

ORDINANCE NO 13-0827-01

AN ORDINANCE ADOPTING AND APPROVING THE CITY OF WHITEHOUSE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013 AND ENDING SEPTEMBER 30, 2014 AND MAKING APPROPRIATIONS FOR EACH DEPARTMENT, PROJECT, AND ACCOUNT; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.

Whereas, the City Manager has caused to be filed with the City Secretary a budget to cover all proposed expenditures of the government of the City of Whitehouse for the fiscal year beginning October 1, 2013 and ending on September 30, 2014, and

Whereas, said budget shows as definitely as possible each of the various projects for which appropriations are made in the budget, and the estimated amount of money carried in the budget for each such project; and

Whereas, the City Council has studied said budget and listened to the comments of the taxpayers at the public hearings held therefore and has determined that the budget attached hereto is in the best interest of the City of Whitehouse.

NOW, THEREFORE, LET IT BE ORDAINED BY THE CITY COUNCIL OF WHITEHOUSE, TEXAS, AS FOLLOWS:

Section 1

The budget attached hereto as Exhibit "A" and incorporated herein for all purposes is adopted for the fiscal year beginning October 1, 2013, and ending September 30, 2014; and there is hereby appropriated from the funds indicated and for such purposes, respectfully, such sums of money for such projects, operations, activities, purchases, and other expenditures as proposed in the attached budget.

Section 2

No expenditure of the funds of the City shall hereafter be made except in strict compliance with said budget, except that in case of grave public necessity, emergency expenditures to meet unusual and unforeseen conditions; which could not by reasonable diligent thought and attention, have been included in the original budget; may from time to time be authorized by the City Council as amendments to the original budget.

Section 3

The City Manager shall file or cause to be filed two (2) true and correct copies of said approved budget, along with this Ordinance, with the City Secretary.

Section 4

Any and all ordinances, resolutions, rules, policies or provisions in conflict with the provisions of this Ordinance are hereby repealed and rescinded to the extent of the conflict herewith.

Section 5

If any section, paragraph, sentence, clause, phrase, or word in this Ordinance, or application thereof by any persons or circumstances is held invalid in any Court of competent jurisdiction, such holdings shall not effect the validity of the remaining portions of this Ordinance; and, the City Council hereby declares it would have passed such remaining portions of this Ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

Section 6

The necessity of adoption and approving a proposed budget for the next year as required by the laws of the State of Texas requires that this Ordinance shall take effect immediately from and after its passage, and it is accordingly so ordained.

PASSED, APPROVED, AND ADOPTED this 27rd day of August 2013.

John D. Hogden, Jr., Mayor

ATTEST:

Stefani Wright, City Secretary

**CITY OF WHITEHOUSE, TEXAS
FISCAL YEAR 2013-2014
ANNUAL BUDGET**

MAYOR
John D. Hogden, Jr.

MAYOR PRO-TEM
Mike Jeter

COUNCILMEMBERS
Pat Powell
Ben Dieter
Charles Parker
Jim Horn

CITY MANAGER
Mike Peterson

ASSISTANT CITY MANAGER
Kevin Huckabee

CITY SECRETARY / FINANCE DIRECTOR
Stefani Wright

"This Budget Will Raise More Total Property Taxes than Last Year's Budget by \$57,620.32 and of That Amount; \$6,030.66 Tax Revenue to be Raised From New Property Added to the Tax Roll This Year."

BUDGET OVERVIEW FY 2013-2014

General Fund

Property Values

For Fiscal Year 2013-2014, the "Total Certified Taxable Value" is \$367,922,682 which is 1.03 percent more than the current year.

Revenues

Approximately 21% of The City of Whitehouse's budgeted revenue is derived from ad valorem property tax. Thirty-one percent of all property tax is used for the City's maintenance and operations (M&O) with sixty-nine percent for debt service. The M&O revenue provides the City with the necessary funds for administration costs, public safety, and street & park maintenance. The ad valorem tax rate for 2014 remains the same at \$.672110 per \$100 valuation. Because of the increase in property valuations, the City will collect more amount of property tax revenue this fiscal year versus fiscal year 2012-2013. Because of this increase, by law, it must be stated "This Budget Will Raise More Total Property Taxes than Last Year's Budget by \$57,620.32 and of That Amount; \$6,030.66 Tax Revenue to be Raised From New Property Added to the Tax Roll This Year."

Sales and Use Tax is one of the highest percentile of revenue for the City. The City of Whitehouse's sales tax is 1.5%. It is hopeful that sales tax revenue will continue to rise to prerecession amounts. For fiscal year 2014, sales tax is estimated to generate approximately 23% of General Fund revenue due to the sales of beer and wine.

Non-property taxes generate over about 37% of the General Fund budget. These taxes include utility franchise taxes by phone, cable, gas, electricity, sanitation companies, splash park, and the new addition of the Whitehouse Sports Complex. The remainder revenue just over 19% consists of court revenue, grants, interest income, and permits.

Smith County Emergency District #2 (ESD #2) is funding \$112,200 for fire protection services in the district

Expenses

Personnel and related benefits are the greatest expense to any city, yet the City of Whitehouse considers our employees as our greatest asset. Approximately 52% of the General Fund budgeted expenses are personnel related. Without the City's hard-working and dedicated employees, the City of Whitehouse would not have the outstanding service that Whitehouse citizens deserve. Around 35 % of the General Fund budget expenses are for contractual services which are the outsourcing of 911 dispatching, city attorney service, financial auditing, tax collections, property and liability insurance, library services, garbage collection and other city-contracted services. The remaining expenses are for maintenance and supplies for city property, Municipal Fire Department and creation of the new Whitehouse Sports Complex.

BUDGET OVERVIEW FY 2012-2014

Capital Outlay

Capital Outlay consists of infrastructure, public buildings, equipment, and land purchases with infrastructure being the most important to the largest number of people. By investing in infrastructure, quality of life is improved and often improvements are needed that help businesses to operate². A total of \$50,000 is budgeted in the general fund this fiscal year for capital outlay for equipment and vehicles.

Water & Sewer Fund

According to the generally accepted accounting procedures, otherwise known as GAAP, the Water & Sewer Fund is considered an Enterprise Fund which is much like a privately ran business. According to GAAP³ guidelines, fees and/or charges are imposed for services rendered. These service fees and/or charges should be adequately imposed as to cover all related expenses to the service. The Water & Sewer Fund consists of the following departments:

- Water Billing/Customer Accounting
- Water Plant
- Sewer Plant
- Water Supply
- Utility Debt Service

Revenues

Anticipated revenues for FY 2013-2014 are \$2,865,288.35 which is (\$215,927.65) less than the FY 2012-2013 budgeted amount due to rainy seasons and water sales are down. The revenue for Water Sales makes up over 70% of the W&S Fund's revenue. Sewer charges are the second largest revenue source accounting for over 27% of the total revenue.

Currently, the City of Whitehouse's water rate is a tiered rate and when figured for a 2,000-gallon usage, a citizen's water bill would be \$32.27. (not including sewer and sanitation). An average sewer charge for a customer with a usage of 2,000 gallons is \$16.69 (not including water and sanitation). No rate increase is proposed in the 2013-2014 budget.

² Robert L. Bland and Irene S. Rubin, Budgeting: A Guide for Local Governments (Washington, DC: ICMA, 1997) p.169

BUDGET OVERVIEW FY 2013-2014

Expenses

Like the General Fund, the largest expense for the Water & Sewer Fund is payroll and the related benefits which consume over 29% of the budget. Principal and interest payments for two Revenue Bonds account for approximately 19% of water and sewer fund expenses. The remaining expenses are for maintenance, supplies, contractual services, and permits. Approximately \$52,000 will be spent on capital improvements such as vehicles and updates to the water and sewer maps.

Debt Service

Approximately 69% of the property tax revenue goes to the City's I&S fund to pay debt service payments of \$2 million for the 2013-2014 Budget Year. With the restructuring of the debt service, payments will remain relatively the same each year of \$1.8 million for 6 years and then \$1.6 million until 2028. Whitehouse Sports Complex consists of a \$1.8 million Tax Note to be payoff by 2020.

Fund Balance

A Budget surplus as a percentage of the total budget will be 1.81% or \$106,038.24 reserve.

10 -GENERAL FUND

	2011-2012	2012-2013	2013-2014
	BUDGET	BUDGET	BUDGET
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REVENUE SUMMARY			
TAXES	2,001,608	1,817,408	1,728,419
CHARGES FOR CURRENT SERVI	789,543	710,315	790,797
LICENSES AND PERMITS	6,600	4,800	4,000
FINES AND FORFEITURES	390,652	339,852	206,950
INTEREST AND RENT	13,100	13,300	19,800
INTERGOVERNMENTAL REVENUE	83,346	167,385	86,099
OTHER REVENUE	<u>59,510</u>	<u>67,208</u>	<u>265,875</u>
*** TOTAL REVENUE ***	3,344,359	3,120,268	3,101,939
	=====	=====	=====
EXPENDITURE SUMMARY			
01-LEGISLATIVE	32,678	28,000	19,000
02-GENERAL ADMINISTRATION	343,394	367,405	258,317
03-TREASURY AND FINANCE	72,558	75,419	76,054
04-TAX APPRAISAL AND COLL	43,151	42,911	44,289
05-MUNICIPAL COURT	498,740	464,105	335,155
06-LIBRARY SERVICES	43,500	43,802	45,000
07-PARKS/RECREATION SERVI	389,970	255,354	346,454
11-COMMUNITY DEVELOPMENT	44,643	54,239	32,000
12-STREET & GROUND MAINTEN	200,578	201,772	190,216
13-COMMUNICATION CENTER	211,716	30,000	30,000
14-POLICE OPERATIONS	1,339,434	1,239,684	1,219,217
15-ANIMAL CONTROL	62,488	68,190	64,285
16-FIRE OPERATIONS	120,000	400,268	434,764
17-SANITATION	<u>566,376</u>	<u>567,532</u>	<u>572,826</u>
*** TOTAL EXPENDITURES ***	3,969,227	3,838,682	3,667,577
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REVENUE OVER/ (UNDER) EXPENDITURES	(624,868)	(718,414)	(565,637)

