CITY OF TEMPLE



Proposed 2017 Capital and Operating Budget

2017 Capital Budget

Honorable Mayor and City Council:

Please find enclosed the proposed 2017 Operating and Capital Budget. Significant highlights of the 2017 fiscal year and proposed budget include:

Revenues | Overall revenues are projected to decrease by 19% for the general fund; however, the significant decrease is the removal of SPLOST in the general fund. SPLOST revenues and projects, at least for the general fund, should be accounted for in the separate funds. Taxes have been budgeted to increase by 4% for 2017. This takes into consideration the reassessments that will be done on industrial and commercial properties. For the water/sewer fund, revenues are projected to increase by 13%. These increases were necessary to have the required bond compliance of 1.05 while considering the increased expense.

Expenditures | Each line item in the budget was compared to actuals from 2013 to 2015 and included an analysis of 2016 actuals for the first 8 months of the year; anticipated expenditures have been budgeted at an overall 19% decrease compared to the 2016 budget. The largest difference is that $519,500 of capital was budgeted in 2016. Despite an overall decrease, there are significant impacts to the budget, including:

- Projected healthcare insurance cost increases of 5%
- Agreement with Villa Rica for Financial Services and Code Enforcement
- Pay parity for police officers
- Salary survey in order to determine prevailing wages in this part of Georgia
- City continues to absorb increasing credit card processing fees
- An update of the City's zoning map and future land use map
- Election expense

For the water/sewer fund, the expenses increased by 47%. This significant increase includes the following:

- Depreciation of $350,000, which was removed from the 2016 budget
- Transfer to Debt Service Fund of $622,935 (historically, only the interest portion has been budgeted)
- Increased transfer to the general fund for shared costs (a portion of public works and administration costs are allocated to the water/sewer fund)
- Projected healthcare insurance cost increases of 5%

Capital | Over $900,000 was requested for capital projects during the budget process; that number was trimmed to $48,750 to remain in line with revenue projections.

- The only capital project in the budget are the road improvement projects, which are mostly funded by the LMIG grant
- Various possible capital projects are delayed until the City can determine whether the 2015 SPLOST is limited to Debt Service

Personnel | All employees and expenses have properly been budgeted for in their respective departments. One position was moved from the Water department to the Administration department; however, the water/sewer fund makes a transfer for a share of the cost.

- The 2017 budget includes one additional full-time patrol officer
- Pay parity has been budgeted for the police department in 2017. This will allow the officers to be paid more of a prevailing wage until a formal salary survey can be completed.

Debt Service | The budget calls for debt service of $622,935. Bond payment amounts will continue to escalate annually until the balloon payment of $4,557,788 is due on January 1, 2021. Despite showing a net loss in the water/sewer fund, these figures will allow the fund to bring up the required bond compliance to at least 1.05.

Utility Rates | The utility (sanitation, water, and sewer) rates charged by the City do not cover the entire costs to provide sanitation services, distribute water to the customers, and to treat the wastewater. As mentioned earlier, the revenues show a 13% increase, which includes:

- Sanitation: 5% increase to sanitation fees
- Water: $5 increase on residential base
- Sewer: $3 increase on the residential base and a $1 increase on each usage tier

Past approval of discounted rates has created some issues for the City. While changing all these rates in one year might not be possible or acceptable, significant changes need to be started in order for the City to be in compliance

with the bond and to prepare for the 2021 balloon payment. At the end of 2015, the fund balance for the water/sewer fund was only $687,783. The loss shown for the proposed 2017 budget will decrease that fund balance even further to $356,074.

Again, changing all the rates in one year might not be possible, so the transfer of allocated costs to the general fund could be decreased for 2017. The general fund could be balanced through the use of fund balance, since the general fund reserve is healthier than the water/sewer reserve. This is only a temporary solution, though, and measures need to be considered to bring the rates up year by year so that they cover the costs of the City's utilities.

Finance Director, Sarah Hefty, and I look forward to working with you on the budget over the next few weeks as we work together toward adoption of the proposed 2017 Budget.

William Osborne
City Administrator

City of Temple
Capital Requests
2017

PUBLIC WORKS			
Description	**Department**	**Funding Source**	**2017**
Road Improvements - Street Paving	Streets	LMIG	37,500
Road Improvements - Street Paving	Streets	GF BUDGET	11,250
		Total Capital Projects Included in 2017 Budget	**48,750**

GF BUDGET	11,250
LMIG	37,500
SPLOST	-
UF BUDGET	-
	48,750

City of Temple
Capital Requests - Unfunded
2017

UNFUNDED REQUESTS			
Description	Department	Funding Source	2017
Council/Court Meeting Room & Document Storage	Administration	SPLOST	200,000
Library sign with Commissioner names	Administration	SPLOST	10,000
Two (2) Police Interceptors	Police	SPLOST	72,000
Excavator with 24" Bucket	Public Works	SPLOST	44,640
Comprehensive Meter Change Program	Water	SPLOST	250,000
Finish Expansion Site (fencing, seating, pressbox, etc.)	Recreation	SPLOST	100,000
Parking Lot Upgrade	Recreation	SPLOST	65,000
Building Addition w/ Storage, Cooler & Freezer	Senior	SPLOST	75,000
Rewire and Encapsulate Headworks Area	Sewer	SPLOST	50,000
		Total Capital Requests NOT included in 2017 Budget	**866,640**

GF BUDGET	-
LMIG	-
SPLOST	866,640
UF BUDGET	-
	866,640

-

2017 Operating Budget

City of Temple
2017 All Funds Summary

10/20/2016

	GOVERNMENTAL FUNDS						ENTERPRISE FUNDS	
	General Fund	*Special Revenue Funds*		*Debt Service*			*Enterprise Funds*	
	General Fund	Federal Seizures Fund	State Seizures Fund	Debt Service Fund	2015 Carroll Co SPLOST	Capital Projects - Roads	Water and Sewer Fund	**TOTALS**
REVENUES:								
Taxes	2,042,400							2,042,400
Licenses & Permits	17,550							17,550
Fines and Forfeitures	331,800							331,800
Charges for Services	154,030						1,981,600	2,135,630
Interest	1,500						1,200	2,700
Other Revenue	15,500						16,225	31,725
Intergovernmental Revenue	6,000					37,500		43,500
Interfund Transfers	194,009			622,935		11,250		828,194
TOTAL REVENUES	**2,762,789**	-	-	**622,935**	-	**48,750**	**1,999,025**	**5,433,499**
	-						-	
EXPENDITURES:								
Governing Body	75,648							75,648
Administration	487,721							487,721
Police	1,138,121							1,138,121
Court	97,750							97,750
Public Works	377,659					48,750	1,513,790	1,940,199
Senior Center	248,447							248,447
Recreation	314,693							314,693
Library	6,500							6,500
Community Development	5,000							5,000
Debt Service				622,935				622,935
Transfers	11,250						816,944	828,194
TOTAL EXPENDITURES	**2,762,789**	-	-	**622,935**	-	**48,750**	**2,330,734**	**5,765,208**
	-						-	
Excess (Deficincy)	**(0)**	-	-	-	-	-	**(331,709)**	**(331,709)**

General Fund

City of Temple
2017 Budget
General Fund - Summary

Summary						
Account Description	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Budget**	**2017 Proposed**	**% Change**
Revenues						
Taxes	1,976,241.54	1,988,662.88	2,109,469.54	1,957,500.00	2,042,400.00	4%
Licenses & Permits	17,962.50	12,455.60	21,082.50	4,600.00	17,550.00	282%
Police & Municipal Court	354,756.42	259,609.33	256,827.35	251,275.00	331,800.00	32%
Senior Center	35,852.50	38,915.39	37,032.55	41,500.00	36,500.00	-12%
Recreation Revenues	135,015.67	134,121.85	111,928.47	107,020.00	117,530.00	10%
Interest	965.84	1,789.97	1,383.06	1,500.00	1,500.00	0%
Other Revenue	15,067.36	41,283.30	43,649.18	7,200.00	15,500.00	115%
Intergovernmental Revenue	55,279.70	61,995.93	368,012.57	83,600.00	6,000.00	-93%
Interfund Transfers	-	160,165.33	174,919.83	969,764.50	194,009.02	-80%
Total Revenues	*2,591,141.53*	*2,698,999.58*	*3,124,305.05*	*3,423,959.50*	*2,762,789.02*	*-19%*
Expenditures						
Governing Body	59,600.00	191,738.09	61,527.83	57,436.16	75,647.50	32%
Administration	292,506.75	421,089.63	479,124.06	404,418.27	487,721.32	21%
Police	957,895.43	884,970.80	923,760.95	1,029,919.50	1,138,121.19	11%
Court	118,292.88	126,980.20	158,420.76	101,756.00	97,750.00	-4%
Public Works	293,415.85	326,206.47	306,697.89	394,148.24	377,658.83	-4%
Senior Center	192,036.65	204,616.78	229,980.25	246,020.82	248,446.86	1%
Recreation	316,598.33	303,646.98	308,277.95	340,760.51	314,693.33	-8%
Library	-	-	-	325,000.00	6,500.00	-98%
Community Development	31,554.74	4,184.55	-	5,000.00	5,000.00	0%
General Fund Transfers	-	56,457.00	210,230.00	-	11,250.00	
Capital Expenses	124,007.20	-	-	519,500.00	-	-100%
Total Expenditures	*2,385,907.83*	*2,519,890.50*	*2,678,019.69*	*3,423,959.50*	*2,762,789.03*	*-19%*
Net Revenue over Expenditures	**205,233.70**	**179,109.08**	**446,285.36**	**-**	(0.00)	

