

City of Rockdale, Texas



2013-14 Adopted Budget

## Table of Contents

	<u>Page</u>
Table of Contents	i
Budget Message	1
Budget Calendar	4
Budget Format	5
Description of Funds	7
Organization Chart	11
Total Budget Chart	12
Consolidated Statement	13
Total Operating Budget Chart	15
Cash Balances	16
Decision Packages	19
Ad Valorem Taxes	20
Tax Rate Comparison Chart	21
General Fund	22
Fund Summary	23
Administration	24
Airport	26
Library	27
Streets and Drainage Department	28
Fire Department	29
Community Service Department	30
Parks and Cemeteries Department	31
Emergency Medical Service	32
Municipal Court	33
Police Department	34
Enterprise Fund	35
Fund Summary	36
Water Department	37
Wastewater Department	39
Sanitation	40
Enterprise Contingency Fund	41
Enterprise Contingency Fund	42
Debt Service Funds	43
General Debt Service Fund	44
General Debt Service Future Debt Service Payments	45
Future General Fund Debt Service Payments Chart	46
Enterprise Fund Debt Service	47
Future Enterprise Fund Debt Service Payments	48
Future Enterprise Fund Debt Service Payments Chart	49
Special Funds	50
Municipal Development District Fund	51
Hotel/Motel Tax Fund	52
Municipal Court Building Security Fund	53
Municipal Court Judicial Efficiency Fund	54
Municipal Court Technology Fund	55
Municipal Court Collection Agency Fund	55A
Airport Fund	56
Capital Improvements Program	57
CIP Projects	58
Informational Items	59
Personnel Summary	60
Investment Policy	62

Demographics  
Glossary of Terms

Page  
70  
71



# City of Rockdale

August 29, 2013

Dear Mayor and City Council,

Presented for your consideration is the Amended 2012-13 Budget and the Proposed 2013-14 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. The adopted operating budget is \$7,194,463.00 (all funds included) and the adopted capital budget is \$4,171,508.68. No changes to the current financial policies are proposed for the 2013-14 budget.

## GENERAL FUND

The total General Fund budget proposed for next year (revenues and transfers) is \$2,769,904.00. The adopted tax rate next year for the General Fund is \$.75000 per \$100 valuation, which is less than the rollback tax rate of \$.779000 but more than the 2012-13 tax rate of \$.71000 per \$100 valuation.

The adopted budget includes a projected increase of \$13,408 in sales tax revenue from the 2012-13 budgeted amount due to increased collections so far this fiscal year. The proposed budget also includes a decrease of \$58,891.42 in municipal court fines from the 2012-13 fiscal year adopted budget due to declining court fine collections. The adopted budget also includes a transfer of \$82,954 from General Fund reserves to pay for replacement of equipment and recurring operating expenses. No fee increases are included in the proposed General Fund budget.

The proposed budget includes the following decision packages for the General Fund departments:

<u>Department</u>	<u>Decision Package</u>	<u>Cost</u>
Administration	Records Management Shelving	\$ 999.30
Streets and Drainage	Contract street sweeping	\$10,000.00
Fire Department	Incentive Pay	\$15,000.00
Fire Department	Hydrostatic hose testing	\$ 2,288.00
Police	In-house camera system	\$ 3,595.00
Police	Equipment for outfitting vehicles	\$ 8,799.00
Police	Records management system	\$19,010.00
Police	2014 Chevy Tahoe Patrol Vehicle	\$28,092.00

The Airport Department has been moved to a separate fund. We received funds from the Texas Department of Transportation Aviation Division, which requires that revenues from the airport be used for expenditures at the airport.

No pay increase is proposed for employees. Employee health insurance premiums decreased by 8.2%. To reward the employees for their diligence in keeping their health claims low, I am proposing to lower the deductible from \$1000 per year to \$750 per year. This reduced deductible will result in a 5.28% decrease rather than an 8.2% decrease.

**ENTERPRISE FUND**

The total proposed Enterprise Fund budget is \$2,931,221.00. The adopted budget includes a five percent (5%) increase in the water fees (both the base fee and the per 1000 gallon fee) and a five percent (5%) increase in the wastewater fees (both the base fee and the per 1000 gallon fee) due to declining revenue in the 2012-13 fiscal year. The sale of certificates of obligation in the amount of \$525,000 is included in the 2013-14 adopted budget. The base rate for water will increase from \$23.18 to \$25.88, an increase of \$2.70 per month. The per 1000 gallon charge for water will increase from \$4.53 per 1000 gallons to \$4.76 per 1000 gallons, an increase of \$.23 per 1000 gallons.

The wastewater base fee will increase from \$14.96 to \$15.71, an increase of \$.75 per month. The per 1000 gallons charge will increase from \$5.84 per 1000 gallons to \$6.13 per 1000 gallons, an increase of \$.29 per 1000 gallons.

The proposed budget for the Enterprise Fund includes \$47,835.00 in transfer from reserves to pay for capital equipment and recurring operating expenses.

The proposed budget includes the following decision packages for Enterprise Fund departments:

<u>Department</u>	<u>Decision Package</u>	<u>Cost</u>
Water	City Hall staff training	\$ 598.00
Water	City Secretary training (re-certification)	\$ 1,046.54
Water	Incode training	\$ 1,735.00
Water	Two pickups	\$36,000.00

No pay increase is proposed for employees. Employee health insurance premiums decreased by 8.2%. To reward the employees for their diligence in keeping their health claims low, I am proposing to lower the deductible from \$1000 per year to \$750 per year. This reduced deductible will result in a 5.2% decrease rather than an 8.2% decrease.

**DEBT SERVICE FUNDS**

The General Debt Service Fund reflects an increase of \$7,035.50 due to the debt payment schedules for previously issued debt. The General Debt Service tax rate is proposed to increase from \$.149212 per \$100 valuation to \$.159000 per \$100 valuation next year.

The Enterprise Debt Service Fund reflects an increase of \$346.00 due to the debt payment schedules for previously issued debt plus \$44,535 if certificates of obligation in the amount of \$525,000 are approved. If the certificates of obligation in the amount of \$525,000 are approved, the Enterprise Debt Service Fund will increase from \$879,260 to \$924,141 in the 2013-14 fiscal year.

**SPECIAL FUNDS**

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 are included under Special Funds. These funds are restricted in their use and should not be included in the General Fund. Since we have contracted with a collection agency for the collection of outstanding court fines and warrants, the Municipal Court Collection Agency Fund has been included in the proposed budget. Also, the Airport Fund has been created to reflect revenues and expenditures associated with operating the airport.

The Hotel Occupancy Tax Fund reflects administration of the fund by the City rather than by the Rockdale Chamber of Commerce. The projects, activities and services in the Tourism and Marketing Plan have been included in the proposed budget.

**CAPITAL IMPROVEMENTS FUND**

The budget includes \$49,000 in 2009 tax note funds for street repairs. The Capital Improvements Program budget also includes funding for water well at the airport (\$464,588), the northwest water tower (\$2,494,737), electronic meters (\$518,183.68) and a SCADA system (\$145,000). Also, \$500,000 for water line replacement through issuance of additional certificates of obligation has been included in the capital improvements fund. The total amount of the Capital Improvements Program is \$4,171,508.68.

## **SUMMARY**

The budget revenue and expenditure recommendations are based on the current financial trends and the operating needs of the City. The issues facing the City Council in the 2013-14 fiscal year are extremely complex. The reduced revenues from municipal court fines, franchise taxes and utility revenues make it challenging to meet the service needs of the community. Increasing taxes is never popular nor is increasing utility fees. Not including salary increases for City staff is difficult as we try to retain and attract the kinds of employees who will deliver the services that are needed. We need to attract new businesses to the community and improve the quality of life for residents and potential residents. Many difficult and potentially unpopular decisions are going to need to be made to keep the City operating.

While the proposed budget addresses many of the priorities of the city council, it does not address all the needs of the community. We have a need to maintain and improve much of our infrastructure including streets, water treatment and distribution systems and wastewater collection and treatment systems; we need to keep replacing equipment that wears out; we need to improve leisure services and facilities in the community; we need to attract new businesses and retain existing businesses; we need to preserve property values and neighborhoods; and, we need a greater variety of housing in the community. However, the bottom line is that the city cannot afford to be all things to all people; we have to establish priorities and insure that those priorities are adequately funded.

A great deal of work has been done on preparing this budget. As with many issues, we wish we had more time to devote to preparing the budget. The staff and I have worked diligently on the proposed budget to provide you with the information you need to make decisions. On behalf of the staff, I pledge to you our best efforts in implementing next year's budget.

Sincerely,

Kelvin Knauf  
City Manager

## 2013-14 Budget Calendar

July 30	Submit proposed budget to City Council
August 5	Budget workshop. Meeting to discuss property tax rate. If the property tax rate exceeds the rollback rate or the effective tax rate, take a record vote and call for two public hearings.
August 6	Budget workshop
August 7	Budget workshop. Publish notice of public hearings on tax rate increase.
August 8	Budget workshop (if necessary)
August 10	Budget workshop (if necessary)
August 13	Budget workshop (if necessary)
August 14	Budget workshop (if necessary)
August 15	Budget workshop (if necessary)
August 17	Budget workshop (if necessary)
August 19	Budget workshop (if necessary). First public hearing on tax rate increase (if necessary).
August 20	Budget workshop (if necessary)
August 21	Budget workshop (if necessary). Publish Notice of Tax Rate Increase in newspaper (if necessary).
August 22	Budget workshop (if necessary). Second public hearing on tax rate increase (if necessary).
August 24	Budget workshop (if necessary)
August 26	Budget workshop (if necessary)
August 27	Budget workshop (if necessary)
August 28	Budget workshop (if necessary)
August 29	Special meetings (5:30 and 6:00). Set the property tax rate, amend current year's budget, adopt 2013-14 budget, adopt investment policy, adopt ordinances amending fees (if necessary).

## Budget Format

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

- The General Fund comprises revenues and expenditures for 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 transfers from the Enterprise Fund 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;
- The Hotel/Motel Occupancy Tax Fund which includes the revenues and expenditures for the hotel occupancy tax as provided for by State law;
- The Municipal Court Building Security Fund which includes the revenues and expenditures from a fee on court citations and can only be used to enhance the building security of the municipal court;
- The Municipal Court Judicial Efficiency Fund which includes the revenues and expenditures for improving the education of municipal court officials;
- The Municipal Court Technology Fund which includes the revenues and expenditures from a fee on court citations and can only be used to enhance the use of technology by the court;
- The Municipal Court Collection Agency Fund includes the fees assessed and paid for collection of outstanding court fines and warrants;
- The Airport Fund includes the revenues and expenditures for H.H. Coffield Regional Airport.
- The Capital Improvements Program which 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 2011-12 revenues and expenditures, the Budgeted 2012-13 revenues and expenditures, the Amended 2012-13 Revenues and Expenditures, and the Proposed 2013-14 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 2011-12 fiscal year, the projected revenues and expenditures for the 2012-13 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;
- A Personnel Summary which shows the number of positions by job title for each department that is included in the budget;
- A copy of the City's Investment Policy which is required by the Public Funds Investment Act; and
- 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.

### **Enterprise Contingency Fund**

A fund established to provide resources for repairs and improvements to the utility system. The revenues for the fund is from a fee placed on each water account and wastewater account as determined by the City Council

### **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, amphitheatres, 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

### **Hotel Motel Tax Fund**

A fund established to promote tourism and the lodging industry, 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 promote 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 promote 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% 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.

#### **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 Judicial Efficiency 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.

### **Municipal Court Collection Agency Fund**

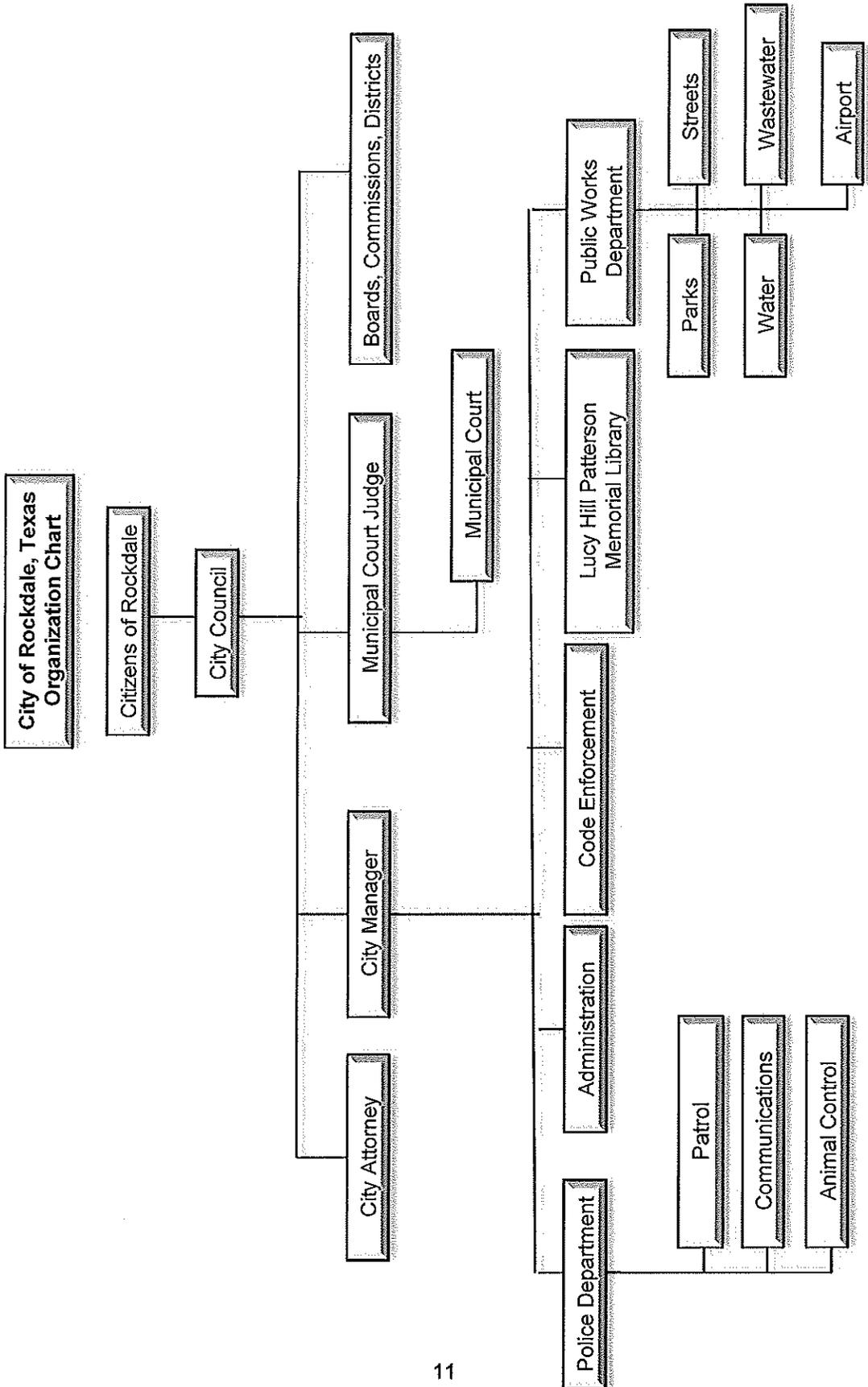
A fund established to pay a collection agency for collecting outstanding court fines and warrants.

### **Airport Fund**

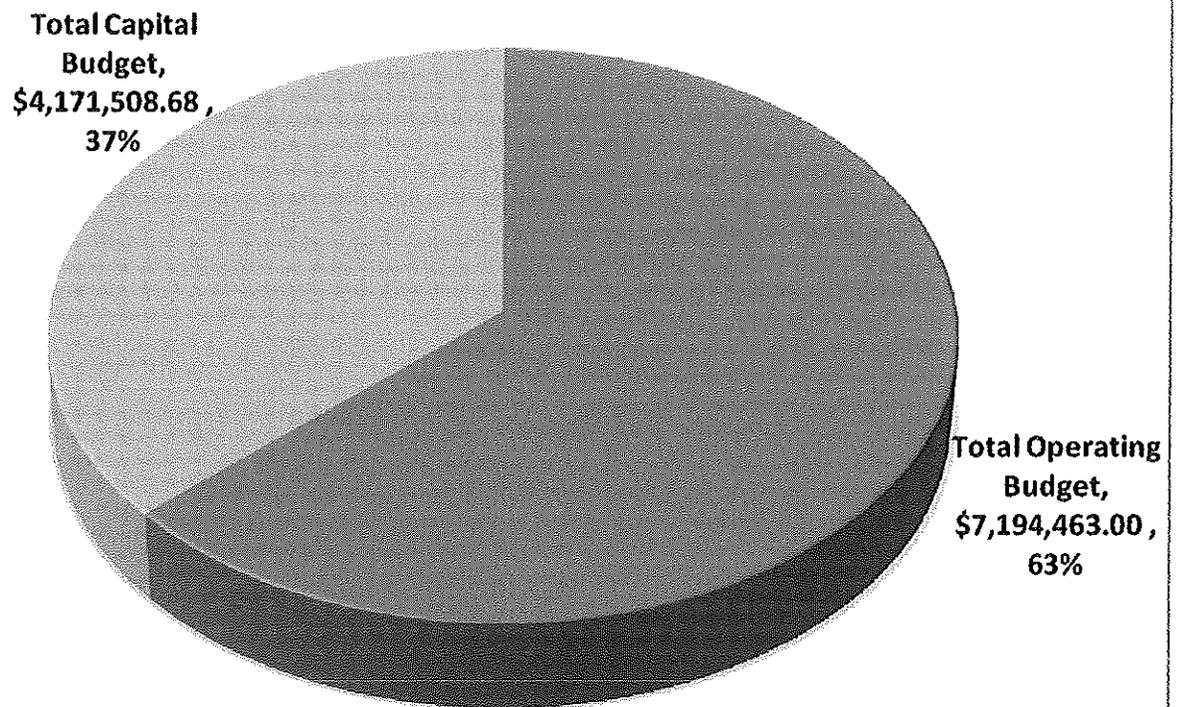
The Airport Fund reflects revenues and expenditures for H.H. Coffield Regional Airport.

