



City of Graham

**CITY OF GRAHAM, TEXAS
FISCAL YEAR 2017-2018
ANNUAL BUDGET**

MAYOR
Jack Graham

MAYOR PRO-TEM
Darby Brockway

COUNCILMEMBERS
Brint Albritton
Lee Boyd
Kyle Peavy

CITY MANAGER
Brandon Anderson

CITY SECRETARY
Sharon McFadden

This budget will raise more revenue from property taxes than last year's budget by an amount of \$214,585, which is a 5% increase.

City Council Record Vote

The members of the governing body voted on the adoption of the budget as follows:

FOR: Peavy, Brockway, Albritton, Boyd

AGAINST: n/a

| Tax Rate | Proposed FY 2017-18 | Adopted FY 2016-17 |
|--------------------------|---------------------|--------------------|
| Property Tax Rate | 0.658126 | 0.623816 |
| Effective Tax Rate | 0.639483 | 0.623816 |
| Effective M & O Tax Rate | 0.639483 | 0.623816 |
| Rollback Tax Rate | 0.696052 | 0.821663 |
| Debt Rate | 0.079300 | 0.094100 |

The total amount of municipal debt obligation secured by property taxes for the City of Graham is \$565,000.

ORDINANCE NO. 1063

APPROPRIATION ORDINANCE FOR THE FISCAL YEAR BEGINNING
OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018

AN ORDINANCE APPROPRIATING FUNDS FOR THE OPERATION OF THE VARIOUS DEPARTMENTS OF THE CITY; AND REPEALING ALL ORDINANCES IN CONFLICT HERewith.

WHEREAS, a budget estimate of revenue and expenditures for the fiscal year ending September 30, 2018 has been submitted to the Mayor and Board of Aldermen by the City Manager, and,

WHEREAS, the Board of Aldermen has heretofore adopted said budget by order, to appropriate the following sums to the various departments to-wit:

GENERAL FUND

| | |
|----------------------------|-----------------------|
| ADMINISTRATION | \$602,641.46 |
| MUNICIPAL COURT | \$218,811.60 |
| CONVENTION/VISITORS BUREAU | \$132,140.00 |
| ARENA | \$407,748.54 |
| AMBULANCE SERVICE | \$35,000.00 |
| AIRPORT | \$248,708.00 |
| AUDITORIUM | \$130,545.30 |
| LIBRARY | \$281,834.99 |
| SWIMMING POOL | \$146,508.00 |
| MUSEUM | \$14,926.00 |
| BOND/PROBATION OFFICE | \$65,550.71 |
| POLICE DEPARTMENT | \$2,147,030.75 |
| FIRE/EMERGENCY DEPARTMENT | \$1,041,330.19 |
| HEALTH AND WELFARE | \$79,576.00 |
| ANIMAL CONTROL | \$100,621.76 |
| CODE ENFORCEMENT | \$125,153.80 |
| SANITATION | \$31,965.00 |
| STREET DEPARTMENT | \$854,742.18 |
| REFUSE DISPOSAL | \$1,497,690.82 |
| PARKS AND PLAYGROUNDS | \$430,698.50 |
| CEMETERY DEPARTMENT | \$134,591.40 |
| MAINTENANCE DEPARTMENT | \$266,617.95 |
| TOTAL GENERAL FUND | \$8,994,432.95 |

WATER FUND

| | |
|--------------------------------|-----------------------|
| ADMINISTRATIVE | \$873,934.32 |
| DISTRIBUTION/ LINE MAINTENANCE | \$1,087,123.83 |
| TREATMENT PLANT | \$2,093,516.48 |
| LAKES | \$95,834.56 |
| BAD DEBT | \$36,826.54 |
| TOTAL WATER FUND | \$4,187,235.73 |

SEWER FUND

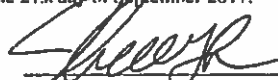
| | |
|------------------------------|-----------------------|
| ADMINISTRATIVE | \$236,225.65 |
| COLLECTION/ LINE MAINTENANCE | \$517,409.93 |
| DISPOSAL PLANT | \$491,881.76 |
| TOTAL SEWER FUND | \$1,245,517.34 |

TOTAL OPERATING AND ENTERPRISE FUNDS \$14,427,186.02

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF GRAHAM, TEXAS:

That, the budget for the fiscal year ending September 30, 2018 be, and hereby is APPROVED and ADOPTED, said budget being attached hereto and made a part hereof; that, appropriations are hereby made for the operation of all City Departments as shown in said budget.

