# City of Rockdale, Texas

# 2010-11 Budget

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# CITY OF ROCKDALE

505 W. Cameron
P.O. Box 586
Rockdale, Texas 76567
(512) 446-2511 • Fax (512) 446-6258


August 30, 2010

Dear Mayor Jones and Members of the City Council,

Presented for your consideration is the 2010-11 Budget for the City of Rockdale. The budget includes the General Fund, the Enterprise Fund, the General Debt Service Fund, the Enterprise Debt Service Fund, Special Funds and the Capital Improvements Program. When all the operating funds are considered, the total budget is $6,736,413.20.

No changes to the current financial policies are included in the 2010-11 budget.

**GENERAL FUND**

The tax rate next year for the General Fund is $.00525775, which is $.00001798 higher than the current year General Fund tax rate. The budget includes the following significant enhancements:

| Department | Decision Package | Cost |
|---|---|---|
| Administration | Redistricting study | $9,500 |
| Administration | Codification of City ordinances (2/3 of total cost) | $6,134.70 |
| Library | Re-glaze upstairs windows | $800.00 |
| Library | Repair doors | $600.00 |
| Parks | Purchase 3 chain saws | $1,600.00 |
| Parks | Purchase 2 commercial mowers | $18,000.00 |
| Parks | Purchase 5 weed eaters | $1,500.00 |
| Police | Lease-purchase one police vehicle | $7,588.00 |
| Police | Addition of one police officer | $50,048.50 |
| Police | Addition of SRO Officer | $50,048.50 |

The budget also includes a 3% pay increase for employees.

**ENTERPRISE FUND**

The budget does not include any rate increases for water, wastewater or sanitation services. The Enterprise Fund includes the following significant enhancements:

| Department | Decision Package | Cost |
|---|---|---|
| Water | Codification of City ordinances (1/3 of total cost) | $3,067.35 |
| Water | City Secretary certification | $2,000.00 |
| Water | Enlarge Treasurer's Office | $12,000.00 |
| Water | Lease-purchase dump truck | $12,156.00 |
| Water | Lease-purchase on truck with utility bed | $7,740.00 |
| Water | Two desktop computers | $3,500.00 |
| Water | Purchase 2 12 volt sump pumps | $4,000.00 |
| Water | Replace chemical feed pump system | $12,000.00 |
| Wastewater | Purchase a camera/locator system for leaks | $12,500.00 |
| Sanitation | Funding for an additional Cleanup Day | $3,300.00 |

The budget also includes a 3% pay increase for employees.

**DEBT SERVICE FUNDS**

No new debt service is planned for the General Debt Service Fund or the Enterprise Debt Service Fund. The General fund Debt Service tax rate is projected to decrease from $.00138798 to $.001370 next year. The Enterprise Debt Service will decrease slightly this next year from $710,411.10 to $709,829.60.

**SPECIAL FUNDS**

New this year is including the Municipal Development District Fund, the Hotel/Motel Occupancy Tax Fund, the Municipal Court Building Fund, the Municipal Court Efficiency Fund and the Municipal Court Technology Fund into a separate category called "Special Funds". These funds are restricted in their use and should not be included in the General Fund.

**CAPITAL IMPROVEMENTS FUND**

The capital improvement program anticipates that all of the remaining 2006 Street Bond funds will be spent in 2009-10. The budget includes $40,000 in 2009 tax note funds for street repairs.

The budget anticipates spending the rest of the 2006 sewer plant bonds in the 2010-11 fiscal year. These funds are in arbitrage and must be spent.

SUMMARY

The budget revenue and expenditure recommendations are based on the current financial trends and the operating needs of the City. On behalf of the staff, I pledge to you our best efforts during the budget deliberation process and in implementing next year's budget.

Sincerely,

Kelvin Knauf
City Manager

## 2010-11 Budget Calendar

| | |
|---|---|
| April 30 | Department receive budget calendar and instructions, budget spreadsheets and decision package forms |
| May 28 | Departments submit their budget spreadsheets and decision package forms (if any) via email to Treasurer and City Manager. |
| June 9-11 | City manager conducts budget meetings with department heads. |
| June 14-25 | Departments follow through from meetings with city manager. |
| July 9-22 | Final budget decisions made (if certified appraisal obtained from Appraisal District). Current year revenue and expenditure projections completed. Revenue estimates completed for 2010-11and budget formatted and printed. |
| July 26 | Milam County Appraisal District provides certified tax roll to city manager. |
| July 28 | Notice of public hearing on the budget set for August 9th published in the Rockdale Reporter. |
| July 29 | Distribute proposed budget to the City Council and staff and a public copy placed at the Lucy Hill Patterson Memorial Library. |
| August 2 | First budget workshop (General Fund and Enterprise Fund; if necessary deliberate and act on a proposal to consider a tax increase, and set possible public hearing dates. |
| August 3 | Second budget workshop (Special Funds and Capital Improvement Program). |
| August 4 | Third budget workshop (if needed). Notice of Public Hearing for August 16th published in the Rockdale Reporter (if necessary). |
| August 5 | Fourth budget workshop (if needed). |
| August 9 | Council meeting-public hearing on the budget to meet the City Charter requirement. |
| August 30 | Adopt the budget and the tax rates. |

## Budget Format

The budget is divided into funds and departments. Rockdale's budget is divided into the following fund categories:

- The General Fund comprises all operations of the city except for the utility and sanitation services;

- The Enterprise Fund comprises the water, wastewater and sanitation service revenues and expenditures;

- The General Debt Service Fund includes the revenues and the payments for indebtedness which is payable from ad valorem property taxes;

- The Enterprise Debt Service Fund includes the revenues and expenditures for indebtedness which are payable from water and sewer rates and fees;

- The Municipal Development District Fund includes the revenues from the ½ cent sales tax for the Municipal Development District and the expenditures of the District; and

- The Capital Improvements Program shows the amount of proceeds generated from the sale of instruments of indebtedness (revenue bonds, certificates of obligation or tax notes) and the $4.00 per month contingency fee placed on utility bills. The Capital Improvements Program budget also includes the projected expenditures made from those proceeds and fee. The Capital Improvement Program funds projects which are too expensive to be included in the operating budgets and the construction of the project may transcend more than one fiscal year.

The Actual 2008-09 revenues and expenditures, the Budgeted 2009-10 revenues and expenditures, the Amended 2009-10 Revenues and Expenditures, and the Proposed 2010-11 revenues and expenditures have been included in the budget for each fund and for each operating department.

Informational pages which help explain the revenues or expenditures have also been included in the budget. These informational pages are:

- A Description of Funds pages which describe the different funds used by the City of Rockdale, their purpose, source(s) of revenue and authorized expenditures;

- An organizational chart which shows the reporting relationships for the organization;

- A consolidated statement which provides the revenues, expenditures and projected surplus or deficit for each operating fund;

- A fund expenditure summary chart that shows the percentage that each fund comprises of the entire operating budget;

- A cash balance sheet which shows for each operating fund the amount of cash on hand at the end of the 2007-08 fiscal year, the projected revenues and expenditures for the 2008-09 fiscal year, the number of operating days that we anticipate having in reserve at the end of the current fiscal year, the revenues and expenditures projected for the next fiscal year and the number of operating days reserve we anticipate to have at the end of the next fiscal year;

- A listing of "decision packages" which are major items requested by the departments or facing the city that have either been included in the operating budgets or not included in the operating budgets;

- An ad valorem taxes page which shows the distribution of the ad valorem property taxes between the General Fund and the General Debt Service Fund;

- A Tax Rate Comparison Chart that shows the effective maintenance and operations tax rate (that tax rate that would bring in the same amount of property tax revenues to the General Fund in the new budget as it did in the current budget due to the net taxable appraised value increasing or decreasing), the rollback maintenance and operations tax rate (8% more than the effective tax rate), the proposed maintenance and operations tax rate for the new fiscal year, the proposed debt service tax rate for the new fiscal year, and the proposed total tax rate for the new fiscal year; and

- A Personnel Summary which shows the number of positions by job title for each department that is included in the budget.

- A vehicle and equipment summary which shows the number, type and conditions of the City's fleet and equipment.

- A copy of the City's Investment Policy. This policy is required by the Public Funds Investment Act.

- A Glossary of Terms which defines terms used in the budget.

## Description of Funds

### General Fund

The fund used to account for all financial resources except those required to be accounted for in another fund. This fund includes most of the basic operating services such as police and fire protection, park and recreation, library services, street maintenance and general administration. The major source of revenues for the General Fund are the portion of the ad valorem (property) tax that is assessed on real estate to pay for general operations and maintenance, the 1% sales tax levied by the City of Rockdale, general municipal court fines, franchise fees levied on private utilities for use of City streets and rights-of-way, charges or services, and grants.

### Enterprise Fund

A fund used to account for operations financed and operated in a manner similar to private business enterprises in that they are self supported by user fees. The Enterprise Fund contains revenues and expenditures for the water, wastewater and sanitation services.

### General Debt Service Fund

A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest. The revenues for the general debt service fund is from the portion of the ad valorem (property) tax assessed against real estate for the repayment of outstanding debt, generally general obligation bonds, certificates of obligation or tax notes.

### Enterprise Debt Service Fund

A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest. The revenues for the enterprise debt service fund are from the monthly utility bills assessed against utility users. The expenditures of the enterprise debt service fund are for payment of outstanding debt, generally revenue bonds, certificates of obligation or a loan from the Texas Water Development Board.

### Municipal Development District Fund

A fund established for the Rockdale Municipal Development District. The revenues for the fund are from a ½% sales tax levied by the district. The expenditures of the district are determined by the Board of Directors and compliant with State law. The expenditures can be used for the following purposes:

1. Manufacturing and industrial facilities
2. Research and development facilities
3. Military facilities
4. Transportation facilities
5. Sewage or solid waste disposal facilities
6. Recycling facilities
7. Air or water pollution control facilities

8. Distribution centers
9. Small ware house facilities
10. Primary job training facilities for use by institutions of higher education
11. Regional or national corporate headquarters facilities
12. Land, buildings, equipment, facilities and improvements to promote or develop new or expanded business enterprises that create or retain primary jobs, including projects to provide public safety facilities, streets and roads, drainage and related improvements, demolition of existing structures of general municipal-owned improvements
13. Job training classes
14. Streets and roads, rail spurs, water and sewer utilities, electric and gas utilities, drainage, site improvements and related improvements, telecommunications and Internet improvements
15. Commuter rail, light rail or motor buses
16. Regional or national corporate headquarters facilities
17. Professional and amateur sports and athletic facilities
18. Entertainment, tourist and convention facilities including auditoriums, amphitheaters, concert halls, museums and exhibition facilities
19. Public parks and related open space improvements
20. Affordable housing projects
21. Water supply facilities including dams, transmission lines, well field developments and other water supply alternatives
22. Water conservation programs including incentives to install water-saving plumbing fixtures, educational programs, brush control programs, and programs to replace malfunctioning or leaking water lines and other waste facilities
23. Airport facilities. Land, buildings, facilities, infrastructure and improvements required or suitable for the development or expansion of airport facilities. In addition, may include hangars, airport maintenance and repair facilities, air cargo facilities, and related infrastructure located on or adjacent to an airport facility.
24. Airports and sewer or solid waste disposal facilities
25. Convention center facilities or related improvements, including parking facilities and civic center hotels
26. Purchase property, employ necessary personnel, issue bonds or other obligations to pay the costs of a development project (after approval by the Texas Attorney General)
27. General commercial or retail economic development projects

**Municipal Court Technology Fund**

A fund established to improve technology in the municipal court. The revenues for the fund are from a fee assessed against persons who plead guilty or are found guilty of a Class C misdemeanor. The expenditures for the fund can only be used to enhance technology in the municipal court, in accordance with State law.

**Municipal Court Building Security Fund**

A fund established to improve building security in the municipal court. The revenues for the fund are from a fee assessed against persons who plead guilty or are found guilty of a Class C misdemeanor. The expenditures for the fund can only be used to enhance building security in the municipal court, in accordance with State law.

**Municipal Court Training Fund**

A fund established to improve the skills of municipal court personnel. The revenues for the fund are from a fee assessed against persons who plead guilty or are found guilty of a Class C misdemeanor. The expenditures for the fund can only be used to enhance the training of court personnel in the municipal court, in accordance with State law.

**Hotel Motel Tax Fund**

A fund established to promote tourism, the arts and/or historical preservation in the community. The categories which expenditures must clearly fit into are:

1. Funding the establishment, improvement or maintenance of a convention center or visitor information center.
2. Paying the administrative costs for facilitating convention registration.
3. Paying for tourism-related advertising and promotion of the city or its vicinity that is directly related to increasing tourism and the convention and hotel industry.
4. Funding programs that enhance the arts that directly promotes tourism and the hotel and convention industry. Cities of less than 125,000 population are limited to a maximum of 15% of the total revenue produced by the hotel tax.
5. Funding historical restoration or preservation programs that directly promotes tourism and the hotel and convention industry. If a city does not allocate at least some of its hotel tax money for acquiring, constructing, improving, maintaining or operating a convention center or visitor information center, the maximum for historical restoration or preservation programs is 50% of the hotel tax revenue.
6. Funding costs to hold sporting events in cities located in a county with a population of one million or less provided that the majority of participants are tourists.
7. Enhancing and upgrading existing sport facilities or fields if the facility is:
    a. Owned by the city; and
    b. The sports facility or field has been used, in preceding calendar year, a combined total of more than 10 times for district, state, regional or national sports tournaments; and
    c. The city has a population of 80,000 or more and is located in a county with a population of 350,000 or less; or
    d. The city has a population of between 65,000 and 70,000 and is located in a county with a population of 155,000 or less; or
    e. The city has a population of between 34,000 and 36,000 and located in a county with a population of 90,000 or less.
8. Funding transportation systems for tourists if the funds are used to transport tourists from hotels in and near the city to: (a) the commercial center of the city; (b) a convention center in the city; (c) other hotels in or near the city; and (d) tourist attractions in or near the city. The reimbursed transportation system must be owned and operated by the city, or financed in part by the city.

The revenue for the hotel motel tax fund is from a tax levied on guests staying in hotel/motel rooms or other facilities subject to State law. The City of Rockdale levies a 7.0 ~~5.5~~% tax on the cost of the hotel/motel rooms. The expenditures in the fund are for

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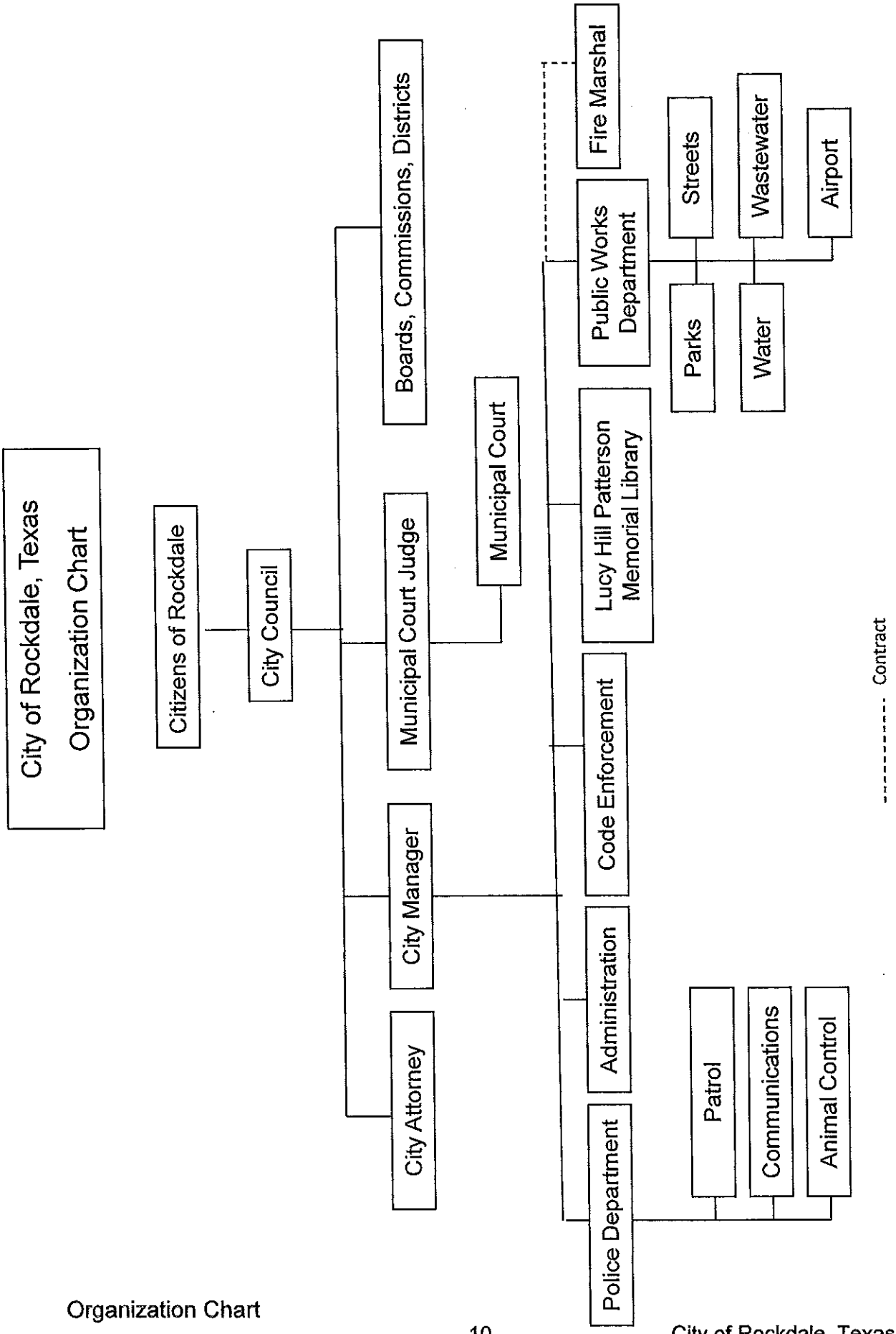
The revenue for the hotel motel tax fund is from a tax levied on guests staying in hotel/motel rooms or other facilities subject to State law. The City of Rockdale levies a 7% tax on the cost of the hotel/motel rooms. The expenditures in the fund are for

administration of tourism programs, preservation of the arts and/or historical preservation.

**Capital Improvements Program**

A fund used to account for the proceeds of debt by the City of Rockdale. The capital improvement program can include proceeds from general obligation bonds, certificates of obligation, tax notes, revenue bonds, or loans from the Texas Water Development Board.

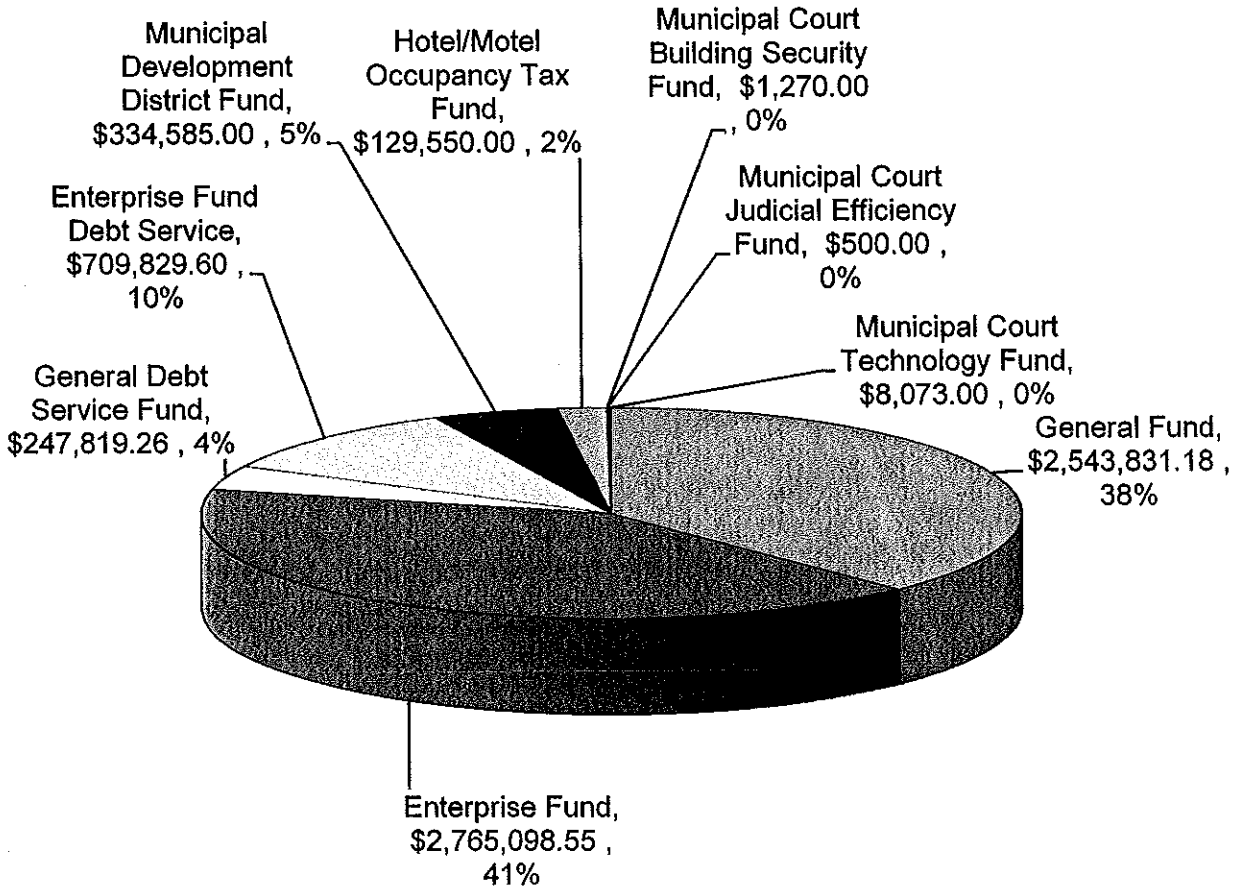

City of Rockdale, Texas
Organization Chart
Citizens of Rockdale
City Council
Boards, Commissions, Districts
Municipal Court Judge
Municipal Court
City Manager
City Attorney
Fire Marshal
Public Works Department
Streets
Parks
Wastewater
Water
Airport
Lucy Hill Patterson Memorial Library
Code Enforcement
Administration
Police Department
Patrol
Communications
Animal Control
Contract