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

10 -GENERAL FUND

REVENUES	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>TAXES</u>			
4105 CURRENT PROPERTY TAX	1,059,868	844,531	665,581
4125 UTILITY FRANCHISE FEES	276,471	293,123	304,172
4130 SALES TAX COLLECTIONS	413,679	423,152	475,533
4131 1/2 CENT SALES TAX	206,840	211,576	237,766
4135 SALES TAX FEES	44,750	45,026	45,367
TOTAL TAXES	2,001,608	1,817,408	1,728,419
4105 CURRENT PROPERTY TAX	PERMANENT NOTES: .67211 PER \$100		
4135 SALES TAX FEES	PERMANENT NOTES: Offsetting expense account 10-517529		
<u>CHARGES FOR CURRENT SERVICES</u>			
4220 SOLID WASTE COLLECTIONS	652,793	656,065	661,047
4240 ZONING & PLATTING FEES	250	250	250
4245 ADMINISTRATIVE PROCESSING FEES	0	0	1,000
4250 SPLASH PARK	54,600	39,000	35,000
4255 CONCESSION - SPLASH PARK	81,900	15,000	13,500
4260 CONCESSION - BALL PARK	0	0	40,000
4265 BALL PARK	0	0	40,000
TOTAL CHARGES FOR CURRENT SERVICES	789,543	710,315	790,797
4220 SOLID WASTE COLLECTIONS	PERMANENT NOTES: Offsetting expense account 10-517511		
<u>LICENSES AND PERMITS</u>			
4305 BUILDING PERMITS	2,000	2,000	1,000
4310 ELECTRICAL PERMITS	800	800	0
4315 PLUMBING PERMITS	1,500	1,000	0
4325 OTHER PERMITS & LICENSES	2,300	1,000	1,000
4330 BEER & WINE PERMIT	0	0	1,000
4335 MIXED BEVERAGE PERMIT	0	0	1,000
TOTAL LICENSES AND PERMITS	6,600	4,800	4,000
<u>FINES AND FORFEITURES</u>			
4405 MUNICIPAL COURT FEES	200,000	180,000	120,000
4410 STATE FEES	152,000	120,000	70,000
4413 SCHOOL CROSSING FEES	252	252	150
4414 SCHOOL TRUANCY FEE	0	100	100
4415 SECURITY FEES	5,000	4,000	1,100
4420 COLLECTION FEES	18,000	19,500	0
4422 OMNI BASE FEES	1,900	1,900	1,900
4425 TECHNOLOGY FUND FEES	6,500	6,000	3,100
4430 CHILD SAFETY FEES	6,000	7,500	10,000
4435 ANIMAL CONTROL RECLAIM FEE	1,000	500	500
4436 DANGEROUS DOG REGISTRATION	0	100	100

10 -GENERAL FUND

REVENUES	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
TOTAL FINES AND FORFEITURES	390,652	339,852	206,950
4410 STATE FEES			
	PERMANENT NOTES: Offsetting expense account 10-505515		
4420 COLLECTION FEES			
	PERMANENT NOTES: Offsetting expense account 10-505514		
4422 OMNI BASE FEES			
	PERMANENT NOTES: Offsetting expense account 10-505516		
4430 CHILD SAFETY FEES			
	PERMANENT NOTES: Offsetting expense account 10-505515		
<u>INTEREST AND RENT</u>			
4505 INTEREST INCOME	600	800	1,000
4506 RENT INCOME	12,500	12,500	18,800
Maddox Lease	1 300.00	300.00	
EMS Rent	12 1,500.00	18,000.00	
Smith County Elections	1 500.00	500.00	
TOTAL INTEREST AND RENT	13,100	13,300	19,800
<u>INTERGOVERNMENTAL REVENUE</u>			
4605 INTERGOVERNMENTAL REVENUE	3,500	89,000	0
4610 LEOSE FUND	1,600	0	0
4615 SRO FUND	78,246	78,385	86,099
TOTAL INTERGOVERNMENTAL REVENUE	83,346	167,385	86,099
<u>OTHER REVENUE</u>			
4715 SMITH COUNTY ESD #2 REVENUE	0	0	112,000
4720 RECYCLE REVENUE	8,000	10,000	9,000
4725 ANRA COMPOST REBATE	0	4,198	6,855
4735 PIR REVENUE	3,000	1,000	2,000
4740 DUE FROM FORFEITURE FUNDS	0	0	70,000
4745 CASH - LONG/SHORT	10	10	20
4755 VEHICLE REGISTRATION	46,000	46,000	60,000
4760 SALE OF ASSETS	2,500	6,000	6,000
TOTAL OTHER REVENUE	59,510	67,208	265,875
4755 VEHICLE REGISTRATION			
	PERMANENT NOTES: Offsetting expense account 10-505519		
*** TOTAL REVENUE ***	3,344,359	3,120,268	3,101,939
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BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

10 -GENERAL FUND

01-LEGISLATIVE

EXPENDITURES		2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
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<u>PERSONNEL SERVICES</u>		<u> </u>	<u> </u>	<u> </u>
<u>SUPPLIES AND MATERIALS</u>		<u> </u>	<u> </u>	<u> </u>
<u>MAINTENANCE OF BULDING</u>		<u> </u>	<u> </u>	<u> </u>
<u>MAINTENANCE OF EQUIPMENT</u>		<u> </u>	<u> </u>	<u> </u>
<u>CONTRACTUAL SERVICE</u>				
501503 INSURANCE		4,678	0	0
501506 BUSINESS AND TRAVEL		2,000	2,000	2,000
501510 LEGAL FEES		21,000	21,000	12,000
City Attorney Fees	12	500.00	6,000.00	
Litigation Fees	1	6,000.00	6,000.00	
501511 CONTRACTUAL SERVICES		5,000	5,000	5,000
Contract Elections	1	5,000.00	5,000.00	
TOTAL CONTRACTUAL SERVICE		32,678	28,000	19,000
<u>CAPITAL OUTLAY</u>		<u> </u>	<u> </u>	<u> </u>
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TOTAL 01-LEGISLATIVE		32,678	28,000	19,000

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

10 -GENERAL FUND
02-GENERAL ADMINISTRATION

EXPENDITURES		2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>PERSONNEL SERVICES</u>				
502101 ADMINISTRATION		105,060	105,060	41,000
City Manager (1/2)	1	41,000.00	41,000.00	
502102 CLERICAL		45,419	47,054	47,840
Adm Assistant	1	47,840.00	47,840.00	
502105 OVERTIME		250	0	20
502110 CERTIFICATE PAY		300	300	300
502112 UNIFORMS AND CLOTHING		500	500	500
502113 ONE TIME PAY ADJUSTMENTS		0	15,000	2,050
502115 WORKERS COMPENSATION		365	1,136	161
502116 UNEMPLOYMENT COMPENSATION		216	783	810
502117 EMPLOYEE RETIREMENT		9,059	9,794	5,254
502118 EMPLOYEE INSURANCE		23,998	25,138	18,612
502119 RETIREE INSURANCE		750	750	750
502120 PAYROLL TAXES		<u>11,512</u>	<u>12,807</u>	<u>6,978</u>
TOTAL PERSONNEL SERVICES		197,429	218,322	124,275
<u>SUPPLIES AND MATERIALS</u>				
502201 OFFICE SUPPLIES		5,200	5,200	4,000
502202 DATA PROCESSING SUPPLIES		750	750	750
502203 PHOTO, AUDIO & VIDEO SUPP		1,035	1,060	1,060
Azalea Tech Web Hosting	12	30.00	360.00	
Azalea Tech Bronze Service Pla	12	50.00	600.00	
Azalea Web Extra	1	100.00	100.00	
502205 POSTAGE & DELIVERY SERVIC		2,100	2,100	1,800
502208 FUEL		12,000	12,000	8,000
502217 EDUCATIONAL AND TRAINING		3,000	3,000	500
502220 OTHER SUPPLIES		<u>3,000</u>	<u>3,000</u>	<u>1,500</u>
TOTAL SUPPLIES AND MATERIALS		27,085	27,110	17,610
<u>MAINTENANCE OF BULDING</u>				
502301 BUILDING AND GROUNDS		<u>1,500</u>	<u>10,000</u>	<u>2,000</u>
TOTAL MAINTENANCE OF BULDING		1,500	10,000	2,000
<u>MAINTENANCE OF EQUIPMENT</u>				
502401 OFFICE EQUIPMENT		0	0	159
Time Clock	12	13.25	159.00	
502403 HVAC EQUIPMENT		1,200	1,200	1,000
502404 VEHICLE MAINTENANCE		0	0	4,000
502410 COMMUNICATION EQUIPMENT		<u>800</u>	<u>500</u>	<u>500</u>
TOTAL MAINTENANCE OF EQUIPMENT		2,000	1,700	5,659

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

10 -GENERAL FUND

02-GENERAL ADMINISTRATION

EXPENDITURES		2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>CONTRACTUAL SERVICE</u>				
502501 COMMUNICATION SERVICES		9,300	7,500	8,000
502503 INSURANCE		2,500	4,493	4,646
502504 ADVERTISING		1,500	1,800	1,800
502506 BUSINESS AND TRAVEL		3,000	3,000	700
502510 LEGAL FEES		1,500	1,500	500
502511 CONTRACTUAL SERVICES		3,650	1,850	5,550
Night Drop Bank Key	1	15.00	15.00	
ERS - Social Security Program	1	35.00	35.00	
Hibbs-Hallmark (1/2)	1	5,500.00	5,500.00	
502512 UTILITY SERVICES		72,000	72,000	70,100
502513 DATA PROCESSING MAINT		6,000	6,000	2,000
502519 COMPUTER TRAINING		100	100	100
502521 MEMBERSHIPS & SUBSCRIPTIONS		2,580	3,780	2,130
TMCA Dues	2	85.00	170.00	
Tri County Leader	1	30.00	30.00	
TML	1	1,600.00	1,600.00	
Chamber of Commerce	1	150.00	150.00	
NE Chapter	1	25.00	25.00	
Sams	3	35.00	105.00	
TMCA Updates	2	15.00	30.00	
ETCMA	2	10.00	20.00	
502530 MISCELLANEOUS EXPENSE		<u>250</u>	<u>250</u>	<u>0</u>
TOTAL CONTRACTUAL SERVICE		102,380	102,273	95,526
<u>CAPITAL OUTLAY</u>				
502605 LIBRARY BOOKS & PERIODICA		3,000	3,000	3,000
502610 OFFICE EQUIPMENT		0	0	5,248
New Copier	1	5,247.50	5,247.50	
502622 CONTINGENCY		<u>10,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL CAPITAL OUTLAY		13,000	8,000	13,248
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TOTAL 02-GENERAL ADMINISTRATION		343,394	367,405	258,317