City of Temple
2017 Budget Requests
General Fund - Revenue

REVENUES

Account Number	Account Description	2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	2017 Requested	% Change from 2016 Budget	Notes
Taxes								
100.31.1200	PROPERTY TAXES	648,642.23	610,928.97	578,719.09	570,000.00	641,000.00	12%	Expect industrial reassessment in 2017
100.31.1310	MOTOR VEH AD VALOREM	140,423.38	146,541.79	147,853.89	155,000.00	66,000.00	-57%	Change in law to new TAVT
100.31.1315	TAVT (TITLE AD VALOREM TAX)	-	-	-	-	95,000.00		Split out new tax from 31.1310
100.31.1320	MOBILE HOME AD VALOREM	1,213.02	1,027.63		1,200.00	1,200.00	0%	
100.31.1322	R/E TRANSFER TAX	668.89	686.81	732.00	800.00	800.00	0%	
100.31.1340	INTANGIBLE TAXES	1,875.60	16,225.38	5,124.90	12,000.00	6,000.00	-50%	Based on CY projections
100.31.3100	LOCAL OPTION SALES TAXES	591,973.59	614,986.35	611,492.81	621,000.00	621,000.00	0%	
100.31.4210	BEER TAX	79,999.22	91,598.20	73,356.31	85,000.00	75,000.00	-12%	Based on CY projections
100.31.4211	EXCISE TAX	2,741.67	3,081.24	4,443.23	3,000.00	5,000.00	67%	Based on CY projections
100.31.4212	ENERGY EXCISE TAX	4.23	21.54	46.05	-	-		
100.31.6100	BUSINESS/OCCUPATION TAXES	87,872.31	73,469.70	47,872.01	49,000.00	49,000.00	0%	
100.31.6200	INSURANCE PREMIUM TAXES	218,097.04	228,036.24	243,619.23	228,100.00	250,000.00	10%	Based on 2015 numbers
100.31.7000	FRANCHISE TAX RECEIPTS	202,730.36	202,059.03	396,210.02	232,400.00	232,400.00	0%	
		1,976,241.54	1,988,662.88	2,109,469.54	1,957,500.00	2,042,400.00	4%	
Licenses & Permits								
100.32.1110	BEER/WINE/LIQUOR LICENSES	12,000.00	1,500.00	10,025.00	600.00	5,000.00	733%	Based on CY projections
100.32.2200	MISC BLDG & SIGN PERMITS	1,207.50	514.00	119.00	600.00	600.00	0%	
100.32.2900	GREASE PERMIT	585.00	90.00	45.00	100.00	100.00	0%	
100.32.2990	GOLF CART PERMIT	50.00	75.00	50.00	-	50.00		
100.32.3100	BUILDING PERMITS	855.00	6,036.60	4,564.50	-	4,500.00		
100.32.3130	PLUMBING PERMITS	90.00	45.00	525.00	-	800.00		
100.32.3140	ELECTRICAL PERMITS	405.00	430.00	1,145.00	-	1,000.00		
100.32.3160	HEATING/AIR PERMITS	90.00	270.00	680.00	-	900.00		
100.32.3190	ZONING	250.00	-	520.00	-	1,000.00		
100.32.3199	INSPECTION FEES	-	-	709.00	-	300.00		
100.32.3200	FORCLOSURE REG FEE	1,600.00	3,200.00	2,500.00	3,000.00	3,000.00	0%	
100.32.3900	YARD SALE & OTHER PERMITS	465.00	295.00	200.00	300.00	300.00	0%	
100.32.4000	PENALTY/INTEREST & PERMITS	365.00	-	-	-	-		
		17,962.50	12,455.60	21,082.50	4,600.00	17,550.00	282%	
Police & Municipal Court								
100.34.9901	CRIMINAL HISTORIES	260.00	380.00	710.00	200.00	100.00	-50%	Based on CY projections
100.34.9902	ALCOHOL ID CARDS	225.00	65.00	35.00	75.00	100.00	33%	Based on CY projections
100.35.1000	FINES & FORFEITURES	353,005.42	257,462.33	255,095.80	250,000.00	330,000.00	32%	Based on CY projections

City of Temple
2017 Budget Requests
General Fund - Revenue

REVENUES								
Account Number	**Account Description**	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Budget**	**2017 Requested**	**% Change from 2016 Budget**	**Notes**
100.35.1002	OPEN RECORDS REQUEST	-	-	94.55		100.00		
100.35.1110	POLICE REPORTS	1,266.00	1,702.00	892.00	1,000.00	1,500.00	50%	Based on CY projections
		354,756.42	259,609.33	256,827.35	251,275.00	331,800.00	32%	
Senior Center								
100.38.9111	SENIOR MEALS/ACTIVITIES	29,969.50	27,290.42	29,608.55	30,000.00	25,000.00	-17%	Based on CY projections
100.38.9112	SENIOR CENTER TRIPS	2,220.00	8,149.97	3,980.00	8,500.00	8,500.00	0%	
100.38.9113	SR.CENTER MEMBERSHIP FEES	3,663.00	3,475.00	3,444.00	3,000.00	3,000.00	0%	
		35,852.50	38,915.39	37,032.55	41,500.00	36,500.00	-12%	
Recreation Revenue								
100.33.6100	RECREATION REVENUES	8,733.29	8,281.43	806.11	15,000.00	-	-100%	
100.33.6200	BASEBALL/T BALL REGISTRA.	7,345.00	7,400.65	8,010.00	8,000.00	9,000.00	13%	Based on CY projections
100.33.6300	SOFTBALL REGISTRATION	2,245.00	1,533.60	1,080.00	1,800.00	3,000.00	67%	Based on CY projections
100.33.6400	CONCESSIONS	15,539.75	13,170.08	13,855.30	15,000.00	15,000.00	0%	
100.33.6500	BASKETBALL REGISTRATION	4,162.50	3,757.50	6,722.38	250.00	-	-100%	
100.33.6600	CARROLL CTY RECR FUNDING	65,304.20	65,610.47	49,999.18	30,000.00	50,000.00	67%	Based on 2015 numbers
100.33.6700	GATE MONEY	8,829.00	3,408.00	4,229.00	4,000.00	7,000.00	75%	Based on CY projections
100.33.6800	FOOTBALL REGISTRATION	3,970.00	4,198.50	4,127.50	4,800.00	4,000.00	-17%	
100.33.6900	CHEERLEADING REGISTRATION	4,347.50	4,459.00	3,015.00	4,400.00	4,000.00	-9%	
100.33.7000	KARATE REGISTRATION	904.93	235.12	-	280.00	280.00	0%	
100.33.7100	TRACK & FIELD REGISTRATION				-	1,000.00		
100.33.7200	RECREATION SPONSORS	260.00	200.00	2,575.00	240.00	-	-100%	
100.33.7300	FALL BALL REGISTRATION	70.00	3,352.50	385.00	3,500.00	3,500.00	0%	
100.33.7400	GATE FB/CHEER	-	3,757.00	3,474.00	3,000.00	-	-100%	
100.33.7500	RECREATION/TROPHIES	6,038.00	3,905.00	3,650.00	4,000.00	4,000.00	0%	
100.33.7600	ADULT LEAGUE	2,720.00	3,374.00	-	4,000.00	5,000.00	25%	Based on CY projections
100.33.7800	SOCCER REGISTRATION	4,522.50	7,399.00	8,175.00	8,000.00	8,500.00	6%	Based on CY projections
100.33.7900	DANCE REGISTRATION	24.00	-		-			
100.33.8000	AEROBICS/ZUMBA	-		620.00	-	2,000.00		
100.33.8200	POM POMS	-	-	645.00	750.00	750.00	0%	
100.33.8300	VOLLEYBALL	-	80.00	560.00	-	500.00		
		135,015.67	134,121.85	111,928.47	107,020.00	117,530.00	10%	
Interest								
100.36.1000	INTEREST INCOME	965.84	1,789.97	1,383.06	1,500.00	1,500.00	0%	
		965.84	1,789.97	1,383.06	1,500.00	1,500.00	0%	
Other Revenue								

City of Temple
2017 Budget Requests
General Fund - Revenue

REVENUES								
Account Number	**Account Description**	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Budget**	**2017 Requested**	**% Change from 2016 Budget**	**Notes**
100.34.1910	ELECTION QUALIFYING FEES	-				300.00		
100.34.7500	SUMMER CAMP	-						
100.37.1000	DONATIONS BACK PACK PROGR	819.19	1,746.03	1,683.39	-			
100.37.1001	DONATIONS - SHOP W/ A COP	6,651.58	4,840.05	6,984.92	-			
100.37.1003	DONATIONS - SENIOR CNETER	500.00	210.00	41.12				
100.38.1000	RENTS & ROYALTIES	1,100.00	2,325.00	2,770.00	1,500.00	1,500.00	0%	
100.38.1003	REC FACILITIES RENTALS	2,365.00	1,795.00	2,643.90	3,000.00	3,000.00	0%	
100.38.4000	RETURNED CHECK FEES	-	30.00	-				
100.38.9000	MISCELLANEOUS REVENUES	2,981.59	9,744.02	23,534.85	2,000.00	10,000.00	400%	
100.38.9001	MISC. FOUNDERS DAY	650.00	1,780.00	1,551.00	700.00	700.00	0%	
100.38.9003	MISC RECEIPT - SENIOR CTR	-	-	272.00				
100.38.9004	MISC REV - POLICE	-	-	1,590.00				
100.38.9005	CITY EVENT REVENUE	-	-	670.00				
100.38.9011	THANKSGIVING	-	-					
100.39.2100	SALE OF ASSETS	-	-	1,908.00				
100.39.2300	INSURANCE PROCEEDS	-	18,813.20	-				
		15,067.36	41,283.30	43,649.18	7,200.00	15,500.00	115%	
Intergovernmental Revenue								
100.33.1000	INTERGOV GRANT - REC	4,401.85	-	325,025.52				
100.33.4001	STATE GRANTS	42,137.35	15,879.56	-	40,000.00		-100%	
100.33.4101	GOHS SMALL AGENCY GRANT	7,998.00						
100.33.4102	BULLET PROOF VEST GRANT	742.50						
100.33.4105	GDOT GRANT - LMIG	-	37,516.37	37,787.05	37,500.00		-100%	Separate Fund
100.33.9000	SENIOR CENTER GRANTS	-	8,600.00	5,200.00	6,100.00	6,000.00	-2%	
		55,279.70	61,995.93	368,012.57	83,600.00	6,000.00	-93%	
Interfund Transfers								
100.38.1004	AVAILABLE FUND BALANCE	-			9.85		-100%	
100.39.9001	TRANSFER FROM WATER FUND	-	-	163,194.83	32,754.65	194,009.02	492%	Allocation of shared costs
100.38.8003	TRANSFER FROM SPLOST	-	160,165.33	11,725.00	937,000.00		-100%	
		-	160,165.33	174,919.83	969,764.50	194,009.02	-80%	
		2,591,141.53	**2,698,999.58**	**3,124,305.05**	**3,423,959.50**	**2,762,789.02**	**-19%**	

