CITY OF DECATUR

2015 -2016

BUDGET

This budget will raise more revenue from property tax than last year's budget by an amount of $133,398, which is a 3.1819% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $51,817.57.

Then City Commission record vote on September 14, 2015 to adopt the 2015-2016 Budget:

Mayor	Martin Woodruff	Aye
Place 1	Dr. Carmelina Holloway	Aye
Place 2	Susan Cocanougher	Aye
Place 3	Cary Bohn	Aye
Place 4	Margaret Doubrava	Aye
Place 5	Jay Davidson	Aye
Place 6	Randy Bowker	Absent

Rates Per $100 of property valuation:

Tax Year	2014	2015
Property Tax Rate	.7030	.7030
Proposed Property Tax Rate		.7030
Effective Tax Rate	.6742	.6864
Effective M & O Rate	.4683	.4795
Rollback Tax Rate	.7176	.7220
Debt Tax Rate	.2119	.2041

2015 Municipal Debt Obligations secured by property taxes: $13,658,068.75

CITY OF DECATUR

Budget Worksheets

FY 2016

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BUDGET HIGHLIGHTS

Key Facts:

- This Budget proposes a ***tax rate*** of $.7030 (same as last year)
- No additional personnel added
- A *2% Cost of Living Adjustment* is built into this budget
- Includes $128,323 in capital
- Health Insurance – **with plan adjustments**, increased $87k
- Includes a 2% increase in *water* and *wastewater* rates
- TRWD increased *raw water* cost $60k

With this budget, we were able to absorb a lot of unfavorable factors without a tax rate increase and a very minimal rate increase for water and wastewater. Once again, our departments responded and we will be able to offer the same or more services with little or no changes in resources available. Overall, this budget reflects very little change from last year in revenues and expenditures.

Health insurance seems to be one of the last pieces of the budget puzzle available each year and it also happens one of the most unpredictable. Our health insurance bids ranged from 54% to 74% increases this year. Several large carriers such as Aetna declined to bid us. One of the foremost reasons our health insurance cost has increased so dramatically is related to a very high claims loss ratio. Our loss ratio is well over 300% for the past two years. We also have several large claims that are ongoing. Obviously, we can't ask our citizens or our employees to burden an extra $600k in health insurance cost this year, so we downgraded the plans. Just like last year, we will offer a base plan, which the City will fund employee only and $500 towards dependent coverage. Also, we will offer an upgraded plan, which cost more, and a downgraded plan, which will cost less. It is truly disappointing to pay much more for much less each year.

The budget committee has met three times to review the budget. The review transitioned from an overview in the first meeting to a proposed budget in the last meeting. Throughout the process, we have focused on utilizing the available resources in a manner which will be beneficial to our citizens and attempt to maintain a standard of living comparable to last year for our wonderfully dedicated employees. We feel this budget accomplishes those goals.

We were very fortunate this year with our property valuations increasing $18.9 million. This translated into an additional $120k in tax revenues. With this increase, we are suggesting to leave the tax rate unchanged at $.7030. As noted above, this budget:

- Does not include any additional personnel
- Does include a 2% COL for full-time employees
- Does include $128,323 in capital expenditures
- Does include a 2% rate increase for water and wastewater
- Does include $87k in additional health insurance cost
- Does include an additional $60k for raw water cost from TRWD

Just as a note: the 2% water and wastewater rate increases will generate approximately *$51k* in additional receipts. If a citizen consumes **7,500** gallons of water and **5,400** gallons of wastewater monthly, the average water bill will increase ***$1.72 per month***.

In past budgets, in order to balance the general fund, we included a major transfer from the water fund to the general fund. Last year the transfer was $641,471. This year, we transferred a percentage of salaries from general fund administration, insurance, legal, planning salaries and inspection salaries into each of the water fund departments. This is a more appropriate way of accounting for the amount of time various general fund departments spend working within the water fund departments. This will also help us when we are being reviewed by rating agencies to not get the large transfer red flagged and having it work against us on our next review. It will be difficult to compare salaries and benefits to last year. However, next year will much easier to review.

Our revenues for the general fund are $9.9 million. Revenues **increased** $120k in tax receipts and $99k in civic center receipts. Revenues **decreased** $5k in sales tax, $71k for hotel/motel tax, $15k in municipal court and $15k in the library. Expenditures for the general fund remained flat. We do have a line item for technology services in the general fund and water fund this year. Technology services have become such a large part of everything we do and we anticipate our overall expenses to be in *excess* of $300k. These expenditures have been accounted for in all of our departments and we feel it is time to account for them separately.

Water and sewer revenues **increased** due to the rate adjustment, but other than that, nothing of significance has changed. Water fund expenses did not increase other than a shift of general fund salaries and services and an increase in raw water cost.

The city's debt services will cost approximately *$1.25 million* this year and is scheduled to remain constant until 2021.

The budget is a plan to guide us throughout the year and something to compare our actual operating results against. Our budgets are considered departmental budgets, which gives our departments some flexibility to transfer line item amounts within each department. Some of our departments spend a lot of time working on their budgets and go into a lot of detail to make sure their budgets are as accurate as possible. Their hard work helps make

these budgets remarkably accurate. Each budget season is a learning experience that we hope to take something away from to help us in future years. I hope this was the case with everyone who participated on the budget committee. Thank you.

CITY OF DECATUR

Annual Budget

FY 2016

CONSOLIDATED FINANCIAL STATEMENT SUMMARY

	Adopted Budget FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Proposed Budget FY 2016
REVENUE				
General Fund	10,067,216	10,160,053	10,517,224	9,951,614
Water Fund	4,123,401	4,155,401	4,360,190	4,462,006
Total	14,190,617	14,315,454	14,877,414	14,413,620
DISBURSEMENTS				
General Fund	8,937,599	9,081,343	9,248,733	8,690,533
Water Fund	4,123,401	4,155,401	4,360,190	4,462,006
Debt Service	1,129,617	1,078,710	1,268,491	1,261,081
Transfers				
Total	14,190,617	14,315,454	14,877,414	14,413,620
Exvess/Deficit(-)	-	-	-	0

CITY OF DECATUR
2015-2016 BUDGET OVERVIEW
By Department

General Fund

Revenues	Current Budget	Proposed Budget
Property Tax	4,161,406	4,281,989
Franchise Tax	560,000	560,000
Sales Tax	2,643,214	2,638,000
Mixed Drink Tax	21,000	21,000
Hotel/Motel Tax	460,000	389,000
Civic Center	573,000	671,000
Municipal Court	635,000	620,000
Airport	70,200	70,200
Library	98,000	83,000
Planning & Code Compliance	255,500	256,000
Police	16,000	18,500
Cemetery	37,900	35,400
Transfers In	668,479	27,000
Interest Income	3,000	3,000
Miscellaneous	314,525	277,525
Total General Fund Revenue	10,517,224	9,951,614
Expenditures		
Administration	1,135,642	724,560
Janitorial	41,500	31,750
Airport	127,425	134,937
Main Street	145,759	153,065
Animal Control	76,756	78,656
Police	2,337,617	2,285,756
Street	1,256,185	1,155,235
Tax & Court	277,607	166,687
Fire	1,135,715	1,149,297
Library	563,653	568,463
Cemetery	69,788	71,610
Planning	373,057	303,046
Civic Center	904,792	935,358
Parks	443,567	488,373
Inspection Services	337,696	338,324
Emergency Management	21,974	21,974
Technology Services	-	83,442
Debt Service Transfers	1,268,491	1,261,081
Total General Fund Expenditures	10,517,224	9,951,614
Excess/Deficit	-	0

Enterprise (Water & Sewer) Fund

Revenues	Current Budget	Proposed Budget
Water Revenue	2,481,229	2,517,729
Sewer Revenue	1,292,860	1,315,500
Refuse Revenue	345,000	345,000
Convenience Center Fees	-	-
Interest Income	2,000	2,000
Transfers	-	-
Other Revenues	239,101	281,777
Total Revenues	4,360,190	4,462,006
Expenses		
Public Works	132,896	310,391
Water	960,237	1,013,246
Refuse	340,000	340,000
Utility Billing	926,107	1,140,460
Wastewater	796,662	822,353
Utility Maintenance	562,807	801,724
Technology Services	-	33,832
Transfers Out	641,479	-
Total Expenses	4,360,190	4,462,006
Excess/Deficit	-	(0)

CITY OF DECATUR
2015-2016
EXPENDITURE/EXPENSE BY CATEGORY

General Fund	Current Budget	Prior Year	Proposed Budget
SALARIES	4,845,318.00	4,529,666.00	4,515,109.90
PAYROLL TAX & BEBEFITS	1,112,210.00	998,163.00	1,053,718.79
HEALTH INSURANCE	939,506.00	934,638.00	959,032.00
OTHER INSURANCE	178,000.00	180,294.00	124,677.00
OFFICE SUPPLIES	207,237.00	203,648.00	200,925.00
PROFESSIONAL SERVICES	242,786.00	203,260.00	162,550.00
OTHER SUPPLIES	259,906.00	212,467.00	279,106.00
AUTO & TRUCK	247,850.00	265,088.00	246,350.00
TRANSFERS	3,500.00	2,400.00	3,500.00
OTHER EXPENDITURES	562,158.00	480,325.00	509,185.00
REPAIR & MAINT	51,009.00	41,759.00	51,509.00
SMALL EQUIP	11,000.00	3,446.00	11,000.00
UTILITIES	331,770.00	341,313.00	330,620.00
TRAVEL & TRAINING	115,925.00	111,280.00	109,925.00
MARKETING & PROMOTION	72,058.00	87,134.00	74,025.00
CAPITAL & EQUIPMENT	68,500.00	472,734.00	59,300.00
TOTAL EXPENDITURES	9,248,733.00	9,067,615.00	8,690,532.69

Water & Sewer Fund	Current Budget	Prior Year	Proposed Budget
SALARIES	1,034,189.00	1,021,937.00	1,476,019.10
PAYROLL TAX & BEBEFITS	243,822.00	224,324.00	348,342.97
HEALTH INSURANCE	230,500.00	245,201.00	270,424.00
OTHER INSURANCE	-	-	18,300.00
OFFICE SUPPLIES	32,795.00	38,729.00	32,795.00
PROFESSIONAL SERVICES	12,570.00	11,049.00	51,830.00
OTHER SUPPLIES	362,000.00	315,863.00	392,480.00
AUTO & TRUCK	45,300.00	46,163.00	45,300.00
TRANSFERS	604,075.00	512,000.00	664,075.00
OTHER EXPENDITURES	1,122,506.00	877,514.00	648,791.18
REPAIR & MAINT	116,250.00	98,332.00	63,500.00
SMALL TOOLS	6,250.00	1,172.00	6,250.00
UTILITIES	446,208.00	425,384.00	392,208.00
TRAVEL & TRAINING	16,500.00	10,202.00	16,500.00
CAPITAL & EQUIPMENT	87,223.00	319,544.00	69,023.00
TOTAL EXPENSES	4,360,188.00	4,147,414.00	4,495,838.25

CITY OF DECATUR

BUDGET 2015-2016

REVENUE ESTIMATES

Account	Description	Month of 06/2015	2014-2015 Budget	Budget Estimate
01-3065-00-00	TRANS. FROM W.C.W.S.D.	13,500	18,000	18,000
01-3066-00-00	TRANS. FROM ECONOMIC DEV.	6,750	9,000	9,000
01-3100-00-00	TAX COLLECTION - CITY	4,113,040	4,129,406	4,249,989
01-3101-00-00	TAX COLLECTION- W.C.W.S.D.	-	-	-
01-3102-00-00	TAX COLL. PAID TO W.C.W.S.D.	-	-	-
01-3120-00-00	DEL. TAX COLLECTION - CITY	22,435	32,000	32,000
01-3121-00-00	DEL. TAX COLLECTION-W.C.W.S.D.	-	-	-
01-3122-00-00	DEL TAX COLL. PAID TO WCWSD	-	-	-
01-3130-00-00	INTEREST & PENALTY - CITY	-	-	-
01-3131-00-00	INTEREST & PENALTY-W.C.W.S.D.	19,909	22,000	22,000
01-3132-00-00	INT. & PEN. PAID TO WCWSD	-	-	-
01-3160-00-00	FRANCHISE TAXES	551,976	560,000	560,000
01-3170-00-00	OCCUPATION PERMIT FEES	-	-	-
01-3180-00-00	COBRA PAYMENTS	-	-	-
01-3200-00-00	COURT FINES	441,691	635,000	620,000
01-3210-00-00	LAND RENTAL	13,251	18,000	18,000
01-3216-00-00	CIVIC CENTER RECEIPTS	114,541	198,000	150,000
01-3217-00-00	CIVIC CTR RECEIPTS-TAX-F & B	174,589	150,000	230,000
01-3218-00-00	CIVIC CTR RCPTS-TAX-LINENS&EQP	26,433	40,000	37,000
01-3219-00-00	CIVIC CTR RCPTS-NON TAX-F & B	200,327	185,000	254,000
01-3220-00-00	AID IN CONSTRUCTION - GENERAL	-	-	-
01-3225-00-00	PRIVATE CLUB FEES-CIVIC CENTER	-	-	-
01-3230-00-00	AID IN CONST.- ST. IMPROVEMENT	72,587	172,000	135,000
01-3250-00-00	POLICE SPECIAL REVENUES	-	-	-
01-3300-00-00	MISC.	22,361	30,000	30,000
01-3310-00-00	INTEREST INCOME - GENERAL	2,816	3,000	3,000
01-3330-00-00	SALES TAX	1,969,142	2,643,214	2,638,000
01-3331-00-00	SALES TAX REBATE - LOWE'S	-	-	-
01-3350-00-00	HOTEL & MOTEL TAX	287,659	460,000	389,000
01-3369-00-00	CONSOLIDATED CRT COSTS II-CC	-	-	-
01-3377-00-00	MUN. COURT TECH. FD. RECEIPTS	-	-	-
01-3379-00-00	MUNI. BLDG. SEC. FND. RECEIPTS	-	-	-
01-3383-00-00	LEOSE	-	-	-
01-3386-00-00	FAILURE TO APPEAR-OMNI BASE	-	-	-
01-3400-00-00	BUILDING PERMITS	148,522	180,000	185,000
01-3401-00-00	BLDG INSPECTION FEES	-	-	-
01-3402-00-00	INFRASTRUCTURE FEES	-	2,500	-
01-3403-00-00	CONTRACTOR REGISTRATION FEES	-	-	-
01-3404-00-00	HEALTH INSPECTION PERMITS	38,437	50,000	50,000
01-3405-00-00	P & Z APPLICATIONS	15,388	20,000	20,000
01-3406-00-00	TREE REM. FEE- LANDSCAPE ORD.	-	3,000	1,000
01-3409-00-00	FIRE DEPARTMENT PERMITS	792	3,000	3,000
01-3425-00-00	ANIMAL LICENSE FEES	110	125	125
01-3430-00-00	INCOME FROM ANIMAL POUND	936	2,000	2,000
01-3452-00-00	CEMETERY- DUES	152	400	400
01-3454-00-00	CEMETERY-GRAVE SPACES	21,063	34,000	34,000
01-3456-00-00	CEMETERY- MISC. INCOME	-	3,500	1,000
01-3500-00-00	SALE OF ASSETS	23,566	5,000	5,000
01-3510-00-00	TRANS. OF WRNTS.TO OTHER CITY	-	-	-
01-3512-00-00	MIXED DRINK TAX	15,604	21,000	21,000
01-3545-00-00	WRECKER FEES	-	-	-
01-3550-00-00	AUTO IMPOUND FEES	14,168	16,000	18,500
01-3560-00-00	SALES TAX ON AUTO IMPOUND FEES	-	-	-
01-3561-00-00	SALES TAX ON CIVIC CENTER FEES	-	-	-
01-3600-00-00	AIRPORT GRANT RECEIPTS	-	-	-
01-3650-00-00	POLICE GRANT RECEIPTS	-	-	-
01-3700-00-00	LIBRARY GRANT RECEIPTS	-	10,000	5,000
01-3800-00-00	LIBRARY RECEIPTS	65,148	85,000	75,000
01-3850-00-00	LIBRARY DONATIONS	1,883	3,000	3,000
01-3900-00-00	PARK/RECREATION CONTRIBUTIONS	5,922	7,500	7,500
01-3905-00-00	AIRPORT HANGAR RENTALS	57,749	68,500	68,500
01-3906-00-00	AIRPORT FUEL SALES	1,041	1,700	1,700
01-3908-00-00	AIRPORT MISC. RECEIPTS	-	-	-
01-3909-00-00	VOLUNTEER FIRE DEPT DONATIONS	40,295	50,400	50,400
01-3911-00-00	VOLUNTEER FIRE DEPT RECEIPTS	-	-	-
01-3930-00-00	MAIN STREET CONTRIBUTIONS	-	4,500	4,500
01-3940-00-00	TRANSFER FROM OTHER FUNDS	5,440	641,479	-
		8,509,223	10,517,224	9,951,614

