

City of Rockdale, Texas



2014-15 Adopted Budget

CITY OF ROCKDALE, TEXAS

Annual Budget

Fiscal Year 2014-15

October 1, 2014 to September 30, 2015

This budget will raise more revenue from property taxes than last year's budget by an amount of \$64,263, which is a 4.8817% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$3,040,990.

RECORD OF CITY COUNCIL'S VOTE ON PROPOSAL TO CONSIDER ADOPTION OF BUDGET

POSITION	NAME	FOR	AGAINST	PRESENT and not voting	ABSENT
Mayor *	John King			*	
Council Member, East Ward	Joyce Dalley		✓		
Council Member, East Ward	Willie Phillips				✓
Council Member, East Ward	Leroy Phillips	✓			
Council Member, West Ward	Doug Calame	✓			
Council Member, West Ward	Colby Fisher	✓			
Council Member, West Ward	Nathan Bland	✓			

* The Mayor only votes in the event of a tie

PROPERTY TAX RATE COMPARISON (Rates expressed per \$100 of value)

TAX RATE	TAX YEAR 2013	TAX YEAR 2014	PROPOSED 2014-15
Property Tax Rate	\$ 0.750000	\$ 0.770800	\$ 0.770800
Effective Tax Rate	\$ 0.726900	\$ 0.742900	\$ 0.742900
Effective Maintenance & Operations (M&O) Tax Rate	\$ 0.591000	\$ 0.585400	\$ 0.618800
Debt Rate	\$ 0.159000	\$ 0.151500	\$ 0.152000
Rollback Tax Rate	\$ 0.779000	\$ 0.783700	\$ 0.783700

TOTAL AMOUNT OF MUNICIPAL DEBT OBLIGATIONS SECURED BY PROPERTY TAXES

DEBT ISSUE	PRINCIPAL	INTEREST	TOTALS
Classic Bank/City Hall Bldg Bond	\$ 40,000	\$ 8,938	\$ 57,876
Certificates of Obligation 2006 1.425 CIP	\$ 65,000	\$ 24,241	\$ 113,482
Tax Notes 2009 Series Street Project	\$ 70,000	\$ 2,706	\$ 75,411
Certificates of Obligation 2011 Fire Truck	\$ 15,000	\$ 5,485	\$ 25,969
Amount added in anticipation that unit will collect only 97% of its taxes in 2014			\$ 8,435
TOTAL DEBT LEVY			\$ 281,175

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, amphitheaters, concert halls, museums and exhibition facilities
19. Public parks and related open space improvements
20. Affordable housing projects
21. Water supply facilities including dams, transmission lines, well field developments and other water supply alternatives
22. Water conservation programs including incentives to install water-saving plumbing fixtures, educational programs, brush control programs, and programs to replace malfunctioning or leaking water lines and other waste facilities
23. Airport facilities. Land, buildings, facilities, infrastructure and improvements required or suitable for the development or expansion of airport facilities. In addition, may include hangars, airport maintenance and repair facilities, air cargo facilities, and related infrastructure located on or adjacent to an airport facility.
24. Airports and sewer or solid waste disposal facilities
25. Convention center facilities or related improvements, including parking facilities and civic center hotels
26. Purchase property, employ necessary personnel, issue bonds or other obligations to pay the costs of a development project (after approval by the Texas Attorney General)
27. General commercial or retail economic development projects

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.

**City of Rockdale, Texas
Organization Chart**

Citizens of Rockdale

City Council
John King, Mayor
Joyce Dalley, Mayor Pro-tem
Doug Calame, Councilmember
Nathan Bland, Councilmember
Willie Phillips, Sr., Councilmember
Colby Fisher, Councilmember
Leroy Phillips, Councilmember