### **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.



## Total Budget



**Consolidated Statement**

	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Amended</b>	<b>2013-14 Adopted</b>
<b><u>General Fund</u></b>				
Revenues	\$ 2,705,572.52	\$ 2,629,813.00	\$ 2,581,697.66	\$ 2,557,536.00
Transfers from Other Funds	\$ 165,215.55	\$ 277,667.00	\$ 219,297.40	\$ 212,368.00
Total Revenues and Transfers	<u>\$ 2,870,788.07</u>	<u>\$ 2,907,480.00</u>	<u>\$ 2,800,995.06</u>	<u>\$ 2,769,904.00</u>
Expenses	\$ 2,504,837.87	\$ 2,899,958.00	\$ 2,774,158.22	\$ 2,762,382.00
Transfers to Other Funds	\$ 7,522.00	\$ 7,522.00	\$ 7,522.00	\$ 7,522.00
Total Expenses and Transfers	<u>\$ 2,512,359.87</u>	<u>\$ 2,907,480.00</u>	<u>\$ 2,781,680.22</u>	<u>\$ 2,769,904.00</u>
Surplus (deficit)	<u>\$ 358,428.20</u>	<u>\$ -</u>	<u>\$ 19,314.84</u>	<u>\$ -</u>
<b><u>Enterprise Fund</u></b>				
Revenues	\$ 2,699,269.38	\$ 3,069,354.00	\$ 2,644,606.11	\$ 2,883,386.00
Transfers from Other Funds	\$ 269,646.00	\$ -	\$ 52,713.75	\$ 47,835.00
Total Revenues and Transfers	<u>\$ 2,968,915.38</u>	<u>\$ 3,069,354.00</u>	<u>\$ 2,697,319.86</u>	<u>\$ 2,931,221.00</u>
Expenses	\$ 1,461,466.69	\$ 1,961,560.00	\$ 1,635,177.86	\$ 1,879,900.00
Transfers to Other Funds	\$ 1,036,964.89	\$ 1,066,422.00	\$ 1,062,142.00	\$ 1,051,321.00
Total Expenses and Transfers	<u>\$ 2,498,431.58</u>	<u>\$ 3,027,982.00</u>	<u>\$ 2,697,319.86</u>	<u>\$ 2,931,221.00</u>
Surplus (deficit)	<u>\$ 470,483.80</u>	<u>\$ 41,372.00</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Enterprise Contingency Fund</u></b>				
Revenues	\$ 101,402.00	\$ 101,256.00	\$ 101,256.00	\$ 101,526.00
Expenses	\$ -	\$ 748,072.00	\$ 748,072.00	\$ 790,655.00
Surplus (deficit)	<u>\$ 101,402.00</u>	<u>\$ (646,816.00)</u>	<u>\$ (646,816.00)</u>	<u>\$ (689,129.00)</u>
<b><u>General Debt Service Fund</u></b>				
Revenues	\$ 254,115.01	\$ 272,177.00	\$ 272,177.00	\$ 279,213.00
Expenses	\$ 245,602.60	\$ 272,177.00	\$ 272,177.00	\$ 279,213.00
Surplus (deficit)	<u>\$ 8,512.41</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Enterprise Fund Debt Service</u></b>				
Transfer from Enterprise Fund	\$ 710,838.60	\$ 879,260.00	\$ 879,260.00	\$ 924,141.00
Expenses	\$ 710,838.60	\$ 879,260.00	\$ 879,260.00	\$ 924,141.00
Surplus (deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Municipal Development District Fund**

Revenues	\$	-	\$	309,000.00	\$	309,000.00	\$	321,360.00
Expenses	\$	-	\$	309,000.00	\$	309,000.00	\$	321,360.00
Surplus (deficit)	\$	-	\$	-	\$	-	\$	-

**Hotel Occupancy Tax Fund**

Revenues	\$	100,100.00	\$	100,000.00	\$	205,446.08	\$	100,000.00
Transfers from Other Funds	\$	-	\$	-	\$	-	\$	54,581.00
Expenses	\$	129,811.19	\$	100,000.00	\$	143,364.83	\$	154,581.00
Surplus (deficit)	\$	(29,711.19)	\$	-	\$	62,081.25	\$	-

**Municipal Court Building Security Fund**

Revenues	\$	9,196.49	\$	8,715.00	\$	6,854.00	\$	6,854.00
Expenses	\$	1,020.00	\$	8,715.00	\$	6,854.00	\$	6,854.00
Surplus (deficit)	\$	8,176.49	\$	-	\$	-	\$	-

**Municipal Court Judicial Efficiency Fund**

Revenues	\$	1,034.90	\$	1,144.00	\$	778.00	\$	778.00
Expenses	\$	105.00	\$	1,144.00	\$	778.00	\$	778.00
Surplus (deficit)	\$	929.90	\$	-	\$	-	\$	-

**Municipal Court Technology Fund**

Revenues	\$	12,611.12	\$	13,274.00	\$	8,957.00	\$	8,957.00
Expenses	\$	3,109.21	\$	13,274.00	\$	8,957.00	\$	8,957.00
Surplus (deficit)	\$	9,501.91	\$	-	\$	-	\$	-

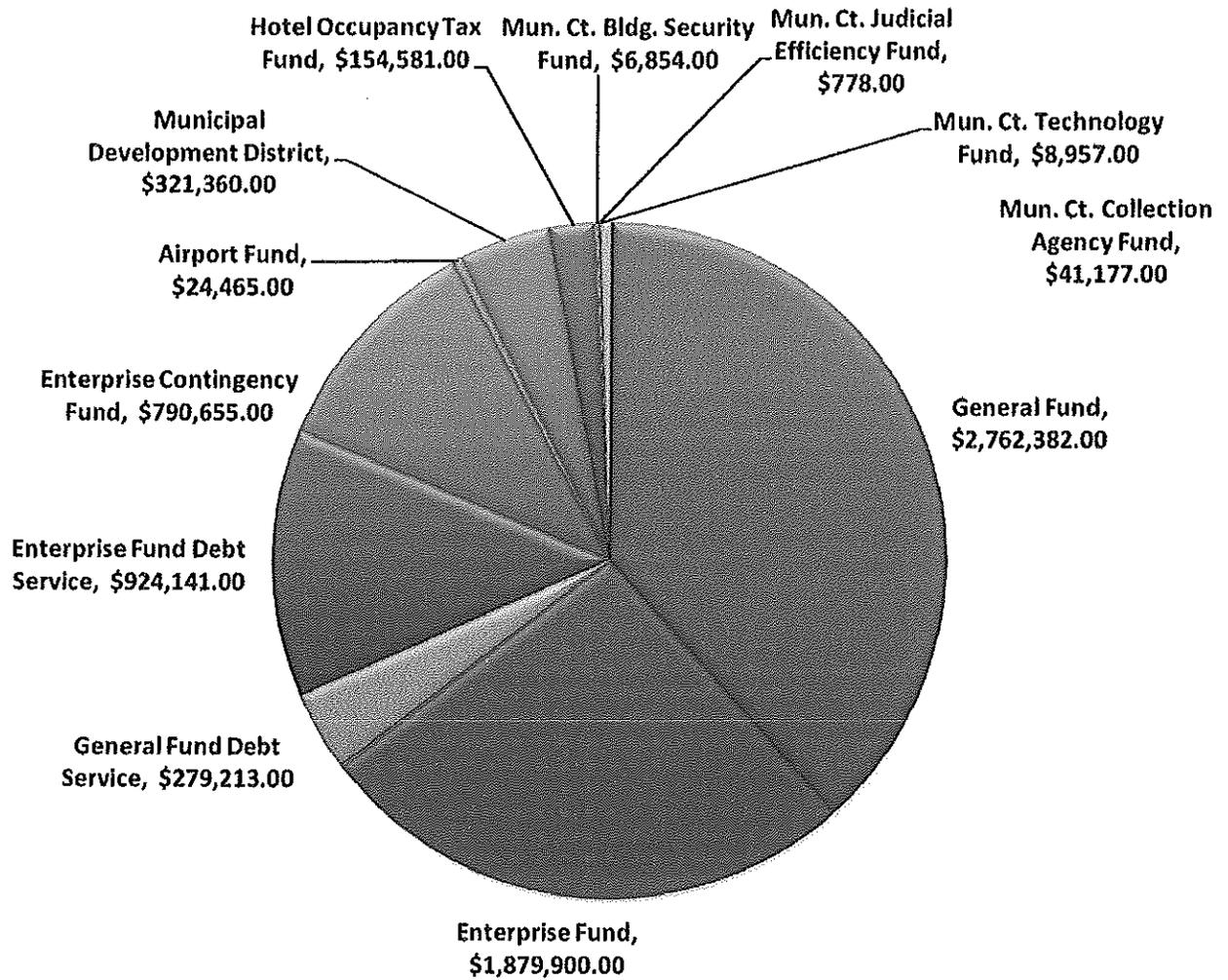
**Municipal Court Collection Agency Fund**

Revenues	\$	-	\$	-	\$	30,882.00	\$	41,177.00
Expenses	\$	-	\$	-	\$	30,882.00	\$	41,177.00
Surplus (deficit)	\$	-	\$	-	\$	-	\$	-

**Airport Fund**

Revenues	\$	-	\$	-	\$	-	\$	24,465.00
Expenses	\$	-	\$	-	\$	-	\$	24,465.00
Surplus (deficit)	\$	-	\$	-	\$	-	\$	-

## Total Operating Budget



## Cash Balances

### General Fund

General Fund cash balance on 9/30/12	\$ 1,063,979.86
Amended General Fund revenues for 2012-13	\$ 2,581,697.66
Amended transfers from other funds to General Fund for 2012-13	\$ 219,297.40
Amended General Fund expenses for 2012-13	\$ 2,774,158.22
Amended General Fund transfers to other funds for 2012-13	\$ 7,522.00
Projected General Fund cash balance on 9/30/13	\$ 1,083,294.70

Number of Operating Days Reserve 142

Adopted General Fund revenues for 2013-14	\$ 2,557,536.00
Adopted transfer from other funds for 2013-14	\$ 212,368.00
Adopted General Fund expenses for 2013-14	\$ 2,762,382.00
Adopted General Fund transfers to other funds for 2013-14	\$ 7,522.00
Adopted General Fund cash balance on 9/30/14	\$ 1,083,294.70

Number of days of Operating Reserve 143

### Enterprise Fund

Enterprise Fund cash balance on 9/30/12	\$ 1,161,857.65
Amended Enterprise Fund revenues for 2012-13	\$ 2,644,606.11
Amended Enterprise Fund expenses for 2012-13	\$ 1,635,177.86
Amended Enterprise Fund transfers to other funds for 2012-13	\$ 1,062,142.00
Projected Enterprise Fund cash balance on 9/30/12	\$ 1,109,143.90

Operating Days Reserve 150

Adopted Enterprise Fund revenues for 2013-14	\$ 2,883,386.00
Adopted Enterprise Fund expenses for 2013-14	\$ 1,879,900.00
Adopted Enterprise fund transfers to other funds for 2013-14	\$ 1,051,321.00
Projected Enterprise cash balance on 9/30/14	\$ 1,061,308.90

Number of days of Operating Reserve 132

### Enterprise Contingency Fund

Enterprise Fund cash balance on 9/30/12	\$ 739,875.20
Amended Enterprise Contingency Fund revenues for 2012-13	\$ -
Amended Enterprise Contingency Fund expenses for 2012-13	\$ -
Projected Enterprise Contingency Fund cash balance on 9/30/12	\$ 739,875.20

Adopted Enterprise Contingency Fund revenues for 2013-14	\$ 101,526.00
Adopted Enterprise Contingency Fund expenses for 2013-14	\$ 790,655.00
Projected Enterprise Contingency Fund cash balance on 9/30/14	\$ 50,746.20

### General Debt Service Fund

General Debt Service Fund cash balance on 9/30/12	\$	116,930.21
Amended General Debt Service Fund revenues for 2012-13	\$	272,177.00
Amended General Debt Service Fund expenses for 2012-13	\$	272,177.00
Projected General Debt Service Fund cash balance on 9/30/13	\$	116,930.21

Adopted General Debt Service Fund revenues for 2013-14	\$	279,213.00
Adopted General Debt Service Fund expenses for 2013-14	\$	279,213.00
Projected General Debt Service Fund cash balance on 9/30/14	\$	116,930.21

### Enterprise Debt Service Fund

Enterprise Debt Service Fund cash balance on 9/30/12	\$	391,211.12
Amended Enterprise Debt Service Fund transfer from other funds for 2011-12	\$	879,260.00
Amended Enterprise Debt Service Fund expenses for 2011-12	\$	879,260.00
Projected Enterprise Debt Service Fund cash balance on 9/30/12	\$	391,211.12

Adopted Enterprise Debt Service Fund revenues for 2012-13	\$	924,141.00
Adopted Enterprise Debt Service Fund expenses for 2012-13	\$	924,141.00
Projected Enterprise Debt Service Fund cash balance on 9/30/13	\$	391,211.12

### Municipal Development District

Municipal Development District cash balance on 9/30/12	\$	-
Municipal Development District revenues for 2012-13	\$	309,000.00
Transfer to Municipal Development District for 2012-13	\$	309,000.00
Projected Municipal Development District cash balance on 9/30/12	\$	-

Adopted Municipal Development District revenues for 2013-14	\$	321,360.00
Transfer to Municipal Development District for 2013-14	\$	321,360.00
Projected Municipal Development District cash balance on 9/30/14	\$	-

### Hotel Tax Fund

Hotel Tax Fund cash balance on 9/30/12	\$	-
Amended Hotel Tax Fund revenues for 2012-13	\$	205,446.08
Amended Hotel Tax Fund expenses for 2012-13	\$	150,864.83
Projected Hotel Tax Fund cash balance on 9/30/13	\$	54,581.25

Adopted Hotel Tax Fund revenues for 2013-14	\$	100,000.00
Adopted transfers from other funds for 2013-14	\$	54,581.00
Adopted Hotel Tax Fund expenses for 2013-14	\$	154,581.00
Projected Hotel Tax Fund cash balance on 9/30/14	\$	-

### Municipal Court Building Security Fund

Municipal Court Building Security Fund cash balance on 9/30/12	\$	24,588.00
Amended Municipal Court Building Security Fund revenues for 2012-13	\$	6,854.00
Amended Municipal Court Building Security Fund expenses for 2012-13	\$	6,854.00
Projected Municipal Court Building Security Fund cash balance on 9/30/13	\$	24,588.00

Adopted Municipal Court Building Security Fund revenues for 2013-14	\$	6,854.00
Adopted Municipal Court Building Security Fund expenses for 2013-14	\$	6,854.00
Projected Municipal Court Building Security Fund cash balance on 9/30/14	\$	24,588.00

**Municipal Court Judicial Efficiency Fund**

Municipal Court Judicial Efficiency Fund cash balance on 9/30/12	\$	6,677.03
Amended Municipal Court Judicial Efficiency Fund revenues for 2012-13	\$	778.00
Amended Municipal Court Judicial Efficiency Fund expenses for 2012-13	\$	778.00
Projected Municipal Court Judicial Efficiency Fund cash balance on 9/30/13	\$	6,677.03

Adopted Municipal Court Judicial Efficiency Fund revenues for 2013-14	\$	778.00
Adopted Municipal Court Judicial Efficiency Fund expenses for 2013-14	\$	778.00
Projected Municipal Court Judicial Efficiency Fund cash balance on 9/30/14	\$	6,677.03

**Municipal Court Technology Fund**

Municipal Court Technology Fund cash balance on 9/30/12	\$	33,148.11
Amended Municipal Court Technology Fund revenues for 2012-13	\$	8,957.00
Amended Municipal Court Technology Fund expenses for 2012-13	\$	8,957.00
Projected Municipal Court Technology Fund cash balance on 9/30/13	\$	33,148.11

Adopted Municipal Court Technology Fund revenues for 2013-14	\$	8,957.00
Adopted Municipal Court Technology Fund expenses for 2013-14	\$	8,957.00
Projected Municipal Court Technology Fund cash balance on 9/30/14	\$	33,148.11

**Municipal Court Collection Agency Fund**

Municipal Court Collection Agency Fund cash balance on 9/30/12	\$	-
Amended Municipal Court Collection Agency Fund revenues for 2012-13	\$	30,882.00
Amended Municipal Court Collection Agency Fund expenses for 2012-13	\$	30,882.00
Projected Municipal Court Collection Agency Fund cash balance on 9/30/13	\$	-

Adopted Municipal Court Collection Agency Fund revenues for 2013-14	\$	41,177.00
Adopted Municipal Court Collection Agency Fund expenses for 2013-14	\$	41,177.00
Projected Municipal Court Collection Agency Fund cash balance on 9/30/14	\$	-

**Airport Fund**

Projected Airport Fund cash balance on 9/30/13	\$	-
Adopted Airport Fund revenues for 2013-14	\$	24,465.00
Adopted Airport Fund expenses for 2013-14	\$	24,465.00
Adopted Airport Fund cash balance on 9/30/14	\$	-