## Consolidated Statement

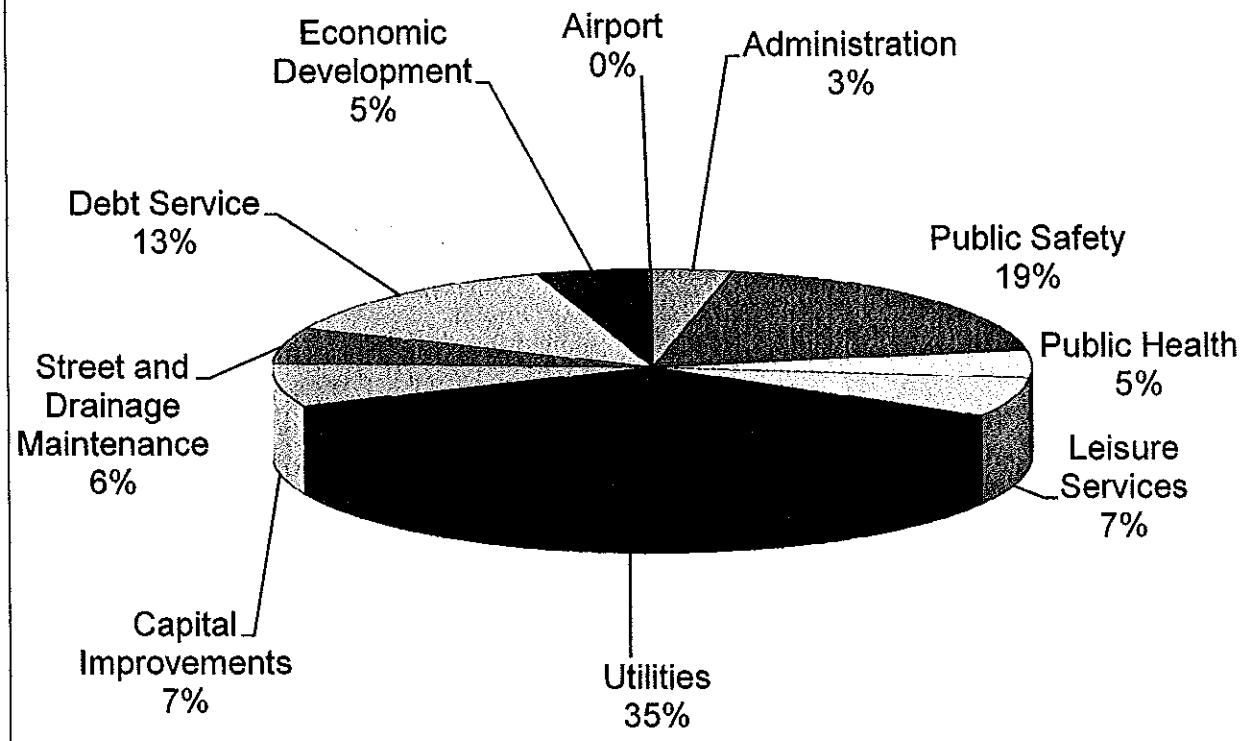
| | 2008-09 Actual | 2009-10 Budget | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|
| **General Fund** | | | | |
| Revenues | $ 2,632,425.68 | $ 2,521,058.88 | $ 2,502,677.57 | $ 2,545,031.18 |
| Expenditures | $ 2,554,655.66 | $ 2,523,758.88 | $ 2,435,378.78 | $ 2,543,831.18 |
| Surplus (deficit) | $ 77,770.02 | $ (2,700.00) | $ 67,298.79 | $ 1,200.00 |
| **Enterprise Fund** | | | | |
| Revenues | $ 2,807,771.52 | $ 2,680,834.05 | $ 2,749,785.41 | $ 2,765,098.55 |
| Expenditures | $ 2,400,460.65 | $ 2,665,137.67 | $ 2,472,082.43 | $ 2,765,098.55 |
| Surplus (deficit) | $ 407,310.87 | $ 15,696.38 | $ 277,702.98 | $ - |
| **General Fund Debt Service** | | | | |
| Revenues | $ 263,477.08 | $ 253,159.52 | $ 252,409.52 | $ 247,819.26 |
| Expenditures | $ 200,651.99 | $ 252,424.50 | $ 252,424.50 | $ 247,819.26 |
| Surplus (deficit) | $ 62,825.09 | $ 735.02 | $ (14.98) | $ - |
| **Enterprise Fund Debt Service** | | | | |
| Revenues | $ 709,578.60 | $ 658,411.10 | $ 658,411.10 | $ 688,064.00 |
| Expenditures | $ 709,578.60 | $ 710,411.10 | $ 710,411.10 | $ 709,829.60 |
| Surplus (deficit) | $ - | $ (52,000.00) | $ (52,000.00) | $ (21,765.60) |
| **Municipal Development District Fund** | | | | |
| Revenues | $ - | $ 25,500.00 | $ 69,500.00 | $ 267,060.00 |
| Expenditures | $ - | $ 25,500.00 | $ 1,975.21 | $ 334,585.00 |
| Surplus (deficit) | $ - | $ - | $ 67,524.79 | $ (67,525.00) |
| **Hotel Occupancy Tax Fund** | | | | |
| Revenues | $ 119,128.22 | $ 80,000.00 | $ 110,000.00 | $ 100,100.00 |
| Expenditures | $ 118,515.63 | $ 80,000.00 | $ 110,000.00 | $ 129,550.00 |
| Surplus (deficit) | $ 612.59 | $ - | $ - | $ (29,450.00) |

| | | | | |
|---|---|---|---|---|
| **Municipal Court Building Security Fund** | | | | |
| Revenues | $ 6,695.50 | $ 4,500.00 | $ 6,636.00 | $ 6,636.00 |
| Expenditures | $ 477.74 | $ - | $ 19,143.69 | $ 1,270.00 |
| Surplus (deficit) | $ 6,217.76 | $ 4,500.00 | $ (12,507.69) | $ 5,366.00 |
| **Municipal Court Judicial Efficiency Fund** | | | | |
| Revenues | $ 640.52 | $ - | $ 594.78 | $ 594.78 |
| Expenditures | $ 295.13 | $ 500.00 | $ - | $ 500.00 |
| Surplus (deficit) | $ 345.39 | $ (500.00) | $ 594.78 | $ 94.78 |
| **Municipal Court Technology Fund** | | | | |
| Revenues | $ 10,161.00 | $ 6,000.00 | $ 10,133.02 | $ 10,133.02 |
| Expenditures | $ 473.41 | $ 8,841.00 | $ 10,651.37 | $ 8,073.00 |
| Surplus (deficit) | $ 9,687.59 | $ (2,841.00) | $ (518.35) | $ 2,060.02 |
| **Total Revenues** | $ 6,549,878.12 | $ 6,229,463.55 | $ 6,360,147.40 | $ 6,630,536.79 |
| **Total Expenditures** | $ 5,985,108.81 | $ 6,266,573.15 | $ 6,012,067.08 | $ 6,740,556.59 |

# Total Operating Budget
# $6,740,556.59



# Budget Expenditures by Function



## Cash Balance

### General Fund

| | |
|---|---|
| General Fund Cash Balance on 9/30/09 | $ 602,893.98 |
| Projected General Fund Revenues for 2009-10 | $ 2,502,677.57 |
| Projected General Fund Expenditures for 2009-10 | $ 2,435,378.78 |
| Projected General Fund Cash Balance on 9/30/10 | $ 670,192.77 |
| Number of Operating Days Reserve | 100 |
| Proposed General Fund Revenues for 2010-11 | $ 2,545,031.18 |
| Proposed General Fund Expenditures for 2010-11 | $ 2,543,831.18 |
| Proposed General Fund Cash Balance on 9/30/11 | $ 671,392.77 |
| Number of days of Operating Reserve | 96 |

### Enterprise Fund

| | |
|---|---|
| Enterprise Fund Cash Balance on 9/30/09 | $ 364,097.17 |
| Projected Enterprise Fund Revenues for 2009-10 | $ 2,749,785.41 |
| Projected Enterprise Fund Expenditures for 2009-10 | $ 2,472,082.43 |
| Projected Enterprise Fund Cash Balance on 9/30/09 | $ 641,800.15 |
| Operating Days Reserve | 95 |
| Proposed Enterprise Fund Revenues for 2010-11 | $ 2,765,098.55 |
| Proposed Enterprise Fund Expenditures for 2009-10 | $ 2,765,098.55 |
| Projected Enterprise Cash Balance on 9/30/10 | $ 641,800.15 |
| Number of days of Operating Reserve | 85 |

### General Fund Debt Service

| | |
|---|---|
| General Fund Debt Service Cash Balance on 9/30/09 | $ 84,549.65 |
| Projected General Fund Debt Service Revenues for 2009-10 | $ 252,409.52 |
| Projected General Fund Debt Service Expenditures for 2009-10 | $ 252,424.50 |
| Projected General Fund Debt Service Cash Balance on 9/30/10 | $ 84,534.67 |
| Proposed General Fund Debt Service Revenues for 2010-11 | $ 247,819.26 |
| Proposed General Fund Debt Service Expenditures for 2010-11 | $ 247,819.26 |
| Projected General Fund Debt Service Cash Balance on 2010-11 | $ 84,534.67 |

## Cash Balance

### Enterprise Fund Debt Service

| | | |
|---|---|---|
| Enterprise Fund Debt Service Cash Balance on 9/30/09 | $ | 394,295.06 |
| Projected Enterprise Fund Debt Service Revenues for 2009-10 | $ | 658,411.10 |
| Projected Enterprise Fund Debt Service Expenditures for 2009-10 | $ | 710,411.10 |
| Projected Enterprise Fund Debt Service Cash Balance on 9/30/10 | $ | 342,295.06 |
| | | |
| Proposed Enterprise Fund Debt Service Revenues for 2010-11 | $ | 515,686.00 |
| Proposed Enterprise Fund Debt Service Expenditures for 2010-11 | $ | 709,829.60 |
| Projected Enterprise Fund Debt Service Cash Balance on 9/30/11 | $ | 148,151.46 |

### Municipal Development District

| | | |
|---|---|---|
| Municipal Development District Cash Balance on 9/30/09 | $ | - |
| Municipal Development District Revenues for 2009-10 | $ | 69,500.00 |
| Municipal Development District Expenditures for 2009-10 | $ | 1,975.21 |
| Projected Municipal Development District Cash Balance on 9/30/10 | $ | 67,524.79 |
| | | |
| Proposed Municipal Development District Revenues for 2010-11 | $ | 267,060.00 |
| Proposed Municipal Development District Expenditures for 2010-11 | $ | 334,585.00 |
| Projected Municipal Development District Cash Balance on 9/30/11 | $ | (0) |

### Hotel Tax Fund

| | | |
|---|---|---|
| Hotel Tax Fund Cash Balance on 9/30/09 | $ | 33,178.67 |
| Hotel Tax Fund Revenues for 2009-10 | $ | 110,000.00 |
| Hotel Tax Fund Expenditures for 2009-10 | $ | 110,000.00 |
| Projected Hotel Tax Fund Cash Balance on 9/30/10 | $ | 33,178.67 |
| | | |
| Proposed Hotel Tax Fund Revenues for 2010-11 | $ | 100,100.00 |
| Proposed Hotel Tax Fund Expenditures for 2010-11 | $ | 129,550.00 |
| Projected Hotel Tax Fund Cash Balance on 9/30/11 | $ | 3,728.67 |

### Municipal Court Building Security Fund

| | | |
|---|---|---|
| Municipal Court Building Security Fund Cash Balance on 9/30/09 | $ | 20,591.65 |
| Municipal Court Building Security Fund Revenues for 2009-10 | $ | 6,636.00 |
| Municipal Court Building Security Fund Expenditures for 2009-10 | $ | 19,143.69 |
| Projected Municipal Court Building Security Fund Cash Balance on 9/30/10 | $ | 8,083.96 |
| | | |
| Proposed Municipal Court Building Security Fund Revenues for 2010-11 | $ | 6,636.00 |
| Proposed Municipal Court Building Security Fund Expenditures for 2010-11 | $ | 1,270.00 |
| Projected Municipal Court Building Security Fund Cash Balance on 9/30/11 | $ | 13,449.96 |

## Cash Balance

### Municipal Court Judicial Efficiency Fund

| | | |
|---|---|---|
| Municipal Court Judicial Efficiency Fund Cash Balance on 9/30/09 | $ | 3,416.36 |
| Municipal Court Judicial Efficiency Fund Revenues for 2009-10 | $ | 594.78 |
| Municipal Court Judicial Efficiency Fund Expenditures for 2009-10 | $ | 500.00 |
| Projected Municipal Court Judicial Efficiency Fund Cash Balance on 9/30/10 | $ | 3,511.14 |
| | | |
| Proposed Municipal Court Judicial Efficiency Fund Revenues for 2010-11 | $ | 594.78 |
| Proposed Municipal Court Judicial Efficiency Fund Expenditures for 2010-11 | $ | 500.00 |
| Projected Municipal Court Judicial Efficiency Fund Cash Balance on 9/30/11 | $ | 3,605.92 |

### Municipal Court Technology Fund

| | | |
|---|---|---|
| Municipal Court Technology Fund Cash Balance on 9/30/09 | $ | 22,024.99 |
| Municipal Court Technology Fund Revenues for 2009-10 | $ | 10,133.02 |
| Municipal Court Technology Fund Expenditures for 2009-10 | $ | 10,651.37 |
| Projected Municipal Court Technology Fund Cash Balance on 9/30/10 | $ | 21,506.64 |
| | | |
| Proposed Municipal Court Technology Fund Revenues for 2010-11 | $ | 10,133.02 |
| Proposed Municipal Court Technology Fund Expenditures for 2010-11 | $ | 8,073.00 |
| Projected Municipal Court Technology Fund Cash Balance on 9/30/11 | $ | 23,566.66 |

City of

# Rockdale

Texas

## Decision Packages

| Department | Decision Package | Expense Type | Funded | Unfunded |
|---|---|---|---|---|
| **General Fund** | | | | |
| Administration | Re-districting study | Non-recurring | $ 9,500.00 | |
| Administration | Codification (2/3 of total cost) | Recurring ($264/year) | $ 6,134.70 | |
| Library | Re-glaze upstairs windows | Non-recurring | $ 800.00 | |
| Library | Repair doors | Non-recurring | $ 600.00 | |
| Parks | Chain Saws (3) | Non-recurring | $ 1,600.00 | |
| Parks | Commercial mowers (2) | Non-recurring | $ 18,000.00 | |
| Parks | Weed eaters (5) | Non-recurring | $ 1,500.00 | |
| Parks | Veterans Park Lighting | Recurring | $ 1,500.00 | |
| Police | School Resource Officer (if RISD pays 100% of salary and benefits) | Recurring | $ 50,048.59 | |
| Police | Replace one police vehicle (lease-purchase) | Recurring (36 month lease) | $ 7,588.00 | |
| Police | One additional police officer position | Recurring | $ 50,048.59 | |
| Overall Fund | 3% pay increase | Recurring | $ 39,120.42 | |
| Total | | | $ 186,440.30 | $ - |
| **Enterprise Fund** | | | | |
| Water | Codification (1/3 total cost) | Recurring ($136/year) | $ 3,067.35 | |
| Water | City Secretary Certification | Recurring ($2000/year) | $ 2,000.00 | |
| Water | Enlarge Treasurer's Office | Non-recurring | $ 12,000.00 | |
| Water | Dump Truck (lease-purchase) | Recurring (60 month lease-purchase) | $ 12,156.00 | |
| Water | 12 volt sump pumps | Non-recurring | $ 4,000.00 | |
| Water | Truck with Utility Bed (lease-purchase) | Recurring (60 month lease-purchase) | $ 7,740.00 | |
| Water | One water operator position | Recurring | $ 42,056.00 | |
| Water | New desktop computer (2) | Non-recurring | $ 3,500.00 | |
| Water | Chemical feed pump system | Non-recurring | $ 12,000.00 | |
| Wastewater | Camera/Locater system | Non-recurring | $ 12,500.00 | |
| Sanitation | Additional Clean Up Day (10 dumpsters) | Recurring | $ 3,300.00 | |
| Overall Fund | 3% pay increase | Recurring | $ 14,368.11 | |
| Total | | | $ 128,687.46 | $ - |
| **Hotel Occupancy Tax Fund** | | | | |
| HOT Fund | Website creation and annual website hosting fee | Recurring ($1073) | $ 8,073.00 | |

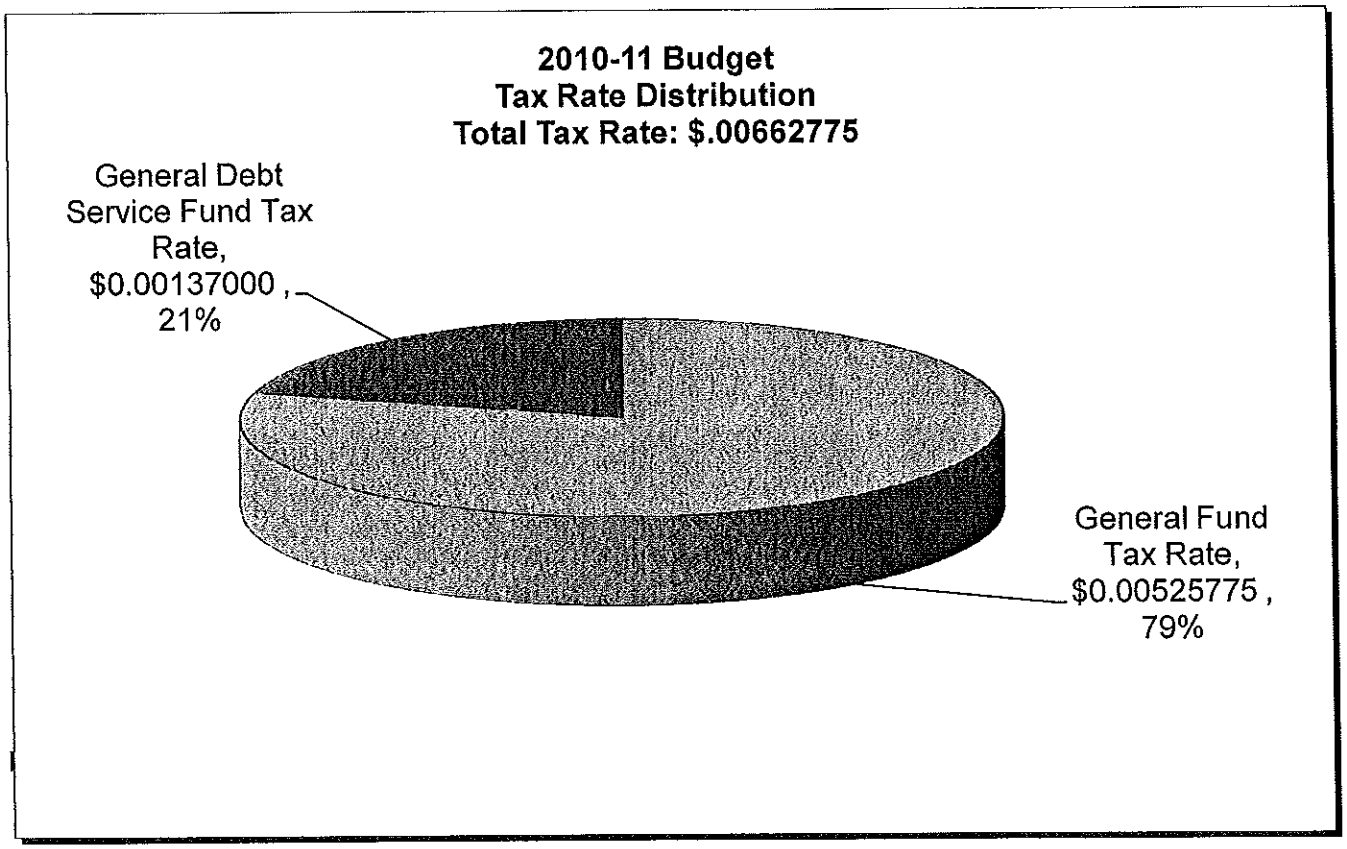
| Department | Decision Package | Type of Expense | Funded | Unfunded |
|---|---|---|---|---|
| **Municipal Court Technology Fund** | | | | |
| MCT Fund | Website creation and annual website hosting fee | Recurring ($1073) | $ 8,073.00 | |
| **Municipal Development District Fund** | | | | |
| MDD Fund | Website creation and annual website hosting fee | Recurring ($1073) | $ 8,073.00 | |
| **Capital Projects Fund** | | | | |
| Utility | SCADA System | Non-recurring | | $ 250,000.00 |
| Utility | Electronic Meter Installation | Non-recurring | | $ 700,000.00 |
| Utility | Pump from Mill St. plant to Allday tank | Non-recurring | | $ 225,000.00 |

