



City of Whitehouse

ORDINANCE NO 15-0825-01

AN ORDINANCE ADOPTING AND APPROVING THE CITY OF WHITEHOUSE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016 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, 2015 and ending on September 30, 2016 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 hearing (s) 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, 2015, and ending September 30, 2016; 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all ordinances, resolutions, rules, policies or provisions in conflict with the provisions of this Ordinance are hereby repealed and rescinded to the extent of the conflict herewith.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 affect 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

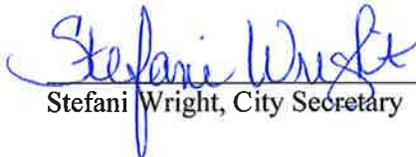
The necessity of adoption and approving a proposed budget for the next year as required by the laws of the State of Texas requires that this Ordinance shall take effect immediately from and after its passage, and it is accordingly so ordained.

PASSED, APPROVED, AND ADOPTED this 25th day of August 2015.



Charles Parker, Mayor

ATTEST:



Stefani Wright, City Secretary



City of Whitehouse

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**CITY OF WHITEHOUSE, TEXAS
FISCAL YEAR 2015-2016
ANNUAL BUDGET**

MAYOR
Charles Parker

MAYOR PRO-TEM
Pat Powell

COUNCILMEMBERS
David Roquemore
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 \$64,194 and of That Amount; \$4,324.95 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 \$19,066,091.

BUDGET OVERVIEW FY 2015-2016

General Fund

Property Values

For Fiscal Year 2015-2016, the "Total Certified Taxable Value" is \$395,713,650 which is 4.28 percent more than the current year.

Revenues

Approximately 25% of The City of Whitehouse's budgeted revenue is derived from ad valorem property tax. Twenty-six percent of all property tax is used for the City's maintenance and operations (M&O) with seventy-four 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 2014-2015. Because of this increase, by law, it must be stated "This Budget Will Raise More Total Property Taxes than Last Year's Budget by \$64,194 and of That Amount; \$4,324.95 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 2015-2016, 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 2015-2016

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 2015-2016 are \$2,830,049.25 with no increase from the City of Tyler. The revenue for Water Sales makes up over 69% of the Utility Fund's revenue. Sewer charges are the second largest revenue sources 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). No rate increase is proposed in the 2015-2016 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 74% of the property tax revenue goes to the City's I&S fund to pay debt service payments of \$2 million for the 2015-2016 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, 2014 Fire Truck note to be paid off 2019 and the Street Maintenance Program loan to be paid off 2020.

BUDGET OVERVIEW FY 2015-2016

Street Maintenance Program (SMP)

The City of Whitehouse created a Street Maintenance Plan to address the current and future condition of city streets. At City Council direction, City staff developed 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 established the SMF includes 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.

With the creation of the Street Maintenance Plan, twenty-one streets have been overlaid including: Maji, Crepe Myrtle, Christopher, Acker Tap, Prince Charles, Cory, Hanks, Glenda, Terry, Hillcreek, Shady, David, Benjamin, Langford, Gatewood, Gardenview, Brookside, Hillcrest, Leisure, Peggy, Nunn.

Fund Balance

A Budget surplus as a percentage of the total budget will be 3.22% or \$190,920.68 reserve.

10 -GENERAL FUND

	2013-2014	2014-2015	2015-2016
	BUDGET	BUDGET	BUDGET
REVENUE SUMMARY			
TAXES	1,728,419	1,699,580	1,881,802
CHARGES FOR CURRENT SERVI	790,797	950,919	920,350
LICENSES AND PERMITS	4,000	12,500	5,500
FINES AND FORFEITURES	206,950	171,250	185,795
INTEREST AND RENT	19,800	19,900	19,800
INTERGOVERNMENTAL REVENUE	86,099	87,825	69,575
OTHER REVENUE	<u>581,925</u>	<u>94,967</u>	<u>103,159</u>
*** TOTAL REVENUE ***	<u>3,417,989</u>	<u>3,036,941</u>	<u>3,185,981</u>
EXPENDITURE SUMMARY			
01-LEGISLATIVE	19,000	5,000	12,000
02-GENERAL ADMINISTRATION	258,317	243,304	253,575
03-TREASURY AND FINANCE	76,054	77,627	79,873
04-TAX APPRAISAL AND COLL	44,289	44,289	45,289
05-MUNICIPAL COURT	335,155	257,371	256,330
06-LIBRARY SERVICES	45,000	48,000	48,000
07-PARKS DEPARTMENT	670,097	134,534	91,532
08-SPORT COMPLEX	0	288,514	191,297
11-COMMUNITY DEVELOPMENT	32,000	32,000	40,700
12-STREET & GROUND MAINTN	190,216	179,995	152,439
13-COMMUNICATION CENTER	30,000	30,000	30,000
14-POLICE OPERATIONS	1,251,920	1,276,957	1,063,373
15-ANIMAL CONTROL	64,285	76,131	80,568
16-FIRE OPERATIONS	1,030,764	491,665	566,346
17-GARBAGE	<u>572,826</u>	<u>606,842</u>	<u>687,655</u>
*** TOTAL EXPENDITURES ***	<u>4,619,922</u>	<u>3,792,229</u>	<u>3,598,977</u>
REVENUE OVER/(UNDER) EXPENDITURES	(1,201,933)	(755,287)	(412,995)

10 -GENERAL FUND

REVENUES	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>TAXES</u>			
4105 CURRENT PROPERTY TAX	665,581	721,608	785,802
4125 UTILITY FRANCHISE FEES	304,172	289,000	292,000
4130 SALES TAX COLLECTIONS	475,533	423,425	500,000
4131 1/2 CENT SALES TAX	237,766	211,712	250,000
4135 SALES TAX FEES	<u>45,367</u>	<u>53,835</u>	<u>54,000</u>
TOTAL TAXES	1,728,419	1,699,580	1,881,802
4105 CURRENT PROPERTY TAX	PERMANENT NOTES: \$0.672110 PER \$100		
4131 1/2 CENT SALES TAX	PERMANENT NOTES: 1/2 cent of 1% to reduce property tax		
4135 SALES TAX FEES	PERMANENT NOTES: Offsetting expense account 10-517529		
<u>CHARGES FOR CURRENT SERVICES</u>			
4220 SOLID WASTE COLLECTIONS	661,047	690,969	680,000
4240 ZONING & PLATTING FEES	250	250	250
4245 ADMINISTRATIVE PROCESSING FEES	1,000	1,000	100
4250 SPLASH PARK	48,500	54,200	42,750
Concession Stand	150 200.00	30,000.00	
Reservations	10 75.00	750.00	
Season Passes	100 50.00	5,000.00	
Golf Tournament	1 6,000.00	6,000.00	
Special Events	1 1,000.00	1,000.00	
4265 SPORTS COMPLEX	80,000	204,500	197,250
Advertisement	6 1,000.00	6,000.00	
Sponsorship	6 1,000.00	6,000.00	
Special Events	12 1,000.00	12,000.00	
Baseball Registration	550 95.00	52,250.00	
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	790,797	950,919	920,350
4210 STREET MAINTENANCE FEE	PERMANENT NOTES: Transfer to account 30-4210		
4220 SOLID WASTE COLLECTIONS	PERMANENT NOTES: Offsetting expense account 10-517511		
<u>LICENSES AND PERMITS</u>			
4305 BUILDING PERMITS	1,000	10,000	4,000
4325 OTHER PERMITS & LICENSES	1,000	1,000	500
4330 BEER & WINE PERMIT	1,000	1,000	500
4335 MIXED BEVERAGE PERMIT	<u>1,000</u>	<u>500</u>	<u>500</u>

10 -GENERAL FUND

REVENUES	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
TOTAL LICENSES AND PERMITS	4,000	12,500	5,500
<u>FINES AND FORFEITURES</u>			
4405 MUNICIPAL COURT FEES	120,000	100,000	105,000
4410 STATE FEES	70,000	55,000	57,000
4413 SCHOOL CROSSING FEES	150	150	120
4414 SCHOOL TRUANCY FEE	100	100	75
4415 SECURITY FEES	1,100	2,000	2,100
4420 COLLECTION FEES	0	0	7,500
4422 OMNI BASE FEES	1,900	1,900	1,500
4425 TECHNOLOGY FUND FEES	3,100	1,600	2,800
4430 CHILD SAFETY FEES	10,000	10,000	9,500
4435 ANIMAL CONTROL RECLAIM FEE	500	500	200
4436 DANGEROUS DOG REGISTRATION	<u>100</u>	<u>0</u>	<u>0</u>
TOTAL FINES AND FORFEITURES	206,950	171,250	185,795
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	1,000	1,100	1,000
4506 RENT INCOME	18,800	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	19,800	19,900	19,800
<u>INTERGOVERNMENTAL REVENUE</u>			
4610 LEASE FUND	0	1,500	1,500
4615 SRO FUND	86,099	86,325	67,575
4616 INSURANCE CLAIMS	<u>0</u>	<u>0</u>	<u>500</u>
TOTAL INTERGOVERNMENTAL REVENUE	86,099	87,825	69,575
<u>OTHER REVENUE</u>			
4715 SMITH COUNTY ESD #2 REVENUE	28,050	0	0
4720 RECYCLE REVENUE	9,000	0	0
4725 ANRA COMPOST REBATE	6,855	7,147	6,544
4730 LOAN PROCEEDS	400,000	0	0
4735 PIR REVENUE	2,000	2,300	1,000
4740 DUE FROM FORFEITURE FUNDS	70,000	0	0
4745 CASH - LONG/SHORT	20	20	15