City of Temple
2017 Budget Requests
General Fund - Governing Body

EXPENDITURES

Account Number	Account Description	2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	2017 Requested	% Change from 2016 Budget	Notes
Personnel								
100.11100.51.1100	SALARIES	18,600.00	15,000.00	11,400.00	15,000.00	15,000.00	0%	
100.11100.51.2200	FICA TAX				1,147.50	1,147.50	0%	
		18,600.00	15,000.00	11,400.00	16,147.50	16,147.50	0%	
Services								
100.11100.52.1200	PROFESSIONAL FEES							
100.11100.52.1500	LEGAL FEES	36,000.00	171,835.00	43,291.80	36,000.00	36,000.00	0%	
100.11100.52.1520	CONTRACT LEGAL FEES	5,000.00	-	-	-			
100.11100.52.1600	ELECTION EXPENSES			4,329.40		4,500.00		
100.11100.52.3100	LIABILITY INSURANCE							
100.11100.52.3110	LOSS/LAWSUIT DEDUCTIBLE							
100.11100.52.3500	TRAVEL/TRAINING					6,000.00		
100.11100.52.3700	EDUCATION AND TRAINING					3,000.00		
		41,000.00	171,835.00	47,621.20	36,000.00	49,500.00	38%	
Supplies								
100.11100.53.1240	POSTAGE							
100.11100.53.1300	FOOD EXPENSE							
100.11100.53.1701	UNIFORM EXPENSE							
		-	-	-	-	-		
Other								
100.11100.57.9000	CONTINGENCY EXPENSES	-	2,109.95	-	288.66	5,000.00	1632%	
100.11100.57.9500	SPECIAL EVENTS	-	-	-	5,000.00	5,000.00	0%	
100.11100.57.9960	BACKPACK PROG EXP	-	1,665.14	188.82				
100.11100.57.9970	FOUNDERS DAY EXPENSES	-	1,128.00	2,317.81	-			
		-	4,903.09	2,506.63	5,288.66	10,000.00	89%	
	Total Admin	**59,600.00**	**191,738.09**	**61,527.83**	**57,436.16**	**75,647.50**	**32%**	

City of Temple
2017 Budget Requests
General Fund - Administration

EXPENDITURES

Account Number	Account Description	2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	2017 Requested	% Change from 2016 Budget	Notes
Personnel								
100.15000.51.1100	SALARIES	111,562.13	126,428.30	86,210.44	153,438.79	178,226.50	16%	Moved one position from Water to Admin
100.15000.51.1110	VACATION				1,000.00	2,000.00		
100.15000.51.1120	SICK				800.00	1,000.00		
100.15000.51.1300	OVERTIME	1,885.94	4,497.67	5,245.55	3,000.00	3,000.00	0%	
100.15000.51.2100	GROUP INSURANCE	25,241.84	11,896.91	17,935.32	24,167.25	27,921.60	16%	
100.15000.51.2110	SHORT TERM DISABILITY			77.70	800.00	1,034.00	29%	
100.15000.51.2200	FICA TAX	10,054.69	11,500.02	7,584.95	10,868.48	13,710.83	26%	Moved one position to Admin
100.15000.51.2400	RETIREMENT CONTRIBUTION	13,967.53	17,584.55	18,355.72	2,500.00	7,885.97	215%	Based on number of employees in Dept
100.15000.51.2600	UNEMPLOYMENT INSURANCE				3,000.00			
100.15000.51.2900	WORKERS COMPENSATION	649.00	914.30	2,183.94	2,024.50	1,095.26	-46%	
100.15000.51.2950	VEHICLE ALLOWANCE	4,800.00	4,400.00	-	4,800.00	4,800.00	0%	
		168,161.13	177,221.75	137,593.62	206,399.02	240,674.15	17%	
Services								
100.15000.52.1100	CONTRACT EMPLOYEES	-	2,135.00	4,224.00	-			
100.15000.52.1200	PROFESSIONAL FEES	10,228.69	116,894.50	57,070.06	22,150.00	20,000.00	-10%	Salary Survey, Zoning and Land Use Map Updates
100.15000.52.1201	PAYROLL PROCESSING FEES			3,285.94	5,000.00	5,000.00	0%	
100.15000.52.1205	AUDIT FEES	26,000.00	26,535.00	45,321.18	27,000.00	27,000.00	0%	
100.15000.52.1211	COMPUTER SERVICES	9,859.35	22,277.92	25,161.44	27,000.00	10,000.00	-63%	Caselle to be included in VR agreement
100.15000.52.1215	PROPERTY TAX BILL/COLLECT	16,380.00	16,230.00	18,033.16	16,200.00	16,200.00	0%	
100.15000.52.1351	MISCELLANEOUS EXPENSE	4,745.46	7,660.87	11,779.28	-			
100.15000.52.2100	CLEANING SERVICES				1,000.00	1,000.00	0%	
100.15000.52.2105	BLDG REPAIR/MAINT	3,021.39	3,525.94	12,454.27	-			
100.15000.52.2220	OTHER REPAIR/MAINENANCE			3,377.56				
100.15000.52.2221	GROUNDS/FIELD/MAINTENCE			5,903.66	6,000.00	6,000.00	0%	
100.15000.52.2230	BLDG REPAIR/MAINT			10,353.60	3,350.00	2,000.00	-40%	
100.15000.52.2300	RENTALS			600.00		-		
100.15000.52.2700	MEDICAL EXPENSE			1,524.00	1,300.00	500.00	-62%	
100.15000.52.2800	LIBRARY EXPENSE			2,527.33				
100.15000.52.3100	LIABILITY INSURANCE	13,057.15	3,132.00	61,392.00	19,300.00	19,300.00	0%	
100.15000.52.3110	LOSS/LAWSUIT DEDUCTIBLE	-	-	-	-	-		

City of Temple
2017 Budget Requests
General Fund - Administration

EXPENDITURES								
Account Number	**Account Description**	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Budget**	**2017 Requested**	**% Change from 2016 Budget**	**Notes**
100.15000.52.3200	PHONE EXPENSES	8,723.09	6,615.83	6,459.01	6,474.25	5,000.00	-23%	
100.15000.52.3300	ADVERTISING	2,740.00	5,048.03	5,072.17	3,000.00	2,000.00	-33%	
100.15000.52.3400	PRINTING & BINDING	-	-	95.95	-			
100.15000.52.3500	TRAVEL	220.00	2,458.26	2,417.11	12,500.00	4,000.00	-68%	
100.15000.52.3600	DUES, PUBLICATIONS & FEES	3,195.02	3,015.43	5,950.19	4,495.00	2,000.00	-56%	
100.15000.52.3700	EDUCATION AND TRAINING			3,654.52	1,000.00	2,000.00	100%	
100.15000.52.3701	ELECTED OFFICIAL TRAINING	2,724.92	2,057.06	1,410.76	-			
100.15000.52.3800	LICENSES	-	-	1,000.00	-			
		100,954.71	217,585.84	289,414.99	155,769.25	122,000.00	-22%	
Supplies								
100.15000.53.1100	CONCESSION SUPPLIES	231.50	-	-	-			
100.15000.53.1101	OFFICE SUPPLIES			3,271.25	9,000.00	7,000.00	-22%	
100.15000.53.1210	WATER/SEWER/GARBAGE	541.00	410.20	1,411.36	500.00	500.00	0%	
100.15000.53.1220	NATURAL GAS	2,108.68	1,951.88	1,681.00	-			
100.15000.53.1230	ELECTRICITY	6,150.98	6,353.80	17,061.27	18,000.00	17,500.00	-3%	
100.15000.53.1240	POSTAGE	1,875.05	1,791.56	3,179.51	1,750.00	1,750.00	0%	
100.15000.53.1270	GAS & OIL	-	46.38	(73.38)	100.00		-100%	
100.15000.53.1300	FOOD EXPENSE			645.87				
100.15000.53.1600	SMALL EQUIPMENT				500.00	500.00	0%	
100.15000.53.1700	OPERATING SUPPLIES	10,579.90	9,964.23	11,790.46	1,500.00	1,000.00	-33%	
100.15000.53.1701	UNIFORM EXPENSE	183.68	-	70.32	1,000.00	1,000.00	0%	
100.15000.53.1720	SUPPLIES - SPECIAL EVENTS	-	-	951.17	-			
		21,670.79	20,518.05	39,988.83	32,350.00	29,250.00	-10%	
Other								
100.15000.57.1000	INTERGOVERNMENTAL COSTS					74,797.17		Finance & Code Enforcement agreement with VR
100.15000.57.9000	CONTINGENCY		-			2,000.00		
100.15000.57.9200	BANK CHARGES	1,509.72	5,963.99	8,745.48	9,000.00	19,000.00	111%	Adding customer svc fees from Water Dept
100.15000.57.9800	OVER/UNDER ACCOUNT	-	-	(75.00)	-			
100.15000.57.9900	MISCELLANEOUS EXPENSES	210.40	(200.00)	3,456.14	900.00		-100%	
		1,720.12	5,763.99	12,126.62	9,900.00	95,797.17	868%	
	Total Administration	292,506.75	421,089.63	479,124.06	404,418.27	487,721.32	21%	