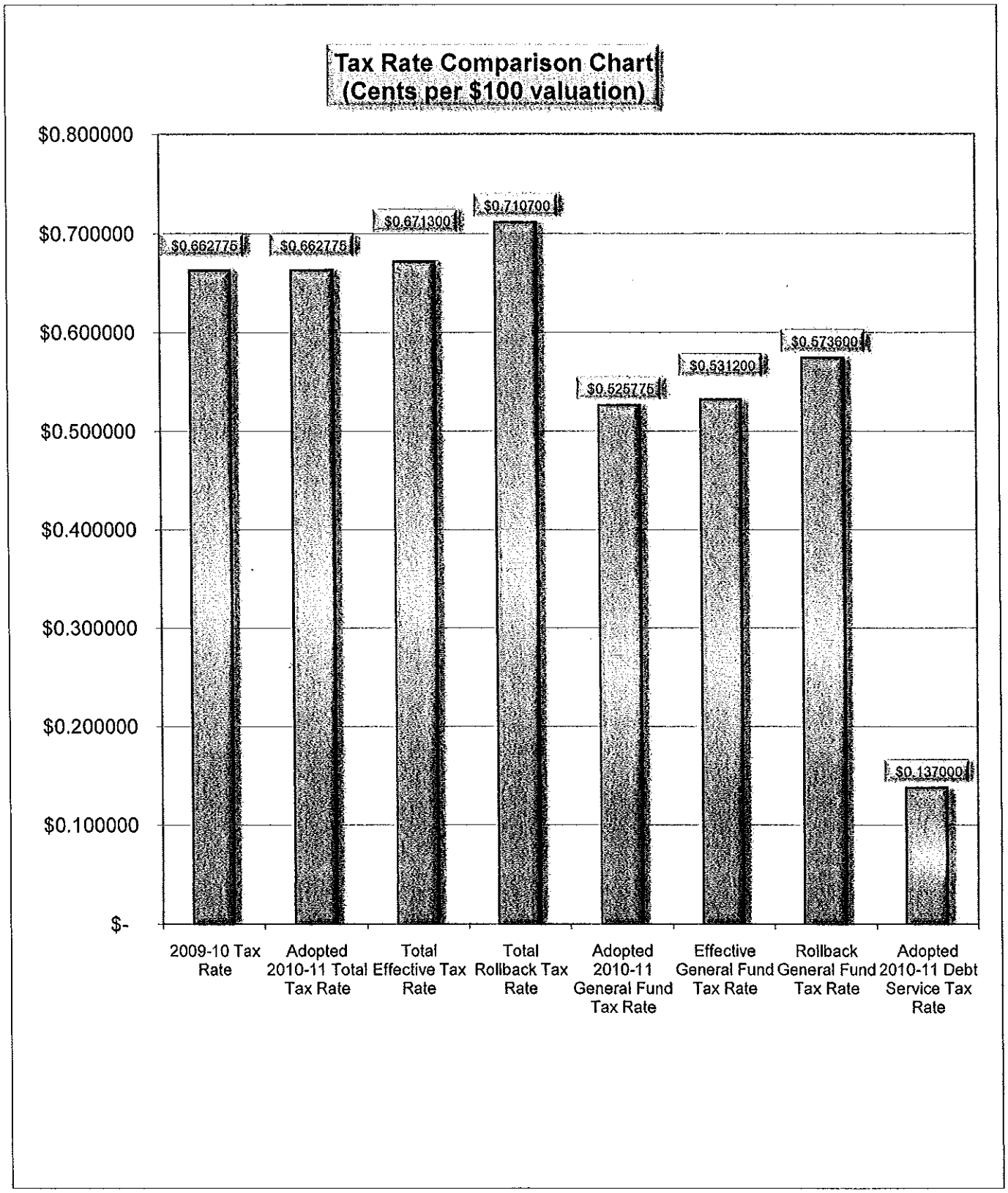
# Ad Valorem Taxes

| | General Fund | Debt Service Fund | Totals |
|---|---|---|---|
| Total Appraised Value | $ 240,102,159.00 | $ 240,102,159.00 | $ 240,102,159.00 |
| Net Taxable Value | $ 186,271,992.00 | $ 186,271,992.00 | $ 186,271,992.00 |
| Recommended Tax Rate | $ 0.00525775 | $ 0.00137000 | $ 0.00662775 |
| Tax Levy | $ 979,371.57 | $ 255,192.63 | $ 1,234,564 |
| Collection Ratio | 97% | 97% | 97% |
| Total Estimated Collections | $ 949,990.42 | $ 247,536.85 | $ 1,197,527 |

# Historical Tax Data

| | Tax Levy | Tax Collections | Percent |
|---|---|---|---|
| 2009-10 Anticipated | $ 1,247,449.49 | $ 1,192,436.08 | 96% |
| 2008-09 Actual | $ 1,163,852.66 | $ 1,128,186.07 | 97% |
| 2007-08 Actual | $ 931,002.60 | $ 910,461.35 | 98% |
| 2006-07 Actual | $ 877,218.85 | $ 847,842.50 | 97% |
| 2005-06 Actual | $ 847,654.52 | $ 814,963.58 | 96% |



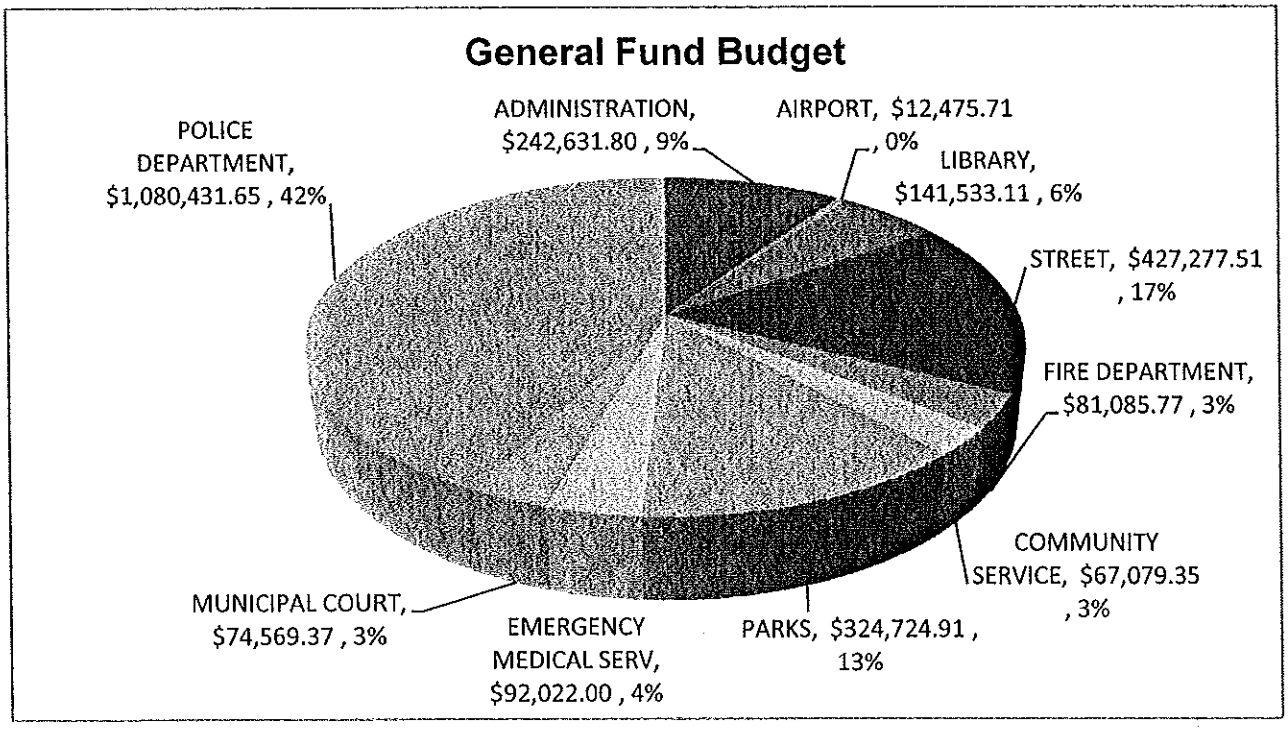

Tax Rate Comparison Chart
(Cents per $100 valuation)
$0.800000
$0.700000
$0.600000
$0.500000
$0.400000
$0.300000
$0.200000
$0.100000
$-
$0.662775
$0.662775
$0.671300
$0.710700
$0.525775
$0.531200
$0.573600
$0.137000
2009-10 Tax Rate
Adopted 2010-11 Total Tax Rate
Total Effective Tax Rate
Total Rollback Tax Rate
Adopted 2010-11 General Fund Tax Rate
Effective General Fund Tax Rate
Rollback General Fund Tax Rate
Adopted 2010-11 Debt Service Tax Rate

# General Fund

Total Fund
Administration
Airport
Library
Street Department
Fire Department
Community Service
Parks Department
Emergency Medical Service
Municipal Court
Police Department

**01 - GENERAL FUND**
**FUND SUMMARY**

| Account | Description | 2008-09 Actual | 2009-10 Budget | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| 11 | ADMINISTRATION | $ 2,029,534.72 | $ 2,052,144.93 | $ 2,018,503.97 | $ 2,041,692.59 |
| 18 | AIRPORT | $ 27,032.20 | $ 25,000.00 | $ 19,583.33 | $ 22,583.33 |
| 19 | LIBRARY | $ 9,109.75 | $ 8,000.00 | $ 7,682.45 | $ 8,000.00 |
| 21 | STREET | $ 1,150.00 | $ 700.00 | $ 240.00 | $ 1,170.00 |
| 22 | FIRE DEPARTMENT | $ 25,000.00 | $ 25,000.00 | $ 40,166.92 | $ 26,966.92 |
| 23 | COMMUNITY SERVICE | $ 41,699.86 | $ 28,000.00 | $ 20,361.53 | $ 22,800.00 |
| 24 | PARKS | $ 60,395.11 | $ 51,250.00 | $ 43,951.21 | $ 44,051.21 |
| 26 | EMERGENCY MEDICAL SERVICE | $ - | $ - | $ - | $ - |
| 30 | MUNICIPAL COURT | $ 377,257.84 | $ 321,063.95 | $ 346,714.92 | $ 329,398.90 |
| 31 | POLICE DEPARTMENT | $ 61,246.20 | $ 9,900.00 | $ 5,473.23 | $ 48,368.23 |
| | **Total Revenue** | **$ 2,632,425.68** | **$ 2,521,058.88** | **$ 2,502,677.57** | **$ 2,545,031.18** |
| **Expenses** | | | | | |
| 11 | ADMINISTRATION | $ 255,261.62 | $ 277,659.25 | $ 227,577.83 | $ 242,631.80 |
| 18 | AIRPORT | $ 41,553.44 | $ 25,876.00 | $ 10,845.23 | $ 12,475.71 |
| 19 | LIBRARY | $ 158,863.55 | $ 137,056.60 | $ 134,763.57 | $ 141,533.11 |
| 21 | STREET | $ 353,086.39 | $ 407,721.30 | $ 405,494.04 | $ 427,277.51 |
| 22 | FIRE DEPARTMENT | $ 91,551.84 | $ 116,605.00 | $ 116,397.55 | $ 81,085.77 |
| 23 | COMMUNITY SERVICE | $ 94,890.56 | $ 67,340.32 | $ 66,020.90 | $ 67,079.35 |
| 24 | PARKS | $ 365,873.26 | $ 325,712.54 | $ 305,756.84 | $ 324,724.91 |
| 26 | EMERGENCY MEDICAL SERVICE | $ 80,649.70 | $ 79,830.00 | $ 85,890.56 | $ 92,022.00 |
| 30 | MUNICIPAL COURT | $ 110,337.68 | $ 115,463.83 | $ 80,906.07 | $ 74,569.37 |
| 31 | POLICE DEPARTMENT | $ 1,002,587.62 | $ 970,494.04 | $ 1,001,726.19 | $ 1,080,431.65 |
| | **Total Expenses** | **$ 2,554,655.66** | **$ 2,523,758.88** | **$ 2,435,378.78** | **$ 2,543,831.18** |
| | **Difference** | **$ 77,770.02** | **$ (2,700.00)** | **$ 67,298.79** | **$ 1,200.00** |






Total General Fund

## 01 - GENERAL FUND
### partment 11 - Administration

| Account | Description | 2008-09 Actual | 2009-10 Budget | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| 511-02 | CURRENT TAXES M & O | $ 876,026.57 | $ 951,928.62 | $ 940,276.56 | $ 949,990.42 |
| 511-03 | DELINQUENT TAXES M & O | $ 18,174.88 | $ 17,000.00 | $ 22,142.55 | $ 22,142.55 |
| 511-04 | PENALTY & INTEREST | $ 20,151.03 | $ 13,000.00 | $ 15,879.48 | $ 15,879.48 |
| 511-05 | FRANCHISE TAX | $ 312,932.64 | $ 290,000.00 | $ 290,000.00 | $ 290,000.00 |
| 511-07 | CITY SALES & USE TAX | $ 754,301.07 | $ 709,000.00 | $ 709,198.72 | $ 709,198.72 |
| 511-08 | LICENSES | $ 9,861.50 | $ 6,995.00 | $ 5,810.00 | $ 5,810.00 |
| 511-09 | INTEREST/INVESTMENT | $ 4,017.72 | $ 4,975.00 | $ 4,518.86 | $ 4,518.86 |
| 511-10 | MISCELLANEOUS REVENUES | $ 8,417.13 | $ 100.00 | $ 1,887.79 | $ 1,887.79 |
| 511-11 | PLAT FEES | $ 400.00 | $ 500.00 | $ 1,075.00 | $ 1,075.00 |
| 511-12 | MATERIALS SOLD | $ 18.20 | $ 100.00 | $ 62.17 | $ 62.17 |
| 511-13 | REFUNDS | $ 15,754.29 | $ 300.00 | $ 13,660.02 | $ 13,660.02 |
| 511-14 | MIXED DRINK TAX | $ 616.21 | $ 750.00 | $ 1,202.34 | $ 1,202.34 |
| 511-16 | VIT ESCROW ACCOUNT | $ - | $ 1,400.00 | $ - | $ - |
| 511-17 | NOW INTEREST | $ 325.49 | $ 500.00 | $ 1,850.06 | $ 1,850.06 |
| 511-18 | REVENUE IN LIEU OF TAXES | $ 2,491.59 | $ 2,200.00 | $ 2,491.59 | $ 2,491.59 |
| 511-19 | CHARGE FOR RETURNED CHECKS | $ 95.00 | $ 100.00 | $ 105.00 | $ 105.00 |
| 511-20 | LEASE - CITY PROPERTY | $ 406.00 | $ 250.00 | $ 256.00 | $ 256.00 |
| 511-21 | TRANSFER FROM ENTERPRISE FUND | $ - | $ - | $ - | $ - |
| 511-22 | SALE OF PROPERTY | $ - | $ - | $ - | $ - |
| 511-25 | SEPT. 30 BALANCE-TRANSFER FROM RESERVE | $ - | $ 46,419.31 | $ - | $ 16,722.55 |
| 511-28 | PROCESSING FEES CC/C | $ 4,345.40 | $ 5,127.00 | $ 4,840.04 | $ 4,840.04 |
| 511-29 | PLANNING & ZONING FILING FEES | $ 1,200.00 | $ 1,500.00 | $ 3,247.79 | $ - |
| | **Total Revenue** | **$ 2,029,534.72** | **$ 2,052,144.93** | **$ 2,018,503.97** | **$ 2,041,692.59** |
| **Expenses** | | | | | |
| 611-100 | SALARY CITY MANAGER | $ 38,129.03 | $ 41,200.00 | $ 39,999.96 | $ 40,000.00 |
| 611-105 | SALARY TREASURER/CLERKS | $ 32,175.46 | $ 33,692.53 | $ 33,692.53 | $ 22,620.00 |
| 611-110 | SALARY-MAINTENANCE | $ - | $ - | $ - | $ - |
| 611-111 | SALARY-CITY JANITORIAL | $ (285.52) | $ - | $ - | $ - |
| 611-120 | PAYROLL TAX | $ 3,232.83 | $ 5,729.00 | $ 4,743.34 | $ 4,790.00 |
| 611-121 | MEDICAL INSURANCE | $ 3,560.36 | $ 5,800.00 | $ 6,072.76 | $ 4,941.12 |
| 611-122 | RETIREMENT | $ 3,633.80 | $ 7,227.00 | $ 5,714.44 | $ 6,769.00 |
| 611-125 | UNEMPLOYMENT TAX | $ 262.12 | $ 600.00 | $ 57.00 | $ 378.00 |
| 611-126 | EMPLOYMENT-MEDICAL | $ - | $ 70.00 | $ - | $ - |
| 611-129 | TRAINING | $ 2,360.75 | $ 5,000.00 | $ 5,000.00 | $ 5,000.00 |
| 611-130 | UNIFORMS | $ - | $ - | $ - | $ - |
| 611-131 | REFUNDS-PROPERTY TAX | $ - | $ - | $ - | $ - |
| 611-201 | OPERATING SUPPLIES | $ 6,987.67 | $ 7,784.00 | $ 7,000.00 | $ 7,000.00 |
| 611-203 | GENERAL MAINTENANCE | $ 15,032.81 | $ 16,100.00 | $ 13,432.50 | $ 13,432.50 |
| 611-205 | UTILITIES | $ 8,715.92 | $ 9,200.00 | $ 9,200.00 | $ 9,200.00 |
| 611-207 | TML INSURANCE | $ 2,943.40 | $ 4,318.00 | $ 4,318.00 | $ 3,886.20 |
| 611-209 | ADVERTISING | $ 1,800.23 | $ 800.00 | $ 1,100.60 | $ 1,100.60 |
| 611-211 | LEGAL FEES | $ 55,453.05 | $ 44,000.00 | $ 23,144.10 | $ 23,144.10 |
| 611-213 | PROFESSIONAL FEES | $ 16,923.67 | $ 15,000.00 | $ 15,000.00 | $ 34,385.00 |
| 611-215 | LOCAL REGISTRAR EXPENSE | $ 16.20 | $ 50.00 | $ 18.00 | $ 18.00 |

**01 - GENERAL FUND**
**Department 11 - Administration**

| Account | Description | 2008-09 Actual | 2009-10 Budget | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| 611-217 | ELECTION EXPENSE | $ 3,049.68 | $ 3,000.00 | $ 4,545.26 | $ 3,000.00 |
| 611-219 | COUNCIL EXPENSE & SUPPLIES | $ 4,482.23 | $ 5,000.00 | $ 5,000.00 | $ 10,000.00 |
| 611-221 | RECORDS MANAGEMENT | $ - | $ - | $ - | $ - |
| 611-223 | G.R.E.A.T. | $ 750.00 | $ 750.00 | $ 750.00 | $ 1,500.00 |
| 611-227 | TAX APPRAISAL DISTRICT | $ 25,404.02 | $ 26,890.00 | $ 28,282.62 | $ 28,282.62 |
| 611-301 | FUEL-VEHICLE/EQUIPMENT | $ 713.23 | $ 1,400.00 | $ 1,000.00 | $ 1,000.00 |
| 611-303 | EQUIPMENT LEASE | $ 1,529.31 | $ 1,600.00 | $ 1,583.06 | $ 1,583.06 |
| 611-304 | EQUIP REPAIRS & REPLACEMENT | $ 117.50 | $ 250.00 | $ 621.36 | $ 605.60 |
| 611-306 | VEHICLE MAINTENANCE | $ 190.82 | $ 1,000.00 | $ 1,000.00 | $ 1,000.00 |
| 611-309 | MISCELLANEOUS EXPENSES | $ - | $ 2,500.00 | $ 2,200.00 | $ 2,200.00 |
| 611-311 | COMPUTER/EQUIP MAINTENANCE | $ 6,928.92 | $ 6,933.00 | $ 8,995.14 | $ 7,000.00 |
| 611-501 | CAPITAL-IMPROVEMENTS | $ - | $ - | $ - | $ - |
| 611-502 | CAPITAL-OFFICE EQUIPMENT | $ 1,900.00 | $ - | $ - | $ - |
| 611-503 | CAPITAL-VEHICLE | $ - | $ - | $ - | $ - |
| 611-812 | ECONOMIC DEVELOPMENT | $ 10,825.49 | $ 5,697.29 | $ 107.16 | $ - |
| 611-813 | HISTORICAL COMMISSION | $ 5,000.00 | $ 5,000.00 | $ 5,000.00 | $ 5,000.00 |
| 611-900 | CONTINGENCY | $ 3,428.64 | $ 21,068.43 | $ - | $ 4,796.00 |
| | **Total Expenses** | **$ 255,261.62** | **$ 277,659.25** | **$ 227,577.83** | **$ 242,631.80** |
| | **Difference** | **$ 1,774,273.10** | **$ 1,774,485.68** | **$ 1,790,926.14** | **$ 1,799,060.79** |

01 - GENERAL FUND
D rtment 18 - Airport

| Account | Description | 2008-09 Actual | 2009-10 Budget | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| 518-11 | DONATIONS/GRANTS | $ - | $ - | $ - | $ - |
| 518-51 | HANGER RENTAL | $ 16,200.00 | $ 16,200.00 | $ 13,000.00 | $ 16,000.00 |
| 518-52 | AVIATION FUEL | $ 2,795.77 | $ 4,000.00 | $ 1,783.33 | $ 1,783.33 |
| 518-54 | LEASE | $ 4,800.00 | $ 4,800.00 | $ 4,800.00 | $ 4,800.00 |
| 518-55 | MISCELLANEOUS REVENUES | $ 3,236.43 | $ - | $ - | $ - |
| | **Total Revenue** | **$ 27,032.20** | **$ 25,000.00** | **$ 19,583.33** | **$ 22,583.33** |
| **Expenses** | | | | | |
| 618-201 | OPERATING SUPPLIES | $ - | $ 150.00 | $ 50.00 | $ 100.00 |
| 618-203 | GENERAL MAINTENANCE | $ 10,179.27 | $ 2,000.00 | $ 1,000.00 | $ 2,000.00 |
| 618-205 | UTILITIES | $ 2,121.60 | $ 2,313.00 | $ 2,000.00 | $ 2,400.00 |
| 618-207 | TML INSURANCE | $ 8,252.57 | $ 15,000.00 | $ 2,195.23 | $ 1,975.71 |
| 618-208 | TREATMENT CHEMICALS | $ - | $ 200.00 | $ 100.00 | $ 200.00 |
| 618-213 | PROFESSIONAL FEE | $ - | $ 300.00 | $ - | $ 300.00 |
| 618-300 | FUEL AVIATION | $ - | $ 5,500.00 | $ 5,500.00 | $ 5,500.00 |
| 618-501 | CAPITAL IMPROVEMENTS | $ - | $ - | $ - | $ - |
| 618-504 | CAPITAL OTHER EQUIPMENT | $ - | $ - | $ - | $ - |
| 618-600 | GRANT/LOCAL EFFORT | $ 21,000.00 | $ - | $ - | $ - |
| 618-900 | CONTINGENCY | $ - | $ 413.00 | $ - | $ - |
| | **Total Expenses** | **$ 41,553.44** | **$ 25,876.00** | **$ 10,845.23** | **$ 12,475.71** |
| | **Difference** | **$ (14,521.24)** | **$ (876.00)** | **$ 8,738.10** | **$ 10,107.62** |

