



City of Whitehouse

ORDINANCE NO 14-0826-03

AN ORDINANCE ADOPTING AND APPROVING THE CITY OF WHITEHOUSE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015 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, 2014 and ending on September 30, 2015 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, 2014, and ending September 30, 2015; 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

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ordinances, resolutions, rules, policies or provisions in conflict with the provisions of this Ordinance are hereby repealed and rescinded to the extent of the conflict herewith.

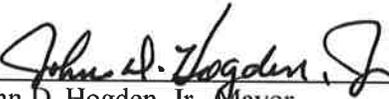
Section 4

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 5

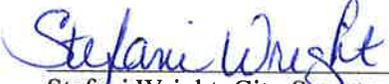
The necessity of adoption and approving a proposed budget for the next year as required by the laws of the State of Texas requires that this Ordinance shall take effect immediately from and after its passage, and it is accordingly so ordained.

PASSED, APPROVED, AND ADOPTED this 26th day of August 2014.



John D. Hogden, Jr., Mayor

ATTEST:



Stefani Wright, City Secretary



City of Whitehouse

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Whitehouse, Texas 75791 -0776

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**CITY OF WHITEHOUSE, TEXAS
FISCAL YEAR 2014-2015
ANNUAL BUDGET**

MAYOR

John D. Hogden, Jr.

MAYOR PRO-TEM

Charles Parker

COUNCILMEMBERS

Pat Powell

Ben Dieter

Jim Horn

Kelvin Fox

CITY MANAGER

Kevin Huckabee

CITY SECRETARY / FINANCE DIRECTOR

Stefani Wright

"This Budget Will Raise More Total Property Taxes than Last Year's Budget by \$77,667 and of That Amount; \$9,277.67 Tax Revenue to be Raised From New Property Added to the Tax Roll This Year."

The total amount of municipal debt obligation secured by property taxes for the City of Whitehouse is \$24,849,253.

BUDGET OVERVIEW FY 2014-2015

General Fund

Property Values

For Fiscal Year 2014-2015, the "Total Certified Taxable Value" is \$379,478,449 which is 3.14 percent more than the current year.

Revenues

Approximately 25% of The City of Whitehouse's budgeted revenue is derived from ad valorem property tax. Thirty-three percent of all property tax is used for the City's maintenance and operations (M&O) with sixty-seven 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 2015 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 2013-2014. Because of this increase, by law, it must be stated "This Budget Will Raise More Total Property Taxes than Last Year's Budget by \$77,667 and of That Amount; \$9,277.67 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. For fiscal year 2015, sales tax is estimated to generate approximately 23% of General Fund revenue with ½ cent of 1% of the sales tax being used to reduce property tax.

Non-property taxes generate over about 39% of the General Fund budget. These taxes include utility franchise taxes by phone, cable, gas, electricity, sanitation companies, splash park, and the Whitehouse Sports Complex. The remainder revenue just over 13% consists of court revenue, grants, interest income, and permits.

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 57% 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 43% 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 Whitehouse Sports Complex.

BUDGET OVERVIEW FY 2014-2015

Utility 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 2014-2015 are \$2,920,061 which is \$54,773 more than the FY 2013-2014 budgeted amount due to rate increase from the City of Tyler of 6%. The revenue for Water Sales makes up over 69% of the Utility Fund's revenue. Sewer charges are the second largest revenue source accounting for over 26% of the total revenue with connect fees and penalties producing 5% of the 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 \$34.27. (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). A \$2.00 per customer rate increase is proposed in the 2014-2015 budget.

Expenses

Like the General Fund, the largest expense for the Utility Fund is payroll and the related benefits which consume over 28% of the budget. Principal and interest payments for two Revenue Bonds account for approximately 18% of water and sewer fund expenses. The remaining expenses are for maintenance, supplies, contractual services, and permits.

Debt Service

Approximately 67% of the property tax revenue goes to the City's I&S fund to pay debt service payments of \$2 million for the 2014-2015 Budget Year. With the restructuring of the debt service, payments will remain relatively the same each year of \$2 million and then \$1.6 million until 2028. Whitehouse Sports Complex consists of a \$1.8 million Tax Note to be payoff by 2020. The purchase of a new fire truck and to finish out the remaining improvements to the Sports Complex resulted in the borrowing of approximately \$600,000.

BUDGET OVERVIEW FY 2014-2015

Street Maintenance Program (SMP)

The City of Whitehouse will create a Street Maintenance Plan to address the current and future condition of city streets. At City Council direction, City staff will develop a new Street Maintenance Program (SMP) to apply maintenance and upkeep to city streets. The Street Maintenance Fee allows the City to recoup the costs required to provide these maintenance and upkeep services. All funds collected under the Street Maintenance Fee will be used solely for the SMP. The Street Maintenance Fee of \$5.00 is a monthly fee which is collected from Whitehouse residents and business owners and which will appear on their monthly utility bills.

The ordinance which will establish the SMF includes an expiration for the fee 10 years after the October 2014 implementation. The street maintenance fee will raise an estimated \$167,770 annually and is used only for the Street Maintenance Program.

Fund Balance

A Budget surplus as a percentage of the total budget will be 3.22% or \$187,294.41 reserve.

10 -GENERAL FUND

	2012-2013	2013-2014	2014-2015
	BUDGET	BUDGET	BUDGET
REVENUE SUMMARY			
TAXES	1,817,408	1,728,419	1,699,580
CHARGES FOR CURRENT SERVI	695,315	790,797	950,919
LICENSES AND PERMITS	4,800	4,000	12,500
FINES AND FORFEITURES	339,852	206,950	171,250
INTEREST AND RENT	13,300	19,800	19,900
INTERGOVERNMENTAL REVENUE	167,385	86,099	87,825
OTHER REVENUE	<u>67,208</u>	<u>581,925</u>	<u>94,967</u>
*** TOTAL REVENUE ***	<u>3,105,268</u>	<u>3,417,989</u>	<u>3,036,941</u>
EXPENDITURE SUMMARY			
01-LEGISLATIVE	28,000	19,000	5,000
02-GENERAL ADMINISTRATION	367,405	258,317	243,304
03-TREASURY AND FINANCE	75,419	76,054	77,627
04-TAX APPRAISAL AND COLL	42,911	44,289	44,289
05-MUNICIPAL COURT	464,105	335,155	257,371
06-LIBRARY SERVICES	43,802	45,000	48,000
07-PARKS DEPARTMENT	255,354	670,097	134,534
08-SPORT COMPLEX	0	0	245,514
11-COMMUNITY DEVELOPMENT	54,239	32,000	32,000
12-STREET & GROUND MAINTEN	201,772	190,216	141,995
13-COMMUNICATION CENTER	30,000	30,000	30,000
14-POLICE OPERATIONS	1,239,684	1,251,920	1,232,557
15-ANIMAL CONTROL	68,190	64,285	76,131
16-FIRE OPERATIONS	400,268	1,030,764	491,665
17-GARBAGE	<u>567,532</u>	<u>572,826</u>	<u>606,842</u>
*** TOTAL EXPENDITURES ***	<u>3,838,682</u>	<u>4,619,922</u>	<u>3,666,829</u>
REVENUE OVER/(UNDER) EXPENDITURES	(733,414)	(1,201,933)	(629,887)

10 -GENERAL FUND

REVENUES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>TAXES</u>			
4105 CURRENT PROPERTY TAX	844,531	665,581	721,608
4125 UTILITY FRANCHISE FEES	293,123	304,172	289,000
4130 SALES TAX COLLECTIONS	423,152	475,533	423,425
4131 1/2 CENT SALES TAX	211,576	237,766	211,712
4135 SALES TAX FEES	<u>45,026</u>	<u>45,367</u>	<u>53,835</u>
TOTAL TAXES	1,817,408	1,728,419	1,699,580

4105	CURRENT PROPERTY TAX	PERMANENT NOTES: \$0.672110 PER \$100
4131	1/2 CENT SALES TAX	PERMANENT NOTES: 1/2 cent of 1 $\frac{1}{2}$ to reduce property tax
4135	SALES TAX FEES	PERMANENT NOTES: Offsetting expense account 10-517529

CHARGES FOR CURRENT SERVICES

4220	SOLID WASTE COLLECTIONS	656,065	661,047	690,969
4240	ZONING & PLATTING FEES	250	250	250
4245	ADMINISTRATIVE PROCESSING FEES	0	1,000	1,000
4250	SPLASH PARK	39,000	48,500	54,200
	Concession Stand	150 280.00	42,000.00	
	Reservations	20 75.00	1,500.00	
	Season Passes	74 50.00	3,700.00	
	Golf Tournament	1 6,000.00	6,000.00	
	Special Events	1 1,000.00	1,000.00	
4265	SPORTS COMPLEX	0	80,000	204,500
	Advertisement	12 1,000.00	12,000.00	
	Sponsorship	12 1,000.00	12,000.00	
	Special Events	12 1,000.00	12,000.00	
	Baseball Registration	500 95.00	47,500.00	
	Concession Stand	120 800.00	96,000.00	
	Tournaments	10 <u>2,500.00</u>	<u>25,000.00</u>	
	TOTAL CHARGES FOR CURRENT SERVICES	695,315	790,797	950,919

4220	SOLID WASTE COLLECTIONS	PERMANENT NOTES: Offsetting expense account 10-517511
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LICENSES AND PERMITS

