume.

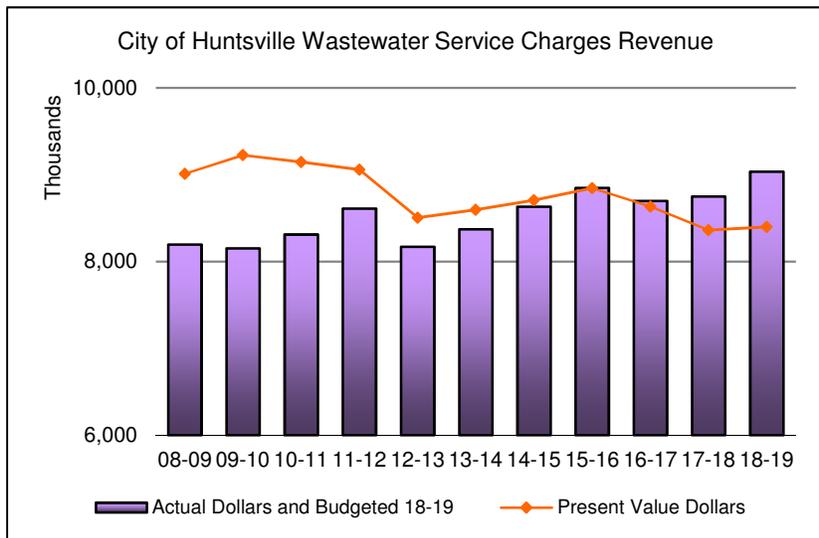


The preparation of our budget for wastewater service revenue begins with a review of Huntsville's historical wastewater service revenue collection trends. Charges for wastewater service are comprised of two components - a minimum charge and a consumption charge based on the amount of water used. For most customers, wastewater consumption is calculated from water usage. Wastewater service revenue, like water service revenue, is affected by total current wastewater customers and also by amount of water consumed by those customers. Although wastewater revenue trends and water revenue trends are related, significant differences do exist between them.

Huntsville sewer rates are 13% below average of comparison cities. FY 17-18 budgeted wastewater revenue remained unchanged from the prior year's budget.

Not all City of Huntsville water customers are also served by our wastewater system. Additionally, residential customers are charged a wastewater rate based on average winter water usage, so hot and dry weather conditions have a lesser impact on wastewater revenues than they do on water revenues.

Wastewater service revenue has been consistent over the last 10 years. The wastewater service revenue for fiscal year 16-17 increased slightly by 0.8% from the prior year actual revenue.



Any increases in wastewater service revenue over of the past several years have been outpaced by inflation and the rising costs of providing municipal services. Since fiscal year 04-05, the purchasing power of wastewater revenue has declined as inflation has risen, but the City Council and City staff continues to provide excellent service with fewer resources.

The following table shows total wastewater service charges revenue received in prior years and revenue budgeted for fiscal year 18-19 for the Wastewater Fund:

Wastewater Service Charges Revenue

	Actual 13-14	Actual 14-15	Actual 15-16	Actual 16-17	Actual 17-18	Budget 18-19
Wastewater Charges	8,258,834	8,493,975	8,717,848	8,567,899	8,623,267	8,900,000
Wastewater Taps	60,496	87,199	75,282	81,320	75,023	85,000
Late Payment Penalties	52,418	50,405	53,713	48,989	50,466	50,000
Total	8,371,748	8,631,579	8,846,843	8,698,208	8,748,737	9,035,000

Solid Waste Service Charges

Revenues from solid waste service charges account for 8.42% of overall city revenues. The City of Huntsville provides the collection and disposal of solid waste for the residents and businesses of Huntsville. Residential customers in single family dwellings are charged \$21.50 per month for these services, and they have their waste collected twice per week (once for regular garbage and once for recyclables only). Commercial rates are based on the size of the container and number of times waste is collected each month. In addition to Huntsville residents and businesses, the City also provides the disposal of solid waste for the Texas Department of Criminal Justice, Sam Houston State University, and areas throughout Walker County. The City of Huntsville charges a disposal fee based on tonnage of waste brought to the transfer facility. The City of Huntsville owns the transfer station. The operations of the transfer station are leased to a third-party, who operates the transfer station facility and transfers the solid waste material to a landfill for final disposal. The leasing of the transfer station began as of August 2018. As part of the contract, the third-party leases certain city equipment which in turn provides additional revenue to the Solid Waste Fund.

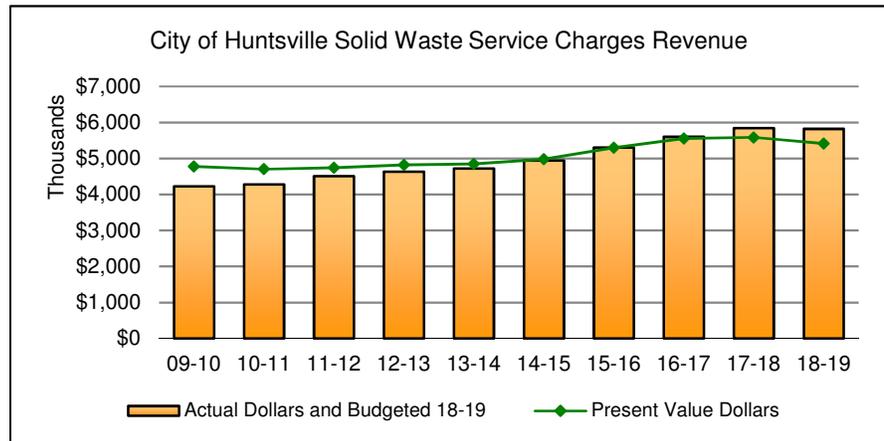
In FY 09-10, a recycling pilot program was initiated and has expanded to all areas of the City.

In September 2008, the City of Huntsville implemented a new automated system of residential collection in place of the manual collection system. Automation is a more efficient way to collect garbage and is safer for the employees of Solid Waste Services. In FY 09-10, a pilot recycling program was initiated. With the program's success, the program has expanded to other areas and all areas of the City were included in the recycling program in FY 13-14.

Each year, the City of Huntsville evaluates its utility revenues and costs of utility service provision to determine if the utility rates being charged are still sufficient to cover the cost of providing the service. The analysis accounts for costs associated with operations and maintenance as well as crucial capital investments. Associated costs include employee services (labor and benefits), services and utilities (electricity, waste disposal, etc.), chemicals, fuel, equipment (vehicles, containers, tools, etc.), and debt service. With budget demands for capital equipment and the need for a new Solid Waste Transfer Station a rate study was budgeted for and completed in FY 14-15. The rate study indicated the need for increased rates for various services. For FY 15 – 16 a \$25 fee for heavy trash pickup for residential was implemented (the City had not been charging for this previously). There was also a 3% increase to all Commercial Services and a 25% increase on charges for "institutional" (Texas Department of Criminal Justice and Sam Houston State University) and "out of city" waste was approved. These increases were estimated to bring in an additional \$300,000 annually to pay debt service on debt issued for the new Transfer Station and

fund new equipment purchases. For budgeting for the 16 – 17 fiscal year the fee for Residential Service was increased \$.50 per month from \$21 to \$21.50 and there was a 5% increase to Commercial services.

The preparation of our budget for solid waste service revenue begins with a review of Huntsville’s historical solid waste service revenue collection trends. The average annual increase in solid waste service revenue over the past five years was 4.75%.



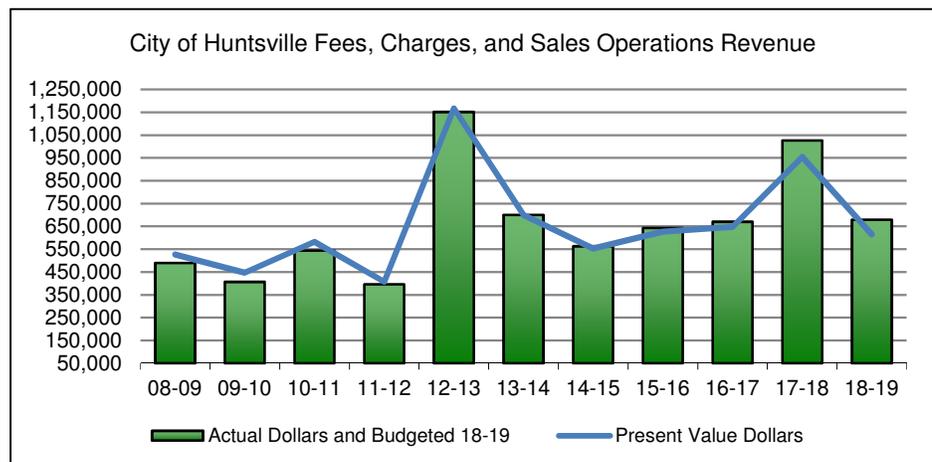
The following table shows total solid waste service charges revenue received in prior years and revenue budgeted for fiscal year 18-19 for the Solid Waste Fund:

Solid Waste Service Charges Revenue

	Actual 13-14	Actual 14-15	Actual 15-16	Actual 16-17	Actual 17-18	Budget 18-19
Residential Collections	1,689,822	1,770,362	1,818,227	1,865,010	1,872,974	1,900,000
Commercial Collections	2,186,388	2,208,480	2,383,210	2,630,755	2,654,834	2,710,000
Disposal Fees	800,498	916,492	1,050,174	1,054,739	1,121,906	1,075,000
Late Payment Penalties	46,053	47,260	50,503	51,033	50,551	53,000
Total	4,722,761	4,942,594	5,303,114	5,601,537	5,700,265	5,738,000

Fees, Charges, Sales Operations

Revenues from fees, charges, and other sales account for 1.01% of overall city revenues. The City collects fees and charges for certain services in order to partially offset the cost of providing and administering these services. These fees and charges include park rental fees,



recreation program and aquatic center fees, library fees, returned check charges, and utility service connection and reconnection charges. The fees, charges, and sales revenue budget is prepared based

on Huntsville’s historical collection trends and activity estimates from City staff. The average annual increase in revenue from fees, charges, and sales over the past 4 years was 13%.

The following table shows total fees, charges, and sales operation revenue received in prior years and revenue budgeted for fiscal year 18-19 for the General, Special Revenue, and Enterprise Funds. The City added an on-street paid parking fee in FY 16-17 for certain areas of the City which accounts for \$86,603 in FY 16-17 and \$154,401 in the FY 17-18 of actual revenue for the General Fund. The City also added a card processing fee for customers paying for fees and utilities with a credit or debit card and this fee added \$23,000 to the revenue budgeted for the General Fund and \$53,000 to the revenue budgeted for the Enterprise Funds in the FY 18-19.

Fees, Charges, Sales Operations Revenue

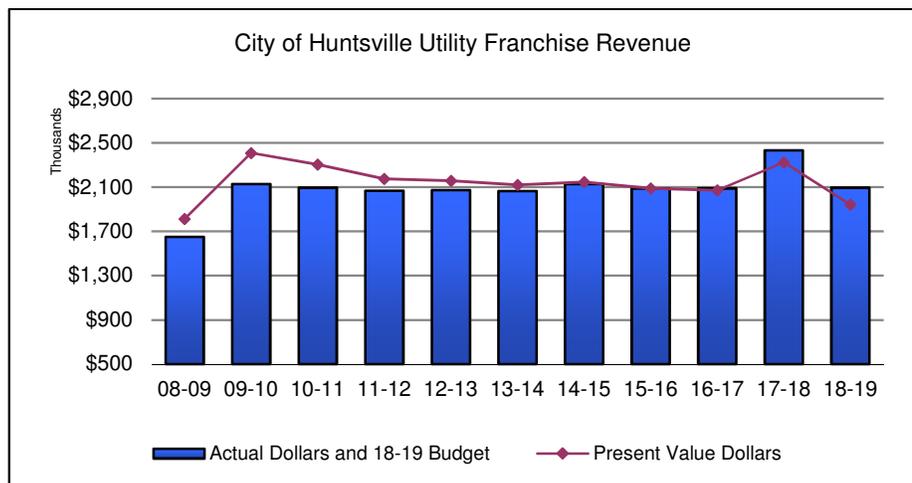
	Actual 13-14	Actual 14-15	Actual 15-16	Actual 16-17	Actual 17-18	Budget 18-19
General Fund	310,550	328,885	374,096	437,487	583,935	459,735
Special Revenue Funds	174,347	106,180	44,354	26,600	198,210	27,798
Utility Fund	N/A	N/A	N/A	N/A	167,173	109,950
Water Fund	94,730	103,917	130,704	172,038	N/A	N/A
Wastewater Fund	5,100	200	900	2,000	N/A	N/A
Solid Waste Fund	1,100	1,170	1,064	3,253	27,851	88,700
Total	585,827	540,352	551,118	641,378	977,169	686,183

Note – Beginning FY 17-18 the Water Fund and Wastewater Fund were combined into the “Utility Fund”

Note –In FY 17-18 the City sold property in the amount of \$76,023, which accounts for the increase in the General Fund. In the Solid Waste Fund the 3rd Party Contractor is paying the City lease costs for City Equipment, thus the increase of revenues.

Utility Franchise Fees

Revenues from utility franchise fees account for 3.10% of overall city revenues. The City of Huntsville collects franchise fees from utility companies (electrical providers, gas providers, and tele-cable providers) and allows them to place facilities (i.e. poles and wires) on public property (i.e. right-of-



ways/easements). The preparation of our budget for utility franchise fee revenue begins with a review of Huntsville’s historical franchise fee revenue collection trends. Utility Franchise Fee revenue in the last four years has fluctuated up and down slightly.

The following table shows total utility franchise fee revenue received in prior years and revenue budgeted for fiscal year 18-19. The table demonstrates the revenue source has remained essentially flat in the last 5 years:

Utility Franchise Fees Revenue

	Actual 13-14	Actual 14-15	Actual 15-16	Actual 16-17	Actual 17-18	Budget 18-19
Electric	1,385,302	1,435,573	1,406,789	1,386,131	1,891,246	1,425,000
Telephone	207,520	220,222	195,936	214,854	144,347	210,000
Gas	167,479	162,051	142,781	145,875	154,034	160,000
Tele-cable	304,886	309,243	342,062	341,895	242,254	300,000
Total	2,065,187	2,127,089	2,088,108	2,088,755	2,431,881	2,095,000

Right-of-way Maintenance

The City of Huntsville's Utility Fund (Water and Wastewater) and Solid Waste Funds pay the General Fund this Right-of-way Maintenance fee based on 3.5% of their operational revenues in order to offset the General Fund's cost of maintaining the public streets and right-of-ways for use in operating the Water, Wastewater, and Solid Waste utilities. The City's water and wastewater transmission lines are located under City streets and in right-of-ways and it is important that they be maintained in a manner that ensures the City's infrastructure investment is protected and can be accessed for maintenance, repair, and replacement when needed. Well-maintained streets and right-of-ways also ensure that City staff is able to provide high quality service to citizens and utility customers.

The following table shows total right-of-way maintenance revenue received in prior years and revenue budgeted for fiscal year 18-19:

Right-of-Way Maintenance Revenue

	Actual 13-14	Actual 14-15	Actual 15-16	Actual 16-17	Actual 17-18	Budget 18-19
Charge to Utility Fund	N/A	N/A	N/A	N/A	962,603	972,520
Charge to Water Fund	543,742	554,707	548,623	547,897	N/A	N/A
Charge to Wastewater Fund	294,346	299,307	300,326	317,969	N/A	N/A
Charge to Solid Waste Fund	163,884	169,191	170,853	184,673	202,743	202,889
Total	1,001,972	1,023,175	1,019,802	1,050,539	1,165,346	1,178,409

Grants, Reimbursements, Contributions

Revenues from grants, reimbursements, and contributions account for 0.24% of overall city revenues. The City of Huntsville receives grants and contributions from various sources, for various purposes, and in various amounts. The reimbursement and contribution revenue budget is prepared conservatively based on Huntsville’s historical collection trends and estimates from City staff. The grant revenue budget is prepared based on grants awarded to the City, grants applied for by the City, and City staff’s knowledge of any upcoming grants for which the City may apply. Every effort is made to include all grants that can reasonably be anticipated, but given the nature of grant announcements and cycles, the budget must occasionally be amended during the year to provide for grants that are sought or received that were not included in the original budget. In fiscal year 09-10, the City added a grant coordinator to significantly contribute to grant programs and revenues related to public safety and public utilities. Hurricane Harvey caused damages to the City of Huntsville in August of 2017 and the city received monies for Hurricane Harvey disaster relief in FY 2018.

The FY 18-19 budget includes grant funding for the following:

- | | | | |
|-------------------|-----------|-----------|----------|
| • Airport | \$ 17,500 | • Police | \$ 4,062 |
| • Victim Services | \$ 73,102 | • Library | \$ 5,000 |

The following table shows total grants, reimbursements, and contributions revenue received in prior years and revenue budgeted for fiscal year 18-19 for all operating funds:

Grants, Reimbursements, and Contributions Revenue*

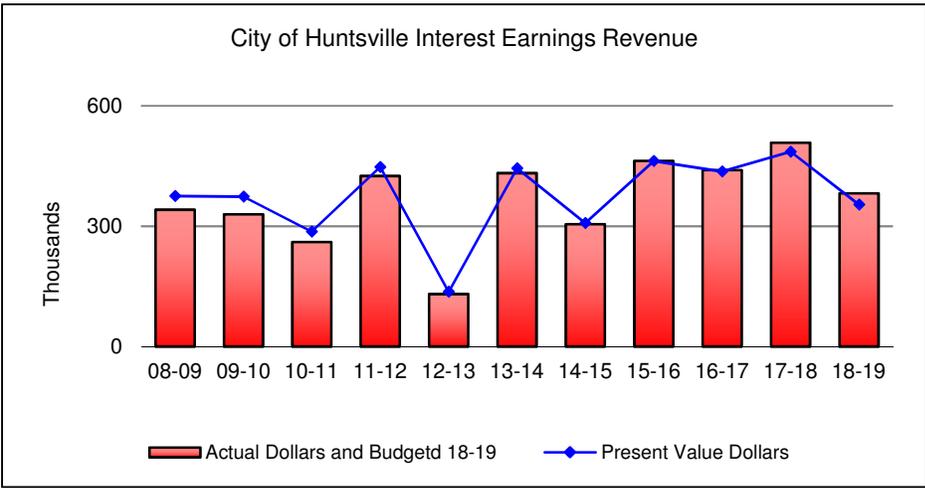
	Actual 13-14	Actual 14-15	Actual 15-16	Actual 16-17	Actual 17-18	Adopted 18-19
Grants	597,363	319,927	562,671	182,858	401,363	128,131
Contributions	70,190	42,947	43,630	28,8556	40,058	32,850
Total	667,554	362,874	606,301	211,714	441,421	160,981

* Grants for capital projects are not included in this table.

Interest Earnings

Revenues from interest earnings account for 0.57% of overall city revenues. The City of Huntsville earns interest on invested funds. The City of Huntsville must invest funds according to the Texas Public Funds Investment Act. The interest earnings revenue budget is prepared based on City financial staff and advisor analysis of interest rates, historical trends, and projection of amount of funds to be invested. The City has aggressively diversified its portfolio into secured money funds, CD’s, short-term bonds backed by government revenue, and state and local government bonds.

The City’s portfolio earns approximately 1.3% on average overall.



The table to the left shows total interest earnings revenue received in the previous 10 years.

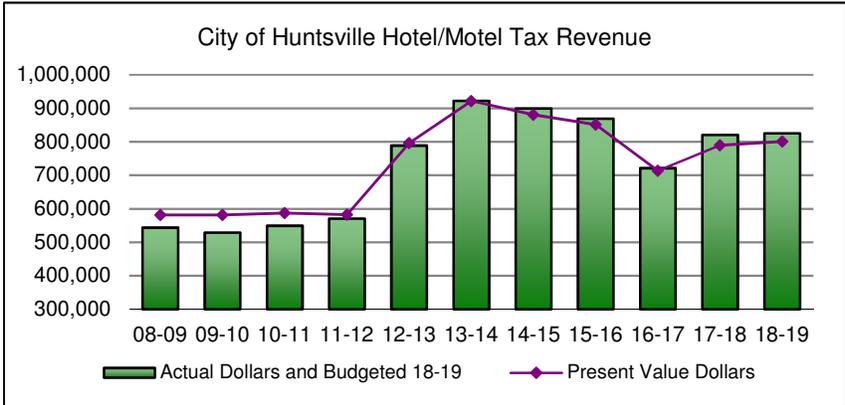
Interest Earnings Revenue

	Actual 13-14	Actual 14-15	Actual 15-16	Actual 16-17	Actual 17-18	Budget 18-19
Interest Earnings	432,588	305,018	462,853	440,005	508,463	381,840
Total	432,588	305,018	462,853	440,005	508,463	381,840

Hotel/Motel Taxes

Revenues from hotel/motel taxes account for 1.22% of overall City revenues. Per State statute, the City imposes a 7% occupancy tax on the price of a hotel or motel room. Unlike the local sales tax, the hotel occupancy tax is optional and can be imposed without the approval of voters. Under the law, local government proceeds from this tax must be earmarked for certain specified purposes, including the advertising and promotion of the city and surrounding areas to attract tourism, arts and cultural activities, historical restoration and preservation activities, registration of convention delegates, operation of visitor information centers, the construction of civic centers and auditoriums, and sporting events.

State statute defines how hotel occupancy taxes may be spent. The hotel occupancy tax cannot be used for general revenue purposes, such as economic development, or to pay for expenses that are not directly related to the promotion of tourism.



The hotel/motel tax revenue budget is prepared based on Huntsville’s historical collection trends and activity estimates from the City staff and financial consultants. In accordance with historical average and with emphasis on most recent historical activity construction of new lodging facilities, hotel/motel tax revenue budget for fiscal year 17-18 was budgeted flat (the same as the FY 16-17 Budget). The revenue source has been fluctuating in the

last 3 fiscal years with a 3.4% reduction in FY 15–16, and a 17% reduction in FY 16-17, and a 13.7% increase in FY 17-18. It is expected that revenues will level out around the FY 15-16 actuals mark.

The following table shows total hotel/motel tax revenue received in prior years and revenue budgeted for fiscal year 18-19 for the Hotel/Motel and Arts Center Funds:

Hotel/Motel Tax Revenue

	Actual 13-14	Actual 14-15	Actual 15-16	Actual 16-17	Actual 17-18	Budget 18-19
H/M Tax - Arts	131,676	128,098	124,123	103,357	117,142	132,000
H/M Tax - Tourism	395,028	385,432	372,368	308,884	351,422	378,000
H/M Tax - Visitors Center	395,028	385,432	372,368	308,884	351,422	315,000
Total	921,732	898,961	868,859	721,126	819,985	825,000

Intergovernmental Payments

Revenues from intergovernmental payments received account for 1.14% of overall City revenues. The City of Huntsville receives payments from Walker County and Huntsville Independent School District for public safety related services. Walker County contracts with the City for fire protection services and the Huntsville Independent School District contracts with the City for the operation of the School Resource Officer program. The intergovernmental payments revenue budget is prepared based on Huntsville’s payment amount agreements included in the respective contracts.

The following table shows total intergovernmental payments revenue received in prior years and revenue budgeted for fiscal year 18-19 for the General Fund and the School Resource Officer Fund:

Intergovernmental Payments Revenue

	Actual 13-14	Actual 14-15	Actual 15-16	Actual 16-17	Actual 17-18	Budget 18-19
Walker County Payments	246,492	246,492	246,567	246,492	246,492	246,492
HISD Payments (SRO)	384,765	403,701	442,797	453,358	475,752	521,353
Total	631,257	650,193	689,364	699,850	722,244	767,845

Health Insurance Payments

Revenues to the Insurance Fund from City and employee health insurance payments account for 5.4% (\$3,774,434) of overall city revenues and transfers. Of the 5.4%, 4.3% or \$2,983,338 consists of payments from City funds for the City’s portion of the cost of providing city employee and retiree health insurance which includes medical and dental insurance. Payments from city employees and retirees for their portion of the cost of their health insurance amounts to \$791,096. Payment amounts for employees and retirees

are based on the coverage option they choose. Through FY 16-17 the City provided insurance for eligible retirees up to age 65 at the same level as active employees, the City provides supplemental insurance for eligible retirees age 65 and over who are Medicare eligible. A wellness plan has been budgeted during the past four years.

The City made changes for FY 13-14 to its self-insured Health Insurance Plan shifting more of the costs to employees. This was done in order to move employer and employee costs more in line with other local government plans.

For the FY 15-16 Budget the City changed its policy on medical insurance benefits for new hires effective January 1, 2016. The policy changes provide that employees in employment with the City before January 1, 2016 would still be eligible for medical insurance benefits from the City when they retire if they have 20 consecutive years of service with the City. Employee's hired on or after January 1, 2016 will be required (as a condition of employment) to contribute 2% of their salary per month (or an amount not to exceed \$100/month) into a retiree healthcare savings account; these funds can be used for medical premiums or expenses when the employee is no longer employed at the City of Huntsville. Employees in this group will pay the full cost of health premiums at the time of retirement. For the FY 16 – 17 Budget there were additional policy changes and the City changed its funding rate from \$750 per month to \$850 per month. Also, the rates the employees and retirees paid were increased anywhere from \$9 to \$20 per month depending on the coverage selected.

Additional policy changes were made in the FY 17-18 that eliminates healthcare subsidies for pre-65 retirement healthcare effective 01/01/2028. For current active employees, anyone retiring after 01/01/2018 will be eligible for pre-65 subsidized retirement healthcare only until 01/01/2028 or age 65 (whichever comes first). Beginning 01/01/2018, active employees and separating and retiring from the City of Huntsville will receive 67% of their remaining sick leave balance in a Retirement Health Savings Program through ICMA-RC, if they are under the age of 65 on the effective date of retirement.

The following table shows total health insurance payments revenue received in prior years and revenue budgeted for fiscal year 18-19 for the Medical Insurance Fund:

Health Insurance Payments Revenue

	Actual 13-14	Actual 14-15	Actual 15-16	Actual 16-17	Actual 17-18	Budget 18-19
City Fund Payments	2,545,724	2,542,626	2,441,914	2,959,315	2,873,104	2,983,338
Employee/Retiree Payments	575,198	573,850	615,839	666,843	677,017	791,096
Total	3,120,922	3,116,476	3,057,753	3,626,158	3,550,121	3,774,434

Administrative Reimbursements

Revenues from administrative reimbursements account for 8.13% of overall city revenues. Water, Wastewater, and Solid Waste reimburse the General Fund for their portion of the administrative costs. Administrative service costs are budgeted in the General Fund but provide management and administrative services for each of these other funds as well. The costs of providing these services are

divided among the funds that utilize them. The method of calculation for the allocation of costs is dependent on the nature of the service being provided.

The following table shows the different methods of allocation:

FY 2018-19 Administrative Reimbursements

General Fund

General Administrative Reimbursements

The allocations for the below divisions are based on percent of total adjusted budget in each fund.

- City Council
- Office of City Manager
- Office of City Secretary
- City Attorney
- Finance
- Office Services
- Purchasing
- Building Services

Human Resources Reimbursements

The allocation for the below division is based on number of employees in each fund.

- Human Resources

Information Technology Administrative Reimbursements

The allocation for Information Technology administration is based on percent of total adjusted budget in each fund.

The allocation of Information Technology software maintenance is based on the costs of the software and computer applications used by each fund.

Development Services Administrative Reimbursements

Allocations for the below divisions are based on estimates of personnel time or project budget usage in each fund.

- Planning
- Engineering
- Surveying
- Central Inspection
- Health Inspection
- Customer Service – Service Center

Public Works Administrative Reimbursements

The allocations for the below divisions are based on the insured value of fleet belonging to each fund respectively.

- Garage Services

The allocation for the below division is based on percent of utility budget supervised in each fund.

- Public Works Administration

Water, Wastewater, and Solid Waste

Utility Reimbursements

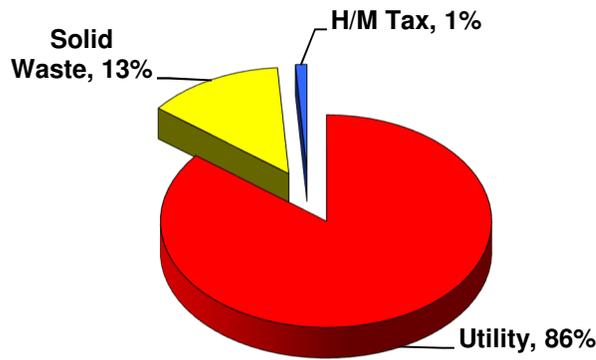
Allocation based on percentage of budget:
Utility Billing - allocated to Solid Waste (10%)

Right-of-Way Reimbursements

3.5% of revenue budgets for Utility and Solid Waste Funds.

The following graph shows the portion of General Fund administrative costs paid by each fund in fiscal year 18-19:

**City of Huntsville Administrative Costs Paid by Each Fund
FY18-19**



Each fund pays a portion of the costs necessary for the successful management and administration of the services the City of Huntsville provides.

In addition to reimbursements to the General Fund, the Utility Fund receives reimbursement for certain services. The Utility Fund is reimbursed by the Solid Waste Fund for utility billing services.

Actual revenue for fiscal year 17-18 will equal estimated, as reimbursements are made according to the budget as projected. Reimbursement for water and wastewater for particular divisions and services are decreased or increased by the exact amount budgeted for those services or divisions.

The following table shows total administrative reimbursements revenue received in prior years and revenue budgeted for fiscal year 17-18 for the General and Utility:

Administrative Reimbursement Revenue

	Actual 12-13	Actual 13-14	Actual 14-15	Actual 15-16	Actual 17-18	Budget 18-19
Reimbursements - General	4,779,151	4,517,827	4,077,981	4,590,438	4,928,342	5,491,717
Reimbursements – Utility	N/A	N/A	N/A	N/A	52,821	51,336
Reimbursements - Water	338,209	337,455	363,329	406,535	N/A	N/A
Reimbursements - Wastewater	64,438	66,781	69,911	82,126	N/A	N/A
Total	5,181,798	4,922,063	4,511,221	5,079,109	4,981,163	5,543,053

Note – Water and Wastewater Funds were combined to the Utility Fund beginning FY 17-18

Fund Overview

FY 2018-19

Return to
Readers Guide

City of
Huntsville

Description of Funds

Fund Balance – Unallocated Reserves

Fund Balance – Unallocated Reserves is defined as unreserved and unassigned current assets less inventory and on-going receivables (ex. utility billing, sales tax) minus current liabilities payable from these assets. An adequate Unallocated Reserve of Fund Balance is necessary to pay expenditures caused by unforeseen emergencies or for shortfalls caused by revenue declines and to eliminate any short-term borrowing for cash flow purposes. In accordance with the City of Huntsville's Fiscal and Budgetary Policies, the fund balance reserve for all funds, excluding certain funds such as Special Revenue Funds, Internal Service Funds, and Capital Projects Funds, must be maintained at a minimum amount of 25% of the annual budget (excluding transfers to capital projects) for each fund. Fund balances in excess of the Unallocated Reserve requirements, by policy, are not used to support on-going operating expenditures but may be used for one-time type expenditures (example – Capital Project funding).

General Fund

The General Fund is the City's primary operating fund. The General Fund is used to account for all financial transactions of the general government except for those required to be accounted for in another fund. The principal sources of revenue of the General Fund are property taxes, sales taxes, municipal court fines, and administrative cost reimbursements from other funds. Expenditures in the General Fund are for general government, public safety, public services, streets, parks and recreation, and other community services.

The FY 2018-19 total General Fund budget for expenditures excluding transfers to capital projects and one-time use of Fund Balance is \$24,109,698. The General Fund has a projected ending fund balance for FY 2018-19 of \$8,991,900 when \$904,350 of budgeted one-time use of fund balance expenditures and transfers to capital projects of \$300,000 are included.

General Debt Service Fund

The General Debt Service Fund accounts for the financial resources accumulated for the payment of principal, interest and related costs on long-term debt paid primarily from taxes levied by the City.

The FY 2018-19 total General Debt Service Fund budget excluding transfers is \$1,840,120. The General Debt Service Fund has a projected ending fund balance for FY 2018-19 of \$347,875. The reserves of the Debt Service Fund may only be used for the payment of debt.

Utility Fund¹

The Utility Fund is an enterprise fund used to account for the cost of providing water service and wastewater collection and treatment service to the community. The primary source of revenue for the Utility Fund is water and wastewater service charges. Water operations consist of production, distribution, and utility billing. Wastewater operations consist of collection, treatment, and environmental services.

The FY 2018-19 total Utility Fund budget excluding transfers to capital projects and one-time use of equity is \$24,863,796. The Utility Fund has a projected ending fund balance for FY 2018-19 of \$9,099,864 after \$182,436 of one-time use of equity and transfers to capital projects of \$3,008,194.

Water utilization rates were increased to provide for ongoing operation, stabilization of the funds available for capital, and water line replacement.

Solid Waste Fund

The Solid Waste Fund is an enterprise fund to account for the cost of providing solid waste collection and disposal service to the community. The City of Huntsville operates a transfer station facility and contracts out the transfers of solid waste for final disposal. The primary source of revenue for the Solid Waste Fund is solid waste user fees. Solid Waste operations consist of collection, disposal, and recycling.

The FY 2018-19 total Solid Waste Fund budget excluding one-time use of equity is \$5,881,819. The Solid Waste Fund has a projected ending fund balance for FY 2018-19 of \$2,663,949 after \$92,351 of one-time use of equity.

Other Special Revenue Funds

Special Revenue Funds are used to account for revenues either legally obligated for a special purpose, conditions of a grant, or funds designated by Council to be used for a specific purpose. The use of special revenue funds allows for a clearer picture of dedicated or special purpose revenues.

The **Court Security and Court Technology Special Revenue Funds** are used to account for the municipal court security and technology fees authorized by the Texas Code of Criminal Procedures. The code authorizes a municipality to require a defendant convicted of a misdemeanor offense in the municipal court, to pay a \$3.00 security fee and up to a \$4.00 technology fee as a cost of court. The revenue from these fees can only be used for purposes outlined in Articles 102.017 and 102.0172 of the Texas Code of Criminal Procedure.

The **Airport Special Revenue Fund** is used to account for the costs of airport maintenance and projects with grant funds and with revenue collected from the operator of the airport whose contract requires a fee be paid based on total square feet at the airport. Any difference between budgeted expenditures and expected revenues is funded through a transfer from the General Fund.

¹ The Wastewater Fund was combined with Water operations to create the Utility Fund (220) in FY 2018

The **Library Special Revenue Fund** is used to account for grants and donations received for library related purposes.

The **Police Forfeiture and Police Federal Equitable Sharing Special Revenue Funds** retain funds received for police participation in drug arrests to be used for law enforcement purposes.

The **School Resource Officer Special Revenue Fund** is used to account for police security services provided by the Huntsville Police Department to Huntsville Independent School District (HISD) with revenues received through a contract with HISD.

The **Public Safety Grants Special Revenue Fund** is used to account for state and federal grants received for public safety related purposes usually for the purchase of equipment.

The **Arts Center Special Revenue Fund** is used to account for the operation and programs of the Visitors Center and Wynne Home Arts Center with revenue received from the arts portion (1/7th of the 7% tax rate) of the hotel/motel tax and transfers from General Fund.

The **H/M Tax Tourism & Visitors Center Fund** is used to account for the expenditures for tourism operations and operating the Visitors Center. Revenues are generated from the 7% hotel/motel occupancy tax; of which 3% is designated for tourism and 3% is designated for operations of a visitor center; these designations are per State statutes.

Internal Service Funds

Internal service funds account for services furnished by a designated program to other programs within the City. The City of Huntsville uses Internal Service Funds (ISF) to accumulate funds for the replacement of equipment and to account for the cost of providing medical insurance coverage to City departments.

The **Medical Insurance Internal Service Fund** is used to account for the City of Huntsville's self funded medical insurance program. Other operating funds pay into the fund for coverage for full-time employees. Dependent coverage is provided at a cost to the employee. The Medical Insurance Fund pays for claims and administration fees for health, dental, and vision insurance.

The **Equipment Replacement Fund and Computer Replacement Fund** provide fleet, capital equipment, and computer equipment replacements for the City of Huntsville. User divisions are charged an annual lease fee, based on the useful life and anticipated replacement cost for assets assigned to the division. The replacement Funds then purchase replacement equipment as scheduled and/or as conditions warrant.

Permanent Funds

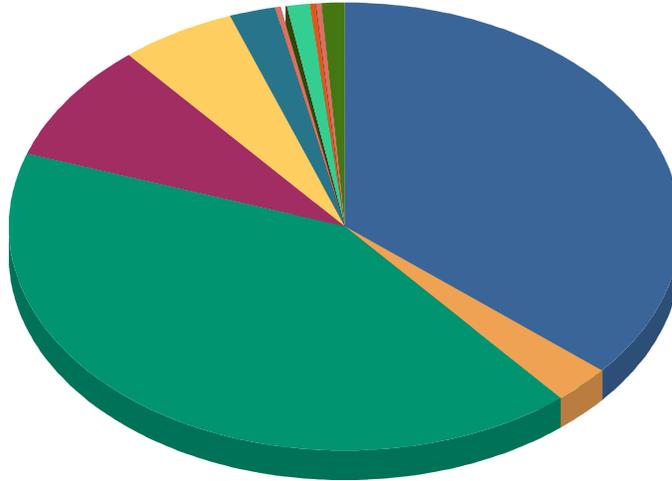
Permanent funds are used to report resources that are legally restricted to the extent that only interest earnings, not principal, may be used for purposes that support City programs. The City of Huntsville has two permanent funds, the **Cemetery Endowment Fund** and the **Library Endowment Fund**.

Capital Project Funds

Capital improvement projects are budgeted for the length of the project. All City revenue sources are funded at the time of budget passage. General capital projects include parks, general government facilities, fire stations, and the aquatic center. Street projects are accounted for as general capital projects. Enterprise Fund projects are accounted for separately but are accounted for in the City's annual report (CAFR) in their respective enterprise funds: water, wastewater, or solid waste.

City of Huntsville
Summary of Adopted Revenues by FUND
FY 2018-19

Percent of Budget



101	36.2%
116	2.7%
220	41.3%
221	0.0%
224	8.7%
302	5.6%
306	2.2%
309	0.3%
402	0.0%
418	0.0%
461	0.0%
601	0.0%
602	0.1%
603	0.0%
609	0.1%
610	0.0%
6101	0.0%
611	0.0%
612	1.0%
613	0.0%
614	0.0%
615	0.0%
616	0.0%
618	0.3%
619	0.0%
620	0.0%
625	0.0%
630	0.3%
663	1.0%
665	0.0%
Total:	100.0%

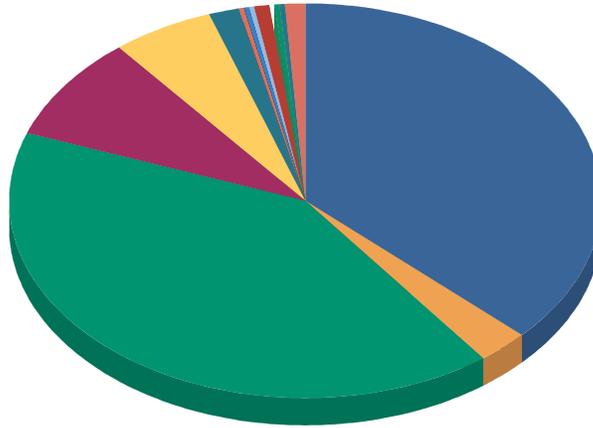
Account	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
101 General Fund	\$ 22,203,995	\$ 24,472,519	\$ 23,421,176	\$ 24,958,285	\$ 24,409,698
116 Debt Service Fund	\$ 1,859,637	\$ 1,846,805	\$ 1,843,376	\$ 1,853,034	\$ 1,840,120
220 Utility Fund	\$ 16,799,241	\$ 18,627,683	\$ 27,502,949	\$ 27,551,808	\$ 27,871,990
221 Wastewater Fund	\$ 9,065,815	\$ 8,919,686	\$ 0	\$ 0	\$ 0
224 Solid Waste Fund	\$ 5,373,338	\$ 5,676,784	\$ 5,792,632	\$ 5,923,864	\$ 5,881,819
302 Medical Insurance Fund	\$ 3,074,384	\$ 3,639,544	\$ 3,721,596	\$ 3,608,025	\$ 3,784,434
306 Capital Equipment Fund	\$ 1,947,320	\$ 2,038,922	\$ 1,571,422	\$ 1,635,541	\$ 1,487,206
309 Computer Equip. Replacement Fund	\$ 97,511	\$ 195,843	\$ 169,713	\$ 219,712	\$ 232,483
402 PEB Trust - Medical Fund	\$ 339,496	\$ 485,377	\$ 25,000	\$ 0	\$ 25,000
418 Library Endowment Fund	\$ 920	\$ 471	\$ 750	\$ 0	\$ 750
461 Oakwood Cemetery Endowment Fund	\$ 4,632	\$ 1,150	\$ 300	\$ 6,887	\$ 1,000
601 Court Security SRF	\$ 20,961	\$ 27,313	\$ 31,739	\$ 27,710	\$ 30,000
602 Court Technology SRF	\$ 28,024	\$ 36,441	\$ 42,319	\$ 37,018	\$ 40,040
603 Street SRF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
609 Airport SRF	\$ 132,164	\$ 38,899	\$ 28,150	\$ 20,472	\$ 62,200
610 Library SRF	\$ 15,494	\$ 16,058	\$ 31,000	\$ 16,862	\$ 21,900
6101 Library Grants SRF	\$ 0	\$ 0	\$ 7,000	\$ 0	\$ 7,000
611 Police Seizure & Forfeiture SRF	\$ 19,232	\$ 3,903	\$ 0	\$ 163,796	\$ 0
612 PD School Resource Officer SRF	\$ 573,736	\$ 583,499	\$ 628,264	\$ 629,177	\$ 681,736
613 PD Fed Equitable Sharing Fds SRF	\$ 145	\$ 13,934	\$ 0	\$ 349	\$ 0
614 Police Grants SRF	\$ 425,538	\$ 97,956	\$ 140,640	\$ 86,528	\$ 0
615 Library Children's Programs SRF	\$ 5,003	\$ 0	\$ 900	\$ 0	\$ 0
616 Library Donations SRF	\$ 4,785	\$ 1,678	\$ 7,050	\$ 0	\$ 0

Account	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
618 Arts Center SRF	\$ 232,212	\$ 199,535	\$ 220,216	\$ 223,514	\$ 210,629
619 LEOSE SRF	\$ 4,170	\$ 4,032	\$ 4,032	\$ 3,998	\$ 4,062
620 HOME & NSP Grants SRF	\$ 40	\$ 0	\$ 0	\$ 0	\$ 0
625 Huntsville Beautification/KHB	\$ 722	\$ 0	\$ 2,500	\$ 0	\$ 2,500
630 TIRZ #1 Fund	\$ 162,249	\$ 218,290	\$ 218,285	\$ 234,141	\$ 234,140
663 H/M Tax- Tourism & Visitors Cntr	\$ 759,163	\$ 635,616	\$ 644,807	\$ 704,502	\$ 693,500
665 Hotel/Motel Tax - Statue Contrib	\$ 2,688	\$ 5,639	\$ 2,000	\$ 2,068	\$ 2,000
Total Revenues of all Funds	\$ 63,152,614	\$ 67,787,577	\$ 66,057,816	\$ 67,907,293	\$ 67,524,207

Note: The Wastewater Fund was combined with Water operations to create the Utility Fund (220) in FY 2018.
The Library SRF's (610, 615, and 616) were all combined in FY 18-19 under Fund 610

City of Huntsville
Summary of Adopted Expenses by FUND
FY 2018-19

Percent of Budget



101	36.9%
116	2.7%
220	40.9%
221	0.0%
224	8.7%
302	5.5%
306	1.5%
309	0.2%
402	0.0%
461	0.0%
601	0.0%
602	0.1%
603	0.0%
609	0.2%
610	0.0%
6101	0.0%
611	0.3%
612	1.0%
613	0.1%
614	0.0%
615	0.0%
616	0.0%
618	0.4%
619	0.0%
620	0.0%
625	0.0%
630	0.3%
663	1.0%
665	0.0%
Total:	100.0%

Account	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
101 General Fund	\$ 21,693,349	\$ 26,239,471	\$ 24,518,064	\$ 23,206,712	\$ 25,314,048
116 Debt Service Fund	\$ 1,828,787	\$ 1,838,741	\$ 1,838,059	\$ 1,838,059	\$ 1,840,120
220 Utility Fund	\$ 17,775,707	\$ 21,632,852	\$ 30,744,261	\$ 76,920,565	\$ 28,054,426
221 Wastewater Fund	\$ 9,786,107	\$ 12,059,030	\$ 0	\$ 0	\$ 0
224 Solid Waste Fund	\$ 8,201,244	\$ 5,336,792	\$ 5,553,403	\$ 5,478,273	\$ 5,974,170
302 Medical Insurance Fund	\$ 3,648,121	\$ 3,436,267	\$ 3,721,596	\$ 3,198,520	\$ 3,799,816
306 Capital Equipment Fund	\$ 1,964,819	\$ 3,335,637	\$ 1,040,250	\$ 933,441	\$ 1,010,000
309 Computer Equip. Replacement Fund	\$ 230,382	\$ 241,763	\$ 160,500	\$ 217,857	\$ 164,160
402 PEB Trust - Medical Fund	\$ 0	\$ 0	\$ 0	\$ 41,533	\$ 20,000
461 Oakwood Cemetery Endowment Fund	\$ 2,700	\$ 1,000	\$ 300	\$ 300	\$ 1,000
601 Court Security SRF	\$ 15,828	\$ 17,507	\$ 71,994	\$ 17,994	\$ 20,117
602 Court Technology SRF	\$ 24,484	\$ 24,950	\$ 29,000	\$ 21,595	\$ 35,600
603 Street SRF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
609 Airport SRF	\$ 103,401	\$ 53,037	\$ 38,150	\$ 25,515	\$ 145,200
610 Library SRF	\$ 14,032	\$ 11,479	\$ 31,000	\$ 12,597	\$ 14,000
6101 Library Grants SRF	\$ 0	\$ 0	\$ 7,000	\$ 0	\$ 7,000
611 Police Seizure & Forfeiture SRF	\$ 4,320	\$ 3,840	\$ 58,428	\$ 5,280	\$ 211,253
612 PD School Resource Officer SRF	\$ 536,796	\$ 555,581	\$ 638,174	\$ 599,256	\$ 676,636
613 PD Fed Equitable Sharing Fds SRF	\$ 73,582	\$ 5,000	\$ 135,656	\$ 68,866	\$ 66,656
614 Police Grants SRF	\$ 429,155	\$ 114,535	\$ 140,640	\$ 101,879	\$ 0
615 Library Children's Programs SRF	\$ 700	\$ 1,410	\$ 900	\$ 0	\$ 0

Note: The Wastewater Fund was combined with Water operations to create the Utility Fund (220) in FY 2018
The Library SRF's (610, 615, and 616) were all combined in FY 18-19 under Fund 610

Account		15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
616	Library Donations SRF	\$ 7,742	\$ 2,942	\$ 7,050	\$ 0	\$ 0
618	Arts Center SRF	\$ 225,770	\$ 193,869	\$ 222,726	\$ 254,065	\$ 258,154
619	LEOSE SRF	\$ 0	\$ 0	\$ 27,753	\$ 5,288	\$ 0
620	HOME & NSP Grants SRF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
625	Huntsville Beautification/KHB	\$ 0	\$ 695	\$ 2,500	\$ 1,008	\$ 2,500
630	TIRZ #1 Fund	\$ 0	\$ 0	\$ 218,285	\$ 0	\$ 234,140
663	H/M Tax- Tourism & Visitors Cntr	\$ 856,252	\$ 1,873,211	\$ 653,691	\$ 591,094	\$ 697,013
665	Hotel/Motel Tax - Statue Contrib	\$ 869	\$ 1,573	\$ 1,200	\$ 467	\$ 1,200
Total Expenses of all Departments		\$ 67,424,146	\$ 76,981,180	\$ 69,860,580	\$ 113,540,163	\$ 68,547,209

Note: The Wastewater Fund was combined with Water operations to create the Utility Fund (220) in FY 2018
The Library SRF's (610, 615, and 616) were all combined in FY 18-19 under Fund 610

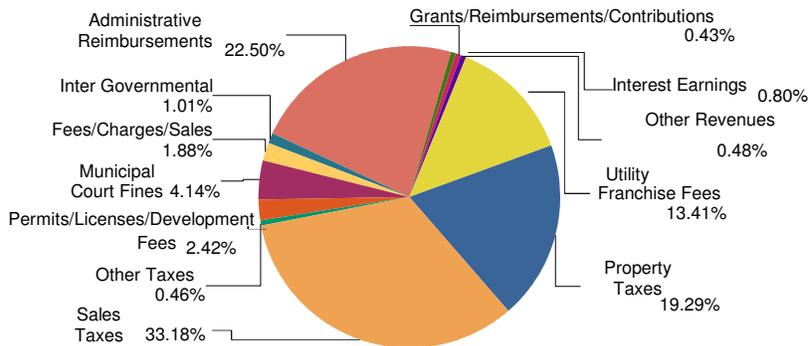
City of Huntsville
Fund Revenues, Expenditures and Projected Balances FY 2018-19

Fund	Fund Name	Estimated 09/30/18 Unallocated Reserve	Revenues	Admin Reimb In	Trans In	Total Revenue	Expenditures	Admin Reimb Out	Trans Out	Transfer to Cap	Exp	One Time Equity	Total Exp	Estimated 09/30/19 Unallocated Reserve
Fund Name														
101	General Fund	9,896,250	17,695,700	5,491,717	1,222,281	24,409,698	23,183,315		926,383	300,000	24,409,698	904,350	25,314,048	8,991,900
Debt Service														
116	Debt Service Fund	347,875	1,840,120	-	-	1,840,120	1,840,120	-	-	-	1,840,120	-	1,840,120	347,875
Enterprise														
220	Utility Fund	9,282,300	27,820,654	51,336	-	27,871,990	18,830,099	4,697,317	1,336,380	3,008,194	27,871,990	182,436	28,054,426	9,099,864
224	Solid Waste Fund	2,756,300	5,881,819	-	-	5,881,819	4,352,599	784,144	745,076	-	5,881,819	92,351	5,974,170	2,663,949
Internal Service														
302	Medical Insurance Fund	2,277,000	3,784,434	-	-	3,784,434	3,799,816	-	-	-	3,799,816	-	3,799,816	2,261,618
306	Capital Equipment Fund	3,867,800	7,000	-	1,480,206	1,487,206	1,010,000	-	-	-	1,010,000	-	1,010,000	4,345,006
309	Computer Equip. Replacement Fund	165,611	-	-	232,483	232,483	164,160	-	-	-	164,160	-	164,160	233,934
Special Revenue														
601	Court Security SRF	49,800	30,000	-	-	30,000	-	-	20,117	-	20,117	-	20,117	59,683
602	Court Technology SRF	168,100	40,040	-	-	40,040	35,600	-	-	-	35,600	-	35,600	172,540
609	Airport SRF	136,800	62,200	-	-	62,200	62,200	-	-	-	62,200	83,000	145,200	53,800
610	Library SRF	80,800	21,900	-	-	21,900	14,000	-	-	-	14,000	-	14,000	88,700
611	Police Seizure & Forfeiture SRF	253,800	-	-	-	-	211,253	-	-	-	211,253	-	211,253	42,547
612	PD School Resource Officer SRF	130,200	558,002	-	123,734	681,736	638,435	-	29,945	-	668,380	8,256	676,636	135,300
613	PD Fed Equitable Sharing Fds SRF	79,300	-	-	-	-	66,656	-	-	-	66,656	-	66,656	12,644
614	Police Grants SRF	33,757	-	-	-	-	-	-	-	-	-	-	-	33,757
619	LEOSE SRF	23,800	4,062	-	-	4,062	-	-	-	-	-	-	-	27,862
625	Huntsville Beautification/KHB	23,425	2,500	-	-	2,500	2,500	-	-	-	2,500	-	2,500	23,425
630	TIRZ #1 Fund	38,605	234,140	-	-	234,140	234,140	-	-	-	234,140	-	234,140	38,605
665	Hotel/Motel Tax - Statue Contrib	62,400	2,000	-	-	2,000	1,200	-	-	-	1,200	-	1,200	63,200
Grants														
6101	Library Grants SRF	5,353	7,000	-	-	7,000	7,000	-	-	-	7,000	-	7,000	5,353
Hotel/Motel Tax														
618	Arts Center SRF	111,700	135,148	-	75,481	210,629	206,995	-	1,600	-	208,595	49,559	258,154	64,175
663	H/M Tax- Tourism & Visitors Cntr	370,000	693,500	-	-	693,500	625,069	61,593	6,838	-	693,500	3,513	697,013	366,487
Endowment														
402	PEB Trust - Medical Fund	3,749,200	25,000	-	-	25,000	20,000	-	-	-	20,000	-	20,000	3,754,200
418	Library Endowment Fund	113,400	750	-	-	750	-	-	-	-	-	-	-	114,150
461	Oakwood Cemetery Endowment Fund	363,100	1,000	-	-	1,000	1,000	-	-	-	1,000	-	1,000	363,100
			58,846,969	5,543,053	3,134,185	67,524,207	55,306,157	5,543,054	3,066,339	3,308,194	67,223,744	1,323,465	66,547,209	

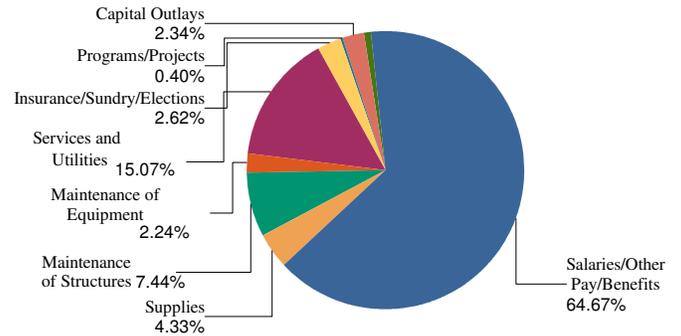


**Adopted Budget
FY 2018-19
101 General Fund**

Total Revenue



Operating Expenditures

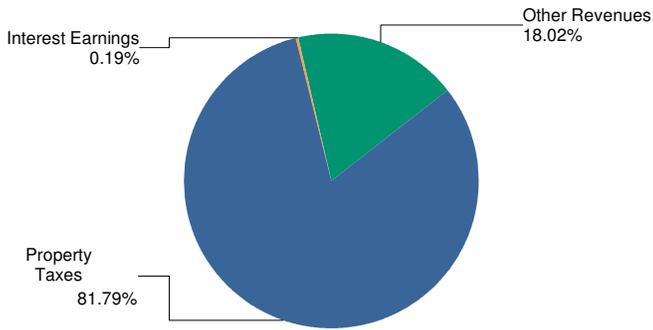


Beginning Fund Balance : \$ 9,896,250

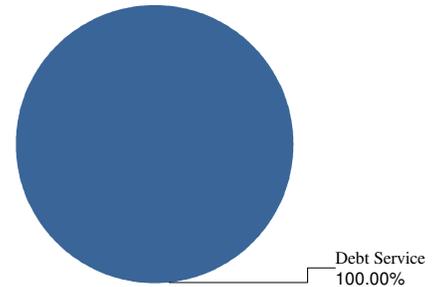
	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Property Taxes	\$ 4,205,095	\$ 4,337,760	\$ 4,499,000	\$ 4,520,792	\$ 4,709,500
Sales Taxes	\$ 7,899,538	\$ 9,001,502	\$ 7,690,840	\$ 8,492,142	\$ 8,098,604
Other Taxes	\$ 111,347	\$ 103,603	\$ 103,000	\$ 80,311	\$ 113,000
Permits/Licenses/Development Fees	\$ 565,430	\$ 791,401	\$ 595,700	\$ 849,706	\$ 589,600
Municipal Court Fines	\$ 1,023,919	\$ 1,197,977	\$ 1,293,768	\$ 1,033,018	\$ 1,009,700
Fees/Charges/Sales	\$ 374,096	\$ 437,487	\$ 443,735	\$ 583,835	\$ 459,735
Inter Governmental	\$ 246,567	\$ 246,492	\$ 246,492	\$ 246,492	\$ 246,492
Administrative Reimbursements	\$ 4,077,981	\$ 4,590,437	\$ 4,928,342	\$ 4,928,343	\$ 5,491,717
Interest Earnings	\$ 158,035	\$ 210,244	\$ 109,000	\$ 227,346	\$ 195,000
Grants/Reimbursements/Contributions	\$ 114,955	\$ 69,349	\$ 160,894	\$ 212,374	\$ 105,569
Other Revenues	\$ 319,124	\$ 346,973	\$ 105,059	\$ 149,901	\$ 117,372
Utility Franchise Fees	\$ 3,107,910	\$ 3,139,294	\$ 3,245,346	\$ 3,597,227	\$ 3,273,409
Total Revenues	\$ 22,203,995	\$ 24,472,519	\$ 23,421,176	\$ 24,921,487	\$ 24,409,698
Salaries/Other Pay/Benefits	\$ 13,118,058	\$ 13,935,692	\$ 14,833,380	\$ 13,765,830	\$ 15,577,730
Supplies	\$ 818,324	\$ 760,501	\$ 997,526	\$ 896,289	\$ 1,042,319
Maintenance of Structures	\$ 889,046	\$ 1,306,774	\$ 1,660,310	\$ 1,391,194	\$ 1,791,000
Maintenance of Equipment	\$ 315,492	\$ 347,049	\$ 331,044	\$ 294,363	\$ 539,072
Services and Utilities	\$ 2,886,673	\$ 3,097,442	\$ 3,584,566	\$ 3,290,037	\$ 3,628,958
Insurance/Sundry/Elections	\$ 790,562	\$ 957,849	\$ 620,591	\$ 590,448	\$ 629,914
Programs/Projects	\$ 57,461	\$ 41,701	\$ 177,285	\$ 66,455	\$ 96,300
Capital Outlays	\$ 170,361	\$ 87,678	\$ 281,153	\$ 195,441	\$ 562,464
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 130,590	\$ -	\$ 219,908
Operating Expenditures	\$ 19,045,977	\$ 20,534,687	\$ 22,616,445	\$ 20,490,055	\$ 24,087,665
Interfund Charges/Transfers Out	\$ 862,961	\$ 1,453,588	\$ 841,619	\$ 926,805	\$ 926,383
Transfer to Capital	\$ 1,784,411	\$ 4,251,196	\$ 1,060,000	\$ 1,506,500	\$ 300,000
Transfers	\$ 2,647,372	\$ 5,704,784	\$ 1,901,619	\$ 2,433,305	\$ 1,226,383
Total Expenditures	\$ 21,693,349	\$ 26,239,471	\$ 24,518,064	\$ 22,923,360	\$ 25,314,048
Revenues Less Expenses					\$ (904,350)
Ending Fund Balance:				\$ 8,991,900	



Total Revenue



Operating Expenditures

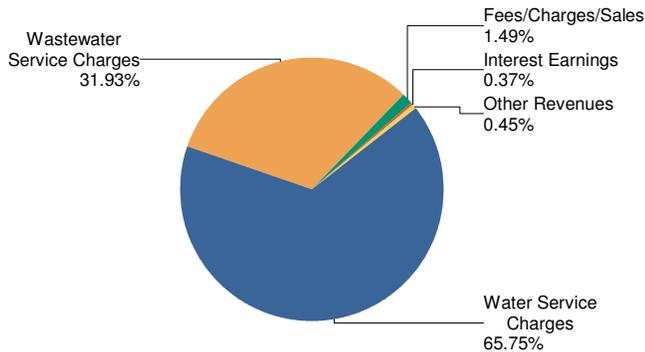


Beginning Fund Balance : \$ 347,875					
	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Property Taxes	\$ 1,527,886	\$ 1,512,188	\$ 1,511,374	\$ 1,519,383	\$ 1,505,020
Interest Earnings	\$ 1,249	\$ 4,114	\$ 1,500	\$ 3,149	\$ 3,500
Other Revenues	\$ 330,502	\$ 330,502	\$ 330,502	\$ 330,502	\$ 331,600
Total Revenues	\$ 1,859,637	\$ 1,846,805	\$ 1,843,376	\$ 1,853,034	\$ 1,840,120
Debt Service	\$ 1,828,787	\$ 1,838,741	\$ 1,838,059	\$ 1,838,059	\$ 1,840,120
Operating Expenditures	\$ 1,828,787	\$ 1,838,741	\$ 1,838,059	\$ 1,838,059	\$ 1,840,120
Total Expenditures	\$ 1,828,787	\$ 1,838,741	\$ 1,838,059	\$ 1,838,059	\$ 1,840,120
Revenues Less Expenses					\$ -
Ending Fund Balance: \$					347,875

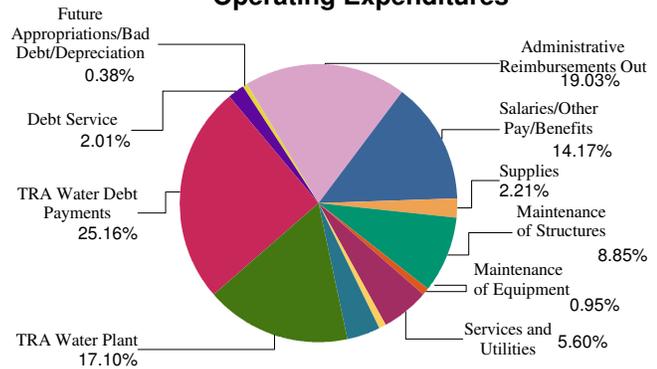


**Adopted Budget
FY 2018-19
220 Utility Fund**

Total Revenue



Operating Expenditures



Beginning Fund Balance : \$ 9,282,300

	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Water Service Charges	\$ 15,960,770	\$ 17,603,207	\$ 18,243,328	\$ 17,732,504	\$ 18,326,804
Wastewater Service Charges	\$ -	\$ -	\$ 8,600,000	\$ 8,623,267	\$ 8,900,000
Fees/Charges/Sales	\$ 264,960	\$ 330,526	\$ 442,800	\$ 453,414	\$ 414,950
Interest Earnings	\$ 155,319	\$ 65,100	\$ 114,000	\$ 70,521	\$ 103,900
Grants/Reimbursements/Contributions	\$ -	\$ -	\$ -	\$ 100,025	\$ -
Other Revenues	\$ 418,191	\$ 628,849	\$ 102,821	\$ 572,077	\$ 126,336
Total Revenues	\$ 16,799,241	\$ 18,627,683	\$ 27,502,949	\$ 27,551,808	\$ 27,871,990
Salaries/Other Pay/Benefits	\$ 1,723,535	\$ 1,670,357	\$ 3,443,507	\$ 3,085,392	\$ 3,496,729
Supplies	\$ 223,455	\$ 227,676	\$ 684,588	\$ 444,192	\$ 544,708
Maintenance of Structures	\$ 314,856	\$ 471,194	\$ 1,452,000	\$ 1,156,320	\$ 2,183,800
Maintenance of Equipment	\$ 126,032	\$ 119,215	\$ 229,200	\$ 220,950	\$ 233,450
Services and Utilities	\$ 474,855	\$ 431,219	\$ 1,394,397	\$ 1,145,328	\$ 1,381,845
Insurance/Sundry/Elections	\$ 88,991	\$ 97,010	\$ 147,975	\$ 147,975	\$ 151,315
Right-of-Way Maintenance	\$ 548,623	\$ 547,897	\$ 962,603	\$ 962,603	\$ 975,520
Capital Outlays	\$ 12,250	\$ -	\$ -	\$ -	\$ -
TRA Water Plant	\$ 3,818,019	\$ 4,058,764	\$ 4,220,000	\$ 4,055,777	\$ 4,220,195
TRA Water Debt Payments	\$ 3,636,927	\$ 3,448,850	\$ 3,576,343	\$ 3,825,660	\$ 6,210,428
Debt Service	\$ 243,961	\$ 238,722	\$ 498,034	\$ 1,207,946	\$ 495,796
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 300,000	\$ -	\$ 94,269
Administrative Reimbursements Out 79030	\$ 1,992,360	\$ 2,134,466	\$ 4,111,516	\$ 4,111,516	\$ 4,697,317
	\$ -	\$ 756	\$ -	\$ 2,954	\$ -
Operating Expenditures	\$ 13,203,865	\$ 13,446,126	\$ 21,020,163	\$ 20,366,612	\$ 24,685,372
Interfund Charges/Transfers Out	\$ 2,038,842	\$ 2,103,184	\$ 362,983	\$ 365,483	\$ 350,490
Transfer to Capital	\$ 2,533,000	\$ 6,083,542	\$ 9,361,115	\$ 56,046,115	\$ 3,018,564
Transfers	\$ 4,571,842	\$ 8,186,726	\$ 9,724,098	\$ 56,411,598	\$ 3,369,054
Total Expenditures	\$ 17,775,707	\$ 21,632,852	\$ 30,744,261	\$ 76,778,210	\$ 28,054,426
Revenues Less Expenses					\$ (182,436)
Ending Fund Balance:				\$ 9,099,864	

Note: The Wastewater Fund was combined with Water operations to create the Utility Fund (220) in FY 2018



Adopted Budget
FY 2018-19
221 Wastewater Fund

Total Revenue

Operating Expenditures

Beginning Fund Balance :					
	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Wastewater Service Charges	\$ 8,717,848	\$ 8,573,384	\$ -	\$ -	\$ -
Fees/Charges/Sales	\$ 129,895	\$ 132,309	\$ -	\$ -	\$ -
Interest Earnings	\$ 52,083	\$ 35,015	\$ -	\$ -	\$ -
Other Revenues	\$ 165,989	\$ 178,978	\$ -	\$ -	\$ -
Total Revenues	\$ 9,065,815	\$ 8,919,686	\$ -	\$ -	\$ -
Salaries/Other Pay/Benefits	\$ 1,797,384	\$ 1,859,781	\$ -	\$ -	\$ -
Supplies	\$ 164,369	\$ 207,303	\$ -	\$ -	\$ -
Maintenance of Structures	\$ 382,088	\$ 613,788	\$ -	\$ -	\$ -
Maintenance of Equipment	\$ 82,531	\$ 68,805	\$ -	\$ -	\$ -
Services and Utilities	\$ 726,887	\$ 773,141	\$ -	\$ -	\$ -
Insurance/Sundry/Elections	\$ 94,128	\$ 108,580	\$ -	\$ -	\$ -
Right-of-Way Maintenance	\$ 300,326	\$ 317,969	\$ -	\$ -	\$ -
Capital Outlays	\$ 12,400	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 1,566,081	\$ 528,555	\$ -	\$ -	\$ -
Administrative Reimbursements Out	\$ 1,449,308	\$ 1,670,151	\$ -	\$ -	\$ -
Operating Expenditures	\$ 6,575,502	\$ 6,148,073	\$ -	\$ -	\$ -
Administrative Reimbursements Out	\$ 311,347	\$ 347,156	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ 1,514,633	\$ 1,575,673	\$ -	\$ -	\$ -
Transfer to Capital	\$ 1,384,625	\$ 3,988,128	\$ -	\$ -	\$ -
Transfers	\$ 3,210,605	\$ 5,910,957	\$ -	\$ -	\$ -
Total Expenditures	\$ 9,786,107	\$ 12,059,030	\$ -	\$ -	\$ -
Revenues Less Expenses					\$ -
Ending Fund Balance:					\$ -

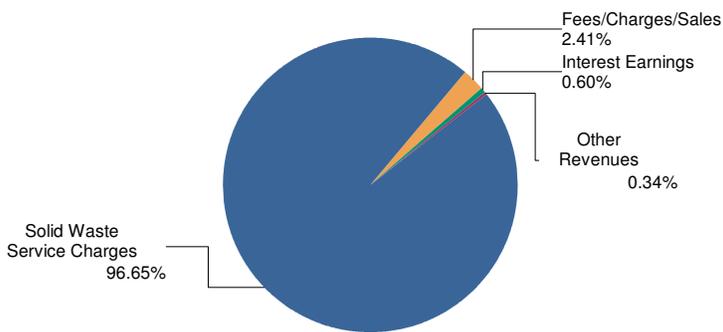
Note: The Wastewater Fund was combined with Water operations to create the Utility Fund (220) in FY 2018



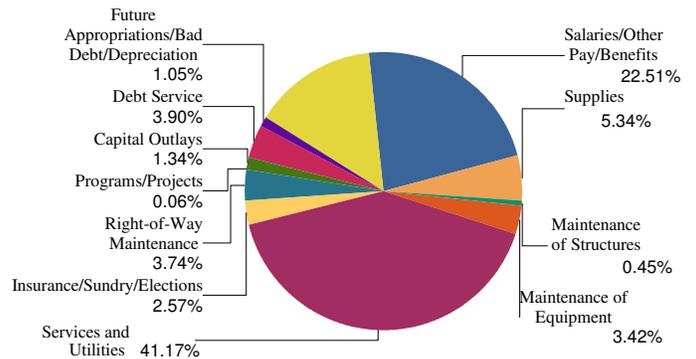
Adopted Budget
FY 2018-19

224 Solid Waste Fund

Total Revenue



Operating Expenditures



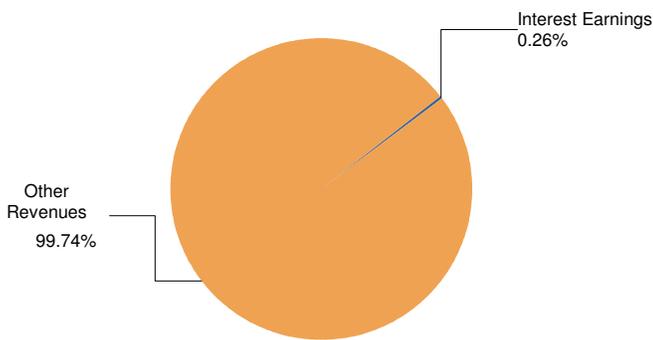
Beginning Fund Balance : \$ 2,756,300

	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Solid Waste Service Charges	\$ 5,251,611	\$ 5,573,443	\$ 5,680,000	\$ 5,653,334	\$ 5,685,000
Fees/Charges/Sales	\$ 52,566	\$ 54,286	\$ 61,502	\$ 78,402	\$ 141,700
Interest Earnings	\$ 19,140	\$ 24,234	\$ 20,000	\$ 34,365	\$ 35,000
Grants/Reimbursements/Contributions	\$ -	\$ -	\$ -	\$ 16,042	\$ -
Other Revenues	\$ 50,020	\$ 24,821	\$ 31,130	\$ 144,230	\$ 20,119
Total Revenues	\$ 5,373,338	\$ 5,676,784	\$ 5,792,632	\$ 5,926,373	\$ 5,881,819
Salaries/Other Pay/Benefits	\$ 1,373,846	\$ 1,512,516	\$ 1,431,310	\$ 1,322,307	\$ 1,222,503
Supplies	\$ 300,975	\$ 400,385	\$ 421,469	\$ 339,964	\$ 290,052
Maintenance of Structures	\$ 13,097	\$ 25,692	\$ 24,500	\$ 17,143	\$ 24,500
Maintenance of Equipment	\$ 274,530	\$ 273,561	\$ 285,755	\$ 288,261	\$ 185,755
Services and Utilities	\$ 817,678	\$ 1,037,479	\$ 1,178,255	\$ 1,497,712	\$ 2,235,635
Insurance/Sundry/Elections	\$ 114,360	\$ 140,315	\$ 143,152	\$ 140,419	\$ 139,320
Right-of-Way Maintenance	\$ 170,853	\$ 184,673	\$ 202,743	\$ 202,743	\$ 202,889
Programs/Projects	\$ 2,929	\$ 532	\$ 3,500	\$ -	\$ 3,500
Capital Outlays	\$ 9,706	\$ 268	\$ -	\$ -	\$ 73,000
Debt Service	\$ 196,974	\$ 193,142	\$ 209,800	\$ 195,692	\$ 211,500
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 100,000	\$ -	\$ 57,185
Administrative Reimbursements Out	\$ 657,388	\$ 817,186	\$ 765,823	\$ 765,823	\$ 732,808
Improvements	\$ 143	\$ 400	\$ 2,000	\$ 702	\$ 2,000
Operating Expenditures	\$ 3,932,478	\$ 4,585,612	\$ 4,768,307	\$ 4,770,766	\$ 5,380,647
Administrative Reimbursements Out	\$ 51,982	\$ 59,379	\$ 52,821	\$ 52,821	\$ 51,336
Interfund Charges/Transfers Out	\$ 1,118,909	\$ 658,108	\$ 719,065	\$ 660,436	\$ 529,802
Transfer to Capital	\$ 3,097,875	\$ 33,693	\$ 13,210	\$ 13,210	\$ 12,385
Transfers	\$ 4,268,766	\$ 751,180	\$ 785,096	\$ 726,467	\$ 593,523
Total Expenditures	\$ 8,201,244	\$ 5,336,792	\$ 5,553,403	\$ 5,497,233	\$ 5,974,170
Revenues Less Expenses					\$ (92,351)
Ending Fund Balance: \$					2,663,949

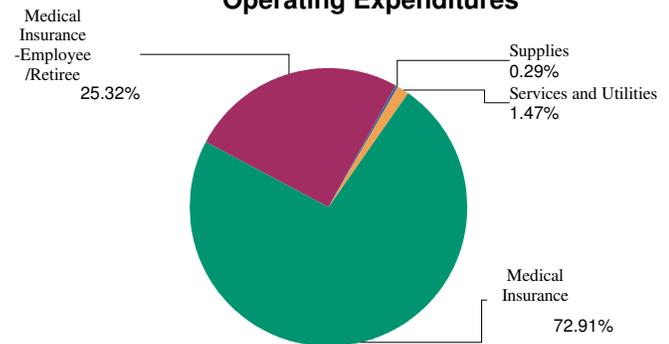


302 Medical Insurance Fund

Total Revenue



Operating Expenditures



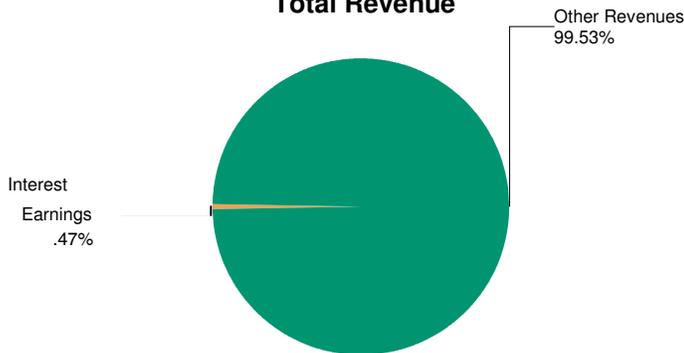
Beginning Fund Balance : \$ 2,277,000

	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Interest Earnings	\$ 16,140	\$ 12,898	\$ 19,000	\$ 12,203	\$ 10,000
Other Revenues	\$ 3,058,244	\$ 3,626,646	\$ 3,702,596	\$ 3,338,736	\$ 3,774,434
Total Revenues	\$ 3,074,384	\$ 3,639,544	\$ 3,721,596	\$ 3,350,939	\$ 3,784,434
Supplies	\$ 5,867	\$ 5,908	\$ 15,000	\$ 4,166	\$ 15,000
Services and Utilities	\$ 3,124	\$ -	\$ -	\$ -	\$ 75,000
Medical Insurance	\$ 3,639,129	\$ 3,430,359	\$ 3,660,323	\$ 3,201,183	\$ 3,709,816
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 46,273	\$ -	\$ -
Operating Expenditures	\$ 3,648,121	\$ 3,436,267	\$ 3,721,596	\$ 3,205,349	\$ 3,799,816
Total Expenditures	\$ 3,648,121	\$ 3,436,267	\$ 3,721,596	\$ 3,205,349	\$ 3,799,816
Revenues Less Expenses					\$ (15,382)
					Ending Fund Balance: \$ 2,261,618

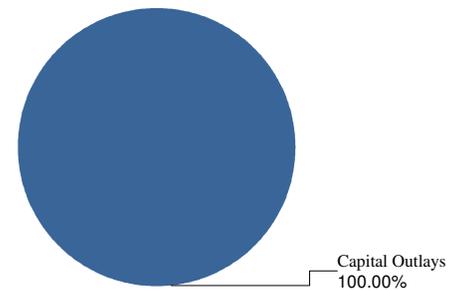


306 Capital Equipment Fund

Total Revenue



Operating Expenditures



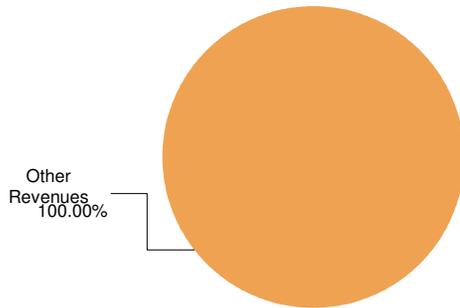
Beginning Fund Balance : \$ 3,867,800

	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Fees/Charges/Sales	\$ 92,005	\$ 28,950	\$ -	\$ 48,950	\$ -
Interest Earnings	\$ 14,988	\$ 23,160	\$ 9,000	\$ 1,598	\$ 7,000
Other Revenues	\$ 1,840,327	\$ 1,986,812	\$ 1,562,422	\$ 1,584,993	\$ 1,480,206
Total Revenues	\$ 1,947,320	\$ 2,038,922	\$ 1,571,422	\$ 1,635,541	\$ 1,487,206
Capital Outlays	\$ 689,421	\$ 2,126,172	\$ 1,040,250	\$ 813,441	\$ 1,010,000
Debt Service	\$ 1,143	\$ 20,403	\$ -	\$ -	\$ -
Operating Expenditures	\$ 690,564	\$ 2,105,768	\$ 1,040,250	\$ 813,441	\$ 1,010,000
Interfund Charges/Transfers Out	\$ 1,274,255	\$ 1,229,869	\$ -	\$ 120,000	\$ -
Transfers	\$ 1,274,255	\$ 1,229,869	\$ -	\$ 120,000	\$ -
Total Expenditures	\$ 1,964,819	\$ 3,335,637	\$ 1,040,250	\$ 933,441	\$ 1,010,000
Revenues Less Expenses					\$ 477,206
Ending Fund Balance:					\$ 4,345,006

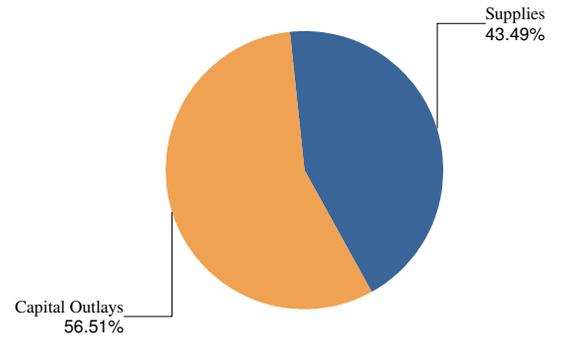


309 Computer Equip. Replacement Fund

Total Revenue



Operating Expenditures

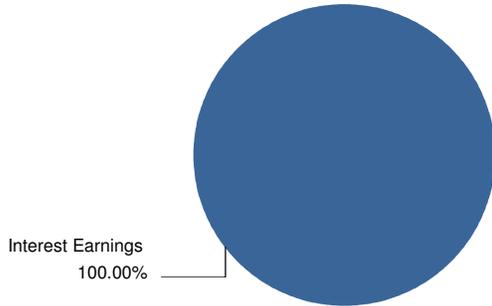


Beginning Fund Balance : \$ 165,611					
	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Interest Earnings	\$ 111	\$ 243	\$ -	\$ 703	\$ -
Other Revenues	\$ 97,400	\$ 195,600	\$ 169,713	\$ 219,009	\$ 232,483
Total Revenues	\$ 97,511	\$ 195,843	\$ 169,713	\$ 219,712	\$ 232,483
Supplies	\$ 20,308	\$ 63,341	\$ 73,400	\$ 101,494	\$ 71,400
Capital Outlays	\$ 107,764	\$ 73,082	\$ 87,100	\$ 116,362	\$ 92,760
Operating Expenditures	\$ 128,072	\$ 136,424	\$ 160,500	\$ 217,857	\$ 164,160
Interfund Charges/Transfers Out	\$ 102,310	\$ 105,339	\$ -	\$ -	\$ -
Transfers	\$ 102,310	\$ 105,339	\$ -	\$ -	\$ -
Total Expenditures	\$ 230,382	\$ 241,763	\$ 160,500	\$ 217,857	\$ 164,160
Revenues Less Expenses					\$ 68,323
Ending Fund Balance: \$					233,934

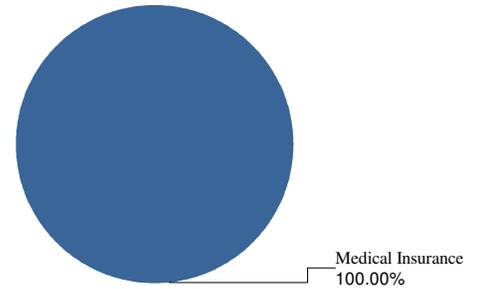
City of Huntsville
Adopted Budget
FY 2018-19
402 PEB Trust - Medical Fund



Total Revenue



Operating Expenditures

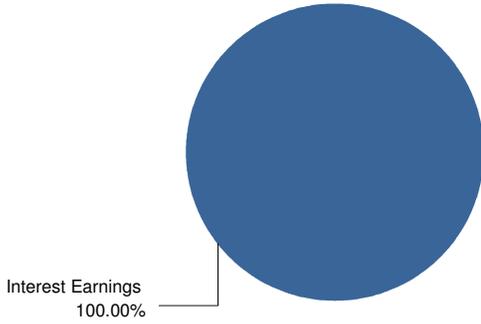


Beginning Fund Balance : \$ 3,749,200					
	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Interest Earnings	\$ 25,545	\$ 45,630	\$ 25,000	\$ -	\$ 25,000
Other Revenues	\$ 313,951	\$ 439,747	\$ -	\$ -	\$ -
Total Revenues	\$ 339,496	\$ 485,377	\$ 25,000	\$ -	\$ 25,000
Medical Insurance	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ 41,533	\$ -
Transfers	\$ -	\$ -	\$ -	\$ 41,533	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ 41,533	\$ 20,000
Revenues Less Expenses					\$ 5,000
Ending Fund Balance: \$					3,754,200

City of Huntsville
Adopted Budget
FY 2018-19
418 Library Endowment Fund



Total Revenue

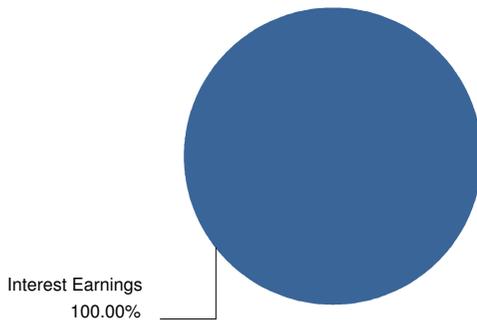


Beginning Fund Balance : \$ 113,400					
	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Interest Earnings	\$ 920	\$ 471	\$ 750	-	\$ 750
Total Revenues	\$ 920	\$ 471	\$ 750	-	\$ 750
Revenues Less Expenses				\$	750
Ending Fund Balance: \$ 114,150					