City of Temple
2017 Budget Requests
General Fund - Administration

EXPENDITURES								
Account Number	**Account Description**	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Budget**	**2017 Requested**	**% Change from 2016 Budget**	**Notes**

City of Temple
2017 Budget Requests
General Fund - Police

EXPENDITURES

Account Number	Account Description	2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	2017 Requested	% Change from 2016 Budget	Notes
Personnel								
100.32000.51.1100	SALARIES	522,769.42	455,897.39	473,034.94	493,697.11	606,484.89	23%	One position requested; pay parity for officers
100.32000.51.1110	VACATION				15,000.00	15,000.00		
100.32000.51.1120	SICK				7,000.00	7,000.00		
100.32000.51.1300	OVERTIME	23,916.88	56,992.18	62,822.43	44,000.00	33,000.00	-25%	
100.32000.51.1400	INS. DEDUCTIONS/LIBERTY	-	-	2,776.40	-			
100.32000.51.2100	GROUP INSURANCE	90,159.32	78,873.10	125,220.91	105,471.24	131,084.44	24%	Budgeted for slight increase; plus one new position
100.32000.51.2110	SHORT TERM DISABILITY			922.28	4,000.00	3,482.58	-13%	
100.32000.51.2200	FICA TAX	40,751.31	38,744.20	39,463.23	41,483.57	48,098.53	16%	One position requested; pay parity for officers
100.32000.51.2400	RETIREMENT CONTRIBUTION	23,108.87	22,904.52	892.48	19,663.83	20,503.56	4%	
100.32000.51.2900	WORKERS COMPENSATION	33,956.00	28,548.68	49,840.40	68,994.75	47,092.19	-32%	
		734,661.80	681,960.07	754,973.07	799,310.50	911,746.19	14%	
Services								
100.32000.52.1211	COMPUTER SERVICES	1,878.27	210.00	4,550.56	3,803.00	3,800.00	0%	
100.32000.52.1351	MISCELLANEOUS EXPENSE		2.74	96.38				
100.32000.52.2105	BLDG REPAIR/MAINT	1,766.34	1,460.66	7,987.82	-	-		
100.32000.52.2106	MISCELLANEOUS EQUIPMENT	-	212.45	-	-	-		
100.32000.52.2200	VEHICLE REPAIR/MAINTEN	16,091.18	18,005.80	30,136.07	30,000.00	25,000.00	-17%	
100.32000.52.2210	RADIO REPAIR/MAINTENANCE	8,100.00	8,125.00	8,388.60	9,358.00	9,000.00	-4%	WARRS $8,700
100.32000.52.2215	CJIS SERVICE/INSTALLATION	54.12	76.33	101.32	400.00	400.00	0%	
100.32000.52.2220	OTHER REPAIR/MAINTENANCE	440.00	496.95	150.00	139.00	100.00	-28%	
100.32000.52.2221	GROUND/FIELD MAINTENANCE	-	-	2,899.17	5,000.00	5,000.00	0%	
100.32000.52.2230	BLDG REPAIR/MAINTENANCE	-	-	2,695.00	5,000.00	3,500.00	-30%	Furnace, Plumbing, etc.
100.32000.52.2700	MEDICAL EXPENSE	-	-	360.00	300.00	-	-100%	
100.32000.52.3100	LIABILITY INSURANCE	30,102.14	28,290.94	184.76	20,000.00	20,000.00	0%	
100.32000.52.3200	PHONE EXPENSES	12,191.55	10,512.48	13,161.26	12,595.00	12,000.00	-5%	
100.32000.52.3300	ADVERTISING	1,621.82	1,349.28	-	1,199.00	1,000.00	-17%	
100.32000.52.3500	TRAVEL	5,803.45	2,611.39	3,240.10	7,500.00	5,000.00	-33%	
100.32000.52.3600	DUES, PUBLICATIONS & FEES	155.95	6,003.00	1,274.25	1,300.00	1,000.00	-23%	
100.32000.52.3700	EDUCATION AND TRAINING	-	-	(25.00)	-	2,500.00		
100.32000.52.4100	JAIL FEES	37,730.00	34,720.00	18,025.00	25,000.00	25,000.00	0%	
100.32000.52.4200	COURT COSTS	-	-	(28,077.17)	-	-		

City of Temple
2017 Budget Requests
General Fund - Police

EXPENDITURES								
Account Number	**Account Description**	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Budget**	**2017 Requested**	**% Change from 2016 Budget**	**Notes**
		115,934.82	112,077.02	65,190.62	121,594.00	113,300.00	-7%	
Supplies								
100.32000.51.1101	OFFICE SUPPLIES	-	-	-	1,000.00	3,000.00	200%	Splitting out office supplies
100.32000.53.1210	WATER/SEWER/GARBAGE	728.63	569.19	2,553.13	750.00	750.00	0%	
100.32000.53.1220	NATURAL GAS	-	-	-	-	-		
100.32000.53.1230	ELECTRICITY	13,165.42	14,099.95	17,834.53	17,500.00	18,000.00	3%	
100.32000.53.1240	POSTAGE	711.04	1,704.76	917.83	825.00	825.00	0%	
100.32000.53.1270	GAS & OIL	64,688.50	50,363.99	42,508.13	58,432.00	45,000.00	-23%	
100.32000.53.1600	SMALL EQUIPMENT	-	-	-	2,500.00	2,500.00	0%	
100.32000.53.1700	OPERATING SUPPLIES	13,942.44	12,016.61	11,380.25	10,000.00	8,000.00	-20%	
100.32000.53.1701	UNIFORM EXPENSE	5,717.61	8,612.35	8,107.39	11,128.00	10,000.00	-10%	
100.32000.53.1710	SMALL EQUIPMENT	-	1,784.93	9,592.66				
100.32000.53.1900	FIREARMS/AMMO	-	690.00	992.50	2,280.00	22,000.00	865%	Duty weapon & taser gun (14)
		98,953.64	89,841.78	93,886.42	104,415.00	110,075.00	5%	
Other								
100.32000.57.9000	CONTINGENCY	-	-	-	-	1,000.00		
100.32000.57.9200	BANK CHARGES	1,699.76	1,089.19	-	1,200.00	1,000.00	-17%	
100.32000.57.9900	MISCELLANEOUS EXPENSES	87.06	2.74	251.74	3,400.00	1,000.00	-71%	
100.32000.57.9950	SHOP WITH A COP EXPENSES	6,558.35	-	9,459.10	-	-		
		8,345.17	1,091.93	9,710.84	4,600.00	3,000.00	-35%	
	Total Police	**957,895.43**	**884,970.80**	**923,760.95**	**1,029,919.50**	**1,138,121.19**	**11%**	

City of Temple
2017 Budget Requests
General Fund - Court

EXPENDITURES								
Account Number	**Account Description**	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Budget**	**2017 Requested**	**% Change from 2016 Budget**	**Notes**
Services								
100.26500.52.1200	PROFESSIONAL FEES	18,549.35	12,435.47	36,162.17	16,193.00	16,190.00	0%	
100.26500.52.1210	JUDGE	17,945.50	24,397.52	24,056.25	24,000.00	24,000.00	0%	
100.26500.52.1211	COMPUTER SERVICES							
100.26500.52.1500	LEGAL FEES	9,063.50	9,841.38	11,683.46	7,563.00	7,560.00	0%	
100.26500.52.3100	LIABILITY INSURANCE							
100.26500.52.4000	FINE ADD ON PAYMENTS	62,022.53	40,384.83	81,824.88	45,000.00	45,000.00	0%	
100.26500.52.4200	COURT COSTS		34,381.00					
		107,580.88	121,440.20	153,726.76	92,756.00	92,750.00	0%	
Other								
100.26500.57.9100	REFUNDS	10,712.00	5,540.00	4,694.00	9,000.00	5,000.00	-44%	
		10,712.00	5,540.00	4,694.00	9,000.00	5,000.00	-44%	
	Total Court	**118,292.88**	**126,980.20**	**158,420.76**	**101,756.00**	**97,750.00**	**-4%**	

