



**VILLAGE OF SALADO, TEXAS
FISCAL YEAR 2015-2016
PROPOSED ANNUAL BUDGET**

MAYOR
Skip Blancett

MAYOR PRO-TEM
Fred Brown

COUNCILMEMBERS
Frank Coachman
Amber Preston Dankert
Michael McDougal
David Williams

VILLAGE ADMINISTRATOR
Kim Foutz

CITY SECRETARY
Mary Ann Ray

This budget will raise more total property taxes than last year's budget by \$247,806.44, which is a 78.69% increase, and of that amount, \$5,970.65 is tax revenue to be raised from new property added to the tax roll this year.

Tax Rate	Proposed FY 2015-16	Adopted FY 2014-15
Property Tax Rate	0.3395	0.181000
Effective Rate	0.1852	0.115800
Effective M&O Tax Rate	0.1852	0.115000
Rollback Tax Rate	0.3396	0.125000
Debt Rate	0.1396	0.000000

The total amount of municipal debt obligation secured by property taxes for the Village of Salado is \$231,704.67.

FY 2015-16 BUDGET HIGHLIGHTS

GENERAL FUND:

- Balanced budget
- Operations and Maintenance tax rate of \$.1999 and Debt tax rate of \$.1396; total of \$0.3395/\$100 vs
- \$.01 generates an additional \$16,411 (\$164,114,979 adjusted tax base, down from previous year)
- Final forecasts for FY 2014-15 reflect revenues and expenditures through September 15, 2015
- Longevity and certification pay for police
- Identified and funded on-going expenditures and obligations not budgeted in the original FY 2014-15
- Moved line items to appropriate departments to better reflect investments by type
- Assumes staff writes ordinances, resolutions, agreements and legal counsel only reviews documents
- Merit raises of 0-3%; no cost of living adjustments are included; average raise of 2% is budgeted
- Year 2 continuation of new Streets Maintenance Program with goal to crackseal entire city within 3 yr
- Continued funding for the Main Street Improvement program
- Funding for Streets Maintenance Program point repairs
- New website
- Personnel changes: added one part time clerk and seasonal worker; part time clerk reclassified to
- General Fund transfer of \$37,360 to Stagecoach Wastewater Plant Operations Fund to address fund c

HOTEL/MOTEL FUND

- New hotel/motel revenue of \$9,000 from Bell County tax election
- Projected lower hotel motel tax revenues due to FY 2014-15 trend and temporary closure of
- Most event profits remain relatively unchanged compared to previous year
- Some event net profits were reduced to reimburse local businesses for their expenditures
- New events and revamping of existing events are anticipated after Chamber Board review
- Fulfill Action Plan: Initiate events, meetings, and retreat recruitment program
- Fulfill Action Plan: recruit new businesses and new venues (entertainment, restaurant, conference
- Fullfill Action Plan: design and install Main Street wayfinding signage
- New expenditure for contracted events; goal is to have some type of event every weekend
- Revamp website; new site will allow staff updates and flexibility; community calendar; trip planning
- Reprioritization of public relations funding based on Chamber of Commerce Board
- Marketing continuity program
- Utilization of fund balance (\$35,610) to promote new initiatives and reverse declining trends

CHAMBER FIDUCIARY FUND

- Event profits remain relatively unchanged compared to previous year
- New events and revamping of existing events are anticipated after Chamber Board review
- Electrical Aggregator income was reduced based upon previous year trends
- Balanced Budget
- Enhanced emphasis on membership fee collections

FY 2015-16 BUDGET HIGHLIGHTS - CONTINUED

STAGECOACH WASTEWATER FUND

- Continued contract for operations and maintenance of the plant
- Limit expenditures to the very minimum, but ensure environmental and permit compliance
- Deficit budget supplemented by General Fund by \$37,360 expenses
- Cancelled effluent field lease; lease payments terminated

WASTEWATER CAPITAL OUTLAY FUND

- New fund established for wastewater treatment plant, collection lines
- Includes design fees, application for Certificate of Convenience and Necessity, rate study, permit

WASTEWATER DEBT FUND - SERIES 2015

- New fund established for wastewater debt service payments
- First year interest only payments

GRANT FUND - WASTEWATER (EDA)

- New fund established to account for Economic Development Administration grant funds and
- Fund includes Village matching funds and CTCOG Administration expenses
- Grant project includes Main Street collection line, smaller lateral lines along Main Street, and lift

CAPITAL OUTLAY AND SPECIAL PURPOSE FUNDS

- New Capital Outlay and Reserve Fund - Main Street, fleet, equipment, technology
- New Parks Fee Reserve Fund
- New LEOSE Fund
- New Technology Fee Fund
- New Security Fee Reserve Fund
- New Technology Reserve Fund

**PROGRAM OF WORK
FY 2015-16**

PLANNING

PROJECT	DESCRIPTION	PROJECT MANAGER	BUDGET	STATUS
Adopt Downtown Master Plan and implementation	Adopt designs and priority list for Main Street Improvements provided by A&M. Begin implementation	Main Street Committee; City Administrator	Annually increase reserve by \$15-\$50,000	Concepts completed by A&M class; street profile recommended
Master Plan – Hike/bike	Update and adopt Hike/Bike Master Plan – current plan was adopted in 2004	City Administrator, committee	Map revision costs budgeted \$3,000	Scheduled to begin Mid-year
Tourism Master Plan	Develop overall plan/approach for Tourism – Seek assistance from the Governor’s Office & Texas A&M	Bureau Director; Chamber of Commerce Board	\$0	Scheduled to begin October 1
Tourism Marketing Plan	Develop overall marketing plan for tourism	Bureau Director; Chamber of Commerce Board	\$5,000 marketing continuity	Scheduled to begin mid-year
Master Plans – Thoroughfare Plan	The Thoroughfare Plan is outdated and is not a good tool during platting process;	Street Committee City Administrator	Not funded except map update; \$3,000 printing; staff does new profiles in house	Scheduled to begin October 1
ETJ/Annexation Committee	Develop strategy, obtain necessary documents, knock on doors, execution documentation	BOA Committee, City Administrator	Legal costs	Schedule developed; annexing 2 properties
Master Plan – Parks	This plan needs review – 2004 plan; Establish committee to review	City Administrator, Committee	n/a except cost for revised map	To be scheduled
Master Plan – Emergency Management	This plan needs review	Police Chief Fire Chief Emergency Mgmt Coordinator	n/a	Underway; reviewing by annex
Streets Maintenance Plan	Finalize planning document which includes priorities and ratings and streets	Street Improvement Committee; City Administrator	n/a	Data collected and needs to be organized into report format

**PROGRAM OF WORK
FY 2015-16**

CAPITAL INVESTMENT				
PROJECT	DESCRIPTION	PROJECT MANAGER	BUDGET	STATUS
Implement Main Street and Trails Grant (if received)	TAPS statewide grant \$26 million for <5,000 population	City Administrator	80% TXDOT 20% Village (\$60,000)	Applied; waiting for response
Streets Maintenance Program	5 year program: Crack seal and point repair annual program; hotmix and seal coat program as annual funded	Street Improvement Committee; City Administrator	\$44,000 seal coat; \$16,000 point repairs; \$23,000 crack seal and pot hole repair	On-going annual program
Wayfinding signage	Design, construct, and install wayfinding signage on Main Street. Solicit financial contribution for each business sign	Bureau Director; Chamber of Commerce Board	\$5,000	Scheduled to begin October 1
Wastewater treatment plant and collection system	Design and build plant and collection system	City Administrator Wastewater Committee	<=\$6,700,000	Negotiating Wastewater Service Agreement; bonds issued; engineering contract signed and underway for Thomas Arnold and West Village
Wastewater grant (EDA), Main Street Collection Line	Design and build Main Street; administer EDA grant	City Administrator, Wastewater Committee	<=\$2,500,000	Applied for and received grant; signed engineering agreement; starting r-o-w entry, bonds issued
Amend wastewater plant permit	File permit revisions with the Public Utility Commission and or TCEQ	City Administrator	\$10,000	Begin upon receipt of permit
Administration building renovations	Complete renovation of municipal building	Street Maintenance, volunteers	\$25,000	Underway

**PROGRAM OF WORK
FY 2015-16**

ORDINANCES

PROJECT	DESCRIPTION	PROJECT MANAGER	BUDGET	STATUS
Zoning Ordinance: Non-residential development standards	Committee: Re-write landscaping, non-residential standards	City Administrator, ordinance committee	Legal tbd	Draft landscape ordinance ready for review; sign ordinance under review
Zoning Ordinance: Historic District standards	Re-write Historic District development standards	City Administrator, ordinance committee	Legal tbd	Scheduled to begin mid-year
Street Specifications & profiles ordinance	Update street profiles and adopt by ordinance (currently only references Comprehensive Plan)	Streets Committee, City Administrator	Not funded; staff will create new profiles in house	Scheduled to begin October 1
Zoning Ordinance - Misc	Update miscellaneous provision – change in use, site plan, area regulations	Ordinance committee; City Administrator	Legal tbd	To be scheduled by Committee
Subdivision ordinance	Ease process and steps, achieve clarity	Ordinance committee; City Administrator	Legal tbd	To be scheduled by Committee
Certificate of Convenience and Necessity	Establish wastewater territory	City Administrator	\$40,000 budgeted	Begins Oct.1 Engineering contract approved.
Technical Standards Manual	Update Technical Standards Manual that supports the Subdivision Ordinance	Ordinance Committee; Village Administrator		
Consolidated schedule of fees	Research surrounding city fees; Adopt fees that prevent negative budget impact	Ordinance committee; Clerk	n/a	To be scheduled