Account	Description	Month of 06/2015	2014-2015 Budget	Budget Estimate
02-3005-00-00	METERED WATER SALES	1,577,502	2,481,229	2,517,729
02-3006-00-00	SEWER REVENUES	983,257	1,292,860	1,315,500
02-3007-00-00	REFUSE REVENUES	275,418	340,000	340,000
02-3008-00-00	PARKS/MAIN ST VOL CONTRIBUTION	3,926	6,500	6,500
02-3010-00-00	BULK WATER SALES	13,125	38,101	38,000
02-3015-00-00	WATER & SEWER TAP FEES	18,225	30,000	30,000
02-3020-00-00	GARBAGE BAGS	2,690	5,000	5,000
02-3022-00-00	SALES TAX ON REFUSE	-	-	-
02-3025-00-00	RECONNECTS & OTHER	71,791	90,000	95,100
02-3026-00-00	WATER BILL TRANSFER FEES	460	500	500
02-3030-00-00	INTEREST INCOME - WATER	625	2,000	2,000
02-3033-00-00	CONVENIENCE CENTER FEES	-	-	-
02-3035-00-00	MISC. WATER & SEWER REVENUE	8,772	6,500	44,177
02-3050-00-00	AID IN CONSTRUCTION - WATER	-	-	-
02-3055-00-00	SALE OF ASSETS	-	2,500	2,500
02-3066-00-00	TRANS. FROM ECONOMIC DEV.	-	-	-
02-3160-00-00	FRANCHISE TAXES	43,219	65,000	65,000
		2,999,010	4,360,190	4,462,006

Account	Description	Month of 06/2015	2014-2015 Budget	Budget Estimate
04-3705-02-00	MOONEY BOOK TRUST INTEREST INC	347	1,500	1,000
04-3700-03-00	CEMETERY ENDWMNT. INT. INCOME	419	1,000	750
04-3701-03-00	CEMETERY ENDOWMENTS	4,953	9,500	9,500
04-5500-07-00	MUNICIPAL COURT TECH EXPENSE	15,112	20,000	20,000
04-5501-07-00	MUNICIPAL BDLG SEC EXPENSE	-	16,500	16,500
04-5502-07-00	MAIN STREET EXPENSE	180	4,000	4,000
04-5506-07-00	POLICE SPECIAL EXPENSE	40,690	30,000	30,000
04-5512-07-00	POLICE TRAINING EXPENSE	1,657	5,000	4,000
04-3700-07-01	MUNICIPAL COURT TECH RECEIPTS	12,108	20,000	17,000
04-3701-07-01	MUNICIPAL BLD SEC FUND	9,118	16,500	14,000
04-3702-07-01	MAIN STREET RECEIPTS	1	4,000	2,000
04-3706-07-01	POLICE SPECIAL FUND	35,824	30,000	30,000
04-3712-07-01	POLICE TRAINING GRANT RECEIPTS	1,922	5,000	2,500
		122,331	163,000	151,250

Account	Description	Month of 06/2015	2014-2015 Budget	Budget Estimate
05-3000-00-00	TRANSFER FROM GENERAL FUND	-	1,263,491	1,256,081
05-3050-00-00	TRANSFER FROM ECO. DEV.	397,603	430,262	429,522
05-3100-00-00	TAX COLLECTION-CURRENT	-	-	-
05-3120-00-00	TAX COLLECTION-DELINQUENT	-	-	-
05-3130-00-00	PENALTY AND INTEREST	-	-	-
05-3500-00-00	INTEREST INCOME	1,520	2,000	2,000
		399,123	1,695,753	1,687,603

Account	Description	Month of 06/2015	2014-2015 Budget	Budget Estimate
06-3310-00-00	INTEREST INCOME	2,476	2,000	2,000
06-3900-00-00	RECEIPTS	984,568	1,250,000	1,280,000
		987,044	1,252,000	1,282,000

Account	Description	Month of 06/2015	2014-2015 Budget	Budget Estimate
09-3310-00-00	INTEREST INCOME	1,705	2,500	2,500
09-3725-00-00	WATER IMPACT FEES	31,405	17,000	20,000
09-3750-00-00	SEWER IMPACT FEES	54,201	25,000	30,000
		87,311	44,500	52,500

CITY OF DECATUR

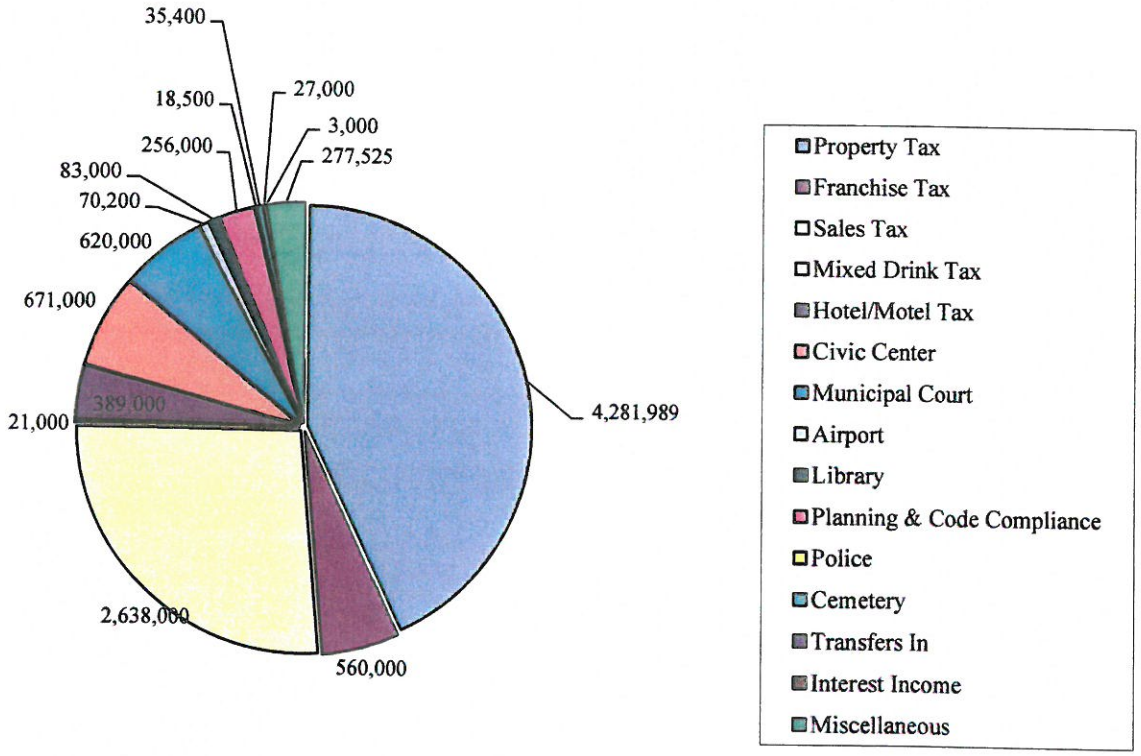
Annual Budget

FY 2016

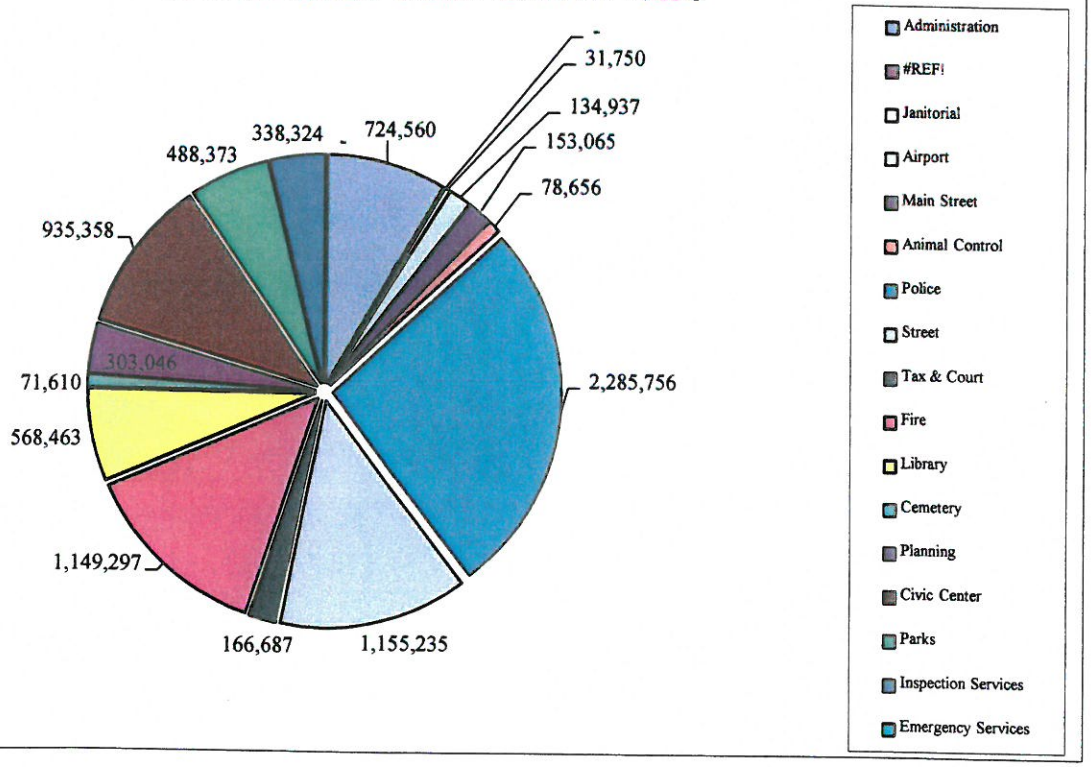
GENERAL FUND BUDGET SUMMARY

	Adopted Budget FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Budget FY 2016
RECEIPTS				
01 General Fund	**10,067,216**	**10,160,053**	**10,517,224**	**9,951,614**
DISBURSEMENTS				
01 - Administration/City Secretary	1,057,800	1,051,713	1,135,642	724,560
02 - Janitorial	41,500	41,500	41,500	31,750
03 - Airport	178,206	124,498	127,425	134,937
04 - Main Street	136,541	140,658	145,759	153,065
05 - Animal Control	72,331	73,669	76,756	78,656
06 - Police	2,154,390	2,338,633	2,337,617	2,285,756
07 - Streets	1,197,832	1,220,934	1,256,185	1,155,235
08 - Municipal Court	259,606	269,893	277,607	166,687
09 - Fire	1,179,769	1,130,838	1,135,715	1,149,297
10 - Library	539,940	541,806	563,653	568,463
11 - Cemetery	68,434	68,777	69,788	71,610
12 - Planning	372,754	370,114	373,057	303,046
14 - Civic Center	918,275	915,070	904,792	935,358
15 - Parks	446,906	437,467	443,567	488,373
16 - Inspection Services	288,579	333,199	337,696	338,324
17 - Emergency Services	24,736	22,574	21,974	21,974
18 - Technology Services	-	-	-	83,442
	8,937,600	**9,081,344**	**9,248,734**	**8,690,533**
Tax Obligation	1,129,617	1,078,710	1,268,491	1,261,081
	10,067,217	**10,160,054**	**10,517,225**	**9,951,614**