APPROVED and ADOPTED and SO ORDERED, on this the 21st day of September 2017.


John Chiles Graham, Mayor

ATTEST:


Sharon McFadden, City Secretary

FINANCIAL STATEMENT

SUMMARY OF REVENUE & EXPENSES

FUND
YEAR

10 -GENERAL FUND
2016-17

(Past 3 Yrs) (Prev. 2 Yrs)
YRS 10/2014 YRS 10/2014
THRU 9/2017 THRU 9/2016

| ACCT# ACCOUNT NAME | ANNUAL | Y-T-D | % OF | BUDGET | AVERAGE | AVERAGE | 2017-18 |
|--------------------|--------|--------|--------|---------|-------------|--------------|--------------|
| | BUDGET | ACTUAL | BUDGET | BALANCE | ANN. BUDGET | Y-T-D ACTUAL | PROJ. BUDGET |

REVENUE SUMMARY

| | | | | | | | |
|--------------------------|----------------|----------------|---------|----------------|----------------|----------------|----------------|
| TAXES | \$5,152,600.00 | \$4,230,088.58 | 82.10% | \$922,511.42 | \$5,306,963.67 | \$4,909,574.21 | \$5,358,500.00 |
| SERVICE CHARGES | \$1,634,000.00 | \$1,149,162.09 | 70.33% | \$484,837.91 | \$1,448,688.33 | \$1,432,366.79 | \$1,517,000.00 |
| LEASE & RENTAL | \$66,000.00 | \$43,877.50 | 66.48% | \$22,122.50 | \$54,333.33 | \$67,536.45 | \$69,000.00 |
| SALES | \$372,000.00 | \$201,842.13 | 54.26% | \$170,157.87 | \$404,166.67 | \$352,528.72 | \$297,500.00 |
| LICENCES, PERMITS & FEES | \$86,700.00 | \$38,940.79 | 44.91% | \$47,759.21 | \$93,400.00 | \$53,347.66 | \$63,550.00 |
| FINES & PENALTIES | \$336,910.00 | \$210,604.03 | 62.51% | \$126,305.97 | \$302,915.00 | \$329,268.46 | \$318,005.00 |
| ASSESSMENTS | \$1,900.00 | \$1,726.35 | 90.86% | \$173.65 | \$1,666.67 | \$3,641.59 | \$2,000.00 |
| ADMISSIONS & CONCESSIONS | \$104,650.00 | \$68,947.15 | 65.88% | \$35,702.85 | \$305,150.00 | \$137,559.04 | \$99,100.00 |
| MISCELLANEOUS | \$435,050.00 | \$796,022.36 | 182.97% | (\$360,972.36) | \$883,135.33 | \$1,057,757.42 | \$635,950.00 |
| INTEREST INCOME | \$3,000.00 | \$3,399.83 | 113.33% | (\$399.83) | \$3,000.00 | \$2,981.28 | \$3,000.00 |
| TRANSFERS IN | \$623,300.00 | (\$131,031.08) | -21.02% | \$754,331.08 | \$572,416.67 | \$661,612.25 | \$632,000.00 |
| TRANSFERS IN | \$0.00 | \$0.00 | 0.00% | \$0.00 | (\$11,666.67) | \$0.00 | \$0.00 |
| *** TOTAL REVENUES *** | \$8,816,110.00 | \$6,613,579.73 | 75.02% | \$2,202,530.27 | \$9,364,169.00 | \$9,008,173.84 | \$8,995,605.00 |

