

CITY OF BLOOMING GROVE

This budget will raise less revenue from property taxes than last year's budget by an amount of \$4,121, which is a 3.91% decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$0.

Property Tax Rate Comparison:

Calculated Rates

Property Tax Rate for the Preceding Fiscal Year - \$0.4821/\$100

The Property Tax Rate – \$0.4512/\$100

The Effective Tax Rate – \$0.4178/\$100

The Effective Maintenance & Operations Tax Rate – \$0.4178/\$100

The Maximum Operating Tax Rate – \$0.4512/\$100

The Total Rollback Tax Rate – \$0.4512/\$100

The Debt Rate - \$0.000/\$100

Proposed Adopted Rates

Maintenance & Operations Tax Rate – \$0.4512/\$100

Debt Rate (Interest & Sinking Fund) – \$0.000/\$100

Total Adopted Property Tax Rate – \$0.4512/\$100

Fiscal year 2016 City debt obligations secured by property taxes is \$0.

Record Vote on Tax Rate: September, 8, 2015

Mayor Gary S. Patterson

Council Members:

Mayor Pro-Tem Susan McCall AYE

Bill Brown AYE

Ashley Mahone AYE

Jo McKee AYE

Alva L. Smith AYE

**CITY OF BLOOMING GROVE
FY16 BUDGET**

BUDGET SUMMARY

I. GENERAL FUND	FY15 Amendment 1	FY16 Proposed
PROJECTED INCOME	\$340,223.00	\$360,648.00
PROJECTED EXPENSES	\$336,048.00	\$359,461.00
PROJECTED BALANCE	\$4,175.00	\$1,187.00
II. MUNICIPAL COURT FUND		
PROJECTED INCOME	\$61,900.00	\$77,400.00
PROJECTED EXPENSES	\$60,850.00	\$76,450.00
PROJECTED BALANCE	\$1,050.00	\$950.00
III. UTILITY FUND		
PROJECTED INCOME	\$470,248.00	\$464,148.00
PROJECTED EXPENSES	\$468,649.00	\$461,812.00
PROJECTED BALANCE	\$1,599.00	\$2,336.00

APPROVED
05/04/2015

APPROVED 09/08/2015

**CITY OF BLOOMING GROVE
FY2016 Budget**

	<u>FY15 Amended Budget</u>	<u>FY16 Proposed Budget</u>
Ordinary Income/Expense		
Income		
General City Income		
4000 · Taxes - Current	111,460.00	101,174.00
4110 · Taxes - Delinquent	4,000.00	4,000.00
4120 · Penalties and Interest	2,600.00	2,600.00
4140 · Permits	1,500.00	1,500.00
4160 · Other Revenue	1,000.00	1,000.00
4180 · Garbage	91,000.00	91,000.00
4190 · Franchise Tax Revenue	37,000.00	38,500.00
4200 · Sales Tax - Garbage	5,375.00	5,375.00
4210 · 1% Sales Tax Revenue	26,500.00	28,700.00
4230 · CIA Library	950.00	960.00
4240 · Interest	100.00	100.00
**** - Prior Year Surplus	10,000.00	25,000.00
4270 · Transfer from Municipal Court Fund	23,500.00	35,000.00
4255 · Transfer from Water Fund	24,000.00	24,000.00
Total General City Income	<u>338,985.00</u>	<u>358,909.00</u>
Police Dept. Income		
4162 · Police School Fund	651.00	596.00
4260 · Prior Year Police Training	587.00	1,143.00
Total Police Dept. Income	<u>1,238.00</u>	<u>1,739.00</u>
Total Income	<u>340,223.00</u>	<u>360,648.00</u>
Expense		
Fire Dept. Expense		
6700 · Fire Department Insurance	3,190.00	3,549.00
6701 · Fire Station Utility	2,800.00	2,800.00
Fire Dept. Expense - Other	2,400.00	2,400.00
Total Fire Dept. Expense	<u>8,390.00</u>	<u>8,749.00</u>
General City Expense		
6000 · Transfer to Debt Service Fund	0.00	0.00
6100 · Office Expense	6,000.00	6,000.00
6101 · Building Maintenance	13,000.00	20,000.00
6102 · Dues	925.00	925.00
6103 · Workshops & Schools	6,300.00	4,500.00
6104 · Advertising	900.00	900.00
6105 · Liability & Property Insurance	4,885.00	2,683.00
6106 · TML Workman's Comp	1,282.00	1,090.00
6107 · Admin Employees Ins.	5,468.00	5,140.00
6108 · Postage	700.00	700.00
6115 · Utility-Office		
6115 · Utility-Office - Other	2,500.00	2,500.00
Total 6115 · Utility-Office	<u>2,500.00</u>	<u>2,500.00</u>