**Decision Packages**

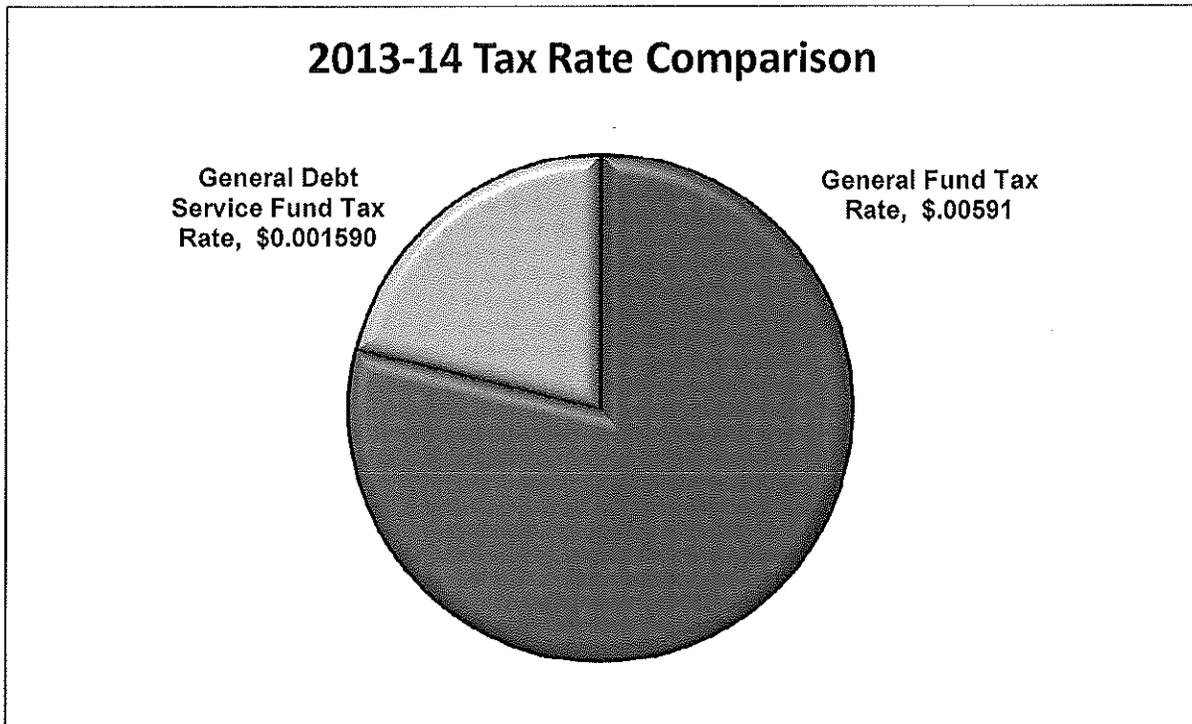
Department	Decision Package	Expense Type	Funded	Unfunded
<b>General Fund</b>				
Administration	Records Management Shelving	Non-recurring	\$ 999.30	
Administration	Charter election	Non-recurring		\$ 10,000.00
Streets and Drainage	Contract street sweeping	Recurring	\$ 8,000.00	
Streets and Drainage	Street Sweeper	Non-recurring		\$ 165,000.00
Streets and Drainage	Dozer rental	Recurring		\$ 12,000.00
Fire Department	Incentive pay	Recurring	\$ 10,000.00	
Fire Department	Hydrostatic hose testing	Non-recurring	\$ 2,288.00	
Community Services	Demolition of buildings	Non-recurring		\$ 50,000.00
Parks and Cemeteries	5 seasonal employees	Non-recurring		\$ 20,000.00
Police	Equipment for outfitting vehicles	Non-recurring	\$ 8,799.00	
Police	Records Management System	Non-recurring	\$ 19,010.00	
Police	Records Management System	Non-recurring		\$ 35,000.00
Police	2014 Chevy Tahoe Patrol Vehicle	Non-recurring	\$ 28,092.00	
Fund-wide	Salary increases (4%)	Recurring		\$ 39,080.00
Total			<u>\$ 77,188.30</u>	<u>\$ 331,080.00</u>
<b>Enterprise Fund</b>				
Water	City Hall Staff Training	Non-recurring	\$ 598.00	
Water	City Secretary Training (recertification)	Recurring	\$ 1,046.54	
Water	Incode Training	Non-recurring	\$ 1,735.00	
Water	Two pickups	Non-recurring	\$ 60,000.00	
Water	Rate study	Non-recurring		\$ 25,000.00
Sanitation	Additional recycling container	Recurring		\$ 2,700.00
Fund-wide	Salary increases (4%)	Recurring		\$ 17,734.00
Total			<u>\$ 63,379.54</u>	<u>\$ 45,434.00</u>
<b>Airport Fund</b>				
Airport	Fueling system	Non-recurring		\$ 14,000.00
Airport	Cracksealing	Non-recurring		\$ 20,000.00
			<u>\$ -</u>	<u>\$ 34,000.00</u>

### Ad Valorem Taxes

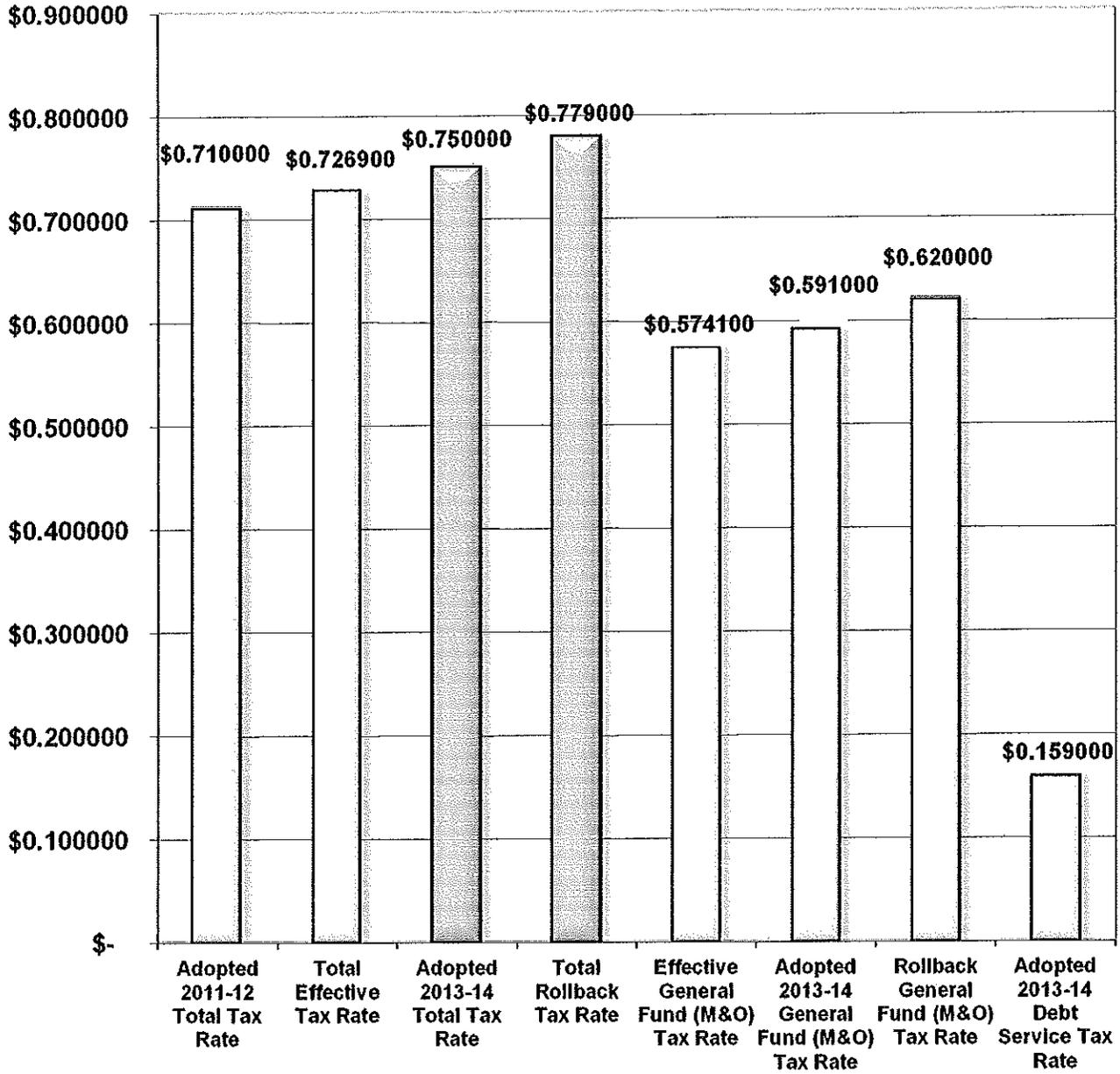
	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Total Appraised Value	\$ 238,767,370.00	\$ 238,767,370.00	\$ 238,767,370.00
Net Taxable Value	\$ 180,946,909.00	\$ 180,946,909.00	\$ 180,946,909.00
Recommended Tax Rate (per \$100 Value)	\$ 0.00591000	\$ 0.00159000	\$ 0.00750000
Tax Levy	\$ 1,069,396.23	\$ 287,705.59	\$ 1,357,101.82
Collection Ratio	97%	97%	97%
Total Estimated Collections	\$ 1,037,314.00	\$ 279,074.00	\$ 1,316,388.00

### Historical Tax Data

	<u>Tax Levy</u>	<u>Tax Collections</u>	<u>Percent</u>
2011-12 Actual	\$ 1,335,161.28	\$ 1,245,003.79	93%
2010-11 Actual	\$ 1,357,101.82	\$ 1,316,388.00	97%
2009-10 Actual	\$ 1,241,327.98	\$ 1,198,293.37	97%
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)



# **General Fund**

**Total Fund**

**Administration**

**Library**

**Street Department**

**Fire Department**

**Community Service**

**Parks Department**

**Emergency Medical Service**

**Municipal Court**

**Police Department**

01 - General Fund  
Fund Summary

Account Description	2011-12 Actual	2012-13 Adopted	2012-13 Amended	2013-14 Adopted
<b>Revenues</b>				
11 Administration	\$ 2,052,637.22	\$ 2,064,215.00	\$ 2,070,470.87	\$ 2,087,451.00
18 Airport	\$ 22,914.66	\$ 31,255.00	\$ 22,526.40	\$ -
19 Library	\$ 7,891.50	\$ 7,701.00	\$ 6,912.00	\$ 7,075.00
21 Streets and Drainage	\$ 9,001.60	\$ 2,020.00	\$ 1,550.00	\$ 2,115.00
22 Fire Department	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
23 Community Service	\$ 27,149.24	\$ 18,500.00	\$ 35,592.66	\$ 25,349.00
24 Parks and Cemeteries	\$ 59,504.88	\$ 40,926.00	\$ 52,542.37	\$ 50,715.00
26 Emergency Medical Service	\$ -	\$ -	\$ -	\$ -
30 Municipal Court	\$ 459,621.31	\$ 400,643.00	\$ 327,113.59	\$ 320,657.00
31 Police Department	\$ 41,852.11	\$ 39,553.00	\$ 39,989.78	\$ 39,174.00
<b>Total revenues</b>	<b>\$ 2,705,572.52</b>	<b>\$ 2,629,813.00</b>	<b>\$ 2,581,697.66</b>	<b>\$ 2,557,536.00</b>
Transfers from other funds	\$ 165,215.55	\$ 277,667.00	\$ 219,297.40	\$ 212,368.00
<b>Total revenues and transfers</b>	<b>\$ 2,870,788.07</b>	<b>\$ 2,907,480.00</b>	<b>\$ 2,800,995.07</b>	<b>\$ 2,769,904.00</b>
<b>Expenses</b>				
11 Administration	\$ 246,919.27	\$ 239,597.00	\$ 234,127.99	\$ 236,807.00
18 Airport	\$ 17,332.21	\$ 31,255.00	\$ 29,651.07	\$ -
19 Library	\$ 139,312.55	\$ 161,383.00	\$ 159,303.42	\$ 158,846.00
21 Streets and Drainage	\$ 371,604.23	\$ 445,218.00	\$ 412,772.75	\$ 424,684.00
22 Fire Department	\$ 52,793.57	\$ 84,966.00	\$ 106,486.04	\$ 100,291.00
23 Community Service	\$ 58,793.67	\$ 73,952.00	\$ 67,884.91	\$ 62,337.00
24 Parks and Cemeteries	\$ 312,036.50	\$ 444,096.00	\$ 396,244.68	\$ 397,538.00
26 Emergency Medical Service	\$ 90,942.22	\$ 97,857.00	\$ 97,252.27	\$ 98,296.00
30 Municipal Court	\$ 91,533.07	\$ 97,872.00	\$ 88,119.25	\$ 80,254.00
31 Police Department	\$ 1,123,570.58	\$ 1,223,762.00	\$ 1,182,315.84	\$ 1,203,329.00
<b>Total expenses</b>	<b>\$ 2,504,837.87</b>	<b>\$ 2,899,958.00</b>	<b>\$ 2,774,158.22</b>	<b>\$ 2,762,382.00</b>
Transfers to other funds	\$ 7,522.00	\$ 7,522.00	\$ 7,522.00	\$ 7,522.00
<b>Total expenses/transfers to other funds</b>	<b>\$ 2,512,359.87</b>	<b>\$ 2,907,480.00</b>	<b>\$ 2,781,680.22</b>	<b>\$ 2,769,904.00</b>
<b>Difference between revenues/transfers and expenses/transfers</b>	<b>\$ 358,428.20</b>	<b>\$ -</b>	<b>\$ 19,314.84</b>	<b>\$ -</b>

**01 - General Fund  
Department 11 - Administration**

Account Description	2011-12 Actual	2012-13 Adopted	2012-13 Amended	2013-14 Adopted
<b>Revenues</b>				
511-01 Interest & Sinking Tax	\$ -	\$ -	\$ -	\$ -
511-02 Current taxes maintenance and operations	\$ 952,972.40	\$ 1,022,930.00	\$ 1,022,930.00	\$ 1,037,314.00
511-03 Delinquent taxes maintenance and operations	\$ 27,410.21	\$ 32,205.00	\$ 27,410.21	\$ 27,410.00
511-04 Penalty and interest	\$ 20,976.49	\$ 25,085.00	\$ 20,976.49	\$ 20,976.00
599-05 Franchise tax	\$ 306,432.38	\$ 259,849.00	\$ 266,300.00	\$ 266,300.00
511-07 City sales and use tax	\$ 692,688.66	\$ 678,164.00	\$ 691,572.00	\$ 691,572.00
511-08 Licenses	\$ 10,935.50	\$ 8,100.00	\$ 7,350.60	\$ 8,100.00
511-09 Interest from investments	\$ 8,534.25	\$ 10,569.00	\$ 5,833.87	\$ 10,569.00
511-10 Miscellaneous revenues	\$ 14,011.88	\$ 1,211.00	\$ 7,251.56	\$ 5,673.00
511-11 Plat fees	\$ 1,250.00	\$ 900.00	\$ 900.00	\$ 900.00
511-12 Materials sold	\$ 67.19	\$ 42.00	\$ 80.87	\$ 62.00
511-13 Refunds	\$ -	\$ 9,286.00	\$ 27.22	\$ 28.00
511-14 Mixed drink tax	\$ 2,490.18	\$ 2,821.00	\$ 3,730.62	\$ 3,328.00
511-16 Vehicle inventory tax escrow account	\$ 5.44	\$ 1,353.00	\$ 1,459.61	\$ 1,460.00
511-17 NOW interest	\$ 2,921.72	\$ 1,923.00	\$ 4,480.66	\$ 3,911.00
511-18 Revenue in lieu of taxes-housing authority	\$ -	\$ 1,716.00	\$ 1,716.00	\$ 1,716.00
511-19 Charge for returned check	\$ 105.00	\$ 35.00	\$ 35.00	\$ 35.00
511-20 Lease-city property	\$ -	\$ -	\$ -	\$ -
511-28 Processing fees c/c/c	\$ 10,885.92	\$ 7,826.00	\$ 8,266.16	\$ 7,897.00
511-29 Planning and zoning filing fees	\$ 950.00	\$ 200.00	\$ 150.00	\$ 200.00
511-30 Oil and gas lease	\$ -	\$ -	\$ -	\$ -
<b>Total revenues</b>	<b>\$ 2,052,637.22</b>	<b>\$ 2,064,215.00</b>	<b>\$ 2,070,470.87</b>	<b>\$ 2,087,451.00</b>
599-05 Franchise tax-IESI	\$ 20,589.51	\$ 12,450.00	\$ 4,192.85	\$ 13,604.00
599-07 1% local sales tax-Enterprise Fund	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00
599-21 Transfer from Enterprise Fund	\$ 144,626.04	\$ 168,512.00	\$ 168,512.00	\$ 112,810.00
599-23 50% transfer fee to General Fund	\$ -	\$ -	\$ 660.00	\$ -
511-25 Sept. 30 balance-transfer	\$ -	\$ 96,705.00	\$ 9,371.77	\$ 82,954.00
<b>Total transfers</b>	<b>\$ 165,215.55</b>	<b>\$ 277,667.00</b>	<b>\$ 185,736.62</b>	<b>\$ 212,368.00</b>
<b>Total revenues and transfers</b>	<b>\$ 2,217,852.77</b>	<b>\$ 2,341,882.00</b>	<b>\$ 2,256,207.49</b>	<b>\$ 2,299,819.00</b>
<b>Expenses</b>				
611-100 Salary-City Manager	\$ 40,666.96	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
611-105 Salary-Treasurer	\$ 23,449.85	\$ 24,419.00	\$ 24,757.85	\$ 24,752.00
611-111 Longevity pay	\$ -	\$ 414.00	\$ 414.00	\$ 450.00
611-120 FICA	\$ 4,912.96	\$ 4,960.00	\$ 4,960.00	\$ 4,960.00
611-121 Medical insurance	\$ 5,581.60	\$ 6,464.00	\$ 6,464.00	\$ 6,123.00
611-122 Retirement	\$ 6,394.38	\$ 6,443.00	\$ 6,443.00	\$ 6,748.00
611-125 Unemployment tax	\$ 1,305.00	\$ 432.00	\$ 432.00	\$ 432.00
611-126 Employment-medical	\$ -	\$ -	\$ -	\$ -
611-129 Training	\$ 1,873.64	\$ 3,064.00	\$ 700.00	\$ 2,000.00
611-131 Refunds-property tax	\$ 2,646.78	\$ -	\$ -	\$ -
611-201 Operating supplies	\$ 4,490.63	\$ 4,872.00	\$ 3,459.83	\$ 5,871.00
611-203 General maintenance	\$ 16,098.67	\$ 14,729.00	\$ 16,828.65	\$ 14,729.00