**PROGRAM OF WORK
FY 2015-16**

GENERAL ADMINISTRATION AND POLICIES				
PROJECT	DESCRIPTION	PROJECT MANAGER	BUDGET	STATUS
Policy for establishment, scope, membership, and duration of Committees	Policy for establishment, scope, membership, and duration of Committees	Ordinance Committee	n/a	Scheduled for January completion
Facility naming policy	Adopt policy for naming buildings, parks, and facilities	Village Secretary	n/a	Due in January
Bureau Action Plan	Multi-year plan to increase Chamber activities and programs as well as Tourism Establish and implement recruitment program for new venues; Establish and implement recruitment program for meetings and retreats. Web Site improvement	Bureau Director; Chamber of Commerce Board; COC Board – Business Recruitment and Development Committee	\$15,000 print; \$28,000 PR; \$3,000 trade show; \$3,000 website/ \$10,000 contracted events	Underway but activity will be increased starting Oct. 1
Technology	Finalize security, records mgmt., shared; screen in Chambers	Municipal Court Clerk	\$12000.00	Underway
Records management system	Scan documents into indexing system	Village Secretary	n/a	System established but scanning needed
Website	Modernize website	City Administrator Village Secretary	\$5,000	Scheduled to begin October 1
Police records management	Records management	Police Chief	\$34,000	Complete, will renew on 11-15
Police Standards of Operation	Update SOPs	Police Chief	n/a	Scheduled to begin 10/01/15
Personnel Policy Manual	Update personnel policy manual	HR Coordinator City Administrator, department heads	n/a	Draft ready for review
Code enforcement	Philosophy, process, approach, priorities, form letters, record keeping	City Administrator, temporary worker	n/a	On-going
Update Invest. Policy	Annual review and update	Investment Officer	n/a	Adopt in Oct.

Update Purchase Policy	Update purchasing policy	AR/AP assistant; City Administrator, department heads	n/a	Scheduled to be considered 01/01/16
Development Checklists and flowcharts	Create checklists and flowcharts for staff and developers/builders to accomplish smoother, predictable process.	City Administrator, temporary staff	n/a	Underway and on-going

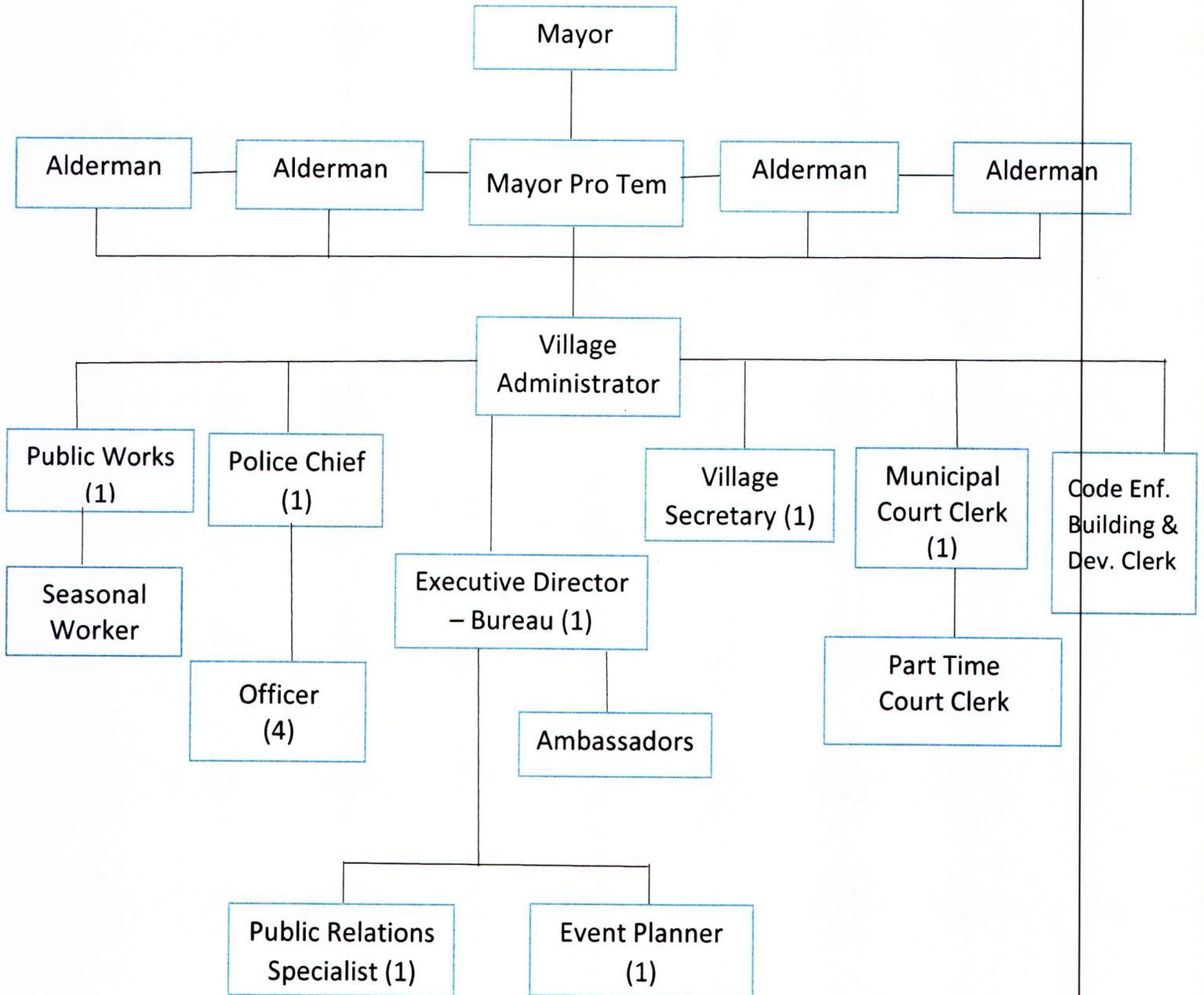
PROGRAM OF WORK – ACCOMPLISHMENTS CON'T
FY 2014-15

PROJECT	DESCRIPTION	PROJECT MANAGER	STATUS
Create Downtown Master Plan	Adopt designs and priority list for Main Street Improvements provided by A&M	Main Street Committee City Administrator – staff liaison	Concepts completed by A&M class
Apply for Main Street and Trails Grant (if received)	TAPS statewide grant \$26 million for <5,000 population	City Administrator	Complete
Bureau Action Plan	Multi-year plan to increase Chamber activities and programs as well as Tourism	Bureau Director, City Administrator, Supervisory Committee	Complete, updated per Strategic Plan meeting by Board
Wastewater treatment plant and collection system	Design and construction of wastewater system Issue bonds	City Administrator	Engineer report on regionalization completed. Bonds issued. Main Street and collection system engineering contract approved and underway. Main Street r-o-w entry underway. CCN contract secured.
EDA grant	Funding for wastewater system	City Administrator, committees	Applied for & received grant
Stagecoach plant – effluent field	Recommendation to address effluent field costs	City Administrator	TCEQ approved. And Village terminated contract
Stagecoach plant – user fee ordinance	Establish user fees for existing customers	City Administrator	Complete
Depository contract	Issue RFP for depository contract and award	City Administrator	Complete
ETJ/Annexation	Develop strategy, obtain necessary documents, knock on doors, execution documentation	BOA Committee, City Administrator	Received two applications for annexation ytd. Negotiating agreements
Streets Maintenance Plan	5 year program: Hotmix, seal coat, crack seal; Finalize and document full plan	Street Improvement Committee; City Administrator	Annual streets program completed.
International Building codes	Review & adopt codes and revisions	Ordinance Committee, City Administrator	Adopted/Complete
Zoning Ordinance: Non-residential development standards	Committee: Re-write landscaping, non-residential standards	City Administrator, ordinance committee	Draft landscape ordinance approved by P&Z and Committee is establishing business owner review.
Zoning Ordinance - Misc	Update miscellaneous provision – change in use, site plan, area regulations, Zoning Commission	City administrator, ordinance committee	Adopted new rules for Zoning Commission and ZBA