**01 - GENERAL FUND**
**Department 19 - Library**

| Account | Description | 2008-09 Actual | 2009-10 Budget | 2008-09 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| 519-01 | BOOK FINES | $ 1,779.05 | $ 1,500.00 | $ 1,028.45 | $ 1,500.00 |
| 519-06 | COUNTY ALLOCATION | $ 4,000.00 | $ 4,000.00 | $ 4,000.00 | $ 4,000.00 |
| 519-10 | MISCELLANEOUS REVENUES | $ 3,330.70 | $ 2,500.00 | $ 2,654.00 | $ 2,500.00 |
| 519-11 | GRANTS/DONATIONS | $ - | $ - | $ - | $ - |
| | **Total Revenue** | **$ 9,109.75** | **$ 8,000.00** | **$ 7,682.45** | **$ 8,000.00** |
| **Expenses** | | | | | |
| 619-106 | SALARY/LIBRARIAN | $ 33,786.50 | $ 34,025.29 | $ 34,025.29 | $ 35,256.00 |
| 619-107 | SALARY LIBRARY CLERKS | $ 61,907.11 | $ 42,719.45 | $ 42,719.45 | $ 44,054.40 |
| 619-110 | PAYROLL TAX | $ 6,898.17 | $ 5,871.00 | $ 5,871.00 | $ 6,067.25 |
| 619-121 | MEDICAL INSURANCE | $ 15,934.14 | $ 13,042.00 | $ 16,378.18 | $ 14,823.36 |
| 619-122 | RETIREMENT | $ 8,210.20 | $ 7,405.86 | $ 7,382.22 | $ 8,573.00 |
| 619-125 | UNEMPLOYMENT TAX | $ 180.00 | $ 500.00 | $ 500.00 | $ 567.00 |
| 619-126 | EMPLOYMENT-MEDICAL | $ - | $ 70.00 | $ - | $ - |
| 619-129 | TRAINING | $ 339.40 | $ 800.00 | $ 800.00 | $ 800.00 |
| 619-201 | OPERATING SUPPLIES | $ 2,156.33 | $ 1,500.00 | $ 2,051.56 | $ 1,500.00 |
| 619-203 | GENERAL MAINTENANCE | $ 1,353.95 | $ 1,000.00 | $ 2,053.92 | $ 2,400.00 |
| 619-205 | UTILITIES | $ 12,367.24 | $ 10,644.00 | $ 11,620.72 | $ 10,644.00 |
| 619-207 | TML INSURANCE | $ 2,111.03 | $ 4,668.00 | $ 2,263.44 | $ 2,037.10 |
| 619-209 | ADVERTISING | $ - | $ - | $ - | $ - |
| 619-211 | LEGAL FEES | $ - | $ - | $ - | $ - |
| 619-216 | BOOKS | $ 6,288.13 | $ 5,500.00 | $ 3,247.79 | $ 5,500.00 |
| 619-223 | G.R.E.A.T. | $ 750.00 | $ 750.00 | $ 750.00 | $ 750.00 |
| 619-304 | EQUIP REPAIRS & REPLACEMENT | $ 2,300.00 | $ 100.00 | $ 100.00 | $ 100.00 |
| 619-309 | MISCELLANEOUS EXPENSES | $ - | $ - | $ - | $ - |
| 619-311 | COMPUTER/EQUIP MAINTENANCE | $ 4,281.35 | $ 5,000.00 | $ 5,000.00 | $ 5,000.00 |
| 619-501 | CAPITAL IMPROVEMENTS | $ - | $ - | $ - | $ - |
| 619-502 | CAPITAL OFFICE EQUIPMENT | $ - | $ - | $ - | $ - |
| 619-600 | LOAN/GRANT/DONATIONS | $ - | $ - | $ - | $ - |
| 619-900 | CONTINGENCY | $ - | $ 3,461.00 | $ - | $ 3,461.00 |
| | **Total Expenses** | **$ 158,863.55** | **$ 137,056.60** | **$ 134,763.57** | **$ 141,533.11** |
| | **Difference** | **$ (149,753.80)** | **$ (129,056.60)** | **$ (127,081.12)** | **$ (133,533.11)** |

01 - GENERAL FUND
L ırtment 21 - Street

| Account | Description | 2008-09 Actual | 2009-10 Budget | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| 521-01 | PAVING COLLECTIONS | $ 500.00 | $ 400.00 | $ 200.00 | $ 200.00 |
| 521-03 | MATERIAL SOLD | $ - | $ - | $ - | $ - |
| 521-06 | BRUSH CHIPPING | $ 650.00 | $ 300.00 | $ 40.00 | $ 970.00 |
| 521-10 | MISCELLANEOUS REVENUES | $ - | $ - | $ - | $ - |
| 521-14 | EQUIPMENT SOLD | $ - | $ - | $ - | $ - |
| | **Total Revenue** | **$ 1,150.00** | **$ 700.00** | **$ 240.00** | **$ 1,170.00** |
| **Expenses** | | | | | |
| 621-102 | SALARY-PUBLIC WORKS DIRECTO | $ 4,459.77 | $ 13,647.50 | $ 13,650.00 | $ 14,060.00 |
| 621-109 | SALARY-FOREMAN | $ - | $ 9,667.56 | $ 10,108.00 | $ 10,000.00 |
| 621-110 | SALARY-MAINTENANCE | $ 106,985.26 | $ 104,977.60 | $ 105,000.00 | $ 110,281.10 |
| 621-112 | OVERTIME-MAINTENANCE | $ - | $ 5,000.00 | $ 3,000.00 | $ 3,000.00 |
| 621-120 | PAYROLL TAX | $ 8,439.92 | $ 10,208.36 | $ 10,208.00 | $ 10,506.60 |
| 621-121 | MEDICAL INSURANCE | $ 13,799.37 | $ 19,563.60 | $ 19,563.00 | $ 22,235.04 |
| 621-122 | RETIREMENT | $ 9,528.28 | $ 12,877.22 | $ 12,877.00 | $ 14,846.58 |
| 621-125 | UNEMPLOYMENT TAX | $ 281.35 | $ 400.00 | $ - | $ 756.00 |
| 621-126 | EMPLOYMENT-MEDICAL | $ 81.00 | $ 120.00 | $ - | $ - |
| 621-129 | TRAINING | $ - | $ 2,000.00 | $ 500.00 | $ 2,000.00 |
| 621-130 | UNIFORMS | $ 1,034.53 | $ 2,500.00 | $ 2,000.00 | $ 2,500.00 |
| 621-201 | OPERATING SUPPLIES | $ 2,167.26 | $ 2,500.00 | $ 4,500.00 | $ 6,000.00 |
| 621-203 | GENERAL MAINTENANCE | $ 41,214.79 | $ 45,000.00 | $ 48,000.00 | $ 48,000.00 |
| 621-205 | UTILITIES | $ 123,008.26 | $ 132,210.46 | $ 130,000.00 | $ 140,000.00 |
| 621-207 | TML INSURANCE | $ 10,866.83 | $ 15,000.00 | $ 13,213.54 | $ 11,892.19 |
| 621-208 | TREATMENT CHEMICALS | $ - | $ 500.00 | $ 300.00 | $ 500.00 |
| 621-209 | ADVERTISING | $ - | $ 200.00 | $ 100.00 | $ 200.00 |
| 621-211 | LEGAL FEES | $ - | $ - | $ - | $ - |
| 621-213 | PROFESSIONAL FEES | $ 100.00 | $ - | $ 5,462.00 | $ - |
| 621-301 | FUEL-VEHICLE/EQUIPMENT | $ 14,218.69 | $ 13,500.00 | $ 13,212.50 | $ 15,000.00 |
| 621-303 | EQUIPMENT LEASE | $ 1,833.00 | $ 1,000.00 | $ 800.00 | $ 1,000.00 |
| 621-304 | EQUIP REPAIRS & REPLACEMENT | $ 8,548.37 | $ 8,000.00 | $ 8,500.00 | $ 9,500.00 |
| 621-306 | VEHICLE MAINTENANCE | $ 1,760.71 | $ 3,500.00 | $ 4,500.00 | $ 5,000.00 |
| 621-309 | MISCELLANEOUS EXPENSES | $ 259.00 | $ - | $ - | $ - |
| 621-501 | CAPITAL IMPROVEMENTS | $ - | $ - | $ - | $ - |
| 621-503 | CAPITAL VEHICLE | $ - | $ - | $ - | $ - |
| 621-504 | CAPITAL OTHER EQUIPMENT | $ 4,500.00 | $ - | $ - | $ - |
| 621-810 | PROPERTY-MASTER PLAN | $ - | $ - | $ - | $ - |
| 621-900 | CONTINGENCY | $ - | $ 5,349.00 | $ - | $ - |
| | **Total Expenses** | **$ 353,086.39** | **$ 407,721.30** | **$ 405,494.04** | **$ 427,277.51** |
| | **Difference** | **$ (351,936.39)** | **$ (407,021.30)** | **$ (405,254.04)** | **$ (426,107.51)** |

**01 - GENERAL FUND**
**Department 22 - Fire Department**

| Account | Description | 2008-09 Actual | 2009-10 Budget | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| 522-01 | COUNTY ALLOCATION | $ 25,000.00 | $ 25,000.00 | $ 25,000.00 | $ 25,000.00 |
| 522-02 | SALE OF EQUIPMENT | $ - | $ - | $ - | $ - |
| 522-10 | MISCELLANEOUS REVENUES | $ - | $ - | $ 1,966.92 | $ 1,966.92 |
| 522-11 | GRANT/LOAN/DONATIONS | $ - | $ - | $ 13,200.00 | $ - |
| | **Total Revenue** | **$ 25,000.00** | **$ 25,000.00** | **$ 40,166.92** | **$ 26,966.92** |
| **Expenses** | | | | | |
| 622-123 | BANQUET | $ 800.00 | $ 800.00 | $ 800.00 | $ 800.00 |
| 622-129 | TRAINING | $ 11,714.50 | $ 7,600.00 | $ 7,600.00 | $ 7,600.00 |
| 622-137 | CAR ALLOWANCE- FIRE MARSHAL | $ 1,193.04 | $ 1,460.00 | $ 1,193.04 | $ 1,193.04 |
| 622-138 | FIRE DRILL FEES | $ 972.00 | $ 2,528.00 | $ 1,056.00 | $ 1,056.00 |
| 622-139 | FIRE PREVENTION & TRAINING SUPPLIES | $ - | $ 400.00 | $ - | $ - |
| 622-201 | OPERATING SUPPLIES | $ 547.03 | $ 1,559.00 | $ 1,100.00 | $ 1,100.00 |
| 622-203 | GENERAL MAINTENANCE | $ 4,242.26 | $ 2,000.00 | $ 2,000.00 | $ 2,000.00 |
| 622-205 | UTILITIES | $ 12,292.51 | $ 12,000.00 | $ 13,378.90 | $ 13,378.90 |
| 622-207 | TML INSURANCE | $ 5,753.96 | $ 9,500.00 | $ 8,817.57 | $ 7,935.81 |
| 622-213 | PROFESSIONAL FEES | $ 875.00 | $ 2,200.00 | $ 1,100.00 | $ 1,100.00 |
| 622-301 | FUEL-VEHICLE/EQUIPMENT | $ 3,635.89 | $ 3,000.00 | $ 2,929.86 | $ 2,929.86 |
| 622-302 | EQUIPMENT LEASE/TOWER EASM | $ 100.00 | $ 100.00 | $ 100.00 | $ 100.00 |
| 622-304 | EQUIP REPAIRS & REPLACEMENT | $ 4,072.20 | $ 24,976.00 | $ 24,976.00 | $ 24,976.00 |
| 622-305 | ANNUAL EQUIPMENT MAINTENANCE CONTRACT | $ 1,294.00 | $ - | $ 3,914.36 | $ - |
| 622-306 | VEHICLE MAINTENANCE | $ 10,977.09 | $ - | $ 3.96 | $ 1.98 |
| 622-310 | ACCIDENT & SICKNESS POLICY | $ 1,276.00 | $ 1,275.00 | $ 1,299.50 | $ 1,299.50 |
| 622-312 | PENSION FUND CONTRIBUTIONS | $ 7,522.00 | $ 7,522.00 | $ 7,522.00 | $ 7,522.00 |
| 622-313 | FIRE MARSHAL TRAINING | $ - | $ 1,000.00 | $ 1,000.00 | $ 1,000.00 |
| 622-503 | CAPITAL VEHICLE | $ 13,185.36 | $ 13,185.00 | $ 13,185.36 | $ 6,592.68 |
| 622-504 | CAPITAL EQUIPMENT | $ 11,099.00 | $ 25,000.00 | $ 24,421.00 | $ - |
| 622-650 | HEPATITIS - VACCINES | $ - | $ - | $ - | $ - |
| 622-900 | CONTINGENCY | $ - | $ 500.00 | $ - | $ 500.00 |
| | **Total Expenses** | **$ 91,551.84** | **$ 116,605.00** | **$ 116,397.55** | **$ 81,085.77** |
| | **Difference** | **$ (66,551.84)** | **$ (91,605.00)** | **$ (76,230.63)** | **$ (54,118.85)** |

01 - GENERAL FUND
artment 23 - Community Service

| Account | Description | 2008-09 Actual | 2009-10 Budget | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| Revenue | | | | | |
| 523-01 | POUND FEES | $ - | $ - | $ - | $ - |
| 523-02 | ELECTRICAL PERMITS | $ 10,050.00 | $ 7,000.00 | $ 6,600.00 | $ 7,000.00 |
| 523-04 | BUILDING & MOVING PERMITS | $ 19,219.62 | $ 13,000.00 | $ 7,131.53 | $ 9,000.00 |
| 523-06 | OCCUPANCY INSPECTION FEES | $ 10,020.00 | $ 6,500.00 | $ 6,630.00 | $ 6,500.00 |
| 523-07 | RESTITUTION-POUND FEES | $ 200.00 | $ - | $ - | $ - |
| 523-10 | MISCELLANEOUS REVENUES | $ 2,010.24 | $ 1,000.00 | $ - | $ - |
| 523-29 | PLAN REVIEW FEES-BUILDING CODES | $ 200.00 | $ 500.00 | $ - | $ 300.00 |
| | **Total Revenue** | **$ 41,699.86** | **$ 28,000.00** | **$ 20,361.53** | **$ 22,800.00** |
| 623-115 | SALARY-CODE ENFORCEMENT OFFICIAL | $ 27,968.30 | $ 28,470.00 | $ 28,867.96 | $ 28,485.60 |
| 623-120 | PAYROLL TAX | $ 4,724.84 | $ 4,996.96 | $ 4,677.24 | $ 2,179.15 |
| 623-121 | MEDICAL INSURANCE | $ 4,017.00 | $ 4,350.00 | $ 4,378.44 | $ - |
| 623-122 | RETIREMENT | $ 5,434.57 | $ 6,303.36 | $ 5,689.26 | $ 3,079.00 |
| 623-125 | UNEMPLOYMENT TAX | $ 90.00 | $ 200.00 | $ - | $ 189.00 |
| 623-126 | PHYSICAL/VACCINES | $ - | $ 100.00 | $ - | $ - |
| 623-128 | CEO TRAINING | $ 75.00 | $ 1,000.00 | $ 1,000.00 | $ 1,000.00 |
| 623-201 | OPERATING SUPPLIES | $ 520.18 | $ 600.00 | $ 821.60 | $ 600.00 |
| 623-207 | TML INSURANCE | $ 2,881.60 | $ 4,484.00 | $ 3,914.36 | $ 1,610.60 |
| 623-209 | ADVERTISING | $ 299.43 | $ - | $ - | $ - |
| 623-211 | LEGAL FEES | $ - | $ - | $ 125.00 | $ - |
| 623-213 | PROFESSIONAL FEE/LICENSE | $ 7,919.59 | $ 9,136.00 | $ 9,136.00 | $ 9,136.00 |
| 623-299 | FUEL-INSPECTOR | $ 781.74 | $ 600.00 | $ 856.44 | $ 800.00 |
| 623-303 | EQUIPMENT LEASE | $ 95.00 | $ 100.00 | $ 114.00 | $ - |
| 623-304 | EQUIP REPAIRS & REPLACEMENT | $ - | $ 200.00 | $ 65.60 | $ - |
| 623-309 | MISCELLANOUS EXPENSES | $ 135.58 | $ 100.00 | $ - | $ - |
| 623-310 | CITY CLEAN-UP | $ 25,887.89 | $ 5,000.00 | $ 5,000.00 | $ 20,000.00 |
| 623-311 | COMPUTER/EQUIPMENT MAINTENANCE | $ - | $ - | $ - | $ - |
| 623-502 | CAPITAL-OFFICE EQUIPMENT | $ - | $ - | $ 1,275.00 | $ - |
| 623-503 | CAPITAL VEHICLE | $ 14,059.84 | $ - | $ - | $ - |
| 623-650 | HEPATITIS-VACCINES | $ - | $ 100.00 | $ 100.00 | $ - |
| 623-900 | CONTINGENCY | $ - | $ 1,600.00 | $ - | $ - |
| | **Total Expenses** | **$ 94,890.56** | **$ 67,340.32** | **$ 66,020.90** | **$ 67,079.35** |
| | **Difference** | **$ (53,190.70)** | **$ (39,340.32)** | **$ (45,659.37)** | **$ (44,279.35)** |

**01 - GENERAL FUND**
**Department 24 - Parks**

| Account | Description | 2008-09 Actual | 2009-10 Budget | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| 524-01 | POOL ADMISSIONS | $ 7,995.07 | $ 8,000.00 | $ 8,000.00 | $ 8,000.00 |
| 524-03 | ELECTRICITY REIMBURSEMENT | $ 12,501.58 | $ 10,000.00 | $ 12,389.51 | $ 12,389.51 |
| 524-04 | CEMETERY LOT SALES | $ 13,290.00 | $ 8,000.00 | $ 4,200.00 | $ 4,200.00 |
| 524-05 | DONATIONS | $ 24.20 | $ - | $ - | $ - |
| 524-06 | CEMETERY CARE | $ 104.26 | $ 50.00 | $ 24.20 | $ 24.20 |
| 524-07 | REFUNDS | $ - | $ - | $ - | $ - |
| 524-08 | LIFEGUARD FEES | $ 587.50 | $ 100.00 | $ - | $ 100.00 |
| 524-09 | CEMETERY LOT LOCATION FEE | $ 200.00 | $ 100.00 | $ 75.00 | $ 75.00 |
| 524-10 | MISCELLANEOUS REVENUES | $ - | $ - | $ - | $ - |
| 524-12 | CITY FACILITY FEES | $ 25,692.50 | $ 25,000.00 | $ 19,262.50 | $ 19,262.50 |
| 524-14 | EQUIPMENT SOLD | $ - | $ - | $ - | $ - |
| | **Total Revenue** | **$ 60,395.11** | **$ 51,250.00** | **$ 43,951.21** | **$ 44,051.21** |
| **Expenses** | | | | | |
| 624-102 | SALARY-PUBLIC WORKS DIRECTOR | $ 4,459.85 | $ 13,647.50 | $ 13,650.00 | $ 14,060.00 |
| 624-109 | SALARY-FOREMAN | $ - | $ 9,667.58 | $ 10,108.00 | $ 10,000.00 |
| 624-110 | SALARY - MAINTENANCE | $ 145,642.02 | $ 104,898.00 | $ 90,000.00 | $ 90,210.00 |
| 624-112 | OVERTIME | $ - | $ 5,000.00 | $ 2,000.00 | $ 2,000.00 |
| 624-116 | SALARY - SWIMMING POOL | $ 16,249.11 | $ 14,420.00 | $ 14,420.00 | $ 14,420.00 |
| 624-120 | PAYROLL TAX | $ 12,709.33 | $ 10,133.58 | $ 10,133.00 | $ 10,000.00 |
| 624-121 | MEDICAL INSURANCE | $ 24,547.67 | $ 19,563.00 | $ 19,563.00 | $ 22,235.00 |
| 624-122 | RETIREMENT | $ 12,847.59 | $ 12,782.88 | $ 12,782.00 | $ 12,568.00 |
| 624-125 | UNEMPLOYMENT TAX | $ 766.26 | $ 1,100.00 | $ 1,100.00 | $ 1,100.00 |
| 624-126 | EMPLOYMENT MEDICAL | $ 560.00 | $ 300.00 | $ 300.00 | $ - |
| 624-130 | UNIFORMS | $ 1,063.42 | $ 2,500.00 | $ 1,550.00 | $ 2,000.00 |
| 624-200 | REFUNDS-CITY FACILITIES | $ 10,112.50 | $ 12,000.00 | $ 6,812.50 | $ 8,000.00 |
| 624-201 | OPERATING SUPPLIES | $ 4,178.82 | $ 5,000.00 | $ 4,500.00 | $ 5,000.00 |
| 624-203 | GENERAL MAINTENANCE | $ 13,500.00 | $ 12,500.00 | $ 14,000.00 | $ 12,000.00 |
| 624-205 | UTILITIES | $ 56,597.49 | $ 49,000.00 | $ 51,500.00 | $ 51,500.00 |
| 624-207 | TML INSURANCE | $ 8,151.32 | $ 12,000.00 | $ 10,924.34 | $ 9,831.91 |
| 624-208 | TREATMENT CHEMICALS | $ - | $ 1,000.00 | $ 500.00 | $ 1,000.00 |
| 624-209 | ADVERTISING | $ - | $ 200.00 | $ 200.00 | $ 200.00 |
| 624-213 | PROFESSIONAL FEES | $ - | $ - | $ 100.00 | $ - |
| 624-301 | FUEL-VEHICLE/EQUIPMENT | $ 5,393.61 | $ 10,000.00 | $ 8,500.00 | $ 9,000.00 |
| 624-303 | EQUIPMENT LEASE | $ 237.50 | $ 200.00 | $ 119.00 | $ 500.00 |
| 624-304 | EQUIPMENT REPAIRS & REPLACEMENT | $ 2,486.44 | $ 5,000.00 | $ 7,000.00 | $ 10,100.00 |
| 624-306 | VEHICLE MAINTENANCE | $ 460.38 | $ 1,500.00 | $ 1,500.00 | $ 2,000.00 |
| 624-307 | POOL EXPENSES | $ 9,546.81 | $ 6,500.00 | $ 5,000.00 | $ 5,000.00 |
| 624-309 | MISCELLANEOUS EXPENSES | $ 4.00 | $ - | $ - | $ - |
| 624-314 | CIVIC CENTER EXPENSES | $ 18,426.96 | $ 5,000.00 | $ 3,000.00 | $ 3,000.00 |
| 624-315 | UTILITIES - CIVIC CENTER | $ 9,549.86 | $ 11,000.00 | $ 11,000.00 | $ 11,000.00 |
| 624-316 | CIVIC CENTER FURNITURE | $ - | $ 500.00 | $ - | $ - |
| 624-317 | CEMETERY RECORDS-COMPUTER MAINTENANCE | $ 536.00 | $ 300.00 | $ - | $ - |
| 624-501 | CAPITAL-PARKS IMPROVEMENT | $ 1,000.00 | $ - | $ - | $ - |
| 624-504 | CAPITAL-EQUIPMENT | $ - | $ - | $ 5,495.00 | $ 18,000.00 |
| 624-506 | CAP. POOL IMPROVEMENTS | $ 4,012.00 | $ - | $ - | $ - |
| 624-900 | CONTINGENCY | $ 2,834.32 | $ - | $ - | $ - |