01 - General Fund  
 Department 11 - Administration

Account Description	2011-12 Actual	2012-13 Adopted	2012-13 Amended	2013-14 Adopted
611-205 Utilities	\$ 6,563.18	\$ 7,213.00	\$ 6,000.00	\$ 7,213.00
611-207 TML insurance	\$ 4,137.21	\$ 6,020.00	\$ 4,069.24	\$ 4,137.00
611-209 Advertising	\$ 2,127.42	\$ 911.00	\$ 1,300.00	\$ 911.00
611-211 Legal fees	\$ 14,848.31	\$ 25,000.00	\$ 12,836.91	\$ 15,000.00
611-213 Professional fees	\$ 32,977.89	\$ 40,748.00	\$ 53,748.00	\$ 42,846.00
611-215 Local registrar expense	\$ 19.80	\$ 11.00	\$ 10.80	\$ 11.00
611-217 Election expense	\$ 2,328.18	\$ 2,236.00	\$ 2,391.86	\$ 4,546.00
611-219 Council expense and supplies	\$ 4,707.45	\$ 10,000.00	\$ 8,000.00	\$ 8,500.00
611-223 G.R.E.A.T.	\$ 750.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
611-227 Tax appraisal district	\$ 23,062.16	\$ 24,014.00	\$ 24,014.00	\$ 29,831.00
611-301 Fuel-vehicle/equipment	\$ 247.52	\$ 226.00	\$ 221.16	\$ 226.00
611-303 Equipment lease	\$ 1,808.71	\$ 1,433.00	\$ 1,433.00	\$ 1,433.00
611-304 Equip repairs and replacement	\$ -	\$ 568.00	\$ 568.00	\$ 568.00
611-306 Vehicle maintenance	\$ 755.48	\$ 682.00	\$ 337.69	\$ 682.00
611-309 Miscellaneous expenses	\$ 2,199.85	\$ 2,005.00	\$ 2,005.00	\$ 2,005.00
611-311 Computer/equip maintenance	\$ 6,219.64	\$ 6,233.00	\$ 6,233.00	\$ 6,233.00
611-502 Capital-office equipment	\$ -	\$ -	\$ -	\$ -
611-660 Bad Debt Expense	\$ 31,746.00	\$ -	\$ -	\$ -
611-813 Historical Commission	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
611-900 Contingency	\$ -	\$ -	\$ -	\$ 100.00
<b>Total Expenses</b>	<b>\$ 246,919.27</b>	<b>\$ 239,597.00</b>	<b>\$ 234,127.99</b>	<b>\$ 236,807.00</b>
<b>Difference between revenues and expenses</b>	<b>\$ 1,805,717.95</b>	<b>\$ 1,824,618.00</b>	<b>\$ 1,836,342.88</b>	<b>\$ 1,850,644.00</b>

00-Airport Fund  
 Department 18 - Airport

Account Description	2011-12 Actual	2012-13 Adopted	2012-13 Amended	2013-14 Adopted
<b>Revenue</b>				
518-11 Donations/Grants	\$ -	\$ -	\$ -	\$ -
518-51 Hanger rental	\$ 15,850.00	\$ 14,050.00	\$ 14,050.00	\$ -
518-52 Aviation fuel	\$ 5,864.66	\$ 7,675.00	\$ 3,676.40	\$ -
518-54 Lease	\$ 1,200.00	\$ 4,800.00	\$ 4,800.00	\$ -
518-55 Miscellaneous revenues	\$ -	\$ 4,730.00	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 22,914.66</b>	<b>\$ 31,255.00</b>	<b>\$ 22,526.40</b>	<b>\$ -</b>
<b>Expenses</b>				
618-201 Operating supplies	\$ 54.99	\$ 83.00	\$ 101.86	\$ -
618-203 General maintenance	\$ 2,552.67	\$ 17,234.00	\$ 17,234.00	\$ -
618-205 Utilities	\$ 2,853.04	\$ 2,186.00	\$ 2,853.00	\$ -
618-207 TML insurance	\$ 4,682.19	\$ 5,758.00	\$ 3,294.93	\$ -
618-208 Treatment chemicals	\$ -	\$ -	\$ -	\$ -
618-213 Professional fee	\$ -	\$ 76.00	\$ -	\$ -
618-300 Fuel aviation	\$ 7,189.32	\$ 5,918.00	\$ 6,167.28	\$ -
608-501 Capital improvements	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ 17,332.21</b>	<b>\$ 31,255.00</b>	<b>\$ 29,651.07</b>	<b>\$ -</b>
<b>Difference between revenues and expenses</b>	<b>\$ 5,582.45</b>	<b>\$ -</b>	<b>\$ (7,124.67)</b>	<b>\$ -</b>

**01 - General Fund**  
**Department 19 - Library**

<b>Account Description</b>	<b>2011-12 Actual</b>	<b>2012-13 Adopted</b>	<b>2012-13 Amended</b>	<b>2013-14 Adopted</b>
<b>Revenues</b>				
519-01 Book fines	\$ 1,524.45	\$ 1,626.00	\$ 837.00	\$ 1,000.00
519-06 County allocation	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
519-10 Miscellaneous revenues	\$ 2,367.05	\$ 2,075.00	\$ 2,075.00	\$ 2,075.00
<b>Total revenues</b>	<b>\$ 7,891.50</b>	<b>\$ 7,701.00</b>	<b>\$ 6,912.00</b>	<b>\$ 7,075.00</b>
<b>Expenses</b>				
619-106 Salary-Librarian	\$ 36,727.56	\$ 38,050.00	\$ 38,584.00	\$ 38,584.00
619-107 Salary-Library Clerks	\$ 46,447.45	\$ 60,058.00	\$ 60,174.00	\$ 60,174.00
619-111 Longevity pay	\$ -	\$ 1,440.00	\$ 1,440.00	\$ 1,548.00
619-110 FICA	\$ 5,728.50	\$ 7,615.00	\$ 7,615.00	\$ 7,615.00
619-121 Medical insurance	\$ 15,497.54	\$ 14,250.00	\$ 14,250.00	\$ 13,498.00
619-122 Retirement	\$ 8,311.36	\$ 9,925.00	\$ 9,925.00	\$ 9,090.00
619-125 Unemployment tax	\$ 783.00	\$ 216.00	\$ 216.00	\$ 216.00
619-126 Employment-Medical	\$ -	\$ -	\$ 31.00	\$ -
619-129 Training	\$ 655.50	\$ 77.00	\$ 323.90	\$ 400.00
619-201 Operating supplies	\$ 1,201.84	\$ 1,924.00	\$ 1,871.58	\$ 1,924.00
619-203 General maintenance	\$ 2,475.75	\$ 2,998.00	\$ 2,155.44	\$ 2,600.00
619-205 Utilities	\$ 10,029.91	\$ 10,774.00	\$ 10,774.00	\$ 10,774.00
619-207 TML insurance	\$ 2,722.50	\$ 2,970.00	\$ 2,671.78	\$ 2,723.00
619-216 Books	\$ 5,936.47	\$ 6,118.00	\$ 6,118.00	\$ 6,500.00
619-223 G.R.E.A.T.	\$ 750.00	\$ 750.00	\$ -	\$ -
619-304 Equip repairs & replacement	\$ -	\$ -	\$ -	\$ -
619-311 Computer/equip maintenance	\$ 2,045.17	\$ 4,218.00	\$ 3,153.72	\$ 3,200.00
<b>Total expenses</b>	<b>\$ 139,312.55</b>	<b>\$ 161,383.00</b>	<b>\$ 159,303.42</b>	<b>\$ 158,846.00</b>
<b>Difference between revenues and expenses</b>	<b>\$ (131,421.05)</b>	<b>\$ (153,682.00)</b>	<b>\$ (152,391.42)</b>	<b>\$ (151,771.00)</b>

01 - General Fund  
 Department 21 - Streets and Drainage

Account Description	2011-12 Actual	2012-13 Adopted	2012-13 Amended	2013-14 Adopted
<b>Revenues</b>				
521-01 Paving collections	\$ 4,239.50	\$ 900.00	\$ 750.00	\$ 675.00
521-06 Brush chipping	\$ 690.00	\$ 1,120.00	\$ 50.00	\$ 690.00
521-10 Miscellaneous revenues	\$ 1,572.10	\$ -	\$ -	\$ -
521-14 Equipment sold	\$ 2,500.00	\$ -	\$ 750.00	\$ 750.00
<b>Total revenues</b>	<b>\$ 9,001.60</b>	<b>\$ 2,020.00</b>	<b>\$ 1,550.00</b>	<b>\$ 2,115.00</b>
<b>Expenses</b>				
621-102 Salary-Public Works Director	\$ 12,949.79	\$ 15,182.00	\$ 11,064.00	\$ 15,269.00
621-109 Salary-Foreman	\$ 11,528.07	\$ 10,755.00	\$ 10,977.00	\$ 10,977.00
621-110 Salary-maintenance	\$ 97,090.78	\$ 118,850.00	\$ 118,850.00	\$ 119,766.00
621-111 Longevity pay	\$ -	\$ 1,044.00	\$ 999.00	\$ 1,116.00
621-112 Overtime-maintenance	\$ 2,227.73	\$ 2,782.00	\$ 3,132.04	\$ 2,782.00
621-120 FICA	\$ 9,172.98	\$ 11,369.00	\$ 11,218.30	\$ 11,369.00
621-121 Medical insurance	\$ 19,875.80	\$ 21,196.00	\$ 21,196.00	\$ 20,077.00
621-122 Retirement	\$ 12,430.89	\$ 14,817.00	\$ 14,582.68	\$ 15,516.00
621-125 Unemployment tax	\$ 984.00	\$ 368.00	\$ 118.47	\$ 200.00
621-126 Employment-medical	\$ 31.00	\$ 30.00	\$ 30.00	\$ 30.00
621-129 Training	\$ -	\$ 2,000.00	\$ 500.00	\$ 500.00
621-130 Uniforms	\$ 1,458.02	\$ 1,583.00	\$ 2,612.85	\$ 2,624.00
621-201 Operating supplies	\$ 4,901.99	\$ 5,462.00	\$ 4,690.44	\$ 5,462.00
621-203 General maintenance	\$ 53,368.16	\$ 48,000.00	\$ 63,120.13	\$ 53,368.00
621-205 Utilities	\$ 109,277.68	\$ 124,250.00	\$ 103,366.31	\$ 109,278.00
621-207 TML insurance	\$ 11,832.21	\$ 12,000.00	\$ 10,616.37	\$ 12,000.00
621-208 Treatment chemicals	\$ 410.00	\$ 500.00	\$ -	\$ 500.00
621-209 Advertising	\$ 58.76	\$ -	\$ -	\$ -
621-213 Professional fees	\$ 61.00	\$ 1,924.00	\$ -	\$ -
621-301 Fuel-vehicle/equipment	\$ 12,387.02	\$ 13,575.00	\$ 11,208.21	\$ 13,000.00
621-303 Equipment lease	\$ 228.00	\$ 228.00	\$ 2,771.18	\$ 2,500.00
621-304 Equip repairs and replacement	\$ 9,130.28	\$ 12,000.00	\$ 16,743.52	\$ 15,550.00
621-306 Vehicle maintenance	\$ 2,200.07	\$ 4,303.00	\$ 4,326.25	\$ 4,800.00
621-309 Miscellaneous expense	\$ -	\$ 23,000.00	\$ 650.00	\$ 8,000.00
<b>Total Expenses</b>	<b>\$ 371,604.23</b>	<b>\$ 445,218.00</b>	<b>\$ 412,772.75</b>	<b>\$ 424,684.00</b>
<b>Difference between revenues and expense</b>	<b>\$ (362,602.63)</b>	<b>\$ (443,198.00)</b>	<b>\$ (411,222.75)</b>	<b>\$ (422,569.00)</b>

01 - General Fund  
 Department 22 - Fire Department

Account	Description	2011-12 Actual	2012-13 Adopted	2012-13 Amended	2013-14 Adopted
<b>Revenues</b>					
522-01	County allocation	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
522-10	Miscellaneous revenues	\$ -	\$ -	\$ -	\$ -
	<b>Total revenues</b>	<b>\$ 25,000.00</b>	<b>\$ 25,000.00</b>	<b>\$ 25,000.00</b>	<b>\$ 25,000.00</b>
<b>Expenses</b>					
622-123	Banquet	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00
622-129	Training	\$ 5,849.10	\$ 7,600.00	\$ 7,600.00	\$ 7,600.00
622-138	Fire drill fees	\$ 1,002.00	\$ 1,056.00	\$ 1,056.00	\$ 1,056.00
622-	Incentive pay	\$ -	\$ -	\$ -	\$ 10,000.00
622-139	Fire Prevention & Training Supplies	\$ -	\$ -	\$ 400.00	\$ 800.00
622-201	Operating supplies	\$ 2,072.47	\$ 1,100.00	\$ 2,771.74	\$ 1,100.00
622-203	General maintenance	\$ -	\$ 2,000.00	\$ 974.82	\$ 2,000.00
622-205	Utilities	\$ 13,657.47	\$ 13,379.00	\$ 15,570.46	\$ 13,379.00
622-207	TML insurance	\$ 6,569.98	\$ 7,936.00	\$ 6,769.26	\$ 6,769.00
622-211	Legal fees	\$ 675.00	\$ -	\$ -	\$ -
622-213	Professional fees	\$ -	\$ 1,100.00	\$ -	\$ 3,388.00
622-301	Fuel-vehicle/equipment	\$ 4,886.50	\$ 3,000.00	\$ 3,706.76	\$ 3,654.00
622-302	Equipment lease/tower	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
622-304	Equipment repairs and replacement	\$ 15,736.05	\$ 24,000.00	\$ 43,215.43	\$ 24,000.00
622-305	Annual equipment maintenance contract	\$ -	\$ 1,450.00	\$ 1,450.00	\$ 4,200.00
622-306	Vehicle maintenance	\$ -	\$ -	\$ 500.00	\$ -
622-310	Accident and sickness policy	\$ 1,445.00	\$ 1,445.00	\$ 1,445.00	\$ 1,445.00
622-311	Computer maintenance/software	\$ -	\$ -	\$ 126.57	\$ -
622-504	Capital equipment	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
	<b>Total Expenses</b>	<b>\$ 52,793.57</b>	<b>\$ 84,966.00</b>	<b>\$ 106,486.04</b>	<b>\$ 100,291.00</b>
622-312	Pension fund contributions	\$ 7,522.00	\$ 7,522.00	\$ 7,522.00	\$ 7,522.00
	<b>Total Expenses and Transfers</b>	<b>\$ 60,315.57</b>	<b>\$ 92,488.00</b>	<b>\$ 114,008.04</b>	<b>\$ 107,813.00</b>
	<b>Difference between revenues and expenses</b>	<b>\$ (27,793.57)</b>	<b>\$ (59,966.00)</b>	<b>\$ (81,486.04)</b>	<b>\$ (75,291.00)</b>

01 - General Fund  
 Department 23 - Community Service

Account	Description	2011-12 Actual	2012-13 Adopted	2012-13 Amended	2013-14 Adopted
<b>Revenues</b>					
523-02	Electrical permits	\$ 8,175.00	\$ 6,000.00	\$ 11,910.00	\$ 8,175.00
523-04	Building & moving permits	\$ 12,174.24	\$ 7,000.00	\$ 18,216.66	\$ 12,174.00
523-06	Occupancy inspection fees	\$ 6,800.00	\$ 5,500.00	\$ 3,750.00	\$ 5,000.00
523-10	Miscellaneous revenues	\$ -	\$ -	\$ 1,716.00	\$ -
523-29	Plan review fees-building codes	\$ -	\$ -	\$ -	\$ -
	<b>Total revenues</b>	<b>\$ 27,149.24</b>	<b>\$ 18,500.00</b>	<b>\$ 35,592.66</b>	<b>\$ 25,349.00</b>
623-115	Salary-Code Enforcement Official	\$ 31,494.62	\$ 31,691.00	\$ 32,136.00	\$ 32,136.00
623-120	FICA	\$ 2,336.47	\$ 2,424.00	\$ 2,424.00	\$ 2,424.00
623-121	Medical insurance	\$ -	\$ -	\$ -	\$ -
623-122	Retirement	\$ 3,140.45	\$ 3,160.00	\$ 3,160.00	\$ 3,326.00
623-125	Unemployment tax	\$ 261.01	\$ 72.00	\$ 11.74	\$ 8.00
623-128	Code Enforcement Officer training	\$ 125.00	\$ 1,156.00	\$ 1,005.89	\$ 1,156.00
623-201	Operating supplies	\$ 987.46	\$ 784.00	\$ 1,582.07	\$ 900.00
623-207	TML insurance	\$ 1,336.21	\$ 1,273.00	\$ 710.30	\$ 1,000.00
623-209	Advertising	\$ -	\$ -	\$ 878.53	\$ -
623-211	Legal fees	\$ -	\$ 8,000.00	\$ 8,466.66	\$ 4,500.00
623-213	Professional fee/license	\$ 3,197.48	\$ 3,770.00	\$ 7,510.00	\$ 3,200.00
623-299	Fuel-inspector	\$ 955.18	\$ 703.00	\$ 947.65	\$ 768.00
623-303	Equipment lease	\$ 114.93	\$ 130.00	\$ 466.56	\$ 300.00
623-304	Equipment repairs and replacement	\$ 5.64	\$ -	\$ 470.00	\$ -
623-306	Vehicle maintenance	\$ 3,122.27	\$ 670.00	\$ 58.50	\$ 500.00
623-309	Miscellaneous	\$ -	\$ -	\$ 17.00	\$ -
623-310	Clty cleanup	\$ 11,716.95	\$ 20,000.00	\$ 7,500.00	\$ 12,000.00
623-311	Computer/equipment maintenance	\$ -	\$ 119.00	\$ 540.01	\$ 119.00
	<b>Total Expenses</b>	<b>\$ 58,793.67</b>	<b>\$ 73,952.00</b>	<b>\$ 67,884.91</b>	<b>\$ 62,337.00</b>
	<b>Difference between revenues</b>	<b>\$ (31,644.43)</b>	<b>\$ (55,452.00)</b>	<b>\$ (32,292.25)</b>	<b>\$ (36,988.00)</b>