City of Temple
2017 Budget Requests
General Fund - Public Works

EXPENDITURES

Account Number	Account Description	2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	2017 Requested	% Change from 2016 Budget	Notes
Personnel								
100.42000.51.1100	SALARIES	76,292.07	101,070.34	87,352.45	69,353.72	80,633.40	16%	
100.42000.51.1110	VACATION				4,000.00	4,000.00		
100.42000.51.1120	SICK				800.00	800.00		
100.42000.51.1300	OVERTIME	2,218.56	2,543.53	4,689.24	5,000.00	5,000.00	0%	
100.42000.51.2100	GROUP INSURANCE	6,991.57	27,044.41	13,803.14	13,778.63	13,960.80	1%	
100.42000.51.2110	SHORT TERM DISABILITY	-	-	29.45	1,000.00	487.12	-51%	
100.42000.51.2200	FICA TAX	5,870.80	8,747.46	6,800.46	6,278.76	6,459.15	3%	
100.42000.51.2400	RETIREMENT CONTRIBUTION	3,300.72	3,096.36	(329.08)	1,311.23	3,715.07	183%	
100.42000.51.2900	WORKERS COMPENSATION	14,084.66	14,236.41	7,846.64	24,134.12	16,083.30	-33%	
		108,758.38	156,738.51	120,192.30	125,656.46	131,138.83	4%	
Services								
100.42000.52.1100	CONTRACT EMPLOYES			-				
100.42000.52.1200	PROFESSIONAL FEES	210.00	120.00	6,050.00	5,250.00	5,000.00	-5%	Kendall Service & Support
100.42000.52.1300	ENGINEERING FEES	-	-	-	23,000.00	32,500.00	41%	MS4
100.42000.52.2105	BLDG REPAIR/MAINT		872.00	44.88		-		
100.42000.52.2200	VEHICLE REPAIR/MAINTEN	6,614.11	2,250.04	10,011.67	10,000.00	10,000.00	0%	
100.42000.52.2220	OTHER REPAIR/MAINTENANCE	1,976.09	1,417.96	236.86	3,976.09	4,000.00	1%	
100.42000.52.2220	LIABILITY INSURANCE	5,996.70	7,997.06	-	-	-		
100.42000.52.2221	GROUNDS REPAIR/MAINT			-	2,000.00	5,000.00	150%	Tree Cutting
100.42000.52.2230	BLDG REPAIR/MAINTENANCE			1,250.03		2,000.00		
100.42000.52.2700	MEDICAL EXPENSE			180.00				
100.42000.52.3100	LIABILITY INSURANCE	-	-	(531.00)	6,700.00	6,700.00	0%	
100.42000.52.3200	PHONE EXPENSES	1,740.01	1,595.49	2,193.61	2,040.01	2,050.00	0%	
100.42000.52.3300	ADVERTISING	1,044.65	372.75	2,120.00	800.00	800.00	0%	
100.42000.52.3500	TRAVEL/TRAINING	1,236.13	-	298.16	1,200.00	1,200.00	0%	
100.42000.52.3600	DUES, PUBLICATIONS & FEES	150.00	-	609.64	150.00	150.00	0%	
100.42000.52.3700	EDUCATION AND TRAINING	-	-	-	1,000.00	1,000.00	0%	
100.42000.52.3850	CARROLL COUNTY WORKDETAIL	46,500.00	46,500.00	46,792.42	46,500.00	46,500.00	0%	
100.42000.52.3851	CARROLL COUNTY DETAIL EXP	15,933.40	12,724.23	12,758.96	12,500.00	12,500.00	0%	
100.42000.52.3870	CONTRACT LABOR	-	-	-	300.00	-	-100%	
		81,401.09	73,849.53	82,015.23	115,416.10	129,400.00	12%	
Supplies								
100.42000.53.1101	OFFICE SUPPLIES	-	-	85.08	-	500.00		
100.42000.53.1210	WATER/SEWER/GARBAGE	121.81	104.96	270.36	821.81	820.00	0%	

City of Temple
2017 Budget Requests
General Fund - Public Works

EXPENDITURES								
Account Number	**Account Description**	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Budget**	**2017 Requested**	**% Change from 2016 Budget**	**Notes**
100.42000.53.1230	ELECTRICITY	70,824.67	69,342.12	75,282.21	70,824.67	70,000.00	-1%	
100.42000.53.1270	GAS & OIL	15,854.07	12,436.66	9,417.61	15,000.00	10,500.00	-30%	
100.42000.53.1300	FOOD			517.50				
100.42000.53.1600	SMALL EQUIPMENT	945.98		169.99	14,198.00	15,700.00	11%	Lawnmower
100.42000.53.1700	OPERATING SUPPLIES	14,401.48	13,042.19	18,026.64	10,000.00	12,000.00	20%	Rip rap, crush & run, cold patch
100.42000.53.1701	UNIFORM EXPENSE	1,015.56	692.50	720.97	2,231.20	1,600.00	-28%	
100.42000.53.1700	BEAUTIFICATION SUPPLIES	-	-	-	40,000.00	5,000.00	-88%	
		103,163.57	95,618.43	104,490.36	153,075.68	116,120.00	-24%	
Other								
100.42000.57.9000	CONTINGENCY	92.81	-	-		1,000.00		
		92.81	-	-	-	1,000.00		
	Total Public Works	**293,415.85**	**326,206.47**	**306,697.89**	**394,148.24**	**377,658.83**	**-4%**	

City of Temple
2017 Budget Requests
General Fund - Senior Center

EXPENDITURES								
Account Number	**Account Description**	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Budget**	**2017 Requested**	**% Change from 2016 Budget**	**Notes**
Personnel								
100.55200.51.1100	SALARIES	85,927.25	91,315.15	117,515.16	97,555.73	112,701.21	16%	Bring manager up to full time
100.55200.51.1110	VACATION				2,000.00	2,000.00		
100.55200.51.1120	SICK				800.00	800.00		
100.55200.51.1300	OVERTIME			1,043.39	1,500.00	1,500.00	0%	
100.55200.51.2100	GROUP INSURANCE	173.94	147.18	113.30	163.00	-	-100%	
100.55200.51.2110	SHORT TERM DISABILITY			81.15	500.00	206.53	-59%	
100.55200.51.2200	FICA TAX	6,521.84	7,034.03	7,788.07	8,020.23	8,682.84	8%	Bring manager up to full time
100.55200.51.2400	RETIREMENT CONTRIBUTION	1,647.96	1,443.60	168.20	1,243.13	1,575.16	27%	
100.55200.51.2900	WORKERS COMPENSATION	2,685.34	2,788.35	3,832.82	10,338.73	6,321.11	-39%	
		96,956.33	102,728.31	130,542.09	122,120.82	133,786.86	10%	
Services								
100.55200.52.1200	PROFESSIONAL FEES	869.00	140.00	192.60	900.00	500.00	-44%	
100.55200.52.1211	COMPUTER SERVICES	-	70.00	147.80	500.00	500.00	0%	
100.55200.52.1300	ENGINEERING FEES			577.44		-		
100.55200.52.1351	MISCELLANEOUS EXPENSES		1,327.09	214.90		-		
100.55200.52.2100	CLEANING SERVICES	-	24.00	205.00	2,000.00	2,000.00	0%	
100.55200.52.2105	BLDG REPAIR/MAINT	4,183.91	2,747.91	3,915.16	-	-		
100.55200.52.2200	VEHICLE REPAIT/MAINTEN			28.14	50.00	100.00	100%	
100.55200.52.2200	OTHER REPAIR/MAINENANCE			175.00	300.00	300.00	0%	
100.55200.52.2221	GROUNDS REPAIR/MAINT				650.00	650.00	0%	
100.55200.52.2230	BLDG REPAIR/MAINTENANCE			764.00	4,750.00	4,250.00	-11%	
100.55200.52.2300	RENTALS			325.00		-		
100.55200.52.3100	LIABILITY INSURANCE	-	908.00	-	5,000.00	5,000.00	0%	
100.55200.52.3200	PHONE EXPENSES	4,808.01	3,822.17	4,146.29	4,000.00	4,000.00	0%	
100.55200.52.3250	MILEAGE REIMBURSMENT	1,081.85	17.60	-	-			
100.55200.52.3300	ADVERTISING	105.08	-	-	300.00	300.00	0%	
100.55200.52.3500	TRAVEL/TRAINING	-	500.00	110.78	500.00	970.00	94%	$60.00 a month mileage
100.55200.52.3501	SENIOR TRIPS	746.96	7,746.14	1,758.13	10,000.00	8,500.00	-15%	
100.55200.52.3502	SENIOR CENTER VAN RENTAL	1,210.88	-	-	-	-		
100.55200.52.3600	DUES, PUBLICATIONS & FEES	55.00	86.00	138.99	250.00	200.00	-20%	
100.55200.52.3700	EDUCATION AND TRAINING	-	-	230.00	-	250.00		
		13,060.69	17,388.91	12,929.23	29,200.00	27,520.00	-6%	
Supplies								
100.55200.53.1210	WATER/SEWER/GARBAGE	1,568.58	1,918.73	2,348.06	3,000.00	3,000.00	0%	

City of Temple
2017 Budget Requests
General Fund - Senior Center

EXPENDITURES								
Account Number	**Account Description**	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Budget**	**2017 Requested**	**% Change from 2016 Budget**	**Notes**
100.55200.53.1220	NATURAL GAS	3,391.20	3,670.36	3,339.95	3,500.00	3,500.00	0%	
100.55200.53.1230	ELECTRICITY	13,429.40	13,377.42	14,574.77	14,000.00	14,000.00	0%	
100.55200.53.1240	POSTAGE			44.39		40.00		
100.55200.53.1270	GAS & OIL			421.07	1,000.00	400.00	-60%	
100.55200.53.1300	FOOD EXPENSE SR/CTR	50,323.52	48,635.93	55,546.89	57,000.00	50,000.00	-12%	
100.55200.53.1600	SMALL EQUIPMENT	224.50	5,838.00	367.86	2,050.00	2,050.00	0%	
100.55200.53.1700	OPERATING SUPPLIES	13,082.43	9,732.03	8,535.82	13,650.00	12,000.00	-12%	
100.55200.53.1701	UNIFORMS	-	-	258.41	500.00	500.00	0%	
		82,019.63	83,172.47	85,437.22	94,700.00	85,490.00	-10%	
Other								
100.55200.57.9000	CONTINGENCIES	-	-	95.79	-	1,000.00		
100.55200.57.9900	MISCELLANEOUS EXPENSES	-	1,327.09	975.92	-	650.00		
		-	1,327.09	1,071.71	-	1,650.00		
	Total Senior Center	192,036.65	204,616.78	229,980.25	246,020.82	248,446.86	1%	