01 · GENERAL FUND
[ ,rtment 24 - Parks

| Account | Description | 2008-09 Actual | 2009-10 Budget | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| | Total Expenses | $ 365,873.26 | $ 325,712.54 | $ 305,756.84 | $ 324,724.91 |
| | Difference | $ (305,478.15) | $ (274,462.54) | $ (261,805.63) | $ (280,673.70) |

**01 - GENERAL FUND**
**Department 26 - Emergency Medical Service**

| Account | Description | 2008-09 Actual | 2009-10 Budget | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| **Revenue** | | $ - | $ - | $ - | $ - |
| | **Total Revenue** | $ - | $ - | $ - | $ - |
| 626-203 | GENERAL MAINTENANCE | $ 3,548.19 | $ 1,500.00 | $ 1,500.00 | $ 1,500.00 |
| 626-205 | UTILITIES | $ 6,459.19 | $ 6,500.00 | $ 7,727.56 | $ 7,727.00 |
| 626-207 | TML INSURANCE | $ - | $ 730.00 | $ 730.00 | $ 730.00 |
| 626-211 | EMS LEGAL FEES | $ - | $ - | $ - | $ - |
| 626-213 | PROFESSIONAL FEES | $ - | $ - | $ - | $ - |
| 626-601 | CONTRACT FOR SERVICES | $ 70,642.32 | $ 70,640.00 | $ 75,933.00 | $ 82,065.00 |
| 626-900 | CONTINGENCY | $ - | $ 460.00 | $ - | $ - |
| | **Total Expenses** | **$ 80,649.70** | **$ 79,830.00** | **$ 85,890.56** | **$ 92,022.00** |
| | **Difference** | **$ (80,649.70)** | **$ (79,830.00)** | **$ (85,890.56)** | **$ (92,022.00)** |

01 GENERAL FUND
L .rtment 30 - Municipal Court

| Account | Description | 2008-09 Actual | 2009-10 Budget | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| 530-03 | COURT FINES | $ 308,420.93 | $ 261,396.59 | $ 289,918.68 | $ 272,602.66 |
| 530-08 | OVERPAYMENT OF COST OF FINES | $ 127.06 | $ 50.00 | $ 124.50 | $ 124.50 |
| 530-10 | TIME PAYMENT | $ 12,900.65 | $ 12,000.00 | $ 11,015.32 | $ 11,015.32 |
| 530-11 | DEFENSIVE DRIVING FEE | $ 3,150.00 | $ 2,400.00 | $ 3,890.60 | $ 3,890.60 |
| 530-16 | STATE SAFETY BELT FINE | $ 829.25 | $ 500.00 | $ 246.33 | $ 246.33 |
| 530-17 | LOCAL FEES | $ 47,311.20 | $ 40,717.36 | $ 38,681.49 | $ 38,681.49 |
| 530-18 | OMNIBASE FAILURE TO APPEAR FEES | $ 2,916.25 | $ 2,500.00 | $ 2,238.00 | $ 2,238.00 |
| 530-20 | FAILURE TO APPEAR SCHOOL FINE | $ 1,602.50 | $ 1,500.00 | $ 600.00 | $ 600.00 |
| | **Total Revenue** | **$ 377,257.84** | **$ 321,063.95** | **$ 346,714.92** | **$ 329,398.90** |
| **Expenses** | | | | | |
| 630-103 | SALARY-JUDGE | $ 16,177.83 | $ 16,608.00 | $ 16,608.00 | $ 18,000.00 |
| 630-104 | SALARY-COURT CLERK | $ 35,722.37 | $ 33,737.60 | $ 28,500.00 | $ 23,566.40 |
| 630-105 | SALARY-COURT ASSISTANT | $ 10,187.90 | $ 12,347.36 | $ 542.05 | $ - |
| 630-120 | PAYROLL TAX | $ 4,784.73 | $ 4,796.00 | $ 4,796.00 | $ 3,179.83 |
| 630-121 | MEDICAL INSURANCE | $ 5,932.80 | $ 5,800.00 | $ 5,800.00 | $ 4,942.00 |
| 630-122 | RETIREMENT | $ 5,368.14 | $ 6,049.87 | $ 4,149.88 | $ 4,493.00 |
| 630-125 | UNEMPLOYMENT TAX | $ 149.55 | $ 500.00 | $ 500.00 | $ 378.00 |
| 630-126 | EMPLOYMENT MEDICAL | $ 35.00 | $ - | $ - | $ - |
| 630-129 | TRAINING | $ 1,764.22 | $ 2,000.00 | $ 2,000.00 | $ 2,000.00 |
| 630-201 | OPERATING SUPPLIES | $ 4,391.68 | $ 4,153.00 | $ 3,127.20 | $ 3,127.20 |
| 630-203 | GENERAL MAINTENANCE | $ - | $ - | $ - | $ - |
| 630-205 | UTILITIES | $ 826.99 | $ 1,000.00 | $ 857.18 | $ 857.18 |
| 630-207 | TML INSURANCE | $ 463.57 | $ 794.00 | $ - | $ - |
| 630-209 | ADVERTISING | $ - | $ - | $ - | $ - |
| 630-211 | LEGAL FEES | $ 11,425.05 | $ 15,000.00 | $ 3,449.26 | $ 3,449.26 |
| 630-213 | PROFESSIONAL FEE/LICENSE | $ 140.00 | $ 300.00 | $ 770.94 | $ 770.94 |
| 630-220 | OVERPAYMENT - REFUND | $ - | $ 50.00 | $ - | $ - |
| 630-303 | EQUIPMENT LEASE | $ 1,301.31 | $ 1,150.00 | $ 1,345.56 | $ 1,345.56 |
| 630-304 | EQUIPMENT REPAIRS/REPLACEMENT | $ 41.50 | $ - | $ - | $ - |
| 630-309 | MISCELLANEOUS EXPENSES | $ 182.00 | $ 322.00 | $ 200.00 | $ 200.00 |
| 630-311 | COMPUTER/EQUIPMENT MAINTENANCE | $ 5,989.04 | $ 6,800.00 | $ 4,000.00 | $ 4,000.00 |
| 630-404 | WARRANTS SERVED | $ 3,150.00 | $ 1,800.00 | $ 1,800.00 | $ 1,800.00 |
| 630-551 | OMNIBASE FAILURE TO APPEAR FEES | $ 2,304.00 | $ 656.00 | $ 2,460.00 | $ 2,460.00 |
| 630-900 | CONTINGENCY | $ - | $ 1,600.00 | $ - | $ - |
| | **Total Expenses** | **$ 110,337.68** | **$ 115,463.83** | **$ 80,906.07** | **$ 74,569.37** |
| | **Difference** | **$ 266,920.16** | **$ 205,600.12** | **$ 265,808.85** | **$ 254,829.53** |

**01 - GENERAL FUND**
**Department 31 - Police Department**

| Account | Description | 2008-09 Actual | 2009-10 Budget | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| 523-01 | POUND FEES | $ 610.00 | $ 500.00 | $ 850.00 | $ 895.00 |
| 531-04 | ACCIDENT REPORTS/FINGERPRINTS | $ 1,336.00 | $ 1,400.00 | $ 926.00 | $ 926.00 |
| 531-05 | SALE OF EQUIPMENT | $ 5,000.00 | $ 5,000.00 | $ 1,800.00 | $ 1,800.00 |
| 531-13 | MISCELLANEOUS REVENUES | $ - | $ - | $ 194.12 | $ 194.12 |
| 531-20 | DONATIONS/DARE | $ (6.07) | $ 3,000.00 | $ 121.43 | $ 121.43 |
| 531-22 | DONATIONS/BLUE SANTA | $ 4.08 | $ - | $ - | $ - |
| 531-24 | TML-AUTO INSURANCE PAYMENTS | $ 4,654.21 | $ - | $ 268.56 | $ 268.56 |
| 531-26 | PATROL REIMBURSEMENT | $ 4,125.00 | $ - | $ 1,313.12 | $ 1,313.12 |
| 531-27 | RESTITUTION | $ 3,391.96 | $ - | $ - | $ - |
| | Payment for SRO from RISD | | | | $ 42,850.00 |
| 531-30 | PROCEEDS FROM DEBT | $ 42,131.02 | $ - | $ - | $ - |
| | **Total Revenue** | **$ 61,246.20** | **$ 9,900.00** | **$ 5,473.23** | **$ 48,368.23** |
| **Expenses** | | | | | |
| 631-101 | SALARY - CHIEF | $ 56,172.73 | $ 57,372.03 | $ 57,891.58 | $ 59,113.60 |
| 631-113 | SALARY-CROSSING GUARD | $ 2,669.16 | $ 3,694.61 | $ 2,355.00 | $ - |
| 631-114 | SALARY-ANIMAL CONTROL | $ 32,703.23 | $ 33,155.20 | $ 33,155.20 | $ 34,174.40 |
| 631-117 | SALARY - PATROLMAN | $ 367,102.04 | $ 327,521.59 | $ 327,521.59 | $ 397,469.28 |
| 631-118 | SALARY - DISPATCHERS | $ 164,018.51 | $ 148,742.63 | $ 161,530.19 | $ 150,321.60 |
| 631-119 | OVERTIME AND HOLIDAY PAY | $ - | $ 52,811.00 | $ 80,000.00 | $ 55,000.00 |
| 631-120 | PAYROLL TAX | $ 43,450.32 | $ 44,809.53 | $ 46,272.72 | $ 53,250.04 |
| 631-121 | MEDICAL INSURANCE | $ 54,628.47 | $ 60,900.00 | $ 57,576.68 | $ 83,999.00 |
| 631-122 | RETIREMENT | $ 50,383.67 | $ 56,524.45 | $ 60,437.34 | $ 75,246.13 |
| 631-125 | UNEMPLOYMENT TAX | $ 730.52 | $ 720.00 | $ 112.56 | $ 3,213.00 |
| 631-126 | EMPLOYMENT-MEDICAL | $ 29.00 | $ 300.00 | $ 118.00 | $ 200.00 |
| 631-129 | TRAINING | $ 2,932.96 | $ 2,000.00 | $ 3,000.00 | $ 3,900.00 |
| 631-130 | UNIFORMS | $ 3,106.43 | $ 4,000.00 | $ 4,000.00 | $ 5,000.00 |
| 631-201 | OPERATING SUPPLIES | $ 8,456.64 | $ 9,800.00 | $ 9,800.00 | $ 10,050.00 |
| 631-203 | GENERAL MAINTENANCE | $ 8,460.82 | $ 3,000.00 | $ 4,000.00 | $ 4,500.00 |
| 623-204 | DOG POUND EXPENSES | $ 701.41 | $ 2,000.00 | $ 1,400.00 | $ 2,000.00 |
| 631-205 | UTILITIES | $ 21,558.08 | $ 21,504.00 | $ 19,159.30 | $ 21,504.00 |
| 623-206 | UTILITY-DOG POUND | $ 672.41 | $ 900.00 | $ 662.58 | $ 750.00 |
| 631-207 | TML INSURANCE | $ 19,156.09 | $ 26,444.00 | $ 19,212.43 | $ 26,233.60 |
| 623-208 | TREATMENT CHEMICALS | $ 65.00 | $ 111.00 | $ 75.00 | $ 120.00 |
| 631-209 | ADVERTISING | $ 25.00 | $ 300.00 | $ 500.00 | $ 300.00 |
| 631-211 | LEGAL FEES | $ 2,500.00 | $ 1,500.00 | $ 1,500.00 | $ 1,500.00 |
| 631-213 | PROFESSIONAL FEES | $ (47.39) | $ 1,300.00 | $ 564.00 | $ 1,300.00 |
| 631-301 | FUEL-VEHICLE/EQUIPMENT | $ 21,882.01 | $ 20,000.00 | $ 21,738.40 | $ 23,200.00 |
| 631-303 | EQUIPMENT LEASE | $ 1,271.74 | $ 1,500.00 | $ 2,589.18 | $ 1,500.00 |
| 631-304 | EQUIP REPAIRS & REPLACEMENT | $ 5,412.56 | $ 3,500.00 | $ 3,500.00 | $ 3,500.00 |
| 631-306 | VEHICLE MAINTENANCE | $ 8,553.34 | $ 5,000.00 | $ 15,000.00 | $ 15,400.00 |
| 631-309 | MISCELLANEOUS EXPENSES | $ 96.86 | $ 500.00 | $ - | $ 600.00 |
| 631-311 | COMPUTER/EQUIPMENT MAINTENANCE | $ 1,593.99 | $ 2,800.00 | $ 1,909.24 | $ 2,400.00 |
| 631-400 | PRISONER CARE | $ 1,893.12 | $ 1,800.00 | $ 1,505.52 | $ 1,500.00 |
| 631-403 | AUTO REPAIR-INSURANCE | $ 4,868.43 | $ 500.00 | $ 1,581.68 | $ 1,500.00 |
| 631-405 | BLUE SANTA | $ 3,906.61 | $ - | $ - | $ - |
| 631-501 | CAPITAL IMPROVEMENTS | $ 14,524.00 | $ - | $ 2,900.00 | $ 1,500.00 |

01 - GENERAL FUND
D ırtment 31 - Police Department

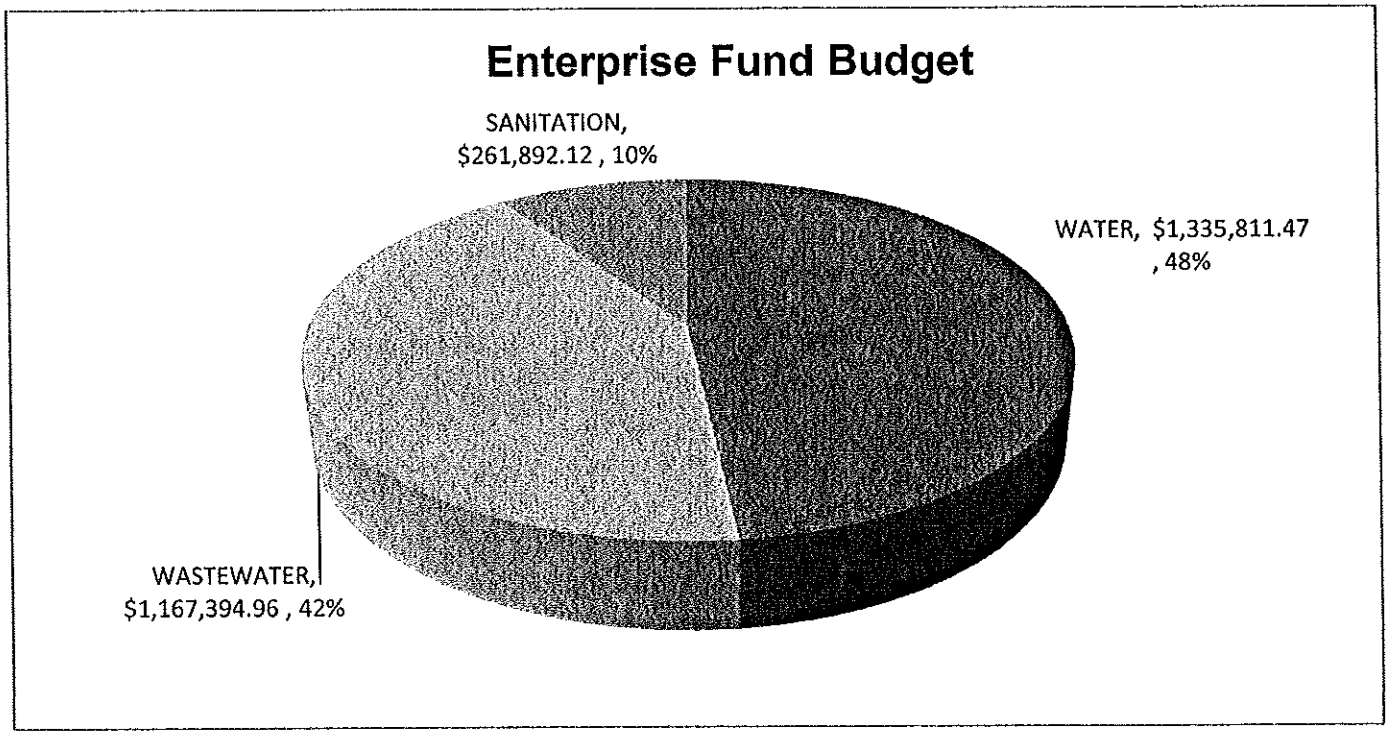
| Account | Description | 2008-09 Actual | 2009-10 Budget | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| 631-502 | CAPITAL OFFICE EQUIPMENT | $ 2,189.40 | $ 1,200.00 | $ - | $ 2,480.00 |
| 631-503 | CAPITAL VEHICLE | $ 96,920.46 | $ 60,158.00 | $ 60,158.00 | $ 22,762.00 |
| 631-504 | CAPITAL EQUIPMENT | $ - | $ - | $ - | $ 1,645.00 |
| 631-650 | HEPATITIS-VACCINES | $ - | $ 300.00 | $ - | $ 300.00 |
| 631-900 | CONTINGENCY | $ - | $ 13,826.00 | $ - | $ 13,000.00 |
| | **Total Expenses** | **$ 1,002,587.62** | **$ 970,494.04** | **$ 1,001,726.19** | **$ 1,080,431.65** |
| | **Difference** | **$ (941,341.42)** | **$ (960,594.04)** | **$ (996,252.96)** | **$ (1,032,063.42)** |

# Enterprise Fund

## Total Fund
## Water
## Wastewater
## Sanitation

**02 - ENTERPRISE FUND**
**TOTAL FUND**

| Account | Description | 2008-09 Actual | 2009-10 Adopted | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| 33 | WATER | $ 1,432,218.82 | $ 1,323,773.00 | $ 1,378,414.34 | $ 1,392,989.64 |
| 34 | WASTEWATER | $ 1,066,906.68 | $ 1,049,219.14 | $ 1,077,636.01 | $ 1,077,635.21 |
| 35 | SANITATION | $ 308,646.02 | $ 307,841.91 | $ 293,735.06 | $ 294,473.70 |
| | **Total Revenue** | **$ 2,807,771.52** | **$ 2,680,834.05** | **$ 2,749,785.41** | **$ 2,765,098.55** |
| **Expenses** | | | | | |
| 33 | WATER | $ 1,204,601.73 | $ 1,313,588.93 | $ 1,190,051.70 | $ 1,335,811.47 |
| 34 | WASTEWATER | $ 940,918.92 | $ 1,093,702.74 | $ 1,023,578.61 | $ 1,167,394.96 |
| 35 | SANITATION | $ 254,940.00 | $ 257,846.00 | $ 258,452.12 | $ 261,892.12 |
| | **Total Expenses** | **$ 2,400,460.65** | **$ 2,665,137.67** | **$ 2,472,082.43** | **$ 2,765,098.55** |
| | **Difference** | **$ 407,310.87** | **$ 15,696.38** | **$ 277,702.98** | **$ -** |



**02 - ENTERPRISE FUND**
**Department 33 - Water**

| Account | Description | 2008-09 Actual | 2009-10 Adopted | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| 533-01 | WATER COLLECTIONS | $ 1,305,616.54 | $ 1,150,000.00 | $ 1,199,319.84 | $ 1,199,319.94 |
| 533-02 | WATER TAPS | $ 9,500.00 | $ 9,600.00 | $ 2,100.00 | $ 2,100.00 |
| 533-03 | PLUMBING PERMITS | $ 5,625.00 | $ 5,871.00 | $ 3,050.00 | $ 3,050.00 |
| 533-04 | NOW INTEREST | $ 561.44 | $ 795.00 | $ 2,305.64 | $ 2,305.64 |
| 533-06 | INTEREST/TEXSTAR INVESTMENT | $ 4,960.47 | $ 6,279.00 | $ 7,651.18 | $ 7,651.18 |
| 533-07 | INTEREST/MONEY MARKET FUND | $ 1,958.74 | $ 2,057.00 | $ 4,880.42 | $ 4,880.42 |
| 533-08 | MATERIALS SOLD | $ 28.31 | $ 100.00 | $ 36.10 | $ 36.10 |
| 533-09 | RETURNED CHECKS CHARGE | $ 2,944.23 | $ 3,000.00 | $ 2,100.00 | $ 2,100.00 |
| 533-10 | MISCELLANEOUS REVENUES | $ 9,892.10 | $ 4,571.00 | $ 2,441.44 | $ 2,441.44 |
| 533-12 | WATER SERVICE FEES | $ 15,534.50 | $ 14,000.00 | $ 12,530.00 | $ 12,530.00 |
| 533-13 | NEW ARREARS | $ 48,209.05 | $ 40,000.00 | $ 48,919.30 | $ 48,919.30 |
| 533-15 | EQUIPMENT SOLD | $ - | $ 500.00 | $ - | $ - |
| 533-21 | OCCUPANCY INSPECTION FEES | $ 13,480.00 | $ 11,500.00 | $ 13,360.00 | $ 13,360.00 |
| 533-22 | TML INSURANCE | $ 50.00 | $ - | $ 3,679.38 | $ 3,679.38 |
| 533-23 | DONATIONS/GRANTS | $ 13,035.00 | $ 74,000.00 | $ 74,000.00 | $ 74,000.00 |
| | TRANSFER FROM RESERVE | $ - | $ - | $ - | $ 14,575.20 |
| 533-28 | PROCESSING FEE ENTERPRISE | $ 823.44 | $ 1,500.00 | $ 2,041.04 | $ 2,041.04 |
| | **Total Revenue** | **$ 1,432,218.82** | **$ 1,323,773.00** | **$ 1,378,414.34** | **$ 1,392,989.64** |
| **Expenses** | | | | | |
| 633-100 | SALARY-CITY MANAGER | $ 38,129.10 | $ 41,200.00 | $ 41,200.00 | $ 40,000.00 |
| 633-102 | SALARY-PUBLIC WORKS DIRECTO | $ 4,459.85 | $ 13,647.50 | $ 13,650.00 | $ 14,061.00 |
| 633-105 | SALARY - TREASURER & CLERKS | $ 91,454.16 | $ 86,406.00 | $ 86,406.00 | $ 101,091.00 |
| 633-107 | SALARY-CITY SECRETARY | $ 29,922.70 | $ 41,000.00 | $ 41,000.00 | $ 40,539.00 |
| 633-109 | SALARY-FOREMAN | $ - | $ 10,344.31 | $ 10,600.00 | $ 10,000.00 |
| 633-110 | SALARY-MAINTENANCE | $ 135,693.92 | $ 164,169.64 | $ 131,100.00 | $ 171,642.00 |
| 633-112 | OVERTIME | $ - | $ 20,000.00 | $ 20,000.00 | $ 20,000.00 |
| 633-119 | VACATION ACCRUAL EXPENSE | $ (535.78) | $ - | $ - | $ - |
| 633-120 | PAYROLL TAX | $ 20,602.29 | $ 29,259.55 | $ 29,260.00 | $ 30,398.00 |
| 633-121 | MEDICAL INSURANCE | $ 28,456.41 | $ 44,600.00 | $ 44,600.00 | $ 61,764.00 |
| 633-122 | RETIREMENT | $ 23,329.84 | $ 36,411.53 | $ 36,411.00 | $ 42,948.00 |
| 633-125 | UNEMPLOYMENT TAX | $ 694.12 | $ 1,500.00 | $ 200.00 | $ 1,500.00 |
| 633-126 | EMPLOYMENT-MEDICAL | $ 305.00 | $ 500.00 | $ 100.00 | $ 100.00 |
| 633-129 | TRAINING | $ 3,252.51 | $ 3,000.00 | $ 2,000.00 | $ 4,000.00 |
| 633-130 | UNIFORMS | $ 1,447.73 | $ 3,500.00 | $ 2,600.00 | $ 3,000.00 |
| 633-131 | REFUNDS | $ - | $ - | $ - | $ - |
| 633-201 | OPERATING SUPPLIES | $ 12,474.40 | $ 15,000.00 | $ 11,500.00 | $ 12,000.00 |
| 633-203 | GENERAL MAINTENANCE | $ 61,749.13 | $ 60,000.00 | $ 60,000.00 | $ 72,000.00 |
| 633-205 | UTILITIES | $ 154,612.47 | $ 138,451.30 | $ 140,000.00 | $ 145,000.00 |
| 633-207 | TML INSURANCE | $ 25,138.79 | $ 40,000.00 | $ 12,589.91 | $ 12,589.91 |
| 633-208 | TREATMENT CHEMICALS PLANT | $ 20,654.16 | $ 16,000.00 | $ 15,500.00 | $ 18,000.00 |
| 633-209 | ADVERTISING | $ 959.80 | $ 500.00 | $ 500.00 | $ 500.00 |
| 633-211 | LEGAL FEES | $ 15.00 | $ 1,500.00 | $ - | $ 500.00 |
| 633-213 | PROFESSIONAL FEES | $ 62,810.48 | $ 25,000.00 | $ 25,000.00 | $ 33,817.00 |
| 633-229 | SINKING FUND | $ 290,080.00 | $ 208,796.10 | $ 208,796.00 | $ 206,195.00 |
| 633-300 | BAD DEBT ACCOUNTS | $ 24,794.18 | $ - | $ - | $ - |
| 633-301 | FUEL-VEHICLE/EQUIPMENT | $ 10,838.69 | $ 12,500.00 | $ 13,000.00 | $ 13,000.00 |
| 633-303 | EQUIPMENT LEASE | $ 6,441.00 | $ 2,000.00 | $ 1,200.00 | $ 2,000.00 |
| 633-304 | EQUIP REPAIRS & REPLACEMENT | $ 27,043.08 | $ 15,000.00 | $ 15,000.00 | $ 19,000.00 |
| 633-306 | VEHICLE MAINTENANCE | $ 1,664.23 | $ 5,000.00 | $ 4,500.00 | $ 6,500.00 |
| 633-309 | MISCELLANEOUS EXPENSES | $ 94.92 | $ - | $ - | $ - |



