

CITY OF ROLLINGWOOD ANNUAL BUDGET

*Fiscal Year
October 1, 2015
to
September 30, 2016*

“This budget will raise more total property taxes than last year’s budget by \$206,105.12 or 16.99% and of that amount \$47,975.70 is tax revenue to be raised from new property added to the roll this year.”

Council Member Jordan Scott	Yes (X)	No ()
Council Member Joe Basham	Yes (X)	No ()
Council Member Sara Hutson	Yes (X)	No ()
Council Member Roxanne McKee	Yes (X)	No ()
Council Member Amy Pattillo	Yes (X)	No ()
Total Property Tax Rate for the 2014-2015 Fiscal Year	.2066/\$100 of Valuation	
Total Property Tax Rate for the 2015-2016 Fiscal Year	.2101/\$100 of Valuation	
Maintenance & Operations Tax Rate for 2015	.1218/\$100 of Valuation	
Debt Tax Rate for 2015	.0883/\$100 of Valuation	
Effective Tax Rate for 2015	.1858/\$100 of Valuation	
Effective Maintenance & Operations Tax Rate for 2015	.1128/\$100 of Valuation	
Rollback Tax Rate for 2015	.2101/\$100 of Valuation	
Total Amount of Debt Obligations	\$14,660,000 in Principal \$ 8,798,915 in Interest	

(By action taken by the Council at its September 2, 2015 meeting, a tax rate equal to the roll back tax rate has been proposed, but not adopted, for the next fiscal year. A budget that includes expenditures of revenues generated by the roll back tax rate would increase tax revenues as noted in the notice language above. Final action on the budget and the tax rate will determine the amount of expenditures and property tax rates, up to the amount generated by the proposed tax rate.)

Adopted 09/16/15 – Subject to Ratification on October 5, 2015

CITY OF ROLLINGWOOD

2015-2016 MUNICIPAL BUDGET
PROPOSED DRAFT 09/16/15

FOR THE PERIOD OCTOBER 1, 2015 THROUGH SEPTEMBER 30, 2016

General Fund
Administration

REVENUES		ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	PROPOSED BUDGET 2015-2016
Old Number/New Number				
Taxes				
10-1432/10-4000	Property Tax	728,944	737,370	753,476
10-1433/10-4020	Property Tax Penalty	2,590	1,780	1,780
10-1435/10-4030	Gross Receipts Tax (Gas)	15,670	16,000	16,000
10-1436/10-4035	Telecommunication Tax	73,290	77,910	77,910
10-1437/10-4036	Mixed Beverage Tax	0	4,890	4,890
10-1547/10-4037	4-B Sales Tax	107,000	108,960	111,000
10-1438/10-4040	City Sales Tax	425,000	435,855	445,000
10-1439/10-4050	Franchise Tax (Cable TV)	5,320	5,610	5,610
10-1549/10-4051	Electric Utility Franchise Fee	81,040	92,830	92,830
<u>Total Taxes</u>		1,438,854	1,481,205	1,508,496
Charges for Services				
10-1441/10-4209	RCDC Administration Fees	3,000	3,000	3,000
10-1548/10-4211	RCDC Legal Fees / Bee Caves Right-Of-Way	15,000	1,000	15,000
<u>Total Charges for Services</u>		18,000	4,000	18,000
Licenses and Permits				
10-1442/10-4210	Plat Fees	0	3,540	3,540
10-1451/10-4300	Building Permit Fees	88,640	186,050	100,000
10-1472/10-4516	Solicitation Permit Fees	100	0	100
<u>Total Licenses and Permits</u>		88,740	189,590	103,640
Interest Income				
10-1461/10-4400	Interest Income	60	80	80
10-1465/10-4401	Interest on Checking	60	50	50
10-1471	Board of Adjustment Fees	0	0	0
<u>Total Interest Income</u>		120	130	130
Misc. Revenue				
10-1551/10-4521	Donation - City Hall Waterwise Project	2,000	0	0
10-1474/10-4540	Miscellaneous Receipts	1,000	5,300	1,000
<u>Total Misc. Revenue</u>		3,000	5,300	1,000
TOTAL REVENUES		1,548,714	1,680,225	1,631,266

**General Fund
Administration**

EXPENDITURES		ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	PROPOSED BUDGET 2015-2016
Personnel Expenses				
10-1611/10-5000	Salary	82,610	82,610	94,210
10-1612/10-5001	Additional Labor	500	3,000	5,000
10-1621/10-5010	Training	2,600	2,600	2,600
10-1631/10-5020	Health Insurance	4,850	4,880	4,470
10-1641/10-5030	Workers Comp. Insurance	1,950	2,690	1,950
10-1642/10-5035	Social Security/Medicare Tax	6,330	5,930	7,210
10-1651/10-5040	Unemployment Comp. Insurance	13,500	1,000	1,000
10-1652/10-5050	Tx Mun Retire System Exp	3,900	3,900	5,070
Total Personnel Expenses		116,240	106,610	121,510
Supplies and Operations Expenses				
10-1662/10-5101	Fax/Copier	4,750	4,200	4,500
10-1663/10-5103	Printing & Reproduction	1,900	700	1,000
10-1664/10-5110	Postage	1,000	1,300	1,300
10-1661/10-5120	Subscriptions & Memberships	3,900	3,800	3,900
10-1665/10-5125	Travel Expense	500	950	1,000
10-1668/10-5140	Telephone Expense	4,200	4,050	4,100
10-1667/10-5157	Records Management	10,000	4,500	5,000
10-1666/10-5158	Office Supplies	3,500	5,400	5,500
10-1692/10-5331	Advertising	5,100	4,300	4,500
Total Supplies and Operations Expenses		34,850	29,200	30,800
Contractual Services				
10-1669/10-5200	Building Inspection Service	75,000	78,000	80,000
10-5208	Legal - Bee Caves Turn Lane	10,000	0	0
10-1671/10-5210	Legal Services	43,000	29,500	30,000
10-5211	Legal Services - MoPac	0	0	10,000
10-1672/10-5217	Payroll Services	3,900	4,200	4,200
10-1717/10-5226	Drug Testing	100	130	100
10-1643/10-5229	Bookkeeping Fees	45,000	36,000	0
10-1673/10-5230	Auditing Fees	18,000	18,000	18,000
10-1681/10-5231	Health Fee/Travis County	1,500	1,500	1,500
10-1752/10-5237	Tax Assessment/Collection	1,100	1,200	1,300
10-1682/10-5240	Insurance - Prop & Gen Liab	4,050	3,570	3,500
10-1683/10-5250	Insurance - Official Liability	2,440	2,440	2,250
10-1675/10-5260	Appraisal District - T/C	7,130	6,860	6,860
10-1674/10-5270	Engineering Services	70,000	85,000	81,000
Total Contractual Services		281,220	266,400	238,710
Miscellaneous/Other Expenses				
10-1691/10-5301	Computer Software & Support	10,500	10,800	11,000
10-1759/10-5301	Public Meetings Technology - BoardDocs	9,500	10,610	10,500
10-5302	Website Support	10,510	10,520	2,500
10-1676/10-5325	Election Services	1,140	500	1,140
10-1677/10-5330	Election, Public Notice	100	0	100
10-1693/10-5340	Miscellaneous Expense	3,400	2,500	3,000
Total Miscellaneous Expenses		35,150	34,930	28,240
Capital Outlays				
10-1695/10-5413	Furniture	500	310	500
10-1696/10-5414	Computers	2,000	1,190	2,000
10-1763/10-5452	City Hall Waterwise Project	4,000	1,720	1,000
10-5453	City Hall Grounds Maintenance	3,000	3,000	3,000
10-5454	Building Improvements	5,000	3,200	3,500
10-5455	Phone System Upgrade	0	0	10,000
Total Capital Outlay Expenses		14,500	9,420	20,000
Non-Departmental Expenses				
10-1754/10-5502	Contingency	93,833	0	100,000
10-XXXX	Transfer to Drainage Fund - MS-4	0	0	25,000
10-XXXX	Transfer to Water Fund	0	0	0
10-XXXX	Transfer to Wastewater Fund	0	0	0
10-1697/10-5525	4B Sales Tax Allocation	107,000	108,960	111,000
TOTAL EXPENDITURES		682,793	555,520	675,260
Excess Revenues Over (Under) Expenses		865,921	1,124,705	956,006

General Fund
Sanitation

	ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	PROPOSED BUDGET 2015-2016
REVENUES			
EXPENDITURES			
Supplies and Operations			
20-1667/20-05157 Records Management	1,000	1,200	1,200
<u>Total Supplies and Operations</u>	<u>1,000</u>	<u>1,200</u>	<u>1,200</u>
Miscellaneous/Other Expenses			
20-1679/20-5286 Spring Clean-Up	1,000	0	1,000
20-1680/20-5370 Waste & Disposal Service	119,300	120,110	120,200
<u>Total Miscellaneous/Other Expenses</u>	<u>120,300</u>	<u>120,110</u>	<u>121,200</u>
TOTAL EXPENDITURES	121,300	121,310	122,400
Excess Revenues Over (Under) Expenses	(121,300)	(121,310)	(122,400)