City Attorney
Michelle
Lehmkuhl

City Manager
Randy Holly

Municipal Court Judge
Jerry Waggoner

Boards, Commissions, Districts

Municipal Court

Police Chief
Thomas Harris

City Secretary
Terry Blanchard

Treasurer
Sandra Ellis

Code Enforcement
Lon Williams

Librarian
Melanie Todd

Public Works
Director
Scooter Lindholm

Patrol

Communications

Animal Control

Parks

Water

Streets

Wastewater

Airport

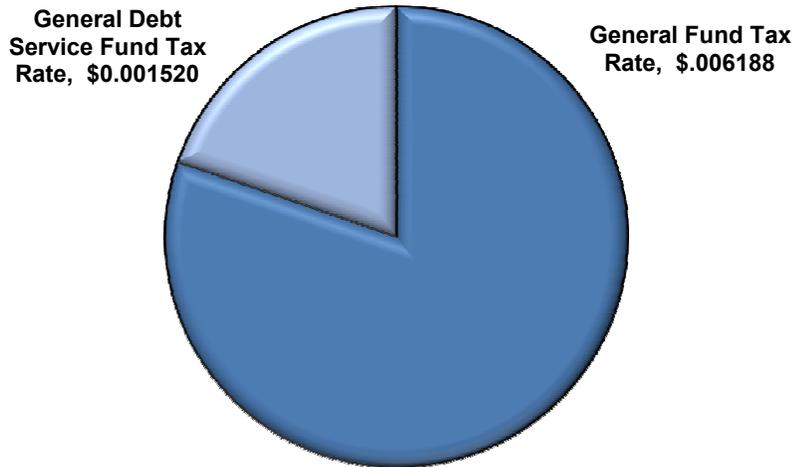
Ad Valorem Taxes

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Total Appraised Value	\$ 242,705,645.00	\$ 242,705,645.00	\$ 242,705,645.00
Net Taxable Value	\$ 184,659,009.00	\$ 184,659,009.00	\$ 184,659,009.00
Recommended Tax Rate (per \$100 Value)	\$ 0.00618800	\$ 0.00152000	\$ 0.00770800
Tax Levy	\$ 1,142,669.95	\$ 280,681.69	\$ 1,423,351.64
Collection Ratio	97%	97%	97%
Total Estimated Collections	\$ 1,108,389.85	\$ 272,261.24	\$ 1,380,651.09

Historical Tax Data

	<u>Tax Levy</u>	<u>Tax Collections</u>	<u>Percent</u>
2012-13 Actual	\$ 1,357,252.07	\$ 1,274,887.01	94%
2011-12 Actual	\$ 1,335,161.28	\$ 1,245,003.79	93%
2010-11 Actual	\$ 1,423,351.64	\$ 1,380,651.09	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%