Water

02 - ENTERPRISE FUND
partment 33 - Water

| Account | Description | 2008-09 Actual | 2009-10 Adopted | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| 633-311 | COMPUTER & EQUIPMENT MAINTE | $ 13,170.76 | $ 3,349.00 | $ 8,470.56 | $ 8,470.56 |
| 633-400 | POST OAK SAVANNAH FEE | $ 13,969.96 | $ 15,000.00 | $ 8,500.00 | $ 10,000.00 |
| 633-401 | OFFICE SUPPLIES | $ 13,428.94 | $ 13,000.00 | $ 7,267.61 | $ 13,000.00 |
| 633-404 | INSPECTION FEE TRANSFER | $ 10,020.00 | $ 9,000.00 | $ 10,000.00 | $ 10,000.00 |
| 633-501 | CAPITAL IMPROVEMENTS | $ 13,174.61 | $ - | $ - | $ 12,500.00 |
| 633-502 | CAPITAL OFFICE EQUIPMENT | $ 1,500.00 | $ 16,574.00 | $ 16,574.00 | $ 3,600.00 |
| 633-503 | CAPITAL-VEHICLE | $ - | $ - | $ - | $ 19,896.00 |
| 633-504 | CAPITAL-EQUIPMENT | $ - | $ 40,000.00 | $ 37,816.00 | $ - |
| 633-510 | CAPITAL RESERVE | $ 47,881.85 | $ - | $ - | $ - |
| 633-514 | SPECIAL/CAPITAL IMPROVEMENTS | $ 14,873.43 | $ 75,000.00 | $ 33,510.62 | $ 75,000.00 |
| 633-600 | GRANT/LOCAL EFFORT | $ - | $ 100,000.00 | $ 100,000.00 | $ 100,000.00 |
| 633-650 | HEPIATITIS-VACCINES | $ - | $ 1,200.00 | $ 1,200.00 | $ 1,200.00 |
| | NEW OPERATOR POSITION | $ - | $ - | $ - | |
| 633-900 | CONTINGENCY | $ - | $ 5,180.00 | $ - | $ - |
| | **Total Expenses** | **$ 1,204,601.73** | **$ 1,313,588.93** | **$ 1,190,051.70** | **$ 1,335,811.47** |
| | **Difference** | **$ 227,617.09** | **$ 10,184.07** | **$ 188,362.64** | **$ 57,178.17** |

**02 - ENTERPRISE FUND**
**Department 34 - Wastewater**

| Account | Description | 2008-09 Actual | 2009-10 Adopted | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| 534-03 | WASTEWATER COLLECTIONS | $ 1,059,846.68 | $ 1,036,994.00 | $ 1,069,845.21 | $ 1,069,845.21 |
| 534-04 | WASTEWATER TAPS | $ 2,750.00 | $ 1,628.57 | $ 900.00 | $ 900.00 |
| 534-05 | SEPTIC DUMPING FEES | $ 4,310.00 | $ 7,000.00 | $ 6,890.80 | $ 6,890.00 |
| 534-08 | MATERIALS SOLD | $ - | $ 3,596.57 | $ - | $ - |
| | **Total Revenue** | **$ 1,066,906.68** | **$ 1,049,219.14** | **$ 1,077,636.01** | **$ 1,077,635.21** |
| **Expenses** | | | | | |
| 634-102 | SALARY-PUBLIC WORKS | $ 4,459.85 | $ 13,648.00 | $ 13,653.08 | $ 14,061.00 |
| 634-109 | SALARY-FOREMAN | $ 1,156.62 | $ 10,744.98 | $ 10,108.72 | $ 10,000.00 |
| 634-110 | SALARY-MAINTENANCE | $ 61,375.52 | $ 60,930.68 | $ 60,930.68 | $ 25,976.00 |
| 634-112 | OVERTIME | $ - | $ 5,000.00 | $ 5,000.00 | $ 5,000.00 |
| 634-119 | VACATION ACCRUAL EXPENSE | $ (1,997.55) | $ - | $ - | $ - |
| 634-120 | PAYROLL TAX | $ 5,079.11 | $ 6,962.80 | $ 6,962.80 | $ 4,175.00 |
| 634-121 | MEDICAL INSURANCE | $ 8,108.62 | $ 10,869.00 | $ 11,018.92 | $ 7,411.68 |
| 634-122 | RETIREMENT | $ 5,709.78 | $ 8,730.28 | $ 8,730.28 | $ 5,985.28 |
| 634-125 | UNEMPLOYMENT TAX | $ 90.00 | $ 500.00 | $ 500.00 | $ 189.00 |
| 634-126 | EMPLOYMENT-MEDICAL | $ - | $ 100.00 | $ - | $ - |
| 634-129 | TRAINING | $ 110.00 | $ 3,000.00 | $ 2,000.00 | $ 2,500.00 |
| 634-130 | UNIFORMS | $ 385.15 | $ 1,000.00 | $ 272.20 | $ 500.00 |
| 634-201 | OPERATING SUPPLIES | $ 6,215.57 | $ 8,500.00 | $ 8,500.00 | $ 5,000.00 |
| 634-203 | GENERAL MAINTENANCE | $ 57,267.64 | $ 20,000.00 | $ 72,639.92 | $ 45,000.00 |
| 634-205 | UTILITIES | $ 151,704.09 | $ 150,000.00 | $ 150,000.00 | $ 165,000.00 |
| 634-207 | TML INSURANCE | $ 10,469.47 | $ 6,000.00 | $ 10,872.69 | $ 10,628.00 |
| 634-208 | TREATMENT CHEMICALS PLANT | $ 4,145.07 | $ 8,000.00 | $ 7,482.32 | $ 10,000.00 |
| 634-209 | ADVERTISING | $ 147.20 | $ 200.00 | $ 400.00 | $ 300.00 |
| 634-211 | LEGAL FEES | $ 15.00 | $ - | $ - | $ - |
| 634-213 | PROFESSIONAL FEES | $ 23,897.88 | $ 20,000.00 | $ 22,496.82 | $ 23,000.00 |
| 634-229 | SINKING FUND | $ 479,522.00 | $ 448,115.00 | $ 448,115.00 | $ 481,869.00 |
| 634-301 | FUEL-VEHICLE/EQUIPMENT | $ 499.01 | $ 2,000.00 | $ 425.20 | $ 500.00 |
| 634-303 | EQUIPMENT LEASE | $ 228.00 | $ 500.00 | $ 190.00 | $ 200.00 |
| 634-304 | EQUIP REPAIRS & REPLACEMENT | $ 12,245.57 | $ 4,000.00 | $ 4,000.00 | $ 4,500.00 |
| 634-306 | VEHICLE MAINTENANCE | $ 865.03 | $ 1,000.00 | $ 961.26 | $ 900.00 |
| 634-309 | MISCELLANEOUS EXPENSES | $ 6.60 | $ - | $ - | $ - |
| 634-411 | SLUDGE DISPOSAL | $ 32,030.69 | $ 40,000.00 | $ 74,447.30 | $ 65,000.00 |
| 634-503 | CAPITAL VEHICLE | $ 11,974.43 | $ - | $ - | $ - |
| 634-504 | CAPITAL EQUIPMENT | $ 5,065.18 | $ - | $ - | $ 12,500.00 |
| 634-514 | SPECIAL/CAPITAL IMPROVEMENTS | $ - | $ 200,000.00 | $ 7,671.42 | $ 200,000.00 |
| 634-600 | GRANT/LOCAL EFFORT | $ 60,143.39 | $ 60,000.00 | $ 95,000.00 | $ 66,000.00 |
| 634-650 | HEPATITIS-VACCINES | $ - | $ 1,200.00 | $ 1,200.00 | $ 1,200.00 |
| 634-900 | CONTINGENCY | $ - | $ 2,702.00 | $ - | $ - |
| | **Total Expenses** | **$ 940,918.92** | **$ 1,093,702.74** | **$ 1,023,578.61** | **$ 1,167,394.96** |
| | **Difference** | **$ 125,987.76** | **$ (44,483.60)** | **$ 54,057.40** | **$ (89,759.75)** |

02 - ENTERPRISE FUND
partment 35 - Sanitation

| Account | Description | 2008-09 Actual | 2009-10 Budget | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| 535-01 | SOLID WASTE COLLECTIONS | $ 299,658.73 | $ 300,407.86 | $ 289,273.70 | $ 289,273.70 |
| 535-02 | SOLID WASTE COLL PLANT | $ 8,987.29 | $ 7,434.05 | $ 4,461.36 | $ 5,200.00 |
| | **Total Revenue** | **$ 308,646.02** | **$ 307,841.91** | **$ 293,735.06** | **$ 294,473.70** |
| **Expenses** | | | | | |
| 635-209 | ADVERTISING | $ 658.00 | $ 200.00 | $ 360.00 | $ 500.00 |
| 635-450 | SOLID WASTE-CONTRACT | $ 197,539.79 | $ 202,646.00 | $ 197,539.79 | $ 197,539.79 |
| 635-451 | SOLID WASTE-PLANT | $ 10,189.88 | $ 10,000.00 | $ 14,000.00 | $ 17,300.00 |
| 635-452 | FRANCHISE-CENTEX WM | $ 46,552.33 | $ 45,000.00 | $ 46,552.33 | $ 46,552.33 |
| 635-900 | CONTINGENCY | $ - | $ - | $ - | $ - |
| | **Total Expenses** | **$ 254,940.00** | **$ 257,846.00** | **$ 258,452.12** | **$ 261,892.12** |
| | **Difference** | **$ 53,706.02** | **$ 49,995.91** | **$ 35,282.94** | **$ 32,581.58** |

# Debt Service Funds

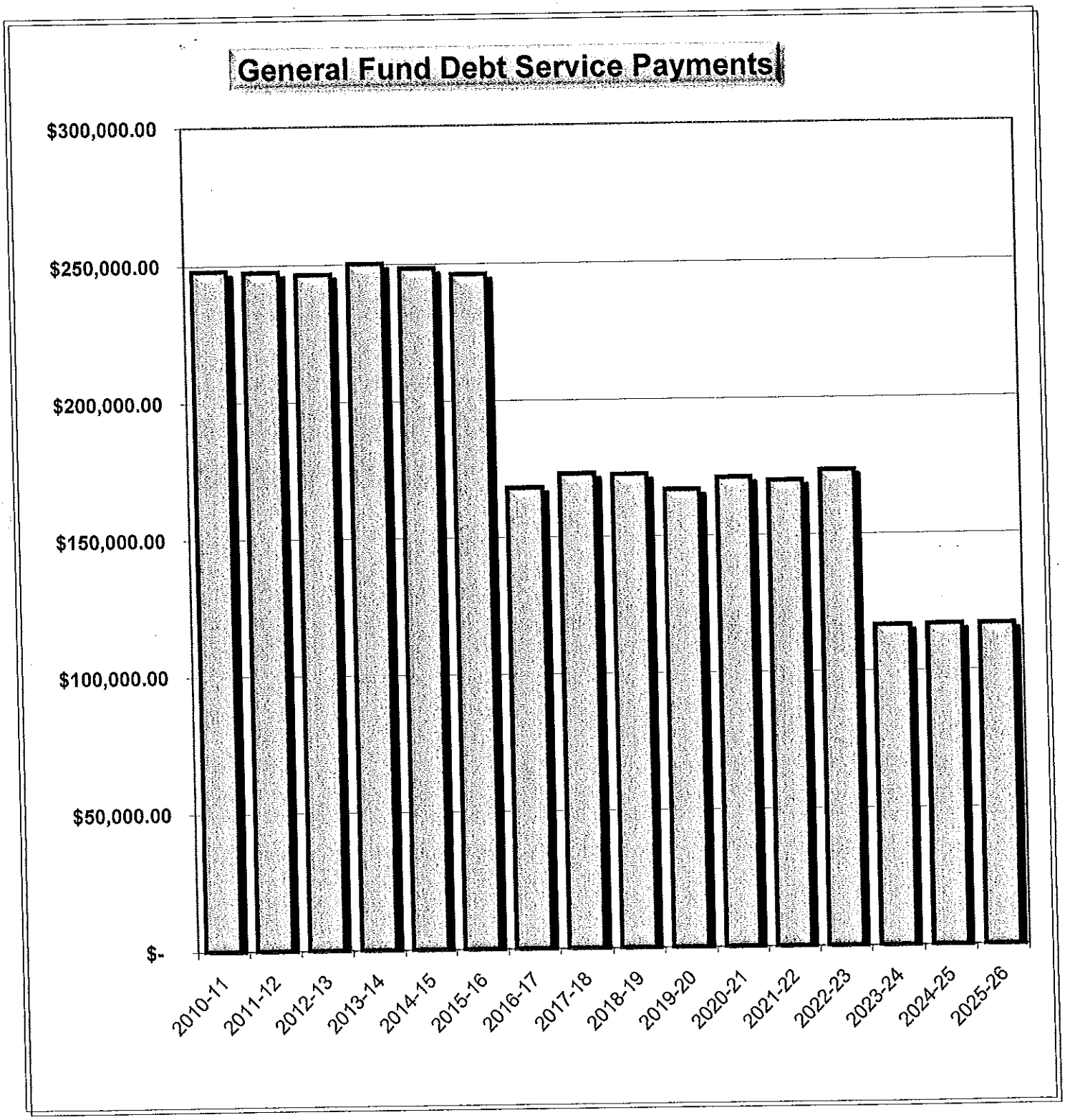
## General Debt Service
## Enterprise Debt Service

## FUND 04 GENERAL DEBT SERVICE FUND

| Account | Description | 2008-09 Actual | 2009-10 Adopted | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| 544-01 | AD VALOREM TAX | $ 263,189.60 | $ 252,159.52 | $ 252,159.52 | $ 247,536.85 |
| 544-02 | INTEREST EARNINGS | $ 287.48 | $ 1,000.00 | $ 250.00 | $ 282.41 |
| | **Total Revenue** | **$ 263,477.08** | **$ 253,159.52** | **$ 252,409.52** | **$ 247,819.26** |
| **Expenditures** | | | | | |
| 644-202 | DEBT SERVICE PAYMENT | $ 200,651.99 | $ 252,424.50 | $ 252,424.50 | $ 247,819.26 |
| | **Total Expenses** | **$ 200,651.99** | **$ 252,424.50** | **$ 252,424.50** | **$ 247,819.26** |
| | **Difference** | **$ 62,825.09** | **$ 735.02** | **$ (14.98)** | **$ -** |

## Future Debt Service Payments-General Fund

| General Fund Fiscal Year | Certificates of Obligation Series 2006 (Street Projects) | General Obligation Refunding Bonds Series 2008 (City Hall) | 2009 Tax Notes (Street Projects, Drainage) | Paying Agent Fee | Total Payments | Reserve Required (1/12 of Annual Payments for Certificates of Obligation) |
|---|---|---|---|---|---|---|
| **2010-11** | **$ 114,361.50** | **$ 48,108.00** | **$ 83,850.00** | **$ 1,500.00** | **$ 247,819.50** | **$ 13,539.13** |
| 2011-12 | $ 111,760.00 | $ 52,018.00 | $ 81,960.00 | $ 1,500.00 | $ 247,238.00 | $ 13,648.17 |
| 2012-13 | $ 114,158.50 | $ 50,710.00 | $ 79,947.00 | $ 1,500.00 | $ 246,315.50 | $ 13,739.04 |
| 2013-14 | $ 111,320.50 | $ 54,402.00 | $ 82,830.00 | $ 1,500.00 | $ 250,052.50 | $ 13,810.21 |
| 2014-15 | $ 113,482.50 | $ 57,876.00 | $ 75,411.00 | $ 1,500.00 | $ 248,269.50 | $ 14,279.88 |
| 2015-16 | $ 115,408.00 | $ 56,132.00 | $ 72,909.00 | $ 1,500.00 | $ 245,949.00 | $ 14,295.00 |
| 2016-17 | $ 112,097.00 | $ 54,388.00 | | $ 1,500.00 | $ 167,985.00 | $ 13,873.75 |
| 2017-18 | $ 113,786.00 | $ 57,644.00 | | $ 1,500.00 | $ 172,930.00 | $ 14,285.83 |
| 2018-19 | $ 115,238.50 | $ 55,682.00 | | $ 1,500.00 | $ 172,420.50 | $ 14,243.38 |
| 2019-20 | $ 111,454.50 | $ 53,720.00 | | $ 1,500.00 | $ 166,674.50 | $ 13,764.54 |
| 2020-21 | $ 112,670.50 | $ 56,758.00 | | $ 1,500.00 | $ 170,928.50 | $ 14,119.04 |
| 2021-22 | $ 113,650.00 | $ 54,578.00 | | $ 1,500.00 | $ 169,728.00 | $ 14,019.00 |
| 2022-23 | $ 114,393.00 | $ 57,398.00 | | $ 1,500.00 | $ 173,291.00 | $ 14,315.92 |
| 2023-24 | $ 114,899.50 | | | $ 1,500.00 | $ 116,399.50 | $ 9,574.9[illegible] |
| 2024-25 | $ 115,169.50 | | | $ 1,500.00 | $ 116,669.50 | $ 9,597.[illegible] |
| 2025-26 | $ 115,203.00 | | | $ 1,500.00 | $ 116,703.00 | $ 9,600.25 |
| Total | $ 1,819,052.50 | $ 709,414.00 | $ 476,907.00 | $ 24,000.00 | $ 3,029,373.50 | |