4305	BUILDING PERMITS	2,000	1,000	10,000
4310	ELECTRICAL PERMITS	800	0	0
4315	PLUMBING PERMITS	1,000	0	0
4325	OTHER PERMITS & LICENSES	1,000	1,000	1,000
4330	BEER & WINE PERMIT	0	1,000	1,000
4335	MIXED BEVERAGE PERMIT	<u>0</u>	<u>1,000</u>	<u>500</u>

10 -GENERAL FUND

REVENUES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
TOTAL LICENSES AND PERMITS	4,800	4,000	12,500
<u>FINES AND FORFEITURES</u>			
4405 MUNICIPAL COURT FEES	180,000	120,000	100,000
4410 STATE FEES	120,000	70,000	55,000
4413 SCHOOL CROSSING FEES	252	150	150
4414 SCHOOL TRUANCY FEE	100	100	100
4415 SECURITY FEES	4,000	1,100	2,000
4420 COLLECTION FEES	19,500	0	0
4422 OMNI BASE FEES	1,900	1,900	1,900
4425 TECHNOLOGY FUND FEES	6,000	3,100	1,600
4430 CHILD SAFETY FEES	7,500	10,000	10,000
4435 ANIMAL CONTROL RECLAIM FEE	500	500	500
4436 DANGEROUS DOG REGISTRATION	<u>100</u>	<u>100</u>	<u>0</u>
TOTAL FINES AND FORFEITURES	339,852	206,950	171,250
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	800	1,000	1,100
4506 RENT INCOME	12,500	18,800	18,800
Maddox Lease	1 300.00	300.00	
EMS Rent	12 1,500.00	18,000.00	
Smith County Elections	1 <u>500.00</u>	<u>500.00</u>	
TOTAL INTEREST AND RENT	13,300	19,800	19,900
<u>INTERGOVERNMENTAL REVENUE</u>			
4605 INTERGOVERNMENTAL REVENUE	89,000	0	0
4610 LEOSE FUND	0	0	1,500
4615 SRO FUND	<u>78,385</u>	<u>86,099</u>	<u>86,325</u>
TOTAL INTERGOVERNMENTAL REVENUE	167,385	86,099	87,825
<u>OTHER REVENUE</u>			
4715 SMITH COUNTY ESD #2 REVENUE	0	28,050	0
4720 RECYCLE REVENUE	10,000	9,000	0
4725 ANRA COMPOST REBATE	4,198	6,855	7,147
4730 LOAN PROCEEDS	0	400,000	0
4735 PIR REVENUE	1,000	2,000	2,300
4740 DUE FROM FORFEITURE FUNDS	0	70,000	0
4745 CASH - LONG/SHORT	10	20	20

10 -GENERAL FUND

REVENUES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
4755 VEHICLE REGISTRATION	46,000	60,000	77,000
4760 SALE OF ASSETS	6,000	6,000	6,000
4762 CONTRIBUTIONS & DONATIONS	0	0	1,000
4765 PROPERTY CASUALTY WC - REFUND	0	0	1,500
TOTAL OTHER REVENUE	67,208	581,925	94,967

4755 VEHICLE REGISTRATION PERMANENT NOTES:
Offsetting expense account 10-505519

*** TOTAL REVENUE ***	3,105,268	3,417,989	3,036,941
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10 -GENERAL FUND
 01-LEGISLATIVE

EXPENDITURES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>PERSONNEL SERVICES</u>			
<u>SUPPLIES AND MATERIALS</u>			
<u>MAINTENANCE OF BULDING</u>			
<u>MAINTENANCE OF EQUIPMENT</u>			
<u>CONTRACTUAL SERVICE</u>			
501506 BUSINESS AND TRAVEL	2,000	2,000	0
501510 LEGAL FEES	21,000	12,000	0
12	0.00	0.00	
0	0.00	0.00	
501511 CONTRACTUAL SERVICES	5,000	5,000	5,000
Contract Elections	1 5,000.00	5,000.00	
TOTAL CONTRACTUAL SERVICE	28,000	19,000	5,000
<u>CAPITAL OUTLAY</u>			
TOTAL 01-LEGISLATIVE	28,000	19,000	5,000

10 -GENERAL FUND
02-GENERAL ADMINISTRATION

EXPENDITURES		2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>PERSONNEL SERVICES</u>				
502101 ADMINISTRATION		105,060	41,000	41,000
City Manager (1/2)	1	41,000.00	41,000.00	
502102 CLERICAL		47,054	47,840	48,797
Adm Assistant	1	48,797.00	48,797.00	
502105 OVERTIME		0	20	100
502110 CERTIFICATE PAY		300	300	300
502112 UNIFORMS AND CLOTHING		500	500	500
502113 ONE TIME PAY ADJUSTMENTS		15,000	2,050	4,100
502115 WORKERS COMPENSATION		1,136	161	161
502116 UNEMPLOYMENT COMPENSATION		783	810	203
502117 EMPLOYEE RETIREMENT		9,794	5,254	5,054
502118 EMPLOYEE INSURANCE		25,138	18,612	13,071
502119 RETIREE INSURANCE		750	750	600
Pratt	12	50.00	600.00	
502120 PAYROLL TAXES		<u>12,807</u>	<u>6,978</u>	<u>7,214</u>
TOTAL PERSONNEL SERVICES		218,322	124,275	121,100
<u>SUPPLIES AND MATERIALS</u>				
502201 OFFICE SUPPLIES		5,200	4,000	4,000
502202 DATA PROCESSING SUPPLIES		750	750	750
502203 PHOTO, AUDIO & VIDEO SUPP		1,060	1,060	2,100
Group M7	12	175.00	2,100.00	
502205 POSTAGE & DELIVERY SERVIC		2,100	1,800	1,800
502206 TIRES - FLAT REPAIRS		0	0	500
502208 FUEL		12,000	8,000	2,500
502217 EDUCATIONAL AND TRAINING		3,000	500	500
502220 OTHER SUPPLIES		<u>3,000</u>	<u>1,500</u>	<u>3,000</u>
TOTAL SUPPLIES AND MATERIALS		27,110	17,610	15,150
<u>MAINTENANCE OF BULDING</u>				
502301 BUILDING AND GROUNDS		<u>10,000</u>	<u>2,000</u>	<u>1,500</u>
TOTAL MAINTENANCE OF BULDING		10,000	2,000	1,500
<u>MAINTENANCE OF EQUIPMENT</u>				
502401 OFFICE EQUIPMENT		0	159	159
Time Clock	12	13.25	159.00	
502403 HVAC EQUIPMENT		1,200	1,000	1,000
502404 VEHICLE MAINTENANCE		0	4,000	500
502410 COMMUNICATION EQUIPMENT		<u>500</u>	<u>500</u>	<u>400</u>
TOTAL MAINTENANCE OF EQUIPMENT		1,700	5,659	2,059

BUDGET PRESENTATION

AS OF: PROPOSED BUDGET

10 -GENERAL FUND

02-GENERAL ADMINISTRATION

EXPENDITURES		2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>CONTRACTUAL SERVICE</u>				
502501 COMMUNICATION SERVICES		7,500	8,000	8,000
502503 INSURANCE		4,493	4,646	2,795
502504 ADVERTISING		1,800	1,800	500
502506 BUSINESS AND TRAVEL		3,000	700	3,000
502510 LEGAL FEES		1,500	500	1,000
502511 CONTRACTUAL SERVICES		1,850	5,550	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	70,100	70,100
502513 DATA PROCESSING MAINT		6,000	2,000	2,000
502519 COMPUTER TRAINING		100	100	0
502521 MEMBERSHIPS & SUBSCRIPTIONS		3,780	2,130	2,550
TMCA Dues	2	95.00	190.00	
Tri County Leader	1	30.00	30.00	
TML	1	1,700.00	1,700.00	
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	
TCMA	1	300.00	300.00	
502530 MISCELLANEOUS EXPENSE		250	0	0
TOTAL CONTRACTUAL SERVICE		102,273	95,526	95,495
<u>CAPITAL OUTLAY</u>				
502605 LIBRARY BOOKS & PERIODICA		3,000	3,000	3,000
502610 OFFICE EQUIPMENT		0	5,248	0
502622 CONTINGENCY		5,000	5,000	5,000
TOTAL CAPITAL OUTLAY		8,000	13,248	8,000
TOTAL 02-GENERAL ADMINISTRATION		367,405	258,317	243,304

10 -GENERAL FUND

03-TREASURY AND FINANCE

EXPENDITURES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>PERSONNEL SERVICES</u>			
503101 ADMINISTRATION	32,975	32,975	32,975
City Secretary (1/2)	1 32,975.00	32,975.00	
503113 ONE TIME PAY ADJUSTMENTS	0	1,649	3,298
503115 WORKERS COMPENSATION	189	53	54
503116 UNEMPLOYMENT COMPENSATION	261	270	135
503117 EMPLOYEE RETIREMENT	1,929	1,994	1,944
503118 EMPLOYEE INSURANCE	5,842	5,164	5,146
503120 PAYROLL TAXES	<u>2,523</u>	<u>2,649</u>	<u>2,775</u>
TOTAL PERSONNEL SERVICES	43,719	44,754	46,327
<u>SUPPLIES AND MATERIALS</u>			
503217 EDUCATIONAL AND TRAINING	<u>700</u>	<u>500</u>	<u>500</u>
TOTAL SUPPLIES AND MATERIALS	700	500	500
<u>MAINTENANCE OF BULDING</u>			
<u>MAINTENANCE OF EQUIPMENT</u>			
<u>CONTRACTUAL SERVICE</u>			
503506 BUSINESS AND TRAVEL	1,000	800	800
503511 CONTRACTUAL SERVICES	30,000	30,000	30,000
Audit Fee	1 30,000.00	30,000.00	
TOTAL CONTRACTUAL SERVICE	31,000	30,800	30,800
<u>CAPITAL OUTLAY</u>			
TOTAL 03-TREASURY AND FINANCE	75,419	76,054	77,627