**CITY OF BLOOMING GROVE
FY2016 Budget**

	<u>FY15 Amended Budget</u>	<u>FY16 Proposed Budget</u>
6116 · Office Phone Expense	2,800.00	2,980.00
6117 · Professional Services	5,000.00	5,000.00
6119 · Auditor	3,000.00	3,300.00
6121 · Attorney Fees	1,000.00	1,000.00
6122 · Election Expense	2,000.00	2,000.00
6123 · Code Enforcement	1,000.00	1,000.00
6124 · Miscellaneous & Petty Cash	400.00	400.00
6125 · Appraisal District	1,781.00	1,818.00
6126 · Printing	750.00	750.00
6130 · Navarro Co. Tax Office	231.00	232.00
6180 · Garbage Expense	80,000.00	80,000.00
6181 · POV Mileage	750.00	750.00
6200 · Garbage Sales Tax	5,375.00	5,375.00
6520 · Contract Labor	1,000.00	1,000.00
6521 · Employee Incentives	3,000.00	3,000.00
6522 · Employee Longevity	250.00	250.00
6707 · Employee Life Insurance	160.00	160.00
6708 · CIA Library	2,800.00	2,800.00
6712 · 125th Celebration	1,500.00	0.00
Total General City Expense	<u>154,757.00</u>	<u>156,253.00</u>
Parks & Recreation		
6301 · Park Maintenance	7,000.00	6,000.00
6302 · Park- Utility	1,300.00	1,300.00
Total Parks & Recreation	<u>8,300.00</u>	<u>7,300.00</u>
Police Department Expense		
6552 · Police Payroll Expenses		
6552.1 · Police Salary	29,994.00	30,894.00
6552.4 · Police Bonus	600.00	600.00
6552.5 · Police Longevity	50.00	50.00
6552.6 · Police Chief Salary	8,570.00	8,827.00
Total 6552 · Police Payroll Expenses	<u>39,214.00</u>	<u>40,371.00</u>
6600 · Police Miscellaneous	1,500.00	1,500.00
6606 · Wireless Phone Expense	700.00	720.00
6609 · Police Equipment	3,000.00	3,000.00
6610 · Police Car Maintenance	5,000.00	5,000.00
6611 · Police Gas	6,000.00	6,000.00
6612 · Police-Workshop/School	1,238.00	1,739.00
6613 · Police Health Insurance	5,468.00	5,140.00
6615 · Law Enforcement Insurance	1,365.00	1,365.00
6616 · Investigation Expense	300.00	300.00
Total Police Department Expense	<u>63,785.00</u>	<u>65,135.00</u>
Street Expense		