10 -GENERAL FUND

REVENUES	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
4755 VEHICLE REGISTRATION	60,000	77,000	88,000
4760 SALE OF ASSETS	6,000	6,000	3,000
4761 FIRE DEPT - PINK T-SHIRTS	0	0	2,600
4762 CONTRIBUTIONS & DONATIONS	0	1,000	1,000
4765 PROPERTY CASUALTY WC - REFUND	<u>0</u>	<u>1,500</u>	<u>1,000</u>
TOTAL OTHER REVENUE	581,925	94,967	103,159

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

*** TOTAL REVENUE ***	<u>3,417,989</u>	<u>3,036,941</u>	<u>3,185,981</u>
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10 -GENERAL FUND
 01-LEGISLATIVE

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 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>
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<u>CONTRACTUAL SERVICE</u>				
501506 BUSINESS AND TRAVEL		2,000	0	0
501510 LEGAL FEES		12,000	0	0
	12	0.00	0.00	
	0	0.00	0.00	
501511 CONTRACTUAL SERVICES		5,000	5,000	12,000
Contract Elections	1	<u>12,000.00</u>	<u>12,000.00</u>	<u> </u>
TOTAL CONTRACTUAL SERVICE		19,000	5,000	12,000
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<u>CAPITAL OUTLAY</u>		<u> </u>	<u> </u>	<u> </u>
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TOTAL 01-LEGISLATIVE		19,000	5,000	12,000

10 -GENERAL FUND
02-GENERAL ADMINISTRATION

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>PERSONNEL SERVICES</u>				
502101 ADMINISTRATION		41,000	41,000	45,000
City Manager (1/2)	1	45,000.00	45,000.00	
502102 CLERICAL		47,840	48,797	48,797
Adm Assistant	1	48,797.00	48,797.00	
502105 OVERTIME		20	100	75
502110 CERTIFICATE PAY		300	300	300
502112 UNIFORMS AND CLOTHING		500	500	300
502113 ONE TIME PAY ADJUSTMENTS		2,050	4,100	0
502115 WORKERS COMPENSATION		161	161	173
502116 UNEMPLOYMENT COMPENSATION		810	203	338
502117 EMPLOYEE RETIREMENT		5,254	5,054	4,963
502118 EMPLOYEE INSURANCE		18,612	13,071	12,368
502119 RETIREE INSURANCE		750	600	600
Pratt	12	50.00	600.00	
502120 PAYROLL TAXES		<u>6,978</u>	<u>7,214</u>	<u>7,204</u>
TOTAL PERSONNEL SERVICES		124,275	121,100	120,118
<u>SUPPLIES AND MATERIALS</u>				
502201 OFFICE SUPPLIES		4,000	4,000	4,000
502202 DATA PROCESSING SUPPLIES		750	750	1,000
502203 PHOTO, AUDIO & VIDEO SUPP		1,060	2,100	5,563
Group M7	12	100.00	1,200.00	
New Website	1	4,362.50	4,362.50	
502205 POSTAGE & DELIVERY SERVIC		1,800	1,800	700
502206 TIRES - FLAT REPAIRS		0	500	500
502208 FUEL		8,000	2,500	2,500
502211 MINOR TOOLS		0	0	500
502217 EDUCATIONAL AND TRAINING		500	500	600
502220 OTHER SUPPLIES		<u>1,500</u>	<u>3,000</u>	<u>5,500</u>
TOTAL SUPPLIES AND MATERIALS		17,610	15,150	20,863
<u>MAINTENANCE OF BULDING</u>				
502301 BUILDING AND GROUNDS		<u>2,000</u>	<u>1,500</u>	<u>2,000</u>
TOTAL MAINTENANCE OF BULDING		2,000	1,500	2,000
<u>MAINTENANCE OF EQUIPMENT</u>				
502401 OFFICE EQUIPMENT		159	159	159
Time Clock	12	13.25	159.00	
502403 HVAC EQUIPMENT		1,000	1,000	1,000
502404 VEHICLE MAINTENANCE		4,000	500	500
502410 COMMUNICATION EQUIPMENT		<u>500</u>	<u>400</u>	<u>400</u>
TOTAL MAINTENANCE OF EQUIPMENT		5,659	2,059	2,059

BUDGET PRESENTATION

AS OF: AUGUST 31ST, 2015

10 -GENERAL FUND

02-GENERAL ADMINISTRATION

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>CONTRACTUAL SERVICE</u>				
502501 COMMUNICATION SERVICES		8,000	8,000	7,500
502503 INSURANCE		4,646	2,795	5,586
502504 ADVERTISING		1,800	500	350
502506 BUSINESS AND TRAVEL		700	3,000	5,000
502510 LEGAL FEES		500	1,000	3,000
502511 CONTRACTUAL SERVICES		5,550	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		70,100	70,100	71,000
502513 DATA PROCESSING MAINT		2,000	2,000	1,000
502519 COMPUTER TRAINING		100	0	0
502521 MEMBERSHIPS & SUBSCRIPTIONS		2,130	2,550	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	
TOTAL CONTRACTUAL SERVICE		95,526	95,495	101,536
<u>CAPITAL OUTLAY</u>				
502605 LIBRARY BOOKS & PERIODICA		3,000	3,000	3,000
502610 OFFICE EQUIPMENT		5,248	0	0
502622 CONTINGENCY		5,000	5,000	4,000
TOTAL CAPITAL OUTLAY		13,248	8,000	7,000
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TOTAL 02-GENERAL ADMINISTRATION		258,317	243,304	253,575

10 -GENERAL FUND
 03-TREASURY AND FINANCE

EXPENDITURES	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>PERSONNEL SERVICES</u>			
503101 ADMINISTRATION	32,975	32,975	36,000
City Secretary (1/2)	1 36,000.00	36,000.00	
503113 ONE TIME PAY ADJUSTMENTS	1,649	3,298	2,500
503115 WORKERS COMPENSATION	53	54	58
503116 UNEMPLOYMENT COMPENSATION	270	135	225
503117 EMPLOYEE RETIREMENT	1,994	1,944	2,029
503118 EMPLOYEE INSURANCE	5,164	5,146	4,716
503120 PAYROLL TAXES	<u>2,649</u>	<u>2,775</u>	<u>2,945</u>
TOTAL PERSONNEL SERVICES	44,754	46,327	48,473
<u>SUPPLIES AND MATERIALS</u>			
503217 EDUCATIONAL AND TRAINING	<u>500</u>	<u>500</u>	<u>400</u>
TOTAL SUPPLIES AND MATERIALS	500	500	400
<u>MAINTENANCE OF BULDING</u>			
<u>MAINTENANCE OF EQUIPMENT</u>			
<u>CONTRACTUAL SERVICE</u>			
503506 BUSINESS AND TRAVEL	800	800	1,000
503511 CONTRACTUAL SERVICES	30,000	30,000	30,000
Audit Fee	1 30,000.00	30,000.00	
TOTAL CONTRACTUAL SERVICE	30,800	30,800	31,000
<u>CAPITAL OUTLAY</u>			
TOTAL 03-TREASURY AND FINANCE	76,054	77,627	79,873

10 -GENERAL FUND
 04-TAX APPRAISAL AND COLL

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>PERSONNEL SERVICES</u>				
<u>SUPPLIES AND MATERIALS</u>				
<u>MAINTENANCE OF BULDING</u>				
504301 BUILDING AND GROUNDS		0	0	1,000
SCAD Improvements (2036)	1	1,000.00	1,000.00	
TOTAL MAINTENANCE OF BULDING		0	0	1,000
<u>MAINTENANCE OF EQUIPMENT</u>				
<u>CONTRACTUAL SERVICE</u>				
504511 CONTRACTUAL SERVICES		44,289	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		44,289	44,289	44,289
<u>CAPITAL OUTLAY</u>				
TOTAL 04-TAX APPRAISAL AND COLL		44,289	44,289	45,289

10 -GENERAL FUND
05-MUNICIPAL COURT

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>PERSONNEL SERVICES</u>				
505101 ADMINISTRATION		55,000	0	0
505102 CLERICAL		56,160	61,873	63,449
Court Supervisor	1	32,513.00	32,513.00	
Court Clerk	1	30,935.53	30,935.53	
505105 OVERTIME		100	100	0
505112 UNIFORMS AND CLOTHING		700	350	300
505113 ONE TIME PAY ADJUSTMENTS		2,750	0	0
505115 WORKERS COMPENSATION		1,105	215	230
505116 UNEMPLOYMENT COMPENSATION		810	270	450
505117 EMPLOYEE RETIREMENT		6,567	3,322	3,344
505118 EMPLOYEE INSURANCE		21,569	17,920	16,737
505120 PAYROLL TAXES		<u>8,722</u>	<u>4,741</u>	<u>4,854</u>
TOTAL PERSONNEL SERVICES		153,483	88,791	89,364
<u>SUPPLIES AND MATERIALS</u>				
505201 OFFICE SUPPLIES		1,000	800	500
505203 PHOTO, AUDIO, & VIDEO SUPP		900	500	300
505205 POSTAGE & DELIVERY SERVIC		1,200	600	350
505206 TIRES - FLAT REPAIRS		800	0	0
505208 FUEL		1,500	0	0
505211 MINOR TOOLS		700	350	100
505217 EDUCATIONAL AND TRAINING		1,000	500	500
505220 OTHER SUPPLIES		<u>400</u>	<u>200</u>	<u>200</u>
TOTAL SUPPLIES AND MATERIALS		7,500	2,950	1,950
<u>MAINTENANCE OF BULDING</u>				
505301 BUILDING AND GROUNDS		<u>1,000</u>	<u>500</u>	<u>1,000</u>
TOTAL MAINTENANCE OF BULDING		1,000	500	1,000
<u>MAINTENANCE OF EQUIPMENT</u>				
505401 OFFICE EQUIPMENT		1,451	876	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		1,500	0	0
505410 COMMUNICATION EQUIPMENT		<u>500</u>	<u>0</u>	<u>0</u>
TOTAL MAINTENANCE OF EQUIPMENT		4,451	1,876	1,876
<u>CONTRACTUAL SERVICE</u>				
505501 COMMUNICATION SERVICES		600	360	200
505503 INSURANCE		410	384	0
505504 ADVERTISING		150	150	100
505506 BUSINESS AND TRAVEL		1,000	1,000	500
505510 LEGAL FEES		6,000	4,000	2,000
505511 CONTRACTUAL SERVICES		13,200	9,000	9,000
Municipal Judge Fees	12	750.00	9,000.00	
505512 UTILITY SERVICES		5,000	3,500	3,700