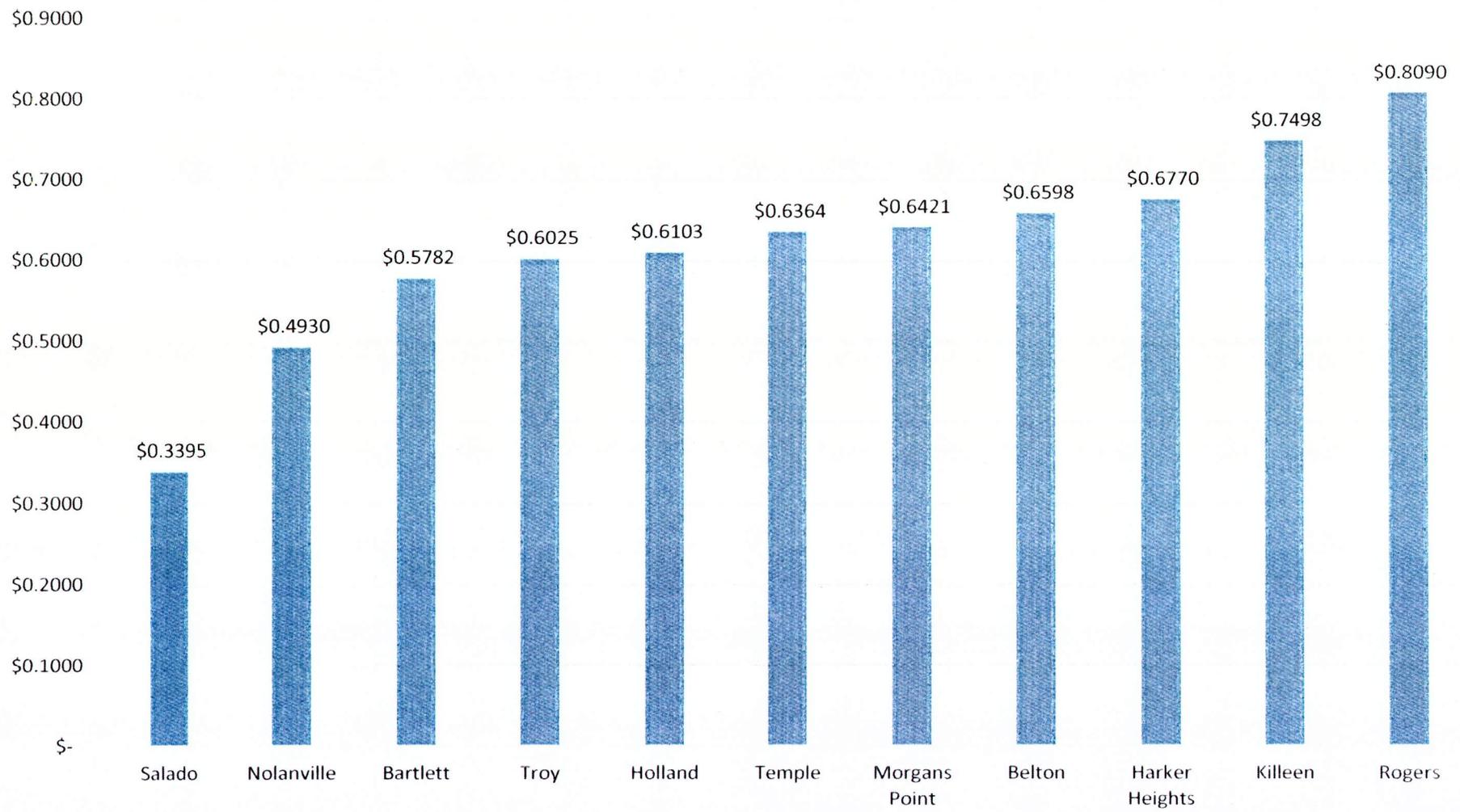
**PROGRAM OF WORK – ACCOMPLISHMENTS CON'T
FY 2014-15**

PROJECT	DESCRIPTION	PROJECT MANAGER	STATUS
Development Checklists and flowcharts	Create checklists and flowcharts for staff and developers/builders to accomplish smoother, predictable process.	City Administrator, temporary staff	On-going
Development fees	Research surrounding city fees; Adopt fees that prevent negative budget impact	City Administrator, Ordinance Committee, temporary staff	Adopted ordinance
Master Plan – Emergency Management	Plan review is required by the state.	Police Chief Fire Chief Emergency Mgmt Coor	Several annexes have been revised. Work continuing
Master Plan – Economic Development	Development an Economic Development Master Plan and adopt associated policies and ordinances	City Administrator, committee	Adopted Economic Development Policy and Tax Abatement Policy
Staff training	City Secretary; Code Enforcement; Chamber of Commerce	City Secretary, Code Enf, Chamber of Commerce	Completed: Elections training, City Secretary training; HR training; Class C Wastewater Operator License; municipal court, city manager training
Admin and police department building renovations	Renovate municipal building and police department building	City Administrator, Street Maintenance, volunteers	Police Department renovations complete
Code enforcement	Philosophy, process, approach, priorities, form letters, record keeping	City Administrator, temporary worker	Conducted BOA workshop. Adopted standard letters & procedure.
Technology	Finalize security, records mgmt., shared; screen in Chambers	Municipal Court Clerk	Server, new internet provider, cloud and on-site back-up
Records management system	Scan documents into indexing system	Village Secretary	Audited documents. Adopted system. Scanning underway.
Financial management	In-house and secure contracted services; redo chart of accounts, tracking, coding training; reconciled previous year's errors	City Administrator Municipal Court Clerk	Complete
Financial management	Set up system for Fiduciary Account and worked through Bureau conversion issues	Court Administrator	Complete
Police technology	Mobile data terminals in vehicle	Police Chief	Complete
BOA Rules and procedures policy	Update ordinance	Village Secretary City Administrator	Adopted
Update personnel policy manual	Update personnel policy manual	Volunteer review, City Administrator, department heads	Draft complete and ready for consideration.
Agenda preparation policy and manual	Create agenda preparation policy	Village Secretary	Adopted. Instruction manual complete

ORGANIZATIONAL CHART



Tax Rate Comparison
FY 2015-16



FY 2016 Proposed Annual Budget

Revenues/Other Sources	Adopted/ Amended Budget FY 2014-15	Proposed Budget FY 2015-16	% Increase/ Decrease
General Fund	\$963,860	\$1,057,500	9.72%
Hotel/Motel Tax Fund	\$244,900	\$221,200	-9.68%
Chamber Fiduciary Fund	\$97,500	\$107,310	10.06%
Park Fee Fund	\$0	\$10,000	-
Technology Fund	\$0	\$5,397	-
Security Fee Fund	\$0	\$4,073	-
Capital Outlay Fund	\$50,000	\$62,778	25.56%
LEOSE Fund	\$4,325	\$6,136	41.87%
Stagecoach Wastewater Treatment Plant Fund	\$61,819	\$53,860	-
Wastewater - Grant Fund	\$0	\$2,570,700	-
Wastewater - Capital Outlay Fund	\$0	\$6,654,300	-
Wastewater - Series 2015 Debt Service Fund	\$0	\$231,705	100.00%
Total Revenues / Other Sources	\$1,422,404	\$10,984,959	

Expenditures / Transfers	Adopted/ Amended Budget FY 2014-15	Proposed Budget FY 2015-16	% Increase/ Decrease
General Fund	\$1,390,863	\$1,056,954	-24.01%
Hotel/Motel Tax Fund	\$294,900	\$256,810	-12.92%
Chamber Fiduciary Fund	\$97,500	\$107,310	10.06%
Park Fee Fund	\$0	\$0	-
Technology Fund	\$0	\$2,400	-
Security Fee Fund	\$0	\$0	-
Capital Outlay Fund	\$0	\$57,785	-
LEOSE Fund	\$0	\$2,500	9.00
Stagecoach Wastewater Treatment Plant Fund	\$61,819	\$53,860	-12.87%
Wastewater - Grant Fund	\$0	\$2,570,700	-
Wastewater - Capital Outlay Fund	\$0	\$6,629,300	-
Wastewater - Series 2015 Debt Service Fund	\$0	\$231,705	-
Total Expenditures / Transfers	\$1,845,082	\$10,969,324	