GENERAL FUND REVENUES



GENERAL FUND EXPENSES



CITY OF DECATUR

Annual Budget

FY 2016

GENERAL FUND REVENUES & EXPENDITURES

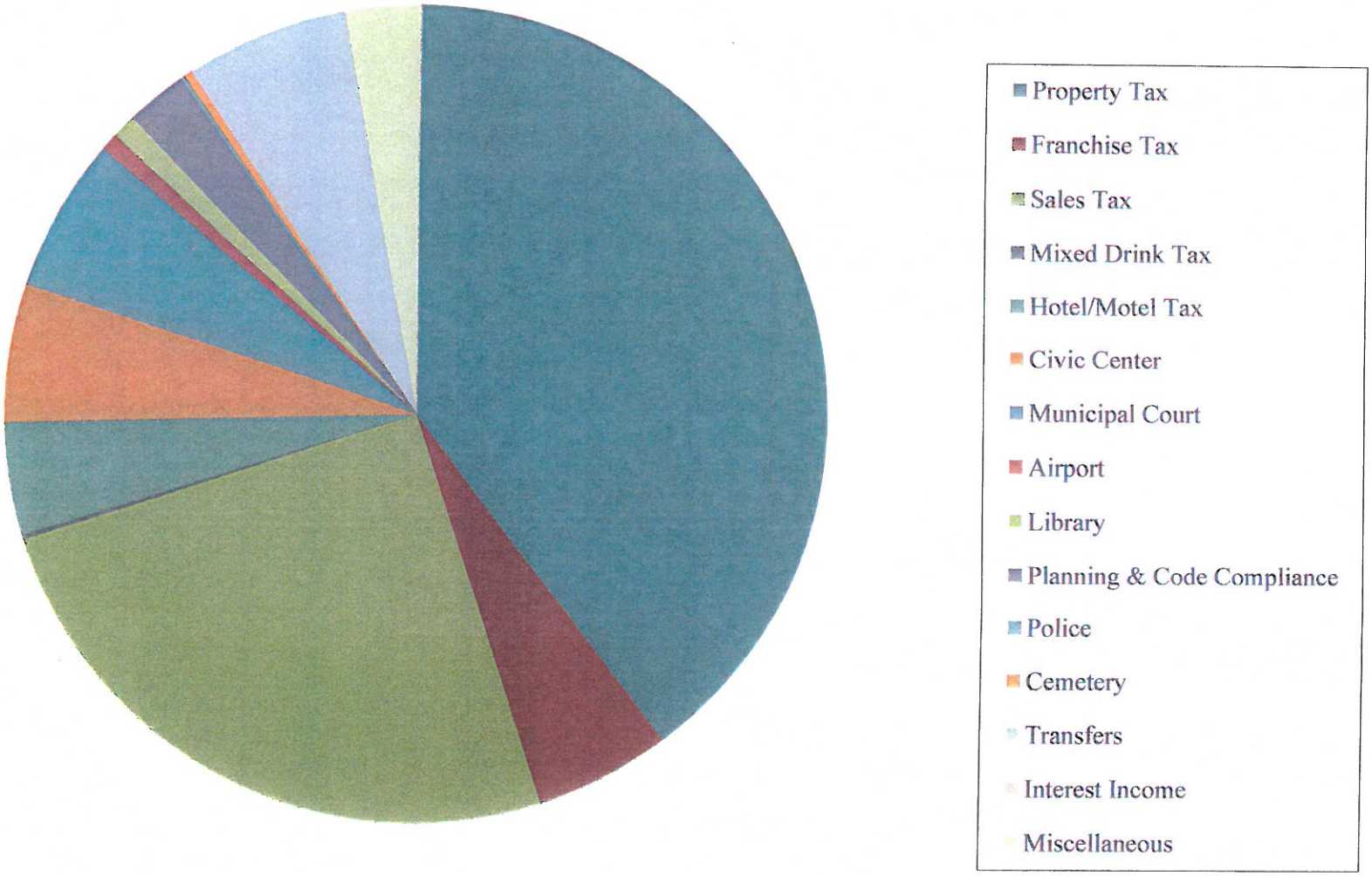
REVENUES

Property Tax	4,281,989	43.0%
Franchise Tax	560,000	5.6%
Sales Tax	2,638,000	26.5%
Mixed Drink Tax	21,000	0.2%
Hotel/Motel Tax	389,000	3.9%
Civic Center	671,000	6.7%
Municipal Court	620,000	6.2%
Airport	70,200	0.7%
Library	83,000	0.8%
Planning & Code Compliance	256,000	2.6%
Police	18,500	0.2%
Cemetery	35,400	0.4%
Transfers In	27,000	0.3%
Interest Income	3,000	0.0%
Miscellaneous	277,525	2.8%
Total General Fund Revenue	9,951,614	100%

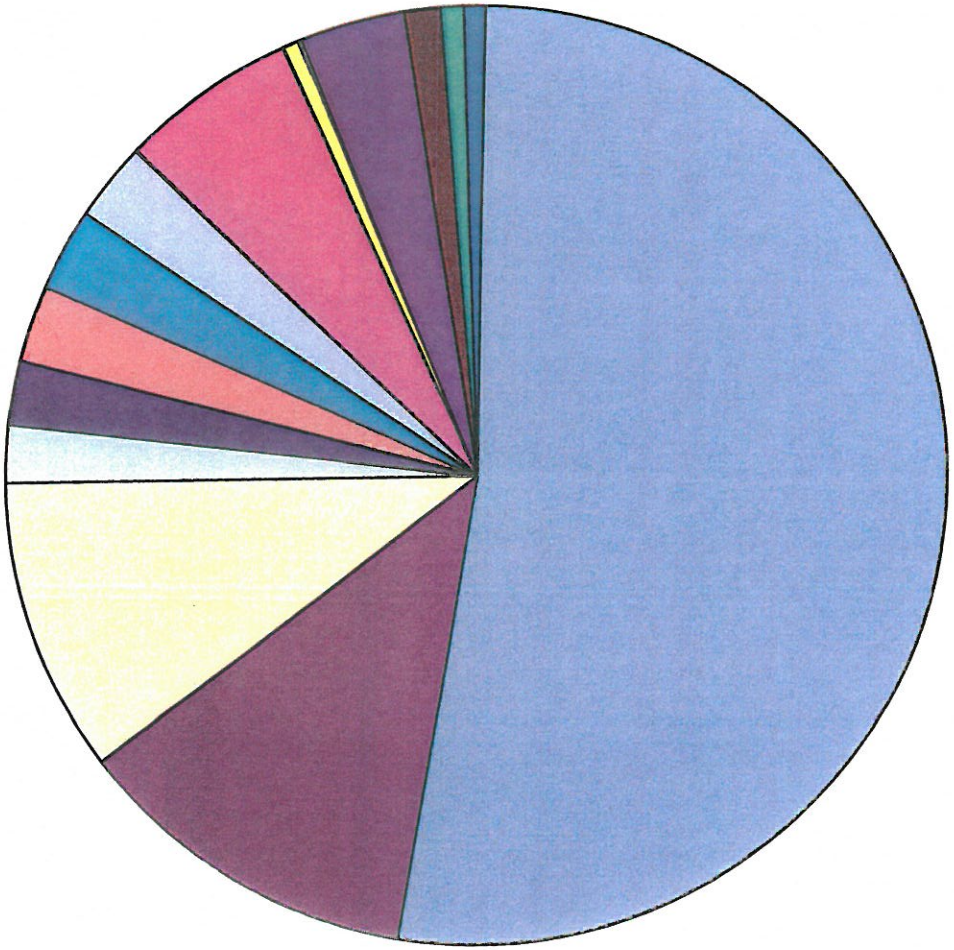
EXPENDITURES

Administration	724,560	8.3%
Janitorial	31,750	0.4%
Airport	134,937	1.6%
Main Street	153,065	1.8%
Animal Control	78,656	0.9%
Police	2,285,756	26.3%
Street	1,155,235	13.3%
Tax & Court	166,687	1.9%
Fire	1,149,297	13.2%
Library	568,463	6.5%
Cemetery	71,610	0.8%
Planning	303,046	3.5%
Civic Center	935,358	10.8%
Parks	488,373	5.6%
Inspection Services	338,324	3.9%
Emergency Services	21,974	0.3%
Technology Services	83,442	1.0%
Total General Fund Expenditures	8,690,533	100.0%

General Fund Revenues



General Fund Expenditures



- SALARIES
- PAYROLL TAX & BEBEFITS
- HEALTH INSURANCE
- OTHER INSURANCE
- OFFICE SUPPLIES
- PROFESSIONAL SERVICES
- OTHER SUPPLIES
- AUTO & TRUCK
- TRANSFERS
- OTHER EXPENDITURES
- REPAIR & MAINT
- SMALL EQUIP
- UTILITIES
- TRAVEL & TRAINING
- MARKETING & PROMOTION
- CAPITAL & EQUIPMENT

CITY OF DECATUR

Annual Budget

FY 2016

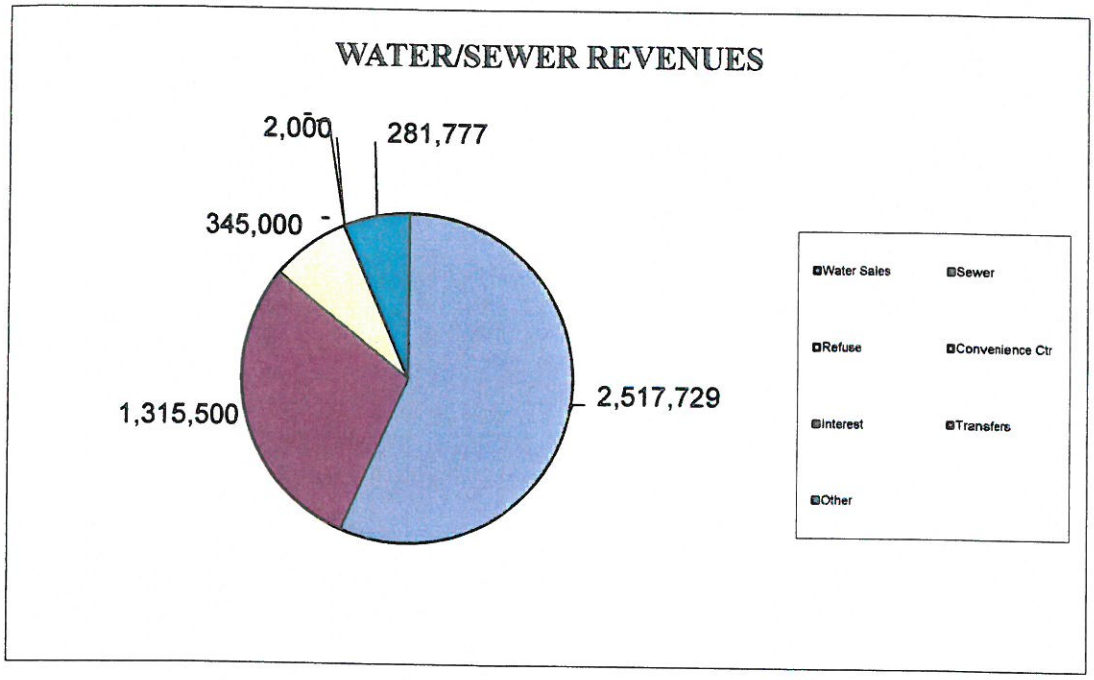
WATER/SEWER FUND BUDGET SUMMARY

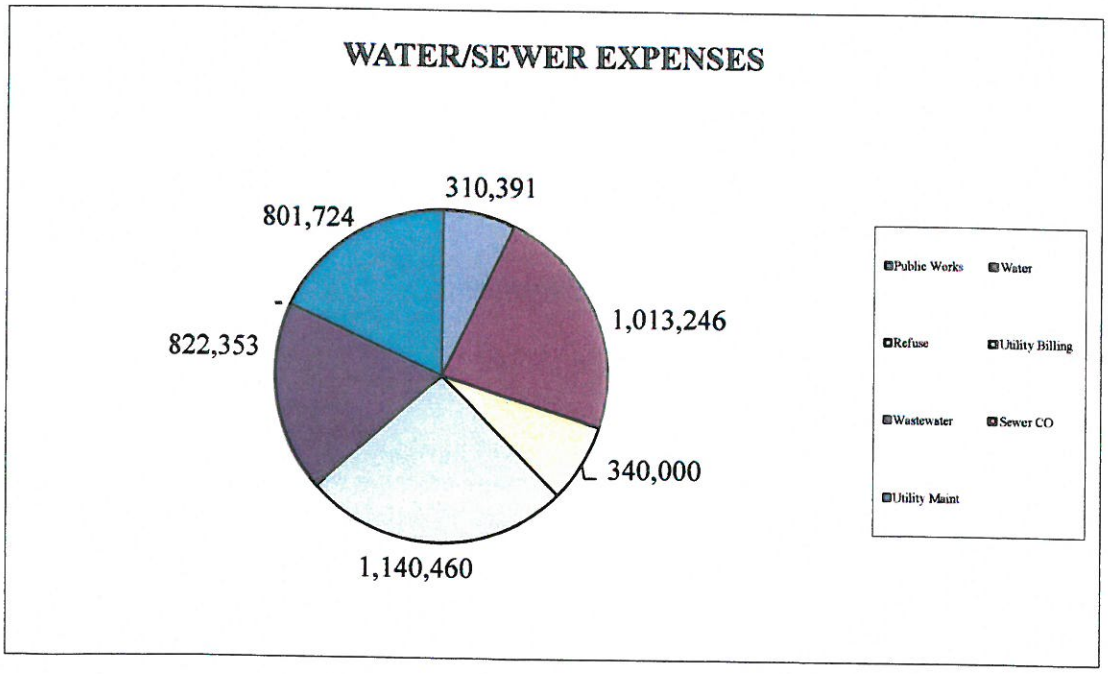
	Adopted Budget FY 2012	Adopted Budget FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Proposed Budget FY 2016
RECEIPTS					
Water/Sewer Fund Revenue	3,510,500	4,123,401	4,123,401	4,360,190	4,462,006
DISBURSEMENTS					
Water Operations & Maintenance	1,898,389	1,440,801	1,524,356	1,523,047	1,814,970
Wastewater Operations	852,410	771,802	783,636	796,662	822,353
Admin(Pubilc Works & Utility Billing)	752,501	912,899	925,059	1,051,803	1,477,483
1993 CO	-		-	-	-
Refuse	-	339,588	339,588	340,000	340,000
Permanent Improvement	7,200	7,200	7,200	7,200	7200
	3,510,500	3,472,290	3,579,839	3,718,712	4,462,006
Tax Obligation	-	-	-	-	-
	3,510,500	3,472,290	3,579,839	3,718,712	4,462,006