10 -GENERAL FUND
 04-TAX APPRAISAL AND COLL

EXPENDITURES		2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>PERSONNEL SERVICES</u>				
<u>SUPPLIES AND MATERIALS</u>				
<u>MAINTENANCE OF BULDING</u>				
<u>MAINTENANCE OF EQUIPMENT</u>				
<u>CONTRACTUAL SERVICE</u>				
504511 CONTRACTUAL SERVICES		42,911	44,289	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	2,628.54	2,628.54	
TOTAL CONTRACTUAL SERVICE		42,911	44,289	44,289
<u>CAPITAL OUTLAY</u>				
TOTAL 04-TAX APPRAISAL AND COLL		42,911	44,289	44,289

10 -GENERAL FUND
05-MUNICIPAL COURT

EXPENDITURES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>PERSONNEL SERVICES</u>			
505101 ADMINISTRATION	55,000	55,000	0
505102 CLERICAL	54,080	56,160	61,873
Court Supervisor	1 31,701.60	31,701.60	
Court Clerk	1 30,171.60	30,171.60	
505103 OPERATIONS & MAINTENANCE	39,907	0	0
505105 OVERTIME	800	100	100
505110 CERTIFICATE PAY	900	0	0
505112 UNIFORMS AND CLOTHING	2,000	700	350
505113 ONE TIME PAY ADJUSTMENTS	0	2,750	0
505115 WORKERS COMPENSATION	379	1,105	215
505116 UNEMPLOYMENT COMPENSATION	1,044	810	270
505117 EMPLOYEE RETIREMENT	8,763	6,567	3,322
505118 EMPLOYEE INSURANCE	34,200	21,569	17,920
505120 PAYROLL TAXES	11,459	8,722	4,741
TOTAL PERSONNEL SERVICES	208,532	153,483	88,791
<u>SUPPLIES AND MATERIALS</u>			
505201 OFFICE SUPPLIES	1,200	1,000	800
505203 PHOTO, AUDIO, & VIDEO SUPP	900	900	500
505205 POSTAGE & DELIVERY SERVIC	0	1,200	600
505206 TIRES - FLAT REPAIRS	700	800	0
505208 FUEL	6,000	1,500	0
505209 EMERGENCY MEDICAL SUPPLIE	50	0	0
505211 MINOR TOOLS	1,000	700	350
505217 EDUCATIONAL AND TRAINING	4,000	1,000	500
505220 OTHER SUPPLIES	500	400	200
TOTAL SUPPLIES AND MATERIALS	14,350	7,500	2,950
<u>MAINTENANCE OF BULDING</u>			
505301 BUILDING AND GROUNDS	1,000	1,000	500
TOTAL MAINTENANCE OF BULDING	1,000	1,000	500
<u>MAINTENANCE OF EQUIPMENT</u>			
505401 OFFICE EQUIPMENT	2,280	1,451	876
Copier Maintenance	12 57.50	690.00	
Time Clock	12 15.50	186.00	
505403 HVAC EQUIPMENT	1,000	1,000	1,000
505404 VEHICLE MAINTENANCE	0	1,500	0
505410 COMMUNICATION EQUIPMENT	700	500	0
TOTAL MAINTENANCE OF EQUIPMENT	3,980	4,451	1,876

10 -GENERAL FUND
05-MUNICIPAL COURT

EXPENDITURES		2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>CONTRACTUAL SERVICE</u>				
505501 COMMUNICATION SERVICES		1,200	600	360
505503 INSURANCE		494	410	384
505504 ADVERTISING		150	150	150
505506 BUSINESS AND TRAVEL		4,000	1,000	1,000
505510 LEGAL FEES		6,000	6,000	4,000
505511 CONTRACTUAL SERVICES		13,200	13,200	9,000
Municipal Judge Fees	12	750.00	9,000.00	
505512 UTILITY SERVICES		0	5,000	3,500
505514 COLLECTION AGENCY FEES		7,000	0	0
505515 STATE FEE		152,000	75,000	70,000
505516 OMNI BASE FEE		1,900	2,000	2,000
505517 ONLINE & CREDIT CARD FEES		4,000	1,000	1,500
505519 VEHICLE REGISTRATION		45,000	63,000	70,000
505521 MEMBERSHIPS & SUBSCRIPTIONS		1,300	1,360	1,360
TX Municipal News	I	40.00	40.00	
TLO	12	110.00	1,320.00	
TOTAL CONTRACTUAL SERVICE		236,244	168,720	163,254

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

CAPITAL OUTLAY

TOTAL 05-MUNICIPAL COURT		464,105	335,155	257,371
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10 -GENERAL FUND
06-LIBRARY SERVICES

EXPENDITURES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 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	43,802	45,000	48,000
Library Support	1 48,000.00	48,000.00	
TOTAL CONTRACTUAL SERVICE	43,802	45,000	48,000
<u>CAPITAL OUTLAY</u>			
TOTAL 06-LIBRARY SERVICES	43,802	45,000	48,000

BUDGET PRESENTATION
AS OF: PROPOSED BUDGET

10 -GENERAL FUND
07-PARKS DEPARTMENT

EXPENDITURES		2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>PERSONNEL SERVICES</u>				
507101 ADMINISTRATION		0	0	36,000
Parks Director	1	36,000.00	36,000.00	
507103 OPERATIONS & MAINTENANCE		30,000	62,000	0
507107 SEASONAL		35,556	39,360	17,280
\$9 hr x 960 hours	2	8,640.00	17,280.00	
507112 UNIFORMS AND CLOTHING		0	1,000	1,000
507113 ONE TIME PAY ADJUSTMENTS		0	1,600	1,800
507115 WORKERS COMPENSATION		1,575	2,390	3,207
507116 UNEMPLOYMENT COMPENSATION		392	1,215	405
507117 EMPLOYEE RETIREMENT		1,755	3,663	1,930
507118 EMPLOYEE INSURANCE		8,674	11,554	5,591
507120 PAYROLL TAXES		<u>5,015</u>	<u>7,876</u>	<u>4,214</u>
TOTAL PERSONNEL SERVICES		82,967	130,658	71,427
<u>SUPPLIES AND MATERIALS</u>				
507201 OFFICE SUPPLIES		1,000	1,000	1,000
507204 LABORATORY SUPPLIES		0	0	500
507206 TIRES - FLAT REPAIRS		0	0	500
507208 FUEL		0	3,000	1,500
507211 MINOR TOOLS		0	1,000	500
507215 BALL PARK EQUIPMENT		0	20,000	0
507217 EDUCATIONAL AND TRAINING		0	500	300
507218 CONCESSION - BALL PARK		0	20,000	0
507219 CONCESSION - SPLASH PARK		0	13,500	5,000
507220 OTHER SUPPLIES		<u>22,000</u>	<u>0</u>	<u>0</u>
TOTAL SUPPLIES AND MATERIALS		23,000	59,000	9,300
<u>MAINTENANCE OF BUILDING</u>				
507301 MAINTENANCE - PARKS		7,000	3,000	3,000
507302 MAINTENANCE - BALL PARKS		<u>0</u>	<u>5,000</u>	<u>0</u>
TOTAL MAINTENANCE OF BUILDING		7,000	8,000	3,000
<u>MAINTENANCE OF EQUIPMENT</u>				
507404 VEHICLE MAINTENANCE		0	3,000	1,500
507414 PLAYGROUND EQUIPMENT		<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
TOTAL MAINTENANCE OF EQUIPMENT		2,500	5,500	4,000
<u>CONTRACTUAL SERVICE</u>				
507501 COMMUNICATION SERVICES		3,087	3,647	1,487
Wi-Fi	12	79.95	959.40	
Cell Phone Reimbursement	12	30.00	360.00	
Push to Talk	12	14.00	168.00	
507511 CONTRACTUAL SERVICES		40,000	80,000	40,000
YMCA - 15 of 15 year agreement	1	40,000.00	40,000.00	
507512 UTILITY SERVICES		4,200	14,400	1,500
507513 DATA PROCESSING MAINT		0	0	1,470
Rec Software (1/2)	1	1,470.00	1,470.00	

10 -GENERAL FUND
07-PARKS DEPARTMENT

EXPENDITURES		2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
507517 ONLINE & CREDIT CARD FEES		0	1,600	500
507521 MEMBERSHIPS & SUBSCRIPTIONS		0	50	1,850
Sams	1	50.00	50.00	
Movie in the Park	5	360.00	1,800.00	
TOTAL CONTRACTUAL SERVICE		47,287	99,697	46,807
<u>CAPITAL OUTLAY</u>				
507603 LAND IMPROVEMENTS		89,000	323,643	0
507605 LIBRARY BOOKS & PERIODICA		3,600	3,600	0
507611 MACHINERY AND EQUIP		0	15,000	0
507613 MOTOR VEHICLES		0	25,000	0
TOTAL CAPITAL OUTLAY		92,600	367,243	0
TOTAL 07-PARKS DEPARTMENT		255,354	670,097	134,534