461 Oakwood Cemetery Endowment Fund

Total Revenue



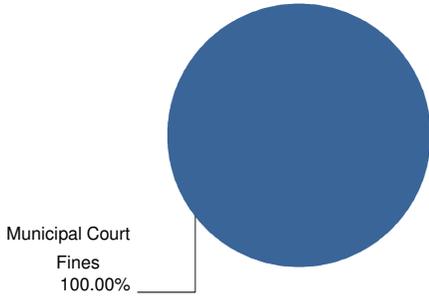
Beginning Fund Balance : \$ 363,100					
	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Interest Earnings	\$ 4,232	\$ 1,150	\$ 300	\$ 6,887	\$ 1,000
Grants/Reimbursements/Contributions	\$ 400	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 4,632	\$ 1,150	\$ 300	\$ 6,887	\$ 1,000
Interfund Charges/Transfers Out	\$ 2,700	\$ 1,000	\$ 300	\$ 300	\$ 1,000
Transfers	\$ 2,700	\$ 1,000	\$ 300	\$ 300	\$ 1,000
Total Expenditures	\$ 2,700	\$ 1,000	\$ 300	\$ 300	\$ 1,000
Revenues Less Expenses					\$ -
Ending Fund Balance: \$ 363,100					

City of Huntsville
 Adopted Budget
 FY 2018-19
 601 Court Security SRF



Total Revenue

Operating Expenditures

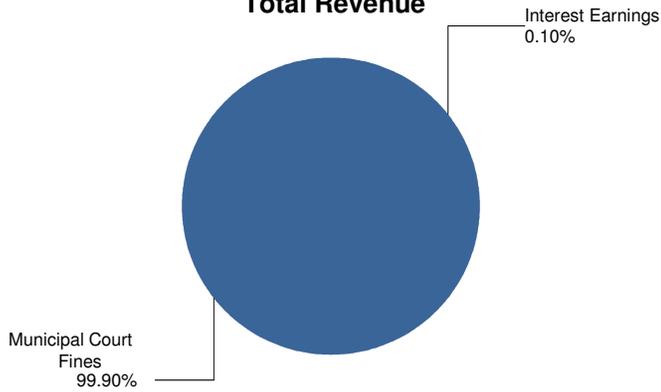


Beginning Fund Balance : \$ 49,800						
	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted	
Municipal Court Fines	\$ 20,947	\$ 27,313	\$ 31,739	\$ 27,710	\$ 30,000	
Interest Earnings	\$ 14	\$ -	\$ -	\$ -	\$ -	
Total Revenues	\$ 20,961	\$ 27,313	\$ 31,739	\$ 27,710	\$ 30,000	
Services and Utilities	\$ -	\$ -	\$ 54,000	\$ -	\$ -	
Operating Expenditures	\$ -	\$ -	\$ 54,000	\$ -	\$ -	
Transfer to Capital	\$ 15,828	\$ 17,507	\$ 17,994	\$ 17,994	\$ 20,117	
Transfers	\$ 15,828	\$ 17,507	\$ 17,994	\$ 17,994	\$ 20,117	
Total Expenditures	\$ 15,828	\$ 17,507	\$ 71,994	\$ 17,994	\$ 20,117	
Revenues Less Expenses					\$ 9,883	
Ending Fund Balance: \$ 59,683						

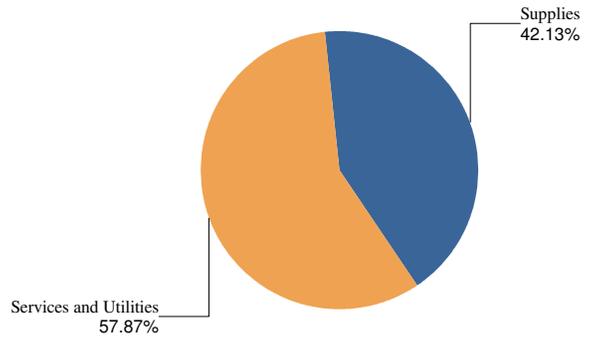
City of Huntsville
Adopted Budget
FY 2018-19
602 Court Technology SRF



Total Revenue



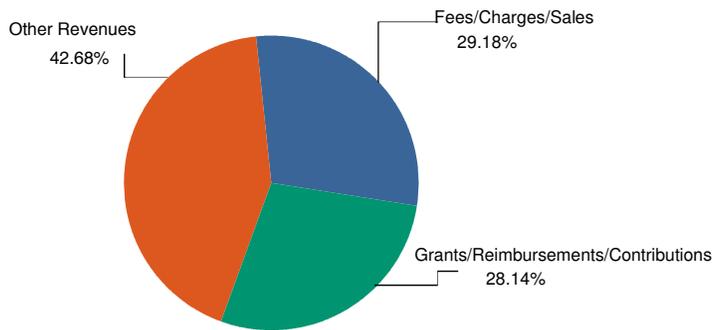
Operating Expenditures



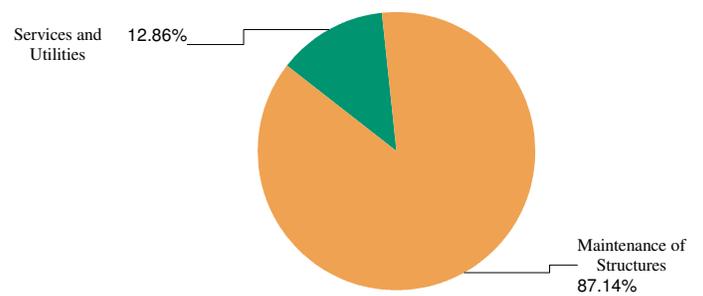
Beginning Fund Balance : \$ 168,100					
	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Municipal Court Fines	\$ 27,929	\$ 36,417	\$ 42,319	\$ 36,946	\$ 40,000
Interest Earnings	\$ 95	\$ 24	\$ -	\$ 73	\$ 40
Total Revenues	\$ 28,024	\$ 36,441	\$ 42,319	\$ 37,018	\$ 40,040
Supplies	\$ 4,484	\$ 1,787	\$ 5,000	\$ 2,297	\$ 15,000
Services and Utilities	\$ 20,000	\$ 23,163	\$ 24,000	\$ 19,298	\$ 20,600
Operating Expenditures	\$ 24,484	\$ 24,950	\$ 29,000	\$ 21,595	\$ 35,600
Total Expenditures	\$ 24,484	\$ 24,950	\$ 29,000	\$ 21,595	\$ 35,600
Revenues Less Expenses					\$ 4,440
Ending Fund Balance:					\$ 172,540



Total Revenue



Operating Expenditures

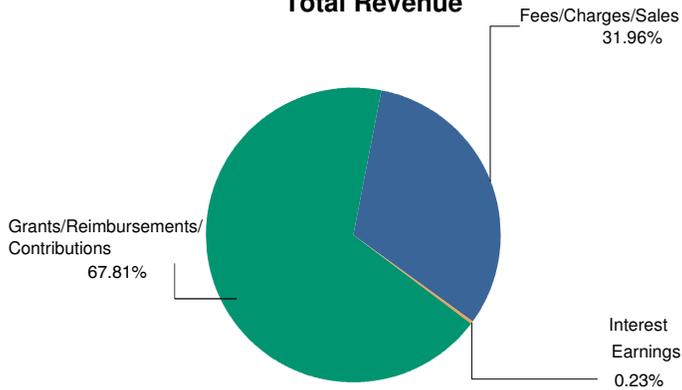


Beginning Fund Balance : \$ 136,800

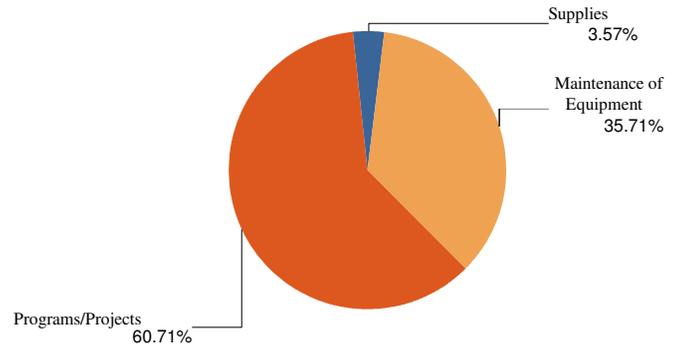
	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Fees/Charges/Sales	\$ 18,150	\$ 18,150	\$ 18,150	\$ 18,150	\$ 18,150
Interest Earnings	\$ 109	\$ 6	\$ -	\$ -	\$ -
Grants/Reimbursements/Contributions	\$ 16,905	\$ 15,743	\$ 10,000	\$ 2,322	\$ 17,500
Other Revenues	\$ 97,000	\$ 5,000	\$ -	\$ -	\$ 26,550
Total Revenues	\$ 132,164	\$ 38,899	\$ 28,150	\$ 20,472	\$ 62,200
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance of Structures	\$ 35,950	\$ 45,349	\$ 31,650	\$ 19,769	\$ 54,200
Services and Utilities	\$ 451	\$ 7,687	\$ 6,500	\$ 5,746	\$ 8,000
Operating Expenditures	\$ 36,401	\$ 53,037	\$ 38,150	\$ 25,515	\$ 62,200
Transfer to Capital	\$ 67,000	\$ -	\$ -	\$ -	\$ 83,000
Transfers	\$ 67,000	\$ -	\$ -	\$ -	\$ 83,000
Total Expenditures	\$ 103,401	\$ 53,037	\$ 38,150	\$ 25,515	\$ 145,200
Revenues Less Expenses					\$ (83,000)
Ending Fund Balance:					\$ 53,800



Total Revenue



Operating Expenditures



Beginning Fund Balance : \$ 80,800					
	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Fees/Charges/Sales	\$ 9	\$ 140	\$ -	\$ 7,236	\$ 7,000
Interest Earnings	\$ 44	\$ 28	\$ 1,500	\$ 58	\$ 50
Grants/Reimbursements/Contributions	\$ 15,441	\$ 15,890	\$ 29,500	\$ 9,568	\$ 14,850
Total Revenues	\$ 15,494	\$ 16,058	\$ 31,000	\$ 16,862	\$ 21,900
Supplies	\$ -	\$ 14	\$ -	\$ 5,653	\$ 500
Maintenance of Equipment	\$ 6,107	\$ 3,718	\$ 18,700	\$ 2,180	\$ 5,000
Services and Utilities	\$ -	\$ -	\$ 4,500	\$ 806	\$ -
Programs/Projects	\$ 7,925	\$ 7,746	\$ 7,800	\$ 3,958	\$ 8,500
Operating Expenditures	\$ 14,032	\$ 11,479	\$ 31,000	\$ 12,597	\$ 14,000
Total Expenditures	\$ 14,032	\$ 11,479	\$ 31,000	\$ 12,597	\$ 14,000
Revenues Less Expenses					\$ 7,900
Ending Fund Balance:					\$ 88,700

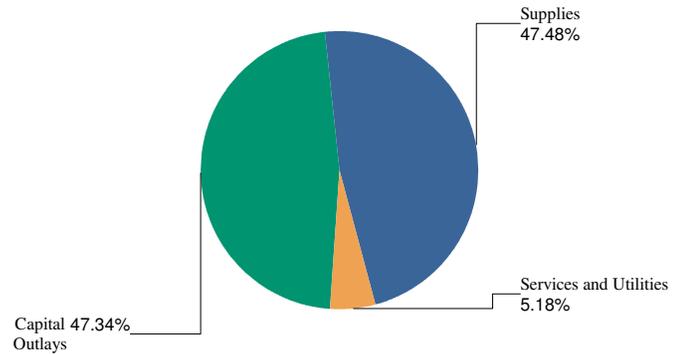
Note: The Library Donations SRF was combined with the Library Fund in FY 2018



611 Police Seizure & Forfeiture SRF

Total Revenue

Operating Expenditures

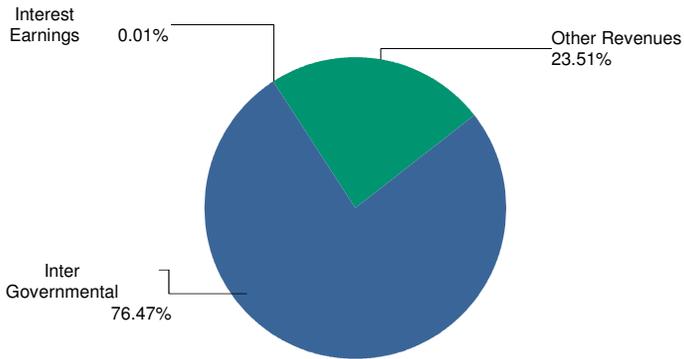


Beginning Fund Balance : \$ 253,800					
	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Fees/Charges/Sales	\$ 19,200	\$ 3,938	\$ -	\$ 163,769	\$ -
Interest Earnings	\$ 32	\$ 34	\$ -	\$ 27	\$ -
Total Revenues	\$ 19,232	\$ 3,903	\$ -	\$ 163,796	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 52,825
Services and Utilities	\$ 4,320	\$ 3,840	\$ 5,760	\$ 5,280	\$ 5,760
Capital Outlays	\$ -	\$ -	\$ 52,668	\$ -	\$ 52,668
Operating Expenditures	\$ 4,320	\$ 3,840	\$ 58,428	\$ 5,280	\$ 111,253
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Transfers	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Total Expenditures	\$ 4,320	\$ 3,840	\$ 58,428	\$ 5,280	\$ 211,253
Revenues Less Expenses					\$ (211,253)
Ending Fund Balance:					\$ 42,547

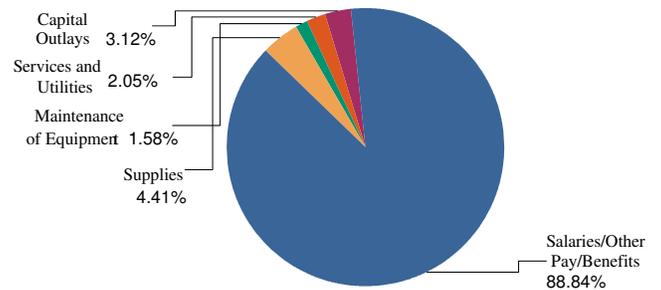


612 PD School Resource Officer SRF

Total Revenue



Operating Expenditures

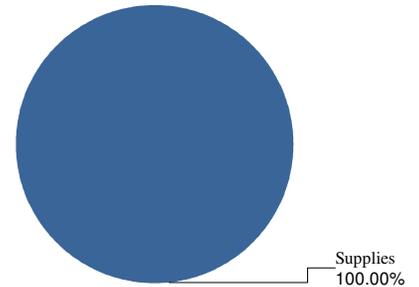


Beginning Fund Balance : \$ 130,200					
	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Inter Governmental	\$ 442,797	\$ 453,358	\$ 475,752	\$ 475,752	\$ 521,353
Interest Earnings	\$ 25	\$ 237	\$ 24	\$ 937	\$ 100
Other Revenues	\$ 130,914	\$ 129,904	\$ 152,488	\$ 152,488	\$ 160,283
Total Revenues	\$ 573,736	\$ 583,499	\$ 628,264	\$ 629,177	\$ 681,736
Salaries/Other Pay/Benefits	\$ 488,625	\$ 505,741	\$ 542,338	\$ 509,942	\$ 574,539
Supplies	\$ 15,537	\$ 18,671	\$ 28,500	\$ 21,295	\$ 28,500
Maintenance of Equipment	\$ 6,579	\$ 5,462	\$ 9,700	\$ 5,618	\$ 10,200
Services and Utilities	\$ 9,491	\$ 9,143	\$ 13,012	\$ 10,060	\$ 13,252
Capital Outlays	\$ -	\$ -	\$ 20,200	\$ 18,580	\$ 20,200
Operating Expenditures	\$ 520,232	\$ 539,017	\$ 613,750	\$ 565,496	\$ 646,691
Interfund Charges/Transfers Out	\$ 16,564	\$ 16,564	\$ 24,424	\$ 24,424	\$ 29,945
Transfers	\$ 16,564	\$ 16,564	\$ 24,424	\$ 24,424	\$ 29,945
Total Expenditures	\$ 536,796	\$ 555,581	\$ 638,174	\$ 589,920	\$ 676,636
Revenues Less Expenses					\$ 5,100
Ending Fund Balance:					\$ 135,300



Total Revenue

Operating Expenditures



Beginning Fund Balance : \$ 79,300					
	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Interest Earnings	\$ 145	\$ -	\$ -	\$ -	\$ -
Other Revenues	\$ -	\$ 13,934	\$ -	\$ 349	\$ -
Total Revenues	\$ 145	\$ 13,934	\$ -	\$ 349	\$ -
Supplies	\$ 73,582	\$ 5,000	\$ 135,656	\$ 68,866	\$ 66,656
Operating Expenditures	\$ 73,582	\$ 5,000	\$ 135,656	\$ 68,866	\$ 66,656
Total Expenditures	\$ 73,582	\$ 5,000	\$ 135,656	\$ 68,866	\$ 66,656
Revenues Less Expenses					\$ (66,656)
Ending Fund Balance: \$ 12,644					



Adopted Budget
 FY 2018-19
 614 Police Grants SRF

Total Revenue

Operating Expenditures

Beginning Fund Balance : \$ 33,757					
	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Interest Earnings	\$ 20	\$ 97	\$ -	\$ 255	\$ -
Grants/Reimbursements/Contributions	\$ 425,517	\$ 97,860	\$ 140,640	\$ 86,273	\$ -
Other Revenues	\$ 1	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 425,538	\$ 97,956	\$ 140,640	\$ 86,528	\$ -
Programs/Projects	\$ 429,155	\$ 114,535	\$ 140,640	\$ 101,879	\$ -
Operating Expenditures	\$ 429,155	\$ 114,535	\$ 140,640	\$ 101,879	\$ -
Total Expenditures	\$ 429,155	\$ 114,535	\$ 140,640	\$ 101,879	\$ -
Revenues Less Expenses					\$ -
Ending Fund Balance: \$ 33,757					

City of Huntsville
Adopted Budget
FY 2018-19
616 Library Donations SRF



Total Revenue

Operating Expenditures

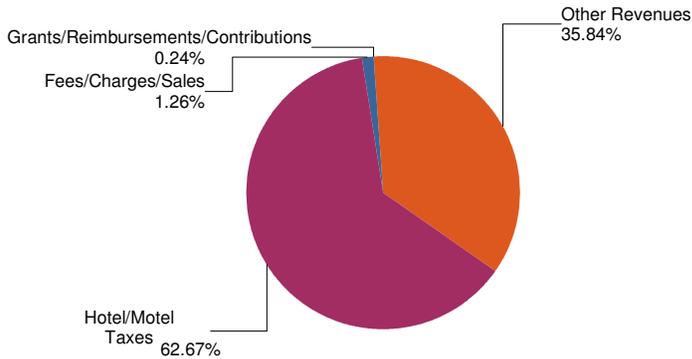
Beginning Fund Balance :					
	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Interest Earnings	\$ 2	\$ -	\$ -	\$ -	\$ -
Grants/Reimbursements/Contributions	\$ 4,783	\$ 1,678	\$ 7,050	\$ -	\$ -
Total Revenues	\$ 4,785	\$ 1,678	\$ 7,050	\$ -	\$ -
Supplies	\$ 7,742	\$ 2,942	\$ 7,050	\$ -	\$ -
Operating Expenditures	\$ 7,742	\$ 2,942	\$ 7,050	\$ -	\$ -
Total Expenditures	\$ 7,742	\$ 2,942	\$ 7,050	\$ -	\$ -
Revenues Less Expenses				\$	-
Ending Fund Balance: \$					-

Note: The Library Donations SRF was combined with the Library Fund in FY 2018

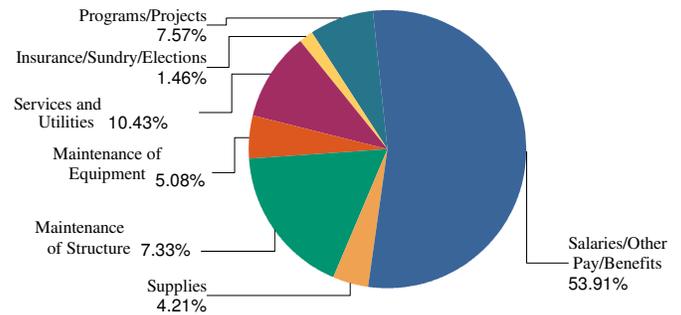


**Adopted Budget
FY 2018-19
618 Arts Center SRF**

Total Revenue



Operating Expenditures



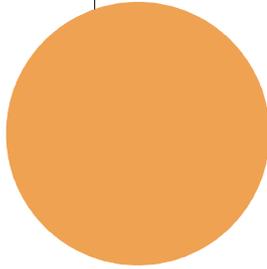
Beginning Fund Balance : \$ 111,700

	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Fees/Charges/Sales	\$ 6,995	\$ 4,372	\$ 2,648	\$ 9,056	\$ 2,648
Interest Earnings	\$ 98	\$ 140	\$ -	\$ 388	\$ -
Grants/Reimbursements/Contributions	\$ 15,777	\$ 783	\$ 2,000	\$ 1,016	\$ 500
Other Revenues	\$ 85,219	\$ 90,883	\$ 95,568	\$ 95,913	\$ 75,481
Hotel/Motel Taxes	\$ 124,123	\$ 103,357	\$ 120,000	\$ 117,142	\$ 132,000
Total Revenues	\$ 232,212	\$ 199,535	\$ 220,216	\$ 223,514	\$ 210,629
Salaries/Other Pay/Benefits	\$ 118,238	\$ 120,878	\$ 128,029	\$ 110,675	\$ 116,744
Supplies	\$ 8,414	\$ 8,767	\$ 9,325	\$ 6,220	\$ 9,125
Maintenance of Structures	\$ -	\$ -	\$ -	\$ 63,950	\$ 37,525
Maintenance of Equipment	\$ 1,020	\$ 756	\$ 1,000	\$ 901	\$ 11,000
Services and Utilities	\$ 23,084	\$ 6,071	\$ 23,966	\$ 16,819	\$ 22,595
Insurance/Sundry/Elections	\$ 3,136	\$ 3,069	\$ 3,165	\$ 3,072	\$ 3,165
Programs/Projects	\$ 36,878	\$ 14,328	\$ 16,200	\$ 16,005	\$ 16,400
Miscellaneous Projects	\$ 35,000	\$ 40,000	\$ 40,000	\$ 32,239	\$ 40,000
Operating Expenditures	\$ 225,770	\$ 193,869	\$ 221,685	\$ 249,881	\$ 256,554
Interfund Charges/Transfers Out	\$ -	\$ -	\$ 1,041	\$ 1,041	\$ 1,600
Transfers	\$ -	\$ -	\$ 1,041	\$ 1,041	\$ 1,600
Total Expenditures	\$ 225,770	\$ 193,869	\$ 222,726	\$ 250,922	\$ 258,154
Revenues Less Expenses					\$ (47,525)
Ending Fund Balance:					\$ 64,175



Total Revenue

Grants/Reimbursements/Contributions
100.00%



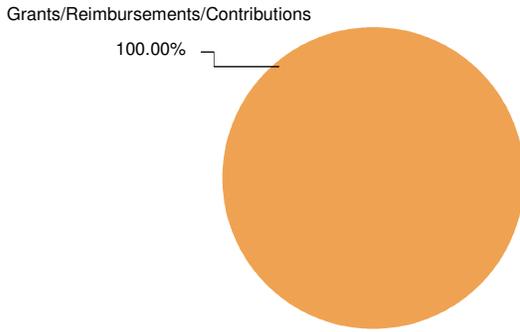
Operating Expenditures

Beginning Fund Balance :					\$ 23,800
	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Interest Earnings	\$ 13	\$ -	\$ -	\$ -	\$ -
Grants/Reimbursements/Contributions	\$ 4,157	\$ 4,032	\$ 4,032	\$ 3,998	\$ 4,062
Total Revenues	\$ 4,170	\$ 4,032	\$ 4,032	\$ 3,998	\$ 4,062
Services and Utilities	\$ -	\$ -	\$ 27,753	\$ 5,288	\$ -
Operating Expenditures	\$ -	\$ -	\$ 27,753	\$ 5,288	\$ -
Total Expenditures	\$ -	\$ -	\$ 27,753	\$ 5,288	\$ -
Revenues Less Expenses					\$ 4,062
Ending Fund Balance:					\$ 27,862

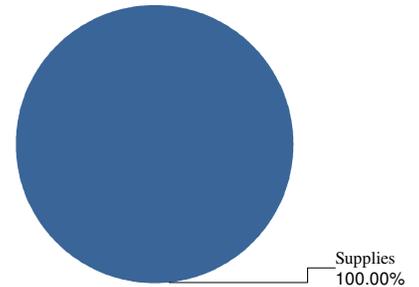
City of Huntsville
Adopted Budget
FY 2018-19
625 Huntsville Beautification/KHB



Total Revenue



Operating Expenditures

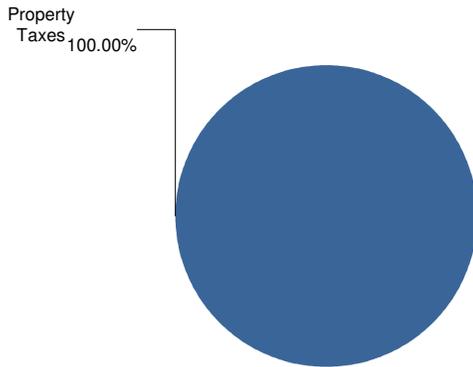


Beginning Fund Balance : \$ 23,425					
	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Interest Earnings	\$ 15	\$ -	\$ -	\$ -	\$ -
Grants/Reimbursements/Contributions	\$ 707	\$ -	\$ 2,500	\$ -	\$ 2,500
Total Revenues	\$ 722	\$ -	\$ 2,500	\$ -	\$ 2,500
Supplies	\$ -	\$ 695	\$ 2,500	\$ 1,008	\$ 2,500
Operating Expenditures	\$ -	\$ 695	\$ 2,500	\$ 1,008	\$ 2,500
Total Expenditures	\$ -	\$ 695	\$ 2,500	\$ 1,008	\$ 2,500
Revenues Less Expenses					\$ -
Ending Fund Balance: \$ 23,425					

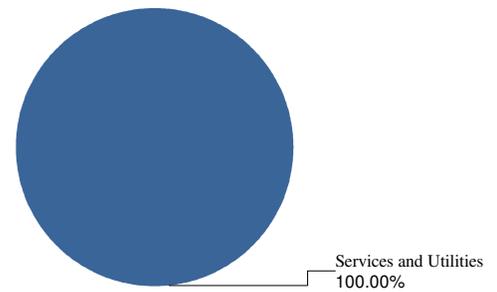


**Adopted Budget
FY 2018-19
630 TIRZ #1 Fund**

Total Revenue



Operating Expenditures



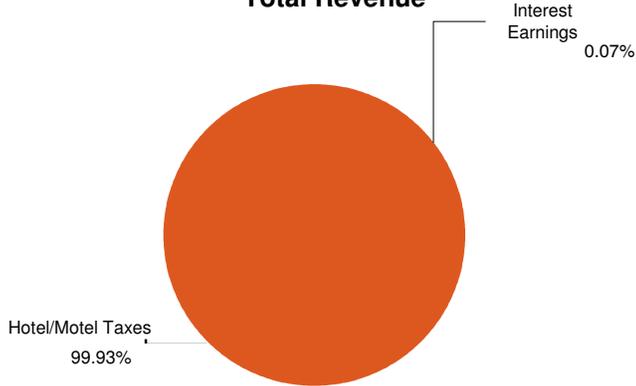
Beginning Fund Balance : \$ 38,605					
	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Property Taxes	\$ 162,243	\$ 218,290	\$ 218,285	\$ 234,141	\$ 234,140
Interest Earnings	\$ 11	\$ -	\$ -	\$ -	\$ -
Other Revenues	\$ 5	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 162,249	\$ 218,290	\$ 218,285	\$ 234,141	\$ 234,140
Services and Utilities	\$ -	\$ -	\$ 218,285	\$ -	\$ 234,140
Operating Expenditures	\$ -	\$ -	\$ 218,285	\$ -	\$ 234,140
Total Expenditures	\$ -	\$ -	\$ 218,285	\$ -	\$ 234,140
Revenues Less Expenses					\$ -
Ending Fund Balance:					\$ 38,605



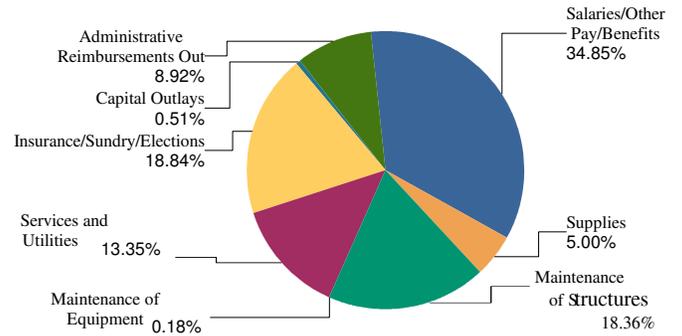
Adopted Budget
FY 2018-19

663 H/M Tax- Tourism & Visitors Cntr

Total Revenue



Operating Expenditures



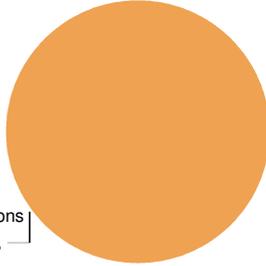
Beginning Fund Balance : \$ 370,000

	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Interest Earnings	\$ 14,427	\$ 17,247	\$ 14,807	\$ 1,159	\$ 500
Grants/Reimbursements/Contributions	\$ -	\$ 600	\$ -	\$ 500	\$ -
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	\$ 744,736	\$ 617,769	\$ 630,000	\$ 702,843	\$ 693,000
Total Revenues	\$ 759,163	\$ 635,616	\$ 644,807	\$ 704,502	\$ 693,500
Salaries/Other Pay/Benefits	\$ 211,339	\$ 218,151	\$ 233,216	\$ 225,710	\$ 240,506
Supplies	\$ 31,170	\$ 25,815	\$ 39,000	\$ 24,033	\$ 34,500
Maintenance of Structures	\$ 3,352	\$ 477	\$ 9,000	\$ 4,390	\$ 126,699
Maintenance of Equipment	\$ 61	\$ 60	\$ 1,250	\$ 33	\$ 1,250
Services and Utilities	\$ 46,333	\$ 114,474	\$ 91,580	\$ 64,665	\$ 92,130
Insurance/Sundry/Elections	\$ 157,777	\$ 108,662	\$ 122,616	\$ 114,770	\$ 129,997
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 9,390	\$ -	\$ -
Administrative Reimbursements Out	\$ 48,836	\$ 50,760	\$ 51,004	\$ 51,004	\$ 61,593
Operating Expenditures	\$ 498,869	\$ 518,398	\$ 557,056	\$ 484,606	\$ 690,175
Interfund Charges/Transfers Out	\$ 16,855	\$ 14,813	\$ 6,635	\$ 11,635	\$ 6,838
Transfer to Capital	\$ 340,528	\$ 1,340,000	\$ 90,000	\$ 90,000	\$ -
Transfers	\$ 357,383	\$ 1,354,813	\$ 96,635	\$ 101,635	\$ 6,838
Total Expenditures	\$ 856,252	\$ 1,873,211	\$ 653,691	\$ 586,241	\$ 697,013
Revenues Less Expenses					\$ (3,513)
Ending Fund Balance:					\$ 366,487

City of Huntsville
Adopted Budget
FY 2018-19
665 Hotel/Motel Tax - Statue Contrib

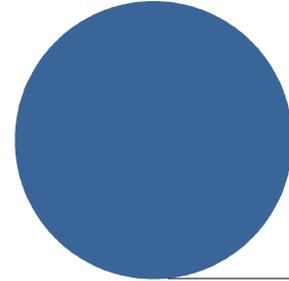


Total Revenue



Grants/Reimbursements/Contributions
100.00%

Operating Expenditures



Programs/Projects
100.00%

Beginning Fund Balance : \$ 62,400					
	15-16 Actuals	16-17 Actuals	17-18 Budget	17-18 Actuals	18-19 Adopted
Interest Earnings	\$ 38	\$ -	\$ -	\$ -	\$ -
Grants/Reimbursements/Contributions	\$ 2,650	\$ 5,639	\$ 2,000	\$ 2,068	\$ 2,000
Total Revenues	\$ 2,688	\$ 5,639	\$ 2,000	\$ 2,068	\$ 2,000
Programs/Projects	\$ 869	\$ 1,573	\$ 1,200	\$ 467	\$ 1,200
Operating Expenditures	\$ 869	\$ 1,573	\$ 1,200	\$ 467	\$ 1,200
Total Expenditures	\$ 869	\$ 1,573	\$ 1,200	\$ 467	\$ 1,200
Revenues Less Expenses					\$ 800
Ending Fund Balance: \$ 63,200					

Department Overview

FY 2018-19

Return to
Readers Guide

City of
Huntsville



Our Goals and Effectiveness

The City of Huntsville's leadership is intensely committed to our community and exercises great diligence in planning for the future of Huntsville. The Huntsville Horizon Plan, the first comprehensive plan for the City of Huntsville, was completed in fiscal year 2006-2007. The Comprehensive Plan is designed as a framework for the future development of the City and its two-mile planning jurisdiction over the next 20 years and beyond. It is intended to guide the community's decisions regarding its future physical, economic, and social development. The Comprehensive Plan plays a significant role in the development of goals and guided the Council's ongoing strategic planning process.

The strategic planning process provides the City Council the opportunity to determine their vision for the long-term future of Huntsville and set goals to accomplish that vision. The City periodically conducts a citizen's survey to allow the Council to focus on our citizen's priorities and interests. Equipped with the results of the citizen survey and the Comprehensive Plan, the City Council and senior staff engage in yearly strategic planning sessions in order to plan for the future of Huntsville. The plans and goals that result from these sessions guide the entire organization not only in decisions pertaining to special projects and programs, but also in daily operations.

Each department of the City seeks to fulfill the City Council's strategic plan and the Huntsville Horizon Comprehensive Plan through every service they perform. Each City department has outlined their major function and purpose and has aligned themselves with the Council goals over which they have especially significant and vital influence. In order to succeed in the fulfillment of these goals, department staff has identified intermediate operational objectives for the coming year. Department staff has also identified key measures to determine the effectiveness of their services in achieving their purposes, goals, and objectives. When coupled with prior year accomplishments, these objectives and measures help us mark our progress toward the achievement of the City Council's vision for the future of our City and our pursuit of excellence in service.



City Council Strategic Plan Goals

City Appearance – Provide policies, amenities, and all events that enhance the City's already beautiful and historic natural environment.

Communications – Provide public information outreach efforts that inform the public of City operations, accomplishments and policies and allows for citizens input on matter of Council policy.

Economic Development – Promote and enhance a strong and diverse economy.

Infrastructure – Ensure the quality of the City utilities, transportation and physical structures so that the City's core services can be provided in an effective and efficient manner.

Resource Development – Enhance the quality of life for citizens, businesses and visitors by leveraging the human and fiscal resources available to the community.

Finance – Provide a sustainable, efficient and fiscally sound government through conservative fiscal practices and resource management.

Public Safety – Provide safety and security for all citizens

Long Range Planning – Match available long-range financing capacity with projects to improve and sustain the quality of life of the citizens of Huntsville.

Establishing our Long-term Goals and Short-term Objectives

Long-term Goal

City Appearance - Provide policies, amenities, and events that enhance the City's already beautiful and historic natural environment.

FY 2018-19 Short –term Objective

- Continue to budget and deliver \$40,000 in abandoned structure abatement
- Enhance code enforcement efforts on abandoned vehicles throughout the City by increasing the number of vehicles abated
- Provide quarterly locations for roll-off dumpsters in each ward offering citizens an opportunity to dispose of unwanted goods
- To help with volunteer coordination efforts, construct a volunteer trailer that groups can check out to perform clean-up activities in town
- Plant 250 trees on public property within the City limits
- Review and possibly revise the City's small-cell node ordinance to minimize their visual impact on community.

Long-term Goal

Communications - Provide public information outreach efforts that inform the public of City operations, accomplishments and policies and allows for citizens input on matters of Council policy.

FY 2018-19 Short –term Objective

- Provide quarterly reports to Council detailing the success of various outreach methods
- Provide quarterly mailers and create a website updating citizens on the progress of approved bond projects

Long-term Goal

Economic Development – Promote and enhance a strong and diverse economy.

FY 2018-19 Short –term Objective

- Present to the Council recommendations from the brand review process
- Explore the concept of an industrial park and provide the Council conceptual development costs on four different sites including on public property
- Continue to explore funding opportunities to support economic development efforts and present to Council as part of the annual budget process

Long-term Goal

Infrastructure - Ensure the quality of the City utilities, transportation and physical structures so that the City's core services can be provided in an effective and efficient manner.

FY 2018-19 Short-term Objective

- Seek consultant and enter into contract for the Transportation Master Plan and make significant progress
- Begin Airport Master Plan and make significant progress and complete design of the taxiway rehabilitation project

Long-term Goal

Resource Development - Enhance the quality of life for citizens, businesses and visitors by leveraging the human and fiscal resources available to the community.

FY 2018-19 Short-term Objective

- Provide a map outlining the areas designated for wild flower planting
- Include in the annual Capital Improvements Plan projects identified in the Parks Master Plan including but not limited to Kate Barr Ross and Emancipation Parks
- Prior to the annual open enrollment period for insurance, identify and provide programs or initiatives for employees to increase workforce wellness

Long-term Goal

Finance - Provide a sustainable, efficient and fiscally sound government through conservative fiscal practices and resource management.

FY 2018-19 Short-term Objective

- As part of the annual Capital Improvements Plan, identify and discuss potential debt coming off the books to fund the various improvements

Long-term Goal

Public Safety - Provide safety and security for all citizens.

FY 2018-19 Short-term Objective

- Consider design contract and complete a significant portion of the design for the new police and fire station facilities.
- Conduct a workshop with the Council to discuss direction on long-term strategies for animal control and/or an animal shelter.



Measuring our Effectiveness

Human Resources Department

Human Resources

-  % of Eligible Employees Enrolled in Benefit Program
- % of New Hires that Successfully Complete Probation
- % Positions posted within two business days of final receipt in HR office
- % of employees satisfied with HR services based on survey
- Address employee relations claims within five business days
- Risk response to all call-out incidents within one hour

Municipal Court

-  Average fine & costs collected per case disposed
- Clearance rate

Information Technology Department

Information Technology

-  Average Time to Resolve Help Desk Requests

Finance Department

Finance

-  % of Monthly Financial Reports Released On-Schedule
- GFOA's Distinguished Budget Presentation Award Received
- GFOA's Excellence in Financial Reporting Award Received
- Unqualified Audit Opinion Received
- City of Huntsville's General Obligation Bond Rating
- City of Huntsville's Waterworks and Sewer System Bond Rating

Purchasing

-  External Satisfaction Survey
- Internal Satisfaction Survey
- NPI Excellence in Purchasing Award

Utility Billing

-  % of Monthly Bills Posted to Customer Accounts On-Time
- Number of Billing Adjustments to Correct Meter Reading and/or Billing Errors
- % of Utility Accounts With Balances More Than 30 Days Past Due
- Uncollectible Account Charge-Offs as a % of Total Dollars Billed

Parks & Leisure Department

Parks Maintenance

-  % of Parks Maintenance Completed On-Schedule
- % of Time Spent Improvements to Parks/Recreation Facilities
- % of Time Spent on Special Projects (not maintenance related)
- % of Citizens Rating Parks Maintenance Services as Good or Excellent

Aquatic Center

-  Average Cost Per Participant Per Day in Aquatic Center Activities
- % of Citizens Rating Aquatic Services as Good or Excellent

Building Services

-  % of Non-Emergency Service Calls Responded to Within 3 Days
- Customer Satisfaction
- % of Emergency Service Calls Responded to Within 24 Hours

Library

-  Rate of Collection Turnover
- % of Collection Less than 5 Years Old
- Circulation Per Capita
- % Increase (Decrease) in Literacy Program Student Hours
- % Increase (Decrease) in Adult Program Attendance
- % Increase (Decrease) in Children's Program Attendance



Measuring our Effectiveness

Public Works Department

Water Services



- Service Complaints as a % of total Customer Accounts
- % of Water Taps Completed Within 14 Days
- Ratio of Repair Work Orders to Preventative Maintenance Work Orders-Water Plant
- % of Citizens Rating Water Services as Good or Excellent

Wastewater Services



- Service Complaints as a % of total Customer Accounts
- Number of Sanitary Sewer Overflows
- Ratio of Repair Work Orders to Preventative Maintenance Work Orders

Solid Waste Services



- Service Complaints as a % of total Customer Accounts
- Ratio of Tons of Waste Transferred to Tons of Waste Recycled
- % of Citizens Rating Solid Waste Services as Good or Excellent

Environmental Services



- % of Bacteriological Proficiency Tests Performed with Acceptable Scores of 90% or better with no false negatives
- % of Discharge Monitoring Report Quality Assurance Proficiency Tests for Wastewater Analysis Performed with Acceptable Scores of 90% or better
- Number of "Required Action" Result Received from EPA and TCEQ laboratory and pretreatment program audits and inspections

Street Services/Drainage



- % of Annual Lane Mile Scheduled Maintenance Completed
- % of Emergency Calls Responded to Within 4 Hours

Garage Operations



- % of Preventative Maintenance work orders completed

Engineering Department

GIS



- Number of Mapping Requests Completed
- % of Time Spent on Special Projects

Engineering



- % of Utility Permits reviewed within 5 days
- % of CIP projects completed Within Budget
- % of CIP projects completed on schedule
- % of Development projects completed
- % on Inter-Departmental programs completed

Development Services Department

Support Services



- % of customers satisfied with employees' knowledge of city services, policies, and procedures
- % of customers satisfied with employees being professional, courteous, and having a positive attitude

Planning and Zoning



- % of Citizens Satisfied with City's Efforts to Plan for the Future

Central Inspection



- % of Inspections Performed Within 24 hours of Request
- % of Complaints Investigated Within 24 hours of Receipt

Health Inspection



- % of Complaints investigated within 24 hours of request
- % of total food establishments receiving a minimum of two inspections
- Number of reinspections required as a % of total food establishments
- % of citizens rating Health Inspection Services as good or excellent

Main Street



- % of Occupancy in the Downtown District
- % of Total Downtown Businesses Participating in Business Marketing Organization (Huntsville Downtown Business Alliance) HDBA
- % of Increase (Decrease) in Participants in Main Street Events/Programs
- % of Citizens Rating Main Street Services as Good or Excellent



Measuring our Effectiveness

Public Safety Department

Police Services



% of Citizens Rating Police Department Services as Good or Excellent

% of Citizens Rating Animal Control Services as Good or Excellent

Fire Services



Number of Buildings Inspected as a % of Total Buildings

Average number of Training Hours by each Firefighter (Both paid & volunteer)

% of Citizens Rating Fire Department Services as Good or Excellent

Economic Development & Tourism Services

Tourism, Visitor Center & Gift Shop



% Increase (Decrease) in Visitors to Visitor Center

Cultural Services



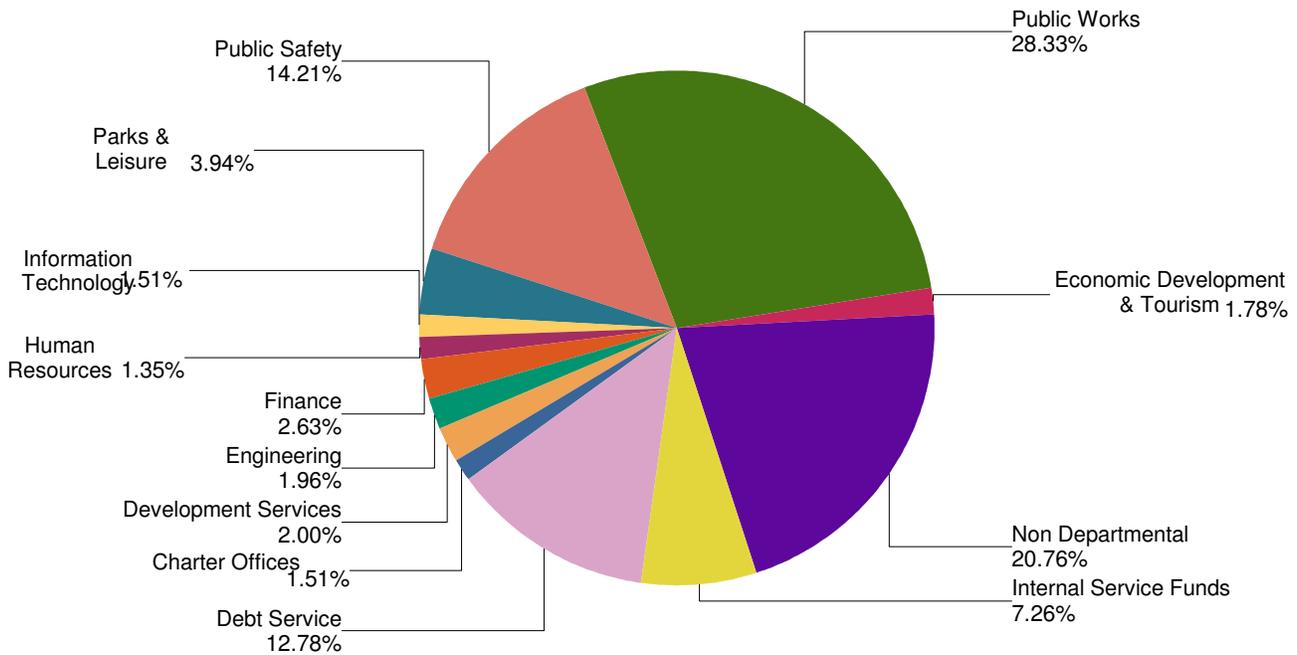
% Increase (Decrease) in Visitors to Wynne Home

% Increase (Decrease) in Attendance at Art/Cultural Events (Arts Contracts)

% Increase (Decrease) in Number of Events/Activities Held (offered by Wynne Home)

% Increase (Decrease) in Number of Community Activities/Rentals

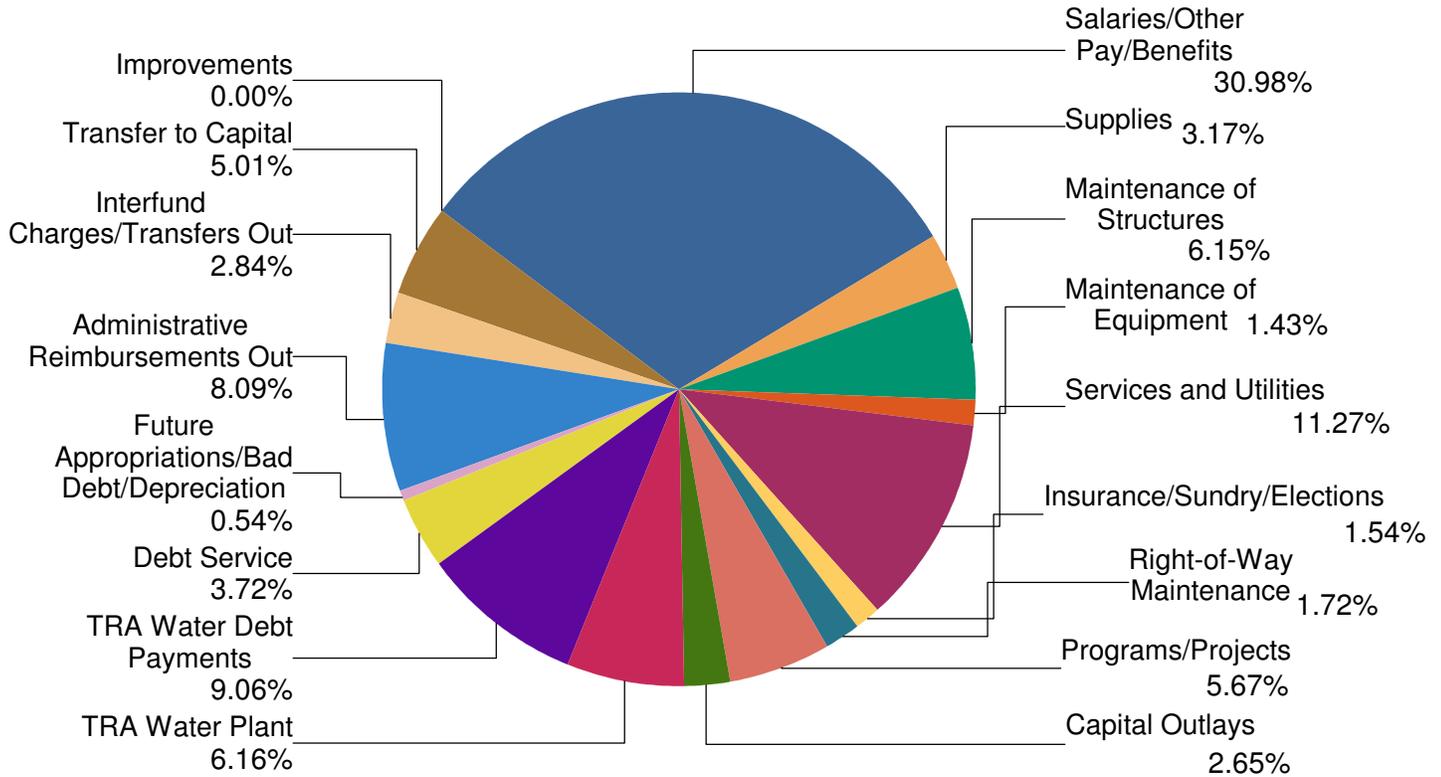
City of Huntsville
Summary of Adopted Expenses by Department
FY 2018-19



Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
Charter Offices	\$ 963,099	\$ 965,637	\$ 995,618	\$ 956,874	\$ 1,032,445
Development Services	\$ 1,005,570	\$ 1,067,969	\$ 1,120,683	\$ 1,044,697	\$ 1,371,784
Engineering	\$ 981,409	\$ 1,132,056	\$ 1,208,557	\$ 1,052,787	\$ 1,344,106
Finance	\$ 1,868,264	\$ 1,872,660	\$ 1,830,242	\$ 1,810,757	\$ 1,800,120
Human Resources	\$ 797,410	\$ 794,239	\$ 1,005,210	\$ 918,317	\$ 923,500
Information Technology	\$ 894,951	\$ 897,340	\$ 985,870	\$ 968,009	\$ 1,034,573
Parks & Leisure	\$ 2,507,582	\$ 2,465,736	\$ 2,609,028	\$ 2,508,760	\$ 2,697,460
Public Safety	\$ 8,298,609	\$ 8,674,423	\$ 9,193,283	\$ 8,910,903	\$ 9,737,415
Public Works	\$ 14,741,621	\$ 16,520,869	\$ 17,849,758	\$ 16,483,464	\$ 19,412,383
Economic Development & Tourism	\$ 951,214	\$ 962,955	\$ 1,043,508	\$ 959,223	\$ 1,218,349
Non Departmental	\$ 22,494,546	\$ 29,717,676	\$ 20,974,241	\$ 67,482,392	\$ 14,229,254
Internal Service Funds	\$ 4,465,614	\$ 5,698,862	\$ 4,922,346	\$ 4,229,817	\$ 4,973,976
Debt Service	\$ 7,454,258	\$ 6,210,760	\$ 6,122,236	\$ 6,214,163	\$ 8,757,844
Total Expenses of all Departments	\$ 67,424,146	\$ 76,981,180	\$ 69,860,580	\$ 113,540,163	\$ 68,547,209

City of Huntsville
Summary of Adopted Expenditures by Category
FY 2018-19

Percent of Budget



Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
Salaries/Other Pay/Benefits	\$ 18,831,025	\$ 19,823,117	\$ 20,611,780	\$ 19,324,282	\$ 21,228,751
Supplies	\$ 1,674,228	\$ 1,728,805	\$ 2,419,014	\$ 1,941,788	\$ 2,174,085
Maintenance of Structures	\$ 1,638,388	\$ 2,463,274	\$ 3,177,460	\$ 2,661,461	\$ 4,217,724
Maintenance of Equipment	\$ 812,353	\$ 818,626	\$ 876,649	\$ 793,346	\$ 985,727
Services and Utilities	\$ 5,013,596	\$ 5,505,068	\$ 6,633,474	\$ 6,164,646	\$ 7,722,415
Insurance/Sundry/Elections	\$ 1,248,954	\$ 1,415,485	\$ 1,037,499	\$ 996,683	\$ 1,053,711
Right-of-Way Maintenance	\$ 1,019,802	\$ 1,050,539	\$ 1,165,346	\$ 1,165,346	\$ 1,178,409
Programs/Projects	\$ 4,209,346	\$ 3,650,773	\$ 4,047,948	\$ 3,415,357	\$ 3,896,716
Capital Outlays	\$ 1,001,902	\$ 2,286,664	\$ 1,481,371	\$ 1,143,824	\$ 1,814,592
TRA Water Plant	\$ 3,818,019	\$ 4,059,520	\$ 4,220,000	\$ 4,202,012	\$ 4,220,195
TRA Water Debt Payments	\$ 3,636,927	\$ 3,448,850	\$ 3,576,343	\$ 3,682,379	\$ 6,210,428
Debt Service	\$ 3,836,946	\$ 2,778,756	\$ 2,545,893	\$ 3,241,697	\$ 2,547,416
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 586,253	\$ -	\$ 371,362
Administrative Reimbursements Out	\$ 4,511,221	\$ 5,079,098	\$ 4,981,164	\$ 4,981,164	\$ 5,543,054
Interfund Charges/Transfers Out	\$ 6,948,030	\$ 7,158,138	\$ 1,956,067	\$ 2,151,657	\$ 1,946,058
Transfer to Capital	\$ 9,223,267	\$ 15,714,066	\$ 10,542,319	\$ 57,673,819	\$ 3,434,066
Improvements	\$ 143	\$ 400	\$ 2,000	\$ 702	\$ 2,000
Total	\$ 67,424,146	\$ 76,981,180	\$ 69,860,580	\$ 113,540,163	\$ 68,547,209

City of Huntsville

Adopted Budget
FY 2018-19



1000 - Charter Offices

Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
112 City Council					
Salaries/Other Pay/Benefits	\$ -	\$ -	\$ 2,579	\$ 1,596	\$ 2,622
Supplies	\$ 9,386	\$ 5,786	\$ 5,553	\$ 4,700	\$ 5,585
Services and Utilities	\$ 122,988	\$ 125,131	\$ 139,600	\$ 116,492	\$ 160,585
Total City Council	\$ 132,373	\$ 130,916	\$ 147,732	\$ 122,788	\$ 168,792
113 Office of City Manager					
Salaries/Other Pay/Benefits	\$ 293,999	\$ 303,436	\$ 296,267	\$ 329,823	\$ 298,274
Supplies	\$ 10,742	\$ 5,204	\$ 4,500	\$ 5,597	\$ 4,500
Services and Utilities	\$ 100,484	\$ 77,289	\$ 118,076	\$ 69,270	\$ 101,344
Total Office of City Manager	\$ 405,226	\$ 385,929	\$ 418,843	\$ 404,689	\$ 404,118
114 Office of City Secretary					
Salaries/Other Pay/Benefits	\$ 154,440	\$ 165,674	\$ 166,426	\$ 160,972	\$ 170,580
Supplies	\$ 579	\$ 523	\$ 485	\$ 1,649	\$ 310
Services and Utilities	\$ 18,083	\$ 15,231	\$ 17,884	\$ 14,297	\$ 20,352
Insurance/Sundry/Elections	\$ 21,005	\$ 13,540	\$ 15,400	\$ 10,028	\$ 12,500
Total Office of City Secretary	\$ 194,107	\$ 194,967	\$ 200,195	\$ 186,947	\$ 203,742
115 Office of City Attorney					
Services and Utilities	\$ 169,177	\$ 189,845	\$ 165,000	\$ 176,878	\$ 189,600
Total Office of City Attorney	\$ 169,177	\$ 189,845	\$ 165,000	\$ 176,878	\$ 189,600
117 Office of City Judge					
Salaries/Other Pay/Benefits	\$ 61,613	\$ 62,637	\$ 62,488	\$ 64,050	\$ 64,248
Supplies	\$ 60	\$ -	\$ -	\$ -	\$ -
Services and Utilities	\$ 543	\$ 1,342	\$ 1,360	\$ 1,522	\$ 1,945
Total Office of City Judge	\$ 62,215	\$ 63,979	\$ 63,848	\$ 65,572	\$ 66,193
1000 - Charter Offices Totals	\$ 963,099	\$ 965,637	\$ 995,618	\$ 956,874	\$ 1,032,445

Our Purpose

The purpose of the Office of City Manager is to provide plans, controls, direction, and coordination to the activities and functions of all City departments, resources, personnel, capital and projects of the City on behalf of the City Council, employees of the City and the citizens of Huntsville so they can be informed, provide and receive needed services and enjoy a safe and productive place to live and work.

Description of our Services

The City Manager exercises leadership in maintaining effective communication between the City Council, City employees, and the citizens of Huntsville. As the City's Chief Executive Officer, the City Manager helps develop the City's mission, implements policies, and oversees legislative processes. The City Manager also formulates, reviews, and submits the annual budget to the City Council for adoption. This office helps to preserve and enhance the quality of life for the Citizens of Huntsville by actively seeking economic and community development opportunities and by observing the City's guiding principles. The City Manager also performs other duties as assigned by the City Council.

FY 17-18 Accomplishments

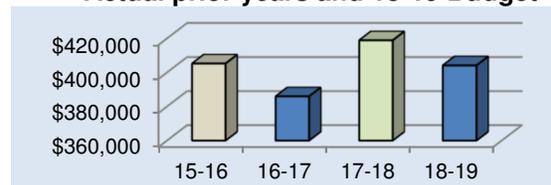
- Work with Council in issuing debt for projects related to the Bond Propositions passed in November 2016
- Work with Council in developing a Strategic Plan and related strategies for future City needs and goals
- Continue to seek efficiencies and strive to implement efficient measures that provide better service in the most cost-effective manner

FY 18-19 Objectives

- Accomplish Objectives and Strategies and Strategic Plan items established by the City Council
- Continue to work with Council implementing plans on projects related to the Bond Propositions
- Provide the Council with a FY 18-19 Budget that meets Council's policy objectives

Division	15-16	16-17	17-18	18-19
Office of City Manager	2.00	2.00	2.00	2.00
Total	2.00	2.00	2.00	2.00

Actual prior years and 18-19 Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimated	18-19 Budget
Council Meetings Attended	23	27	24	24
Training Events Attended	3	2	2	4
Regular Reports to Council	50	50	50	50

Our Purpose

The purpose of the Office of City Secretary is to provide support, assistance, and information to the City Council so that they have the resources they need to conduct the City's business; to preserve City documents so that the City Council, City employees, and citizens of Huntsville have timely and convenient access to City records and may stay informed; and to provide election services to voters and candidates so that they may be involved in the decision-making process.

The Office of City Secretary is responsible for agendas and minutes for City Council meetings, and for ensuring compliance with the Texas Open Meetings Act.

The City Secretary maintains the official records of the City including minutes, contracts, agreements, ordinances, resolutions, and deeds, and handles all Public Information Requests in compliance with the Texas Public Information Act.

Description of our Services

The Office of the City Secretary's areas of responsibility include:

- City Council support – Councilmembers/meetings/minutes;
- elections - integrity and voter education;
- citizen services and Public Information Requests;
- media communications, including social media, press releases, City publications
- records management – retention, preservation, destruction;
- City boards, committee, and commissions management;
- liquor licensing;
- participation in emergency management;
- Citywide training in records retention and public information;
- development and training for the City Secretary personnel.

FY 17-18 Accomplishments

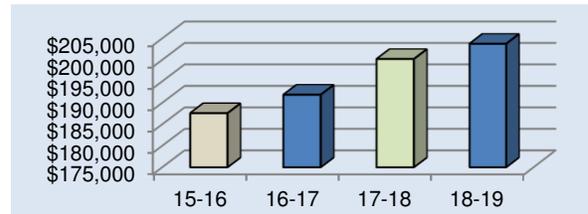
- ✓ Continued efficient and economical election processes & role with Charter Review Committee
- ✓ Continued enhancement and improvement in Communications, including Harvey work with EOC
- ✓ Conducted Council's Brand Review for community input
- ✓ Deputy City Secretary Poe to begin Texas Municipal Clerks Certification Program

FY 18-19 Objectives

- ✓ Continued efficient and economical election processes
- ✓ Continued enhancement and improved engagement in Communications, including second digital sign
- ✓ Continued outstanding service to public and efficient handling of Public Information Requests

Division	15-16	16-17	17-18	18-19
Office of City Secretary	2.00	2.00	2.00	2.00
Total	2.00	2.00	2.00	2.00

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimated (Anticipated)	18-19 Budget (Estimated)
Municipal elections held	3	1	1	1
City Council & Council Committee agendas/notices prepared and/or posted	44	40	42	45
Public Information Requests processed (HPD & Court not included)	250	272	310	350
Newsletters published	38	16	12	12
Press releases; media/social media posts; digital signage	438	456	1292	1500
Ordinances processed for & adopted by City Council	45	53	35	40
Resolutions processed for & adopted by City Council	32	18	20	25
Board & Commission agendas prepared and/or posted	80	90	78	80
Liquor permits issued (most licenses/permits are two-year)	75	65	80	80
Proclamations prepared	53	50	55	60

Our Purpose

The purpose of the Office of City Judge is to administer effective and impartial justice for citizens in matters related to Class "C" offenses filed within the city limits of the City of Huntsville in order to provide due process and enhance public safety.

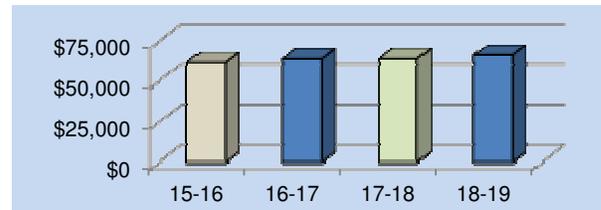
Description of our Services

The City Judge presides over the City of Huntsville's municipal court proceedings. The City Judge conducts trials for Class "C" Misdemeanors which include: traffic violations, Class "C" Penal violations, parking violations, City Ordinance violations, Texas Alcoholic Beverage Code violations, Texas Health & Safety Code violations and Texas Education Code violations.

Personnel

Division	15-16	16-17	17-18	18-19
City Judge	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Number of cases scheduled for court appearance	5,414	7,258	10,300	10,300
Number of cases filed ¹	12,761	14,906	15,000	15,000
Number of cases adjudicated/closed	10,208	14,747	14,200	14,200
Number of cases appealed	33	6	20	20
Number of warrants issued	5,164	5,864	4,800	4,800

1- Includes traffic, parking, state law, and city ordinance violations

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
% of Total Cases Appealed ²	.32%	.04%	.14%	.14%

2- Calculated as a % of total cases adjudicated/closed



1500 - Development Services

Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
715 Support Services					
Salaries/Other Pay/Benefits	\$ 193,247	\$ 204,628	\$ 204,617	\$ 206,342	\$ 214,268
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 6,973	\$ 4,370	\$ 5,850	\$ 5,368	\$ 5,850
Services and Utilities	\$ 2,829	\$ 1,930	\$ 3,914	\$ 3,265	\$ 4,320
Total Support Services	\$ 203,049	\$ 210,927	\$ 214,381	\$ 214,975	\$ 224,438
716 Planning					
Salaries/Other Pay/Benefits	\$ 222,566	\$ 234,427	\$ 236,662	\$ 160,170	\$ 186,381
Supplies	\$ 4,361	\$ 3,320	\$ 5,200	\$ 4,586	\$ 5,200
Services and Utilities	\$ 7,573	\$ 9,122	\$ 17,455	\$ 15,922	\$ 9,200
Insurance/Sundry/Elections	\$ 874	\$ 780	\$ 1,500	\$ 734	\$ 1,500
Total Planning	\$ 235,373	\$ 247,649	\$ 260,817	\$ 181,413	\$ 202,281
724 Inspections					
Salaries/Other Pay/Benefits	\$ 364,862	\$ 446,089	\$ 430,819	\$ 443,257	\$ 455,400
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 9,502	\$ 13,333	\$ 17,200	\$ 12,706	\$ 13,650
Maintenance of Equipment	\$ 2,029	\$ 1,682	\$ 3,110	\$ 2,834	\$ 3,110
Services and Utilities	\$ 8,029	\$ 12,000	\$ 16,322	\$ 14,451	\$ 42,739
Programs/Projects	\$ 36,912	\$ 17,030	\$ 40,000	\$ 38,510	\$ 40,000
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Inspections	\$ 421,334	\$ 490,134	\$ 507,451	\$ 511,758	\$ 804,899
725 Health					
Salaries/Other Pay/Benefits	\$ 134,219	\$ 112,201	\$ 124,514	\$ 128,465	\$ 128,147
Supplies	\$ 5,387	\$ 2,956	\$ 6,430	\$ 3,638	\$ 6,800
Maintenance of Equipment	\$ 917	\$ 1,243	\$ 1,200	\$ 190	\$ 1,200
Services and Utilities	\$ 5,291	\$ 2,859	\$ 5,890	\$ 4,258	\$ 4,019
Total Health	\$ 145,814	\$ 119,259	\$ 138,034	\$ 136,551	\$ 140,166
1500 - Development Services Totals	\$ 1,005,570	\$ 1,067,969	\$ 1,120,683	\$ 1,044,697	\$ 1,371,784

Our Purpose

The purpose of the Planning Division is to implement the Comprehensive Plan by ensuring development activities are in compliance with local and state laws.

The Planning Division also helps coordinate all economic development and pre-construction activities for new builders. The Division attempts to facilitate developers by being a “one stop shop” for all development and permitting coordination. The staff has also worked within the Harnessing Huntsville’s Potential plan to understand rural development strategies to incorporate within the City.

Description of our Services

The Planning Division is responsible for guiding customers through the development process; reviews development plans and issues Certificates of Compliance; ensures that plats meet the minimum requirements; processes zoning change requests, zoning verification requests, annexation requests, variance requests, and amendments to the Huntsville *Development Code* and other ordinances and plans.

The Planning Division is responsible for providing support to the Planning Commission (PC) and the Board of Adjustment (BOA).

FY 17-18 Accomplishments

- ✓ Funding/Consultant selected for Transportation Master Plan.
- ✓ Funding/Consultant selected for the Airport Master Plan.
- ✓ Continued to update and revise the Development Code as needed and maintain the Development Code Website.
- ✓ Maintained the Economic Development Website.

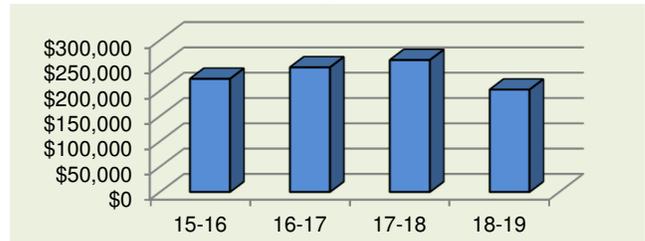
FY 18-19 Objectives

- Work with Consultant on Transportation Plan.
- Work with Consultant on Airport Master Plan.
- Continue to update and revise the Development Code as needed and maintain the Development Code Website.
- Revisit Land Use Plan/Map for City.
- Review/Expand Development Districts (Zoning)

Personnel

Division	15-16	16-17	17-18	18-19
Planning	2.50	2.50	2.50	2.50
Total	2.50	2.50	2.50	2.50

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Number of Certificate of Compliances Issued	359	382	350	375
Number of Plats Received	35	46	45	45
Number of Variance Requests heard by PC and BOA	10	19	25	20
Number of Zone Change & Conditional Use Permit Requests	5	1	5	5
Number of Plans or Ordinances Created/Amended	3	1	3	3

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Target
% of Citizens Satisfied with City’s Efforts to Plan for the Future	90%	90%	90%	90%

Our Purpose

The purpose of Central Inspections is to provide inspection services of private development and code enforcement of existing buildings and property to the citizens developers, contractors, property owners, and visitors of Huntsville so they can occupy properties and buildings that are constructed and maintained for the health and life safety of occupants as directed by the codes, laws, and good engineering practices adopted by the State of Texas and the City of Huntsville.

Description of our Services

Central Inspections is responsible for the administration of building permits as well as the inspection of private construction development. Central Inspections is also responsible for code enforcement and for investigating code enforcement complaints. Central Inspections reviews plans for private and public improvements, inspects and permits all public swimming pools and on-site sewer facilities in the city limits of Huntsville.

FY 17-18 Accomplishments

- ✓ Implement an inter-departmental plan review work flow/tracking to centralize all plan review comments
- ✓ Transition plan review from paper submission to electronic submission and review
- ✓ Continue a pro-active code enforcement effort on main corridors in the City

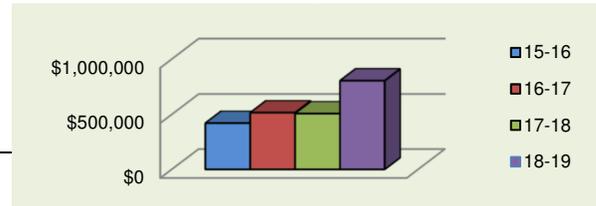
FY 18-19 Objectives

- ✓ Pursue the purchase and implementation of land management software to facilitate the inter-departmental development review process.
- ✓ Continue the transition to convert plan review from paper submission to electronic submission and review.
- ✓ Increase code enforcement effort on to abate the number of junk vehicles in the City.

Personnel

Division	15-16	16-17	17-18	18-19
Central Inspections	5.00	6.00	5.50	5.50
Total Personnel	5.00	6.00	5.50	5.50

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Number of Permits Issued	2,628	3,178	3,192	3,200
Number of Inspections Performed	4,941	6,578	6,592	6,625
Number of Code Enforcement Cases Investigated	517	458	462	479

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Target	18-19 Target
% of Inspections Performed Within 24 hours of Request	100%	100%	100%	100%
% of Complaints Investigated Within 24 hours of Receipt	100%	100%	100%	100%

Our Purpose

The Support Services Division/Call Center is the gateway to the City of Huntsville as we are committed to achieving the highest level of customer satisfaction. Our mission is to exceed customer expectations by providing accurate information that is communicated in an efficient and effective manner through the integration of people and technology.

Description of our Services

The Support Service Division offers readily accessible customer service professionals who are focused on providing quality customer service through phone, electronic, and personal interactions. The division provides "one-stop-shop" opportunities for those who live, work, and visit the City of Huntsville with easy access to all City services and information.

By calling central numbers, citizens can talk to customer service representatives who process requests for services, provide information and respond to citizen complaints for water line damage, water meter problems, wastewater line problems, solid waste dump request, potholes in streets, sidewalk problems, drainage problems, permitting, planning and zoning, illegal dumping, junk vehicles, substandard housing issues, vacant lot clean-up, building inspection requests, food service establishment complaints, street lighting and signage, etc. Additionally, the Support Services Division serves as a collection site for revenues including fees for building permits, trade permits, planning and zoning, contractor licensing, food establishments, daycare facilities, swimming pools/spa, water and wastewater taps, driveway culverts, recreation programs, cemetery lot sales, etc.

FY 17-18 Accomplishments

- ✓ Increased the number of contractors utilizing the permit and inspection on-line portal
- ✓ Improved customer service by implementing improvements to the permitting process
- ✓ Assisted with economic development efforts
- ✓ Recommend enhancements to the permitting software

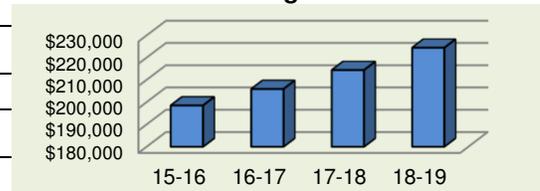
FY 18-19 Objectives

- ✓ Educate external customers on electronic submissions and utilization of technology
- ✓ Upgrade and expand the permitting software to further user ability and interoperability
- ✓ Increase transparency and communication with citizens, contractors, and developers

Personnel

Division	15-16	16-17	17-18	18-19
Support Services	3.50	3.50	3.50	3.50
Total	3.50	3.50	3.50	3.50

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Service Requests/Inspection Requests Generated	6,812	8,209	8,520	8,700
Permits Processed	2,628	3,178	3,000	3,200
Number of Incoming/Outgoing Calls	21,245/22,738	22,874/23,461	24,000/24,450	25,000/25,500
Dollar Value of Revenue Collected	\$811,938	\$1,174,906	\$1,200,000	\$1,400,000
Number of Financial Transactions Processed	4,686	5,871	5,900	6,000

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Est.	18-19 Target
% of customers satisfied with employees' knowledge of city services, policies, and procedures	100%	100%	100%	100%
% of customers satisfied with employees being professional, courteous, and having a positive attitude.	100%	100%	100%	100%

1- 37% of citizens surveyed answered "no opinion" when asked to rate building inspection services.
 2- 27% of citizens surveyed answered "no opinion" when asked to rate code enforcement services.

Our Purpose

The purpose of Health Inspections is to provide health inspection services of all food service establishments to the citizens and visitors of Huntsville so they can eat and purchase meals and food products that are produced and sold under the State and local laws designed to protect the health and life safety of the public.

Description of our Services

Health Inspections is responsible for the inspection in accordance with State law of all Huntsville food service establishments such as restaurants, schools, groceries, convenience stores, mobile food units and bakeries. Health Inspections investigates all health related complaints and provides training and education for food service personnel.

FY 17-18 Accomplishments

- ✓ Continue Food Safety Training for local food service establishments
- ✓ Continue Town Hall meeting with permitted food service establishments
- ✓ Continue effort to reduce number of re-inspections

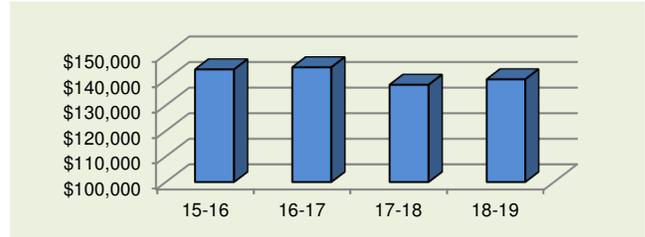
FY 18-19 Objectives

- ✓ Continue to maintain a minimum of 2 establishment inspections per year.
- ✓ Continue effort to reducing the number of food establishment re-inspections.
- ✓ Provide food safety training for all local food service establishments.
- ✓ Assist in the inspections conducted by code enforcement.

Personnel

Division	15-16	16-17	17-18	18-19
Health Inspection	2.00	2.00	2.00	2.00
Total Personnel	2.00	2.00	2.00	2.00

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actuals	17-18 Estimate	18-19 Budget
Number of Establishment Inspections Performed	503	422	572	580
Number of Re-Inspections Performed	27	32	30	25
Number of Complaints Investigated	35	41	45	30
Number of Courtesy Warnings Issued	42	30	30	30
Number of Court Citations Issued		2	2	0

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Target
% of Complaints investigated within 24 hours of request	100%	100%	100%	100%
% of total food establishments receiving a minimum of two inspections	100%	95%	100%	100%
Number of re-inspections required as a % of total food establishments	11%	10%	10%	10%
% of citizens rating Health Inspection Services as good or excellent	100%	100%	100%	100%



7500 - Engineering

Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
395 RAMP Grant					
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance of Structures	\$ 35,017	\$ 36,938	\$ 20,000	\$ 4,644	\$ 30,000
Services and Utilities	\$ 451	\$ 1,141	\$ -	\$ -	\$ 1,500
Total RAMP Grant	\$ 35,467	\$ 38,079	\$ 20,000	\$ 4,644	\$ 31,500
399 Airport SRF					
Salaries/Other Pay/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance of Structures	\$ 933	\$ 8,411	\$ 11,650	\$ 15,125	\$ 24,200
Services and Utilities	\$ -	\$ 6,546	\$ 6,500	\$ 5,746	\$ 6,500
Total Airport SRF	\$ 933	\$ 14,957	\$ 18,150	\$ 20,871	\$ 30,700
642 GIS					
Salaries/Other Pay/Benefits	\$ 188,422	\$ 207,064	\$ 216,334	\$ 193,801	\$ 205,831
Supplies	\$ 5,921	\$ 3,937	\$ 7,750	\$ 6,094	\$ 11,850
Services and Utilities	\$ 3,372	\$ 4,674	\$ 9,313	\$ 750	\$ 9,110
Capital Outlays	\$ -	\$ -	\$ 15,034	\$ 15,034	\$ -
Total GIS	\$ 197,715	\$ 215,675	\$ 248,431	\$ 215,678	\$ 226,791
717 Engineering and Mapping					
Salaries/Other Pay/Benefits	\$ 474,036	\$ 506,764	\$ 525,894	\$ 597,273	\$ 744,995
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 164,416	\$ -	\$ -
Supplies	\$ 8,739	\$ 6,346	\$ 16,297	\$ 12,356	\$ 17,800
Maintenance of Equipment	\$ 1,085	\$ 858	\$ 1,500	\$ 1,628	\$ 1,500
Services and Utilities	\$ 12,945	\$ 129,590	\$ 18,205	\$ 8,749	\$ 35,623
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ 4,955	\$ -
Total Engineering and Mapping	\$ 496,806	\$ 643,557	\$ 726,312	\$ 624,961	\$ 799,918
719 Survey					
Salaries/Other Pay/Benefits	\$ 237,258	\$ 206,376	\$ 172,332	\$ 173,800	\$ 176,704
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ -	\$ -	\$ 54,770
Supplies	\$ 7,222	\$ 7,912	\$ 11,532	\$ 7,058	\$ 12,000
Maintenance of Equipment	\$ 1,466	\$ 1,290	\$ 3,200	\$ 1,122	\$ 3,200
Services and Utilities	\$ 4,543	\$ 4,208	\$ 8,600	\$ 4,653	\$ 8,523
Total Survey	\$ 250,488	\$ 219,786	\$ 195,664	\$ 186,633	\$ 255,197
7500 - Engineering Totals	\$ 981,409	\$ 1,132,056	\$ 1,208,557	\$ 1,052,787	\$ 1,344,106

Our Purpose

The purpose of Engineering and Surveying divisions of the Engineering Department is to provide comprehensive Engineering design review, construction administration services for Capital Improvement Program (CIP) projects, bond projects and identified special projects. The divisions also provide floodplain administration and traffic engineering services. The divisions ensure proper, safe, and high-quality infrastructure improvements that are designed and constructed by the private development sector. Divisions make every effort to provide timely response to private development community. Greater importance will be given to oversee, inspect and ensure design and construction compliance with local/state/federal rules and regulations to achieve the overall Comprehensive Plan and Program of the City of Huntsville. Finally, resolve all citizen inquiries and complaints in an effective and timely manner.

Description of our Services

These divisions are responsible for the survey data, plan review, design, contract administration, construction, inspection, and as-built data of public infrastructure improvements. As a collective team, these divisions work together to ensure a well-planned and constructed infrastructure system for the City. All public infrastructure improvement projects are designed/reviewed, inspected, and as-built to ensure compliance with the project design and specifications. Develop and prioritize projects to include in capital improvement program (CIP) for implementation in the future years. Develop design, prepare easement acquisition documents, negotiate and acquire easements and rights-of-ways, administer construction contracts, provide daily inspections, and develop as-builts for all funded projects.

FY 17-18 Accomplishments

- ✓ Achieved completion of several water and sewer improvement projects identified under Capital Improvement Program (CIP) Projects.
- ✓ Administered design phase of 2016 Bond Proposition No. 3 – Water & Sewer Projects as per the schedule.
- ✓ Provided support to private development projects by providing guidance on the need for improvements to the City’s water, sewer, street and drainage infrastructure to enable private developments.
- ✓ Continued to provide services on inter-departmental tasks that include finance, traffic, drainage, solid waste, water and wastewater and Parks.

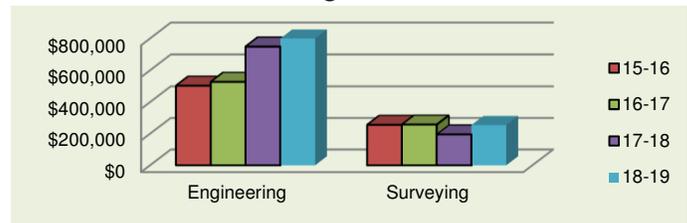
FY 18-19 Objectives

- ✓ Work towards achieving efficient and expedited delivery of design and construction of Capital Improvement Program (CIP) Project.
- ✓ Jointly administer 2016 Bond Proposition No. 3 – Water & Sewer Projects to a timely completion.
- ✓ Provide support to private development projects by providing guidance on the need for improvements to the City’s water, sewer, street and drainage infrastructure to enable private developments.
- ✓ Continue to provide services on inter-departmental tasks that include finance, traffic, drainage, solid waste, water and wastewater and Parks.

Personnel

Division	15-16	16-17	17-18	18-19
Engineering	6.00	6.00	8.00	8.00
Surveying	3.00	3.00	2.00	3.00
Total	9.00	9.00	10.00	11.00

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Number of Utility placement permits administered	10	10	15	15
Number of CIP projects administered	55	65	30	38
Number of Development projects administered	20	55	65	65
Number of Inter-Department task/ project assistance	25	25	40	40

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
% of Utility Permits reviewed within 5 days	100%	90%	95%	95%
% of CIP projects completed Within Budget	95%	100%	100%	100%
% of CIP projects completed on schedule	95%	100%	100%	100%
% on Inter-Departmental programs completed	100%	100%	100%	100%

Our Purpose

Geographic Information System (GIS) is a tool for linking and displaying graphical (spatial) data with tabular data. This combination allows for the creation of products and services that would be difficult, if not impossible, to produce by other means. GIS allows for the management and analysis of large sets of information. GIS is increasingly important to support decision-making. With this in mind, the City of Huntsville's GIS Division is here to support and serve its citizens and all City departments.

Description of our Services

A Geographic Information System (GIS) is basically the integration of spatial information (maps, topographic maps, aerial info, survey information, computer aided design (CAD) drawings, building layouts, etc.) with database information (well measurements, population, customer data, contours, pipeline specifications, etc.) The integration allows the user to then query and analyze information and view the results spatially. The visualization of the data in relation to spatial objects enhances our understanding of the data in a way that would be difficult to see using only a database. Keeping this in mind, GIS is a data and asset management tool for all departments. Some examples include mapping crime and fire trends, managing utility usage and utilizing it to visualize and develop street maintenance plans. The GIS department also provides mapping and data access to the public through internet mapping applications and PDFs.