General Fund**Streets**

		ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	PROPOSED BUDGET 2015-2016
REVENUES				
30-1478/30-4704	Transfer From Street Maint Tax Fund 2014 Fund Ba	127,274	127,274	0
	Transfer from 2014 Bond Construction Fund -			
30-4717	Edgegrove Right Hand Turn Lane	280,000	0	0
30-4718	Edgegrove Sidewalks - RCDC	0	0	20,000
30-4719	Park Zone Bike Lanes - RCDC	0	0	15,000
30-1478/30-4721	Transfer From Street Maint Tax Fund 2015 Revenue	107,000	107,000	67,070
TOTAL REVENUES		514,274	234,274	102,070
EXPENDITURES				
Personnel Expenses				
30-1611/30-5000	Salary	21,840	21,840	22,790
30-1612/30-5001	Additional Labor	300	0	300
30-1631/30-5020	Health Insurance	2,160	2,160	2,070
30-1641/30-5030	Workers Comp. Insurance	990	990	990
30-1642/30-5035	Social Security/Medicare Tax	1,680	1,680	1,750
30-1651/30-5040	Unemployment Comp. Insurance	130	10	130
30-1652/30-5050	Tx Mun Retire Systm Exp	1,380	1,380	1,840
<u>Total Personnel Expenses</u>		<u>28,480</u>	<u>28,060</u>	<u>29,870</u>
Supplies and Operations Expenses				
30-1681/30-5130	Utilities	0	2,200	2,200
30-1668/30-5140	Telephone	1,850	2,200	2,200
30-1682/30-5145	Uniforms & Accessories	300	200	300
30-1683/30-5162	Street Painting Services	3,000	1,200	18,000
30-1684/30-5180	Signs & Barracades	2,200	2,400	2,000
30-1685/30-5181	Equipment Rental	1,000	800	1,000
30-1686/30-5190	Materials	300	650	650
30-1687/30-5195	Vehicle Operations	1,200	1,160	1,200
30-1688/30-5196	Vehicle Maintenance & Repairs	500	300	500
30-1689/30-5255	Vehicle Insurance	290	330	350
30-1698/30-5350	Tools/Equipment & Repair	350	400	400
30-1699/30-5355	Street Maintenance & Repairs	48,804	1,800	3,000
<u>Total Supplies and Operations Expenses</u>		<u>59,794</u>	<u>13,640</u>	<u>31,800</u>
Contractual Services				
30-1759/30-5203	Edgrove and New Projects	280,000	0	0
30-1756/30-5204	Tree Trimming Services	0	0	5,000
30-XXXX/30-5276	Debt Service Paying Agent Fees	400	400	400
<u>Total Contractual Services</u>		<u>280,400</u>	<u>400</u>	<u>5,400</u>
Capital Outlays				
30-4718	Edgegrove Sidewalks - RCDC	0	0	20,000
30-4719	Park Zone Bike Lanes - RCDC	0	0	15,000
30-5468	Debt Service Payment - 2014	107,000	0	0
30-5468	Debt Service Payment - 2015	38,600	0	0
30-XXXX	Transfer to 2014 Debt Service	0	145,600	0
<u>Total Capital Outlays</u>		<u>145,600</u>	<u>145,600</u>	<u>35,000</u>
TOTAL EXPENDITURES		514,274	187,700	102,070
Excess Revenues Over (Under) Expenses		0	46,574	0

General Fund
Police

		ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	PROPOSED BUDGET 2015-2016
REVENUES				
40-1475	Police Miscellaneous Revenue	2,000	7,360	2,000
	Total REVENUES	<u>2,000</u>	<u>7,360</u>	<u>2,000</u>
EXPENDITURES				
Personnel Expenses				
40-1611	Salary	473,450	473,450	542,530
40-1621	Training	2,330	900	2,330
40-1631	Health Insurance	41,500	41,500	49,205
40-1641	Workers Comp. Insurance	5,500	5,500	5,500
40-1642	Social Security/Medicare Tax	36,220	36,220	41,630
40-1651	Unemployment Comp. Insurance	1,000	2,040	2,200
40-1652	Tx Mun Retire Systm Exp	29,430	29,430	42,800
40-1710	Police Professional Liability	4,220	4,220	4,220
	Total Personnel Expenses	<u>593,650</u>	<u>593,260</u>	<u>690,415</u>
Supplies and Operation Expenses				
40-1663/40-5103	Printing & Reproduction	500	600	600
40-5106	Ticket Writer Lease	13,680	13,680	0
40-1664/40-5110	Postage	50	50	50
40-1668/40-5140	Telephone	4,600	4,770	5,200
40-1760/40-5143	Police Car Accessories	9,360	6,180	0
40-XXXX	Handheld Radios	0	0	21,000
40-XXXX	Body Cameras	0	0	12,000
40-XXXX	Defibrulators	0	0	4,000
40-1712/40-5144	Police Supplies	2,500	3,100	3,100
40-1682/40-5145	Uniforms & Accessories	4,000	5,200	4,000
40-1666/40-5158	Office Supplies	2,010	500	500
40-1711/40-5159	National Night Out Supplies	2,000	2,560	2,560
40-1713/40-5185	Communication Equipment Maint	1,000	500	750
40-1714/40-5186	Radar Certification	250	250	250
40-1687/40-5195	Vehicle Operations	13,920	7,600	10,000
40-1688/40-5196	Vehicle Maintenance & Repairs	6,000	3,500	5,000
40-1689/40-5255	Vehicle Insurance	2,200	2,650	2,650
	Total Supplies and Operation Expenses	<u>62,070</u>	<u>51,140</u>	<u>71,660</u>
Contractual Services				
40-1715/40-5211	Radio Services	3,500	3,620	3,620
40-1758/40-5214	Emergency Notification System	0	2,010	2,010
40-1716/40-5216	Dispatch Services	13,401	13,410	14,060
40-1717/40-5226	Drug Testing	1,000	40	100
	Total Contractual Services	<u>17,901</u>	<u>19,080</u>	<u>19,790</u>
Miscellaneous/Other Expenses				
40-1691/40-5300	Computer Software & Support	3,000	2,000	2,000
	Total Miscellaneous/Other Expenses	<u>3,000</u>	<u>2,000</u>	<u>2,000</u>
Capital Outlays				
40-1696/40-5414	Computers	2,000	260	0
	Total Miscellaneous/Other Expenses	<u>2,000</u>	<u>260</u>	<u>0</u>
TOTAL EXPENDITURES		<u>678,621</u>	<u>665,740</u>	<u>783,865</u>
Excess Revenues Over (Under) Expenses		<u>(676,621)</u>	<u>(658,380)</u>	<u>(781,865)</u>

**General Fund
Court**

		ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	PROPOSED BUDGET 2015-2016
REVENUES				
Fines/Forfeitures and Penalties				
50-1483/50-4100	Court Fines	40,090	24,000	40,000
50-1484/50-4101	Collection Agency Fees	1,130	4,100	4,100
50-1487/50-4527	DSC Ap-Admin Fee	670	100	100
50-1488/50-4528	Truancy Prevention Fund	710	760	760
<u>Total Fines/Forfeitures and Penalties</u>		42,600	28,960	44,960
Miscellaneous Revenue				
50-1482/50-4055	Child Safety Revenue	1,740	1,550	1,550
50-1485/50-4500	Administrative Court Fees	9,460	11,300	11,300
50-1486/50-4526	Credit Card-Debit Card Fees	2,410	1,720	1,720
50-1474/50-4540	Miscellaneous Receipts	370	10	10
<u>Total Miscellaneous Revenue</u>		13,980	14,580	14,580
TOTAL REVENUES		56,580	43,540	59,540
EXPENDITURES				
Personnel Expenses				
50-1611/50-5000	Salary	35,720	22,530	38,590
50-1621/50-5010	Training	500	2,700	500
50-1631/50-5020	Health Insurance	5,360	2,000	5,740
50-1641/50-5030	Workers Comp. Insurance	890	1,210	890
50-1642/50-5035	Social Security/Medicare Tax	3,560	1,500	1,500
50-1651/50-5040	Unemployment Comp. Insurance	300	0	300
50-1652/50-5050	Tx Mun Retire System Exp	2,150	1,900	1,000
<u>Total Personnel Expenses</u>		48,480	31,840	48,520
Supplies and Operations Expenses				
50-1663/50-5130	Printing & Reproduction	240	250	250
50-1664/50-5110	Postage	200	80	100
50-1661/50-5120	Subscriptions & Memberships	100	90	100
50-1668/50-5140	Telephone	2,650	3,300	3,300
50-1666/50-5158	Office Supplies	500	200	400
<u>Total Supplies and Operations</u>		3,690	3,920	4,150
Contractual Services				
50-1718/50-5201	Collection Agency Fees	1,700	4,100	4,100
50-1764/50-5026	Incode On-Line Payment Processing	7,910	10,740	10,800
50-1671/50-5210	Legal Services	15,000	14,710	15,000
50-1719/50-5212	Presiding Judge Expense	19,780	19,780	19,780
50-1762/50-5213	Interpreter Fees	500	0	200
<u>Total Contractual Services</u>		44,890	49,330	49,880
Miscellaneous/Other Expenses				
50-1693/50-5340	Miscellaneous Expense	200	100	100
<u>Total Miscellaneous/Other Expenses</u>		200	100	100
TOTAL EXPENDITURES		97,260	85,190	102,650
Excess Revenues Over (Under) Expenses		(40,680)	(41,650)	(43,110)