01 - General Fund  
 Department 24 - Parks and Cemeteries

Account	Description	2011-12 Actual	2012-13 Adopted	2012-13 Amended	2013-14 Adopted
<b>Revenues</b>					
524-01	Pool admissions	\$ 8,971.28	\$ 6,655.00	\$ 8,971.28	\$ 8,971.00
524-03	Electricity reimbursement	\$ 7,113.55	\$ 9,823.00	\$ 8,811.54	\$ 7,114.00
524-04	Cemetery lot sales	\$ 15,125.00	\$ 9,000.00	\$ 14,148.00	\$ 16,485.00
524-05	Donations	\$ 96.00	\$ -	\$ -	\$ -
524-06	Cemetery care	\$ 27.55	\$ 37.00	\$ 27.55	\$ 28.00
524-08	Lifeguard fees	\$ 2,580.50	\$ 351.00	\$ 2,580.50	\$ 2,581.00
524-09	Cemetery lot allocation fee	\$ 125.00	\$ 60.00	\$ 535.50	\$ 536.00
524-12	City facility fee	\$ 25,466.00	\$ 15,000.00	\$ 17,468.00	\$ 15,000.00
	<b>Total revenues</b>	<b>\$ 59,504.88</b>	<b>\$ 40,926.00</b>	<b>\$ 52,542.37</b>	<b>\$ 50,715.00</b>
	Transfer from Parks Fund	\$ -	\$ -	\$ 33,560.78	\$ -
	<b>Total transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,560.78</b>	<b>\$ -</b>
	<b>Total revenues and transfers</b>	<b>\$ 59,504.88</b>	<b>\$ 40,926.00</b>	<b>\$ 86,103.15</b>	<b>\$ 50,715.00</b>
<b>Expenses</b>					
624-102	Salary-Public Works Director	\$ 12,950.24	\$ 15,182.00	\$ 11,064.00	\$ 15,269.00
624-109	Salary-Foreman	\$ 11,528.17	\$ 10,755.00	\$ 10,977.00	\$ 10,755.00
624-110	Salary-maintenance	\$ 92,997.69	\$ 138,922.00	\$ 118,127.22	\$ 137,488.00
624-111	Longevity pay	\$ -	\$ 1,692.00	\$ 1,647.00	\$ 1,800.00
624-112	Overtime	\$ 767.42	\$ 2,496.00	\$ 3,200.00	\$ 2,896.00
624-116	Salary-swimming pool	\$ 16,592.89	\$ 14,000.00	\$ 16,409.62	\$ 16,593.00
624-120	FICA	\$ 10,125.66	\$ 14,004.00	\$ 12,036.07	\$ 14,004.00
624-121	Medical insurance	\$ 22,922.42	\$ 32,417.00	\$ 22,760.04	\$ 30,705.00
624-122	Retirement	\$ 11,863.75	\$ 19,329.00	\$ 14,252.86	\$ 17,409.00
624-125	Unemployment tax	\$ 1,869.68	\$ 378.00	\$ 147.38	\$ 378.00
624-126	Employment medical	\$ -	\$ 200.00	\$ 223.00	\$ 200.00
624-129	Training	\$ -	\$ 1,000.00	\$ -	\$ 500.00
624-130	Uniforms	\$ 1,452.69	\$ 1,794.00	\$ 3,018.70	\$ 2,751.00
624-200	Refunds-city facilities	\$ 9,101.00	\$ 7,030.00	\$ 7,875.00	\$ 7,175.00
624-201	Operating supplies	\$ 4,956.17	\$ 7,883.00	\$ 6,108.85	\$ 5,507.00
624-203	General maintenance	\$ 22,137.37	\$ 25,372.00	\$ 20,260.50	\$ 18,966.00
624-205	Utilities	\$ 39,409.45	\$ 40,080.00	\$ 42,948.68	\$ 40,080.00
624-207	TML insurance	\$ 11,607.24	\$ 12,008.00	\$ 12,961.44	\$ 12,961.00
624-208	Treatment chemicals	\$ 1,699.35	\$ -	\$ 1,826.89	\$ 1,827.00
624-209	Advertising	\$ 33.75	\$ -	\$ 24.84	\$ -
624-213	Professional fees	\$ 350.00	\$ -	\$ -	\$ -
624-301	Fuel-vehicles/equipment	\$ 11,258.32	\$ 7,340.00	\$ 16,939.25	\$ 14,000.00
624-303	Equipment lease	\$ 228.00	\$ 228.00	\$ 1,789.20	\$ 450.00
624-304	Equipment repairs and replacement	\$ 7,246.62	\$ 7,608.00	\$ 7,649.74	\$ 7,082.00
624-306	Vehicle maintenance	\$ 674.16	\$ 2,000.00	\$ 750.00	\$ 750.00
624-307	Pool expenses	\$ 5,352.14	\$ 11,174.00	\$ 8,471.40	\$ 7,500.00
624-314	Civic center expenses	\$ 3,445.75	\$ 2,528.00	\$ 1,955.22	\$ 2,528.00
624-315	Utilities-civic center	\$ 8,496.86	\$ 8,900.00	\$ 7,777.07	\$ 8,500.00
624-316	Civic Center Furniture	\$ -	\$ -	\$ -	\$ 661.00
624-317	Cemetery records-computer maintenance	\$ 620.71	\$ 591.00	\$ 651.75	\$ 621.00
624-503	Capital-vehicle	\$ -	\$ 25,728.00	\$ 25,728.00	\$ 8,728.00
624-504	Capital-equipment	\$ -	\$ 33,457.00	\$ 18,663.96	\$ 9,454.00
624-506	Capital-pool improvements	\$ 2,349.00	\$ -	\$ -	\$ -
	<b>Total Expenses</b>	<b>\$ 312,036.50</b>	<b>\$ 444,096.00</b>	<b>\$ 396,244.68</b>	<b>\$ 397,538.00</b>
	<b>Difference between revenues and expenses/transfers</b>	<b>\$ (252,531.62)</b>	<b>\$ (403,170.00)</b>	<b>\$ (343,702.31)</b>	<b>\$ (346,823.00)</b>

01 - General Fund  
 Department 26 - Emergency Medical Service

Account	Description	2011-12 Actual	2012-13 Adopted	2012-13 Amended	2013-14 Adopted
<b>Revenues</b>	EMS fees	\$ -	\$ -	\$ -	\$ -
	<b>Total revenues</b>	\$ -	\$ -	\$ -	\$ -
626-203	General maintenance	\$ 164.95	\$ 637.00	\$ 637.00	\$ 637.00
626-205	Utilities	\$ 4,110.17	\$ 5,475.00	\$ 4,870.27	\$ 5,914.00
626-207	TML insurance	\$ -	\$ 730.00	\$ 730.00	\$ 730.00
626-601	Contract for services	\$ 86,667.10	\$ 91,015.00	\$ 91,015.00	\$ 91,015.00
	<b>Total Expenses</b>	\$ 90,942.22	\$ 97,857.00	\$ 97,252.27	\$ 98,296.00
	<b>Difference between revenues and expenses</b>	\$ (90,942.22)	\$ (97,857.00)	\$ (97,252.27)	\$ (98,296.00)

01 - General Fund  
 Department 30 - Municipal Court

Account	Description	2011-12 Actual	2012-13 Adopted	2012-13 Amended	2013-14 Adopted
<b>Revenues</b>					
530-03	Court fines	\$ 375,744.92	\$ 315,252.00	\$ 256,360.58	\$ 256,361.00
530-08	Overpayment of cost of fines	\$ 1,634.90	\$ 470.00	\$ 995.52	\$ 996.00
530-10	Time payments	\$ 10,028.31	\$ 11,789.00	\$ 8,422.53	\$ 7,649.00
530-11	Defensive driving fee	\$ 5,680.10	\$ 5,497.00	\$ 4,150.53	\$ 3,560.00
530-16	State safety belt fine	\$ 200.93	\$ 250.00	\$ 275.86	\$ 276.00
530-17	Local fees	\$ 63,548.15	\$ 64,561.00	\$ 53,980.56	\$ 49,063.00
530-18	Omnibase failure to appear fee	\$ 2,634.00	\$ 2,674.00	\$ 2,928.00	\$ 2,752.00
530-20	Failure to appear school fine	\$ 150.00	\$ 150.00	\$ -	\$ -
530-28	Juror no show fee	\$ -	\$ -	\$ -	\$ -
	<b>Total revenues</b>	<b>\$ 459,621.31</b>	<b>\$ 400,643.00</b>	<b>\$ 327,113.59</b>	<b>\$ 320,657.00</b>
<b>Expenses</b>					
630-103	Salary-Judge	\$ 18,788.06	\$ 19,440.00	\$ 19,710.08	\$ 19,710.00
630-104	Salary-Court Clerk	\$ 24,673.28	\$ 25,452.00	\$ 25,105.60	\$ 25,106.00
630-111	Longevity pay	\$ -	\$ 180.00	\$ 180.00	\$ 180.00
630-120	FICA	\$ 3,316.38	\$ 3,434.00	\$ 3,434.00	\$ 3,434.00
630-121	Medical insurance	\$ 5,172.82	\$ 5,013.00	\$ 5,013.00	\$ 4,748.00
630-122	Retirement	\$ 4,408.73	\$ 4,476.00	\$ 4,476.00	\$ 4,657.00
630-125	Unemployment tax	\$ 527.54	\$ 138.00	\$ 138.00	\$ 138.00
630-129	Training	\$ 1,214.08	\$ 3,167.00	\$ 2,000.00	\$ 902.00
630-201	Operating supplies	\$ 3,011.69	\$ 4,532.00	\$ 3,414.72	\$ 3,794.00
630-205	Utilities	\$ 727.24	\$ 1,271.00	\$ 954.14	\$ 953.00
630-207	TML insurance	\$ 660.71	\$ 1,207.00	\$ 360.21	\$ 360.00
630-209	Advertising	\$ -	\$ 727.00	\$ 97.50	\$ 98.00
630-211	Legal fees	\$ 7,653.05	\$ 8,799.00	\$ 5,222.65	\$ 7,653.00
630-213	Professional fee/license	\$ 328.34	\$ 175.00	\$ 2,039.16	\$ 328.00
630-220	Overpayment-refund	\$ 1,350.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
630-303	Equipment lease	\$ 1,340.86	\$ 1,362.00	\$ 1,429.99	\$ 1,430.00
630-304	Equipment repairs/replacement	\$ 96.99	\$ -	\$ -	\$ -
630-309	Miscellaneous expenses	\$ (79.50)	\$ 106.00	\$ 144.00	\$ 144.00
630-311	Computer/equipment maintenance	\$ 8,815.17	\$ 8,403.00	\$ 8,403.00	\$ 869.00
630-404	Warrants served	\$ 5,350.00	\$ 5,850.00	\$ 2,450.00	\$ 2,750.00
630-405	Cost of Collections	\$ -	\$ -	\$ -	\$ -
630-550	Court technology	\$ 18.88	\$ -	\$ -	\$ -
630-551	Omnibase fail to appear fee	\$ 3,468.00	\$ 2,940.00	\$ 2,347.20	\$ 1,800.00
630-552	Building security expense	\$ 690.75	\$ -	\$ -	\$ -
	<b>Total Expenses</b>	<b>\$ 91,533.07</b>	<b>\$ 97,872.00</b>	<b>\$ 88,119.25</b>	<b>\$ 80,254.00</b>
	<b>Difference between revenues and expenses</b>	<b>\$ 368,088.24</b>	<b>\$ 302,771.00</b>	<b>\$ 238,994.34</b>	<b>\$ 240,403.00</b>

01 - General Fund  
 Department 31 - Police Department

Account	Description	2011-12 Actual	2012-13 Adopted	2012-13 Amended	2013-14 Adopted
<b>Revenues</b>					
523-01	Pound fees	\$ 1,111.00	\$ 895.00	\$ 870.00	\$ 933.00
531-04	Accident reports/fingerprints	\$ 881.10	\$ 1,150.00	\$ 1,021.20	\$ 1,033.00
531-05	Sale of equipment	\$ 4,000.00	\$ 1,800.00	\$ 1,500.00	\$ 1,500.00
531-20	Donations/D.A.R.E.	\$ 83.11	\$ -	\$ 60.90	\$ -
531-24	TML-auto insurance payments	\$ -	\$ -	\$ 829.68	\$ -
531-26	Patrol reimbursement	\$ -	\$ -	\$ -	\$ -
531-27	Restitution-pound fees	\$ 68.60	\$ -	\$ -	\$ -
531-29	School Resource Officer-reimbursement from RISD	\$ 35,708.30	\$ 35,708.00	\$ 35,708.00	\$ 35,708.00
	<b>Total revenues</b>	<b>\$ 41,852.11</b>	<b>\$ 39,553.00</b>	<b>\$ 39,989.78</b>	<b>\$ 39,174.00</b>
<b>Expenses</b>					
631-101	Salary-Police Chief	\$ 60,591.32	\$ 66,175.00	\$ 64,707.00	\$ 64,707.00
631-111	Longevity pay	\$ -	\$ 3,348.00	\$ 3,348.00	\$ 3,384.00
631-114	Salary-Animal Control Officer	\$ 36,550.30	\$ 36,908.00	\$ 36,233.60	\$ 36,234.00
631-117	Salary-Patrolman	\$ 392,980.92	\$ 423,872.00	\$ 403,578.20	\$ 417,973.00
631-118	Salary-Dispatchers	\$ 160,391.45	\$ 162,653.00	\$ 163,092.80	\$ 163,093.00
631-119	Overtime and holiday pay	\$ 44,677.63	\$ 55,000.00	\$ 59,349.53	\$ 55,000.00
631-120	FICA	\$ 51,622.88	\$ 57,219.00	\$ 54,794.44	\$ 57,219.00
631-121	Medical insurance	\$ 86,046.67	\$ 80,750.00	\$ 73,678.01	\$ 76,486.00
631-122	Retirement	\$ 69,400.09	\$ 74,571.00	\$ 72,180.94	\$ 76,631.00
631-125	Unemployment tax	\$ 4,485.34	\$ 1,638.00	\$ 254.37	\$ 1,638.00
631-126	Employment-medical	\$ 30.00	\$ 60.00	\$ 126.00	\$ 60.00
631-128	Training-ACO	\$ -	\$ 250.00	\$ 250.00	\$ 250.00
631-129	Training	\$ 3,797.75	\$ 5,000.00	\$ 5,000.00	\$ 3,000.00
631-130	Uniforms	\$ 5,743.29	\$ 3,947.00	\$ 8,565.62	\$ 5,800.00
631-201	Operating supplies	\$ 8,976.65	\$ 7,880.00	\$ 9,301.80	\$ 8,977.00
623-202	Dog pound expenses	\$ 1,344.65	\$ 1,297.00	\$ 1,104.18	\$ 1,297.00
631-203	General maintenance	\$ 36,814.24	\$ 2,194.00	\$ 5,634.97	\$ 6,173.00
623-204	Utility-dog pound	\$ 532.67	\$ 536.00	\$ 509.37	\$ 555.00
631-205	Utilities	\$ 18,437.13	\$ 20,290.00	\$ 20,689.89	\$ 20,290.00
631-207	TML insurance	\$ 21,240.68	\$ 21,572.00	\$ 21,528.01	\$ 21,572.00
623-208	ACO treatment chemicals	\$ -	\$ 120.00	\$ 120.00	\$ 300.00
631-209	Advertising	\$ -	\$ 300.00	\$ -	\$ -
631-211	Legal fees	\$ 234.76	\$ 1,500.00	\$ 555.40	\$ 750.00
631-213	Professional fees	\$ 3,476.00	\$ 1,365.00	\$ 1,867.50	\$ 1,904.00
631-301	Fuel-equipment.vehicles	\$ 34,054.36	\$ 31,799.00	\$ 33,128.60	\$ 36,000.00
631-303	Equipment lease	\$ 2,269.33	\$ 1,627.00	\$ 2,145.50	\$ 2,269.00
631-304	Equipment repairs & replacement	\$ 2,572.45	\$ 11,253.00	\$ 8,624.06	\$ 9,000.00
631-306	Vehicle maintenance	\$ 14,278.92	\$ 17,943.00	\$ 15,389.71	\$ 14,279.00
631-309	Miscellaneous expenses	\$ 754.01	\$ -	\$ 15.00	\$ 2,342.00
631-311	Computer/equipment maintenance	\$ 4,208.35	\$ 3,175.00	\$ 4,208.00	\$ 4,208.00
631-400	Prisoner care	\$ 929.84	\$ 553.00	\$ 1,286.34	\$ 1,134.00
631-402	DARE	\$ -	\$ -	\$ -	\$ -
631-403	Auto repair-insurance	\$ -	\$ 2,556.00	\$ -	\$ 2,556.00
631-501	Capital improvements	\$ 1,520.00	\$ -	\$ -	\$ -
631-505	COPSync payments	\$ -	\$ 18,326.00	\$ 14,577.00	\$ 14,577.00

01 - General Fund  
 Department 31 - Police Department

Account	Description	2011-12 Actual	2012-13 Adopted	2012-13 Amended	2013-14 Adopted
631-502	Capital office equipment	\$ 228.00	\$ -	\$ -	\$ 19,010.00
631-503	Capital vehicle	\$ 27,510.94	\$ 76,175.00	\$ 69,562.00	\$ 52,562.00
631-504	Capital equipment	\$ 27,869.96	\$ 13,910.00	\$ 13,910.00	\$ 8,799.00
631-650	Hepatitis vaccination	\$ -	\$ -	\$ -	\$ 300.00
631-651	Dailey-Wells console maintenance payment	\$ -	\$ 18,000.00	\$ 13,000.00	\$ 13,000.00
<b>Total Expenses</b>		<b>\$ 1,123,570.58</b>	<b>\$ 1,223,762.00</b>	<b>\$ 1,182,315.84</b>	<b>\$ 1,203,329.00</b>
<b>Difference between revenues and expenses</b>		<b>\$(1,081,718.47)</b>	<b>\$(1,184,209.00)</b>	<b>\$(1,142,326.06)</b>	<b>\$(1,164,155.00)</b>