FY 17-18 Accomplishments

- ✓ Managed LiDAR, orthophotography, and planimetric data acquisition for 2017-2018 citywide mapping project
- ✓ Continue to develop a comprehensive sanitary sewer, water, storm sewer, and fiber optic GIS datasets in coordination with the Surveying Division
- ✓ Develop GIS asbuilt workflow and better integration with web application for City GIS viewers.
- ✓ Integrate ESRI's new Utility Network Management Framework with the City's sanitary sewer dataset as a test case for future development
- ✓ Developed portal for engineers and consultants to download source GIS/CAD data for projects and contract work from www.huntsvillegis.com
- ✓ Authored metadata for GIS datasets
- ✓ Provided support for property/deed research, addressing, easements, and right-of-way acquisition

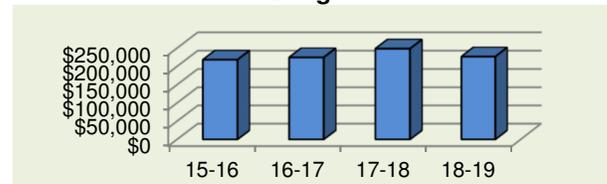
FY 18-19 Objectives

- ✓ Continue to develop/update portal for engineers and consultants to download source GIS/CAD data for projects and contract work from www.huntsvillegis.com
- ✓ Upgrade GIS Web Viewers adding additional tool widgets and apps.
- ✓ Continue to develop a comprehensive sanitary sewer, water, storm sewer, and fiber optic GIS datasets in coordination with the Surveying Division
- ✓ Update ArcGIS to version 10.6-7
- ✓ Laserfiche database integration
- ✓ Author Story Maps foundation for historical and main street
- ✓ Develop custom GIS desktop and web applications, and provide GIS data and maps to departments, contractors, and the public as needed
- ✓ Provide support for property/deed research, addressing, easements, and right-of-way acquisition

Personnel

Division	15-16	16-17	17-18	18-19
GIS	3.00	3.00	3.00	3.00
Total	3.00	3.00	3.00	3.00

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimated	18-19 Budget
Number of Mapping Requests	250	250	183	100
Number of Survey Points Entered	541	5000	971	1,000
Number of Addresses Assigned	192	120	142	100
Number of New Data Requests	550	550	600	650

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Estimated	18-19 Target
Number of Mapping Requests Completed	220	200	200	200
% of Time Spent on Special Projects	95%	95%	95%	95%

City of Huntsville

Adopted Budget
FY 2018-19

2000 - Finance



Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
210 Finance					
Salaries/Other Pay/Benefits	\$ 603,426	\$ 638,799	\$ 642,349	\$ 681,445	\$ 674,513
Supplies	\$ 8,478	\$ 7,324	\$ 8,150	\$ 5,137	\$ 8,150
Services and Utilities	\$ 230,802	\$ 215,529	\$ 248,810	\$ 241,239	\$ 258,400
Total Finance	\$ 842,706	\$ 861,652	\$ 899,309	\$ 927,820	\$ 941,063
212 Utility Billing					
Salaries/Other Pay/Benefits	\$ 451,232	\$ 467,151	\$ 362,179	\$ 352,235	\$ 358,210
Supplies	\$ 56,713	\$ 52,359	\$ 55,500	\$ 52,621	\$ 60,000
Maintenance of Equipment	\$ -	\$ -	\$ 500	\$ -	\$ 500
Services and Utilities	\$ 131,657	\$ 82,198	\$ 110,250	\$ 72,920	\$ 87,100
Total Utility Billing	\$ 639,601	\$ 601,708	\$ 528,429	\$ 477,776	\$ 505,810
216 Office Services					
Supplies	\$ 36,890	\$ 33,735	\$ 34,600	\$ 31,064	\$ 35,100
Services and Utilities	\$ 50,662	\$ 50,082	\$ 55,900	\$ 46,679	\$ 56,900
Total Office Services	\$ 87,553	\$ 83,817	\$ 90,500	\$ 77,742	\$ 92,000
234 Purchasing					
Salaries/Other Pay/Benefits	\$ 93,761	\$ 98,658	\$ 98,345	\$ 151,031	\$ 101,914
Supplies	\$ 533	\$ 292	\$ 400	\$ 362	\$ 400
Services and Utilities	\$ 1,929	\$ 1,424	\$ 2,534	\$ 1,717	\$ 2,440
Insurance/Sundry/Elections	\$ 2,436	\$ 3,825	\$ 3,000	\$ 2,083	\$ 4,000
Total Purchasing	\$ 98,659	\$ 104,199	\$ 104,279	\$ 155,194	\$ 108,754
718 Neighborhood Resources					
Salaries/Other Pay/Benefits	\$ 168,518	\$ 195,790	\$ 181,750	\$ 153,467	\$ 126,868
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 7,879	\$ 1,458	\$ 1,575	\$ 1,315	\$ 1,575
Services and Utilities	\$ 23,204	\$ 23,138	\$ 23,700	\$ 16,876	\$ 23,050
Insurance/Sundry/Elections	\$ 145	\$ 897	\$ 700	\$ 566	\$ 1,000
Total Neighborhood Resources	\$ 199,746	\$ 221,283	\$ 207,725	\$ 172,225	\$ 152,493
2000 - Finance Totals	\$ 1,868,264	\$ 1,872,660	\$ 1,830,242	\$ 1,810,757	\$ 1,800,120

Our Purpose

The purpose of the Finance Division is to provide financial reporting and analysis, assurance of internal controls, employee and vendor payments, and timely and accurate information to the City Council, City Staff, Vendors, and Citizens of Huntsville so that they may manage their resources, effectively administer their programs and projects, and make informed decisions.

Description of our Services

The Finance Division is responsible for the administration and supervision of all financial affairs of the City, the accurate and timely recording of the collection of City funds, the disbursement of City funds, and purchasing, recording and reporting in accordance with State laws, City policies, and Generally Accepted Accounting Principles (GAAP). The Finance Division advises the City Manager and departments regarding proper procedures and internal controls to other City departments in order to ensure accurate fiscal management. The Finance Division also conducts internal auditing as needed. The department consists of Accounting, Budget, Treasury, Utility Billing, Purchasing, and oversight of Court personnel and procedures.

FY 17-18 Accomplishments

- ✓ Obtain 43rd Comprehensive Annual Financial Report Award from the GFOA
- ✓ Obtain 31st Distinguished Budget Presentation Award from the GFOA
- ✓ Continue investment portfolio operation so that earnings are equal to or greater than the 2 year Treasury Note rate
- ✓ Obtained 1st Certification of Distinction while participating in the Investment Policy Certification Program from Government Treasurer's Organization of Texas

FY 18-19 Objectives

- ✓ Obtain 44th Comprehensive Annual Financial Report Award from the GFOA
- ✓ Obtain 32nd Distinguished Budget Presentation Award from the GFOA
- ✓ Continue investment portfolio operation so that earnings are equal to or greater than the 2 year Treasury Note rate
- ✓ Maintain and keep in compliance with requirements related to the Investment Policy Certification Program from Government Treasurer's Organization of Texas

Personnel

Division	15-16	16-17	17-18	18-19
Finance	7.00	7.00	7.00	7.00
Total	7.00	7.00	7.00	7.00

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Number of Invoices Processed	12,112	11,510	11,072	11,350
Number of Vendor Payments Issued	5,441	5,260	4,918	5,000
Number of Employee Payments Issued	9,375	9,798	9,610	9,500
Number of Purchasing Card Transactions	3,897	3,516	3,462	3,500
Number of Monthly Financial Reports Released	12	12	12	12
Number of Receivable Invoices Mailed	154	138	140	145
Number of Official Budget Documents Prepared	1	1	1	1
Number of Comprehensive Annual Financial Reports Prepared	1	1	1	1

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Target
% of Monthly Financial Reports Released On-Schedule	100%	100%	100%	100%
GFOA's Distinguished Budget Presentation Award Received	29 th	30 th	31 st	32 nd
GFOA's Excellence in Financial Reporting Award Received	41 st	42 nd	43 rd	44 th
Unqualified Audit Opinion Received	✓	✓	✓	✓
City of Huntsville's General Obligation Bond Rating -				
Standard & Poor's	AA-	AA-	AA-	AA-
Fitch	AA	AA	AA	AA
City of Huntsville's Waterworks and Sewer System Bond Rating -				
Standard & Poor's	AA-	AA-	AA-	AA-
City of Huntsville's Waterworks and Sewer System Bond Rating – Series 2018				
Standard & Poor's			AA-	AA-
Fitch			AA	AA

Our Purpose

The purpose of Purchasing Services is to provide a systematic and efficient procurement and surplus disposition for all City operations so that City employees can have the equipment and supplies they need to be as efficient as possible in their service to the citizens of Huntsville.

Description of our Services

Purchasing Services provides procurement assistance to City departments for goods and services through bidding and contracts and works to ensure the best possible combination of price, quality and timeliness while maintaining a reputation of fairness and integrity. Purchasing Services also manages the City's surplus program for the disposal of property in a timely manner. Along with managing shared departmental core administrative purchases.

FY 17-18 Accomplishments

- ✓ Conduct an external customer survey
- ✓ Continue to sponsor the HUB Vendor Show
- ✓ Review/Monitor steps implemented for Form 1295
- ✓ Continue supporting departments by conducting training, attending solicitation meetings, assisting in developing specifications and scope of works
- ✓ Continue to gain CEU's for CPPO recertification
- ✓ Obtained 6th Achievement of Excellence in Purchasing

FY 18-19 Objectives

- ✓ Continue to sponsor HUB Vendor Show
- ✓ Implement any new State requirements for Public Purchasing
- ✓ Research and implement processes to gain efficiency in City purchasing
- ✓ Obtain 7th Achievement of Excellence in Purchasing from the National Purchasing Institute
- ✓ Continue supporting departments by conducting training, attending solicitation meetings, assisting in developing specifications and scope of works

Personnel

Division	15-16	16-17	17-18	18-19
Purchasing	1.00	1.00	1.00	1.00
Office Services				
Total	1.00	1.00	1.00	1.00

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Active Annual Contracts	154	161	160	160
Purchase Orders Issued	455	459	500	500
Formal Bids Issued	23	31	35	35

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Target
External Satisfaction Survey	Not Tracked	Not Tracked	90%	95%
Internal Satisfaction Survey	100%	98%	98%	100%
NPI Excellence in Procurement Award	7 th yr	8 th yr	9 th yr	10 th yr

Our Purpose

The purpose of Utility Billing is to provide billing and revenue collection services to both City utility customers and other City departments in order to provide excellent service to our utility customers and accurately record and receipt revenues for the City of Huntsville.

Description of our Services

Utility Billing ensures that utility customers are billed in accordance with the rate structure established by City Council and are treated equitably in compliance with ordinances and policies. Utility Billing performs a wide variety of functions including billing and collection; customer requests for connects, disconnects, and transfers of service; bad debt and non-payment issues; assisting customers with payment options and arrangements; and answering questions regarding billing and services. The division also acts as a central collection point for monies received by other City departments.

FY 17-18 Accomplishments

- ✓ Continued efforts to minimize utility account charge-offs with a target of less than 0.5% of dollars billed (actual was 0.1%)
- ✓ Targeted utility account receivables for 99% current
- ✓ Implemented new water rates

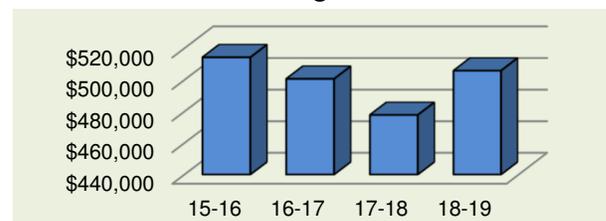
FY 18-19 Objectives

- ✓ Continue efforts to minimize utility account charge-offs with a target of less than .5% of dollars billed
- ✓ Target utility account receivables for 99% current
- ✓ Implement new water rates

Personnel

Division	15-16	16-17	17-18	18-19
Utility Billing	5.50	5.50	5.50	5.50
Total	5.50	5.50	5.50	5.50

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Number of Utility Account Bills Generated	111,787	113,219	113,500	113,800
Number of Utility Payments Received	105,836	105,806	105,800	105,900
Number of Other Cash Collections Received	15,724	32,092	33,000	33,200
Meter Reading Service Orders Generated	14,734	12,025	12,200	12,500
Number of Penalties Processed	16,950	17,117	17,000	17,000
Number of Billing Adjustments Made ¹	39	54	50	50
Number of Other Adjustments Made ²	8,240	8,917	8,800	8,800

1- Billing Adjustments are adjustments made to utility accounts and consumption data because of meter misreads or other billing errors.

2- Other Adjustments include adjustments made to utility accounts because of leaks, waiving of penalties, service fees, reinstate fees, tamper fees, etc. No adjustment is made to consumption data.

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Target
% of Monthly Bills Posted to Customer Accounts On-Time	100%	100%	100%	100%
Number of Billing Adjustments to Correct Meter Reading and/or Billing Errors	.03%	.05%	.05%	.05%
% of Utility Accounts With Balances More Than 30 Days Past Due	.53%	.37%	.50%	.50%
Uncollectible Account Charge-Offs as a % of Total Dollars Billed	.09%	.08%	.10%	.10%

Our Purpose

The purpose of the Department of Neighborhood Resources is to develop and coordinate grant-funded programs to supplement local annual budget allocations. The Department is responsible to assist in the mission of the City of Huntsville's goal of maintaining and improving the social and economic well-being of its citizens, and the sustainability of the community.

Description of our Services

The Department of Neighborhood Resources works with other departments to determine the projects that might be fundable through alternate means (Grants, donations). Once a funding source is identified, the Department staff discusses program requirements with administrative personnel and confers with personnel to develop program goals and objectives. The Department develops and submits grant proposals with Council approval. The Department ensures that all local, state and federal grant guidelines, policies, and reporting is maintained.

The Department writes, directs and coordinates the evaluation or monitoring of grant funded programs and writes specifications for evaluation or monitoring of programs by outside agencies. Staff, with the assistance of other City Department personnel, writes and submits periodic reports to comply with grant requirements. The Staff maintains master files for grants and monitors paperwork connected with grant-funded programs. The Department establishes procedures required by funding agencies. The Department maintains the budgets of the funded projects and submits the reimbursement requests to the funding agency. The Department coordinates community outreach associated with grants and other special projects and investigates special projects as assigned by the City Manager.

The Department coordinates the charity functions for the City including the Annual Bowling Tournament. Additionally, the State of the City coordination is the responsibility of the Department.

FY 17-18 Accomplishments

- ✓ Secured \$590,210.00 in outside funding
- ✓ 66.7% of Grant applications submitted were funded
- ✓ Complete Construction of the Town Creek Drainage Project
- ✓ Organized 1 Staff charity function
- ✓ Organized the State of the City
- ✓ Completed the Hazard Mitigation Plan

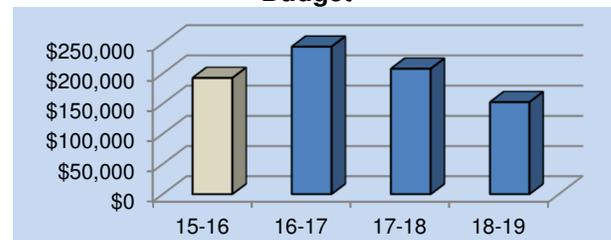
FY 18-19 Objectives

- ✓ Secure a minimum of \$500,000.00 in outside funding
- ✓ 50% of Grant applications submitted will be funded
- ✓ Organize 1 Staff charity function
- ✓ Organize the State of the City
- ✓ Hold 3 Town Hall Meetings
- ✓ Complete the Transportation Master Plan

Personnel

Division	15-16	16-17	17-18	18-19
Neighborhood Resources	2.00	2.00	2.00	1.00
Total	2.00	2.00	2.00	1.00

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
# of Grants Submitted	16	11	21	10
# of Grants Received	5	8	14	5
# of Town Hall Meetings & Public Hearings	4	4	4	3
# of Projects Completed/Managed	3	2	2	1
# of Special Projects	3	3	3	3

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Target
% of Grants Awarded	40.0%	63.6	66.7%	50%
Amount of Grant Funds Awarded	\$270,491	\$329,779	\$590,201	\$500,000



3000 - Human Resources

Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
150 Human Resources					
Salaries/Other Pay/Benefits	\$ 362,560	\$ 352,551	\$ 381,771	\$ 389,965	\$ 399,439
Supplies	\$ 37,460	\$ 41,195	\$ 46,557	\$ 33,401	\$ 41,524
Services and Utilities	\$ 58,576	\$ 38,414	\$ 100,354	\$ 87,032	\$ 39,454
Insurance/Sundry/Elections	\$ 18,590	\$ 18,986	\$ 26,500	\$ 18,836	\$ 28,000
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ 10,500
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ 5,000	\$ -
Total Human Resources	\$ 477,186	\$ 451,145	\$ 555,182	\$ 534,235	\$ 518,917
231 Municipal Court					
Salaries/Other Pay/Benefits	\$ 271,676	\$ 285,597	\$ 287,886	\$ 333,261	\$ 345,388
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 48,127	\$ -	\$ -
Supplies	\$ 6,662	\$ 5,267	\$ 6,615	\$ 6,748	\$ 8,246
Services and Utilities	\$ 21,886	\$ 29,067	\$ 29,400	\$ 24,776	\$ 30,349
Total Municipal Court	\$ 300,224	\$ 319,931	\$ 372,028	\$ 364,785	\$ 383,983
432 Court Security Division					
Services and Utilities	\$ -	\$ -	\$ 54,000	\$ -	\$ -
Total Court Security Division	\$ -	\$ -	\$ 54,000	\$ -	\$ -
433 Court Technology Division					
Services and Utilities	\$ 20,000	\$ 23,163	\$ 24,000	\$ 19,298	\$ 20,600
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ -
Total Court Technology Division	\$ 20,000	\$ 23,163	\$ 24,000	\$ 19,298	\$ 20,600
3000 - Human Resources Totals	\$ 797,410	\$ 794,239	\$ 1,005,210	\$ 918,317	\$ 923,500

Our Purpose

The purpose of the Human Resources (HR) Department is to recruit and retain a high-performing workforce, and to create an environment for employees to become life-long learners, while promoting performance of duties in a safe manner. This is done through innovation and continuous improvement efforts to provide outstanding customer service to our employees, leading to a high level of service to our citizens.

Description of our Services

The City of Huntsville seeks to attract and develop a diverse group of talented people who share a commitment to our core values of professionalism, respect, results, teamwork and partnerships and who will provide the highest quality of service to our citizens. The Human Resources Department provides support to city departments in human resource planning, recruitment, and selection, and acts as a consultant to the departments on a variety of HR issues.

Human Resources also works to ensure all personnel policies adopted by the City Council are administered in a consistent manner and is responsible for advising the department supervisors regarding legal compliance, as well as resolving all employee relations concerns. Human Resources is responsible for all functions related to Risk Management to include worker's compensation, liability insurance and claims, and safety training.

The department also conducts job analysis and administers and maintains the city's classification, compensation and pay plan system. Human Resources is responsible for management of both retirement and benefits programs. Human Resources ensures equal employment to all individuals without regard to race, color, religion, sex, national origin, age or disability and strives to provide every employee the opportunity to advance and realize their maximum potential, by providing professional development opportunities to all employees.

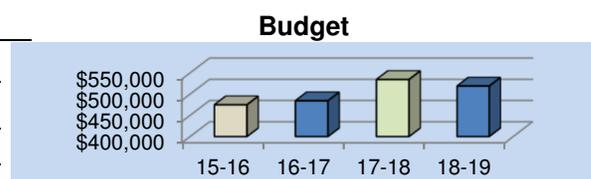
FY 17-18 Accomplishments

- ✓ Prepare request for comprehensive pay/classification study
- ✓ Revise tobacco cessation policy
- ✓ Revise wellness policy
- ✓ Implement comprehensive review of options for active and retiree health insurance
- ✓ Revise retiree health insurance policy
- ✓ Implement professional development opportunities; specifically, supervisory skills and customer service training
- ✓ Initiate innovative safety training

FY 18-19 Objectives

- ✓ Complete revisions of all job descriptions
- ✓ Review revised safety manual with all employees
- ✓ Complete annual Risk Management report and review with all Departments
- ✓ Implement compensation/classification recommendations as approved
- ✓ Identify and provide greater access to health and wellness services
- ✓ Continue to provide and enhance professional development opportunities for all employees
- ✓ Continue to identify continuous improvement opportunities in HR and other Departments as requested
- ✓ Update Emergency Management Training requirements
- ✓ Revise Performance Evaluation document and process

Division	Personnel			
	15-16	16-17	17-18	18-19
Human Resources	4.0	4.0	4.0	4.0
Total	4.0	4.0	4.0	4.0



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Number of Applications Received	2400	4832	5000	5200
Average Number of Applicants per Recruitment	50	70	72	75
Budgeted Full Time Equivalent Employees	272	273	273	273
Employee Turnover Rate	8.4%	17%	17%	15%
Total Contact Training Hours by HR	433	635	635	700
Number of Benefit Outreach Sessions Offered	20	21	21	21
Total Contact Safety Training Hours by HR (Risk)	N/A	673	1000	1100

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Target
% of Eligible Employees Enrolled in Benefit Program	95%	95%	95%	95%
% of New Hires that Successfully Complete Probation	92%	85%	90%	90%
% Positions posted within two business days of final receipt in HR Office	98%	100%	100%	100%
% of employees satisfied with HR services based on survey	N/A	90%	90%	N/A
Address employee relations claims within five business days	100%	100%	100%	100%
Risk response to all call-out incidents within one hour	100%	100%	100%	100%

Our Purpose

The purpose of the Municipal Court is to provide a forum for citizens to be heard in a professional and courteous environment in matters related to Class “C” misdemeanor offenses filed within the city limits of the City of Huntsville so that the law may be administered in a fair and efficient manner.

Description of our Services

The Municipal Court provides administrative support for the City of Huntsville’s municipal court proceedings. The Municipal Court is responsible for the collection of fines, fees, and State costs: filing citations/complaints; court scheduling; issuing, tracking, and clearing warrants; updating and maintaining court records; and reporting collections, convictions, and statistical data to the appropriate State agencies.

FY 17-18 Accomplishments

- ✓ Successfully implement changes in the law brought about by the 85th Texas Legislative Session.
- ✓ In partnership with Walker County Justice of the Peace Pct. 1, upgraded audio/video equipment in courtroom for presentations during trials and hearings.

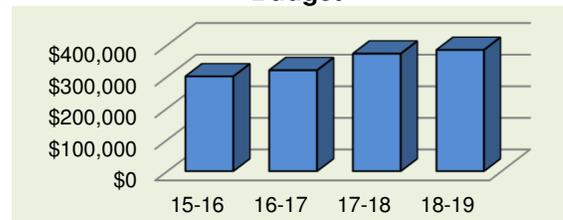
FY 18-19 Objectives

- ✓ Develop and implement electronic notifications to Defendants, using court software, regarding court dates, due dates, etc.
- ✓ Improve collections of delinquent cases.

Personnel

Division	15-16	16-17	17-18	18-19
Municipal Court	4.50	4.50	5.50	5.50
Total	4.50	4.50	5.50	5.50

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Number of cases filed (includes juveniles and minors)	12,761	14,906	15,000	15,000
Number of juvenile and minor cases filed	252	236	180	180
Number of cases scheduled for court appearance	5,414	7,258	10,300	10,300
Number of cases adjudicated/closed	10,208	14,747	14,200	14,200
Number of warrants issued	5,164	5,864	4,800	4,800
Number of warrants cleared	3,794	5,532	5,500	5,500
Number of translations of Spanish speaking persons	852	860	1,000	1,000

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Target
Average fine & costs collected per case disposed	\$153	\$121	\$125	\$125
Clearance Rate	90%	101%	101%	101%



3500 - Information Technology

Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
640 Information Technology					
Salaries/Other Pay/Benefits	\$ 303,467	\$ 340,067	\$ 359,771	\$ 388,310	\$ 392,437
Supplies	\$ 35,888	\$ 29,955	\$ 34,646	\$ 29,857	\$ 34,300
Maintenance of Equipment	\$ 32	\$ 81	\$ 138	\$ 124	\$ -
Services and Utilities	\$ 555,564	\$ 527,238	\$ 591,315	\$ 549,718	\$ 607,836
Total Information Technology	\$ 894,951	\$ 897,340	\$ 985,870	\$ 968,009	\$ 1,034,573
3500 - Information Technology Totals	\$ 894,951	\$ 897,340	\$ 985,870	\$ 968,009	\$ 1,034,573

Our Purpose

The purpose of Information Technology is to provide technical resources, systems, and services to City staff so that they can have the systems and support they need to be as efficient as possible in their service to the citizens of Huntsville.

Description of our Services

Information Technology coordinates, evaluates, implements, and supports use of technologies and voice communications services within the City of Huntsville. Information Technology provides high quality and timely desktop and application support (help desk) to all City employees, manages and improves the City's technical infrastructure, and provides management and guidance to City Departments regarding technology implementations. Information Technology is also responsible for the management of the City's website.

FY 17-18 Accomplishments

- ✓ Citywide Wireless Upgrade
- ✓ Security Camera Storage Upgrade
- ✓ PC Deployments
- ✓ Backup Storage Upgrade
- ✓ Visitors Center Network Expansion
- ✓ Public Safety Data Decryption Upgrade
- ✓ Core Switch Upgrade

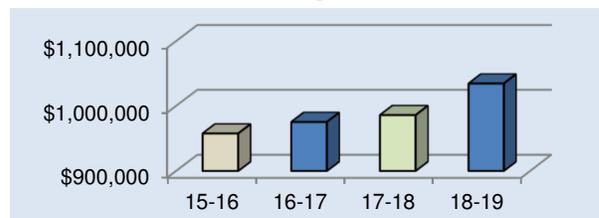
FY 18-19 Objectives

- ✓ Firewall Upgrade
- ✓ Parker Creek Fiber Project
- ✓ Core Fiber Loop Project
- ✓ PC Deployments
- ✓ File Services Upgrade
- ✓ Network Hardware Upgrade
- ✓ Laserfiche Forms Integration

Personnel

Division	15-16	16-17	17-18	18-19
Information Technology	4.00	5.00	5.00	5.00
Total	4.00	5.00	5.00	5.00

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimated	18-19 Budget
Help Desk Requests Completed	1540	1632	1678	1600
Technical Projects Completed	38	94	91	90
Total IT Equipment Supported	873	903	932	940
Total Applications Supported	138	141	144	148
Help Desk Requests to IT Staff Ratio	385:1	326:1	335.1	320:1
Workstations/Equipment to IT Staff Ratio	218:1	180:1	186:1	188:1

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Estimated	18-19 Target
Average Time to Resolve Help Desk Requests				
High Priority - Goal is to resolve within 4 hours	6 hours	1 hour	1 hour	4 hours
Medium Priority - Goal is resolve within 1 day	1 day	3.5 hours	2.9 hours	1 day
Low Priority - Goal is to resolve within 3 business days	3 days	9.5 hours	6.6 hours	3 days



4000 - Parks & Leisure

Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
415 Library - Children's Programs					
Services and Utilities	\$ -	\$ -	\$ -	\$ 806	\$ -
Total Library - Children's Programs	\$ -	\$ -	\$ -	\$ 806	\$ -
416 Library - Friends					
Supplies	\$ -	\$ -	\$ -	\$ 5,653	\$ 7,000
Total Library - Friends	\$ -	\$ -	\$ -	\$ 5,653	\$ 7,000
420 Parks & Leisure Administration					
Salaries/Other Pay/Benefits	\$ 181,224	\$ 189,343	\$ 189,479	\$ 200,298	\$ 201,932
Supplies	\$ 2,315	\$ 1,557	\$ 1,990	\$ 1,644	\$ 3,200
Services and Utilities	\$ 34,205	\$ 37,196	\$ 36,424	\$ 33,025	\$ 36,894
Programs/Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Total Parks & Leisure Administration	\$ 217,744	\$ 228,095	\$ 227,893	\$ 234,967	\$ 242,026
421 Recreation					
Salaries/Other Pay/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 547	\$ 668	\$ 947	\$ 661	\$ 2,900
Maintenance of Equipment	\$ 12	\$ -	\$ -	\$ -	\$ -
Services and Utilities	\$ 3,390	\$ 1,358	\$ 1,456	\$ 1,099	\$ 1,756
Programs/Projects	\$ 14,816	\$ 14,601	\$ 14,400	\$ 14,384	\$ 20,000
Total Recreation	\$ 18,766	\$ 16,626	\$ 16,803	\$ 16,143	\$ 24,656
422 Parks Maintenance					
Salaries/Other Pay/Benefits	\$ 562,062	\$ 610,815	\$ 644,433	\$ 651,913	\$ 678,464
Supplies	\$ 44,971	\$ 54,543	\$ 74,645	\$ 60,889	\$ 65,850
Maintenance of Structures	\$ 54,355	\$ 50,134	\$ 54,000	\$ 38,974	\$ 54,000
Maintenance of Equipment	\$ 37,200	\$ 30,702	\$ 31,100	\$ 31,534	\$ 36,200
Services and Utilities	\$ 88,063	\$ 94,033	\$ 85,054	\$ 92,780	\$ 85,054
Total Parks Maintenance	\$ 786,650	\$ 840,229	\$ 889,232	\$ 876,090	\$ 919,568
424 Aquatic Center Operations					
Salaries/Other Pay/Benefits	\$ 176,883	\$ 173,970	\$ 171,741	\$ 179,530	\$ 183,485
Supplies	\$ 33,530	\$ 28,392	\$ 27,430	\$ 28,747	\$ 29,230
Maintenance of Structures	\$ 76,986	\$ 11,597	\$ 8,600	\$ 8,753	\$ 40,000
Maintenance of Equipment	\$ 2,383	\$ 2,653	\$ 2,000	\$ 2,181	\$ 2,500
Services and Utilities	\$ 16,469	\$ 17,235	\$ 22,020	\$ 20,994	\$ 25,845
Programs/Projects	\$ -	\$ 60	\$ 200	\$ -	\$ 200
Total Aquatic Center Operations	\$ 306,252	\$ 233,908	\$ 231,991	\$ 240,205	\$ 281,260
430 Community Service Asst. Groups					
Supplies	\$ 37,594	\$ 37,403	\$ 35,600	\$ 36,646	\$ 37,300
Maintenance of Equipment	\$ 2,455	\$ 1,051	\$ 1,500	\$ 1,340	\$ 1,500
Total Community Service Asst. Groups	\$ 40,050	\$ 38,454	\$ 37,100	\$ 37,986	\$ 38,800



4000 - Parks & Leisure

Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
440 Library SRF					
Supplies	\$ -	\$ 14	\$ -	\$ -	\$ 500
Maintenance of Equipment	\$ 6,107	\$ 3,718	\$ 18,700	\$ 2,180	\$ 5,000
Services and Utilities	\$ -	\$ -	\$ 4,500	\$ -	\$ -
Programs/Projects	\$ 7,925	\$ 7,746	\$ 7,800	\$ 3,958	\$ 8,500
Total Library SRF	\$ 14,032	\$ 11,479	\$ 31,000	\$ 6,138	\$ 14,000
444 Building Maintenance					
Salaries/Other Pay/Benefits	\$ 120,145	\$ 126,810	\$ 127,742	\$ 131,463	\$ 132,192
Supplies	\$ 4,509	\$ 5,552	\$ 9,211	\$ 6,900	\$ 7,161
Maintenance of Structures	\$ 87,937	\$ 49,972	\$ 56,000	\$ 48,978	\$ 61,500
Maintenance of Equipment	\$ 42,975	\$ 62,522	\$ 36,000	\$ 26,619	\$ 35,000
Services and Utilities	\$ 250,766	\$ 201,680	\$ 222,164	\$ 206,673	\$ 240,164
Total Building Maintenance	\$ 506,332	\$ 446,536	\$ 451,117	\$ 420,634	\$ 476,017
460 Cemetery					
Salaries/Other Pay/Benefits	\$ 63,183	\$ 65,848	\$ 66,513	\$ 67,937	\$ 69,276
Supplies	\$ 5,374	\$ 4,791	\$ 9,104	\$ 5,044	\$ 9,060
Maintenance of Structures	\$ 2,461	\$ 1,033	\$ 2,200	\$ 1,737	\$ 2,500
Maintenance of Equipment	\$ 4,205	\$ 2,624	\$ 8,950	\$ 6,039	\$ 4,750
Services and Utilities	\$ 1,090	\$ 384	\$ 984	\$ 261	\$ 984
Programs/Projects	\$ 1,375	\$ 898	\$ 12,500	\$ 8,210	\$ 7,500
Total Cemetery	\$ 77,689	\$ 75,578	\$ 100,251	\$ 89,228	\$ 94,070
61001 Library Grants					
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Services and Utilities	\$ -	\$ -	\$ 6,000	\$ -	\$ 4,500
Programs/Projects	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
Total Library Grants	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000
647 Library Services					
Salaries/Other Pay/Benefits	\$ 441,651	\$ 453,660	\$ 473,973	\$ 445,914	\$ 473,108
Supplies	\$ 19,142	\$ 17,043	\$ 19,289	\$ 15,395	\$ 20,584
Maintenance of Equipment	\$ 2,902	\$ 1,593	\$ 5,500	\$ 2,630	\$ 5,500
Services and Utilities	\$ 12,359	\$ 57,401	\$ 69,116	\$ 77,301	\$ 65,651
Programs/Projects	\$ 1,191	\$ 558	\$ 1,000	\$ 131	\$ 500
Capital Outlays	\$ 62,823	\$ 44,575	\$ 47,763	\$ 39,537	\$ 48,720
Total Library Services	\$ 540,068	\$ 574,831	\$ 616,641	\$ 580,909	\$ 614,063
4000 - Parks & Leisure Totals	\$ 2,507,582	\$ 2,465,736	\$ 2,609,028	\$ 2,508,760	\$ 2,717,960

Our Purpose

The purpose of Parks Maintenance is to provide quality maintenance of City-owned parks, cemeteries, and recreational facilities to citizens and visitors so they can enjoy and safely utilize park facilities.

Description of our Services

Parks Maintenance is responsible for maintaining the City parks, baseball, softball, soccer and other recreation-related facilities, such as the Aquatic Center and the Martin Luther King Center, and the Oakwood Cemetery. Major City-owned parks include Eastham-Thomason Park, Kate Barr Ross Park and Emancipation Park. Other pocket or neighborhood parks are scattered throughout the City. Parks Maintenance also provides grounds keeping services at City facilities such as City Hall, the City Service Center, the Huntsville Police Department, and the Huntsville Public Library.

FY 17-18 Accomplishments

- ✓ Continue to meet mowing goals
- ✓ Replaced fencing at rear of Addickes Cemetery
- ✓ Installed lights on Field #10
- ✓ Replace playground safety material (EWF)
- ✓ Repaired sidewalks at Soccer Fields # 6 and #9
- ✓ Met drought recover goals

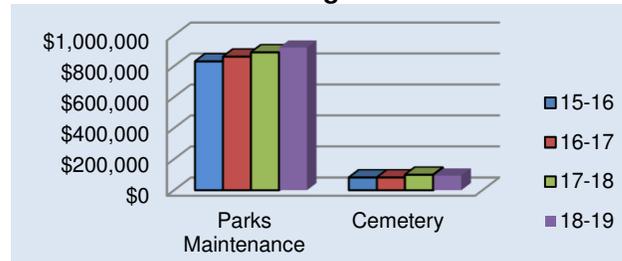
FY 18-19 Objectives

- ✓ Continue to meet mowing goals
- ✓ Install Historical markers at entrances to the Cemeteries
- ✓ Resurface 4 plex ballfields
- ✓ Add Musco Control Link to field #9 lights
- ✓ Install 2nd Fitness Station at Eastham-Thomason sidewalk trail

Personnel

Division	15-16	16-17	17-18	18-19
Parks Maintenance	13.25	13.25	13.25	13.25
Cemetery	1.00	1.00	1.00	1.00
Total	14.75	14.25	14.25	14.25

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Acres of Parks/Grounds Maintained	414	414	414	414
Tons of Trash Removed	93	95	100	100
Number of Play Ground Safety Inspections Performed	144	144	144	144
Hours Spent Maintaining Existing Parks/Recreation Facilities	25346	24687	30,000	25000
Hours Spent Providing Improvements to Parks/Recreation Facilities	600	2000	1000	2500
Hours Spent Assisting Other Departments with Special Projects	2138	1560	1500	1500

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Target
% of Park Maintenance Completed On-Schedule	80%	75%	80%	80%
% of Time Spent Improvements to Parks/Recreation Facilities	10%	8%	10%	10%
% of Time Spent on Special Projects (not maintenance related)	1%	6%	10%	10%
% of Citizens Rating Parks Maintenance Services as Good or Excellent	Bi-annual survey	N/A	95%	95%

Our Purpose

The purpose of the Aquatics Center is to provide water-related activities to citizens and visitors so they may enjoy a safe swim experience.

Description of our Services

The Aquatic Center Division is responsible for the operation and maintenance of the aquatic facility. The Aquatic Center division will coordinate and provide recreation swimming time and swimming instruction to the public, and coordinate and facilitate swim practice times and meets with Huntsville Independent School District Swim Team and the Huntsville Lakers Swim Team. Other programming will be explored and provided in order to meet community needs.

FY 17-18 Accomplishments

- ✓ Replace sun chairs
- ✓ Replace lifeguard stands

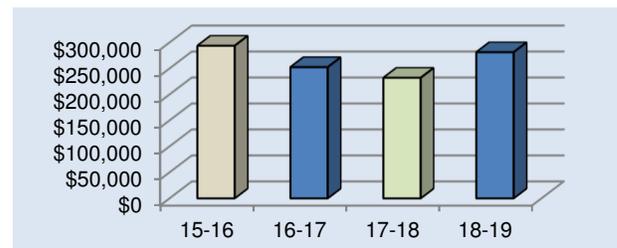
FY 18-19 Objectives

- ✓ Lower restroom ceilings
- ✓ Replace picnic tables
- ✓ Replace umbrellas for tables and guard stands
- ✓ Replace pool heater
- ✓ Replace the rest of the sun chairs

Personnel

Division	15-16	16-17	17-18	18-19
Aquatic Center	2.5	2.50	2.50	2.50
Total	2.5	2.50	2.50	2.50

Budget



Our Workload

Workload Indicator	15-16 Estimated	16-17 Estimated	17-18 Estimated	18-19 Budget
Average Daily Attendance	350	350	350	350
Number of Hours Operated	1000	1000	1000	1000
Number of Swim Meets Held	5	6	6	8
Number of Lessons Held	16	12	12	14
Number of Programs Held	4	4	4	4

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Target	18-19 Target
Average Cost Per Participant Per Day in Aquatic Center Activities	\$15	\$15	\$15	\$15
% of Citizens Rating Aquatic Services as Good or Excellent	100%	100%	100%	100%

Our Purpose

The purpose of Building Services is to provide safe, comfortable, and well-maintained city-owned buildings and facilities so that City employees are supplied with a safe environment that allows them to be as efficient as possible in their service to the citizens of Huntsville.

Description of our Services

Building Services is responsible for the maintenance, repair, and improvements to all city-owned buildings and facilities. Building Services also performs internal projects, community projects, and oversees various contractual projects.

FY 17-18 Accomplishments

1. Kate Barr Ross restroom remodel
2. Kitchen remodel at City Hall
3. Press box remodel at Kate Barr Ross

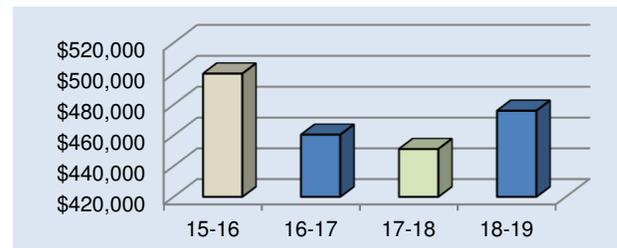
FY 18-19 Objectives

1. Light installation at Oakwood Cemetery
2. Paint and repair building at Visitor's Center
3. Paint and do repairs needed at Wynne Home

Personnel

Division	15-16	16-17	17-18	18-19
Building Maintenance	2.00	2.00	2.00	2.00
Total	2.00	2.00	2.00	2.00

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Total Square Footage of Buildings and Facilities Maintained	227,943	227,943	231,943	231,943
Number of Building and Facilities Maintained	67	69	70	70
Special Projects Completed	2	3	3	3

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Target
% of Non-Emergency Service Calls Responded to Within 3 Days	95%	95%	95%	95%
Customer Satisfaction	90%	90%	95%	95%
% of Emergency Service Calls Responded to Within 24 Hours	95%	95%	95%	95%

Our Purpose

Vision – Transforming Lives, Enriching Family, Building Community.

Mission -- Huntsville Public Library provides the resources, classes and connections to educate and empower our community.

Description of our Services

The Huntsville Public Library promotes the development of independent, self-confident, and literate citizens by providing a balanced collection of educational, recreational and intellectually stimulating information products; programming that encourages reading, learning and cultural enrichment; and exemplary services relevant to our community. The Huntsville Public Library has an extensive genealogy collection which includes local history and archival materials. The Library also offers a literacy program designed to teach reading and basic math to adults and English as a second language.

FY 17-18 Accomplishments

- ✓ Increased usage of genealogical services by 20%.
- ✓ Evaluated library policies, update as needed and submitted the revisions to the Parks & Leisure Director for approval.
- ✓ Increased children’s program attendance by 9%

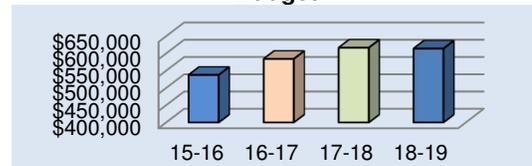
FY 18-19 Objectives

- ✓ Increase number of registered customers by 3%
- ✓ Increase circulation of the collection (books, audiobooks, DVDs and electronic products) by 5%

Personnel

Division	15-16	16-17	17-18	18-19
Library Services	9.66	9.66	9.66	9.66
Total	9.66	9.66	9.66	9.66

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Number of Items Circulated	169,550	158,258	150,345	158,000
Number of Library Visitors	102,827	102,288	101,265	102,277
Library Program Attendance	11,724	10,637	11,517	11,570
Adult Program Attendance	2,799	2,077	2,181	2,200
Teen Program Attendance	14	81	60	70
Children Program Attendance	8,910	8,479	9,276	9,300
Literacy Student Hours ¹	1,676	2,124	1,521	1,521
Interlibrary Loans ²	1,094	1,103	1,003	1,100

¹ Literacy Student Hours include time students work with a tutor and time spent on electronic literacy resources.

² Interlibrary Loans now includes items borrowed from other libraries (900) and items loaned to other libraries (194).

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Target
Rate of Collection Turnover ¹	3	3	3	3
% of Collection Less Than 5 Years Old ²	30%	11%	11%	11%
Circulation Per Capita ³	6.3	5.8	5.8	6
% Increase (Decrease) in Literacy Program Student Hours	(53%)	26%	(40%)	0%
% Increase (Decrease) in Adult Program Attendance	219%	(34%)	5%	1%
% Increase (Decrease) in Children’s Program Attendance	7%	(5%)	9%	0%

1 - The number of times each item would have circulated if circulation had been spread evenly throughout the entire collection.

2.- As the collection grows, it takes more new materials in the collection to keep the % of new materials up.

2 - Calculated with the City of Huntsville’s adjusted population as provided by Texas State Library. FY’16 population estimate, 26,805.



4500 - Public Safety

Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
550 Public Safety Administration					
Salaries/Other Pay/Benefits	\$ 214,381	\$ 224,925	\$ 223,737	\$ 234,416	\$ 234,544
Supplies	\$ 1,256	\$ 1,600	\$ 1,647	\$ 1,477	\$ 1,647
Maintenance of Equipment	\$ 538	\$ 27	\$ 500	\$ 52	\$ 500
Services and Utilities	\$ 512,221	\$ 575,259	\$ 783,429	\$ 782,514	\$ 860,584
Total Public Safety Administration	\$ 728,396	\$ 801,812	\$ 1,009,313	\$ 1,018,459	\$ 1,097,275
551 Police Services					
Salaries/Other Pay/Benefits	\$ 4,319,722	\$ 4,583,484	\$ 4,572,274	\$ 4,569,844	\$ 4,836,522
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 65,977	\$ -	\$ -
Supplies	\$ 199,231	\$ 196,691	\$ 287,637	\$ 290,401	\$ 297,739
Maintenance of Equipment	\$ 48,841	\$ 48,890	\$ 51,700	\$ 54,975	\$ 53,050
Services and Utilities	\$ 83,016	\$ 88,320	\$ 114,917	\$ 96,105	\$ 104,767
Programs/Projects	\$ 204	\$ -	\$ 500	\$ 463	\$ 500
Capital Outlays	\$ 107,538	\$ 7,659	\$ 142,350	\$ 122,956	\$ 218,244
Interfund Charges/Transfers Out	\$ 67,568	\$ 50,000	\$ -	\$ 20,680	\$ -
Total Police Services	\$ 4,826,120	\$ 4,975,043	\$ 5,235,355	\$ 5,155,425	\$ 5,510,822
552 Fire Services					
Salaries/Other Pay/Benefits	\$ 1,352,485	\$ 1,399,148	\$ 1,448,886	\$ 1,510,731	\$ 1,507,483
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ -	\$ -	\$ 62,249
Supplies	\$ 69,166	\$ 66,608	\$ 106,059	\$ 98,237	\$ 135,481
Maintenance of Equipment	\$ 75,320	\$ 84,541	\$ 89,146	\$ 78,851	\$ 295,812
Services and Utilities	\$ 106,023	\$ 50,815	\$ 96,552	\$ 132,446	\$ 94,248
Programs/Projects	\$ 1,779	\$ 1,941	\$ 83,685	\$ 3,256	\$ 2,600
Capital Outlays	\$ -	\$ -	\$ 55,511	\$ -	\$ 23,000
Interfund Charges/Transfers Out	\$ 24,154	\$ 535,514	\$ -	\$ 54,551	\$ -
Total Fire Services	\$ 1,628,928	\$ 2,138,568	\$ 1,879,839	\$ 1,878,073	\$ 2,120,873
553 PD Fed Equitable Sharing SRF					
Supplies	\$ 73,582	\$ 5,000	\$ 135,656	\$ 68,866	\$ 66,656
Total PD Fed Equitable Sharing SRF	\$ 73,582	\$ 5,000	\$ 135,656	\$ 68,866	\$ 66,656
554 Police Forfeiture SRF					
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 52,825
Services and Utilities	\$ 4,320	\$ 3,840	\$ 5,760	\$ 5,280	\$ 5,760
Capital Outlays	\$ -	\$ -	\$ 52,668	\$ -	\$ 52,668
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Total Police Forfeiture SRF	\$ 4,320	\$ 3,840	\$ 58,428	\$ 5,280	\$ 211,253
555 School Resource Officers					
Salaries/Other Pay/Benefits	\$ 488,625	\$ 505,741	\$ 521,409	\$ 519,279	\$ 540,351

City of Huntsville

Adopted Budget

FY 2018-19

4500 - Public Safety



Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
Supplies	\$ 15,537	\$ 18,671	\$ 28,500	\$ 21,295	\$ 28,500
Maintenance of Equipment	\$ 6,579	\$ 5,462	\$ 9,700	\$ 5,618	\$ 10,200
Services and Utilities	\$ 9,491	\$ 9,143	\$ 13,012	\$ 10,060	\$ 13,252
Capital Outlays	\$ -	\$ -	\$ 20,200	\$ 18,580	\$ 20,200
Interfund Charges/Transfers Out	\$ 16,564	\$ 16,564	\$ 24,424	\$ 24,424	\$ 29,945
Total School Resource Officers	\$ 536,796	\$ 555,581	\$ 617,245	\$ 599,256	\$ 642,448
556 Victim Services					
Salaries/Other Pay/Benefits	\$ 57,729	\$ 63,280	\$ 63,293	\$ 57,582	\$ 58,258
Supplies	\$ 5,919	\$ 5,982	\$ 8,450	\$ 4,506	\$ 6,500
Services and Utilities	\$ 7,663	\$ 10,782	\$ 17,311	\$ 16,288	\$ 23,330
Total Victim Services	\$ 71,312	\$ 80,045	\$ 89,054	\$ 78,377	\$ 88,088
558 LEOSE					
Services and Utilities	\$ -	\$ -	\$ 27,753	\$ 5,288	\$ -
Total LEOSE	\$ -	\$ -	\$ 27,753	\$ 5,288	\$ -
559 Police Grants					
Programs/Projects	\$ 429,155	\$ 114,535	\$ 140,640	\$ 101,879	\$ -
Total Police Grants	\$ 429,155	\$ 114,535	\$ 140,640	\$ 101,879	\$ -
4500 - Public Safety Totals	\$ 8,298,609	\$ 8,674,423	\$ 9,193,283	\$ 8,910,903	\$ 9,737,415

Our Purpose

The purpose of the Huntsville Police Department is to provide police services, general assistance, and educational opportunities to the citizens of Huntsville so that they feel safe and well protected from crime and disorder.

Description of our Services

The Huntsville Police Department provides law enforcement services to the citizens of Huntsville. The Uniformed Services

Division responds to calls for service, conducts proactive preventative patrols, enforces traffic laws and investigates motor vehicle crashes. Uniformed Services also provides School Resource Officer services to all HISD Campuses. Additional services include Animal Control, Parking Enforcement and City Marshal.

The Support Services Division conducts criminal investigations, undercover narcotics investigations and manages sex offender registration programs. Support Services also provides community oriented programs, coordinates departmental training, enforces local codes and manages departmental records, information and reception services.

FY 17-18 Accomplishments

- ✓ Successfully negotiated interlocal agreement with City of Conroe for sheltering of animals.
- ✓ Acquisition of property on FM2821 for Proposition 1 (Police Headquarters)
- ✓ Achieved Re-Recognition (Accreditation) status through the Texas Best Practices Recognition Program.
- ✓ Added 1 Traffic Officer in effort to reduce traffic accidents.

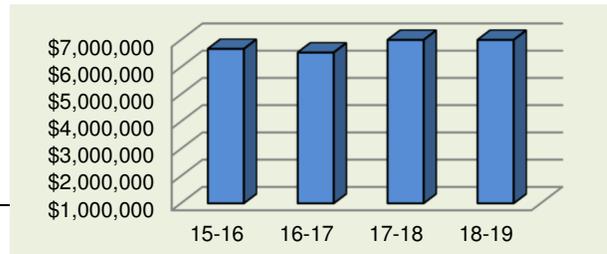
FY 18-19 Objectives

- ✓ Complete design phase of Public Safety Facilities (Police / Fire) for Proposition 1
- ✓ Acquire grant funds for Automated External Defibrillators (AEDs) for all police vehicles
- ✓ Continue transfer of police files to Laserfiche
- ✓ Explore Animal Sheltering operations with Rita B. Huff
- ✓ Explore compensation / benefit strategies for employee retention as a result of compensation / classification study authorized by Council

Personnel

Division	15-16	16-17	17-18	18-19
Sworn Police Officers	58.00	58.00	59.00	59.00
Civilian Personnel	8.00	8.00	8.00	8.00
Total Personnel	66.00	66.00	67.00	67.00

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Number of Calls for Service Responded to by Police Department	50,595	60,939	67,641	74,210
Citizen Requested	23,525	21,708	24,095	26,745
Officer Initiate	27,070	39,231	43,546	47,465
Number of Arrests Made	2,130	2,473	2,749	2,964
Adult	2,061	2,425	2,643	2,854
Juvenile	69	48	106	110
Number of Traffic Contacts	21,929	26,433	31,719	35,525
Number of Citations Issued	9,596	7,788	9,515	10,657
Number of Accidents	1,074	1,030	1,050	1,090
Number of Offenses/Incidents Reported	3,230	3,853	4,392	4,962
Number of Offenses Cleared by Investigation	2,094	2,490	2,800	2,925
Number of Calls Responded to by School Resource Officers	1,158	2,300	2,453	2,722
Number of Complaints Investigated by Animal Control Officer	1,148	1,008	1,079	1,154
Number of Community Service Programs Conducted	158	125	200	245

Our Purpose

The purpose of the Huntsville Fire Department is to provide fire suppression, prevention, and educational services to the citizens of Huntsville and Walker County so they can live and work in a safe environment where loss of life and property due to fire is reduced.

Description of our Services

The Huntsville Fire Department protects the citizens of Huntsville and their property through fire control and suppression activities, hazardous material incident response, and through support of on-scene emergency medical services (EMS) operations. The Department also enhances the quality of life of our citizens through a comprehensive program of educational services directed toward fire prevention and public awareness.

FY 17-18 Accomplishments

- ✓ Replaced two (2) in-truck laptop computers and added two (2) additional laptop computers.
- ✓ Purchased High Water Rescue/Recovery Boat.
- ✓ With guidance from the City Manager, began working on replacing Fire Station #2.
- ✓ Promoted new Fire Chief/Fire Marshal.

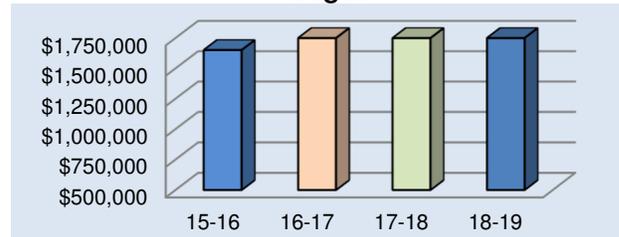
FY 18-19 Objectives

- ✓ Get 2 employees certified as Hazardous Materials technicians
- ✓ Get records mgt system in place under the direction of IT
- ✓ Complete Standard Operating procedures
- ✓ Continue to work on reconstruction design phase of Station 2 this budget year
- ✓ Create 4 Shift-Officer positions

Personnel

Division	15-16	16-17	17-18	18-19
Fire Department ¹	16.00	16.00	16.00	17.00
Total	16.00	16.00	16.00	17.00

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Number of Calls responded to by Fire Department	1,431	1,474	1,495	1,500
Inside City Limits	1,043	1,061	1,080	1,085
Outside City Limits	388	413	415	415
Number of Main Alarms Answered	224	244	245	250
Inside City Limits	124	123	125	130
Outside City Limits	100	121	120	120
Number of Burning Permits Issued	752	975	980	980
Number of Inspections Conducted	122	169	100	120
Number of Presentations Made	144	156	160	165

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Estimated	18-19 Target
Number of Buildings Inspected as a % of Total Buildings	35%	7%	10%	15%
Average Number of Training Hours by Each Firefighter (both paid and volunteer)	313	310	315	Reporting drills
Average Number of drills attended by part time firefighters	No data	No data	No data	15
Average number of drills attended by full time firefighters	No data	No data	No data	15



5000 - Public Works

Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
320 Public Works Administration					
Salaries/Other Pay/Benefits	\$ 245,104	\$ 314,658	\$ 319,928	\$ 183,156	\$ 328,844
Supplies	\$ 6,133	\$ 4,695	\$ 7,994	\$ 7,655	\$ 5,064
Maintenance of Equipment	\$ 249	\$ -	\$ -	\$ -	\$ -
Services and Utilities	\$ 9,294	\$ 13,557	\$ 21,027	\$ 40,902	\$ 14,292
Total Public Works Administration	\$ 260,779	\$ 332,909	\$ 348,949	\$ 231,714	\$ 348,200
323 Streets					
Salaries/Other Pay/Benefits	\$ 690,866	\$ 739,556	\$ 692,490	\$ 650,174	\$ 721,598
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ -	\$ -	\$ 59,959
Supplies	\$ 81,182	\$ 62,379	\$ 76,844	\$ 69,789	\$ 84,294
Maintenance of Structures	\$ 667,306	\$ 1,194,037	\$ 1,539,510	\$ 1,288,488	\$ 1,633,000
Maintenance of Equipment	\$ 67,446	\$ 85,927	\$ 70,000	\$ 59,270	\$ 70,000
Services and Utilities	\$ 290,183	\$ 376,749	\$ 395,065	\$ 332,040	\$ 409,933
Programs/Projects	\$ 1,184	\$ 6,614	\$ 15,000	\$ -	\$ 15,000
Total Streets	\$ 1,798,167	\$ 2,465,261	\$ 2,788,909	\$ 2,399,761	\$ 2,993,784
360 Surface Water Plant					
TRA Water Plant	\$ 3,818,019	\$ 4,059,520	\$ 4,220,000	\$ 4,202,012	\$ 4,220,195
Total Surface Water Plant	\$ 3,818,019	\$ 4,059,520	\$ 4,220,000	\$ 4,202,012	\$ 4,220,195
361 Water Production					
Salaries/Other Pay/Benefits	\$ 196,182	\$ 201,879	\$ 215,849	\$ 208,651	\$ 228,323
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 65,614	\$ 71,119	\$ 88,300	\$ 70,948	\$ 85,800
Maintenance of Structures	\$ 109,108	\$ 249,672	\$ 252,000	\$ 104,208	\$ 252,000
Maintenance of Equipment	\$ 8,215	\$ 11,167	\$ 11,000	\$ 11,452	\$ 11,000
Services and Utilities	\$ 295,035	\$ 336,402	\$ 364,480	\$ 313,357	\$ 353,700
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ 2,500	\$ -
Total Water Production	\$ 674,153	\$ 870,239	\$ 931,629	\$ 711,117	\$ 930,823
362 Water Distribution					
Salaries/Other Pay/Benefits	\$ 747,606	\$ 815,546	\$ 810,756	\$ 724,035	\$ 820,170
Supplies	\$ 95,183	\$ 98,695	\$ 120,550	\$ 133,524	\$ 120,550
Maintenance of Structures	\$ 205,748	\$ 221,522	\$ 275,000	\$ 226,296	\$ 275,000
Maintenance of Equipment	\$ 115,005	\$ 105,432	\$ 117,800	\$ 126,772	\$ 117,800
Services and Utilities	\$ 34,091	\$ 12,160	\$ 13,745	\$ 12,623	\$ 13,745
Capital Outlays	\$ 12,250	\$ -	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Total Water Distribution	\$ 1,209,883	\$ 1,273,355	\$ 1,337,851	\$ 1,223,250	\$ 1,347,265



5000 - Public Works

Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
363 Wastewater Collection					
Salaries/Other Pay/Benefits	\$ 619,906	\$ 762,767	\$ 601,103	\$ 593,141	\$ 622,976
Supplies	\$ 52,769	\$ 56,126	\$ 249,942	\$ 73,615	\$ 104,400
Maintenance of Structures	\$ 135,253	\$ 309,484	\$ 300,000	\$ 327,645	\$ 914,000
Maintenance of Equipment	\$ 48,267	\$ 46,531	\$ 52,600	\$ 46,021	\$ 56,750
Services and Utilities	\$ 92,449	\$ 100,096	\$ 97,200	\$ 106,994	\$ 98,930
Capital Outlays	\$ 12,400	\$ -	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Wastewater Collection	\$ 961,045	\$ 1,275,005	\$ 1,300,845	\$ 1,147,416	\$ 1,797,056
364 A J Brown WW Treatment Plant					
Salaries/Other Pay/Benefits	\$ 269,156	\$ 276,766	\$ 298,257	\$ 266,576	\$ 298,016
Supplies	\$ 41,577	\$ 43,113	\$ 56,852	\$ 42,188	\$ 56,500
Maintenance of Structures	\$ 109,113	\$ 115,958	\$ 147,300	\$ 148,401	\$ 140,100
Maintenance of Equipment	\$ 9,629	\$ 4,416	\$ 11,500	\$ 7,188	\$ 11,500
Services and Utilities	\$ 272,138	\$ 217,118	\$ 278,280	\$ 223,984	\$ 293,390
Total A J Brown WW Treatment Plant	\$ 701,614	\$ 657,371	\$ 792,189	\$ 688,338	\$ 799,506
365 N B Davidson WW Treatment Plant					
Salaries/Other Pay/Benefits	\$ 196,809	\$ 221,539	\$ 229,283	\$ 187,109	\$ 212,356
Supplies	\$ 19,857	\$ 25,655	\$ 21,622	\$ 23,277	\$ 22,750
Maintenance of Structures	\$ 55,262	\$ 87,309	\$ 351,400	\$ 196,706	\$ 351,400
Maintenance of Equipment	\$ 4,330	\$ 2,017	\$ 6,900	\$ 7,071	\$ 6,900
Services and Utilities	\$ 104,846	\$ 134,146	\$ 134,860	\$ 104,965	\$ 139,260
Total N B Davidson WW Treatment Plant	\$ 381,104	\$ 470,667	\$ 744,065	\$ 519,129	\$ 732,666
366 Robinson Creek WW Treatment Plant					
Salaries/Other Pay/Benefits	\$ 234,256	\$ 209,850	\$ 224,361	\$ 218,986	\$ 231,025
Supplies	\$ 19,893	\$ 21,635	\$ 23,772	\$ 18,478	\$ 24,300
Maintenance of Structures	\$ 69,571	\$ 94,480	\$ 111,000	\$ 107,573	\$ 111,000
Maintenance of Equipment	\$ 3,417	\$ 2,976	\$ 5,300	\$ 3,539	\$ 5,300
Services and Utilities	\$ 206,334	\$ 224,869	\$ 280,990	\$ 219,145	\$ 281,100
Total Robinson Creek WW Treatment Plant	\$ 533,471	\$ 553,809	\$ 645,423	\$ 567,721	\$ 652,725
367 Environmental Services					
Salaries/Other Pay/Benefits	\$ 198,537	\$ 206,002	\$ 208,981	\$ 203,833	\$ 219,517
Supplies	\$ 23,605	\$ 51,893	\$ 44,300	\$ 35,684	\$ 44,325
Maintenance of Structures	\$ 196	\$ 183	\$ 300	\$ 219	\$ 300
Maintenance of Equipment	\$ 1,417	\$ 1,288	\$ 1,600	\$ 1,235	\$ 1,600
Services and Utilities	\$ 51,120	\$ 62,464	\$ 112,968	\$ 75,283	\$ 112,996
Total Environmental Services	\$ 274,874	\$ 321,831	\$ 368,149	\$ 316,255	\$ 378,738
368 Meter Reading					
Salaries/Other Pay/Benefits	\$ 201,039	\$ 185,782	\$ 174,225	\$ 178,611	\$ 183,960



5000 - Public Works

Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
Supplies	\$ 5,946	\$ 5,502	\$ 8,468	\$ 5,251	\$ 8,468
Maintenance of Equipment	\$ 2,813	\$ 2,616	\$ 3,500	\$ 807	\$ 3,500
Services and Utilities	\$ 515	\$ 458	\$ 1,124	\$ 353	\$ 1,124
Total Meter Reading	\$ 210,312	\$ 194,359	\$ 187,317	\$ 185,021	\$ 197,052
373 Commercial Collection					
Salaries/Other Pay/Benefits	\$ 295,127	\$ 390,703	\$ 382,926	\$ 361,139	\$ 402,015
Supplies	\$ 112,818	\$ 138,638	\$ 151,189	\$ 127,459	\$ 150,889
Maintenance of Equipment	\$ 96,347	\$ 89,926	\$ 98,755	\$ 90,247	\$ 98,755
Services and Utilities	\$ 585	\$ 421	\$ 1,000	\$ 175	\$ 19,490
Interfund Charges/Transfers Out	\$ 155,000	\$ -	\$ -	\$ -	\$ -
Total Commercial Collection	\$ 659,876	\$ 619,688	\$ 633,870	\$ 579,021	\$ 671,149
374 Solid Waste Disposal					
Salaries/Other Pay/Benefits	\$ 527,550	\$ 645,642	\$ 518,904	\$ 455,157	\$ 242,418
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Supplies	\$ 102,363	\$ 177,900	\$ 149,239	\$ 120,085	\$ 27,960
Maintenance of Structures	\$ 12,809	\$ 25,662	\$ 23,500	\$ 16,693	\$ 23,500
Maintenance of Equipment	\$ 103,410	\$ 117,620	\$ 112,000	\$ 126,365	\$ 12,000
Services and Utilities	\$ 777,323	\$ 965,456	\$ 1,105,960	\$ 1,418,595	\$ 2,087,640
Capital Outlays	\$ 9,706	\$ (268)	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ 7,500	\$ -
Total Solid Waste Disposal	\$ 1,533,161	\$ 1,932,012	\$ 1,909,603	\$ 2,144,395	\$ 2,443,518
375 Residential Collection					
Salaries/Other Pay/Benefits	\$ 403,881	\$ 420,901	\$ 420,758	\$ 448,237	\$ 440,683
Supplies	\$ 81,737	\$ 78,296	\$ 97,334	\$ 89,914	\$ 90,896
Maintenance of Structures	\$ 288	\$ 29	\$ 1,000	\$ 450	\$ 1,000
Maintenance of Equipment	\$ 74,773	\$ 66,014	\$ 75,000	\$ 52,689	\$ 75,000
Services and Utilities	\$ 600	\$ 618	\$ 1,200	\$ 286	\$ 14,880
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ 73,000
Interfund Charges/Transfers Out	\$ 330,000	\$ -	\$ -	\$ -	\$ -
Total Residential Collection	\$ 891,279	\$ 565,859	\$ 595,292	\$ 591,576	\$ 695,459
377 Recycling					
Salaries/Other Pay/Benefits	\$ 52,222	\$ 55,270	\$ 55,655	\$ 57,774	\$ 59,098
Supplies	\$ 4,057	\$ 5,551	\$ 23,707	\$ 2,506	\$ 20,307
Services and Utilities	\$ 39,170	\$ 70,735	\$ 70,095	\$ 78,406	\$ 113,375
Insurance/Sundry/Elections	\$ 2,877	\$ -	\$ 3,000	\$ 267	\$ 3,000
Programs/Projects	\$ 2,929	\$ 532	\$ 3,500	\$ -	\$ 3,500
Improvements	\$ 143	\$ 400	\$ 2,000	\$ 702	\$ 2,000
Total Recycling	\$ 101,397	\$ 132,487	\$ 157,957	\$ 139,655	\$ 201,280

City of Huntsville

Adopted Budget
FY 2018-19



5000 - Public Works

Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
382 Street Sweeping					
Salaries/Other Pay/Benefits	\$ 48,484	\$ 53,234	\$ 56,205	\$ 56,608	\$ 59,856
Supplies	\$ 3,534	\$ 6,114	\$ 8,423	\$ 10,279	\$ 11,185
Maintenance of Equipment	\$ 13,624	\$ 9,133	\$ 15,000	\$ 15,413	\$ 15,000
Total Street Sweeping	\$ 65,643	\$ 68,481	\$ 79,628	\$ 82,300	\$ 86,041
384 Drainage Maintenance					
Salaries/Other Pay/Benefits	\$ 122,205	\$ 129,624	\$ 143,148	\$ 146,695	\$ 159,153
Supplies	\$ 3,133	\$ 2,767	\$ 6,859	\$ 4,067	\$ 6,430
Maintenance of Structures	\$ 12,692	\$ 6,374	\$ 15,000	\$ 58,231	\$ 140,000
Maintenance of Equipment	\$ 1,846	\$ 2,443	\$ 3,500	\$ 1,452	\$ 3,600
Services and Utilities	\$ -	\$ -	\$ 500	\$ -	\$ 500
Total Drainage Maintenance	\$ 139,876	\$ 141,208	\$ 169,007	\$ 210,445	\$ 309,683
388 Warehouse					
Salaries/Other Pay/Benefits	\$ 49,047	\$ 52,076	\$ 53,291	\$ 54,178	\$ 54,979
Supplies	\$ 1,304	\$ 969	\$ 1,906	\$ 1,854	\$ 2,006
Services and Utilities	\$ 391	\$ 24	\$ 211	\$ 57	\$ 211
Total Warehouse	\$ 50,743	\$ 53,070	\$ 55,408	\$ 56,088	\$ 57,196
389 Garage/Fleet Services					
Salaries/Other Pay/Benefits	\$ 408,017	\$ 456,693	\$ 478,442	\$ 392,536	\$ 461,667
Supplies	\$ 37,169	\$ 37,570	\$ 40,583	\$ 39,167	\$ 42,613
Maintenance of Equipment	\$ 25,439	\$ 21,366	\$ 25,500	\$ 24,974	\$ 25,250
Services and Utilities	\$ 5,598	\$ 4,866	\$ 18,647	\$ 13,662	\$ 8,517
Capital Outlays	\$ -	\$ 13,245	\$ 20,495	\$ 17,913	\$ 12,000
Total Garage/Fleet Services	\$ 476,223	\$ 533,739	\$ 583,667	\$ 488,252	\$ 550,047
5000 - Public Works	Totals \$14,741,621	\$ 16,520,869	\$ 17,849,758	\$ 16,483,464	\$19,412,383

Our Purpose

The purpose of Street Services is to provide maintenance and construction of the City of Huntsville’s street infrastructure and storm-water collection system and keep the streets and storm-water collection system clean of debris so that the Citizens of Huntsville can have a clean, safe and drivable transportation system and that storm-water is conveyed away from their homes and businesses.

Description of our Services

The Streets Division is responsible for maintaining the over 142 miles of public streets in the City of Huntsville. Street Services target on a rotating basis approximately 14 centerline miles of

public streets for maintenance annually. The Street Division is responsible for the construction of new street infrastructure, sidewalks, and parking lots. The Street Division maintains the City of Huntsville’s roadway signage, pavement markings, traffic control devices, curbs, gutters, and public right-of-ways and is responsible for the maintenance of the infrastructure of the Huntsville Municipal Airport. The Street Division is also responsible for the construction and maintenance of the City of Huntsville’s storm-water collection system. The Street Sweeping Division is responsible for the removal of grass, leaves, and other debris from the City of Huntsville’s public streets and parking areas.

FY 17-18 Accomplishments

- ✓ Overlaid 20.59 lane miles of City Streets
- ✓ Milled 8.89 lane miles of City Streets
- ✓ Crack Sealed 20.59 lane miles of City Streets

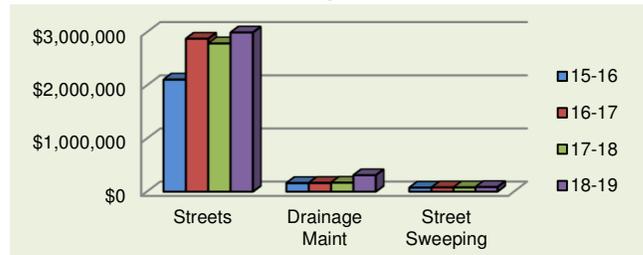
FY 18-19 Objectives

- ✓ Overlay 18.98 Lane Miles of City Streets
- ✓ Mill 13.35 Lane Miles of City Streets
- ✓ Crack Seal 20 Lane Miles of City Streets

Personnel

Division	15-16	16-17	17-18	18-19
Streets	11.00	11.00	11.00	12.00
Drainage Maintenance	3.00	3.00	3.00	3.00
Street Sweeping	1.00	1.00	1.00	1.00
Total Personnel	15.00	15.00	15.00	16.00

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Number of Street Signs Made and Installed	72	47	80	75
Tons of Hot Mix Asphalt Concrete (HMAC) Used for Utility Cuts	147	196	200	150
Tons of HMAC Used for Street Failure Patches ¹	149	914	1100	1000
Tons of HMAC Used for Street Overlays	4494	8774	9050	11692
Tons of Litter and Debris Removed from Public Right-of-Ways	238	723	406	400
Tons of Brush removed from Public Right-of-Ways ²	-	649	428	400
Tons of Debris Removed by Street Sweeper	667	564	695	600

1- The number of street failure patches required should decline over time as quality of streets improve.
 2- Hurricane Harvey increased the normal load for Brush removed from Public Right of Way in 16-17.

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Target	18-19 Target
% of Annual Lane Mile Scheduled Maintenance Completed	99%	100%	100%	100%
% of Emergency Calls Responded to Within 4 Hours	100%	100%	100%	100%

Our Purpose

The purpose of the Warehouse is to coordinate and manage inventory for City operations so employees have the right equipment and supplies to maximize their efficiency in providing service to the citizens of Huntsville.

Description of our Services

Warehouse Services coordinates and manages City's inventory and fuel card system.

FY 17-18 Accomplishments

- ✓ Continued to eliminate slow moving items
- ✓ Evaluated customer needs and adjusted stock as needed
- ✓ Worked with Finance and IT Departments to transfer the warehouse inventory to a bar scan system

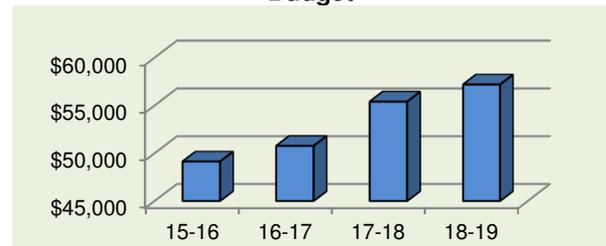
FY 18-19 Objectives

- ✓ Continue to eliminate slow moving items
- ✓ Evaluate customer needs and adjust stock as needed
- ✓ Utilize new scanners, iPads, and barcode system to expedite issue and receive times
- ✓ Cross train other team members on all software pertaining to fleet and warehouse operations

Personnel

Division	15-16	16-17	17-18	18-19
Warehouse	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Number of Warehouse items checked out	23,217	23,746	19,000*	20,000

*The City changed software in FY 2016

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Target	18-19 Target
General Fund Warehouse Value (auto parts, tires and oil)	72,059	78,523	81,000	81,000
Water Operations Warehouse Value	192,649	185,361	200,000	249,097
Wastewater Operations Warehouse Value	10,772	12,440	15,000	14,994

Our Purpose

The purpose of the Garage is to provide high quality maintenance for safe operation of City vehicles and equipment in a cost effective and timely manner.

Description of our Services

Garage Operations is responsible for maintaining safe, efficient, dependable vehicles and equipment for City departments; reviewing new vehicle and equipment specification; and providing recommendations on vehicle and equipment replacement schedules.

FY 17-18 Accomplishments

- ✓ Continued preventive maintenance on generators
- ✓ Selected and implemented fleet software
- ✓ Participated in training opportunities to stay up to date on current technology
- ✓ Continued to look for ways to increase productivity and customer satisfaction.

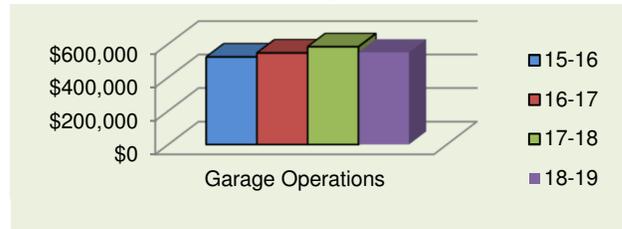
FY 18-19 Objectives

- ✓ Reduce Vehicle and Equipment down time
- ✓ Increase preventive maintenance
- ✓ Continue to look for better ways to increase productivity and customer satisfaction.
- ✓ Replace Tire machine in garage
- ✓ Increase training for all garage employees
- ✓ Fill service tech vacant position
- ✓ Buy a new AC 1234YF machine to accommodate new assets we are receiving.

Personnel

Division	15-16	16-17	17-18	18-19
Garage Operations	7.00	7.00	7.00	7.00
Total	7.00	7.00	7.00	7.00

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 ³ Actual	17-18 Estimate	18-19 Budget
Number of Vehicles and Equipment	741	758	758	762
Rolling Stock ¹	326	334	334	334
Non-rolling Stock ²	415	424	424	428
Fixed Asset to Mechanic Ratio (based on # of certified mechanics)	185:1	190:1	190:1	191:1
Number of Garage Work Orders Processed	2453	2595	2695	2700

1 – Includes autos, trucks, vans, dump trucks, sanitation trucks, specialty equip., riding mowers, backhoes, tractors, and fire vehicles.

2 – Includes generators, trailers, implements, and small equipment.

3 – 16-17 Actual is an Estimated number, we changed to City-Works from Synergen software and we are not able to get numbers out of old software.

Our Purpose

The purpose of Water Services is to provide an adequate supply of safe, affordable, and dependable drinking water to the utility customers of Huntsville in order to meet consumption, fire suppression and other community needs.

Description of our Services

The Divisions of Water Services are responsible for water production and treatment, water distribution, and meter reading. Services are provided in accordance with standards established and governed by the Environmental Protection Agency (EPA) and the Texas Commission on Environmental Quality (TCEQ)

The Water Production division operates seven water wells and two water production plants. This division is charged with providing potable water to the City of Huntsville. Duties include water well maintenance, motor and pump maintenance, and chemical treatment. Water Distribution division maintains approximately 245 miles of water distribution lines in the City of Huntsville and surrounding rural areas. This division is charged with line maintenance, line construction, water taps, fire hydrant maintenance, water line locates, and water line repair. Meter Reading division maintains approximately 11,078 water meters. This division is charged with meter maintenance, meter reading, and customer service

FY 17-18 Accomplishments

- Eliminated Meter Reader position due to AMR installation program
- Painted and serviced all hydrants
- Began valve maintenance program

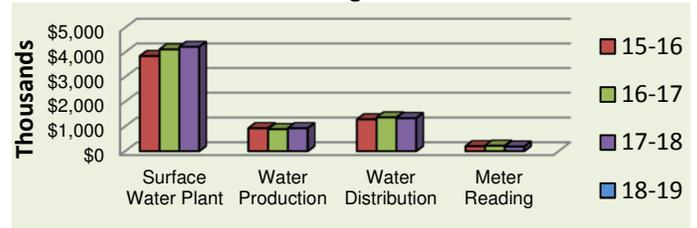
FY 18-19 Objectives

- Continue AMR program and implement cellular technology.
- Begin construction on water bond projects.
- Continue valve maintenance program
- Continue fire hydrant maintenance program.

Personnel

Division	15-16	16-17	17-18	18-19
Surface Water Plant	-			
Water Production	3.00	3.00	3.00	3.00
Water Distribution	13.00	13.00	13.00	13.00
Meter Reading	4.00	4.00	3.00	3.00
Total Personnel	20.00	20.00	19.00	19.00

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Customers Service Calls Performed by Meter Reading Crew	14,945	12,024	12,200	12,500
Number of Water Quality Samples Taken	4200	4,200	4,200	4,200
Total Gallons of Water Produced	2.8 billion	2.8 billion	3.0 billion	3.0 billion
Water Main Leaks Repaired	128	188	268	250
Number of Locates on the City's Underground Infrastructure	2721	2,234	2,341	2,400
Average SCADA Call-outs Per Month	1	2	2	1
New Water Connections Installed	135	132	148	175
New Sewer Taps Installed	104	144	194	250
Number of Service Complaints Received	515	544	650	700

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Target	18-19 Target
Service Complaints as a % of total Customer Accounts	10%	10%	10%	<10%
% of Water Taps Completed Within 14 Days	100%	100%	100%	100%
Ratio of Repair Work Orders to Preventative Maintenance Work Orders - Water Plant	2:10	1:10	1:10	1:10
% of Citizens Rating Water Services as Good or Excellent	N/A	Bi-Annual Survey	N/A	N/A

"Our Purpose

The purpose of the Wastewater Services Division is to provide wastewater collection infrastructure and treatment capacity for the utility customers of Huntsville and the State of Texas in order to provide a clean and healthy waterway for domestic and recreational uses.

Description of our Services

Wastewater Services is responsible for the collection and treatment of the wastewater generated in Huntsville. The activities of this division are conducted within the guidelines of the Texas Commission on Environmental Quality (TCEQ), the Environmental Protection Agency (EPA), and local ordinances. The Wastewater Collection Division is responsible for maintaining the collection system infrastructure including the gravity sewer lines, manholes, and lift stations.

The City of Huntsville uses a Supervisory Control and Data Acquisition (SCADA) computer system in the collection system for operational control and maintenance management. The computer system monitors various functions from the collection system, meter stations and lift stations.

The Wastewater Collection staff installs new service connections, cleans lines, and works to reduce inflow and infiltration (I&I) in the system. The wastewater collected by the sewer system flows to and is treated at one of Huntsville's three wastewater treatment plants: AJ Brown Plant, N.B. Davidson Plant, and Robinson Creek Plant. The Wastewater Services Treatment staff is responsible for the operation and maintenance of each treatment facility. The City's wastewater treatment facilities play an integral role in the protection of our vital surface water resource by working to deliver quality effluent back to the environment.

FY 17-18 Accomplishments

- ✓ Continued to identify and repair sources of inflow and infiltration within the collection system.
- ✓ Replaced TxDOT Lift Station #2
- ✓ Investigated chemical grouting methods to repair damaged sewer lines without the need to open cut streets.
- ✓ Educated citizens about the effects of F.O.G. and wet wipes on the collection system and treatment plants.
- ✓ Began Construction of AJ Brown WWTP improvements.

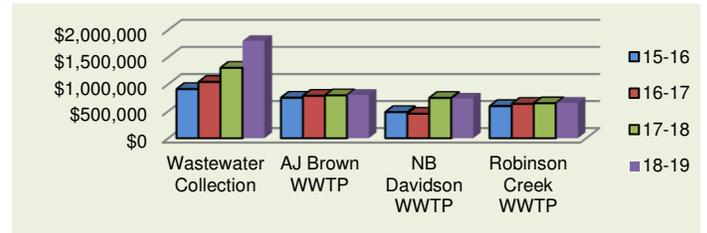
FY 18-19 Objectives

- ✓ Continue to identify and repair sources of inflow and infiltration within the collection system.
- ✓ Replace failing CCTV Camera Equipment
- ✓ Educate citizens about the effects of F.O.G. and wet wipes on the collection system and treatment plants.
- ✓ Continue Construction of AJ Brown WWTP upgrade.
- ✓ Aggressively smoke test the entire Robinson Creek Watershed.

Personnel

Division	15-16	16-17	17-18	18-19
Wastewater Collection	9.00	9.00	9.00	9.00
AJ Brown WWTP	5.00	5.00	5.00	5.00
NB Davidson WWTP	4.00	4.00	4.00	4.00
Robinson Creek WWTP	4.00	4.00	4.00	4.00
Total Personnel	22.00	22.00	22.00	22.00

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Total Gallons of Wastewater Treated	1.755 billion	1.737 billion	1.724 billion	1.700 billion
Wastewater Work Orders Performed	1,828	1,275	2,000	2,100
Number of Manholes Inspected and Serviced	899	368	776	800
Man Hours Spent Locating Areas of Inflow and Infiltration	2,659	3,619	4,200	4,300
Average SCADA Call-outs Per Month	17	20	20	20
Service Request Completed	468	380	1,178	1,200
Approximate % of Solids Removed from Wastewater at Treatment Plants	98%	98%	98%	98%
Number of Service Complaints Received	124	104	1,178	1,200

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Target	18-19 Target
Service Complaints as a % of total Customer Accounts	.30%	30%	30%	30%
Number of Sanitary Sewer Overflows	10	20	20	17
Ratio of Repair Work Orders to Preventative Maintenance Work Orders	2.0 to 1	2.0 to 1	2.0 to 1	2.0 to 1

Our Purpose

The purpose of Environmental Services is to provide professional information, accurate and reliable data, and industrial oversight to City of Huntsville citizens, staff, and regulatory agencies in order for them to make informed decisions, maintain regulatory compliance, and protect public health and the environment. The Environmental Services Division is responsible for monitoring Wastewater Treatment Plant effluent in accordance with National Pollutant Discharge Elimination System (NPDES) permits for the City of Huntsville's three treatment plants.

Description of our Services

In addition, this division performs process control analysis to assist in wastewater operations. The Environmental Services Division also monitors the biological sanitary conditions of the drinking water system, administers the Industrial Pretreatment program, and develops and maintains the Industrial Storm Water Permits. These programs are administered in accordance with the standards established by the United States Environmental Protection Agency (EPA), Texas Commission on Environmental Quality (TCEQ), National Environmental Laboratory Accreditation Conference (NELAC), and City Ordinances.

FY 17-18 Accomplishments

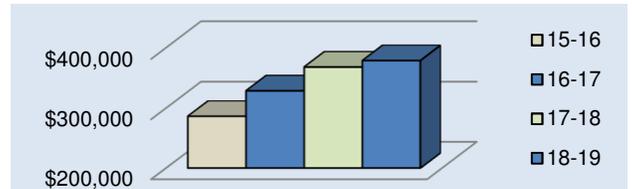
- ✓ Provided reliable data and reporting efficiency for safe and compliant operation of City water/wastewater utility services.
- ✓ Received TCEQ approval on Technically Based Local Limit Revision for Copper.
- ✓ Obtained renewal of NELAP accreditation of the Microbiology Drinking Water Laboratory Program.
- ✓ Completed the 13th set of Lead and Copper sampling as part of the Texas Commission on Environmental Quality public drinking water monitoring program.
- ✓ Received TCEQ approval on Whole Effluent Toxicity Frequency Reduction due to continued compliance at NB Davidson WWTP.

FY 18-19 Objectives

- ✓ Receive TCEQ approval on permit renewal for discharge waste at the Robinson Creek WWTP.
- ✓ Provide reliable data and reporting efficiency for safe and compliant operation of City water/wastewater utility services.
- ✓ Finalize TCEQ and City Council approval on Technically Based Local Limit Revision for Copper.
- ✓ Obtain renewal of NELAP accreditation of the Microbiology Drinking Water Laboratory Program.
- ✓ Complete the 14th set of Lead and Copper sampling as part of the Texas Commission on Environmental Quality public drinking water monitoring program.
- ✓ Receive TCEQ approval on Whole Effluent Toxicity Frequency Reduction due to continued compliance at AJ Brown WWTP.