General Fund
Park Department

		ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	PROPOSED BUDGET 2015-2016
REVENUES				
55-1489/55-4355	Donations - Park	0	40	0
55-1487/55-4519	Pavilion Use fees	0	120	2,500
55-1486/55-4522	RCDC - Park Operations	25,000	25,000	25,000
55-1492/55-4523	Donations - Community Education Garden	500	3,820	500
55-4531	RCDC-Repairs, Improvements, Maintenance	55,000	55,000	55,000
55-4532	RCDC Park Drainage/Wall	60,000	0	60,000
55-4533	RCDC Playscape	50,000	48,630	0
55-XXXX	Lightning Detection Signage	0	0	500
55-1488/55-4536	Athletic Field Ground Lease	1,500	3,700	3,700
	Total REVENUES	192,000	136,310	147,200
EXPENDITURES				
Personnel Expenses				
55-1611/55-5000	Salary	21,840	16,840	22,230
55-1631/55-5020	Health Insurance	2,160	2,160	2,070
55-1641/55-5030	Workers Comp. Insurance	990	1,350	990
55-1642/55-5035	Social Security/Medicare Tax	1,680	1,680	1,710
55-1651/55-5040	Unemployment Comp. Insurance	0	0	0
55-1652/55-5050	Tx Mun Retire Systm Exp	1,380	1,380	1,810
	Total Personnel Expenses	28,050	23,410	28,810
Supplies and Operations Expenses				
55-1681/55-5130	Utilities	250	250	250
55-1666	Office Supplies	50	20	50
55-5160	Office Equipment Repair	0	20	0
55-1720	Equipment Maint & Repairs	500	450	500
55-1686	Materials	2,000	2,700	2,000
55-1721	Maintenance	5,000	3,200	5,000
55-1687	Vehicle Operations	1,500	1,400	1,500
55-1722	Fieldhouse Supplies & Maintenance	200	1,100	1,000
55-1689	Vehicle Insurance	290	330	350
	Total Supplies and Operations Expenses	9,790	9,470	10,650
Miscellaneous/Other Expenses				
55-1691	Computer Software and Support	550	750	700
55-XXXX	Zilker Clubhouse	1,000	850	1,000
	Total Miscellaneous/Other Expenses	1,550	1,600	1,700
55-1723/55-5427	Landscaping & Lighting	24,000	11,600	3,000
55-1766/55-5449	Community Education Garden	500	2,200	2,200
55-1768/55-5455	Improvement to Existing Park	16,110	13,500	14,000
55-XXXX/55-5456	Plants for Walking Trail	2,000	0	2,000
55-5457	RCDC Park Drainage/Wall	60,000	3,150	60,000
55-5458	RCDC Playscape	50,000	48,630	0
55-XXXX	Lightning Detection Signage	0	0	500
		152,610	79,080	81,200
	TOTAL EXPENDITURES	192,000	113,560	122,360
	Excess Revenues Over (Under) Expenses	0	22,750	24,840

General Fund
Public Works

EXPENDITURES		ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	PROPOSED BUDGET 2015-2016
Supplies and Operations Expenses				
65-1681/65-5130	Utilities	5,300	6,900	6,900
65-1666/65-5158	Office Supplies	3,300	2,800	2,800
65-1687/65-5195	Vehicle Operations	1,000	500	1,000
65-1688/65-5196	Vehicle Maintenance & Repairs	500	300	500
<u>Total Supplies and Operations Expenses</u>		10,100	10,500	11,200
Contractural Services				
65-1717/65-5226	Drug Testing	100	0	100
<u>Total Contractural Services</u>		100	0	100
Miscellaneous/Other Expenses				
65-1726/65-5381	Animal Control/Disposal	300	240	250
<u>Total Miscellaneous/Other Expenses</u>		300	240	250
Capital Outlays				
65-1696/65-5414	Computers	2,000	2,220	0
<u>Total Capital Outlays</u>		2,000	2,220	0
Non-Departmental Expenses				
65-XXXX/65-5459	Public Works Building Construction	20,000	0	15,780
65-1725/65-5515	Building Maintenance	8,500	5,500	6,000
<u>Total Non-Departmental Expenses</u>		28,500	5,500	21,780
Total EXPENDITURES		41,000	18,460	33,330
Excess Revenues Over (Under) Expenses		(41,000)	(18,460)	(33,330)

General Fund Summary**Administration**

TOTAL REVENUES	1,548,714	1,680,225	1,631,266
TOTAL EXPENDITURES	(682,793)	(555,520)	(675,260)
Excess Revenues Over (Under) Expenses	865,921	1,124,705	956,006

Sanitation

TOTAL REVENUES	0	0	0
TOTAL EXPENDITURES	(121,300)	(121,310)	(122,400)
Excess Revenues Over (Under) Expenses	(121,300)	(121,310)	(122,400)

Streets

TOTAL REVENUES	514,274	234,274	102,070
TOTAL EXPENDITURES	(514,274)	(187,700)	(102,070)
Excess Revenues Over (Under) Expenses	0	46,574	0

Police

TOTAL REVENUES	2,000	7,360	2,000
TOTAL EXPENDITURES	(678,621)	(665,740)	(783,865)
Excess Revenues Over (Under) Expenses	(676,621)	(658,380)	(781,865)

Court

TOTAL REVENUES	56,580	43,540	59,540
TOTAL EXPENDITURES	(97,260)	(85,190)	(102,650)
Excess Revenues Over (Under) Expenses	(40,680)	(41,650)	(43,110)

Park Department

TOTAL REVENUES	192,000	136,310	147,200
TOTAL EXPENDITURES	(192,000)	(113,560)	(122,360)
Excess Revenues Over (Under) Expenses	0	22,750	24,840

Public Works

TOTAL REVENUES	0	0	0
TOTAL EXPENDITURES	(41,000)	(18,460)	(33,330)
Excess Revenues Over (Under) Expenses	(41,000)	(18,460)	(33,330)

General Fund Summary Totals

TOTAL REVENUES	2,313,568	2,101,709	1,942,076
TOTAL EXPENDITURES	(2,327,248)	(1,747,480)	(1,941,935)
Total Excess Revenues Over (Under) Expenses	(13,680)	354,229	141

Water Fund
Non-Departmental

		ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	PROPOSED BUDGET 2015-2016
REVENUES				
Interest Income				
60-2530/60-4400	Interest Income	20	20	20
60-2531/60-4401	Interest Income on Checking	0	10	10
<u>Total Interest Income</u>		20	30	30
Revenues				
60-2474/60-4540	Miscellaneous Income	100	25	100
60-2533/60-4600	Water Sales	795,360	638,000	638,000
60-2534/60-4610	Late Charges	3,000	2,800	2,800
60-2535/60-4628	Capital Recovery/Hook-Up Connects	0	8,500	0
<u>Total Revenues</u>		798,460	649,325	640,900
Other Revenues				
60-XXXX/60-4718	Transfer from 2014 Bond Debt Service	67,042	0	0
<u>Total Other Revenues</u>		67,042	0	0
Total REVENUES		865,522	649,355	640,930

Water Fund
Non-Departmental

EXPENDITURES

Personnel Expenses

60-2611/60-5000	Salary	104,910	104,910	111,120
60-2621/60-5010	Training	300	120	120
60-2631/60-5020	Health Insurance	11,240	11,240	11,700
60-2641/60-5030	Workers Comp. Insurance	2,010	1,344	2,590
60-2642/60-5035	Social Security/Medicare Tax	8,030	8,030	8,510
60-2651/60-5040	Unemployment Comp. Insurance	200	150	200
60-2652/60-5050	Tx Mun Retire System Exp	6,600	6,600	8,940
Total Personnel Expenses		133,290	132,394	143,180

Supplies and Operations Expenses

60-2663/60-5103	Printing & Reproduction	2,400	2,100	2,400
60-2729/60-5105	Tools and Supplies	1,000	960	1,000
60-2664/60-5110	Postage	3,700	2,770	3,000
60-2668/60-5140	Telephone	1,800	2,210	2,210
60-2682/60-5145	Uniforms & Accessories	200	150	220
60-2666/60-5158	Office Supplies	100	50	100
60-2733/60-5166	Maintenance & Repairs	20,000	52,000	40,000
60-2734/60-5171	Equipment	500	100	500
60-2747/60-5181	Equipment Rentals	4,500	5,200	6,000
60-2686/60-5190	Materials	300	450	500
60-2735/60-5193	Meter Replacement	5,000	7,000	7,000
60-2687/60-5195	Vehicle Operations	1,200	1,150	1,200
60-2688/60-5196	Vehicle Maintenance & Repairs	450	200	450
60-2689/60-5255	Vehicle Insurance	290	330	360
Total Supplies and Operations Expenses		41,440	74,670	64,940

Contractual Services

60-2746/60-5210	Legal Services	1,000	0	500
60-2736/60-5219	Utility Billing/Collection Basic Services	46,000	61,000	46,000
60-5220	Utility Billing/Collection Additional Services	0	0	14,000
60-2674/60-5270	Engineering Services	2,000	0	25,900
60-2744/60-5271	Rate Consulting Services	2,920	1,030	1,500
60-XXXX/60-5272	Debt Service Payment 2014 Bonds	67,042	0	0
60-XXXX/60-5276	Debt Service Paying Agent Fees	400	400	400
60-2737/60-5279	Capital Recovery Fees/Water	0	5,600	0
60-2738/60-5280	Water Purchased	586,900	475,360	475,360
60-2738/60-5296	TCEQ	2,000	1,800	2,000
Total Contractual Services		708,262	545,190	565,660

Miscellaneous/Other Expenses

60-2691/60-5300	Computer Software & Support	550	540	550
60-2643/60-5340	Miscellaneous	50	20	50
Total Miscellaneous/Other Expenses		600	560	600

Total EXPENDITURES

883,592 752,814 774,380

Excess Revenues Over (Under) Expenses

(18,070) (103,459) (133,450)

Water Fund Summary

TOTAL REVENUES
TOTAL EXPENDITURES

865,522 649,355 640,930
(883,592) (752,814) (774,380)

Excess Revenues Over (Under) Expenses

(18,070) (103,459) (133,450)