2014-15 Tax Rate Comparison



General Fund

**01 - General Fund
Fund Summary**

Account Description	2012-13 Actual	2013-14 Adopted	2013-14 Amended	2014-15 Proposed
Revenues				
11 Administration	\$ 2,063,088.00	\$ 2,087,451.00	\$ 2,103,885.00	\$ 2,190,175.00
18 Airport	\$ -	\$ -	\$ -	\$ -
19 Library	\$ 7,782.00	\$ 7,075.00	\$ 7,455.00	\$ 7,300.00
21 Streets and Drainage	\$ 1,700.00	\$ 2,115.00	\$ 1,420.00	\$ 1,600.00
22 Fire Department	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
23 Community Service	\$ 35,512.00	\$ 25,349.00	\$ 11,550.00	\$ 11,800.00
24 Parks and Cemeteries	\$ 88,019.00	\$ 50,715.00	\$ 50,605.00	\$ 49,230.00
26 Emergency Medical Service	\$ -	\$ -	\$ -	\$ -
30 Municipal Court	\$ 389,728.00	\$ 320,657.00	\$ 407,563.00	\$ 372,750.00
31 Police Department	\$ 38,475.00	\$ 39,174.00	\$ 52,220.00	\$ 36,648.00
Total revenues	\$ 2,649,304.00	\$ 2,557,536.00	\$ 2,659,698.00	\$ 2,694,503.00
Transfers from other funds	\$ 185,630.00	\$ 214,368.00	\$ 134,170.00	\$ 178,531.00
Total revenues and transfers	\$ 2,834,934.00	\$ 2,771,904.00	\$ 2,793,868.00	\$ 2,873,034.00
Expenses				
11 Administration	\$ 267,893.00	\$ 236,807.00	\$ 216,431.00	\$ 231,150.00
18 Airport	\$ 8,352.00	\$ -	\$ -	\$ -
19 Library	\$ 156,455.00	\$ 158,846.00	\$ 163,115.00	\$ 176,327.00
21 Streets and Drainage	\$ 407,427.00	\$ 424,684.00	\$ 386,460.00	\$ 422,956.00
22 Fire Department	\$ 87,709.00	\$ 100,291.00	\$ 96,585.00	\$ 93,501.00
23 Community Service	\$ 65,693.00	\$ 62,337.00	\$ 51,516.00	\$ 55,328.00
24 Parks and Cemeteries	\$ 401,372.00	\$ 397,538.00	\$ 398,542.00	\$ 450,970.00
26 Emergency Medical Service	\$ 95,916.00	\$ 98,296.00	\$ 97,097.00	\$ 99,776.00
30 Municipal Court	\$ 86,224.00	\$ 80,254.00	\$ 80,343.00	\$ 99,973.00
31 Police Department	\$ 1,183,870.00	\$ 1,203,329.00	\$ 1,237,689.00	\$ 1,227,806.00
Total expenses	\$ 2,760,911.00	\$ 2,762,382.00	\$ 2,727,778.00	\$ 2,857,787.00
Transfers to other funds	\$ 7,522.00	\$ 7,522.00	\$ 7,522.00	\$ 7,522.00
Total expenses/transfers to other funds	\$ 2,768,433.00	\$ 2,769,904.00	\$ 2,735,300.00	\$ 2,865,309.00
Difference between revenues/transfers and expenses/transfers	\$ 66,501.00	\$ 2,000.00	\$ 58,568.00	\$ 7,725.00