EXPENDITURE SUMMARY

| | | | | | | | |
|----------------------------|----------------|----------------|--------|----------------|----------------|----------------|----------------|
| 110 ADMINISTRATIVE | \$596,365.00 | \$422,211.56 | 70.80% | \$174,153.44 | \$570,947.67 | \$637,322.12 | \$602,641.46 |
| 111 MUNICIPAL COURT | \$213,074.00 | \$107,788.76 | 50.59% | \$105,285.24 | \$202,281.33 | \$141,069.54 | \$218,811.60 |
| 112 CONVENTION VISITORS | \$0.00 | \$92,398.66 | 0.00% | (\$92,398.66) | \$347,129.67 | \$165,316.66 | \$132,140.00 |
| 113 YOUNG CO. ARENA | \$381,912.00 | \$312,330.42 | 81.78% | \$69,581.58 | \$428,172.33 | \$469,908.66 | \$407,748.54 |
| 120 AMBULANCE | \$0.00 | \$17,500.00 | 0.00% | (\$17,500.00) | \$31,381.00 | \$47,108.64 | \$35,000.00 |
| 121 AIRPORT | \$308,330.00 | \$197,357.57 | 64.01% | \$110,972.43 | \$347,910.67 | \$326,480.32 | \$248,708.00 |
| 122 AUDITORIUM | \$105,744.00 | \$79,624.36 | 75.30% | \$26,119.64 | \$98,013.00 | \$96,389.83 | \$130,545.30 |
| 123 LIBRARY | \$291,441.00 | \$203,864.94 | 69.95% | \$87,576.06 | \$273,614.00 | \$284,129.60 | \$281,834.99 |
| 124 SWIMMING POOL | \$128,487.00 | \$102,826.41 | 80.03% | \$25,660.59 | \$147,257.33 | \$164,446.24 | \$146,508.00 |
| 126 MAIN STREET | \$0.00 | \$14.91 | 0.00% | (\$14.91) | \$4,000.00 | \$6,581.00 | \$0.00 |
| 127 MUSEUM | \$0.00 | \$11,401.05 | 0.00% | (\$11,401.05) | \$5,638.33 | \$12,297.64 | \$14,926.00 |
| 129 BOND SUPERVISOR | \$64,407.00 | \$44,801.22 | 69.56% | \$19,605.78 | \$61,634.00 | \$59,111.51 | \$65,550.71 |
| 130 POLICE DEPARTMENT | \$2,231,425.00 | \$1,673,233.63 | 74.98% | \$558,191.37 | \$2,175,628.00 | \$2,120,862.82 | \$2,147,030.75 |
| 131 FIRE DEPARTMENT | \$1,221,198.00 | \$772,577.08 | 63.26% | \$448,620.92 | \$1,167,404.67 | \$1,067,946.10 | \$1,041,330.19 |
| 132 EMERGENCY OPERATIONS | \$0.00 | \$11,569.40 | 0.00% | (\$11,569.40) | \$0.00 | \$11,612.70 | \$0.00 |
| 133 HEALTH & WELFARE | \$72,773.00 | \$63,694.64 | 87.53% | \$9,078.36 | \$71,447.00 | \$76,280.85 | \$79,576.00 |
| 134 ANIMAL CONTROL | \$96,697.00 | \$72,726.95 | 75.21% | \$23,970.05 | \$99,298.00 | \$95,122.48 | \$100,621.76 |
| 135 CODE ENFORCEMENT | \$162,642.00 | \$129,147.80 | 79.41% | \$33,494.20 | \$169,878.67 | \$165,223.67 | \$125,153.80 |
| 136 SANITATION | \$28,158.00 | \$16,734.81 | 59.43% | \$11,423.19 | \$26,607.67 | \$28,404.72 | \$31,965.00 |
| 140 STREET DEPARTMENT | \$873,945.00 | \$604,653.92 | 69.19% | \$269,291.08 | \$1,011,012.67 | \$822,447.97 | \$854,742.18 |
| 141 REFUSE DISPOSAL | \$1,518,147.00 | \$1,290,198.15 | 84.99% | \$227,948.85 | \$1,511,848.00 | \$1,579,502.92 | \$1,497,690.82 |
| 142 PARKS, PLAYGROUNDS | \$443,400.00 | \$344,275.31 | 77.64% | \$99,124.69 | \$451,159.67 | \$498,216.34 | \$430,698.50 |
| 143 CEMETERIES | \$124,310.00 | \$83,393.80 | 67.09% | \$40,916.20 | \$133,759.67 | \$110,020.90 | \$134,591.40 |
| 144 MAINTENANCE | \$308,959.00 | \$189,885.41 | 61.46% | \$119,073.59 | \$151,335.00 | \$100,050.73 | \$266,617.95 |
| 999 BAD DEBT | \$0.00 | \$23,884.77 | 0.00% | (\$23,884.77) | \$0.00 | \$12,844.51 | \$0.00 |
| *** TOTAL EXPENDITURES *** | \$9,171,414.00 | \$6,868,095.53 | 74.89% | \$2,303,318.47 | \$9,487,358.33 | \$9,098,698.41 | \$8,994,432.96 |