CITY OF DECATUR

FY 2016 BUDGET

WATER/SEWER REVENUES & EXPENSES





CITY OF DECATUR

Annual Budget

FY 2016

WATER/SEWER REVENUES & EXPENSES

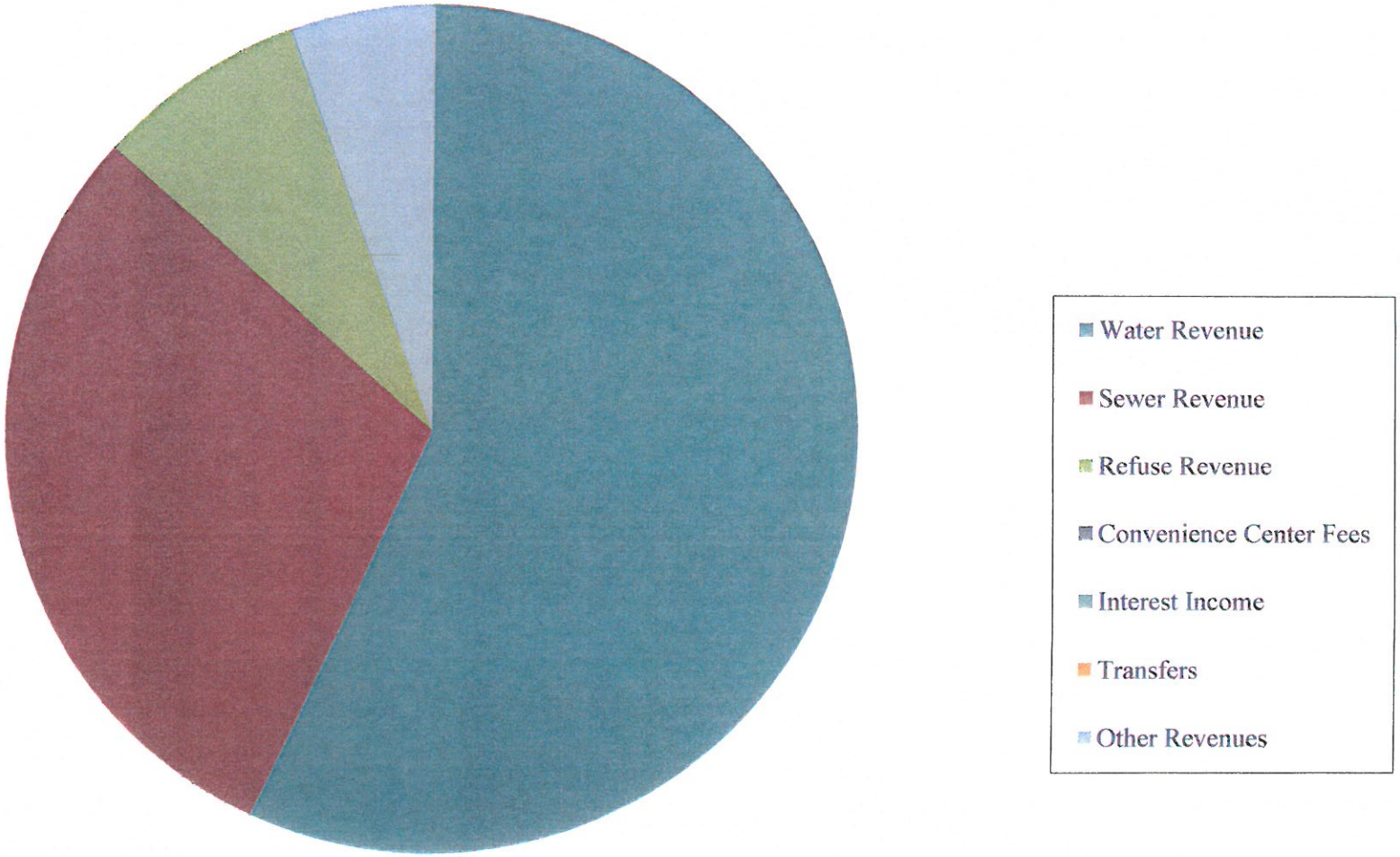
REVENUES

Water Revenue	2,517,729	56.4%
Sewer Revenue	1,315,500	29.5%
Refuse Revenue	345,000	7.7%
Convenience Center Fees	-	0.0%
Interest Income	2,000	0.0%
Transfers	-	0.0%
Other Revenues	281,777	6.3%
Total Water/Sewer Revenues	4,462,006	100.0%

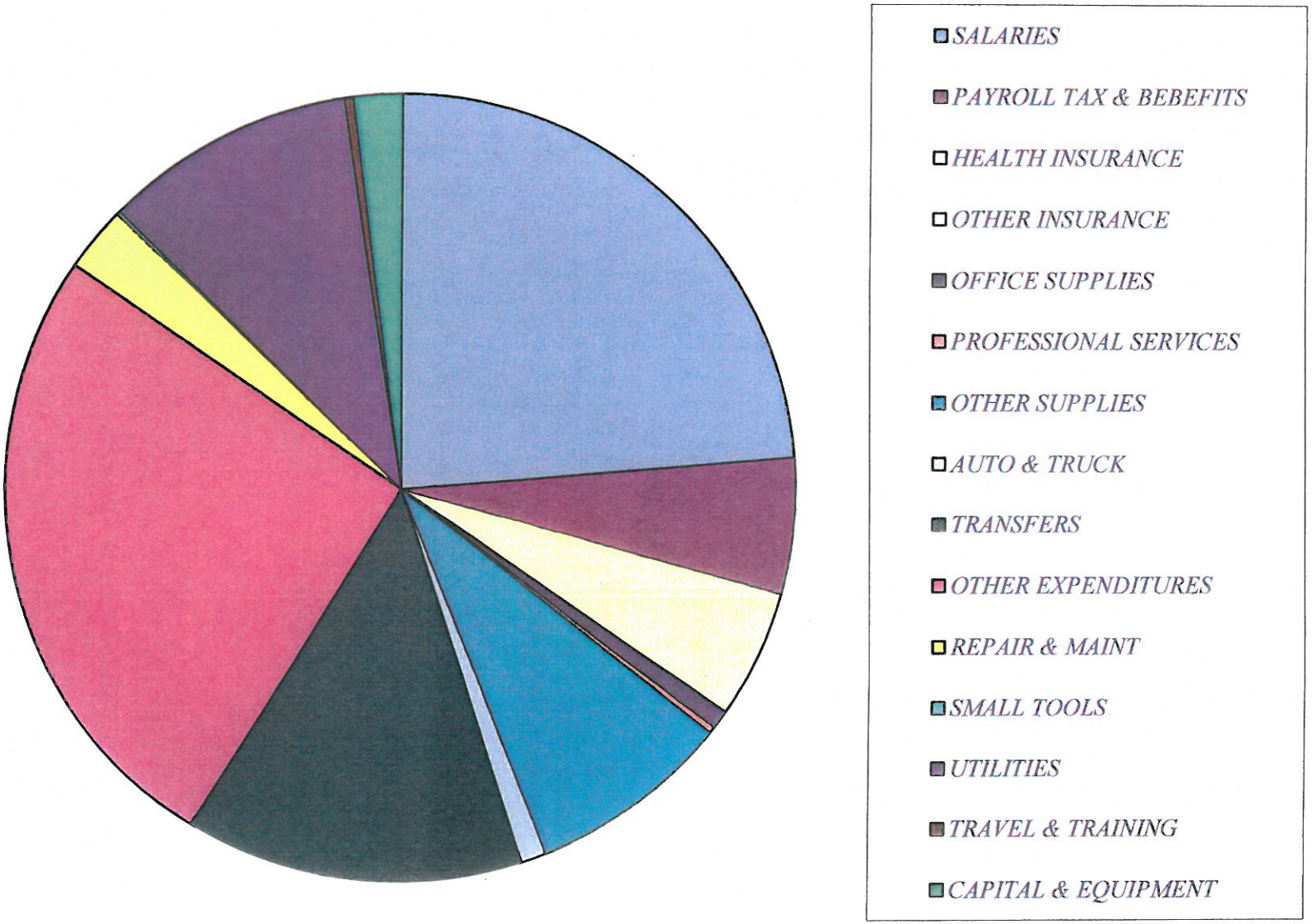
EXPENDITURES

Public Works	310,391	7.0%
Water	1,013,246	22.7%
Refuse	340,000	7.6%
Utility Billing	1,140,460	25.6%
Wastewater	822,353	18.4%
Utility Maintenance	801,724	18.0%
Technology Services	33,832	0.8%
Other	-	0.0%
Total Water/Sewer Expenses	4,462,006	100.0%

Water & Sewer Revenues



Water & Sewer Expenses



CITY OF DECATUR

FIVE (5) YEAR - CAPITAL IMPROVEMENT PLAN

DEPARTMENT	DESCRIPTION	BUDGET YEAR 15/16	16/17	17/18	18/19	19/20	TOTAL
Administration	Tablets for Council		9,310				9,310
	Complete City Hall Renovation		25,000				25,000
	Sound System Council Chambers		5,500				5,500
	Fiber - Library to Police		27,277				27,277
	Fiber Other Phases		72,469	46,724	29,696		148,889
	Renovate Council Chambers				50,000		50,000
		-	139,556	46,724	79,696	-	265,976
Airport	2 - A/C Condensor Units		5,000				5,000
	Runway Sweeper		16,500				16,500
	Move Powerlines South Runway		25,000				25,000
	Papi Lights for Runway 17 (TXDOT Grant)		18,000				18,000
	Runway Rehab (TXDOT Grant)		125,000				125,000
	T-Hanger Project (TXDOT Grant)		125,000				125,000
	Runway Lighting Retrofit (TXDOT Grant)		50,000				50,000
	AWOS			25,000			25,000
	Tear Down & Replace Open T Hangers					250,000	250,000
		-	364,500	25,000	-	250,000	639,500
Police	2 - Vehicle and Equipment		115,000	115,000	115,000	115,000	460,000
		-	115,000	115,000	115,000	115,000	460,000
Streets	Backhoe		85,000				85,000
	Dynapac CC142 Double Drum Roller		50,000				50,000
	Vibratory Roller		73,507				73,507
	3/4 Ton Pickup			23,000			23,000
		-	208,507	23,000	-	-	231,507
Fire Department	Turnout Gear	5,000	4,000	4,000			13,000
	Portable Water Tank	3,500					3,500
	Light Tower		14,000				14,000
	Rescue Rope		9,500				9,500
	Air Bag System		12,000				12,000
	CAFS Wildland Pump Unit		50,000				50,000
	Fire Chief Vehicle		40,000				40,000
	SCBA		230,000				230,000
	Chain Saws			3,000			3,000
	K12 Saws			3,000			3,000
	Thermal Imaging Camera			20,000			20,000
	Airbag Lift System			12,000			12,000
	Traffic Preemption			210,000			210,000
	Fire Station #2			150,000	1,325,000	400,000	1,875,000
	Fire Training Facility Phase 1			50,000	15,000	92,000	157,000
	Fire Training Facility Phase 2				15,000	355,000	370,000
	ALS First Response				42,000		42,000
	Firefighter Scene Rehab				20,000		20,000
	Rescue Jacks				9,000		9,000
	Deputy Chief Vehicle				40,000		40,000
	Hydraulic Rescue Tools				30,000		30,000
	Trench Rescue Equipment				5,000		5,000
	Engine/Pumper				475,000		475,000
	Squad Vehicle					35,000	35,000
	Public Safety Radio System Upgrade					180,000	180,000
	Engine/Wildland					360,000	360,000
	Qiunt Aerial					780,000	780,000
		8,500	359,500	452,000	1,976,000	2,202,000	4,998,000
Library	Replace Roof		37,500				37,500
	Library Renovation					2,000,000	2,000,000
		-	37,500	-	-	2,000,000	2,037,500

Civic Center	Carpet Replacement		4,000		4,000		8,000
	Landscaping - Concrete Flower Beds		15,000				15,000
	Copper Top Tables		2,500				2,500
	Expand Kitchen			175,000			175,000
	Add Second Great Hall				450,000	1,500,000	1,950,000
		-	21,500	175,000	454,000	1,500,000	2,150,500
Parks	3/4 Ton Pickup	25,400					25,400
	Small 2 - 5 year Old Playground		30,000				30,000
	110 Tractor/Backhoe		45,000				45,000
	16 Foot Front Deck Mower		95,000				95,000
		25,400	170,000	-	-	-	195,400
Inspections	Pickup	25,400					25,400
		25,400	-	-	-	-	25,400
Emergency Mgt	Storm Siren		25,000	25,000			50,000
		-	25,000	25,000	-	-	50,000
Water	Air Valve Indicator Light		3,500				3,500
	Zero Turn Mower		7,000				
	Head Gauges to Filters		18,400				
	Septic System Upgrade		3,000				
	Motor Control Valves		68,000				
	Clean Lagoon		39,000				39,000
		-	138,900	-	-	-	42,500
Utility Billing	Kiosk/Window		35,000				35,000
		-	35,000	-	-	-	35,000
Wastewater	3 Blowers: Moter Overload Protectors	5,000					5,000
	Replace Transformer in MCC		3,400				3,400
	Check Valve RAS Pumps		3,200				3,200
	Filter Upgrade/Expansion			392,000			392,000
	RAS Expansion				60,000		60,000
	Influent Pumps Expansion				60,000		60,000
	Blower Upgrades					100,000	100,000
		5,000	6,600	392,000	120,000	100,000	623,600
Utility Maintenance	Sewer Vac Truck	64,023	64,023	64,023			192,069
	Mainline Sewer Camera		60,000				60,000
	Backhoe		85,000				85,000
		64,023	209,023	64,023	-	-	337,069
		128,323	1,830,586	1,317,747	2,744,696	6,167,000	12,091,952