**CITY OF BLOOMING GROVE
FY2016 Budget**

	<u>FY15 Amended Budget</u>	<u>FY16 Proposed Budget</u>
6900 · Utility-Street Lights	21,000.00	21,000.00
6910 · Street Maintenance	30,000.00	50,000.00
Total Street Expense	<u>51,000.00</u>	<u>71,000.00</u>
6550 · Payroll		
6160 · Payroll Expense	210.00	210.00
6551 · Administrative Payroll Expenses		
6551 · Administrative Payroll Expenses - Other	37,346.00	38,466.00
Total 6551 · Administrative Payroll Expenses	<u>37,346.00</u>	<u>38,466.00</u>
6560.2 · Social Security & Medicare	6,105.00	6,303.00
6560.4 · TX- UNEMPLOYMENT	627.00	27.00
6580 · Retirement	5,228.00	5,718.00
7000 · Employee Bonus	300.00	300.00
Total 6550 · Payroll	<u>49,816.00</u>	<u>51,024.00</u>
7640 · Accrued Insurance	0.00	0.00
Total Expense	<u>336,048.00</u>	<u>359,461.00</u>
Net Ordinary Income	<u>4,175.00</u>	<u>1,187.00</u>
Other Income/Expense		
4948 - Sponsorship of BG Community Garden	762.00	0.00
Total Other Income	<u>762.00</u>	<u>0.00</u>
8501 - BG Community Garden	762.00	0.00
Total Other Expense	<u>762.00</u>	<u>0.00</u>
Net Other Income/Expense	<u>0.00</u>	<u>0.00</u>
Net Income	<u>4,175.00</u>	<u>1,187.00</u>

**BLOOMING GROVE MUNICIPAL COURT
FY2016 Budget**

	<u>FY15 Amended Budget</u>	<u>FY16 Proposed Budget</u>
Ordinary Income/Expense		
Income		
Court Fines	60,000.00	75,000.00
Miscellaneous Income	1,900.00	2,400.00
Total Income	<u>61,900.00</u>	<u>77,400.00</u>
Expense		
Court Cost- Judge	5,400.00	5,400.00
Court Cost- Judge Bonus	100.00	100.00
Court Cost- Jurors	200.00	100.00
Court Cost- Prosecutor	2,250.00	2,400.00
Court Cost- State Comptroller	19,800.00	23,250.00
General Fund Transfers	23,500.00	35,000.00
Office Supplies	100.00	100.00
Professional Fees	7,500.00	7,500.00
Schools & Workshops	100.00	100.00
Security Transfer	800.00	1,000.00
Technology Transfer	1,100.00	1,500.00
Total Expense	<u>60,850.00</u>	<u>76,450.00</u>
Net Ordinary Income	<u>1,050.00</u>	<u>950.00</u>
Net Income	<u><u>1,050.00</u></u>	<u><u>950.00</u></u>

WATER & SEWER FUND FY2016 Budget

	FY15 Amended Budget	FY16 Proposed Budget
Ordinary Income/Expense		
Income		
Sales		
4000 · Water Sales	279,914.00	279,914.00
4100 · Sewer Service	116,199.00	116,199.00
4200 · Penalties & Reconnect Fees	16,000.00	16,000.00
4300 · Water Tap Fees	900.00	900.00
4400 · Sewer Tap Fees	900.00	900.00
4600 · Miscellaneous	7,000.00	3,000.00
4700 · Revenue Bond Surcharge	2,600.00	0.00
1603 - Prior Year Surplus	18,000.00	20,000.00
Total Sales	441,513.00	436,913.00
4500 · Interest	235.00	235.00
4605 · Transfer to Debt Service	12,300.00	0.00
4800 · Transfer In To Grant Fund	0.00	0.00
Total Income	454,048.00	437,148.00
Cost of Goods Sold		
6000 · Water Purchases	115,000.00	115,000.00
Total COGS	115,000.00	115,000.00
Gross Profit	339,048.00	322,148.00
Expense		
Employee		
6100 · Salary- Water Supervisor	36,142.00	37,226.00
6101 · School/workshop	1,500.00	1,500.00
6102 · Wages- Water Other	800.00	3,520.00
6110 · Salary Water Attendant	33,145.00	34,139.00
6120 · Salary - Water-Clerical	18,633.00	19,192.00
6121 · Employee Incentives	4,800.00	4,800.00
6124 · Employee Longevity Pay	750.00	1,250.00
6140 · Payroll Tax Expense	7,220.00	7,460.00
6151 · Retirement	6,952.00	7,611.00
6152 · Employee Insurance	16,404.00	15,418.00
6153 · Employee Bonus	900.00	900.00
6160 · TML Workmans Comp	2,443.00	2,556.00
8001 · Tx- Unemployment	621.00	27.00
Total Employee	130,310.00	135,599.00
Maintenance		
6500 · Auditor	3,000.00	3,300.00
6501 · Building Maintenance	15,000.00	20,000.00
6503 · FUEL	4,500.00	4,500.00
6504 · Truck Repairs & Maintenance	3,000.00	3,000.00
6506 · Lab Fees	5,500.00	5,500.00