Waste Water Fund
Non-Departmental

ADOPTED (REVISED) BUDGET 2014-2015 **ESTIMATED ENDING BUDGET 2014-2015** **PROPOSED BUDGET 2015-2016**

REVENUES

Interest Income

34320/60-4031	Property Tax - Debt Service	476,930	0	0
34325/60-4032	Property Tax Penalty - Debt Service	1,100	0	0
60-4400	Interest Income-WW	100	200	100
<u>Total Interest Income</u>		478,130	200	100

Revenues

84610/60-4400	Wastewater Revenues	413,462	408,900	408,900
85415/60-4621	Commercial LUE Revenue	166,028	166,028	169,420
85420/60-4628	Capital Recovery/Hook-Up Connections	0	2,100	0
<u>Total Revenues</u>		579,490	577,028	578,320

Other Revenues

85440/60-4706	Industrial Waste Surcharge Fee	4,730	4,730	4,730
85450/60-4709	PUD Wastewater Surcharge	98,160	98,160	98,160
<u>Total Other Revenues</u>		102,890	102,890	102,890

Total REVENUES

1,160,510	680,118	681,310
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Waste Water Fund
Non-Departmental

EXPENDITURES

Personnel Expenses

86110/60-5000	Salary-WW	104,910	104,910	109,090
8XXXX/60-5010	Training	500	400	500
86310/60-5020	Health Insurance-WW	10,800	10,800	11,080
86410/60-5030	Workers Comp. Insurance	2,010	2,010	2,590
86420/60-5035	Social Security/Medicare Tax	8,030	8,030	8,350
86510/60-5040	Unemployment Comp. Insurance	200	0	200
86520/60-5050	Tx Mun Retire System Exp	6,600	4,850	8,810
<u>Total Personnel Expenses</u>		133,050	131,000	140,620

Supplies and Operations Expenses

86820/60-5145	Uniforms & Accessories-WW	100	120	120
8XXXX/60-5163	Grinder Pump Maint/Replacement	4,100	1,500	8,400
87330/60-5166	Maintenance & Repairs-WW	42,000	71,000	62,000
86870/60-5295	Vehicle Operations-WW	1,200	1,350	1,400
86890/60-5255	Vehicle Insurance-WW	290	330	350
<u>Total Supplies and Operations Expenses</u>		47,690	74,300	72,270

Contractual Services

87540/60-5210	Legal Services	1,500	100	500
8XXXX/60-5218	Annual Line Televising and Smoke Testing	18,500	18,500	18,500
87360/60-5219	Utility Billing/Collection Basic Services	23,000	34,050	23,000
60-5220	Utility Billing/Collection Additional Services	0	0	12,000
87490/60-5290	Wastewater Fees	265,000	235,730	235,730
87510/60-5292	Industrial Waste Surcharges	5,600	5,260	5,300
8XXXX	Debt Service Payment 2012A	317,920	0	0
8XXXX	Debt Service Payment 2012B	347,200	0	0
<u>Total Contractual Services</u>		978,720	293,640	295,030

Miscellaneous/Other Expenses

86910/60-5300	Computer Software & Support-WW	550	610	600
86560/60-5340	Misc. Expense	500	200	500
<u>Total Miscellaneous/Other Expenses</u>		1,050	810	1,100

Capital Outlays

60-5467	Water Fire Flow-2012	0	6,000	0
60-5470	Transfer to Debt Service	0	264,188	169,420
<u>Total Capital Outlays</u>		0	270,188	169,420

Total EXPENDITURES	1,160,510	769,938	678,440
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Wastewater Fund Summary

TOTAL REVENUES	1,160,510	680,118	681,310
TOTAL EXPENDITURES	(1,160,510)	(769,938)	(678,440)
Excess Revenues Over (Under) Expenses	0	(89,820)	2,870

Debt Service Fund Series 2012A
Debt Service

		ADOPTED (REVISED) BUDGET 2013-2014	ESTIMATED ENDING BUDGET 2013-2014	PROPOSED BUDGET 2014-2015
REVENUES				
XX-XXXX	Property Tax - Debt Service 2012A	317,820	0	0
	Total REVENUES	<u>317,820</u>	<u>0</u>	<u>0</u>
EXPENDITURES				
XX-XXXX	Transfer to Wastewater Fund 2012A	317,820	0	0
	Total EXPENDITURES	<u>317,820</u>	<u>0</u>	<u>0</u>
<u>Debt Service Fund Series 2012A Summary</u>				
	TOTAL REVENUES	317,820	0	0
	TOTAL EXPENDITURES	317,820	0	0
	Excess Revenues Over (Under) Expenses	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

Debt Service Fund Series 2012B
Debt Service

		ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	PROPOSED BUDGET 2015-2016
REVENUES				
XX-XXXX	Property Tax - Debt Service 2012B	347,200	0	0
	Total REVENUES	<u>347,200</u>	<u>0</u>	<u>0</u>
EXPENDITURES				
XX-XXXX	Transfer to Wastewater Fund 2012B	347,200	0	0
	Total EXPENDITURES	<u>347,200</u>	<u>0</u>	<u>0</u>
<u>Debt Service Fund Series 2012B Summary</u>				
	TOTAL REVENUES	347,200	0	0
	TOTAL EXPENDITURES	(347,200)	0	0
	Excess Revenues Over (Under) Expenses	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

REVISED/COMBINED DEBT SERVICE 2012A AND 2012B

Debt Service Fund Series 2012A and 2012B
 Debt Service

		ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	PROPOSED BUDGET 2015-2016
REVENUES				
XX-XXXX	Property Tax - Debt Service 2012A & 2012B	400,932	400,932	493,200
XX-XXXX	Transfer from Wastewater Fund	264,188	264,188	169,420
XX-XXXX	Paying Agent Fees-Transfer from Wastewater Dept.	0	800	800
	Total REVENUES	665,120	665,920	663,420
EXPENDITURES				
XX-XXXX	Debt Service Payment 2012A - Principal	250,000	250,000	255,000
XX-XXXX	Debt Service Payment 2012A - Interest	67,920	67,920	60,420
XX-XXXX	Debt Service Payment 2012B - Principal	0	0	0
XX-XXXX	Debt Service Payment 2012B - Interest	347,200	347,200	347,200
XX-XXXX	Paying Agent Fees	0	800	800
	Total EXPENDITURES	665,120	665,920	663,420
 Debt Service Fund Series 2012A and 2012B Summary				
	TOTAL REVENUES	665,120	665,920	663,420
	TOTAL EXPENDITURES	(665,120)	(665,920)	(663,420)
	Excess Revenues Over (Under) Expenses	0	0	0

Debt Service Fund Series 2014

Debt Service

	ADOPTED (REVISED) (REVISED)	ESTIMATED ENDING	PROPOSED	
	BUDGET 2014-2015	BUDGET 2014-2015	BUDGET 2015-2016	
REVENUES				
XX-XXXX	Property Tax - Debt Service 2014 - Water Portion	67,042	0	0
XX-XXXX	Property Tax - Debt Service 2014 - Streets Portion	38,600	0	0
XX-XXXX	Street Department Transfer for Debt Service	0	145,600	0
XX-XXXX	Property Tax 2014/2015	0	67,042	198,550
XX-XXXX	Paying Agent Fees - Transfer from Street Dept.	0	400	400
	Total REVENUES	105,642	213,042	198,950
EXPENDITURES				
XX-XXXX	Transfer to Water Fund for Debt Service	67,042	0	0
XX-XXXX	Transfer to Streets Fund for Debt Service	38,600	0	0
XX-XXXX	Debt Service 2014 Bonds - Principal	0	100,000	105,000
XX-XXXX	Debt Service 2014 Bonds - Interest	0	112,642	93,550
XX-XXXX	Paying Agent Fees	0	400	400
	Total EXPENDITURES	105,642	213,042	198,950

Debt Service Fund Series 2014 Summary

TOTAL REVENUES	105,642	213,042	198,950
TOTAL EXPENDITURES	(105,642)	(213,042)	(198,950)
Excess Revenues Over (Under) Expenses	0	0	0

Street Improvement Fund - Special Revenue Fund
Capital Improvements

	ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	PROPOSED BUDGET 2015-2016
REVENUES			
35-7443/60-4039 Street Sales Tax	107,000	107,000	111,000
Total REVENUES	<u>107,000</u>	<u>107,000</u>	<u>111,000</u>

	ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	PROPOSED BUDGET 2015-2016
EXPENDITURES			
35-7643/60-5469 Transfer to Street Department - Fund Balance 2014	127,274	127,274	0
35-7643/60-5469 Transfer to Street Department - 2015/2016	107,000	107,000	67,070
Total EXPENDITURES	<u>234,274</u>	<u>234,274</u>	<u>67,070</u>

Street Improvement Fund - Special Revenue Fund Summary

TOTAL REVENUES	107,000	107,000	111,000
TOTAL EXPENDITURES	(234,274)	(234,274)	(67,070)
Excess Revenues Over (Under) Expenses	<u>(127,274)</u>	<u>(127,274)</u>	<u>43,930</u>

Court Security Fund - Special Revenue Fund
Court

	ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	PROPOSED BUDGET 2015-2016
REVENUES			
50-4501 Mitigation Fee	0	50	50
50-3539/50-4504 Court Security Fee	2,000	1,200	1,200
Total REVENUES	2,000	1,250	1,250
EXPENDITURES			
50-3643/50-5340 Miscellaneous Expense - CS	500	0	100
Total EXPENDITURES	500	0	100

