

**CITY OF TIOGA**  
**FISCAL YEAR 2015-2016**  
**BUDGET COVER PAGE**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$24,358, which is a 12.40 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$8,727.

The members for the governing body voted on the proposal to consider the budget as follows:

For: Michelle Hestand, Ken Blanks, Dale Thomas, Heather Nesmith

Against: N/A

Present and not voting: N/A

Absent: Sherry May

Property Tax Rate Comparison:

|                           | 2014-2015        | 2015-2016        |
|---------------------------|------------------|------------------|
| Property Tax Rate:        | \$0.562945/\$100 | \$0.547391/\$100 |
| Effective Tax Rate:       | \$0.546284/\$100 | \$0.506844/\$100 |
| Effective M & O Tax Rate: | \$0.546284/\$100 | \$0.506844/\$100 |
| Rollback Tax Rate:        | \$0.589986/\$100 | \$0.547391/\$100 |
| Debt Rate:                | \$0.000000/\$100 | \$0.000000/\$100 |

Total debt obligation for the CITY OF TIOGA secured by property taxes: \$0.00

City of Tioga  
Budget for the  
2015-2016

| <u>Revenue</u>                 | Expected Revenue<br><u>for fiscal year</u> |
|--------------------------------|--|
| Ad Valorem Tax                 | \$ 240,000.00                              |
| Penalty and Interest           | \$ 3,500.00                                |
| Water Tower Lease              | \$ 1,900.00                                |
| Franchise Tax                  | \$ 25,000.00                               |
| Sales Tax                      | \$ 50,000.00                               |
| Building Permits & Fees        | \$ 10,000.00                               |
| Municipal Court                | \$ 35,000.00                               |
| Interest Income                | \$ 2,500.00                                |
| Credit Card Convenience Fee    | \$ 1,000.00                                |
| Fire Contract                  | \$ 8,172.00                                |
| Miscellaneous                  | \$ 3,500.00                                |
| <br>                           |  |
| Total General Fund Revenue     | \$ 380,572.00                              |
| <br>                           |  |
| Utility Services               | \$ 440,000.00                              |
| Water & Sewer Tap Fees         | \$ 10,000.00                               |
| Credit Card Convenience Fee    | \$ 1,000.00                                |
| Miscellaneous                  | \$ 500.00                                  |
| Interest                       | \$ 500.00                                  |
| <br>                           |  |
| Total Water/Sewer Fund Revenue | \$ 452,000.00                              |
| <br>                           |  |
| Grant Revenue (TDA #7214449)   | \$ 200,000.00                              |
| <br>                           |  |
| <b>TOTAL REVENUE</b>           | <b><u>\$ 1,032,572.00</u></b>              |

Summary of Expenditures by Department

|                                  |                               |
|----------------------------------|-------------------------------|
| Total Debt Service Expenses      | \$ 75,624.00                  |
| <br>                             |                               |
|                                  | General Operating<br>Expenses |
| General Government               | \$ 81,151.00                  |
| Police Department                | \$ 193,100.00                 |
| Municipal Court                  | \$ 23,439.00                  |
| Public Works                     | \$ 73,629.00                  |
| Fire Department                  | \$ 31,350.00                  |
| Total General Fund Expenses      | \$ 402,669.00                 |
| <br>                             |                               |
| Total Water/Sewer Fund Expenses  | \$ 407,109.00                 |
| <br>                             |                               |
| Total Grant Project Expenditures | \$ 276,300.00                 |
| <br>                             |                               |
| <b>TOTAL EXPENSES</b>            | <b><u>\$ 1,161,702.00</u></b> |
| <br>                             |                               |
| <u>Revenue Less Expenses</u>     | <u>\$ (129,130.00)</u>        |

Debt Service Fund

|  |    |                  |
|--|----|------------------|
| RD Interest & Sinking Fund             | \$ | 13,224.00        |
| TWDB Interest & Sinking Fund           | \$ | 24,000.00        |
| WB Interest & Sinking Fund             | \$ | 38,400.00        |
| Total Interest & Sinking Fund Deposits | \$ | <u>75,624.00</u> |

General Government

|  |    |                  |
|--|----|------------------|
| Salaries                               | \$ | 9,841.00         |
| Payroll Taxes                          | \$ | 834.00           |
| Employee Benefits                      | \$ | 1,514.00         |
| Advertising                            | \$ | 800.00           |
| Bank Charges                           | \$ | 40.00            |
| Credit Card Expense                    | \$ | 800.00           |
| Collection Expenses                    | \$ | 5,000.00         |
| Election Expense                       | \$ | 6,300.00         |
| Web site expense                       | \$ | 1,000.00         |
| Off-Site Back-up                       | \$ | 500.00           |
| Insurance                              | \$ | 1,800.00         |
| Miscellaneous                          | \$ | 4,000.00         |
| Employee/Volunteer appreciation dinner | \$ | 1,000.00         |
| Office Supplies                        | \$ | 1,300.00         |
| Postage                                | \$ | 1,700.00         |
| Professional Services                  | \$ | 8,000.00         |
| Repairs & Maintenance                  | \$ | 1,000.00         |
| Landscape Expense                      | \$ | 500.00           |
| Equipment Lease                        | \$ | 1,500.00         |
| Supplies                               | \$ | 400.00           |
| Telephone                              | \$ | 1,400.00         |
| Utilities                              | \$ | 10,000.00        |
| Ambulance Services Subsidy             | \$ | 7,050.00         |
| Code Red Warning System                | \$ | 372.00           |
| Mapping Services                       | \$ | 500.00           |
| Training Expense                       | \$ | 4,000.00         |
| Plan Review and Inspections            | \$ | 10,000.00        |
| Total                                  | \$ | <u>81,151.00</u> |