City Of Decatur

2015-2016 Budget Worksheets

Administration

		Current Budget	YTD as of 6/30	Prior Year	15-16 Budget
01-5000-01-00	SALARIES - COUNCIL MEMBERS	8,000.00	5,440.00	5,160.00	8,000.00
01-5001-01-00	SALARIES	518,797.00	430,088.00	494,333.00	273,266.00
01-5010-01-00	FICA EXPENSE	40,300.00	29,863.00	35,542.00	21,516.85
01-5012-01-00	TMRS EXPENSE	77,145.00	62,363.00	69,263.00	41,563.76
01-5015-01-00	HEALTH INSURANCE EXPENSE	67,000.00	43,780.00	58,489.00	49,836.00
01-5017-01-00	GEN. & ADM. INSURANCE	177,000.00	188,831.00	179,430.00	123,677.00
01-5100-01-00	OFFICE EXPENSE	69,000.00	49,639.00	72,767.00	69,000.00
01-5110-01-00	POSTAGE	2,500.00	1,572.00	2,327.00	2,500.00
01-5120-01-00	CONTRACT LABOR	700.00	1,250.00	681.00	700.00
01-5245-01-00	OUTSIDE CONSULTING	500.00	-	-	500.00
01-5255-01-00	WISE COUNTY HISTORICAL SOCIETY	5,400.00	4,050.00	5,400.00	5,400.00
01-5285-01-00	ELECTION EXPENSE	4,300.00	-	196.00	4,300.00
01-5265-01-00	LEGAL & AUDIT	64,000.00	65,764.00	62,213.00	35,200.00
01-5275-01-00	SUBSCRIPTIONS	11,000.00	9,218.00	12,721.00	11,000.00
01-5300-01-00	AUTO & TRUCK EXPENSE	1,000.00	541.00	1,811.00	1,000.00
01-5359-01-00	COMPUTER LEASE PAYMENTS	5,000.00	1,402.00	4,300.00	4,000.00
01-5370-01-00	TRANSFER TO CHBR. OF COMMERCE	3,500.00	1,865.00	2,400.00	3,500.00
01-5450-01-00	BANK CARD EXPENSE	20,000.00	18,178.00	26,802.00	20,000.00
01-5500-01-00	MISC.	23,500.00	19,839.00	16,030.00	14,100.00
01-5505-01-00	EMPLOYMENT SERVICES/EXPENSE	-	-	-	-
01-5550-01-00	TRAVEL & TRAINING EXPENSE	24,500.00	6,951.00	37,461.00	20,000.00
01-5391-01-00	TRANSFER TO SPECIAL REVENUE	500.00	421.00	1,050.00	500.00
01-5950-01-00	HOTEL & MOTEL TAX	12,000.00	14,725.00	310.00	15,000.00
01-8001-01-00	CAPITAL EXPENDITURES	-	1,180.00	32,734.00	-
01-8002-01-00	GEN. & ADM. PURCHASE OF EQUIP.	-	-	-	-
		1,135,642.00	956,960.00	1,121,420.00	724,559.61

City Of Decatur

2015-2016 Budget Worksheets

Janitorial		**Budget**	**YTD as of 6/30**	**Prior Year**	**15-16 Budget**
01-5000-02-00	CONTRACT LABOR, JANITORIAL	8,500.00	6,200.00	8,300.00	8,250.00
01-5100-02-00	OFFICE EXPENSE	4,000.00	231.00	753.00	3,500.00
01-5120-02-00	CONTRACT LABOR, LAWN CARE	5,000.00	4,180.00	4,218.00	5,500.00
01-5205-02-00	MAINTENANCE	500.00	1,773.00	645.00	1,000.00
01-5215-02-00	UTILITIES	23,500.00	11,345.00	18,147.00	13,500.00
01-5500-02-00	MISC.	-	-	-	-
		41,500.00	23,729.00	32,063.00	31,750.00

City Of Decatur

2015-2016 Budget Worksheets

Airport

		Budget	YTD as of 6/30	Prior Year	15-16 Budget
01-5000-03-00	SALARIES	36,366.00	27,492.00	35,965.00	40,855.00
01-5010-03-00	FICA EXPENSE	2,782.00	2,082.00	2,705.00	3,125.41
01-5012-03-00	TMRS EXPENSE	2,504.00	1,877.00	2,318.00	6,214.05
01-5014-03-00	UNIFORMS PAID & WITHHELD	400.00	-	-	500.00
01-5015-03-00	HEALTH INSURANCE EXPENSE	1,518.00	1,280.00	1,376.00	6,718.00
01-5017-03-00	INSURANCE EXPENSE	-	-	-	-
01-5100-03-00	OFFICE EXPENSE	11,180.00	6,652.00	9,414.00	9,000.00
01-5110-03-00	POSTAGE	175.00	-	-	175.00
01-5200-03-00	SHOP SUPPLIES	750.00	103.00	1,476.00	750.00
01-5205-03-00	MAINTENANCE	16,500.00	21,744.00	8,141.00	16,500.00
01-5215-03-00	UTILITIES	17,750.00	16,736.00	16,568.00	18,100.00
01-5260-03-00	ENGINEERING EXPENSE	7,000.00	814.00	941.00	5,000.00
01-5265-03-00	LEGAL & AUDIT/ ADVERTISING	-	-	-	-
01-5275-03-00	SUBSCRIPTIONS	4,000.00	154.00	5,295.00	3,500.00
01-5300-03-00	AUTO & TRUCK EXPENSE	6,000.00	705.00	7,168.00	4,500.00
01-5350-03-00	AVIATION FUEL EXPENSE	500.00	-	75.00	500.00
01-5355-03-00	PAGER EXPENSE	-	-	-	-
01-5500-03-00	MISC.	12,500.00	(2,905.00)	16,434.00	10,500.00
01-5550-03-00	TRAINING EXPENSE	6,500.00	1,457.00	1,142.00	6,000.00
01-5560-03-00	SPECIAL EVENTS EXPENSE	1,000.00	2,300.00	8,555.00	3,000.00
01-8001-03-00	CAPITAL EXPENDITURES	-	-	-	-
01-8002-03-00	PURCHASE OF EQUIPMENT	-	-	-	-
		127,425.00	80,491.00	117,573.00	134,937.45

City Of Decatur

2015-2016 Budget Worksheets

Main Street		**Budget**	**YTD as of 6/30**	**Prior Year**	**15-16 Budget**
01-5000-04-00	SALARIES	68,246.00	52,484.22	66,921.00	69,598.00
01-5001-04-00	OTHER WAGES	-	-	-	-
01-5010-04-00	FICA EXPENSE	5,221.00	3,955.00	4,950.00	5,324.25
01-5012-04-00	TMRS EXPENSE	10,148.00	7,614.00	9,387.00	10,585.86
01-5015-04-00	HEALTH INSURANCE EXPENSE	12,194.00	6,933.00	9,828.00	12,957.00
01-5100-04-00	OFFICE EXPENSE	4,500.00	3,148.00	3,463.00	3,850.00
01-5110-04-00	POSTAGE	400.00	163.00	250.00	300.00
01-5215-04-00	UTILITIES	8,500.00	12,539.00	11,879.00	14,000.00
01-5275-04-00	SUBSCRIPTIONS	1,200.00	1,683.00	1,778.00	1,600.00
01-5300-04-00	AUTO & TRUCK EXPENSE	1,350.00	714.00	1,037.00	1,350.00
01-5500-04-00	MISC.	3,000.00	1,373.00	5,266.00	3,000.00
01-5550-04-00	TRAVEL & TRAINING EXPENSE	4,500.00	89.00	40.00	4,000.00
01-5580-04-00	MARKETING/PROMOTIONS EXPENSE	26,500.00	12,924.00	32,373.00	26,500.00
01-8001-04-00	CAPITAL EXPENDITURES	-	-	-	-
		145,759.00	103,619.22	147,172.00	153,065.10

City Of Decatur

2015-2016 Budget Worksheets

Animal Control

		Budget	YTD as of 6/30	Prior Year	15-16 Budget
01-5000-05-00	SALARIES	43,554.00	33,490.00	42,713.00	44,359.00
01-5010-05-00	FICA EXPENSE	3,332.00	2,172.00	2,895.00	3,393.46
01-5012-05-00	TMRS EXPENSE	6,476.00	4,858.00	5,992.00	6,747.00
01-5014-05-00	UNIFORMS PAID & WITHHELD	-	-	-	-
01-5015-05-00	HEALTH INSURANCE EXPENSE	12,194.00	9,146.00	11,027.00	12,957.00
01-5017-05-00	INSURANCE EXPENSE	-	-	-	-
01-5100-05-00	OFFICE EXPENSE	300.00	400.00	825.00	300.00
01-5110-05-00	POSTAGE	-	-	-	-
01-5200-05-00	SHOP SUPPLIES	1,400.00	106.00	970.00	1,400.00
01-5215-05-00	UTILITIES	5,500.00	4,404.00	5,204.00	5,500.00
01-5275-05-00	SUBCRIPTIONS	-	-	-	-
01-5300-05-00	AUTO & TRUCK EXPENSE	2,500.00	1,156.00	3,082.00	2,500.00
01-5350-05-00	COMMUNICATION EXPENSE	1,000.00	-	-	1,000.00
01-5500-05-00	MISC.	200.00	-	216.00	200.00
01-5550-05-00	MATERIALS	-	-	-	-
01-5600-05-00	EDUCATION AND TRAINING EXPENSE	300.00	-	125.00	300.00
01-5800-05-00	EUTHANASIA EXPENSE	-	397.00	-	-
01-5810-05-00	ANIMAL DISPOSAL EXPENSE	-	-	-	-
01-8002-05-00	PURCHASE OF EQUIPMENT	-	-	-	-
		76,756.00	56,129.00	73,049.00	78,656.47

City Of Decatur

2015-2016 Budget Worksheets

Police

		Budget	YTD as of 6/30	Prior Year	15-16 Budget
01-5000-06-00	SALARIES	1,428,785.00	1,051,021.00	1,259,200.00	1,408,756.00
01-5010-06-00	FICA EXPENSE	109,302.00	75,543.00	95,161.00	107,769.83
01-5012-06-00	TMRS EXPENSE	212,460.00	150,329.00	185,444.00	214,271.79
01-5013-06-00	EMERGENCY MGT	-	-	-	-
01-5014-06-00	UNIFORMS PAID & WITHHELD	8,000.00	6,437.00	13,140.00	8,000.00
01-5015-06-00	HEALTH INSURANCE EXPENSE	289,000.00	218,678.00	314,669.00	306,888.00
01-5017-06-00	INSURANCE EXPENSE	-	1,084.00	-	-
01-5020-06-00	GRANT PAYROLL COSTS	-	-	-	-
01-5100-06-00	OFFICE EXPENSE	38,000.00	32,284.00	31,681.00	38,000.00
01-5110-06-00	POSTAGE	2,000.00	1,585.00	2,004.00	2,000.00
01-5120-06-00	CONTRACT LABOR	2,000.00	-	63.00	2,000.00
01-5205-06-00	MAINTENANCE	10,000.00	28,556.00	17,862.00	10,000.00
01-5215-06-00	UTILITIES	30,000.00	30,163.00	34,707.00	30,000.00
01-5265-06-00	DEBT SERVICE PAYMENTS	-	-	-	-
01-5275-06-00	SUBSCRIPTIONS	3,000.00	1,242.00	1,730.00	3,000.00
01-5300-06-00	AUTO & TRUCK EXPENSE	125,000.00	64,986.00	123,690.00	125,000.00
01-5350-06-00	COMMUNICATION EXPENSE	14,320.00	4,956.00	6,594.00	14,320.00
01-5400-06-00	POLICE TRAINING EXPENSE	10,000.00	8,079.00	10,160.00	10,000.00
01-5500-06-00	MISC.	5,000.00	3,345.00	6,050.00	5,000.00
01-5510-06-00	HOLDING CELL EXPENSE	750.00	166.00	471.00	750.00
01-5550-06-00	AUTO IMPOUND EXPENSE	-	-	-	-
01-5560-06-00	AUTO WRECKER EXPENSE	-	-	-	-
01-5570-06-00	SALES TAX ON IMPOUND FEES	-	-	-	-
01-8001-06-00	CAPITAL EXPENDITURES	50,000.00	55,053.00	76,241.00	-
01-8002-06-00	PURCHASE OF EQUIPMENT	-	11,212.00	-	-
		2,337,617.00	1,744,719.00	2,178,867.00	2,285,755.62

City Of Decatur

2015-2016 Budget Worksheets

Street		**Budget**	**YTD as of 6/30**	**Prior Year**	**15-16 Budget**
01-5000-07-00	SALARIES	627,983.00	409,618.00	619,346.00	599,833.00
01-5010-07-00	FICA EXPENSE	48,041.00	29,827.00	45,625.00	45,887.22
01-5012-07-00	TMRS EXPENSE	93,381.00	59,360.00	86,891.00	91,234.60
01-5014-07-00	UNIFORMS PAID & WITHHELD	6,500.00	4,937.00	6,334.00	6,500.00
01-5015-07-00	HEALTH INSURANCE EXPENSE	131,800.00	89,520.00	127,400.00	131,800.00
01-5017-07-00	INSURANCE EXPENSE	-	-	-	-
01-5100-07-00	OFFICE EXPENSE	6,000.00	156.00	830.00	2,500.00
01-5110-07-00	POSTAGE	50.00	-	-	50.00
01-5120-07-00	CONTRACT LABOR	17,000.00	402.00	1,487.00	17,000.00
01-5121-07-00	RENTAL EXPENSE	8,500.00	-	99.00	3,500.00
01-5200-07-00	SHOP SUPPLIES	6,000.00	4,492.00	5,088.00	6,000.00
01-5210-07-00	ELECTRIC EXPENSE	-	-	-	-
01-5215-07-00	UTILITIES	7,220.00	4,047.00	5,195.00	7,220.00
01-5221-07-00	SMALL TOOLS	7,000.00	1,249.00	1,016.00	7,000.00
01-5225-07-00	STREET LIGHTS	98,000.00	74,663.00	94,965.00	98,000.00
01-5275-07-00	SUBSCRIPTIONS	-	-	-	-
01-5300-07-00	AUTO & TRUCK EXPENSE	40,500.00	36,287.00	49,699.00	40,500.00
01-5350-07-00	COMMUNICATION EXPENSE	560.00	-	552.00	560.00
01-5355-07-00	PAGER EXPENSE	-	-	-	-
01-5500-07-00	MISC.	-	62.00	354.00	-
01-5510-07-00	TRAINING EXPENSE	1,500.00	353.00	1,146.00	1,500.00
01-5550-07-00	MATERIALS	142,650.00	32,469.00	90,860.00	92,650.00
01-5551-07-00	MEALS & ENTERTAINMENT	-	-	95.00	-
01-5900-07-00	REPAIR AND MAINTENANCE	3,500.00	3,000.00	-	3,500.00
01-8001-07-00	CAPITAL EXPENDITURES	10,000.00	-	314,904.00	-
01-8002-07-00	PURCHASE OF EQUIPMENT	-	-	-	-
		1,256,185.00	750,442.00	1,451,886.00	1,155,234.82