Court Security Fund - Special Revenue Fund Summary

TOTAL REVENUES	2,000	1,250	1,250
TOTAL EXPENDITURES	(500)	0	(100)
Excess Revenues Over (Under) Expenses	1,500	1,250	1,150

Court Technology Fund - Special Revenue Fund
Court

	ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	PROPOSED BUDGET 2015-2016
REVENUES			
50-4540/50-4502 Court Technology Fee	2,500	1,550	1,500
Total REVENUES	2,500	1,550	1,500
EXPENDITURES			
Contractual Services			
50-4742/50-5221 Maintenance Agreements	2,000	2,000	2,000
<u>Total Contractual Services</u>	2,000	2,000	2,000
Miscellaneous/Other Expenses			
50-4691/50-5300 Computer Software & Support-CT	2,000	1,250	1,250
<u>Total Miscellaneous/Other Services</u>	2,000	1,250	1,250
Capital Outlays			
50-4696/50-5414 Computers-CT	500	500	0
<u>Total Capital Outlays</u>	500	500	0
Total EXPENDITURES	4,500	3,750	3,250

Court Technology Fund - Special Revenue Fund Summary

TOTAL REVENUES	2,500	1,550	1,500
TOTAL EXPENDITURES	(4,500)	(3,750)	(3,250)
Excess Revenues Over (Under) Expenses	(2,000)	(2,200)	(1,750)

Court Efficiency Fund - Special Revenue Fund
Court

REVENUES

50-5485/50-4500	Administrative Court Fees-CE	100	100	100
	Total REVENUES	<u>100</u>	<u>100</u>	<u>100</u>

EXPENDITURES

<u>Supplies and Operation Expenses</u>				
50-5666/50-5158	Office Supplies-CE	100	100	100
	Total EXPENDITURES	<u>100</u>	<u>100</u>	<u>100</u>

Court Efficiency Fund - Special Revenue Fund Summary

	TOTAL REVENUES	100	100	100
	TOTAL EXPENDITURES	(100)	(100)	(100)
	Excess Revenues Over (Under) Expenses	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

Capital Projects Fund

		ADOPTED BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	PROPOSED BUDGET 2015-2016
REVENUES				
Interest Income				
XX-4403	Interest Income - Water	0	0	0
XX-4403	Interest Income - Streets	30	30	0
<u>Total Interest Income</u>		30	30	0
Transfers In				
XX-XXXX	Transfers from Bond Fund	2,297,581	2,297,581	0
XX-XXXX	Transfers from General Fund	174,333	174,333	0
XX-XXXX	Transfers from Water Fund	214,000	214,000	0
<u>Total Transfers In</u>		2,685,914	2,685,914	0
Total REVENUES		2,685,944	2,685,944	0
EXPENDITURES				
Contractual Services				
XX-5297	Bond Discount - Streets	32,183	32,183	0
XX-5298	Bond Principal - Series 2014	11,586	11,586	0
<u>Total Contractual Services</u>		43,769	43,769	0
Capital Projects				
XX-XXXX	Water System Improvements Project - 2014	736,541	736,541	0
XX-XXXX	Street Paving Project	1,115,830	1,115,830	0
<u>Total Capital Projects</u>		1,852,371	1,852,371	0
TOTAL EXPENDITURES		1,896,140	1,896,140	0
Capital Projects Fund Summary				
TOTAL REVENUES		2,685,944	2,685,944	0
TOTAL EXPENDITURES		(1,896,140)	(1,896,140)	0
Excess Revenues Over (Under) Expenses		789,804	789,804	0

Drainage Fund

		ADOPTED BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	PROPOSED BUDGET 2015-2016
REVENUES				
Interest Income				
XX-4403	Interest Income	0	0	0
<u>Total Interest Income</u>		0	0	0
Revenues				
XX-XXXX	Transfer from General Fund	0	0	25,000
XX-XXXX	Drainage Revenue	0	0	100,000
<u>Total Drainage Revenue</u>		0	0	125,000
Total REVENUES		0	0	125,000
EXPENDITURES				
Expenditures				
XX-XXXX	Expenditures	0	0	100,000
XX-XXXX	MS-4 Expenditures	0	0	20,000
<u>Total Contractural Services</u>		0	0	120,000
Capital Projects				
XX-XXXX	Drainage Project	0	0	0
<u>Total Capital Projects</u>		0	0	0
TOTAL EXPENDITURES		0	0	120,000
Drainage Fund Summary				
TOTAL REVENUES		0	0	125,000
TOTAL EXPENDITURES		0	0	(120,000)
Excess Revenues Over (Under) Expenses		0	0	5,000

CITY OF ROLLINGWOOD
2014-2015 MUNICIPAL BUDGET
PROPOSED DRAFT 09/16/15
FOR THE PERIOD OCTOBER 1, 2014 THROUGH SEPTEMBER 30, 2015

PROJECTED CASH BALANCES

	ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	ADOPTED BUDGET 2015-2016	
<u>GENERAL FUND</u>				
Beginning Cash Balance	711,231	711,231	1,065,460	1
Revenues	2,313,568	2,101,709	1,942,076	
Expenditures	(2,327,248)	(1,747,480)	(1,941,935)	
Transfer Out to Water Fund	0	0	(488,520)	
Transfer Out to Wastewater Fund	0	0	(150,000)	
<u>Projected Ending Cash Balance</u>	697,551	1,065,460	427,081	
Increase (Decrease) of Revenues vs. Expenditures	(13,680)	354,229	141	
Reserves				
3 Months Operating Reserve	581,812	436,870	485,484	
Capital Projects Reserve	0	0	0	
<u>Total Reserves</u>	581,812	436,870	485,484	
Available Cash in Excess of Reserves	115,739	628,590	(58,403)	

**CITY OF ROLLINGWOOD
2014-2015 MUNICIPAL BUDGET
PROPOSED DRAFT 09/16/15
FOR THE PERIOD OCTOBER 1, 2014 THROUGH SEPTEMBER 30, 2015**

PROJECTED CASH BALANCES

	ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	ADOPTED BUDGET 2015-2016	
<u>WATER FUND</u>				
Cash Balances				
Beginning Cash Balance	61,831	61,831	(41,628)	2
Revenues	865,522	649,355	640,930	
Expenditures	(883,592)	(752,814)	(774,380)	
Transfer In from General Fund	0	0	488,520	
<u>Projected Ending Cash Balance</u>	<u>43,761</u>	<u>(41,628)</u>	<u>313,442</u>	
Increase (Decrease) of Revenues vs. Expenditures	(18,070)	(103,459)	(133,450)	
Reserves				
3 Months Operating Reserve	220,898	188,203	193,595	
Capital Projects Reserve	0	0	50,000	
<u>Total Reserves</u>	<u>220,898</u>	<u>188,203</u>	<u>243,595</u>	
Available Cash in Excess of Reserves	(177,137)	(229,831)	69,847	

	ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	ADOPTED BUDGET 2015-2016	
<u>WASTEWATER FUND</u>				
Beginning Cash Balance	414,523	414,523	324,703	3
Revenues	1,160,510	680,118	681,310	
Expenditures	(1,160,510)	(769,938)	(678,440)	
Transfer In from General Fund	0	0	150,000	
<u>Projected Ending Cash Balance</u>	<u>414,523</u>	<u>324,703</u>	<u>477,573</u>	
Increase (Decrease) of Revenues vs. Expenditures	0	(89,820)	2,870	
Reserves				
3 Months Operating Reserve	290,128	192,485	226,147	
Capital Projects Reserve	0	0	100,000	
<u>Total Reserves</u>	<u>290,128</u>	<u>192,485</u>	<u>326,147</u>	
Available Cash in Excess of Reserves	124,396	132,219	151,427	

**CITY OF ROLLINGWOOD
2014-2015 MUNICIPAL BUDGET
PROPOSED DRAFT 09/16/15
FOR THE PERIOD OCTOBER 1, 2014 THROUGH SEPTEMBER 30, 2015**

PROJECTED CASH BALANCES SUMMARY

	ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	ADOPTED BUDGET 2015-2016
PROJECTED ENDING CASH BALANCES			
General Fund	697,551	1,065,460	427,081
Water Fund	43,761	(41,628)	313,442
Wastewater Fund	414,523	324,703	477,573
<u>Total Projected Ending Cash Balance</u>	<u>1,155,835</u>	<u>1,348,536</u>	<u>1,218,097</u>
 RESERVES			
General Fund	581,812	436,870	485,484
Water Fund	220,898	188,203	243,595
Wastewater Fund	290,128	192,485	326,147
<u>Total Reserves</u>	<u>1,092,838</u>	<u>817,558</u>	<u>1,055,225</u>
 AVAILABLE CASH IN EXCESS OF RESERVES			
General Fund	115,739	628,590	(58,403)
Water Fund	(177,137)	(229,831)	69,847
Wastewater Fund	124,396	132,219	151,427
<u>Total Available Cash in Excess of Reserves</u>	<u>62,998</u>	<u>530,978</u>	<u>162,871</u>

1. Beginning Balance does not include amounts for Street Bond Construction Project and Debt Service
2. Beginning Balance does not include amounts for Water Bond Construction Project and Debt Service
3. Beginning Balance includes balance of 2012 Bonds proceeds.