10 -GENERAL FUND
 05-MUNICIPAL COURT

EXPENDITURES	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
505514 COLLECTION AGENCY FEES	0	0	4,000
505515 STATE FEE	75,000	70,000	58,000
505516 OMNI BASE FEE	2,000	2,000	1,100
505517 ONLINE & CREDIT CARD FEES	1,000	1,500	1,500
505519 VEHICLE REGISTRATION	63,000	70,000	82,000
505521 MEMBERSHIPS & SUBSCRIPTIONS	1,360	1,360	40
TX Municipal News	1 <u>40.00</u>	<u>40.00</u>	
TOTAL CONTRACTUAL SERVICE	168,720	163,254	162,140
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>			
TOTAL 05-MUNICIPAL COURT	335,155	257,371	256,330

10 -GENERAL FUND
06-LIBRARY SERVICES

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 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		45,000	48,000	48,000
Library Support	1	<u>48,000.00</u>	<u>48,000.00</u>	
TOTAL CONTRACTUAL SERVICE		45,000	48,000	48,000
<u>CAPITAL OUTLAY</u>				
TOTAL 06-LIBRARY SERVICES		45,000	48,000	48,000

10 -GENERAL FUND
07-PARKS DEPARTMENT

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>PERSONNEL SERVICES</u>				
507101 ADMINISTRATION		0	36,000	39,000
Parks Director	1	39,000.00	39,000.00	
507103 OPERATIONS & MAINTENANCE		62,000	0	0
507105 OVERTIME		0	0	100
507107 SEASONAL		39,360	17,280	9,440
\$10 hr x 560 hours	1	5,600.00	5,600.00	
\$8 hr x 480 hours	1	3,840.00	3,840.00	
507112 UNIFORMS AND CLOTHING		1,000	1,000	600
507113 ONE TIME PAY ADJUSTMENTS		1,600	1,800	0
507115 WORKERS COMPENSATION		2,390	3,207	3,764
507116 UNEMPLOYMENT COMPENSATION		1,215	405	675
507117 EMPLOYEE RETIREMENT		3,663	1,930	2,055
507118 EMPLOYEE INSURANCE		11,554	5,591	5,911
507120 PAYROLL TAXES		<u>7,876</u>	<u>4,214</u>	<u>3,713</u>
TOTAL PERSONNEL SERVICES		130,658	71,427	65,258
<u>SUPPLIES AND MATERIALS</u>				
507201 OFFICE SUPPLIES		1,000	1,000	500
507204 LABORATORY SUPPLIES		0	500	500
507205 POSTAGE & DELIVERY SERVIC		0	0	300
507206 TIRES - FLAT REPAIRS		0	500	500
507208 FUEL		3,000	1,500	1,500
507211 MINOR TOOLS		1,000	500	500
507215 BALL PARK EQUIPMENT		20,000	0	0
507217 EDUCATIONAL AND TRAINING		500	300	3,300
First Tee Scholarships	1	3,000.00	3,000.00	
Food Handler Training	1	300.00	300.00	
507218 CONCESSION - BALL PARK		20,000	0	0
507219 CONCESSION - SPLASH PARK		13,500	5,000	5,000
507220 OTHER SUPPLIES		<u>0</u>	<u>0</u>	<u>500</u>
TOTAL SUPPLIES AND MATERIALS		59,000	9,300	12,600
<u>MAINTENANCE OF BULDING</u>				
507301 MAINTENANCE - PARKS		3,000	3,000	3,000
507302 MAINTENANCE - BALL PARKS		<u>5,000</u>	<u>0</u>	<u>0</u>
TOTAL MAINTENANCE OF BULDING		8,000	3,000	3,000
<u>MAINTENANCE OF EQUIPMENT</u>				
507404 VEHICLE MAINTENANCE		3,000	1,500	-1,500
507414 PLAYGROUND EQUIPMENT		<u>2,500</u>	<u>2,500</u>	<u>1,500</u>
TOTAL MAINTENANCE OF EQUIPMENT		5,500	4,000	3,000

10 -GENERAL FUND
07-PARKS DEPARTMENT

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>CONTRACTUAL SERVICE</u>				
507501 COMMUNICATION SERVICES		3,647	1,487	1,559
Wi-Fi	12	79.95	959.40	
Cell Phone Reimbursement	12	50.00	600.00	
507503 INSURANCE		0	0	1,490
507506 BUSINESS AND TRAVEL		0	0	200
507511 CONTRACTUAL SERVICES		80,000	40,000	0
507512 UTILITY SERVICES		14,400	1,500	2,000
507513 DATA PROCESSING MAINT		0	1,470	0
507517 ONLINE & CREDIT CARD FEES		1,600	500	500
507521 MEMBERSHIPS & SUBSCRIPTIONS		50	1,850	1,925
Sams	1	50.00	50.00	
Movie in the Park	5	<u>375.00</u>	<u>1,875.00</u>	
TOTAL CONTRACTUAL SERVICE		99,697	46,807	7,674
<u>CAPITAL OUTLAY</u>				
507603 LAND IMPROVEMENTS		323,643	0	0
507605 LIBRARY BOOKS & PERIODICA		3,600	0	0
507611 MACHINERY AND EQUIP		15,000	0	0
507613 MOTOR VEHICLES		<u>25,000</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY		367,243	0	0
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TOTAL 07-PARKS DEPARTMENT		670,097	134,534	91,532

10 -GENERAL FUND
08-SPORT COMPLEX

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>PERSONNEL SERVICES</u>				
508102 CLERICAL		0	45,000	45,000
Sports Coordinator	1	45,000.00	45,000.00	
508103 OPERATIONS & MAINTENANCE		0	47,736	0
508107 SEASONAL		0	17,280	9,600
\$10 hr x 400	1	4,000.00	4,000.00	
\$8 hr x 350	2	2,800.00	5,600.00	
508112 UNIFORMS AND CLOTHING		0	1,000	1,000
508116 UNEMPLOYMENT COMPENSATION		0	675	900
508117 EMPLOYEE RETIREMENT		0	4,971	2,372
508118 EMPLOYEE INSURANCE		0	26,184	11,538
508120 PAYROLL TAXES		<u>0</u>	<u>8,416</u>	<u>4,177</u>
TOTAL PERSONNEL SERVICES		0	151,262	74,587
<u>SUPPLIES AND MATERIALS</u>				
508201 OFFICE SUPPLIES		0	1,000	1,000
508202 DATA PROCESSING SUPPLIES		0	0	675
WSA Website	1	675.00	675.00	
508203 PHOTO, AUDIO, & VIDEO SUPP		0	0	2,500
508204 LABORATORY SUPPLIES		0	500	500
508206 TIRES - FLAT REPAIRS		0	1,000	1,000
508208 FUEL		0	1,500	1,500
508211 MINOR TOOLS		0	1,000	1,000
508215 SAFETY SUPPLIES		0	0	1,500
508218 CONCESSION STAND		0	10,000	15,000
508220 OTHER SUPPLIES		<u>0</u>	<u>0</u>	<u>1,000</u>
TOTAL SUPPLIES AND MATERIALS		0	15,000	25,675
<u>MAINTENANCE OF BUILDING</u>				
508301 BUILDING AND GROUNDS		0	5,000	10,000
Scoreboard Controls	2	500.00	1,000.00	
Field Upkeep	1	5,000.00	5,000.00	
Back Stop Padding	6	<u>666.67</u>	<u>4,000.02</u>	
TOTAL MAINTENANCE OF BUILDING		0	5,000	10,000
<u>MAINTENANCE OF EQUIPMENT</u>				
508404 VEHICLE MAINTENANCE		0	1,000	1,000
508407 TOOLS		<u>0</u>	<u>2,000</u>	<u>1,500</u>
TOTAL MAINTENANCE OF EQUIPMENT		0	3,000	2,500