# **Enterprise Fund**

**Total Fund**

**Water**

**Wastewater**

**Sanitation**

**02 - Enterprise Fund  
Total Fund**

<b>Account Description</b>		<b>2011-12 Actual</b>	<b>2012-13 Adopted</b>	<b>2012-13 Amended</b>	<b>2013-14 Adopted</b>
<b>Revenues</b>					
33	Water	\$ 1,413,515.68	\$ 1,664,651.00	\$ 1,369,340.55	\$ 1,551,801.00
34	Wastewater	\$ 978,880.33	\$ 1,077,703.00	\$ 957,478.64	\$ 1,007,238.00
35	Sanitation	\$ 306,873.37	\$ 327,000.00	\$ 317,786.92	\$ 324,347.00
	<b>Total revenues</b>	<b>\$ 2,699,269.38</b>	<b>\$ 3,069,354.00</b>	<b>\$ 2,644,606.11</b>	<b>\$ 2,883,386.00</b>
<b>Transfers</b>					
	Transfers from other funds	\$ 269,646.00	\$ -	\$ 52,713.75	\$ 47,835.00
	<b>Total revenues and transfers</b>	<b>\$ 2,968,915.38</b>	<b>\$ 3,069,354.00</b>	<b>\$ 2,697,319.86</b>	<b>\$ 2,931,221.00</b>
<b>Expenses</b>					
33	Water	\$ 828,538.99	\$ 1,154,864.00	\$ 986,334.02	\$ 1,108,991.00
34	Wastewater	\$ 370,948.02	\$ 529,901.00	\$ 375,661.76	\$ 499,644.00
35	Sanitation	\$ 261,979.68	\$ 276,795.00	\$ 273,182.08	\$ 271,265.00
	<b>Total Expenses</b>	<b>\$ 1,461,466.69</b>	<b>\$ 1,961,560.00</b>	<b>\$ 1,635,177.86</b>	<b>\$ 1,879,900.00</b>
<b>Transfers</b>					
	Total transfers to other funds	\$ 1,036,964.89	\$ 1,066,422.00	\$ 1,062,142.00	\$ 1,051,321.00
	<b>Total expenses and transfers</b>	<b>\$ 2,498,431.58</b>	<b>\$ 3,027,982.00</b>	<b>\$ 2,697,319.86</b>	<b>\$ 2,931,221.00</b>
	<b>Difference between revenues/transfers and expenses/transfers</b>	<b>\$ 470,483.80</b>	<b>\$ 41,372.00</b>	<b>\$ -</b>	<b>\$ -</b>

**02 - Enterprise Fund  
Department 33 - Water**

Account	Description	2011-12 Actual	2012-13 Adopted	2012-13 Amended	2013-14 Adopted
<b>Revenues</b>					
533-01	Water Collections	\$ 1,154,212.43	\$ 1,286,341.00	\$ 1,076,750.45	\$ 1,154,043.00
533-02	Water Taps	\$ 3,050.00	\$ 3,050.00	\$ 3,602.50	\$ 3,603.00
533-03	Plumbing Permits	\$ 2,575.00	\$ 4,541.00	\$ 5,580.00	\$ 4,541.00
533-04	NOW Interest	\$ 1,702.34	\$ 1,819.00	\$ 1,053.97	\$ 1,077.00
533-06	Interest from Investments	\$ 14,771.56	\$ 16,986.00	\$ 10,216.62	\$ 11,352.00
533-07	Bond Reserve Interest	\$ 1,148.51	\$ -	\$ 1,122.21	\$ 1,122.00
533-09	Returned Check Charge	\$ 1,700.00	\$ 1,645.00	\$ 1,193.33	\$ 1,153.00
533-10	Miscellaneous revenues	\$ 2,499.76	\$ 9,666.00	\$ 1,795.85	\$ 1,656.00
533-12	Water Service Fees	\$ 5,180.00	\$ 5,402.00	\$ 588.00	\$ 560.00
533-13	New Arrears	\$ 42,524.68	\$ 44,181.00	\$ 50,973.51	\$ 49,395.00
533-15	Equipment Sold	\$ -	\$ -	\$ 475.00	\$ 475.00
533-21	Occupancy Inspection Fees	\$ 14,720.00	\$ 14,322.00	\$ 13,536.00	\$ 13,493.00
533-22	TML Insurance	\$ 6,895.53	\$ 10,075.00	\$ -	\$ -
533-23	Donations/Grants	\$ 14,070.00	\$ 74,000.00	\$ 8,729.85	\$ 74,000.00
533-28	Processing fee-Enterprise Fund	\$ 4,153.87	\$ 3,566.00	\$ 4,666.26	\$ 4,641.00
533-29	2012 Certificates of Obligation	\$ -	\$ 44,343.00	\$ 44,343.00	\$ 41,441.00
	2013 Certificates of Obligation	\$ -	\$ -	\$ -	\$ 44,535.00
533-31	Water Fee-NW Water Tower	\$ 144,312.00	\$ 144,714.00	\$ 144,714.00	\$ 144,714.00
	<b>Total revenues</b>	<b>\$ 1,413,515.68</b>	<b>\$ 1,664,651.00</b>	<b>\$ 1,369,340.55</b>	<b>\$ 1,551,801.00</b>
533-25	Transfer from Reserve	\$ 269,646.00	\$ -	\$ 52,713.75	\$ 47,835.00
	<b>Total Revenues and Transfers</b>	<b>\$ 1,683,161.68</b>	<b>\$ 1,664,651.00</b>	<b>\$ 1,422,054.30</b>	<b>\$ 1,599,636.00</b>
<b>Expenses</b>					
633-100	Salary-City Manager	\$ 40,628.22	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
633-102	Salary-Public Works Director	\$ 12,950.24	\$ 15,182.00	\$ 13,787.02	\$ 15,268.00
633-105	Salary-Treasurer & Clerks	\$ 81,996.03	\$ 84,038.00	\$ 78,020.80	\$ 78,021.00
633-107	Salary-City Secretary	\$ 41,633.96	\$ 47,829.00	\$ 47,829.00	\$ 47,829.00
633-109	Salary-Foreman	\$ 11,518.17	\$ 10,755.00	\$ 10,977.00	\$ 10,977.00
633-110	Salary-Maintenance	\$ 113,423.79	\$ 157,411.00	\$ 147,308.29	\$ 153,919.00
633-111	Longevity Pay	\$ -	\$ 1,674.00	\$ 1,593.00	\$ 1,188.00
633-112	Overtime	\$ 30,376.34	\$ 30,250.00	\$ 40,149.59	\$ 37,932.00
633-119	Vacation accrual expense	\$ 3,650.00	\$ -	\$ -	\$ -
633-120	FICA	\$ 24,893.49	\$ 29,616.00	\$ 28,168.87	\$ 28,234.00
633-121	Medical insurance	\$ 42,271.82	\$ 54,340.00	\$ 44,423.35	\$ 51,471.00
633-122	Retirement	\$ 33,170.82	\$ 38,598.00	\$ 37,033.24	\$ 39,861.00
633-125	Unemployment tax	\$ 1,824.72	\$ 1,500.00	\$ 419.24	\$ 371.00
633-126	Employment-medical	\$ 164.00	\$ 100.00	\$ 63.00	\$ 63.00
633-129	Training	\$ 3,917.57	\$ 6,000.00	\$ 4,765.91	\$ 7,735.00
633-130	Uniforms	\$ 1,898.63	\$ 3,000.00	\$ 3,855.35	\$ 3,500.00
633-201	Operating supplies	\$ 9,287.76	\$ 10,000.00	\$ 11,854.86	\$ 10,000.00
633-203	General Maintenance	\$ 107,319.28	\$ 69,471.00	\$ 111,809.29	\$ 107,319.00
633-205	Utilities	\$ 124,165.16	\$ 144,693.00	\$ 126,248.62	\$ 124,165.00
633-207	TML insurance	\$ 5,367.45	\$ 14,252.00	\$ 14,829.71	\$ 14,829.00
633-208	Treatment Chemicals-plant	\$ 21,937.85	\$ 45,000.00	\$ 41,392.36	\$ 40,870.00
633-209	Advertising	\$ 1,304.68	\$ 807.00	\$ 1,151.09	\$ 1,151.00
633-211	Legal fees	\$ 100.00	\$ -	\$ 978.18	\$ 100.00
633-213	Professional fees	\$ 31,283.69	\$ 42,891.00	\$ 34,568.75	\$ 33,129.00
633-300	Bad debt accounts	\$ -	\$ -	\$ -	\$ -
633-301	Fuel-vehicles/equipment	\$ 23,731.15	\$ 22,270.00	\$ 29,748.11	\$ 23,731.00

**02 - Enterprise Fund  
Department 33 - Water**

<b>Account</b>	<b>Description</b>	<b>2011-12 Actual</b>	<b>2012-13 Adopted</b>	<b>2012-13 Amended</b>	<b>2013-14 Adopted</b>
633-303	Equipment lease	\$ 308.62	\$ 309.00	\$ 5,301.71	\$ 309.00
633-304	Equip repairs & replacement	\$ 8,026.88	\$ 12,000.00	\$ 7,990.26	\$ 8,682.00
633-306	Vehicle maintenance	\$ 5,643.63	\$ 5,000.00	\$ 7,122.73	\$ 6,500.00
633-309	Miscellaneous expenses	\$ 1,174.04	\$ 208.00	\$ -	\$ 208.00
633-311	Computer & equipment maintenance	\$ 13,043.32	\$ 10,143.00	\$ 11,593.22	\$ 7,917.00
633-400	Post Oak Savannah Groundwater Conservation District fee	\$ 6,935.04	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00
633-401	Office supplies	\$ 18,192.45	\$ 15,725.00	\$ 23,507.86	\$ 18,166.00
633-502	Capital office equipment	\$ -	\$ 3,256.00	\$ 3,672.68	\$ -
633-503	Capital-vehicle	\$ 6,074.74	\$ 25,046.00	\$ 10,439.00	\$ 65,046.00
633-504	Capital-equipment	\$ -	\$ 45,000.00	\$ 15,000.00	\$ -
633-514	Special capital improvements	\$ -	\$ 60,000.00	\$ -	\$ 22,000.00
633-600	Grant/local effort	\$ 325.45	\$ 100,000.00	\$ 22,231.93	\$ 100,000.00
	<b>Total Expenses</b>	<b>\$ 828,538.99</b>	<b>\$ 1,154,864.00</b>	<b>\$ 986,334.02</b>	<b>\$ 1,108,991.00</b>
<b>Transfers</b>					
633-403	Transfer to General Fund	\$ 79,544.04	\$ 103,430.00	\$ 103,430.00	\$ 47,728.00
633-404	Inspection fee transfer	\$ 6,740.00	\$ 6,200.00	\$ 1,920.00	\$ 1,920.00
633-229	Transfer to Enterprise Debt Service Fund	\$ 206,195.64	\$ 205,755.00	\$ 205,755.00	\$ 207,917.00
633-651	Transfer to Enterprise Debt Service Fund-NW Water Tower	\$ 152,984.00	\$ 125,184.00	\$ 125,184.00	\$ 126,508.00
633-652	Transfer to Enterprise Debt Service Fund-2012 Certificates of Obligation	\$ -	\$ 44,343.00	\$ 44,343.00	\$ 41,441.00
633-	Transfer to Enterprise Debt Service Fund-2013 Certificates of Obligation	\$ -	\$ -	\$ -	\$ 44,535.00
	<b>Total transfers</b>	<b>\$ 445,463.68</b>	<b>\$ 484,912.00</b>	<b>\$ 480,632.00</b>	<b>\$ 470,049.00</b>
	<b>Total expenses and transfers</b>	<b>\$ 1,274,002.67</b>	<b>\$ 1,639,776.00</b>	<b>\$ 1,466,966.02</b>	<b>\$ 1,579,040.00</b>
	<b>Difference between total revenues/transfers and total expenses/transfers</b>	<b>\$ 139,513.01</b>	<b>\$ 24,875.00</b>	<b>\$ (97,625.47)</b>	<b>\$ (27,239.00)</b>

02 - Enterprise Fund  
 Department 34 - Wastewater

Account	Description	2011-12 Actual	2012-13 Adopted	2012-13 Amended	2013-14 Adopted
<b>Revenues</b>					
534-03	Wastewater collections	\$ 962,677.50	\$ 1,065,313.00	\$ 935,070.56	\$ 989,695.00
534-04	Wastewater taps	\$ 900.00	\$ 1,890.00	\$ 945.00	\$ 945.00
534-05	Septic dumping fees	\$ 13,108.45	\$ 8,306.00	\$ 19,268.70	\$ 14,404.00
534-08	Materials sold	\$ -	\$ -	\$ -	\$ -
534-10	Miscellaneous	\$ 2,194.38	\$ 2,194.00	\$ 2,194.38	\$ 2,194.00
	<b>Total revenues</b>	<b>\$ 978,880.33</b>	<b>\$ 1,077,703.00</b>	<b>\$ 957,478.64</b>	<b>\$ 1,007,238.00</b>
534-17	Transfer from escrow	\$ -	\$ -	\$ -	\$ -
	<b>Total revenues and transfers</b>	<b>\$ 978,880.33</b>	<b>\$ 1,077,703.00</b>	<b>\$ 957,478.64</b>	<b>\$ 1,007,238.00</b>
<b>Expenses</b>					
634-102	Salary-Public Works Director	\$ 12,950.24	\$ 15,182.00	\$ 13,787.02	\$ 15,268.00
634-109	Salary-Foreman	\$ 11,518.17	\$ 10,755.00	\$ 10,977.00	\$ 10,977.00
634-110	Salary-Maintenance	\$ 45,684.16	\$ 48,366.00	\$ 45,302.83	\$ 48,776.00
634-111	Longevity pay	\$ -	\$ 864.00	\$ 819.00	\$ 828.00
634-112	Overtime	\$ 6,975.15	\$ 8,348.00	\$ 7,942.36	\$ 8,216.00
634-119	Vacation accrual expense	\$ 1,062.00	\$ -	\$ -	\$ -
634-120	FICA	\$ 5,804.15	\$ 6,389.00	\$ 5,819.12	\$ 5,826.00
634-121	Medical insurance	\$ 11,705.51	\$ 11,830.00	\$ 9,153.30	\$ 11,205.00
634-122	Retirement	\$ 7,719.90	\$ 8,326.00	\$ 7,516.38	\$ 7,850.00
634-125	Unemployment tax	\$ 695.94	\$ 269.00	\$ 80.43	\$ 73.00
634-126	Employment-medical	\$ -	\$ 100.00	\$ 100.00	\$ 100.00
634-129	Training	\$ 545.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
634-130	Uniforms	\$ 611.55	\$ 777.00	\$ 1,121.70	\$ 884.00
634-201	Operating supplies	\$ 3,901.74	\$ 4,000.00	\$ 2,335.70	\$ 4,000.00
634-203	General maintenance	\$ 72,511.99	\$ 45,000.00	\$ 70,795.25	\$ 72,512.00
634-205	Utilities	\$ 95,007.60	\$ 119,184.00	\$ 95,008.00	\$ 95,008.00
634-207	TML insurance	\$ 23,140.79	\$ 23,283.00	\$ 8,333.34	\$ 8,333.00
634-208	Treatment chemicals plant	\$ 8,176.91	\$ 6,193.00	\$ 7,613.55	\$ 7,614.00
634-209	Advertising	\$ -	\$ 100.00	\$ 117.50	\$ 118.00
634-211	Legal fees	\$ 300.00	\$ -	\$ -	\$ -
634-213	Professional fees	\$ 20,836.88	\$ 25,177.00	\$ 25,177.00	\$ 25,177.00
634-301	Fuel-vehicle/equipment	\$ 733.84	\$ 629.00	\$ 261.00	\$ 629.00
634-303	Equipment lease	\$ 228.00	\$ 209.00	\$ 1,009.00	\$ 1,009.00
634-304	Equip repairs & replacement	\$ 278.77	\$ 1,151.00	\$ 2,130.40	\$ 1,151.00
634-306	Vehicle maintenance	\$ 469.42	\$ 1,122.00	\$ 277.00	\$ 127.00
634-309	Miscellaneous expenses	\$ 358.39	\$ 42.00	\$ 160.55	\$ 358.00
634-411	Sludge disposal	\$ 39,731.92	\$ 70,000.00	\$ 50,619.33	\$ 51,000.00
634-414	TCEQ/violations fee	\$ -	\$ -	\$ 6,600.00	\$ -
634-504	Capital equipment	\$ -	\$ -	\$ -	\$ -
634-514	Special capital improvements	\$ -	\$ 65,000.00	\$ -	\$ 65,000.00
634-600	Grant/local effort	\$ -	\$ 55,000.00	\$ -	\$ 55,000.00
634-650	Hepatitis vaccination	\$ -	\$ 105.00	\$ 105.00	\$ 105.00
	<b>Total expenses</b>	<b>\$ 370,948.02</b>	<b>\$ 529,901.00</b>	<b>\$ 375,661.76</b>	<b>\$ 499,644.00</b>
<b>Transfers</b>					
634-403	Transfer to General Fund	\$ 65,082.00	\$ 65,082.00	\$ 65,082.00	\$ 65,082.00
634-229	Transfer to Enterprise Debt Service Fund	\$ 505,829.70	\$ 503,978.00	\$ 503,978.00	\$ 503,740.00
	<b>Total transfers</b>	<b>\$ 570,911.70</b>	<b>\$ 569,060.00</b>	<b>\$ 569,060.00</b>	<b>\$ 568,822.00</b>
	<b>Total expenses and transfers</b>	<b>\$ 941,859.72</b>	<b>\$ 1,098,961.00</b>	<b>\$ 944,721.76</b>	<b>\$ 1,068,466.00</b>
	<b>Difference between total revenues/transfers and total expenses/transfers</b>	<b>\$ 37,020.61</b>	<b>\$ (21,258.00)</b>	<b>\$ 12,756.88</b>	<b>\$ (61,228.00)</b>