Police Department

|                        |    |                   |
|------------------------|----|-------------------|
| Salaries               | \$ | 107,510.00        |
| Payroll Taxes          | \$ | 9,305.00          |
| Employee Benefits      | \$ | 22,269.00         |
| Auto - Unit 1          | \$ | 6,000.00          |
| Auto - Unit 2          | \$ | 6,000.00          |
| Auto - Unit 3          | \$ | 6,000.00          |
| Auto Lease             | \$ | 8,486.00          |
| Insurance              | \$ | 8,000.00          |
| Miscellaneous          | \$ | 2,000.00          |
| Telephone & Pagers     | \$ | 4,000.00          |
| Repairs & Maintenance  | \$ | 500.00            |
| Equipment              | \$ | 1,000.00          |
| Supplies               | \$ | 1,100.00          |
| Prisoner Fees          | \$ | 800.00            |
| Uniforms               | \$ | 1,000.00          |
| Office Supplies        | \$ | 300.00            |
| Software Support       | \$ | 300.00            |
| Advertising            | \$ | 100.00            |
| Animal Control Expense | \$ | 6,430.00          |
| Training               | \$ | 2,000.00          |
| Total                  | \$ | <u>193,100.00</u> |

Municipal Court

|                           |    |                  |
|---------------------------|----|------------------|
| Salaries                  | \$ | 9,841.00         |
| Payroll Taxes             | \$ | 834.00           |
| Employee Benefits         | \$ | 1,514.00         |
| Contract Services         | \$ | 4,800.00         |
| Professional Services     | \$ | 3,000.00         |
| Miscellaneous             | \$ | 500.00           |
| Office Supplies           | \$ | 600.00           |
| Insurance                 | \$ | 50.00            |
| Travel & Training         | \$ | 500.00           |
| Building Security (alarm) | \$ | 500.00           |
| Software Support/updates  | \$ | 1,300.00         |
| Total                     | \$ | <u>23,439.00</u> |

Public Works

|                       |    |                  |
|-----------------------|----|------------------|
| Salaries              | \$ | 19,124.00        |
| Payroll Taxes         | \$ | 1,585.00         |
| Employee Benefits     | \$ | 4,220.00         |
| Auto                  | \$ | 5,000.00         |
| Auto Lease            | \$ | 8,000.00         |
| Heavy Equipment       | \$ | 3,000.00         |
| Mower                 | \$ | 1,000.00         |
| Insurance             | \$ | 1,700.00         |
| Street Repairs        | \$ | 10,000.00        |
| Pest Control          | \$ | 1,900.00         |
| Supplies              | \$ | 2,000.00         |
| Equipment             | \$ | 3,000.00         |
| Uniforms              | \$ | 500.00           |
| Utilities             | \$ | 12,000.00        |
| Repairs & Maintenance | \$ | 600.00           |
| Total                 | \$ | <u>73,629.00</u> |

Fire Department

|                      |    |                  |
|----------------------|----|------------------|
| Auto & Truck         | \$ | 7,000.00         |
| Insurance            | \$ | 4,350.00         |
| Telephone & Pagers   | \$ | 2,000.00         |
| Utilities            | \$ | 8,000.00         |
| Supplies             | \$ | 2,000.00         |
| Repairs/Maintenance  | \$ | 1,000.00         |
| Miscellaneous        | \$ | 1,000.00         |
| Bunker Gear          | \$ | 1,200.00         |
| Equipment            | \$ | 1,800.00         |
| Training             | \$ | 2,000.00         |
| Building Maintenance | \$ | 1,000.00         |
| Total                | \$ | <u>31,350.00</u> |

Water/Sewer/Trash

|                                      |    |                   |
|--------------------------------------|----|-------------------|
| Salaries                             | \$ | 154,291.00        |
| Payroll Taxes                        | \$ | 12,870.00         |
| Employee Benefits                    | \$ | 31,423.00         |
| Contract Services                    | \$ | 2,000.00          |
| Training                             | \$ | 1,500.00          |
| Advertising                          | \$ | 200.00            |
| Auto & Truck                         | \$ | 5,000.00          |
| Bank Charges                         | \$ | 25.00             |
| Credit Card Fees                     | \$ | 900.00            |
| Equipment Rental                     | \$ | 1,000.00          |
| Miscellaneous                        | \$ | 100.00            |
| Office Supplies                      | \$ | 1,400.00          |
| Postage                              | \$ | 2,200.00          |
| Insurance                            | \$ | 11,000.00         |
| Professional Services                | \$ | 7,000.00          |
| Repairs & Maintenance                | \$ | 8,000.00          |
| Sample Testing                       | \$ | 6,000.00          |
| Supplies                             | \$ | 18,000.00         |
| Equipment                            | \$ | 1,000.00          |
| Telephone & Pagers                   | \$ | 3,200.00          |
| Utilities                            | \$ | 44,000.00         |
| Red River Conservation District Fees | \$ | 2,800.00          |
| Uniforms                             | \$ | 500.00            |
| Heavy Equipment                      | \$ | 3,000.00          |
| Sludge Disposal                      | \$ | 2,000.00          |
| Sales Tax Expense                    | \$ | 8,000.00          |
| State Fees and Permits               | \$ | 3,200.00          |
| Trash Contractor                     | \$ | 75,000.00         |
| Software Support                     | \$ | 1,500.00          |
| Total                                | \$ | <u>407,109.00</u> |

Grant Project TDA #7214449

|          |    |                   |
|----------|----|-------------------|
| Expenses | \$ | <u>276,300.00</u> |
|----------|----|-------------------|