| | | | | | | | |
|--|----------------|----------------|--------|----------------|----------------|---------------|------------|
| *** REVENUES OVER/(UNDER) EXPENDITURES *** | (\$355,304.00) | (\$254,515.80) | 71.63% | (\$100,788.20) | (\$123,189.33) | (\$90,524.57) | \$1,172.04 |
|--|----------------|----------------|--------|----------------|----------------|---------------|------------|

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AUG 16 2017
BY: *Jason McEnder*

FINANCIAL STATEMENT

FUND

YEAR

SUMMARY OF REVENUE & EXPENSES

70 -WATER FUND

2016-17

(Past 3 Yrs)

(Prev. 2 Yrs)

YRS 10/2014

YRS 10/2014

THRU 9/2017

THRU 9/2016

(Thru 6/30/17)

ANNUAL BUDGET Y-T-D ACTUAL % OF BUDGET BALANCE

AVERAGE ANN. BUDGET AVERAGE Y-T-D ACTUAL

2017-18 PROJ. BUDGET

ACCT# ACCOUNT NAME

REVENUE SUMMARY

| ACCT# ACCOUNT NAME | ANNUAL BUDGET | Y-T-D ACTUAL | % OF BUDGET | BUDGET BALANCE | AVERAGE ANN. BUDGET | AVERAGE Y-T-D ACTUAL | 2017-18 PROJ. BUDGET |
|------------------------|----------------|----------------|-------------|----------------|---------------------|----------------------|----------------------|
| SERVICE CHARGES | \$156,250.00 | \$117,624.99 | 75.28% | \$38,625.01 | \$137,433.33 | \$168,887.41 | \$155,500.00 |
| SALES | \$4,500,000.00 | \$2,257,464.90 | 50.17% | \$2,242,535.10 | \$4,041,243.67 | \$3,431,256.86 | \$4,105,000.00 |
| TU CONTRACT | \$43,725.00 | \$43,725.92 | 100.00% | (\$0.92) | \$43,725.00 | \$43,725.92 | \$43,725.00 |
| MISCELLANEOUS | \$62,778.00 | \$53,095.48 | 84.58% | \$9,682.52 | \$81,126.00 | \$924,082.17 | \$38,000.00 |
| LEASES & RENTALS | \$111,160.00 | \$117,036.15 | 105.29% | (\$5,876.15) | \$110,160.00 | \$109,968.36 | \$116,160.00 |
| TAPPING FEES | \$9,000.00 | \$4,403.00 | 48.92% | \$4,597.00 | \$14,000.00 | \$8,088.31 | \$6,500.00 |
| INTEREST INCOME | \$7,500.00 | \$8,870.00 | 118.27% | (\$1,370.00) | \$13,333.33 | \$18,002.15 | \$1,500.00 |
| TRANSFERS IN | \$0.00 | \$0.00 | 0.00% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| *** TOTAL REVENUES *** | \$4,890,413.00 | \$2,602,220.44 | 53.21% | \$2,288,192.56 | \$4,441,021.33 | \$4,704,011.17 | \$4,466,385.00 |

EXPENDITURE SUMMARY

| | | | | | | | |
|----------------------------|----------------|----------------|---------|----------------|----------------|----------------|----------------|
| 500 ADMINISTRATIVE | \$818,934.00 | \$354,297.12 | 43.26% | \$464,636.88 | \$797,536.00 | \$811,779.51 | \$873,934.32 |
| 501 DISTRIBUTION/MAINTENA | \$1,312,852.00 | \$853,224.02 | 64.99% | \$459,627.98 | \$1,246,685.33 | \$848,290.60 | \$1,087,123.83 |
| 502 TREATMENT | \$1,922,786.00 | \$2,144,812.85 | 111.55% | (\$222,026.85) | \$6,228,444.00 | \$4,459,136.35 | \$2,093,516.48 |
| 503 LAKES | \$112,779.00 | \$62,986.42 | 55.85% | \$49,792.58 | \$119,277.00 | \$104,344.73 | \$95,834.56 |
| 999 BAD DEBT | \$0.00 | \$36,793.98 | 0.00% | (\$36,793.98) | \$0.00 | \$21,653.95 | \$36,826.54 |
| *** TOTAL EXPENDITURES *** | \$4,167,351.00 | \$3,452,114.39 | 82.84% | \$715,236.61 | \$8,391,942.33 | \$6,245,205.13 | \$4,187,235.72 |