**02 - Enterprise Fund  
Department 35 - Sanitation**

<b>Account Description</b>	<b>2011-12 Actual</b>	<b>2012-13 Adopted</b>	<b>2012-13 Amended</b>	<b>2013-14 Adopted</b>
<b>Revenues</b>				
535-01 Solid waste collections	\$ 301,450.19	\$ 322,619.00	\$ 312,626.16	\$ 319,216.00
535-02 Solid waste collections-plant	\$ 5,423.18	\$ 4,381.00	\$ 5,160.76	\$ 5,131.00
<b>Total revenues</b>	<b>\$ 306,873.37</b>	<b>\$ 327,000.00</b>	<b>\$ 317,786.92</b>	<b>\$ 324,347.00</b>
<b>Expenses</b>				
635-209 Advertising	\$ 333.24	\$ -	\$ -	\$ -
635-211 Legal fees	\$ 572.50	\$ -	\$ 58.88	\$ -
635-309 Miscellaneous expenses	\$ -	\$ 6,000.00	\$ 98.51	\$ 6,000.00
635-450 Solid waste-contract	\$ 251,401.92	\$ 257,373.00	\$ 252,568.81	\$ 247,012.00
635-451 Solid waste-plant	\$ 9,672.02	\$ 10,722.00	\$ 18,070.88	\$ 15,553.00
635-453 Recycling container rental	\$ -	\$ 2,700.00	\$ 2,385.00	\$ 2,700.00
<b>Total expenses</b>	<b>\$ 261,979.68</b>	<b>\$ 276,795.00</b>	<b>\$ 273,182.08</b>	<b>\$ 271,265.00</b>
<b>Transfers</b>				
635-452 Transfer to General Fund- Franchise payment	\$ 20,589.51	\$ 12,450.00	\$ 12,450.00	\$ 12,450.00
<b>Total expenses and transfers</b>	<b>\$ 282,569.19</b>	<b>\$ 289,245.00</b>	<b>\$ 285,632.08</b>	<b>\$ 283,715.00</b>
<b>Difference between revenues and expenses/transfers</b>	<b>\$ 24,304.18</b>	<b>\$ 37,755.00</b>	<b>\$ 32,154.84</b>	<b>\$ 40,632.00</b>

# **Enterprise Contingency Fund**

**00-Enterprise Contingency Fund**

Account	Description	2011-12 Actual	2012-13 Adopted	YTD	2012-13 Amended	2013-14 Adopted
<b>Revenues</b>						
	Water fee	\$ 51,715.00	\$ 51,256.00	\$ 39,414.00	\$ 51,526.00	\$ 51,526.00
	Wastewater fee	\$ 49,687.00	\$ 50,000.00	\$ 36,836.00	\$ 50,000.00	\$ 50,000.00
	<b>Total Revenues</b>	<b>\$ 101,402.00</b>	<b>\$ 101,256.00</b>	<b>\$ 76,250.00</b>	<b>\$ 101,526.00</b>	<b>\$ 101,526.00</b>
<b>Expenditures</b>						
	Special projects	\$ -	\$ 748,072.00	\$ -	\$ -	\$ 790,655.00
	<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ 748,072.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 790,655.00</b>
	<b>Difference</b>	<b>\$ 101,402.00</b>	<b>\$(646,816.00)</b>	<b>\$ 76,250.00</b>	<b>\$ 101,526.00</b>	<b>\$(689,129.00)</b>

# **Debt Service Funds**

**General Debt Service**

**Enterprise Debt Service**

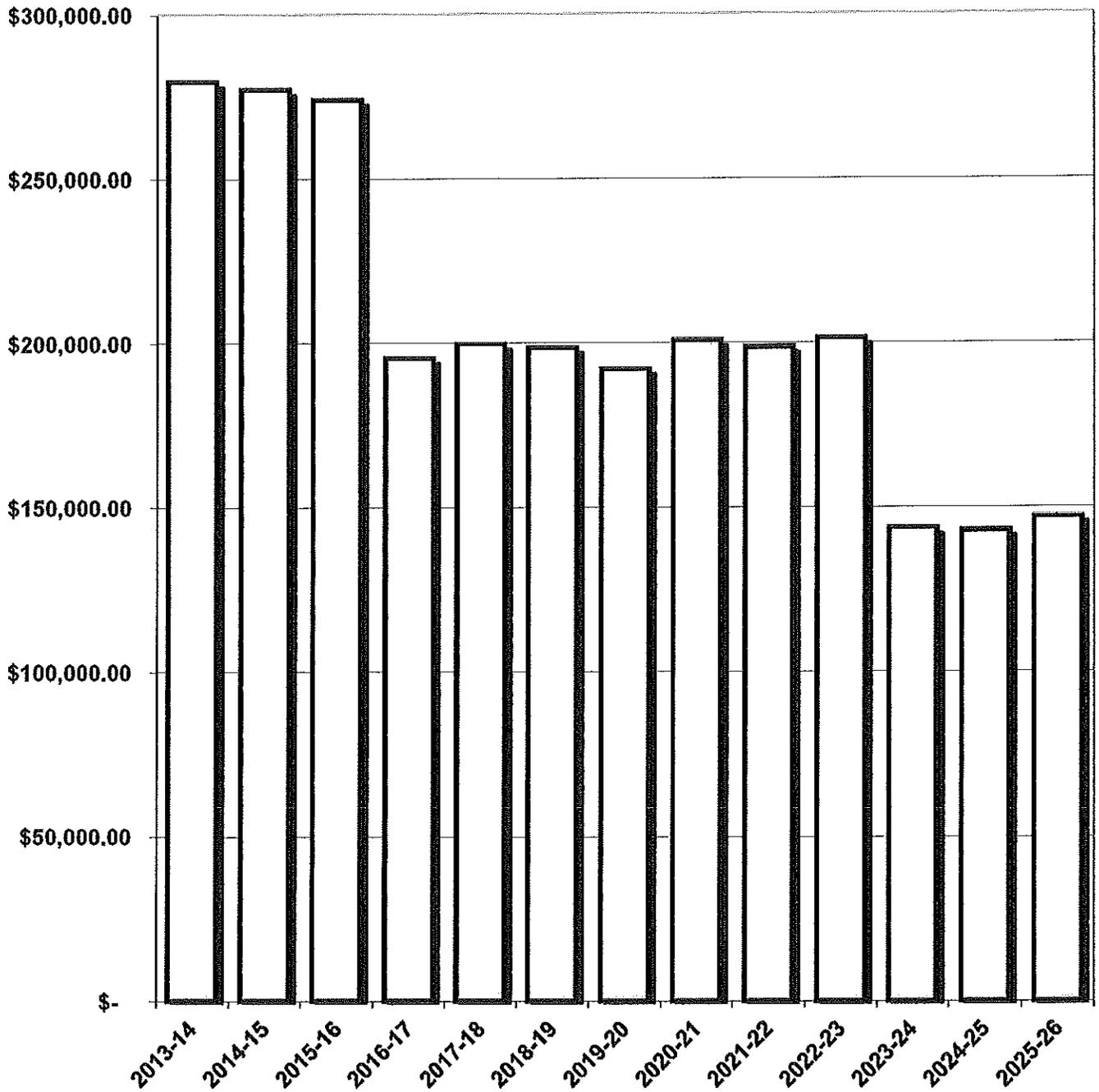
04 General Debt Service Fund

Account	Description	2011-12 Actual	2012-13 Adopted	2012-13 Amended	2013-14 Adopted
<b>Revenues</b>					
544-01	Ad valorem tax	\$ 252,391.04	\$ 272,042.00	\$ 272,042.00	\$ 279,074.00
544-02	Interest earnings	\$ 1,723.97	\$ 135.00	\$ 135.00	\$ 139.00
<b>Total Revenues</b>		<b>\$ 254,115.01</b>	<b>\$ 272,177.00</b>	<b>\$ 272,177.00</b>	<b>\$ 279,213.00</b>
<b>Expenditures</b>					
644-202	Debt service payment	\$ 245,602.60	\$ 272,177.00	\$ 272,177.00	\$ 279,213.00
<b>Total Expenses</b>		<b>\$ 245,602.60</b>	<b>\$ 272,177.00</b>	<b>\$ 272,177.00</b>	<b>\$ 279,213.00</b>
<b>Difference between revenues and expenses</b>		<b>\$ 8,512.41</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Future Debt Service Payments-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) (Original \$500,000 note)	Certificates of Obligation Series 2011 (Fire Truck)	Total Payments	Reserve Required (1/12 of Annual Payments for Certificates of Obligation)	Total Annual Requirement
2013-14	\$ 111,320.50	\$ 54,402.00	\$ 82,830.00	\$ 30,660.00	\$ 279,212.50	\$ 16,365.21	\$ 295,577.71
2014-15	\$ 113,482.50	\$ 57,876.00	\$ 75,411.00	\$ 30,007.50	\$ 276,777.00	\$ 16,780.50	\$ 293,557.50
2015-16	\$ 115,408.00	\$ 56,132.00	\$ 72,909.00	\$ 29,355.00	\$ 273,804.00	\$ 16,741.25	\$ 290,545.25
2016-17	\$ 112,097.00	\$ 54,388.00		\$ 28,702.50	\$ 195,187.50	\$ 16,265.63	\$ 211,453.13
2017-18	\$ 113,786.00	\$ 57,644.00		\$ 28,050.00	\$ 199,480.00	\$ 16,623.33	\$ 216,103.33
2018-19	\$ 115,238.50	\$ 55,682.00		\$ 27,397.50	\$ 198,318.00	\$ 16,526.50	\$ 214,844.50
2019-20	\$ 111,454.50	\$ 53,720.00		\$ 26,745.00	\$ 191,919.50	\$ 15,993.29	\$ 207,912.79
2020-21	\$ 112,670.50	\$ 56,758.00		\$ 31,092.50	\$ 200,521.00	\$ 16,710.08	\$ 217,231.08
2021-22	\$ 113,650.00	\$ 54,578.00		\$ 30,222.50	\$ 198,450.50	\$ 16,537.54	\$ 214,988.04
2022-23	\$ 114,393.00	\$ 57,398.00		\$ 29,352.50	\$ 201,143.50	\$ 16,761.96	\$ 217,905.46
2023-24	\$ 114,899.50			\$ 28,482.50	\$ 143,382.00	\$ 11,948.50	\$ 155,330.50
2024-25	\$ 115,169.50			\$ 27,612.50	\$ 142,782.00	\$ 11,898.50	\$ 154,680.50
2025-26	\$ 115,203.00			\$ 31,742.50	\$ 146,945.50	\$ 12,245.46	\$ 159,190.96
2025-26				\$ 30,655.00	\$ 30,655.00	\$ 2,554.58	\$ 33,209.58
2026-27				\$ 29,567.50	\$ 29,567.50	\$ 2,463.96	\$ 32,031.46
2027-28				\$ 28,480.00	\$ 28,480.00	\$ 2,373.33	\$ 30,853.33
2028-29				\$ 27,392.50	\$ 27,392.50	\$ 2,282.71	\$ 29,675.21
2029-31				\$ 31,305.00	\$ 31,305.00	\$ 2,608.75	\$ 33,913.75
<b>Total</b>	<b>\$ 1,478,772.50</b>	<b>\$ 558,578.00</b>	<b>\$ 231,150.00</b>	<b>\$ 526,822.50</b>	<b>\$ 2,795,323.00</b>		<b>\$ 3,009,004.08</b>

## General Fund Debt Service Payments



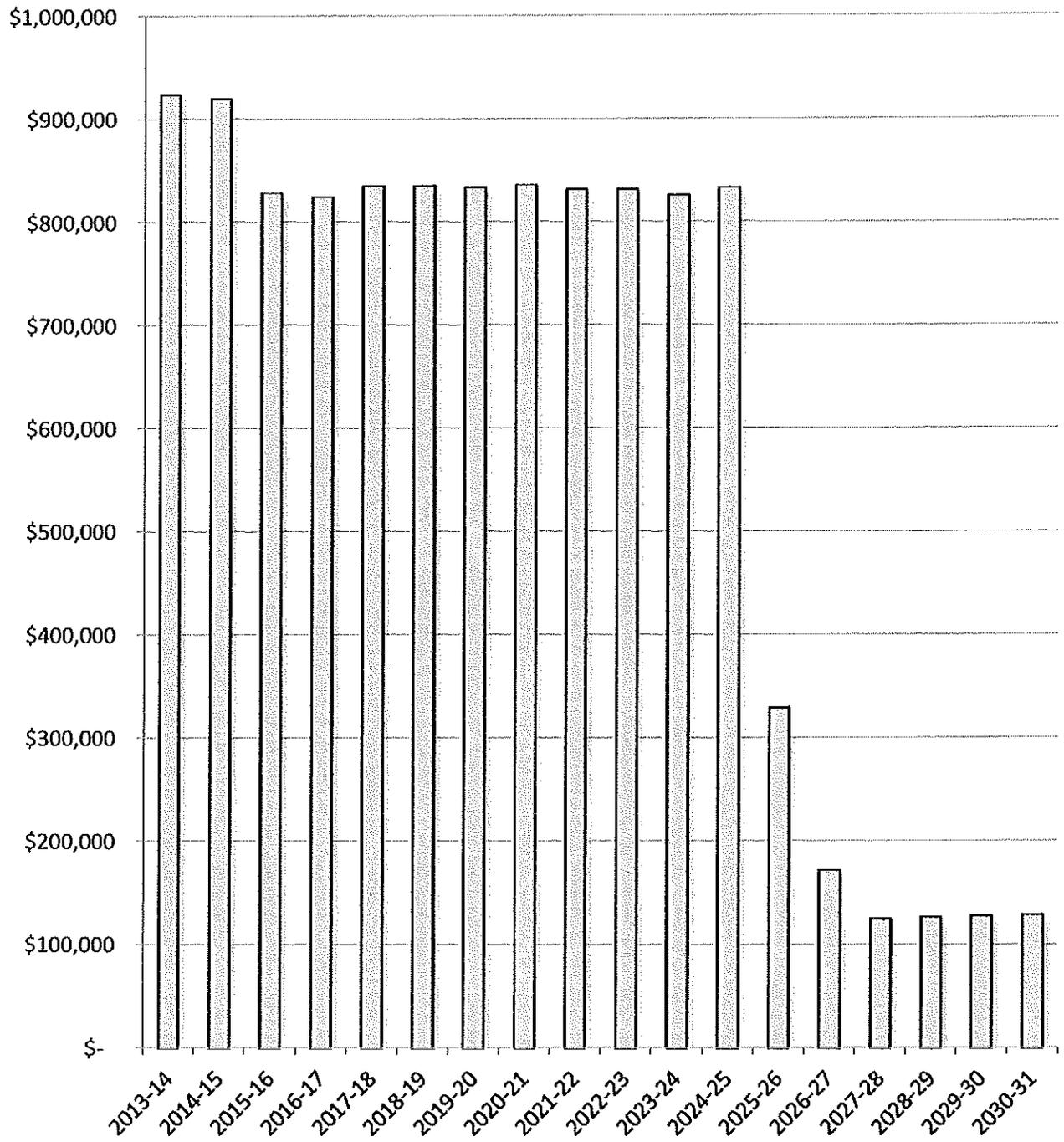
05 ENTERPRISE DEBT SERVICE FUND

Account	Description	2011-12 Actual	2012-13 Adopted	2012-13 Amended	2013-14 Adopted
<b>Transfers</b>					
555-01	Transfer from Water Division	\$ 206,195.64	\$ 205,755.00	\$ 205,755.00	\$ 207,917.00
555-02	Transfer from Wastewater Division	\$ 504,642.96	\$ 503,978.00	\$ 503,978.00	\$ 503,740.00
555-03	NW Water Tower Debt Service	\$ -	\$ 125,184.00	\$ 125,184.00	\$ 126,508.00
555-05	Transfer from Reserve	\$ -	\$ -	\$ -	\$ -
555-06	Transfer from TWDB Loan	\$ -	\$ -	\$ -	\$ -
555-08	2012 Certificates of Obligation	\$ -	\$ 44,343.00	\$ 44,343.00	\$ 41,441.00
555-09	2013 Certificates of Obligation	\$ -	\$ -	\$ -	\$ 44,535.00
	<b>Total Transfers</b>	<b>\$ 710,838.60</b>	<b>\$ 879,260.00</b>	<b>\$ 879,260.00</b>	<b>\$ 924,141.00</b>
<b>Expenditures</b>					
655-202	SIB Hwy W/WW lines 4%	\$ -	\$ 89,941.00	\$ 89,941.00	\$ 89,941.00
655-204	6.3 -TWDB Loan WWTP	\$ -	\$ 503,978.00	\$ 503,978.00	\$ 503,740.00
655-205	CIP 1.475 Bonds W/W Improvements	\$ -	\$ 115,814.00	\$ 115,814.00	\$ 117,976.00
655-206	NW Water Tower Debt Payment	\$ -	\$ 125,184.00	\$ 125,184.00	\$ 126,508.00
655-207	2012 Certificates of Obligation	\$ -	\$ 44,343.00	\$ 44,343.00	\$ 41,441.00
655-	2013 Certificates of Obligation	\$ -	\$ -	\$ -	\$ 44,535.00
655-999	Transfers out	\$ 710,838.60	\$ -	\$ -	\$ -
	<b>Total Expenditures</b>	<b>\$ 710,838.60</b>	<b>\$ 879,260.00</b>	<b>\$ 879,260.00</b>	<b>\$ 924,141.00</b>
	<b>Difference between transfers and expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Future Utility Supported Debt