10 -GENERAL FUND
08-SPORT COMPLEX

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>CONTRACTUAL SERVICE</u>				
508501 COMMUNICATION SERVICES		0	1,319	1,572
Wi-Fi	12	81.00	972.00	
Cell Phone	12	50.00	600.00	
508503 INSURANCE		0	0	800
Players Insurance	1	800.00	800.00	
508504 ADVERTISING		0	0	2,500
508511 CONTRACTUAL SERVICES		0	36,000	49,300
Umpire Fees	1	20,000.00	20,000.00	
Association Fees	1	1,000.00	1,000.00	
Uniforms	1	20,000.00	20,000.00	
Awards	1	5,000.00	5,000.00	
Balls	1	3,300.00	3,300.00	
508512 UTILITY SERVICES		0	13,200	10,000
508513 DATA PROCESSING MAINT		0	1,470	0
508517 ONLINE & CREDIT CARD FEES		0	2,000	2,000
508521 MEMBERSHIPS & SUBSCRIPTIONS		0	0	100
TOTAL CONTRACTUAL SERVICE		0	53,989	66,272
<u>CAPITAL OUTLAY</u>				
508601 BUILDINGS		0	5,000	5,000
Finish Concession Stand	1	5,000.00	5,000.00	
508603 LAND IMPROVEMENTS		0	43,000	0
508611 MACHINERY AND EQUIPMENT		0	2,263	2,263
Mower (11-2017)	12	188.56	2,262.72	
508612 OTHER EQUIPMENT		0	10,000	5,000
TOTAL CAPITAL OUTLAY		0	60,263	12,263
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TOTAL 08-SPORT COMPLEX		0	288,514	191,297

10 -GENERAL FUND
 11-COMMUNITY DEVELOPMENT

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>PERSONNEL SERVICES</u>				
<u>SUPPLIES AND MATERIALS</u>				
<u>MAINTENANCE OF BULDING</u>				
<u>MAINTENANCE OF EQUIPMENT</u>				
<u>CONTRACTUAL SERVICE</u>				
511511 CONTRACTUAL SERVICES		24,000	24,000	32,700
Mosquito Control	1	20,700.00	20,700.00	
Meals on Wheels Support	12	1,000.00	12,000.00	
511514 CHAMBER OF COMMERCE		5,000	5,000	5,000
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		32,000	32,000	40,700
<u>CAPITAL OUTLAY</u>				
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TOTAL 11-COMMUNITY DEVELOPMENT		32,000	32,000	40,700

10 -GENERAL FUND
12-STREET & GROUND MAINTN

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>PERSONNEL SERVICES</u>				
512103 OPERATIONS & MAINTENANCE		79,040	81,712	83,851
Street Supervisor	1	47,970.00	47,970.00	
Street Maintenance	1	35,881.15	35,881.15	
512105 OVERTIME		5,000	5,000	3,000
512112 UNIFORMS AND CLOTHING		500	500	1,100
512115 WORKERS COMPENSATION		4,218	4,659	4,596
512116 UNEMPLOYMENT COMPENSATION		540	270	450
512117 EMPLOYEE RETIREMENT		4,841	4,646	4,577
512118 EMPLOYEE INSURANCE		16,566	16,536	13,556
512120 PAYROLL TAXES		<u>6,429</u>	<u>6,631</u>	<u>6,644</u>
TOTAL PERSONNEL SERVICES		117,134	119,954	117,774
<u>SUPPLIES AND MATERIALS</u>				
512206 TIRES - FLAT REPAIRS		1,250	1,500	1,500
512208 FUEL		3,300	3,500	4,000
512211 MINOR TOOLS		1,000	750	1,000
512214 CHEMICAL & MECHANICAL SUP		250	250	400
512215 SAFETY SUPPLIES		150	150	150
512220 OTHER SUPPLIES		<u>150</u>	<u>100</u>	<u>100</u>
TOTAL SUPPLIES AND MATERIALS		6,100	6,250	7,150
<u>MAINTENANCE OF BULDING</u>				
512303 STREETS & DRIVEWAYS		<u>50,000</u>	<u>0</u>	<u>5,000</u>
TOTAL MAINTENANCE OF BULDING		50,000	0	5,000
<u>MAINTENANCE OF EQUIPMENT</u>				
512402 MACHINERY & HEAVY EQUIP		6,000	6,000	6,000
512404 VEHICLE MAINTENANCE		3,000	2,500	2,500
512405 SHOP EQUIPMENT		500	500	500
512407 TOOLS		450	400	400
512408 SIGNAL AND SIGN SYSTEM		2,500	2,000	6,000
512410 COMMUNICATION EQUIPMENT		<u>200</u>	<u>150</u>	<u>150</u>
TOTAL MAINTENANCE OF EQUIPMENT		12,650	11,550	15,550
<u>CONTRACTUAL SERVICE</u>				
512501 COMMUNICATION SERVICES		360	500	750
512502 LEASES AND RENTALS		1,100	1,000	1,000
512503 INSURANCE		<u>2,872</u>	<u>2,741</u>	<u>5,215</u>
TOTAL CONTRACTUAL SERVICE		4,332	4,241	6,965

10 -GENERAL FUND
12-STREET & GROUND MAINT

EXPENDITURES	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
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<u>CAPITAL OUTLAY</u>			
512613 MOTOR VEHICLES	<u>0</u>	<u>38,000</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	38,000	0
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TOTAL 12-STREET & GROUND MAINT	190,216	179,995	152,439

10 -GENERAL FUND
13-COMMUNICATION CENTER

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>PERSONNEL SERVICES</u>				
<u>SUPPLIES AND MATERIALS</u>				
<u>MAINTENANCE OF BULDING</u>				
<u>MAINTENANCE OF EQUIPMENT</u>				
<u>CONTRACTUAL SERVICE</u>				
513511 CONTRACTUAL SERVICES		30,000	30,000	30,000
Smith County Dispatch	1	<u>30,000.00</u>	<u>30,000.00</u>	
TOTAL CONTRACTUAL SERVICE		30,000	30,000	30,000
<u>CAPITAL OUTLAY</u>				
TOTAL 13-COMMUNICATION CENTER		30,000	30,000	30,000

10 -GENERAL FUND
14-POLICE OPERATIONS

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>PERSONNEL SERVICES</u>				
514101 ADMINISTRATION		65,000	216,000	112,000
Chief of Police	1	70,000.00	70,000.00	
Lieutenant	1	42,000.00	42,000.00	
514102 CLERICAL		64,480	65,770	33,326
Adm Assistant	1	33,325.83	33,325.83	
514103 OPERATIONS & MAINTENANCE		584,320	445,171	463,621
Sergeant	3	42,405.28	127,215.84	
Corporal	1	42,405.28	42,405.28	
Patrol Officers	7	42,000.00	294,000.00	
514105 OVERTIME		10,000	6,000	10,000
514107 PART-TIME		0	0	10,800
514110 CERTIFICATE PAY		3,900	3,900	3,900
514111 MERIT PAY		9,500	9,500	14,000
Corporal	1	1,500.00	1,500.00	
Detective	1	2,500.00	2,500.00	
Sergeant	2	2,500.00	5,000.00	
Lieutenant	1	5,000.00	5,000.00	
514112 UNIFORMS AND CLOTHING		10,000	10,000	6,000
514113 ONE TIME PAY ADJUSTMENTS		8,351	10,800	0
514115 WORKERS COMPENSATION		13,586	16,991	13,392
514116 UNEMPLOYMENT COMPENSATION		4,590	2,430	3,263
514117 EMPLOYEE RETIREMENT		42,944	40,588	33,925
514118 EMPLOYEE INSURANCE		143,395	143,743	116,931
514120 PAYROLL TAXES		<u>55,247</u>	<u>55,227</u>	<u>49,545</u>
TOTAL PERSONNEL SERVICES		1,015,313	1,026,120	870,703
<u>SUPPLIES AND MATERIALS</u>				
514201 OFFICE SUPPLIES		4,000	4,000	3,000
514202 DATA PROCESSING SUPPLIES		1,500	1,500	2,000
514203 PHOTO, AUDIO, & VIDEO SUPP		1,600	2,600	2,600
514204 LABORATORY SUPPLIES		4,000	4,000	4,000
514205 POSTAGE & DELIVERY SERVIC		850	850	500
514206 TIRES - FLAT REPAIRS		3,000	3,000	5,000
514208 FUEL		40,000	40,000	40,000
514209 EMERGENCY MEDICAL SUPPLIE		1,800	1,800	500
514211 MINOR TOOLS		800	800	300
514212 JANITORIAL SUPPLIES		1,500	1,500	500
514215 SAFETY SUPPLIES		3,000	3,000	1,200
514217 EDUCATIONAL AND TRAINING		14,000	14,000	10,000
514218 K-9 MISC		4,000	6,500	5,000
514220 OTHER SUPPLIES		5,000	5,000	5,000
514221 COMMUNITY RESOURCE SUPPLY		1,500	1,500	1,200
514222 EVIDENCE PROCESSING		500	500	250
514223 EVIDENCE SUPPLIES		800	800	800
514224 CID SUPPLIES		350	350	550
514225 POLICE EXPLORER PROGRAM		<u>0</u>	<u>1,500</u>	<u>800</u>
TOTAL SUPPLIES AND MATERIALS		88,200	93,200	83,200