10 -GENERAL FUND
08-SPORT COMPLEX

EXPENDITURES		2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>PERSONNEL SERVICES</u>				
508102 CLERICAL		0	0	45,000
Sports Coordinator	1	45,000.00	45,000.00	
508103 OPERATIONS & MAINTENANCE		0	0	47,736
Complex Maintenance	1	31,824.00	31,824.00	
Complex Maintenance (6 months)	1	15,912.00	15,912.00	
508107 SEASONAL		0	0	17,280
\$9 hr x 960	2	8,640.00	17,280.00	
508112 UNIFORMS AND CLOTHING		0	0	1,000
508116 UNEMPLOYMENT COMPENSATION		0	0	675
508117 EMPLOYEE RETIREMENT		0	0	4,971
508118 EMPLOYEE INSURANCE		0	0	26,184
508120 PAYROLL TAXES		0	0	8,416
TOTAL PERSONNEL SERVICES		0	0	151,262
<u>SUPPLIES AND MATERIALS</u>				
508201 OFFICE SUPPLIES		0	0	1,000
508204 LABORATORY SUPPLIES		0	0	500
508206 TIRES - FLAT REPAIRS		0	0	1,000
508208 FUEL		0	0	1,500
508211 MINOR TOOLS		0	0	1,000
508218 CONCESSION STAND		0	0	10,000
TOTAL SUPPLIES AND MATERIALS		0	0	15,000
<u>MAINTENANCE OF BUILDING</u>				
508301 BUILDING AND GROUNDS		0	0	5,000
TOTAL MAINTENANCE OF BUILDING		0	0	5,000
<u>MAINTENANCE OF EQUIPMENT</u>				
508404 VEHICLE MAINTENANCE		0	0	1,000
508407 TOOLS		0	0	2,000
TOTAL MAINTENANCE OF EQUIPMENT		0	0	3,000
<u>CONTRACTUAL SERVICE</u>				
508501 COMMUNICATION SERVICES		0	0	1,319
Wi-Fi	12	79.95	959.40	
Cell Phone	12	30.00	360.00	
508511 CONTRACTUAL SERVICES		0	0	36,000
Umpire Fees	1	20,000.00	20,000.00	
Association Fees	1	1,000.00	1,000.00	
Uniforms	1	15,000.00	15,000.00	
508512 UTILITY SERVICES		0	0	13,200
508513 DATA PROCESSING MAINT		0	0	1,470
Rec Software (1/2)	1	1,470.00	1,470.00	
508517 ONLINE & CREDIT CARD FEES		0	0	2,000
TOTAL CONTRACTUAL SERVICE		0	0	53,989

10 -GENERAL FUND
 08-SPORT COMPLEX

EXPENDITURES		2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>CAPITAL OUTLAY</u>				
508601 BUILDINGS		0	0	5,000
Finish Concession Stand	1	5,000.00	5,000.00	
508611 MACHINERY AND EQUIPMENT		0	0	2,263
Mower (11-2017)	12	188.56	2,262.72	
508612 OTHER EQUIPMENT		0	0	10,000
Pitching Machines	4	<u>2,500.00</u>	<u>10,000.00</u>	
TOTAL CAPITAL OUTLAY		0	0	17,263
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TOTAL 08-SPORT COMPLEX		0	0	245,514

10 -GENERAL FUND
11-COMMUNITY DEVELOPMENT

EXPENDITURES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>PERSONNEL SERVICES</u>			
511103 OPERATIONS & MAINTENANCE	18,648	0	0
511115 WORKERS COMPENSATION	108	0	0
511116 UNEMPLOYMENT COMPENSATION	131	0	0
511120 PAYROLL TAXES	<u>1,427</u>	<u>0</u>	<u>0</u>
TOTAL PERSONNEL SERVICES	20,314	0	0
<u>SUPPLIES AND MATERIALS</u>			
511217 EDUCATIONAL AND TRAINING	<u>500</u>	<u>0</u>	<u>0</u>
TOTAL SUPPLIES AND MATERIALS	500	0	0
<u>MAINTENANCE OF BULDING</u>			
<u>MAINTENANCE OF EQUIPMENT</u>			
<u>CONTRACTUAL SERVICE</u>			
511501 COMMUNICATION SERVICES	360	0	0
511503 INSURANCE	165	0	0
511506 BUSINESS AND TRAVEL	500	0	0
511511 CONTRACTUAL SERVICES	24,000	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	0	0
511530 MISCELLANEOUS EXPENSE	3,000	3,000	3,000
Keep Texas Beautiful Conf	1 1,200.00	1,200.00	
Flower Bed Maint	1 100.00	100.00	
Plants	1 500.00	500.00	
Mulch	1 500.00	500.00	
Sprinkler Repairs	1 700.00	700.00	
TOTAL CONTRACTUAL SERVICE	33,425	32,000	32,000
<u>CAPITAL OUTLAY</u>			
TOTAL 11-COMMUNITY DEVELOPMENT	54,239	32,000	32,000

10 -GENERAL FUND
12-STREET & GROUND MAINTENANCE

EXPENDITURES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>PERSONNEL SERVICES</u>			
512103 OPERATIONS & MAINTENANCE	79,140	79,040	81,712
Street Supervisor	46,705.80	46,705.80	
Street Maintenance	35,006.40	35,006.40	
512105 OVERTIME	5,000	5,000	5,000
512112 UNIFORMS AND CLOTHING	300	500	500
512115 WORKERS COMPENSATION	4,075	4,218	4,659
512116 UNEMPLOYMENT COMPENSATION	587	540	270
512117 EMPLOYEE RETIREMENT	4,922	4,841	4,646
512118 EMPLOYEE INSURANCE	18,005	16,566	16,536
512120 PAYROLL TAXES	6,437	6,429	6,631
TOTAL PERSONNEL SERVICES	118,466	117,134	119,954
<u>SUPPLIES AND MATERIALS</u>			
512206 TIRES - FLAT REPAIRS	1,250	1,250	1,500
512208 FUEL	0	3,300	3,500
512211 MINOR TOOLS	700	1,000	750
512214 CHEMICAL & MECHANICAL SUP	250	250	250
512215 SAFETY SUPPLIES	150	150	150
512220 OTHER SUPPLIES	150	150	100
TOTAL SUPPLIES AND MATERIALS	2,500	6,100	6,250
<u>MAINTENANCE OF BUILDING</u>			
512303 STREETS AND ALLEYS	25,000	50,000	0
512305 STORM SEWERS & DRAINAGEWA	25,000	0	0
TOTAL MAINTENANCE OF BUILDING	50,000	50,000	0
<u>MAINTENANCE OF EQUIPMENT</u>			
512402 MACHINERY & HEAVY EQUIP	8,000	6,000	6,000
512404 VEHICLE MAINTENANCE	2,500	3,000	2,500
512405 SHOP EQUIPMENT	500	500	500
512407 TOOLS	450	450	400
512408 SIGNAL AND SIGN SYSTEM	2,500	2,500	2,000
512410 COMMUNICATION EQUIPMENT	200	200	150
TOTAL MAINTENANCE OF EQUIPMENT	14,150	12,650	11,550
<u>CONTRACTUAL SERVICE</u>			
512501 COMMUNICATION SERVICES	0	360	500
512502 LEASES AND RENTALS	1,200	1,100	1,000
512503 INSURANCE	3,456	2,872	2,741
TOTAL CONTRACTUAL SERVICE	4,656	4,332	4,241

10 -GENERAL FUND
12-STREET & GROUND MAINTENANCE

EXPENDITURES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
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<u>CAPITAL OUTLAY</u>			
512611 MACHINERY AND EQUIP	<u>12,000</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	12,000	0	0
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TOTAL 12-STREET & GROUND MAINTENANCE	201,772	190,216	141,995

10 -GENERAL FUND
 13-COMMUNICATION CENTER

EXPENDITURES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<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>			
513511 CONTRACTUAL SERVICES	30,000	30,000	30,000
Smith County Dispatch	1 30,000.00	30,000.00	<u> </u>
TOTAL CONTRACTUAL SERVICE	30,000	30,000	30,000
<u>CAPITAL OUTLAY</u>	<u> </u>	<u> </u>	<u> </u>
TOTAL 13-COMMUNICATION CENTER	30,000	30,000	30,000