CITY OF ROLLINGWOOD
2014-2015 MUNICIPAL BUDGET
PROPOSED DRAFT 09/16/15
FOR THE PERIOD OCTOBER 1, 2014 THROUGH SEPTEMBER 30, 2015

PROJECTED CASH BALANCES

	ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	ADOPTED BUDGET 2015-2016
Street Maintenance Sales Tax Fund			
Beginning Cash Balance	125,959	125,959	645
Revenues	107,000	108,960	111,000
Expenditures	(234,274)	(234,274)	(67,070)
<u>Projected Ending Cash Balance</u>	<u>(1,315)</u>	<u>645</u>	<u>44,575</u>
 Increase (Decrease)	 (127,274)	 (125,314)	 43,930
 Street Maintenance Reserve	 0	 0	 44,575
<u>Total Available Cash in Excess of Reserves</u>	<u>(1,315)</u>	<u>645</u>	<u>0</u>

CITY OF ROLLINGWOOD
 2014-2015 MUNICIPAL BUDGET
 PROPOSED DRAFT 09/16/15
 FOR THE PERIOD OCTOBER 1, 2014 THROUGH SEPTEMBER 30, 2015

PROJECTED CASH BALANCES

	ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	ADOPTED BUDGET 2015-2016
Court Security Fund			
Beginning Cash Balance	13,945	13,945	15,195
Revenues	2,000	1,250	1,250
Expenditures	(500)	0	(100)
<u>Projected Ending Cash Balance</u>	15,445	15,195	16,345
Increase (Decrease)	1,500	1,250	1,150
Court Security Reserve	0	0	0
<u>Total Available Cash in Excess of Reserves</u>	15,445	15,195	16,345

	ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	ADOPTED BUDGET 2015-2016
Court Technology Fund			
Beginning Cash Balance	5,009	5,009	2,809
Revenues	2,500	1,550	1,500
Expenditures	(4,500)	(3,750)	(3,250)
<u>Projected Ending Cash Balance</u>	3,009	2,809	1,059
Increase (Decrease)	(2,000)	(2,200)	(1,750)
Court Technology Reserve	0	0	0
<u>Total Available Cash in Excess of Reserves</u>	3,009	2,809	1,059

	ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	ADOPTED BUDGET 2015-2016
Court Efficiency Fund			
Beginning Cash Balance	114	114	114
Revenues	100	100	100
Expenditures	(100)	(100)	(100)
<u>Projected Ending Cash Balance</u>	114	114	114
Increase (Decrease)	0	0	0
Court Efficiency Reserve	0	0	0
<u>Total Available Cash in Excess of Reserves</u>	114	114	114

CITY OF ROLLINGWOOD
2014-2015 MUNICIPAL BUDGET
PROPOSED DRAFT 09/16/15
FOR THE PERIOD OCTOBER 1, 2014 THROUGH SEPTEMBER 30, 2015

PROJECTED CASH BALANCES

	ADOPTED (REVISED) BUDGET 2014-2015	ESTIMATED ENDING BUDGET 2014-2015	ADOPTED BUDGET 2015-2016
Police Forfeiture Fund			
Beginning Cash Balance	16	16	16
Revenues	0	0	0
Expenditures	0	0	0
<u>Projected Ending Cash Balance</u>	16	16	16
 Increase (Decrease)	 0	 0	 0
 Police Forfeiture Fund	 0	 0	 0
<u>Total Available Cash in Excess of Reserves</u>	 16	 16	 16

CITY OF ROLLINGWOOD OUTSTANDING BOND INDEBTEDNESS

2015-2016 Fiscal Year

The City of Rollingwood has four General Obligation bonds outstanding at the beginning of the 2015-2016 Fiscal Year. These bonds are the Series 2012A, Series 2012B, the Series 2014 for water improvements, and the Series 2014 for street improvements.

Series 2012A (Taxable)

- The Series 2012A issue has an original outstanding Principal of \$2,755,000 and a total Interest amount of \$410,280 through the life of the bond.
- As of the beginning of the 2015-2016 Fiscal Year, the outstanding Principal amount will be \$2,260,000 and the outstanding Interest amount will be \$269,540.
- Annual Series 2014A Debt Service payments for the 2015-2016 Fiscal Year total \$315,420 with \$255,000 to be made toward the outstanding Principal and \$60,420 to be paid toward Interest.
- As of the end of the 2015-2016 Fiscal Year, the outstanding Principal amount will be \$2,005,000 and the outstanding Interest amount will be \$209,120.
- The first Interest Debt Service payment was made on February 1, 2014
- The first Principal Debt Service payment was made on August 1, 2014.
- The final Debt Service Principal and Interest payment for the Series 2012A is scheduled for August 1, 2023.

Series 2012B (Tax-Exempt)

- The Series 2012B issue has an original outstanding Principal of \$9,665,000 and a total Interest amount of \$8,196,950 through the life of the bond.
- As of the beginning of the 2015-2016 Fiscal Year, the outstanding Principal amount will be \$9,665,000 and the outstanding Interest amount will be \$7,502,550.
- Annual Series 2012B Debt Service payments for the 2015-2016 Fiscal Year total \$347,200 all to be paid toward Interest.
- As of the end of the 2015-2016 Fiscal Year, the outstanding Principal amount will be \$9,665,000 and the outstanding Interest amount will be \$7,155,350.
- The first Interest Debt Service payment was made on February 1, 2014
- The first Principal Debt Service payment is scheduled to be made on August 1, 2024.
- The final Debt Service Principal and Interest payment for the Series 2012B is scheduled for August 1, 2045.

Debt Service Payment Structure for the Series 2012A and Series 2012 B Bonds

- The first Debt Service Principal payment for the Series 2012B Bonds is scheduled to be due one year after the final Debt Service Principal and Interest payment for the Series 2012A Bonds.
- This timing results in approximately the same amount of Debt Service Principal and Interest payments to be made for the 2023-2024 fiscal year as in the previous fiscal year.

Series 2014 Water and Streets Bonds (Tax-Exempt)

- The Series 2014 Water Bonds were issued in the amount of \$905,000.
- The Series 2014 Street Bonds were issued in the amount of \$1,965,000.
- After \$35,000 of issuance costs, the Series 2014 issue has a combined original outstanding Principal of \$2,835,000 and a total combined Interest amount of \$1,139,466.67 through the life of the bond.
- As of the beginning of the 2015-2016 Fiscal Year, the outstanding Principal amount will be \$2,735,000 and the outstanding Interest amount will be \$1,026,825.
- Annual Series 2014 Bonds Debt Service payments for the 2015-2016 Fiscal Year total \$198,550 with \$105,000 to be made toward the outstanding Principal and \$93,550 to be made toward outstanding Interest.
- As of the end of the 2015-2016 Fiscal Year, the outstanding Principal amount will be \$2,630,000 and the outstanding Interest amount will be \$933,275.
- The first Interest Debt Service payment was made on February 1, 2015.
- The first Principal Debt Service payment is scheduled to be made on August 1, 2015.
- The final Debt Service Principal and Interest payment for the Series 2014 is scheduled for August 1, 2034.

Total Debt Service Positions

- As of the beginning of the 2015-2016 Fiscal Year, the total outstanding Principal amount for all bonds will be \$14,660,000 and the total outstanding Interest will be \$8,798,915.
- Annual Debt Service payments for the 2015-2016 Fiscal Year total \$861,170 with \$360,000 to be made toward the outstanding Principal and \$501,170 to be made toward outstanding Interest.
- As of the end of the 2015-2016 Fiscal Year, the outstanding Principal amount will be \$14,300,000 and the outstanding Interest amount will be \$8,297,745.