10 -GENERAL FUND
14-POLICE OPERATIONS

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>MAINTENANCE OF BULDING</u>				
514301 BUILDING AND GROUNDS		6,000	6,000	6,000
514304 GUN RANGE		<u>0</u>	<u>10,000</u>	<u>8,000</u>
TOTAL MAINTENANCE OF BULDING		6,000	16,000	14,000
<u>MAINTENANCE OF EQUIPMENT</u>				
514401 OFFICE EQUIPMENT		1,500	1,500	1,080
Copier Maintenance	12	90.00	1,080.00	
514403 HVAC EQUIPMENT		500	500	500
514404 VEHICLE MAINTENANCE		15,000	15,000	22,000
514407 TOOLS		0	0	750
Tazer Batteries	10	75.00	750.00	
514410 COMMUNICATION EQUIPMENT		1,000	1,000	800
514411 OUTDOOR WARNING SYSTEM		<u>10,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL MAINTENANCE OF EQUIPMENT		28,000	23,000	30,130
<u>CONTRACTUAL SERVICE</u>				
514501 COMMUNICATION SERVICES		15,200	11,000	11,000
514503 INSURANCE		17,027	16,991	25,886
514506 BUSINESS AND TRAVEL		4,750	4,750	3,000
514510 LEGAL FEES		0	500	500
514511 CONTRACTUAL SERVICES		15,727	12,654	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		8,700	8,100	10,500
514513 DATA PROCESSING MAINT		2,500	9,403	1,000
514521 MEMBERSHIPS & SUBSCRIPTIONS		<u>800</u>	<u>800</u>	<u>800</u>
TOTAL CONTRACTUAL SERVICE		64,704	64,198	65,340
<u>CAPITAL OUTLAY</u>				
514612 OTHER EQUIPMENT		17,000	10,039	0
514613 MOTOR VEHICLES		<u>32,703</u>	<u>44,400</u>	<u>0</u>
TOTAL CAPITAL OUTLAY		49,703	54,439	0
TOTAL 14-POLICE OPERATIONS		1,251,920	1,276,957	1,063,373

10 -GENERAL FUND
15-ANIMAL CONTROL

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>PERSONNEL SERVICES</u>				
515103 OPERATIONS & MAINTENANCE		32,240	43,085	44,175
AC/BI/CE	1	44,175.00	44,175.00	
515105 OVERTIME		500	500	300
515110 CERTIFICATE PAY		600	600	600
515112 UNIFORMS AND CLOTHING		700	700	700
515115 WORKERS COMPENSATION		744	646	234
515116 UNEMPLOYMENT COMPENSATION		270	135	225
515117 EMPLOYEE RETIREMENT		1,857	2,309	2,328
515118 EMPLOYEE INSURANCE		5,673	5,708	6,000
515120 PAYROLL TAXES		<u>2,505</u>	<u>3,380</u>	<u>3,448</u>
TOTAL PERSONNEL SERVICES		45,089	57,063	58,010
<u>SUPPLIES AND MATERIALS</u>				
515201 OFFICE SUPPLIES		0	0	200
515205 POSTAGE & DELIVERY SERVIC		2,000	500	1,000
515206 TIRES - FLAT REPAIRS		700	700	700
515208 FUEL		5,000	3,000	1,500
515211 MINOR TOOLS		700	700	500
515214 CHEMICAL & MECHANICAL SUP		100	100	0
515215 SAFETY SUPPLIES		300	300	0
515217 EDUCATIONAL AND TRAINING		500	500	1,500
515218 ANIMAL SUPPLIES		500	500	1,000
515220 OTHER SUPPLIES		<u>500</u>	<u>500</u>	<u>500</u>
TOTAL SUPPLIES AND MATERIALS		10,300	6,800	6,900
<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		159	159	159
Time Clock	12	13.25	159.00	
515404 VEHICLE MAINTENANCE		<u>700</u>	<u>4,000</u>	<u>4,000</u>
TOTAL MAINTENANCE OF EQUIPMENT		859	4,159	4,159
<u>CONTRACTUAL SERVICE</u>				
515501 COMMUNICATION SERVICES		600	600	450
515503 INSURANCE		137	110	248
515506 BUSINESS AND TRAVEL		500	500	1,000
515511 CONTRACTUAL SERVICES		6,000	6,000	8,500
Digital Maps / Plats	1	8,500.00	8,500.00	
515521 MEMBERSHIPS & SUBSCRIPTIONS		<u>0</u>	<u>100</u>	<u>500</u>
TOTAL CONTRACTUAL SERVICE		7,237	7,310	10,698

515511 CONTRACTUAL SERVICES PERMANENT NOTES:
2 year project (2017)

10 -GENERAL FUND
15-ANIMAL CONTROL

EXPENDITURES	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>CAPITAL OUTLAY</u>	<u> </u>	<u> </u>	<u> </u>
TOTAL 15-ANIMAL CONTROL	64,285	76,131	80,568

10 -GENERAL FUND
 16-FIRE OPERATIONS

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>PERSONNEL SERVICES</u>				
516101 ADMINISTRATION		52,500	54,500	64,000
Fire Chief	1	64,000.00	64,000.00	
516103 OPERATIONS & MAINTENANCE		236,184	300,312	359,391
Battalion Chief	1,248	17.50	21,840.00	
Lieutenant	8,760	13.75	120,450.00	
Firefighters	5,396	13.25	203,997.00	
Training Officer	936	14.00	13,104.00	
516104 COMMUNITY SERVICE/EDU		0	0	1,040
516109 CODE RED (RESERVE PAY)		12,000	0	5,000
516112 UNIFORMS AND CLOTHING		3,000	3,000	4,000
516113 ONE TIME PAY ADJUSTMENTS		0	2,725	0
516115 WORKERS COMPENSATION		6,954	6,135	7,311
516116 UNEMPLOYMENT COMPENSATION		2,700	3,375	5,625
516117 EMPLOYEE RETIREMENT		3,024	3,067	3,373
516118 EMPLOYEE INSURANCE		9,970	10,236	9,391
516120 PAYROLL TAXES		<u>22,084</u>	<u>27,352</u>	<u>32,389</u>
TOTAL PERSONNEL SERVICES		348,416	410,702	491,520

516112 UNIFORMS AND CLOTHING CURRENT YEAR NOTES:
 Includes Pink-out Shirts - \$1974

SUPPLIES AND MATERIALS

516201 OFFICE SUPPLIES		500	300	300
516204 LABORATORY SUPPLIES		0	320	400
516205 POSTAGE & DELIVERY SERVIC		0	50	50
516206 TIRES - FLAT REPAIRS		4,000	3,000	1,500
516208 FUEL		12,000	8,000	6,000
516209 EMERGENCY MEDICAL SUPPLIE		300	500	1,000
516211 MINOR TOOLS		800	400	500
516212 JANITORIAL SUPPLIES		2,000	1,000	1,300
516214 FOAM		0	0	800
516215 SAFETY SUPPLIES		1,500	1,500	1,000
516217 EDUCATIONAL AND TRAINING		3,000	4,000	5,000
516220 OTHER SUPPLIES		<u>3,000</u>	<u>2,000</u>	<u>1,500</u>
TOTAL SUPPLIES AND MATERIALS		27,100	21,070	19,350

MAINTENANCE OF BULDING

516301 BUILDING AND GROUNDS		<u>3,000</u>	<u>3,500</u>	<u>5,000</u>
TOTAL MAINTENANCE OF BULDING		3,000	3,500	5,000

516301 BUILDING AND GROUNDS NEXT YEAR NOTES:
 Roof Repairs

10 -GENERAL FUND
16-FIRE OPERATIONS

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>MAINTENANCE OF EQUIPMENT</u>				
516401 OFFICE EQUIPMENT		2,028	2,028	2,028
Copier Maintenance	12	100.00	1,200.00	
Time Clock	12	69.00	828.00	
516404 VEHICLE MAINTENANCE		4,000	5,000	8,000
516405 SHOP EQUIPMENT		300	300	2,000
516406 PPE		12,000	9,000	8,000
516407 FIRE EQUIPMENT		4,000	3,000	8,000
516410 COMMUNICATION EQUIPMENT		<u>500</u>	<u>3,500</u>	<u>1,000</u>
TOTAL MAINTENANCE OF EQUIPMENT		22,828	22,828	29,028
<u>CONTRACTUAL SERVICE</u>				
516501 COMMUNICATION SERVICES		900	5,988	6,150
Radios (9-2023)	12	328.50	3,942.00	
Pagers	12	184.00	2,208.00	
516503 INSURANCE		7,020	6,577	2,199
516506 BUSINESS AND TRAVEL		3,000	2,500	2,500
516511 CONTRACTUAL SERVICES		1,000	0	1,600
Ladder/Pump/SCBA Testing	1	1,600.00	1,600.00	
516512 UTILITY SERVICES		5,000	5,500	5,500
516521 MEMBERSHIPS & SUBSCRIPTIONS		2,000	1,500	2,000
516530 MISCELLANEOUS EXPENSE		<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
TOTAL CONTRACTUAL SERVICE		20,420	23,565	21,449
<u>CAPITAL OUTLAY</u>				
516601 BUILDINGS		3,000	0	0
516611 MACHINERY AND EQUIP		596,000	0	0
516613 MOTOR VEHICLES		<u>10,000</u>	<u>10,000</u>	<u>0</u>
TOTAL CAPITAL OUTLAY		609,000	10,000	0
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TOTAL 16-FIRE OPERATIONS		1,030,764	491,665	566,346

10 -GENERAL FUND
 17-GARBAGE

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<hr/>				
<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>				
517511 CONTRACTUAL SERVICES		527,726	561,742	642,555
Republic Services Contract	12	47,000.00	564,000.00	
Neches Composting Project	12	6,546.26	78,555.12	
517529 SALES TAX		<u>45,100</u>	<u>45,100</u>	<u>45,100</u>
TOTAL CONTRACTUAL SERVICE		572,826	606,842	687,655
517529 SALES TAX				
<u>CAPITAL OUTLAY</u>		<u> </u>	<u> </u>	<u> </u>
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TOTAL 17-GARBAGE		572,826	606,842	687,655