10 -GENERAL FUND
 03-TREASURY AND FINANCE

EXPENDITURES		2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>PERSONNEL SERVICES</u>				
503101 ADMINISTRATION		33,964	32,975	32,975
City Secretary (1/2)	1	32,975.00	32,975.00	
503113 ONE TIME PAY ADJUSTMENTS		0	0	1,649
503115 WORKERS COMPENSATION		92	189	53
503116 UNEMPLOYMENT COMPENSATION		72	261	270
503117 EMPLOYEE RETIREMENT		2,045	1,929	1,994
503118 EMPLOYEE INSURANCE		5,587	5,842	5,164
503120 PAYROLL TAXES		<u>2,598</u>	<u>2,523</u>	<u>2,649</u>
TOTAL PERSONNEL SERVICES		44,358	43,719	44,754
<u>SUPPLIES AND MATERIALS</u>				
503217 EDUCATIONAL AND TRAINING		<u>700</u>	<u>700</u>	<u>500</u>
TOTAL SUPPLIES AND MATERIALS		700	700	500
<u>MAINTENANCE OF BULDING</u>				
<u>MAINTENANCE OF EQUIPMENT</u>				
<u>CONTRACTUAL SERVICE</u>				
503506 BUSINESS AND TRAVEL		1,000	1,000	800
503511 CONTRACTUAL SERVICES		26,500	30,000	30,000
Audit Fee	1	<u>30,000.00</u>	<u>30,000.00</u>	
TOTAL CONTRACTUAL SERVICE		27,500	31,000	30,800
<u>CAPITAL OUTLAY</u>				
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TOTAL 03-TREASURY AND FINANCE		72,558	75,419	76,054

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

10 -GENERAL FUND

04-TAX APPRAISAL AND COLL

EXPENDITURES		2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
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<u>PERSONNEL SERVICES</u>		<hr/>	<hr/>	<hr/>
<u>SUPPLIES AND MATERIALS</u>		<hr/>	<hr/>	<hr/>
<u>MAINTENANCE OF BULDING</u>		<hr/>	<hr/>	<hr/>
<u>MAINTENANCE OF EQUIPMENT</u>		<hr/>	<hr/>	<hr/>
<u>CONTRACTUAL SERVICE</u>				
504511 CONTRACTUAL SERVICES		43,151	42,911	44,289
Property Tax Collection	4	8,710.00	34,840.00	
Delinquent Tax Collection	12	568.34	6,820.08	
Real-Personal Parcels	1	<u>2,628.54</u>	<u>2,628.54</u>	
TOTAL CONTRACTUAL SERVICE		43,151	42,911	44,289
<u>CAPITAL OUTLAY</u>		<hr/>	<hr/>	<hr/>
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TOTAL 04-TAX APPRAISAL AND COLL		43,151	42,911	44,289

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

10 -GENERAL FUND
05-MUNICIPAL COURT

EXPENDITURES		2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>PERSONNEL SERVICES</u>				
505101 ADMINISTRATION		51,500	55,000	55,000
City Marshall	1	55,000.00	55,000.00	
505102 CLERICAL		59,452	54,080	56,160
Court Clerk	2	28,080.00	56,160.00	
505103 OPERATIONS & MAINTENANCE		39,243	39,907	0
505105 OVERTIME		1,300	800	100
505110 CERTIFICATE PAY		0	900	0
505112 UNIFORMS AND CLOTHING		900	2,000	700
505113 ONE TIME PAY ADJUSTMENTS		0	0	2,750
505115 WORKERS COMPENSATION		122	379	1,105
505116 UNEMPLOYMENT COMPENSATION		288	1,044	810
505117 EMPLOYEE RETIREMENT		9,120	8,763	6,567
505118 EMPLOYEE INSURANCE		36,346	34,200	21,569
505120 PAYROLL TAXES		<u>11,589</u>	<u>11,459</u>	<u>8,722</u>
TOTAL PERSONNEL SERVICES		209,860	208,532	153,483
<u>SUPPLIES AND MATERIALS</u>				
505201 OFFICE SUPPLIES		1,200	1,200	1,000
505203 PHOTO, AUDIO, & VIDEO SUPP		900	900	900
505205 POSTAGE & DELIVERY SERVIC		0	0	1,200
505206 TIRES - FLAT REPAIRS		700	700	800
505208 FUEL		6,000	6,000	1,500
505209 EMERGENCY MEDICAL SUPPLIE		0	50	0
505211 MINOR TOOLS		1,000	1,000	700
505217 EDUCATIONAL AND TRAINING		1,000	4,000	1,000
505220 OTHER SUPPLIES		<u>0</u>	<u>500</u>	<u>400</u>
TOTAL SUPPLIES AND MATERIALS		10,800	14,350	7,500
<u>MAINTENANCE OF BULDING</u>				
505301 BUILDING AND GROUNDS		<u>500</u>	<u>1,000</u>	<u>1,000</u>
TOTAL MAINTENANCE OF BULDING		500	1,000	1,000
<u>MAINTENANCE OF EQUIPMENT</u>				
505401 OFFICE EQUIPMENT		2,280	2,280	1,451
Copier Maintenance	12	57.50	690.00	
Copier Lease 2-2014	5	115.00	575.00	
Time Clock	12	15.50	186.00	
505403 HVAC EQUIPMENT		1,000	1,000	1,000
505404 VEHICLE MAINTENANCE		0	0	1,500
505410 COMMUNICATION EQUIPMENT		<u>700</u>	<u>700</u>	<u>500</u>
TOTAL MAINTENANCE OF EQUIPMENT		3,980	3,980	4,451

10 -GENERAL FUND
05-MUNICIPAL COURT

EXPENDITURES		2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>CONTRACTUAL SERVICE</u>				
505501 COMMUNICATION SERVICES		1,200	1,200	600
505503 INSURANCE		0	494	410
505504 ADVERTISING		0	150	150
505506 BUSINESS AND TRAVEL		1,000	4,000	1,000
505510 LEGAL FEES		6,000	6,000	6,000
Attorney Fees (1/2)	1	6,000.00	6,000.00	
505511 CONTRACTUAL SERVICES		13,200	13,200	13,200
Municipal Judge Fees	12	1,100.00	13,200.00	
505512 UTILITY SERVICES		0	0	5,000
505514 COLLECTION AGENCY FEES		18,000	7,000	0
505515 STATE FEE		152,000	152,000	75,000
505516 OMNI BASE FEE		1,900	1,900	2,000
505517 ON LINE/CREDIT CARD FEES		4,000	4,000	1,000
505519 VEHICLE REGISTRATION		45,000	45,000	63,000
505521 MEMBERSHIPS & SUBSCRIPTIONS		1,300	1,300	1,360
TX Municipal News	1	40.00	40.00	
TLO	12	110.00	1,320.00	
TOTAL CONTRACTUAL SERVICE		243,600	236,244	168,720
505514 COLLECTION AGENCY FEES	PERMANENT NOTES:			
	Revenue account 10-4420			
505515 STATE FEE	PERMANENT NOTES:			
	Revenue account 10-4410			
505516 OMNI BASE FEE	PERMANENT NOTES:			
	Revenue account 10-4422			
505519 VEHICLE REGISTRATION	PERMANENT NOTES:			
	Revenue account 10-4755			
<u>CAPITAL OUTLAY</u>				
505613 MOTOR VEHICLES		30,000	0	0
TOTAL CAPITAL OUTLAY		30,000	0	0
TOTAL 05-MUNICIPAL COURT		498,740	464,105	335,155

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

10 -GENERAL FUND

06-LIBRARY SERVICES

EXPENDITURES		2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>PERSONNEL SERVICES</u>		_____	_____	_____
<u>SUPPLIES AND MATERIALS</u>		_____	_____	_____
<u>MAINTENANCE OF BULDING</u>		_____	_____	_____
<u>MAINTENANCE OF EQUIPMENT</u>		_____	_____	_____
<u>CONTRACTUAL SERVICE</u>				
506511 CONTRACTUAL SERVICES		43,500	43,802	45,000
Library Support	1	<u>45,000.00</u>	<u>45,000.00</u>	_____
TOTAL CONTRACTUAL SERVICE		43,500	43,802	45,000
<u>CAPITAL OUTLAY</u>		_____	_____	_____
TOTAL 06-LIBRARY SERVICES		43,500	43,802	45,000