Personnel

Division	15-16	16-17	17-18	18-19
Environmental Services	3.00	3.00	3.00	3.00
Total	3.00	3.00	3.00	3.00



Budget

Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Number of Bacteriological Analysis of Drinking Water Samples Conducted	800	866	870	875
Number of Conventional Wastewater Pollutant Analysis Conducted (Biochemical Oxygen Demand [BOD], Carbonaceous BOD, Total Suspended Solids, Ammonia, Chlorine Residual, Dissolved Oxygen, pH)	3,165	3,424	3,424	3,430
Number of Wastewater Samples Collected	1,345	1,567	1,580	1,600
Number of Industrial Samples Collected	4	5	5	5
Number of Whole Effluent Toxicity (Bio-monitoring) Samples Analyzed by Contract Lab	36	32	30	30

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Target
% of Bacteriological Proficiency Tests Performed with Acceptable Scores of 90% or better with no false negatives	100%	100%	100%	100%

% of Discharge Monitoring Report Quality Assurance Proficiency Tests for Wastewater Analysis Performed with Acceptable Scores of 90% or better	100%	100%	100%	100%
Number of "Required Action" Result Received from EPA and TCEQ laboratory and pretreatment program audits and inspections	0	2	0	0

Our Purpose

The purpose of Solid Waste & Recycling Services is to provide collection, disposal and recycling services to the citizens of Huntsville, Texas Department of Criminal Justice, Sam Houston State University, and areas throughout Walker County in order to have a clean and attractive environment.

Description of our Services

Solid Waste & Recycling Services is responsible for the collection and disposal of solid waste in accordance with standards established by the Texas Commission on Environmental Quality, the United States Environmental Protection Agency and City Ordinances.

The Commercial Collection division provides services for commercial customers through the use of dumpsters, open top roll off containers, and compacting roll off containers. The containers are maintained through an in-house container maintenance shop. The Solid Waste Disposal

division operates the solid waste transfer station, which is the collection point for all municipal waste for the City, TDCJ, SHSU, and other areas throughout Walker County. The collected waste is transferred to the Polk County Solid Waste Management Center Facility.

The Residential Waste division provides curbside garbage and recycling services to residential customers. Customers receive one garbage and one recycling collection each week, plus yard waste collection on the 1st, 3rd and 5th Wednesday of each month, and heavy trash/large yard waste collection on the 2nd and 4th Wednesday of each month on a call in basis. All of this is a part of their standard residential service. The Recycling Division encourages citizens to minimize waste through recycling and education. Programs such as the annual Trash Bash, E-Waste Recycling Day and partnerships with other organizations in Walker County, such as Walker County Proud Communities and Walker County Master Gardeners, help to keep our city clean and reduce the amount of disposed waste.

FY 17-18 Accomplishments

- ✓ Promoted waste minimization through composting, recycling and other methods of solid waste reduction. Disposal was made more efficient and cost effective through the on-going expansion of Residential Curbside Recycling.
- ✓ Successfully installed and implemented the Routeware Hardware in 14 residential and commercial vehicles.
- ✓ Assisted low income families and non-profit organizations by supplying construction materials from the Trash Into Plowshares (TIP) Warehouse Program; promoted donations of construction and deconstruction materials.
- ✓ Provided regularly scheduled pickup of heavy debris/recyclables for over 7,000 residential customers and the clearance of 100 tons of vacant or substandard demolished structures through Building Inspections.
- ✓ Collected, transported and disposed of over 2,000 tons of sludge through interdepartmental agreement between Wastewater Division and Solid Waste Division.
- ✓ Promoted Electronics Recycling Day in coordination with State, local and private entities for the purpose of avoiding over 10 tons of electronics going into the landfill.

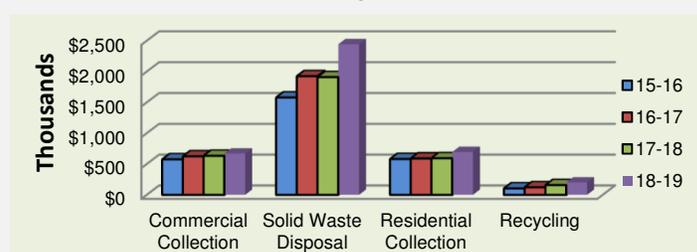
FY 18-19 Objectives

- ✓ Promote waste minimization through composting, recycling and other methods of solid waste reduction. Disposal will be made more efficient and cost effective through the on-going expansion of Residential Curbside Recycling.
- ✓ Successfully implement and evaluate the transition of Transfer Station Operations and hauling to a private company.
- ✓ Assist low income families and non-profit organizations by supplying construction materials from the Trash Into Plowshares (TIP) Warehouse Program; promote donations of construction and deconstruction materials.
- ✓ Improve route efficiency by using the Routeware software system to successfully track and capture field data to be used in future decisions within the department.
- ✓ Successfully synchronize and geocode all Residential and Commercial Routes within the Routeware Software.
- ✓ Promote Electronics Recycling Day in coordination with State, local and private entities for the purpose of avoiding over 10 tons of electronics going into the landfill.

Personnel

Division	15-16	16-17	17-18	18-19
Commercial Collection	6.00	6.00	6.00	6.00
Solid Waste Disposal	9.00	9.00	9.00	4.50
Residential Collection	7.00	7.00	7.00	7.00
Recycling	1.00	1.00	1.00	1.00
Total Personnel	23.00	23.00	23.00	18.50

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Tons of Commercial Waste Collected	19,942	20,251	20,562	20,879
Tons of Residential Waste Collected	5,989	6,433	6,909	7,420
Tons of Waste Brought to Transfer Station	35,959	42,850	47,184	51,959
Tons of Waste Transferred to Landfill	37,234	41,004	45,153	49,722
Tons of Waste Recycled	3,173	3,372	3,583	3,808
Miles Traveled Collecting Commercial Waste	70,624	82,687	88,475	94,668
Miles Traveled Collecting Residential Waste	48,288	50,940	53,487	56,161
Miles Traveled Transferring Waste to Landfill	175,418	177,365	179,493	181,647



5500 - Economic Development & Tourism

Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
830 Economic Development					
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ -	\$ -	\$ 88,495
Supplies	\$ 199	\$ -	\$ 500	\$ -	\$ 1,500
Services and Utilities	\$ 37,681	\$ 80,691	\$ 95,200	\$ 55,108	\$ 11,200
Total Economic Development	\$ 37,880	\$ 80,691	\$ 95,700	\$ 55,108	\$ 101,195
839 Main Street					
Salaries/Other Pay/Benefits	\$ 47,093	\$ 47,927	\$ 45,561	\$ 47,544	\$ 48,089
Supplies	\$ 7,650	\$ 5,170	\$ 9,500	\$ 16,667	\$ 12,500
Services and Utilities	\$ 10,564	\$ 9,492	\$ 10,263	\$ 9,818	\$ 10,645
Insurance/Sundry/Elections	\$ 32,022	\$ 17,058	\$ 30,000	\$ 29,346	\$ 30,000
Programs/Projects	\$ -	\$ -	\$ 10,000	\$ 1,500	\$ 10,000
Total Main Street	\$ 97,329	\$ 79,647	\$ 105,324	\$ 104,874	\$ 111,234
840 Cultural Services					
Salaries/Other Pay/Benefits	\$ 118,238	\$ 120,878	\$ 123,003	\$ 112,685	\$ 114,710
Supplies	\$ 8,414	\$ 8,767	\$ 9,325	\$ 6,655	\$ 9,125
Maintenance of Structures	\$ -	\$ -	\$ -	\$ 63,950	\$ 37,525
Maintenance of Equipment	\$ 1,020	\$ 756	\$ 1,000	\$ 901	\$ 11,000
Services and Utilities	\$ 23,084	\$ 6,071	\$ 23,966	\$ 17,516	\$ 22,595
Insurance/Sundry/Elections	\$ 3,136	\$ 3,069	\$ 3,165	\$ 3,072	\$ 3,165
Programs/Projects	\$ 71,878	\$ 54,328	\$ 56,200	\$ 48,245	\$ 56,400
Total Cultural Services	\$ 225,770	\$ 193,869	\$ 216,659	\$ 253,024	\$ 254,520
881 Tourism					
Salaries/Other Pay/Benefits	\$ 125,744	\$ 131,331	\$ 133,748	\$ 138,095	\$ 139,688
Supplies	\$ 27,269	\$ 22,130	\$ 29,500	\$ 20,623	\$ 29,500
Maintenance of Equipment	\$ 61	\$ 60	\$ 1,000	\$ 33	\$ 1,000
Services and Utilities	\$ 35,848	\$ 101,082	\$ 63,450	\$ 46,427	\$ 63,450
Insurance/Sundry/Elections	\$ 157,777	\$ 108,263	\$ 105,500	\$ 97,654	\$ 108,600
Total Tourism	\$ 346,700	\$ 362,866	\$ 333,198	\$ 302,831	\$ 342,238
882 Visitors Center					
Salaries/Other Pay/Benefits	\$ 85,595	\$ 86,820	\$ 90,777	\$ 91,407	\$ 94,543
Supplies	\$ 3,901	\$ 3,684	\$ 9,500	\$ 3,410	\$ 5,000
Maintenance of Structures	\$ 3,352	\$ 477	\$ 9,000	\$ 4,390	\$ 126,699
Maintenance of Equipment	\$ -	\$ -	\$ 250	\$ -	\$ 250
Services and Utilities	\$ 10,484	\$ 13,392	\$ 28,130	\$ 19,301	\$ 28,680
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ 5,000	\$ -
Total Visitors Center	\$ 103,333	\$ 104,373	\$ 137,657	\$ 123,508	\$ 258,672
883 Gift Shop @ Visitors Center					



5500 - Economic Development & Tourism

Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
Salaries/Other Pay/Benefits	\$ 60,396	\$ 72,741	\$ 75,326	\$ 69,783	\$ 68,846
Supplies	\$ 55,247	\$ 53,608	\$ 61,350	\$ 36,569	\$ 61,350
Services and Utilities	\$ 16,219	\$ 6,451	\$ 8,294	\$ 7,029	\$ 8,294
Insurance/Sundry/Elections	\$ -	\$ -	\$ 1,000	\$ 149	\$ 3,000
Total Gift Shop @ Visitors Center	\$ 131,862	\$ 132,800	\$ 145,970	\$ 113,531	\$ 141,490
884 Statue					
Programs/Projects	\$ 869	\$ 1,573	\$ 1,200	\$ 467	\$ 1,200
Total Statue	\$ 869	\$ 1,573	\$ 1,200	\$ 467	\$ 1,200
886 Tourism					
Supplies	\$ 3,224	\$ 2,366	\$ 3,500	\$ 2,540	\$ 3,500
Services and Utilities	\$ 795	\$ 415	\$ 800	\$ 36	\$ 800
Insurance/Sundry/Elections	\$ 3,453	\$ 4,354	\$ 3,500	\$ 3,303	\$ 3,500
Total Tourism	\$ 7,472	\$ 7,136	\$ 7,800	\$ 5,879	\$ 7,800
5500 - Economic Development & Tourism Totals	\$ 951,214	\$ 962,955	\$ 1,043,508	\$ 959,223	\$ 1,218,349

Our Purpose

The purpose of Main Street is twofold; (1) to aid in the promotion, revitalization and economic development of downtown Huntsville and (2) to encourage, facilitate and guide Historic Preservation across the city (but which downtown has extensive historical interests) so as to attract tourism, encourage local business development and local spending, and to enhance the overall community by preserving those buildings, landmarks and programs which make Huntsville unique and significant.

Description of our Services

The Main Street Office provides a variety of services. Its three largest categories would be: (1) community programming, (2) downtown business support, and (3) historic preservation throughout the community.

Community programming consists of large scale events or series of events that occur throughout the year. Examples are: the Downtown Farmers Market, Square on the Square, Bacon & Brew Fest, and the Christmas Fair. In addition to these events coordinated and executed entirely by Main Street, there are additionally events that Main Street significantly contributes

to such as the Downtown Business Alliance's "Wine Down, Shop Small", Fair on the Square, and various events by other partner associations such as the Walker County Historical Commission and the Wynne Home Arts Center.

Downtown business support comes largely in the form of programming directed to increase traffic and awareness of downtown businesses. Additionally, participation in the Downtown Business Alliance, and assistance with advertising, promotion, networking, facility-finding and signage grants are some other ways Main Street promotes economic development in the historic downtown district.

Main Street oversees the forthcoming Historic Preservation Board which will operate under the Historic Preservation Ordinance, established November 2013. Both were created to ease those interested in preserving private or public property that has historical significance, and that might require investment. It is for the good of the whole community to preserve those buildings and facilities with historical significance and the board will appropriate funds and administer guidelines so as to see that Huntsville's historical treasures do not fall to the wayside.

FY 17-18 Accomplishments

- ✓ Facilitated monthly meetings with four Main Street committees
- ✓ Conducted the annual survey of Downtown Property Owners and Business Owners
- ✓ Utilized SHSU interns
- ✓ Increased sponsorships for Main Street events
- ✓ Received national recognition of accreditation for a Main Street City
- ✓ Recognized by American Express as a neighborhood champion in the Small Business Saturday campaign

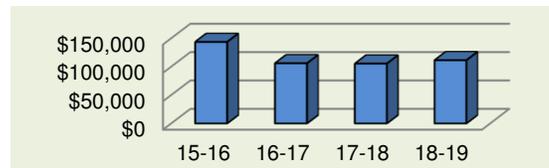
FY 18-19 Objectives

- ✓ Maintain accreditation for Huntsville as a Nationally Recognized Main Street City.
- ✓ Continue utilizing SHSU interns
- ✓ Increase sponsorships for Main Street events
- ✓ Enlarge the scope of the Shop Small Shop Local American Express campaign.
- ✓ Be recognized by American Express in the Shop Small Shop Local campaign.
- ✓ Represent Huntsville by serving on the Texas Downtown Association board.

Personnel

Division	15-16	16-17	17-18	18-19
Main Street	1.00	1.00	1.00	1.00
Total Personnel	1.00	1.00	1.00	1.00

Budget



Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Budget
Number of Businesses in the Downtown District	94	98	98	99
Number of Main Street Events/Program Held	6	5	5	5
Estimated Number of Participants in Main Street Events/Programs	30,000	20,000	20,000	25,000
Board/Committee Meetings Held/Hosted	24	24	28	28
Other Meetings Attended	50	50	83	90
Community Presentations Made	3	3	6	8

Performance Measure

	15-16 Actual	16-17 Actual	17-18 Target	18-19 Target
% of Occupancy in the Downtown District	96	96	98	98
% of Total Downtown Businesses Participating in Business Marketing Organization (Huntsville Downtown Business Alliance) HDBA	50	50	75	75
% Increase (Decrease) in Participants in Main Street Events/Programs	20	20	20	30
% of Citizens Rating Main Street Services as Good or Excellent				

Our Purpose

The purpose of the Cultural Services Division is to provide opportunities to citizens and visitors to create and observe art and to share in the celebration of our cultural and community heritage.

Description of our Services

1) The Division of Cultural Services operates The Wynne Home Arts Center which provides an art gallery with rotating exhibits, field trips with activities for school children and other groups and individuals, classes and workshops, tours of the historic home, space for community activities and rentals, special events

and receptions, visitor information and a sales gallery representing local artists.

2) Cultural Services is responsible, through the Huntsville Arts Commission, for the development, budgeting and monitoring of service contracts with local artists and organizations to conduct arts programs and projects designed to attract visitors and to enhance the quality of life in Huntsville. 3) Special beautification projects, 4) the historical marker program, 5) community partnerships such as the Huntsville Cultural District, 6) grant projects and 7) maintenance of City-owned art, including certain Downtown murals, are responsibilities of the division.

FY 17-18 Accomplishments

- ✓ Contracted with 17 organizations/artists/professionals for cultural projects
- ✓ Planned and executed 430 classes and special events and activities.
- ✓ Maintained the Wynne Home with special projects: new roof; managed water damage throughout
- ✓ Partnered with Friends of the Wynne and with Texas Thyme Unit for events and activities
- ✓ Increased attendance at Wynne Home by 5%

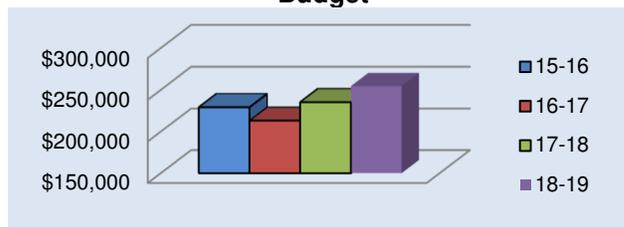
FY 18-19 Objectives

- ✓ Contract with 20 organizations/artists professionals for cultural projects
- ✓ Plan and implement 450 classes and special events and activities
- ✓ Maintain the Wynne Home facility by refinishing floors, repairing water damage, adding gutters and replacing the pottery studio roof
- ✓ Partner with committees and community groups for cultural improvements
- ✓ Install door counters for measuring attendance

Personnel

Division	15-16	16-17	17-18	18-19
Cultural Services	1.75	1.75	1.75	1.75
Total	1.75	1.75	1.75	1.75

Budget



Our Workload

Workload Indicators	15-16 Actual	16-17 Actuals	17-18 Estimate	18-19 Budget
Number of Visitors to the Wynne Home	40,705	41,000	42,000	42,000**
Estimated Number of Attendees at Arts and Cultural Events (Contracts)	48,695	41,335	36,334	38,500
Number of Events/Activities Held at Wynne Home (planned by staff)	382	416	445	450
Number of Community Activities/Rentals	56	62	65	70

*Estimated flat while waiting for counters -- **Approximate estimate on visitors-currently no counters

Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Estimate	18-19 Target
% Increase (Decrease) in Visitors to Wynne Home	6.5%	1%	2.44%	0%
% Increase (Decrease) in Attendance at Art/Cultural Events (Arts Contracts)	21%	(15%)	(12%)	6%
% Increase (Decrease) in Number of Events/Activities Held (offered by Wynne Home)	15%	9%	7%	1%
% Increase (Decrease) in Number of Community Activities/Rentals	40%	11%	5%	8%

Our Purpose

The Tourism Division promotes the efficient use of Hotel/Motel Occupancy Tax revenues through the support of events and programs, thereby enhancing the tourism and hotel industry and visitors to the city. The purpose of the Gift Shop is to provide all visitors to the city with Texas, Huntsville, and Sam Houston State University memorabilia and other unique gifts and memorabilia.

Description of our Services

- ✓ To promote Huntsville as a tourist destination via advertising, brochures and various media outlets.
- ✓ The Visitor Center provides information on Huntsville to all visitors and encourages all guests to stop, shop, and stay within Huntsville and Walker County.
- ✓ To assist groups with all aspects planning their event in Huntsville.

FY 17-18 Accomplishments

- ✓ Recruitment of volunteers – ongoing
- ✓ Work with Construction company on the expansion of the Visitor Center
- ✓ Secure bids for the repairs to the roof of the existing Visitor Center and work with construction company to complete repairs
- ✓ Secure bids and work with construction company for new bathrooms at the Sam Houston Statue Visitor Center
- ✓ Marketing Gift Shop at the Fair on the Square and Trade Expo
- ✓ Diversify Marketing Campaign by including more digital marketing.
- ✓ Grand Opening Celebration of the new facilities at the Sam Houston Statue Visitor Center

FY 18-19 Objectives

- ✓ Marketing the 25th Anniversary of Sam Houston Statue
- ✓ Increase Gift Shop Sales by 3%
- ✓ Increase Gift Shop Annual Margin by 5%
- ✓ Partner with SHSU for Marketing Intern
- ✓ Recruitment of Volunteers - ongoing
- ✓ Create a Friend of the Statue Program (Ambassadors)
- ✓ Market Meeting Space at the Sam Houston Statue Visitor Center
- ✓ Create a Diagram of the Brick Pavers
- ✓ Promote Brick Pavers to off-set Advertising for 25th Anniversary

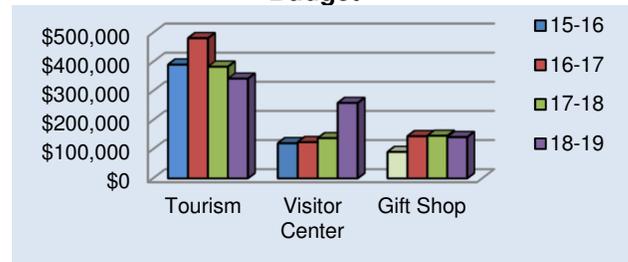
Personnel

Division	15-16	16-17	17-18	18-19
Tourism	2.00	2.00	2.00	2.00
Visitor Center	2.50	2.50	2.50	2.50
Gift Shop	1.00	1.00	1.00	1.00
Total	5.50	5.50	5.50	5.50

Our Workload

Workload Indicator	15-16 Actual	16-17 Actual	17-18 Estimated	18-19 Budget
Number of visitors to the Visitor Center	79,540	79,540	80,336	82,500
Number of Tour Groups	43	39	40	43
Number of conferences/tournaments & groups serviced	22	26	30	33

Budget



Measuring our Effectiveness

Performance Measure	15-16 Actual	16-17 Actual	17-18 Estimated	18-19 Target
% Increase (Decrease) in Visitors to Visitor Center	6.5%	0%	1%	3%

City of Huntsville

Adopted Budget
FY 2018-19



6000 - Non Departmental

Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
1101 Nondepartmental General Fund					
Salaries/Other Pay/Benefits-Adj 4	\$ -	\$ -	\$ 516,947	\$ -	\$ 564,961
Step/COLA/Other PR Benefits					
Services and Utilities	\$ 2,201	\$ 12,622	\$ 12,000	\$ 22,635	\$ 20,000
Insurance/Sundry/Elections	\$ 712,037	\$ 898,409	\$ 538,991	\$ 525,403	\$ 546,414
Capital Outlays	\$ -	\$ 22,200	\$ -	\$ -	\$ -
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 130,590	\$ -	\$ 219,908
Interfund Charges/Transfers Out	\$ 771,239	\$ 868,074	\$ 841,619	\$ 841,619	\$ 926,383
Transfer to Capital	\$ 1,784,411	\$ 4,251,196	\$ 1,060,000	\$ 1,506,500	\$ 300,000
Total Nondepartmental General Fund	\$ 3,269,888	\$ 6,052,500	\$ 3,100,147	\$ 2,896,156	\$ 2,577,666
1220 Nondepartmental Water Fund					
Salaries/Other Pay/Benefits	\$ 127,476	\$ -	\$ -	\$ -	\$ -
Salaries/Other Pay/Benefits-Adj 4	\$ -	\$ -	\$ 58,838	\$ -	\$ 40,731
Step/COLA/Other PR Benefits					
Services and Utilities	\$ 13,558	\$ -	\$ -	\$ 71,500	\$ -
Insurance/Sundry/Elections	\$ 88,991	\$ 97,010	\$ 77,633	\$ 77,633	\$ 79,166
Right-of-Way Maintenance	\$ 548,623	\$ 547,897	\$ 656,528	\$ 656,528	\$ 658,420
Debt Service	\$ 12,089	\$ -	\$ -	\$ 334,008	\$ -
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 150,000	\$ -	\$ 75,000
Administrative Reimbursements Out	\$ 1,992,360	\$ 2,134,466	\$ 2,363,774	\$ 2,363,774	\$ 2,605,976
Interfund Charges/Transfers Out	\$ 2,038,842	\$ 2,083,184	\$ 117,827	\$ 117,827	\$ 104,914
Transfer to Capital	\$ 2,533,000	\$ 6,083,542	\$ 3,882,235	\$ 50,567,235	\$ 1,004,370
Total Nondepartmental Water Fund	\$ 7,354,939	\$ 10,946,099	\$ 7,306,835	\$ 54,188,505	\$ 4,568,577
1221 Nondepartmental Wastewater Fund					
Salaries/Other Pay/Benefits	\$ 108,031	\$ -	\$ -	\$ -	\$ -
Salaries/Other Pay/Benefits-Adj 4	\$ -	\$ -	\$ 60,322	\$ -	\$ 62,436
Step/COLA/Other PR Benefits					
Services and Utilities	\$ -	\$ 34,447	\$ -	\$ (3,232)	\$ -
Insurance/Sundry/Elections	\$ 94,128	\$ 108,580	\$ 70,342	\$ 70,342	\$ 72,149
Right-of-Way Maintenance	\$ 300,326	\$ 317,969	\$ 306,075	\$ 306,075	\$ 317,100
Debt Service	\$ 6,383	\$ 37,250	\$ -	\$ 375,904	\$ -
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 150,000	\$ -	\$ 19,269
Administrative Reimbursements Out	\$ 1,760,655	\$ 2,017,307	\$ 1,747,742	\$ 1,747,742	\$ 2,091,341
Interfund Charges/Transfers Out	\$ 1,514,633	\$ 1,575,673	\$ 245,156	\$ 245,156	\$ 245,576
Transfer to Capital	\$ 1,384,625	\$ 3,988,128	\$ 5,478,880	\$ 5,478,880	\$ 2,014,194
Total Nondepartmental Wastewater Fund	\$ 5,168,781	\$ 8,079,354	\$ 8,058,517	\$ 8,220,867	\$ 4,822,065
1224 Nondepartmental Solid Waste Fund					
Salaries/Other Pay/Benefits	\$ 95,067	\$ -	\$ -	\$ -	\$ -
Salaries/Other Pay/Benefits-Adj 4	\$ -	\$ -	\$ 53,067	\$ -	\$ 28,289
Step/COLA/Other PR Benefits					



6000 - Non Departmental

Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
Services and Utilities	\$ -	\$ 250	\$ -	\$ 250	\$ 250
Insurance/Sundry/Elections	\$ 111,483	\$ 140,315	\$ 140,152	\$ 140,152	\$ 136,320
Right-of-Way Maintenance	\$ 170,853	\$ 184,673	\$ 202,743	\$ 202,743	\$ 202,889
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 100,000	\$ -	\$ 57,185
Administrative Reimbursements Out	\$ 709,370	\$ 876,565	\$ 818,644	\$ 818,644	\$ 784,144
Interfund Charges/Transfers Out	\$ 633,909	\$ 658,108	\$ 719,065	\$ 652,936	\$ 529,802
Transfer to Capital	\$ 3,097,875	\$ 33,693	\$ 13,210	\$ 13,210	\$ 12,385
Total Nondepartmental Solid Waste Fund	\$ 4,818,557	\$ 1,893,604	\$ 2,046,881	\$ 1,827,935	\$ 1,751,264
1306 Nondepartmental Capital Equipment Fund					
Debt Service	\$ 1,143	\$ (20,403)	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ 1,274,255	\$ 1,229,869	\$ -	\$ 120,000	\$ -
Total Nondepartmental Capital Equipment Fund	\$ 1,275,398	\$ 1,209,466	\$ -	\$ 120,000	\$ -
1309 Nondepartmental Computer Equipment Replace					
Interfund Charges/Transfers Out	\$ 102,310	\$ 105,339	\$ -	\$ -	\$ -
Total Nondepartmental Computer Equipment Rep	\$ 102,310	\$ 105,339	\$ -	\$ -	\$ -
1402 Nondepartmental PEB Trust					
Programs/Projects	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ 41,533	\$ -
Total Nondepartmental PEB Trust	\$ -	\$ -	\$ -	\$ 41,533	\$ 20,000
1461 Nondepartmental Cemetary Endowment Fund					
Interfund Charges/Transfers Out	\$ 2,700	\$ 1,000	\$ 300	\$ 300	\$ 1,000
Total Nondepartmental Cemetary Endowment Fur	\$ 2,700	\$ 1,000	\$ 300	\$ 300	\$ 1,000
1601 Nondepartmental Court Security					
Transfer to Capital	\$ 15,828	\$ 17,507	\$ 17,994	\$ 17,994	\$ 20,117
Total Nondepartmental Court Security	\$ 15,828	\$ 17,507	\$ 17,994	\$ 17,994	\$ 20,117
1602 Nondepartmental Court Technology Fund					
Supplies	\$ 4,484	\$ 1,787	\$ 5,000	\$ 2,297	\$ 15,000
Total Nondepartmental Court Technology Fund	\$ 4,484	\$ 1,787	\$ 5,000	\$ 2,297	\$ 15,000
1603 Nondepartmental Street Fund					
Insurance/Sundry/Elections	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Reimbursements Out	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Total Nondepartmental Street Fund	\$ -				
1609 Nondepartmental Airport SRF					
Transfer to Capital	\$ 67,000	\$ -	\$ -	\$ -	\$ 83,000

City of Huntsville

Adopted Budget
FY 2018-19



6000 - Non Departmental

Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
Total Nondepartmental Airport SRF	\$ 67,000	\$ -	\$ -	\$ -	\$ 83,000
1612 Nondept. PD School Res Offcr SRF					
Salaries/OtherPay/Benefits-Adj 4	\$ -	\$ -	\$ 20,929	\$ -	\$ 34,188
Step/COLA/Other PR Benefits					
Total Nondept. PD School Res Offcr SRF	\$ -	\$ -	\$ 20,929	\$ -	\$ 34,188
1615 Nondepartmental Library Children's Programs					
Services and Utilities	\$ 700	\$ 1,410	\$ 900	\$ -	\$ -
Total Nondepartmental Library Children's Programs	\$ 700	\$ 1,410	\$ 900	\$ -	\$ -
1616 Nondep Library Donations Fund					
Supplies	\$ 7,742	\$ 2,942	\$ 7,050	\$ -	\$ -
Total Nondep Library Donations Fund	\$ 7,742	\$ 2,942	\$ 7,050	\$ -	\$ -
1618 Nondep Wynne Home Operations SRF					
Salaries/OtherPay/Benefits-Adj 4	\$ -	\$ -	\$ 5,026	\$ -	\$ 2,034
Step/COLA/Other PR Benefits					
Interfund Charges/Transfers Out	\$ -	\$ -	\$ 1,041	\$ 1,041	\$ 1,600
Total Nondep Wynne Home Operations SRF	\$ -	\$ -	\$ 6,067	\$ 1,041	\$ 3,634
1622 HOME Reservation Grant					
Services and Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
Total HOME Reservation Grant	\$ -	\$ -	\$ -	\$ -	\$ -
1625 Nondept.-Huntsvll Beautification					
Supplies	\$ -	\$ 695	\$ 2,500	\$ 1,008	\$ 2,500
Total Nondept.-Huntsvll Beautification	\$ -	\$ 695	\$ 2,500	\$ 1,008	\$ 2,500
1630 Nondepartmental - TIRZ #1					
Services and Utilities	\$ -	\$ -	\$ 218,285	\$ -	\$ 234,140
Total Nondepartmental - TIRZ #1	\$ -	\$ -	\$ 218,285	\$ -	\$ 234,140
1663 Nondept-Tourism & Visitors Cntr					
Salaries/OtherPay/Benefits-Adj 4	\$ -	\$ -	\$ 8,691	\$ -	\$ 6,275
Step/COLA/Other PR Benefits					
Insurance/Sundry/Elections	\$ -	\$ 399	\$ 17,116	\$ 17,116	\$ 21,397
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 9,390	\$ -	\$ -
Administrative Reimbursements Out	\$ 48,836	\$ 50,760	\$ 51,004	\$ 51,004	\$ 61,593
Interfund Charges/Transfers Out	\$ 16,855	\$ 14,813	\$ 6,635	\$ 6,635	\$ 6,838
Transfer to Capital	\$ 340,528	\$ 1,340,000	\$ 90,000	\$ 90,000	\$ -
Total Nondept-Tourism & Visitors Cntr	\$ 406,219	\$ 1,405,972	\$ 182,836	\$ 164,755	\$ 96,103
6000 - Non Departmental Totals	\$22,494,546	\$ 29,717,676	\$ 20,974,241	\$ 67,482,392	\$14,229,254



6500 - Internal Service Funds

Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
1302 Nondepartmental Medical Insurance Fund					
Supplies	\$ 5,867	\$ 5,908	\$ 15,000	\$ 4,166	\$ 15,000
Services and Utilities	\$ 3,124	\$ -	\$ -	\$ -	\$ 75,000
Programs/Projects	\$ 3,639,129	\$ 3,430,359	\$ 3,660,323	\$ 3,194,354	\$ 3,709,816
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 46,273	\$ -	\$ -
Total Nondepartmental Medical Insurance Fund	\$ 3,648,121	\$ 3,436,267	\$ 3,721,596	\$ 3,198,520	\$ 3,799,816
379 Fleet/Rolling Stock					
Capital Outlays	\$ 689,421	\$ 2,126,172	\$ 1,040,250	\$ 813,441	\$ 1,010,000
Total Fleet/Rolling Stock	\$ 689,421	\$ 2,126,172	\$ 1,040,250	\$ 813,441	\$ 1,010,000
655 IT Computer/Software Equipment					
Supplies	\$ 20,308	\$ 63,341	\$ 73,400	\$ 101,494	\$ 71,400
Capital Outlays	\$ 107,764	\$ 73,082	\$ 87,100	\$ 116,362	\$ 92,760
Total IT Computer/Software Equipment	\$ 128,072	\$ 136,424	\$ 160,500	\$ 217,857	\$ 164,160
6500 - Internal Service Funds Totals	\$ 4,465,614	\$ 5,698,862	\$ 4,922,346	\$ 4,229,817	\$ 4,973,976

City of Huntsville

Adopted Budget

FY 2018-19

7000 - Debt Service



Account	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 Actuals	18-19 Adopted
1161 Debt Payments-Debt Service					
Debt Service	\$ 1,828,787	\$ 1,838,741	\$ 1,838,059	\$ 1,838,059	\$ 1,840,120
Total Debt Payments-Debt Service	\$ 1,828,787	\$ 1,838,741	\$ 1,838,059	\$ 1,838,059	\$ 1,840,120
2201 Debt Payments-Water Fund					
TRA Water Debt Payments	\$ 3,636,927	\$ 3,448,850	\$ 3,576,343	\$ 3,682,379	\$ 6,210,428
Debt Service	\$ 231,872	\$ 238,722	\$ -	\$ -	\$ -
Total Debt Payments-Water Fund	\$ 3,868,799	\$ 3,687,572	\$ 3,576,343	\$ 3,682,379	\$ 6,210,428
2211 Debt Payments-Wastewater Fund					
Debt Service	\$ 1,559,698	\$ 491,305	\$ 498,034	\$ 498,034	\$ 495,796
Total Debt Payments-Wastewater Fund	\$ 1,559,698	\$ 491,305	\$ 498,034	\$ 498,034	\$ 495,796
2241 Debt Payments-Solid Waste Fund					
Debt Service	\$ 196,974	\$ 193,142	\$ 209,800	\$ 195,692	\$ 211,500
Total Debt Payments-Solid Waste Fund	\$ 196,974	\$ 193,142	\$ 209,800	\$ 195,692	\$ 211,500
7000 - Debt Service Totals	\$ 7,454,258	\$ 6,210,760	\$ 6,122,236	\$ 6,214,163	\$ 8,757,844

Capital

FY 2018-19

Return to
Readers Guide

City of
Huntsville

Capital Improvement Projects

What are capital improvement projects?

Capital improvement projects are expenditures of a non-recurring nature related to the acquisition, construction, expansion, or major rehabilitation of an element of Huntsville's infrastructure. Capital improvement projects can include such things as parks, buildings, water and wastewater lines, streets, and sidewalks.

Huntsville's capital improvement budget includes only non-routine, one-time expenditures and is separate and distinct from Huntsville's operating budget which includes routine, ongoing expenses. The capital improvement budget also differs from the operating budget in that all capital project budgets are adopted as project-length budgets and not as an annual budget.

How are capital improvement projects funded?

The City of Huntsville has several sources of funding available for capital improvement projects, including the issuance of debt, grants, contributions, and transfers from operating funds. Non-recurring funding sources such as these are most appropriate for capital improvement projects since these projects are non-recurring expenditures.

How is the capital improvement budget developed?

The capital improvement budget is developed through a joint effort between City Council and City staff in order to respond to the City's infrastructure needs. City professional staff, with consideration of citizen input, recommends appropriate projects to the City Council. After reviewing the project's purpose, impact, and costs, the City Council must prioritize projects and align those projects with the resources available for funding. Based on priorities, goals, and issues, a five-year plan is developed for each area of the capital programs. The first year of the program includes projects or portions of projects that have been approved for funding. The remaining four years include projects or portions of projects that are proposed for funding in future years but have not yet been funded. Capital Improvement Projects represents the best efforts to allocate available resources towards projects that provide the most benefit for the citizens of Huntsville, Texas.

How do capital improvement projects impact the operating budget?

The City of Huntsville's capital improvement projects affect the operating budget in several ways. Many of the City's capital improvement projects are funded through transfers from operating funds. Certain capital improvement projects may provide potential new sources of revenues. Some capital improvement projects, once complete, may have associated day-to-day operational and maintenance costs which would be included in the operating budget. Other projects may result in a reduction of costs through improved efficiency and operations or less maintenance requirements. The operating impacts of each capital improvement project are included in the individual project description information in the following page.

What is included in this year's capital improvement budget?

The City Council approved a total capital improvements budget for FY 2018-19 of \$64,954,711 including \$3,308,194 in new projects. The new projects include projects for general fund, streets, water infrastructure, and wastewater infrastructure.

What can you find in this section?

The following tables show the total capital improvement budget for fiscal year 2018-19 and the additions and funding sources for new projects. We have also included a list of current and new CIP projects, along with information regarding their expected completion dates and remaining/proposed amounts. The five-year CIP plan is also included in this section along with descriptions of some of the major projects in each of the funds.

Impacts to Operating Costs – new CIP Projects funded with FY 18-19 Budget:

30" Water Transmission Main – Continuous Improvement – these are “set asides” of monies to have “rainy day” funds available in case the City's 30" water main from the main treatment plant has a significant failure; there is no impact to operational costs for just setting aside these funds.

Miscellaneous Waterline replacements – replacement of these older shorter sections of waterline will reduce repairs costs but not in a material amount.

Automated Meters replacement program – replacing old meters read “manually” with automated meters that are read electronically will eventually save costs on not having to add additional meter reader staff (approximately \$55,000 a year for wages and benefits).

Economic Development participation Water & Sewer – small projects where the City partners with a developer to help with water and sewer lines installation costs will not significantly impact operational costs of the City.

Water line and Sewer line relocate and betterment IH-45 Segment 2A – this is the City relocating existing water and sewer lines in the Interstate 45 right-of-way. The State requested moving these due to the State making improvements to Interstate 45. The City is improving the lines being moved by upsizing the lines for improved flow for both water lines and sewer lines. While there should be less repair costs in the future from these projects it is not anticipated the reduced repair costs will be a material amount.

Replace AJ-08 and AJ-10 Trunk Sewer Lines – this ultimately will be a project with total costs possibly in the \$7,000,000 area. Replacing these lines will save repair costs for 20 years or so and there after repair costs will increase. Savings to repair costs could be as much as \$300,000 over the first 20 years.

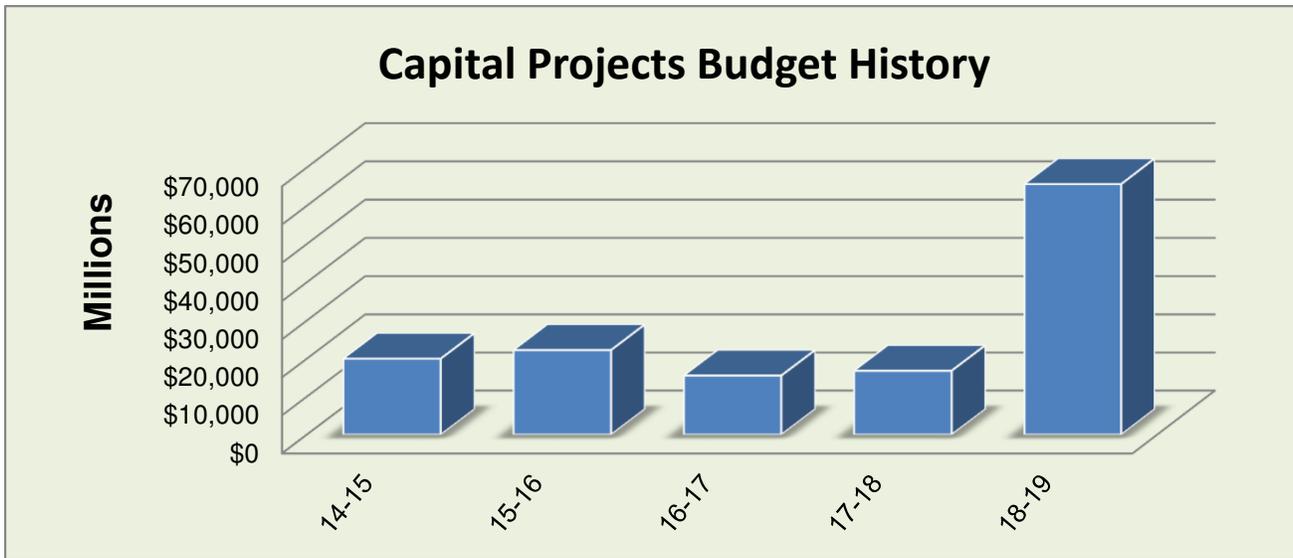
Brookhollow Lift Station Rehab – there should only be minor reduction to repair and maintenance costs for this project after it is completed.

Sewer line extension to County Fairgrounds & Alpha Omega Academy – this project will not impact operational costs for 20 years or more. After 20 years repair costs should be less than \$20,000 per year.

General CIP Projects totaling \$300,000 – these projects are not expected to impact Operational costs materially in the near or distant future.

City of Huntsville
Capital Project Budget Summary
 Fiscal Year 2018-19

	Remaining Budget (September 30, 2018)	FY 18-19 Additions	Total CIP Budget
General	2,453,293	300,000	2,753,293
Streets Capital Projects	2,391,915	-	2,391,915
Water Capital Projects	25,768,151	473,194	26,241,345
Water Renewal & Replacement	1,167,168	250,000	1,417,168
Wastewater Capital Projects	30,042,567	2,285,000	32,327,567
Solid Waste Capital Projects	299,463	-	299,463
Sidewalks	197,951		197,951
Total Capital Project Budget*	62,320,508	3,308,194	65,628,702



*2016 Bond Election Debt for Water and Wastewater Projects issued in FY 2018

City of Huntsville
FY 2018-2019 Capital Funding Additions and Sources

Utility CIP	Amount	Funding Sources
30" Water Transmission Main Continuous Improvement Plan (Water)	\$ 100,000	Utility Fund
Miscellaneous Waterline Replacements	\$ 250,000	Utility Fund
Automated Water Meter Replacement	\$ 73,194	Utility Fund
Water Line Relocation IH-45 Segment 2A Widening with Betterment	\$ 250,000	Utility Fund
Economic Development Participation - Water & Sewer (\$50,000 each)	\$ 100,000	Utility Fund
Sewer line Relocation IH-45 Segment 2A - Widen with Betterment	\$ 250,000	Utility Fund
Replace AJ-08 & AJ-10 Trunk Sewer Lines - Design only	\$ 1,020,000	Utility Fund
Brook Hollow Lift Station Rehabilitation	\$ 545,000	Utility Fund
Sewer Line Extension to County Fairgrounds and Alpha Omega Academy	\$ 420,000	Utility Fund
Total Utility Fund CIP	\$ 3,008,194	
General CIP		
Kate Barr Ross Parking Lot # 9 & # 10	\$ 100,000	General Fund
Fiber Loop Project	\$ 150,000	General Fund
Airport CIP -Taxiway A South	\$ 50,000	General Fund
Total General CIP	\$ 300,000	
18-19 Total Uses of Funds	3,308,194	
Total Sources Summary		
Utility Fund Contributions	\$3,008,194	
General Fund Contributions	\$300,000	
18-19 Total Sources of Funds	\$3,308,194	

Current and New Capital Projects

(Balances as of September 30, 2018)

	FY Approved	Expected Completion	Remaining/ Proposed Amt
Water CIP			
Current Projects			
Water line extension -Cost participation for Development Projects	14-15	Pending	\$ 47,600
Palm Street water plant Improvements - Detail Design	15-16	Pending	\$ 350,000
30" Transmission Main Continuous Improvement Plan	15-16	For emergency use	\$ 600,000
Automated Meter Replacement	16-17		\$ 100,000
Well 18 - Well 19 Connector	16-17	Pending	\$ 131,933
TxDOT I-45 Utility Relocation Phase 2 (engineering)			\$ 91,843
			\$ 1,321,376
Water Projects - 2016 Bond Prop 3			
Additional Engineering for Prop 3 Water Projects / Land Acquisition	17-18		\$ 2,163,775
2.5 MG Elevated Storage Tank at Fire station # 1	June - 18		\$ 4,159,000
New 4,800 gpm Lower Pressure Plane water plant with 2 MG GST	June - 18		\$ 4,700,000
New 7,500 gpm Palm Street Pump Station	June - 18		\$ 3,192,000
New Pumps at Spring Lake Water Plant	June - 18		\$ 54,000
12/18/20/14 inch Montgomery Road Waterlines	June - 18		\$ 10,178,000
			\$ 24,446,775
New Projects			
30" Transmission Main Continuous Improvement Plan	18-19		\$ 100,000
Economic Development Participation - Water	18-19		\$ 50,000
Automated Meter Replacement	18-19		\$ 73,194
Miscellaneous Waterlines replace	18-19		\$ 250,000
			\$ 473,194
Total Water Projects			\$ 26,241,345
Water Renewal and Replacement Fund (R&R)			
Current Projects			
Old Colony Road/Trinity Cutoff Rehab (Water) (R&R)			\$ 1,119,975
Sam Houston (11th -22nd)	17-18		\$ 47,193
			\$ 1,167,168
New Projects - All Three New Projects			
ROW between Normal Park to Ave Q	18-19		\$ 250,000
15th (Ave I to Ave J) 12"			
17th (University Ave to Ave J)			
			\$ 250,000
Total Water Renewal and Replacement Fund CIP (R&R) Projects			\$ 1,417,168

Wastewater CIP

Current Projects

Town Creek Drainage	09-10	February 2018	\$	276,534
N.B. Davidson Plant - Systems Replacement & Rehab	14-15	Pending	\$	56,810
Sewer Line Extensions -Development Projects Participation	14-15	Pending	\$	44,500
West Fork Tan Yard Creek Sewer Project	15-16	August 2019	\$	2,414,024
Upsizing 8" and 10" Sewer (Southwood to Brook hollow) -Ph I	15-16	October 2018	\$	831,538
Replace 12" with 21" sewer lines in Basin RC-03 (Sewer line along Robinson Creek)	16-17	March 2018	\$	242,959
RC-01 Basin (manhole)	17-18		\$	120,360
AJ-12 Basin Sub Basin E (Manhole)	17-18		\$	283,000
AJ-12 Basin Rehab and Renewal (sub basin ABC&D)	17-18		\$	1,269,000
TxDOT I-45 Utility Relocation & Renewal	Aug -18		\$	91,842
			\$	5,630,567

Wastewater Projects - 2016 Bond Prop 3

AJ Brown Refurbish	June - 18		\$	20,785,000
Elkins Lake Dam Lift Station Relocate			\$	3,627,000
			\$	24,412,000

New Projects

Sewer Line relocation IH-45 Segment 2A Widening w/ betterment			\$	250,000
Replace AJ-08 & AJ-10 Trunk Sewer lines (design only)	18-19		\$	1,020,000
Brook Hollow Lift Station Rehabilitation	18-19		\$	545,000
County Fairgrounds & Alpha Omega Academy Sewer Line Extensions	18-19		\$	420,000
Economic Development Participation - Sewer	18-19		\$	50,000
			\$	2,285,000

Total Wastewater Projects			\$	32,327,567
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Solid Waste CIP

Current Projects

Transfer Station - Replacement	14-15	Pending	\$	299,463
			\$	299,463

Total Solid Waste Projects			\$	299,463
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Street CIP

Current Projects

Street Access and Drainage Improv. - River Oaks Drive - Engineering	15-16	August 2018	\$	56,955
Non departmental Fund 800			\$	85,569
Bearkat Blvd (Hwy 19 to BKM Dr) & Normal Park (22nd to Eastham)	16-17	Pending	\$	2,249,391
			\$	2,391,915

New Projects

			\$	-
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Total Street Projects			\$	2,391,915
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General				
Current Project				
Service Center Fuel Tanks	11-12	Pending	\$	5,204
New Aerial Mapping / Imagery	15-16	Pending	\$	16,171
Visitors Center Expansion/Renovation (Design)	15-16	Pending	\$	68,494
General Improvements			\$	75,161
Grant Match -Airport	15-16	Pending	\$	12,679
Animal Shelter			\$	562,794
Digital Signs			\$	26,201
Park Improvements	17-18		\$	33
Transportation Masterplan	17-18		\$	194,106
			\$	960,843
General Fund Projects - 2016 Bond Prop 1				
Police & Fire Facilities - Engineering			\$	1,492,450
			\$	1,492,450
New Projects				
Kate Barr Ross Parking Lot # 9 & # 10	18-19		\$	100,000
Fiber Loop Project	18-19		\$	150,000
Airport CIP -Taxiway A South	18-19		\$	50,000
			\$	300,000
Total General Funds Projects			\$	2,753,293
Sidewalks CIP				
Current Projects			\$	197,951
New Projects				
Total Sidewalks Projects			\$	197,951
Total Current Projects			\$	62,320,508
Total New Projects			\$	3,308,194
Total of all Projects			\$	65,628,702

City of Huntsville
Five Year CIP Plan 2018 - 2023

Note: values are in \$1,000

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL
Water CIP	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL
30" Water Trans. Main Continuous Improv. Plan	\$ 100	\$ 200	\$ 200	\$ 200	\$ 200	\$ 900
Automated Water Meter Replacement	\$ 73	\$ 100	\$ 100	\$ -	\$ -	\$ 273
W/L Reloc. - IH-45 Seg 2A Widening - w/ Betterment	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 250
Miscellaneous Waterline Replacements	\$ 250	\$ 300	\$ 300	\$ 300	\$ 300	\$ 1,450
Robinson Way / 25th Street Waterline Rehabilitation	\$ -	\$ 740	\$ -	\$ -	\$ -	\$ 740
Mance Park Middle School Waterline Rehabilitation	\$ -	\$ 1,100	\$ -	\$ -	\$ -	\$ 1,100
Boettcher Drive Waterline Rehabilitation	\$ -	\$ 1,175	\$ -	\$ -	\$ -	\$ 1,175
11th Street / Hickory Drive Waterline Rehabilitation	\$ -	\$ -	\$ 1,275	\$ -	\$ -	\$ 1,275
Avenue I / Bobby K Marks Drive Waterline Rehab.	\$ -	\$ -	\$ 1,270	\$ -	\$ -	\$ 1,270
Josey Street / 11th Street Waterline Rehabilitation	\$ -	\$ -	\$ -	\$ 1,159	\$ -	\$ 1,159
16-inch Sam Houston Avenue Waterline	\$ -	\$ -	\$ -	\$ 1,145	\$ -	\$ 1,145
Avenue O / 17th Street Waterline Rehabilitation	\$ -	\$ -	\$ -	\$ 1,232	\$ -	\$ 1,232
12-inch Veterans Memorial Parkway Waterline	\$ -	\$ -	\$ -	\$ -	\$ 895	\$ 895
12-inch North SH 30 Waterline	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
FM 2821 / MLK Jr. Drive Waterline Rehabilitation	\$ -	\$ -	\$ -	\$ -	\$ 1,165	\$ 1,165
Avenue J / 21th St / 22nd St Waterline Rehabilitation	\$ -	\$ -	\$ -	\$ -	\$ 1,175	\$ 1,175
Economic Development Participation	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 250
TOTAL - Water CIP	\$ 723	\$ 3,665	\$ 3,195	\$ 4,086	\$ 4,285	\$ 15,954
Wastewater CIP	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL
Sewerline Reloc. IH-45 Seg 2A Widen w/ betterment	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 250
Replace AJ-08 Trunk Sewer Lines - Design Only	\$ 1,020	\$ -	\$ -	\$ -	\$ -	\$ 1,020
Brook Hollow Lift Station Rehabilitation	\$ 545	\$ -	\$ -	\$ -	\$ -	\$ 545
Sewer Line Ext. to County Fairgrounds & AOA	\$ 420	\$ -	\$ -	\$ -	\$ -	\$ 420
Miscellaneous Sewer line Repair / Rehabilitation	\$ -	\$ 250	\$ 250	\$ 250	\$ 250	\$ 1,000
Replace 30" w/ 48" trunk Sewer line - Const.	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000

City of Huntsville
Five Year CIP Plan 2018 - 2023

Note: values are in \$1,000

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL
AJ-08 Basin Rehabilitation and Renewal	\$ -	\$ 1,665	\$ -	\$ -	\$ -	\$ 1,665
Elkins Lake Equestrian Center Lift Station Rehab	\$ -	\$ 371	\$ -	\$ -	\$ -	\$ 371
Elkins Lake #1 (EL 1) Lift Station Rehabilitation	\$ -	\$ 370	\$ -	\$ -	\$ -	\$ 370
N.B. Davidson WWTP Rehabilitation - Construction	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
Replace AJ-08 Sewer line-Const of Seg A	\$ -	\$ -	\$ 3,620	\$ -	\$ -	\$ 3,620
Replace AJ-08 Sewer line-Const of Seg B	\$ -	\$ -	\$ 3,150	\$ -	\$ -	\$ 3,150
Replace AJ-08 Sewer line-Const of Seg C	\$ -	\$ -	\$ 3,600	\$ -	\$ -	\$ 3,600
Replace 24" w/ 42" trunk AJ-10 Sewer line - Const	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000
AJ-10 Basin Rehabilitation and Renewal	\$ -	\$ -	\$ 1,946	\$ -	\$ -	\$ 1,946
Elkins Lake #3 (EL 3) Lift Station Rehabilitation	\$ -	\$ -	\$ 417	\$ -	\$ -	\$ 417
Bayes (BA) Lift Station Rehabilitation	\$ -	\$ -	\$ 574	\$ -	\$ -	\$ 574
Replace 10-36" Sewer Lines in AJ-10 Basin	\$ -	\$ -	\$ -	\$ 3,331	\$ -	\$ 3,331
Replace 8/12" w/ 12-21" Sewer Lines in AJ-11 Basin	\$ -	\$ -	\$ -	\$ 3,461	\$ -	\$ 3,461
Replace 8/10" w/ 12/18" Sewer Lines in AJ-11 Basin	\$ -	\$ -	\$ -	\$ 2,180	\$ -	\$ 2,180
Replace 8" w/ 10/12" Sewer Line in AJ-10 Basin	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
NB-06 Basin Rehabilitation and Renewal	\$ -	\$ -	\$ -	\$ 1,745	\$ -	\$ 1,745
AJ-11 Basin Rehabilitation & Renewal	\$ -	\$ -	\$ -	\$ 1,727	\$ -	\$ 1,727
Elkins Lake #2 (EL 2) Lift Station Rehabilitation	\$ -	\$ -	\$ -	\$ 386	\$ -	\$ 386
Replace 8-12" w/ 10-21" Sewer Line RC-03 Basin	\$ -	\$ -	\$ -	\$ -	\$ 2,740	\$ 2,740
Rehab/Expand Hitching Post LS (.15 TO .30 MGD)	\$ -	\$ -	\$ -	\$ -	\$ 247	\$ 247
Replace 8" w/ 10" Sewer Line in AJ-12 Basin	\$ -	\$ -	\$ -	\$ -	\$ 846	\$ 846
RC-04 Basin Rehabilitation & Renewal	\$ -	\$ -	\$ -	\$ -	\$ 1,660	\$ 1,660
Simmons Street (SS) Lift Station Rehabilitation	\$ -	\$ -	\$ -	\$ -	\$ 284	\$ 284
McCoy's (MC) Lift Station Rehabilitation	\$ -	\$ -	\$ -	\$ -	\$ 234	\$ 234
Economic Development Participation	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 250
TOTAL - Wastewater CIP	\$ 2,285	\$ 6,706	\$ 24,607	\$ 14,130	\$ 6,311	\$ 54,039

City of Huntsville
Five Year CIP Plan 2018 - 2023

Note: values are in \$1,000

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL
2016 Bond Proposition No. 1	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL
2016 Bond Prop. No. 1 - Police Hdqtrs. -	\$ 1,500	\$ 11,600	\$ 2,900	\$ -	\$ -	\$ 16,000
2016 Bond Prop. No. 1 - Fire Sta. #2 -	\$ 800	\$ 5,760	\$ 1,440	\$ -	\$ -	\$ 8,000
Total - 2016 Bond Proposition No. 1	\$ 2,300	\$ 17,360	\$ 4,340	\$ -	\$ -	\$ 24,000
2016 Bond Proposition No. 2	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL
2016 Bond Prop. No. 2 - City Hall	\$ -	\$ 1,200	\$ 12,000	\$ -	\$ -	\$ 13,200
2016 Bond Prop. No. 2 - Service Center	\$ -	\$ 1,200	\$ 12,000	\$ -	\$ -	\$ 13,200
Total - 2016 Bond Proposition No. 2	\$ -	\$ 2,400	\$ 24,000	\$ -	\$ -	\$ 26,400
2016 Bond Proposition No. 3	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL
AJ Brown WW Treatmnt Plant rehab	\$ 10,500	\$ 10,285	\$ -	\$ -	\$ -	\$ 20,785
Elkins Dam WW Lift Station	\$ 2,200	\$ 1,427	\$ -	\$ -	\$ -	\$ 3,627
Elevated Storage Tanks - Water	\$ 2,079	\$ 2,080				\$ 4,159
Pump Stations & Ground Storage Tanks	\$ 3,575	\$ 4,371		\$ -	\$ -	\$ 7,946
Water lines - tie in new facilities	\$ 3,562	\$ 6,616		\$ -	\$ -	\$ 10,178
Total - 2016 Bond Proposition No. 3	\$ 21,916	\$ 24,779	\$ -	\$ -	\$ -	\$ 46,695
CIP - General	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL
Fiber Looping Project	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 150
KBR Parking Lot #9 and #10	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100
Play Ground Equipment Replacement	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 100
Trail Improvements Phase I	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 100
Trail Improvements Phase II	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 100
MLK Rec. Ctr	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000
Aerial Mapping-Imagery,LiDAR, Planimetric & Topo	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 150
Total - General CIP	\$ 250	\$ 100	\$ 100	\$ 3,100	\$ 150	\$ 3,700
Airport CIP	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL

City of Huntsville
Five Year CIP Plan 2018 - 2023

Note: values are in \$1,000

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL
Taxiway A South	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ 50
Taxiway A Mid		\$ 1,700	\$ -	\$ -	\$ -	\$ 1,700
Taxiway A North	\$ -		\$ 1,200	\$ -	\$ -	\$ 1,200
Total - Airport CIP	\$ 50	\$ 1,700	\$ 1,200	\$ -	\$ -	\$ 2,950

City of Huntsville
Five Year CIP Plan 2018 - 2023

Note: values are in \$1,000

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL
CIP - Sidewalk	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total - Sidewalk CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIP - Streets	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL
Arterial Street Construction - Transp. Masterplan	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
Total - Streets CIP	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
CIP - Drainage	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL
W. Greenbriar Drainage Imp. - HMGP Match Funds						\$ -
River Oaks Drive Imp. - HMGP Match Funds						\$ -
Tributary A Drainage Imp. - HMGP Match Funds						\$ -
Watershed Study - Prairie Branch Basin		\$ 100	\$ -	\$ -	\$ -	\$ 100
Total - Drainage CIP	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 100

Five Year CIP Plan Summary 2018 - 2023

CIP - ALL COMBINED	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL
Water CIP	\$ 723	\$ 3,665	\$ 3,195	\$ 4,086	\$ 4,285	\$ 15,954
Wastewater CIP	\$ 2,285	\$ 6,706	\$ 24,607	\$ 14,130	\$ 6,311	\$ 54,039
2016 Bond Proposition No. 1	\$ 2,300	\$ 17,360	\$ 4,340	\$ -	\$ -	\$ 24,000
2016 Bond Proposition No. 2	\$ -	\$ 2,400	\$ 24,000	\$ -	\$ -	\$ 26,400
2016 Bond Proposition No. 3	\$ 21,916	\$ 24,779	\$ -	\$ -	\$ -	\$ 46,695
Airport CIP	\$ 50	\$ 1,700	\$ 1,200	\$ -	\$ -	\$ 2,950
General CIP	\$ 250	\$ 100	\$ 100	\$ 3,100	\$ 150	\$ 3,700
Sidewalks CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street CIP	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
Drainage CIP	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 100
TOTAL CIP - ALL COMBINED	\$ 27,524	\$ 56,810	\$ 57,442	\$ 31,316	\$ 10,746	\$ 183,838

Capital Equipment Purchases

What is Capital Equipment?

The City of Huntsville considers equipment valued at \$5,000 or more and with a useful life of at least one year to be capital equipment. Most capital equipment purchases are of a recurring nature and are made out of the operating budget.

How are Capital Equipment Purchases Funded?

Capital equipment purchases made by the City of Huntsville typically falls into one of two categories: fleet and machinery inventory or technology equipment. Capital fleet and machinery is replaced based on a capital equipment replacement schedule. The City of Huntsville's capital equipment replacement schedule is prepared by dividing the cost of replacement for each piece of equipment by the equipment's expected useful life span. Each operating fund pays this calculated annual amount for their equipment into the Capital Equipment Replacement Fund. Based on the replacement schedule, purchases of replacement equipment are budgeted in the Capital Equipment Replacement Fund.

The replacement budget is reviewed and adopted annually by the City Council as part of the operating budget. For new fleet or equipment purchases, the operating fund typically transfers the entire cost of the purchase to the Capital Equipment Replacement Fund the first year. The equipment is then added to the replacement schedule and the operating fund pays only the calculated annual amount in each subsequent year. Capital technology equipment purchases are usually budgeted directly from the operating fund or in the Computer Equipment Replacement Internal Service Fund through a transfer from the operating fund purchasing the equipment.

Fund reservations for the General and Enterprise Funds are divided by contribution amounts. Purchase prices in the replacement schedule are reviewed each year.

How do Capital Equipment Purchases Impact the Operating Budget?

The City of Huntsville's capital equipment purchases affect the operating budget in several ways. Capital equipment purchases are made out of the operating budget. Often a piece of equipment is purchased in order to increase the efficiency of operations. For fleet and machinery purchases, the use of the capital equipment replacement schedule is designed to help stabilize the impact of the cost of capital equipment purchases from year-to-year and minimize erratic annual spending patterns.

Because the replacement schedule divides the total replacement cost by the estimated useful life span of the equipment, the operating funds are able to spread the cost of replacement out over the entire life of the equipment instead of having to absorb the full cost of replacement in a single year. This level of planning and management by City Council and staff helps to ensure that Huntsville's fleet and equipment inventory are maintained in a fiscally responsible manner that gives City staff the equipment they need to provide the citizens of Huntsville with excellent services. Maintaining a high-quality fleet and equipment inventory reduces inefficiency and employee down time due to equipment that is in disrepair. Aging equipment is often accompanied by excessive maintenance costs. Regular replacement of capital equipment helps to ensure increased efficiency and minimized maintenance costs.

What is Included in this Year's Capital Equipment Budget?

The City Council approved a total budget for the purchase of capital equipment in FY 2018-19 of \$1,743,604. This includes \$1,579,444 for fleet equipment and \$164,160 for technology equipment. The table on the following pages shows the budget and fund for each FY 2018-19 equipment addition:

City of Huntsville
FY 2018-19
Capital Equipment Budget

Equipment		Fund							Total All Funds	
		General Fund	Utility Fund	School Resource Officer SRF Fund	Police Seizure	Solid Waste	Capital Equipment	Computer Equipment		
Fleet/Motor Vehicles	Wheel Loader with Grapple	R	-		-		173,000	-	173,000	
	Zero Turn Lawn Mower	R	-		-		13,000	-	13,000	
	Zero Turn Lawn Mower	R					13,000		13,000	
	Mini Excavator	R					40,000		40,000	
	Automated Side Load Truck	R				73,000	300,000		373,000	
	Regular Cab Pickup - 1/2 ton	R					22,000		22,000	
	Extended Cab Pickup - 1/2 ton	R					25,000		25,000	
	Regular Cab Pickup - 3/4 ton	R					24,000		24,000	
	Regular Cab Pickup 4x4 - 3/4 ton	R					27,000		27,000	
	Extended Cab Pickup - 3/4 ton	R					28,000		28,000	
	Crew Cab Pickup - 3/4 ton	R					35,000		35,000	
	Marked Patrol Unit (Police) (4)	R					116,000		116,000	
	Accessories for police units (5)	R	118,244		-				-	118,244
	Marked Patrol Unit (SRO) (1)	R					26,000		26,000	
	Accessories for 1 SRO vehicle	R			20,200					20,200
	Ford Escape	R					21,000		21,000	
	Roll Off Truck	R					147,000		147,000	
	SWAT Unit	N	100,000		-	100,000			-	200,000
	Utility Vehicle	N	23,000							23,000
	Camera for TV Truck	N		135,000						135,000
	Subtotal Fleet / Motor Vehicles		241,244	135,000	20,200	100,000	73,000	1,010,000	-	1,579,444
	Computer Servers -Information Technology	R	-		-			-	92,760	92,760
	Computer Replacements (City-wide)	R							71,400	71,400
Subtotal Technology		-		-			-	164,160	164,160	
Total		241,244	135,000	20,200	100,000	73,000	1,010,000	164,160	1,743,604	

Debt

FY 2018-19

Return to
Readers Guide

City of
Huntsville

Description of Debt

The City's total outstanding debt at October 1, 2018, is \$65,150,000. Trinity River Authority (TRA) contract debt comprises approximately 12% of the total city debt. Debt payments comprise about 13% of the total combined budget of these funds. The below tables show total municipal debt by use:

**City of Huntsville
Summary of Total Municipal Debt by Use**

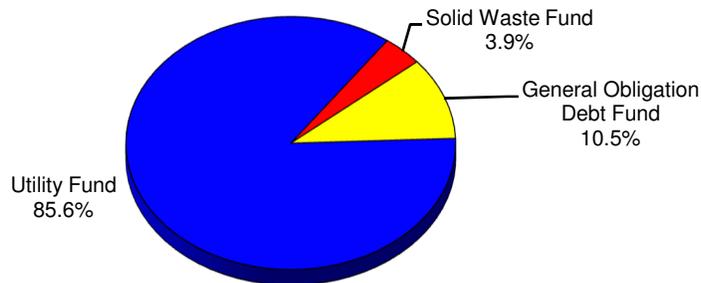
	General Obligation	Utility Fund	Solid Waste	Total
Streets	1,660,732	-		1,660,732
Golf	3,345,000	-		3,345,000
Enterprise Infrastructure	-	47,624,268		47,624,268
TRA Contract (Refunding)	-	8,120,000		8,120,000
Library Bonds	1,835,000			1,835,000
Solid Waste			2,565,000	2,565,000
Total Municipal Debt	6,840,732	55,744,268	2,565,000	65,150,000

The below tables show total municipal debt service requirements for FY 18-19 by fund:

**City of Huntsville
Summary of FY 18-19 Debt Service Requirements**

	Current Outstanding Balance	Debt Service Requirement FY 2018-19		
		Principal	Interest	Total
General Obligation Fund	6,840,732	1,576,604	263,515	1,840,119
Utility Fund	55,744,268	4,518,396	2,187,828	6,706,224
Solid Waste Fund	2,565,000	115,000	96,500	211,500
Total Municipal Debt	\$ 65,150,000	6,210,000	2,547,843	8,757,843

**City of Huntsville
Summary of Total Municipal Debt Fund**



General Obligation Debt Service Fund

Debt Payable from Ad Valorem (Property) Taxes

The City's total outstanding General Obligation Debt, payable from ad valorem (property) taxes at October 1, 2018, is \$6,840,732. The below table shows the use of those funds:

**City of Huntsville
Outstanding General Obligation Debt**

Streets	\$1,660,732	Library	\$1,835,000
Golf	\$3,345,000		

Future Outlook and Impact

The City's legal debt limit for property tax supported debt is 10% of Huntsville's assessed value. Based on current assessed value of \$1,859,488,817, the legal debt limit is \$185,948,882. Council expects to be able to meet current outstanding debt payments with the adopted property tax rate .3422¢ per \$100 assessed tax rate. The debt portion of the property tax rate for FY 2018-19 is 8.02¢ and constitutes 23.4% of the total tax rate. The debt portion of the property tax rate for the prior fiscal year was 9.21¢.

In November 2001, debt in the amount of \$5,000,000 was issued for construction of a golf course. The City issued debt in FY 03-04 in the amount of \$1,200,000 to build a fire station and for improvements to two existing fire stations. A refunding issue in 2004 in the amount of \$2,200,000 replaced debt issues in General, Water, Wastewater, and Solid Waste Funds. In 2005, a refunding issue in the amount of \$3,820,000 was issued for the outstanding street certificate of obligation principal of \$4,965,000. Also in 2005, tax notes in the amount of \$1,145,000 were issued for the construction of an aquatic center and the purchase of equipment (asphalt paver). In 2009, there was a refunding issue in the amount of \$6,405,000 to refund Series 1998 certificates of obligation.

In the November 2009 election, the voters approved bond financing for library expansion/renovation up to \$3,500,000, construction was completed in 2011.

In 2012, the City issued \$8,150,000 of bonds to refund the following:

Water bond (2007)	\$1,122,454
Sewer bond (2002)	4,273,694
GO Refunding (2004, 2005) (Street Bonds)	<u>2,753,852</u>
	\$8,150,000

The net present value of savings is \$1,032,329 over the life of the bonds through FY 2024.

In the 2013-2014 Fiscal Year the City Council voted to call and payoff the remaining \$440,000 of principal outstanding on the 2004 Certificates of Obligation which were issued for construction of a Fire Station. This action saved about \$98,000 of interest cost in the future.

In the 2014-2015 Fiscal Year the City Council also voted to call and payoff the remaining \$715,000 of principal outstanding in the 2009 Certificates of Obligation which were issued for the construction of a Fire Station. This action saved \$52,000 of interest cost in the future.

In the November 2016 election, the voters approved Bond Proposition 1 for new Public Safety Facilities. The city anticipates issuing debt in FY 18-19 for these public safety projects in the amount of approximately \$23,000,000.

Utility Fund

Revenue bond covenants require that net revenues of the combined water and wastewater utilities equal to at least one and one-fourth times the average annual requirements for the payment of principal and interest on the City revenue bonds. The City has at all times met this requirement. Contract debt with the Trinity River Authority (TRA) is considered an operating expense.

Water Operations

Debt payments, comprising 5% of the total Utility Fund budget, consists of contract debt with the Trinity River Authority on the surface water treatment plant and Tenaska Frontier Partners, Ltd. (operates an electrical power plant located approximately 20 miles west of the City of Huntsville), and waterworks revenue bonds for water capital projects.

In 1997, the City issued debt through TRA for improvements to the water treatment plant including an additional clarifier, modifying two existing clarifiers and modifying existing filters. In early 1999, the City issued debt for expansion of the water plant to serve Tenaska, an electric cogenerating plant. This debt is fully paid by Tenaska. A refunding issue in March 2010 of all contract debt with the TRA netted over \$1.3 million in savings.

In 2012, a portion of the 2007 Water bond issue original bond (\$1,085,000) was refunded with a general obligation issue. The Water operations pays debt on its portion of the refunding issue.

Also during 2012, the City approved issuance of contract debt by the Trinity River Authority (TRA) in the amount of \$19,190,000 for upgrades and expansion of the water plant operated by TRA. The contract bond term is nine years, with reserves funding the final payment after eight years.

In the November 2016 election, the voters approved Bond Proposition 3 for the issuance of waterworks and sewer system revenue bonds in an amount not to exceed \$73,000,000 for city waterworks and sewer system facilities. In May 2018 the City issued the debt on Proposition 3 in the amount of \$45,840,000. The City received a premium of \$1,545,000 on the issuance. Approximately \$700,000 of the bond proceeds were used to cover costs of issuing the bonds. Estimated project costs were \$22,270,000 for Water projects and \$24,415,000 for Sewer projects

Bond Proposition 3 / 2018 Revenue Bonds - Water Projects are:

- Elevated Storage Tank -\$4,144,000
- Pump Stations and Ground Storage Tank -\$7,945,600
- Waterlines - \$10,180,400

These projects will improve control of water system pressure and fire flow; improve efficiency and decrease repair and maintenance needs, allow for continues superior treatment with expected growth and provide safe and efficient treatment process and increase treatment capacity.

Wastewater/Sewer Operations

In 1997, the City issued revenue bonds in the amount of \$14,395,000 for construction of a third wastewater treatment plant and to provide sewer service to an area that did not have access to city sewer service. In 2002, the City issued revenue bonds for \$7,255,000 for expansion of sewer service to areas near the new wastewater treatment plant and extension of wastewater lines to un-served areas, including the Highway 75 South area. Both of those issues were refunded. The balance at October 1, 2018 of debt related to these is \$1,784,268.

As discussed previously the City issued debt in May 2018 in the amount of \$45,840,000 with approximately \$24,415,000 designated for Sewer projects.

Bond Proposition 3 / 2018 Revenue Bonds - Sewer Projects are:

- Elkins Lake Dam Lift Station - \$3,626,800
- AJ Brown Wastewater Treatment Plant - \$20,788,200

The 2018 Revenue Bond Issue projects listed above for both water and wastewater have a schedule completion date in 2020.

Solid Waste Fund

In September 2015, the City Council approved authorizing issuing \$2,900,000 of combination Tax and Revenue certificates of obligation to be used to construct a transfer station. Debt payments on these certificates of obligation comprise about 3.4% of the Solid Waste Fund budget for FY 18-19.