PERMANENT NOTES:
 Revenue account 10-4135

20 -UTILITY FUND

	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
REVENUE SUMMARY			
CHARGES FOR CURRENT SERVI	2,864,338	2,919,061	2,877,010
INTEREST AND RENT	<u>950</u>	<u>1,000</u>	<u>1,000</u>
*** TOTAL REVENUE ***	<u>2,865,288</u>	<u>2,920,061</u>	<u>2,878,010</u>
EXPENDITURE SUMMARY			
20-UTILITY ADMINISTRATION	380,943	371,947	375,860
21-CUSTOMER SERVICE	137,825	171,265	314,822
22-WATER OPERATIONS	518,510	501,116	518,197
23-WASTEWATER OPERATIONS	391,329	399,592	410,710
25-WATER SUPPLY	343,856	350,883	350,883
28-UTILITY DEBT SERVICE	<u>421,149</u>	<u>363,076</u>	<u>358,623</u>
*** TOTAL EXPENDITURES ***	<u>2,193,612</u>	<u>2,157,880</u>	<u>2,329,094</u>
REVENUE OVER/(UNDER) EXPENDITURES	671,677	762,182	548,916

20 -UTILITY FUND

REVENUES	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
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<u>CHARGES FOR CURRENT SERVICES</u>			
4205 WATER SALES	1,986,981	2,031,780	1,996,669
4210 SEWER CHARGES	759,357	750,282	745,293
4211 TAP AND CONNECT FEES	30,000	45,000	38,138
4230 PENALTIES	<u>88,000</u>	<u>92,000</u>	<u>96,910</u>
TOTAL CHARGES FOR CURRENT SERVICES	2,864,338	2,919,061	2,877,010
<u>INTEREST AND RENT</u>			
4505 INTEREST INCOME	<u>950</u>	<u>1,000</u>	<u>1,000</u>
TOTAL INTEREST AND RENT	950	1,000	1,000
<u>INTERGOVERNMENTAL REVENUE</u>			
	<u> </u>	<u> </u>	<u> </u>
<u>OTHER REVENUE</u>			
	<u> </u>	<u> </u>	<u> </u>
<hr/>			
*** TOTAL REVENUE ***	<u>2,865,288</u>	<u>2,920,061</u>	<u>2,878,010</u>

20 -UTILITY FUND
20-UTILITY ADMINISTRATION

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>PERSONNEL SERVICES</u>				
520101 ADMINISTRATION		137,361	137,361	150,000
City Manager (1/2)	1	45,000.00	45,000.00	
City Secretary (1/2)	1	36,000.00	36,000.00	
Public Works Dir	1	69,000.00	69,000.00	
520112 UNIFORMS AND CLOTHING		2,500	1,000	300
520113 ONE TIME PAY ADJUSTMENT		6,868	3,169	0
520115 WORKERS COMPENSATION		2,476	1,044	1,141
520116 UNEMPLOYMENT COMPENSATION		540	270	450
520117 EMPLOYEE RETIREMENT		8,308	7,532	7,905
520118 EMPLOYEE INSURANCE		16,213	16,138	15,610
520119 RETIREE INSURANCE		0	0	6,000
520120 PAYROLL TAXES		<u>11,034</u>	<u>10,751</u>	<u>11,475</u>
TOTAL PERSONNEL SERVICES		185,300	177,265	192,881
<u>SUPPLIES AND MATERIALS</u>				
520201 OFFICE SUPPLIES		1,500	1,500	2,000
520202 DATA PROCESSING SUPPLIES		500	500	550
520205 POSTAGE & DELIVERY SERVIC		15,580	17,000	12,000
520208 FUEL		1,000	600	300
520217 EDUCATIONAL AND TRAINING		300	300	500
520220 OTHER SUPPLIES		<u>950</u>	<u>500</u>	<u>500</u>
TOTAL SUPPLIES AND MATERIALS		19,830	20,400	15,850
<u>MAINTENANCE OF BULDING</u>				
520301 BUILDING AND GROUNDS		<u>1,000</u>	<u>1,000</u>	<u>2,000</u>
TOTAL MAINTENANCE OF BULDING		1,000	1,000	2,000
<u>MAINTENANCE OF EQUIPMENT</u>				
520401 OFFICE EQUIPMENT		1,431	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>500</u>	<u>500</u>	<u>300</u>
TOTAL MAINTENANCE OF EQUIPMENT		2,431	2,431	2,231
<u>CONTRACTUAL SERVICE</u>				
520501 COMMUNICATION SERVICES		4,900	2,100	1,500
520502 LEASES AND RENTALS		0	494	987
Postage Machine (2019)	12	82.28	987.36	
520503 INSURANCE		22,741	22,472	19,137
520504 ADVERTISING		800	500	250
520506 BUSINESS AND TRAVEL		500	500	1,000
520510 LEGAL FEES		5,000	2,500	2,500
520511 CONTRACTUAL SERVICES		14,434	16,586	13,364
Experian	12	42.00	504.00	
WGW Reconnects	1	680.00	680.00	
Engineering Fees	1	2,000.00	2,000.00	

20 -UTILITY FUND
20-UTILITY ADMINISTRATION

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
Hibbs-Hallmark (1/2)	1	5,500.00	5,500.00	
Express Cleaning	12	390.00	4,680.00	
520512 UTILITY SERVICES		22,200	22,200	20,000
520513 DATA PROCESSING MAINT		25,000	30,000	30,000
Incode Software Annual Maint	1	30,000.00	30,000.00	
520514 UTILITY BILLING - DATAPROSE		9,420	9,420	7,000
520516 COMPUTER LEASING SERVICES		13,240	12,180	14,659
Computers (10-2018)	12	1,221.61	14,659.32	
520517 ONLINE & CREDIT CARD FEES		13,000	13,000	16,500
520518 IT SUPPORT		35,000	35,000	35,000
F3	4	8,750.00	35,000.00	
520520 DOCUMENT SHREDDING		500	500	450
520521 MEMBERSHIPS & SUBSCRIPTIONS		<u>400</u>	<u>400</u>	<u>550</u>
TOTAL CONTRACTUAL SERVICE		167,135	167,851	162,898
520512 UTILITY SERVICES				
			PERMANENT NOTES:	
			Electricity for Billy Moss - \$1200/yr	
<u>CAPITAL OUTLAY</u>				
520601 BUILDINGS		0	3,000	0
520610 OFFICE EQUIPMENT		<u>5,248</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY		5,248	3,000	0
TOTAL 20-UTILITY ADMINISTRATION		380,943	371,947	375,860

20 -UTILITY FUND
21-CUSTOMER SERVICE

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>PERSONNEL SERVICES</u>				
521102 CLERICAL		64,480	69,952	76,055
CSR Supervisor / HR	1	44,075.00	44,075.00	
Customer Service Rep	1	31,980.00	31,980.00	
521103 OPERATIONS & MAINTENANCE		27,040	0	68,880
Maintenance Supervisor	1	36,900.00	36,900.00	
Maintenance	1	31,980.00	31,980.00	
521105 OVERTIME		2,000	500	2,000
Office	1	500.00	500.00	
Maintenance	1	1,500.00	1,500.00	
521107 PART-TIME		0	0	23,400
Office (1560 hr x \$15)	1	23,400.00	23,400.00	
521110 CERTIFICATE PAY		1,200	1,200	1,200
521112 UNIFORMS AND CLOTHING		250	0	1,000
521115 WORKERS COMPENSATION		2,323	1,151	1,256
521116 UNEMPLOYMENT COMPENSATION		810	270	1,013
521117 EMPLOYEE RETIREMENT		5,387	3,776	7,743
521118 EMPLOYEE INSURANCE		16,990	11,337	18,065
521120 PAYROLL TAXES		<u>7,154</u>	<u>5,390</u>	<u>13,122</u>
TOTAL PERSONNEL SERVICES		127,634	93,576	213,734
<u>SUPPLIES AND MATERIALS</u>				
521206 TIRES - FLAT REPAIRS		0	500	500
521208 FUEL		3,000	2,700	2,500
521211 MINOR TOOLS		0	100	500
521220 OTHER SUPPLIES		<u>300</u>	<u>400</u>	<u>500</u>
TOTAL SUPPLIES AND MATERIALS		3,300	3,700	4,000
<u>MAINTENANCE OF BULDING</u>				
<u>MAINTENANCE OF EQUIPMENT</u>				
521402 MACHINERY & HEAVY EQUIP		3,500	4,000	1,500
521404 VEHICLE MAINTENANCE		1,500	1,000	1,000
521410 COMMUNICATION EQUIPMENT		<u>0</u>	<u>150</u>	<u>150</u>
TOTAL MAINTENANCE OF EQUIPMENT		5,000	5,150	2,650
<u>CONTRACTUAL SERVICE</u>				
521501 COMMUNICATION SERVICES		360	225	225
521503 INSURANCE		1,231	1,096	745
521511 CONTRACTUAL SERVICES		0	65,000	65,000
Mowing Contract	1	65,000.00	65,000.00	
521512 UTILITY SERVICES		300	250	0
521521 MEMBERSHIPS & SUBSCRIPTIONS		<u>0</u>	<u>0</u>	<u>200</u>
TOTAL CONTRACTUAL SERVICE		1,891	66,571	66,170