GENERAL FUND

ACCT	ACCOUNT NAME	CURRENT BUDGET FY 14-15	FORECAST BUDGET FY 14-15	PROPOSED BUDGET FY 15-16
	INCOME			
4425	COURT FINES	\$44,100	\$68,000	\$58,000
4120	SALES TAX EARNED	\$375,000	\$374,000	\$375,000
4115	PROPERTY TAXES	\$315,000	\$338,761	\$358,000
4130	MIXED BEVERAGES	\$8,000	\$11,448	\$8,200
4160	ELECTRIC FRANCHISE FEE	\$120,000	\$117,832	\$120,000
4165	TELEPHONE FRANCHISE FEE	\$50,000	\$33,988	\$30,000
4170	WASTE DISPOSAL FRANCHISE FEE	\$10,000	\$17,867	\$16,000
4175	CABLE FRANCHISE FEE	\$1,760	\$4,922	\$3,500
4180	WATER FRANCHISE FEE	\$16,000	\$26,805	\$25,000
4210	SIGN PERMIT/MISC.	\$0	\$1,148	\$800
4220	SUBDIVISION	\$500	\$640	\$0
4230	BUILDING PERMIT FEES	\$8,000	\$34,646	\$15,000
4260	CERTIFICATE OF OCCUPANCY	\$0	\$1,080	\$500
4270	CONTRACTOR REGISTRATION	\$3,000	\$4,585	\$3,300
4277	DEVELOPMENT/SUBD FEES	\$0	\$8,040	\$27,000
4428	MUNICIPAL COURT COLLECTIONS	\$0	\$2,246	\$6,000
4705	PACE PARK RENTAL FEE	\$4,000	\$2,572	\$3,000
4750	TOURISM DEPT. ADMINISTRATION	\$3,000	\$3,000	\$3,000
4752	LEOSE	\$0	\$912	\$0
4755	CRASH REPORT FEES	\$0	\$301	\$200
4760	SERVICE FEES (BURN)	\$1,500	\$1,035	\$500
4775	INSURANCE CLAIM INCOME	\$0	\$5,193	\$0
4778	MAIN STREET FUND DONATIONS	\$0	\$2,100	\$0
4780	TECHNOLOGY FEE	\$0	\$0	\$0
4785	SECURITY FEE	\$0	\$0	\$0
4750	INTEREST INCOME	\$3,000	\$3,856	\$3,000
4761	SERVICE FEES (ITINERANT VENDOR)	\$0	\$0	\$500
4790	OTHER INCOME	\$1,000	\$3,200	\$1,000
	TOTAL INCOME	\$963,860	\$1,068,176	\$1,057,500
	EXPENSE			
11000	SPECIAL PROJECTS (CTCOG)	\$14,400	\$14,400	\$0
	SPECIAL PROJECTS TOTAL EXPENSE	\$14,400	\$14,400	\$0
10000	STREETS DEPT.			
10283	CONTRACT LABOR	\$2,400	\$3,190	\$2,400
	SALARY - SEASONAL LABOR STREETS	\$0	\$0	\$5,200
	PAYROLL TAX	\$0	\$0	\$200
	SUPPLIES	\$0	\$0	\$3,700
10301	SIGNAGE	\$1,200	\$151	\$800
10314	AUTO EXPENSE (FUEL)	\$900	\$533	\$2,200
10328	STREET R & M (EQUIP REPAIR)	\$0	\$271	\$2,250
	STREET SUPPLY	\$0	\$0	\$18,500
6645	PUBLIC FACILITY RENTAL (public RR)	\$0	\$4,295	\$0
6650	UTILITIES - STREETS	\$13,000	\$11,257	\$13,000
6670	PACE PARK	\$0	\$460	\$0
	STREETS TOTAL EXPENSE	\$17,500	\$20,157	\$48,250

GENERAL FUND

ACCT	ACCOUNT NAME	CURRENT BUDGET FY 14-15	FORECAST BUDGET FY 14-15	PROPOSED BUDGET FY 15-16
8000	PARKS			
8214	PARKS - UTILITIES	\$2,400	\$2,689	\$2,400
8300	SUPPLIES	\$0	\$720	\$3,700
8314	AUTO EXPENSE (FUEL)	\$0	\$92	\$720
8328	PARKS - R & M (EQUIP REPAIR)	\$4,500	\$3,100	\$2,550
	PARKS TOTAL EXPENSE	\$6,900	\$6,601	\$9,370
9000	MUNICIPAL COURT			
9100	JUDGE SERVICES	\$6,000	\$6,000	\$6,000
9121	MUNICIPAL COURT PAYROLL TAXES	\$0	\$316	\$400
9214	UTILITIES	\$0	\$138	\$0
9216	PROF. FEES - LEGAL, COURT	\$12,000	\$11,000	\$10,000
9282	TECHNOLOGY FEE	\$1,200	\$0	\$0
9283	JUDGE EXPENSE	\$800	\$0	\$150
9316	SUPPLIES	\$600	\$279	\$600
9317	SECURITY FEE	\$900	\$0	\$0
9328	MAINTENANCE AND REPAIR	\$0	\$602	\$1,500
9421	DUES AND SUBSCRIPTIONS	\$0	\$238	\$200
9436	TRAVEL AND TRAINING	\$0	\$850	\$1,000
9150	SALARY MUNICIPAL COURT ADMINIS.	\$23,257	\$19,883	\$20,085
	COURT CLERK ASSISTANT - PT	\$0	\$0	\$6,500
	COURT CLERK - BENEFITS	\$0	\$0	\$4,555
	COLLECTIONS/OMNI CONTRACT	\$0	\$921	\$4,000
	MUNICIPAL COURT TOTAL EXPENSE	\$44,757	\$40,226	\$54,990
7000	FACILITIES/ MISC MAINTENANCE DEPT.			
7329	DEER DISPOSAL FEE	\$0	\$50	\$0
7328	MAINTENANCE- R & M - BUILDING	\$0	\$2,480	\$8,500
7314	MAINTENANCE - FUEL	\$1,440	\$1,000	\$0
7121	PAYROLL TAX	\$621	\$480	\$550
7209	CELL PHONE	\$0	\$322	\$250
7214	UTILITIES	\$0	\$318	\$0
	UNIFORMS AND BOOTS	\$0	\$0	\$875
7300	MAINTENANCE - SUPPLIES	\$7,400	\$900	\$0
7103	MAINTENANCE - OVERTIME	\$1,200	\$942	\$1,200
7110	MAINTENANCE - BENEFITS	\$7,872	\$7,900	\$7,560
7100	MAINTENANCE - SALARY/WAGES	\$31,068	\$31,244	\$32,007
	MAINTENANCE TOTAL EXPENSE	\$49,601	\$45,636	\$50,942
5000	GENERAL GOVERNMENT			
5600	CAPITAL OUTLAY			
5601	EQUIPMENT - Information Technology	\$7,500	\$9,619	\$12,000
	EQUIPMENT - PARKS & STREETS	\$0	\$0	\$0
5603	BUILDING	\$35,900	\$25,000	\$0
	CAPITAL OUTLAY TOTAL EXPENSE	\$43,400	\$34,619	\$12,000
5510	KEEP SALADO BEAUTIFUL	\$5,000	\$5,000	\$1,000
5105	ALDERMAN COMPENSATION	\$60	\$0	\$0
5505	LEADERSHIP SALADO	\$2,000	\$2,482	\$0

GENERAL FUND

ACCT	ACCOUNT NAME	CURRENT BUDGET FY 14-15	FORECAST BUDGET FY 14-15	PROPOSED BUDGET FY 15-16
5181	MEETING EXPENSE	\$1,100	\$818	\$1,100
5205	BELL CO HEALTH SERVICES CONTRACTS	\$4,876	\$4,876	\$4,876
5467	INTEREST EXP/BANK FEES	\$0	\$211	\$250
5210	PRINTING EXPENSE	\$1,000	\$302	\$750
5211	TELEPHONE	\$3,300	\$5,467	\$3,300
5214	UTILITIES	\$6,000	\$7,250	\$6,000
5213	EQUIPMENT - LEASED/RENTED	\$4,600	\$4,510	\$4,600
5215	JANITORIAL	\$0	\$4,404	\$4,800
	SERVICES TOTAL EXPENSE	\$27,936	\$35,319	\$26,676
5216-1	PROFESS. FEES - PLANNING	\$4,200	\$4,100	\$3,000
5216-2	PROFESS. FEES - ENGINEERING	\$12,000	\$15,069	\$25,000
5216-3	PROFESS. FEES - ACCOUNTING	\$14,000	\$12,692	\$15,000
5216-4	PROFESS. FEES - INSPECTIONS	\$8,500	\$12,400	\$12,000
5216-5	PROFESS. FEES - LEGAL	\$20,000	\$46,007	\$25,000
5216-6	PROFESS. FEES - SPECIAL STUDIES	\$15,000	\$15,285	\$8,000
	PROFESS. FEES TOTAL EXPENSE	\$73,700	\$105,553	\$88,000
5255	<i>FIRE DEPARTMENT-EXPENSE</i>			
5255-1	BURN FEES	\$1,125	\$270	\$500
5255-2	CONTRACT	\$36,000	\$36,000	\$36,000
	FIRE DEPT. TOTAL EXPENSE	\$37,125	\$36,270	\$36,500
5244	ELECTION EXPENSE	\$12,000	\$5,756	\$7,000
5250	EMERGENCY OPERATIONS	\$0	\$34	\$50
5286	DISCRETIONARY FUND	\$200	\$0	\$0
5316	OFFICE SUPPLIES	\$4,000	\$3,300	\$3,600
5318	POSTAGE	\$1,300	\$1,250	\$1,300
5321	BUILDING SUPPLIES	\$1,000	\$600	\$750
5328	EQUIPMENT - R/M	\$3,000	\$2,364	\$6,500
5402	ADVERTISING	\$0	\$3,038	\$0
5403	WEBSITE	\$300	\$125	\$5,000
5415	PUBLIC NOTICES	\$4,000	\$3,900	\$4,000
5416	INSURANCE (TML property & GL)	\$22,050	\$20,469	\$24,000
5421	DUES AND SUBSCRIPTIONS	\$5,861	\$1,658	\$2,200
5436	TRAINING & TRAVEL	\$2,275	\$2,877	\$4,500
5209	CELL PHONE	\$0	\$605	\$0
5110	BENEFITS	\$25,379	\$28,877	\$24,000
	GENERAL GOVT EXPENSE	\$81,365	\$74,855	\$82,900
5452	CODE ENFORCE/HR/BUILDING/DEV			
5452-4	PAYROLL TAX	\$0	\$215	\$575
5452-3	BENEFITS	\$1,137	\$1,442	\$8,060
5452-1	SALARY/WAGES	\$18,645	\$24,485	\$38,750
	DUES AND SUBSCRIPTIONS	\$0	\$0	\$300
	TRAINING & TRAVEL	\$0	\$130	\$800
	ENF/HR/BLDG/DEV TOTAL EXPENSE	\$19,782	\$26,272	\$48,485
	ADMINISTRATIVE PT HOURLY WAGES	\$0	\$0	\$6,500