City Of Decatur

2015-2016 Budget Worksheets

Tax & Court		Budget	YTD as of 6/30	Prior Year	15-16 Budget
01-5000-08-00	SALARIES	130,756.00	86,378.00	123,494.00	53,500.00
01-5001-08-00	OTHER WAGES	-	-	-	-
01-5010-08-00	FICA EXPENSE	10,003.00	5,653.00	8,306.00	4,092.75
01-5012-08-00	TMRS EXPENSE	16,583.00	10,653.00	15,296.00	5,184.00
01-5015-08-00	HEALTH INSURANCE EXPENSE	43,000.00	29,002.00	49,530.00	25,915.00
01-5100-08-00	OFFICE EXPENSE	6,500.00	5,079.00	6,463.00	6,500.00
01-5110-08-00	POSTAGE	1,000.00	517.00	1,074.00	1,000.00
01-5265-08-00	LEGAL & AUDIT	17,000.00	13,900.00	17,550.00	17,000.00
01-5275-08-00	SUBSCRIPTIONS	200.00	80.00	120.00	200.00
01-5300-08-00	AUTO & TRUCK EXPENSE	-	-	-	-
01-5500-08-00	MISC.	500.00	182.00	-	500.00
01-5550-08-00	TRAVEL & TRAINING EXPENSE	4,675.00	2,900.00	4,515.00	4,675.00
01-5600-08-00	CAD QUARTERLY PAYMENTS	47,390.00	35,507.00	44,152.00	48,120.00
01-5650-08-00	COURT COST PAYABLE TO STATE	-	-	-	-
01-5700-08-00	WARRANTS PAID TO OTHER CITIES	-	-	-	-
01-8002-08-00	PURCHASE OF EQUIPMENT	-	-	-	-
		277,607.00	189,851.00	270,500.00	166,686.75

City Of Decatur

2015-2016 Budget Worksheets

Fire		Budget	YTD as of 6/30	Prior Year	15-16 Budget
01-5000-09-00	SALARIES	617,891.00	484,802.00	615,109.00	623,166.00
01-5002-09-00	FIRE MARSHAL WAGES	-	-	-	-
01-5003-09-00	VOLUNTEER STIPEND	20,000.00	11,412.00	11,215.00	20,000.00
01-5010-09-00	FICA EXPENSE	47,269.00	35,046.00	44,098.00	47,672.20
01-5012-09-00	TMRS EXPENSE	91,880.00	70,229.00	86,281.00	94,783.55
01-5013-09-00	Incentive Pay - FF Cert.	-	-	-	-
01-5014-09-00	UNIFORM EXPENSE	20,500.00	10,915.00	13,414.00	20,500.00
01-5015-09-00	HEALTH INSURANCE EXPENSE	136,000.00	99,225.00	146,733.00	141,000.00
01-5017-09-00	INSURANCE EXPENSE	-	-	-	-
01-5018-09-00	WELLNESS EXPENSE	5,000.00	588.00	1,560.00	5,000.00
01-5100-09-00	OFFICE EXPENSE	12,500.00	9,501.00	10,283.00	12,500.00
01-5110-09-00	POSTAGE	600.00	417.00	816.00	600.00
01-5120-09-00	CONTRACT LABOR	-	-	-	-
01-5200-09-00	SHOP SUPPLIES	22,000.00	11,062.00	21,788.00	22,000.00
01-5215-09-00	UTILITIES	29,500.00	25,359.00	32,401.00	31,500.00
01-5221-09-00	SMALL TOOLS	-	-	-	-
01-5265-09-00	LEGAL & AUDIT	500.00	-	-	500.00
01-5275-09-00	SUBSCRIPTIONS	2,225.00	1,924.00	1,727.00	2,225.00
01-5300-09-00	AUTO & TRUCK EXPENSE	47,000.00	17,783.00	46,847.00	47,000.00
01-5350-09-00	COMMUNICATION EXPENSE	14,500.00	1,613.00	4,954.00	12,500.00
01-5500-09-00	MISC.	27,750.00	23,523.00	29,038.00	27,750.00
01-5600-09-00	EDUCATION & TRAINING	32,100.00	17,297.00	37,811.00	32,100.00
01-5900-09-00	REPAIRS & MAINTENANCE	-	-	-	-
01-8001-09-00	CAPITAL EXPENDITURES	8,500.00	-	-	8,500.00
01-8002-09-00	PURCHASE OF EQUIPMENT	-	-	-	-
01-8003-09-00	PURCHASE OF EMS EQUIPMENT	-	-	-	-
		1,135,715.00	820,696.00	1,104,075.00	1,149,296.75

City Of Decatur

2015-2016 Budget Worksheets

Library		**Budget**	**YTD as of 6/30**	**Prior Year**	**15-16 Budget**
01-5000-10-00	SALARIES	313,628.00	231,558.00	293,335.00	315,400.00
01-5010-10-00	FICA EXPENSE	23,993.00	17,347.00	22,017.00	24,128.10
01-5012-10-00	TMRS EXPENSE	42,291.00	28,838.00	36,464.00	40,950.00
01-5015-10-00	HEALTH INSURANCE EXPENSE	49,500.00	30,858.00	35,221.00	53,744.00
01-5100-10-00	OFFICE EXPENSE	7,500.00	5,761.00	13,208.00	6,500.00
01-5105-10-00	LIBRARY EXPENSE	5,882.00	5,036.00	7,930.00	6,000.00
01-5110-10-00	POSTAGE	1,800.00	960.00	1,567.00	1,600.00
01-5120-10-00	LAWN CARE & JANITORIAL	11,110.00	9,136.00	9,309.00	11,250.00
01-5215-10-00	UTILITIES	28,000.00	20,904.00	26,345.00	29,000.00
01-5221-10-00	SMALL TOOLS	-	-	-	-
01-5275-10-00	SUBSCRIPTIONS	8,933.00	8,538.00	7,134.00	9,000.00
01-5280-10-00	BOOK & VIDEO EXPENSE	46,106.00	37,608.00	-	46,106.00
01-5500-10-00	MISC.	6,000.00	2,394.00	5,321.00	6,000.00
01-5550-10-00	TRAVEL & TRAINING EXPENSE	7,000.00	2,688.00	6,591.00	6,500.00
01-5900-10-00	REPAIR AND MAINTENANCE	6,000.00	1,929.00	5,141.00	6,000.00
01-5905-10-00	COMPUTER SOFTWARE	-	-	-	-
01-5906-10-00	MAINTENANCE-COMPUTER SOFTWARE	5,910.00	5,883.00	6,387.00	6,285.00
01-8001-10-00	CAPITAL EXPENDITURES	-	-	41,355.00	-
01-8002-10-00	PURCHASE OF EQUIPMENT	-	-	-	-
		563,653.00	409,438.00	517,325.00	568,463.10

City Of Decatur

2015-2016 Budget Worksheets

Cemetery		**Budget**	**YTD as of 6/30**	**Prior Year**	**15-16 Budget**
01-5000-11-00	SALARIES	-	-	-	-
01-5010-11-00	FICA EXPENSE	-	-	-	-
01-5012-11-00	TMRS EXPENSE	-	-	-	-
01-5014-11-00	UNIFORMS PAID & WITHHELD	-	1,301.00	1,071.00	-
01-5015-11-00	HEALTH INSURANCE EXPENSE	14,788.00	8,785.00	12,623.00	16,610.00
01-5017-11-00	INSURANCE EXPENSE	1,000.00	920.00	864.00	1,000.00
01-5020-11-00	REIMB. CEMETERY PERPETUAL CARE	-	-	-	-
01-5100-11-00	OFFICE EXPENSE	1,000.00	904.00	779.00	1,000.00
01-5120-11-00	CONTRACT LABOR	45,000.00	35,773.00	44,312.00	45,000.00
01-5200-11-00	SHOP SUPPLIES	-	-	-	-
01-5205-11-00	MAINTENANCE	3,000.00	2,413.00	5,052.00	3,000.00
01-5215-11-00	UTILITIES	2,000.00	666.00	951.00	2,000.00
01-5221-11-00	SMALL TOOLS	-	-	-	-
01-5300-11-00	AUTO & TRUCK EXPENSE	-	-	-	-
01-5500-11-00	MISC.	-	10,190.00	-	-
01-5550-11-00	MATERIALS	3,000.00	1,740.00	5,031.00	3,000.00
01-8002-11-00	PURCHASE OF EQUIPMENT	-	-	-	-
		69,788.00	62,692.00	70,683.00	71,610.00

City Of Decatur

2015-2016 Budget Worksheets

Planning

		Budget	YTD as of 6/30	Prior Year	15-16 Budget
01-5000-12-00	SALARIES	218,738.00	163,972.00	207,313.00	166,221.00
01-5010-12-00	FICA EXPENSE	16,734.00	12,093.00	15,231.00	12,715.91
01-5012-12-00	TMRS EXPENSE	32,526.00	23,800.00	29,085.00	25,282.21
01-5015-12-00	HEALTH INSURANCE EXPENSE	30,800.00	18,696.00	26,202.00	24,568.00
01-5100-12-00	OFFICE EXPENSE	7,500.00	4,133.00	6,025.00	7,500.00
01-5110-12-00	POSTAGE	1,000.00	74.00	543.00	1,000.00
01-5120-12-00	CONTRACT LABOR	15,000.00	3,455.00	17,141.00	15,000.00
01-5121-12-00	RENTAL EXPENSE	3,000.00	2,011.00	2,479.00	3,000.00
01-5215-12-00	UTILITIES	5,000.00	3,952.00	5,413.00	5,000.00
01-5260-12-00	ENGINEERING EXPENSE	6,000.00	10,279.00	5,380.00	6,000.00
01-5265-12-00	LEGAL & AUDIT	4,500.00	4,470.00	5,103.00	4,500.00
01-5275-12-00	SUBSCRIPTIONS	2,000.00	1,343.00	2,460.00	2,000.00
01-5285-12-00	LONG RANGE MASTER PLAN	5,000.00	-	-	5,000.00
01-5300-12-00	AUTO & TRUCK EXPENSE	500.00	242.00	508.00	500.00
01-5500-12-00	MISC.	750.00	423.00	1,007.00	750.00
01-5550-12-00	TRAVEL & TRAINING EXPENSE	14,500.00	9,235.00	6,939.00	14,500.00
01-5900-12-00	REPAIR AND MAINTENANCE	9,509.00	2,077.00	3,747.00	9,509.00
01-8001-12-00	CAPITAL EXPENDITURES	-	-	-	-
01-8002-12-00	PURCHASE OF EQUIPMENT	-	-	-	-
		373,057.00	260,255.00	334,576.00	303,046.12

City Of Decatur

2015-2016 Budget Worksheets

Civic Center

		Budget	YTD as of 6/30	Prior Year	15-16 Budget
01-5000-14-00	SALARIES	416,895.00	289,421.00	400,394.00	411,475.00
01-5010-14-00	FICA EXPENSE	31,892.00	21,566.00	29,524.00	31,477.84
01-5012-14-00	TMRS EXPENSE	60,505.00	38,169.00	53,745.00	60,505.00
01-5014-14-00	UNIFORMS PAID & WITHHELD	1,000.00	1,024.00	330.00	2,000.00
01-5015-14-00	HEALTH INSURANCE EXPENSE	68,000.00	51,947.00	59,084.00	76,500.00
01-5100-14-00	OFFICE EXPENSE	5,900.00	2,599.00	8,857.00	7,700.00
01-5110-14-00	POSTAGE	200.00	-	39.00	100.00
01-5118-14-00	CONTRACT LABOR-FOOD & BEVERAGE	-	-	-	-
01-5119-14-00	CONTRACT LABOR	9,000.00	19,611.00	3,780.00	9,000.00
01-5120-14-00	LAWN CARE & JANITORIAL EXP.	2,000.00	364.00	1,831.00	2,000.00
01-5123-14-00	SUPPLIES-JANITORIAL	3,500.00	3,716.00	3,344.00	4,000.00
01-5205-14-00	MAINTENANCE	40,000.00	39,203.00	31,276.00	45,000.00
01-5215-14-00	UTILITIES	70,000.00	57,660.00	83,328.00	70,000.00
01-5275-14-00	SUBSCRIPTIONS	500.00	200.00	335.00	500.00
01-5300-14-00	AUTO & TRUCK EXPENSE	4,000.00	575.00	3,353.00	4,000.00
01-5500-14-00	MISC.	3,000.00	6,658.00	7,685.00	4,000.00
01-5510-14-00	FOOD & BEVERAGE	151,300.00	147,309.00	156,021.00	170,000.00
01-5520-14-00	LINEN RENTAL	15,000.00	8,730.00	10,904.00	15,000.00
01-5530-14-00	EVENT/FACILITY SUPPLIES	8,600.00	6,632.00	9,900.00	8,600.00
01-5550-14-00	TRAVEL & TRAINING EXPENSE	3,500.00	73.00	1,532.00	3,500.00
01-5570-14-00	SALES TAX ON CIVIC CENTER FEES	-	-	-	-
01-5580-14-00	MARKETING/PROMOTIONS EXPENSE	10,000.00	8,263.00	10,707.00	10,000.00
01-8001-14-00	CAPITAL EXPENDITURES	-	-	7,500.00	-
01-8002-14-00	PURCHASE OF EQUIPMENT	-	-	-	-
		904,792.00	703,720.00	883,469.00	935,357.84

City Of Decatur

2015-2016 Budget Worksheets

Parks		**Budget**	**YTD as of 6/30**	**Prior Year**	**15-16 Budget**
01-5000-15-00	SALARIES	215,375.00	163,572.00	208,473.00	227,318.00
01-5010-15-00	FICA EXPENSE	16,476.00	11,096.00	14,378.00	17,389.83
01-5012-15-00	TMRS EXPENSE	32,026.00	23,745.00	29,244.00	34,575.07
01-5014-15-00	UNIFORMS PAID & WITHHELD	3,050.00	2,832.00	2,914.00	3,050.00
01-5015-15-00	HEALTH INSURANCE EXPENSE	61,500.00	45,359.00	63,959.00	65,500.00
01-5100-15-00	OFFICE EXPENSE	150.00	113.00	1,830.00	150.00
01-5120-15-00	CONTRACT LABOR	5,450.00	2,431.00	7,882.00	5,450.00
01-5121-15-00	RENTAL EXPENSE	11,000.00	9,268.00	12,400.00	11,000.00
01-5122-15-00	SUPPLIES	32,000.00	20,083.00	41,880.00	32,000.00
01-5215-15-00	PARK UTILITIES	43,080.00	32,307.00	44,068.00	43,080.00
01-5221-15-00	SMALL TOOLS	4,000.00	4,174.00	2,430.00	4,000.00
01-5300-15-00	AUTO & TRUCK EXPENSE	17,000.00	18,084.00	25,471.00	17,000.00
01-5350-15-00	COMMUNICATION EXPENSE	560.00	-	637.00	560.00
01-5500-15-00	MISC.	-	3.00	3,904.00	-
01-5550-15-00	TRAVEL & TRAINING EXPENSE	1,900.00	1,383.00	553.00	1,900.00
01-8001-15-00	CAPITAL EXPENDITURES	-	-	-	25,400.00
01-8002-15-00	PURCHASE OF EQUIPMENT	-	152.00	-	-
		443,567.00	334,602.00	460,023.00	488,372.89