20 -UTILITY FUND
21-CUSTOMER SERVICE

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>CAPITAL OUTLAY</u>				
521611 MACHINERY AND EQUIP		0	2,268	2,268
Lawn Mower (11-2017)	12	189.00	2,268.00	
521613 MOTOR VEHICLES		<u>0</u>	<u>0</u>	<u>26,000</u>
TOTAL CAPITAL OUTLAY		0	2,268	28,268
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TOTAL 21-CUSTOMER SERVICE		137,825	171,265	314,822

20 -UTILITY FUND
22-WATER OPERATIONS

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>PERSONNEL SERVICES</u>				
522103 OPERATIONS & MAINTENANCE		136,240	115,627	112,996
Water Maintenance III	1	42,640.00	42,640.00	
Water Maintenance II	1	38,376.00	38,376.00	
Meter Reader	1	31,980.00	31,980.00	
522105 OVERTIME		7,000	7,000	9,000
522110 CERTIFICATE PAY		0	600	600
522112 UNIFORMS AND CLOTHING		1,000	800	1,450
522115 WORKERS COMPENSATION		9,475	3,745	3,078
522116 UNEMPLOYMENT COMPENSATION		1,080	540	675
522117 EMPLOYEE RETIREMENT		8,251	14,988	6,429
522118 EMPLOYEE INSURANCE		31,675	21,732	21,705
522120 PAYROLL TAXES		<u>10,958</u>	<u>21,437</u>	<u>9,379</u>
TOTAL PERSONNEL SERVICES		205,679	186,470	165,312
<u>SUPPLIES AND MATERIALS</u>				
522204 LABORATORY SUPPLIES		0	300	300
522206 TIRES - FLAT REPAIRS		1,500	1,500	2,000
522208 FUEL		6,000	10,000	10,000
522210 WATER METER SUPPLIES		12,000	15,000	12,000
522211 MINOR TOOLS		1,000	1,000	1,500
522214 CHEMICAL & MECHANICAL SUP		20,350	24,000	26,000
522215 SAFETY SUPPLIES		0	0	100
522217 EDUCATIONAL AND TRAINING		1,500	1,500	1,500
522220 OTHER SUPPLIES		<u>400</u>	<u>400</u>	<u>400</u>
TOTAL SUPPLIES AND MATERIALS		42,750	53,700	53,800
<u>MAINTENANCE OF BULDING</u>				
522301 BUILDING AND GROUNDS		4,500	4,000	5,000
522309 CHLORINATION EQUIPMENT		5,000	10,000	10,000
New Equipment	1	10,000.00	10,000.00	
522311 WATER SYSTEM		12,000	18,000	20,000
Misc Water Repairs	1	20,000.00	20,000.00	
522314 METERS AND SETTINGS		<u>32,000</u>	<u>30,000</u>	<u>5,000</u>
TOTAL MAINTENANCE OF BULDING		53,500	62,000	40,000
<u>MAINTENANCE OF EQUIPMENT</u>				
522402 MACHINERY & HEAVY EQUIP		10,000	10,000	16,000
1/2 ton Truck Lift Cl2 Bottles	1	6,000.00	6,000.00	
Equipment Repairs	1	10,000.00	10,000.00	
522404 VEHICLE MAINTENANCE		1,500	1,500	2,000
522406 SAFETY AND MEDICAL EQUIP		<u>250</u>	<u>250</u>	<u>250</u>
TOTAL MAINTENANCE OF EQUIPMENT		11,750	11,750	18,250

20 -UTILITY FUND
22-WATER OPERATIONS

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>CONTRACTUAL SERVICE</u>				
522501 COMMUNICATION SERVICES		2,600	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		1,231	1,096	2,235
522506 BUSINESS AND TRAVEL		500	500	1,000
522511 CONTRACTUAL SERVICES		30,000	12,000	12,000
522512 UTILITY SERVICES		138,000	138,000	138,000
522515 REGULATORY INSPECTION FEE		<u>6,000</u>	<u>6,500</u>	<u>7,500</u>
TOTAL CONTRACTUAL SERVICE		179,831	162,196	164,835
<u>CAPITAL OUTLAY</u>				
522613 MOTOR VEHICLES		0	0	46,000
New Truck	1	36,000.00	36,000.00	
Bed for New Truck	1	10,000.00	10,000.00	
522622 CONTINGENCY		<u>25,000</u>	<u>25,000</u>	<u>30,000</u>
TOTAL CAPITAL OUTLAY		25,000	25,000	76,000
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TOTAL 22-WATER OPERATIONS		518,510	501,116	518,197

20 -UTILITY FUND
23-WASTEWATER OPERATIONS

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>PERSONNEL SERVICES</u>				
523103 OPERATIONS & MAINTENANCE		71,760	72,134	73,938
WWTP Supervisor	1	39,143.73	39,143.73	
WWTP Operator	1	34,794.65	34,794.65	
523105 OVERTIME		7,000	5,000	6,500
523110 CERTIFICATE PAY		0	600	600
523112 UNIFORMS AND CLOTHING		500	500	1,000
523115 WORKERS COMPENSATION		1,552	1,308	1,369
523116 UNEMPLOYMENT COMPENSATION		540	270	450
523117 EMPLOYEE RETIREMENT		4,537	4,242	4,239
523118 EMPLOYEE INSURANCE		11,385	14,340	11,925
523120 PAYROLL TAXES		<u>6,025</u>	<u>6,100</u>	<u>6,199</u>
TOTAL PERSONNEL SERVICES		103,299	104,494	106,220
<u>SUPPLIES AND MATERIALS</u>				
523204 LABORATORY SUPPLIES		0	100	100
523206 TIRES - FLAT REPAIRS		1,500	1,500	1,500
523208 FUEL		4,500	4,200	5,000
523211 MINOR TOOLS		1,200	1,000	1,000
523214 CHEMICAL & MECHANICAL SUP		30,000	34,000	34,000
523215 SAFETY SUPPLIES		1,200	1,000	1,000
523217 EDUCATIONAL AND TRAINING		<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
TOTAL SUPPLIES AND MATERIALS		39,400	42,800	43,600
<u>MAINTENANCE OF BULDING</u>				
523301 BUILDING AND GROUNDS		8,000	15,000	25,000
Repair Hagan Rd Sewer Line	1	25,000.00	25,000.00	
523306 SANITARY SEWERS		23,000	25,000	25,000
Misc Sewer Repairs	1	25,000.00	25,000.00	
523307 LIFT STATIONS		<u>25,000</u>	<u>30,000</u>	<u>15,000</u>
TOTAL MAINTENANCE OF BULDING		56,000	70,000	65,000
<u>MAINTENANCE OF EQUIPMENT</u>				
523402 MACHINERY & HEAVY EQUIP		10,000	10,000	10,000
523404 VEHICLE MAINTENANCE		1,500	1,500	1,800
523405 LABORATORY EQUIPMENT		500	500	400
523410 COMMUNICATION EQUIPMENT		<u>200</u>	<u>200</u>	<u>200</u>
TOTAL MAINTENANCE OF EQUIPMENT		12,200	12,200	12,400
<u>CONTRACTUAL SERVICE</u>				
523501 COMMUNICATION SERVICES		960	950	1,400
523502 LEASES AND RENTALS		250	200	200
523503 INSURANCE		821	548	1,490
523506 BUSINESS AND TRAVEL		600	400	400
523511 CONTRACTUAL SERVICES		25,000	30,000	30,000
New Permit - Testing	1	30,000.00	30,000.00	
523512 UTILITY SERVICES		105,000	105,000	100,000
523515 REGULATORY INSPECTION FEE		<u>6,800</u>	<u>8,000</u>	<u>10,000</u>
TOTAL CONTRACTUAL SERVICE		139,431	145,098	143,490

20 -UTILITY FUND
 23-WASTEWATER OPERATIONS

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>CAPITAL OUTLAY</u>				
523611 MACHINERY AND EQUIP		0	0	15,000
New Sewer Camera	1	15,000.00	15,000.00	
523614 SHOP EQUIPMENT		16,000	0	0
523622 CONTINGENCY		<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
TOTAL CAPITAL OUTLAY		41,000	25,000	40,000
<hr/>				
TOTAL 23-WASTEWATER OPERATIONS		391,329	399,592	410,710

20 -UTILITY FUND
28-UTILITY DEBT SERVICE

EXPENDITURES		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
528702 REVENUE BONDS PRINCIPAL		228,500	220,000	225,000
2006 CO - Prinicipal	1	135,000.00	135,000.00	
2007 CO - Prinicipal	1	90,000.00	90,000.00	
528712 REVENUE BONDS INTEREST		192,649	143,076	133,623
2006 CO - Interest	1	74,655.00	74,655.00	
2007 CO - Interest	1	<u>58,968.00</u>	<u>58,968.00</u>	
TOTAL		421,149	363,076	358,623
TOTAL 28-UTILITY DEBT SERVICE		421,149	363,076	358,623
*** TOTAL EXPENDITURES ***		<u>2,193,612</u>	<u>2,157,880</u>	<u>2,329,094</u>
** REVENUE OVER(UNDER) EXPENDITURES **		<u>671,677</u>	<u>762,182</u>	<u>548,916</u>

*** END OF REPORT ***

30 -SMP

	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
REVENUE SUMMARY			
CHARGES FOR CURRENT SERVI	0	167,700	167,700
INTEREST AND RENT	0	500	500
OTHER REVENUE	<u>0</u>	<u>400,000</u>	<u>0</u>
*** TOTAL REVENUE ***	<u>0</u>	<u>568,200</u>	<u>168,200</u>
EXPENDITURE SUMMARY			
STREET MAINTENANCE	<u>0</u>	<u>167,700</u>	<u>167,700</u>
*** TOTAL EXPENDITURES ***	<u>0</u>	<u>167,700</u>	<u>167,700</u>
REVENUE OVER/(UNDER) EXPENDITURES	0	400,500	500