City of Temple
2017 Budget Requests
General Fund - Recreation

EXPENDITURES

Account Number	Account Description	2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	2017 Requested	% Change from 2016 Budget	Notes
Personnel								
100.61000.51.1100	SALARIES	102,287.15	99,242.91	105,433.95	89,911.20	79,431.05	-12%	Freeze one position
100.61000.51.1110	VACATION				4,000.00			
100.61000.51.1120	SICK				500.00			
100.61000.51.1300	OVERTIME	1,043.38	1,227.95	(1,289.09)	2,250.00	1,250.00	-44%	
100.61000.51.2100	GROUP INSURANCE	16,965.65	13,561.12	24,998.34	20,476.80	13,960.80	-32%	Freeze one position
100.61000.51.2110	SHORT TERM DISABILITY			204.20	800.00	384.73	-52%	
100.61000.51.2200	FICA TAX	7,655.68	7,682.72	7,807.84	7,725.03	5,980.85	-23%	Freeze one position
100.61000.51.2400	RETIREMENT CONTRIBUTION	4,951.08	4,746.60	515.23	3,959.16	2,934.19	-26%	Freeze one position
100.61000.51.2600	UNEMPLOYMENT				1,500.00		-100%	
100.61000.51.2900	WORKERS COMPENSATION	3,810.51	4,000.10	8,566.66	7,851.32	3,755.97	-52%	
		136,713.45	130,461.40	146,376.28	138,973.51	107,697.59	-23%	
Services								
100.61000.52.1200	PROFESSIONAL FEES	225.00	250.00	139.00	-			
100.61000.52.1211	COMPUTER SERVICES	-	160.00	170.00	500.00	300.00	-40%	
100.61000.52.1351	MISCELLANEOUS EXPENSE			287.00		-		
100.61000.52.2105	BLDG REPAIR/MAINT	5,447.44	12,858.68	5,099.04	-			
100.61000.52.2110	PEST CONTROL							
100.61000.52.2200	VEHICLE REPAIR/MAINTEN	672.67	785.95	51.29	800.00	800.00	0%	
100.61000.52.2220	OTHER REPAIR/MAINTEN				400.00	200.00	-50%	
100.61000.52.2221	GROUNDS/FIELD MAINTENANCE	20,170.71	17,289.16	12,704.02	28,800.00	42,045.74	46%	Riverbottom for grasscutting (added funds from frozen position)
100.61000.52.2222	UMPIRES/REF/	24,036.85	21,601.27	26,051.75	-	-		
100.61000.52.2230	BLDG REPAIR/MAINT	-	-	1,619.98	2,450.00	2,450.00	0%	
100.61000.52.2400	GARAGE EXPENSE			549.46				
100.61000.52.2700	MEDICAL EXPENSE			75.00	50.00		-100%	
100.61000.52.3100	LIABILITY INSURANCE	13,800.15	12,298.82	(796.00)	8,200.00	8,200.00	0%	
100.61000.52.3200	PHONE EXPENSES	5,480.25	5,076.36	5,974.45	5,500.00	5,500.00	0%	
100.61000.52.3300	ADVERTISING	20.00	36.98	3,620.00	500.00	500.00	0%	
100.61000.52.3400	PRINTING & BINDING	901.16	797.00	662.70	1,200.00	1,000.00	-17%	
100.61000.52.3500	TRAVEL/TRAINING	2,408.38	1,237.50	500.00	2,500.00	2,500.00	0%	
100.61000.52.3600	DUES, PUBLICATIONS & FEES	4,495.66	5,622.20	3,360.60	5,500.00	5,500.00	0%	
100.61000.52.3840	RECREATION TROPHIES	5,605.92	7,465.65	7,249.26	-	2,500.00		
100.61000.52.3870	CONTRACT LABOR	-	-	-	26,000.00	26,000.00	0%	Umpires, refs, zumba, etc.

City of Temple
2017 Budget Requests
General Fund - Recreation

EXPENDITURES

Account Number	Account Description	2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	2017 Requested	% Change from 2016 Budget	Notes
		83,264.19	85,479.57	67,637.80	82,400.00	97,495.74	18%	
Supplies								
100.61000.53.1100	CONCESSION SUPPLIES	12,223.56	10,563.04	6,890.03	-			
100.61000.53.1101	OFFICE SUPPLIES	978.84	422.88	316.59	200.00	400.00	100%	
100.61000.53.1210	WATER/SEWER/GARBAGE	3,347.43	2,544.26	3,813.47	4,300.00	4,200.00	-2%	
100.61000.53.1220	NATURAL GAS	3,974.28	3,865.57	4,287.43	4,200.00	2,500.00	-40%	
100.61000.53.1230	ELECTRICITY	27,101.09	25,942.40	33,307.66	28,387.00	34,000.00	20%	Based on CY projection
100.61000.53.1270	GAS & OIL	4,087.15	3,395.55	954.88	3,500.00	1,000.00	-71%	
100.61000.53.1500	CONCESSION SUPPLIES	-	-	-	14,000.00	14,000.00	0%	
100.61000.53.1590	UNIFORM - REC	-	-	-	25,000.00	25,000.00	0%	
100.61000.53.1600	SMALL EQUIPMENT	12,594.00	355.61	8,376.84	16,300.00	12,000.00	-26%	
100.61000.53.1700	OPERATING SUPPLIES	5,320.21	7,046.55	8,125.69	13,000.00	13,000.00	0%	
100.61000.53.1701	UNIFORM EXPENSE	26,994.13	28,591.95	28,101.28	10,000.00	2,000.00	-80%	
100.61000.53.1710	SMALL EQUIPMENT		4,978.20					
		96,620.69	87,706.01	94,173.87	118,887.00	108,100.00	-9%	
Other								
100.61000.57.9200	REFUNDS			90.00	500.00	400.00	-20%	
100.61000.57.9000	CONTINGENCY	-	-	-		1,000.00		
		-	-	90.00	500.00	1,400.00	180%	
	Total Recreation	**316,598.33**	**303,646.98**	**308,277.95**	**340,760.51**	**314,693.33**	**-8%**	

City of Temple
2017 Budget Requests
General Fund - Library

EXPENDITURES								
Account Number	**Account Description**	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Budget**	**2017 Requested**	**% Change from 2016 Budget**	**Notes**
Other								
100.65000.57.9700	LIBRARY	-	-	-	325,000.00	6,500.00	-98%	Based on request from WGRL
		-	-	-	325,000.00	6,500.00	-98%	
	Total Library	-	-	-	**325,000.00**	**6,500.00**	**-98%**	

City of Temple
2017 Budget Requests
General Fund - Community Development

EXPENDITURES								
Account Number	**Account Description**	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Budget**	**2017 Requested**	**% Change from 2016 Budget**	**Notes**
Other								
100.74500.57.9500	COMMUNITY DEVELOPMENT	30,678.43	4,184.55	-	-			
100.74500.57.9600	DOWNTOWN DEV AUTH	876.31	-	-	5,000.00	5,000.00	0%	
		31,554.74	4,184.55	-	5,000.00	5,000.00	0%	
	Total Community Development	**31,554.74**	**4,184.55**	**-**	**5,000.00**	**5,000.00**	**0%**	

City of Temple
2017 Budget Requests
General Fund - Transfers

EXPENDITURES

Account Number	Account Description	2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	2017 Requested	% Change from 2016 Budget	Notes
Other								
100.90000.61.9000	TRANSFER TO GF ASSETS	-	56,457.00	210,230.00	-	11,250.00		City match for LMIG
		-	56,457.00	210,230.00	-	11,250.00		
	Total General Fund Transfers	-	56,457.00	210,230.00	-	11,250.00		

Water/Sewer Fund

City of Temple
2017 Budget
Water/Sewer Fund - Summary

Summary						
Account Description	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Budget**	**2017 Proposed**	**% Change**
Revenues						
Sanitation	207,847.63	208,296.74	210,000.00	205,000.00	222,600.00	9%
Water	598,712.14	638,772.02	523,277.63	669,200.00	707,000.00	6%
Sewer	749,466.45	901,997.54	813,707.84	795,000.00	1,052,000.00	32%
Interest	1,462.91	1,888.09	1,456.37	1,200.00	1,200.00	0%
Other Revenue	77,961.02	35,596.08	23,760.20	24,775.00	16,225.00	-35%
Intergovernmental	30,157.00	46,016.00	-	75,000.00	-	-100%
Total Revenues	*1,665,607.15*	*1,832,566.47*	*1,572,202.04*	*1,770,175.00*	*1,999,025.00*	*13%*
Expenses						
Sanitation	190,053.51	195,139.93	205,381.19	200,000.00	211,500.00	6%
Sewer	490,478.73	541,913.01	377,694.26	391,456.50	584,745.61	49%
Water	604,604.06	721,407.72	949,064.22	625,866.83	717,544.26	15%
Debt Service	321,095.00	307,296.00	293,791.00	234,487.50	-	-100%
Transfers	-	-	163,194.83	32,754.65	816,944.02	2394%
Operating Expenses	1,606,231.30	1,765,756.66	1,989,125.50	1,484,565.48	2,330,733.89	57%
Total Capital Expenses	-	-	-	97,600.00	-	-100%
Total Expenses	*1,606,231.30*	*1,765,756.66*	*1,989,125.50*	*1,582,165.48*	*2,330,733.89*	*47%*
Net Revenue over Expenses	**59,375.85**	**66,809.81**	**(416,923.46)**	**188,009.52**	**(331,708.89)**	**-276%**

Net Income/(Loss)	
Sanitation	(8,300.90)
Water	(97,848.32)
Sewer	(242,984.67)