DEBT SERVICE AS OF 09/30/15

	<u>Series 2012 A</u>			<u>Series 2012B</u>			<u>Series 2014</u>			<u>Total Debt Service</u>		
	Principal	Interest	Total Debt Service	Principal	Interest	Total Debt Service	Principal	Interest	Total Debt Service	Principal	Interest	Total Debt Service
02/01/14		36,410.00			173,600.00						210,010.00	
08/01/14	245,000.00	36,410.00	317,820.00		173,600.00	347,200.00				245,000.00	210,010.00	665,020.00
02/01/15		33,960.00			173,600.00						271,926.67	
08/01/15	250,000.00	33,960.00	317,920.00		173,600.00	347,200.00	100,000.00	48,275.00	212,641.67	350,000.00	255,835.00	877,761.67
02/01/16		30,210.00			173,600.00						250,585.00	
08/01/16	255,000.00	30,210.00	315,420.00		173,600.00	347,200.00	105,000.00	46,775.00	198,550.00	360,000.00	250,585.00	861,170.00
02/01/17		26,385.00			173,600.00						245,185.00	
08/01/17	265,000.00	26,385.00	317,770.00		173,600.00	347,200.00	105,000.00	45,200.00	195,400.00	370,000.00	245,185.00	860,370.00
02/01/18		22,410.00			173,600.00						239,635.00	
08/01/18	270,000.00	22,410.00	314,820.00		173,600.00	347,200.00	110,000.00	43,625.00	197,250.00	380,000.00	239,635.00	859,270.00
02/01/19		18,360.00			173,600.00						233,935.00	
08/01/19	280,000.00	18,360.00	316,720.00		173,600.00	347,200.00	115,000.00	41,975.00	198,950.00	395,000.00	233,935.00	862,870.00
02/01/20		14,160.00			173,600.00						227,435.00	
08/01/20	290,000.00	14,160.00	318,320.00		173,600.00	347,200.00	120,000.00	39,675.00	199,350.00	410,000.00	227,435.00	864,870.00
02/01/21		11,260.00			173,600.00						222,135.00	
08/01/21	295,000.00	11,260.00	317,520.00		173,600.00	347,200.00	125,000.00	37,275.00	199,550.00	420,000.00	222,135.00	864,270.00
02/01/22		7,867.50			173,600.00						216,242.50	
08/01/22	300,000.00	7,867.50	315,735.00		173,600.00	347,200.00	130,000.00	34,775.00	199,550.00	430,000.00	216,242.50	862,485.00
02/01/23		4,117.50			173,600.00						209,892.50	
08/01/23	305,000.00	4,117.50	313,235.00		173,600.00	347,200.00	135,000.00	32,175.00	199,350.00	440,000.00	209,892.50	859,785.00
02/01/24					173,600.00						203,075.00	
08/01/24				305,000.00	173,600.00	652,200.00	140,000.00	29,475.00	198,950.00	445,000.00	203,075.00	851,150.00
02/01/25					169,025.00						196,400.00	
08/01/25				315,000.00	169,025.00	653,050.00	145,000.00	27,375.00	199,750.00	460,000.00	196,400.00	852,800.00
02/01/26					164,300.00						189,500.00	
08/01/26				320,000.00	164,300.00	648,600.00	150,000.00	25,200.00	200,400.00	470,000.00	189,500.00	849,000.00
02/01/27					159,500.00						182,450.00	
08/01/27				330,000.00	159,500.00	649,000.00	150,000.00	22,950.00	195,900.00	480,000.00	182,450.00	844,900.00
02/01/28					154,550.00						175,250.00	
08/01/28				340,000.00	154,550.00	649,100.00	155,000.00	20,700.00	196,400.00	495,000.00	175,250.00	845,500.00
02/01/29					149,450.00						167,825.00	
08/01/29				355,000.00	149,450.00	653,900.00	160,000.00	18,375.00	196,750.00	515,000.00	167,825.00	850,650.00
02/01/30					144,125.00						159,700.00	
08/01/30				365,000.00	144,125.00	653,250.00	165,000.00	15,575.00	196,150.00	530,000.00	159,700.00	849,400.00
02/01/31					138,650.00						151,337.50	
08/01/31				375,000.00	138,650.00	652,300.00	170,000.00	12,687.50	195,375.00	545,000.00	151,337.50	847,675.00
02/01/32					133,025.00						142,737.50	
08/01/32				390,000.00	133,025.00	656,050.00	180,000.00	9,712.50	199,425.00	570,000.00	142,737.50	855,475.00
02/01/33					127,175.00						133,737.50	
08/01/33				400,000.00	127,175.00	654,350.00	185,000.00	6,562.50	198,125.00	585,000.00	133,737.50	852,475.00
02/01/34					120,175.00						123,500.00	
08/01/34				415,000.00	120,175.00	655,350.00	190,000.00	3,325.00	196,650.00	605,000.00	123,500.00	852,000.00
02/01/35					112,912.50						112,912.50	
08/01/35				430,000.00	112,912.50	655,825.00				430,000.00	112,912.50	655,825.00
02/01/36					105,387.50						105,387.50	
08/01/36				445,000.00	105,387.50	655,775.00				445,000.00	105,387.50	655,775.00
02/01/37					97,600.00						97,600.00	
08/01/37				465,000.00	97,600.00	660,200.00				465,000.00	97,600.00	660,200.00
02/01/38					88,300.00						88,300.00	
08/01/38				485,000.00	88,300.00	661,600.00				485,000.00	88,300.00	661,600.00
02/01/39					78,600.00						78,600.00	
08/01/39				505,000.00	78,600.00	662,200.00				505,000.00	78,600.00	662,200.00
02/01/40					68,500.00						68,500.00	
08/01/40				525,000.00	68,500.00	662,000.00				525,000.00	68,500.00	662,000.00
02/01/41					58,000.00						58,000.00	
08/01/41				545,000.00	58,000.00	661,000.00				545,000.00	58,000.00	661,000.00
02/01/42					47,100.00						47,100.00	
08/01/42				565,000.00	47,100.00	659,200.00				565,000.00	47,100.00	659,200.00
02/01/43					35,800.00						35,800.00	
08/01/43				575,000.00	35,800.00	646,600.00				575,000.00	35,800.00	646,600.00
02/01/44					24,300.00						24,300.00	
08/01/44				595,000.00	24,300.00	643,600.00				595,000.00	24,300.00	643,600.00
02/01/45					12,400.00						12,400.00	
08/01/45				620,000.00	12,400.00	644,800.00				620,000.00	12,400.00	644,800.00
	2,755,000.00	410,280.00	3,165,280.00	9,665,000.00	8,196,950.00	17,861,950.00	2,835,000.00	1,139,466.67	3,974,466.67	15,255,000.00	9,746,696.67	25,001,696.67
Amounts Paid	495,000.00	140,740.00	635,740.00	0.00	694,400.00	694,400.00	100,000.00	112,641.67	212,641.67	595,000.00	947,781.67	1,542,781.67
Balance	2,260,000.00	269,540.00	2,529,540.00	9,665,000.00	7,502,550.00	17,167,550.00	2,735,000.00	1,026,825.00	3,761,825.00	14,660,000.00	8,798,915.00	23,458,915.00

Source: City of Rollingwood Total Debt Service Report
 June 2, 2014
 Jim Gilley
 US Capital Advisors LLC
 1330 Post Oak Blvd, Suite 900
 Houston, Texas 77056

PROPOSED EMPLOYEE EXPENDITURES FOR 2015-2016 FISCAL YEAR BEFORE DISTRIBUTION PERCENTAGES

	Base Rate	License Incentive	Total Rate	Longivity Amount	Annual Salary	Social Sec FICA	TMRS	Health & Dental	Life	AD&D	LTD/STD	Workers Comp	Total Cost
Administration													
City Administrator	99,000.00	7,000.00	0.00	111.00	106,111.00	8,117.49	8,531.32	5,732.64	35.02	3.71	0.00	336.16	128,867.35
City Secretary	70,040.00	0.00	0.00	534.00	70,574.00	5,398.91	5,674.15	5,732.64	23.29	2.47	0.00	223.58	87,629.04
Admin. Support	17.50	0.00	17.50	0.00	33,355.00	2,551.66	2,681.74	3,344.04	11.01	1.17	0.00	105.67	42,050.28
A/P and Payroll Clk	25.00	0.00	25.00	0.00	31,200.00	2,386.80	N/A	N/A	N/A	N/A	0.00	98.84	33,685.64
Summer Intern	10.00	0.00	10.00	0.00	2,567.50	196.41	N/A	N/A	N/A	N/A	0.00	8.13	2,772.05
					243,807.50	18,651.27	16,887.22	14,809.32	69.31	7.35	0.00	772.38	295,004.36
Police													
Chief of Police	87,550.00	0.00	0.00	1,086.00	88,636.00	6,780.65	7,126.33	5,732.64	29.25	3.10	0.00	2,589.59	110,897.57
Lieutenant	31.80	0.00	31.80	657.00	66,810.36	5,110.99	5,371.55	5,732.64	22.05	2.34	0.00	1,951.93	85,001.86
Sargent	28.77	0.00	28.77	699.00	60,540.60	4,631.36	4,867.46	5,732.64	19.98	2.12	0.00	1,768.75	77,562.91
Detective	27.76	0.00	27.76	453.00	58,197.96	4,452.14	4,679.12	5,732.64	19.21	2.04	0.00	1,700.31	74,783.41
Officer-I	22.46	0.00	22.46	141.00	46,856.76	3,584.54	3,767.28	5,732.64	15.46	1.64	0.00	1,368.97	61,327.30
Officer-II	24.23	0.00	24.23	195.00	50,601.72	3,871.03	4,068.38	5,732.64	16.70	1.77	0.00	1,478.38	65,770.62
Officer-II	22.46	0.00	22.46	105.00	46,820.76	3,581.79	3,764.39	5,732.64	15.45	1.64	0.00	1,367.92	61,284.58
Officer-II	24.23	0.00	24.23	153.00	50,559.72	3,867.82	4,065.00	5,732.64	16.68	1.77	0.00	1,477.15	65,720.79
New Officer	22.46	0.00	22.46	0.00	46,716.80	3,573.84	3,756.03	3,344.04	15.42	1.64	0.00	1,364.88	58,772.64
Reserves - 2*	0.00	0.00	0.00	0.00	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00	70.12	2,470.12
Holiday Pay Coverage					13,084.09	1,000.93	1,051.96	5,732.64	4.32	0.46	0.00	382.26	21,256.67
Vacation Pay Coverage					10,903.41	834.11	876.63	5,732.64	3.60	0.38	0.00	318.55	18,669.33
Sick Time Pay Coverage					4,361.36	333.64	350.65	5,732.64	1.44	0.15	0.00	127.42	10,907.32
					544,089.55	41,622.85	43,744.80	66,403.08	179.55	19.04	0.00	15,966.24	714,425.11
Public Works													
Public Works Direc	63,345.02			384.00	63,729.02	4,875.27	5,123.81	5,732.64	21.03	2.23	0.00	2,431.70	81,915.70
Laborer	17.50	1.00	18.50	594.00	39,074.00	2,989.16	3,141.55	5,732.64	12.89	1.37	0.00	1,490.94	52,442.55
Laborer	17.50	1.00	18.50	492.00	38,972.00	2,981.36	3,133.35	5,732.64	12.86	1.36	0.00	1,487.05	52,320.62
Summer Intern	10.00				2,567.50	196.41	N/A	N/A	N/A	N/A	0.00	97.97	2,861.88
					144,342.52	11,042.20	11,398.71	17,197.92	46.79	4.96	0.00	5,507.65	189,540.75
Municipal Court													
Judge				N/A	19,776.00	1,512.86	N/A	N/A	N/A	N/A		62.65	21,351.51
Court Clerk	18.50		18.50	0.00	38,582.00	2,951.52	3,101.99	5,732.64	12.73	1.35		122.23	50,504.47
					58,358.00	4,464.39	3,101.99	5,732.64	12.73	1.35	0.00	184.88	71,855.98
					990,597.57	75,780.71	75,132.72	104,142.96	308.38	32.71	0.00	22,431.15	1,270,826.20