**WATER & SEWER FUND
FY2016 Budget**

	<u>FY15 Amended Budget</u>	<u>FY16 Proposed Budget</u>
6507 · Water Maintenance	24,000.00	24,000.00
6508 · Sewer Maintenance	24,000.00	24,000.00
6510 · Dues/Memberships	2,500.00	2,500.00
6511 · Postage Expense	2,800.00	3,200.00
6512 · Printing	1,500.00	1,500.00
6513 · Professional Fees	10,000.00	25,000.00
6514 · Utilities		
6514.1 · Natural Gas	100.00	100.00
6514.2 · Elect. Sewer Pit/Lift	6,500.00	6,500.00
6514.3 · Elec. Water Distr.	6,600.00	6,600.00
6514.4 · Elec. Dresden Pump Station	6,500.00	6,000.00
6514.5 · Office Utility & Phone	1,000.00	1,000.00
Total 6514 · Utilities	<u>20,700.00</u>	<u>20,200.00</u>
6515 · Wireless Communication	2,000.00	2,080.00
6519 · Tractor Repairs & Maintenance	2,000.00	3,600.00
6520 · Legal Notices	1,500.00	1,500.00
6530 · TML Liability & Property Ins.	1,000.00	2,333.00
6599 · Miscellaneous Expense	1,000.00	1,000.00
8000 · Pickup Purchase	29,939.00	0.00
8006 · Purchase/Replacement Misc Tools	1,000.00	1,000.00
8900 · Interest Expense	1,300.00	0.00
Total Maintenance	<u>156,239.00</u>	<u>148,213.00</u>
7900 · Interest & Sinking	12,300.00	0.00
7910 · School Repayment	12,000.00	12,000.00
7920 · Repair & Replacement Fund	12,000.00	12,000.00
7930 · Construction Fund	4,200.00	15,000.00
Total Expense	<u>327,049.00</u>	<u>322,812.00</u>
Net Ordinary Income	11,999.00	-664.00
Other Income/Expense		
1601 - Grant in Process	0.00	0.00
8500 - Transfer Out to Other Funds	16,200.00	27,000.00
Total Other Income	<u>16,200.00</u>	<u>27,000.00</u>
Other Expense		
7940 · Transfer to Grant	2,600.00	0.00
7950 · Transfer to General Fund	24,000.00	24,000.00
Total Other Expense	<u>26,600.00</u>	<u>24,000.00</u>
Net Other Income	<u>-10,400.00</u>	<u>3,000.00</u>
Net Income	<u><u>1,599.00</u></u>	<u><u>2,336.00</u></u>

TAX COMPARISON

ITEM	2014	2015
M&O	0.427	0.4512
I&S	0.0551	0.00
TOTAL TAX RATE	0.4821	0.4512
TOTAL TAXES	\$ 105,295	\$ 101,174

Financial Statement of the Municipality

Outstanding Obligations of the Municipality

\$0

Cash on Hand to the Credit of each Fund

General Fund

(as of August 24, 2015)

Cash on Hand	\$50
Cash - Checking	\$258,332
General Obligation Fund	\$209
Petty Cash Account	\$465
CD	\$25,857
	<u>\$284,913</u>

Municipal Court

(as of August 24, 2015)

Checking	\$66,044
Security Fund	\$8,763
Technology Fund	\$7,480
	<u>\$82,287</u>

Water and Sewer Fund

(as of August 24, 2015)

Operating Checking Account	\$230,172
CD	\$25,000
Repair & Replacement	\$80,622
Construction Savings	\$37,498
CDBG Account	\$10
Interest & Sinking Savings	\$12,169
Water System Improvement Fund	\$53,412
	<u>\$438,883</u>

TOTAL OF ALL FUNDS AVAILABLE

\$806,083