10 -GENERAL FUND
14-POLICE OPERATIONS

EXPENDITURES		2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>PERSONNEL SERVICES</u>				
514101 ADMINISTRATION		65,000	65,000	216,000
Chief of Police	1	65,000.00	65,000.00	
Captain	1	53,000.00	53,000.00	
CID Lieutenant	1	49,000.00	49,000.00	
Patrol Lieutenant	1	49,000.00	49,000.00	
514102 CLERICAL		72,405	64,480	65,770
Adm Assistant	1	33,945.60	33,945.60	
Adm Assistant	1	31,824.00	31,824.00	
514103 OPERATIONS & MAINTENANCE		510,535	584,320	445,171
Sergeant	1	40,310.40	40,310.40	
Sergeant	1	41,371.20	41,371.20	
Corporal (SRO) (Motorcycle)	2	41,371.20	82,742.40	
Patrol (SRO)	1	39,249.60	39,249.60	
K-9 Officer	1	40,310.40	40,310.40	
Patrol Officer	1	41,371.20	41,371.20	
Patrol Officer	1	39,249.60	39,249.60	
Patrol Officers	3	38,188.80	114,566.40	
Extra	1	6,000.00	6,000.00	
514105 OVERTIME		15,000	10,000	6,000
514110 CERTIFICATE PAY		1,800	3,900	3,900
514111 MERIT PAY		9,500	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		8,000	10,000	10,000
514113 ONE TIME PAY ADJUSTMENTS		0	8,351	10,800
514115 WORKERS COMPENSATION		15,053	13,586	16,991
514116 UNEMPLOYMENT COMPENSATION		4,176	4,590	2,430
514117 EMPLOYEE RETIREMENT		39,630	42,944	40,588
514118 EMPLOYEE INSURANCE		138,741	143,395	143,743
514120 PAYROLL TAXES		48,962	55,247	55,227
TOTAL PERSONNEL SERVICES		928,802	1,015,313	1,026,120
<u>SUPPLIES AND MATERIALS</u>				
514201 OFFICE SUPPLIES		6,500	4,000	4,000
514202 DATA PROCESSING SUPPLIES		8,500	1,500	1,500
514203 PHOTO, AUDIO, & VIDEO SUPP		1,300	1,600	2,600
514204 LABORATORY SUPPLIES		1,600	4,000	4,000
514205 POSTAGE & DELIVERY SERVIC		850	850	850
514206 TIRES - FLAT REPAIRS		3,000	3,000	3,000
514208 FUEL		26,400	40,000	40,000
514209 EMERGENCY MEDICAL SUPPLIE		1,800	1,800	1,800
514211 MINOR TOOLS		800	800	800
514212 JANITORIAL SUPPLIES		1,500	1,500	1,500
514215 SAFETY SUPPLIES		3,000	3,000	3,000
514217 EDUCATIONAL AND TRAINING		7,000	14,000	14,000
514218 K-9 MISC		4,000	4,000	6,500
514220 OTHER SUPPLIES		5,000	5,000	5,000

BUDGET PRESENTATION

AS OF: PROPOSED BUDGET

10 -GENERAL FUND

14-POLICE OPERATIONS

EXPENDITURES		2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
514221 COMMUNITY RESOURCE SUPPLY		1,500	1,500	1,500
514222 EVIDENCE PROCESSING		500	500	500
514223 EVIDENCE SUPPLIES		800	800	800
514224 CID SUPPLIES		350	350	350
514225 POLICE EXPLORER PROGRAM		0	0	1,500
TOTAL SUPPLIES AND MATERIALS		74,400	88,200	93,200
<u>MAINTENANCE OF BULDING</u>				
514301 BUILDING AND GROUNDS		6,000	6,000	6,000
514304 GUN RANGE		0	0	10,000
TOTAL MAINTENANCE OF BULDING		6,000	6,000	16,000
<u>MAINTENANCE OF EQUIPMENT</u>				
514401 OFFICE EQUIPMENT		800	1,500	1,500
Copier Maintenance	12	125.00	1,500.00	
514403 HVAC EQUIPMENT		250	500	500
514404 VEHICLE MAINTENANCE		15,000	15,000	15,000
514410 COMMUNICATION EQUIPMENT		1,000	1,000	1,000
514411 OUTDOOR WARNING SYSTEM		2,500	10,000	5,000
TOTAL MAINTENANCE OF EQUIPMENT		19,550	28,000	23,000
<u>CONTRACTUAL SERVICE</u>				
514501 COMMUNICATION SERVICES		16,000	15,200	11,000
514503 INSURANCE		16,881	17,027	16,991
514506 BUSINESS AND TRAVEL		4,750	4,750	4,750
514510 LEGAL FEES		0	0	500
514511 CONTRACTUAL SERVICES		32,000	15,727	12,654
Smith County Jail	12	500.00	6,000.00	
Leads online	1	2,051.00	2,051.00	
L3 Annual Warranty	1	4,603.00	4,603.00	
514512 UTILITY SERVICES		13,000	8,700	8,100
514513 DATA PROCESSING MAINT		2,500	2,500	9,403
514521 MEMBERSHIPS & SUBSCRIPTIONS		800	800	800
TOTAL CONTRACTUAL SERVICE		85,931	64,704	64,198
<u>CAPITAL OUTLAY</u>				
514612 OTHER EQUIPMENT		20,000	17,000	10,039
Provision Body Cam	7	299.99	2,099.93	
Evidence Chain Link Fence	1	2,400.00	2,400.00	
Tazer Batteries	10	75.00	750.00	
Collapsible Stocks for ARs	12	100.00	1,200.00	
Handheld Radar Lazer	1	2,609.00	2,609.00	
Door Popper & Hot Dog System	1	980.00	980.00	
514613 MOTOR VEHICLES		105,000	32,703	0
TOTAL CAPITAL OUTLAY		125,000	49,703	10,039
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TOTAL 14-POLICE OPERATIONS		1,239,684	1,251,920	1,232,557

BUDGET PRESENTATION

AS OF: PROPOSED BUDGET

10 -GENERAL FUND

15-ANIMAL CONTROL

EXPENDITURES		2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>PERSONNEL SERVICES</u>				
515103 OPERATIONS & MAINTENANCE		31,244	32,240	43,085
AC/BI/CE	1	43,085.00	43,085.00	
515105 OVERTIME		500	500	500
515110 CERTIFICATE PAY		600	600	600
515112 UNIFORMS AND CLOTHING		700	700	700
515115 WORKERS COMPENSATION		705	744	646
515116 UNEMPLOYMENT COMPENSATION		261	270	135
515117 EMPLOYEE RETIREMENT		1,857	1,857	2,309
515118 EMPLOYEE INSURANCE		5,605	5,673	5,708
515120 PAYROLL TAXES		<u>2,428</u>	<u>2,505</u>	<u>3,380</u>
TOTAL PERSONNEL SERVICES		43,900	45,089	57,063
<u>SUPPLIES AND MATERIALS</u>				
515205 POSTAGE & DELIVERY SERVIC		2,000	2,000	500
515206 TIRES - FLAT REPAIRS		700	700	700
515208 FUEL		5,000	5,000	3,000
515211 MINOR TOOLS		1,000	700	700
515214 CHEMICAL & MECHANICAL SUP		100	100	100
515215 SAFETY SUPPLIES		300	300	300
515217 EDUCATIONAL AND TRAINING		1,000	500	500
515218 ANIMAL SUPPLIES		0	500	500
515220 OTHER SUPPLIES		<u>500</u>	<u>500</u>	<u>500</u>
TOTAL SUPPLIES AND MATERIALS		10,600	10,300	6,800
<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		800	159	159
Time Clock	12	13.25	159.00	
515404 VEHICLE MAINTENANCE		<u>700</u>	<u>700</u>	<u>4,000</u>
TOTAL MAINTENANCE OF EQUIPMENT		1,500	859	4,159
<u>CONTRACTUAL SERVICE</u>				
515501 COMMUNICATION SERVICES		600	600	600
515503 INSURANCE		165	137	110
515506 BUSINESS AND TRAVEL		1,000	500	500
515509 CUSTODY SUPPORT SERVICES		500	0	0
515511 CONTRACTUAL SERVICES		9,000	6,000	6,000
Klein Animal Shelter	12	500.00	6,000.00	
515521 MEMBERSHIPS & SUBSCRIPTIONS		<u>125</u>	<u>0</u>	<u>100</u>
TOTAL CONTRACTUAL SERVICE		11,390	7,237	7,310

10 -GENERAL FUND
15-ANIMAL CONTROL

	2012-2013	2013-2014	2014-2015
EXPENDITURES	BUDGET	BUDGET	BUDGET
<u>CAPITAL OUTLAY</u>	<u> </u>	<u> </u>	<u> </u>
TOTAL 15-ANIMAL CONTROL	68,190	64,285	76,131