EMPLOYEE EXPENDITURES USING 2014-2015 FIGURES BEFORE DISTRIBUTION PERCENTAGES

	Base Rate	License Incentive	Total Rate	Longivity Amount	Annual Salary	Social Sec FICA	TMRS	Health & Dental	Life	AD&D	LTD/ STD	Workers Comp	Total Cost
Administration													
City Administrator	99,000.00	7,000.00	0.00	111.00	106,111.00	8,117.49	8,178.51	5,357.52	35.02	3.71	0.00	309.42	128,112.67
City Secretary	68,000.00	0.00	0.00	456.00	68,456.00	5,236.88	5,276.25	5,357.52	22.59	2.40	0.00	199.62	84,551.25
Admin. Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/P and Payroll Clk	23.34	0.00	23.34	0.00	19,418.88	1,485.54	N/A	N/A	N/A	N/A	0.00	56.63	20,961.05
Summer Intern	10.00		10.00		2,567.50	196.41	N/A	N/A	N/A	N/A	0.00	8.13	2,772.05
					196,553.38	15,036.33	13,454.75	10,715.04	57.61	6.11	0.00	573.80	236,397.02
Police													
Chief of Police	85,000.00			1,008.00	86,008.00	6,579.61	6,629.07	5,357.52	28.38	3.01		2,140.15	106,745.75
Lieutenant	30.29			657.00	63,660.20	4,870.01	4,906.61	5,357.52	21.01	2.23		1,584.07	80,401.64
Sargent	27.40			621.00	57,613.00	4,407.39	4,440.52	5,357.52	19.01	2.02		1,433.60	73,273.06
Detective	26.44			375.00	55,370.20	4,235.82	4,267.66	5,357.52	18.27	1.94		1,377.79	70,629.20
Officer-I	21.39			63.00	44,554.20	3,408.40	3,434.01	5,357.52	14.70	1.56		1,108.65	57,879.04
Officer-II	23.08			195.00	48,201.40	3,687.41	3,715.12	5,357.52	15.91	1.69		1,199.41	62,178.45
Officer-I	21.39			105.00	44,596.20	3,411.61	3,437.25	5,357.52	14.72	1.56		1,109.70	57,928.56
Officer-II	23.08			0.00	48,006.40	3,672.49	3,700.09	5,357.52	15.84	1.68		1,194.55	61,948.58
New Officer	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Reserves - 2					2,400.00							72.94	2,472.94
Holiday Pay Coverage					12,461.04	953.27	960.43	5,357.52	4.11	0.44	0.00	310.07	20,046.88
Vacation Pay Coverage					10,384.20	794.39	800.36	5,357.52	3.43	0.36	0.00	258.39	17,598.66
Sick Time Pay Coverage					4,153.68	317.76	320.14	5,357.52	1.37	0.15	0.00	103.36	10,253.97
					477,408.52	36,338.15	36,611.28	58,932.72	156.75	16.63	0.00	11,892.67	621,356.72
Public Works													
Public Works Direc	61,500.02			306.00	61,806.02	4,728.16	4,763.70	5,357.52	20.40	2.16		2,010.53	78,688.48
Laborer	15.23	0.00	15.23	516.00	32,194.40	2,462.87	2,481.38	5,357.52	10.62	1.13		1,047.27	43,555.20
Laborer	15.23	0.50	15.73	492.00	33,210.40	2,540.60	2,559.69	5,357.52	10.96	1.16		1,026.97	44,707.30
					127,210.82	9,731.63	9,804.77	16,072.56	41.98	4.45	0.00	4,084.77	166,950.98
Municipal Court													
Judge				N/A	19,776.00	1,512.86	N/A	N/A	N/A	N/A		57.67	21,346.53
Court Clerk	17.50		17.50	24.00	36,424.00	2,786.44	2,807.38	5,357.52	12.02	1.27	0.00	106.21	47,494.84
					56,200.00	4,299.30	2,807.38	5,357.52	12.02	1.27	0.00	163.88	68,841.37
					857,372.72	65,405.41	62,678.19	91,077.84	268.36	28.46	0.00	16,715.11	1,093,546.10

EMPLOYEE EXPENDITURES DIFFERENCES BETWEEN 2014-2015 AND 2015-2016 FIGURES BEFORE DISTRIBUTION PERCENTAGES

	Base Rate	License Incentive	Total Rate	Longevity Amount	Annual Salary	Social Sec FICA	TMRS	Health & Dental	Life	AD&D	LTD/STD	Workers Comp	Total Cost
Administration													
City Administrator	0.00	0.00		0.00	0.00	0.00	352.82	375.12	0.00	0.00	0.00	26.74	754.68
City Secretary	2,040.00	0.00	0.00	78.00	2,118.00	162.03	397.90	375.12	0.70	0.07	0.00	23.96	3,077.78
Admin. Support	17.50	0.00	17.50	0.00	33,355.00	2,551.66	2,681.74	3,344.04	11.01	1.17	0.00	105.67	42,050.28
A/P and Payroll Ck	1.66	0.00	1.66	N/A	11,781.12	901.26	N/A	N/A	N/A	N/A	0.00	42.22	12,724.59
Summer Intern	0.00	0.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	0.00	0.00	0.00
					47,254.12	3,614.94	3,432.46	4,094.28	11.71	1.24	0.00	198.59	58,607.34
Police													
Chief of Police	2,550.00	0.00	0.00	0.00	2,628.00	201.04	497.27	375.12	0.87	0.09	0.00	449.44	4,151.82
Lieutenant	1.51	0.00	1.51	0.00	3,150.16	240.99	464.94	375.12	1.04	0.11	0.00	367.86	4,600.22
Sargent	1.37	0.00	1.37	78.00	2,927.60	223.96	426.94	375.12	0.97	0.10	0.00	335.16	4,289.85
Detective	1.32	0.00	1.32	78.00	2,827.76	216.32	411.46	375.12	0.93	0.10	0.00	322.52	4,154.22
Officer-I	1.07	0.00	1.07	78.00	2,302.56	176.15	333.27	375.12	0.76	0.08	0.00	260.32	3,448.25
Officer-II	1.15	0.00	1.15	0.00	2,400.32	183.62	353.26	375.12	0.79	0.08	0.00	278.97	3,592.17
Officer-I	1.07	0.00	1.07	0.00	2,224.56	170.18	327.14	375.12	0.73	0.08	0.00	258.22	3,356.03
Officer-II	1.15	0.00	1.15	153.00	2,553.32	195.33	364.91	375.12	0.84	0.09	0.00	282.60	3,772.21
New Officer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reserves - 2					0.00							0.00	0.00
Holiday Pay Coverage					623.05	47.66	91.53	375.12	0.21	0.02	0.00	72.19	1,209.78
Vacation Pay Coverage					519.21	39.72	76.27	375.12	0.17	0.02	0.00	60.16	1,070.67
Sick Time Pay Coverage					207.68	15.89	30.51	375.12	0.07	0.01	0.00	24.06	653.34
					22,364.23	1,710.86	3,377.49	4,126.32	7.38	0.78	0.00	2,711.51	34,298.57
Public Works													
Public Works Direc	1,845.00	0.00	0.00	78.00	1,923.00	147.11	360.11	375.12	0.63	0.07	0.00	421.17	3,227.22
Laborer	2.27	0.00	3.27	78.00	6,879.60	526.29	660.17	375.12	2.27	0.24	0.00	443.67	8,887.35
Laborer	2.27	0.00	2.77	0.00	5,761.60	440.76	573.66	375.12	1.90	0.20	0.00	460.07	7,613.32
					14,564.20	1,114.16	1,593.94	1,125.36	4.81	0.51	0.00	1,324.91	19,727.89
Municipal Court													
Judge				N/A	0.00	0.00	N/A	N/A	N/A	N/A	0.00	4.98	4.98
Court Clerk	1.00		1.00	78.00	2,158.00	165.09	294.61	375.12	0.71	0.08	0.00	16.02	3,009.62
					2,158.00	165.09	294.61	375.12	0.71	0.08	0.00	21.00	3,014.61
					86,340.55	6,605.05	8,698.50	9,721.08	24.60	2.61	0.00	4,256.01	115,648.40

EMPLOYEE EXPENDITURES PERCENTAGE DIFFERENCES BETWEEN 2014-2015 AND 2015-2016 FIGURES BEFORE DISTRIBUTION PERCENTAGES

	Base Rate %	Total Rate %
<u>Administration</u>		
City Administrator	0.00%	0.00%
City Secretary	3.00%	3.00%
Admin. Support	100.00%	100.00%
A/P and Payroll Clk	7.11%	7.11%
Summer Intern	0.00%	0.00%

<u>Police</u>		
Chief of Police	3.00%	3.00%
Lieutenant	5.00%	5.00%
Sargent	5.00%	5.00%
Detective	5.00%	5.00%
Officer-I	5.00%	5.00%
Officer-II	5.00%	5.00%
Officer-I	5.00%	5.00%
Officer-II	5.00%	5.00%
Reserves - 2		
Holiday Pay Cover		
Vacation Pay Cove		
Sick Time Pay Cov		

<u>Public Works</u>		
Public Works Direc	3.00%	3.00%
Laborer	14.90%	21.47%
Laborer	14.90%	17.61%

<u>Municipal Court</u>		
Judge	0.00%	0.00%
Court Clerk	5.71%	5.71%