Computation of Legal Debt Margin (property tax supported debt)

	October 1, 2018
Assessed Value less Exemptions:	\$ 1,859,488,817
Debt Limit 10 Percent of Assessed Value	\$ 185,948,882
Amount of Debt Applicable to Debt Limit:	
General Obligation Debt:	
2001 Certificate of Obligation - Golf Course	3,345,000
2009 Refunding Series	870,000
2010 Library Bonds	1,835,000
2012 Refunding Series	790,732
Net General Obligation Debt Payable from Ad Valorem Taxes	6,840,732
Interest & Sinking Fund Balance as of September 30	(356,209)
	<hr/>
Total Net General Obligation Debt Payable from Ad Valorem Taxes	\$ 6,484,523
Ratio of Net General Obligation Debt to Taxable Assessed Valuation per \$100	0.35%

Summary of General Obligation Debt

<i>General Obligation Debt</i>	Current Outstanding Balance	Debt Service Requirement FY 2018-19		
		Principal	Interest	Total
Tax and Revenue Golf CO Series 2001, \$5,000,000	\$ 3,345,000	165,000	166,560	331,560
Refunding Bonds, Series 2009	870,000	870,000	16,312.5	886,312.5
Library Bonds, Series 2010	1,835,000	235,000	63,292.5	298,292.5
Refunding Bonds, 2012, \$8,150,000 (Gen Debt share)	790,732	306,604	17,350	323,954
Total General Obligation Debt	\$ 6,840,732	1,576,604	263,515	1,840,119

Summary of Utility Fund Debt

<i>Utility Fund Debt</i>	Current Outstanding Balance	Debt Service Requirement FY 2018-19		
		Principal	Interest	Total
Trinity River Authority Contract Revenue Bonds, Series 2010C - \$6,725,000	1,425,000	695,000	67,215	762,215
Trinity River Contract Bonds 2012	6,695,000	2,340,000	248,600	2,588,600
Refunding Bonds, 2012, \$8,150,000 (Wastewater Fund share)	1,784,268	443,396	52,400	495,796
Water & Wastewater System revenue Bonds, 2018, \$45,840,000	45,840,000	1,040,000	1,819,612.5	2,859,612.5
Total Utility Fund Debt	\$ 55,744,268	4,518,396	2,187,827.5	6,706,223.5

Summary of Solid Waste Fund Debt

<i>Solid Waste Debt</i>	Current Outstanding Balance	Debt Service Requirement FY 2018-19		
		Principal	Interest	Total
Tax and Revenue Transfer Station CO, Series 2015	\$ 2,565,000	115,000	96,500	211,500
Total Solid Waste Fund Debt	\$ 2,565,000	115,000	96,500	211,500

Debt Summary By Type

	City Debt	Contract Debt	Total
General Obligation	6,840,732		6,840,732
Utility Fund			
		2010 1,425,000	1,425,000
		2012 6,695,000	6,695,000
2018	45,840,000		45,840,000
Share of 2012 Refund	1,784,268		1,784,268
Solid Waste	2,565,000		2,565,000
Total Debt	57,030,000	8,120,000	65,150,000

**General Obligation Debt Service Fund
Debt Service Requirements to Maturity**

Fiscal Year	Outstanding Beginning	Maturities		Total
		Principal	Interest	
2018-2019	6,840,732.00	1,576,604.00	263,515.00	1,840,119.00
2019-2020	5,264,128.00	853,351.00	226,109.75	1,079,460.75
2020-2021	4,410,777.00	460,556.00	199,650.00	660,206.00
2021-2022	3,950,221.00	480,221.00	180,909.50	661,130.50
2022-2023	3,470,000.00	475,000.00	159,822.50	634,822.50
2023-2024	2,995,000.00	495,000.00	138,842.50	633,842.50
2024-2025	2,500,000.00	520,000.00	116,371.25	636,371.25
2025-2026	1,980,000.00	240,000.00	99,000.00	339,000.00
2026-2027	1,740,000.00	255,000.00	87,000.00	342,000.00
2027-2028	1,485,000.00	265,000.00	74,250.00	339,250.00
2028-2029	1,220,000.00	280,000.00	61,000.00	341,000.00
2029-2030	940,000.00	295,000.00	47,000.00	342,000.00
2030-2031	645,000.00	315,000.00	32,250.00	347,250.00
2031-2032	330,000.00	330,000.00	16,500.00	346,500.00
		6,840,732.00	1,702,221.50	8,542,953.50

Bond Debt Service Schedule
City of Huntsville General Obligation
Tax & Revenue Golf C/O Series 2001, \$5,000,000

Issue Date: 11/15/2001

Maturity Date: 8/15/2032

Payment Date	Principal	Interest	Total	Annual Total
2/15/2019	-	83,280.00	83,280.00	
8/15/2019	165,000.00	83,280.00	248,280.00	331,560.00
2/15/2020	-	79,320.00	79,320.00	
8/15/2020	175,000.00	79,320.00	254,320.00	333,640.00
2/15/2021	-	75,032.50	75,032.50	
8/15/2021	185,000.00	75,032.50	260,032.50	335,065.00
2/15/2022	-	70,500.00	70,500.00	
8/15/2022	195,000.00	70,500.00	265,500.00	336,000.00
2/15/2023	-	65,625.00	65,625.00	
8/15/2023	205,000.00	65,625.00	270,625.00	336,250.00
2/15/2024	-	60,500.00	60,500.00	
8/15/2024	215,000.00	60,500.00	275,500.00	336,000.00
2/15/2025	-	55,125.00	55,125.00	
8/15/2025	225,000.00	55,125.00	280,125.00	335,250.00
2/15/2026	-	49,500.00	49,500.00	
8/15/2026	240,000.00	49,500.00	289,500.00	339,000.00
2/15/2027	-	43,500.00	43,500.00	
8/15/2027	255,000.00	43,500.00	298,500.00	342,000.00
2/15/2028	-	37,125.00	37,125.00	
8/15/2028	265,000.00	37,125.00	302,125.00	339,250.00
2/15/2029	-	30,500.00	30,500.00	
8/15/2029	280,000.00	30,500.00	310,500.00	341,000.00
2/15/2030	-	23,500.00	23,500.00	
8/15/2030	295,000.00	23,500.00	318,500.00	342,000.00
2/15/2031	-	16,125.00	16,125.00	
8/15/2031	315,000.00	16,125.00	331,125.00	347,250.00
2/15/2032	-	8,250.00	8,250.00	
8/15/2032	330,000.00	8,250.00	338,250.00	346,500.00
Total	\$ 3,345,000.00	\$ 1,395,765.00	\$ 4,740,765.00	\$ 4,740,765.00

City of Huntsville General Obligation
Refunding Bonds, Series 2009, \$6,405,000

Issue Date: 4/16/2009

Maturity Date: 2/15/2019

Payment Date	Principal	Interest	Total	Annual Total
2/15/2019	870,000.00	16,312.50	886,312.50	886,312.50
Total	\$ 870,000.00	\$ 16,312.50	\$ 886,312.50	\$ 886,312.50

Bond Debt Service Schedule
City of Huntsville General Obligation
Library Bonds, Series 2010, \$3,500,000

Issue Date: 2/15/2010

Maturity Date: 2/15/2025

Payment Date	Principal	Interest	Total	Annual Total
2/15/2019	235,000.00	33,467.50	268,467.50	
8/15/2019	-	29,825.00	29,825.00	298,292.50
2/15/2020	245,000.00	29,825.00	274,825.00	
8/15/2020	-	25,843.75	25,843.75	300,668.75
2/15/2021	250,000.00	25,843.75	275,843.75	
8/15/2021	-	21,531.25	21,531.25	297,375.00
2/15/2022	260,000.00	21,531.25	281,531.25	
8/15/2022	-	16,851.25	16,851.25	298,382.50
2/15/2023	270,000.00	16,851.25	286,851.25	
8/15/2023	-	11,721.25	11,721.25	298,572.50
2/15/2024	280,000.00	11,721.25	291,721.25	
8/15/2024	-	6,121.25	6,121.25	297,842.50
2/15/2025	295,000.00	6,121.25	301,121.25	301,121.25
Total	\$ 1,835,000.00	\$ 257,255.00	\$ 2,092,255.00	\$ 2,092,255.00

City of Huntsville General Obligation
Refunding Bonds, Series 2012, \$8,150,000

Issue Date: 7/15/2012

Maturity Date: 9/1/2022

Payment Date	Principal	Interest	Total	Annual Total
2/15/2019	-	8,675.00	8,675.00	
8/15/2019	306,604.00	8,675.00	315,279.00	323,954.00
2/15/2020	-	5,900.50	5,900.50	
8/15/2020	433,351.00	5,900.50	439,251.50	445,152.00
2/15/2021	-	1,105.00	1,105.00	
8/15/2021	25,556.00	1,105.00	26,661.00	27,767.00
2/15/2022	-	763.50	763.50	
8/15/2022	25,221.00	763.50	25,984.50	26,748.00
Total	\$ 790,732.00	\$ 32,888.00	\$ 823,620.00	\$ 823,621.00

Utility Fund - Debt Service Requirements to Maturity

Fiscal Year	Outstanding Beginning	Maturities		
		Principal	Interest	Total
2018-2019	55,744,268.00	4,518,396.00	2,187,827.50	6,706,223.50
2019-2020	51,225,872.00	4,711,649.00	2,000,528.50	6,712,177.50
2020-2021	46,514,223.00	3,499,444.00	1,796,551.50	5,295,995.50
2021-2022	43,014,779.00	1,649,779.00	1,668,585.50	3,318,364.50
2022-2023	41,365,000.00	1,265,000.00	1,595,862.50	2,860,862.50
2023-2024	40,100,000.00	1,325,000.00	1,532,612.50	2,857,612.50
2024-2025	38,775,000.00	1,390,000.00	1,466,362.50	2,856,362.50
2025-2026	37,385,000.00	1,460,000.00	1,396,862.50	2,856,862.50
2026-2027	35,925,000.00	1,535,000.00	1,323,862.50	2,858,862.50
2027-2028	34,390,000.00	1,610,000.00	1,247,112.50	2,857,112.50
2028-2029	32,780,000.00	1,690,000.00	1,166,612.50	2,856,612.50
2029-2030	31,090,000.00	1,760,000.00	1,099,012.50	2,859,012.50
2030-2031	29,330,000.00	1,830,000.00	1,028,612.50	2,858,612.50
2031-2032	27,500,000.00	1,885,000.00	971,425.00	2,856,425.00
2032-2033	25,615,000.00	1,950,000.00	910,162.50	2,860,162.50
2033-2034	23,665,000.00	2,015,000.00	844,350.00	2,859,350.00
2034-2035	21,650,000.00	2,085,000.00	773,825.00	2,858,825.00
2035-2036	19,565,000.00	2,160,000.00	700,850.00	2,860,850.00
2036-2037	17,405,000.00	2,235,000.00	625,250.00	2,860,250.00
2037-2038	15,170,000.00	2,310,000.00	547,025.00	2,857,025.00
2038-2039	12,860,000.00	2,390,000.00	466,175.00	2,856,175.00
2039-2040	10,470,000.00	2,480,000.00	379,537.50	2,859,537.50
2040-2041	7,990,000.00	2,570,000.00	289,637.50	2,859,637.50
2041-2042	5,420,000.00	2,660,000.00	196,475.00	2,856,475.00
2042-2043	2,760,000.00	2,760,000.00	100,050.00	2,860,050.00
		55,744,268.00	26,315,168.00	82,059,436.00

Bond Debt Service Schedule

Trinity River Authority Contract Revenue Refunding Bonds, Series 2010C, \$6,725,000

Issue Date: March 2010

Maturity Date: Serially 8/1/2010 through 8/1/2020

Payment Date	Principal	Interest	Total	Annual Total
2/1/2019	-	33,607.50	33,607.50	
8/1/2019	695,000.00	33,607.50	728,607.50	762,215.00
2/1/2020	-	17,483.50	17,483.50	
8/1/2020	730,000.00	17,483.50	747,483.50	764,967.00
Total	\$ 1,425,000.00	\$ 102,182.00	\$ 1,527,182.00	\$ 1,527,182.00

Trinity River Authority Contract Revenue Refunding Bonds, Series 2012, \$19,190,000

Issue Date: May 2012

Maturity Date: Serially 11/30/2012 through 11/30/2021

Payment Date	Principal	Interest	Total	Annual Total
2/1/2019	-	124,300.00	124,300.00	
8/1/2019	2,340,000.00	124,300.00	2,464,300.00	2,588,600.00
2/1/2020	-	77,500.00	77,500.00	
8/1/2020	2,435,000.00	77,500.00	2,512,500.00	2,590,000.00
2/1/2021	-	28,800.00	28,800.00	
8/1/2021	1,920,000.00	28,800.00	1,948,800.00	1,977,600.00
Total	\$ 6,695,000.00	\$ 461,200.00	\$ 7,156,200.00	\$ 7,156,200.00

Bond Debt Service Schedule

City of Huntsville Waterworks & Sewer System

Wastewater Portion, Series 2012 GO Refunding Bonds, \$4,273,694

Issue Date: July 2012**Maturity Date:** 08/15/2022

Payment Date	Principal	Interest	Total	Annual Total
02/15/2019	-	26,200.00	26,200.00	
08/15/2019	443,396.00	26,200.00	469,596.00	495,796.00
02/15/2020	-	21,475.00	21,475.00	
08/15/2020	456,649.00	21,475.00	478,124.00	499,599.00
02/15/2021	-	12,920.00	12,920.00	
08/15/2021	434,444.00	12,920.00	447,364.00	460,284.00
02/15/2022	-	6,361.00	6,361.00	
08/15/2022	449,779.00	6,361.00	456,140.00	462,501.00
Total	\$ 1,784,268.00	\$ 133,912.00	\$ 1,918,180.00	\$ 1,918,180.00

Bond Debt Service Schedule

City of Huntsville Water & Wastewater System Revenue Bonds

Water & Wastewater Systems Revenue Bonds, Series 2018 , \$45,840,000

Issue Date: May 1,2018**Maturity Date:** 09/30/2043

Payment Date	Principal	Interest	Total	Annual Total
09/30/2019	1,040,000.00	1,819,612.50	2,859,612.50	2,859,612.50
09/30/2020	1,090,000.00	1,767,612.50	2,857,612.50	2,857,612.50
09/30/2021	1,145,000.00	1,713,112.50	2,858,112.50	2,858,112.50
09/30/2022	1,200,000.00	1,655,862.50	2,855,862.50	2,855,862.50
09/30/2023	1,265,000.00	1,595,862.50	2,860,862.50	2,860,862.50
09/30/2024	1,325,000.00	1,532,612.50	2,857,612.50	2,857,612.50
09/30/2025	1,390,000.00	1,466,362.50	2,856,362.50	2,856,362.50
09/30/2026	1,460,000.00	1,396,862.50	2,856,862.50	2,856,862.50
09/30/2027	1,535,000.00	1,323,862.50	2,858,862.50	2,858,862.50
09/30/2028	1,610,000.00	1,247,112.50	2,857,112.50	2,857,112.50
09/30/2029	1,690,000.00	1,166,612.50	2,856,612.50	2,856,612.50
09/30/2030	1,760,000.00	1,099,012.50	2,859,012.50	2,859,012.50
09/30/2031	1,830,000.00	1,028,612.50	2,858,612.50	2,858,612.50
09/30/2032	1,885,000.00	971,425.00	2,856,425.00	2,856,425.00
09/30/2033	1,950,000.00	910,162.50	2,860,162.50	2,860,162.50
09/30/2034	2,015,000.00	844,350.00	2,859,350.00	2,859,350.00
09/30/2035	2,085,000.00	773,825.00	2,858,825.00	2,858,825.00
09/30/2036	2,160,000.00	700,850.00	2,860,850.00	2,860,850.00
09/30/2037	2,235,000.00	625,250.00	2,860,250.00	2,860,250.00
09/30/2038	2,310,000.00	547,025.00	2,857,025.00	2,857,025.00
09/30/2039	2,390,000.00	466,175.00	2,856,175.00	2,856,175.00
09/30/2040	2,480,000.00	379,537.50	2,859,537.50	2,859,537.50
09/30/2041	2,570,000.00	289,637.50	2,859,637.50	2,859,637.50
09/30/2042	2,660,000.00	196,475.00	2,856,475.00	2,856,475.00
09/30/2043	2,760,000.00	100,050.00	2,860,050.00	2,860,050.00
Total	\$ 45,840,000.00	\$ 25,617,875.00	\$ 71,457,875.00	\$ 71,457,875.00

Solid Waste Fund - Debt Service Requirements to Maturity

Fiscal Year	Outstanding Beginning	Maturities		
		Principal	Interest	Annual Total
2018-2019	2,565,000.00	115,000.00	96,500.00	211,500.00
2019-2020	2,450,000.00	115,000.00	93,050.00	208,050.00
2020-2021	2,335,000.00	120,000.00	89,600.00	209,600.00
2021-2022	2,215,000.00	125,000.00	86,000.00	211,000.00
2022-2023	2,090,000.00	130,000.00	81,625.00	211,625.00
2023-2024	1,960,000.00	130,000.00	77,075.00	207,075.00
2024-2025	1,830,000.00	135,000.00	72,525.00	207,525.00
2025-2026	1,695,000.00	140,000.00	67,800.00	207,800.00
2026-2027	1,555,000.00	145,000.00	62,200.00	207,200.00
2027-2028	1,410,000.00	155,000.00	56,400.00	211,400.00
2028-2029	1,255,000.00	160,000.00	50,200.00	210,200.00
2029-2030	1,095,000.00	165,000.00	43,800.00	208,800.00
2030-2031	930,000.00	170,000.00	37,200.00	207,200.00
2031-2032	760,000.00	180,000.00	30,400.00	210,400.00
2032-2033	580,000.00	185,000.00	23,200.00	208,200.00
2033-2034	395,000.00	195,000.00	15,800.00	210,800.00
2034-2035	200,000.00	200,000.00	8,000.00	208,000.00
		2,565,000.00	991,375.00	3,556,375.00

Bond Debt Service Schedule

City of Huntsville Solid Waste

Combination Tax & Revenue Certificates of Obligation, Series 2015

Issue Date: 9/15/2015

Maturity Date: 8/15/2035

Payment Date	Principal	Interest	Total
2/15/2019	-	48,250.00	48,250.00
8/15/2019	115,000	48,250.00	163,250.00
2/15/2020	-	46,525.00	46,525.00
8/15/2020	115,000	46,525.00	161,525.00
2/15/2021	-	44,800.00	44,800.00
8/15/2021	120,000	44,800.00	164,800.00
2/15/2022	-	43,000.00	43,000.00
8/15/2022	125,000	43,000.00	168,000.00
2/15/2023	-	40,812.50	40,812.50
8/15/2023	130,000	40,812.50	170,812.50
2/15/2024	-	38,537.50	38,537.50
8/15/2024	130,000	38,537.50	168,537.50
2/15/2025	-	36,262.50	36,262.50
8/15/2025	135,000	36,262.50	171,262.50
2/15/2026	-	33,900.00	33,900.00
8/15/2026	140,000	33,900.00	173,900.00
2/15/2027	-	31,100.00	31,100.00
8/15/2027	145,000	31,100.00	176,100.00
2/15/2028	-	28,200.00	28,200.00
8/15/2028	155,000	28,200.00	183,200.00
2/15/2029	-	25,100.00	25,100.00
8/15/2029	160,000	25,100.00	185,100.00
2/15/2030	-	21,900.00	21,900.00
8/15/2030	165,000	21,900.00	186,900.00
2/15/2031	-	18,600.00	18,600.00
8/15/2031	170,000	18,600.00	188,600.00
2/15/2032	-	15,200.00	15,200.00
8/15/2032	180,000	15,200.00	195,200.00
2/15/2033	-	11,600.00	11,600.00
8/15/2033	185,000	11,600.00	196,600.00
2/15/2034	-	7,900.00	7,900.00
8/15/2034	195,000	7,900.00	202,900.00
2/15/2035	-	4,000.00	4,000.00
8/15/2035	200,000	4,000.00	204,000.00
Total	\$ 2,565,000.00	\$ 991,375.00	\$ 3,556,375.00

Supplemental

FY 2018-19

Return to
Readers Guide

City of
Huntsville

ORDINANCE NO. 2018-36

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HUNTSVILLE, TEXAS, FINDING THAT ALL THINGS REQUISITE AND NECESSARY HAVE BEEN DONE IN PREPARATION AND PRESENTMENT OF AN ANNUAL BUDGET; APPROVING AND ADOPTING THE OPERATING AND CAPITAL IMPROVEMENTS BUDGET FOR THE CITY OF HUNTSVILLE, TEXAS, FOR THE PERIOD OCTOBER 1, 2018, THROUGH SEPTEMBER 30, 2019; RATIFYING AND APPROVING FISCAL AND BUDGETARY POLICIES; RATIFYING AND APPROVING THE INVESTMENT AND BANKING POLICIES; RATIFYING AND APPROVING VARIOUS FEES, RATES AND CHARGES; AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.

WHEREAS more than thirty days before the end of the City's fiscal year and more than thirty days before the adoption of this ordinance, the City Manager of the City Huntsville, Texas, submitted a proposed budget for the ensuing fiscal year according to Section 11.05 of the Charter of the City of Huntsville, Texas, and Texas Local Government Code Section 102.005; and

WHEREAS the City Manager filed a copy of the proposed budget with the City Secretary and the budget was available for public inspection at least fifteen days before the budget hearing and tax levy for the fiscal year 2018-2019 [Texas Local Government Code § 102.006]; and

WHEREAS the itemized budget shows a comparison of expenditures between the proposed budget and the actual expenditures for the same or similar purposes for the preceding year and the estimated amount of money carried for each [Texas Local Government Code § 102.003(a)]; and

WHEREAS the budget contains financial information of the municipality that shows the outstanding obligations of the City, the available funds on hand to the credit of each fund, the funds received from all sources during the preceding year; the funds available from all sources during the ensuing year; the estimated revenue available to cover the proposed budget; and the estimated tax rate required to cover the proposed budget [Texas Local Government Code § 102.003(b)]; and

WHEREAS on August 17, 2018, the City Secretary published notice in the City's official newspaper of a public hearing relating to the budget, which include one publication not earlier than the 30th day or later than the tenth day before the date of the hearing [Texas Local Government Code § 102.0065]; and

WHEREAS the budget for the year October 1, 2018, through September 30, 2019, has been presented to the City Council, and the City Council has held a public hearing with all notice as required by law, and all comments and objections have been considered; and

WHEREAS the fees, rates and charges set out herein are reasonable and necessary and are established and set in the best interests of the City.

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

SECTION 1: City Council adopts the budget for the City of Huntsville, Texas, now before the City Council for consideration and attached, as the budget for the City for the period of October 1, 2018, through September 30, 2019.

SECTION 2: The appropriation for the ensuing fiscal year for operating expenses, debt service and capital outlay budgets shall be fixed and determined as shown in Exhibit A and by reference to the Fund Summaries with account classification totals in the City Secretary's office.

SECTION 3: New projects described for fiscal year 2018-2019 in the Capital Improvements budget portion of the 2018-2019 budget are approved at the cost level indicated, subject to the availability of funding of project costs (Exhibit A1).

- SECTION 4:** City Council approves the monthly payment for an eligible employee to the City's Medical Insurance Internal Service Fund of \$850.00 per month (\$10,200.00 annually), per employee electing coverage.
- SECTION 5:** City Council approves a budgeted TMRS rate established according to TMRS rates for the benefit levels elected by the City.
- SECTION 6:** City Council approves a transfer of an amount equal to three and one half (3.5%) percent of the gross revenues received during Fiscal Year 2018-2019 from all water, wastewater, and solid waste customers, as a transfer to the General Fund to compensate the City for the use of streets and rights-of-way by the Water, Wastewater, and Solid Waste Funds.
- SECTION 7:** City Council hereby has reviewed and approves the Fiscal and Budgetary, and Purchasing Policies (Exhibit B).
- SECTION 8:** City Council approves fees, rates, charges and their associated revenue, which is incorporated into the budget; Exhibit D.
Exhibit D authorizes water rate increases as noted for volumetric rates.
- SECTION 9:** City Council has reviewed and approves the investment policies, strategies, and the Investment and Banking Policies and Investment Policy Statement for the Post-Employment Benefit Plan (Exhibit C).
- SECTION 10:** The City Secretary is directed to maintain a copy of the adopted budget, to file a copy of it with the City Library and the County Clerk, and to publish a notice saying the budget is available for public inspection [Texas Local Government Code §§ 102.008 and 102.009(d)].
- SECTION 11:** Council may amend this budget from time to time as provided by law for the purposes of authorizing emergency expenditures or for municipal purposes, provided, however, no obligation shall be incurred or any expenditure made except in conformity with the budget [Texas Local Government Code §§ 102.009-102.011; Huntsville City Charter §§ 11.06-11.07].
- SECTION 12:** The City Manager may, within the policies adopted within this budget, authorize transfers between budget line items; City Council may transfer any unencumbered appropriated balance or portion of it from one office, department, or agency to another at any time, or any appropriation balance from one expenditure account to another within a single office, department, or agency of the City [Huntsville City Charter §11.06].
- SECTION 13:** City Council expressly repeals all previous budget ordinances and appropriations if in conflict with the provisions of this ordinance. If a court of competent jurisdiction declares any part, portion, or section of this ordinance invalid, inoperative, or void for any reason, such decision, opinion, or judgment shall in no way affect the remaining portions, parts, or sections, or parts of a section of this ordinance, which provisions shall be, remain, and continue to be in full force and effect.
- SECTION 14:** This ordinance shall take effect immediately after its passage.

PASSED AND APPROVED on this, the 18th day of September 2018.

THE CITY OF HUNTSVILLE, TEXAS



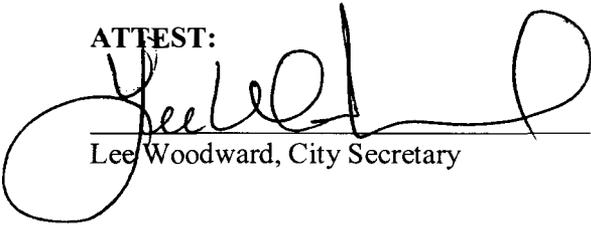
Andy Brauninger, Mayor

APPROVED AS TO FORM:



Leonard Schneider, City Attorney

ATTEST:



Lee Woodward, City Secretary

ORDINANCE NO. 2018-37

AN ORDINANCE ADOPTING THE TAX RATE AND LEVYING TAXES FOR THE CITY OF HUNTSVILLE FOR THE 2018-2019 FISCAL YEAR UPON ALL TAXABLE PROPERTY LOCATED WITHIN AND SUBJECT TO TAXATION IN THE CITY; AND PROVIDING FOR THE EFFECTIVE DATE HEREOF.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HUNTSVILLE, TEXAS, THAT:

SECTION 1: There is levied and assessed and shall be collected for the 2018-2019 fiscal year ending September 30, 2019, an ad valorem tax of NO AND 34.22/100 (\$0.3422) DOLLARS for each ONE HUNDRED (\$100.00) DOLLARS of assessed value of property located within the city limits of Huntsville, Texas on January 1, 2018, made taxable by law, which when collected, shall be apportioned among funds and departments of the city government of the City of Huntsville for these purposes:

General Fund Operations	\$0.2620
Debt Service for Payment of General Obligations Indebtedness	<u>\$0.0802</u>
	\$0.3422

SECTION 2: All property upon which tax is levied shall be assessed on the basis of 100 percent of its appraised value [Property Tax Code § 26.02].

SECTION 3: This ordinance shall take effect from and after its passage by City Council.

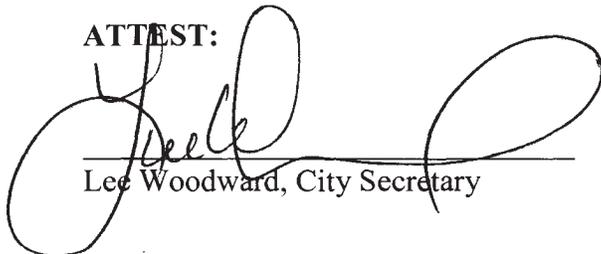
PASSED AND APPROVED on this 18th day of September 2018.

THE CITY OF HUNTSVILLE, TEXAS



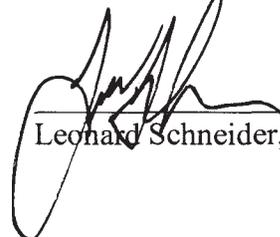
Andy Brauning, Mayor

ATTEST:



Lee Woodward, City Secretary

APPROVED AS TO FORM:



Leonard Schneider, City Attorney

Fiscal and Budgetary Policies

I. STATEMENT OF PURPOSE

The purpose of the Fiscal and Budgetary Policies is to identify and present an overview of policies dictated by state law, the City Charter, City ordinances, and administrative policies. The aim of these policies is to achieve long-term stability and a positive financial condition. These policies provide guidelines to the administration and finance staff in planning and directing the City's day-to-day financial affairs and in developing financial recommendations to the City Council. These policies set forth the basic framework for the overall fiscal management of the City. Operating independently of changing circumstances and conditions, these policies assist in the decision-making process. These policies provide guidelines for evaluating both current activities and proposals for future programs.

These policies represent long-standing principles, traditions and practices which have guided the City in the past and have helped maintain financial stability. An important aspect of the policies is the application of budget and fiscal policies in the context of a long-term financial approach. The scope of these policies span accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, asset management and debt management.

The City Council and/or Finance Committee annually review and approve the Fiscal and Budgetary Policies as part of the budget process.

II. BASIS OF ACCOUNTING

A. **Accounting in Accordance With GAAP.** The City's finances shall be accounted for in accordance with generally accepted accounting principles as established by the Governmental Accounting Standards Board.

1. **Organization of Accounts.** The accounts of the City shall be organized and operated on the basis of funds. 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

2. **Fund Structure.** The City of Huntsville uses the following fund groups:

Governmental Funds

General Fund
General Obligation Debt Service Fund
Capital Projects Funds

Special Revenue Funds:

Municipal Court Special Revenues	
Library Special Revenues	Airport Special Revenues
Police Special Revenues	Hotel/Motel Tax & Arts

Proprietary Funds:**Enterprise Funds:**

Utility Fund (Water & Wastewater operations)
Solid Waste

Internal Service Funds:

Medical Insurance Equipment Replacement
Computer Replacement

Permanent Funds:

Library Endowment
Oakwood Cemetery Endowment

Trust Funds:

Retiree PEB Trust –Medical Scholarship Fund
Employee Assistance Fund

3. **Governmental Fund Types.** Governmental funds are used to account for the government's general government activities and include the General, Special Revenue, General Obligation Debt Service and Capital Project funds. Governmental fund types shall 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. 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.
4. **Proprietary Fund Types.** Proprietary fund types are used to account for the City's business type activities (e.g., activities that receive a significant portion of their funding through user charges). The City has two types of proprietary funds: Enterprise Funds and Internal Service Funds. 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. Enterprise funds receive their revenues primarily through user charges for service. Internal Service funds receive their revenues primarily from the other funds of the City.
5. **Permanent Funds.** The Library Endowment Fund and Oakwood Cemetery Endowment Fund are used to account for endowments received by the City. Money available for expenditures in these funds are the accumulated interest earnings.
6. **Trust Funds.** The PEB Trust for retirees is used to account for funds designated for use for retiree Health Insurance costs if needed. Monies in this Fund help to lessen the City's Unfunded Accrued Actuarial Liability (UAAL) that is the result of the City providing a health insurance benefit to certain retirees. The Employee Assistance Fund is funded by contributions from City employees and monies are used to assist employees encountering catastrophic illness (examples – cancer, vehicle accidents,

etc.) medical costs. The Scholarship Fund is also funded by contributions from employee. The monies are used to provide scholarships to graduating seniors of employees who will be continuing their education at a university, junior/community college, or a technical school.

7. **Encumbrance Accounting.** The City shall utilize encumbrance accounting under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

III. OPERATING BUDGET

A. BUDGET PROCESS.

1. **Proposed Budget.** Section 11.05 of the City Charter requires that the City Manager submit to the City Council a proposed budget at least 30 days prior to the end of the fiscal year that presents a complete financial plan for the ensuing year. Public hearings shall be held in the manner prescribed by the laws of the State of Texas relating to budgets in cities and towns. The Charter requires that no budget be adopted or appropriations made unless the total of estimated revenues, income and funds available shall be equal to or in excess of such budget or appropriations. Past practice has been to present a draft budget to City Council at least six weeks prior to fiscal year end.
 - a. The budget shall include four basic segments for review and evaluation: (1) personnel costs, (2) base budget (same level of service) for operations and maintenance costs, (3) decision packages for capital and other (non-capital) project costs, and (4) revenues.
 - b. The budget review process shall include City Council participation in the development of each of the four segments of the proposed budget.
 - c. The budget process will allow the opportunity for the City Council to address policy and fiscal issues.
 - d. A copy of the proposed budget shall be posted on the City's website when it is submitted to the City Council.
2. **Modified Incremental Approach.** The operating budget less prior year supplemental requests, shall serve as the starting point for budget estimates.
3. **Adoption.** Upon the presentation of a proposed budget document to the City Council, the City Council shall call and publicize a public hearing. The City Council shall subsequently adopt by Ordinance such budget, as it may have been amended, as the City's Annual Budget, effective for the fiscal year beginning October 1.

As required by Section 11.05 of the Charter, if the City Council takes no action to adopt a budget on or prior to September 27th, the budget as submitted by the City Manager, is deemed to have been finally adopted by the City Council.

4. **Government Finance Officers Association.** The annual budget shall be submitted to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Distinguished Budget Presentation Award.
 5. **Truth in Taxation.** Budget development procedures will be in conformance with State law, outlined in the Truth in Taxation process. In the event of a tax increase, at least two notices will be given and public hearings held.
- B. **PLANNING.** Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The budget planning process is for a five year period recognizing that budgets are influenced by decisions made in prior year budgets and that decisions made in the current year budgets serve a precursor to future budget requirements. The City shall recognize both short-term needs and objectives in relation to the long-term goals of the City.
- C. **PREPARATION.** The operating budget is the City's annual financial operating plan. The budget includes all of the operating departments of the City, the debt service fund, all capital projects funds, internal service funds, and all special revenue funds of the City. An annual budget shall be prepared for all funds of the City, with the exception that capital projects will be budgeted on a project length basis, rather than an annual basis.
1. **Basis of Budget.** Operating budgets are adopted on a basis consistent with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board, with exceptions, including that depreciation is not included in the budget, capital purchases are budgeted in the year of purchase, unmatured interest on long-term debt is recognized when due, and debt principal is budgeted in the year it is to be paid.
 - a. Governmental Fund Types are budgeted on a modified accrual basis, with exceptions as noted above. Revenues are included in the budget in the year they are expected to become measurable and available. Expenditures are included in the budget when they are measurable, a liability is incurred, and the liability will be liquidated with resources included in the budget.
 - b. Capital project budgets are project length budgets and are budgeted on a modified accrual basis.
 - c. Proprietary fund types are budgeted generally on an accrual basis with exceptions as noted above. Revenues are budgeted in the year they are expected to be earned and expenses are budgeted in the year the liability is expected to be incurred. The emphasis is on cash transactions in lieu of non-cash transactions, such as depreciation. The focus is on the net change in working capital.
 2. **Legal Level of Control.** The budget shall be adopted at the "legal level of control," which is, by Division, within individual funds. The level at which management, without prior council approval, loses the ability to reapply budgeted resources from one use to another is known as the budgets' "legal level of control." The City has a number of levels of detail in the operating budgets - the fund, the department, the division, the object and the line item.

Example:

Fund - General Fund
 Department - Public Safety
 Division - Police
 Object - Salaries, Other Pay and Benefits
 Line Item - Regular Salaries

In the above example, the legal level of control is the budget total for the Police Division. Department Heads may not exceed budget allocations at the object code level in controllable account without City Manager approval.

3. **Identify Available Funds.** The budget shall be sufficiently detailed to identify all available funds. The format will include estimated beginning funds, sources of funds, uses of funds, and estimated remaining funds at budget year-end. An actual prior year, estimated current year and proposed budget shall be presented.
4. **Interfund Transfers/Charges.** A summary showing transfers and charges between funds will be provided during the budget process to explain the "double counting" of revenues and expenditures.
5. **Periodic Reports.** In compliance with Section 11.02(e) of the Charter, the City will maintain a budgetary control system to ensure adherence to the budget and will prepare periodic reports comparing actual revenues, expenditures and encumbrances with budgeted amounts.
6. **Self Sufficient Enterprise Funds.** Enterprise operations, Utility Fund, Solid Waste, are intended to be self-sufficient.
7. **Administrative Cost Reimbursement.** Enterprise fund budgets shall include a reimbursement to the General Fund to pay a proportionate share of administrative costs. Documentation to support the transfer shall be presented to City Council during the budget process.
8. **Charges to Other Funds by Internal Service Funds.** Charges by internal service funds to user divisions and funds shall be documented as part of the budget process.
9. **Appropriations Lapse.** Pursuant with Section 11.06 of the Charter, annual appropriations lapse at year end. Items purchased through the formal purchase order system (i.e., the encumbered portions), and not received by fiscal year end, are presented to City Council for re-appropriation in the subsequent fiscal year. To be eligible for automatic re-appropriation in a subsequent year, the goods or services must have been ordered in good faith and appropriated in the year encumbered.. The original budget is amended to include the re-appropriations. Capital projects budgets do not lapse at year-end.
10. **Performance Indicators and Productivity Indicators.** The annual budget, where possible, will utilize performance measures and productivity indicators.

- D. **BALANCED BUDGET.** The budget shall be balanced using a combination of current revenues and available funds. Current year operating expenses shall be funded with current year generated revenues. No budget shall be adopted unless the total of estimated revenues, income, and funds available is equal to or in excess of such budget.
- E. **REPORTING.** Periodic financial reports shall be prepared to enable the Department Heads to manage their budgets and to enable monitoring and control of the budget.
- F. **CONTROL.** Operating Expenditure Control is addressed in Section V of these Policies.
- G. **CONTINGENT APPROPRIATION.** The General Fund, Utility Fund and Solid Waste Fund may have an adequate contingent appropriation. This contingent appropriation, titled "Reserve for Future Allocation", shall be disbursed only by transfer to another departmental appropriation. Transfers from this item shall be controlled as outlined in Section VI, D of these policies.
- H. **EMPLOYEE BENEFITS.** The City budget process shall include a review of employee benefits.
 1. **Medical Insurance Fund -** The Finance Committee shall review rates to be charged for employee and dependent coverage.
 2. **Retirement Plan -** The City is a member of the Texas Municipal Retirement System (TMRS). Employees working at least 1,000 hours per year shall contribute 7% to the TMRS plan. The City's match will be established according to TMRS rates for the benefit levels elected by the City. Any budgeted funds not spent can be deposited with TMRS to reduce the City's unfunded liability with Council's approval or will revert back to the unallocated monies in the appropriate fund.
 3. **Workers Compensation Insurance -** The City shall participate in the Texas Municipal League (TML) Workers Compensation Risk Pool. Rates for required coverage will be established by the Pool, adjusted for experience on an annual basis. Refunds that may be granted through the pool will be prorated between the City funds. Unspent monies will revert back to the appropriate fund.
 4. **Social Security/Medicare -** The City does not pay Social Security for employees. Medicare is paid for employees hired after March 31, 1986 or for those employees otherwise having access through the City.
 5. **Recommendations for adjustments to the pay and classification system** will be made annually in order to maintain external parity and internal equity. Recommendations will be built into the proposed basic budget.

IV. RESERVES/UNALLOCATED FUNDS

- A. **OPERATING RESERVES/FUND BALANCES.** The City shall maintain unallocated reserves in operating funds to pay expenditures caused by unforeseen emergencies or for shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. Generally, unallocated reserves for all operating funds excluding, Internal Service Funds, Capital Projects, and Special Revenue Funds shall be maintained at a minimum amount of 25% of the annual budget (less transfers to capital projects) for each fund unless specifically identified in this section. Unallocated reserves shall not be

used to support on-going operating expenditures. This reserve is defined as unreserved current assets less inventory and on-going receivables (ex. utility billing, sales tax) minus current liabilities payable from these assets.

B. FUND BALANCES USED FOR CAPITAL EXPENDITURES. Reserves shall be used for one time capital expenditures only if:

1. there are surplus balances remaining after all reserve and fund allocations are made; or
2. the City has made a rational analysis with justifying evidence that it has an adequate level of short and long-term resources.

C. SPECIFIC APPROPRIATION BY CITY COUNCIL. If fund balances are used to support one time capital and onetime non-operating expenditures, the funds must be specifically appropriated by the City Council.

D. CITY MANAGER'S AUTHORITY TO ASSIGN FUND BALANCE/UNALLOCATED RESERVES.

At times, the City may be in various planning stages of projects. Each project will undoubtedly have its own funding considerations and challenges. As a means of planning for projects and ensuring (when necessary and appropriate) the availability of Unallocated Reserves to pay for projects, the City Manager is hereby authorized to place certain Unallocated Reserves in each of the City's funds in "Assigned" status. The definition of the term Assigned is as follows: Assigned Unallocated Reserves includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed (as defined by GASB 54). When Unallocated Reserves are placed in the "Assigned" status, they are to be noted and reduced as part of the balance of Unallocated Reserves as calculated in the Fiscal and Budgetary Policies , Section IV, A. The City Manager may assign Unallocated Reserves under the following circumstances if the amount exceeds \$50,000:

1. Matching funds for grants applied for with approval from the City Council.
2. When the City Manager is presented with documentation illustrating an adopted Capital Improvement Project is expected to be in excess of budgeted funds.
3. When the City Manager has documented reason to believe that claims will exceed budgeted revenues in the City's Medical Insurance Fund.
4. When the City is engaged in litigation for which there is not expected to be third party insurance coverage.
5. For Economic Development Incentive Agreements and/or Developers Agreements approved by Council.
6. When the City Manager has documented reason to believe an amendment to the budget will be necessary for which Unallocated Reserves will be the most likely source of funds.
7. When the Council has approved a project and directed staff to proceed and the next sequential step in the project (feasibility study, programming, rate study, conceptual design, full design or construction) has not yet been identified for funding.

The City Manager and/or his designee shall update the Assigned Unallocated Reserve three times annually as follows:

1. As soon as practical after the Council has adopted the Budget.
2. As soon as practical after the Comprehensive Annual Financial Report is complete.
3. In conjunction with the annual budget adoption.

The updates described above will be reviewed, discussed and adopted by the Council Finance Committee.

- E. SPECIAL REVENUE FUNDS. Monies in the Special Revenue Funds shall be expended for their intended purposes, in accordance with an approved budget. There is no reserve requirement.
- F. CAPITAL PROJECT FUNDS. Monies in the Capital Projects Funds shall be expended in accordance with an approved budget. There is no reserve requirement.
- G. INTERNAL SERVICE FUNDS. Working capital in equipment replacement funds will vary to meet annual fluctuations in expenditures. Monies in the Internal Service Funds shall be expended for their intended purpose in conformance with the approved budget and approved replacement schedules. Additions to the Fleet or additional computer equipment will not be funded from replacement funds without council approval.
- H. GENERAL OBLIGATION DEBT SERVICE FUND AND INTEREST ACCOUNTS. Reserves in the General Obligation Debt Service Fund and Utility Fund's Interest and Sinking accounts shall be maintained as required by outstanding bond indentures. Reduction of reserves for debt shall be done only with City Council approval after Council has conferred with the City's financial advisor to insure there is no violation of bond covenants.
- I. DEBT COVERAGE RATIOS. Debt Coverage Ratios shall be maintained as specified by the bond covenants.
- J. MEDICAL INSURANCE FUND RESERVE. A reserve shall be established in the City's Health Insurance Fund to avoid potential shortages. The reserve amount shall be 6 months of budgeted claims for Medical and Dental claims. Such reserve shall be used for no purpose other than for financing losses under the insurance program.
- K. The City shall contract for an actuarial review once every two years related to its OPEB liability for retiree medical insurance benefit, in accordance with Government Accounting Standard Board pronouncements.
- V. REVENUE MANAGEMENT
- A. CHARACTERISTICS OF THE REVENUE SYSTEM. The City strives for the following optimum characteristics in its revenue system:
1. **Simplicity and Certainty.** The City shall strive to keep the revenue classification system simple to promote understanding of the revenue sources. The City shall describe its revenue sources and enact consistent collection policies to provide assurances that the revenues are collected according to budgets and plans.

2. **Equity.** The City shall make every effort to maintain equity in its revenue system structure. The City shall minimize all forms of subsidization between entities, funds, services, utilities, and customers.
 3. **Realistic and Conservative Estimates.** Revenues are to be estimated realistically. Revenues of volatile nature shall be budgeted conservatively.
 4. **Centralized Reporting.** Receipts will be submitted daily to the Finance Department for deposit and investment. Daily transaction reports and supporting documentation will be prepared.
 5. **Review of Fees and Charges.** The City shall review all fees and charges annually in order to match fees and charges with the cost of providing that service.
 6. **Aggressive Collection Policy.** The City shall follow an aggressive policy of collecting revenues. Utility services will be discontinued (i.e. turned off) for non-payment in accordance with established policies and ordinances. The attorney responsible for delinquent tax collection, through the central collection agency, shall be encouraged to collect delinquent property taxes using an established tax suit policy and sale of real and personal property to satisfy non-payment of property taxes. A warrant officer will aggressively pursue outstanding warrants, and the Court will use a collection agency to pursue delinquent fines.
- B. **NON-RECURRING REVENUES.** One-time or non-recurring revenues will not be used to finance current ongoing operations. Non-recurring revenues will be used only for one-time expenditures such as capital needs.
- C. **PROPERTY TAX REVENUES.** All real and business personal property located within the City shall be valued at 100% of the fair market value based on the appraisal supplied by the Walker County Appraisal District. Reappraisal and reassessment is as provided by the Appraisal District. Property tax rates shall be maintained at a rate adequate to fund an acceptable service level. Based upon taxable values, rates may be adjusted to fund this service level. Collection services shall be contracted out with a central collection agency, currently the Walker County Appraisal District.
- D. **INTEREST INCOME.** Interest earned from investment of available monies, whether pooled or not, shall be distributed to the funds in accordance with the equity balance of the fund from which monies were invested.
- E. **USER-BASED FEES AND SERVICE CHARGES.** For services associated with a user fee or charge, the direct and indirect costs of that service shall be offset wholly or partially by a fee where possible. There shall be an annual review of fees and charges to ensure that the fees provide adequate coverage of costs of services. Full fee support for operations and debt service costs shall be required in the Proprietary Funds. Partial fee support shall be generated by charges for miscellaneous licenses and fines, sports programs, and from other parks, recreational, cultural activities, and youth programs.
- F. **UTILITY RATES.** The City shall review and adopt utility rates annually that generate revenues required to cover operating expenditures, meet the legal requirements of applicable bond covenants, and provide for an adequate level of working capital.

- G. **COST REIMBURSEMENTS TO THE GENERAL FUND.** The General Fund shall be reimbursed by other funds for a proportionate share of administrative costs. Documentation to support the transfer shall be presented to City Council as part of the budget process.
- H. **INTERGOVERNMENTAL REVENUES/GRANTS/SPECIAL REVENUES.** Grant revenues and other special revenues shall be spent for the purpose(s) intended. The City shall review grant match requirements and include in the budget all grant revenues and expenditures.
- I. **REVENUE MONITORING.** Revenues actually received are to be regularly compared to budgeted revenues.
- J. **REVENUE PROJECTIONS.** Each existing and potential revenue source shall be re-examined annually.

VI. EXPENDITURE CONTROL

- A. **APPROPRIATIONS.** The responsibility for budgetary control lies with the Department Head. Department Heads may not approve expenditures that exceed monies available at the object code level. Capital expenditures are approved by the City Council on a per project basis.
- B. **AMENDMENTS TO THE BUDGET.** In accordance with the City Charter, the City Council may transfer any unencumbered appropriated balance or portion thereof from any office, department, or agency to another at any time.
- C. **CITY MANAGER'S AUTHORITY TO AMEND BUDGET.**
 - 1. **Reserve for Future Allocation.** The City Manager may authorize transfers of \$50,000 or less from the budgeted Reserve for Future Allocation. For authorizations of \$25,000 or less, the City Manager will report the use of Reserve for Future Allocation as an informational item. For authorizations between \$25,001 and \$50,000, the City Manager shall provide written notice to the Council of his/her intent to authorize a transfer of Reserve for Future Allocation in excess of \$25,000 (but not more than \$50,000), and allow seven (7) business days to pass without a request by a Councilmember to place the proposed expenditure on a City Council meeting agenda for full City Council consideration.
 - 2. **Transfer Between Line Items.** The City Manager may, without prior City Council approval, authorize transfers between budget line items within a Fund with the exception that:
 - a) Transfers from Salary and Benefit accounts shall stay within the Salary and Benefits account classification/object code.
 - b) Savings from City Council approved capital purchases may not be spent for other than their intended purpose;
 - c) Additions to the Fleet and additional computer equipment may not be purchased from equipment replacement funds

3. **Capital Project Budgets.** The City Manager shall have the authority to transfer amounts between line items of a capital project budget and to transfer monies from a project's Contingency Reserve to fund change orders on the project. The City Manager, without prior Council approval, may approve a change order to a construction or engineering contract in an amount not to exceed \$50,000, as long as the cumulative total of all change orders to the project do not exceed the State allowed maximum of 25% of the original contract price.

D. **PURCHASING.** All purchases shall be made in accordance with the Purchasing Procurement and Disposition Policies approved by the Finance Committee. Purchasing will review all bids before posting. The sealed bid requirement is \$50,000 if the anticipated bid is \$50,000 or greater. Purchases of \$50,000 and more in any one fiscal year from any one vendor whether a single purchase or separate or sequential purchases require city council approval. Purchases of less than \$50,000 from a single vendor added to purchases of less than \$50,000 from another vendor creating an asset of \$50,000 or more do not require Council approval. The following shows a summary of approval requirements for purchases.

APPROVAL REQUIREMENTS FOR PURCHASES

Dollar Figure	Supervisor Or Director Designee	Department Director	Purchasing Agent	City Manager	City Council
Less than \$1,000	✓				
\$1,000 to less than \$8,000 (Quotation Form and Purchase Order)	✓	✓	✓		
\$8,000 to less than \$50,000 (Purchase Order)	✓	✓	✓	✓	
\$50,000 or more		✓	✓	✓	✓

✓ Denotes signature approval

E. **CONTRACTS.** The City Manager, or Mayor as authorized by Council, shall be the signature authority on contracts above \$8,000 pursuant to the approval requirement for purchases as outlines after review by the City Attorney and Finance Director.

F. **PROMPT PAYMENT.** All invoices approved for payment by the proper City authorities shall be paid by the Finance Department within thirty (30) calendar days of receipt, in accordance with the provisions of state law. Proper procedures shall be established that enables the City to take advantage of all purchase discounts, except in the instance where payments can be reasonably and legally delayed in order to maximize the City's investable cash.

VII. CAPITAL IMPROVEMENTS PROGRAM AND THE CAPITAL BUDGET.

- A. PROGRAM PLANNING. The City shall develop and maintain a multi-year plan for capital improvements and make capital improvements in accordance with the approved plan. The Capital Improvements Program will be updated annually. The Capital Improvements Program (CIP) is a planning document and does not authorize or fund projects. The planning time frame for the capital improvements program will normally be five to ten years.
- B. BUDGET PREPARATION. The capital budget shall evolve from the Capital Improvements Program. Capital project expenditures must be appropriated in the capital budget. A funding source and resource availability shall be presented to the City Council at the time a project is presented for funding. The City's Capital Budget is to be prepared annually in conjunction with the operating budget on a fiscal year basis to ensure that capital and operating needs are balanced against each other. Projects approved for funding from the Capital Improvements Program will be included in the Capital Budget.
- C. PROJECT LENGTH BUDGET. A budget for a capital project shall be a project length budget. At the end of the fiscal year, the unspent budget of an approved capital project shall automatically carry forward to the subsequent fiscal year until the project is completed. At project end, funds shall be available for project reallocation or returned to the originating fund.
- D. BUDGET AMENDMENT. All budget amendments shall be in accordance with State law. City Manager authority to amend the budget is identified in Section VI - D.
- E. FINANCING PROGRAMS. Alternative financing sources will be explored. The term of the debt issue may not exceed the expected useful life of the asset.
- F. REPORTING. Periodic financial reports shall be prepared to enable the Department Heads to manage their capital budgets and to enable the Finance Department to monitor, report, and provide information about the capital budget.
- G. EVALUATION CRITERIA. Capital investments shall foster goals of economic vitality, neighborhood vitality, infrastructure preservation, provide service to areas lacking service and improve services in areas with deficient services. Evaluation criteria for selecting which capital assets and projects to include for funding shall include the following:
 - mandatory projects
 - efficiency improvement
 - policy area projects
 - project's expected useful life
 - availability of state/federal grants
 - prior commitments
 - maintenance projects
 - project provides a new service
 - extent of usage
 - effect of project on operation and maintenance costs
 - elimination of hazards

VIII. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

- A. ACCOUNTING. The Finance Director is responsible for establishing the Chart of Accounts and for recording financial transactions.

B. AUDITING.

1. **Qualifications of the Auditor.** Section 11.16 of the City's Charter requires the City to be audited annually by independent accountants ("auditor"). The CPA firm must demonstrate that it has staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements. The auditor must be licensed by the State of Texas.
2. **Responsibility of Auditor to City Council and Finance Committee.** The auditor is retained by and is accountable to the City Council. The auditor shall communicate directly with the Finance Committee as necessary to fulfill its legal and professional responsibilities. The auditor's report on the City's financial statements shall be completed within 120 days of the City's fiscal year end.
3. **Selection of Auditor.** The City shall request proposals for audit services at least once every three years. The City shall select the auditor by May 31, of each year. As required in Section 11.16 of the City Charter, the Auditor is appointed by the Mayor, with approval of the Council. The Certified Public Accountant shall have no personal interest, directly or indirectly, in the financial affairs of the City or any of its officers.
4. **Contract with Auditor.** The agreement between the independent auditor and the City shall be in form of a written contract. A time schedule for completion of the audit shall be included.
5. **Scope of Audit.** All general purpose statements, combining statements and individual fund and account group statements and schedules shall be subject to a full scope audit.
6. **Publication of Results of Audit.** As required by Section 11.16 of the City Charter, notice of the completion of the audit shall be published in a newspaper and copies placed in the office of the Director of Finance and the Huntsville Public Library. A copy will also be available in the office of the City Secretary.

C. FINANCIAL REPORTING.

1. **External Reporting.** As a part of the audit, the auditor shall assist with preparation of a written Comprehensive Annual Financial Report (CAFR) to be presented to the City Council. The CAFR shall be prepared in accordance with generally accepted accounting principles (GAAP) and shall be presented annually to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting.
2. **Availability of Reports.** The comprehensive annual financial report shall be made available to the elected officials, bond rating agencies, creditors and citizens.
3. **Internal Reporting.** The Finance Department shall prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs.

IX. INVESTMENTS AND CASH MANAGEMENT

- A. DEPOSITORY BANK. A Depository Bank shall be selected by the City Council for a two-year period, and may be renewed in accordance with the Public Funds Investment Act. A request for proposal shall be used as the means of selecting a Depository Bank. The Depository Bank shall specifically outline safekeeping requirements.
- B. DEPOSITING OF FUNDS. The Finance Director shall promptly deposit all City funds with the Depository Bank in accordance with the provisions of the current Bank Depository Agreement and the City Council approved Investment Policies. Investments and reporting shall strictly adhere to the City Council approved Investment Policies.
- C. INVESTMENT POLICY. All funds shall be invested in accordance with the approved investment policy. Investment of City funds emphasizes preservation of principal. Objectives are, in order, safety, liquidity and yield. A procedures manual shall be approved by the Finance Committee.
- D. MONTHLY REPORT. A monthly cash and investment report shall be prepared.

X. ASSET MANAGEMENT

- A. FIXED ASSETS AND INVENTORY. A fixed asset of the City is defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, infrastructure addition, or addition to existing land, buildings, etc. A fixed asset's cost or value is \$5,000 or more, with an expected useful life greater than one year. Improvements and infrastructure values are \$25,000 or more in cost with a useful life or extension of five years.
- B. MAINTENANCE OF PHYSICAL ASSETS. The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of fixed assets.
- C. OPERATIONAL PROCEDURES MANUAL. Records shall be purged that do not meet the capitalization criteria and operational procedures shall be in accordance with a fixed asset records procedure manual.
- D. SAFEGUARDING OF ASSETS. The City's fixed assets will be reasonably safeguarded and properly accounted for. Responsibility for the safeguarding of the City's fixed assets lies with the Department Head in whose department the fixed asset is assigned.
- E. MAINTENANCE OF RECORDS. The Finance Department shall maintain the records of the City's fixed assets including description, cost, department of responsibility, date of acquisition and depreciation where applicable. Records of land and rights-of-way shall be maintained in the Planning & Development Department.
- F. ANNUAL INVENTORY. An annual inventory of assets shall be performed and accounted for by each department using guidelines established by the Finance Department. Such inventory shall be performed by the Department Head or the designated agent. The Department Head shall use a detailed listing and shall be responsible for a complete review of assigned fixed assets. A signed inventory list shall be returned to the Finance

Department.

- G. **INFRASTRUCTURE MAINTENANCE.** The City recognizes that deferred maintenance increases future capital costs. Funds shall be included in the budget each year to maintain the quality of the City's infrastructure. Replacement schedules should be developed in order to anticipate this inevitable ongoing and obsolescence of infrastructure.
- H. **SCHEDULED REPLACEMENT OF ASSETS.** As part of the ongoing replacement of assets, the City has established Equipment Replacement Funds. These funds charge the user funds, based on the estimated replacement cost and estimated life of the equipment. The City maintains fleet and computer replacement funds.

XI. DEBT MANAGEMENT

- A. **DEBT ISSUANCE.** The City shall issue debt when the use of debt is appropriate and specifically approved by the City Council and expenditure of such monies shall be in strict accordance with the designated purpose.
- B. **ISSUANCE OF LONG-TERM DEBT.** The issuance of long-term debt is limited to use for capital improvements or projects that cannot be financed from current revenues or resources and future citizens will receive a benefit from the improvement. Debt may be issued for the purposes of purchasing land or rights-of-way and/or improvements to land, street improvements, or construction projects to provide for the general good. For purposes of this policy, current resources are defined as that portion of fund balance in excess of the required reserves. The payback period of the debt will be limited to the estimated useful life of the capital projects or improvements.
- C. The City shall strive to schedule debt issues to take advantage of the small issuer status designation in regard to Federal Arbitrage laws.
- D. **PAYMENT OF DEBT.** When the City utilizes long-term debt financing it will ensure that the debt is financed soundly by realistically projecting the revenue sources that will be used to pay the debt; and financing the improvement over a period not greater than the useful life of the improvement.
- E. **TYPES OF DEBT.**
 1. **General Obligation Bonds (G.O.'s).** General obligation bonds shall be used only to fund capital assets of the general government, and not used to fund operating needs of the City. General obligation bonds are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City. The term of a bond issue shall not exceed the useful life of the asset(s) funded by the bond issue. General obligation bonds must be authorized by a vote of the citizens of the City of Huntsville.
 2. **Revenue Bonds (R.B.'s).** Revenue bonds shall be issued as determined by City Council to provide for the capital needs of any activities where the capital requirements are necessary for continuation or expansion of a service which produces revenue and for which the asset may reasonably be expected to provide for a revenue stream to fund the debt service requirements. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the bond issue.
 3. **Certificates of Obligation (C.O.'s).** Certificates of obligation may be used in order to

- fund capital assets. Debt service for C.O.'s may be either from general revenues or backed by a specific revenue stream or streams or by a combination of both. C.O.'s may be used to fund capital assets where full bond issues are not warranted as a result of the cost of the asset(s) to be funded through the instrument. Infrastructure and building needs may also be financed with Certificates of Obligation, after evaluation of financing alternatives by the City's Financial Advisor. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the proceeds of the debt issue.
4. **Tax Anticipation Notes.** Tax Anticipation Notes may be used to fund capital assets of the general government or to fund operating needs of the City. Tax Anticipation Notes are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City. The term of a note issue shall not exceed the useful life of the asset(s) funded by the debt issued or seven years whichever is less.
 5. **Capital Lease.** Capital leases may be used to fund capital assets with shorter lives (generally less than 10 years) for vehicles, equipment and software. The term shall not exceed the useful life of the assets.
- F. **METHOD OF SALE.** The City shall use a competitive bidding process in the sale of bonds and certificates of obligation unless some other method is specifically agreed to by City Council.
- G. **FINANCIAL ADVISOR.** The Finance Committee will recommend to the City Council a financial advisor to oversee all aspects of any bond issue.
- H. **ANALYSIS OF FINANCING ALTERNATIVES.** Staff will explore alternatives to the issuance of debt for capital acquisitions and construction projects. These alternatives will include, but not be limited to, 1) grants in aid, 2) use of reserves, 3) use of current revenues, 4) contributions from developers and others, 5) leases, and 6) impact fees.
- I. **DISCLOSURE.** Full disclosure of operations shall be made to the bond rating agencies and other users of financial information. The City staff, with the assistance of financial advisors and bond counsel, shall prepare the necessary materials for presentation to the rating agencies, and shall aid in the production of Offering Statements.
- J. **DEBT STRUCTURING.** The City will generally issue debt for a term not to exceed 20 years. The City will exceed a 20-year term only upon recommendation of the City's Financial Advisor and in no case shall the term of the debt issue exceed the life of the asset acquired. The repayment schedule shall approximate level debt service unless operational matters dictate otherwise or if market conditions indicate a potential savings could result from modifying the level payment stream. Consideration of market factors, including tax-exempt qualification, and minimum tax alternatives will be given during the structuring of long-term debt instruments.
- K. **FEDERAL REQUIREMENTS.** The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.
- L. **BIDDING PARAMETERS.** The notice of the sale of bonds will be carefully constructed so as to ensure the best possible bid for the City, in light of the existing market conditions and other prevailing factors. Parameters to be examined include:
- **Limits between lowest and highest coupons**
 - **Coupon requirements relative to the yield curve**

- **Method of underwriter compensation, discount or premium coupons**
- **Use of bond insurance**
- **Call provisions**

XII. INTERNAL CONTROLS

- A. **WRITTEN PROCEDURES.** Wherever possible, written procedures shall be established and maintained by the Finance Department for all functions involving cash handling and/or accounting throughout the City. These procedures shall embrace the general concepts of fiscal responsibility set forth in this policy statement.
- B. **DEPARTMENT HEAD RESPONSIBILITIES.** Each Department Head is responsible to ensure that good internal controls are followed throughout the Department, that all Finance Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed.
- C. **COMPUTER SYSTEM/DATA SECURITY.** The City shall provide security of its computer system and data files through physical security and appropriate backup procedures. A disaster recovery plan shall be developed by the Information Services Department. Computer systems shall be accessible only to authorized personnel.

XIII. RISK MANAGEMENT

- A. **RESPONSIBILITY.** A risk manager is responsible for the general risk liability insurance risk management function of the City. Recommendations for deductibles, limits of coverage, etc. shall be presented to the Finance Committee for review.
- B. **EMPLOYEE SAFETY.** The City will aggressively pursue opportunities to provide for employee safety. The goal will be to minimize the risk of loss, with an emphasis on regularly scheduled safety programs.
- C. **SELF INSURED HEALTH INSURANCE.** A detailed annual report shall be given to the Finance Committee that includes available funds, expected payouts in the plan, reinsurance costs and a rate recommendation. The presentation shall include a proposed budget for a period coinciding with the City's fiscal year.

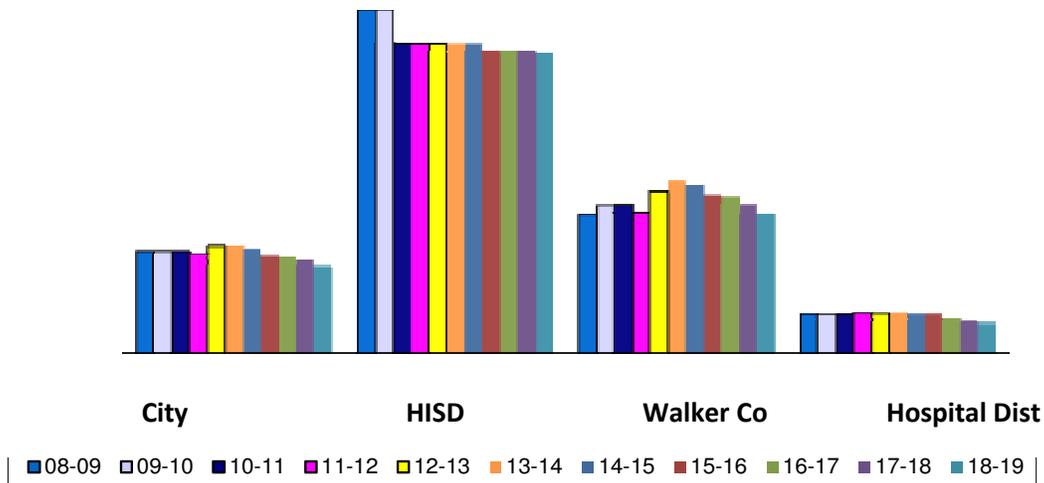
XIV. ROLE OF THE FINANCE COMMITTEE OF CITY COUNCIL

The finance committee appointed by City Council upon recommendation of the Mayor shall have responsibilities including:

- A. Monitoring and recommending changes to the Investment Policy;
- B. Managing the audit;
- C. Review of liability insurance coverage's.
- D. Oversight of budget and finances

Property Tax Rates
All Overlapping Governments
Ten Year Period and FY 18-19

Fiscal Year	City			Huntsville ISD	Walker County	Hospital District	Total
	General	Debt Service	Total				
2008-09	.21080	.18990	.4007	1.34	.5450	.1537	2.4394
2009-10	.22490	.17580	.4007	1.34	.5770	.1537	2.4714
2010-11	.21340	.18730	.4007	1.21	.5793	.1530	2.3430
2011-12	.23810	.15340	.3915	1.21	.5536	.1568	2.3119
2012-13	.26390	.15670	.4206	1.21	.6355	.1554	2.4215
2013-14	.2920	.1286	.4206	1.21	.6778	.159	2.4674
2014-15	.2862	.1244	.4106	1.21	.6589	.1537	2.4332
2015-16	.2833	.1005	.3838	1.18	.6206	.1537	2.3381
2016-17	.2838	.0971	.3809	1.18	.6157	.1346	2.3112
2017-18	.2745	.0921	.3666	1.18	.5815	.1254	2.2535
2018-19	.2620	.0802	.3422	1.175	.5494	.1187	2.1853



City of Huntsville
Summary of Budgeted Personnel (FTEs) by Fund and Department

General Fund	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>
<u>Charter Offices/General Administration</u>					
City Manager	2.00	2.00	2.00	2.00	2.00
City Secretary	2.00	2.00	2.00	2.00	2.00
City Attorney	-	-	-	-	-
City Judge	1.00	1.00	1.00	1.00	1.00
Total	5.00	5.00	5.00	5.00	5.00
<u>Human Resources Department</u>					
Human Resources	3.00	4.00	4.00	4.00	4.00
Municipal Court	4.50	4.50	4.50	5.50	5.50
Total	7.50	8.50	8.50	9.50	9.50
<u>Information Technology Department</u>					
Information Technology	4.00	5.00	5.00	5.00	5.00
Total	4.00	5.00	5.00	5.00	5.00
<u>Finance Department</u>					
Finance	7.00	7.00	7.00	7.00	7.00
Purchasing	1.00	1.00	1.00	1.00	1.00
Warehouse	-	-	-	-	-
Municipal Court	-	-	-	-	-
Neighborhood Resources	2.00	2.00	3.00	2.00	1.00
Total	10.00	10.00	11.00	10.00	9.00
<u>Public Works Department</u>					
Public Works Administration	2.00	3.00	3.00	3.00	3.00
Street Department*		11.00	11.00	10.00	11.00
Garage Operations	6.50	7.50	7.50	7.50	7.50
Warehouse	1.00	1.00	1.00	1.00	1.00
Total	9.50	22.50	22.50	21.50	22.50
<u>Development Services</u>					
Planning	1.00	2.50	2.50	2.50	2.50
Customer Service - Service Center	3.50	3.50	3.50	3.50	3.50
Central Inspection	5.00	5.00	6.00	5.50	5.50
Health	2.00	2.00	2.00	2.00	2.00
Main Street	1.00	1.00	1.00	1.00	1.00
Total	12.50	14.00	15.00	14.50	14.50
<u>Engineering</u>					
Engineering	7.00	6.00	6.00	8.00	8.00
GIS	2.00	3.00	3.00	3.00	3.00
Survey	3.00	3.00	3.00	2.00	3.00
Total	12.00	12.00	12.00	13.00	14.00

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>
<u>Parks & Leisure Department</u>					
Parks & Leisure Administration	2.00	2.00	2.00	2.00	2.00
Recreation	0.75	-	-	-	-
Parks Maintenance	10.66	10.75	10.75	10.75	10.75
Aquatic Center	2.50	2.50	2.50	2.50	2.50
Cemetery	1.00	1.00	1.00	1.00	1.00
Building Services	2.00	2.00	2.00	2.00	2.00
Library	9.66	9.66	9.66	9.66	9.66
Total	28.57	27.91	27.91	27.91	27.91
<u>Economic Development & Tourism Department</u>					
Community & Economic Development Admin.	1.00	-	-	-	-
Economic Development	-	-	-	-	1.00
Visitors Center Gift Shop	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	2.00
<u>Public Safety Department</u>					
Public Safety Administration	2.00	2.00	2.00	2.00	2.00
Police	58.00	58.00	58.00	59.00	59.00
Fire	16.00	16.00	16.00	16.00	17.00
Total	76.00	76.00	76.00	77.00	78.00
<u>Total General Fund</u>	<u>166.07</u>	<u>181.91</u>	<u>183.91</u>	<u>184.41</u>	<u>187.41</u>
School Resource Officer Fund					
<u>Public Safety Department</u>					
School Resource Officer	6.00	6.00	6.00	6.00	6.00
Total	6.00	6.00	6.00	6.00	6.00
<u>Total School Resource Officer Fund</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>
Utility Fund					
<u>**Public Works Department-Water</u>					
Water Production	3.00	3.00	3.00	3.00	3.00
Water Distribution	13.00	13.00	13.00	13.00	13.00
Meter Reading	4.00	4.00	4.00	3.00	3.00
Total	20.00	20.00	20.00	19.00	19.00
<u>**Finance Department -Water</u>					
Utility Billing	5.50	5.50	5.50	5.50	5.50
Total	5.50	5.50	5.50	5.50	5.50
<u>***Public Works Department -Wastewater</u>					
Wastewater Collection	9.00	9.00	9.00	9.00	9.00
AJ Brown WWTP	5.00	5.00	5.00	5.00	5.00
NB Davidson WWTP	4.00	4.00	4.00	4.00	4.00
Robinson Creek WWTP	4.00	4.00	4.00	4.00	4.00
Environmental Services	3.00	3.00	3.00	3.00	3.00
Street Sweeping	-	1.00	1.00	1.00	1.00
Total	25.00	26.00	26.00	26.00	26.00
<u>Total Utility Fund</u>	<u>50.50</u>	<u>51.50</u>	<u>51.50</u>	<u>50.50</u>	<u>50.50</u>

***The Water Fund and the Wastewater Fund were combined to form the Utility Fund in FY 2018**

****Water Fund prior to FY 2018**

*****Wastewater Fund Prior to FY 2018**

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>
Solid Waste Fund					
<u>Public Works Department</u>					
Commercial Collection	6.00	6.00	6.00	6.00	6.00
Solid Waste Disposal	9.00	9.00	9.00	9.00	4.50
Residential Collection	7.00	7.00	7.00	7.00	7.00
Recycling	1.00	1.00	1.00	1.00	1.00
Total	23.00	23.00	23.00	23.00	18.50
<u>Total Solid Waste Fund</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>18.50</u>
Street Fund					
<u>Public Works Department</u>					
Street*	11.00	-	-	-	-
Street Sweeping**	1.00	-	-	-	-
Drainage Maintenance**	3.00	-	-	-	-
Total	15.00	-	-	-	-
<u>Total Street Fund</u>	<u>15.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Tourism & Cultural Services Department</u>					
Arts & Visitor Center	1.75	1.75	1.75	1.75	1.75
Tourism	2.00	2.00	2.00	2.00	2.00
Visitors Center	2.50	2.50	2.50	2.50	2.50
Total	6.25	6.25	6.25	6.25	6.25
<u>Total H/M Tax - Tourism & Visitors Center</u>	<u>6.25</u>	<u>6.25</u>	<u>6.25</u>	<u>6.25</u>	<u>6.25</u>
Total Full Time Equivalent	266.82	268.66	270.66	270.16	268.66
Current actual number of full-time positions	259.00	263.00	263.00	263.00	262.00
Current actual number of part-time positions	16.00	16.00	16.00	19.00	19.00
Budgeted number of interns	5.00	5.00	5.00	5.00	5.00
Budgeted number of volunteer firefighters	41.00	41.00	41.00	41.00	41.00

*Street Department moved into the General Fund FY 15-16

**Street Sweeping and Drainage Maintenance moved into the Wasterwater Fund FY 15-16

Summary of Personnel Changes

General Fund

Street Department

Street Department - Added one position 1.00

Fire Department

Fire Department - Added one position 1.00

Survey Department

Survey Department - Added one position 1.00

Economic Development

Economic Development - Added one position 1.00

Neighborhood Resources

Neighborhood Resources - one position eliminated (1.00)

Net Position Additions/Deletions General Fund 3.00

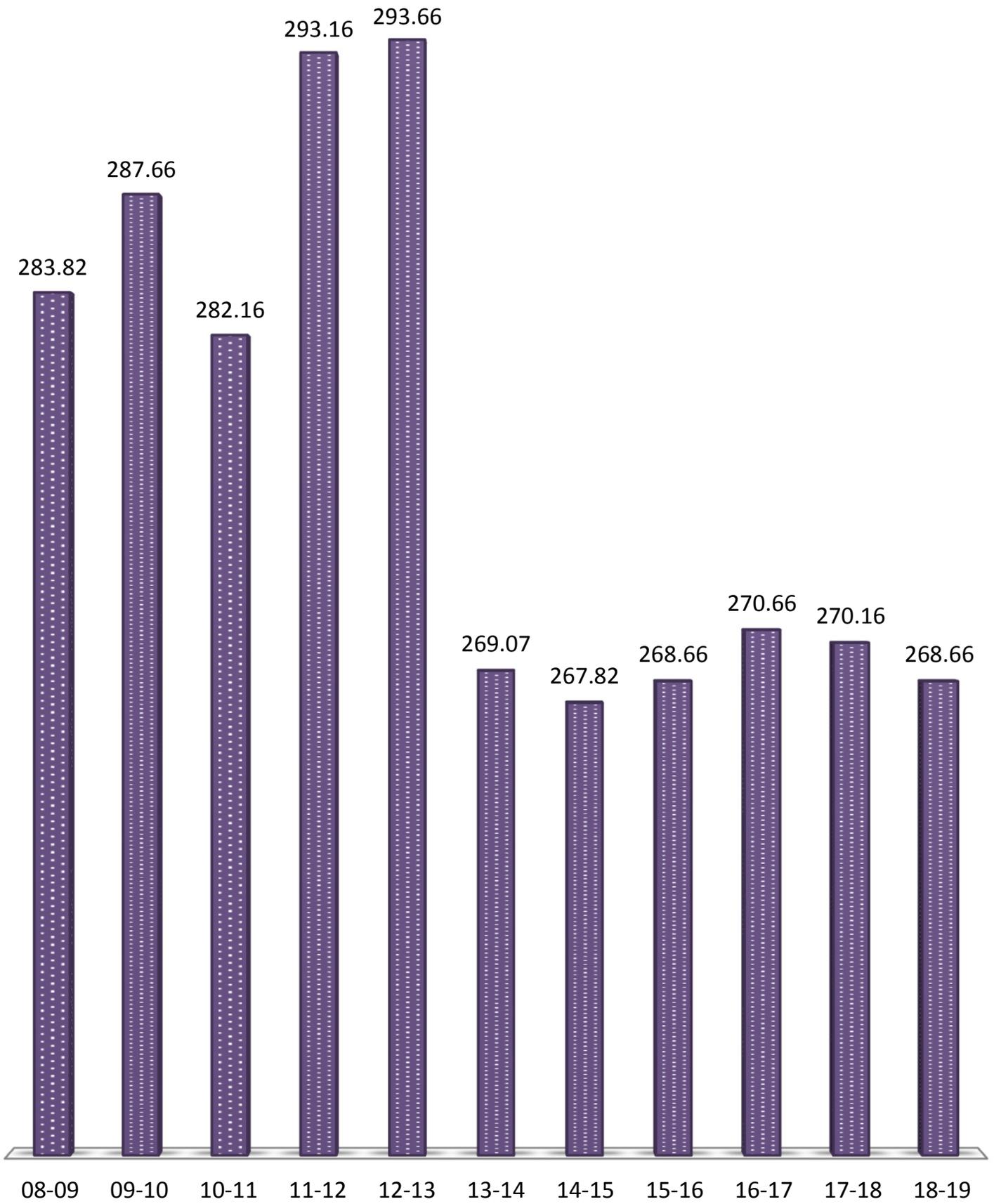
Solid Waste Fund

Solid Waste Disposal - four and one half positions eliminated (4.50)

Net Position Additions/Deletions Solid Waste Fund (4.50)

Net Position Additions/Deletions All Funds (1.50)

City of Huntsville Full Time Employee Count per Fiscal Year



Summary of Transfers and Internal Charges

Summary of Transfers

		T O								
		General Fund	General Fund - ROW Maint.	Police SRO SRF	Capital Equipment	Computer Equipment	Arts Center SRF	Airport SRF	CIP Projects	Total Out
F	General Fund	-	-	130,338	541,853	152,161	75,481	26,550	300,000	1,226,383
R	Debt Service Fund	-	-	-	-	-	-	-	-	-
O	Utility Fund - Water	4,370	658,420	-	80,279	24,635	-	-	1,000,000	1,767,704
M	Utility Fund -Wastewater	6,000	317,100	-	220,041	25,535	-	-	2,008,194	2,576,870
	Solid Waste Fund	12,385	202,889	-	505,372	24,430	-	-	-	745,076
	SRO Fund	-	-	-	29,945	-	-	-	-	29,945
	Arts Center SRF	-	-	-	-	1,600	-	-	-	1,600
	Tourism & Visitors Cntr	-	-	-	2,716	4,122	-	-	-	6,838
	Court Security SRF	20,117	-	-	-	-	-	-	-	20,117
	Cemetery Endowment	1,000	-	-	-	-	-	-	-	1,000
	Total In	43,872	1,178,409	130,338	1,380,206	232,483	75,481	26,550	3,308,194	6,375,533

Summary of Administrative Reimbursements

		T O		
		General Fund	Utility Fund	Total Out
F	Utility Fund -Water	2,605,976	-	2,605,976
R	Utility Fund -Wastewater	2,091,341	-	2,091,341
O	Solid Waste Fund	732,808	51,336	784,144
M	Street SRF	-	-	-
	Tourism & Visitors Cntr	61,593	-	61,593
	Total In	5,491,718	51,336	5,543,054

Summary of Payments to Medical Insurance Fund

		T O	
		Medical Insurance Fund	Total Out
F	General Fund	1,684,460	1,684,460
R	Utility Fund	489,131	489,131
O	Solid Waste Fund	173,256	173,256
M	SRO Fund	61,339	61,339
	Tourism & Visitors Center	30,651	30,651
	Art Center SRF	10,201	10,201
		2,449,038	2,449,038



City of Huntsville

Administrative Reimbursements and Transfers



			<u>Transfers In</u>		<u>Transfers Out</u>
101	General Fund				
		41305 Utility Fund (Water)- Use of Right of Way	\$658,420		
		41305 Utility Fund (Wastewater)- Use of Right of Way	\$317,100		
		41307 Solid Waste-Use of Right of Way	\$202,889		
		42401 Administrative Reimbursement	\$2,481,118		
		42402 AdminCost Reimb - Fleet	\$321,814		
		42403 AdminCost Reimb-Planning&Develop	\$2,000,542		
		42404 AdminCost Reimb - Info Svcs	\$688,243		
		43503 Transfer from Utility Fund	\$10,370		
		43505 Transfer from Solid Waste Fund	\$12,385		
		43532 Transfer - Court Security Fund	\$20,117		
		43560 Transfer from Cemetery Endow	\$1,000		
		1101 94306 Transfer - Equip Replace Fund			\$541,853
		1101 94309 Transfer - Computer Replace Fd			\$152,161
		1101 95609 Transfer to Airport SRF			\$26,550
		1101 95612 Transfer to Police SRO Fund			\$130,338
		1101 95618 Transfer to Arts Center SRF			\$75,481
			\$6,713,998		\$926,383
220	Utility Fund				
		43405 Charge to Solid Waste	\$51,336		
		1220 89603 Franchise Fee for use of Streets			\$658,420
		1220 91240 Transfer to General Fund			\$4,370
		1220 93170 Admin Cost Reimburse - General			\$1,196,800
		1220 93388 Admin Costs Fleet			\$76,199
		1220 93640 Admin Costs IT Operations			\$332,706
		1220 93720 Admin Costs Plan/Develop			\$1,000,271
		1220 94306 Transfer - Equip Replace Fund			\$80,279
		1220 94309 Transfer - Computer Replace Fd			\$24,635
			\$51,336		\$3,373,680
		1221 89603 Franchise Fee for use of Streets			\$317,100
		1221 91240 Transfer to General Fund			\$6,000
		1221 93170 Admin Cost Reimburse - General			\$826,757
		1221 93388 Admin Costs Fleet			\$30,418
		1221 93640 Admin Costs IT Operations			\$233,895
		1221 93720 Admin Costs Plan/Develop			\$1,000,271
		1221 94306 Transfer - Equip Replace Fund			\$220,041
		1221 94309 Transfer - Computer Replace Fd			\$25,535
					\$2,660,017
224	Solid Waste Fund				
		1224 89603 Franchise Fee for use of Streets			\$202,889
		1224 91240 Transfer to General Fund			\$12,385
		1224 93170 Admin Cost Reimburse - General			\$415,303
		1224 93230 Admin Costs Wtr Fd(Util Bill)			\$51,336
		1224 93388 Admin Costs Fleet			\$209,805
		1224 93640 Admin Costs IT Operations			\$107,700
		1224 94306 Transfer - Equip Replace Fund			\$505,372
		1224 94309 Transfer - Computer Replace Fd			\$24,430
					\$1,529,220

City of Huntsville
Administrative Reimbursements and Transfers



				<u>Transfers In</u>	<u>Transfers Out</u>
306	Capital Equipment Fund				
	43401		Charge to General Fund	\$541,853	
	43403		Charge to Utility Fund	\$300,320	
	43405		Charge to Solid Waste	\$505,372	
	43415		Charges-Police SRO Fund	\$29,945	
	43419		Charge to H/M Tax Tourism & Visitors Center	\$2,716	
				\$1,380,206	
309	Computer Equip. Replacement Fund				
	43401		Charge to General Fund	\$152,161	
	43403		Charge to Utility Fund	\$50,170	
	43405		Charge to Solid Waste	\$24,430	
	43418		Charge to Arts Center Fund	\$1,600	
	43419		Charge to H/M Tax Tourism & Visitors Center	\$4,122	
				\$232,483	
461	Oakwood Cemetery Endowment Fund				
	1461	95101	Transfer to General Fund		\$1,000
					\$1,000
601	Court Security SRF				
	1601	91240	Transfer to General Fund		\$20,117
					\$20,117
609	Airport SRF				
	43501		Transfer from General Fund	\$26,550	
				\$26,550	
612	PD School Resource Officer SRF				
	43501		Transfer from General Fund	\$130,338	
				\$130,338	
612	PD School Resource Officer SRF				
	555	94306	Transfer - Equip Replace Fund		\$29,945
					\$29,945
618	Arts Center SRF				
	43501		Transfer from General Fund	\$75,481	
	1618	94309	Transfer - Computer Replace Fd		\$1,600
				\$75,481	\$1,600
663	H/M Tax- Tourism & Visitors Cntr				
	1663	93170	Admin Cost Reimburse - General		\$42,259
	1663	93388	Admin Costs Fleet		\$5,392
	1663	93640	Admin Costs IT Operations		\$13,942
	1663	94306	Transfer - Equip Replace Fund		\$2,716
	1663	94309	Transfer - Computer Replace Fd		\$4,122
					\$68,431
				\$8,610,393	\$8,610,393

City of Huntsville Operating Budget

Ten Year Period and FY 18-19

Fiscal Year	GENERAL FUND -5	Debt Service Fund	SPECIAL REVENUE FUNDS -1	UTILITY FUND -6	WATER FUND -5	WASTE-WATER FUND -5	SOLID WASTE FUND -5
2008-09	16,530,410	2,052,721	4,407,539		10,363,420	8,170,580	4,272,123
2009-10	17,173,040	1,987,730	4,714,815		10,915,531	7,979,140	4,191,110
2010-11	16,611,820	2,249,974	4,724,654		10,473,661	7,814,854	4,162,574
2011-12	17,402,335	2,263,110	4,861,685		10,825,235	7,729,990	4,822,927
2012-13	17,425,616	2,049,502	5,045,563		14,058,765	7,474,598	4,362,709
2013-14	19,657,967	2,072,663	7,356,270		13,780,757	6,931,098	4,500,844
2014-15	17,749,739	2,022,708	5,741,887		13,926,682	7,552,206	5,416,307
2015-16	19,608,113	1,828,788	5,685,361		13,848,359	7,223,036	5,308,870
2016-17	24,723,979	1,838,740	2,184,566		14,125,254	6,848,468	5,415,752
2017-18	24,218,064	1,838,059	2,284,147	21,393,201	0	0	5,553,403
2018-19	25,014,048	1,840,120	2,369,469	25,046,232	0	0	5,974,170

Notes:

- 1 Includes Court Security, Court Technology, Airport, Library, Police Forfeiture, School Resource Officers, Police Safety Grants, Visitor & Arts Center, Huntsville Beautification, TIRZ, Hotel/Motel Tax – Tourism & Visitor Center and Statue Pavers. In the FY 2016 the Street fund moved to the General Fund.
- 2 Beginning in FY 2001-02, includes only the Oakwood Cemetery Operations Fund. Beginning FY 2009-10 Oakwood Cemetery moved to General Fund.
- 3 Includes the Medical Insurance Fund and Equipment Replacement Funds.
- 4 Includes Library Endowment, Oakwood Cemetery Endowment Funds and PEB Trust-Medical.
- 5 Includes one time equity expenses -not meant to be an ongoing operating expense
- 6 FY 18 Combined Water and Wastewater Fund to create the "Utility Fund" for the FY 17-18 and going forward

City of Huntsville Operating Budget

Ten Year Period and FY 18-19

GOLF COURSE FUND	CEMETERY OPERATIONS FUND	INTERNAL SERVICE FUNDS	PERMANENT FUNDS	TOTAL	INTERFUND	NET BUDGET
	-2	-3	-4			
-	150,677	3,897,094	11,800	49,856,364	11,349,867	38,262,469
-	-	4,546,831	6,057	51,566,492	9,251,237	42,315,255
-	-	4,626,736	3,550	50,667,823	8,210,368	42,457,455
-	-	5,747,900	15,900	53,669,082	9,216,934	44,452,148
-	-	5,099,086	9,000	55,524,839	7,921,367	47,603,472
-	-	4,511,508	5,000	58,816,107	8,647,504	50,168,603
		5,102,540	5,000	57,517,069	8,564,946	48,952,123
		4,288,664	39,427	57,830,618	9,851,000	47,979,618
		5,877,466	17,100	61,031,325	9,761,419	51,269,906
		4,922,346	300	60,209,520	8,143,836	52,065,684
		4,973,976	21,000	65,239,015	8,609,393	56,629,622

City of Huntsville
 Budget Detail History
 FY 2018-19



Account	15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
101 General Fund					
41101 Current Property Taxes	\$ 4,123,142	\$ 4,270,163	\$ 4,439,000	\$ 4,439,897	\$ 4,649,500
41102 Delinquent Property Taxes	\$ 45,254	\$ 28,683	\$ 30,000	\$ 39,799	\$ 30,000
41103 Tax Penalty & Interest	\$ 36,699	\$ 38,913	\$ 30,000	\$ 41,096	\$ 30,000
41201 Sales Tax Revenue	\$ 7,899,538	\$ 9,001,502	\$ 7,690,840	\$ 8,492,142	\$ 8,098,604
41301 Franchise - Electrical	\$ 1,406,789	\$ 1,386,131	\$ 1,425,000	\$ 1,891,246	\$ 1,425,000
41302 Franchise - Telephone	\$ 195,932	\$ 214,854	\$ 210,000	\$ 144,347	\$ 210,000
41303 Franchise - Gas	\$ 142,781	\$ 145,875	\$ 145,000	\$ 154,034	\$ 160,000
41304 Franchise - Telecable	\$ 342,606	\$ 341,895	\$ 300,000	\$ 242,254	\$ 300,000
41305 Utility Fund - Use of Right of Way	\$ 548,623	\$ 547,897	\$ 962,603	\$ 962,603	\$ 975,520
41306 WW Fund - Use of Right of Way	\$ 300,326	\$ 317,969	\$ -	\$ -	\$ -
41307 Solid Waste-Use of Right of Way	\$ 170,853	\$ 184,673	\$ 202,743	\$ 202,743	\$ 202,889
41501 Tax on Sale of Mixed Drinks	\$ 107,745	\$ 103,603	\$ 100,000	\$ 103,736	\$ 110,000
41503 Payment if Lieu of Taxes	\$ 3,602	\$ -	\$ 3,000	\$ 4,364	\$ 3,000
41611 CoC - City Limits	\$ 6,275	\$ 6,400	\$ 7,200	\$ 8,850	\$ 6,100
41621 CoC - ETJ	\$ 2,825	\$ 3,350	\$ 3,500	\$ 3,650	\$ 3,000
41624 NonConform/Conditnl Use Permits	\$ 450	\$ -	\$ -	\$ -	\$ -
41631 Plats	\$ 3,700	\$ 4,800	\$ 4,500	\$ 5,750	\$ 4,500
41651 Variances	\$ 900	\$ 4,200	\$ 1,500	\$ 2,500	\$ 1,500
41661 Zoning Changes	\$ 200	\$ 925	\$ 500	\$ 1,375	\$ 500
41703 Beer, Liquor, Wine License	\$ 31,049	\$ 11,320	\$ 10,000	\$ 23,980	\$ 10,000
41704 Building Permits	\$ 212,201	\$ 339,617	\$ 250,000	\$ 338,850	\$ 250,000
41705 Electrical Permits	\$ 22,399	\$ 50,414	\$ 45,000	\$ 58,237	\$ 40,000
41706 Refrigeration Permits	\$ 14,917	\$ 22,922	\$ 15,000	\$ 31,603	\$ 15,000
41707 Plumbing Permits	\$ 36,181	\$ 58,229	\$ 45,000	\$ 69,475	\$ 45,000
41708 Miscellaneous Permits	\$ 153,671	\$ 203,684	\$ 150,000	\$ 220,162	\$ 150,000
41709 Wrecker/Taxi/Chaufer Permits	\$ 3,340	\$ 3,285	\$ 1,000	\$ 3,255	\$ 1,000
41710 Food Establishment Permits	\$ 56,790	\$ 58,820	\$ 55,000	\$ 63,360	\$ 55,000
41711 Construct Trade Registr Permits	\$ 20,532	\$ 23,436	\$ 7,500	\$ 18,660	\$ 8,000
41801 Municipal Court Fines	\$ 977,113	\$ 1,142,879	\$ 1,228,889	\$ 984,675	\$ 960,000
41804 Municipal Court Extension Fee	\$ 10,669	\$ 10,535	\$ 13,010	\$ 8,724	\$ 8,500
41805 Juvenile Case Coordinator Fees	\$ 27,483	\$ 33,422	\$ 37,823	\$ 29,370	\$ 30,000
41808 Judicial Efficiency Fees	\$ 2,667	\$ 2,634	\$ 3,253	\$ 2,181	\$ 2,200
41809 TXSBLT Fees	\$ 588	\$ 1,879	\$ 3,290	\$ 2,226	\$ 3,000
41811 Truancy Prevention & Diversion Fee	\$ 5,399	\$ 6,627	\$ 7,503	\$ 5,841	\$ 6,000
41903 Library Card Fees	\$ 1,952	\$ 1,822	\$ 1,000	\$ 1,675	\$ 1,000
41904 Food Handlers Fees	\$ 3,528	\$ 1,955	\$ -	\$ -	\$ -
41905 Miscellaneous Fees	\$ 806	\$ 1,797	\$ 1,000	\$ 1,108	\$ 1,000
41907 Copier Fees	\$ 10,127	\$ 8,660	\$ 5,000	\$ 7,763	\$ 5,000
41908 Returned Check Fees	\$ 35	\$ 70	\$ 35	\$ 35	\$ 35
41909 Library Fines/Misc Fees	\$ 13,851	\$ 11,562	\$ 12,000	\$ 9,586	\$ 12,000
41910 Program Fees	\$ 9,201	\$ 7,260	\$ 12,000	\$ 7,991	\$ 17,000
41913 Proceeds from Auction	\$ 5,098	\$ 1,665	\$ 3,000	\$ 4,784	\$ 3,000
41914 Alarm Revenue - Police	\$ 17,452	\$ 30,227	\$ 8,000	\$ 29,704	\$ 10,000
41915 Driveway & Culvert	\$ 7,007	\$ 6,399	\$ -	\$ 6,466	\$ -