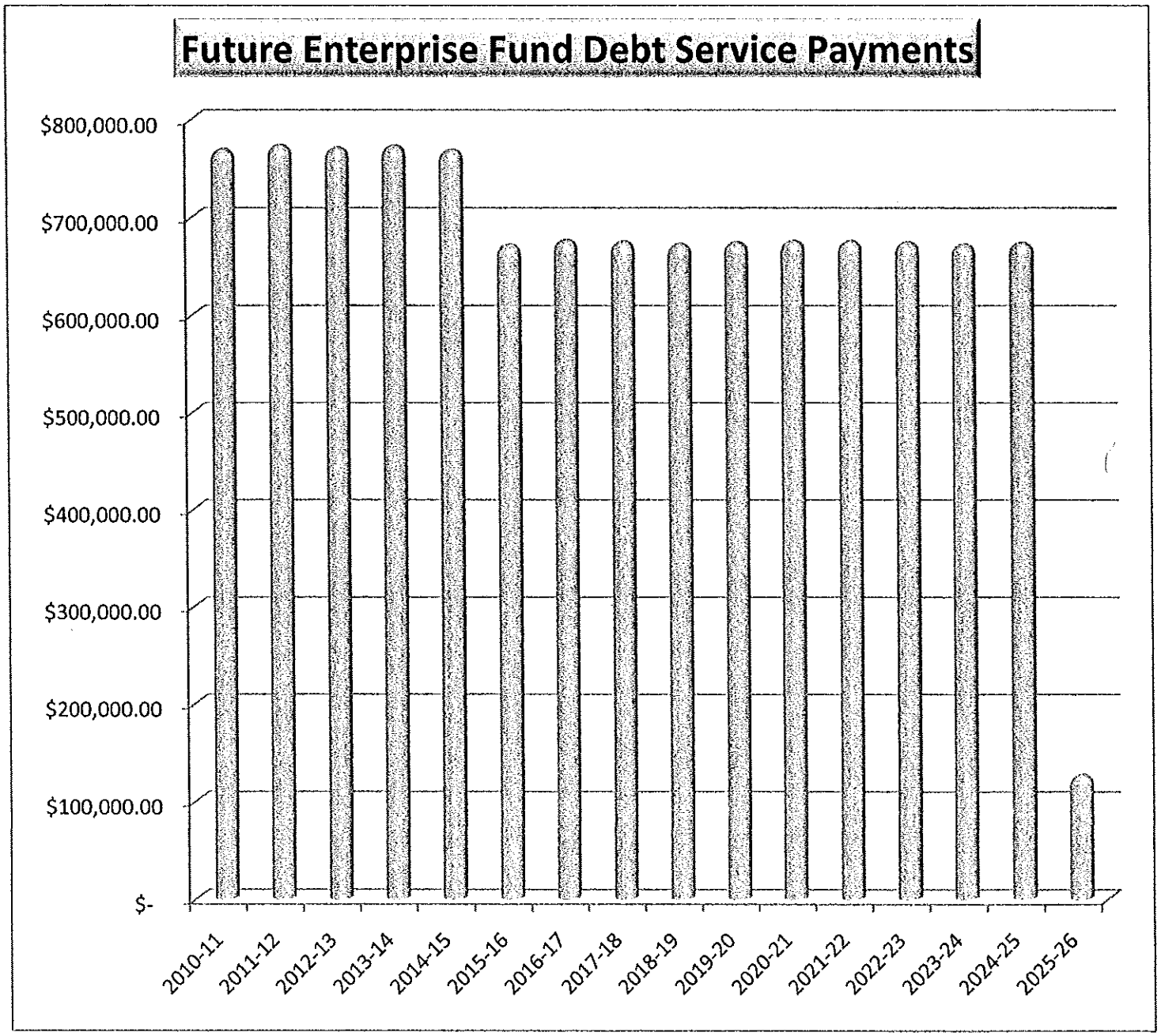

General Fund Debt Service Payments
$300,000.00
$250,000.00
$200,000.00
$150,000.00
$100,000.00
$50,000.00
$-
2010-11
2011-12
2012-13
2013-14
2014-15
2015-16
2016-17
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25
2025-26

## 05 ENTERPRISE DEBT SERVICE FUND

| Account | Description | 2008-09 Actual | 2009-10 Adopted | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| 555-233 | TRANSFER FROM WATER DIVISION | $ 283,705.55 | $ 208,796.10 | $ 208,796.10 | $ 206,195.00 |
| 555-234 | TRANSFER FROM WASTEWATER DIVISION | $ 425,873.05 | $ 449,615.00 | $ 449,615.00 | $ 481,869.00 |
| 555-235 | TRANSFER FROM RESERVE | $ - | $ - | $ - | $ - |
| 555-236 | INTEREST EARNINGS | $ - | $ - | $ - | $ - |
| | **Total Revenue** | **$ 709,578.60** | **$ 658,411.10** | **$ 658,411.10** | **$ 688,064.00** |
| **Expenditures** | | | | | |
| 655-202 | DEBT SERVICE PAYMENT | $ 709,578.60 | $ 710,411.10 | $ 710,411.10 | $ 709,829.60 |
| | **Total Expenses** | **$ 709,578.60** | **$ 710,411.10** | **$ 710,411.10** | **$ 709,829.60** |
| | **Difference** | **$ -** | **$ (52,000.00)** | **$ (52,000.00)** | **$ (21,765.60)** |

Enterprise Fund

| Fiscal Year | State Infrastructure Bank Series 2001 (Utility Relocation) | Certificates of Obligation Series 2005 (Sewer Plant) | Certificates of Obligation Series 2006 (Water/Wastewater) | Paying Agent Fee | Total Payments | Reserve Required (1/12 of Annual Payment) |
|---|---|---|---|---|---|---|
| **2010-11** | **$ 89,941.10** | **$ 502,135.00** | **$ 116,253.50** | **$ 1,500.00** | **$ 709,829.60** | **$ 59,152.47** |
| 2011-12 | $ 89,941.10 | $ 503,432.50 | $ 118,652.00 | $ 1,500.00 | $ 713,525.60 | $ 59,460.47 |
| 2012-13 | $ 89,941.10 | $ 503,977.50 | $ 115,814.00 | $ 1,500.00 | $ 711,232.60 | $ 59,269.38 |
| 2013-14 | $ 89,941.10 | $ 503,740.00 | $ 117,976.00 | $ 1,500.00 | $ 713,157.10 | $ 59,429.76 |
| 2014-15 | $ 89,941.12 | $ 502,852.50 | $ 114,901.50 | $ 1,500.00 | $ 709,195.12 | $ 59,099.59 |
| 2015-16 | | $ 501,295.00 | $ 116,827.00 | $ 1,500.00 | $ 619,622.00 | $ 51,635.17 |
| 2016-17 | | $ 504,047.50 | $ 118,516.00 | $ 1,500.00 | $ 624,063.50 | $ 52,005.29 |
| 2017-18 | | $ 501,087.50 | $ 119,968.50 | $ 1,500.00 | $ 622,556.00 | $ 51,879.67 |
| 2018-19 | | $ 502,582.50 | $ 116,184.50 | $ 1,500.00 | $ 620,267.00 | $ 51,688.92 |
| 2019-20 | | $ 503,145.00 | $ 117,400.50 | $ 1,500.00 | $ 622,045.50 | $ 51,837.13 |
| 2020-21 | | $ 503,145.00 | $ 118,380.00 | $ 1,500.00 | $ 623,025.00 | $ 51,918.75 |
| 2021-22 | | $ 502,375.00 | $ 119,123.00 | $ 1,500.00 | $ 622,998.00 | $ 51,916.50 |
| 2022-23 | | $ 500,820.00 | $ 119,629.50 | $ 1,500.00 | $ 621,949.50 | $ 51,829.13 |
| 2023-24 | | $ 503,242.50 | $ 114,899.50 | $ 1,500.00 | $ 619,642.00 | $ 51,636.83 |
| 2024-25 | | $ 504,642.50 | $ 115,169.50 | $ 1,500.00 | $ 621,312.00 | $ 51,776.00 |
| 2025-26 | | | $ 115,203.00 | $ 1,500.00 | $ 116,703.00 | $ 9,725.25 |


Future Enterprise Fund Debt Service Payments
$800,000.00
$700,000.00
$600,000.00
$500,000.00
$400,000.00
$300,000.00
$200,000.00
$100,000.00
$-
2010-11
2011-12
2012-13
2013-14
2014-15
2015-16
2016-17
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25
2025-26

# Special Funds

## Municipal Development District Fund
## Hotel/Motel Tax Fund
## Municipal Court Building Security Fund
## Municipal Court Judicial Efficiency Fund
## Municipal Court Technology Fund

**07 MUNICIPAL DEVELOPMENT DISTRICT FUND**
**Municipal Development District**

| Account | Description | 2008-09 Actual | 2009-10 Adopted | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| 577-01 | MDD SALES TAX | $ - | $ 25,000.00 | $ 69,000.00 | $ 265,560.00 |
| 577-02 | INTEREST INCOME | $ - | $ 500.00 | $ 500.00 | $ 1,500.00 |
| | **Total Revenue** | **$ -** | **$ 25,500.00** | **$ 69,500.00** | **$ 267,060.00** |
| **Expenditures** | | | | | |
| 577-201 | OPERATING SUPPLIES | $ - | $ - | $ 155.21 | $ 518.00 |
| 577-207 | TML INSURANCE | $ - | $ - | $ - | $ 1,000.00 |
| 577-601 | CONTRACT FOR SERVICES | $ - | $ - | $ 1,820.00 | $ 214,327.00 |
| 577-812 | ECONOMIC DEVELOPMENT | $ - | $ - | $ - | $ 93,740.00 |
| 577-900 | CONTINGENCY | $ - | $ 25,500.00 | $ - | $ 25,000.00 |
| | **Total Expenses** | **$ -** | **$ 25,500.00** | **$ 1,975.21** | **$ 334,585.00** |
| | **Difference** | **$ -** | **$ -** | **$ 67,524.79** | **$ (67,525.00)** |

**00-HOTEL/MOTEL TAX FUND**
**Hotel/motel Tax Fund**

| Account | Description | 2008-09 Actual | 2009-10 Budget | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| 511-67 | HOTEL-MOTEL TAX | $ 119,128.22 | $ 80,000.00 | $ 110,000.00 | $ 100,100.00 |
| | **Total Revenue** | **$ 119,128.22** | **$ 80,000.00** | **$ 110,000.00** | **$ 100,100.00** |
| **Expenses** | | | | | |
| 611-225 | HOTEL-MOTEL TAX | $ 118,515.63 | $ 80,000.00 | $ 110,000.00 | $ 129,550.00 |
| | **Total Expenses** | **$ 118,515.63** | **$ 80,000.00** | **$ 110,000.00** | **$ 129,550.00** |
| | **Difference** | **$ 612.59** | **$ -** | **$ -** | **$ (29,450.00)** |

**07-MUNICIPAL COURT BUILDING SECURITY FUND**
**Department -Municipal Court**

| Account | Description | 2008-09 Actual | 2009-10 Budget | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| 530-26 | MC BLDG SECURITY FEE | $ 6,695.50 | $ 4,500.00 | $ 6,636.00 | $ 6,636.00 |
| | **Total Revenue** | **$ 6,695.50** | **$ 4,500.00** | **$ 6,636.00** | **$ 6,636.00** |
| 630-552 | M.C. BLDG SECURITY EXP | $ 477.74 | $ - | $ 19,143.69 | $ 1,270.00 |
| | **Total Expenses** | **$ 477.74** | **$ -** | **$ 19,143.69** | **$ 1,270.00** |
| | **Difference** | **$ 6,217.76** | **$ 4,500.00** | **$ (12,507.69)** | **$ 5,366.00** |

**07-MUNICIPAL COURT JUDICIAL EFFICIENCY FUND**
**Department -Municipal Court**

| | Account | Description | 2008-09 Actual | 2009-10 Budget | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|---|
| **Revenue** | | | | | | |
| | | JUDICIAL EFFICIENCY FEE | $ 640.52 | $ - | $ 594.78 | $ 594.78 |
| | | **Total Revenues** | **$ 640.52** | **$ -** | **$ 594.78** | **$ 594.78** |
| **Expenses** | | | | | | |
| | 630-553 | JUDICIAL EFFICIENCY/ LOCAL | $ 295.13 | $ 500.00 | $ - | $ 500.00 |
| | | **Total Expenses** | **$ 295.13** | **$ 500.00** | **$ -** | **$ 500.00** |
| | | **Difference** | **$ 345.39** | **$ (500.00)** | **$ 594.78** | **$ 94.78** |

**00-MUNICIPAL COURT TECHNOLOGY FUND**
**Department -Municipal Court**

| | Account | Description | 2008-09 Actual | 2009-10 Budget | 2009-10 Amended | 2010-11 Adopted |
|---|---|---|---|---|---|---|
| **Revenue** | | | | | | |
| | 530-12 | MUNICIPAL COURT TECHNOLO | $ 10,161.00 | $ 6,000.00 | $ 10,133.02 | $ 10,133.02 |
| | | **Total Revenue** | **$ 10,161.00** | **$ 6,000.00** | **$ 10,133.02** | **$ 10,133.02** |
| **Expenses** | | | | | | |
| | 630-550 | COURT TECHNOLOGY EXPENS | $ 473.41 | $ 8,841.00 | $ 10,651.37 | $ 8,073.00 |
| | | **Total Expenses** | **$ 473.41** | **$ 8,841.00** | **$ 10,651.37** | **$ 8,073.00** |
| | | **Difference** | **$ 9,687.59** | **$ (2,841.00)** | **$ (518.35)** | **$ 2,060.02** |

# Capital Improvements Program

## CAPITAL IMPROVEMENTS PROGRAM-STREET PROJECTS (2006 CERTIFICATES OF OBLIGATION)

| | | |
|---|---|---|
| Cash balance as of 9/30/2009 | $ | 305,015.27 |
| Projected Revenues for 2009-10 | $ | - |
| Projected Expenditures for 2009-10 | $ | 305,015.27 |
| Projected cash balance as of 9/30/2010 | $ | - |

## CAPITAL IMPROVEMENTS PROGRAM-STREET PROJECTS (2009 TAX NOTES)

| | | |
|---|---|---|
| Cash balance as of 9/30/2009 | $ | 481,511.02 |
| Projected Revenues for 2009-10 | $ | - |
| Projected Expenditures for 2009-10 | $ | 176,409.77 |
| Projected cash balance as of 9/30/2010 | $ | 305,101.25 |
| | | |
| Adopted Revenues for 2010-11 | $ | - |
| Adopted Expenditures for 2010-11 | $ | 40,000.00 |
| Adopted cash balance as of 9/30/2011 | $ | 265,101.25 |

## CAPITAL IMPROVEMENTS PROGRAM-UTILITY PROJECTS (TWDB LOAN)

| | | |
|---|---|---|
| Cash balance as of 9/30/2009 | $ | 539,052.46 |
| Projected Revenues for 2009-10 | $ | - |
| Projected Expenditures for 2009-10 | $ | 75,000.00 |
| Projected cash balance as of 9/30/2010 | $ | 464,052.46 |
| | | |
| Adopted Revenues for 2010-11 | $ | - |
| Adopted Expenditures for 2010-11 | $ | 464,052.46 |
| Adopted cash balance as of 9/30/2011 | $ | - |

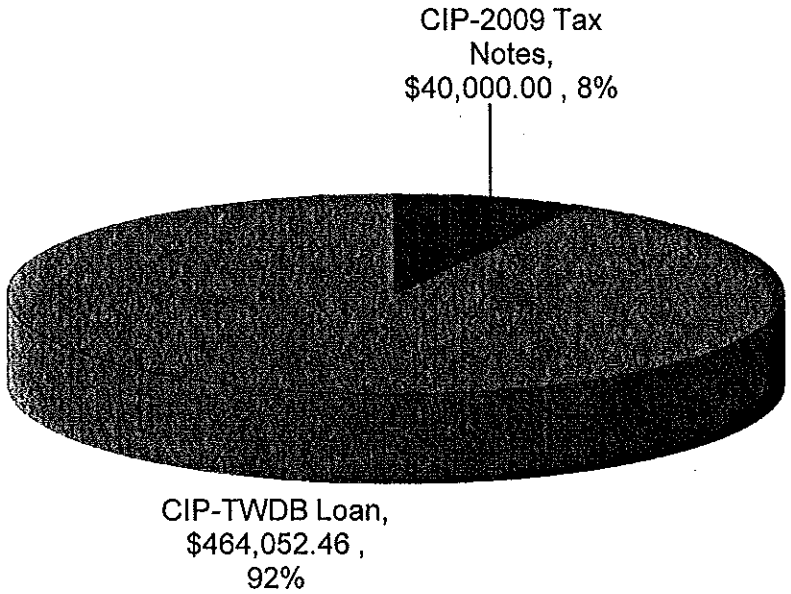
## CAPITAL IMPROVEMENTS PROGRAM-UTILITY PROJECTS (2006 WATER/WASTEWATER C.O.s)

| | | |
|---|---|---|
| Cash balance as of 9/30/2009 | $ | 945,273.12 |
| Projected Revenues for 2009-10 | $ | - |
| Projected Expenditures for 2009-10 | $ | - |
| Projected cash balance as of 9/30/2010 | $ | 945,273.12 |
| | | |
| Adopted Revenues for 2010-11 | $ | - |
| Adopted Expenditures for 2010-11 | $ | - |
| Adopted cash balance as of 9/30/2011 | $ | 945,273.12 |

## CAPITAL IMPROVEMENTS PROGRAM-UTILITY CONTINGENCY ($2.00 MONTHLY FEE)

| | | |
|---|---|---|
| Contingency as of 9/30/2010 | $ | 432,853.79 |
| Projected Contingency Revenues for 2009-10 | $ | 92,599.05 |
| Projected Contingency Expenditures for 2009-10 | $ | - |
| Projected Contingency as of 9/30/2010 | $ | 525,452.84 |
| | | |
| Adopted Contingency Revenues for 2010-11 | $ | 92,599.05 |
| Adopted Contingency Expenditures for 2010-11 | $ | - |
| Adopted Contingency as of 9/30/2011 | $ | 618,051.89 |

# Capital Improvements Program



# Informational Items

## Personnel Summary
## Vehicle and Equipment Summary
## Investment Policy
## Glossary of Terms

## Personnel Summary

| | Full-Time Equivalent 2010-11 |
|---|---|
| **Administration** | |
| Administrative Assistant | 0.33 |
| City Manager | 0.50 |
| Treasurer | 0.50 |
| Total | 1.33 |
| **Library** | |
| Library Director | 1.00 |
| Librarian | 2.00 |
| Total | 3.00 |
| **Street** | |
| Equipment Operator | 1.00 |
| Heavy Equipment Operator/Mechanic | 1.00 |
| Light Equipment Operator | 1.00 |
| Public Works Director | 0.25 |
| Public Works Foreman | 0.25 |
| Streets and Parks Supervisor | 1.00 |
| Total | 4.50 |
| **Community Service** | |
| Code Enforcement Officer | 0.75 |
| Total | 0.75 |
| **Parks** | |
| Parks Groundskeeper | 1.00 |
| Parks Technician | 2.00 |
| Public Works Director | 0.25 |
| Public Works Foreman | 0.25 |
| Public Works Secretary | 1.00 |
| Total | 4.50 |
| **Municipal Court** | |
| Administrative Assistant | 0.33 |
| Municipal Court Clerk | 1.00 |
| Total | 1.33 |

| | Full-Time Equivalent 2009-10 |
|---|---|
| **Police** | |
| Chief of Police | 1.00 |
| Office Administrator | 1.00 |
| Police Lieutenant | 1.00 |
| Police Officer | 9.00 |
| Animal Control Officer | 1.00 |
| Telecommunicator | 4.00 |
| Total | 17.00 |
| **Water** | |
| Administrative Assistant | 0.34 |
| City Manager | 0.50 |
| City Secretary | 1.00 |
| Public Works Director | 0.25 |
| Public Works Foreman | 0.25 |
| Receptionist | 1.00 |
| Treasurer | 0.50 |
| Utility Billing Clerk | 1.00 |
| Utility Supervisor | 1.00 |
| Water Plant Operator | 1.00 |
| Water Technician | 4.00 |
| Total | 10.84 |
| **Wastewater** | |
| Public Works Director | 0.25 |
| Public Works Foreman | 0.25 |
| Wastewater Operator | 1.00 |
| Wastewater Operator II | 1.00 |
| Total | 2.50 |
| **Total Full-Time Equivalents** | 45.75 |

# VEHICLES AND EQUIPMENT LIST

| DEPT | YEAR | VEHICLE DESCRIPTION | LIC# or ID# | FUEL TYPE | PURCHASE DATE |
|---|---|---|---|---|---|
| Admin | 1999 | Buick Century | 776-896 | Gas | |
| Code Enf | 2005 | Chevrolet Silverado | 105-5591 | | 11/18/2008 |
| Comm Svc | 2000 | Ford Ranger 1/2 Ton | 778-442 | Gas | |
| Fire | 1989 | Ford Rescue Unit 81 | 567-860 | Diesel | |
| Fire | 1992 | Ford Rescue Unit 80 | 625-361 | Diesel | |
| Fire | 1978 | Chev 300 - Alcoa (Grass) | 84415 | Gas | |
| Fire | 1997 | Ferrara Spartan Pumper | 712-020 | Diesel | |
| Fire | 1956 | Ford Pumper | 771-760 | Gas | |
| Fire | 2001 | Ford F550 | 812-083 | Gas | |
| Fire | 2008 | Chevy Tahoe (Command Veh) | | Gas | 6/2008 |
| Fire | | DPU-30 Compact Duo Pump Core | | | 9/8/2009 |
| Fire | | 4240 UL Spreader Core | | | 9/8/2009 |
| Fire | | 4050 NCT Cutter Core | | | 9/8/2009 |
| Fire | | 4350 Long Telescopic Ram Core | | | 9/8/2009 |
| Fire | | Hoses - 32 Blue & 32 Orange | | | 9/8/2009 |
| Fire | | GMC - County | 97948 | Diesel | |
| Fire | | Hurst ML 4G Simo Power Unit | | | 6/9/2009 |
| Parks | Shop | 6' Trailer | none | NA | |
| Parks | Unknown | 16' Trailer | 995-558 | NA | |
| Parks | 1998 | 16' Trailer | 995-558 | NA | |
| Parks | 2007 | Chev 1/2 Ton Pickup | 226-740 | Gas | |
| Parks | 2006 | Chev 1/2 Ton Pickup | 226-737 | Gas | |
| Parks | | Chain Saws/Mowers/Weed Eaters | | Gas | |
| Parks | | Vermeer Chipper | 981-545 | Diesel | |
| Parks | | Miscellaneous Offroad | | Gas | |
| Police | 1999 | LTD Crown Victoria | 762-591 | Gas | |
| Police | 2002 | Chev Impala | 852-771 | Gas | |
| Police | 2005 | Chev Impala | 213-039 | Gas | |
| Police | 2007 | Chev Impala | 101-0183 | Gas | |
| Police | 2008 | Chev Impala | | | |
| Police | 2008 | Chev Impala | | | |
| Police | 2010 | Chev Impala | 105-5610 | Gas | 12/2009 |
| Streets | 1993 | Chevrolet Flatbed Truck | 637-481 | Gas | |
| Streets | 1998 | Ford F250 3/4 Ton | 748-722 | Gas | |
| Streets | 2000 | TYMCO Sweeper | | Diesel | |
| Streets | 1998 | Ford F 700-yellow - Dump | 827-465 | Gas | |
| Streets | 2001 | Ford UT | | Gas | 7/31/2008 |
| Streets | 1994 | Chevy CE C7 Kodiak - Oil Distr. | 105-5616 | Diesel | 6/21/2008 |
| Streets | 2004 | Ford XL Super Duty S/A Dump Truck F65 | 105-5614 | Diesel | 12/2/2009 |
| Streets | 1990 | Hyster C530A Roller | | | 9/2009 |
| Streets | 2000 | Caterpillar 928G Wheel Loader | | Diesel | 12/2/2009 |
| Streets | 2005 | Case 570MXT 4x4 Loader Landscaper | | Diesel | 12/2/2009 |
| Streets | 2006 | 310G Backhoe | | Diesel | |
| Streets | 1987 | Massey Ferguson Tractor | | Diesel | |

# VEHICLES AND EQUIPMENT LIST

| DEPT | YEAR | VEHICLE DESCRIPTION | LIC# or ID# | FUEL TYPE | PURCHASE DATE |
|---|---|---|---|---|---|
| Streets | 1980 | John Deere Motor Grader | | Diesel | |
| Streets | 1995 | Kobota 4030 Tractor | | Diesel | |
| Streets | 1995 | Massey Ferguson Tractor MF383 | | Diesel | |
| Streets | | Plate Compactor | | Gas | |
| Streets | 2006 | Dura Patcher | 919-357 | Gas | |
| Streets | 2009 | CC900G Asphalt Roller | | Gas | 2/11/2010 |
| Streets | 2009 | Tailgate type Spreader | | | 2/11/2010 |
| W/WW | | 9000 ESC w/Remote Control & wheel kit | | | 6/3/2010 |
| W/WW | | 8500 M Gas Generator & wheel kit | | | 6/3/2010 |
| W/WW | | 3x3 Trash Pump | | | 6/3/2010 |
| W/WW | | Dual Tank Air Compressor | | | 6/3/2010 |
| W/WW | | Pressure Washer | | | 6/3/2010 |
| Water | 1988 | Ford Dump Truck | 756-591 | Diesel | |
| Water | 2003 | Ford F150 1/2 Ton | 846-949 | Gas | |
| Water | 2007 | Chev 1/2 Ton Pickup | 226-738 | Gas | |
| Water | 2007 | Chev 1/2 Ton Pickup | 226-739 | Gas | |
| Water | 2001 | Chev C1500 | | Gas | 7/31/2008 |
| Water | 2009 | John Deere 110 Tractor Loader Backhoe | | Diesel | 12/23/2009 |
| Water | Shop | Trailer | 978-407 | NA | |
| Water | | Ingersall Rand Air Compressor | | Diesel | |
| Water | | Ditch Witch Trencher | | Gas | |
| Water | 2003 | 310G Backhoe | NA | Diesel | |
| Water | | Trash Pump | | Gas | |
| WW | 2002 | Ford F550 | 815-255 | Gas | |
| WW | 2002 | Ford F150 | 821-956 | Gas | |
| WW | 2007 | Chevrolet Silverado | | | 7/20/2009 |
| WW | | John Deere Lawn Tractor | | | 9/2009 |
| WW | | Sewer Machine | | Diesel | |
| WW | 2006 | Kubota Tractor | NA | Diesel | |

# CITY OF ROCKDALE TEXAS
# INVESTMENT POLICY

## I. POLICY

It is the policy of the City of Rockdale that after allowing for the expected cash flow requirements of the City and giving due consideration to the safety and risk of investment, all available funds shall be invested in conformance with these legal and administrative guidelines and to the maximum extent possible, at the highest interest rates obtainable at the time of investment.