City Of Decatur

2015-2016 Budget Worksheets

Inspection Services

		Budget	YTD as of 6/30	Prior Year	15-16 Budget
01-5000-16-00	SALARIES	172,804.00	155,267.00	146,695.00	185,028.00
01-5010-16-00	FICA EXPENSE	13,220.00	10,805.00	10,446.00	14,154.64
01-5012-16-00	TMRS EXPENSE	25,696.00	22,612.00	20,566.00	28,142.76
01-5014-16-00	UNIFORMS PAID & WITHHELD	-	412.00	106.00	-
01-5015-16-00	HEALTH INSURANCE EXPENSE	37,000.00	33,535.00	30,049.00	46,449.00
01-5100-16-00	OFFICE EXPENSE	5,000.00	6,261.00	3,608.00	5,000.00
01-5110-16-00	POSTAGE	1,000.00	25.00	732.00	1,000.00
01-5120-16-00	CONTRACT LABOR	52,826.00	3,807.00	51,785.00	3,000.00
01-5121-16-00	RENTAL EXPENSE	3,100.00	2,011.00	2,906.00	3,100.00
01-5215-16-00	UTILITIES	6,000.00	4,252.00	5,458.00	6,000.00
01-5275-16-00	SUBSCRIPTIONS	1,000.00	1,067.00	1,149.00	1,000.00
01-5300-16-00	AUTO & TRUCK EXPENSE	3,000.00	1,581.00	2,422.00	3,000.00
01-5500-16-00	MISC.	500.00	(1,600.00)	655.00	500.00
01-5550-16-00	TRAVEL & TRAINING EXPENSE	3,250.00	3,667.00	3,090.00	3,250.00
01-5900-16-00	REPAIR AND MAINTENANCE	2,000.00	520.00	1,171.00	2,000.00
01-5905-16-00	COMPUTER SOFTWARE	11,300.00	8,100.00	11,295.00	11,300.00
01-8002-16-00	PURCHASE OF EQUIPMENT	-	-	-	25,400.00
		337,696.00	252,322.00	292,133.00	338,324.40

City Of Decatur

2015-2016 Budget Worksheets

Emergency Management		**Budget**	**YTD as of 6/30**	**Prior Year**	**15-16 Budget**
01-5000-17-00	SALARIES	7,500.00	-	-	7,500.00
01-5010-17-00	FICA EXPENSE	574.00	-	-	574.00
01-5012-17-00	TMRS EXPENSE	-	-	-	-
01-5014-17-00	UNIFORMS PAID & WITHHELD	-	-	-	-
01-5015-17-00	HEALTH INSURANCE EXPENSE	-	-	-	-
01-5100-17-00	OFFICE EXPENSE	-	-	649.00	-
01-5110-17-00	POSTAGE	-	-	-	-
01-5215-17-00	UTILITIES	800.00	585.00	752.00	800.00
01-5275-17-00	SUBSCRIPTIONS	11,100.00	13,100.00	11,100.00	11,100.00
01-5300-17-00	AUTO & TRUCK EXPENSE	-	-	-	-
01-5500-17-00	MISC.	-	-	-	-
01-5550-17-00	TRAVEL & TRAINING EXPENSE	2,000.00	-	300.00	2,000.00
01-8001-17-00	CAPITAL EXPENDITURES	-	-	-	-
		21,974.00	13,685.00	12,801.00	21,974.00

City Of Decatur

2015-2016 Budget Worksheets

Technology Services		**Budget**	**Current Year**	**Prior Year**	**15-16 Budget**
01-5001-18-00	SALARIES	-	-	-	60,834.90
01-5010-18-00	FICA EXPENSE	-	-	-	4,653.87
01-5012-18-00	TMRS EXPENSE	-	-	-	9,252.99
01-5015-18-00	HEALTH INSURANCE EXPENSE	-	-	-	4,200.00
01-5100-18-00	OFFICE EXPENSE	-	-	-	-
01-5120-18-00	CONTRACT LABOR	-	-	-	-
01-5121-18-00	RENTAL EXPENSE	-	-	-	-
01-5200-18-00	SHOP SUPPLIES	-	-	-	-
01-5230-18-00	SOFTWARE MAINTENANCE	-	-	-	-
01-5231-18-00	HARDWARE MAINTENANCE	-	-	-	-
01-5232-18-00	TECHNICAL SERVICES	-	-	-	-
01-5275-18-00	SUBSCRIPTIONS	-	-	-	-
01-5300-18-00	AUTO & TRUCK EXPENSE	-	-	-	-
01-5350-18-00	COMMUNICATION EXPENSE	-	-	-	-
01-5359-18-00	COMPUTER LEASE PAYMENTS	-	-	-	-
01-5500-18-00	MISCELLANEOUS	-	-	-	-
01-5550-18-00	TRAVEL & TRAINING EXPENSE	-	-	-	4,500.00
01-5580-18-00	ADVERTISING/PROMOTIONS	-	-	-	-
01-5900-18-00	REPAIR & MAINTENANCE	-	-	-	-
01-8001-18-00	CAPITAL EXPENDITURES	-	-	-	-
		-	-	-	83,441.76

City Of Decatur

2015-2016 Budget Worksheets

Public Works		**Budget**	**YTD as of 6/30**	**Prior Year**	**15-16 Budget**
02-5000-01-00	SALARIES	75,115.00	69,154.00	101,102.00	192,606.00
02-5007-01-00	ACCRUED COMPENSATED ABSENCES	-	-	-	-
02-5010-01-00	FICA EXPENSE	5,746.00	5,139.00	7,529.00	14,734.36
02-5012-01-00	TMRS EXPENSE	11,170.00	10,128.00	14,180.00	29,295.37
02-5014-01-00	UNIFORMS PAID & WITHHELD	505.00	199.00	271.00	505.00
02-5015-01-00	HEALTH INSURANCE EXPENSE	10,000.00	6,194.00	8,407.00	15,628.00
02-5100-01-00	OFFICE EXPENSE	5,270.00	2,525.00	5,674.00	5,270.00
02-5110-01-00	POSTAGE	415.00	4.00	226.00	415.00
02-5120-01-00	CONTRACT LABOR	3,570.00	2,332.00	3,287.00	9,330.00
02-5215-01-00	UTILITIES	8,008.00	3,610.00	5,549.00	8,008.00
02-5260-01-00	INSURANCE	-	-	-	18,300.00
02-5275-01-00	SUBSCRIPTIONS & DUES	2,597.00	1,714.00	2,311.00	2,597.00
02-5300-01-00	AUTO & TRUCK EXPENSE	700.00	39.00	-	700.00
02-5350-01-00	COMMUNICATION EXPENSE	6,500.00	2,742.00	5,550.00	6,022.00
02-5500-01-00	MISC.	300.00	10.00	501.00	3,980.00
02-5550-01-00	TRAVEL & TRAINING EXPENSE	3,000.00	40.00	1,857.00	3,000.00
02-5900-01-00	REPAIR & MAINTENANCE	-	-	-	-
02-8002-01-00	PURCHASE OF EQUIPMENT	-	-	-	-
		132,896.00	103,830.00	156,444.00	310,390.73

City Of Decatur

2015-2016 Budget Worksheets

Water		**Budget**	**YTD as of 6/30**	**Prior Year**	**15-16 Budget**
02-5000-02-00	SALARIES	242,303.00	178,155.00	238,490.00	298,301.00
02-5007-02-00	ACCRUED COMPENSATED ABSENCES	-	-	-	-
02-5010-02-00	FICA EXPENSE	18,536.00	12,861.00	17,040.00	22,820.03
02-5012-02-00	TMRS EXPENSE	36,028.00	25,815.00	33,456.00	45,371.58
02-5014-02-00	UNIFORMS PAID & WITHHELD	2,900.00	2,648.00	2,012.00	2,900.00
02-5015-02-00	HEALTH INSURANCE EXPENSE	55,000.00	35,156.00	57,714.00	66,593.00
02-5100-02-00	OFFICE EXPENSE	2,775.00	1,200.00	1,821.00	2,775.00
02-5110-02-00	POSTAGE	1,200.00	989.00	735.00	1,200.00
02-5120-02-00	CONTRACT LABOR	4,000.00	4,885.00	1,119.00	9,760.00
02-5121-02-00	EQUIPMENT RENTAL	200.00	-	-	200.00
02-5200-02-00	SHOP SUPPLIES	2,000.00	823.00	1,575.00	2,000.00
02-5201-02-00	MAINTENANCE OF STRUCTURES	2,500.00	24,262.00	1,527.00	2,500.00
02-5202-02-00	INSURANCE	-	-	-	18,300.00
02-5203-02-00	MAINTENANCE OF METERS	44,250.00	51,497.00	17,334.00	-
02-5204-02-00	PUMPING SUPPLIES & EXPENSES	9,000.00	11,206.00	7,846.00	9,000.00
02-5205-02-00	MAINTENANCE OF PUMPING EQUIP.	21,800.00	18,771.00	23,332.00	21,800.00
02-5206-02-00	PURIFICATION SUPPLIES & EXPENS	242,000.00	101,812.00	211,628.00	242,000.00
02-5207-02-00	MAINT. OF PURIFICATION EQUIP.	-	-	-	-
02-5210-02-00	ELECTRICAL POWER	227,000.00	163,462.00	207,841.00	227,000.00
02-5215-02-00	UTILITIES	8,200.00	4,254.00	6,219.00	8,200.00
02-5221-02-00	SMALL TOOLS	1,000.00	382.00	203.00	1,000.00
02-5500-02-00	MISC	-	3,640.00	-	3,680.00
02-5275-02-00	SUBSCRIPTIONS	800.00	280.00	649.00	800.00
02-5300-02-00	AUTO & TRUCK EXPENSE	10,300.00	2,980.00	8,065.00	10,300.00
02-5350-02-00	COMMUNICATION EXPENSE	2,245.00	195.00	552.00	2,245.00
02-5500-02-00	TRANSFER OUT	641,479.00	-	418,140.00	-
02-5550-02-00	TRAVEL & TRAINING EXPENSE	5,500.00	903.00	2,595.00	5,500.00
02-5700-02-00	PERMITS	8,000.00	6,241.00	6,196.00	8,000.00
02-5900-02-00	REPAIR & MAINTENANCE	1,000.00	612.00	644.00	1,000.00
02-8001-02-00	CAPITAL EXPENDITURES	11,700.00	-	22,804.00	-
02-8002-02-00	PURCHASE OF EQUIPMENT	-	-	-	-
		1,601,716.00	653,029.00	1,289,537.00	1,013,245.61

City Of Decatur

2015-2016 Budget Worksheets

Refuse		**Budget**	**YTD as of 6/30**	**Prior Year**	**15-16 Budget**
02-5000-03-00	SALARIES	-	-	-	-
02-5007-03-00	ACCRUED COMPENSATED ABSENCES	-	-	-	-
02-5010-03-00	FICA EXPENSE	-	-	-	-
02-5130-03-00	REFUSE COLLECTION SERVICE	340,000.00	249,765.00	295,552.00	340,000.00
02-5140-03-00	CONVENIENCE CENTER EXPENSE	-	-	-	-
02-5200-03-00	SHOP SUPPLIES	-	-	-	-
02-5215-03-00	UTILITIES	-	-	-	-
02-5330-03-00	TAX ON REFUSE & GARBAGE BAGS	-	-	-	-
02-5340-03-00	PURCHASE OF GARBAGE BAGS	-	-	-	-
02-5500-03-00	MISC.	-	-	-	-
		340,000.00	249,765.00	295,552.00	340,000.00

City Of Decatur

2015-2016 Budget Worksheets

Utility Billing		**Budget**	**YTD as of 6/30**	**Prior Year**	**15-16 Budget**
02-5000-04-00	SALARIES	161,224.00	106,494.00	146,842.00	276,852.00
02-5007-04-00	ACCRUED COMPENSATED ABSENCES	-	-	-	-
02-5010-04-00	FICA EXPENSE	12,334.00	7,584.00	9,854.00	21,179.18
02-5012-04-00	TMRS EXPENSE	23,974.00	15,518.00	20,596.00	42,109.19
02-5015-04-00	HEALTH INSURANCE EXPENSE	37,000.00	20,405.00	45,652.00	44,005.00
02-5100-04-00	OFFICE EXPENSE	5,500.00	5,436.00	8,443.00	5,500.00
02-5110-04-00	POSTAGE	10,500.00	7,983.00	18,663.00	10,500.00
02-5450-04-00	BANK CARD EXPENSE	6,500.00	8,925.00	7,478.00	8,500.00
02-5500-04-00	MISC.	43,500.00	32,124.00	12,532.00	46,240.00
02-5501-04-00	BAD DEBT EXPENSE	20,000.00	-	51,623.00	20,000.00
02-5550-04-00	TRAVEL & TRAINING EXPENSE	1,500.00	3,372.00	585.00	1,500.00
02-5600-04-00	TRANSFER TO W.C.W.S.D.	604,075.00	450,000.00	512,000.00	664,075.00
		926,107.00	657,841.00	834,268.00	1,140,460.37