GENERAL FUND

ACCT	ACCOUNT NAME	CURRENT BUDGET FY 14-15	FORECAST BUDGET FY 14-15	PROPOSED BUDGET FY 15-16
5102	ADMINISTRATIVE HOURLY WAGES	\$42,500	\$30,697	\$20,085
5100	ADMINISTRATIVE SALARY	\$124,900	\$116,936	\$125,440
5103	ADMINISTRATIVE OVERTIME	\$0	\$3,785	\$0
5121	PAYROLL TAXES	\$2,343	\$8,711	\$8,200
	ADMIN. WAGES TOTAL EXPENSE	\$169,743	\$160,129	\$160,225
6000	POLICE DEPARTMENT			
6603	OFFICER EQUIPMENT	\$25,000	\$3,200	\$10,000
6600	POLICE - CAPITAL OUTLAY	\$0	\$120	\$5,000
6455	ANIMAL CONTROL	\$2,508	\$60	\$500
6103	OFFICERS - OVERTIME	\$3,900	\$3,500	\$3,900
6106	LONGEVITY & CERTIF. PAY	\$3,960	\$3,708	\$4,500
6436	TRAINING & TRAVEL	\$1,000	\$446	\$0
6111	RESERVE OFFICER/CHAPLAIN	\$2,496	\$0	\$0
6121	PAYROLL TAXES	\$4,315	\$3,582	\$3,240
6209	CELL PHONES / COMMUNICATIONS	\$5,520	\$5,293	\$6,520
6214	UTILITIES	\$0	\$800	\$7,520
6215	JANITORIAL	\$0	\$488	\$1,800
6301	AMMUNITION	\$1,000	\$415	\$1,500
6302	CRIME PREVENTION SUPPLIES	\$1,000	\$0	\$500
6314	AUTO EXPENSES (FUEL, ETC)	\$20,988	\$19,000	\$18,000
6316	SUPPLIES	\$4,200	\$500	\$1,700
	EQUIPMENT MAINTENANCE & REPAIR	\$0	\$0	\$2,500
6328	BUILDING R & M	\$0	\$24	\$0
6421	DUES & SUBSCRIPTIONS	\$1,000	\$416	\$1,900
6110	BENEFITS	\$43,320	\$43,528	\$41,370
6100	SALARY - CHIEF OF POLICE	\$56,275	\$56,673	\$57,963
6101	SALARY/WAGES - OFFICERS	\$151,472	\$154,933	\$156,660
	TOTAL POLICE DEPARTMENT	\$327,954	\$296,684	\$325,073
10600	STREETS- CAPITAL OUTLAY	\$400,000	\$378,356	\$61,000
10650	MAIN STREET IMPROVEMENTS	\$50,000	\$21,322	\$15,000
	TOTAL STREETS-CAPITAL OUTLAY	\$450,000	\$399,678	\$76,000
	DUE TO OTHER FUNDS			
10700	DUE TO - STAGECOACH WW PLANT	\$26,700	\$32,544	\$37,360
	DUE TO - SERIES 2015 BOND FUND	\$0	\$0	\$183
	TOTAL DUE TO OTHER FUNDS	\$26,700	\$32,544	\$37,543
	TOTAL EXPENSES	\$1,390,863	\$1,328,943	\$1,056,954
	NET INCREASE/DECREASE IN FUND	(\$427,003)	(\$260,767)	\$546

HOTEL / MOTEL FUND

ACCT #	ACCOUNT NAME	CURRENT BUDGET FY 14-15	FORECAST BUDGET FY 14-15	PROPOSED BUDGET FY 15-16
	INCOME			
4800	INTEREST INCOME	\$500	\$511	\$500
4710	TROLLEY RENTAL	\$100	\$0	\$100
4700	OTHER INCOME	\$2,000	\$691	\$800
4902	UTILITY INCOME FROM CHAMBER	\$1,800	\$1,560	\$1,800
4901	RENT INCOME FROM CHAMBER	\$7,200	\$6,780	\$7,200
4909	SALADO SWIRL	\$4,000	\$3,442	\$4,000
4903	Special Events - Other	\$0	\$900	\$0
4904	CHOCOLATE FESTIVAL INCOME	\$2,000	\$0	\$5,000
4905	BROCHURE INCOME	\$6,300	\$4,942	\$6,300
4908	SALADO ON THE ROCKS	\$6,000	\$6,582	\$6,500
4134	COUNTY HOTEL OCCUPANCY TAX	\$0	\$0	\$9,000
4135	OCCUPANCY TAX	\$215,000	\$200,000	\$180,000
	TOTAL INCOME	\$244,900	\$225,407	\$221,200
	EXPENSE			
5000	GENERAL EXPENSE			
5100	SALARY	\$90,879	\$90,844	\$92,025
5110	BENEFITS	\$18,103	\$11,856	\$19,500
5121	PAYROLL TAXES	\$1,758	\$1,418	\$1,850
5490-1	SPECIAL PROJECTS - PALS	\$13,131	\$3,250	\$0
5490-2	WAYFINDING SIGNS - I-35 & MAIN	\$11,007	\$11,007	\$5,000
5498	CONTINGENCY	\$357	\$0	\$0
5495	VILLAGE ADMIN. FEE	\$3,000	\$3,000	\$3,000
5416	INSURANCE	\$925	\$0	\$950
5601	OFFICE EQUIPMENT	\$3,000	\$12	\$1,500
5210	PRINTING	\$12,000	\$4,000	\$15,000
5318	POSTAGE	\$8,000	\$2,300	\$5,000
5215	JANITORIAL SERVICES	\$2,000	\$1,100	\$1,200
5328	EQUIPMENT - R&M	\$0	\$1,273	\$0
5328-1	TROLLEY MAINTENANCE	\$300	\$243	\$1,000
5421	DUES AND SUBSCRIPTIONS	\$2,040	\$1,600	\$1,090
5316	OFFICE SUPPLIES	\$2,000	\$2,900	\$1,600
5211	TELEPHONE	\$3,000	\$2,962	\$3,000
5440	VISITOR SERVICES	\$10,000	\$3,800	\$4,400
5213	RENT	\$19,200	\$26,400	\$28,800
5214	UTILITIES	\$3,500	\$4,774	\$4,100
5283	CONTRACT LABOR	\$7,000	\$3,697	\$0
5436	TRAINING & TRAVEL	\$9,000	\$3,295	\$4,600
	GENERAL TOTAL EXPENSE	\$220,200	\$179,731	\$193,615
5450	SPECIAL EVENTS EXPENSE			
5450-1	SALADO SWIRL EVENT	\$2,000	\$1,319	\$3,000
5450-3	CHOCOLATE FESTIVAL	\$2,000	\$0	\$4,000
5450-2	SALADO ON THE ROCKS	\$2,500	\$4,199	\$4,500
5450-4	CONTRACTED EVENTS	\$0	\$0	\$10,000
	SPECIAL EVENTS TOTAL EXPENSE	\$6,500	\$5,518	\$21,500

HOTEL / MOTEL FUND

ACCT #	ACCOUNT NAME	CURRENT BUDGET FY 14-15	FORECAST BUDGET FY 14-15	PROPOSED BUDGET FY 15-16
5216	PROFESSIONAL FEES			
5216-3	LEGAL FEES	\$1,000	\$0	\$0
5216-5	ACCOUNTING FEES	\$2,700	\$8,072	\$2,700
	PROFESSIONAL FEES TOTAL EXPENSE	\$3,700	\$8,072	\$2,700
5402	ADVERTISING			
5402-1	PUBLIC RELATIONS	\$55,000	\$42,100	\$27,995
5402-2	TRADE SHOWS	\$4,000	\$508	\$3,000
5402-3	WEBSITE	\$5,500	\$568	\$3,000
5402-4	Marketing Continuity	\$0	\$0	\$5,000
	ADVERTISING TOTAL EXPENSE	\$64,500	\$43,176	\$38,995
	TOTAL EXPENSES	\$294,900	\$236,497	\$256,810
	NET INCREASE/DECREASE IN FUND	(\$50,000)	(\$11,000)	(\$35,610)