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
41916	Use of City Equipment or Labor	\$ 31,263	\$ 30,746	\$ 5,000	\$ 51,663	\$ 10,000
41917	Building/Park Rentals	\$ 14,350	\$ 12,913	\$ 7,000	\$ 8,955	\$ 7,000
41924	Accident/Offense Reports	\$ 3,085	\$ 2,773	\$ 3,000	\$ 2,856	\$ 3,000
41925	Lease of City Property	\$ 25,841	\$ 26,114	\$ 20,000	\$ 26,587	\$ 20,000
41926	Health Reinspection	\$ 3,900	\$ 2,100	\$ 500	\$ 5,460	\$ 2,500
41927	Fingerprint Fees	\$ 1,158	\$ 1,140	\$ 500	\$ 1,094	\$ 500
41928	Sale of City Property	\$ -	\$ -	\$ -	\$ 76,024	\$ -
41931	Inspection - Use City Labor	\$ -	\$ 30	\$ -	\$ 140	\$ -
41935	Paid Parking Fees	\$ 17,850	\$ 86,603	\$ 150,000	\$ 154,401	\$ 160,000
41937	Swimming Fees & Passes	\$ 46,941	\$ 38,461	\$ 40,000	\$ 38,409	\$ 40,000
41938	Swimming Pool Rental	\$ 1,200	\$ 2,250	\$ 1,200	\$ 1,600	\$ 1,200
41939	Swim Pool Concessions & Vending	\$ 8,149	\$ 7,314	\$ 6,000	\$ 6,238	\$ 6,000
41948	Library Room Rental	\$ 230	\$ 175	\$ 500	\$ 907	\$ 500
41949	Tour Fees - "Adventure Guides"	\$ 1,288	\$ 1,116	\$ 2,000	\$ 876	\$ 1,000
41950	Gift Shop Sales	\$ 123,739	\$ 109,573	\$ 122,000	\$ 86,131	\$ 118,000
41960	Sales - Cemetery Space	\$ 16,000	\$ 20,000	\$ 18,000	\$ 37,970	\$ 18,000
41961	Cemetery Filing Fees	\$ 30	\$ 60	\$ -	\$ 60	\$ -
41980	Card Processing Fees	\$ 10,075	\$ 24,702	\$ 26,000	\$ 24,171	\$ 23,000
42201	County (Fire Service)	\$ 246,567	\$ 246,492	\$ 246,492	\$ 246,492	\$ 246,492
42401	Administrative Reimbursement	\$ 2,096,389	\$ 2,302,685	\$ 2,385,607	\$ 2,385,607	\$ 2,481,118
42402	AdminCost Reimb - Fleet	\$ 292,636	\$ 300,205	\$ 369,450	\$ 369,450	\$ 321,814
42403	AdminCost Reimb-Planning&Develop	\$ 1,140,184	\$ 1,413,197	\$ 1,620,008	\$ 1,620,008	\$ 2,000,542
42404	AdminCost Reimb - Info Svcs	\$ 548,772	\$ 574,350	\$ 553,277	\$ 553,278	\$ 688,243
42601	Interest - Checking	\$ 4,990	\$ 9,698	\$ 4,000	\$ 48,250	\$ 20,000
42602	Interest Income	\$ 153,045	\$ 200,546	\$ 105,000	\$ 191,684	\$ 175,000
42801	Grants	\$ 106,092	\$ 65,224	\$ 154,894	\$ 132,983	\$ 101,569
42804	Disaster Relief - Fed Govt	\$ -	\$ -	\$ -	\$ 59,721	\$ -
42905	Contributions	\$ 3,500	\$ -	\$ -	\$ 16,265	\$ -
42918	Visitors Center - Donations	\$ 5,363	\$ 4,125	\$ 6,000	\$ 3,405	\$ 4,000
43201	Miscellaneous Revenues	\$ 74,385	\$ 189,834	\$ 50,000	\$ 54,429	\$ 60,000
43202	Over/Short	\$ 4	\$ 3	\$ -	\$ 83	\$ -
43205	Mainstreet Fundraiser Revenues	\$ 11,487	\$ 8,360	\$ 13,500	\$ 12,776	\$ 13,500
43503	Transfer from Utility Fund	\$ 13,500	\$ 63,242	\$ 10,555	\$ 10,555	\$ 10,370
43504	Transfer from Wastewater Fund	\$ 10,125	\$ 33,334	\$ -	\$ -	\$ -
43505	Transfer from Solid Waste Fund	\$ 2,875	\$ 33,693	\$ 12,710	\$ 12,710	\$ 12,385
43509	Transfer from CIP	\$ 182,220	\$ -	\$ -	\$ -	\$ -
43511	Transfer from H/M Tax-Tourism&Vis Cntr	\$ 6,000	\$ -	\$ -	\$ -	\$ -
43514	Transfer from Street SRF	\$ -	\$ -	\$ -	\$ -	\$ -
43532	Transfer - Court Security Fund	\$ 15,828	\$ 17,507	\$ 17,994	\$ 17,994	\$ 20,117
43536	Transfer from PEB Trust - Medical Fund	\$ -	\$ -	\$ -	\$ 41,533	\$ -
43560	Transfer from Cemetery Endow	\$ 2,700	\$ 1,000	\$ 300	\$ 300	\$ 1,000
Total		\$ 22,203,995	\$ 24,472,519	\$ 23,421,176	\$ 24,970,872	\$ 24,409,698
1101 Nondepartmental General Fund						
51140	Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 516,947	\$ -	\$ 564,961
55074	Paid Parking Adm Exps - MobileNOW	\$ 2,201	\$ 12,622	\$ 12,000	\$ 22,635	\$ 20,000
56010	Insurance Policies - other than Auto	\$ 29,645	\$ 29,631	\$ 68,327	\$ 60,144	\$ 67,889
56012	Insurance Policies - Auto	\$ 69,801	\$ 60,009	\$ 71,514	\$ 66,109	\$ 69,775
56060	Retiree Health Insur Premiums	\$ 253,960	\$ 379,050	\$ 399,150	\$ 399,150	\$ 408,750
56120	Miscellaneous Expense	\$ 358,631	\$ 429,719	\$ -	\$ -	\$ -
69020	Cap. Mach/Tools/Equip	\$ -	\$ 22,200	\$ -	\$ -	\$ -

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
91230	Transfer to CIP Program	\$ 1,784,411	\$ 4,251,196	\$ 300,000	\$ 746,500	\$ 300,000
91925	Transfer to Economic Development	\$ -	\$ -	\$ 760,000	\$ 760,000	\$ -
94306	Transfer - Equip Replace Fund	\$ 420,557	\$ 551,958	\$ 491,910	\$ 491,910	\$ 541,853
94309	Transfer - Computer Replace Fd	\$ 57,800	\$ 107,846	\$ 126,077	\$ 126,077	\$ 152,161
95609	Transfer to Airport SRF	\$ 97,000	\$ 5,000	\$ -	\$ -	\$ 26,550
95612	Transfer to Police SRO Fund	\$ 110,700	\$ 113,340	\$ 128,064	\$ 128,064	\$ 130,338
95618	Transfer to Arts Center SRF	\$ 85,182	\$ 89,930	\$ 95,568	\$ 95,568	\$ 75,481
99100	Future Appropriations	\$ -	\$ -	\$ 130,590	\$ -	\$ 219,908
Total		\$ 3,269,888	\$ 6,052,500	\$ 3,100,147	\$ 2,896,156	\$ 2,577,666
112 City Council						
51111	Salaries - Full Time	\$ -	\$ -	\$ 2,520	\$ 1,485	\$ 2,520
51204	Workers Comp Insur	\$ -	\$ -	\$ 9	\$ 2	\$ 10
51205	Medicare Tax	\$ -	\$ -	\$ 41	\$ 89	\$ 41
51206	Unemployment Comp Insur	\$ -	\$ -	\$ 9	\$ 20	\$ 51
52120	Reproduction & Printing	\$ 256	\$ 136	\$ 185	\$ -	\$ 185
52129	Reception Expenses	\$ 4,290	\$ 2,144	\$ 2,100	\$ 1,462	\$ 2,100
52130	Other Supplies	\$ 1,251	\$ 932	\$ 800	\$ 1,182	\$ 800
52134	City Council Expenses	\$ 3,588	\$ 2,573	\$ 2,468	\$ 2,056	\$ 2,500
55040	Electric	\$ -	\$ -	\$ -	\$ 805	\$ 1,000
55070	Purchased Services/Contracts	\$ 103,964	\$ 103,816	\$ 101,500	\$ 101,989	\$ 105,500
55075	Payments to Council Members	\$ 2,020	\$ 2,380	\$ -	\$ 580	\$ -
55080	Travel & Training	\$ 8,118	\$ 8,640	\$ 5,000	\$ 4,224	\$ 6,000
55085	Community Relations	\$ 2,617	\$ 3,753	\$ 1,500	\$ 2,268	\$ 1,500
55090	Memberships/Subscriptions	\$ 6,269	\$ 6,542	\$ 6,600	\$ 6,626	\$ 6,585
55889	Special Studies	\$ -	\$ -	\$ -	\$ -	\$ 15,000
55999	Decision Packages for Discussion	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000
Total		\$ 132,373	\$ 130,916	\$ 147,732	\$ 122,788	\$ 168,792
113 Office of City Manager						
51111	Salaries - Full Time	\$ 218,821	\$ 221,435	\$ 214,349	\$ 244,360	\$ 215,659
51121	Longevity	\$ 530	\$ 622	\$ 750	\$ 857	\$ 550
51124	Allowances-Clothing/Cell Phone	\$ 1,160	\$ 1,200	\$ 1,200	\$ 1,110	\$ 1,200
51125	Auto Allowance	\$ 5,800	\$ 6,000	\$ 6,000	\$ 5,725	\$ 6,000
51130	Overtime	\$ 402	\$ 234	\$ 500	\$ 39	\$ 500
51200	ICMA Retirement Expense	\$ 7,250	\$ 7,500	\$ 7,500	\$ 5,733	\$ 7,500
51201	TMRS Retirement	\$ 38,365	\$ 42,237	\$ 42,000	\$ 47,476	\$ 42,209
51202	Health Insurance	\$ 18,055	\$ 20,404	\$ 20,402	\$ 20,435	\$ 20,402
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 140	\$ 188
51204	Workers Comp Insur	\$ 201	\$ 276	\$ 314	\$ 356	\$ 474
51205	Medicare Tax	\$ 3,073	\$ 3,187	\$ 3,232	\$ 3,575	\$ 3,249
51206	Unemployment Comp Insur	\$ 342	\$ 342	\$ 20	\$ 18	\$ 343
52010	Office Supplies	\$ 4,122	\$ 4,297	\$ 4,000	\$ 3,525	\$ 4,000
52610	Office Furnishings/Equip	\$ 6,620	\$ 908	\$ 500	\$ 2,072	\$ 500
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 150	\$ 121	\$ 130	\$ 75	\$ 130
55070	Purchased Services/Contracts	\$ 91,679	\$ 65,874	\$ 106,250	\$ 59,429	\$ 90,000
55080	Travel & Training	\$ 4,081	\$ 1,661	\$ 5,696	\$ 3,800	\$ 6,000
55085	Community Relations	\$ 305	\$ 5,657	\$ 3,000	\$ 2,334	\$ 2,250
55090	Memberships/Subscriptions	\$ 4,269	\$ 3,975	\$ 3,000	\$ 3,632	\$ 2,964
Total		\$ 405,226	\$ 385,929	\$ 418,843	\$ 404,689	\$ 404,118
114 Office of City Secretary						
51111	Salaries - Full Time	\$ 108,640	\$ 113,872	\$ 114,002	\$ 111,294	\$ 117,646

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51121	Longevity	\$ 295	\$ 368	\$ 500	\$ 495	\$ 650
51124	Allowances-Clothing/Cell Phone	\$ 375	\$ 720	\$ 720	\$ 45	\$ -
51125	Auto Allowance	\$ 5,800	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
51130	Overtime	\$ -	\$ -	\$ -	\$ 225	\$ -
51201	TMRS Retirement	\$ 19,911	\$ 22,293	\$ 22,852	\$ 22,193	\$ 23,431
51202	Health Insurance	\$ 17,227	\$ 20,367	\$ 20,402	\$ 18,763	\$ 20,450
51204	Workers Comp Insur	\$ 104	\$ 146	\$ 171	\$ 167	\$ 263
51205	Medicare Tax	\$ 1,648	\$ 1,727	\$ 1,760	\$ 1,620	\$ 1,804
51206	Unemployment Comp Insur	\$ 440	\$ 180	\$ 19	\$ 171	\$ 336
52010	Office Supplies	\$ 156	\$ 568	\$ 250	\$ 503	\$ 250
52120	Reproduction & Printing	\$ 92	\$ 10	\$ 35	\$ 1,230	\$ 60
52130	Other Supplies	\$ 331	\$ 35	\$ 200	\$ 84	\$ -
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 75	\$ 73	\$ 84	\$ 118	\$ 84
55070	Purchased Services/Contracts	\$ 8,758	\$ 3,510	\$ 10,000	\$ 3,880	\$ 10,000
55080	Travel & Training	\$ 7,566	\$ 9,789	\$ 6,000	\$ 7,919	\$ 7,000
55090	Memberships/Subscriptions	\$ 946	\$ 1,251	\$ 1,000	\$ 1,248	\$ 1,900
55195	Cellular Phone Charges	\$ 738	\$ 608	\$ 800	\$ 1,131	\$ 1,368
56020	Elections	\$ 17,293	\$ 12,582	\$ 13,000	\$ 9,330	\$ 8,500
56030	Legal Advertising	\$ 3,713	\$ 957	\$ 2,400	\$ 699	\$ 4,000
Total		\$ 194,107	\$ 194,967	\$ 200,195	\$ 186,947	\$ 203,742
115 Office of City Attorney						
55070	Purchased Services/Contracts	\$ 169,177	\$ 189,696	\$ 165,000	\$ 176,878	\$ 189,600
55080	Travel & Training	\$ -	\$ 148	\$ -	\$ -	\$ -
Total		\$ 169,177	\$ 189,845	\$ 165,000	\$ 176,878	\$ 189,600
117 Office of City Judge						
51111	Salaries - Full Time	\$ 60,509	\$ 61,500	\$ 61,500	\$ 63,038	\$ 63,038
51204	Workers Comp Insur	\$ 55	\$ 74	\$ 87	\$ 89	\$ 133
51205	Medicare Tax	\$ 877	\$ 892	\$ 892	\$ 914	\$ 915
51206	Unemployment Comp Insur	\$ 171	\$ 171	\$ 9	\$ 9	\$ 162
52080	Educational	\$ 60	\$ -	\$ -	\$ -	\$ -
55060	Attorney Fees/Court Costs	\$ -	\$ 295	\$ 500	\$ 520	\$ 100
55070	Purchased Services/Contracts	\$ 16	\$ 274	\$ 250	\$ 411	\$ 920
55080	Travel & Training	\$ 467	\$ 713	\$ 550	\$ 516	\$ 800
55090	Memberships/Subscriptions	\$ 60	\$ 60	\$ 60	\$ 75	\$ 125
Total		\$ 62,215	\$ 63,979	\$ 63,848	\$ 65,572	\$ 66,193
150 Human Resources						
51111	Salaries - Full Time	\$ 250,232	\$ 234,726	\$ 255,818	\$ 262,209	\$ 268,739
51117	SHSU Intern/Student	\$ 15,738	\$ 18,321	\$ 20,300	\$ 20,010	\$ 20,300
51118	Salaries - Part Time	\$ 1,195	\$ 1,435	\$ -	\$ 59	\$ -
51121	Longevity	\$ 613	\$ 676	\$ 950	\$ 768	\$ 1,000
51124	Allowances-Clothing/Cell Phone	\$ 1,392	\$ 1,110	\$ 1,440	\$ 1,440	\$ 1,440
51125	Auto Allowance	\$ 6,380	\$ 5,925	\$ 6,600	\$ 6,600	\$ 6,600
51126	License Pay (Certification/Bilingual)	\$ 870	\$ 900	\$ 900	\$ 900	\$ 900
51130	Overtime	\$ 135	\$ 84	\$ 193	\$ 358	\$ 300
51201	TMRS Retirement	\$ 44,889	\$ 44,972	\$ 50,125	\$ 51,208	\$ 52,591
51202	Health Insurance	\$ 36,018	\$ 39,994	\$ 40,841	\$ 40,836	\$ 40,841
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 688	\$ 918
51204	Workers Comp Insur	\$ 255	\$ 317	\$ 404	\$ 413	\$ 633
51205	Medicare Tax	\$ 3,924	\$ 3,660	\$ 4,153	\$ 4,005	\$ 4,343
51206	Unemployment Comp Insur	\$ 919	\$ 430	\$ 47	\$ 470	\$ 834

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
52010	Office Supplies	\$ 2,231	\$ 1,985	\$ 1,819	\$ 1,881	\$ 1,819
52031	Clothing - Safety Gear	\$ 16,263	\$ 17,407	\$ 18,200	\$ 15,333	\$ 18,185
52120	Reproduction & Printing	\$ 2,276	\$ -	\$ 1,000	\$ 397	\$ 1,000
52130	Other Supplies	\$ 1,212	\$ 2,042	\$ 1,220	\$ 1,206	\$ 1,220
52132	Safety Program Expenses	\$ 4,910	\$ 8,519	\$ 4,318	\$ 4,181	\$ 4,300
52600	Employee Recognition	\$ 10,569	\$ 11,242	\$ 15,000	\$ 10,404	\$ 15,000
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
52999	Decision Packages for Discussion	\$ -	\$ -	\$ 5,000	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 402	\$ 209	\$ 200	\$ 496	\$ 200
55070	Purchased Services/Contracts	\$ 27,096	\$ 16,127	\$ 15,000	\$ 15,068	\$ 13,000
55080	Travel & Training	\$ 4,957	\$ 1,810	\$ 3,612	\$ 3,178	\$ 3,612
55081	Organization Training	\$ 12,213	\$ 5,999	\$ 8,000	\$ 9,179	\$ 8,000
55090	Memberships/Subscriptions	\$ 461	\$ 384	\$ 542	\$ 622	\$ 542
55130	Service Awards	\$ 3,084	\$ 3,162	\$ 3,500	\$ 2,525	\$ 3,500
55195	Cellular Phone Charges	\$ 540	\$ 587	\$ -	\$ 593	\$ 600
55720	Employee Physicals/Testing	\$ 9,824	\$ 10,135	\$ 9,500	\$ 8,372	\$ 10,000
55880	Employee Compensation Studies	\$ -	\$ -	\$ -	\$ 47,000	\$ -
55999	Decision Packages for Discussion	\$ -	\$ -	\$ 60,000	\$ -	\$ -
56010	Insurance Policies - other than Auto	\$ -	\$ -	\$ -	\$ -	\$ -
56015	Insurance Deductibles	\$ -	\$ 10,494	\$ 10,000	\$ 2,376	\$ 10,000
56030	Legal Advertising	\$ 1,911	\$ 1,080	\$ 1,500	\$ 5,107	\$ 2,000
56050	Liability Claims Pd by City	\$ 11,712	\$ 1,936	\$ 10,000	\$ 6,361	\$ 10,000
56070	Tuition Reimbursement	\$ 4,968	\$ 5,476	\$ 5,000	\$ 4,993	\$ 6,000
69999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 10,500
90312	Computers & Software	\$ -	\$ -	\$ -	\$ 5,000	\$ -
Total		\$ 477,186	\$ 451,145	\$ 555,182	\$ 534,235	\$ 518,917

151 Risk and Safety Management						
52031	Clothing - Safety Gear	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ 0				

210 Finance						
51111	Salaries - Full Time	\$ 451,641	\$ 467,668	\$ 469,479	\$ 503,828	\$ 493,244
51121	Longevity	\$ 3,405	\$ 3,618	\$ 4,000	\$ 3,765	\$ 4,300
51130	Overtime	\$ 447	\$ 908	\$ 500	\$ 275	\$ 500
51201	TMRS Retirement	\$ 78,793	\$ 87,090	\$ 89,349	\$ 95,641	\$ 93,885
51202	Health Insurance	\$ 60,717	\$ 71,390	\$ 71,407	\$ 68,850	\$ 71,407
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 1,219	\$ 1,678
51204	Workers Comp Insur	\$ 413	\$ 569	\$ 668	\$ 716	\$ 1,051
51205	Medicare Tax	\$ 6,814	\$ 6,522	\$ 6,878	\$ 6,935	\$ 7,227
51206	Unemployment Comp Insur	\$ 1,197	\$ 1,035	\$ 68	\$ 216	\$ 1,221
52010	Office Supplies	\$ 4,553	\$ 3,537	\$ 4,500	\$ 3,141	\$ 4,500
52120	Reproduction & Printing	\$ 1,769	\$ 2,574	\$ 3,150	\$ 1,846	\$ 3,150
52200	Non Capital Equipment Purchases	\$ 2,157	\$ 1,213	\$ 500	\$ 150	\$ 500
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 135	\$ 96	\$ 100	\$ 161	\$ 200
55070	Purchased Services/Contracts	\$ 13,535	\$ 6,213	\$ 10,120	\$ 7,348	\$ 9,100
55080	Travel & Training	\$ 7,907	\$ 8,337	\$ 9,500	\$ 12,055	\$ 11,000
55090	Memberships/Subscriptions	\$ 2,266	\$ 1,521	\$ 1,935	\$ 1,957	\$ 2,000
55195	Cellular Phone Charges	\$ 1,320	\$ 1,047	\$ 1,080	\$ 923	\$ 600
55510	Bank/Paying Agent Fees	\$ 1,805	\$ 2,143	\$ 2,000	\$ 2,394	\$ 2,000
55520	Appraisal/Collection Contract	\$ 140,169	\$ 151,125	\$ 162,000	\$ 160,244	\$ 170,000
55575	Software - Support Services	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
55620	Annual Audit Contract	\$ 54,000	\$ 33,000	\$ 45,000	\$ 44,700	\$ 45,750
55770	Financial Services	\$ 9,666	\$ 12,048	\$ 16,075	\$ 11,458	\$ 16,750
Total		\$ 842,706	\$ 861,652	\$ 899,309	\$ 927,820	\$ 941,063
216 Office Services						
52010	Office Supplies	\$ 2,540	\$ 1,624	\$ 2,000	\$ 2,776	\$ 2,000
52020	Postage	\$ 26,124	\$ 24,931	\$ 25,000	\$ 22,010	\$ 25,000
52120	Reproduction & Printing	\$ 4,671	\$ 3,692	\$ 3,600	\$ 2,879	\$ 3,600
52610	Office Furnishings/Equip	\$ 3,555	\$ 3,488	\$ 4,000	\$ 3,399	\$ 4,500
55011	Postage Meter	\$ 7,791	\$ 5,353	\$ 6,000	\$ 4,736	\$ 6,000
55170	Contract Printing	\$ 8,466	\$ 6,679	\$ 7,300	\$ 4,029	\$ 7,300
55562	Copier Contracts	\$ 31,523	\$ 34,431	\$ 40,000	\$ 34,479	\$ 40,000
55630	Rug Rental	\$ 2,883	\$ 3,620	\$ 2,600	\$ 3,434	\$ 3,600
Total		\$ 87,553	\$ 83,817	\$ 90,500	\$ 77,742	\$ 92,000
231 Municipal Court						
51111	Salaries - Full Time	\$ 181,801	\$ 185,812	\$ 186,375	\$ 221,834	\$ 222,626
51118	Salaries - Part Time	\$ 14,112	\$ 16,146	\$ 15,756	\$ 9,611	\$ 16,152
51121	Longevity	\$ 2,266	\$ 2,392	\$ 2,539	\$ 2,535	\$ 2,739
51126	License Pay (Certification/Bilingual)	\$ 870	\$ 900	\$ 900	\$ 1,669	\$ 1,800
51130	Overtime	\$ 855	\$ 1,046	\$ 2,000	\$ 896	\$ 2,000
51201	TMRS Retirement	\$ 32,065	\$ 35,051	\$ 36,158	\$ 42,705	\$ 43,199
51202	Health Insurance	\$ 35,895	\$ 40,746	\$ 40,800	\$ 49,297	\$ 51,001
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 552	\$ 737
51204	Workers Comp Insur	\$ 181	\$ 248	\$ 295	\$ 334	\$ 519
51205	Medicare Tax	\$ 2,773	\$ 2,825	\$ 3,013	\$ 3,216	\$ 3,562
51206	Unemployment Comp Insur	\$ 858	\$ 431	\$ 50	\$ 611	\$ 1,053
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 48,127	\$ -	\$ -
52010	Office Supplies	\$ 6,360	\$ 5,242	\$ 6,500	\$ 6,388	\$ 6,500
52080	Educational	\$ 302	\$ 25	\$ 115	\$ 360	\$ 246
52120	Reproduction & Printing	\$ -	\$ -	\$ -	\$ -	\$ 1,500
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ -
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 187	\$ 201	\$ 160	\$ 173	\$ 160
55034	Communication & Data Services	\$ 380	\$ 456	\$ 456	\$ 456	\$ -
55045	Bldg Overhead Justice Center	\$ 5,261	\$ 9,642	\$ 8,500	\$ 5,401	\$ 8,500
55060	Attorney Fees/Court Costs	\$ 306	\$ 168	\$ 432	\$ 666	\$ 432
55070	Purchased Services/Contracts	\$ 1,886	\$ 1,708	\$ 1,920	\$ 2,158	\$ 2,080
55080	Travel & Training	\$ 1,773	\$ 1,567	\$ 2,151	\$ 2,490	\$ 3,350
55090	Memberships/Subscriptions	\$ 256	\$ 281	\$ 281	\$ 302	\$ 327
55195	Cellular Phone Charges	\$ 107	\$ -	\$ -	\$ -	\$ -
55510	Bank/Paying Agent Fees	\$ 11,728	\$ 15,044	\$ 15,500	\$ 13,130	\$ 15,500
Total		\$ 300,224	\$ 319,931	\$ 372,028	\$ 364,785	\$ 383,983
234 Purchasing						
51111	Salaries - Full Time	\$ 69,461	\$ 71,561	\$ 71,254	\$ 114,096	\$ 74,861
51121	Longevity	\$ 1,062	\$ 1,102	\$ 1,200	\$ 818	\$ -
51124	Allowances-Clothing/Cell Phone	\$ 696	\$ 720	\$ 720	\$ 525	\$ 720
51130	Overtime	\$ -	\$ 188	\$ -	\$ 1,399	\$ -
51201	TMRS Retirement	\$ 12,314	\$ 13,564	\$ 13,794	\$ 22,009	\$ 14,247
51202	Health Insurance	\$ 8,967	\$ 10,204	\$ 10,201	\$ 10,200	\$ 10,201
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 234	\$ 468
51204	Workers Comp Insur	\$ 65	\$ 89	\$ 103	\$ 165	\$ 159
51205	Medicare Tax	\$ 1,026	\$ 1,060	\$ 1,062	\$ 1,415	\$ 1,096

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51206	Unemployment Comp Insur	\$ 171	\$ 171	\$ 11	\$ 171	\$ 162
52010	Office Supplies	\$ 533	\$ 292	\$ 400	\$ 362	\$ 400
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 88	\$ 100	\$ 94	\$ 62	\$ -
55070	Purchased Services/Contracts	\$ -	\$ -	\$ -	\$ -	\$ -
55080	Travel & Training	\$ 782	\$ 468	\$ 800	\$ 1,200	\$ 800
55090	Memberships/Subscriptions	\$ 1,059	\$ 855	\$ 1,640	\$ 455	\$ 1,640
56030	Legal Advertising	\$ 2,436	\$ 3,825	\$ 3,000	\$ 2,083	\$ 4,000
Total		\$ 98,659	\$ 104,199	\$ 104,279	\$ 155,194	\$ 108,754

320 Public Works Administration		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51111	Salaries - Full Time	\$ 179,172	\$ 226,847	\$ 227,443	\$ 131,320	\$ 235,371
51121	Longevity	\$ 1,491	\$ 1,399	\$ 1,750	\$ 529	\$ 650
51124	Allowances-Clothing/Cell Phone	\$ -	\$ -	\$ -	\$ 10	\$ -
51125	Auto Allowance	\$ 5,710	\$ 7,275	\$ 7,800	\$ 3,488	\$ 7,800
51126	License Pay (Certification/Bilingual)	\$ 825	\$ 1,875	\$ 2,700	\$ 675	\$ 2,700
51130	Overtime	\$ 488	\$ 514	\$ 500	\$ 328	\$ 500
51201	TMRS Retirement	\$ 32,434	\$ 43,907	\$ 45,278	\$ 25,673	\$ 46,566
51202	Health Insurance	\$ 21,701	\$ 28,900	\$ 30,603	\$ 18,700	\$ 30,283
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 270	\$ 361
51204	Workers Comp Insur	\$ 170	\$ 286	\$ 339	\$ 193	\$ 522
51205	Medicare Tax	\$ 2,601	\$ 3,304	\$ 3,485	\$ 1,800	\$ 3,584
51206	Unemployment Comp Insur	\$ 513	\$ 351	\$ 30	\$ 171	\$ 507
52010	Office Supplies	\$ 6,133	\$ 4,695	\$ 7,994	\$ 7,655	\$ 4,994
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ 70
54030	Radio Maintenance	\$ 249	\$ -	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 101	\$ 147	\$ 100	\$ 135	\$ 100
55070	Purchased Services/Contracts	\$ -	\$ -	\$ -	\$ 30,850	\$ 3,500
55080	Travel & Training	\$ 4,834	\$ 8,229	\$ 15,100	\$ 8,490	\$ 7,550
55090	Memberships/Subscriptions	\$ 3,735	\$ 3,913	\$ 4,577	\$ 826	\$ 1,892
55195	Cellular Phone Charges	\$ 623	\$ 1,267	\$ 1,250	\$ 601	\$ 1,250
Total		\$ 260,779	\$ 332,909	\$ 348,949	\$ 231,714	\$ 348,200

323 Streets		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51111	Salaries - Full Time	\$ 453,813	\$ 488,060	\$ 420,427	\$ 417,648	\$ 432,127
51115	Seasonal	\$ 33,044	\$ 20,517	\$ 62,151	\$ 22,895	\$ 63,000
51118	Salaries - Part Time	\$ 2,830	\$ 2,634	\$ -	\$ -	\$ -
51121	Longevity	\$ 7,302	\$ 7,176	\$ 7,848	\$ 6,462	\$ 6,950
51124	Allowances-Clothing/Cell Phone	\$ -	\$ -	\$ -	\$ 520	\$ 960
51130	Overtime	\$ 5,420	\$ 7,840	\$ 6,868	\$ 6,743	\$ 8,000
51201	TMRS Retirement	\$ 80,654	\$ 94,052	\$ 82,029	\$ 81,234	\$ 84,460
51202	Health Insurance	\$ 90,254	\$ 100,442	\$ 92,129	\$ 92,146	\$ 92,129
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 2,193	\$ 2,972
51204	Workers Comp Insur	\$ 7,952	\$ 10,605	\$ 13,708	\$ 12,599	\$ 21,533
51205	Medicare Tax	\$ 7,085	\$ 7,450	\$ 7,216	\$ 6,323	\$ 7,415
51206	Unemployment Comp Insur	\$ 2,511	\$ 779	\$ 114	\$ 1,412	\$ 2,052
51999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 59,959
52010	Office Supplies	\$ 219	\$ 121	\$ 237	\$ 369	\$ 250
52030	Clothing	\$ 6,487	\$ 5,150	\$ 4,680	\$ 6,071	\$ 7,155
52031	Clothing - Safety Gear	\$ 3,363	\$ 4,343	\$ 3,600	\$ 3,612	\$ 5,475
52040	Fuel	\$ 25,081	\$ 28,970	\$ 40,000	\$ 34,376	\$ 40,000
52050	Minor Tools/Instruments	\$ 1,194	\$ 1,167	\$ 1,610	\$ 1,239	\$ 1,600
52060	Cleaning Supplies	\$ 1,513	\$ 1,291	\$ 1,100	\$ 1,697	\$ 1,500

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
52070	Chemical Supplies	\$ 119	\$ 140	\$ 145	\$ 576	\$ 1,064
52100	Traffic Supplies	\$ 21,652	\$ 18,707	\$ 19,000	\$ 16,560	\$ 20,000
52130	Other Supplies	\$ 1,000	\$ 642	\$ 650	\$ 388	\$ 450
52200	Non Capital Equipment Purchases	\$ 20,554	\$ 1,848	\$ 5,822	\$ 4,902	\$ 5,800
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
52999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 1,000
53050	Maint-Street/Curbs/Gutters	\$ 128,742	\$ 118,392	\$ 170,000	\$ 103,042	\$ 150,000
53051	Street Infrastructure Project	\$ 525,150	\$ 1,044,104	\$ 1,350,000	\$ 1,178,905	\$ 1,463,500
53053	Street Lighting	\$ 309	\$ 19,562	\$ 6,472	\$ 1,917	\$ 6,500
53160	Sidewalks Maintenance	\$ 106	\$ 433	\$ 1,491	\$ 1,293	\$ 1,500
53170	Street Sign Replacement	\$ 12,999	\$ 11,547	\$ 11,547	\$ 3,331	\$ 11,500
54040	Vehicle and Equipment Maintenance	\$ 67,446	\$ 85,927	\$ 70,000	\$ 59,270	\$ 70,000
55010	Rental of Equipment	\$ 69	\$ -	\$ 234	\$ -	\$ 300
55030	Long Distance/Circuit Ch	\$ 26	\$ 20	\$ 12	\$ 23	\$ 50
55034	Communication & Data Services	\$ -	\$ -	\$ 6,900	\$ -	\$ 7,500
55040	Electric	\$ 238,211	\$ 288,683	\$ 295,000	\$ 263,042	\$ 300,000
55070	Purchased Services/Contracts	\$ 49,030	\$ 86,076	\$ 90,193	\$ 67,586	\$ 98,193
55080	Travel & Training	\$ 745	\$ 245	\$ 567	\$ 722	\$ 3,000
55090	Memberships/Subscriptions	\$ 340	\$ 350	\$ 372	\$ 190	\$ 390
55195	Cellular Phone Charges	\$ 1,762	\$ 1,375	\$ 1,787	\$ 478	\$ 500
57100	Street Light Installation	\$ 1,184	\$ 6,614	\$ 15,000	\$ -	\$ 15,000
Total		\$ 1,798,167	\$ 2,465,261	\$ 2,788,909	\$ 2,399,761	\$ 2,993,784
388 Warehouse						
51111	Salaries - Full Time	\$ 32,528	\$ 33,441	\$ 33,946	\$ 34,991	\$ 34,799
51121	Longevity	\$ 64	\$ 112	\$ 200	\$ 160	\$ 250
51130	Overtime	\$ 674	\$ 893	\$ 1,000	\$ 673	\$ 1,000
51201	TMRS Retirement	\$ 5,751	\$ 6,354	\$ 6,626	\$ 6,746	\$ 6,797
51202	Health Insurance	\$ 8,952	\$ 10,176	\$ 10,201	\$ 10,200	\$ 10,201
51204	Workers Comp Insur	\$ 499	\$ 677	\$ 796	\$ 818	\$ 1,223
51205	Medicare Tax	\$ 408	\$ 414	\$ 511	\$ 428	\$ 524
51206	Unemployment Comp Insur	\$ 171	\$ 9	\$ 11	\$ 162	\$ 185
52010	Office Supplies	\$ 627	\$ 484	\$ 650	\$ 634	\$ 650
52030	Clothing	\$ 583	\$ 452	\$ 531	\$ 526	\$ 631
52031	Clothing - Safety Gear	\$ 94	\$ 33	\$ 100	\$ 104	\$ 100
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ 625	\$ 589	\$ 625
55030	Long Distance/Circuit Ch	\$ 60	\$ 35	\$ 61	\$ 57	\$ 61
55080	Travel & Training	\$ 150	\$ -	\$ 150	\$ -	\$ 150
55195	Cellular Phone Charges	\$ 181	\$ 11	\$ -	\$ -	\$ -
Total		\$ 50,743	\$ 53,070	\$ 55,408	\$ 56,088	\$ 57,196
389 Garage/Fleet Services						
51111	Salaries - Full Time	\$ 266,556	\$ 293,865	\$ 306,977	\$ 249,113	\$ 283,901
51118	Salaries - Part Time	\$ 21,870	\$ 21,645	\$ 21,310	\$ 22,790	\$ 22,392
51121	Longevity	\$ 1,466	\$ 1,696	\$ 2,100	\$ 642	\$ 850
51124	Allowances-Clothing/Cell Phone	\$ -	\$ -	\$ -	\$ 225	\$ -
51127	Tool Allowance	\$ 4,552	\$ 4,720	\$ 4,160	\$ 3,600	\$ 4,080
51130	Overtime	\$ 7,300	\$ 9,414	\$ 10,300	\$ 11,411	\$ 15,000
51201	TMRS Retirement	\$ 48,281	\$ 57,320	\$ 60,990	\$ 49,351	\$ 57,277
51202	Health Insurance	\$ 49,428	\$ 57,771	\$ 61,243	\$ 44,200	\$ 61,206
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 744	\$ 944
51204	Workers Comp Insur	\$ 3,082	\$ 5,188	\$ 6,272	\$ 5,684	\$ 9,807
51205	Medicare Tax	\$ 4,113	\$ 4,507	\$ 5,006	\$ 3,948	\$ 4,736

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51206	Unemployment Comp Insur	\$ 1,369	\$ 567	\$ 84	\$ 828	\$ 1,474
52010	Office Supplies	\$ 1,284	\$ 1,221	\$ 1,400	\$ 1,454	\$ 1,400
52030	Clothing	\$ 3,433	\$ 2,986	\$ 3,943	\$ 4,149	\$ 5,048
52031	Clothing - Safety Gear	\$ 1,274	\$ 1,464	\$ 950	\$ 1,120	\$ 1,000
52040	Fuel	\$ 6,609	\$ 8,013	\$ 9,000	\$ 7,546	\$ 8,000
52050	Minor Tools/Instruments	\$ 3,557	\$ 3,035	\$ 2,940	\$ 2,892	\$ 3,790
52060	Cleaning Supplies	\$ 5,294	\$ 4,367	\$ 5,000	\$ 4,789	\$ 5,000
52130	Other Supplies	\$ 227	\$ 1,383	\$ 1,500	\$ 1,681	\$ 1,500
52200	Non Capital Equipment Purchases	\$ 7,038	\$ 6,718	\$ 7,750	\$ 7,493	\$ 8,375
52250	Garage Supplies	\$ 8,452	\$ 8,383	\$ 8,100	\$ 8,043	\$ 8,500
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 22,892	\$ 21,326	\$ 25,000	\$ 24,575	\$ 25,000
54080	Maintenance of Pumps/Motors	\$ 2,548	\$ 40	\$ 500	\$ 399	\$ 250
55030	Long Distance/Circuit Ch	\$ 208	\$ 218	\$ 185	\$ 146	\$ 185
55070	Purchased Services/Contracts	\$ 1,590	\$ 1,070	\$ 1,824	\$ 10,996	\$ 1,824
55080	Travel & Training	\$ 1,885	\$ 1,373	\$ 4,000	\$ 439	\$ 4,000
55090	Memberships/Subscriptions	\$ 1,368	\$ 1,498	\$ 1,630	\$ 1,428	\$ 1,500
55195	Cellular Phone Charges	\$ 547	\$ 707	\$ 1,008	\$ 653	\$ 1,008
55999	Decision Packages for Discussion	\$ -	\$ -	\$ 10,000	\$ -	\$ -
69020	Cap. Mach/Tools/Equip	\$ -	\$ 13,245	\$ -	\$ 17,913	\$ -
69999	Decision Packages for Discussion	\$ -	\$ -	\$ 20,495	\$ -	\$ 12,000
Total		\$ 476,223	\$ 533,739	\$ 583,667	\$ 488,252	\$ 550,047
420 Parks & Leisure Administration						
51111	Salaries - Full Time	\$ 130,915	\$ 132,779	\$ 133,311	\$ 139,261	\$ 140,053
51121	Longevity	\$ 1,135	\$ 1,222	\$ 1,350	\$ 1,318	\$ 1,450
51124	Allowances-Clothing/Cell Phone	\$ -	\$ -	\$ -	\$ 705	\$ 735
51125	Auto Allowance	\$ 4,060	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
51130	Overtime	\$ 1,086	\$ 2,434	\$ 1,500	\$ 3,384	\$ 3,000
51201	TMRS Retirement	\$ 23,728	\$ 25,928	\$ 26,459	\$ 28,032	\$ 28,171
51202	Health Insurance	\$ 18,000	\$ 20,421	\$ 20,402	\$ 20,400	\$ 20,402
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 771	\$ 1,029
51204	Workers Comp Insur	\$ 124	\$ 169	\$ 198	\$ 211	\$ 317
51205	Medicare Tax	\$ 1,834	\$ 1,847	\$ 2,037	\$ 1,998	\$ 2,170
51206	Unemployment Comp Insur	\$ 342	\$ 342	\$ 22	\$ 18	\$ 405
52010	Office Supplies	\$ 560	\$ 251	\$ 540	\$ 499	\$ 600
52130	Other Supplies	\$ 1,585	\$ 1,054	\$ 1,150	\$ 1,109	\$ 1,400
52610	Office Furnishings/Equip	\$ 169	\$ 252	\$ 300	\$ 36	\$ 1,200
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55020	Lease of Land	\$ 8,300	\$ 8,000	\$ 3,500	\$ 3,500	\$ 3,500
55030	Long Distance/Circuit Ch	\$ 6	\$ 13	\$ -	\$ 10	\$ -
55080	Travel & Training	\$ 1,359	\$ -	\$ 3,200	\$ 559	\$ 3,500
55090	Memberships/Subscriptions	\$ 253	\$ 291	\$ 380	\$ 100	\$ 550
55195	Cellular Phone Charges	\$ 432	\$ 893	\$ 1,344	\$ 857	\$ 1,344
55240	HEAP/Youth Contract	\$ 23,856	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000
Total		\$ 217,744	\$ 228,095	\$ 227,893	\$ 234,967	\$ 242,026
421 Recreation						
52120	Reproduction & Printing	\$ 481	\$ 266	\$ 400	\$ 169	\$ 1,400
52130	Other Supplies	\$ 66	\$ 402	\$ 547	\$ 492	\$ 1,500
54040	Vehicle and Equipment Maintenance	\$ 12	\$ -	\$ -	\$ -	\$ -
55070	Purchased Services/Contracts	\$ 2,757	\$ 940	\$ 800	\$ 577	\$ 1,100
55090	Memberships/Subscriptions	\$ 634	\$ 418	\$ 656	\$ 521	\$ 656

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
57375	Youth and Recreation Programs	\$ 14,816	\$ 14,601	\$ 14,400	\$ 14,384	\$ 20,000
Total		\$ 18,766	\$ 16,626	\$ 16,803	\$ 16,143	\$ 24,656
422 Parks Maintenance						
51111	Salaries - Full Time	\$ 333,292	\$ 343,360	\$ 350,754	\$ 363,576	\$ 366,453
51115	Seasonal	\$ 26,906	\$ 42,768	\$ 60,000	\$ 44,175	\$ 60,000
51118	Salaries - Part Time	\$ 30,716	\$ 31,189	\$ 33,228	\$ 32,194	\$ 33,228
51121	Longevity	\$ 3,178	\$ 3,435	\$ 3,900	\$ 3,895	\$ 4,400
51124	Allowances-Clothing/Cell Phone	\$ 348	\$ 360	\$ 360	\$ 360	\$ 368
51130	Overtime	\$ 20,635	\$ 24,236	\$ 25,000	\$ 29,755	\$ 31,000
51201	TMRS Retirement	\$ 66,836	\$ 74,037	\$ 77,903	\$ 80,929	\$ 82,089
51202	Health Insurance	\$ 68,417	\$ 80,107	\$ 80,869	\$ 82,025	\$ 82,035
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 738	\$ 987
51204	Workers Comp Insur	\$ 3,512	\$ 4,619	\$ 5,430	\$ 5,451	\$ 8,527
51205	Medicare Tax	\$ 5,836	\$ 6,252	\$ 6,868	\$ 6,620	\$ 7,191
51206	Unemployment Comp Insur	\$ 2,386	\$ 452	\$ 121	\$ 2,194	\$ 2,186
52010	Office Supplies	\$ 39	\$ 77	\$ 100	\$ 95	\$ 150
52030	Clothing	\$ 4,924	\$ 4,915	\$ 5,000	\$ 4,796	\$ 5,000
52031	Clothing - Safety Gear	\$ 1,122	\$ 2,145	\$ 2,000	\$ 2,597	\$ 2,200
52040	Fuel	\$ 12,838	\$ 18,729	\$ 32,500	\$ 23,142	\$ 32,500
52050	Minor Tools/Instruments	\$ 1,174	\$ 1,048	\$ 1,100	\$ 1,047	\$ 1,500
52060	Cleaning Supplies	\$ 3,275	\$ 2,194	\$ 3,600	\$ 4,498	\$ 4,000
52070	Chemical Supplies	\$ 806	\$ 803	\$ 900	\$ 998	\$ 1,000
52090	Botanical/Agricultural	\$ 11,263	\$ 6,302	\$ 7,500	\$ 5,475	\$ 7,500
52130	Other Supplies	\$ 1,910	\$ 1,540	\$ 1,945	\$ 1,215	\$ 2,000
52200	Non Capital Equipment Purchases	\$ 7,619	\$ 16,790	\$ 20,000	\$ 17,025	\$ 10,000
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53080	Parks Maintenance	\$ 54,355	\$ 50,134	\$ 54,000	\$ 38,974	\$ 54,000
54020	Maint - Mach/Tools/Instruments	\$ 1,541	\$ 1,775	\$ 1,400	\$ 975	\$ 1,400
54040	Vehicle and Equipment Maintenance	\$ 30,634	\$ 25,656	\$ 25,000	\$ 27,868	\$ 27,500
54100	Recreation Equipment Maintenance	\$ 3,980	\$ 2,425	\$ 2,400	\$ 2,351	\$ 5,000
54150	Maint - Fence/Netting@Parks	\$ 1,044	\$ 846	\$ 2,300	\$ 340	\$ 2,300
55010	Rental of Equipment	\$ 4,082	\$ 3,660	\$ 3,700	\$ 3,290	\$ 3,700
55030	Long Distance/Circuit Ch	\$ 30	\$ 17	\$ 20	\$ 27	\$ 20
55040	Electric	\$ 78,539	\$ 87,131	\$ 75,000	\$ 84,711	\$ 75,000
55080	Travel & Training	\$ 3,083	\$ 1,025	\$ 4,944	\$ 3,097	\$ 4,944
55090	Memberships/Subscriptions	\$ 205	\$ 582	\$ 330	\$ 77	\$ 330
55180	Alarm Monitoring	\$ 616	\$ 336	\$ 436	\$ 308	\$ 436
55195	Cellular Phone Charges	\$ 1,508	\$ 1,282	\$ 624	\$ 1,270	\$ 624
Total		\$ 786,650	\$ 840,229	\$ 889,232	\$ 876,090	\$ 919,568
424 Aquatic Center Operations						
51111	Salaries - Full Time	\$ 42,961	\$ 44,227	\$ 45,012	\$ 45,627	\$ 47,300
51115	Seasonal	\$ 59,487	\$ 70,330	\$ 66,500	\$ 68,584	\$ 70,000
51118	Salaries - Part Time	\$ 46,624	\$ 30,923	\$ 34,935	\$ 32,810	\$ 36,110
51121	Longevity	\$ 490	\$ 535	\$ 600	\$ 583	\$ 650
51130	Overtime	\$ 5,215	\$ 5,437	\$ 1,500	\$ 6,757	\$ 3,000
51201	TMRS Retirement	\$ 7,783	\$ 8,468	\$ 8,882	\$ 8,944	\$ 9,605
51202	Health Insurance	\$ 8,952	\$ 10,176	\$ 10,201	\$ 10,200	\$ 10,201
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 332	\$ 444
51204	Workers Comp Insur	\$ 1,304	\$ 1,684	\$ 1,905	\$ 1,987	\$ 3,019
51205	Medicare Tax	\$ 2,128	\$ 2,071	\$ 2,158	\$ 2,101	\$ 2,280
51206	Unemployment Comp Insur	\$ 1,938	\$ 119	\$ 48	\$ 1,606	\$ 876

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
52010	Office Supplies	\$ 335	\$ 159	\$ 280	\$ 172	\$ 280
52030	Clothing	\$ 841	\$ 710	\$ 800	\$ 909	\$ 1,000
52031	Clothing - Safety Gear	\$ 678	\$ 288	\$ 500	\$ 790	\$ 500
52060	Cleaning Supplies	\$ 551	\$ 795	\$ 800	\$ 812	\$ 800
52070	Chemical Supplies	\$ 13,539	\$ 11,890	\$ 10,600	\$ 12,662	\$ 12,000
52130	Other Supplies	\$ 37	\$ 78	\$ 150	\$ 112	\$ 150
52139	Concession Supplies	\$ 7,791	\$ 6,509	\$ 6,300	\$ 5,482	\$ 7,000
52200	Non Capital Equipment Purchases	\$ 9,759	\$ 7,962	\$ 8,000	\$ 7,808	\$ 7,500
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53010	Building Maintenance	\$ 4,400	\$ 3,116	\$ 8,600	\$ 8,078	\$ 10,000
53090	Special Maintenance Projects	\$ 72,586	\$ 8,481	\$ -	\$ 675	\$ 30,000
54020	Maint - Mach/Tools/Instruments	\$ 2,383	\$ 2,653	\$ 2,000	\$ 2,181	\$ 2,500
55040	Electric	\$ 14,321	\$ 14,449	\$ 18,000	\$ 13,803	\$ 18,000
55051	Gas Heating	\$ 720	\$ 1,702	\$ 1,500	\$ 5,133	\$ 4,000
55080	Travel & Training	\$ 1,338	\$ 985	\$ 2,175	\$ 2,058	\$ 3,500
55090	Memberships/Subscriptions	\$ 90	\$ 100	\$ 345	\$ -	\$ 345
57375	Youth and Recreation Programs	\$ -	\$ 60	\$ 200	\$ -	\$ 200
Total		\$ 306,252	\$ 233,908	\$ 231,991	\$ 240,205	\$ 281,260
430 Community Service Asst. Groups						
52031	Clothing - Safety Gear	\$ 1,186	\$ 958	\$ 1,000	\$ 1,280	\$ 1,200
52040	Fuel	\$ 2,921	\$ 3,419	\$ 4,600	\$ 3,152	\$ 4,600
52130	Other Supplies	\$ 32,306	\$ 31,676	\$ 28,500	\$ 31,017	\$ 30,000
52200	Non Capital Equipment Purchases	\$ 1,182	\$ 1,350	\$ 1,500	\$ 1,198	\$ 1,500
54040	Vehicle and Equipment Maintenance	\$ 2,455	\$ 1,051	\$ 1,500	\$ 1,340	\$ 1,500
Total		\$ 40,050	\$ 38,454	\$ 37,100	\$ 37,986	\$ 38,800
444 Building Maintenance						
51111	Salaries - Full Time	\$ 77,361	\$ 78,302	\$ 76,690	\$ 80,435	\$ 79,249
51121	Longevity	\$ 1,044	\$ 1,131	\$ 1,250	\$ 1,227	\$ 1,350
51130	Overtime	\$ 6,604	\$ 8,142	\$ 10,000	\$ 9,235	\$ 10,000
51201	TMRS Retirement	\$ 14,699	\$ 16,134	\$ 16,578	\$ 17,116	\$ 17,080
51202	Health Insurance	\$ 17,934	\$ 20,385	\$ 20,439	\$ 20,436	\$ 20,402
51204	Workers Comp Insur	\$ 941	\$ 1,282	\$ 1,479	\$ 1,547	\$ 2,285
51205	Medicare Tax	\$ 1,220	\$ 1,254	\$ 1,277	\$ 1,297	\$ 1,315
51206	Unemployment Comp Insur	\$ 342	\$ 180	\$ 29	\$ 171	\$ 511
52030	Clothing	\$ 1,257	\$ 922	\$ 1,061	\$ 851	\$ 1,061
52031	Clothing - Safety Gear	\$ 160	\$ 200	\$ 200	\$ 152	\$ 200
52040	Fuel	\$ 2,113	\$ 2,615	\$ 3,500	\$ 2,754	\$ 3,500
52050	Minor Tools/Instruments	\$ 511	\$ 1,310	\$ 3,650	\$ 2,503	\$ 1,400
52060	Cleaning Supplies	\$ 468	\$ 504	\$ 800	\$ 639	\$ 1,000
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53010	Building Maintenance	\$ 35,138	\$ 34,856	\$ 40,000	\$ 36,221	\$ 40,000
53090	Special Maintenance Projects	\$ 52,799	\$ 15,117	\$ 16,000	\$ 12,757	\$ 21,500
54040	Vehicle and Equipment Maintenance	\$ 2,111	\$ 1,283	\$ 2,000	\$ 649	\$ 1,000
54060	Heat/AC Maintenance	\$ 36,161	\$ 59,687	\$ 30,000	\$ 22,357	\$ 30,000
54140	Ice Machine Maintenance	\$ 4,703	\$ 1,553	\$ 4,000	\$ 3,614	\$ 4,000
55034	Communication & Data Services	\$ 380	\$ 456	\$ 456	\$ 456	\$ 456
55040	Electric	\$ 159,022	\$ 109,018	\$ 110,000	\$ 105,044	\$ 110,000
55051	Gas Heating	\$ 10,852	\$ 9,227	\$ 19,400	\$ 16,105	\$ 19,400
55080	Travel & Training	\$ 1,108	\$ 1,100	\$ 2,000	\$ 350	\$ 2,000
55160	Pest Control Services	\$ 3,460	\$ 4,725	\$ 4,200	\$ 2,175	\$ 4,200
55195	Cellular Phone Charges	\$ 998	\$ 834	\$ 1,108	\$ 790	\$ 1,108

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
55500	Janitorial Services	\$ 74,947	\$ 76,320	\$ 85,000	\$ 81,754	\$ 103,000
Total		\$ 506,332	\$ 446,536	\$ 451,117	\$ 420,634	\$ 476,017
460 Cemetery						
51111	Salaries - Full Time	\$ 43,785	\$ 44,489	\$ 44,554	\$ 44,492	\$ 45,677
51121	Longevity	\$ 643	\$ 686	\$ 750	\$ 734	\$ 800
51130	Overtime	\$ 789	\$ 849	\$ 1,000	\$ 1,925	\$ 1,200
51201	TMRS Retirement	\$ 7,817	\$ 8,485	\$ 8,730	\$ 8,879	\$ 8,989
51202	Health Insurance	\$ 8,967	\$ 10,184	\$ 10,201	\$ 10,200	\$ 10,201
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 450	\$ 600
51204	Workers Comp Insur	\$ 382	\$ 512	\$ 594	\$ 609	\$ 917
51205	Medicare Tax	\$ 630	\$ 633	\$ 673	\$ 639	\$ 693
51206	Unemployment Comp Insur	\$ 171	\$ 9	\$ 11	\$ 9	\$ 199
52030	Clothing	\$ 710	\$ 548	\$ 624	\$ 707	\$ 530
52031	Clothing - Safety Gear	\$ -	\$ 30	\$ 50	\$ 105	\$ 100
52040	Fuel	\$ 1,779	\$ 3,235	\$ 6,000	\$ 3,317	\$ 6,000
52050	Minor Tools/Instruments	\$ 228	\$ 132	\$ 200	\$ 379	\$ 200
52070	Chemical Supplies	\$ 53	\$ 88	\$ 150	\$ 1	\$ 150
52090	Botanical/Agricultural	\$ 1,885	\$ 600	\$ 1,350	\$ 449	\$ 1,350
52130	Other Supplies	\$ 89	\$ 117	\$ 130	\$ 86	\$ 130
52200	Non Capital Equipment Purchases	\$ 630	\$ 42	\$ 600	\$ -	\$ 600
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53080	Parks Maintenance	\$ 2,461	\$ 1,033	\$ 2,200	\$ 1,737	\$ 2,500
54020	Maint - Mach/Tools/Instruments	\$ 55	\$ 32	\$ 250	\$ 37	\$ 250
54040	Vehicle and Equipment Maintenance	\$ 2,650	\$ 2,592	\$ 2,500	\$ 1,727	\$ 2,500
54150	Maint - Fence/Netting@Parks	\$ 1,500	\$ -	\$ 6,200	\$ 4,275	\$ 2,000
55010	Rental of Equipment	\$ 715	\$ 55	\$ 600	\$ -	\$ 600
55195	Cellular Phone Charges	\$ 375	\$ 329	\$ 384	\$ 261	\$ 384
57022	Improvements	\$ 1,375	\$ 898	\$ 2,500	\$ 850	\$ 2,500
57110	Historical Markers	\$ -	\$ -	\$ 10,000	\$ 7,360	\$ 5,000
Total		\$ 77,689	\$ 75,578	\$ 100,251	\$ 89,228	\$ 94,070
550 Public Safety Administration						
51111	Salaries - Full Time	\$ 161,401	\$ 166,280	\$ 164,665	\$ 173,609	\$ 173,004
51121	Longevity	\$ 1,940	\$ 1,972	\$ 2,036	\$ 2,020	\$ 2,086
51123	Incentive Pay (Degree/OIC)	\$ 1,160	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
51124	Allowances-Clothing/Cell Phone	\$ 696	\$ 720	\$ 720	\$ 720	\$ 720
51126	License Pay (Certification/Bilingual)	\$ 1,450	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
51130	Overtime	\$ -	\$ -	\$ 100	\$ -	\$ 100
51201	TMRS Retirement	\$ 28,815	\$ 31,638	\$ 32,088	\$ 33,716	\$ 33,669
51202	Health Insurance	\$ 17,769	\$ 20,399	\$ 20,439	\$ 20,436	\$ 20,439
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 246	\$ 328
51204	Workers Comp Insur	\$ 151	\$ 207	\$ 241	\$ 253	\$ 377
51205	Medicare Tax	\$ 657	\$ 667	\$ 727	\$ 697	\$ 763
51206	Unemployment Comp Insur	\$ 342	\$ 342	\$ 21	\$ 18	\$ 358
52040	Fuel	\$ 1,256	\$ 1,600	\$ 1,647	\$ 1,477	\$ 1,647
54040	Vehicle and Equipment Maintenance	\$ 538	\$ 27	\$ 500	\$ 52	\$ 500
55030	Long Distance/Circuit Ch	\$ 29	\$ 41	\$ 30	\$ 35	\$ 35
55070	Purchased Services/Contracts	\$ 2,700	\$ 3,893	\$ 5,700	\$ 3,700	\$ 7,850
55540	Animal Shelter Contract	\$ 43,259	\$ 9,789	\$ 150,000	\$ 151,080	\$ 200,000
55905	WCPSCC-Dispatcher Contract	\$ 466,233	\$ 561,537	\$ 627,699	\$ 627,699	\$ 652,699
Total		\$ 728,396	\$ 801,812	\$ 1,009,313	\$ 1,018,459	\$ 1,097,275

551 Police Services

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51111	Salaries - Full Time	\$ 2,964,546	\$ 3,097,140	\$ 3,061,169	\$ 3,068,048	\$ 3,205,770
51121	Longevity	\$ 24,661	\$ 24,394	\$ 26,450	\$ 24,274	\$ 26,250
51123	Incentive Pay (Degree/OIC)	\$ 38,310	\$ 39,500	\$ 38,400	\$ 38,550	\$ 42,025
51124	Allowances-Clothing/Cell Phone	\$ 9,284	\$ 9,213	\$ 7,953	\$ 9,544	\$ 9,778
51125	Auto Allowance	\$ 12,180	\$ 12,600	\$ 12,600	\$ 12,600	\$ 12,600
51126	License Pay (Certification/Bilingual)	\$ 52,562	\$ 54,331	\$ 50,700	\$ 55,575	\$ 56,119
51130	Overtime	\$ 111,915	\$ 103,876	\$ 126,578	\$ 107,161	\$ 126,578
51201	TMRS Retirement	\$ 558,898	\$ 618,725	\$ 626,569	\$ 624,087	\$ 655,835
51202	Health Insurance	\$ 470,238	\$ 537,913	\$ 531,552	\$ 535,638	\$ 571,798
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 3,163	\$ 4,078
51204	Workers Comp Insur	\$ 23,508	\$ 32,252	\$ 41,546	\$ 42,631	\$ 65,496
51205	Medicare Tax	\$ 43,590	\$ 45,784	\$ 48,226	\$ 45,532	\$ 50,475
51206	Unemployment Comp Insur	\$ 10,031	\$ 7,755	\$ 531	\$ 3,040	\$ 9,720
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 65,977	\$ -	\$ -
52010	Office Supplies	\$ 6,318	\$ 5,970	\$ 6,270	\$ 5,855	\$ 6,270
52020	Postage	\$ 495	\$ 630	\$ 540	\$ 471	\$ 540
52030	Clothing	\$ 34,181	\$ 6,525	\$ 39,307	\$ 54,636	\$ 50,584
52040	Fuel	\$ 78,017	\$ 104,608	\$ 139,000	\$ 125,491	\$ 139,000
52050	Minor Tools/Instruments	\$ 15,386	\$ 13,098	\$ 18,400	\$ 16,101	\$ 18,400
52051	Ammunition and Supplies	\$ 25,367	\$ 25,691	\$ 25,450	\$ 25,693	\$ 25,450
52100	Traffic Supplies	\$ 749	\$ 87	\$ 500	\$ -	\$ 500
52120	Reproduction & Printing	\$ 14,065	\$ 7,585	\$ 14,720	\$ 12,565	\$ 14,720
52130	Other Supplies	\$ 8,930	\$ 7,952	\$ 8,800	\$ 8,472	\$ 8,800
52200	Non Capital Equipment Purchases	\$ 9,291	\$ 20,621	\$ 26,750	\$ 27,164	\$ 26,975
52400	K-9 Program	\$ 497	\$ 853	\$ 2,000	\$ 713	\$ 2,000
52415	Animal Control Supplies	\$ 861	\$ 1,033	\$ 1,000	\$ 783	\$ 1,000
52420	Community Services Programs	\$ 5,075	\$ 2,038	\$ 2,500	\$ 12,457	\$ 3,500
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
52999	Decision Packages for Discussion	\$ -	\$ -	\$ 2,400	\$ -	\$ -
54020	Maint - Mach/Tools/Instruments	\$ 942	\$ 1,534	\$ 2,200	\$ 504	\$ 2,200
54030	Radio Maintenance	\$ 406	\$ 1,299	\$ 4,500	\$ 2,425	\$ 4,500
54040	Vehicle and Equipment Maintenance	\$ 47,493	\$ 46,057	\$ 45,000	\$ 52,046	\$ 46,350
55030	Long Distance/Circuit Ch	\$ 1,077	\$ 930	\$ 1,000	\$ 889	\$ 1,000
55034	Communication & Data Services	\$ 17,646	\$ 18,427	\$ 19,300	\$ 18,438	\$ 19,300
55070	Purchased Services/Contracts	\$ 5,201	\$ 2,699	\$ 5,100	\$ 3,919	\$ 5,200
55080	Travel & Training	\$ 38,929	\$ 32,721	\$ 35,460	\$ 39,968	\$ 35,460
55085	Community Relations	\$ 2,500	\$ 2,070	\$ 2,750	\$ 2,724	\$ 3,000
55090	Memberships/Subscriptions	\$ 2,864	\$ 2,254	\$ 1,875	\$ 1,146	\$ 1,875
55180	Alarm Monitoring	\$ 672	\$ 672	\$ 672	\$ 672	\$ 672
55195	Cellular Phone Charges	\$ 2,172	\$ 2,529	\$ 2,500	\$ 2,361	\$ 2,500
55570	Software Annual Maint Agreemnts	\$ -	\$ 4,906	\$ 19,010	\$ 13,388	\$ 12,010
55720	Employee Physicals/Testing	\$ 2,755	\$ 8,682	\$ 10,000	\$ 262	\$ 10,000
55730	Investigation Testing Fees	\$ 5,601	\$ 8,830	\$ 10,150	\$ 8,738	\$ 10,150
55790	Parking Contracts	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
55999	Decision Packages for Discussion	\$ -	\$ -	\$ 3,500	\$ -	\$ -
57510	Police Reserve Program	\$ 204	\$ -	\$ 500	\$ 463	\$ 500
69040	Motor Vehicles	\$ 107,538	\$ 7,659	\$ 111,850	\$ 122,956	\$ 118,244
69999	Decision Packages for Discussion	\$ -	\$ -	\$ 30,500	\$ -	\$ 100,000
90300	New Vehicle & Equipment Purchases	\$ 67,568	\$ -	\$ -	\$ 20,680	\$ -
90312	Computers & Software	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Total		\$ 4,826,120	\$ 4,975,043	\$ 5,235,355	\$ 5,155,425	\$ 5,510,822

552 Fire Services

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51111	Salaries - Full Time	\$ 821,301	\$ 838,827	\$ 853,264	\$ 935,291	\$ 871,416
51112	Firefighters Pay	\$ 91,980	\$ 90,216	\$ 111,650	\$ 93,576	\$ 111,650
51121	Longevity	\$ 8,724	\$ 9,329	\$ 10,022	\$ 8,713	\$ 8,748
51123	Incentive Pay (Degree/OIC)	\$ 7,540	\$ 8,063	\$ 7,800	\$ 11,138	\$ 8,400
51124	Allowances-Clothing/Cell Phone	\$ -	\$ -	\$ -	\$ 468	\$ 2,400
51125	Auto Allowance	\$ 4,060	\$ 4,200	\$ 4,200	\$ 3,894	\$ 8,400
51126	License Pay (Certification/Bilingual)	\$ 14,374	\$ 16,138	\$ 15,900	\$ 15,650	\$ 15,300
51130	Overtime	\$ 64,506	\$ 63,057	\$ 59,116	\$ 46,316	\$ 79,116
51201	TMRS Retirement	\$ 158,913	\$ 173,272	\$ 179,139	\$ 190,659	\$ 187,335
51202	Health Insurance	\$ 143,657	\$ 162,665	\$ 163,253	\$ 159,944	\$ 163,301
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 1,310	\$ 1,749
51204	Workers Comp Insur	\$ 6,047	\$ 8,043	\$ 10,563	\$ 11,166	\$ 16,556
51205	Medicare Tax	\$ 13,743	\$ 13,909	\$ 15,408	\$ 14,745	\$ 16,039
51206	Unemployment Comp Insur	\$ 4,138	\$ 2,695	\$ 171	\$ 1,512	\$ 3,073
51210	Retirement-Parttime Firefighters	\$ 13,503	\$ 8,735	\$ 18,400	\$ 16,350	\$ 14,000
51999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 62,249
52010	Office Supplies	\$ 931	\$ 593	\$ 1,250	\$ 1,227	\$ 1,250
52030	Clothing	\$ 13,118	\$ 12,867	\$ 16,400	\$ 11,201	\$ 16,400
52040	Fuel	\$ 14,591	\$ 17,428	\$ 32,000	\$ 22,839	\$ 32,000
52050	Minor Tools/Instruments	\$ 5,670	\$ 2,440	\$ 6,000	\$ 5,800	\$ 6,000
52060	Cleaning Supplies	\$ 2,263	\$ 1,349	\$ 3,000	\$ 2,590	\$ 3,000
52070	Chemical Supplies	\$ 1,569	\$ 1,128	\$ 5,000	\$ 4,361	\$ 5,000
52080	Educational	\$ 1,513	\$ 2,576	\$ 3,209	\$ 2,335	\$ 3,300
52130	Other Supplies	\$ 1,537	\$ 1,412	\$ 1,700	\$ 1,725	\$ 1,700
52200	Non Capital Equipment Purchases	\$ 1,754	\$ 179	\$ 10,500	\$ 20,674	\$ 10,500
52240	Fire Gear / P.A.S.S.	\$ 26,221	\$ 26,636	\$ 27,000	\$ 25,484	\$ 33,580
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
52999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 22,751
54020	Maint - Mach/Tools/Instruments	\$ 7,566	\$ 9,237	\$ 9,600	\$ 7,196	\$ 9,600
54030	Radio Maintenance	\$ 6,334	\$ 8,621	\$ 9,246	\$ 8,864	\$ 9,262
54040	Vehicle and Equipment Maintenance	\$ 46,464	\$ 51,728	\$ 55,000	\$ 47,153	\$ 56,650
54052	Air Pack Bottle Replacement	\$ 14,955	\$ 14,955	\$ 15,300	\$ 15,637	\$ 15,300
54999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 205,000
55030	Long Distance/Circuit Ch	\$ 64	\$ 50	\$ 60	\$ 940	\$ 60
55034	Communication & Data Services	\$ 1,626	\$ 3,237	\$ 3,840	\$ 3,937	\$ 10,368
55050	Gas Heating	\$ -	\$ -	\$ -	\$ -	\$ 1,250
55065	State Mandated Testing	\$ 9,556	\$ 8,069	\$ 14,496	\$ 10,351	\$ 14,496
55070	Purchased Services/Contracts	\$ 48,532	\$ 14,894	\$ 29,739	\$ 73,502	\$ 24,241
55080	Travel & Training	\$ 41,157	\$ 22,339	\$ 39,985	\$ 37,979	\$ 39,985
55090	Memberships/Subscriptions	\$ 2,154	\$ 669	\$ 2,474	\$ 852	\$ 2,474
55120	Mileage & Miscellaneous Meals	\$ 1,353	\$ 1,250	\$ 4,200	\$ 4,097	\$ -
55195	Cellular Phone Charges	\$ 1,580	\$ 308	\$ 1,008	\$ 379	\$ 624
55720	Employee Physicals/Testing	\$ -	\$ -	\$ 750	\$ 410	\$ 750
57151	FEMA - WMD Exercise	\$ 1,779	\$ 1,941	\$ 3,685	\$ 3,256	\$ 2,600
57999	Decision Packages for Discussion	\$ -	\$ -	\$ 80,000	\$ -	\$ -
69999	Decision Packages for Discussion	\$ -	\$ -	\$ 55,511	\$ -	\$ 23,000
90300	New Vehicle & Equipment Purchases	\$ 24,154	\$ 535,514	\$ -	\$ 30,210	\$ -
90312	Computers & Software	\$ -	\$ -	\$ -	\$ 24,341	\$ -
Total		\$ 1,628,928	\$ 2,138,568	\$ 1,879,839	\$ 1,878,073	\$ 2,120,873
556 Victim Services						
51111	Salaries - Full Time	\$ 40,377	\$ 43,230	\$ 42,620	\$ 38,205	\$ 37,669
51121	Longevity	\$ 332	\$ 377	\$ 450	\$ 4	\$ 50

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51130	Overtime	\$ 874	\$ 686	\$ 1,000	\$ 825	\$ 1,700
51201	TMRS Retirement	\$ 7,189	\$ 8,174	\$ 8,308	\$ 7,349	\$ 7,432
51202	Health Insurance	\$ 8,212	\$ 10,179	\$ 10,201	\$ 10,197	\$ 10,197
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 268	\$ 358
51204	Workers Comp Insur	\$ 38	\$ 54	\$ 63	\$ 55	\$ 85
51205	Medicare Tax	\$ 537	\$ 571	\$ 640	\$ 510	\$ 573
51206	Unemployment Comp Insur	\$ 171	\$ 9	\$ 11	\$ 169	\$ 194
52010	Office Supplies	\$ 2,016	\$ 2,611	\$ 6,000	\$ 2,387	\$ 6,500
52130	Other Supplies	\$ 3,904	\$ 3,371	\$ -	\$ -	\$ -
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ 2,450	\$ 2,119	\$ -
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55034	Communication & Data Services	\$ -	\$ -	\$ -	\$ 74	\$ -
55080	Travel & Training	\$ 6,538	\$ 9,730	\$ 11,200	\$ 12,073	\$ 16,280
55085	Community Relations	\$ -	\$ -	\$ 5,000	\$ 3,055	\$ 6,000
55195	Cellular Phone Charges	\$ 1,125	\$ 1,052	\$ 1,111	\$ 1,087	\$ 1,050
Total		\$ 71,312	\$ 80,045	\$ 89,054	\$ 78,377	\$ 88,088

640 Information Technology		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51111	Salaries - Full Time	\$ 220,886	\$ 239,263	\$ 260,566	\$ 272,418	\$ 274,828
51121	Longevity	\$ 988	\$ 1,015	\$ 1,250	\$ 1,211	\$ 1,500
51124	Allowances-Clothing/Cell Phone	\$ 1,868	\$ 2,120	\$ 1,920	\$ 3,840	\$ 3,900
51130	Overtime	\$ 966	\$ 1,823	\$ 1,050	\$ 2,178	\$ 1,800
51201	TMRS Retirement	\$ 38,878	\$ 45,103	\$ 49,915	\$ 52,661	\$ 53,166
51202	Health Insurance	\$ 35,973	\$ 46,690	\$ 40,804	\$ 51,159	\$ 51,138
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 410	\$ 546
51204	Workers Comp Insur	\$ 204	\$ 294	\$ 374	\$ 395	\$ 596
51205	Medicare Tax	\$ 3,012	\$ 3,224	\$ 3,843	\$ 3,682	\$ 4,093
51206	Unemployment Comp Insur	\$ 692	\$ 535	\$ 49	\$ 356	\$ 870
52010	Office Supplies	\$ 1,573	\$ 2,934	\$ 1,100	\$ 1,502	\$ 1,100
52040	Fuel	\$ 350	\$ 265	\$ 317	\$ 67	\$ -
52080	Educational	\$ 42	\$ 230	\$ 500	\$ -	\$ 500
52140	Computer Supplies	\$ 33,922	\$ 26,526	\$ 32,729	\$ 28,289	\$ 32,700
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 32	\$ 81	\$ 138	\$ 124	\$ -
55030	Long Distance/Circuit Ch	\$ 196	\$ 155	\$ 271	\$ 204	\$ 271
55034	Communication & Data Services	\$ 73,082	\$ 68,832	\$ 80,480	\$ 77,088	\$ 80,700
55053	Microsoft Licenses	\$ 52,959	\$ 52,959	\$ 60,000	\$ 52,959	\$ 61,000
55070	Purchased Services/Contracts	\$ 31,590	\$ 36,036	\$ 45,000	\$ 29,251	\$ 30,000
55080	Travel & Training	\$ 11,679	\$ 6,099	\$ 8,943	\$ 5,084	\$ 15,100
55090	Memberships/Subscriptions	\$ 498	\$ 249	\$ 413	\$ 200	\$ 420
55120	Mileage & Miscellaneous Meals	\$ 169	\$ 364	\$ -	\$ 797	\$ 900
55195	Cellular Phone Charges	\$ 1,963	\$ 1,577	\$ 1,500	\$ 1,250	\$ 1,224
55570	Software Annual Maint Agreements	\$ 383,429	\$ 360,967	\$ 394,708	\$ 382,886	\$ 418,221
Total		\$ 894,951	\$ 897,340	\$ 985,870	\$ 968,009	\$ 1,034,573

642 GIS		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51111	Salaries - Full Time	\$ 137,245	\$ 146,466	\$ 152,538	\$ 135,162	\$ 143,487
51121	Longevity	\$ 862	\$ 910	\$ 1,100	\$ 825	\$ 950
51130	Overtime	\$ 30	\$ 211	\$ 500	\$ 248	\$ 500
51201	TMRS Retirement	\$ 23,873	\$ 27,192	\$ 29,058	\$ 25,656	\$ 27,324
51202	Health Insurance	\$ 23,930	\$ 29,734	\$ 30,651	\$ 29,822	\$ 30,647
51204	Workers Comp Insur	\$ 125	\$ 177	\$ 219	\$ 193	\$ 306
51205	Medicare Tax	\$ 1,842	\$ 1,896	\$ 2,238	\$ 1,704	\$ 2,104

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51206	Unemployment Comp Insur	\$ 515	\$ 477	\$ 30	\$ 192	\$ 513
52010	Office Supplies	\$ 1,348	\$ 948	\$ 2,500	\$ 1,693	\$ 2,500
52080	Educational	\$ 293	\$ 14	\$ 750	\$ 176	\$ 750
52120	Reproduction & Printing	\$ 3,516	\$ 2,336	\$ 3,500	\$ 3,825	\$ 7,600
52200	Non Capital Equipment Purchases	\$ 764	\$ 667	\$ 1,000	\$ 399	\$ 1,000
55010	Rental of Equipment	\$ 2,164	\$ -	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 16	\$ 13	\$ 50	\$ 52	\$ 50
55080	Travel & Training	\$ 114	\$ 3,575	\$ 6,890	\$ 263	\$ 7,890
55090	Memberships/Subscriptions	\$ 365	\$ 425	\$ 550	\$ -	\$ 670
55195	Cellular Phone Charges	\$ 200	\$ 240	\$ 240	\$ -	\$ -
55590	Easements/Filing Fees	\$ 512	\$ 421	\$ 500	\$ 435	\$ 500
55999	Decision Packages for Discussion	\$ -	\$ -	\$ 1,083	\$ -	\$ -
69020	Cap. Mach/Tools/Equip	\$ -	\$ -	\$ -	\$ 15,034	\$ -
69999	Decision Packages for Discussion	\$ -	\$ -	\$ 15,034	\$ -	\$ -

Total		\$ 197,715	\$ 215,675	\$ 248,431	\$ 215,678	\$ 226,791
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647 Library Services		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51111	Salaries - Full Time	\$ 218,350	\$ 225,183	\$ 225,608	\$ 224,179	\$ 220,798
51115	Seasonal	\$ 2,892	\$ -	\$ -	\$ -	\$ -
51118	Salaries - Part Time	\$ 123,401	\$ 122,449	\$ 135,968	\$ 117,061	\$ 140,493
51121	Longevity	\$ 779	\$ 1,013	\$ 1,300	\$ 1,074	\$ 1,200
51126	License Pay (Certification/Bilingual)	\$ 19	\$ 1,331	\$ 1,800	\$ 1,275	\$ 900
51130	Overtime	\$ 1,925	\$ 1,216	\$ 4,154	\$ 1,031	\$ 3,295
51201	TMRS Retirement	\$ 41,788	\$ 45,649	\$ 48,015	\$ 45,375	\$ 46,991
51202	Health Insurance	\$ 44,881	\$ 51,070	\$ 51,042	\$ 48,468	\$ 51,005
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 143	\$ 191
51204	Workers Comp Insur	\$ 316	\$ 493	\$ 597	\$ 710	\$ 963
51205	Medicare Tax	\$ 4,860	\$ 4,917	\$ 5,356	\$ 4,648	\$ 4,922
51206	Unemployment Comp Insur	\$ 2,441	\$ 339	\$ 133	\$ 1,950	\$ 2,350
52010	Office Supplies	\$ 1,620	\$ 424	\$ 1,000	\$ 1,281	\$ 1,000
52090	Botanical/Agricultural	\$ 67	\$ -	\$ -	\$ -	\$ -
52120	Reproduction & Printing	\$ 4,441	\$ 2,989	\$ 4,300	\$ 3,217	\$ 4,515
52128	Library Program Expenses	\$ 5,534	\$ 5,192	\$ 5,840	\$ 3,142	\$ 5,840
52129	Reception Expenses	\$ -	\$ 1,689	\$ -	\$ -	\$ 280
52130	Other Supplies	\$ 1,596	\$ 557	\$ 1,500	\$ 888	\$ 1,500
52200	Non Capital Equipment Purchases	\$ 665	\$ 1,527	\$ 700	\$ 1,023	\$ 1,500
52440	Library Process/Marc Rec	\$ 5,219	\$ 4,665	\$ 5,949	\$ 5,844	\$ 5,949
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
54010	Office Equipment Maintenance	\$ 28	\$ 330	\$ 500	\$ 14	\$ 500
54040	Vehicle and Equipment Maintenance	\$ -	\$ 479	\$ 1,000	\$ 95	\$ 1,000
54110	Book Replacement	\$ 2,874	\$ 784	\$ 4,000	\$ 2,521	\$ 4,000
55030	Long Distance/Circuit Ch	\$ 146	\$ 124	\$ 138	\$ 112	\$ 138
55040	Electric	\$ -	\$ 45,381	\$ 40,000	\$ 56,749	\$ 50,000
55051	Gas Heating	\$ -	\$ 534	\$ 600	\$ 551	\$ 600
55070	Purchased Services/Contracts	\$ 2,303	\$ 3,781	\$ 19,140	\$ 15,558	\$ 6,191
55080	Travel & Training	\$ 1,217	\$ 453	\$ 2,383	\$ -	\$ 1,692
55084	City Promotional Items	\$ 385	\$ 258	\$ 600	\$ 716	\$ 630
55085	Community Relations	\$ 861	\$ 864	\$ 300	\$ 270	\$ 370
55090	Memberships/Subscriptions	\$ 7,445	\$ 6,007	\$ 5,955	\$ 3,344	\$ 6,030
57647	Literacy Project	\$ 1,191	\$ 558	\$ 1,000	\$ 131	\$ 500
69110	Reference Books	\$ 62,823	\$ 44,575	\$ 47,763	\$ 39,537	\$ 48,720

Total		\$ 540,068	\$ 574,831	\$ 616,641	\$ 580,909	\$ 614,063
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Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
715 Support Services						
51111	Salaries - Full Time	\$ 121,337	\$ 128,507	\$ 127,568	\$ 134,495	\$ 134,038
51118	Salaries - Part Time	\$ 14,507	\$ 15,927	\$ 15,756	\$ 9,143	\$ 16,152
51121	Longevity	\$ 1,892	\$ 1,973	\$ 2,084	\$ 2,069	\$ 2,184
51130	Overtime	\$ 3,723	\$ 937	\$ 1,500	\$ 638	\$ 1,000
51201	TMRS Retirement	\$ 22,063	\$ 24,248	\$ 24,724	\$ 25,937	\$ 25,869
51202	Health Insurance	\$ 26,974	\$ 30,668	\$ 30,603	\$ 30,600	\$ 30,603
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 878	\$ 1,171
51204	Workers Comp Insur	\$ 129	\$ 178	\$ 209	\$ 207	\$ 324
51205	Medicare Tax	\$ 1,938	\$ 1,993	\$ 2,133	\$ 1,956	\$ 2,228
51206	Unemployment Comp Insur	\$ 684	\$ 198	\$ 40	\$ 420	\$ 699
52010	Office Supplies	\$ 1,116	\$ 810	\$ 1,000	\$ 844	\$ 1,000
52120	Reproduction & Printing	\$ 1,853	\$ 440	\$ 750	\$ 517	\$ 750
52130	Other Supplies	\$ 1,049	\$ 1,099	\$ 1,100	\$ 1,123	\$ 1,100
52200	Non Capital Equipment Purchases	\$ 2,955	\$ 2,021	\$ 3,000	\$ 2,883	\$ 3,000
55030	Long Distance/Circuit Ch	\$ 71	\$ 96	\$ 64	\$ 104	\$ 100
55080	Travel & Training	\$ 2,698	\$ 1,669	\$ 3,600	\$ 2,925	\$ 4,000
55090	Memberships/Subscriptions	\$ 60	\$ 165	\$ 250	\$ 236	\$ 220
Total		\$ 203,049	\$ 210,927	\$ 214,381	\$ 214,975	\$ 224,438
716 Planning						
51111	Salaries - Full Time	\$ 156,257	\$ 160,828	\$ 161,069	\$ 105,398	\$ 123,005
51118	Salaries - Part Time	\$ 11,876	\$ 13,665	\$ 15,008	\$ 15,396	\$ 15,756
51121	Longevity	\$ 623	\$ 715	\$ 850	\$ 525	\$ 950
51124	Allowances-Clothing/Cell Phone	\$ 696	\$ 720	\$ 720	\$ 285	\$ -
51125	Auto Allowance	\$ 4,060	\$ 4,200	\$ 4,200	\$ 1,663	\$ -
51201	TMRS Retirement	\$ 27,939	\$ 30,710	\$ 31,451	\$ 20,291	\$ 23,367
51202	Health Insurance	\$ 17,999	\$ 20,444	\$ 20,439	\$ 14,486	\$ 20,476
51204	Workers Comp Insur	\$ 156	\$ 217	\$ 258	\$ 174	\$ 296
51205	Medicare Tax	\$ 2,428	\$ 2,519	\$ 2,639	\$ 1,704	\$ 2,027
51206	Unemployment Comp Insur	\$ 531	\$ 409	\$ 28	\$ 248	\$ 504
52010	Office Supplies	\$ 683	\$ 429	\$ 600	\$ 406	\$ 600
52080	Educational	\$ 33	\$ -	\$ 300	\$ 137	\$ 300
52120	Reproduction & Printing	\$ 972	\$ 395	\$ 1,500	\$ 1,283	\$ 1,500
52130	Other Supplies	\$ 1,873	\$ 1,874	\$ 2,000	\$ 2,235	\$ 2,000
52200	Non Capital Equipment Purchases	\$ 800	\$ 622	\$ 800	\$ 525	\$ 800
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 143	\$ 164	\$ 100	\$ 131	\$ 200
55070	Purchased Services/Contracts	\$ 90	\$ 720	\$ 6,500	\$ 6,500	\$ -
55080	Travel & Training	\$ 3,276	\$ 3,380	\$ 5,250	\$ 5,095	\$ 4,000
55085	Community Relations	\$ 1,096	\$ 1,036	\$ 1,500	\$ 1,346	\$ 1,500
55090	Memberships/Subscriptions	\$ 1,459	\$ 1,574	\$ 2,105	\$ 1,075	\$ 1,500
55195	Cellular Phone Charges	\$ 256	\$ -	\$ -	\$ -	\$ -
55590	Easements/Filing Fees	\$ 1,253	\$ 2,248	\$ 2,000	\$ 1,775	\$ 2,000
56030	Legal Advertising	\$ 874	\$ 780	\$ 1,500	\$ 734	\$ 1,500
Total		\$ 235,373	\$ 247,649	\$ 260,817	\$ 181,413	\$ 202,281
717 Engineering and Mapping						
51111	Salaries - Full Time	\$ 347,509	\$ 361,740	\$ 372,407	\$ 432,402	\$ 529,477
51121	Longevity	\$ 2,571	\$ 2,794	\$ 3,100	\$ 2,754	\$ 3,000
51124	Allowances-Clothing/Cell Phone	\$ 928	\$ 960	\$ 960	\$ 1,860	\$ 2,400
51125	Auto Allowance	\$ 2,320	\$ 2,400	\$ 2,400	\$ 4,275	\$ 6,600
51126	License Pay (Certification/Bilingual)	\$ 435	\$ 450	\$ 451	\$ 694	\$ 751