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

10 --GENERAL FUND

07--PARKS/RECREATION SERVI

EXPENDITURES	2011-2012		2012-2013		2013-2014	
		BUDGET		BUDGET		BUDGET
<u>PERSONNEL SERVICES</u>						
507103 OPERATIONS & MAINTENANCE		26,780		30,000		62,000
Parks Director	1	32,000.00		32,000.00		
Assist Park Director	1	30,000.00		30,000.00		
507107 SEASONAL		34,278		35,556		39,360
\$9 hr x 960 hours	1	8,640.00		8,640.00		
\$8 hr x 960 hours	4	7,680.00		30,720.00		
507112 UNIFORMS AND CLOTHING		0		0		1,000
507113 ONE TIME PAY ADJUSTMENTS		0		0		1,600
507115 WORKERS COMPENSATION		0		1,575		2,390
507116 UNEMPLOYMENT COMPENSATION		108		392		1,215
507117 EMPLOYEE RETIREMENT		1,612		1,755		3,663
507118 EMPLOYEE INSURANCE		5,318		8,674		11,554
507120 PAYROLL TAXES		<u>4,671</u>		<u>5,015</u>		<u>7,876</u>
TOTAL PERSONNEL SERVICES		72,767		82,967		130,658
<u>SUPPLIES AND MATERIALS</u>						
507201 OFFICE SUPPLIES		1,000		1,000		1,000
507208 FUEL		0		0		3,000
507211 MINOR TOOLS		0		0		1,000
507215 BALL PARK EQUIPMENT		0		0		20,000
507217 EDUCATIONAL AND TRAINING		0		0		500
507218 CONCESSION - BALL PARK		0		0		20,000
507219 CONCESSION - SPLASH PARK		0		0		13,500
507220 OTHER SUPPLIES		<u>32,000</u>		<u>22,000</u>		<u>0</u>
TOTAL SUPPLIES AND MATERIALS		33,000		23,000		59,000
<u>MAINTENANCE OF BULDING</u>						
507301 MAINTENANCE - PARKS		7,000		7,000		3,000
507302 MAINTENANCE - BALL PARKS		<u>0</u>		<u>0</u>		<u>5,000</u>
TOTAL MAINTENANCE OF BULDING		7,000		7,000		8,000
<u>MAINTENANCE OF EQUIPMENT</u>						
507404 VEHICLE MAINTENANCE		0		0		3,000
507414 PLAYGROUND EQUIPMENT		<u>2,500</u>		<u>2,500</u>		<u>2,500</u>
TOTAL MAINTENANCE OF EQUIPMENT		2,500		2,500		5,500
<u>CONTRACTUAL SERVICE</u>						
507501 COMMUNICATION SERVICES		2,500		3,087		3,647
Wi-Fi	12	129.95		1,559.40		
Cell Phone Reimbursement	12	30.00		360.00		
Push to Talk	12	14.00		168.00		
Wi-Fi Ball Fields	12	129.95		1,559.40		
507511 CONTRACTUAL SERVICES		40,000		40,000		80,000
YMCA - 14 of 15 year agreement	1	40,000.00		40,000.00		
Umpire Fees	1	20,000.00		20,000.00		
Association Fees	1	20,000.00		20,000.00		
507512 UTILITY SERVICES		4,200		4,200		14,400

BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2013

10 -GENERAL FUND
07-PARKS/RECREATION SERVI

EXPENDITURES		2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
Parks	12	100.00	1,200.00	
Ball Fields	12	1,100.00	13,200.00	
507517 ONLINE / CREDIT CARD FEES		0	0	1,600
507521 MEMBERSHIPS & SUBSCRIPTIONS		<u>0</u>	<u>0</u>	<u>50</u>
TOTAL CONTRACTUAL SERVICE		46,700	47,287	99,697
<u>CAPITAL OUTLAY</u>				
507603 LAND IMPROVEMENTS		224,403	89,000	0
507605 LIBRARY BOOKS & PERIODICA		3,600	3,600	3,600
Movie in the Park	10	360.00	3,600.00	
507611 MACHINERY AND EQUIP		0	0	15,000
Mower, Weed Eater, Blower	1	15,000.00	15,000.00	
507613 MOTOR VEHICLES		0	0	25,000
Pick Up	1	<u>25,000.00</u>	<u>25,000.00</u>	
TOTAL CAPITAL OUTLAY		228,003	92,600	43,600
<hr/>				
TOTAL 07-PARKS/RECREATION SERVI		389,970	255,354	346,454

10 -GENERAL FUND
08-FIRE PREVENTION

EXPENDITURES	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>PERSONNEL SERVICES</u>	_____	_____	_____
<u>SUPPLIES AND MATERIALS</u>	_____	_____	_____
<u>MAINTENANCE OF BULDING</u>	_____	_____	_____
<u>MAINTENANCE OF EQUIPMENT</u>	_____	_____	_____
<u>CONTRACTUAL SERVICE</u>	_____	_____	_____
<u>CAPITAL OUTLAY</u>	_____	_____	_____

10 -GENERAL FUND
11-COMMUNITY DEVELOPMENT

EXPENDITURES	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>PERSONNEL SERVICES</u>			
511103 OPERATIONS & MAINTENANCE	0	18,648	0
511107 PART-TIME	16,995	0	0
511115 WORKERS COMPENSATION	155	108	0
511116 UNEMPLOYMENT COMPENSATION	36	131	0
511120 PAYROLL TAXES	<u>1,300</u>	<u>1,427</u>	<u>0</u>
TOTAL PERSONNEL SERVICES	18,486	20,314	0
<u>SUPPLIES AND MATERIALS</u>			
511217 EDUCATIONAL AND TRAINING	<u>500</u>	<u>500</u>	<u>0</u>
TOTAL SUPPLIES AND MATERIALS	500	500	0
<u>MAINTENANCE OF BULDING</u>			
<u>MAINTENANCE OF EQUIPMENT</u>			
<u>CONTRACTUAL SERVICE</u>			
511501 COMMUNICATION SERVICES	0	360	0
511503 INSURANCE	557	165	0
511506 BUSINESS AND TRAVEL	500	500	0
511511 CONTRACTUAL SERVICES	18,000	24,000	24,000
Mosquito Control	1 12,000.00	12,000.00	
Meals on Wheels Support	12 1,000.00	12,000.00	
511514 CHAMBER OF COMMERCE	5,000	5,000	5,000
511521 MEMBERSHIPS & SUBSCRIPTIONS	400	400	0
511530 MISCELLANEOUS EXPENSE	1,200	3,000	3,000
Keep Texas Beautiful Conf	1 1,000.00	1,000.00	
Flower Bed Maint	1 300.00	300.00	
Plants	1 400.00	400.00	
Mulch	1 600.00	600.00	
Sprinkler Repairs	1 <u>700.00</u>	<u>700.00</u>	
TOTAL CONTRACTUAL SERVICE	25,657	33,425	32,000
<u>CAPITAL OUTLAY</u>			
TOTAL 11-COMMUNITY DEVELOPMENT	44,643	54,239	32,000

10 -GENERAL FUND
12-STREET & GROUND MAINTN

EXPENDITURES	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>PERSONNEL SERVICES</u>			
512101 ADMINISTRATION	15,398	0	0
	0	0.00	
512103 OPERATIONS & MAINTENANCE	71,878	79,140	79,040
512105 OVERTIME	7,250	5,000	5,000
512112 UNIFORMS AND CLOTHING	300	300	500
512115 WORKERS COMPENSATION	5,100	4,075	4,218
512116 UNEMPLOYMENT COMPENSATION	216	587	540
512117 EMPLOYEE RETIREMENT	5,690	4,922	4,841
512118 EMPLOYEE INSURANCE	18,529	18,005	16,566
512120 PAYROLL TAXES	<u>7,231</u>	<u>6,437</u>	<u>6,429</u>
TOTAL PERSONNEL SERVICES	131,592	118,466	117,134
<u>SUPPLIES AND MATERIALS</u>			
512206 TIRES - FLAT REPAIRS	1,250	1,250	1,250
512208 FUEL	0	0	3,300
512211 MINOR TOOLS	700	700	1,000
512214 CHEMICAL & MECHANICAL SUP	250	250	250
512215 SAFETY SUPPLIES	150	150	150
512220 OTHER SUPPLIES	<u>150</u>	<u>150</u>	<u>150</u>
TOTAL SUPPLIES AND MATERIALS	2,500	2,500	6,100
<u>MAINTENANCE OF BULDING</u>			
512303 STREETS AND ALLEYS	25,000	25,000	50,000
512305 STORM SEWERS & DRAINAGEWA	<u>25,000</u>	<u>25,000</u>	<u>0</u>
TOTAL MAINTENANCE OF BULDING	50,000	50,000	50,000
<u>MAINTENANCE OF EQUIPMENT</u>			
512402 MACHINERY & HEAVY EQUIP	5,000	8,000	6,000
512404 VEHICLE MAINTENANCE	2,500	2,500	3,000
512405 SHOP EQUIPMENT	1,000	500	500
512407 TOOLS	450	450	450
512408 SIGNAL AND SIGN SYSTEM	2,500	2,500	2,500
512410 COMMUNICATION EQUIPMENT	<u>250</u>	<u>200</u>	<u>200</u>
TOTAL MAINTENANCE OF EQUIPMENT	11,700	14,150	12,650
<u>CONTRACTUAL SERVICE</u>			
512501 COMMUNICATION SERVICES	0	0	360
512502 LEASES AND RENTALS	1,500	1,200	1,100
512503 INSURANCE	<u>3,286</u>	<u>3,456</u>	<u>2,872</u>
TOTAL CONTRACTUAL SERVICE	4,786	4,656	4,332

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

10 -GENERAL FUND

12-STREET & GROUND MAINTE

EXPENDITURES	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<hr/>			
<u>CAPITAL OUTLAY</u>			
512611 MACHINERY AND EQUIP	<u>0</u>	<u>12,000</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	12,000	0
<hr/>			
TOTAL 12-STREET & GROUND MAINTE	200,578	201,772	190,216

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

10 -GENERAL FUND

13-COMMUNICATION CENTER

EXPENDITURES	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>PERSONNEL SERVICES</u>			
513103 OPERATIONS & MAINTENANCE	106,164	0	0
513105 OVERTIME	16,150	0	0
513110 CERTIFICATE PAY	1,200	0	0
513111 MERIT PAY	1,200	0	0
513112 UNIFORMS AND CLOTHING	500	0	0
513115 WORKERS COMPENSATION	275	0	0
513116 UNEMPLOYMENT COMPENSATION	360	0	0
513117 EMPLOYEE RETIREMENT	9,109	0	0
513118 EMPLOYEE INSURANCE	37,414	0	0
513120 PAYROLL TAXES	11,576	0	0
TOTAL PERSONNEL SERVICES	183,948	0	0
<u>SUPPLIES AND MATERIALS</u>			
513201 OFFICE SUPPLIES	700	0	0
513202 DATA PROCESSING SUPPLIES	500	0	0
513203 PHOTO, AUDIO & VIDEO SUPP	150	0	0
513209 EMERGENCY MEDICAL SUPPLIE	75	0	0
513212 JANITORIAL SUPPLIES	100	0	0
513217 EDUCATIONAL AND TRAINING	200	0	0
TOTAL SUPPLIES AND MATERIALS	1,725	0	0
<u>MAINTENANCE OF BULDING</u>			
<u>MAINTENANCE OF EQUIPMENT</u>			
513401 OFFICE EQUIPMENT	300	0	0
513410 COMMUNICATION EQUIPMENT	21,043	0	0
TOTAL MAINTENANCE OF EQUIPMENT	21,343	0	0
<u>CONTRACTUAL SERVICE</u>			
513501 COMMUNICATION SERVICES	3,000	0	0
513506 BUSINESS AND TRAVEL	700	0	0
513511 CONTRACTUAL SERVICES	0	30,000	30,000
Smith County Dispatch	1 30,000.00	30,000.00	
513513 DATA PROCESSING MAINT	400	0	0
513521 MEMBERSHIPS & SUBSCRIPTIONS	600	0	0
TOTAL CONTRACTUAL SERVICE	4,700	30,000	30,000
<u>CAPITAL OUTLAY</u>			
TOTAL 13-COMMUNICATION CENTER	211,716	30,000	30,000