10 -GENERAL FUND
16-FIRE OPERATIONS

EXPENDITURES		2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>PERSONNEL SERVICES</u>				
516101 ADMINISTRATION		0	52,500	54,500
Fire Chief	1	54,500.00	54,500.00	
516103 OPERATIONS & MAINTENANCE		267,106	236,184	300,312
Bataillion Chief	1,248	17.50	21,840.00	
Lieutenant	8,760	13.50	118,260.00	
Firefighters	1,652	13.00	151,476.00	
Training Officer	624	14.00	8,736.00	
516109 SPECIAL PROJECTS		21,169	12,000	0
516112 UNIFORMS AND CLOTHING		1,000	3,000	3,000
516113 ONE TIME PAY ADJUSTMENTS		0	0	2,725
516115 WORKERS COMPENSATION		8,182	6,954	6,135
516116 UNEMPLOYMENT COMPENSATION		2,610	2,700	3,375
516117 EMPLOYEE RETIREMENT		0	3,024	3,067
516118 EMPLOYEE INSURANCE		0	9,970	10,236
516120 PAYROLL TAXES		<u>16,202</u>	<u>22,084</u>	<u>27,352</u>
TOTAL PERSONNEL SERVICES		316,268	348,416	410,702
<u>SUPPLIES AND MATERIALS</u>				
516201 OFFICE SUPPLIES		1,000	500	300
516204 LABORATORY SUPPLIES		0	0	320
516205 POSTAGE & DELIVERY SERVIC		0	0	50
516206 TIRES - FLAT REPAIRS		0	4,000	3,000
516208 FUEL		6,000	12,000	8,000
516209 EMERGENCY MEDICAL SUPPLIE		600	300	500
516211 MINOR TOOLS		600	800	400
516212 JANITORIAL SUPPLIES		0	2,000	1,000
516215 SAFETY SUPPLIES		0	1,500	1,500
516217 EDUCATIONAL AND TRAINING		6,000	3,000	4,000
516220 OTHER SUPPLIES		<u>0</u>	<u>3,000</u>	<u>2,000</u>
TOTAL SUPPLIES AND MATERIALS		14,200	27,100	21,070
<u>MAINTENANCE OF BULDING</u>				
516301 BUILDING AND GROUNDS		<u>0</u>	<u>3,000</u>	<u>3,500</u>
TOTAL MAINTENANCE OF BULDING		0	3,000	3,500
<u>MAINTENANCE OF EQUIPMENT</u>				
516401 OFFICE EQUIPMENT		0	2,028	2,028
Copier Maintenance	12	100.00	1,200.00	
Time Clock	12	69.00	828.00	
516404 VEHICLE MAINTENANCE		10,000	4,000	5,000
516405 SHOP EQUIPMENT		300	300	300
516406 SAFETY AND MEDICAL EQUIP		1,000	12,000	9,000
516407 TOOLS		0	4,000	3,000
516410 COMMUNICATION EQUIPMENT		<u>500</u>	<u>500</u>	<u>3,500</u>
TOTAL MAINTENANCE OF EQUIPMENT		11,800	22,828	22,828

10 -GENERAL FUND
16-FIRE OPERATIONS

EXPENDITURES		2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>CONTRACTUAL SERVICE</u>				
516501 COMMUNICATION SERVICES		2,000	900	5,988
Radios (9-2023)	12	328.50	3,942.00	
Pagers	12	170.50	2,046.00	
516503 INSURANCE		20,000	7,020	6,577
516506 BUSINESS AND TRAVEL		2,500	3,000	2,500
516511 CONTRACTUAL SERVICES		0	1,000	0
516512 UTILITY SERVICES		5,000	5,000	5,500
516521 MEMBERSHIPS & SUBSCRIPTIONS		2,000	2,000	1,500
516530 MISCELLANEOUS EXPENSE		<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
TOTAL CONTRACTUAL SERVICE		33,000	20,420	23,565
<u>CAPITAL OUTLAY</u>				
516601 BUILDINGS		15,000	3,000	0
516611 MACHINERY AND EQUIP		0	596,000	0
516612 OTHER EQUIPMENT		10,000	0	0
516613 MOTOR VEHICLES		<u>0</u>	<u>10,000</u>	<u>10,000</u>
TOTAL CAPITAL OUTLAY		25,000	609,000	10,000
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TOTAL 16-FIRE OPERATIONS		400,268	1,030,764	491,665

10 -GENERAL FUND
 17-GARBAGE

EXPENDITURES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 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	522,557	527,726	561,742
Progressive	7 37,600.00	263,200.00	
Republic Services Contract	5 44,000.00	220,000.00	
Neches Composting Project	12 6,545.16	78,541.92	
517529 SALES TAX	<u>44,975</u>	<u>45,100</u>	<u>45,100</u>
TOTAL CONTRACTUAL SERVICE	567,532	572,826	606,842
517529 SALES TAX			
	PERMANENT NOTES:		
	Revenue account 10-4135		
<u>CAPITAL OUTLAY</u>			
TOTAL 17-GARBAGE	567,532	572,826	606,842

10 -GENERAL FUND
18-GENERAL DEBT SERVICE

EXPENDITURES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
*** TOTAL EXPENDITURES ***	3,838,682	4,619,922	3,666,829
** REVENUE OVER (UNDER) EXPENDITURES **	(733,414)	(1,201,933)	(629,887)

*** END OF REPORT ***

20 -UTILITY FUND

	2012-2013	2013-2014	2014-2015
	BUDGET	BUDGET	BUDGET
REVENUE SUMMARY			
CHARGES FOR CURRENT SERVI	3,080,316	2,864,338	2,919,061
INTEREST AND RENT	<u>900</u>	<u>950</u>	<u>1,000</u>
*** TOTAL REVENUE ***	<u>3,081,216</u>	<u>2,865,288</u>	<u>2,920,061</u>
EXPENDITURE SUMMARY			
20-UTILITY ADMINISTRATION	667,620	380,943	371,947
21-CUSTOMER SERVICE	118,551	137,825	171,265
22-WATER OPERATIONS	395,156	518,510	501,116
23-WASTEWATER OPERATIONS	267,049	391,329	399,592
25-WATER SUPPLY	346,121	343,856	350,883
28-UTILITY DEBT SERVICE	<u>432,002</u>	<u>421,149</u>	<u>363,076</u>
*** TOTAL EXPENDITURES ***	<u>2,226,499</u>	<u>2,193,612</u>	<u>2,157,880</u>
REVENUE OVER/(UNDER) EXPENDITURES	854,717	671,677	762,182

20 -UTILITY FUND

REVENUES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>CHARGES FOR CURRENT SERVICES</u>			
4205 WATER SALES	2,194,293	1,986,981	2,031,780
4210 SEWER CHARGES	767,023	759,357	750,282
4211 TAP AND CONNECT FEES	25,000	30,000	45,000
4230 PENALTIES	<u>94,000</u>	<u>88,000</u>	<u>92,000</u>
TOTAL CHARGES FOR CURRENT SERVICES	3,080,316	2,864,338	2,919,061
<u>INTEREST AND RENT</u>			
4505 INTEREST INCOME	<u>900</u>	<u>950</u>	<u>1,000</u>
TOTAL INTEREST AND RENT	900	950	1,000
<u>INTERGOVERNMENTAL REVENUE</u>			
<u>OTHER REVENUE</u>			
*** TOTAL REVENUE ***	<u>3,081,216</u>	<u>2,865,288</u>	<u>2,920,061</u>

20 -UTILITY FUND
20-UTILITY ADMINISTRATION

EXPENDITURES		2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>PERSONNEL SERVICES</u>				
520101 ADMINISTRATION		139,621	137,361	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	2,500	1,000
520113 ONE TIME PAY ADJUSTMENT		0	6,868	3,169
520115 WORKERS COMPENSATION		2,149	2,476	1,044
520116 UNEMPLOYMENT COMPENSATION		457	540	270
520117 EMPLOYEE RETIREMENT		8,168	8,308	7,532
520118 EMPLOYEE INSURANCE		16,684	16,213	16,138
520120 PAYROLL TAXES		<u>10,681</u>	<u>11,034</u>	<u>10,751</u>
TOTAL PERSONNEL SERVICES		178,260	185,300	177,265
<u>SUPPLIES AND MATERIALS</u>				
520201 OFFICE SUPPLIES		2,000	1,500	1,500
520202 DATA PROCESSING SUPPLIES		500	500	500
520205 POSTAGE & DELIVERY SERVIC		2,000	15,580	17,000
520208 FUEL		20,000	1,000	600
520217 EDUCATIONAL AND TRAINING		700	300	300
520220 OTHER SUPPLIES		<u>950</u>	<u>950</u>	<u>500</u>
TOTAL SUPPLIES AND MATERIALS		26,150	19,830	20,400
<u>MAINTENANCE OF BUILDING</u>				
520301 BUILDING AND GROUNDS		<u>1,400</u>	<u>1,000</u>	<u>1,000</u>
TOTAL MAINTENANCE OF BUILDING		1,400	1,000	1,000
<u>MAINTENANCE OF EQUIPMENT</u>				
520401 OFFICE EQUIPMENT		720	1,431	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>500</u>	<u>500</u>
TOTAL MAINTENANCE OF EQUIPMENT		1,220	2,431	2,431
<u>CONTRACTUAL SERVICE</u>				
520501 COMMUNICATION SERVICES		4,900	4,900	2,100
520502 LEASES AND RENTALS		0	0	494
Postage Machine (2019)	12	41.14	493.68	
520503 INSURANCE		22,696	22,741	22,472
520504 ADVERTISING		800	800	500
520506 BUSINESS AND TRAVEL		1,000	500	500
520510 LEGAL FEES		8,400	5,000	2,500
520511 CONTRACTUAL SERVICES		11,750	14,434	16,586
Experian	12	42.00	504.00	
WGW Reconnects	1	680.00	680.00	
Engineering Fees	1	2,000.00	2,000.00	
Hibbs-Hallmark (1/2)	1	5,500.00	5,500.00	

20 -UTILITY FUND
 20-UTILITY ADMINISTRATION

EXPENDITURES		2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
Express Cleaning	12	658.46	7,901.52	
520512 UTILITY SERVICES		300,000	22,200	22,200
520513 DATA PROCESSING MAINT		21,000	25,000	30,000
Incode Software Annual Maint	1	30,000.00	30,000.00	
	0	0.00	0.00	
	0	0.00	0.00	
520514 UTILITY BILLING - DATAPROSE		22,000	9,420	9,420
520516 COMPUTER LEASING SERVICES		18,144	13,240	12,180
Computers (10-2018)	12	1,015.00	12,180.00	
520517 ONLINE & CREDIT CARD FEES		13,000	13,000	13,000
520518 IT SUPPORT		24,000	35,000	35,000
F3	4	8,750.00	35,000.00	
520520 DOCUMENT SHREDDING		500	500	500
520521 MEMBERSHIPS & SUBSCRIPTIONS		<u>400</u>	<u>400</u>	<u>400</u>
TOTAL CONTRACTUAL SERVICE		448,590	167,135	167,851
520512 UTILITY SERVICES				
		PERMANENT NOTES:		
		Electricity for Billy Moss - \$1200/yr		
<u>CAPITAL OUTLAY</u>				
520601 BUILDINGS		0	0	3,000
Painting	1	3,000.00	3,000.00	
520610 OFFICE EQUIPMENT		0	5,248	0
520612 OTHER EQUIPMENT		<u>12,000</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY		12,000	5,248	3,000
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TOTAL 20-UTILITY ADMINISTRATION		667,620	380,943	371,947