City Of Decatur

2015-2016 Budget Worksheets

Wastewater

		Budget	YTD as of 6/30	Prior Year	15-16 Budget
02-5000-05-00	SALARIES	276,732.00	217,263.00	272,300.00	328,013.00
02-5007-05-00	ACCRUED COMPENSATED ABSENCES	-	-	-	-
02-5010-05-00	FICA EXPENSE	21,170.00	15,964.00	19,494.00	25,092.99
02-5012-05-00	TMRS EXPENSE	41,150.00	31,533.00	38,199.00	49,890.78
02-5014-05-00	UNIFORMS PAID & WITHHELD	3,045.00	1,409.00	1,982.00	3,045.00
02-5015-05-00	HEALTH INSURANCE EXPENSE	55,000.00	32,487.00	56,531.00	61,306.00
02-5017-05-00	INSURANCE EXPENSE	-	-	-	18,300.00
02-5100-05-00	OFFICE EXPENSE	2,225.00	1,386.00	2,964.00	2,225.00
02-5120-05-00	CONTRACT LABOR	500.00	-	-	6,260.00
02-5200-05-00	SHOP SUPPLIES	4,500.00	1,791.00	3,653.00	4,500.00
02-5201-05-00	MAINTENANCE OF LINES	8,500.00	27,394.00	16,027.00	-
02-5204-05-00	PUMPING SUPPLIES & EXPENSES	7,000.00	1,651.00	2,996.00	7,000.00
02-5205-05-00	MAINTENANCE	31,850.00	32,310.00	36,271.00	31,850.00
02-5206-05-00	PURIFICATION SUPPLIES & EXPENS	101,500.00	57,815.00	89,670.00	101,500.00
02-5210-05-00	ELECTRICAL POWER	200,000.00	173,270.00	202,651.00	146,000.00
02-5215-05-00	UTILITIES	3,000.00	2,154.00	3,124.00	3,000.00
02-5260-05-00	ENGINEERING EXPENSE	-	-	-	-
02-5275-05-00	SUBSCRIPTIONS	500.00	350.00	350.00	500.00
02-5300-05-00	AUTO & TRUCK EXPENSE	5,900.00	3,903.00	10,135.00	2,600.00
02-5350-05-00	COMMUNICATION EXPENSE	1,040.00	-	552.00	1,040.00
02-5355-05-00	PAGER EXPENSE	-	-	-	-
02-5500-05-00	MISC.	1,000.00	423.00	981.00	4,680.00
02-5510-05-00	TRAVEL & TRAINING EXPENSE	5,500.00	4,110.00	4,509.00	5,500.00
02-5550-05-00	MATERIALS	6,350.00	1,490.00	3,197.00	6,350.00
02-5265-05-00	SLUDGE PRESS PAYMENT	-	-	611.00	-
02-5700-05-00	PERMITS	8,700.00	8,684.00	8,684.00	8,700.00
02-8001-05-00	CAPITAL EXPENDITURES	11,500.00	968.00	-	5,000.00
02-8002-05-00	PURCHASE OF EQUIPMENT	-	-	-	-
		796,662.00	616,355.00	774,881.00	822,352.77

City Of Decatur

2015-2016 Budget Worksheets

Utility Maintenance		**Budget**	**YTD as of 6/30**	**Prior Year**	**15-16 Budget**
02-5000-07-00	SALARIES	278,815.00	217,180.00	263,203.00	354,175.00
02-5007-07-00	ACCRUED COMPENSATED ABSENCES	-	-	-	-
02-5010-07-00	FICA EXPENSE	21,329.00	15,697.00	18,985.00	27,094.39
02-5012-07-00	TMRS EXPENSE	41,460.00	31,511.00	36,914.00	53,870.02
02-5014-07-00	UNIFORMS PAID & WITHHELD	4,475.00	3,070.00	3,812.00	4,475.00
02-5015-07-00	HEALTH INSURANCE EXPENSE	73,500.00	54,801.00	76,897.00	81,092.00
02-5100-07-00	OFFICE EXPENSE	4,910.00	526.00	203.00	4,910.00
02-5120-07-00	CONTRACT LABOR	5,000.00	6,470.00	6,643.00	10,760.00
02-5121-07-00	EQUIPMENT RENTAL	1,000.00	-	400.00	1,000.00
02-5200-07-00	SHOP SUPPLIES	5,000.00	3,774.00	6,341.00	35,480.00
02-5221-07-00	SMALL TOOLS	5,250.00	1,455.00	969.00	5,250.00
02-5275-07-00	SUBSCRIPTIONS	2,725.00	210.00	210.00	2,725.00
02-5300-07-00	AUTO & TRUCK EXPENSE	28,400.00	12,643.00	27,963.00	31,700.00
02-5215-07-02	UTILITIES	5,920.00	4,047.00	5,195.00	59,920.00
02-5203-07-00	MAINTENANCE OF METERS	-	271.00	1,703.00	44,250.00
02-5550-07-00	MATERIALS	20,000.00	27,559.00	49,898.00	20,000.00
02-5560-07-00	TRAVEL & TRAINING EXPENSE	1,000.00	89.00	656.00	1,000.00
02-8002-07-00	PURCHASE OF EQUIPMENT	64,023.00	64,023.00	296,740.00	64,023.00
		562,807.00	443,326.00	796,732.00	801,724.41

City Of Decatur

2015-2016 Budget Worksheets

Technology Services

		Budget	YTD as of 6/30	Prior Year	15-16 Budget
02-5001-08-00	SALARIES	-	-	-	26,072
02-5010-08-00	FICA EXPENSE	-	-	-	1,995
02-5012-08-00	TMRS EXPENSE	-	-	-	3,966
02-5015-08-00	HEALTH INSURANCE EXPENSE	-	-	-	1,800
02-5100-08-00	OFFICE EXPENSE	-	-	-	-
02-5120-08-00	CONTRACT LABOR	-	-	-	-
02-5121-08-00	RENTAL EXPENSE	-	-	-	-
02-5200-08-00	SHOP SUPPLIES	-	-	-	-
02-5230-08-00	SOFTWARE MAINTENANCE	-	-	-	-
02-5231-08-00	HARDWARE MAINTENANCE	-	-	-	-
02-5232-08-00	TECHNICAL SERVICES	-	-	-	-
02-5275-08-00	SUBSCRIPTIONS	-	-	-	-
02-5300-08-00	AUTO & TRUCK EXPENSE	-	-	-	-
02-5350-08-00	COMMUNICATION EXPENSE	-	-	-	-
02-5359-08-00	COMPUTER LEASE PAYMENTS	-	-	-	-
02-5500-08-00	MISCELLANEOUS	-	-	-	-
02-5550-08-00	TRAVEL & TRAINING EXPENSE	-	-	-	-
02-5580-08-00	ADVERTISING/PROMOTIONS	-	-	-	-
02-5900-08-00	REPAIR & MAINTENANCE	-	-	-	-
02-8001-08-00	CAPITAL EXPENDITURES	-	-	-	-
		-	-	-	33,832.18

City Of Decatur

2015-2016 Budget Worksheets

Special Revenue		**Budget**	**YTD as of 6/30**	**Prior Year**	**15-16 Budget**
04-5500-07-00	MUNICIPAL COURT TECH EXPENSE	20,000.00	15,112.00	16,229.00	20,000.00
04-5501-07-00	MUNICIPAL BDLG SEC EXPENSE	16,500.00	-	2,241.00	16,500.00
04-5502-07-00	MAIN STREET EXPENSE	4,000.00	180.00	9,320.00	4,000.00
04-5506-07-00	POLICE SPECIAL EXPENSE	30,000.00	40,690.00	46,305.00	30,000.00
04-5512-07-00	POLICE TRAINING EXPENSE	5,000.00	1,657.00	-	4,000.00
04-3700-07-01	MUNICIPAL COURT TECH RECEIPTS	20,000.00	12,108.00	17,823.00	17,000.00
04-3701-07-01	MUNICIPAL BLD SEC FUND	16,500.00	9,118.00	12,011.00	14,000.00
04-3703-07-01	AIRPORT RECEIPTS	-	-	-	-
04-3702-07-01	MAIN STREET RECEIPTS	4,000.00	1.00	2,055.00	2,000.00
04-3706-07-01	POLICE SPECIAL FUND	30,000.00	35,824.00	46,429.00	30,000.00
04-3712-07-01	POLICE TRAINING GRANT RECEIPTS	5,000.00	1,922.00	-	2,500.00
		151,000.00	116,612.00	152,413.00	140,000.00

City Of Decatur

2015-2016 Budget Worksheets

Interest & Sinking

		Budget	YTD as of 6/30	Prior Year	15-16 Budget
05-5000-00-00	PAYMENT OF COUPONS	418,753.00	218,789.00	452,978.00	380,603.00
05-5050-00-00	PAYMENT OF BONDS	1,275,000.00	1,275,000.00	890,000.00	1,305,000.00
05-5700-00-00	AGENT FEES	5,000.00	2,000.00	1,750.00	5,000.00
		1,698,753.00	1,495,789.00	1,344,728.00	1,690,603.00

City Of Decatur

2015-2016 Budget Worksheets

Economic Development		**Budget**	**YTD as of 6/30**	**Prior Year**	**15-16 Budget**
06-5121-00-00	ASST. SECRETARY SALARY	9,000.00	6,750.00	9,000.00	9,000.00
06-5125-00-00	OPERATING TRANSFER OUT	-	-	-	-
06-5127-00-00	TRANSFER TO WATER FUND	-	-	-	-
06-5129-00-00	TRANSFER TO INTEREST & SINKING	430,262.00	397,603.00	269,267.00	429,522.00
06-5700-00-00	DEBT SERVICE	138,551.00	69,275.00	138,551.00	138,551.00
06-5600-00-00	GRANT EXPENSE	801,891.00	417,775.00	197,182.00	200,000.00
06-5000-01-00	SALARIES	148,600.00	114,111.00	115,237.00	169,736.00
06-5010-01-00	FICA EXPENSE	11,368.00	8,524.00	8,670.00	13,031.00
06-5012-01-00	TMRS EXPENSE	22,097.00	16,558.00	16,117.00	23,444.00
06-5015-01-00	HEALTH EXPENSE	36,475.00	13,792.00	14,102.00	30,000.00
06-5100-01-00	OFFICE EXPENSE	12,560.00	3,243.00	14,024.00	10,150.00
06-5110-01-00	POSTAGE	640.00	85.00	110.00	640.00
06-5120-01-00	CONTRACT LABOR	5,560.00	3,615.00	2,675.00	5,500.00
06-5121-01-00	RENTAL EXPENSE	15,304.00	9,565.00	-	19,536.00
06-5122-01-00	ENGINEERING EXPENSE	-	-	-	7,500.00
06-5215-01-00	UTILITIES	8,900.00	6,280.00	8,219.00	8,850.00
06-5275-01-00	SUBSCRIPTIONS	6,189.00	4,511.00	7,250.00	6,874.00
06-5300-01-00	AUTO & TRUCK EXPENSE	1,500.00	-	363.00	1,500.00
06-5500-01-00	MISC.	2,500.00	1,868.00	-	2,500.00
06-5550-01-00	TRAVEL & TRAINING EXPENSE	11,000.00	5,207.00	7,046.00	12,500.00
06-5551-01-00	MEALS & ENTERTAINMENT	3,288.00	630.00	612.00	3,788.00
06-5580-01-00	MARKETING/PROMOTIONS EXPENSE	106,500.00	64,061.00	68,903.00	70,000.00
06-8001-01-00	CAPITAL EXPENDITURES	38,082.00	30,502.00	5,796.00	8,300.00
		1,810,267.00	1,173,955.00	883,124.00	1,170,922.00

CITY OF DECATUR

Annual Budget

FY2016

TAX COLLECTION BUDGET

Tax Year	Appraised Property Value	Property Tax Rate	Total Taxes Levied	Actual Taxes Collected	Percent Taxes Collected
2015	615,318,392	0.7030	4,325,688	-	0%
2014	596,342,762	0.7030	4,192,290	4,124,761	98%
2013	592,421,659	0.6730	3,986,998	3,968,710	100%
2012	592,451,180	0.6630	3,927,951	3,902,929	99%
2011	582,111,724	0.66	3,859,401	3,833,681	99%
2010	580,704,098	0.64	3,716,506	3,670,491	99%
2009	560,208,039	0.64	3,585,331	3,549,102	99%
2008	562,833,938	0.64	3,602,137	3,553,137	99%
2007	500,181,880	0.64	3,201,164	3,152,242	98%
2006	451,345,100	0.60	2,708,071	2,639,212	97%

2015 Certified Appraisal Value 615,318,392

PERMANENT IMPROVEMENT FUND

Anticipated balance as of 09/30/15	$	68,459

INTEREST & SINKING

Estimated balance as of 09/30/15	$	750,000
Interest Income	$	1,500
Budget amount to retire bonds	$	1,265,000
Less: Obligation for fiscal 2015-2016	$	1,256,791
Anticipate balance as of 09/30/2016	$	759,709

REPORT ON EXPENDITURES FOR HOTEL/MOTEL TAX

Historical Society	$	5,000
Chamber of Commerce	$	4,000
Civic Center	$	338,500
HOT Funds	$	15,000
Main Street	$	26,500
	$	389,000

CITY OF DECATUR

Annual Budget

FY 2016

OUTSTANDING GENERAL OBLIGATION DEBT BY SERIES

	100% City	100% EDC	49% City 51%EDC	100% City			
Fiscal Year Ending	Series 2008	PNC Bnk, DLIP	Series 2011	Series 2013	City Total	EDC Total	Total
2016	449,902.50	138,551.12	842,200.00	393,500.00	1,256,791.00	568,812.62	1,825,603.62
2017	454,002.50	138,551.12	845,075.00	402,050.00	1,268,730.50	568,073.12	1,836,803.62
2018	452,602.50	138,551.12	840,350.00	400,400.00	1,267,089.25	569,539.37	1,836,628.62
2019	450,802.50	138,551.12	842,875.00	393,700.00	1,256,274.00	567,129.62	1,823,403.62
2020	453,423.75	138,551.12	839,437.50	400,100.00	1,266,532.50	568,417.37	1,834,949.87
2021	450,301.25	69,275.56		399,450.00	1,261,075.25	497,389.06	1,758,464.31
2022	451,417.50			393,575.00	844,992.50	-	844,992.50
2023	451,733.75			397,400.00	849,133.75	-	849,133.75
2024	451,235.00			395,850.00	847,085.00	-	847,085.00
2025	449,906.25				449,906.25	-	449,906.25
2026	452,622.50				452,622.50	-	452,622.50
2027	454,256.25				454,256.25	-	454,256.25
2028	449,900.00				449,900.00	-	449,900.00
2029					-	-	-
2030					-	-	-
2031					-	-	-
2032					-	-	
Total	5,872,106.25	762,031.16	4,209,937.50	3,576,025.00	11,924,388.75	3,339,361.16	15,263,749.91

	Series 2008	PNC Bnk, DLIP	Series 2011		City Total	EDC Total	Total
Principal	265,000.00	109,719.43	725,000.00	315,000.00	935,250.00	479,469.43	1,414,719.43
Interest	184,902.50	28,831.69	117,200.00	78,500.00	320,830.50	88,603.69	409,434.19
Total	449,902.50	138,551.12	842,200.00	393,500.00	1,256,080.50	568,073.12	1,824,153.62