CHAMBER FIDUCIARY FUND

ACCT #	ACCOUNT NAME	CURRENT BUDGET FY 14-15	FORECAST BUDGET FY 14-15	PROPOSED BUDGET FY 15-16
	INCOME			
4000	CHAMBER INCOME			
4002	Membership Dues	\$36,500	\$24,346	\$35,500
4006	Electrical Aggregator	\$3,000	\$1,961	\$2,000
4099	Miscellaneous Income	\$0	\$292	\$200
	Total Chamber Income	\$39,500	\$26,600	\$37,700
	Chamber Event Income			
4020	<i>Annual Banquet Income</i>			
4020-1	Dinner Tickets	\$2,000	\$3,403	\$3,400
4020-2	Table Sponsorships	\$2,000	\$2,100	\$1,800
4020-3	Raffle Tickets Sold	\$1,000	\$850	\$2,000
4020-4	Live Auction Income	\$2,000	\$4,880	\$3,500
4020-5	Annual Banquet Income-Other	\$0	\$549	\$0
	Total Banquet Income	\$7,000	\$11,782	\$10,700
4022	<i>Art Fair Income</i>			
4022-1	Booth Fees	\$7,000	\$5,095	\$6,000
4022-2	Concessions	\$0	\$0	\$500
	Total Art Fair Income	\$7,000	\$5,095	\$6,500
4026	<i>Wildflower Art Show Income</i>			
4026-1	Booth Fee	\$0	\$5,725	\$5,000
4026-2	Edgy Art Show ticket sales	\$0	\$697	\$700
4026-3	Pub Crawl Spring		\$10,190	\$9,500
4026-4	Wildflower Art Show -other	\$15,000	\$0	\$0
	Total Wildflower Art Show Income	\$15,000	\$16,612	\$15,200
4027	<i>Pub Crawl - Fall Income</i>			
4027-1	Pub Crawl - Fall	\$0	\$894	\$6,000
	Total Pub Crawl - Fall Income	\$0	\$894	\$6,000
4028	<i>Christmas Stroll Income</i>			
4028-1	Christmas Trees for Stroll	\$0	\$3,258	\$3,800
4028-2	Shopping Spree	\$0	\$2,140	\$2,100
4028-3	Christmas Stroll - Other	\$6,000	\$1,000	\$1,000
	Total Christmas Stroll Income	\$6,000	\$6,398	\$6,900
4024	<i>Golf Tournament Income</i>			
4024-1	Players Fees	\$0	\$0	\$4,935
4024-2	Golf Tournament Sponsorship	\$0	\$350	\$8,100
4024-3	Ball Drop	\$0	\$0	\$2,175
4024-4	Golf Tournament other	\$13,000	\$0	\$0
	Total Golf Tournament Income	\$13,000	\$350	\$15,210
4030	<i>Midnight Madness Income</i>			
4030-1	Sponsorships	\$0	\$2,100	\$2,100
4030-2	Registration fees	\$0	\$3,900	\$5,000
4030-3	Midnight Madness Other	\$8,000	\$0	\$0
	Total Midnight Madness Income	\$8,000	\$6,000	\$7,100

CHAMBER FIDUCIARY FUND

ACCT #	ACCOUNT NAME	CURRENT BUDGET FY 14-15	FORECAST BUDGET FY 14-15	PROPOSED BUDGET FY 15-16
4032	<i>Dog Daze of June Income</i>			
4032-1	Dog Daze of June	\$2,000	\$2,100	\$2,000
	Total Dog Daze of June Income	\$2,000	\$2,100	\$2,000
45000	Investments			
45030	<i>Interest Income</i>	\$0	\$42	0
	Total Investment Income	\$0	\$42	\$0
4135	Total Income			
	Total Income	\$97,500	\$75,873	\$107,310
	General Expense			
5121	Salary	\$35,878	\$17,699	\$33,025
5181	Meeting/Mixer Expense	\$250	\$54	\$300
5210	Printing and Copying	\$0	\$278	\$0
5211	Telephone, Telecommunications	\$900	\$660	\$900
5212	Storage Rental	\$900	\$750	\$900
5272	Ambassador	\$150	\$122	\$0
5274	Scholarship	\$1,000	\$0	\$0
5282	Bank Charges, Credit Card Fees	\$500	\$278	\$200
5316	Office Supplies	\$1,000	\$912	\$1,000
5318	Postage, Mailing Service	\$800	\$197	\$800
5328	Equipment - R & M	\$1,800	\$1,961	\$1,400
5402	Advertising	\$0	\$2,052	\$0
5403	Website	\$2,400	\$1,199	\$1,800
5410	Property Taxes	\$100	\$57	\$100
5421	Dues and Subscriptions	\$600	\$1,460	\$515
5436	Training & Travel	\$1,495	\$1,078	\$1,400
5499	Reconciliation Discrepancies	\$1,000	\$0	\$0
	Total General Expense	\$48,773	\$28,755	\$42,340
5213	<i>Equipment - Leased/Rented</i>			
5213-1	Copier	\$2,700	\$3,217	\$0
	Total Equipment - Leased/Rented	\$2,700	\$3,217	\$0
5216	Professional Fees			
5216-3	Professional Fees - Auditor	\$1,577	\$0	\$1,200
5216-5	Professional Fees - Legal Fees	\$750	\$0	\$750
5216-6	Professional Fees - Accounting	\$2,000	\$4,212	\$1,000
	Professional Fees Total Expense	\$4,327	\$4,212	\$2,950
	<i>Contract Labor Expense</i>			
5283	Contract Labor	\$0	\$3,097	\$0
5283-1	Director Expense	\$1,000	\$111	\$200
	Contract Labor Total	\$1,000	\$3,207	\$200
5416	<i>Insurance</i>			
5416-1	Liability Insurance, D&O	\$1,700	\$1,005	\$1,700
	Insurance Expense Total	\$1,700	\$1,005	\$1,700

CHAMBER FIDUCIARY FUND

ACCT #	ACCOUNT NAME	CURRENT BUDGET FY 14-15	FORECAST BUDGET FY 14-15	PROPOSED BUDGET FY 15-16
5480	<i>Annual Banquet Expense</i>			
5480-1	Food Preparation	\$3,800	\$5,831	\$5,850
5480-2	Raffle Expense	\$200	\$336	\$350
	<i>Banquet Expense Total</i>	\$4,000	\$6,167	\$6,200
5482	<i>Art Fair Expense</i>			
5482-1	Art Fair Advertising	\$0	\$2,086	\$2,100
5482-2	Venue expense	\$0	\$3,000	\$3,000
5482-3	Art Fair Posters / T's	\$0	\$0	\$0
5482-4	Waste expense	\$0	\$100	\$300
5482-5	Vendor expense	\$0	\$459	\$500
5483-6	Entertainment	\$0	\$100	\$400
5482-7	Art Fair Expenses-Other	\$3,000	\$530	\$300
	<i>Art Fair Expense Total</i>	\$3,000	\$6,275	\$6,600
5484	<i>Golf Tournament Expense</i>			
5484-1	Course Fees	\$0	\$0	\$4,880
5484-2	Signage	\$0	\$0	\$640
5484-3	Printing	\$0	\$0	\$750
5484-4	Golf Tournament Other	\$4,000	\$135	\$0
	<i>Golf Tournament Total Expense</i>	\$4,000	\$135	\$6,270
5486	<i>Wildflower Art Show Expense</i>			
5486-1	Wildflower Advertising	\$2,000	\$2,580	\$3,100
	Wildflower Printing	\$2,000	\$0	\$0
	Wildflower Wine Exp.	\$2,000	\$0	\$0
	Wildflower Posters/T's	\$2,000	\$530	\$0
5486-2	Wildflower Vendor Expense/hosp	\$2,000	\$493	\$500
5486-3	Pub Crawl Expense - Spring	\$0	\$6,469	\$6,500
5486-4	Edgy Art Show	\$0	\$154	\$200
5486-5	Waste expense	\$0	\$985	\$1,000
5486-6	Venue expense	\$0	\$1,500	\$1,500
5486-7	Wildflower Art Show Expense - Other	\$0	\$593	\$600
	<i>Wildflower Art Show Expense Total</i>	\$10,000	\$13,304	\$13,400
5487	<i>Pub Crawl Expense - Fall Expense</i>			
5487-1	Pub Crawl Expense - Fall	\$0	\$6,053	\$6,000
	<i>Pub Crawl Expense - Fall</i>	\$0	\$6,053	\$6,000
5491	<i>Midnight Madness</i>			
5491-1	Awards	\$0	\$383	\$400
5491-2	Services	\$0	\$800	\$800
5491-3	Printing/T shirts	\$0	\$1,314	\$1,500
5491-4	Midnight Madness - other	\$3,000	\$47	\$50
	<i>Midnight Madness Total Expense</i>	\$3,000	\$2,544	\$2,750
5488	<i>Christmas Stroll Expense</i>			
5488-1	Christmas Stroll Advertising	\$0	\$2,471	\$3,900
5488-2	Christmas lights	\$0	\$0	\$2,500
5488-3	Christmas Trees Purchased	\$0	\$1,990	\$2,500