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51130	Overtime	\$ 2,289	\$ 3,609	\$ 6,000	\$ 969	\$ 6,000
51201	TMRS Retirement	\$ 61,560	\$ 68,548	\$ 72,636	\$ 83,433	\$ 103,345
51202	Health Insurance	\$ 49,499	\$ 59,551	\$ 61,339	\$ 62,949	\$ 81,410
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 450	\$ 600
51204	Workers Comp Insur	\$ 799	\$ 770	\$ 947	\$ 1,099	\$ 1,999
51205	Medicare Tax	\$ 4,923	\$ 5,077	\$ 5,590	\$ 6,010	\$ 7,955
51206	Unemployment Comp Insur	\$ 1,204	\$ 864	\$ 64	\$ 377	\$ 1,458
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 164,416	\$ -	\$ -
52010	Office Supplies	\$ 449	\$ 240	\$ 750	\$ 508	\$ 1,200
52030	Clothing	\$ -	\$ -	\$ 642	\$ 309	\$ 1,000
52040	Fuel	\$ 2,523	\$ 3,078	\$ 3,500	\$ 4,940	\$ 3,500
52050	Minor Tools/Instruments	\$ 53	\$ 49	\$ 100	\$ 77	\$ 150
52120	Reproduction & Printing	\$ 2,848	\$ 2,084	\$ 3,500	\$ 4,031	\$ 3,500
52130	Other Supplies	\$ 1,158	\$ 631	\$ 1,000	\$ 1,434	\$ 1,800
52160	Surveying Supplies	\$ 13	\$ -	\$ 50	\$ 26	\$ 50
52200	Non Capital Equipment Purchases	\$ 1,696	\$ 264	\$ 1,000	\$ 370	\$ 6,600
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 660	\$ -
52999	Decision Packages for Discussion	\$ -	\$ -	\$ 5,755	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 1,085	\$ 858	\$ 1,500	\$ 1,628	\$ 1,500
55030	Long Distance/Circuit Ch	\$ 284	\$ 347	\$ 600	\$ 302	\$ 600
55070	Purchased Services/Contracts	\$ -	\$ 118,186	\$ -	\$ -	\$ -
55080	Travel & Training	\$ 8,592	\$ 6,197	\$ 8,800	\$ 3,764	\$ 13,600
55090	Memberships/Subscriptions	\$ 2,330	\$ 2,578	\$ 3,055	\$ 1,849	\$ 3,923
55195	Cellular Phone Charges	\$ 1,739	\$ 2,282	\$ 2,500	\$ 2,834	\$ 2,500
55999	Decision Packages for Discussion	\$ -	\$ -	\$ 3,250	\$ -	\$ 15,000
90312	Computers & Software	\$ -	\$ -	\$ -	\$ 4,955	\$ -
Total		\$ 496,806	\$ 643,557	\$ 726,312	\$ 624,961	\$ 799,918

718 Neighborhood Resources

51111	Salaries - Full Time	\$ 125,925	\$ 141,434	\$ 133,496	\$ 114,157	\$ 95,940
51121	Longevity	\$ 255	\$ 349	\$ 450	\$ 289	\$ 250
51130	Overtime	\$ 308	\$ 9	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 21,876	\$ 26,098	\$ 25,250	\$ 21,546	\$ 18,133
51202	Health Insurance	\$ 17,965	\$ 25,482	\$ 20,402	\$ 15,300	\$ 10,201
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 433	\$ 578
51204	Workers Comp Insur	\$ 115	\$ 171	\$ 189	\$ 162	\$ 203
51205	Medicare Tax	\$ 1,733	\$ 1,942	\$ 1,944	\$ 1,563	\$ 1,396
51206	Unemployment Comp Insur	\$ 342	\$ 305	\$ 19	\$ 18	\$ 167
52010	Office Supplies	\$ 1,373	\$ 1,430	\$ 1,500	\$ 1,289	\$ 1,500
52020	Postage	\$ 100	\$ 28	\$ 75	\$ 26	\$ 75
52200	Non Capital Equipment Purchases	\$ 6,406	\$ -	\$ -	\$ -	\$ -
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 118	\$ 171	\$ 250	\$ 47	\$ 100
55070	Purchased Services/Contracts	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
55080	Travel & Training	\$ 619	\$ 1,751	\$ 1,000	\$ 622	\$ 1,000
55085	Community Relations	\$ -	\$ -	\$ 18,500	\$ 12,614	\$ 18,500
55087	Community Relations - State & Other	\$ 18,682	\$ 17,317	\$ -	\$ -	\$ -
55120	Mileage & Miscellaneous Meals	\$ 365	\$ 322	\$ 500	\$ -	\$ -
55195	Cellular Phone Charges	\$ 420	\$ 577	\$ 450	\$ 593	\$ 450
56030	Legal Advertising	\$ 145	\$ 897	\$ 700	\$ 566	\$ 1,000
Total		\$ 199,746	\$ 221,283	\$ 207,725	\$ 172,225	\$ 152,493

719 Survey

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51111	Salaries - Full Time	\$ 173,298	\$ 148,095	\$ 123,168	\$ 125,467	\$ 126,242
51121	Longevity	\$ 3,027	\$ 2,096	\$ 1,650	\$ 1,613	\$ 1,750
51126	License Pay (Certification/Bilingual)	\$ 174	\$ 180	\$ 180	\$ 180	\$ 180
51130	Overtime	\$ 18	\$ -	\$ 1,000	\$ -	\$ 1,000
51201	TMRS Retirement	\$ 30,545	\$ 27,643	\$ 23,753	\$ 23,965	\$ 24,351
51202	Health Insurance	\$ 26,932	\$ 25,449	\$ 20,402	\$ 20,436	\$ 20,439
51204	Workers Comp Insur	\$ 302	\$ 332	\$ 330	\$ 334	\$ 493
51205	Medicare Tax	\$ 2,449	\$ 2,069	\$ 1,828	\$ 1,787	\$ 1,875
51206	Unemployment Comp Insur	\$ 513	\$ 513	\$ 21	\$ 18	\$ 374
51999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 54,770
52010	Office Supplies	\$ 34	\$ 140	\$ 250	\$ 123	\$ 300
52030	Clothing	\$ 478	\$ 260	\$ 432	\$ 231	\$ 350
52031	Clothing - Safety Gear	\$ 159	\$ 81	\$ 250	\$ 92	\$ 250
52040	Fuel	\$ 1,434	\$ 1,938	\$ 2,500	\$ 2,431	\$ 2,500
52120	Reproduction & Printing	\$ 336	\$ 237	\$ 600	\$ 310	\$ 600
52160	Surveying Supplies	\$ 1,319	\$ 380	\$ 1,500	\$ 1,061	\$ 1,500
52190	Minor Tools/Instruments/Survey	\$ 1,358	\$ 2,692	\$ 3,000	\$ 2,096	\$ 3,000
52200	Non Capital Equipment Purchases	\$ 2,104	\$ 2,183	\$ 3,000	\$ 713	\$ 3,000
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
52999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 500
54020	Maint - Mach/Tools/Instruments	\$ 951	\$ 1,019	\$ 1,200	\$ 43	\$ 1,200
54040	Vehicle and Equipment Maintenance	\$ 515	\$ 271	\$ 2,000	\$ 1,079	\$ 2,000
55030	Long Distance/Circuit Ch	\$ 21	\$ 24	\$ 50	\$ 26	\$ 50
55034	Communication & Data Services	\$ 943	\$ 1,180	\$ 1,416	\$ 1,558	\$ 1,416
55080	Travel & Training	\$ 2,070	\$ 1,545	\$ 4,130	\$ 1,463	\$ 4,400
55090	Memberships/Subscriptions	\$ 786	\$ 529	\$ 1,612	\$ 489	\$ 1,265
55195	Cellular Phone Charges	\$ 723	\$ 930	\$ 1,392	\$ 1,118	\$ 1,008
55999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 384

Total		\$ 250,488	\$ 219,786	\$ 195,664	\$ 186,633	\$ 255,197
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724 Inspections						
51111	Salaries - Full Time	\$ 263,214	\$ 309,060	\$ 286,336	\$ 297,329	\$ 304,061
51118	Salaries - Part Time	\$ -	\$ 10,731	\$ 27,280	\$ 26,167	\$ 27,966
51121	Longevity	\$ 3,157	\$ 2,540	\$ 2,000	\$ 1,957	\$ 2,250
51124	Allowances-Clothing/Cell Phone	\$ 696	\$ 1,095	\$ 1,440	\$ 1,440	\$ 1,456
51130	Overtime	\$ 1,283	\$ 1,414	\$ 2,000	\$ 1,811	\$ 2,000
51201	TMRS Retirement	\$ 46,395	\$ 58,041	\$ 55,002	\$ 56,972	\$ 58,394
51202	Health Insurance	\$ 44,871	\$ 56,962	\$ 51,079	\$ 51,073	\$ 51,079
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 490	\$ 654
51204	Workers Comp Insur	\$ 540	\$ 879	\$ 994	\$ 984	\$ 1,592
51205	Medicare Tax	\$ 3,851	\$ 4,655	\$ 4,630	\$ 4,674	\$ 4,899
51206	Unemployment Comp Insur	\$ 855	\$ 711	\$ 58	\$ 360	\$ 1,049
52010	Office Supplies	\$ 476	\$ 2,919	\$ 500	\$ 524	\$ 500
52030	Clothing	\$ 360	\$ 191	\$ 700	\$ 728	\$ 700
52040	Fuel	\$ 5,073	\$ 6,163	\$ 10,000	\$ 6,971	\$ 7,000
52050	Minor Tools/Instruments	\$ 234	\$ 317	\$ 500	\$ 527	\$ 500
52080	Educational	\$ 1,758	\$ 2,563	\$ 3,500	\$ 1,877	\$ 2,150
52200	Non Capital Equipment Purchases	\$ 1,600	\$ 1,180	\$ 2,000	\$ 2,078	\$ 2,800
54020	Maint - Mach/Tools/Instruments	\$ -	\$ -	\$ 76	\$ 99	\$ 76
54040	Vehicle and Equipment Maintenance	\$ 2,029	\$ 1,682	\$ 3,034	\$ 2,735	\$ 3,034
55030	Long Distance/Circuit Ch	\$ 82	\$ 97	\$ 150	\$ 123	\$ 150
55034	Communication & Data Services	\$ 2,037	\$ 2,564	\$ 2,957	\$ 2,735	\$ 3,136
55070	Purchased Services/Contracts	\$ -	\$ -	\$ -	\$ -	\$ 25,000

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
55080	Travel & Training	\$ 3,154	\$ 5,976	\$ 9,470	\$ 8,212	\$ 9,470
55090	Memberships/Subscriptions	\$ 1,331	\$ 2,512	\$ 1,843	\$ 2,805	\$ 3,513
55195	Cellular Phone Charges	\$ 1,345	\$ 695	\$ 1,152	\$ 575	\$ 720
55600	Condemnation Costs	\$ 80	\$ 157	\$ 750	\$ -	\$ 750
55999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ -
57280	Demolition Program	\$ 36,912	\$ 17,030	\$ 40,000	\$ 38,510	\$ 40,000
69999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Total		\$ 421,334	\$ 490,134	\$ 507,451	\$ 511,758	\$ 804,899
725 Health						
51111	Salaries - Full Time	\$ 95,865	\$ 76,946	\$ 84,490	\$ 84,743	\$ 85,905
51117	SHSU Intern/Student	\$ -	\$ -	\$ -	\$ 2,508	\$ -
51121	Longevity	\$ 840	\$ 610	\$ 450	\$ 492	\$ 600
51124	Allowances-Clothing/Cell Phone	\$ 315	\$ 525	\$ 360	\$ 795	\$ 1,103
51130	Overtime	\$ 380	\$ 1,074	\$ 1,000	\$ 1,181	\$ 1,000
51201	TMRS Retirement	\$ 16,849	\$ 14,557	\$ 16,269	\$ 16,423	\$ 16,705
51202	Health Insurance	\$ 18,030	\$ 16,958	\$ 20,402	\$ 20,329	\$ 20,402
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 281	\$ 375
51204	Workers Comp Insur	\$ 196	\$ 215	\$ 270	\$ 277	\$ 418
51205	Medicare Tax	\$ 1,401	\$ 1,136	\$ 1,253	\$ 1,219	\$ 1,286
51206	Unemployment Comp Insur	\$ 342	\$ 180	\$ 20	\$ 216	\$ 353
52010	Office Supplies	\$ 663	\$ 556	\$ 680	\$ 560	\$ 1,000
52030	Clothing	\$ 440	\$ 229	\$ 400	\$ 110	\$ 400
52040	Fuel	\$ 1,134	\$ 1,221	\$ 3,000	\$ 930	\$ 1,200
52050	Minor Tools/Instruments	\$ 705	\$ 292	\$ 600	\$ 609	\$ 600
52060	Cleaning Supplies	\$ 167	\$ 48	\$ 200	\$ 65	\$ 200
52080	Educational	\$ 400	\$ 429	\$ 600	\$ 440	\$ 600
52200	Non Capital Equipment Purchases	\$ 1,878	\$ 180	\$ 950	\$ 925	\$ 2,800
54040	Vehicle and Equipment Maintenance	\$ 917	\$ 1,243	\$ 1,200	\$ 190	\$ 1,200
55030	Long Distance/Circuit Ch	\$ 29	\$ 50	\$ 100	\$ 61	\$ 100
55034	Communication & Data Services	\$ -	\$ -	\$ 986	\$ -	\$ -
55080	Travel & Training	\$ 4,231	\$ 2,144	\$ 3,322	\$ 3,571	\$ 3,164
55090	Memberships/Subscriptions	\$ 641	\$ 448	\$ 1,098	\$ 365	\$ 755
55195	Cellular Phone Charges	\$ 391	\$ 218	\$ 384	\$ 261	\$ -
Total		\$ 145,814	\$ 119,259	\$ 138,034	\$ 136,551	\$ 140,166
830 Economic Development						
51999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 88,495
52120	Reproduction & Printing	\$ 199	\$ -	\$ 500	\$ -	\$ 1,500
55070	Purchased Services/Contracts	\$ 29,950	\$ 75,541	\$ 85,000	\$ 50,150	\$ -
55080	Travel & Training	\$ 881	\$ 1,307	\$ 2,600	\$ 471	\$ 3,100
55085	Community Relations	\$ -	\$ 242	\$ 1,500	\$ 139	\$ 1,500
55090	Memberships/Subscriptions	\$ 6,850	\$ 3,600	\$ 6,100	\$ 4,348	\$ 6,600
Total		\$ 37,880	\$ 80,691	\$ 95,700	\$ 55,108	\$ 101,195
839 Main Street						
51111	Salaries - Full Time	\$ 31,150	\$ 33,175	\$ 37,502	\$ 39,052	\$ 39,401
51115	Seasonal	\$ 1,273	\$ -	\$ -	\$ -	\$ -
51117	SHSU Intern/Student	\$ 671	\$ 2,688	\$ -	\$ -	\$ -
51118	Salaries - Part Time	\$ 1,167	\$ -	\$ -	\$ -	\$ -
51121	Longevity	\$ 52	\$ -	\$ 50	\$ 43	\$ 100
51201	TMRS Retirement	\$ 5,301	\$ 6,169	\$ 7,080	\$ 7,362	\$ 7,446
51202	Health Insurance	\$ 6,745	\$ 5,260	\$ 320	\$ 319	\$ 320
51204	Workers Comp Insur	\$ 30	\$ 43	\$ 54	\$ 55	\$ 84

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51205	Medicare Tax	\$ 479	\$ 506	\$ 545	\$ 551	\$ 574
51206	Unemployment Comp Insur	\$ 224	\$ 86	\$ 10	\$ 162	\$ 164
52010	Office Supplies	\$ 708	\$ 907	\$ 500	\$ 543	\$ 1,000
52120	Reproduction & Printing	\$ 1,352	\$ 1,086	\$ 2,000	\$ 1,694	\$ 3,000
52130	Other Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,000
52135	Mainstreet Promo Expenses	\$ 4,437	\$ 1,840	\$ 5,000	\$ 13,172	\$ 5,000
52136	Main Street Meeting Expenses	\$ 1,153	\$ 1,337	\$ 2,000	\$ 1,259	\$ 2,500
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55021	Lease of Buildings	\$ 6,400	\$ 4,700	\$ 3,000	\$ 3,000	\$ 3,000
55070	Purchased Services/Contracts	\$ 1,350	\$ -	\$ 1,000	\$ -	\$ 1,000
55080	Travel & Training	\$ 1,151	\$ 2,669	\$ 3,800	\$ 4,057	\$ 3,800
55090	Memberships/Subscriptions	\$ 1,200	\$ 1,499	\$ 1,479	\$ 1,866	\$ 1,916
55180	Alarm Monitoring	\$ -	\$ -	\$ 360	\$ 302	\$ 305
55195	Cellular Phone Charges	\$ 463	\$ 624	\$ 624	\$ 593	\$ 624
56031	Advertising	\$ 2,350	\$ 999	\$ 5,000	\$ 4,405	\$ 5,000
56110	Event Funding	\$ 29,672	\$ 16,059	\$ 25,000	\$ 24,940	\$ 25,000
57839	Main St. Signage Grants	\$ -	\$ -	\$ -	\$ -	\$ 10,000
57900	Downtown Maint/Improvement	\$ -	\$ -	\$ -	\$ 1,500	\$ -
57999	Decision Packages for Discussion	\$ -	\$ -	\$ 10,000	\$ -	\$ -

Total		\$ 97,329	\$ 79,647	\$ 105,324	\$ 104,874	\$ 111,234
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883 Gift Shop @ Visitors Center

51111	Salaries - Full Time	\$ 29,091	\$ 35,695	\$ 35,696	\$ 37,144	\$ 37,502
51118	Salaries - Part Time	\$ 17,817	\$ 18,485	\$ 20,780	\$ 20,624	\$ 21,591
51121	Longevity	\$ -	\$ 40	\$ 100	\$ 88	\$ 150
51124	Allowances-Clothing/Cell Phone	\$ 555	\$ 720	\$ 720	\$ 720	\$ 720
51130	Overtime	\$ 14	\$ 4	\$ -	\$ 47	\$ -
51201	TMRS Retirement	\$ 5,045	\$ 6,696	\$ 6,884	\$ 7,140	\$ 7,234
51202	Health Insurance	\$ 6,725	\$ 10,183	\$ 10,201	\$ 2,550	\$ -
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 99	\$ 160
51204	Workers Comp Insur	\$ 43	\$ 66	\$ 83	\$ 83	\$ 128
51205	Medicare Tax	\$ 679	\$ 782	\$ 834	\$ 838	\$ 872
51206	Unemployment Comp Insur	\$ 428	\$ 70	\$ 28	\$ 450	\$ 489
52010	Office Supplies	\$ 170	\$ 710	\$ 600	\$ 652	\$ 600
52020	Postage	\$ 59	\$ 29	\$ 50	\$ 7	\$ 50
52130	Other Supplies	\$ 547	\$ 410	\$ 500	\$ 112	\$ 500
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ 1,200	\$ 125	\$ 1,200
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
52945	Gift Shop-Mdse. COGS	\$ 54,471	\$ 52,459	\$ 59,000	\$ 35,674	\$ 59,000
55030	Long Distance/Circuit Ch	\$ 5	\$ 2	\$ 100	\$ -	\$ 100
55034	Communication & Data Services	\$ 1,216	\$ 1,231	\$ 1,400	\$ 1,352	\$ 1,400
55040	Electric	\$ 2,627	\$ 1,606	\$ 3,000	\$ 2,207	\$ 3,000
55051	Gas Heating	\$ 178	\$ 190	\$ 300	\$ 267	\$ 300
55070	Purchased Services/Contracts	\$ 8,718	\$ -	\$ -	\$ -	\$ -
55080	Travel & Training	\$ 531	\$ 508	\$ 850	\$ 952	\$ 850
55090	Memberships/Subscriptions	\$ 45	\$ 45	\$ 144	\$ 23	\$ 144
55510	Bank/Paying Agent Fees	\$ 2,693	\$ 2,443	\$ 2,000	\$ 1,905	\$ 2,000
55562	Copier Contracts	\$ 206	\$ 426	\$ 500	\$ 323	\$ 500
56031	Advertising	\$ -	\$ -	\$ 1,000	\$ 149	\$ 3,000

Total		\$ 131,862	\$ 132,800	\$ 145,970	\$ 113,531	\$ 141,490
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886 Tourism

52600	Employee Recognition	\$ 3,224	\$ 2,366	\$ 3,500	\$ 2,540	\$ 3,500
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Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
55080	Travel & Training	\$ 795	\$ 415	\$ 800	\$ 36	\$ 800
56100	Tourism Promotion	\$ 3,453	\$ 4,354	\$ 3,500	\$ 3,303	\$ 3,500
Total		\$ 7,472	\$ 7,136	\$ 7,800	\$ 5,879	\$ 7,800
Total Expenses General Fund		\$ 21,693,349	\$ 26,239,471	\$ 24,518,064	\$ 23,206,712	\$ 25,314,048

116 Debt Service Fund

41101	Current Property Taxes	\$ 1,493,565	\$ 1,488,149	\$ 1,473,374	\$ 1,488,403	\$ 1,483,020
41102	Delinquent Property Taxes	\$ 19,155	\$ 8,123	\$ 20,000	\$ 15,507	\$ 11,000
41103	Tax Penalty & Interest	\$ 15,166	\$ 15,917	\$ 18,000	\$ 15,473	\$ 11,000
42602	Interest Income	\$ 1,249	\$ 4,114	\$ 1,500	\$ 3,149	\$ 3,500
43210	Golf Course Lease	\$ 330,502	\$ 330,502	\$ 330,502	\$ 330,502	\$ 331,600
Total		\$ 1,859,637	\$ 1,846,805	\$ 1,843,376	\$ 1,853,034	\$ 1,840,120
1161 Debt Payments-Debt Service						
81010	Bond Principal Payments	\$ 1,285,813	\$ 1,328,152	\$ 1,368,889	\$ 1,368,889	\$ 1,411,604
81020	Bond Interest Payments	\$ 215,562	\$ 179,616	\$ 140,247	\$ 140,247	\$ 96,956
82055	'01 Golf - Principal	\$ 140,000	\$ 150,000	\$ 155,000	\$ 155,000	\$ 165,000
82065	01' Golf - Interest	\$ 187,413	\$ 180,973	\$ 173,923	\$ 173,923	\$ 166,560
Total		\$ 1,828,787	\$ 1,838,741	\$ 1,838,059	\$ 1,838,059	\$ 1,840,120
Total Expenses Debt Service Fund		\$ 1,828,787	\$ 1,838,741	\$ 1,838,059	\$ 1,838,059	\$ 1,840,120

220 Utility Fund

40101	Water Revenue	\$ 12,090,214	\$ 12,058,390	\$ 12,500,000	\$ 12,231,007	\$ 12,500,000
40102	Water Sales - Tenaska	\$ 848,693	\$ 804,908	\$ 700,000	\$ 789,581	\$ 750,000
40103	Water - Tenaska Raw Water Charge	\$ 266,524	\$ 266,524	\$ 266,524	\$ 286,562	\$ 300,000
40104	Water - Tenaska Fixed Payment	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
40105	Water - Tenaska Debt Payment	\$ 726,804	\$ 726,804	\$ 726,804	\$ 726,804	\$ 726,804
40142	Water Sales - Ellis/Estell	\$ 1,290,358	\$ 3,296,581	\$ 3,600,000	\$ 3,244,840	\$ 3,600,000
40143	Ellis/Estelle Bond Pmts-Water	\$ 288,177	\$ -	\$ -	\$ -	\$ -
40146	Stand-By Fees - Tenaska Roans Prairie	\$ -	\$ -	\$ -	\$ 3,710	\$ -
40201	Wastewater Revenue	\$ -	\$ -	\$ 8,600,000	\$ 8,623,267	\$ 8,900,000
40301	Water Taps	\$ 72,770	\$ 100,805	\$ 75,500	\$ 100,253	\$ 100,000
40302	Wastewater Taps	\$ -	\$ -	\$ 70,000	\$ 75,023	\$ 85,000
40801	Penalties - Water	\$ 61,486	\$ 57,684	\$ 70,000	\$ 60,519	\$ 70,000
40802	Penalties - Wastewater	\$ -	\$ -	\$ 50,000	\$ 50,446	\$ 50,000
41901	Reconnect Fees	\$ 51,500	\$ 53,150	\$ 55,000	\$ 53,600	\$ 55,000
41902	Service Connect Fees	\$ 44,720	\$ 45,245	\$ 42,000	\$ 44,465	\$ -
41908	Returned Check Fees	\$ 2,835	\$ 2,415	\$ 3,000	\$ 2,310	\$ 2,500
41916	Use of City Equipment or Labor	\$ 2,494	\$ 2,426	\$ 2,300	\$ 2,362	\$ 2,300
41980	Card Processing Fees	\$ 29,155	\$ 68,801	\$ 75,000	\$ 64,436	\$ 50,000
41990	Portal Service	\$ -	\$ -	\$ -	\$ -	\$ 150
42601	Interest - Checking	\$ 442	\$ 586	\$ 500	\$ 2,166	\$ 500
42602	Interest Income	\$ 153,984	\$ 61,007	\$ 110,000	\$ 57,493	\$ 100,000
42642	1997 TWDB RSV Interest	\$ -	\$ -	\$ 1,000	\$ 1	\$ -
42643	1997 I&S Interest	\$ -	\$ -	\$ 600	\$ -	\$ -
42645	Interest - Nov '02 I&S	\$ -	\$ -	\$ 500	\$ 10,997	\$ 2,000
42647	Interest - Wtr 2007 I & S	\$ 620	\$ 2,946	\$ 1,000	\$ 5,629	\$ 1,000
42648	Interest - Wtr 2007 Reserve	\$ 274	\$ 561	\$ 400	\$ 792	\$ 400

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
42804	Disaster Relief - Fed Govt	\$ -	\$ -	\$ -	\$ 100,025	\$ -
43201	Miscellaneous Revenues	\$ 54,820	\$ 222,523	\$ 50,000	\$ 519,404	\$ 75,000
43202	Over/Short	\$ 43	\$ 209	\$ -	\$ 148	\$ -
43405	Charge to Solid Waste	\$ 51,982	\$ 59,379	\$ 52,821	\$ 52,821	\$ 51,336
43410	Charge to Wstwtr Fund(Util Bill)	\$ 207,929	\$ 237,518	\$ -	\$ -	\$ -
43411	Charge to Wstwtr Fd(Meter Read)	\$ 103,418	\$ 109,638	\$ -	\$ -	\$ -
Total		\$ 16,799,241	\$ 18,627,683	\$ 27,502,949	\$ 27,558,365	\$ 27,871,990
1220 Nondepartmental Water Fund						
51140	Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 58,838	\$ -	\$ 40,731
51299	Annual OPEB Allocation Adjustment	\$ 127,476	\$ -	\$ -	\$ -	\$ -
55070	Purchased Services/Contracts	\$ 13,558	\$ -	\$ -	\$ 71,500	\$ -
56010	Insurance Policies - other than Auto	\$ 62,796	\$ 55,704	\$ 41,128	\$ 41,128	\$ 40,782
56012	Insurance Policies - Auto	\$ 7,194	\$ 6,356	\$ 6,505	\$ 6,505	\$ 8,384
56060	Retiree Health Insur Premiums	\$ 19,000	\$ 34,950	\$ 30,000	\$ 30,000	\$ 30,000
88190	Legal/Fiscal	\$ 12,089	\$ -	\$ -	\$ 334,008	\$ -
89603	Franchise Fee for use of Streets	\$ 548,623	\$ 547,897	\$ 656,528	\$ 656,528	\$ 658,420
91230	Transfer to CIP Program	\$ 2,519,500	\$ 6,020,300	\$ 3,877,700	\$ 50,562,700	\$ 1,000,000
91240	Transfer to General Fund	\$ 13,500	\$ 63,242	\$ 4,535	\$ 4,535	\$ 4,370
91400	Depreciation Expense	\$ 1,960,430	\$ 1,978,451	\$ -	\$ -	\$ -
93170	Admin Cost Reimburse - General	\$ 1,032,115	\$ 1,071,855	\$ 1,151,041	\$ 1,151,041	\$ 1,196,800
93221	Admin Costs by Wastewater Fund	\$ 69,911	\$ 82,126	\$ -	\$ -	\$ -
93388	Admin Costs Fleet	\$ 59,652	\$ 60,789	\$ 95,292	\$ 95,292	\$ 76,199
93640	Admin Costs IT Operations	\$ 260,590	\$ 267,451	\$ 271,168	\$ 271,168	\$ 332,706
93720	Admin Costs Plan/Develop	\$ 570,092	\$ 652,245	\$ 846,273	\$ 846,273	\$ 1,000,271
94306	Transfer - Equip Replace Fund	\$ 70,912	\$ 94,729	\$ 104,414	\$ 104,414	\$ 80,279
94309	Transfer - Computer Replace Fd	\$ 7,500	\$ 10,004	\$ 13,413	\$ 13,413	\$ 24,635
99100	Future Appropriations	\$ -	\$ -	\$ 150,000	\$ -	\$ 75,000
Total		\$ 7,354,939	\$ 10,946,099	\$ 7,306,835	\$ 54,188,505	\$ 4,568,577
1221 Nondepartmental Wastewater Fund						
51140	Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 60,322	\$ -	\$ 62,436
55070	Purchased Services/Contracts	\$ -	\$ -	\$ -	\$ 3,232	\$ -
56010	Insurance Policies - other than Auto	\$ -	\$ -	\$ 27,576	\$ 27,576	\$ 28,926
56012	Insurance Policies - Auto	\$ -	\$ -	\$ 7,216	\$ 7,216	\$ 7,673
56060	Retiree Health Insur Premiums	\$ -	\$ -	\$ 35,550	\$ 35,550	\$ 35,550
88190	Legal/Fiscal	\$ -	\$ -	\$ -	\$ 375,904	\$ -
89603	Franchise Fee for use of Streets	\$ -	\$ -	\$ 306,075	\$ 306,075	\$ 317,100
91230	Transfer to CIP Program	\$ -	\$ -	\$ 5,473,360	\$ 5,473,360	\$ 2,008,194
91240	Transfer to General Fund	\$ -	\$ -	\$ 5,520	\$ 5,520	\$ 6,000
93170	Admin Cost Reimburse - General	\$ -	\$ -	\$ 757,397	\$ 757,397	\$ 826,757
93388	Admin Costs Fleet	\$ -	\$ -	\$ 35,695	\$ 35,695	\$ 30,418
93640	Admin Costs IT Operations	\$ -	\$ -	\$ 180,915	\$ 180,915	\$ 233,895
93720	Admin Costs Plan/Develop	\$ -	\$ -	\$ 773,735	\$ 773,735	\$ 1,000,271
94306	Transfer - Equip Replace Fund	\$ -	\$ -	\$ 229,488	\$ 229,488	\$ 220,041
94309	Transfer - Computer Replace Fd	\$ -	\$ -	\$ 15,668	\$ 15,668	\$ 25,535
99100	Future Appropriations	\$ -	\$ -	\$ 150,000	\$ -	\$ 19,269
Total		\$ 0	\$ 0	\$ 8,058,517	\$ 8,220,867	\$ 4,822,065
212 Utility Billing						
51111	Salaries - Full Time	\$ 220,081	\$ 252,476	\$ 237,751	\$ 238,272	\$ 234,328
51118	Salaries - Part Time	\$ 7,082	\$ 9,760	\$ 17,930	\$ 11,036	\$ 18,377
51121	Longevity	\$ 3,409	\$ 3,576	\$ 3,800	\$ 2,867	\$ 2,800

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51130	Overtime	\$ 782	\$ 1,080	\$ 1,600	\$ 719	\$ 1,600
51201	TMRS Retirement	\$ 170,358	\$ 44,843	\$ 45,837	\$ 45,543	\$ 45,003
51202	Health Insurance	\$ 44,864	\$ 151,119	\$ 51,042	\$ 49,336	\$ 51,042
51204	Workers Comp Insur	\$ 222	\$ 305	\$ 370	\$ 358	\$ 543
51205	Medicare Tax	\$ 3,462	\$ 3,564	\$ 3,789	\$ 3,434	\$ 3,465
51206	Unemployment Comp Insur	\$ 971	\$ 428	\$ 60	\$ 670	\$ 1,052
52010	Office Supplies	\$ 2,181	\$ 2,082	\$ 2,500	\$ 2,494	\$ 2,800
52020	Postage	\$ 51,483	\$ 47,464	\$ 50,000	\$ 48,009	\$ 54,000
52200	Non Capital Equipment Purchases	\$ 2,168	\$ 1,890	\$ 2,000	\$ 1,116	\$ 2,000
52410	Customer Education Supplies	\$ 881	\$ 923	\$ 1,000	\$ 1,003	\$ 1,200
54180	Maint - Drive Thru Pymnt Window	\$ -	\$ -	\$ 500	\$ -	\$ 500
55030	Long Distance/Circuit Ch	\$ 41	\$ 37	\$ 100	\$ 46	\$ 100
55070	Purchased Services/Contracts	\$ 1,399	\$ 2,082	\$ 2,000	\$ 2,165	\$ 2,500
55080	Travel & Training	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500
55172	Bill Services Supp/Mail	\$ 14,294	\$ 12,651	\$ 15,000	\$ 12,573	\$ 15,000
55236	Public Communications/City Connection	\$ 11,850	\$ 10,684	\$ 11,650	\$ 14,537	\$ 13,000
55510	Bank/Paying Agent Fees	\$ 104,073	\$ 56,744	\$ 75,000	\$ 43,461	\$ 50,000
55575	Software - Support Services	\$ -	\$ -	\$ 4,000	\$ 138	\$ 4,000
Total		\$ 639,601	\$ 601,708	\$ 528,429	\$ 477,776	\$ 505,810
2201 Debt Payments-Water Fund						
80010	Series 2018 Principal	\$ -	\$ -	\$ -	\$ -	\$ 1,040,000
80020	2010A Rfndg (orig '96 issue) - Principal	\$ 275,000	\$ -	\$ -	\$ -	\$ -
80030	2010B Rfndg (orig '97 issue) - Principal	\$ 205,000	\$ 210,000	\$ 215,000	\$ 215,000	\$ -
80044	2010C Rfndg (orig '99 /Tenaska issue) - Principal	\$ 620,000	\$ 645,000	\$ 670,000	\$ 670,000	\$ 695,000
80050	2012 TRA Contr Rev Bonds - Principal	\$ 2,080,000	\$ 2,194,947	\$ 2,250,000	\$ 2,187,685	\$ 2,340,000
80110	Series 2018 Interest	\$ -	\$ -	\$ -	\$ 353,814	\$ 1,819,613
80120	2010A Rfndg (orig '96 issue) - Interest	\$ 16,327	\$ 10,139	\$ -	\$ -	\$ -
80130	2010B Rfndg (orig '97 issue) - Interest	\$ 16,313	\$ 11,700	\$ 6,450	\$ 6,450	\$ -
80140	2010C Rfndg (orig '99/Tenaska issue) - Interest	\$ 145,356	\$ 116,597	\$ 96,293	\$ 90,474	\$ 67,215
80150	2012 TRA Contr Rev Bonds - Interest	\$ 278,931	\$ 260,467	\$ 338,600	\$ 158,956	\$ 248,600
81015	Share of '12 GO Ref (ref '07) - Principal	\$ 228,230	\$ 233,886	\$ -	\$ -	\$ -
81025	Share of '12 GO Ref (ref '07) - Interest	\$ 3,642	\$ 4,836	\$ -	\$ -	\$ -
Total		\$ 3,868,799	\$ 3,687,572	\$ 3,576,343	\$ 3,682,379	\$ 6,210,428
2211 Debt Payments-Wastewater Fund						
81014	Share of '12 GO Ref (ref '02) - Principal	\$ -	\$ -	\$ 436,111	\$ 436,111	\$ 443,396
81024	Share of '12 GO Ref (ref 02) - Interest	\$ -	\$ -	\$ 61,923	\$ 61,923	\$ 52,400
Total		\$ 0	\$ 0	\$ 498,034	\$ 498,034	\$ 495,796
360 Surface Water Plant						
79010	Plant Operations	\$ 3,344,906	\$ 3,585,651	\$ 3,746,900	\$ 3,705,906	\$ 3,746,900
79020	Raw Water Purchase	\$ 473,113	\$ 473,113	\$ 473,100	\$ 493,152	\$ 473,295
79030	TRA Stand-By Fees - Tenaska Roans Prairie	\$ -	\$ 756	\$ -	\$ 2,954	\$ -
Total		\$ 3,818,019	\$ 4,059,520	\$ 4,220,000	\$ 4,202,012	\$ 4,220,195
361 Water Production						
51111	Salaries - Full Time	\$ 139,291	\$ 132,403	\$ 140,339	\$ 132,759	\$ 145,727
51121	Longevity	\$ 1,528	\$ 1,038	\$ 1,150	\$ 1,126	\$ 1,300
51124	Allowances-Clothing/Cell Phone	\$ 348	\$ 617	\$ 1,080	\$ 1,275	\$ 1,800
51126	License Pay (Certification/Bilingual)	\$ 1,346	\$ 1,263	\$ 1,200	\$ 1,384	\$ 1,500
51130	Overtime	\$ 4,245	\$ 7,773	\$ 8,000	\$ 12,013	\$ 10,000
51201	TMRS Retirement	\$ 25,372	\$ 26,393	\$ 28,610	\$ 27,972	\$ 30,224

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51202	Health Insurance	\$ 19,832	\$ 28,019	\$ 30,603	\$ 27,200	\$ 30,603
51204	Workers Comp Insur	\$ 1,594	\$ 2,155	\$ 2,627	\$ 2,590	\$ 4,170
51205	Medicare Tax	\$ 2,114	\$ 2,021	\$ 2,203	\$ 2,122	\$ 2,327
51206	Unemployment Comp Insur	\$ 513	\$ 197	\$ 37	\$ 210	\$ 672
52010	Office Supplies	\$ 637	\$ 640	\$ 800	\$ 523	\$ 800
52020	Postage	\$ 55	\$ 126	\$ 250	\$ 113	\$ 250
52030	Clothing	\$ 1,844	\$ 1,612	\$ 2,000	\$ 1,918	\$ 2,000
52031	Clothing - Safety Gear	\$ 158	\$ 458	\$ 500	\$ 481	\$ 500
52040	Fuel	\$ 3,186	\$ 7,443	\$ 10,000	\$ 4,947	\$ 10,000
52050	Minor Tools/Instruments	\$ 2,518	\$ 3,118	\$ 2,500	\$ 3,260	\$ 2,500
52060	Cleaning Supplies	\$ 837	\$ 775	\$ 750	\$ 762	\$ 750
52070	Chemical Supplies	\$ 49,799	\$ 49,330	\$ 60,000	\$ 55,250	\$ 60,000
52090	Botanical/Agricultural	\$ 497	\$ 447	\$ 500	\$ 172	\$ 500
52130	Other Supplies	\$ 485	\$ 704	\$ 500	\$ 118	\$ 500
52200	Non Capital Equipment Purchases	\$ 5,230	\$ 4,842	\$ 6,500	\$ 2,169	\$ 6,500
52410	Customer Education Supplies	\$ 369	\$ 1,624	\$ 1,500	\$ 1,235	\$ 1,500
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
52999	Decision Packages for Discussion	\$ -	\$ -	\$ 2,500	\$ -	\$ -
53010	Building Maintenance	\$ 181	\$ 1,503	\$ 2,000	\$ 1,398	\$ 2,000
53060	Maint.-Wells/Tank/Booster	\$ 108,927	\$ 248,169	\$ 250,000	\$ 102,810	\$ 250,000
54020	Maint - Mach/Tools/Instruments	\$ 920	\$ 1,782	\$ 2,000	\$ 417	\$ 2,000
54040	Vehicle and Equipment Maintenance	\$ 3,753	\$ 5,412	\$ 5,000	\$ 5,090	\$ 5,000
54130	SCADA Maintenance	\$ 3,541	\$ 3,973	\$ 4,000	\$ 5,945	\$ 4,000
55030	Long Distance/Circuit Ch	\$ 23	\$ 42	\$ 50	\$ 77	\$ 50
55040	Electric	\$ 226,558	\$ 263,191	\$ 275,000	\$ 250,837	\$ 275,000
55050	Gas Heating	\$ 907	\$ 1,262	\$ 1,000	\$ 569	\$ 1,000
55070	Purchased Services/Contracts	\$ 4,324	\$ 3,139	\$ -	\$ -	\$ -
55080	Travel & Training	\$ 1,329	\$ 2,023	\$ 2,000	\$ 2,057	\$ 2,000
55090	Memberships/Subscriptions	\$ 240	\$ 490	\$ 350	\$ 140	\$ 350
55137	Bluebonnet Water Conserv. Dist	\$ 19,563	\$ 17,185	\$ 20,000	\$ 12,381	\$ 20,000
55195	Cellular Phone Charges	\$ 527	\$ 421	\$ 1,080	\$ 376	\$ 300
55700	Testing - TCEQ Fees	\$ 41,564	\$ 48,650	\$ 65,000	\$ 46,921	\$ 55,000
90312	Computers & Software	\$ -	\$ -	\$ -	\$ 2,500	\$ -
Total		\$ 674,153	\$ 870,239	\$ 931,629	\$ 711,117	\$ 930,823
362 Water Distribution						
51111	Salaries - Full Time	\$ 508,241	\$ 500,710	\$ 531,083	\$ 468,413	\$ 520,018
51121	Longevity	\$ 2,983	\$ 3,341	\$ 3,598	\$ 2,956	\$ 3,498
51124	Allowances-Clothing/Cell Phone	\$ -	\$ -	\$ -	\$ 465	\$ 720
51126	License Pay (Certification/Bilingual)	\$ 2,548	\$ 2,459	\$ 2,700	\$ 1,747	\$ 1,950
51130	Overtime	\$ 32,925	\$ 42,172	\$ 45,000	\$ 43,855	\$ 50,000
51201	TMRS Retirement	\$ 94,520	\$ 156,529	\$ 109,786	\$ 97,448	\$ 108,618
51202	Health Insurance	\$ 91,897	\$ 95,325	\$ 102,143	\$ 92,904	\$ 112,009
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 512	\$ 684
51204	Workers Comp Insur	\$ 4,544	\$ 6,337	\$ 7,865	\$ 7,031	\$ 11,981
51205	Medicare Tax	\$ 7,621	\$ 7,686	\$ 8,451	\$ 7,205	\$ 8,361
51206	Unemployment Comp Insur	\$ 2,328	\$ 986	\$ 130	\$ 1,500	\$ 2,331
52010	Office Supplies	\$ 3,840	\$ 1,063	\$ 3,250	\$ 589	\$ 3,250
52030	Clothing	\$ 9,036	\$ 9,954	\$ 12,000	\$ 9,272	\$ 12,000
52031	Clothing - Safety Gear	\$ 3,200	\$ 3,842	\$ 3,000	\$ 5,018	\$ 3,000
52040	Fuel	\$ 18,370	\$ 22,010	\$ 30,000	\$ 29,323	\$ 30,000
52050	Minor Tools/Instruments	\$ 5,893	\$ 6,449	\$ 7,000	\$ 7,381	\$ 7,000
52060	Cleaning Supplies	\$ 938	\$ 967	\$ 1,500	\$ 987	\$ 1,500

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
52100	Traffic Supplies	\$ 984	\$ -	\$ 2,000	\$ 502	\$ 2,000
52150	Water Tap Supplies	\$ 48,159	\$ 52,205	\$ 55,000	\$ 48,077	\$ 55,000
52200	Non Capital Equipment Purchases	\$ 4,763	\$ 2,205	\$ 6,800	\$ 32,375	\$ 6,800
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53020	Water Line Maintenance	\$ 169,388	\$ 176,904	\$ 170,000	\$ 133,010	\$ 170,000
53025	Tenaska Water Line Maintenance	\$ 2,895	\$ 12,721	\$ 30,000	\$ 26,819	\$ 30,000
53050	Maint-Street/Curbs/Gutters	\$ 33,466	\$ 31,896	\$ 75,000	\$ 66,468	\$ 75,000
54020	Maint - Mach/Tools/Instruments	\$ 1,312	\$ 580	\$ 800	\$ 109	\$ 800
54040	Vehicle and Equipment Maintenance	\$ 22,588	\$ 26,173	\$ 32,000	\$ 35,272	\$ 32,000
54042	Meters - Change Out Program	\$ 51,085	\$ 42,889	\$ 40,000	\$ 39,948	\$ 40,000
54050	Maintenance of Meters	\$ 27,636	\$ 29,412	\$ 30,000	\$ 50,975	\$ 30,000
54070	Maintenance of Fire Hydrants	\$ 12,384	\$ 6,377	\$ 15,000	\$ 467	\$ 15,000
55030	Long Distance/Circuit Ch	\$ 13	\$ 13	\$ 20	\$ 81	\$ 20
55034	Communication & Data Services	\$ -	\$ 127	\$ 1,000	\$ 456	\$ 1,000
55070	Purchased Services/Contracts	\$ -	\$ 1,068	\$ -	\$ -	\$ -
55080	Travel & Training	\$ 5,715	\$ 5,656	\$ 7,175	\$ 6,912	\$ 7,175
55090	Memberships/Subscriptions	\$ 1,090	\$ 1,092	\$ 1,200	\$ 1,501	\$ 1,200
55195	Cellular Phone Charges	\$ 2,801	\$ 3,341	\$ 4,350	\$ 3,672	\$ 4,350
55581	Waterline Cleaning	\$ 24,472	\$ 864	\$ -	\$ -	\$ -
69020	Cap. Mach/Tools/Equip	\$ 12,250	\$ -	\$ -	\$ -	\$ -
90300	New Vehicle & Equipment Purchases	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Total		\$ 1,209,883	\$ 1,273,355	\$ 1,337,851	\$ 1,223,250	\$ 1,347,265
363 Wastewater Collection						
51111	Salaries - Full Time	\$ -	\$ -	\$ 392,716	\$ 393,830	\$ 405,370
51121	Longevity	\$ -	\$ -	\$ 2,900	\$ 2,907	\$ 3,100
51124	Allowances-Clothing/Cell Phone	\$ -	\$ -	\$ 2,520	\$ 2,520	\$ 2,543
51126	License Pay (Certification/Bilingual)	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
51130	Overtime	\$ -	\$ -	\$ 29,202	\$ 25,190	\$ 30,000
51201	TMRS Retirement	\$ -	\$ -	\$ 80,784	\$ 80,153	\$ 83,362
51202	Health Insurance	\$ -	\$ -	\$ 81,284	\$ 75,700	\$ 81,652
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 885	\$ 1,181
51204	Workers Comp Insur	\$ -	\$ -	\$ 4,185	\$ 4,199	\$ 6,475
51205	Medicare Tax	\$ -	\$ -	\$ 6,219	\$ 5,693	\$ 6,417
51206	Unemployment Comp Insur	\$ -	\$ -	\$ 93	\$ 863	\$ 1,676
52010	Office Supplies	\$ -	\$ -	\$ 450	\$ 1,179	\$ 600
52030	Clothing	\$ -	\$ -	\$ 3,908	\$ 5,332	\$ 5,000
52031	Clothing - Safety Gear	\$ -	\$ -	\$ 1,500	\$ 1,787	\$ 1,500
52040	Fuel	\$ -	\$ -	\$ 55,000	\$ 38,878	\$ 55,000
52050	Minor Tools/Instruments	\$ -	\$ -	\$ 2,000	\$ 2,773	\$ 2,500
52060	Cleaning Supplies	\$ -	\$ -	\$ 700	\$ 676	\$ 700
52070	Chemical Supplies	\$ -	\$ -	\$ 1,500	\$ 7,549	\$ 10,000
52100	Traffic Supplies	\$ -	\$ -	\$ 400	\$ -	\$ 400
52170	Sewer Tap Supplies	\$ -	\$ -	\$ 25,000	\$ 9,955	\$ 25,000
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ 2,484	\$ 5,487	\$ 3,500
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ 200
52999	Decision Packages for Discussion	\$ -	\$ -	\$ 157,000	\$ -	\$ -
53030	Sewer Line Maintenance	\$ -	\$ -	\$ 250,000	\$ 161,684	\$ 295,000
53070	Maint-Sewer Plant/Lift Station	\$ -	\$ -	\$ 50,000	\$ 165,961	\$ 132,000
53999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 487,000
54020	Maint - Mach/Tools/Instruments	\$ -	\$ -	\$ 600	\$ 4,203	\$ 4,750
54040	Vehicle and Equipment Maintenance	\$ -	\$ -	\$ 40,000	\$ 38,623	\$ 40,000
54130	SCADA Maintenance	\$ -	\$ -	\$ 12,000	\$ 3,196	\$ 12,000

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
55010	Rental of Equipment	\$ -	\$ -	\$ 500	\$ -	\$ 500
55020	Lease of Land	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
55030	Long Distance/Circuit Ch	\$ -	\$ -	\$ 30	\$ -	\$ 30
55034	Communication & Data Services	\$ -	\$ -	\$ 500	\$ 1,975	\$ 2,400
55040	Electric	\$ -	\$ -	\$ 85,000	\$ 95,179	\$ 85,000
55080	Travel & Training	\$ -	\$ -	\$ 5,350	\$ 6,844	\$ 5,000
55090	Memberships/Subscriptions	\$ -	\$ -	\$ 820	\$ 1,437	\$ 2,000
55195	Cellular Phone Charges	\$ -	\$ -	\$ 3,000	\$ 1,559	\$ 2,000
Total		\$ 0	\$ 0	\$ 1,300,845	\$ 1,147,416	\$ 1,797,056

364 A J Brown WW Treatment Plant		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51111	Salaries - Full Time	\$ -	\$ -	\$ 186,412	\$ 164,474	\$ 181,544
51121	Longevity	\$ -	\$ -	\$ 1,850	\$ 1,274	\$ 1,550
51126	License Pay (Certification/Bilingual)	\$ -	\$ -	\$ 300	\$ 775	\$ 1,200
51130	Overtime	\$ -	\$ -	\$ 15,087	\$ 15,990	\$ 17,000
51201	TMRS Retirement	\$ -	\$ -	\$ 38,390	\$ 34,374	\$ 37,947
51202	Health Insurance	\$ -	\$ -	\$ 51,005	\$ 44,206	\$ 51,042
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 449	\$ 546
51204	Workers Comp Insur	\$ -	\$ -	\$ 2,201	\$ 1,992	\$ 3,265
51205	Medicare Tax	\$ -	\$ -	\$ 2,956	\$ 2,380	\$ 2,922
51206	Unemployment Comp Insur	\$ -	\$ -	\$ 56	\$ 661	\$ 1,000
52010	Office Supplies	\$ -	\$ -	\$ 850	\$ 495	\$ 300
52030	Clothing	\$ -	\$ -	\$ 2,652	\$ 2,592	\$ 3,200
52031	Clothing - Safety Gear	\$ -	\$ -	\$ 900	\$ 1,466	\$ 1,200
52040	Fuel	\$ -	\$ -	\$ 7,500	\$ 6,280	\$ 7,500
52050	Minor Tools/Instruments	\$ -	\$ -	\$ 750	\$ 1,482	\$ 900
52060	Cleaning Supplies	\$ -	\$ -	\$ 900	\$ 581	\$ 900
52070	Chemical Supplies	\$ -	\$ -	\$ 40,000	\$ 27,602	\$ 40,000
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ 3,300	\$ 1,689	\$ 2,500
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53010	Building Maintenance	\$ -	\$ -	\$ 100	\$ -	\$ 100
53070	Maint-Sewer Plant/Lift Station	\$ -	\$ -	\$ 140,000	\$ 148,401	\$ 140,000
53999	Decision Packages for Discussion	\$ -	\$ -	\$ 7,200	\$ -	\$ -
54020	Maint - Mach/Tools/Instruments	\$ -	\$ -	\$ 1,000	\$ 987	\$ 1,000
54040	Vehicle and Equipment Maintenance	\$ -	\$ -	\$ 8,500	\$ 5,827	\$ 8,500
54130	SCADA Maintenance	\$ -	\$ -	\$ 2,000	\$ 375	\$ 2,000
55030	Long Distance/Circuit Ch	\$ -	\$ -	\$ 40	\$ 39	\$ 40
55040	Electric	\$ -	\$ -	\$ 186,000	\$ 171,055	\$ 186,000
55080	Travel & Training	\$ -	\$ -	\$ 1,500	\$ 771	\$ 1,500
55090	Memberships/Subscriptions	\$ -	\$ -	\$ 300	\$ 140	\$ 300
55195	Cellular Phone Charges	\$ -	\$ -	\$ 440	\$ 940	\$ 550
55580	Sludge Removal	\$ -	\$ -	\$ 50,000	\$ 23,398	\$ 50,000
55700	Testing - TCEQ Fees	\$ -	\$ -	\$ 40,000	\$ 27,641	\$ 55,000
Total		\$ 0	\$ 0	\$ 792,189	\$ 688,338	\$ 799,506

365 N B Davidson WW Treatment Plant		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51111	Salaries - Full Time	\$ -	\$ -	\$ 137,157	\$ 128,670	\$ 138,425
51121	Longevity	\$ -	\$ -	\$ 1,000	\$ 584	\$ 700
51126	License Pay (Certification/Bilingual)	\$ -	\$ -	\$ 600	\$ 356	\$ 300
51130	Overtime	\$ -	\$ -	\$ 16,680	\$ 4,095	\$ 17,000
51201	TMRS Retirement	\$ -	\$ -	\$ 29,303	\$ 25,178	\$ 29,488
51202	Health Insurance	\$ -	\$ -	\$ 40,558	\$ 23,709	\$ 20,402
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 307	\$ 409

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51204	Workers Comp Insur	\$ -	\$ -	\$ 1,682	\$ 1,456	\$ 2,538
51205	Medicare Tax	\$ -	\$ -	\$ 2,257	\$ 1,826	\$ 2,271
51206	Unemployment Comp Insur	\$ -	\$ -	\$ 46	\$ 930	\$ 823
52010	Office Supplies	\$ -	\$ -	\$ 200	\$ 275	\$ 300
52030	Clothing	\$ -	\$ -	\$ 2,122	\$ 2,969	\$ 2,500
52031	Clothing - Safety Gear	\$ -	\$ -	\$ 450	\$ 624	\$ 750
52040	Fuel	\$ -	\$ -	\$ 3,800	\$ 3,323	\$ 3,800
52050	Minor Tools/Instruments	\$ -	\$ -	\$ 300	\$ 277	\$ 350
52060	Cleaning Supplies	\$ -	\$ -	\$ 750	\$ 488	\$ 750
52070	Chemical Supplies	\$ -	\$ -	\$ 12,000	\$ 14,381	\$ 12,000
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ 2,000	\$ 941	\$ 2,000
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ 300
53010	Building Maintenance	\$ -	\$ -	\$ 400	\$ -	\$ 400
53070	Maint-Sewer Plant/Lift Station	\$ -	\$ -	\$ 75,000	\$ 196,706	\$ 351,000
53999	Decision Packages for Discussion	\$ -	\$ -	\$ 276,000	\$ -	\$ -
54020	Maint - Mach/Tools/Instruments	\$ -	\$ -	\$ 400	\$ 182	\$ 400
54040	Vehicle and Equipment Maintenance	\$ -	\$ -	\$ 4,500	\$ 6,889	\$ 4,500
54130	SCADA Maintenance	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
55020	Lease of Land	\$ -	\$ -	\$ 1,800	\$ 1,736	\$ 1,800
55030	Long Distance/Circuit Ch	\$ -	\$ -	\$ 20	\$ -	\$ 20
55040	Electric	\$ -	\$ -	\$ 96,000	\$ 78,268	\$ 96,000
55050	Gas Heating	\$ -	\$ -	\$ 800	\$ -	\$ 800
55080	Travel & Training	\$ -	\$ -	\$ 1,200	\$ 1,377	\$ 1,400
55090	Memberships/Subscriptions	\$ -	\$ -	\$ 240	\$ 140	\$ 240
55195	Cellular Phone Charges	\$ -	\$ -	\$ 1,800	\$ 580	\$ -
55580	Sludge Removal	\$ -	\$ -	\$ 15,000	\$ 11,201	\$ 15,000
55700	Testing - TCEQ Fees	\$ -	\$ -	\$ 18,000	\$ 11,663	\$ 24,000
Total		\$ 0	\$ 0	\$ 744,065	\$ 519,129	\$ 732,666

366 Robinson Creek WW Treatment Plant						
51111	Salaries - Full Time	\$ -	\$ -	\$ 140,297	\$ 141,596	\$ 144,416
51121	Longevity	\$ -	\$ -	\$ 1,450	\$ 1,119	\$ 1,300
51126	License Pay (Certification/Bilingual)	\$ -	\$ -	\$ 300	\$ 300	\$ 300
51130	Overtime	\$ -	\$ -	\$ 9,133	\$ 4,565	\$ 9,000
51201	TMRS Retirement	\$ -	\$ -	\$ 28,500	\$ 27,791	\$ 29,224
51202	Health Insurance	\$ -	\$ -	\$ 40,804	\$ 38,959	\$ 40,521
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 500	\$ 667
51204	Workers Comp Insur	\$ -	\$ -	\$ 1,635	\$ 1,610	\$ 2,514
51205	Medicare Tax	\$ -	\$ -	\$ 2,195	\$ 2,048	\$ 2,249
51206	Unemployment Comp Insur	\$ -	\$ -	\$ 47	\$ 499	\$ 834
52010	Office Supplies	\$ -	\$ -	\$ 250	\$ 554	\$ 400
52030	Clothing	\$ -	\$ -	\$ 2,122	\$ 1,552	\$ 2,200
52031	Clothing - Safety Gear	\$ -	\$ -	\$ 300	\$ 537	\$ 600
52040	Fuel	\$ -	\$ -	\$ 3,000	\$ 1,409	\$ 3,000
52050	Minor Tools/Instruments	\$ -	\$ -	\$ 500	\$ 461	\$ 500
52060	Cleaning Supplies	\$ -	\$ -	\$ 600	\$ 482	\$ 600
52070	Chemical Supplies	\$ -	\$ -	\$ 16,000	\$ 12,278	\$ 16,000
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ 1,000	\$ 1,205	\$ 1,000
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53070	Maint-Sewer Plant/Lift Station	\$ -	\$ -	\$ 75,000	\$ 107,573	\$ 111,000
53999	Decision Packages for Discussion	\$ -	\$ -	\$ 36,000	\$ -	\$ -
54020	Maint - Mach/Tools/Instruments	\$ -	\$ -	\$ 300	\$ 139	\$ 300
54040	Vehicle and Equipment Maintenance	\$ -	\$ -	\$ 3,000	\$ 2,680	\$ 3,000

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
54130	SCADA Maintenance	\$ -	\$ -	\$ 2,000	\$ 720	\$ 2,000
55030	Long Distance/Circuit Ch	\$ -	\$ -	\$ 50	\$ 12	\$ 50
55040	Electric	\$ -	\$ -	\$ 188,000	\$ 164,206	\$ 188,000
55080	Travel & Training	\$ -	\$ -	\$ 1,200	\$ 1,039	\$ 1,200
55090	Memberships/Subscriptions	\$ -	\$ -	\$ 240	\$ 350	\$ 350
55195	Cellular Phone Charges	\$ -	\$ -	\$ 1,500	\$ 418	\$ 1,500
55580	Sludge Removal	\$ -	\$ -	\$ 55,000	\$ 35,974	\$ 55,000
55700	Testing - TCEQ Fees	\$ -	\$ -	\$ 35,000	\$ 17,147	\$ 35,000
Total		\$ 0	\$ 0	\$ 645,423	\$ 567,721	\$ 652,725

367 Environmental Services		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51111	Salaries - Full Time	\$ -	\$ -	\$ 144,256	\$ 140,874	\$ 151,584
51121	Longevity	\$ -	\$ -	\$ 1,050	\$ 899	\$ 1,200
51124	Allowances-Clothing/Cell Phone	\$ -	\$ -	\$ 720	\$ 570	\$ 720
51126	License Pay (Certification/Bilingual)	\$ -	\$ -	\$ 600	\$ 1,094	\$ 900
51130	Overtime	\$ -	\$ -	\$ 800	\$ 1,428	\$ 850
51201	TMRS Retirement	\$ -	\$ -	\$ 27,791	\$ 27,278	\$ 29,268
51202	Health Insurance	\$ -	\$ -	\$ 30,603	\$ 28,528	\$ 30,651
51204	Workers Comp Insur	\$ -	\$ -	\$ 990	\$ 1,024	\$ 1,566
51205	Medicare Tax	\$ -	\$ -	\$ 2,141	\$ 1,959	\$ 2,254
51206	Unemployment Comp Insur	\$ -	\$ -	\$ 30	\$ 180	\$ 524
52010	Office Supplies	\$ -	\$ -	\$ 600	\$ 502	\$ 500
52020	Postage	\$ -	\$ -	\$ 300	\$ 92	\$ 300
52030	Clothing	\$ -	\$ -	\$ 500	\$ 517	\$ 525
52031	Clothing - Safety Gear	\$ -	\$ -	\$ 100	\$ 176	\$ 200
52040	Fuel	\$ -	\$ -	\$ 3,000	\$ 1,869	\$ 3,000
52050	Minor Tools/Instruments	\$ -	\$ -	\$ 10,000	\$ 5,490	\$ 10,000
52060	Cleaning Supplies	\$ -	\$ -	\$ 600	\$ 360	\$ 600
52070	Chemical Supplies	\$ -	\$ -	\$ 25,000	\$ 22,583	\$ 25,000
52080	Educational	\$ -	\$ -	\$ 500	\$ 460	\$ 500
52130	Other Supplies	\$ -	\$ -	\$ 200	\$ 190	\$ 200
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ 3,500	\$ 3,443	\$ 3,500
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53010	Building Maintenance	\$ -	\$ -	\$ 300	\$ 219	\$ 300
54020	Maint - Mach/Tools/Instruments	\$ -	\$ -	\$ 1,000	\$ 355	\$ 1,000
54040	Vehicle and Equipment Maintenance	\$ -	\$ -	\$ 600	\$ 880	\$ 600
55030	Long Distance/Circuit Ch	\$ -	\$ -	\$ 100	\$ 48	\$ 100
55070	Purchased Services/Contracts	\$ -	\$ -	\$ 56,300	\$ 31,232	\$ 56,300
55080	Travel & Training	\$ -	\$ -	\$ 4,250	\$ 3,022	\$ 4,250
55090	Memberships/Subscriptions	\$ -	\$ -	\$ 1,068	\$ 871	\$ 1,096
55120	Mileage & Miscellaneous Meals	\$ -	\$ -	\$ 1,250	\$ 978	\$ 1,250
55700	Testing - TCEQ Fees	\$ -	\$ -	\$ 50,000	\$ 39,133	\$ 50,000
Total		\$ 0	\$ 0	\$ 368,149	\$ 316,255	\$ 378,738

368 Meter Reading		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51111	Salaries - Full Time	\$ 133,372	\$ 119,917	\$ 108,411	\$ 115,205	\$ 113,923
51121	Longevity	\$ 1,064	\$ 1,091	\$ 1,150	\$ 1,164	\$ 1,300
51126	License Pay (Certification/Bilingual)	\$ 290	\$ 294	\$ 300	\$ 306	\$ 300
51130	Overtime	\$ 2,789	\$ 2,480	\$ 8,000	\$ 3,880	\$ 8,000
51201	TMRS Retirement	\$ 23,774	\$ 22,789	\$ 22,218	\$ 22,701	\$ 23,286
51202	Health Insurance	\$ 35,621	\$ 35,408	\$ 30,357	\$ 30,566	\$ 30,640
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 659	\$ 852
51204	Workers Comp Insur	\$ 1,496	\$ 1,858	\$ 2,041	\$ 2,106	\$ 3,213

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51205	Medicare Tax	\$ 1,950	\$ 1,750	\$ 1,711	\$ 1,689	\$ 1,792
51206	Unemployment Comp Insur	\$ 684	\$ 196	\$ 37	\$ 333	\$ 654
52030	Clothing	\$ 1,521	\$ 1,148	\$ 1,768	\$ 957	\$ 1,768
52031	Clothing - Safety Gear	\$ 36	\$ 146	\$ 200	\$ 77	\$ 200
52040	Fuel	\$ 3,681	\$ 3,965	\$ 6,000	\$ 3,938	\$ 6,000
52050	Minor Tools/Instruments	\$ 701	\$ 243	\$ 500	\$ 278	\$ 500
52200	Non Capital Equipment Purchases	\$ 6	\$ -	\$ -	\$ -	\$ -
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 2,813	\$ 2,616	\$ 3,500	\$ 807	\$ 3,500
55080	Travel & Training	\$ 140	\$ -	\$ 500	\$ 165	\$ 500
55195	Cellular Phone Charges	\$ 375	\$ 458	\$ 624	\$ 188	\$ 624
Total		\$ 210,312	\$ 194,359	\$ 187,317	\$ 185,021	\$ 197,052

382 Street Sweeping						
51111	Salaries - Full Time	\$ -	\$ -	\$ 35,672	\$ 35,876	\$ 37,482
51121	Longevity	\$ -	\$ -	\$ 550	\$ 526	\$ 600
51130	Overtime	\$ -	\$ -	\$ 1,015	\$ 725	\$ 1,000
51201	TMRS Retirement	\$ -	\$ -	\$ 7,021	\$ 6,992	\$ 7,369
51202	Health Insurance	\$ -	\$ -	\$ 10,201	\$ 10,200	\$ 10,201
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 423	\$ 564
51204	Workers Comp Insur	\$ -	\$ -	\$ 1,193	\$ 1,201	\$ 1,881
51205	Medicare Tax	\$ -	\$ -	\$ 541	\$ 504	\$ 568
51206	Unemployment Comp Insur	\$ -	\$ -	\$ 12	\$ 162	\$ 191
52030	Clothing	\$ -	\$ -	\$ 773	\$ 530	\$ 795
52031	Clothing - Safety Gear	\$ -	\$ -	\$ 125	\$ 44	\$ 365
52040	Fuel	\$ -	\$ -	\$ 7,500	\$ 9,673	\$ 10,000
52060	Cleaning Supplies	\$ -	\$ -	\$ 25	\$ 32	\$ 25
54040	Vehicle and Equipment Maintenance	\$ -	\$ -	\$ 15,000	\$ 15,413	\$ 15,000
Total		\$ 0	\$ 0	\$ 79,628	\$ 82,300	\$ 86,041

384 Drainage Maintenance						
51111	Salaries - Full Time	\$ -	\$ -	\$ 87,986	\$ 92,006	\$ 98,822
51121	Longevity	\$ -	\$ -	\$ 300	\$ 309	\$ 500
51126	License Pay (Certification/Bilingual)	\$ -	\$ -	\$ -	\$ 431	\$ -
51130	Overtime	\$ -	\$ -	\$ 3,045	\$ 1,432	\$ 3,000
51201	TMRS Retirement	\$ -	\$ -	\$ 17,218	\$ 17,735	\$ 19,290
51202	Health Insurance	\$ -	\$ -	\$ 30,320	\$ 29,816	\$ 30,368
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 244	\$ 230
51204	Workers Comp Insur	\$ -	\$ -	\$ 2,919	\$ 3,045	\$ 4,908
51205	Medicare Tax	\$ -	\$ -	\$ 1,328	\$ 1,228	\$ 1,486
51206	Unemployment Comp Insur	\$ -	\$ -	\$ 32	\$ 449	\$ 549
52030	Clothing	\$ -	\$ -	\$ 2,574	\$ 1,629	\$ 2,385
52031	Clothing - Safety Gear	\$ -	\$ -	\$ 1,335	\$ 1	\$ 1,095
52040	Fuel	\$ -	\$ -	\$ 1,750	\$ 1,732	\$ 1,750
52050	Minor Tools/Instruments	\$ -	\$ -	\$ 200	\$ 16	\$ 200
52060	Cleaning Supplies	\$ -	\$ -	\$ 100	\$ 10	\$ 100
52130	Other Supplies	\$ -	\$ -	\$ 100	\$ -	\$ 100
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ 800	\$ 680	\$ 800
53110	Drainage Maintenance	\$ -	\$ -	\$ 15,000	\$ 58,231	\$ 75,000
53999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 65,000
54020	Maint - Mach/Tools/Instruments	\$ -	\$ -	\$ 200	\$ -	\$ 100
54040	Vehicle and Equipment Maintenance	\$ -	\$ -	\$ 3,300	\$ 1,452	\$ 3,500
55080	Travel & Training	\$ -	\$ -	\$ 500	\$ -	\$ 500

Account	15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
Total	\$ 0	\$ 0	\$ 169,007	\$ 210,445	\$ 309,683
Total Expenses Utility Fund	\$ 17,775,707	\$ 21,632,852	\$ 30,744,261	\$ 76,920,565	\$ 28,054,426

221 Wastewater Fund

40201	Wastewater Revenue	\$ 8,717,848	\$ 8,573,384	\$ -	\$ -	\$ -
40302	Wastewater Taps	\$ 75,282	\$ 81,320	\$ -	\$ -	\$ -
40802	Penalties - Wastewater	\$ 53,713	\$ 48,989	\$ -	\$ -	\$ -
41930	Fines - WW Customers - PreTreatment Violations	\$ 900	\$ 2,000	\$ -	\$ -	\$ -
42602	Interest Income	\$ 47,327	\$ 30,576	\$ -	\$ -	\$ -
42642	1997 TWDB RSV Interest	\$ 2,315	\$ 618	\$ -	\$ -	\$ -
42643	1997 I&S Interest	\$ 1,643	\$ 649	\$ -	\$ -	\$ -
42645	Interest - Nov '02 I&S	\$ 799	\$ 3,172	\$ -	\$ -	\$ -
43201	Miscellaneous Revenues	\$ 96,078	\$ 96,852	\$ -	\$ -	\$ -
43403	Charge to Utility Fund	\$ 69,911	\$ 82,126	\$ -	\$ -	\$ -
Total		\$ 9,065,815	\$ 8,919,686	\$ 0	\$ 0	\$ 0

1221 Nondepartmental Wastewater Fund

51299	Annual OPEB Allocation Adjustment	\$ 108,031	\$ -	\$ -	\$ -	\$ -
55070	Purchased Services/Contracts	\$ -	\$ 34,447	\$ -	\$ -	\$ -
56010	Insurance Policies - other than Auto	\$ 62,796	\$ 55,704	\$ -	\$ -	\$ -
56012	Insurance Policies - Auto	\$ 8,292	\$ 7,126	\$ -	\$ -	\$ -
56060	Retiree Health Insur Premiums	\$ 23,040	\$ 45,750	\$ -	\$ -	\$ -
88190	Legal/Fiscal	\$ 6,383	\$ 37,250	\$ -	\$ -	\$ -
89603	Franchise Fee for use of Streets	\$ 300,326	\$ 317,969	\$ -	\$ -	\$ -
91230	Transfer to CIP Program	\$ 1,374,500	\$ 3,954,794	\$ -	\$ -	\$ -
91240	Transfer to General Fund	\$ 10,125	\$ 33,334	\$ -	\$ -	\$ -
91400	Depreciation Expense	\$ 1,358,060	\$ 1,417,192	\$ -	\$ -	\$ -
93170	Admin Cost Reimburse - General	\$ 658,000	\$ 791,646	\$ -	\$ -	\$ -
93230	Admin Costs Wtr Fd(Util Bill)	\$ 207,929	\$ 237,518	\$ -	\$ -	\$ -
93240	Admin Costs Wtr Fd(Meter Read)	\$ 103,418	\$ 109,638	\$ -	\$ -	\$ -
93388	Admin Costs Fleet	\$ 32,988	\$ 29,871	\$ -	\$ -	\$ -
93640	Admin Costs IT Operations	\$ 188,228	\$ 196,389	\$ -	\$ -	\$ -
93720	Admin Costs Plan/Develop	\$ 570,092	\$ 652,245	\$ -	\$ -	\$ -
94306	Transfer - Equip Replace Fund	\$ 148,273	\$ 149,449	\$ -	\$ -	\$ -
94309	Transfer - Computer Replace Fd	\$ 8,300	\$ 9,032	\$ -	\$ -	\$ -
95603	Transfer to Street SRF	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ 5,168,781	\$ 8,079,354	\$ 0	\$ 0	\$ 0

2211 Debt Payments-Wastewater Fund

81014	Share of '12 GO Ref (ref '02) - Principal	\$ 420,957	\$ 427,962	\$ -	\$ -	\$ -
81016	2011 Ref (ref '97) - Principal	\$ 1,045,000	\$ -	\$ -	\$ -	\$ -
81024	Share of '12 GO Ref (ref 02) - Interest	\$ 53,342	\$ 48,161	\$ -	\$ -	\$ -
81026	2011 Ref (ref '97) - Interest	\$ 40,399	\$ 15,182	\$ -	\$ -	\$ -
Total		\$ 1,559,698	\$ 491,305	\$ 0	\$ 0	\$ 0

363 Wastewater Collection

51111	Salaries - Full Time	\$ 345,931	\$ 388,387	\$ -	\$ -	\$ -
51121	Longevity	\$ 2,447	\$ 2,661	\$ -	\$ -	\$ -
51124	Allowances-Clothing/Cell Phone	\$ 1,118	\$ 2,468	\$ -	\$ -	\$ -
51126	License Pay (Certification/Bilingual)	\$ 843	\$ 1,256	\$ -	\$ -	\$ -
51130	Overtime	\$ 19,339	\$ 27,310	\$ -	\$ -	\$ -

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51201	TMRS Retirement	\$ 186,425	\$ 150,111	\$ -	\$ -	\$ -
51202	Health Insurance	\$ 53,852	\$ 180,733	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 2,976	\$ 3,668	\$ -	\$ -	\$ -
51205	Medicare Tax	\$ 5,135	\$ 5,368	\$ -	\$ -	\$ -
51206	Unemployment Comp Insur	\$ 1,840	\$ 805	\$ -	\$ -	\$ -
52010	Office Supplies	\$ 2,294	\$ 532	\$ -	\$ -	\$ -
52030	Clothing	\$ 5,560	\$ 4,321	\$ -	\$ -	\$ -
52031	Clothing - Safety Gear	\$ 2,101	\$ 1,629	\$ -	\$ -	\$ -
52040	Fuel	\$ 23,908	\$ 31,052	\$ -	\$ -	\$ -
52050	Minor Tools/Instruments	\$ 1,458	\$ 1,801	\$ -	\$ -	\$ -
52060	Cleaning Supplies	\$ 728	\$ 425	\$ -	\$ -	\$ -
52070	Chemical Supplies	\$ 74	\$ 1,085	\$ -	\$ -	\$ -
52100	Traffic Supplies	\$ 276	\$ -	\$ -	\$ -	\$ -
52170	Sewer Tap Supplies	\$ 12,240	\$ 11,170	\$ -	\$ -	\$ -
52200	Non Capital Equipment Purchases	\$ 4,130	\$ 4,113	\$ -	\$ -	\$ -
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53030	Sewer Line Maintenance	\$ 97,825	\$ 201,909	\$ -	\$ -	\$ -
53070	Maint-Sewer Plant/Lift Station	\$ 37,428	\$ 107,575	\$ -	\$ -	\$ -
54020	Maint - Mach/Tools/Instruments	\$ 137	\$ 123	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 49,100	\$ 38,808	\$ -	\$ -	\$ -
54130	SCADA Maintenance	\$ 970	\$ 7,600	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 3	\$ -	\$ -	\$ -	\$ -
55034	Communication & Data Services	\$ 532	\$ 456	\$ -	\$ -	\$ -
55040	Electric	\$ 86,616	\$ 90,370	\$ -	\$ -	\$ -
55080	Travel & Training	\$ 2,590	\$ 5,622	\$ -	\$ -	\$ -
55090	Memberships/Subscriptions	\$ 930	\$ 937	\$ -	\$ -	\$ -
55195	Cellular Phone Charges	\$ 1,778	\$ 2,711	\$ -	\$ -	\$ -
69020	Cap. Mach/Tools/Equip	\$ 12,400	\$ -	\$ -	\$ -	\$ -

Total		\$ 961,045	\$ 1,275,005	\$ 0	\$ 0	\$ 0
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364 A J Brown WW Treatment Plant						
51111	Salaries - Full Time	\$ 173,051	\$ 176,531	\$ -	\$ -	\$ -
51121	Longevity	\$ 1,777	\$ 1,620	\$ -	\$ -	\$ -
51124	Allowances-Clothing/Cell Phone	\$ 93	\$ -	\$ -	\$ -	\$ -
51126	License Pay (Certification/Bilingual)	\$ 551	\$ 350	\$ -	\$ -	\$ -
51130	Overtime	\$ 14,526	\$ 11,029	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 32,855	\$ 34,926	\$ -	\$ -	\$ -
51202	Health Insurance	\$ 41,735	\$ 47,778	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 1,357	\$ 1,786	\$ -	\$ -	\$ -
51205	Medicare Tax	\$ 2,527	\$ 2,481	\$ -	\$ -	\$ -
51206	Unemployment Comp Insur	\$ 684	\$ 265	\$ -	\$ -	\$ -
52010	Office Supplies	\$ 234	\$ 288	\$ -	\$ -	\$ -
52030	Clothing	\$ 2,811	\$ 2,664	\$ -	\$ -	\$ -
52031	Clothing - Safety Gear	\$ 1,045	\$ 1,664	\$ -	\$ -	\$ -
52040	Fuel	\$ 3,210	\$ 6,408	\$ -	\$ -	\$ -
52050	Minor Tools/Instruments	\$ 695	\$ 2,092	\$ -	\$ -	\$ -
52060	Cleaning Supplies	\$ 683	\$ 716	\$ -	\$ -	\$ -
52070	Chemical Supplies	\$ 31,331	\$ 27,808	\$ -	\$ -	\$ -
52200	Non Capital Equipment Purchases	\$ 1,569	\$ 1,472	\$ -	\$ -	\$ -
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53070	Maint-Sewer Plant/Lift Station	\$ 109,113	\$ 115,958	\$ -	\$ -	\$ -
54020	Maint - Mach/Tools/Instruments	\$ 313	\$ 121	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 8,379	\$ 4,241	\$ -	\$ -	\$ -

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
54130	SCADA Maintenance	\$ 938	\$ 55	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 25	\$ 45	\$ -	\$ -	\$ -
55040	Electric	\$ 189,152	\$ 167,691	\$ -	\$ -	\$ -
55080	Travel & Training	\$ 1,060	\$ 1,095	\$ -	\$ -	\$ -
55090	Memberships/Subscriptions	\$ 120	\$ 280	\$ -	\$ -	\$ -
55195	Cellular Phone Charges	\$ 473	\$ 558	\$ -	\$ -	\$ -
55580	Sludge Removal	\$ 28,648	\$ 21,761	\$ -	\$ -	\$ -
55700	Testing - TCEQ Fees	\$ 52,660	\$ 25,688	\$ -	\$ -	\$ -
Total		\$ 701,614	\$ 657,371	\$ 0	\$ 0	\$ 0

365 N B Davidson WW Treatment Plant		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51111	Salaries - Full Time	\$ 128,515	\$ 134,920	\$ -	\$ -	\$ -
51121	Longevity	\$ 1,289	\$ 730	\$ -	\$ -	\$ -
51126	License Pay (Certification/Bilingual)	\$ 639	\$ 544	\$ -	\$ -	\$ -
51130	Overtime	\$ 10,942	\$ 13,406	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 24,455	\$ 27,645	\$ -	\$ -	\$ -
51202	Health Insurance	\$ 27,153	\$ 40,519	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 1,009	\$ 1,411	\$ -	\$ -	\$ -
51205	Medicare Tax	\$ 2,011	\$ 2,044	\$ -	\$ -	\$ -
51206	Unemployment Comp Insur	\$ 796	\$ 321	\$ -	\$ -	\$ -
52010	Office Supplies	\$ 355	\$ 26	\$ -	\$ -	\$ -
52030	Clothing	\$ 1,688	\$ 1,956	\$ -	\$ -	\$ -
52031	Clothing - Safety Gear	\$ 287	\$ 513	\$ -	\$ -	\$ -
52040	Fuel	\$ 1,929	\$ 2,971	\$ -	\$ -	\$ -
52050	Minor Tools/Instruments	\$ 22	\$ 1,549	\$ -	\$ -	\$ -
52060	Cleaning Supplies	\$ 324	\$ 598	\$ -	\$ -	\$ -
52070	Chemical Supplies	\$ 13,518	\$ 16,004	\$ -	\$ -	\$ -
52200	Non Capital Equipment Purchases	\$ 1,733	\$ 2,038	\$ -	\$ -	\$ -
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53070	Maint-Sewer Plant/Lift Station	\$ 55,262	\$ 87,309	\$ -	\$ -	\$ -
54020	Maint - Mach/Tools/Instruments	\$ 133	\$ 57	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 4,068	\$ 1,836	\$ -	\$ -	\$ -
54130	SCADA Maintenance	\$ 129	\$ 124	\$ -	\$ -	\$ -
55020	Lease of Land	\$ 1,682	\$ 1,709	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 1	\$ -	\$ -	\$ -	\$ -
55040	Electric	\$ 80,185	\$ 106,215	\$ -	\$ -	\$ -
55050	Gas Heating	\$ -	\$ 585	\$ -	\$ -	\$ -
55080	Travel & Training	\$ 297	\$ 760	\$ -	\$ -	\$ -
55090	Memberships/Subscriptions	\$ 180	\$ 140	\$ -	\$ -	\$ -
55195	Cellular Phone Charges	\$ 813	\$ 629	\$ -	\$ -	\$ -
55580	Sludge Removal	\$ 3,978	\$ 11,863	\$ -	\$ -	\$ -
55700	Testing - TCEQ Fees	\$ 17,711	\$ 12,246	\$ -	\$ -	\$ -
Total		\$ 381,104	\$ 470,667	\$ 0	\$ 0	\$ 0