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

10 -GENERAL FUND
14-POLICE OPERATIONS

EXPENDITURES	2011-2012		2012-2013	2013-2014
		BUDGET	BUDGET	BUDGET
<u>PERSONNEL SERVICES</u>				
514101 ADMINISTRATION		67,075	65,000	65,000
Chief of Police	1	65,000.00	65,000.00	
514102 CLERICAL		66,145	72,405	64,480
Adm Assistant	1	33,280.00	33,280.00	
Adm Assistant	1	31,200.00	31,200.00	
514103 OPERATIONS & MAINTENANCE		549,652	510,535	584,320
514105 OVERTIME		46,000	15,000	10,000
514109 SPECIAL PROJECTS		20,177	0	0
514110 CERTIFICATE PAY		3,000	1,800	3,900
514111 MERIT PAY		5,100	9,500	9,500
FTO Increase	3	1,500.00	4,500.00	
Sergeant Increase	2	2,500.00	5,000.00	
514112 UNIFORMS AND CLOTHING		6,000	8,000	10,000
514113 ONE TIME PAY ADJUSTMENTS		0	0	8,351
514115 WORKERS COMPENSATION		17,500	15,053	13,586
514116 UNEMPLOYMENT COMPENSATION		1,224	4,176	4,590
514117 EMPLOYEE RETIREMENT		44,257	39,630	42,944
514118 EMPLOYEE INSURANCE		114,752	138,741	143,395
514120 PAYROLL TAXES		<u>56,241</u>	<u>48,962</u>	<u>55,247</u>
TOTAL PERSONNEL SERVICES		997,123	928,802	1,015,313
<u>SUPPLIES AND MATERIALS</u>				
514201 OFFICE SUPPLIES		6,000	6,500	4,000
514202 DATA PROCESSING SUPPLIES		300	8,500	1,500
514203 PHOTO, AUDIO, & VIDEO SUPP		1,000	1,300	1,600
514204 LABORATORY SUPPLIES		1,600	1,600	4,000
514205 POSTAGE & DELIVERY SERVIC		700	850	850
514206 TIRES - FLAT REPAIRS		8,000	3,000	3,000
514208 FUEL		26,400	26,400	40,000
514209 EMERGENCY MEDICAL SUPPLIE		200	1,800	1,800
514211 MINOR TOOLS		1,100	800	800
514212 JANITORIAL SUPPLIES		1,100	1,500	1,500
514215 SAFETY SUPPLIES		2,500	3,000	3,000
514217 EDUCATIONAL AND TRAINING		4,500	7,000	14,000
514218 K-9 MISC		0	4,000	4,000
514220 OTHER SUPPLIES		10,000	5,000	5,000
514221 COMMUNITY RESOURCE SUPPLY		500	1,500	1,500
514222 EVIDENCE PROCESSING		300	500	500
514223 EVIDENCE SUPPLIES		450	800	800
514224 CID SUPPLIES		<u>350</u>	<u>350</u>	<u>350</u>
TOTAL SUPPLIES AND MATERIALS		65,000	74,400	88,200

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

10 --GENERAL FUND

14-POLICE OPERATIONS

EXPENDITURES	2011-2012		2012-2013		2013-2014	
		BUDGET		BUDGET		BUDGET
<u>MAINTENANCE OF BUILDING</u>						
514301 BUILDING AND GROUNDS		6,000		6,000		6,000
TOTAL MAINTENANCE OF BUILDING		6,000		6,000		6,000
<u>MAINTENANCE OF EQUIPMENT</u>						
514401 OFFICE EQUIPMENT		550		800		1,500
Copier Maintenance	12	125.00		1,500.00		
514403 HVAC EQUIPMENT		250		250		500
514404 VEHICLE MAINTENANCE		25,000		15,000		15,000
514405 SHOP EQUIPMENT		250		0		0
514407 TOOLS		250		0		0
514410 COMMUNICATION EQUIPMENT		900		1,000		1,000
514411 OUTDOOR WARNING SYSTEM		5,000		2,500		10,000
514420 OTHER MAINTENANCE		100		0		0
TOTAL MAINTENANCE OF EQUIPMENT		32,300		19,550		28,000
<u>CONTRACTUAL SERVICE</u>						
514501 COMMUNICATION SERVICES		16,000		16,000		15,200
514503 INSURANCE		18,711		16,881		17,027
514504 ADVERTISING		2,500		0		0
514506 BUSINESS AND TRAVEL		4,500		4,750		4,750
514511 CONTRACTUAL SERVICES		31,500		32,000		15,727
Smith County Jail	12	500.00		6,000.00		
CopSync	1	7,676.40		7,676.40		
Leads online	1	2,051.00		2,051.00		
514512 UTILITY SERVICES		13,000		13,000		8,700
514513 DATA PROCESSING MAINT		2,500		2,500		2,500
514521 MEMBERSHIPS & SUBSCRIPTIONS		800		800		800
TOTAL CONTRACTUAL SERVICE		89,511		85,931		64,704
<u>CAPITAL OUTLAY</u>						
514602 LAND		3,500		0		0
514611 MACHINERY AND EQUIP		1,800		0		0
514612 OTHER EQUIPMENT		29,700		20,000		17,000
Lights	1	5,000.00		5,000.00		
Handheld Radios	7	1,714.29		12,000.03		
514613 MOTOR VEHICLES		101,500		105,000		0
514621 OTHER IMPROVEMENTS		13,000		0		0
TOTAL CAPITAL OUTLAY		149,500		125,000		17,000
TOTAL 14-POLICE OPERATIONS		1,339,434		1,239,684		1,219,217

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

10 -GENERAL FUND

15-ANIMAL CONTROL

EXPENDITURES	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>PERSONNEL SERVICES</u>			
515103 OPERATIONS & MAINTENANCE	30,900	31,244	32,240
515105 OVERTIME	500	500	500
515110 CERTIFICATE PAY	600	600	600
515112 UNIFORMS AND CLOTHING	500	700	700
515115 WORKERS COMPENSATION	365	705	744
515116 UNEMPLOYMENT COMPENSATION	72	261	270
515117 EMPLOYEE RETIREMENT	1,890	1,857	1,857
515118 EMPLOYEE INSURANCE	5,352	5,605	5,673
515120 PAYROLL TAXES	<u>2,402</u>	<u>2,428</u>	<u>2,505</u>
TOTAL PERSONNEL SERVICES	42,581	43,900	45,089
<u>SUPPLIES AND MATERIALS</u>			
515205 POSTAGE & DELIVERY SERVIC	0	2,000	2,000
515206 TIRES - FLAT REPAIRS	700	700	700
515208 FUEL	5,000	5,000	5,000
515211 MINOR TOOLS	1,000	1,000	700
515214 CHEMICAL & MECHANICAL SUP	100	100	100
515215 SAFETY SUPPLIES	100	300	300
515217 EDUCATIONAL AND TRAINING	100	1,000	500
515218 ANIMAL SUPPLIES	0	0	500
515220 OTHER SUPPLIES	<u>500</u>	<u>500</u>	<u>500</u>
TOTAL SUPPLIES AND MATERIALS	7,500	10,600	10,300
<u>MAINTENANCE OF BULDING</u>			
515301 BUILDING AND GROUNDS	<u>800</u>	<u>800</u>	<u>800</u>
TOTAL MAINTENANCE OF BULDING	800	800	800
<u>MAINTENANCE OF EQUIPMENT</u>			
515401 OFFICE EQUIPMENT	0	800	159
Time Clock	12 13.25	159.00	
515404 VEHICLE MAINTENANCE	<u>700</u>	<u>700</u>	<u>700</u>
TOTAL MAINTENANCE OF EQUIPMENT	700	1,500	859
<u>CONTRACTUAL SERVICE</u>			
515501 COMMUNICATION SERVICES	600	600	600
515503 INSURANCE	557	165	137
515506 BUSINESS AND TRAVEL	200	1,000	500
515509 CUSTODY SUPPORT SERVICES	500	500	0
515511 CONTRACTUAL SERVICES	9,000	9,000	6,000
515521 MEMBERSHIPS & SUBSCRIPTIONS	<u>50</u>	<u>125</u>	<u>0</u>
TOTAL CONTRACTUAL SERVICE	10,907	11,390	7,237

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

10 -GENERAL FUND

15-ANIMAL CONTROL

	2011-2012	2012-2013	2013-2014
EXPENDITURES	BUDGET	BUDGET	BUDGET
<hr/>			
CAPITAL OUTLAY	<hr/>	<hr/>	<hr/>
<hr/>			
TOTAL 15-ANIMAL CONTROL	62,488	68,190	64,285