City of Temple
2016 Budget
Water Fund - Revenue

REVENUES								
Account Number	**Account Description**	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Budget**	**2017 Requested**	**% Change from 2016 Budget**	**Notes**
Sanitation								
505.34.4110	GARBAGE FEES	207,847.63	208,296.74	210,000.00	205,000.00	222,600.00	9%	CY Projection + 5% Increase
		207,847.63	208,296.74	210,000.00	205,000.00	222,600.00	9%	
Water								
505.34.4210	WATER FEES	549,784.72	579,376.74	467,694.74	620,000.00	661,000.00	7%	CY Projection + $5 increase on Residential base
505.34.4211	WATER TAPS	1,500.00	12,000.00	12,000.00	-	5,000.00		Based on CY
505.34.4220	PENALTY	47,427.42	47,395.28	43,582.89	49,200.00	41,000.00	-17%	Based on CY
		598,712.14	638,772.02	523,277.63	669,200.00	707,000.00	6%	
Sewer								
505.34.4255	SEWAGE FEES	745,466.45	869,997.54	775,707.84	795,000.00	1,040,000.00	31%	CY Projection + $3 increase on the base fee + $1 increase on each Tier
505.34.4256	SEWAGE TAPS	4,000.00	32,000.00	38,000.00	-	12,000.00		Based on CY
		749,466.45	901,997.54	813,707.84	795,000.00	1,052,000.00	32%	
Interest								
505.36.1000	INTEREST INCOME	1,462.91	1,888.09	1,456.37	1,200.00	1,200.00	0%	
		1,462.91	1,888.09	1,456.37	1,200.00	1,200.00	0%	
Other Revenue								
505.34.4260	ADMINISTRATION CHARGE	42,604.00	10,772.00					
505.34.4280	RECONNECT FEES	28,756.02	22,451.00	22,471.70	22,550.00	15,000.00	-33%	Based on CY
505.34.4281	AFTER HOURS FEES	125.00	150.00		125.00	125.00	0%	
505.34.4282	TAMPERING FEES	525.00		300.00	100.00	100.00	0%	
505.34.9300	RETURNED CHECK FEES	810.00	660.00	540.00	500.00	500.00	0%	
505.38.1004	AVAILABLE FUND BALANCE	-						
505.38.9000	OTHER INCOME	-	1,563.08	448.50	1,500.00	500.00	-67%	
505.39.2300	INSURANCE PROCEEDS	5,141.00						
		77,961.02	35,596.08	23,760.20	24,775.00	16,225.00	-35%	
Intergovernmental Revenue								
505.38.9101	TRANSFER FROM SPLOST	30,157.00	46,016.00		75,000.00		-100%	
		30,157.00	46,016.00	-	75,000.00	-	-100%	
		1,665,607.15	**1,832,566.47**	**1,572,202.04**	**1,770,175.00**	**1,999,025.00**	**13%**	

City of Temple
2016 Budget
Water Fund - Sanitation

EXPENSES								
Account Number	**Account Description**	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Budget**	**2017 Requested**	**% Change from 2016 Budget**	**Notes**
Services								
505.43100.52.2400	GARBAGE EXPENSE	190,053.51	195,139.93	205,381.19	200,000.00	211,500.00	6%	Add $1500 for Spring/ Fall Clean Up
		190,053.51	195,139.93	205,381.19	200,000.00	211,500.00	6%	
	Total Sanitation	**190,053.51**	**195,139.93**	**205,381.19**	**200,000.00**	**211,500.00**	**6%**	

City of Temple
2016 Budget
Water Fund - Sewer

EXPENSES

Account Number	Account Description	2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	2017 Requested	% Change from 2016 Budget	Notes
Personnel								
505.43300.51.1100	SALARIES	76,095.53	92,881.03	99,132.35	89,495.07	96,381.77	8%	
505.43300.51.1110	VACATION				800.00	800.00		
505.43300.51.1120	SICK				200.00	200.00		
505.43300.51.1300	OVERTIME	-	112.50	1,488.09	2,000.00	2,000.00	0%	
505.43300.51.2100	GROUP INSURANCE	11,805.06	10,931.20	15,032.02	15,825.85	13,960.80	-12%	
505.43300.51.2110	SHORT TERM DISABILITY					556.05		
505.43300.51.2200	FICA TAX	5,686.35	7,026.70	7,359.96	6,904.84	7,373.21	7%	
505.43300.51.2400	RETIREMENT CONTRIBUTIONS	1,650.36	1,446.00	(266.50)	-	4,240.80		
505.43300.51.2900	WORKERS COMPENSATION	2,792.08	2,211.85	0.27	3,985.74	2,654.35	-33%	
		98,029.38	114,609.28	122,746.19	119,211.50	128,166.98	8%	
Services								
505.43300.52.1200	PROFESSIONAL FEES	1,512.50	-	2,100.00	1,250.00	1,250.00	0%	
505.43300.52.1351	CONTRACT LABOR	18,407.42	7,728.95	12,053.60	-	-		
505.43300.52.1353	SLUDGE REMOVAL	8,046.50	12,650.20	12,939.97	-			
505.43300.52.1354	LIFT STATION REPAIRS	-	9,622.69	18,746.16				
505.43300.52.1400	WATER TESTING			275.28		750.00		sludge testing
505.43300.52.2100	LAB SUPPLIES	2,306.61	2,696.51	659.03	6,000.00	6,000.00	0%	
505.43300.52.21200	SLUDGE REMOVAL	-	-	-	12,500.00	19,200.00	54%	$800x2mo. New contract
505.43300.52.2200	VEHICLE REPAIR/MAINT	239.39	1,911.99	(10,071.36)	2,200.00	2,500.00	14%	100,000 mi servicing due +brakes& tires
505.43300.52.2220	OTHER REPAIR/MAINTENANCE	19,292.51	18,363.87	49,904.11	46,000.00	40,000.00	-13%	
505.43300.52.3100	LIABILITY INSURANCE	7,982.50	12,263.65	(271.00)	4,000.00	4,000.00	0%	
505.43300.52.3200	PHONE EXPENSES	2,541.72	2,612.46	2,690.03	2,600.00	3,226.56	24%	
505.43300.52.3300	ADVERTISING	-	-	-	-			
505.43300.52.3500	TRAINING/TRAVEL EXPENSES	1,441.72	1,737.59	994.00	3,000.00	3,000.00	0%	
505.43300.52.3600	DUES/FEES	405.00	45.00	-	-	750.00		Renew license & join assn
505.43300.52.3870	CONTRACT LABOR				700.00		-100%	
		62,175.87	69,632.91	90,019.82	78,250.00	80,676.56	3%	
Supplies								
505.43300.53.1230	ELECTRICITY	136,909.04	155,147.54	138,313.30	158,000.00	164,500.00	4%	
505.43300.53.1270	GAS & OIL	3,117.62	3,990.98	4,373.98	4,200.00	4,500.00	7%	
505.43300.53.1600	SMALL EQUIPMENT			485.92	9,040.00	3,000.00	-67%	lawn eq, polymerand chlorine pumps, Hyd press
505.43300.53.1700	OPERATING SUPPLIES	16,989.89	23,183.38	21,280.67	22,155.00	23,000.00	4%	
505.43300.53.1701	UNIFORM EXPENSE	294.00	409.96	21.35	600.00	750.00	25%	uniforms,safety shoes,safety PPE
505.43300.53.1710	EQUIPMENT PURCHASE	-	-	-	-			
		157,310.55	182,731.86	164,475.22	193,995.00	195,750.00	1%	
Other								

City of Temple
2016 Budget
Water Fund - Sewer

EXPENSES								
Account Number	**Account Description**	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Budget**	**2017 Requested**	**% Change from 2016 Budget**	**Notes**
505.43300.56.1000	DEPRECIATION/AMORTIZATION	172,887.52	173,827.00	344.00	-	175,000.00		
505.43300.57.9000	CONTINGENCY	-	959.89	-	-	5,000.00		
505.43300.57.9200	BANK FEES	75.41	152.07	109.03	-	152.07		
		172,962.93	174,938.96	453.03	-	180,152.07		
	Total Sewer	**490,478.73**	**541,913.01**	**377,694.26**	**391,456.50**	**584,745.61**	**49%**	

City of Temple
2016 Budget
Water Fund - Water Distribution

EXPENSES

Account Number	Account Description	2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	2017 Requested	% Change from 2016 Budget	Notes
Personnel								
505.44000.51.1100	SALARIES	56,140.56	68,767.89	109,975.38	79,859.57	58,838.96	-26%	
505.44000.51.1110	VACATION				4,000.00	2,000.00		
505.44000.51.1120	SICK				4,000.00	2,000.00		
505.44000.51.1300	OVERTIME	4,543.53	6,020.49	5,789.88	7,000.00	2,000.00	-71%	
505.44000.51.2100	GROUP INSURANCE	14,099.67	13,382.91	18,479.26	24,337.17	17,840.20	-27%	
505.44000.51.2110	SHORT TERM DISABILITY			141.10	500.00	284.28	-43%	
505.44000.51.2200	FICA TAX	4,465.72	5,565.00	8,740.44	7,532.65	4,711.56	-37%	
505.44000.51.2400	RETIREMENT CONTRIBUTIONS	3,300.72	3,096.36	252.09	2,713.96	1,116.10	-59%	
505.44000.51.2900	WORKERS COMPENSATION	3,222.16	6,080.31	1,399.27	20,043.03	11,731.77	-41%	
		85,772.36	102,912.96	144,777.42	149,986.38	100,522.87	-33%	
Services								
505.44000.52.1200	PROFESSIONAL FEES	43,472.60	41,972.83	40,465.86	16,472.60	43,472.60	164%	Kendall, EPD,
505.44000.52.1211	COMPUTER SERVICES	-	14,490.61	-	20,000.00	1,000.00	-95%	
505.44000.52.1300	CITY ENGINEERING FEES	1,000.00	500.00	4,004.88	500.00	3,000.00	500%	Water Report
505.44000.52.1351	CONTRACT LABOR	2,150.00	8,690.00	350.00	-			
505.44000.52.1354	LIFT STATION REPAIRS	27,063.06	330.27	2,978.76	-			
505.44000.52.2200	VEHICLE REPAIR/MAINT	1,813.68	326.01	4,779.63	2,613.68	4,000.00	53%	
505.44000.52.2220	OTHER REPAIR/MAINTENANCE	1,165.81	37.74	2,101.43	1,865.81	2,000.00	7%	
505.44000.52.2240	LIFT STATION REPAIR/MAINT	-	-	-	65,963.06	50,000.00	-24%	Based on CY, Iodine issues
505.44000.52.3100	LIABILITY INSURANCE	10,684.35	12,347.36	(1,057.00)	12,000.00	6,000.00	-50%	
505.44000.52.3200	PHONE EXPENSES	5,217.36	5,754.20	3,016.14	3,500.00	4,000.00	14%	
505.44000.52.3300	ADVERTISING	960.00	1,247.40	-	500.00	500.00	0%	
505.44000.52.3400	PRINTING & BINDING	1,140.00	950.00	-	500.00	500.00	0%	
505.44000.52.3410	POSTAGE	121.03	14.30	-	146.03	100.00	-32%	
505.44000.52.3500	TRAVEL/TRAINING	319.87	411.90	263.17	1,000.00	1,000.00	0%	
505.44000.52.3600	DUES AND FEES	690.00	455.00	20,125.00	7,690.00	7,690.00	0%	
505.44000.52.3700	EDUCATION			295.00				
505.44000.52.3800	LICENSES	-	-	195.00	-			
505.44000.52.3850	CONTRACT LABOR	-	1,500.00	-	500.00		-100%	
505.44000.52.3870	CONTRACT LABOR				2,150.00		-100%	
505.44000.52.3900	OTHER	-	412.44	-	-			
		95,797.76	89,440.06	77,517.87	135,401.18	123,262.60	-9%	
Supplies								
505.44000.53.1100	GENERAL SUPPLIES/MATERIAL	-	79.69	-	-			