Investments shall be made with the primary objectives of:

- ✓ Safety and preservation of principal
- ✓ Maintenance of sufficient liquidity to meet operating needs
- ✓ Maximization of yield on the portfolio
- ✓ Public trust from prudent investment activities

## II. PURPOSE

The purpose of this investment policy is to comply with Chapter 2256 of the Texas Government Code, (the Public Funds Investment Act) which requires each local government to adopt a written investment policy regarding the investment of its funds as well as all funds under its control. This Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the City's funds.

## III. SCOPE

This Investment Policy shall govern the investment of all financial assets of the City. These funds are accounted for in the City's Comprehensive Annual Financial Report (CAFR) and include:

1. General Fund Savings
2. General Fund Sinking
3. Enterprise Fund Savings
4. Enterprise Contingency Fund
5. Enterprise Fund Sinking
6. 2006 Construction for CIP

The City may choose to consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

This Investment Policy shall apply to all transactions involving the financial assets and related activity for all the foregoing funds. However, this policy does not apply to the assets administered for the benefit of the City by outside agencies under deferred compensation programs or pension funds.

Investment of bond proceeds must also adhere to individual Bond ordinances.

## IV. INVESTMENT OBJECTIVES

The City shall manage and invest its cash with four primary objectives, listed in order of priority: **safety, liquidity, yield, and public trust.** The safety of the principal invested always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with state and local law.

The City shall maintain a comprehensive cash management program, which includes collection of accounts receivables, vendor payments in accordance with invoice terms, and prudent investment of available cash. Cash management is defined as the process of managing monies in order to assure maximum cash availability and maximum yield on short-term investment of pooled idle cash.

Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit and interest rate risk.

- Credit Risk – The City will minimize credit risk, the risk of loss due to the failure of the issuer or backer of the investment, by:

  1. Limiting investments to the safest types of investments;
  2. Pre-Qualifying the financial institutions and broker/dealers with which to the City will do business; and
  3. Diversifying the investment portfolio so that potential losses on individual investments will be minimized

- Interest Rate Risk – the City will minimize the risk that the market value of investments in the portfolio will fail due to changes in general interest rates by:

  1. Structuring the investment portfolio so that investments mature to meet cash requirements for ongoing operations, thereby avoiding the need to liquidate investments prior to maturity; and
  2. Investing operating funds primarily in certificate of deposit, shorter-term securities, money market mutual funds, or similar local government investment pools functioning as money market mutual funds

Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that investments mature concurrent with cash needs to meet anticipated demands.

Because all possible cash demands cannot be anticipated, a portion of the portfolio should consist of either securities with active secondary or resale markets.

A portion of the portfolio shall be placed in money market mutual funds or local government investment pools that offer same-day liquidity.

Yield
The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.

Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

Public Trust
All participants in the City's investment process shall seek to act responsibly as custodians of the public trust.

The City's investment officers shall avoid any transaction that might impair public confidence in the City's ability to govern effectively.

## V. RESPONSIBILITY AND CONTROL

Delegation of Authority
In accordance with the Public Funds Investment Act, the City Council designates the City Manger and City Treasurer as the City's investment officers. An investment officer is authorized to execute investment transactions on behalf of the City. No person may engage in an investment transaction or the management of City funds except as provided under the terms of this Investment Policy as approved by the City Council. The investment authority granted is effective until rescinded by the City Council.

Training Requirement
Each Investment Officer of the City shall attend at least one training session containing at least 10 hours of instruction from an independent source relating to the officer's responsibilities described herein within 12 months after assuming duties; and on a continuing basis shall attend an investment training session not less than once in a two-year period and receive not less than 10 hours of instruction relating to investment responsibilities from an independent source. Training must include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio and compliance with the Texas Public Funds Investment Act.

Internal Controls
The City Treasurer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objects are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the City Council shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

- Control of collusion
- Separation of transaction authority from accounting and record keeping
- Custodial safekeeping
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation for telephone (voice) transactions for investments and wire transfers

- Development of a wire transfer agreement with the depository bank or third party custodian

Prudence

The standard of prudence to be applied shall be the "prudent investor" rule. This rule states that, "investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

In determining whether an investment officer has exercised prudence with respect to an investment decision the following shall be taken into consideration:

- The investment of all funds under the City Council's control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment; and
- Whether the investment decision was consistent with the written approved investment policy of the City

Indemnification

The investment officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific investments' credit risk or market price change, provided that these deviations are reported immediately and the appropriate action is taken to control adverse developments.

Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions.
Employees and investment officers shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio.

Employees and officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the City.

An investment officer of the City who has a personal business relationship with an organization seeking to sell an investment to the City shall file a statement disclosing that personal business interest.

An investment officer who is related with the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the City Council.

## VI. SUITABLE AND AUTHORIZED INVESTMENTS

Portfolio Management

The City currently has a "buy and hold" portfolio strategy. Maturity dates are matched with cash flow requirements and investments are purchased with the intent to be held until maturity. However, investments may be liquidated prior to maturity for the following reasons:

- An investment with declining credit may be liquidated early to minimize loss of principal; and
- Cash flow needs of the City require that the investment be liquidated

Investments

City funds governed by this policy may be invested in the instruments described below, all of which are authorized by Chapter 2256 of the Government Code (Public Funds Investment Act).

Investment of City funds in any instrument or security not authorized for investment under the Act is prohibited.

### I. Authorized

The following are authorized investments:

1. Obligations of or guaranteed or insured by the United States Government or its agencies and instrumentalities with a maximum final stated maturity limited to 397 days for fixed rate securities and 24 months for variable rate notes;
2. Fully collateralized repurchase agreements and reverse repurchase agreements with a defined termination date not to exceed 95 calendar days unless the repurchase agreement has a put option that allows the fund to liquidate the position at par (principal plus accrued interest) with no more that 7 days notice to the counterparty and secured by any obligation of the United States or its agencies or its instrumentalities. The repurchase and reverse repurchase agreements must be placed with primary government securities dealers and/or national banks doing business in the State of Texas.
3. No-load money market mutual funds registered with and regulated by the United States Securities and Exchange Commission ("SEC") and rated AAA or equivalent by at least one nationally recognized rating service. Additionally, the money market mutual fund must maintain a dollar-weighted average maturity of 60 days or less and a dollar-weighted average stated maturity of 90 days or less, provide the City with a prospectus and other information required by the Securities Exchange Act of 1934 or the Investment Company

Act of 1940, and include in its investment objectives the maintenance of a stable net asset value of $1.00 per share.

4. Investment Pools formed in accordance with Public Funds Investment Act (2256.016) which invest funds received from the City in authorized investments permitted by Chapter 2256 of the Texas Government Code.

II. **Not Authorized**

The City of Rockdale Cash Reserve Funds will not invest in:

1. Derivatives, which include instruments which have embedded features that alter their character or income stream or allow holders to hedge or speculate on a market or spreads between markets that are external to the issuer or are not correlated on a one-on-one basis to the associated index or market.
2. Commercial paper.

## VII. INVESTMENT PARAMETERS

Maximum Maturities

The longer the maturity of investments, the greater their price volatility. Therefore, it is the City's policy to concentrate its investment portfolio in shorter-term securities in order to limit principal risk caused by changes in interest rates.

The City attempts to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than six months from the date of purchase, because no secondary market exists for repurchase agreements, the maximum maturity shall be 120 days except in the case of a flexible repurchase agreement for bond proceeds. The maximum maturity for such an investment shall be determined in accordance with project cash flow projections and the requirements of the governing bond ordinance.

The composite portfolio will have a weighted average maturity of not to exceed 60 days calculated in accordance with SEC Rule 2a-7. This dollar-weighted average maturity will be calculated using the stated final maturity dates of each security.

Diversification

The City recognizes that investment risks are controlled through portfolio diversification.

## VIII. SELECTION OF BANKS AND DEALERS

The City Council shall, review, revise, and adopt a list of qualified broker/dealers and financial institutions authorized to engage in securities transactions with the City.

All investment providers, including broker dealers, banks, money market mutual funds, and local government investment pools, must sign a certification acknowledging that the

organization has received and reviewed the City's investment policy and that reasonable procedures and controls have been implemented to preclude investment transactions that are not authorized by the City's policy.

Competitive Bids
It is the policy of the City to require at least three competitive bids on individual security purchases and sales except for money market funds, investment pools, and new issue agencies.

Delivery vs. Payment
Securities shall be purchased using the delivery vs. payment method with the exception of investment pools and mutual funds. Funds will be released after notification that the purchased security has been received.

## IX. Safekeeping of Securities and Collateral

Safekeeping and Custodian Agreement
The City shall contract with a bank or banks for the safekeeping of securities either owned by the City as part of its investment portfolio or held as collateral to secure demand or time deposits.

Securities owned by the City shall be held in the City's name as evidenced by safekeeping receipts of the institution holding the securities.

Collateral for deposits will be held by a third party custodian designated by the City and pledged to the City as evidenced by safekeeping receipts of the institution with which the collateral is deposited. Original safekeeping receipts shall be obtained.

Collateral may be held by the depository bank's trust department, a Federal Reserve Bank, a Federal Home Loan Bank, or a third party bank approved by the City.

Collateral Policy
Consistent with the requirements of the Public Funds Collateral Act, it is the policy of the City to require full collateralization of all City investments and funds on deposit with a depository bank, other than investments, which are obligations of the U.S. government and its agencies and instrumentalities.

In order to anticipate market changes and provide a level of securities for all funds, the collateralization level will be 102% of market value of principal and accrued interest on the deposits or investments less than amount insured by the FDIC.

At its discretion, the City may require a higher level of collateralization for certain investment securities.

Securities pledged as collateral should be held by an independent third party with whom the City has current custodial agreement.

The Investment Officers are responsible for entering into collateralization agreements with third party custodians in compliance with this Policy.

The agreements are to specify the acceptable investment securities for collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and method of valuation of securities.

A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City and retained. Collateral shall be reviewed at least monthly to assure that the market value of the pledged securities is adequate.

Collateral Defined
The City shall accept only the following types of collateral:

- FDIC insurance coverage
- Obligations of the United States or its' agencies and instrumentalities
- Direct obligations of the State of Texas or its agencies and instrumentalities
- Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States
- Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized rating firm not less than "A" or its equivalent with a remaining maturity of ten (10) years or less
- A bond issued by an insurance company rated (as to investment quality) by a nationally recognized rating firm not less than "A"
- A letter of credit issued to the City by the Federal Home Loan Bank

Subject to Audit
All collateral shall be subject to inspection and audit by the City's investment officers or the City's independent auditors.

## X. PERFORMANCE

Performance Standards
The City's investment portfolio will be managed in accordance with the parameters specified within this policy.

The portfolio shall be designed with the objective of obtaining a rate of return through budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow requirements of the City.

Performance Benchmark
It is the policy of the City to purchase investments with maturity date coinciding with cash flow needs. Through this strategy, the City attempts to purchase the high yielding allowable investments available on the market at that time. Market value will be calculated on a quarterly basis on all securities owned and compared to current book value of those securities to determine portfolio performance during that period of time.

The City's portfolio shall be designed with the objective of regularly earning up to or exceeding the average rate of return on U.S. Treasury Bills at a maturity level comparable to the City's weighted average maturity in days.

## XI. REPORTING

**Methods**

The investment officers shall prepare an investment report on a quarterly basis that summarizes investment strategies employed in the most recent quarter and describes the portfolio in terms of
investment securities, maturities, and shall explain the total investment return for the quarter.

The quarterly investment report shall include a summary statement of investment activity prepared in compliance with generally accepted accounting principals. This summary will be prepared in a manner that will allow the City to make certain whether investment activities during the reporting period have conformed to the Investment Policy. The report will be provided to the City Council and shall include the following:

- A listing of individual securities held at the end of the reporting period
- Unrealized gains or losses resulting from appreciation or depreciation by listing the beginning and ending book and market value of securities for the period
- Additions and changes to the market value during the period
- Average weighted yield to maturity of portfolio as compared to applicable benchmark
- Listing of investments by maturity date
- Fully accrued interest for the reporting period
- The percentage of the total portfolio that each type of investment represents
- Statement of compliance of the City's investment portfolio with state law and the investment strategy and policy approved by the City Council

An independent auditor will perform a formal annual review of the quarterly reports with the results included in the annual audit report presented to City Council.

Marketing to Market

Market value of all securities in the portfolio will be determined on a quarterly basis. These values will be obtained from a reputable and independent source and disclosed to the City Council quarterly in a written report.

## XIII INVESTMENT STRATEGY STATEMENT

In order to minimize risk of loss due to interest rate fluctuations, investment maturities will not exceed the anticipated cash flow requirements of the funds. Investment guidelines by fund-type are as follows:

### A. Operating Funds

Suitability - Any investment eligible in this Policy is suitable for the Operating Funds.

Safety of Principal - All investments shall be of high quality with no perceived default risk.

Marketability - Securities with active and efficient secondary markets are necessary in the event of an unanticipated cash requirement.

Liquidity – Operating Funds requires the greatest short-term liquidity of any of the fund types. Investment pools and money market funds shall help provide adequate liquidity.

Diversification - It is the intent of the City to diversify the investments within the portfolio to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions or maturities.

Yield - The investment portfolio shall be designed to attain a market value rate of return throughout budgetary and economic cycles, taking into account prevailing market conditions, risk constraints for eligible securities, and cash flow requirements. The portfolio's performance shall be compared to the yield on the U.S. Treasury security which most closely matches the portfolio's weighted average maturity.

### B. Bond Proceeds/Capital Funds

Suitability - Any investment eligible in the Investment Policy is suitable for bond proceeds.

Safety of Principal - All investments shall be of high quality with no perceived default risk.

Marketability - Securities with active and efficient secondary markets are necessary in the event of an unanticipated cash requirement.

Liquidity - The City's funds used for construction and capital improvement programs have reasonably predictable draw down schedules. Therefore investment maturities shall generally follow the anticipated cash flow requirements. Investment pools, money market funds, repurchase agreements and commercial paper shall be used to provide readily available funds to meet anticipated cash flow needs. A flexible repurchase agreement may be utilized if disbursements are allowed in the amount necessary to satisfy an expenditure request.

Diversification - It is the intent of the City to diversify the investments within the portfolio to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions or maturities.

Yield - Achieving the best possible yield, consistent with risk and arbitrage limitations is the desired objective for bond proceeds.

## XII. INVESTMENT POLICY ADOPTION

The City's investment policy shall be adopted by resolution of the City Council. It is the City's intent to comply with state laws and regulations. The City's investments policies shall be subject to revisions consistent with changing laws, regulations, and needs of the City. The City Council shall review the policy annually and approve any changes or modifications.

PASSED AND APPROVED ON THE __9TH__DAY OF ___JUNE___, 2008.

_____
John C. Shoemake, Mayor

ATTEST:

_____
Shelli Turner, City Secretary

## Statistics and Demographics

| | |
|---|---|
| Population in July, 2008: | |
| Males | 2,815 (47.2%) |
| Females: | 3,151 (52.8%) |
| Median Resident Age: | 36.0 years |
| Texas Median Age: | 32.3 years |
| Estimated median household income in 2008: | $41,506 |
| Estimated Texas median house hold income in 2008: | $50,043 |
| Estimated Per capita income in 2008: | $22,036 |
| Estimated median house of condo value in 2008: | $72,448 |
| Estimated Texas median house or condo value in 2008: | $126,800 |
| Races: | |
| White Non-Hispanic | 62.8% |
| Hispanic | 21.9% |
| African-American | 14.3% |
| Other race | 12.2% |
| Two or more races | 2.0% |
| American Indian | .7% |
| December 2009 cost of living index in Rockdale: | 74.0 |
| U.S. average cost of living: | 100.0 |

Source: City-data.com

## Glossary of Terms

**Ad Valorem Tax**-A tax levied on the assessed value of real property (also known as a "property tax")

**Appropriation**-A specific amount of money authorized by City Council to make expenditures and incur obligations for the time of each periodic payment.

**Assessed Valuation** – A valuation set upon real estate or other property by a government as a basis for levying taxes.

**Bond**-A written promise to pay specific sum of money, called the face value or principal amount, at a specific date or dates in the future, called the maturity date, together with periodic interest at a specified rate.

**Budget**-A plan of financial operation specifying expenditures to be incurred for a given period to accomplish specific goals, and the proposed means of financing them.

**Budget year**-From October 1st through September 30th, which is the same as the fiscal year.

**Capital Improvement Program**-A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years. Examples include land, improvements to land, easements, buildings, building improvements and infrastructure.

**Capital Outlay**-Expenditures which result in the acquisition or addition to fixed assets.

**Capital Projects Fund**-A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment. The Capital Projects Fund does not have recurring annual revenues.

**Certificate of Obligation (C.O.)**-A form of debt. Certificates of Obligation normally do not require voter approval. Only if the city receives a petition signed by five percent (5%) of the city's qualified voters, protesting the issuance of the CO, must an election be held.

**Certified Tax Roll**-A list of all taxable properties, values and exemptions in the City. This roll is established by the Milam County Appraisal District.

**Current Taxes**-Taxes levied for and due in the current budget period.

**Debt Service**-The payment of principal and interest on borrowed funds.

**Debt Service Fund**-A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

**Delinquent taxes**-Taxes remaining unpaid on and after the date due.

**Department**-A logical division or classification of activities within the City (for example, Police Department, Fire Department, etc.)

**Division**-A logical subset within a city department used to further classify a department's activities (for example, Street Division within the Public Works Department).

**Enterprise Fund**-A fund used to account for operations financed and operated in a manner similar to private business enterprises in that they are self supported by user fees.

**Expenditure**-The actual outflow of funds paid for an asset obtained or goods and services obtained.

**Fiscal**-Pertaining to finances in general.

**Fiscal year**-A twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

**Franchise**-A special privilege granted by a government permitting the continuing use of public property and rights-of-way, such as city streets.

**General Fund**-The fund used to account for all financial resources except those required to be accounted for in another fund. This fund includes most of the basic operating services such as police and fire protection, park and recreation, library services, street maintenance and general administration.

**General Obligation Bonds**-Bonds for the payment of which the full faith and credit of the City is pledged. General Obligation bonds require voter approval.

**Income**-Funds available for expenditure during a fiscal year.

**Levy**-To impose taxes, special assessments, or service charges for the support of City activities.

**Long-term debt**-Any unmatured debt that is not a fund liability with a maturity of more than one year.

**Operating Budget**-Plans of current, day-to-day expenditures and the proposed means of financing them.

**Property tax**-Taxes that are levied on both real and personal property according to the property's valuation and tax rate.

**Reserve**-An account used to indicate that a portion of a fund's balance is legally restricted for a specific purposed and is, therefore, not available for general appropriation.

**Revenue**-Funds received as income. It includes such items as tax payments, fees from specific services, fines, interest income, franchise fees, etc.

**Revenue Bond**-Bonds whose principal and interest are payable exclusively from user fees (for example, water and wastewater utility rates). Revenue bonds are usually

designated with the name of the system that pledged the revenues (such as the Utility Fund).

**Sales tax**-Levied on applicable sales of goods and services at the rate of 8.25 percent. The City receives revenue from the sales tax at the rate of 1.0 percent. Milam County receives revenue from the tax at the rate of .5 percent. The Rockdale Municipal Development District receives revenue from the tax at the rate of .5 percent. The State of Texas levies a 6.25% sales tax, none of which is distributed to the City.

**Tax base**-The total value of all real and personal property in the City as of January 1st of each year, as certified by the Milam County Appraisal Review Board.

**Tax levy**- The total amount of taxes imposed by the City on taxable property. The tax rate includes the rate for operations and maintenance and also for debt service.

**Tax rate**-The amount of tax stated in terms of a unit of the tax base, expressed in cents per hundred dollars valuation.