CHAMBER FIDUCIARY FUND

ACCT #	ACCOUNT NAME	CURRENT BUDGET FY 14-15	FORECAST BUDGET FY 14-15	PROPOSED BUDGET FY 15-16
5488-4	Christmas Stroll Expense-Other	\$5,000	\$40	\$0
	Christmas Stroll Expense Total	\$5,000	\$4,501	\$8,900
5490	Dog Daze of June Expense			
5490-1	Dog Daze of June	\$1,000	\$908	\$1,000
	Dog Daze of June Expense Total	\$1,000	\$908	\$1,000
5701	Visitor Center Expenses			
5701-1	Visitor Center Utilities	\$1,800	\$1,210	\$1,800
5701-2	Visitor Center Rent	\$7,200	\$6,000	\$7,200
	Visitor Center Total Expense	\$9,000	\$7,210	\$9,000
	Total Expense	\$97,500	\$87,491	\$107,310
	NET INCREASE/DECREASE FUND	\$0	(\$11,618)	\$0

STAGECOACH WASTEWATER TREATMENT PLANT

CODE	REVENUE TYPE	CURRENT BUDGET FY 14-15	FORECAST BUDGET FY 14-15	REVISED PROPOSED FY 15-16
4000	MONTHLY SERVICE FEE	\$0	\$0	\$16,000
	TAP FEE	\$0	\$0	\$200
	SECURITY DEPOSIT	\$0	\$0	\$300
	LATE FEES	\$0	\$0	\$0
	FINES	\$0	\$0	\$0
	OTHER INCOME	\$0	\$0	\$0
	TRANSFER TO GENERAL FUND	\$61,819	\$6,086	\$37,360
	TOTAL REVENUES	\$61,819	\$6,086	\$53,860
	EXPENSE			
5100	<i>PERSONNEL SERVICES</i>			
5101	SALARY	\$0	\$0	\$0
5102	HOURLY	\$0	\$0	\$0
5103	OVERTIME	\$0	\$0	\$0
5106	LONGEVITY	\$0	\$0	\$0
5110	BENEFITS	\$0	\$0	\$0
5121	PAYROLL TAXES	\$0	\$0	\$0
5181	MEETING EXPENSES	\$0	\$0	\$0
5209	CELL PHONE	\$55	\$0	\$0
5210	PRINTING EXPENSE	\$150	\$0	\$100
5211	TELEPHONE	\$0	\$0	\$0
5213	EQUIPMENT-LEASED	\$200	\$0	\$0
5214	<i>UTILITIES</i>			
5214-1	ELECTRIC UTILITIES	\$6,000	\$0	\$11,000
5214-2	GAS UTILITIES	\$0	\$0	\$0
5214-3	WATER/SEWER/GARB.	\$360	\$0	\$360
5216	PROFESSIONAL FEES			\$0
5216-1	PROFESS FEES - PLANNING	\$0	\$0	\$0
5216-2	PROFESS FEES - ENGINEERING	\$500	\$584	\$0
5216-3	PROFESS FEES - AUDITOR	\$2,000	\$0	\$750
5216-4	PROFESS FEES - INSPECTIONS	\$350	\$0	\$350
5216-5	PROFESS FEES - LEGAL	\$500	\$1,006	\$500
5250	EMERGENCY OPERATIONS	\$700	\$0	\$500
5283	CONTRACT LABOR	\$15,000	\$0	\$15,750
5286	START UP	\$1,000	\$0	\$0
5314	AUTO EXP - FUEL & LUBRICANTS	\$200	\$0	\$200
5316	OFFICE SUPPLIES	\$100	\$0	\$100
5317	CLOTHING & UNIFORMS	\$0	\$0	\$0
5318	POSTAGE	\$200	\$0	\$200
5321	BUILDING SUPPLIES	\$100	\$0	\$100
5322	TESTING	\$9,404	\$0	\$7,750
5323	SLUDGE TESTING	\$3,000	\$0	\$0
5324	SLUDGE DISPOSAL	\$9,000	\$0	\$7,000
5328	EQUIPMENT REPAIR & MAINT.	\$4,000	\$134	\$4,000
5402	ADVERTISING	\$100	\$0	\$0

STAGECOACH WASTEWATER TREATMENT PLANT

CODE	REVENUE TYPE	CURRENT BUDGET FY 14-15	FORECAST BUDGET FY 14-15	REVISED PROPOSED FY 15-16
5403	WEB SITE	\$0	\$0	\$0
5415	PUBLICICE NOTICES	\$150	\$0	\$150
5416	INSURANCE	\$2,000	\$0	\$2,000
5417	AFLAC INSURANCE	\$0	\$0	\$0
5421	DUES AND SUBSCRIPTIONS	\$0	\$0	\$0
5436	TRAVEL AND TRAINING	\$500	\$111	\$800
5452	CODE ENFORCEMENT	\$0	\$0	\$0
5455	PERMITS	\$1,250	\$1,250	\$1,250
5467	INTEREST	\$0	\$0	\$0
5473	DEPRECIATION EXPENSE	\$0	\$0	\$0
5499	RECONCILIATION DISCREPANCIES	\$0	\$0	\$0
5600	<i>CAPITAL OUTLAY</i>			
5601	EQUIPMENT	\$5,000	\$0	\$500
5602	LAND (LEASE)	\$0	\$3,000	\$0
5603	BUILDING	\$0	\$0	\$0
5604	BACKHOE	\$0	\$0	\$0
	CAPITAL RESERVE	\$0	\$0	\$500
	TOTAL EXPENDITURES	\$61,819	\$6,086	\$53,860
	NET INCOME	\$0	\$0	\$0

CAPITAL OUTLAY FUND - WASTEWATER

ACCT #	ACCOUNT NAME	CURRENT BUDGET FY 14-15	PROPOSED BUDGET FY 15-16
	INCOME		
1001	Cash in Bank	\$0	\$0
1200	Due from General Fund	\$0	\$0
1225	Due from (1) (Series 2015 Wastewater)	\$0	\$6,629,300
1230	Due from (2)	\$0	\$0
1250	Due from other governments	\$0	\$0
4000	Property tax revenue	\$0	\$0
4100	Interest income	\$0	\$25,000
7000	Other income	\$0	\$0
	TOTAL INCOME	\$0	\$6,654,300
	EXPENDITURES		
5000	Grant administration	\$0	\$0
6150	Bond issuance fees	\$0	\$156,132
6151	Special Studies - CCN, Impact Fees, Rate Study	\$0	\$84,200
6152	State and federal clearances, permit	\$0	\$32,500
6153	Land acquisition	\$0	\$15,000
6154	Easements/ROW/Boundary survey	\$0	\$169,000
6155	Design - wastewater plant & discharge line	\$0	\$263,000
6156	Design - collection lines & Lift Station - Royal St.	\$0	\$128,080
6157	Design - collection system - Other	\$0	\$93,300
6158	Design - collection lines & Lift Station - Main St.	\$0	\$0
6159	Electrical engineering & Geotech- subcontract	\$0	\$87,300
6160	Existing plant decommissioning/engineering	\$0	\$162,800
6161	Bidding and award	\$0	\$22,500
6162	Construction - lines, lift station	\$0	\$2,230,000
6163	Construction - plant, discharge line	\$0	\$2,649,700
6164	Construction Administration & Staking	\$0	\$65,400
6165	On Site representation	\$0	\$100,000
6166	Plan review	\$0	\$18,000
6167	Buildings and equipment	\$0	\$250,000
6168	Other	\$0	\$102,388
	TOTAL EXPENDITURES	\$0	\$6,629,300
	NET INCREASE/DECREASE IN FUND	\$0	\$25,000

DEBT SERVICE - WASTEWATER FUND SERIES 2015

ACCT #	ACCOUNT NAME	CURRENT BUDGET FY 14-15	PROPOSED BUDGET FY 15-16
	INCOME		
1001	Cash in Bank	\$0	\$0
1200	Due from General Fund		\$183
1225	Due from (1) (Series 2015 Wastewater)	\$0	\$0
1230	Due from (2)	\$0	\$0
1250	Due from other governments	\$0	\$0
4000	Property tax revenue	\$0	\$231,422
4100	Interest income	\$0	\$100
7000	Other income	\$0	\$0
	TOTAL INCOME	\$0	\$231,705
	EXPENDITURES		
2000	Accounts payable	\$0	\$0
3100	Unappropriated Fund Balance	\$0	\$0
3900	Retained earnings	\$0	\$0
6105	Bond principal (Year 1)*	\$0	\$0
6110	Bond principal (Year 2)	\$0	\$0
6125	Bond interest (Year 1)	\$0	\$231,705
6130	Bond interest (Year 2)	\$0	\$0
6150	Bond administrative fees	\$0	\$0
6160	Bank Charges	\$0	\$0
	TOTAL EXPENDITURES	\$0	\$231,705
4500	Grant - Revenue	\$0	\$0
4501	Grant #1	\$0	\$0
4502	Grant #2	\$0	\$0
4503	Grant #3	\$0	\$0
	NET INCREASE/DECREASE IN FUND	\$0	\$0