Fiscal Year	State Infrastructure Bank Series 2001 (Utility Relocation)	Certificates of Obligation Series 2005 (Sewer Plant--original \$6.3 million loan)	Certificates of Obligation Series 2006 (Water/Wastewater-Original \$1.476 million issue)	Certificates of Obligation Series 2011 (NW water tower-original \$1.689 million issue)	Certificates of Obligation Series 2012 (\$526 million issue-NW water tower)	Certificates of Obligation Series 2013 (\$526 million issue-water line replacements)	Total Payments	Reserve Required (1/12 of Annual Payment)	Total Annual Requirement
2013-14	\$ 89,941	\$ 503,740	\$ 117,976	\$ 126,508	\$ 41,441	\$ 44,535	\$ 924,141	\$ 77,012	\$ 1,001,153
2014-15	\$ 89,941	\$ 503,740	\$ 114,902	\$ 129,181	\$ 41,111	\$ 41,441	\$ 920,316	\$ 76,693	\$ 997,008
2015-16		\$ 502,853	\$ 116,827	\$ 126,888	\$ 40,706	\$ 41,111	\$ 828,185	\$ 69,015	\$ 897,200
2016-17		\$ 501,295	\$ 118,516	\$ 124,195	\$ 40,271	\$ 40,706	\$ 824,983	\$ 68,749	\$ 893,732
2017-18		\$ 504,048	\$ 119,969	\$ 126,702	\$ 44,800	\$ 40,271	\$ 835,790	\$ 69,649	\$ 905,439
2018-19		\$ 501,088	\$ 116,185	\$ 129,043	\$ 44,223	\$ 44,800	\$ 835,338	\$ 69,612	\$ 904,950
2019-20		\$ 502,583	\$ 117,401	\$ 126,218	\$ 43,540	\$ 44,223	\$ 833,964	\$ 69,497	\$ 903,461
2020-21		\$ 503,145	\$ 118,380	\$ 128,392	\$ 42,770	\$ 43,540	\$ 836,227	\$ 69,686	\$ 905,913
2021-22		\$ 503,145	\$ 119,123	\$ 125,401	\$ 41,930	\$ 42,770	\$ 832,369	\$ 69,364	\$ 901,733
2022-23		\$ 502,375	\$ 119,630	\$ 127,409	\$ 41,020	\$ 41,930	\$ 832,364	\$ 69,364	\$ 901,727
2023-24		\$ 500,820	\$ 114,900	\$ 124,251	\$ 45,040	\$ 41,020	\$ 826,031	\$ 68,836	\$ 894,866
2024-25		\$ 503,243	\$ 115,170	\$ 126,093	\$ 43,860	\$ 45,040	\$ 833,406	\$ 69,450	\$ 902,856
2025-26			\$ 115,203	\$ 127,769	\$ 42,640	\$ 43,860	\$ 329,472	\$ 27,456	\$ 356,928
2026-27				\$ 129,279		\$ 42,640	\$ 171,919	\$ 14,327	\$ 186,246
2027-28				\$ 125,623			\$ 125,623	\$ 10,469	\$ 136,092
2028-29				\$ 126,966			\$ 126,966	\$ 10,581	\$ 137,547
2029-30				\$ 128,144			\$ 128,144	\$ 10,679	\$ 138,823
2030-31				\$ 129,155			\$ 129,155	\$ 10,763	\$ 139,918
<b>Total</b>	<b>\$ 179,882</b>	<b>\$ 6,032,075</b>	<b>\$ 1,524,179</b>	<b>\$ 2,287,017</b>	<b>\$ 553,352</b>	<b>\$ 597,887</b>	<b>\$ 11,174,391</b>		

## Total Enterprise Debt Service Payments



# **Special Funds**

**Municipal Development District Fund**

**Hotel/Motel Tax Fund**

**Municipal Court Building Security Fund**

**Municipal Court Judicial Efficiency Fund**

**Municipal Court Technology Fund**

**Airport Fund**

**Rockdale Municipal Development District**  
**Profit & Loss Budget Overview**  
 October 2013 through September 2014

	<u>Oct '13 - Sep 14</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Revenue	321,360.00
Total Income	321,360.00
<b>Gross Profit</b>	321,360.00
<b>Expense</b>	
Board Expense and Supplies	5,500.44
Contingency	4,000.88
Contractual Services	38,359.56
Eco Dev Projects/Capital Improv	103,500.44
Eco. Dev. Adv. and Promotion	20,287.88
Legal Fees	4,000.44
Membership Fees/Subscriptions	2,710.40
Office/Utilities/Equipment	18,299.96
Staffing	111,000.00
Training / Travel Expense	13,700.00
Total Expense	321,360.00
<b>Net Ordinary Income</b>	0.00
<b>Net Income</b>	0.00

**15-Hotel/Motel Tax Fund**  
**Hotel/motel Tax Fund**

<b>Account Description</b>	<b>2011-12 Actual</b>	<b>2012-13 Adopted</b>	<b>2012-13 Amended</b>	<b>2013-14 Adopted</b>
<b>Revenue</b>				
515-05 Hotel/motel tax	\$ 100,100.00	\$ 100,000.00	\$ 128,000.00	\$ 100,000.00
515-06 Chamber of Commerce	\$ -	\$ -	\$ 77,446.08	\$ -
515-07 Other reimbursement	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 100,100.00</b>	<b>\$ 100,000.00</b>	<b>\$ 205,446.08</b>	<b>\$ 100,000.00</b>
Transfer from Reserves	\$ -	\$ -	\$ -	\$ 54,581.00
<b>Total Revenues and Transfers</b>	<b>\$ 100,100.00</b>	<b>\$ 100,000.00</b>	<b>\$ 205,446.08</b>	<b>\$ 154,581.00</b>
<b>Expenses</b>				
615-209 Advertising	\$ -	\$ -	\$ 4,020.00	\$ 12,580.00
615-213 Hotel/motel tax-Chamber	\$ 129,811.19	\$ 100,000.00	\$ 51,035.25	\$ 19,752.00
615-214 Professional fees-Orasi	\$ -	\$ -	\$ 27,050.00	\$ 30,400.00
615-215 Professional fees-other	\$ -	\$ -	\$ 1,182.80	\$ 1,183.00
615-222 Promotion of the Arts funding	\$ -	\$ -	\$ -	\$ -
615-224 Historical funding	\$ -	\$ -	\$ 11,900.00	\$ -
615-226 Event Funding	\$ -	\$ -	\$ 55,676.78	\$ 90,666.00
<b>Total Expenses</b>	<b>\$ 129,811.19</b>	<b>\$ 100,000.00</b>	<b>\$ 150,864.83</b>	<b>\$ 154,581.00</b>
<b>Difference Between Revenues/Transfers and Expenditures</b>	<b>\$ (29,711.19)</b>	<b>\$ -</b>	<b>\$ 54,581.25</b>	<b>\$ -</b>

**07-Municipal Court Building Security Fund  
Department -Municipal Court**

<b>Account Description</b>	<b>2011-12 Actual</b>	<b>2012-13 Adopted</b>	<b>2012-13 Amended</b>	<b>2013-14 Adopted</b>
<b>Revenues</b>				
570-01 M.C. Building Security Fund	\$ 8,213.00	\$ 8,715.00	\$ 5,871.00	\$ 5,871.00
570-02 NOW interest	\$ 983.49		\$ 983.00	\$ 983.00
<b>Total Revenues</b>	<b>\$ 9,196.49</b>	<b>\$ 8,715.00</b>	<b>\$ 6,854.00</b>	<b>\$ 6,854.00</b>
<b>Expenses</b>				
670-101 M.C. Building Security Fund	\$ 1,020.00	\$ 8,715.00	\$ 6,854.00	\$ 6,854.00
<b>Total Expenses</b>	<b>\$ 1,020.00</b>	<b>\$ 8,715.00</b>	<b>\$ 6,854.00</b>	<b>\$ 6,854.00</b>
<b>Difference between revenues and expenses</b>	<b>\$ 8,176.49</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**07-Municipal Court Judicial Efficiency Fund  
Department -Municipal Court**

		<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>
<b>Account Description</b>		<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Proposed</b>
<b>Revenue</b>					
572-03	Judicial Efficiency Fund	\$ 1,034.90	\$ 1,144.00	\$ 778.00	\$ 778.00
<b>Total Revenues</b>		<b>\$ 1,034.90</b>	<b>\$ 1,144.00</b>	<b>\$ 778.00</b>	<b>\$ 778.00</b>
<b>Expenses</b>					
672-103	Judicial Efficiency Fund	\$ 105.00	\$ 1,144.00	\$ 778.00	\$ 778.00
<b>Total Expenses</b>		<b>\$ 105.00</b>	<b>\$ 1,144.00</b>	<b>\$ 778.00</b>	<b>\$ 778.00</b>
<b>Difference between revenues and expenses</b>		<b>\$ 929.90</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**07-Municipal Court Technology Fund  
 Department -Municipal Court**

<b>Account Description</b>		<b>2011-12 Actual</b>	<b>2012-13 Adopted</b>	<b>2012-13 Amended</b>	<b>2013-14 Adopted</b>
<b>Revenues</b>					
571-02	Municipal Court Technology Fee	\$ 12,611.12	\$ 13,274.00	\$ 8,957.00	\$ 8,957.00
<b>Total Revenues</b>		<b>\$ 12,611.12</b>	<b>\$ 13,274.00</b>	<b>\$ 8,957.00</b>	<b>\$ 8,957.00</b>
<b>Expenses</b>					
671-102	Court Technology Expense	\$ 3,109.21	\$ 13,274.00	\$ 8,957.00	\$ 8,957.00
<b>Total Expenses</b>		<b>\$ 3,109.21</b>	<b>\$ 13,274.00</b>	<b>\$ 8,957.00</b>	<b>\$ 8,957.00</b>
<b>Difference between revenues and expenses</b>		<b>\$ 9,501.91</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**07-Municipal Court Collection Agency Fund  
 Department -Municipal Court**

Account Description		2011-12 Actual	2012-13 Adopted	2012-13 Amended	2013-14 Proposed
<b>Revenues</b>					
571-02	Municipal Court Collection Fee	\$ -	\$ -	\$ 30,882.00	\$ 41,177.00
	<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,882.00</b>	<b>\$ 41,177.00</b>
<b>Expenses</b>					
671-102	Municipal Court Collection Expense	\$ -	\$ -	\$ 30,882.00	\$ 41,177.00
	<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,882.00</b>	<b>\$ 41,177.00</b>
	<b>Difference between revenues and expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

00-Airport Fund  
 Department 18 - Airport

Account	Description	2011-12 Actual	2012-13 Adopted	2012-13 Amended	2013-14 Adopted
<b>Revenue</b>					
518-11	Donations/Grants	\$ -	\$ -	\$ -	\$ -
518-51	Hanger rental	\$ -	\$ -	\$ -	\$ 13,800.00
518-52	Aviation fuel	\$ -	\$ -	\$ -	\$ 5,865.00
518-54	Lease	\$ -	\$ -	\$ -	\$ 4,800.00
518-55	Miscellaneous revenues	\$ -	\$ -	\$ -	\$ -
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,465.00</b>
<b>Expenses</b>					
618-201	Operating supplies	\$ -	\$ -	\$ -	\$ 83.00
618-203	General maintenance	\$ -	\$ -	\$ -	\$ 11,381.00
618-205	Utilities	\$ -	\$ -	\$ -	\$ 2,853.00
618-207	TML insurance	\$ -	\$ -	\$ -	\$ 3,295.00
618-208	Treatment chemicals	\$ -	\$ -	\$ -	\$ -
618-213	Professional fee	\$ -	\$ -	\$ -	\$ -
618-300	Fuel aviation	\$ -	\$ -	\$ -	\$ 6,853.00
608-501	Capital improvements	\$ -	\$ -	\$ -	\$ -
618-600	Grant/local effort	\$ -	\$ -	\$ -	\$ -
	<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,465.00</b>
	<b>Difference between revenues and expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvements Program

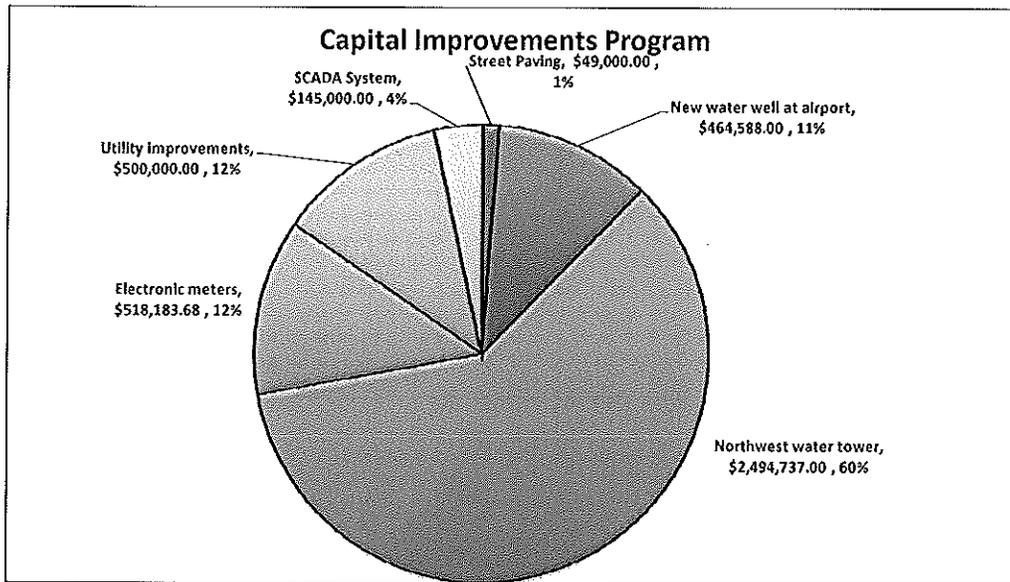
**Capital Improvements Program**

Street Maintenance

2009 Tax Notes  
 Street Maintenance \$ 49,000.00

Utility Maintenance

	2006 Certificates of Obligation	2011 Certificates of Obligation	2012 Certificates of Obligation	2013 Certificates of Obligation	Enterprise Contingency Fund	Utility Operating	Total
Revenue Available	\$ 716,835.05	\$ 1,588,777.17	\$ 505,241.46	\$ 500,000.00	\$ 790,655.00	\$ 22,000.00	\$ 4,122,508.68
<u>Expenditures</u>							
<u>Committed</u>							
New water well at airport	\$ 433,292.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 433,292.00
Remaining amount to KSA for new water well	\$ 31,296.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,296.00
Northwest water tower without construction inspector	\$ 106,247.05	\$ 1,484,040.17	\$ 505,241.46	\$ -	\$ 272,471.32	\$ 22,000.00	\$ 2,390,000.00
Remaining amount of Freese and Nichols for northwest water tower	\$ -	\$ 104,737.00	\$ -	\$ -	\$ -	\$ -	\$ 104,737.00
<u>Available</u>							
Electronic meters	\$ -	\$ -	\$ -	\$ -	\$ 518,183.68	\$ -	\$ 518,183.68
SCADA system	\$ 145,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,000.00
Water line replacement	\$ -	\$ -	\$ -	\$ 500,000.00	\$ -	\$ -	\$ 500,000.00
Total Expenditures	\$ 716,835.05	\$ 1,588,777.17	\$ 505,241.46	\$ 500,000.00	\$ 790,655.00	\$ 22,000.00	\$ 4,122,508.68
Remaining Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# **Informational Items**

**Personnel Summary**

**Investment Policy**

**Glossary of Terms**

**Demographics**

## Personnel Summary

	<b>Full-Time Equivalent <u>2013-14</u></b>
<b><u>Administration</u></b>	
City Manager	0.50
Treasurer	0.50
Total	<u>1.00</u>
<b><u>Library</u></b>	
Library Director	1.00
Librarian	2.50
Total	<u>3.50</u>
<b><u>Street/Drainage</u></b>	
Equipment Operator I	1.00
Heavy Equipment Operator/Mechanic	1.00
Parks/Streets Technician	1.00
Public Works Director	0.25
Public Works Foreman	0.25
Parks and Streets Supervisor	1.00
Total	<u>4.50</u>
<b><u>Community Service</u></b>	
Code Enforcement Officer	0.50
Total	<u>0.50</u>
<b><u>Parks/Cemeteries</u></b>	
Parks/Streets Technician	4.00
Parks/Streets Crewleader	1.00
Public Works Director	0.25
Public Works Foreman	0.25
Public Works Secretary	1.00
Total	<u>6.50</u>
<b><u>Municipal Court</u></b>	
Municipal Court Judge	0.50
Municipal Court Clerk	1.00
Total	<u>1.50</u>

	<b>Full-Time Equivalent <u>2013-14</u></b>
<b><u>Police</u></b>	
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	<hr/> 17.00
<b><u>Water</u></b>	
Administrative Assistant	1.00
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 Supervisor	1.00
Water Plant Trainee	1.00
Water/Wastewater Technician	4.00
Total	<hr/> 10.50
<b><u>Wastewater</u></b>	
Public Works Director	0.25
Public Works Foreman	0.25
Wastewater Operator II	1.00
Water/Wastewater Technician	1.00
Total	<hr/> 2.50
<b>Total Full-Time Equivalent</b>	<hr/> <hr/> 47.50

**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 than 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 \_\_\_\_\_ DAY OF AUGUST, 2013.

\_\_\_\_\_  
John E. King, Mayor

ATTEST:

\_\_\_\_\_  
Terry Blanchard, City Secretary

## Demographics (2010 Census)

Population:	
Males	2,612 (46.7%)
Females:	2,983 (53.3%)
Median Resident Age:	37.0 years
Race:	
One Race (97.5%):	
White	72.6%
Black or African American	13.4%
American Indian and Alaska Native	.9%
Asian	.6%
Other	10.1%
Two or More Races (2.5%)	

## 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 1<sup>st</sup> through September 30<sup>th</sup>, 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 purpose 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 1<sup>st</sup> 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.