20 -UTILITY FUND
21-CUSTOMER SERVICE

EXPENDITURES		2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>PERSONNEL SERVICES</u>				
521102 CLERICAL		60,461	64,480	69,952
CSR Supervisor / HR	1	40,800.00	40,800.00	
Customer Service Rep	1	29,151.60	29,151.60	
521103 OPERATIONS & MAINTENANCE		21,549	27,040	0
521105 OVERTIME		2,000	2,000	500
521110 CERTIFICATE PAY		1,200	1,200	1,200
521112 UNIFORMS AND CLOTHING		300	250	0
521115 WORKERS COMPENSATION		2,416	2,323	1,151
521116 UNEMPLOYMENT COMPENSATION		783	810	270
521117 EMPLOYEE RETIREMENT		4,915	5,387	3,776
521118 EMPLOYEE INSURANCE		16,719	16,990	11,337
521120 PAYROLL TAXES		<u>6,427</u>	<u>7,154</u>	<u>5,390</u>
TOTAL PERSONNEL SERVICES		116,770	127,634	93,576
<u>SUPPLIES AND MATERIALS</u>				
521206 TIRES - FLAT REPAIRS		0	0	500
521208 FUEL		0	3,000	2,700
521211 MINOR TOOLS		0	0	100
521220 OTHER SUPPLIES		<u>300</u>	<u>300</u>	<u>400</u>
TOTAL SUPPLIES AND MATERIALS		300	3,300	3,700
<u>MAINTENANCE OF BULDING</u>				
<u>MAINTENANCE OF EQUIPMENT</u>				
521402 MACHINERY & HEAVY EQUIP		0	3,500	4,000
521404 VEHICLE MAINTENANCE		0	1,500	1,000
521410 COMMUNICATION EQUIPMENT		<u>0</u>	<u>0</u>	<u>150</u>
TOTAL MAINTENANCE OF EQUIPMENT		0	5,000	5,150
<u>CONTRACTUAL SERVICE</u>				
521501 COMMUNICATION SERVICES		0	360	225
521503 INSURANCE		<u>1,481</u>	<u>1,231</u>	<u>1,096</u>
521511 CONTRACTUAL SERVICES		0	0	65,000
Mowing Contract	1	65,000.00	65,000.00	
521512 UTILITY SERVICES		<u>0</u>	<u>300</u>	<u>250</u>
TOTAL CONTRACTUAL SERVICE		1,481	1,891	66,571
<u>CAPITAL OUTLAY</u>				
521611 MACHINERY AND EQUIP		0	0	2,268
Lawn Mower (11-2017)	12	<u>189.00</u>	<u>2,268.00</u>	
TOTAL CAPITAL OUTLAY		0	0	2,268
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TOTAL 21-CUSTOMER SERVICE		118,551	137,825	171,265

20 -UTILITY FUND
22-WATER OPERATIONS

EXPENDITURES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>PERSONNEL SERVICES</u>			
522103 OPERATIONS & MAINTENANCE	135,846	136,240	115,627
Water Maintenance III	1 41,371.20	41,371.20	
Water Maintenance II	1 42,432.00	42,432.00	
Meter Reader	1 31,824.00	31,824.00	
522105 OVERTIME	7,000	7,000	7,000
522110 CERTIFICATE PAY	0	0	600
522112 UNIFORMS AND CLOTHING	2,000	1,000	800
522115 WORKERS COMPENSATION	3,541	9,475	3,745
522116 UNEMPLOYMENT COMPENSATION	914	1,080	540
522117 EMPLOYEE RETIREMENT	8,356	8,251	14,988
522118 EMPLOYEE INSURANCE	34,090	31,675	21,732
522120 PAYROLL TAXES	<u>10,928</u>	<u>10,958</u>	<u>21,437</u>
TOTAL PERSONNEL SERVICES	202,675	205,679	186,470
<u>SUPPLIES AND MATERIALS</u>			
522204 LABORATORY SUPPLIES	0	0	300
522206 TIRES - FLAT REPAIRS	1,600	1,500	1,500
522208 FUEL	0	6,000	10,000
522210 WATER METER SUPPLIES	12,000	12,000	15,000
522211 MINOR TOOLS	1,000	1,000	1,000
522214 CHEMICAL & MECHANICAL SUP	18,000	20,350	24,000
522216 BOTANICAL & AGRI. SUPPLIE	350	0	0
522217 EDUCATIONAL AND TRAINING	1,500	1,500	1,500
522220 OTHER SUPPLIES	<u>500</u>	<u>400</u>	<u>400</u>
TOTAL SUPPLIES AND MATERIALS	34,950	42,750	53,700
<u>MAINTENANCE OF BULDING</u>			
522301 BUILDING AND GROUNDS	4,500	4,500	4,000
522309 CHLORINATION EQUIPMENT	6,000	5,000	10,000
New Equipment	1 10,000.00	10,000.00	
522311 WATER SYSTEM	22,000	12,000	18,000
Misc Water Repairs	1 18,000.00	18,000.00	
522314 METERS AND SETTINGS	42,200	32,000	30,000
6" Meters	2 <u>15,000.00</u>	<u>30,000.00</u>	
TOTAL MAINTENANCE OF BULDING	74,700	53,500	62,000
<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

BUDGET PRESENTATION

AS OF: PROPOSED BUDGET

20 -UTILITY FUND
 22-WATER OPERATIONS

EXPENDITURES		2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>CONTRACTUAL SERVICE</u>				
522501 COMMUNICATION SERVICES		0	2,600	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		1,481	1,231	1,096
522506 BUSINESS AND TRAVEL		1,000	500	500
522511 CONTRACTUAL SERVICES		6,000	30,000	12,000
522512 UTILITY SERVICES		0	138,000	138,000
522515 REGULATORY INSPECTION FEE		<u>6,100</u>	<u>6,000</u>	<u>6,500</u>
TOTAL CONTRACTUAL SERVICE		16,081	179,831	162,196
<u>CAPITAL OUTLAY</u>				
522613 MOTOR VEHICLES		30,000	0	0
522622 CONTINGENCY		<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
TOTAL CAPITAL OUTLAY		55,000	25,000	25,000
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TOTAL 22-WATER OPERATIONS		395,156	518,510	501,116

BUDGET PRESENTATION

AS OF: PROPOSED BUDGET

20 -UTILITY FUND

23-WASTEWATER OPERATIONS

EXPENDITURES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>PERSONNEL SERVICES</u>			
523103 OPERATIONS & MAINTENANCE	69,736	71,760	72,134
WWTP Supervisor	1 38,188.80	38,188.80	
WWTP Operator	1 33,945.60	33,945.60	
523105 OVERTIME	7,000	7,000	5,000
523110 CERTIFICATE PAY	0	0	600
523112 UNIFORMS AND CLOTHING	1,500	500	500
523115 WORKERS COMPENSATION	1,419	1,552	1,308
523116 UNEMPLOYMENT COMPENSATION	653	540	270
523117 EMPLOYEE RETIREMENT	4,489	4,537	4,242
523118 EMPLOYEE INSURANCE	15,144	11,385	14,340
523120 PAYROLL TAXES	<u>5,870</u>	<u>6,025</u>	<u>6,100</u>
TOTAL PERSONNEL SERVICES	105,811	103,299	104,494
<u>SUPPLIES AND MATERIALS</u>			
523204 LABORATORY SUPPLIES	0	0	100
523206 TIRES - FLAT REPAIRS	1,600	1,500	1,500
523208 FUEL	0	4,500	4,200
523211 MINOR TOOLS	1,400	1,200	1,000
523214 CHEMICAL & MECHANICAL SUP	28,500	30,000	34,000
523215 SAFETY SUPPLIES	750	1,200	1,000
523217 EDUCATIONAL AND TRAINING	<u>1,200</u>	<u>1,000</u>	<u>1,000</u>
TOTAL SUPPLIES AND MATERIALS	33,450	39,400	42,800
<u>MAINTENANCE OF BUILDING</u>			
523301 BUILDING AND GROUNDS	1,600	8,000	15,000
Reroute Drainline - Bar Screen	1 15,000.00	15,000.00	
523306 SANITARY SEWERS	15,000	23,000	25,000
Misc Sewer Repairs	1 25,000.00	25,000.00	
523307 LIFT STATIONS	<u>45,000</u>	<u>25,000</u>	<u>30,000</u>
TOTAL MAINTENANCE OF BUILDING	61,600	56,000	70,000
<u>MAINTENANCE OF EQUIPMENT</u>			
523402 MACHINERY & HEAVY EQUIP	10,000	10,000	10,000
523404 VEHICLE MAINTENANCE	1,400	1,500	1,500
523405 LABORATORY EQUIPMENT	800	500	500
523410 COMMUNICATION EQUIPMENT	<u>200</u>	<u>200</u>	<u>200</u>
TOTAL MAINTENANCE OF EQUIPMENT	12,400	12,200	12,200
<u>CONTRACTUAL SERVICE</u>			
523501 COMMUNICATION SERVICES	0	960	950
523502 LEASES AND RENTALS	250	250	200
523503 INSURANCE	987	821	548
523506 BUSINESS AND TRAVEL	750	600	400
523511 CONTRACTUAL SERVICES	20,000	25,000	30,000
New Permit - Testing	1 30,000.00	30,000.00	
523512 UTILITY SERVICES	0	105,000	105,000
523515 REGULATORY INSPECTION FEE	<u>6,800</u>	<u>6,800</u>	<u>8,000</u>
TOTAL CONTRACTUAL SERVICE	28,787	139,431	145,098