366 Robinson Creek WW Treatment Plant		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51111	Salaries - Full Time	\$ 154,108	\$ 131,108	\$ -	\$ -	\$ -
51121	Longevity	\$ 1,554	\$ 1,126	\$ -	\$ -	\$ -
51124	Allowances-Clothing/Cell Phone	\$ 341	\$ -	\$ -	\$ -	\$ -
51126	License Pay (Certification/Bilingual)	\$ 811	\$ 300	\$ -	\$ -	\$ -
51130	Overtime	\$ 8,740	\$ 8,049	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 28,621	\$ 26,027	\$ -	\$ -	\$ -
51202	Health Insurance	\$ 35,898	\$ 39,968	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 1,180	\$ 1,326	\$ -	\$ -	\$ -

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
51205	Medicare Tax	\$ 2,318	\$ 1,958	\$ -	\$ -	\$ -
51206	Unemployment Comp Insur	\$ 684	\$ 11	\$ -	\$ -	\$ -
52010	Office Supplies	\$ 186	\$ 182	\$ -	\$ -	\$ -
52030	Clothing	\$ 1,659	\$ 1,329	\$ -	\$ -	\$ -
52031	Clothing - Safety Gear	\$ 449	\$ 317	\$ -	\$ -	\$ -
52040	Fuel	\$ 1,725	\$ 1,843	\$ -	\$ -	\$ -
52050	Minor Tools/Instruments	\$ 369	\$ 1,464	\$ -	\$ -	\$ -
52060	Cleaning Supplies	\$ 311	\$ 678	\$ -	\$ -	\$ -
52070	Chemical Supplies	\$ 14,223	\$ 13,333	\$ -	\$ -	\$ -
52200	Non Capital Equipment Purchases	\$ 971	\$ 2,487	\$ -	\$ -	\$ -
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53070	Maint-Sewer Plant/Lift Station	\$ 69,571	\$ 79,967	\$ -	\$ -	\$ -
53999	Decision Packages for Discussion	\$ -	\$ 14,513	\$ -	\$ -	\$ -
54020	Maint - Mach/Tools/Instruments	\$ 144	\$ -	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 3,019	\$ 2,647	\$ -	\$ -	\$ -
54130	SCADA Maintenance	\$ 254	\$ 329	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 3	\$ 16	\$ -	\$ -	\$ -
55040	Electric	\$ 155,076	\$ 161,481	\$ -	\$ -	\$ -
55080	Travel & Training	\$ 425	\$ 880	\$ -	\$ -	\$ -
55090	Memberships/Subscriptions	\$ 455	\$ 140	\$ -	\$ -	\$ -
55195	Cellular Phone Charges	\$ 375	\$ 347	\$ -	\$ -	\$ -
55580	Sludge Removal	\$ 30,061	\$ 35,097	\$ -	\$ -	\$ -
55700	Testing - TCEQ Fees	\$ 19,940	\$ 26,907	\$ -	\$ -	\$ -
Total		\$ 533,471	\$ 553,809	\$ 0	\$ 0	\$ 0

367 Environmental Services

51111	Salaries - Full Time	\$ 141,723	\$ 141,943	\$ -	\$ -	\$ -
51121	Longevity	\$ 1,198	\$ 875	\$ -	\$ -	\$ -
51124	Allowances-Clothing/Cell Phone	\$ 696	\$ 735	\$ -	\$ -	\$ -
51126	License Pay (Certification/Bilingual)	\$ 580	\$ 606	\$ -	\$ -	\$ -
51130	Overtime	\$ 667	\$ 1,085	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 25,053	\$ 26,825	\$ -	\$ -	\$ -
51202	Health Insurance	\$ 25,493	\$ 30,664	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 640	\$ 843	\$ -	\$ -	\$ -
51205	Medicare Tax	\$ 1,974	\$ 1,962	\$ -	\$ -	\$ -
51206	Unemployment Comp Insur	\$ 513	\$ 462	\$ -	\$ -	\$ -
52010	Office Supplies	\$ 774	\$ 447	\$ -	\$ -	\$ -
52020	Postage	\$ 203	\$ 267	\$ -	\$ -	\$ -
52030	Clothing	\$ 249	\$ 223	\$ -	\$ -	\$ -
52031	Clothing - Safety Gear	\$ 84	\$ 135	\$ -	\$ -	\$ -
52040	Fuel	\$ 1,324	\$ 1,554	\$ -	\$ -	\$ -
52050	Minor Tools/Instruments	\$ 1,619	\$ 25,709	\$ -	\$ -	\$ -
52060	Cleaning Supplies	\$ 578	\$ 294	\$ -	\$ -	\$ -
52070	Chemical Supplies	\$ 18,237	\$ 20,538	\$ -	\$ -	\$ -
52080	Educational	\$ 368	\$ 340	\$ -	\$ -	\$ -
52130	Other Supplies	\$ 169	\$ 201	\$ -	\$ -	\$ -
52200	Non Capital Equipment Purchases	\$ -	\$ 2,184	\$ -	\$ -	\$ -
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53010	Building Maintenance	\$ 196	\$ 183	\$ -	\$ -	\$ -
54020	Maint - Mach/Tools/Instruments	\$ 999	\$ 954	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 418	\$ 334	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 29	\$ 29	\$ -	\$ -	\$ -
55070	Purchased Services/Contracts	\$ -	\$ 17,711	\$ -	\$ -	\$ -

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
55080	Travel & Training	\$ 2,543	\$ 4,098	\$ -	\$ -	\$ -
55090	Memberships/Subscriptions	\$ 787	\$ 833	\$ -	\$ -	\$ -
55120	Mileage & Miscellaneous Meals	\$ 702	\$ 812	\$ -	\$ -	\$ -
55700	Testing - TCEQ Fees	\$ 47,059	\$ 38,981	\$ -	\$ -	\$ -
Total		\$ 274,874	\$ 321,831	\$ 0	\$ 0	\$ 0
382 Street Sweeping						
51111	Salaries - Full Time	\$ 31,801	\$ 33,609	\$ -	\$ -	\$ -
51121	Longevity	\$ 433	\$ 478	\$ -	\$ -	\$ -
51130	Overtime	\$ 325	\$ 1,017	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 5,629	\$ 6,477	\$ -	\$ -	\$ -
51202	Health Insurance	\$ 8,967	\$ 10,183	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 692	\$ 979	\$ -	\$ -	\$ -
51205	Medicare Tax	\$ 466	\$ 482	\$ -	\$ -	\$ -
51206	Unemployment Comp Insur	\$ 171	\$ 9	\$ -	\$ -	\$ -
52030	Clothing	\$ 616	\$ 530	\$ -	\$ -	\$ -
52031	Clothing - Safety Gear	\$ -	\$ 17	\$ -	\$ -	\$ -
52040	Fuel	\$ 2,918	\$ 5,560	\$ -	\$ -	\$ -
52060	Cleaning Supplies	\$ -	\$ 7	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 13,624	\$ 9,133	\$ -	\$ -	\$ -
Total		\$ 65,643	\$ 68,481	\$ 0	\$ 0	\$ 0
384 Drainage Maintenance						
51111	Salaries - Full Time	\$ 79,383	\$ 80,306	\$ -	\$ -	\$ -
51121	Longevity	\$ 96	\$ 183	\$ -	\$ -	\$ -
51126	License Pay (Certification/Bilingual)	\$ -	\$ 244	\$ -	\$ -	\$ -
51130	Overtime	\$ 787	\$ 2,007	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 13,879	\$ 15,363	\$ -	\$ -	\$ -
51202	Health Insurance	\$ 24,677	\$ 28,015	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 1,705	\$ 2,318	\$ -	\$ -	\$ -
51205	Medicare Tax	\$ 1,111	\$ 1,129	\$ -	\$ -	\$ -
51206	Unemployment Comp Insur	\$ 567	\$ 58	\$ -	\$ -	\$ -
52030	Clothing	\$ 1,529	\$ 1,664	\$ -	\$ -	\$ -
52031	Clothing - Safety Gear	\$ 7	\$ 36	\$ -	\$ -	\$ -
52040	Fuel	\$ 953	\$ 826	\$ -	\$ -	\$ -
52050	Minor Tools/Instruments	\$ 6	\$ 88	\$ -	\$ -	\$ -
52060	Cleaning Supplies	\$ 10	\$ 124	\$ -	\$ -	\$ -
52130	Other Supplies	\$ -	\$ 29	\$ -	\$ -	\$ -
52200	Non Capital Equipment Purchases	\$ 628	\$ -	\$ -	\$ -	\$ -
53110	Drainage Maintenance	\$ 12,692	\$ 6,374	\$ -	\$ -	\$ -
54020	Maint - Mach/Tools/Instruments	\$ -	\$ 50	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 1,846	\$ 2,393	\$ -	\$ -	\$ -
Total		\$ 139,876	\$ 141,208	\$ 0	\$ 0	\$ 0
Total Expenses Wastewater Fund		\$ 9,786,107	\$ 12,059,030	\$ -	\$ -	\$ -

224 Solid Waste Fund

40601	Residential Collection	\$ 1,818,227	\$ 1,887,949	\$ 1,935,000	\$ 1,872,974	\$ 1,900,000
40602	Commercial Collection	\$ 1,694,756	\$ 1,803,686	\$ 1,900,000	\$ 1,846,087	\$ 1,900,000
40701	Solid Waste Disposal	\$ 521,727	\$ 509,959	\$ 500,000	\$ 618,112	\$ 548,000
40702	TDCJ - Waste Disposal	\$ 410,214	\$ 427,518	\$ 435,000	\$ 385,997	\$ 410,000
40703	SHSU - Waste Disposal	\$ 118,233	\$ 117,262	\$ 130,000	\$ 117,797	\$ 117,000

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
40704	Rolloffs	\$ 688,454	\$ 827,069	\$ 780,000	\$ 812,366	\$ 810,000
40803	Penalties - Solid Waste	\$ 51,503	\$ 51,033	\$ 58,136	\$ 50,551	\$ 53,000
41925	Lease of City Property	\$ 466	\$ 700	\$ 700	\$ 23,200	\$ 85,700
41980	Card Processing Fees	\$ 598	\$ 2,553	\$ 2,666	\$ 4,651	\$ 3,000
42601	Interest - Checking	\$ 2	\$ 20	\$ -	\$ 150	\$ -
42602	Interest Income	\$ 19,138	\$ 24,214	\$ 20,000	\$ 34,215	\$ 35,000
42804	Disaster Relief - Fed Govt	\$ -	\$ -	\$ -	\$ 12,628	\$ -
42805	Disaster Relief - State Govt	\$ -	\$ -	\$ -	\$ 3,414	\$ -
43201	Miscellaneous Revenues	\$ 49,816	\$ 24,601	\$ 31,011	\$ 23,899	\$ 20,000
43202	Over/Short	\$ 204	\$ 220	\$ 119	\$ 331	\$ 119
43531	Trnsfr from Equip Replace Fund	\$ -	\$ -	\$ -	\$ 120,000	\$ -
Total		\$ 5,373,338	\$ 5,676,784	\$ 5,792,632	\$ 5,926,373	\$ 5,881,819

1224 Nondepartmental Solid Waste Fund						
51140	Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 53,067	\$ -	\$ 28,289
51299	Annual OPEB Allocation Adjustment	\$ 95,067	\$ -	\$ -	\$ -	\$ -
55510	Bank/Paying Agent Fees	\$ -	\$ 250	\$ -	\$ 250	\$ 250
56010	Insurance Policies - other than Auto	\$ 19,241	\$ 20,146	\$ 20,330	\$ 20,330	\$ 22,797
56012	Insurance Policies - Auto	\$ 53,242	\$ 54,919	\$ 54,572	\$ 54,572	\$ 53,523
56060	Retiree Health Insur Premiums	\$ 39,000	\$ 65,250	\$ 65,250	\$ 65,250	\$ 60,000
89603	Franchise Fee for use of Streets	\$ 170,853	\$ 184,673	\$ 202,743	\$ 202,743	\$ 202,889
91230	Transfer to CIP Program	\$ 3,095,000	\$ -	\$ -	\$ -	\$ -
91240	Transfer to General Fund	\$ 2,875	\$ 33,693	\$ 13,210	\$ 13,210	\$ 12,385
91400	Depreciation Expense	\$ 36,349	\$ 35,605	\$ -	\$ -	\$ -
93170	Admin Cost Reimburse - General	\$ 368,582	\$ 400,683	\$ 434,802	\$ 434,802	\$ 415,303
93230	Admin Costs Wtr Fd(Util Bill)	\$ 51,982	\$ 59,379	\$ 52,821	\$ 52,821	\$ 51,336
93388	Admin Costs Fleet	\$ 199,996	\$ 209,545	\$ 238,463	\$ 238,463	\$ 209,805
93640	Admin Costs IT Operations	\$ 88,810	\$ 98,251	\$ 92,558	\$ 92,558	\$ 107,700
93720	Admin Costs Plan/Develop	\$ -	\$ 108,707	\$ -	\$ -	\$ -
94306	Transfer - Equip Replace Fund	\$ 582,060	\$ 616,043	\$ 709,631	\$ 643,502	\$ 505,372
94309	Transfer - Computer Replace Fd	\$ 15,500	\$ 6,460	\$ 9,434	\$ 9,434	\$ 24,430
99100	Future Appropriations	\$ -	\$ -	\$ 100,000	\$ -	\$ 57,185
Total		\$ 4,818,557	\$ 1,893,604	\$ 2,046,881	\$ 1,827,935	\$ 1,751,264

2241 Debt Payments-Solid Waste Fund						
82111	'15 SW Trnsfr Stn - Principal	\$ 120,000	\$ 105,000	\$ 110,000	\$ 110,000	\$ 115,000
82121	'15 SW Trnsfr Stn - Interest	\$ 76,974	\$ 88,142	\$ 99,800	\$ 85,692	\$ 96,500
Total		\$ 196,974	\$ 193,142	\$ 209,800	\$ 195,692	\$ 211,500

373 Commercial Collection						
51111	Salaries - Full Time	\$ 184,516	\$ 257,120	\$ 241,968	\$ 217,379	\$ 252,223
51121	Longevity	\$ 3,146	\$ 3,271	\$ 3,495	\$ 3,499	\$ 3,695
51126	License Pay (Certification/Bilingual)	\$ 870	\$ 900	\$ 900	\$ 819	\$ 613
51130	Overtime	\$ 11,824	\$ 15,759	\$ 15,000	\$ 18,717	\$ 15,000
51201	TMRS Retirement	\$ 36,966	\$ 45,958	\$ 49,270	\$ 50,967	\$ 51,187
51202	Health Insurance	\$ 48,657	\$ 57,770	\$ 61,254	\$ 58,744	\$ 61,328
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 216	\$ 863
51204	Workers Comp Insur	\$ 4,422	\$ 5,963	\$ 7,177	\$ 6,807	\$ 11,966
51205	Medicare Tax	\$ 3,353	\$ 3,369	\$ 3,795	\$ 3,338	\$ 3,942
51206	Unemployment Comp Insur	\$ 1,372	\$ 593	\$ 67	\$ 654	\$ 1,198
52010	Office Supplies	\$ 483	\$ 353	\$ 700	\$ 401	\$ 600
52030	Clothing	\$ 3,131	\$ 3,282	\$ 3,623	\$ 2,630	\$ 3,623
52031	Clothing - Safety Gear	\$ 1,196	\$ 2,744	\$ 2,866	\$ 1,901	\$ 2,866

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
52040	Fuel	\$ 46,756	\$ 58,869	\$ 70,000	\$ 71,908	\$ 70,000
52050	Minor Tools/Instruments	\$ 384	\$ 306	\$ 1,000	\$ 668	\$ 1,000
52060	Cleaning Supplies	\$ 1,030	\$ 1,195	\$ 2,000	\$ 738	\$ 2,000
52070	Chemical Supplies	\$ 331	\$ 413	\$ 500	\$ 125	\$ 500
52130	Other Supplies	\$ 397	\$ 635	\$ 1,000	\$ 812	\$ 800
52200	Non Capital Equipment Purchases	\$ 18,449	\$ 3,839	\$ 4,500	\$ 159	\$ 4,500
52220	Commercial Containers	\$ 40,660	\$ 67,000	\$ 65,000	\$ 48,117	\$ 65,000
54020	Maint - Mach/Tools/Instruments	\$ 319	\$ 602	\$ 500	\$ -	\$ 500
54040	Vehicle and Equipment Maintenance	\$ 85,871	\$ 83,319	\$ 88,255	\$ 85,938	\$ 88,255
54120	Container Maintenance	\$ 10,156	\$ 6,005	\$ 10,000	\$ 4,310	\$ 10,000
55080	Travel & Training	\$ 585	\$ 421	\$ 1,000	\$ 175	\$ 750
55090	Memberships/Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ 500
55570	Software Annual Maint Agreemnts	\$ -	\$ -	\$ -	\$ -	\$ 18,240
90300	New Vehicle & Equipment Purchases	\$ 155,000	\$ -	\$ -	\$ -	\$ -
Total		\$ 659,876	\$ 619,688	\$ 633,870	\$ 579,021	\$ 671,149
374 Solid Waste Disposal						
51111	Salaries - Full Time	\$ 332,602	\$ 303,372	\$ 322,544	\$ 278,015	\$ 155,686
51118	Salaries - Part Time	\$ 33,365	\$ 40,508	\$ 31,659	\$ 23,381	\$ 14,363
51121	Longevity	\$ 2,520	\$ 2,470	\$ 2,850	\$ 2,197	\$ 2,600
51124	Allowances-Clothing/Cell Phone	\$ 561	\$ -	\$ -	\$ 135	\$ -
51126	License Pay (Certification/Bilingual)	\$ 1,413	\$ 1,200	\$ 1,500	\$ 1,169	\$ -
51130	Overtime	\$ 29,627	\$ 25,860	\$ 22,000	\$ 24,577	\$ 4,500
51201	TMRS Retirement	\$ 63,147	\$ 88,809	\$ 65,770	\$ 57,904	\$ 30,689
51202	Health Insurance	\$ 52,462	\$ 172,187	\$ 61,313	\$ 56,624	\$ 30,603
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 610	\$ -
51204	Workers Comp Insur	\$ 4,535	\$ 5,632	\$ 5,643	\$ 4,816	\$ 676
51205	Medicare Tax	\$ 5,607	\$ 5,198	\$ 5,523	\$ 4,400	\$ 2,363
51206	Unemployment Comp Insur	\$ 1,710	\$ 407	\$ 102	\$ 1,330	\$ 938
51999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 50,000
52010	Office Supplies	\$ 2,111	\$ 2,399	\$ 3,000	\$ 2,859	\$ 3,000
52030	Clothing	\$ 2,812	\$ 3,207	\$ 3,623	\$ 3,370	\$ 1,810
52031	Clothing - Safety Gear	\$ 1,923	\$ 2,670	\$ 2,866	\$ 2,188	\$ 800
52040	Fuel	\$ 81,064	\$ 98,738	\$ 120,000	\$ 100,938	\$ 5,000
52050	Minor Tools/Instruments	\$ 639	\$ 227	\$ 1,000	\$ 1,067	\$ 1,000
52060	Cleaning Supplies	\$ 2,406	\$ 2,319	\$ 3,000	\$ 2,186	\$ 3,000
52070	Chemical Supplies	\$ 1,220	\$ 1,307	\$ 1,500	\$ 772	\$ 3,300
52090	Botanical/Agricultural	\$ -	\$ 882	\$ 2,000	\$ 1,966	\$ 2,000
52130	Other Supplies	\$ 571	\$ 62,224	\$ 750	\$ 741	\$ 750
52200	Non Capital Equipment Purchases	\$ 9,618	\$ 3,927	\$ 4,000	\$ 3,999	\$ 7,300
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
52999	Decision Packages for Discussion	\$ -	\$ -	\$ 7,500	\$ -	\$ -
53010	Building Maintenance	\$ 969	\$ 13,772	\$ 10,000	\$ 10,743	\$ 10,000
53050	Maint-Street/Curbs/Gutters	\$ 3,200	\$ 387	\$ 2,000	\$ 1,102	\$ 2,000
53100	Landfill Maintenance Costs	\$ 8,640	\$ 11,503	\$ 11,500	\$ 4,848	\$ 11,500
54020	Maint - Mach/Tools/Instruments	\$ 536	\$ 882	\$ 2,000	\$ 1,698	\$ 2,000
54040	Vehicle and Equipment Maintenance	\$ 102,874	\$ 116,737	\$ 110,000	\$ 143,627	\$ 10,000
55010	Rental of Equipment	\$ -	\$ 446	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 77	\$ 111	\$ 100	\$ 101	\$ 100
55040	Electric	\$ 10,076	\$ 10,322	\$ 10,000	\$ 11,829	\$ 10,000
55070	Purchased Services/Contracts	\$ 584	\$ 1,473	\$ -	\$ 10,174	\$ 17,000
55080	Travel & Training	\$ 2,500	\$ 5,419	\$ 3,000	\$ 1,329	\$ 2,000
55090	Memberships/Subscriptions	\$ 276	\$ 423	\$ 600	\$ 190	\$ 600

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
55195	Cellular Phone Charges	\$ 690	\$ 1,473	\$ 2,304	\$ 1,061	\$ 1,500
55510	Bank/Paying Agent Fees	\$ 447	\$ 3,087	\$ 2,000	\$ 5,145	\$ 2,000
55550	Waste Disposal Contract	\$ 732,782	\$ 909,362	\$ 1,000,000	\$ 1,266,302	\$ 1,950,404
55570	Software Annual Maint Agreemnts	\$ -	\$ -	\$ 40,956	\$ 60,376	\$ 29,036
55650	Yard Waste Contract	\$ 29,892	\$ 33,341	\$ 30,000	\$ 62,088	\$ 75,000
55999	Decision Packages for Discussion	\$ -	\$ -	\$ 17,000	\$ -	\$ -
69020	Cap. Mach/Tools/Equip	\$ 9,706	\$ 268	\$ -	\$ -	\$ -
90312	Computers & Software	\$ -	\$ -	\$ -	\$ 7,500	\$ -
Total		\$ 1,533,161	\$ 1,932,012	\$ 1,909,603	\$ 2,163,395	\$ 2,443,518
375 Residential Collection						
51111	Salaries - Full Time	\$ 262,343	\$ 269,820	\$ 266,971	\$ 280,507	\$ 277,642
51121	Longevity	\$ 3,483	\$ 3,789	\$ 4,150	\$ 4,087	\$ 4,400
51126	License Pay (Certification/Bilingual)	\$ -	\$ 1,006	\$ 1,200	\$ 1,044	\$ 600
51130	Overtime	\$ 18,424	\$ 11,688	\$ 12,000	\$ 19,790	\$ 12,000
51201	TMRS Retirement	\$ 49,233	\$ 52,797	\$ 53,597	\$ 57,512	\$ 55,544
51202	Health Insurance	\$ 60,030	\$ 70,748	\$ 70,841	\$ 71,047	\$ 71,124
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 555	\$ 636
51204	Workers Comp Insur	\$ 5,157	\$ 6,837	\$ 7,794	\$ 8,450	\$ 13,085
51205	Medicare Tax	\$ 3,998	\$ 3,991	\$ 4,128	\$ 4,264	\$ 4,276
51206	Unemployment Comp Insur	\$ 1,214	\$ 225	\$ 77	\$ 981	\$ 1,376
52010	Office Supplies	\$ 62	\$ 151	\$ 600	\$ 541	\$ 600
52030	Clothing	\$ 4,045	\$ 2,996	\$ 4,227	\$ 2,962	\$ 4,227
52031	Clothing - Safety Gear	\$ 1,418	\$ 2,265	\$ 3,319	\$ 1,632	\$ 3,319
52040	Fuel	\$ 37,510	\$ 47,116	\$ 50,000	\$ 56,964	\$ 50,000
52060	Cleaning Supplies	\$ 1,776	\$ 1,960	\$ 2,500	\$ 2,252	\$ 1,250
52120	Reproduction & Printing	\$ -	\$ 1,513	\$ 2,688	\$ 251	\$ 1,500
52130	Other Supplies	\$ 1,749	\$ 334	\$ 2,000	\$ 813	\$ 1,000
52200	Non Capital Equipment Purchases	\$ 15,054	\$ 7,000	\$ 7,000	\$ 1,613	\$ 4,000
52220	Commercial Containers	\$ 20,123	\$ 14,960	\$ 25,000	\$ 22,886	\$ 25,000
53300	Driveway Repairs	\$ 288	\$ 29	\$ 1,000	\$ 450	\$ 1,000
54040	Vehicle and Equipment Maintenance	\$ 74,773	\$ 66,014	\$ 75,000	\$ 52,689	\$ 75,000
55080	Travel & Training	\$ 600	\$ 618	\$ 1,200	\$ 286	\$ 1,200
55570	Software Annual Maint Agreemnts	\$ -	\$ -	\$ -	\$ -	\$ 13,680
69999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 73,000
90300	New Vehicle & Equipment Purchases	\$ 330,000	\$ -	\$ -	\$ -	\$ -
Total		\$ 891,279	\$ 565,859	\$ 595,292	\$ 591,576	\$ 695,459
377 Recycling						
51111	Salaries - Full Time	\$ 35,120	\$ 36,193	\$ 36,151	\$ 37,697	\$ 37,981
51121	Longevity	\$ 663	\$ 706	\$ 800	\$ 753	\$ 850
51130	Overtime	\$ 38	\$ 39	\$ -	\$ 115	\$ 300
51201	TMRS Retirement	\$ 6,193	\$ 6,816	\$ 6,966	\$ 7,263	\$ 7,378
51202	Health Insurance	\$ 8,922	\$ 10,143	\$ 10,164	\$ 10,214	\$ 10,201
51204	Workers Comp Insur	\$ 660	\$ 897	\$ 1,027	\$ 1,083	\$ 1,635
51205	Medicare Tax	\$ 455	\$ 467	\$ 537	\$ 486	\$ 569
51206	Unemployment Comp Insur	\$ 171	\$ 9	\$ 10	\$ 162	\$ 184
52010	Office Supplies	\$ 165	\$ 221	\$ 600	\$ -	\$ 600
52030	Clothing	\$ 526	\$ 374	\$ 604	\$ 362	\$ 604
52031	Clothing - Safety Gear	\$ 245	\$ 167	\$ 603	\$ -	\$ 603
52060	Cleaning Supplies	\$ 106	\$ -	\$ 300	\$ -	\$ 100
52090	Botanical/Agricultural	\$ -	\$ -	\$ 2,000	\$ -	\$ 1,000
52120	Reproduction & Printing	\$ 1,809	\$ 1,339	\$ 3,000	\$ 1,043	\$ 1,500

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
52130	Other Supplies	\$ 1,208	\$ 1,503	\$ 1,600	\$ 1,062	\$ 900
52220	Commercial Containers	\$ -	\$ 1,947	\$ 15,000	\$ 39	\$ 15,000
55040	Electric	\$ 1,268	\$ 2,931	\$ 920	\$ 3,704	\$ 3,000
55070	Purchased Services/Contracts	\$ 37,590	\$ 67,522	\$ 68,800	\$ 74,702	\$ 110,000
55090	Memberships/Subscriptions	\$ 312	\$ 281	\$ 375	\$ -	\$ 375
56030	Legal Advertising	\$ 2,877	\$ -	\$ 3,000	\$ 267	\$ 3,000
57235	Curbside Recycling Pilot	\$ 2,127	\$ 482	\$ 2,500	\$ -	\$ 2,500
57377	Bag Som Litter Project	\$ 802	\$ 50	\$ 1,000	\$ -	\$ 1,000
68010	Building Improvements	\$ 143	\$ 400	\$ 2,000	\$ 702	\$ 2,000
Total		\$ 101,397	\$ 132,487	\$ 157,957	\$ 139,655	\$ 201,280
Total Expenses Solid Waste Fund		\$ 8,201,244	\$ 5,336,792	\$ 5,553,403	\$ 5,497,233	\$ 5,974,170

302 Medical Insurance Fund

42602	Interest Income	\$ 16,140	\$ 12,898	\$ 19,000	\$ 16,010	\$ 10,000
43201	Miscellaneous Revenues	\$ 491	\$ 488	\$ -	\$ 375	\$ -
43215	Tobacco Use Surcharge	\$ 9,250	\$ 18,650	\$ 36,000	\$ 39,750	\$ 36,000
43216	Surcharge - No Wellness Check	\$ -	\$ -	\$ -	\$ 5,575	\$ 953
43401	Charge to General Fund	\$ 1,428,061	\$ 1,664,388	\$ 1,623,470	\$ 1,576,070	\$ 1,684,460
43402	Charge to Street SRF	\$ -	\$ -	\$ -	\$ -	\$ -
43403	Charge to Utility Fund	\$ 192,214	\$ 206,793	\$ 498,626	\$ 465,669	\$ 489,131
43404	Charge to Wstwtr Fund	\$ 217,774	\$ 251,978	\$ -	\$ -	\$ -
43405	Charge to Solid Waste	\$ 170,071	\$ 199,269	\$ 203,572	\$ 192,197	\$ 173,256
43415	Charges-Police SRO Fund	\$ 53,912	\$ 61,081	\$ 61,328	\$ 60,531	\$ 61,339
43418	Charge to Arts Center Fund	\$ 17,934	\$ 20,321	\$ 20,402	\$ 18,437	\$ 10,201
43419	Charge to H/M Tax Tourism & Visitors Center	\$ 26,947	\$ 30,485	\$ 30,651	\$ 30,251	\$ 30,651
43632	Retiree - Paid by City	\$ 335,000	\$ 525,000	\$ 529,950	\$ 529,950	\$ 534,300
43633	Employee Health Contribution	\$ 494,317	\$ 523,767	\$ 547,922	\$ 521,106	\$ 569,146
43634	Retiree Health Contribution	\$ 112,272	\$ 124,427	\$ 150,675	\$ 153,721	\$ 184,997
43635	Retiree Dependent Contribution	\$ -	\$ -	\$ -	\$ 2,191	\$ -
Total		\$ 3,074,384	\$ 3,639,544	\$ 3,721,596	\$ 3,611,832	\$ 3,784,434
1302 Nondepartmental Medical Insurance Fund						
52602	Wellness Program	\$ 5,867	\$ 5,908	\$ 15,000	\$ 4,166	\$ 15,000
55070	Purchased Services/Contracts	\$ 3,124	\$ -	\$ -	\$ -	\$ 75,000
78980	Dental Claim Disbursements	\$ 227,876	\$ 189,329	\$ 200,000	\$ 179,434	\$ 210,000
78981	Premiums-EAP & Post 65	\$ 220,628	\$ 243,451	\$ 249,347	\$ 252,293	\$ 307,863
78983	Claims Disbursements - Medical	\$ 2,687,101	\$ 2,521,114	\$ 2,687,876	\$ 2,310,626	\$ 2,730,430
78984	Plan Admin Costs Med Stop Loss Rx Admin FSA Admin & Consult Fees	\$ 484,105	\$ 448,811	\$ 476,500	\$ 413,492	\$ 432,598
78985	PEB Trust Admin Costs	\$ 19,420	\$ 27,323	\$ 18,000	\$ 28,680	\$ 18,000
78986	Retirement Health Savings (RHS) Management Fees	\$ -	\$ 331	\$ 1,000	\$ 1,629	\$ 1,125
78987	Health Savings Account	\$ -	\$ -	\$ 27,600	\$ 8,200	\$ 9,800
99100	Future Appropriations	\$ -	\$ -	\$ 46,273	\$ -	\$ -
Total		\$ 3,648,121	\$ 3,436,267	\$ 3,721,596	\$ 3,198,520	\$ 3,799,816
Total Expenses Medical Insurance Fund		\$ 3,648,121	\$ 3,436,267	\$ 3,721,596	\$ 3,198,520	\$ 3,799,816

306 Capital Equipment Fund

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
41913	Proceeds from Auction	\$ 92,005	\$ 28,950	\$ -	\$ 48,950	\$ -
42602	Interest Income	\$ 14,988	\$ 23,160	\$ 9,000	\$ 1,598	\$ 7,000
43201	Miscellaneous Revenues	\$ 22,684	\$ -	\$ -	\$ 37,810	\$ -
43401	Charge to General Fund	\$ 420,557	\$ 457,859	\$ 491,910	\$ 491,910	\$ 541,853
43402	Charge to Street SRF	\$ -	\$ -	\$ -	\$ -	\$ -
43403	Charge to Utility Fund	\$ 70,912	\$ 85,456	\$ 333,902	\$ 333,902	\$ 300,320
43404	Charge to Wstwtr Fund	\$ 148,273	\$ 135,100	\$ -	\$ -	\$ -
43405	Charge to Solid Waste	\$ 582,060	\$ 595,776	\$ 709,631	\$ 643,502	\$ 505,372
43415	Charges-Police SRO Fund	\$ 16,564	\$ 16,564	\$ 24,424	\$ 24,424	\$ 29,945
43419	Charge to H/M Tax Tourism & Visitors Center	\$ 2,555	\$ 2,555	\$ 2,555	\$ 2,555	\$ 2,716
43501	Transfer from General Fund	\$ 91,722	\$ 629,613	\$ -	\$ 50,890	\$ -
43503	Transfer from Utility Fund	\$ -	\$ 29,273	\$ -	\$ -	\$ -
43504	Transfer from Wastewater Fund	\$ -	\$ 14,349	\$ -	\$ -	\$ -
43505	Transfer from Solid Waste Fund	\$ 485,000	\$ 20,267	\$ -	\$ -	\$ -
43521	Transfer - Police Forfeiture	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Total		\$ 1,947,320	\$ 2,038,922	\$ 1,571,422	\$ 1,635,541	\$ 1,487,206
1306 Nondepartmental Capital Equipment Fund						
88500	Gain/Loss on Disposal FixedAsset	\$ 1,143	\$ 20,403	\$ -	\$ -	\$ -
91400	Depreciation Expense	\$ 1,274,255	\$ 1,229,869	\$ -	\$ -	\$ -
95224	Transfer to Solid Waste Fund	\$ -	\$ -	\$ -	\$ 120,000	\$ -
Total		\$ 1,275,398	\$ 1,209,466	\$ 0	\$ 120,000	\$ 0
379 Fleet/Rolling Stock						
69020	Cap. Mach/Tools/Equip	\$ 76,563	\$ 403,922	\$ 127,000	\$ 132,205	\$ 239,000
69040	Motor Vehicles	\$ 612,858	\$ 1,722,249	\$ 913,250	\$ 681,235	\$ 771,000
Total		\$ 689,421	\$ 2,126,172	\$ 1,040,250	\$ 813,441	\$ 1,010,000
Total Expenses Capital Equipment Fund		\$ 1,964,819	\$ 3,335,637	\$ 1,040,250	\$ 933,441	\$ 1,010,000

309 Computer Equip. Replacement Fund

42602	Interest Income	\$ 111	\$ 243	\$ -	\$ 703	\$ -
43401	Charge to General Fund	\$ 57,800	\$ 107,846	\$ 126,077	\$ 126,077	\$ 152,161
43402	Charge to Street SRF	\$ -	\$ -	\$ -	\$ -	\$ -
43403	Charge to Utility Fund	\$ 7,500	\$ 10,004	\$ 29,081	\$ 29,081	\$ 50,170
43404	Charge to Wstwtr Fund	\$ 8,300	\$ 9,032	\$ -	\$ -	\$ -
43405	Charge to Solid Waste	\$ 15,500	\$ 6,460	\$ 9,434	\$ 9,434	\$ 24,430
43418	Charge to Arts Center Fund	\$ -	\$ -	\$ 1,041	\$ 1,041	\$ 1,600
43419	Charge to H/M Tax Tourism & Visitors Center	\$ 8,300	\$ 12,258	\$ 4,080	\$ 4,080	\$ 4,122
43501	Transfer from General Fund	\$ -	\$ 50,000	\$ -	\$ 34,296	\$ -
43503	Transfer from Utility Fund	\$ -	\$ -	\$ -	\$ 2,500	\$ -
43505	Transfer from Solid Waste Fund	\$ -	\$ -	\$ -	\$ 7,500	\$ -
43526	Transfr from Other H/M Tax Funds	\$ -	\$ -	\$ -	\$ 5,000	\$ -
Total		\$ 97,511	\$ 195,843	\$ 169,713	\$ 219,712	\$ 232,483
1309 Nondepartmental Computer Equipment Replace						
91400	Depreciation Expense	\$ 102,310	\$ 105,339	\$ -	\$ -	\$ -
Total		\$ 102,310	\$ 105,339	\$ 0	\$ 0	\$ 0
655 IT Computer/Software Equipment						
52200	Non Capital Equipment Purchases	\$ 20,308	\$ 63,341	\$ 73,400	\$ 101,494	\$ 71,400
69020	Cap. Mach/Tools/Equip	\$ 107,764	\$ 73,082	\$ 87,100	\$ 116,362	\$ 92,760

Account	15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
Total	\$ 128,072	\$ 136,424	\$ 160,500	\$ 217,857	\$ 164,160
Total Expenses Computer Equip. Replacement Fund	\$ 230,382	\$ 241,763	\$ 160,500	\$ 217,857	\$ 164,160
402 PEB Trust - Medical Fund					
42501 Unrealized Gains & Losses on Investments	\$ 313,951	\$ 439,747	\$ -	\$ -	\$ -
42602 Interest Income	\$ 25,545	\$ 45,630	\$ 25,000	\$ -	\$ 25,000
Total	\$ 339,496	\$ 485,377	\$ 25,000	\$ 0	\$ 25,000
1402 Nondepartmental PEB Trust					
78991 Payment to RHS	\$ -	\$ -	\$ -	\$ -	\$ 20,000
95101 Transfer to General Fund	\$ -	\$ -	\$ -	\$ 41,533	\$ -
Total	\$ 0	\$ 0	\$ 0	\$ 41,533	\$ 20,000
Total Expenses PEB Trust - Medical Fund	\$ -	\$ -	\$ -	\$ 41,533	\$ 20,000
418 Library Endowment Fund					
42602 Interest Income	\$ 920	\$ 471	\$ 750	\$ -	\$ 750
Total	\$ 920	\$ 471	\$ 750	\$ 0	\$ 750
Total Expenses Library Endowment Fund					
461 Oakwood Cemetery Endowment Fund					
42602 Interest Income	\$ 4,232	\$ 1,150	\$ 300	\$ 6,887	\$ 1,000
42960 Contribs - Cemetery Assoc.	\$ 400	\$ -	\$ -	\$ -	\$ -
Total	\$ 4,632	\$ 1,150	\$ 300	\$ 6,887	\$ 1,000
1461 Nondepartmental Cemetery Endowment Fund					
95101 Transfer to General Fund	\$ 2,700	\$ 1,000	\$ 300	\$ 300	\$ 1,000
95606 Transfer to H/M Tax SRF	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,700	\$ 1,000	\$ 300	\$ 300	\$ 1,000
Total Expenses Oakwood Cemetery Endowment Fund	\$ 2,700	\$ 1,000	\$ 300	\$ 300	\$ 1,000
601 Court Security SRF					
41806 Court Security Fees	\$ 20,947	\$ 27,313	\$ 31,739	\$ 27,710	\$ 30,000
42602 Interest Income	\$ 14	\$ -	\$ -	\$ -	\$ -
Total	\$ 20,961	\$ 27,313	\$ 31,739	\$ 27,710	\$ 30,000
1601 Nondepartmental Court Security					
91240 Transfer to General Fund	\$ 15,828	\$ 17,507	\$ 17,994	\$ 17,994	\$ 20,117
Total	\$ 15,828	\$ 17,507	\$ 17,994	\$ 17,994	\$ 20,117
432 Court Security Division					
55999 Decision Packages for Discussion	\$ -	\$ -	\$ 54,000	\$ -	\$ -
Total	\$ 0	\$ 0	\$ 54,000	\$ 0	\$ 0

Account	15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
Total Expenses Court Security SRF	\$ 15,828	\$ 17,507	\$ 71,994	\$ 17,994	\$ 20,117
602 Court Technology SRF					
41807 Court Technology Fees	\$ 27,929	\$ 36,417	\$ 42,319	\$ 36,946	\$ 40,000
42602 Interest Income	\$ 95	\$ 24	\$ -	\$ 73	\$ 40
Total	\$ 28,024	\$ 36,441	\$ 42,319	\$ 37,018	\$ 40,040
1602 Nondepartmental Court Technology Fund					
52200 Non Capital Equipment Purchases	\$ 4,484	\$ 1,787	\$ 5,000	\$ 2,297	\$ 15,000
Total	\$ 4,484	\$ 1,787	\$ 5,000	\$ 2,297	\$ 15,000
433 Court Technology Division					
55570 Software Annual Maint Agreemnts	\$ 20,000	\$ 23,163	\$ 24,000	\$ 19,298	\$ 20,600
Total	\$ 20,000	\$ 23,163	\$ 24,000	\$ 19,298	\$ 20,600
Total Expenses Court Technology SRF	\$ 24,484	\$ 24,950	\$ 29,000	\$ 21,595	\$ 35,600
609 Airport SRF					
41925 Lease of City Property	\$ 18,150	\$ 18,150	\$ 18,150	\$ 18,150	\$ 18,150
42602 Interest Income	\$ 109	\$ 6	\$ -	\$ -	\$ -
42801 Grants	\$ 16,905	\$ 15,743	\$ 10,000	\$ 2,322	\$ 17,500
43501 Transfer from General Fund	\$ 97,000	\$ 5,000	\$ -	\$ -	\$ 26,550
Total	\$ 132,164	\$ 38,899	\$ 28,150	\$ 20,472	\$ 62,200
1609 Nondepartmental Airport SRF					
91230 Transfer to CIP Program	\$ 67,000	\$ -	\$ -	\$ -	\$ 83,000
Total	\$ 67,000	\$ 0	\$ 0	\$ 0	\$ 83,000
395 RAMP Grant					
52130 Other Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
53010 Building Maintenance	\$ -	\$ 3,700	\$ 5,000	\$ -	\$ 5,000
53090 Special Maintenance Projects	\$ 12,242	\$ 27,854	\$ 10,000	\$ -	\$ 20,000
53120 Airport Grounds Maintenance	\$ 22,775	\$ 5,384	\$ 5,000	\$ 4,644	\$ 5,000
55080 Travel & Training	\$ 451	\$ 1,141	\$ -	\$ -	\$ 1,500
Total	\$ 35,467	\$ 38,079	\$ 20,000	\$ 4,644	\$ 31,500
399 Airport SRF					
53120 Airport Grounds Maintenance	\$ 933	\$ 8,411	\$ 11,650	\$ 15,125	\$ 24,200
55040 Electric	\$ -	\$ 6,546	\$ 6,500	\$ 5,746	\$ 6,500
Total	\$ 933	\$ 14,957	\$ 18,150	\$ 20,871	\$ 30,700
Total Expenses Airport SRF	\$ 103,401	\$ 53,037	\$ 38,150	\$ 25,515	\$ 145,200
610 Library SRF					
41906 Friends of the Library	\$ 9	\$ 140	\$ -	\$ 7,236	\$ 7,000
42602 Interest Income	\$ 44	\$ 28	\$ 1,500	\$ 58	\$ 50
42801 Grants	\$ -	\$ -	\$ 5,000	\$ -	\$ -
42905 Contributions	\$ 2,909	\$ 1,825	\$ 1,300	\$ 45	\$ 900
42910 Contributions - Library Dons.	\$ 6,185	\$ 8,664	\$ 15,000	\$ 4,948	\$ 8,950
42911 Contributions - Library Memorial	\$ 3,690	\$ 801	\$ 3,700	\$ 300	\$ 2,000

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
42912	Contributions - Book Replacement	\$ 2,657	\$ 4,599	\$ 4,500	\$ 4,275	\$ 3,000
Total		\$ 15,494	\$ 16,058	\$ 31,000	\$ 16,862	\$ 21,900
415 Library - Children's Programs						
55070	Purchased Services/Contracts	\$ -	\$ -	\$ -	\$ 806	\$ -
Total		\$ 0	\$ 0	\$ 0	\$ 806	\$ 0
416 Library - Friends						
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ -	\$ 5,653	\$ 7,000
Total		\$ 0	\$ 0	\$ 0	\$ 5,653	\$ 7,000
440 Library SRF						
52130	Other Supplies	\$ -	\$ 14	\$ -	\$ -	\$ 500
54110	Book Replacement	\$ 6,107	\$ 3,718	\$ 18,700	\$ 2,180	\$ 5,000
55070	Purchased Services/Contracts	\$ -	\$ -	\$ 4,500	\$ -	\$ -
57037	Purchases - Special Monies	\$ 4,637	\$ 6,804	\$ 6,500	\$ 2,660	\$ 6,500
57038	Purchs - RIF & TX Reading Club	\$ 3,288	\$ 942	\$ 1,300	\$ 1,298	\$ 2,000
Total		\$ 14,032	\$ 11,479	\$ 31,000	\$ 6,138	\$ 14,000
Total Expenses Library SRF		\$ 14,032	\$ 11,479	\$ 31,000	\$ 12,597	\$ 21,000

6101 Library Grants SRF

42801	Grants	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
42905	Contributions	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
Total		\$ 0	\$ 0	\$ 7,000	\$ 0	\$ 7,000
61001 Library Grants						
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ 1,500
55070	Purchased Services/Contracts	\$ -	\$ -	\$ 6,000	\$ -	\$ 4,500
57037	Purchases - Special Monies	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
Total		\$ 0	\$ 0	\$ 7,000	\$ 0	\$ 7,000
Total Expenses Library Grants SRF		\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000

611 Police Seizure & Forfeiture SRF

41913	Proceeds from Auction	\$ 6,615	\$ -	\$ -	\$ -	\$ -
41922	Forfeiture/Restitution	\$ 12,585	\$ 3,938	\$ -	\$ 163,769	\$ -
42602	Interest Income	\$ 32	\$ 34	\$ -	\$ 27	\$ -
Total		\$ 19,232	\$ 3,903	\$ 0	\$ 163,796	\$ 0
554 Police Forfeiture SRF						
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ 52,825
55015	Lease of Vehicles	\$ 4,320	\$ 3,840	\$ 5,760	\$ 5,280	\$ 5,760
69040	Motor Vehicles	\$ -	\$ -	\$ 52,668	\$ -	\$ 52,668
90300	New Vehicle & Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Total		\$ 4,320	\$ 3,840	\$ 58,428	\$ 5,280	\$ 211,253
Total Expenses Police Seizure & Forfeiture SRF		\$ 4,320	\$ 3,840	\$ 58,428	\$ 5,280	\$ 211,253

612 PD School Resource Officer SRF

42209	HISD Payments - School Officers	\$ 442,797	\$ 453,358	\$ 475,752	\$ 475,752	\$ 521,353
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Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
42602	Interest Income	\$ 25	\$ 237	\$ 24	\$ 937	\$ 100
43204	HISD Vehicle Lease Pmt	\$ 20,214	\$ 16,564	\$ 24,424	\$ 24,424	\$ 29,945
43501	Transfer from General Fund	\$ 110,700	\$ 113,340	\$ 128,064	\$ 128,064	\$ 130,338
Total		\$ 573,736	\$ 583,499	\$ 628,264	\$ 629,177	\$ 681,736

1612 Nondept. PD School Res Offcr SRF

51140	Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 20,929	\$ -	\$ 34,188
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Total		\$ 0	\$ 0	\$ 20,929	\$ 0	\$ 34,188
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555 School Resource Officers

51111	Salaries - Full Time	\$ 331,248	\$ 340,556	\$ 346,758	\$ 344,090	\$ 354,267
51121	Longevity	\$ 3,444	\$ 3,456	\$ 3,948	\$ 3,227	\$ 3,498
51123	Incentive Pay (Degree/OIC)	\$ 5,800	\$ 6,225	\$ 6,000	\$ 7,213	\$ 8,400
51124	Allowances-Clothing/Cell Phone	\$ -	\$ 42	\$ -	\$ -	\$ -
51126	License Pay (Certification/Bilingual)	\$ 6,960	\$ 7,450	\$ 7,500	\$ 8,644	\$ 8,732
51130	Overtime	\$ 14,216	\$ 8,499	\$ 13,804	\$ 11,858	\$ 14,100
51201	TMRS Retirement	\$ 63,788	\$ 68,119	\$ 71,261	\$ 71,004	\$ 73,329
51202	Health Insurance	\$ 53,912	\$ 61,219	\$ 61,328	\$ 61,381	\$ 61,339
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 1,274	\$ 1,711
51204	Workers Comp Insur	\$ 3,079	\$ 4,052	\$ 5,258	\$ 5,449	\$ 8,134
51205	Medicare Tax	\$ 5,151	\$ 5,098	\$ 5,485	\$ 5,085	\$ 5,644
51206	Unemployment Comp Insur	\$ 1,026	\$ 1,026	\$ 67	\$ 54	\$ 1,197
52010	Office Supplies	\$ 426	\$ 434	\$ 500	\$ 484	\$ 500
52030	Clothing	\$ 867	\$ 1,952	\$ 2,000	\$ 127	\$ 2,000
52040	Fuel	\$ 6,856	\$ 8,443	\$ 15,000	\$ 9,456	\$ 15,000
52050	Minor Tools/Instruments	\$ 183	\$ 826	\$ 2,000	\$ 2,480	\$ 2,000
52080	Educational	\$ 240	\$ -	\$ 250	\$ -	\$ 250
52130	Other Supplies	\$ 96	\$ 286	\$ 250	\$ 833	\$ 250
52200	Non Capital Equipment Purchases	\$ 6,868	\$ 6,730	\$ 8,500	\$ 7,916	\$ 8,500
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
54020	Maint - Mach/Tools/Instruments	\$ 17	\$ 60	\$ 700	\$ 672	\$ 700
54030	Radio Maintenance	\$ -	\$ 53	\$ 500	\$ 515	\$ 1,000
54040	Vehicle and Equipment Maintenance	\$ 6,563	\$ 5,349	\$ 8,500	\$ 4,430	\$ 8,500
55034	Communication & Data Services	\$ -	\$ -	\$ 2,880	\$ -	\$ 2,880
55080	Travel & Training	\$ 8,509	\$ 7,978	\$ 8,500	\$ 8,673	\$ 8,500
55090	Memberships/Subscriptions	\$ -	\$ 80	\$ 480	\$ -	\$ 480
55195	Cellular Phone Charges	\$ 982	\$ 1,084	\$ 1,152	\$ 1,388	\$ 1,392
69040	Motor Vehicles	\$ -	\$ -	\$ 20,200	\$ 18,580	\$ 20,200
94306	Transfer - Equip Replace Fund	\$ 16,564	\$ 16,564	\$ 24,424	\$ 24,424	\$ 29,945

Total		\$ 536,796	\$ 555,581	\$ 617,245	\$ 599,256	\$ 642,448
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Total Expenses PD School Resource Officer SRF		\$ 536,796	\$ 555,581	\$ 638,174	\$ 599,256	\$ 676,636
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613 PD Fed Equitable Sharing Fds SRF

42602	Interest Income	\$ 145	\$ -	\$ -	\$ -	\$ -
43211	Federal Equitable Sharing Revenue	\$ -	\$ 13,934	\$ -	\$ 349	\$ -

Total		\$ 145	\$ 13,934	\$ 0	\$ 349	\$ 0
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553 PD Fed Equitable Sharing SRF

52130	Other Supplies	\$ 51,410	\$ 5,000	\$ 127,121	\$ 68,866	\$ 58,121
52200	Non Capital Equipment Purchases	\$ 22,172	\$ -	\$ 8,535	\$ -	\$ 8,535

Account	15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
Total	\$ 73,582	\$ 5,000	\$ 135,656	\$ 68,866	\$ 66,656
Total Expenses PD Fed Equitable Sharing Fds SRF	\$ 73,582	\$ 5,000	\$ 135,656	\$ 68,866	\$ 66,656

614 Police Grants SRF

42602 Interest Income	\$ 20	\$ 97	\$ -	\$ 255	\$ -
42801 Grants	\$ 425,517	\$ 97,860	\$ 140,640	\$ 86,273	\$ -
43201 Miscellaneous Revenues	\$ 1	\$ -	\$ -	\$ -	\$ -
Total	\$ 425,538	\$ 97,956	\$ 140,640	\$ 86,528	\$ 0
559 Police Grants					
57475 Grant Expenses	\$ 429,155	\$ 114,535	\$ 140,640	\$ 101,879	\$ -
Total	\$ 429,155	\$ 114,535	\$ 140,640	\$ 101,879	\$ 0
Total Expenses Police Grants SRF	\$ 429,155	\$ 114,535	\$ 140,640	\$ 101,879	\$ -

615 Library Children's Programs SRF

42602 Interest Income	\$ 3	\$ -	\$ -	\$ -	\$ -
42905 Contributions	\$ 5,000	\$ -	\$ 900	\$ -	\$ -
Total	\$ 5,003	\$ 0	\$ 900	\$ 0	\$ 0
1615 Nondepartmental Library Children's Programs					
55070 Purchased Services/Contracts	\$ 700	\$ 1,410	\$ 900	\$ -	\$ -
Total	\$ 700	\$ 1,410	\$ 900	\$ 0	\$ 0
Total Expenses Library Children's Programs SRF	\$ 700	\$ 1,410	\$ 900	\$ -	\$ -

616 Library Donations SRF

42602 Interest Income	\$ 2	\$ -	\$ -	\$ -	\$ -
42905 Contributions	\$ 4,783	\$ 1,678	\$ 7,050	\$ -	\$ -
Total	\$ 4,785	\$ 1,678	\$ 7,050	\$ 0	\$ 0
1616 Nondep Library Donations Fund					
52200 Non Capital Equipment Purchases	\$ 7,742	\$ 2,942	\$ 7,050	\$ -	\$ -
Total	\$ 7,742	\$ 2,942	\$ 7,050	\$ 0	\$ 0
Total Expenses Library Donations SRF	\$ 7,742	\$ 2,942	\$ 7,050	\$ -	\$ -

618 Arts Center SRF

41401 H/M Tax - Art	\$ 124,123	\$ 103,357	\$ 120,000	\$ 117,142	\$ 132,000
41910 Program Fees	\$ 6,460	\$ 4,222	\$ 2,648	\$ 8,331	\$ 2,648
41917 Building/Park Rentals	\$ 535	\$ 150	\$ -	\$ 725	\$ -
42602 Interest Income	\$ 98	\$ 140	\$ -	\$ 388	\$ -
42801 Grants	\$ 10,000	\$ -	\$ -	\$ -	\$ -
42905 Contributions	\$ 5,777	\$ 783	\$ 2,000	\$ 1,016	\$ 500
43201 Miscellaneous Revenues	\$ 37	\$ 953	\$ -	\$ 345	\$ -
43501 Transfer from General Fund	\$ 85,182	\$ 89,930	\$ 95,568	\$ 95,568	\$ 75,481

Account	15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
Total	\$ 232,212	\$ 199,535	\$ 220,216	\$ 223,514	\$ 210,629
1618 Nondep Wynne Home Operations SRF					
51140 Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 5,026	\$ -	\$ 2,034
94309 Transfer - Computer Replace Fd	\$ -	\$ -	\$ 1,041	\$ 1,041	\$ 1,600
Total	\$ 0	\$ 0	\$ 6,067	\$ 1,041	\$ 3,634
840 Cultural Services					
51111 Salaries - Full Time	\$ 58,927	\$ 58,459	\$ 58,460	\$ 57,653	\$ 58,460
51118 Salaries - Part Time	\$ 23,329	\$ 23,293	\$ 24,836	\$ 23,291	\$ 26,099
51121 Longevity	\$ 1,886	\$ 1,872	\$ 1,872	\$ 1,872	\$ 1,872
51130 Overtime	\$ -	\$ -	\$ -	\$ 44	\$ -
51201 TMRS Retirement	\$ 14,547	\$ 15,416	\$ 16,056	\$ 15,603	\$ 16,294
51202 Health Insurance	\$ 17,934	\$ 20,367	\$ 20,402	\$ 12,750	\$ 10,201
51204 Workers Comp Insur	\$ 76	\$ 101	\$ 120	\$ 117	\$ 183
51205 Medicare Tax	\$ 1,197	\$ 1,190	\$ 1,237	\$ 1,184	\$ 1,255
51206 Unemployment Comp Insur	\$ 342	\$ 180	\$ 20	\$ 171	\$ 346
52010 Office Supplies	\$ 1,227	\$ 1,475	\$ 1,750	\$ 1,183	\$ 1,750
52120 Reproduction & Printing	\$ 3,659	\$ 3,662	\$ 3,675	\$ 4,308	\$ 3,675
52130 Other Supplies	\$ 1,552	\$ 1,827	\$ 1,200	\$ 657	\$ 1,200
52200 Non Capital Equipment Purchases	\$ 1,079	\$ 1,156	\$ 1,800	\$ -	\$ 1,800
52600 Employee Recognition	\$ 898	\$ 647	\$ 900	\$ 507	\$ 700
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53010 Building Maintenance	\$ -	\$ -	\$ -	\$ 63,950	\$ -
53999 Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 37,525
54410 Maintenance of Art Pieces	\$ 1,020	\$ 756	\$ 1,000	\$ 901	\$ 1,000
54999 Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 10,000
55030 Long Distance/Circuit Ch	\$ 26	\$ 19	\$ 110	\$ 14	\$ 110
55034 Communication & Data Services	\$ 114	\$ 456	\$ 456	\$ 456	\$ 456
55040 Electric	\$ 10,191	\$ 8,707	\$ 12,000	\$ 9,482	\$ 12,000
55070 Purchased Services/Contracts	\$ 10,673	\$ 3,757	\$ 8,710	\$ 7,138	\$ 7,429
55080 Travel & Training	\$ 1,771	\$ 232	\$ 1,990	\$ -	\$ 1,900
55090 Memberships/Subscriptions	\$ 309	\$ 415	\$ 700	\$ 427	\$ 700
56031 Advertising	\$ 3,136	\$ 3,069	\$ 3,165	\$ 3,072	\$ 3,165
57108 Educational	\$ 6,126	\$ 5,915	\$ 6,500	\$ 6,490	\$ 6,500
57110 Historical Markers	\$ 1,600	\$ -	\$ 1,700	\$ 1,900	\$ 1,900
57909 Exhibits	\$ 5,429	\$ 4,866	\$ 4,000	\$ 3,616	\$ 4,000
57910 Performances	\$ 3,723	\$ 3,547	\$ 4,000	\$ 3,999	\$ 4,000
57911 Latin Festival	\$ 20,000	\$ -	\$ -	\$ -	\$ -
78040 Arts Commission Contract	\$ 35,000	\$ 40,000	\$ 40,000	\$ 32,239	\$ 40,000
Total	\$ 225,770	\$ 193,869	\$ 216,659	\$ 253,024	\$ 254,520
Total Expenses Arts Center SRF	\$ 225,770	\$ 193,869	\$ 222,726	\$ 254,065	\$ 258,154

619 LEOSE SRF

42602 Interest Income	\$ 13	\$ -	\$ -	\$ -	\$ -
42801 Grants	\$ 4,157	\$ 4,032	\$ 4,032	\$ 3,998	\$ 4,062
Total	\$ 4,170	\$ 4,032	\$ 4,032	\$ 3,998	\$ 4,062

558 LEOSE

55080 Travel & Training	\$ -	\$ -	\$ 27,753	\$ 5,288	\$ -
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Account	15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
Total	\$ 0	\$ 0	\$ 27,753	\$ 5,288	\$ 0
Total Expenses LEOSE SRF	\$ -	\$ -	\$ 27,753	\$ 5,288	\$ -

620 HOME & NSP Grants SRF

42602 Interest Income	\$ 40	\$ -	\$ -	\$ -	\$ -
42801 Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 40	\$ 0	\$ 0	\$ 0	\$ 0

Total Expenses HOME & NSP Grants SRF

625 Huntsville Beautification/KHB

42602 Interest Income	\$ 15	\$ -	\$ -	\$ -	\$ -
42905 Contributions	\$ 707	\$ -	\$ 2,500	\$ -	\$ 2,500
Total	\$ 722	\$ 0	\$ 2,500	\$ 0	\$ 2,500

1625 Nondept.-Huntsvll Beautification

52130 Other Supplies	\$ -	\$ 695	\$ 2,500	\$ 1,008	\$ 2,500
Total	\$ 0	\$ 695	\$ 2,500	\$ 1,008	\$ 2,500

Total Expenses Huntsville Beautification/KHB

630 TIRZ #1 Fund

41101 Current Property Taxes	\$ 89,679	\$ 120,686	\$ 120,686	\$ 130,548	\$ 130,548
41104 County - Property Tax Participation	\$ 72,564	\$ 97,604	\$ 97,599	\$ 103,592	\$ 103,592
42602 Interest Income	\$ 11	\$ -	\$ -	\$ -	\$ -
43201 Miscellaneous Revenues	\$ 5	\$ -	\$ -	\$ -	\$ -
Total	\$ 162,249	\$ 218,290	\$ 218,285	\$ 234,141	\$ 234,140

1630 Nondepartmental - TIRZ #1

55070 Purchased Services/Contracts	\$ -	\$ -	\$ 218,285	\$ -	\$ 234,140
Total	\$ 0	\$ 0	\$ 218,285	\$ 0	\$ 234,140

Total Expenses TIRZ #1 Fund

663 H/M Tax- Tourism & Visitors Cntr

41402 H/M Tax - Tourism	\$ 372,368	\$ 308,884	\$ 315,000	\$ 351,422	\$ 378,000
41403 H/M Tax - Visitors Center	\$ 372,368	\$ 308,885	\$ 315,000	\$ 351,422	\$ 315,000
42602 Interest Income	\$ 14,427	\$ 17,247	\$ 14,807	\$ 1,159	\$ 500
42905 Contributions	\$ -	\$ 600	\$ -	\$ 500	\$ -
43201 Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
43516 Transfer from Oakwood Cemetery Endowment Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 759,163	\$ 635,616	\$ 644,807	\$ 704,502	\$ 693,500

1663 Nondept-Tourism & Visitors Cntr

51140 Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 8,691	\$ -	\$ 6,275
56010 Insurance Policies - other than Auto	\$ -	\$ -	\$ 16,576	\$ 16,576	\$ 20,605

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
56012	Insurance Policies - Auto	\$ -	\$ 399	\$ 540	\$ 540	\$ 792
91230	Transfer to CIP Program	\$ 340,528	\$ 1,340,000	\$ 90,000	\$ 90,000	\$ -
93170	Admin Cost Reimburse - General	\$ 37,692	\$ 38,501	\$ 42,367	\$ 42,367	\$ 42,259
93388	Admin Costs Fleet	\$ -	\$ -	\$ -	\$ -	\$ 5,392
93640	Admin Costs IT Operations	\$ 11,144	\$ 12,259	\$ 8,637	\$ 8,637	\$ 13,942
94306	Transfer - Equip Replace Fund	\$ 2,555	\$ 2,555	\$ 2,555	\$ 2,555	\$ 2,716
94309	Transfer - Computer Replace Fd	\$ 8,300	\$ 12,258	\$ 4,080	\$ 4,080	\$ 4,122
95101	Transfer to General Fund	\$ 6,000	\$ -	\$ -	\$ -	\$ -
99100	Future Appropriations	\$ -	\$ -	\$ 9,390	\$ -	\$ -
Total		\$ 406,219	\$ 1,405,972	\$ 182,836	\$ 164,755	\$ 96,103

881 Tourism						
51111	Salaries - Full Time	\$ 89,833	\$ 91,762	\$ 92,999	\$ 96,592	\$ 97,714
51121	Longevity	\$ 320	\$ 414	\$ 550	\$ 509	\$ 650
51130	Overtime	\$ 405	\$ 246	\$ 500	\$ 364	\$ -
51201	TMRS Retirement	\$ 15,655	\$ 17,051	\$ 17,730	\$ 18,353	\$ 18,543
51202	Health Insurance	\$ 17,960	\$ 20,405	\$ 20,450	\$ 20,475	\$ 20,450
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 269	\$ 359
51204	Workers Comp Insur	\$ 82	\$ 111	\$ 134	\$ 138	\$ 208
51205	Medicare Tax	\$ 1,147	\$ 1,162	\$ 1,365	\$ 1,224	\$ 1,428
51206	Unemployment Comp Insur	\$ 342	\$ 180	\$ 20	\$ 171	\$ 336
52010	Office Supplies	\$ 3,301	\$ 568	\$ 2,000	\$ 1,959	\$ 2,000
52020	Postage	\$ 2,918	\$ 587	\$ 3,000	\$ 2,295	\$ 3,000
52040	Fuel	\$ 309	\$ 371	\$ 2,000	\$ 280	\$ 2,000
52120	Reproduction & Printing	\$ 14,158	\$ 13,184	\$ 17,000	\$ 9,639	\$ 17,000
52131	Printed Material/Brochures	\$ 6,563	\$ 7,420	\$ 5,000	\$ 6,450	\$ 5,000
52200	Non Capital Equipment Purchases	\$ 20	\$ -	\$ 500	\$ -	\$ 500
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 61	\$ 60	\$ 1,000	\$ 33	\$ 1,000
55030	Long Distance/Circuit Ch	\$ 94	\$ 87	\$ 300	\$ 59	\$ 300
55034	Communication & Data Services	\$ 1,574	\$ 1,716	\$ 2,200	\$ 1,887	\$ 2,200
55051	Gas Heating	\$ 178	\$ 190	\$ 350	\$ 267	\$ 350
55070	Purchased Services/Contracts	\$ 10,811	\$ 69,674	\$ 27,000	\$ 22,557	\$ 27,000
55080	Travel & Training	\$ 11,191	\$ 14,415	\$ 15,000	\$ 13,019	\$ 15,000
55090	Memberships/Subscriptions	\$ 4,354	\$ 7,079	\$ 10,000	\$ 1,436	\$ 10,000
55195	Cellular Phone Charges	\$ 778	\$ 876	\$ 600	\$ 593	\$ 600
55562	Copier Contracts	\$ 599	\$ 1,094	\$ 2,000	\$ 545	\$ 2,000
55800	Promotion & Marketing	\$ 6,269	\$ 5,951	\$ 6,000	\$ 6,064	\$ 6,000
56031	Advertising	\$ 88,950	\$ 59,883	\$ 72,500	\$ 64,817	\$ 72,500
56100	Tourism Promotion	\$ 9,037	\$ 4,782	\$ 5,000	\$ 4,837	\$ 5,000
56110	Event Funding	\$ 59,790	\$ 43,598	\$ 28,000	\$ 28,000	\$ 31,100
Total		\$ 346,700	\$ 362,866	\$ 333,198	\$ 302,831	\$ 342,238

882 Visitors Center						
51111	Salaries - Full Time	\$ 39,133	\$ 39,738	\$ 39,401	\$ 41,143	\$ 41,395
51118	Salaries - Part Time	\$ 28,838	\$ 28,102	\$ 32,086	\$ 30,143	\$ 32,106
51121	Longevity	\$ 291	\$ 337	\$ 400	\$ 385	\$ 450
51130	Overtime	\$ -	\$ -	\$ -	\$ -	\$ 500
51201	TMRS Retirement	\$ 6,670	\$ 7,328	\$ 7,503	\$ 7,820	\$ 7,983
51202	Health Insurance	\$ 8,987	\$ 10,184	\$ 10,201	\$ 10,200	\$ 10,201
51204	Workers Comp Insur	\$ 62	\$ 82	\$ 104	\$ 102	\$ 159
51205	Medicare Tax	\$ 978	\$ 970	\$ 1,045	\$ 1,021	\$ 1,083
51206	Unemployment Comp Insur	\$ 636	\$ 80	\$ 37	\$ 593	\$ 666

Account		15-16 Actual	16-17 Actual	17-18 Budget	17-18 Actual	18-19 Adopted
52010	Office Supplies	\$ 1,538	\$ 1,313	\$ 2,000	\$ 1,853	\$ 2,000
52020	Postage	\$ 1,385	\$ 1,953	\$ 2,000	\$ 901	\$ 2,000
52200	Non Capital Equipment Purchases	\$ 979	\$ 418	\$ 500	\$ 656	\$ 1,000
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
52999	Decision Packages for Discussion	\$ -	\$ -	\$ 5,000	\$ -	\$ -
53010	Building Maintenance	\$ 3,352	\$ 477	\$ 9,000	\$ 4,390	\$ 6,000
53999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 120,699
54010	Office Equipment Maintenance	\$ -	\$ -	\$ 250	\$ -	\$ 250
55030	Long Distance/Circuit Ch	\$ 24	\$ 16	\$ 120	\$ 17	\$ 120
55034	Communication & Data Services	\$ 1,950	\$ 2,115	\$ 2,500	\$ 2,228	\$ 2,500
55040	Electric	\$ 2,607	\$ 1,606	\$ 9,500	\$ 6,173	\$ 9,500
55051	Gas Heating	\$ 178	\$ 190	\$ 310	\$ 267	\$ 300
55070	Purchased Services/Contracts	\$ 1,153	\$ 208	\$ 6,000	\$ 3,627	\$ 6,000
55180	Alarm Monitoring	\$ -	\$ 308	\$ 500	\$ 336	\$ 1,000
55195	Cellular Phone Charges	\$ 420	\$ 581	\$ 500	\$ 593	\$ 500
55231	Electric - Statue	\$ 1,981	\$ 3,538	\$ 2,200	\$ 906	\$ 2,200
55562	Copier Contracts	\$ 1,251	\$ 3,190	\$ 3,500	\$ 2,320	\$ 3,560
55800	Promotion & Marketing	\$ 3,226	\$ 1,640	\$ 3,000	\$ 2,835	\$ 3,000
69999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 3,500
90312	Computers & Software	\$ -	\$ -	\$ -	\$ 5,000	\$ -

Total		\$ 103,333	\$ 104,373	\$ 137,657	\$ 123,508	\$ 258,672
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Total Expenses H/M Tax- Tourism & Visitors Cntr	\$ 856,252	\$ 1,873,211	\$ 653,691	\$ 591,094	\$ 697,013
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665 Hotel/Motel Tax - Statue Contrib

42602	Interest Income	\$ 38	\$ -	\$ -	\$ -	\$ -
42902	Contributions - Pavers	\$ 2,650	\$ 5,639	\$ 2,000	\$ 2,068	\$ 2,000

Total	\$ 2,688	\$ 5,639	\$ 2,000	\$ 2,068	\$ 2,000
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884 Statue

57950	Paver Project	\$ 869	\$ 1,573	\$ 1,200	\$ 467	\$ 1,200
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Total	\$ 869	\$ 1,573	\$ 1,200	\$ 467	\$ 1,200
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Total Expenses Hotel/Motel Tax - Statue Contrib	\$ 869	\$ 1,573	\$ 1,200	\$ 467	\$ 1,200
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Total Expenses of all Funds	\$ 67,424,146	\$ 76,981,180	\$ 69,860,580	\$ 113,559,123	\$ 68,547,209
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Glossary

FY 2018-19

Return to
Readers Guide

City of
Huntsville

Glossary

Accounting Procedures - All processes which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control

Accounts Receivable - An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services furnished by government

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Activity Center - The lowest level at which costs for operations are maintained

Ad Valorem - Latin for "value of". Refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.

Allocation - A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

Amount Available in Debt Service Funds - An "other debit" account in the General Long-Term Debt Account Group which designates the amount of assets available in Debt Service Funds for the retirement of general obligation debt.

Annual Budget - A budget applicable to a single fiscal year

Appraisal - (1) The act of appraising; (2) the estimated value resulting from such action

Appraise - To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for this term.

Appropriation - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Arbitrage - The interest earnings derived from invested bond proceeds or debt service fund balances

Assess - To value property officially for the purpose of taxation

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes

Assessment - (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

Assets - Resources owned or held by governments which have monetary value

Balanced Budget - A budget in which the total of estimated revenues, income, and funds available is equal to or in excess of appropriations

Balance Sheet - The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP

Bond - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

Bond Fund - A fund formerly used to account for the proceeds of general obligation bond issues. Such proceeds are now accounted for in a Capital Projects Fund.

Brazos Valley Solid Waste Management Agency - The City has signed a contract for solid waste disposal at the landfill site operated by this agency. The Cities of Bryan and College Station appoint members to the Board of this agency.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body. See [Annual Budget](#), [Capital Budget](#), and [Capital Program](#).

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.

Budget Message - A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budgetary Comparisons - Governmental GAAP financial reports must include comparisons of approved budgeted amounts with actual results of operations. Such reports should be subjected to an independent audit, so that all parties involved in the annual operating budget/legal appropriation process are provided with assurances that government monies are spent in accordance with the mutually agreed-upon budgetary plan.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budgetary Expenditures - Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by noncurrent liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

Capital Budget - A plan of proposed capital outlays and the means of financing them.

Capital Improvement Project (CIP) - A multi-year project that addresses repair and replacement of existing infrastructure as well as the development of new facilities to accommodate future growth.

Capital/Major Project Expenditure/Expense - An expenditure/expense which results in the acquisition or addition of a fixed asset or the improvement to an existing fixed asset.

Capital Outlays - Expenditures which result in the acquisition of or addition to fixed assets.

Capital Program - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Projects Fund - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, Special Assessment Funds, and Trust Funds).

Cash - An asset account reflecting currency, coin, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. All cash must be accounted for as a part of the fund to which it belongs. Any restrictions or limitations as to its availability must be indicated in the records and statements. It is not necessary, however, to have a separate bank account for each fund unless required by law.

Cash Basis - A basis of accounting under which transactions are recognized only when cash changes hands.

Certificates of Obligations (CO's) - Similar to general obligation bonds except the certificates require no voter approval. One difference is that an entity must give voters a "notice of intent" to issue the debt, The voters have a right to stop the issue by filing a petition.

City Council - The current elected official of the City as set forth in the City's Charter.

City Manager - The individual appointed by the City Council who is responsible for the administration of City affairs.

Competitive Bidding Process - The process following State law requiring that for the purchases of \$25,000 or more, a city must advertise, solicit, and publicly open sealed bids from prospective vendors. After a review period, the Council then awards the bid to the successful bidder.

Comprehensive Annual Financial Report (CAFR) - The published results of the City's annual audit

Contract Obligation Bonds - Long-term debt which places the assets purchased or constructed as a part of the security for the issue

Cost - The amount of money or other considerations exchanged for property or services. Costs may be incurred even before money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

Coverage - The ratio of net revenue available for debt service to the average annual debt service requirements of an issue of revenue bonds. See [Net Revenue Available for Debt Service](#).

Current - A term which, applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually connotes items likely to be used up or converted into cash within one year.

Current Assets - Assets which are available or can be made readily available to finance current operations or to pay current liabilities. Assets which will be used up or converted into cash within one year. Examples are cash, temporary investments, and taxes receivable which will be collected within one year.

Current Expense - An obligation of a City as a result of an incurred expenditure/expense that is due for payment within a twelve (12) month period.

Current Liabilities - Debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

Current Revenue - The revenues or resources of a City convertible to cash within a twelve (12) month period.

Current Taxes - Taxes levied and becoming due within one year.

Debt - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, notes, and floating debt.

Debt Limit - The maximum amount of gross or net debt which is legally permitted

Debt Service - The annual amount of money necessary to pay the interest and principal (or sinking fund contribution) on outstanding debt

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest

Debt Service Fund Requirement - The amounts of revenue which must be provided for a Debt Service Fund so that all principal and interest payments can be made in full on schedule.

Debt Service Requirement - The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

Delinquent Taxes - Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes.

Department - Separate branch of operation in the organization structure

Division - Unit of a department

Depreciation - (1) Expiration in the service life of fixed assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. (2) The portion of the cost of a fixed asset other than a wasting asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Encumbrances - Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Enterprise Fund - A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities; swimming pools; airports; parking garages; and transit systems.

Expenditure/Expense - Decreases in net financial resources for the purpose of acquiring goods or services. The General Fund recognizes expenditures and the Proprietary Funds recognize expenses.

Finance Director - The person appointed by the City Manager who is responsible for recording and reporting city financial activities and making recommendations regarding fiscal policies.

Fiscal Period - Any period at the end of which a government determines its financial position and the results of its operations

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Huntsville's fiscal year begins each October 1st and ends the following September 30th.

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

Franchise - A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with

special regulations, restrictions, or limitations.

Fund Balance - The fund equity of governmental funds and Trust Funds. The difference between governmental fund assets and liabilities; also referred to as fund equity.

Fund Type - In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

General and Administrative Costs - Costs associated with the administration of City services.

General Fund - The fund used to account for all financial resources except those required to be accounted for in another fund.

General Ledger - A book, file, or device which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is NCGA Statement 1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from and much broader than the objectives of business enterprise GAAP financial reports.

General Long-Term Debt - Long-term debt (other than special assessment bonds) expected to be repaid from governmental funds.

General Obligation Bonds - Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the City pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

General Revenue - The revenues of a government other than those derived from and retained in an enterprise. If a portion of the net income in an Enterprise Fund is contributed to another non-enterprise fund, such as the General Fund, the amounts transferred constitute general revenue of the government.

Governmental Accounting - The composite activity of analyzing, recording summarizing, reporting, and interpreting the financial transactions of governments

Governmental Accounting Standards Board (GASB) - The authoritative accounting and financial reporting standard-setting body of governmental agencies.

Governmental Funds - Funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

Grants - Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility

Gross Bonded Debt - The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement

Improvements - Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers. Sidewalks, curbing, sewers, and highways are sometimes referred to as "betterments," but the term "improvements" is preferred.

Implementation Plan - The specific means of implementing a strategy; outline of the organization's response to fundamental policy choices.

Income - A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

Internal Control A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Thus, for example, an employee handling cash would not post the accounts receivable records. Moreover, under such a system, the procedures to be followed are definitely laid down and require proper authorizations by designated officials for all actions to be taken.

Internal Service Fund - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Investments - Securities held for the production of income, generally in the form of interest.

Levy - (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a government

Liabilities - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line Item Budget - The presentation of the City's adopted budget in a format presenting each department's approved expenditure/expense by specific account.

Long-Term Debt - Obligation of the City with a remaining maturity term of more than one (1) year.

Machinery and Equipment - Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon. Examples are machinery, tools, trucks, cars, furniture, and furnishings.

Maintenance - The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Mission Statement - The purpose of the organization; why the organization exists. Ultimate answer to, "What benefit?" and "To whom?"

Municipal - In its broadest sense, an adjective which denotes the state and all subordinate units of government. In a more restricted sense, an adjective which denotes a city or village as opposed to other local governments.

Net Bonded Debt - Gross bonded debt less any cash or other assets available and earmarked for its retirement.

Net Revenues Available for Debt Service - Proprietary fund gross operating revenues less operating and maintenance expenses but exclusive of depreciation and bond interest. "Net revenue available for debt service" as thus defined is used to compute "coverage" on revenue bond issues. See [Coverage](#). Under the laws of some states and the provisions of some revenue bond indentures, "net revenues available for debt service" for computation of revenue bond coverage must be computed on a cash basis rather than in conformity with GAAP.

Net Working Capital - Current Assets less Current Liabilities in an enterprise or internal service fund.

Non-Recurring Revenues - Resources recognized by the City that are unique and occur only one time or without pattern.

Object - As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies.

Object Total - Expenditure classification according to the types of items purchased or services obtained; for

example, personal services, materials, supplies, and equipment.

Obligations - Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also un-liquidated encumbrances.

Official Budget - The budget as adopted by the Council

One-Time Revenues - See [Non-Recurring Revenues](#)

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

Ordinance - A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. See [Resolution](#).

Outlays - Synonymous with [Expenditures](#)

Performance Measure - Tools to determine what levels of service are being provided by the organization

Prior Years' Tax Levies - Taxes levied for fiscal periods preceding the current one

Proprietary Funds - Funds that focus on the determination of operating, income, changes in net assets (or cost recovery), financial position and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purchase Order - A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them

Reimbursements - (1) Repayments of amounts remitted on behalf of another party. (2) Inter-fund transactions which constitute reimbursements of a fund for expenditures or expenses initially made from it which are properly applicable to another fund--e.g., an expenditure properly chargeable to a Special Revenue Fund was initially made from the General Fund, which is subsequently reimbursed. They are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of the expenditure or expense in the fund that is reimbursed.

Reserve - (1) An account used to earmark a portion of a fund balance to indicate that it is not appropriate for expenditure; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute. See [Ordinance](#).

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

Revenues - (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total

assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers-in are classified separately from revenues.

Risk - The liability, either realized or potential, related to the City's daily operations

Self-Supporting or Liquidating Debt - Debt obligations whose principal and interest are payable solely from the earnings of the enterprise for the construction or improvement of which they were originally issued.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes

Statistical Tables - Financial presentations included in the Statistical Section of the CAFR which provide detailed data on the physical, economic, social, and political characteristics of the reporting government. They are intended to provide CAFR users with a broader and more complete understanding of the government and its financial affairs than is possible from the basic financial statements and supporting schedules included in the Financial Section. Statistical tables usually cover more than two fiscal years and often present data from outside the accounting records. In contrast to Financial Section information, therefore, Statistical Section data are not usually susceptible to independent audit.

Strategy - A fundamental policy choice that affects the organization's Missions, Visions, mandates, values, service levels, and costs

Supplies - A cost category for minor items (individually priced at less than \$1,000) required by departments to conduct their operations

Tax Freeze – A “cap” placed on certain property taxable value for citizens over 65 years of age

Tax Levy Ordinance - An ordinance by means of which taxes are levied

Tax Rate - The amount of tax stated in terms of a unit of the tax base; for example, 25 cents per \$100 of assessed valuation of taxable property

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

Unallotted Balance of Appropriation - An appropriation balance available for allotment

User Based Fee/Charge - A monetary fee or charge placed upon the user of services of the City

Vision Statements - The set of values by which the Council directs the staff about the intended impact the organization should have on the City as a whole - Provide answers to the preamble, “As a result of our efforts, citizens will...”

Acronyms

ADA	Americans with Disabilities Act
BVSWMA	Brazos Valley Solid Waste Management Agency
CCN	Certificate of Convenience and Necessity
CIP	Capital Improvements Program
CO	Certificate of Obligation
COPS	Community Oriented Problem Solving
ELMUD	Elkins Lake Municipal Utility District and Elkins area
EPA	Environmental Protection Agency
ETJ	Extraterritorial Jurisdiction
FAA	Federal Aviation Administration
FEMA	The Federal Emergency Management Agency of the federal government
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographical Information System
HGAC	Houston-Galveston Area Council
HRWSS	Huntsville Rural Water Supply System
HUD	Housing and Urban Development
HWCEMS	Huntsville-Walker County Emergency Medical Service
IH	Interstate Highway
ISF	Internal Service Fund
IT	Information Technology
NPDES	Natural Pollutant Discharge Elimination System
SCADA	Supervisory Control and Data Acquisition
SHSU	Sam Houston State University
SRF	Special Revenue Fund
TCA	Texas Commission on the Arts
TCEQ	Texas Commission on Environmental Quality
TDCJ	Texas Department of Criminal Justice
TEA-21	Transportation Efficiency Act (formerly ISTEA - Intermodal Surface Transportation Efficiency Act)
TMRS	Texas Municipal Retirement System
TRA	Trinity River Authority
TWDB	Texas Water Development Board
TXDOT	Texas Department of Transportation
TX TF1	Texas Task Force 1
USEPA	United States Environmental Protection Agency
WCAD	Walker County Appraisal District
WCPSCC	Walker County Public Safety Communication Center
WWTP	Wastewater Treatment Plant - as used in this document, referring to one of the three plants: N.B. Davidson, A.J. Brown, or Robinson Creek
YMCA	Young Men's Christian Association