City of Temple
2016 Budget
Water Fund - Water Distribution

EXPENSES								
Account Number	**Account Description**	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Budget**	**2017 Requested**	**% Change from 2016 Budget**	**Notes**
505.44000.53.1230	UTILITIES	-	-	22.70	-			
505.44000.53.1270	GAS & OIL	4,158.79	3,788.84	4,006.53	4,658.79	4,658.79	0%	
505.44000.53.1510	WATER PURCHASES/RESALE	208,225.50	244,596.11	211,468.68	287,171.83	280,000.00	-2%	
505.44000.53.1600	SMALL EQUIPMENT	-	-	-	9,880.00	5,000.00	-49%	
505.44000.53.1700	OPERATING SUPPLIES	23,263.62	11,156.19	11,780.75	20,000.00	20,000.00	0%	Crush & Run, Concrete, Asphalt
505.44000.53.1701	UNIFORM EXPENSE	1,286.97	537.75	415.15	1,586.97	1,600.00	1%	
505.44000.53.1702	CHEMICALS	431.68	7.54	-	431.68	2,500.00	479%	Lift Station Degreaser
505.44000.53.1710	EQUIPMENT PURCHASE	-	-	-	-	-		
		237,366.56	260,166.12	227,693.81	323,729.27	313,758.79	-3%	
Other								
505.44000.56.1000	DEPRECITAON/AMORTIZATION	172,887.52	173,827.00	351,639.57	-	175,000.00		
505.44000.57.4000	BAD DEBT	-	80,629.00	127,042.00	-			
505.44000.57.9000	CONTINGENCY	-	-	-	1,500.00	5,000.00	233%	
505.44000.57.9100	RETURNED CHECKS			860.43				
505.44000.57.9200	BANK FEES	12,529.86	14,432.58	19,444.94	15,000.00		-100%	
505.44000.57.9800	CASH OVER/UNDER	-	-	-	-			
505.44000.57.9900	MISCELLANEOUS FEES	250.00	-	88.18	250.00		-100%	
		185,667.38	268,888.58	499,075.12	16,750.00	180,000.00	975%	
	Total Water Distribution	**604,604.06**	**721,407.72**	**949,064.22**	**625,866.83**	**717,544.26**	**15%**	

City of Temple
2016 Budget
Water Fund - Debt Service

EXPENSES								
Account Number	**Account Description**	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Budget**	**2017 Requested**	**% Change from 2016 Budget**	**Notes**
Other								
505.80000.58.1001	BOND INTEREST	321,095.00	307,296.00	293,791.00	234,487.50		-100%	
505.80000.61.1101	TRANS FR WTR FOR DEBT SER	617,880.00	-	616,560.00	622,632.00		-100%	
505.80000.61.1102	RECEIPT DEBT SERVICE	(617,880.00)	-	(616,560.00)	(622,632.00)		-100%	
		321,095.00	307,296.00	293,791.00	234,487.50	-	-100%	
	Total Debt Service	**321,095.00**	**307,296.00**	**293,791.00**	**234,487.50**	-	**-100%**	

City of Temple
2016 Budget
Water Fund - Transfer

EXPENSES								
Account Number	**Account Description**	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Budget**	**2017 Requested**	**% Change from 2016 Budget**	**Notes**
Other								
505.90000.57.9000	TRANSFER TO GENERAL FUND	-	-	163,194.83	32,754.65	194,009.02	492%	Allocation of Shared Costs
505.90000.57.9500	TRANSFER TO DEBT SERVICE	-	-	-	-	622,935.00		Need to budget the entire debt service transfer
		-	-	163,194.83	32,754.65	816,944.02	2394%	
	Total Water Fund Transfers	-	-	163,194.83	32,754.65	816,944.02	2394%	

City of Temple
Allocation of Shared Expenses
2017

Item	Budgeted Amount	% Water	Allocation
Administration	487,721.32	15.0%	73,158.20
Public Works	377,658.83	32.0%	120,850.83
			194,009.02

Total to be allocated to Water/Sewer Fund **194,009.02**

COMPLIANCE CERTIFICATE

Period ended December 31, 2017

BUDGET

This Certificate is provided pursuant to Section 5.11 (a) of the Intergovernmental Contract dated September 30, 2010 by and between Carroll County Water Authority and the City of Temple, Georgia.

5.11 (a) Rate Covenant

Rates, fees and charges shall be maintained at such a level so as to produce Net Revenues of the System equal to at least 1.05x the Debt Service Requirement in the then current Bond year.

DRAFT

Calculation:

a.	Net Revenues of the System *(Net income less interest income and add back debt service)*	$	290,026.11
b.	+ Depreciation Expense *(Add back depreciation)*	$	350,000.00
1.	= Total (a+b)	$	640,026.11
c.	Prior Year Current portion of Long-Term Debt *(principal portion)*	$	395,000.00
d.	+ Interest Expense	$	212,935.00
2.	= Total Debt Service (c+d)	$	607,935.00
	Debt Service Coverage (1 divided by 2)		1.05

IN WITNESS WHEREOF, I certify to this information as of the _____ day of _____, 20___.

CITY OF TEMPLE, GEORGIA

By: _____

Other Funds

City of Temple
2017 Budget
Debt Service

Summary						
Account Description	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Budget**	**2017 Proposed**	**% Change**
Revenues						
Intergovernmental						
Transfers					622,935.00	
Total Revenues	-	-	-	-	*622,935.00*	
Expenses						
Debt Service					622,935.00	
Capital Expenses	-	-	-	-	622,935.00	
Net Revenue over Expenses	-	-	-	-	-	

City of Temple
2017 Budget
General Fund Capital Projects - Roads

Summary						
Account Description	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Budget**	**2017 Proposed**	**% Change**
Revenues						
Intergovernmental					37,500.00	
Transfers					11,250.00	
Total Revenues	-	-	-	-	*48,750.00*	
Expenses						
Road Improvements					48,750.00	
Capital Expenses	-	-	-	-	48,750.00	
Net Revenue over Expenses	-	-	-	-	-	

Employee Counts

City of Temple Personnel Budget
Budget Year 2017

Position No.	Full-Time Equivalents (FTEs) 2016 Current Positions	2017 Requested Positions	2017 Total Positions
GENERAL FUND			
Governing Body			
Mayor	1.0	-	1.0
Councilperson	5.0	-	5.0
Total Governing Body	**6.0**	**-**	**6.0**
Administration			
City Administrator	1.0	-	1.0
City Clerk	1.0	-	1.0
Accounting Clerk/Accounts Payable	1.0	-	1.0
Accounting Clerk/Utility Billing	1.0	-	1.0
Assistant Clerk *(Freeze position)*	1.0	(1.0)	-
Total Administration	**5.0**	**(1.0)**	**4.0**
Police			
Chief of Police	1.0	-	1.0
Director of Administrative Services	1.0	-	1.0
Sergeant	1.0	-	1.0
Major	1.0	-	1.0
Investigator	1.0	-	1.0
Chief Court Clerk	1.0	-	1.0
Deputy Court/Records Clerk	1.0	-	1.0
Patrol Officer *(one part-time)*	8.5	1.0	9.5
Total Public Safety	**15.5**	**1.0**	**16.5**
Public Works			
Public Works Director	1.0	-	1.0
Public Works Technician - Lead	1.0	-	1.0
Total Public Works	**2.0**	**-**	**2.0**
Senior Center			

Position No.	Full-Time Equivalents (FTEs) 2016 Current Positions	2017 Requested Positions	2017 Total Positions
Director of Senior Center *(Increase to full-time)*	0.7	0.3	1.0
Part-Time Assistant *(Reclass to Food Cook/Prep)*	0.5	(0.5)	-
Senior Center Food Cook/Prep *(five part-time positions)*	2.9	0.5	3.4
Total Senior Center	**4.1**	**0.3**	**4.4**
Recreation			
Director of Parks and Recreation	1.0	-	1.0
Parks and Recreation Maintenance *(Freeze one position)*	2.0	(1.0)	1.0
Total Recreation	**3.0**	**(1.0)**	**2.0**
TOTAL GENERAL FUND	35.6	(0.7)	34.9
WATER AND SEWER FUND			
Wastewater Treatment Plant			
Wastwater Plant Mgr	1.0	-	1.0
Wastewater Plant Operator II	1.0	-	1.0
Total Wastewater Treatment Plant	**2.0**	**-**	**2.0**
Water			
Meter Reader *(one part-time position)*	1.5	-	1.5
Public Works Technician	1.0	-	1.0
Total Water	**2.5**	**-**	**2.5**
TOTAL UTILITY FUNDS	4.5	-	4.5
GRAND TOTAL	40.1	(0.7)	39.4