20 -UTILITY FUND

23-WASTEWATER OPERATIONS

EXPENDITURES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<hr/>			
<u>CAPITAL OUTLAY</u>			
523614 SHOP EQUIPMENT	0	16,000	0
523622 CONTINGENCY	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
TOTAL CAPITAL OUTLAY	25,000	41,000	25,000
<hr/>			
TOTAL 23-WASTEWATER OPERATIONS	267,049	391,329	399,592

20 -UTILITY FUND
 25-WATER SUPPLY

EXPENDITURES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 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	346,121	343,856	350,883
Lake Columbia Fee-2015	1 11,410.32	11,410.32	
Tyler Contract	1 339,472.57	339,472.57	
TOTAL CONTRACTUAL SERVICE	346,121	343,856	350,883
525511 CONTRACTUAL SERVICES	PERMANENT NOTES: Tyler Water Contract - 6? (Demand Fee \$24149.93/month,\$1.72 volume rate/1000) Lake Columbia Project until 2038		
<u>CAPITAL OUTLAY</u>			
TOTAL 25-WATER SUPPLY	346,121	343,856	350,883

20 -UTILITY FUND
28-UTILITY DEBT SERVICE

EXPENDITURES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
528702 REVENUE BONDS PRINCIPAL	232,250	228,500	220,000
2006 CO - Prinicpal	I 130,000.00	130,000.00	
2007 CO - Prinicpal	I 90,000.00	90,000.00	
528712 REVENUE BONDS INTEREST	199,752	192,649	143,076
2006 CO - Interest	I 80,220.00	80,220.00	
2007 CO - Interest	I 62,856.00	62,856.00	
TOTAL	432,002	421,149	363,076
TOTAL 28-UTILITY DEBT SERVICE	432,002	421,149	363,076
*** TOTAL EXPENDITURES ***	2,226,499	2,193,612	2,157,880
** REVENUE OVER (UNDER) EXPENDITURES **	854,717	671,677	762,182
*** END OF REPORT ***			

60 -GO BONDS

	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
REVENUE SUMMARY			
TAXES	1,198,894	1,653,822	1,667,069
CHARGES FOR CURRENT SERVI	71,082	58,938	0
INTEREST AND RENT	<u>825</u>	<u>700</u>	<u>1,000</u>
*** TOTAL REVENUE ***	<u>1,270,801</u>	<u>1,713,459</u>	<u>1,668,069</u>
EXPENDITURE SUMMARY			
60-GO BONDS	<u>1,269,976</u>	<u>1,713,759</u>	<u>1,668,069</u>
*** TOTAL EXPENDITURES ***	<u>1,269,976</u>	<u>1,713,759</u>	<u>1,668,069</u>
REVENUE OVER/(UNDER) EXPENDITURES	825	(300)	0

60 -GO BONDS

REVENUES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<u>TAXES</u>			
4105 PROPERTY TAX	<u>1,198,894</u>	<u>1,653,822</u>	<u>1,667,069</u>
TOTAL TAXES	1,198,894	1,653,822	1,667,069
<u>CHARGES FOR CURRENT SERVICES</u>			
4205 WATER SALES	<u>71,082</u>	<u>58,938</u>	<u>0</u>
TOTAL CHARGES FOR CURRENT SERVICES	71,082	58,938	0
<u>INTEREST AND RENT</u>			
4505 INTEREST INCOME	<u>825</u>	<u>700</u>	<u>1,000</u>
TOTAL INTEREST AND RENT	825	700	1,000
*** TOTAL REVENUE ***	<u>1,270,801</u>	<u>1,713,459</u>	<u>1,668,069</u>

60 -GO BONDS
 60-GO BONDS

EXPENDITURES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
560703 2006 REFUND BONDS - PRINCIPAL	130,000	135,000	145,000
560704 2007 REFUND BONDS - PRINCIPAL	10,000	282,000	295,000
560705 2012 REFUND BONDS - PRINCIPAL	645,000	370,000	370,000
560706 2013 TAX NOTE - PRINCIPAL	0	415,000	222,000
560707 SPARTAN FIRE TRUCK - PRINCIPAL	0	0	74,775
560708 SPORTS COMPLEX - PRINCIPAL	0	0	66,183
560713 2006 REFUND BONDS - INTEREST	103,913	98,388	92,650
560714 2007 REFUND BONDS - INTEREST	186,902	180,303	167,263
560715 2012 REFUND BONDS - INTEREST	194,161	202,189	198,674
560716 2013 TAX NOTE - INTEREST	0	29,880	20,384
560717 SPARTAN FIRE TRUCK - INTEREST	0	0	11,123
560718 SPORTS COMPLEX - INTEREST	0	0	4,018
560730 BANK FEES	0	1,000	1,000
2012 Refund Bonds - Southside	1 500.00	500.00	
2013 Tax Note - Southside	1 500.00	500.00	
TOTAL	1,269,976	1,713,759	1,668,069
TOTAL 60-GO BONDS	1,269,976	1,713,759	1,668,069
*** TOTAL EXPENDITURES ***	1,269,976	1,713,759	1,668,069
** REVENUE OVER (UNDER) EXPENDITURES **	825	(300)	0
*** END OF REPORT ***			

61 -CERTIFICATES OF OBLIGAT

	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<hr/>			
REVENUE SUMMARY			
CHARGES FOR CURRENT SERVI	360,920	362,211	363,076
INTEREST AND RENT	825	650	0
INTERGOVERNMENTAL REVENUE	<u>8,000</u>	<u>0</u>	<u>0</u>
*** TOTAL REVENUE ***	<u>369,745</u>	<u>362,861</u>	<u>363,076</u>
EXPENDITURE SUMMARY			
61-CO	<u>361,020</u>	<u>362,261</u>	<u>363,076</u>
*** TOTAL EXPENDITURES ***	<u>361,020</u>	<u>362,261</u>	<u>363,076</u>
REVENUE OVER/(UNDER) EXPENDITURES	8,725	600	0

BUDGET PRESENTATION

AS OF: PROPOSED BUDGET

61 -CERTIFICATES OF OBLIGAT

REVENUES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
<hr/>			
<u>TAXES</u>	<hr/>	<hr/>	<hr/>
<u>CHARGES FOR CURRENT SERVICES</u>			
4205 WATER SALES	210,720	210,575	210,220
4210 SEWER SALES	<u>150,200</u>	<u>151,636</u>	<u>152,856</u>
TOTAL CHARGES FOR CURRENT SERVICES	360,920	362,211	363,076
<u>INTEREST AND RENT</u>			
4505 INTEREST INCOME	<u>825</u>	<u>650</u>	<u>0</u>
TOTAL INTEREST AND RENT	825	650	0
<u>INTERGOVERNMENTAL REVENUE</u>			
4605 FROM ASSESSMENT COLLECTIONS	<u>8,000</u>	<u>0</u>	<u>0</u>
TOTAL INTERGOVERNMENTAL REVENUE	8,000	0	0
<u>OTHER REVENUE</u>			
<hr/>			
*** TOTAL REVENUE ***	<u>369,745</u>	<u>362,861</u>	<u>363,076</u>

61 -CERTIFICATES OF OBLIGAT

61-CO

EXPENDITURES	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET
561706 2006 CO - PRINCIPAL	120,000	125,000	130,000
561707 2007 CO - PRINCIPAL	80,000	85,000	90,000
561716 2006 CO - INTEREST	90,720	85,575	80,220
561717 2007 CO - INTEREST	70,200	66,636	62,856
561730 BANK FEES	<u>100</u>	<u>50</u>	<u>0</u>
TOTAL	361,020	362,261	363,076

561706 2006 CO - PRINCIPAL PERMANENT NOTES:
 UTILITY DEBT SERVICE (528702) = \$130,000

561707 2007 CO - PRINCIPAL PERMANENT NOTES:
 UTILITY DEBT SERVICE (528702) = \$90,000

561716 2006 CO - INTEREST PERMANENT NOTES:
 UTILITY DEBT SERVICE (528712) = \$80,220

561717 2007 CO - INTEREST PERMANENT NOTES:
 UTILITY DEBT SERVICE (528712) = \$62,856

TOTAL 61-CO	361,020	362,261	363,076
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*** TOTAL EXPENDITURES ***	<u>361,020</u>	<u>362,261</u>	<u>363,076</u>
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** REVENUE OVER (UNDER) EXPENDITURES **	<u>8,725</u>	<u>600</u>	<u>0</u>
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