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

10 -GENERAL FUND

16-FIRE OPERATIONS

EXPENDITURES		2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>PERSONNEL SERVICES</u>				
516101 ADMINISTRATION		0	0	52,500
Fire Chief	1	52,500.00	52,500.00	
516103 OPERATIONS & MAINTENANCE		0	267,106	236,184
AFC (1872 hr x \$15)	1,872	15.00	28,080.00	
Captain (1872 hr x \$14.00)	1,872	14.00	26,208.00	
3 LT (5616 hr x \$13.50)	5,616	13.50	75,816.00	
Firemen (8160 hr x \$13)	8,160	13.00	106,080.00	
516109 SPECIAL PROJECTS		0	21,169	12,000
Volunteer Support	1	12,000.00	12,000.00	
516112 UNIFORMS AND CLOTHING		0	1,000	3,000
516115 WORKERS COMPENSATION		0	8,182	6,954
516116 UNEMPLOYMENT COMPENSATION		0	2,610	2,700
516117 EMPLOYEE RETIREMENT		0	0	3,024
516118 EMPLOYEE INSURANCE		0	0	9,970
516120 PAYROLL TAXES		0	16,202	22,084
TOTAL PERSONNEL SERVICES		0	316,268	348,416

516103 OPERATIONS & MAINTENANCE PERMANENT NOTES:

ESD#2 FUNDING - \$112,200/YR (10-4715)

<u>SUPPLIES AND MATERIALS</u>				
516201 OFFICE SUPPLIES		0	1,000	500
516206 TIRES - FLAT REPAIRS		0	0	4,000
516208 FUEL		0	6,000	12,000
516209 EMERGENCY MEDICAL SUPPLIE		0	600	300
516211 MINOR TOOLS		0	600	800
516212 JANITORIAL SUPPLIES		0	0	2,000
516215 SAFETY SUPPLIES		0	0	1,500
516217 EDUCATIONAL AND TRAINING		0	6,000	3,000
516220 OTHER SUPPLIES		0	0	3,000
TOTAL SUPPLIES AND MATERIALS		0	14,200	27,100

<u>MAINTENANCE OF BULDING</u>				
516301 BUILDING AND GROUNDS		0	0	3,000
TOTAL MAINTENANCE OF BULDING		0	0	3,000

<u>MAINTENANCE OF EQUIPMENT</u>				
516401 OFFICE EQUIPMENT		0	0	2,028
Copier Maintenance	12	100.00	1,200.00	
Time Clock	12	69.00	828.00	
516404 VEHICLE MAINTENANCE		0	10,000	4,000
516405 SHOP EQUIPMENT		0	300	300
516406 SAFETY AND MEDICAL EQUIP		0	1,000	12,000
Bunker Gear	1	8,000.00	8,000.00	
Fire Hose	1	4,000.00	4,000.00	
516407 TOOLS		0	0	4,000
516410 COMMUNICATION EQUIPMENT		0	500	500
TOTAL MAINTENANCE OF EQUIPMENT		0	11,800	22,828

10 -GENERAL FUND
16-FIRE OPERATIONS

EXPENDITURES	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<hr/>			
<u>CONTRACTUAL SERVICE</u>			
516501 COMMUNICATION SERVICES	0	2,000	900
516503 INSURANCE	0	20,000	7,020
516506 BUSINESS AND TRAVEL	0	2,500	3,000
516511 CONTRACTUAL SERVICES	120,000	0	1,000
516512 UTILITY SERVICES	0	5,000	5,000
516521 MEMBERSHIPS & SUBSCRIPTIONS	0	2,000	2,000
516530 MISCELLANEOUS EXPENSE	<u>0</u>	<u>1,500</u>	<u>1,500</u>
TOTAL CONTRACTUAL SERVICE	120,000	33,000	20,420
<u>CAPITAL OUTLAY</u>			
516601 BUILDINGS	0	15,000	3,000
516612 OTHER EQUIPMENT	0	10,000	0
516613 MOTOR VEHICLES	0	0	10,000
90% Grant Funded	1 <u>10,000.00</u>	<u>10,000.00</u>	<u> </u>
TOTAL CAPITAL OUTLAY	0	25,000	13,000
<hr/>			
TOTAL 16-FIRE OPERATIONS	120,000	400,268	434,764

10 -GENERAL FUND
 17-SANITATION

EXPENDITURES		2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>PERSONNEL SERVICES</u>		_____	_____	_____
<u>SUPPLIES AND MATERIALS</u>		_____	_____	_____
<u>MAINTENANCE OF BULDING</u>		_____	_____	_____
<u>MAINTENANCE OF EQUIPMENT</u>		_____	_____	_____
<u>CONTRACTUAL SERVICE</u>				
517511 CONTRACTUAL SERVICES		521,676	522,557	527,726
IESI Garbage Contract	12	37,600.00	451,200.00	
Neches Composting Project	12	6,377.15	76,525.80	
517529 SALES TAX		<u>44,700</u>	<u>44,975</u>	<u>45,100</u>
TOTAL CONTRACTUAL SERVICE		566,376	567,532	572,826
517529 SALES TAX				
<u>CAPITAL OUTLAY</u>		_____	_____	_____
TOTAL 17-SANITATION		566,376	567,532	572,826

PERMANENT NOTES:
 Revenue account 10-4135

20 -UTILITY FUND

	2011-2012	2012-2013	2013-2014
	BUDGET	BUDGET	BUDGET
<hr/>			
REVENUE SUMMARY			
CHARGES FOR CURRENT SERVI	3,010,684	3,080,316	2,864,338
INTEREST AND RENT	<u>500</u>	<u>900</u>	<u>950</u>
*** TOTAL REVENUE ***	3,011,184	3,081,216	2,865,288
	=====	=====	=====
EXPENDITURE SUMMARY			
20-UTILITY ADMINISTRATION	665,711	667,620	380,943
21-CUSTOMER SERVICE	123,532	118,551	137,825
22-WATER OPERATIONS	306,538	395,156	518,510
23-WASTEWATER OPERATIONS	267,662	267,049	391,329
25-WATER SUPPLY	410,987	346,121	343,856
28-UTILITY DEBT SERVICE	<u>581,972</u>	<u>432,002</u>	<u>421,149</u>
*** TOTAL EXPENDITURES ***	2,356,402	2,226,499	2,193,612
	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	654,782	854,717	671,677

20 -UTILITY FUND

REVENUES	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>CHARGES FOR CURRENT SERVICES</u>			
4205 WATER SALES	2,099,818	2,194,293	1,986,981
4210 SEWER CHARGES	755,090	767,023	759,357
4211 TAP AND CONNECT FEES	52,788	25,000	30,000
4230 PENALTIES	<u>102,988</u>	<u>94,000</u>	<u>88,000</u>
TOTAL CHARGES FOR CURRENT SERVICES	3,010,684	3,080,316	2,864,338
<u>INTEREST AND RENT</u>			
4505 INTEREST INCOME	<u>500</u>	<u>900</u>	<u>950</u>
TOTAL INTEREST AND RENT	500	900	950
<u>INTERGOVERNMENTAL REVENUE</u>			
<u>OTHER REVENUE</u>			
*** TOTAL REVENUE ***	3,011,184	3,081,216	2,865,288
	=====	=====	=====

BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2013

20 -UTILITY FUND
20-UTILITY ADMINISTRATION

EXPENDITURES		2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>PERSONNEL SERVICES</u>				
520101 ADMINISTRATION		123,419	139,621	137,361
City Manager (1/2)	1	41,000.00	41,000.00	
City Secretary (1/2)	1	32,975.00	32,975.00	
Public Works Dir	1	63,386.00	63,386.00	
520112 UNIFORMS AND CLOTHING		500	500	2,500
520113 ONE TIME PAY ADJUSTMENT		0	0	6,868
520115 WORKERS COMPENSATION		461	2,149	2,476
520116 UNEMPLOYMENT COMPENSATION		126	457	540
520117 EMPLOYEE RETIREMENT		7,430	8,168	8,308
520118 EMPLOYEE INSURANCE		14,544	16,684	16,213
520120 PAYROLL TAXES		<u>9,441</u>	<u>10,681</u>	<u>11,034</u>
TOTAL PERSONNEL SERVICES		155,921	178,260	185,300
<u>SUPPLIES AND MATERIALS</u>				
520201 OFFICE SUPPLIES		2,000	2,000	1,500
520202 DATA PROCESSING SUPPLIES		500	500	500
520205 POSTAGE & DELIVERY SERVIC		2,000	2,000	15,580
520208 FUEL		20,000	20,000	1,000
520217 EDUCATIONAL AND TRAINING		700	700	300
520220 OTHER SUPPLIES		<u>950</u>	<u>950</u>	<u>950</u>
TOTAL SUPPLIES AND MATERIALS		26,150	26,150	19,830
<u>MAINTENANCE OF BULDING</u>				
520301 BUILDING AND GROUNDS		<u>1,400</u>	<u>1,400</u>	<u>1,000</u>
TOTAL MAINTENANCE OF BULDING		1,400	1,400	1,000
<u>MAINTENANCE OF EQUIPMENT</u>				
520401 OFFICE EQUIPMENT		720	720	1,431
Copier Maintenance	12	57.50	690.00	
Time Clock	12	61.75	741.00	
520403 HVAC EQUIPMENT		500	500	500
520404 VEHICLE MAINTENANCE		<u>0</u>	<u>0</u>	<u>500</u>
TOTAL MAINTENANCE OF EQUIPMENT		1,220	1,220	2,431
<u>CONTRACTUAL SERVICE</u>				
520501 COMMUNICATION SERVICES		5,700	4,900	4,900
520503 INSURANCE		21,000	22,696	22,741
520504 ADVERTISING		500	800	800
520506 BUSINESS AND TRAVEL		1,000	1,000	500
520510 LEGAL FEES		10,000	8,400	5,000
520511 CONTRACTUAL SERVICES		11,000	11,750	14,434
Experian	12	42.00	504.00	
TCEN Cleaning	1	4,750.00	4,750.00	
WGW Reconnects	1	680.00	680.00	
Brannon Corp Engineering Fees	1	3,000.00	3,000.00	
Hibbs-Hallmark (1/2)	1	5,500.00	5,500.00	
520512 UTILITY SERVICES		310,000	300,000	22,200