*First year is interest only payment

GRANT FUND - WASTEWATER

ACCT #	ACCOUNT NAME	CURRENT BUDGET FY 14-15	PROPOSED BUDGET FY 15-16
	INCOME		
1001	Cash in Bank	\$0	\$0
1200	Due from General Fund	\$0	\$0
1225	Due from (1) (Series 2015 Wastewater)	\$0	\$1,570,700
1230	Due from (2) Economic Development Administration	\$0	\$1,000,000
1250	Due from other governments	\$0	\$0
4000	Property tax revenue	\$0	\$0
4100	Interest income	\$0	\$0
7000	Other income	\$0	\$0
	TOTAL INCOME	\$0	\$2,570,700
	EXPENDITURES		
5000	Grant administration	\$0	\$40,000
6150	Bond issuance fees	\$0	\$0
6151	Special Studies - CCN, Impact Fees, Rate Study	\$0	\$0
6152	State and federal clearances, permit	\$0	\$22,500
6153	Land acquisition	\$0	\$0
6154	Easements/ROW/Boundary survey	\$0	\$75,000
6155	Design - wastewater plant & discharge line	\$0	\$0
6156	Design - collection lines & Lift Station - Royal St.	\$0	\$0
6157	Design - collection system - Other	\$0	\$0
6158	Design - collection lines & Lift Station - Main St.	\$0	\$329,800
6159	Electrical engineering & Geotech- subcontract	\$0	\$0
6160	Existing plant decommissioning/engineering	\$0	\$0
6161	Bidding and award	\$0	\$12,500
6162	Construction - lines, lift station	\$0	\$1,941,000
6163	Construction - plant, discharge line	\$0	\$0
6164	Construction Administration & Staking	\$0	\$74,900
6165	On Site representation	\$0	\$75,000
6166	Plan review	\$0	\$0
6167	Buildings and equipment	\$0	\$0
6168	Other	\$0	\$0
	TOTAL EXPENDITURES	\$0	\$2,570,700
	NET INCREASE/DECREASE IN FUND	\$0	\$0

CAPITAL OUTLAY FUND

ACCT	ACCOUNT NAME	CURRENT BUDGET FY 14-15	CURRENT ACTUAL FY 14-15	PROPOSED BUDGET FY 15-16
	INCOME			
	BEGINNING BALANCE	\$50,000	\$50,000	\$42,778
	DUE FROM GENERAL FUND	\$0	\$1,000	\$20,000
10650	MAIN STREET DONATIONS	\$0	\$2,100	\$0
	DUE FROM HOTEL MOTEL FUND	\$0	\$11,007	\$0
	TOTAL INCOME	\$50,000	\$64,107	\$62,778
	EXPENSE			
6601	CAPITAL OUTLAY - FLEET	\$0	\$0	\$0
10650	CAPITAL OUTLAY - MAIN STREET	\$50,000	\$21,322	\$45,778
	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0
	CAPITAL OUTLAY - TECHNOLOGY	\$0	\$0	\$1,000
	CAPITAL OUTLAY - OTHER	\$0	\$0	\$11,007
	TOTAL EXPENSE	\$0	\$21,322	\$57,785
	NET RESERVE	\$50,000	\$42,785	\$4,993

**As of September 30,
2015**

Reserve Recap by Expenditures:

Main Street	\$30,778
Technology	\$1,000
I-35 Wayfinding signage	\$11,007
Fleet	\$0

LEOSE FUND

ACCT	ACCOUNT NAME	CURRENT BUDGET FY 14-15	CURRENT ACTUAL FY 14-15	PROPOSED BUDGET FY 15-16
	INCOME			
	BEGINNING BALANCE	\$4,325	\$4,325	\$5,236
4752	LEOSE COLLECTIONS	\$0	\$911	\$900
	TOTAL INCOME	\$4,325	\$5,236	\$6,136
	EXPENSE			
6402	TRAINING	\$0	\$0	\$2,500
	TOTAL EXPENSE	\$0	\$0	\$2,500
	NET RESERVE	\$4,325	\$5,236	\$3,636

SECURITY FEE FUND

ACCT	ACCOUNT NAME	CURRENT BUDGET FY 14-15	CURRENT ACTUAL FY 14-15	PROPOSED BUDGET FY 15-16
	INCOME			
	BEGINNING BALANCE	\$0	\$1,456	\$2,773
4490	SECURITY FEE	\$0	\$1,316	\$1,300
	TOTAL INCOME	\$0	\$2,773	\$4,073
	EXPENSE			
9317	SECURITY FEE	\$0	\$0	\$0
	TOTAL EXPENSE	\$0	\$0	\$0
	NET RESERVE	\$0	\$2,773	\$4,073

PARK FEE FUND

ACCT	ACCOUNT NAME	CURRENT BUDGET FY 14-15	CURRENT ACTUAL FY 14-15	PROPOSED BUDGET FY 15-16
	INCOME			
	BEGINNING BALANCE	\$0	\$0	\$10,000
4800	PARK FEE	\$0	\$10,000	\$0
	ENDING BALANCE	\$0	\$10,000	\$10,000
	EXPENSE			
	PARK DEVELOPMENT	\$0	\$0	\$0
	TOTAL EXPENSE	\$0	\$0	\$0
	NET RESERVE	\$0	\$10,000	\$10,000

TECHNOLOGY FUND

ACCT	ACCOUNT NAME	CURRENT BUDGET FY 14-15	CURRENT ACTUAL FY 14-15	PROPOSED BUDGET FY 14-15
	INCOME			
	BEGINNING BALANCE	\$0	\$1,942	\$3,697
4495	TECHNOLOGY FEE	\$0	\$1,755	\$1,700
	TOTAL INCOME	\$0	\$3,697	\$5,397
	EXPENSE	\$0		
9282	TECHNOLOGY EXPENSE	\$0	\$0	\$2,400
	TOTAL EXPENSE	\$0	\$0	\$2,400
	NET RESERVE	\$0	\$3,697	\$2,997

2015 Property Tax Rates in VILLAGE OF SALADO

This notice concerns 2015 property tax rates for VILLAGE OF SALADO. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's effective tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's rollback tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

Last year's operating taxes	\$332,454
Last year's debt taxes	\$0
Last year's total taxes	\$332,454
Last year's tax base	\$167,419,507
Last year's total tax rate	0.181000/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$304,000
÷ This year's adjusted tax base (after subtracting value of new property)	\$164,114,979
= This year's effective tax rate	0.185200/\$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$303,998
÷ This year's adjusted tax base	\$164,114,979
= This year's effective operating rate	0.185200/\$100
× 1.08 = this year's maximum operating rate	0.200000/\$100
+ This year's debt rate	0.139600/\$100
= This year's rollback rate	0.339600/\$100

NOTICE OF 2015 TAX YEAR PROPOSED PROPERTY TAX RATE FOR VILLAGE OF SALADO AND NOTICE OF PUBLIC HEARINGS ON PROPOSED PROPERTY TAX RATE

A tax rate of \$0.339500 per \$100 valuation has been proposed by the governing body of VILLAGE OF SALADO. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

PROPOSED TAX RATE	\$0.339500 per \$100
PRECEDING YEAR'S TAX RATE	\$0.181000 per \$100
EFFECTIVE TAX RATE	\$0.185200 per \$100
ROLLBACK TAX RATE	\$0.339600 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for VILLAGE OF SALADO from the same properties in both the 2014 tax year and the 2015 tax year.

The rollback tax rate is the highest tax rate that VILLAGE OF SALADO may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

Marvin Hahn
Tax Appraisal District of Bell County
411 East Central
254-939-5841
Marvin.hahn@bellcad.org

You are urged to attend and express your views at the following public hearings on the proposed tax rate:

First Hearing: 09/10/2015 at 6:30 p.m. at City Hall, 301 North Stagecoach Rd., Salado, TX 76571.

Second Hearing: 09/15/2015 at 6:30 p.m. at City Hall, 301 North Stagecoach Rd., Salado, TX 76571.

**VILLAGE OF SALADO
NOTICE OF PUBLIC HEARING ON THE PROPOSED
FISCAL YEAR 2015-2016 ANNUAL BUDGET**

The Village of Salado will hold a public hearing on the proposed Fiscal Year 2015-2016 budget at 6:30 p.m. September 15, 2015, at City Hall, 301 N. Stagecoach, Salado, Texas 76571. You are urged to attend and express your view at this public hearing.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$247,806.44, which is a 78.69% increase. The property tax revenue to be raised from new property added to the tax roll this year is \$5,970.65.