| | | | | | | | |
|---|--------------|----------------|----------|----------------|------------------|------------------|--------------|
| *** REVENUES OVER/(UNDER) EXPENDITURE *** | \$723,062.00 | (\$843,893.95) | -117.54% | \$1,572,955.95 | (\$3,950,921.00) | (\$1,541,193.97) | \$279,149.28 |
|---|--------------|----------------|----------|----------------|------------------|------------------|--------------|



FINANCIAL STATEMENT

FUND

YEAR

SUMMARY OF REVENUE & EXPENSES

71 -SEWER FUND

2016-17

(Thru 6/30/17)

(Past 3 Yrs)

(Prev. 2 Yrs)

YRS 10/2014

YRS 10/2014

THRU 9/2017

THRU 9/2016

ANNUAL BUDGET Y-T-D ACTUAL % OF BUDGET BALANCE

AVERAGE AVERAGE ANN. BUDGET Y-T-D ACTUAL

2017-18 PROJ. BUDGET

ACCT# ACCOUNT NAME

REVENUE SUMMARY

| | | | | | | | |
|------------------------|----------------|--------------|---------|--------------|----------------|----------------|----------------|
| SERVICE CHARGES | \$1,350,158.00 | \$887,272.43 | 65.72% | \$462,885.57 | \$1,249,725.00 | \$1,233,399.49 | \$1,230,500.00 |
| LEASE & RENTAL | \$0.00 | \$0.00 | 0.00% | \$0.00 | \$433.33 | \$0.00 | \$0.00 |
| MISCELLANEOUS | \$10,000.00 | \$92,967.50 | 929.68% | \$82,967.50 | \$66,333.33 | \$25,033.25 | \$20,000.00 |
| LEASES & RENTALS | \$0.00 | \$0.00 | 0.00% | \$0.00 | \$100.00 | \$0.00 | \$0.00 |
| TAPPING FEES | \$3,500.00 | \$2,400.00 | 68.57% | \$1,100.00 | \$4,833.33 | \$4,000.00 | \$3,400.00 |
| INTEREST INCOME | \$3,000.00 | \$1,288.51 | 42.95% | \$1,711.49 | \$2,666.67 | \$3,060.57 | \$2,000.00 |
| *** TOTAL REVENUES *** | \$1,366,658.00 | \$983,928.44 | 72.00% | \$382,729.56 | \$1,324,091.67 | \$1,265,493.31 | \$1,255,900.00 |

EXPENDITURE SUMMARY

| | | | | | | | |
|--|----------------|---------------|---------|----------------|----------------|----------------|----------------|
| 510 ADMINISTRATIVE | \$377,123.00 | \$116,040.54 | 30.77% | \$261,082.46 | \$338,723.67 | \$481,929.46 | \$236,225.65 |
| 511 COLLECITION/MAINTENAN | \$603,961.00 | \$375,436.94 | 62.16% | \$228,524.06 | \$667,281.00 | \$487,241.57 | \$517,409.93 |
| 512 DISPOSAL PLANT | \$459,002.00 | \$397,886.73 | 86.69% | \$61,115.27 | \$493,885.33 | \$470,306.15 | \$491,881.76 |
| 999 BAD DEBT | \$0.00 | \$26,331.99 | 0.00% | (\$26,331.99) | \$0.00 | \$14,386.76 | \$0.00 |
| *** TOTAL EXPENDITURES *** | \$1,440,086.00 | \$915,696.20 | 63.59% | \$524,389.80 | \$1,499,890.00 | \$1,453,863.93 | \$1,245,517.33 |
| *** REVENUES OVER/(UNDER) EXPENDITURES | | (\$73,123.00) | -92.92% | (\$141,660.24) | (\$175,798.33) | (\$188,370.63) | \$10,382.67 |

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 AUG 16 2017
 BY *Sharon Mitchell*