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

20 -UTILITY FUND

20-UTILITY ADMINISTRATION

EXPENDITURES	2011-2012		2012-2013	2013-2014
		BUDGET	BUDGET	BUDGET
520513 DATA PROCESSING MAINT		20,000	21,000	25,000
Incode Software Annual Maint	1	25,000.00	25,000.00	
	0	0.00	0.00	
	0	0.00	0.00	
520514 UTILITY BILLING - DATAPROSE		22,000	22,000	9,420
520516 COMPUTER LEASING SERVICES		15,120	18,144	13,240
#803516 (7/2015)	12	286.00	3,432.00	
#625503 (5/2014)	8	1,226.00	9,808.00	
520517 ON-LINE/CREDIT CARD FEES		13,000	13,000	13,000
520518 IT SUPPORT		21,000	24,000	35,000
F3	4	8,750.00	35,000.00	
520520 DOCUMENT SHREDDING		300	500	500
520521 MEMBERSHIPS & SUBSCRIPTIONS		<u>400</u>	<u>400</u>	<u>400</u>
TOTAL CONTRACTUAL SERVICE		451,020	448,590	167,135
520512 UTILITY SERVICES				
		PERMANENT NOTES:		
		Electricity for Billy Moss - \$1200/yr		
<u>CAPITAL OUTLAY</u>				
520610 OFFICE EQUIPMENT		0	0	5,248
New Copier	1	5,247.50	5,247.50	
520612 OTHER EQUIPMENT		<u>30,000</u>	<u>12,000</u>	<u>0</u>
TOTAL CAPITAL OUTLAY		30,000	12,000	5,248
<hr/>				
TOTAL 20-UTILITY ADMINISTRATION		665,711	667,620	380,943

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

20 -UTILITY FUND
21-CUSTOMER SERVICE

EXPENDITURES		2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>PERSONNEL SERVICES</u>				
521102 CLERICAL		58,360	60,461	64,480
Customer Service Supervisor	1	37,440.00	37,440.00	
Customer Service Rep	1	27,040.00	27,040.00	
521103 OPERATIONS & MAINTENANCE		25,795	21,549	27,040
521105 OVERTIME		3,700	2,000	2,000
521110 CERTIFICATE PAY		1,200	1,200	1,200
521112 UNIFORMS AND CLOTHING		300	300	250
521115 WORKERS COMPENSATION		1,624	2,416	2,323
521116 UNEMPLOYMENT COMPENSATION		216	783	810
521117 EMPLOYEE RETIREMENT		5,090	4,915	5,387
521118 EMPLOYEE INSURANCE		18,608	16,719	16,990
521120 PAYROLL TAXES		<u>6,468</u>	<u>6,427</u>	<u>7,154</u>
TOTAL PERSONNEL SERVICES		121,361	116,770	127,634
<u>SUPPLIES AND MATERIALS</u>				
521208 FUEL		0	0	3,000
521220 OTHER SUPPLIES		<u>500</u>	<u>300</u>	<u>300</u>
TOTAL SUPPLIES AND MATERIALS		500	300	3,300
<u>MAINTENANCE OF BULDING</u>				
<u>MAINTENANCE OF EQUIPMENT</u>				
521402 MACHINERY & HEAVY EQUIP		0	0	3,500
521404 VEHICLE MAINTENANCE		<u>0</u>	<u>0</u>	<u>1,500</u>
TOTAL MAINTENANCE OF EQUIPMENT		0	0	5,000
<u>CONTRACTUAL SERVICE</u>				
521501 COMMUNICATION SERVICES		0	0	360
PTT	1	360.00	360.00	
521503 INSURANCE		1,671	1,481	1,231
521512 UTILITY SERVICES		<u>0</u>	<u>0</u>	<u>300</u>
TOTAL CONTRACTUAL SERVICE		1,671	1,481	1,891
<u>CAPITAL OUTLAY</u>				
TOTAL 21-CUSTOMER SERVICE		123,532	118,551	137,825

BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2013

20 -UTILITY FUND
22-WATER OPERATIONS

EXPENDITURES	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>PERSONNEL SERVICES</u>			
522103 OPERATIONS & MAINTENANCE	114,554	135,846	136,240
522105 OVERTIME	10,000	7,000	7,000
522112 UNIFORMS AND CLOTHING	2,000	2,000	1,000
522115 WORKERS COMPENSATION	5,063	3,541	9,475
522116 UNEMPLOYMENT COMPENSATION	324	914	1,080
522117 EMPLOYEE RETIREMENT	7,498	8,356	8,251
522118 EMPLOYEE INSURANCE	26,950	34,090	31,675
522120 PAYROLL TAXES	<u>9,528</u>	<u>10,928</u>	<u>10,958</u>
TOTAL PERSONNEL SERVICES	175,917	202,675	205,679
<u>SUPPLIES AND MATERIALS</u>			
522206 TIRES - FLAT REPAIRS	1,800	1,600	1,500
522208 FUEL	0	0	6,000
522210 WATER METER SUPPLIES	12,000	12,000	12,000
522211 MINOR TOOLS	1,000	1,000	1,000
522214 CHEMICAL & MECHANICAL SUP	16,000	18,000	20,350
522216 BOTANICAL & AGRI. SUPPLIE	450	350	0
522217 EDUCATIONAL AND TRAINING	1,500	1,500	1,500
522220 OTHER SUPPLIES	<u>500</u>	<u>500</u>	<u>400</u>
TOTAL SUPPLIES AND MATERIALS	33,250	34,950	42,750
<u>MAINTENANCE OF BULDING</u>			
522301 BUILDING AND GROUNDS	4,500	4,500	4,500
522309 CHLORINATION EQUIPMENT	6,000	6,000	5,000
522311 WATER SYSTEM	22,000	22,000	12,000
Misc Water Repairs	1 12,000.00	12,000.00	
522314 METERS AND SETTINGS	<u>7,000</u>	<u>42,200</u>	<u>32,000</u>
TOTAL MAINTENANCE OF BULDING	39,500	74,700	53,500
<u>MAINTENANCE OF EQUIPMENT</u>			
522402 MACHINERY & HEAVY EQUIP	10,000	10,000	10,000
522404 VEHICLE MAINTENANCE	1,500	1,500	1,500
522406 SAFETY AND MEDICAL EQUIP	<u>250</u>	<u>250</u>	<u>250</u>
TOTAL MAINTENANCE OF EQUIPMENT	11,750	11,750	11,750
<u>CONTRACTUAL SERVICE</u>			
522501 COMMUNICATION SERVICES	0	0	2,600
522502 LEASES AND RENTALS	1,500	1,500	1,500
Union Pacific RR Lease	1 1,500.00	1,500.00	
522503 INSURANCE	1,671	1,481	1,231
522506 BUSINESS AND TRAVEL	750	1,000	500
522511 CONTRACTUAL SERVICES	6,000	6,000	30,000
Mapping Updates	1 30,000.00	30,000.00	
522512 UTILITY SERVICES	0	0	138,000
522515 REGULATORY INSPECTION FEE	<u>6,200</u>	<u>6,100</u>	<u>6,000</u>
TOTAL CONTRACTUAL SERVICE	16,121	16,081	179,831

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

20 -UTILITY FUND
22-WATER OPERATIONS

EXPENDITURES	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
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<u>CAPITAL OUTLAY</u>			
522613 MOTOR VEHICLES	0	30,000	0
522622 CONTINGENCY	<u>30,000</u>	<u>25,000</u>	<u>25,000</u>
TOTAL CAPITAL OUTLAY	30,000	55,000	25,000
<hr/>			
TOTAL 22-WATER OPERATIONS	306,538	395,156	518,510

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

20 -UTILITY FUND

23-WASTEWATER OPERATIONS

EXPENDITURES	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>PERSONNEL SERVICES</u>			
523103 OPERATIONS & MAINTENANCE	80,554	69,736	71,760
523105 OVERTIME	7,000	7,000	7,000
523112 UNIFORMS AND CLOTHING	1,500	1,500	500
523115 WORKERS COMPENSATION	2,248	1,419	1,552
523116 UNEMPLOYMENT COMPENSATION	180	653	540
523117 EMPLOYEE RETIREMENT	5,271	4,489	4,537
523118 EMPLOYEE INSURANCE	17,097	15,144	11,385
523120 PAYROLL TAXES	<u>6,698</u>	<u>5,870</u>	<u>6,025</u>
TOTAL PERSONNEL SERVICES	120,548	105,811	103,299
<u>SUPPLIES AND MATERIALS</u>			
523206 TIRES - FLAT REPAIRS	1,800	1,600	1,500
523208 FUEL	0	0	4,500
523211 MINOR TOOLS	1,500	1,400	1,200
523214 CHEMICAL & MECHANICAL SUP	28,000	28,500	30,000
523215 SAFETY SUPPLIES	750	750	1,200
523217 EDUCATIONAL AND TRAINING	<u>1,200</u>	<u>1,200</u>	<u>1,000</u>
TOTAL SUPPLIES AND MATERIALS	33,250	33,450	39,400
<u>MAINTENANCE OF BULDING</u>			
523301 BUILDING AND GROUNDS	1,800	1,600	8,000
Storage Bldg	1 8,000.00	8,000.00	
523306 SANITARY SEWERS	15,000	15,000	23,000
Dumpster	1 8,000.00	8,000.00	
Misc Sewer Repairs	1 15,000.00	15,000.00	
523307 LIFT STATIONS	<u>25,000</u>	<u>45,000</u>	<u>25,000</u>
TOTAL MAINTENANCE OF BULDING	41,800	61,600	56,000
<u>MAINTENANCE OF EQUIPMENT</u>			
523402 MACHINERY & HEAVY EQUIP	10,000	10,000	10,000
523404 VEHICLE MAINTENANCE	1,500	1,400	1,500
523405 LABRATORY EQUIPMENT	1,000	800	500
523410 COMMUNICATION EQUIPMENT	<u>200</u>	<u>200</u>	<u>200</u>
TOTAL MAINTENANCE OF EQUIPMENT	12,700	12,400	12,200
<u>CONTRACTUAL SERVICE</u>			
523501 COMMUNICATION SERVICES	0	0	960
523502 LEASES AND RENTALS	250	250	250
523503 INSURANCE	1,114	987	821
523506 BUSINESS AND TRAVEL	1,000	750	600
523511 CONTRACTUAL SERVICES	20,000	20,000	25,000
523512 UTILITY SERVICES	0	0	105,000
523515 REGULATORY INSPECTION FEE	<u>7,000</u>	<u>6,800</u>	<u>6,800</u>
TOTAL CONTRACTUAL SERVICE	29,364	28,787	139,431