30 -SMP

REVENUES	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<hr/>			
<u>CHARGES FOR CURRENT SERVICES</u>			
4210 STREET MAINTENANCE FEE	<u>0</u>	<u>167,700</u>	<u>167,700</u>
TOTAL CHARGES FOR CURRENT SERVICES	0	167,700	167,700
<u>INTEREST AND RENT</u>			
4505 INTEREST	<u>0</u>	<u>500</u>	<u>500</u>
TOTAL INTEREST AND RENT	0	500	500
<u>OTHER REVENUE</u>			
4730 LOAN PROCEEDS	<u>0</u>	<u>400,000</u>	<u>0</u>
TOTAL OTHER REVENUE	0	400,000	0
<hr/>			
*** TOTAL REVENUE ***	<u>0</u>	<u>568,200</u>	<u>168,200</u>

30 -SMP
STREET MAINTENANCE

EXPENDITURES	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<hr/>			
<u>MAINTENANCE OF BULDING</u>			
530303 STREET MAINTENANCE	<u>0</u>	<u>167,700</u>	<u>167,700</u>
TOTAL MAINTENANCE OF BULDING	0	167,700	167,700
<hr/>			
TOTAL STREET MAINTENANCE	0	167,700	167,700
<hr/>			
*** TOTAL EXPENDITURES ***	<u>0</u>	<u>167,700</u>	<u>167,700</u>
<hr/>			
** REVENUE OVER (UNDER) EXPENDITURES **	<u>0</u>	<u>400,500</u>	<u>500</u>
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*** END OF REPORT ***

60 -GO BONDS

	2013-2014	2014-2015	2015-2016
	BUDGET	BUDGET	BUDGET
<hr/>			
REVENUE SUMMARY			
TAXES	1,653,822	1,667,069	1,685,412
CHARGES FOR CURRENT SERVI	58,938	0	0
INTEREST AND RENT	<u>700</u>	<u>1,000</u>	<u>1,500</u>
*** TOTAL REVENUE ***	<u>1,713,459</u>	<u>1,668,069</u>	<u>1,686,912</u>
EXPENDITURE SUMMARY			
60-GO BONDS	<u>1,713,759</u>	<u>1,597,868</u>	<u>1,685,412</u>
*** TOTAL EXPENDITURES ***	<u>1,713,759</u>	<u>1,597,868</u>	<u>1,685,412</u>
REVENUE OVER/ (UNDER) EXPENDITURES	(300)	70,201	1,500

60 -GO BONDS

REVENUES	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<hr/>			
<u>TAXES</u>			
4105 PROPERTY TAX	<u>1,653,822</u>	<u>1,667,069</u>	<u>1,685,412</u>
TOTAL TAXES	1,653,822	1,667,069	1,685,412
<u>CHARGES FOR CURRENT SERVICES</u>			
4205 WATER SALES	<u>58,938</u>	<u>0</u>	<u>0</u>
TOTAL CHARGES FOR CURRENT SERVICES	58,938	0	0
<u>INTEREST AND RENT</u>			
4505 INTEREST INCOME	<u>700</u>	<u>1,000</u>	<u>1,500</u>
TOTAL INTEREST AND RENT	700	1,000	1,500
<hr/>			
*** TOTAL REVENUE ***	<u>1,713,459</u>	<u>1,668,069</u>	<u>1,686,912</u>

60 -GO BONDS
 60-GO BONDS

EXPENDITURES	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
560703 2006 REFUND BONDS - PRINCIPAL	135,000	145,000	150,000
560704 2007 REFUND BONDS - PRINCIPAL	282,000	295,000	312,000
560705 2012 REFUND BONDS - PRINCIPAL	370,000	370,000	375,000
560706 2013 TAX NOTE - PRINCIPAL	415,000	222,000	225,000
560707 SPARTAN FIRE TRUCK - PRINCIPAL	0	74,775	78,623
560710 SMP - PRINCIPAL	0	0	76,727
560713 2006 REFUND BONDS - INTEREST	98,388	92,650	86,488
560714 2007 REFUND BONDS - INTEREST	180,303	167,263	153,544
560715 2012 REFUND BONDS - INTEREST	202,189	198,674	194,294
560716 2013 TAX NOTE - INTEREST	29,880	20,384	16,808
560717 SPARTAN FIRE TRUCK - INTEREST	0	11,123	7,274
560727 SMP - INTEREST	0	0	8,653
560730 BANK FEES	1,000	1,000	1,000
2012 Refund Bonds - Southside	1 500.00	500.00	
2013 Tax Note - Southside	1 500.00	500.00	
TOTAL	1,713,759	1,597,868	1,685,412

560707 SPARTAN FIRE TRUCK - PRINCIPAL PERMANENT NOTES:
 Matures: 05-2019

560708 SPORTS COMPLEX - PRINCIPAL CURRENT YEAR NOTES:
 Paid off - 8-19-2014

560710 SMP - PRINCIPAL PERMANENT NOTES:
 Matures: 02-2020

560717 SPARTAN FIRE TRUCK - INTEREST PERMANENT NOTES:
 Matures: 05-2019

560718 SPORTS COMPLEX - INTEREST CURRENT YEAR NOTES:
 Paid off - 8-19-2014

560727 SMP - INTEREST PERMANENT NOTES:
 Matures: 02-2020

TOTAL 60-GO BONDS 1,713,759 1,597,868 1,685,412

*** TOTAL EXPENDITURES *** 1,713,759 1,597,868 1,685,412

** REVENUE OVER (UNDER) EXPENDITURES ** (300) 70,201 1,500

*** END OF REPORT ***

61 -CERTIFICATES OF OBLIGAT

	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
REVENUE SUMMARY			
CHARGES FOR CURRENT SERVI	<u>362,211</u>	<u>363,076</u>	<u>358,623</u>
*** TOTAL REVENUE ***	<u>362,211</u>	<u>363,076</u>	<u>358,623</u>
EXPENDITURE SUMMARY			
61-CO	<u>362,261</u>	<u>363,076</u>	<u>358,623</u>
*** TOTAL EXPENDITURES ***	<u>362,261</u>	<u>363,076</u>	<u>358,623</u>
REVENUE OVER/(UNDER) EXPENDITURES	(50)	0	0

61 -CERTIFICATES OF OBLIGAT

REVENUES	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>TAXES</u>			
<u>CHARGES FOR CURRENT SERVICES</u>			
4205 WATER SALES	210,575	210,220	209,655
4210 SEWER SALES	<u>151,636</u>	<u>152,856</u>	<u>148,968</u>
TOTAL CHARGES FOR CURRENT SERVICES	362,211	363,076	358,623
<u>INTERGOVERNMENTAL REVENUE</u>			
<u>OTHER REVENUE</u>			
*** TOTAL REVENUE ***	<u>362,211</u>	<u>363,076</u>	<u>358,623</u>

61 -CERTIFICATES OF OBLIGAT
 61-CO

EXPENDITURES	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
561706 2006 CO - PRINCIPAL	125,000	130,000	135,000
561707 2007 CO - PRINCIPAL	85,000	90,000	90,000
561716 2006 CO - INTEREST	85,575	80,220	74,655
561717 2007 CO - INTEREST	66,636	62,856	58,968
561730 BANK FEES	50	0	0
TOTAL	362,261	363,076	358,623

561706 2006 CO - PRINCIPAL PERMANENT NOTES:
 UTILITY DEBT SERVICE (528702) = \$135,000

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

561716 2006 CO - INTEREST PERMANENT NOTES:
 UTILITY DEBT SERVICE (528712) = \$74,655

561717 2007 CO - INTEREST PERMANENT NOTES:
 UTILITY DEBT SERVICE (528712) = \$58,968

TOTAL 61-CO 362,261 363,076 358,623

*** TOTAL EXPENDITURES *** 362,261 363,076 358,623

** REVENUE OVER (UNDER) EXPENDITURES ** (50) 0 0

*** END OF REPORT ***

65 -PEG CHANNEL

	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<hr/>			
REVENUE SUMMARY			
TAXES	18,662	18,662	18,662
INTEREST AND RENT	<u>30</u>	<u>30</u>	<u>30</u>
*** TOTAL REVENUE ***	<u>18,692</u>	<u>18,692</u>	<u>18,692</u>
EXPENDITURE SUMMARY	<u> </u>	<u> </u>	<u> </u>
REVENUE OVER/(UNDER) EXPENDITURES	18,692	18,692	18,692

65 -PEG CHANNEL

REVENUES	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
<u>TAXES</u>			
4125 PEG CHANNEL FRANCHISE FEE	<u>18,662</u>	<u>18,662</u>	<u>18,662</u>
TOTAL TAXES	18,662	18,662	18,662
<u>INTEREST AND RENT</u>			
4505 INTEREST INCOME	<u>30</u>	<u>30</u>	<u>30</u>
TOTAL INTEREST AND RENT	30	30	30
*** TOTAL REVENUE ***	<u>18,692</u>	<u>18,692</u>	<u>18,692</u>
<u>** REVENUE OVER (UNDER) EXPENDITURES **</u>			
	<u>18,692</u>	<u>18,692</u>	<u>18,692</u>
*** END OF REPORT ***			