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

20 -UTILITY FUND

23-WASTEWATER OPERATIONS

EXPENDITURES	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
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<u>CAPITAL OUTLAY</u>			
523614 SHOP EQUIPMENT	0	0	16,000
1/2 Ton Pick Up	1 16,000.00	16,000.00	
523622 CONTINGENCY	<u>30,000</u>	<u>25,000</u>	<u>25,000</u>
TOTAL CAPITAL OUTLAY	30,000	25,000	41,000
<hr/>			
TOTAL 23-WASTEWATER OPERATIONS	267,662	267,049	391,329

20 -UTILITY FUND
 25-WATER SUPPLY

EXPENDITURES	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>PERSONNEL SERVICES</u>	_____	_____	_____
<u>SUPPLIES AND MATERIALS</u>	_____	_____	_____
<u>MAINTENANCE OF BULDING</u>	_____	_____	_____
<u>MAINTENANCE OF EQUIPMENT</u>	_____	_____	_____
<u>CONTRACTUAL SERVICE</u>			
525511 CONTRACTUAL SERVICES	410,987	346,121	343,856
Lake Columbia Fee (2014)	1 11,410.32	11,410.32	
Tyler Contract - No increase	1 332,446.02	332,446.02	
TOTAL CONTRACTUAL SERVICE	410,987	346,121	343,856
525511 CONTRACTUAL SERVICES			
	PERMANENT NOTES:		
	Tyler Water Contract - (Demand Fee \$22,782.95/month, \$1.62 volume rate per 1000)		
<u>CAPITAL OUTLAY</u>	_____	_____	_____
TOTAL 25-WATER SUPPLY	410,987	346,121	343,856

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

20 -UTILITY FUND
 28-UTILITY DEBT SERVICE

EXPENDITURES		2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
528702 REVENUE BONDS PRINCIPAL		311,000	232,250	228,500
2006 CO - Prinicpal	1	125,000.00	125,000.00	
2007 CO - Prinicpal	1	85,000.00	85,000.00	
2012 Refunding - Principal	1	18,500.00	18,500.00	
528712 REVENUE BONDS INTEREST		270,972	199,752	192,649
2006 CO - Interest	1	85,575.00	85,575.00	
2007 CO - Interest	1	66,636.00	66,636.00	
2012 Refund - Interest	1	<u>40,437.80</u>	<u>40,437.80</u>	
TOTAL		581,972	432,002	421,149
TOTAL 28-UTILITY DEBT SERVICE		581,972	432,002	421,149
*** TOTAL EXPENDITURES ***		2,356,402	2,226,499	2,193,612
		=====	=====	=====
** REVENUE OVER (UNDER) EXPENDITURES **		654,782	854,717	671,677
		=====	=====	=====

*** END OF REPORT ***

60 -GO BONDS

	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
REVENUE SUMMARY			
TAXES	557,742	1,198,894	1,653,822
CHARGES FOR CURRENT SERVI	0	71,082	58,938
INTEREST AND RENT	<u>835</u>	<u>825</u>	<u>700</u>
*** TOTAL REVENUE ***	558,577	1,270,801	1,713,459
	=====	=====	=====
EXPENDITURE SUMMARY			
60-GO BONDS	<u>558,224</u>	<u>1,269,976</u>	<u>1,713,759</u>
*** TOTAL EXPENDITURES ***	558,224	1,269,976	1,713,759
	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	354	825	(300)

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

60 -GO BONDS

REVENUES	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>TAXES</u>			
4105 PROPERTY TAX	<u>557,742</u>	<u>1,198,894</u>	<u>1,653,822</u>
TOTAL TAXES	557,742	1,198,894	1,653,822
<u>CHARGES FOR CURRENT SERVICES</u>			
4205 WATER SALES	<u>0</u>	<u>71,082</u>	<u>58,938</u>
TOTAL CHARGES FOR CURRENT SERVICES	0	71,082	58,938
<u>INTEREST AND RENT</u>			
4505 INTEREST INCOME	<u>835</u>	<u>825</u>	<u>700</u>
TOTAL INTEREST AND RENT	835	825	700
<hr/>			
*** TOTAL REVENUE ***	558,577	1,270,801	1,713,459
	=====	=====	=====

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

61 -CERTIFICATES OF OBLIGAT

	2011-2012	2012-2013	2013-2014
	BUDGET	BUDGET	BUDGET
<hr/>			
REVENUE SUMMARY			
TAXES	790,047	0	0
CHARGES FOR CURRENT SERVI	581,972	360,920	362,393
INTEREST AND RENT	835	825	650
INTERGOVERNMENTAL REVENUE	<u>18,000</u>	<u>8,000</u>	<u>0</u>
*** TOTAL REVENUE ***	1,390,854	369,745	363,043
	=====	=====	=====
EXPENDITURE SUMMARY			
61-CO	<u>1,373,402</u>	<u>361,020</u>	<u>362,261</u>
*** TOTAL EXPENDITURES ***	1,373,402	361,020	362,261
	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	17,452	8,725	782

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

61 -CERTIFICATES OF OBLIGAT

REVENUES	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<hr/>			
<u>TAXES</u>			
4105 PROPERTY TAX	<u>790,047</u>	<u>0</u>	<u>0</u>
TOTAL TAXES	790,047	0	0
<u>CHARGES FOR CURRENT SERVICES</u>			
4205 WATER SALES	433,424	210,720	210,757
4210 SEWER SALES	<u>148,548</u>	<u>150,200</u>	<u>151,636</u>
TOTAL CHARGES FOR CURRENT SERVICES	581,972	360,920	362,393
<u>INTEREST AND RENT</u>			
4505 INTEREST INCOME	<u>835</u>	<u>825</u>	<u>650</u>
TOTAL INTEREST AND RENT	835	825	650
<u>INTERGOVERNMENTAL REVENUE</u>			
4605 FROM ASSESSMENT COLLECTIONS	<u>18,000</u>	<u>8,000</u>	<u>0</u>
TOTAL INTERGOVERNMENTAL REVENUE	18,000	8,000	0
<hr/>			
*** TOTAL REVENUE ***	1,390,854 =====	369,745 =====	363,043 =====

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

61 -CERTIFICATES OF OBLIGAT

61-CO

EXPENDITURES	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
561702 2001 CO - PRINCIPAL	223,444	0	0
561704 2003 - A CO - PRINCIPAL	213,000	0	0
561705 2004 CO - PRINCIPAL	25,000	0	0
561706 2006 CO - PRINCIPAL	115,000	120,000	125,000
561707 2007 CO - PRINCIPAL	75,000	80,000	85,000
561708 2008 CO - PRINCIPAL	121,000	0	0
561712 2001 CO - INTEREST	276,556	0	0
561714 2003 - A CO - INTEREST	11,238	0	0
561715 2004 CO - INTEREST	40,809	0	0
561716 2006 CO - INTEREST	95,655	90,720	85,575
561717 2007 CO - INTEREST	73,548	70,200	66,636
561718 2008 CO - INTEREST	101,769	0	0
561730 BANK FEES	<u>1,383</u>	<u>100</u>	<u>50</u>
TOTAL	1,373,402	361,020	362,261

561706 2006 CO - PRINCIPAL PERMANENT NOTES:
UTILITY DEBT SERVICE (528702) = \$125,000

561707 2007 CO - PRINCIPAL PERMANENT NOTES:
UTILITY DEBT SERVICE (528702) = \$85,000

561716 2006 CO - INTEREST PERMANENT NOTES:
UTILITY DEBT SERVICE (528712) = \$85,575

561717 2007 CO - INTEREST PERMANENT NOTES:
UTILITY DEBT SERVICE (528712) = \$66,636.00

561730 BANK FEES PERMANENT NOTES:
Dep Slips - \$50

TOTAL 61-CO	1,373,402	361,020	362,261
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*** TOTAL EXPENDITURES ***

	1,373,402	361,020	362,261
	=====	=====	=====

** REVENUE OVER (UNDER) EXPENDITURES **

	17,452	8,725	782
	=====	=====	=====

*** END OF REPORT ***

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

65 -PEG CHANNEL

	2011-2012	2012-2013	2013-2014
	BUDGET	BUDGET	BUDGET

REVENUE SUMMARY

TAXES	18,529	18,529	18,662
INTEREST AND RENT	<u>0</u>	<u>15</u>	<u>30</u>
*** TOTAL REVENUE ***	18,529	18,544	18,692
	=====	=====	=====

65 -PEG CHANNEL

REVENUES	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<hr/>			
<u>TAXES</u>			
4125 PEG CHANNEL FRANCHISE FEE	<u>18,529</u>	<u>18,529</u>	<u>18,662</u>
TOTAL TAXES	18,529	18,529	18,662
<hr/>			
<u>INTEREST AND RENT</u>			
4505 INTEREST INCOME	<u>0</u>	<u>15</u>	<u>30</u>
TOTAL INTEREST AND RENT	0	15	30
<hr/>			
*** TOTAL REVENUE ***	18,529	18,544	18,692
	=====	=====	=====

*** END OF REPORT ***

73 -BBF IMPROVEMENTS

2011-2012	2012-2013	2013-2014
BUDGET	BUDGET	BUDGET

REVENUE SUMMARY

_____	_____	_____
=====	=====	=====

EXPENDITURE SUMMARY

_____	_____	_____
=====	=====	=====

73 -BBF IMPROVEMENTS

REVENUES	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
<u>CHARGES FOR CURRENT SERVICES</u>	_____	_____	_____
<u>INTEREST AND RENT</u>	_____	_____	_____
	=====	=====	=====

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2013

73 -BBF IMPROVEMENTS

2013 TAX NOTE - BBF IMPR

EXPENDITURES	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET
	_____	_____	_____
	=====	=====	=====
	=====	=====	=====

*** END OF REPORT ***