01 -GENERAL FUND
 REVENUES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014			2014-2015	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
23-COMMUNITY SERVICE							
01-523-02 ELECTRICAL PERMITS	8,175	12,700	8,175	3,525	4,750	5,000	_____
01-523-04 BUILDING & MOVING PERMITS	12,174	21,096	12,174	4,631	6,800	6,800	_____
01-523-06 OCCUPANCY INSPECTION FEES	6,800	0	5,000	0	0	0	_____
01-523-10 MISC.	0	1,716	0	0	0	0	_____
01-523-29 PLAN REVIEW FEES-BLDG	0	0	0	0	0	0	_____
TOTAL 23-COMMUNITY SERVICE	27,149	35,512	25,349	8,156	11,550	11,800	_____
24-PARKS							
01-524-01 POOL ADMISSIONS	8,971	8,512	8,971	4,276	8,375	8,500	_____
01-524-03 ELECTRICITY REIMB	7,114	9,211	7,114	8,233	12,350	12,500	_____
01-524-04 CEMETERY LOT SALES	15,125	14,240	16,485	6,668	8,250	9,000	_____
01-524-05 DONATIONS	96	0	0	0	0	0	_____
01-524-06 CEMETERY CARE	28	15	28	35	30	30	_____
01-524-07 REFUNDS	0	0	0	0	0	0	_____
01-524-08 LIFEGUARD FEES	2,581	1,262	2,581	423	2,000	2,500	_____
01-524-09 CEMETERY LOT LOCATION FEE	125	100	536	125	150	200	_____
01-524-10 MISC.	0	33,587	0	0	0	0	_____
01-524-12 CITY FACILITY FEES	25,466	21,093	15,000	13,763	18,650	16,500	_____
01-524-14 EQUIPMENT SOLD	0	0	0	0	800	0	_____
TOTAL 24-PARKS	59,505	88,019	50,715	33,522	50,605	49,230	_____
30-MUNICIPAL COURT							
01-530-03 COURT FINES	375,745	318,565	256,361	248,498	325,000	301,000	_____
01-530-07 STATE COURT COSTS	0	0	0	0	0	0	_____
01-530-08 OVERPAYMENT OF COST OF FINE	1,635	1,000	996	1,290	1,500	1,000	_____
01-530-10 TIME PAYMENT	10,028	7,431	7,649	7,550	9,000	7,700	_____
01-530-11 DEFENSIVE DRIVING FEE	5,680	4,220	3,560	4,555	5,500	4,300	_____
01-530-13 COLLECTION AGENCY FEES	0	0	0	0	0	0	_____
01-530-14 ST COURT COST NO LIABILITY	0	0	0	0	0	0	_____
01-530-16 STATE SAFETY BELT FINE	201	326	276	100	150	150	_____
01-530-17 LOCAL FEES	63,548	55,533	49,063	50,082	63,000	55,600	_____
01-530-18 OMNIBASE FTA FEES	2,634	2,652	2,752	2,478	3,100	2,700	_____
01-530-20 FTA SCHOOL FINE	150	0	0	313	313	300	_____
01-530-25 SEPT BAL/SPECIAL ACCOUNT	0	0	0	0	0	0	_____
01-530-28 JUROR NO SHOW FEE	0	0	0	0	0	0	_____
TOTAL 30-MUNICIPAL COURT	459,621	389,728	320,657	314,866	407,563	372,750	_____
31-POLICE DEPARTMENT							
01-531-01 POUND FEES	1,111	880	933	490	730	800	_____
01-531-04 ACCIDENT REP/FINGERPRINTS	881	965	1,033	729	950	1,000	_____
01-531-05 SALE OF EQUIPMENT	4,000	0	1,500	2,500	2,500	2,000	_____
01-531-13 MISC.	0	0	0	0	0	0	_____
01-531-20 DONATIONS/DARE	83	92	0	60	70	70	_____
01-531-24 TML-AUTO INSURANCE	0	830	0	13,315	13,315	0	_____
01-531-26 PD VEHICLE PATROL REIMB	0	0	0	2,520	2,520	0	_____
01-531-27 RESTITUTION	69	0	0	0	0	0	_____
01-531-29 SRO FROM RISD REIMBURSEMENT	35,708	35,708	35,708	28,567	32,135	32,778	_____
TOTAL 31-POLICE DEPARTMENT	41,852	38,475	39,174	48,181	52,220	36,648	_____
TOTAL REVENUES	2,847,873	2,649,303	2,557,536	2,313,376	2,659,698	2,694,503	_____

CITY OF ROCKDALE
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2014

01 -GENERAL FUND

11-ADMINISTRATION

DEPARTMENTAL EXPENDITURES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014			2014-2015	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
01-611-100 SALARY CITY MANAGER	40,667	40,349	40,000	30,224	37,724	45,000	
01-611-105 SALARY TREASURER	23,450	24,895	24,752	19,044	25,392	25,253	
01-611-111 LONGEVITY	0	414	450	450	450	396	
01-611-120 F I C A	4,913	4,896	4,960	3,751	5,001	5,405	
01-611-121 MEDICAL INSURANCE	5,582	3,724	6,123	3,104	4,139	6,186	
01-611-122 RETIREMENT	6,394	6,411	6,748	5,034	6,711	7,166	
01-611-125 UNEMPLOYMENT TAX	1,305	60	432	933	1,200	414	
01-611-126 EMPLOYMENT-MEDICAL	0	0	0	0	0	0	
01-611-129 TRAINING	1,874	410	2,000	10	500	1,500	
01-611-130 UNIFORMS	0	0	0	0	0	0	
01-611-131 REFUNDS-PROPERTY TAX	2,647	0	0	0	0	0	
01-611-201 OPERATING SUPPLIES	4,491	4,109	5,871	5,152	6,800	6,800	
01-611-203 GENERAL MAINTENANCE	16,099	18,073	14,729	13,693	18,500	18,000	
01-611-205 UTILITIES	6,563	5,920	7,213	3,670	5,300	5,700	
01-611-207 TML INSURANCE	4,137	3,940	4,137	4,093	5,457	7,287	
01-611-209 ADVERTISING	2,127	1,958	911	494	1,000	1,000	
01-611-211 LEGAL FEES	14,848	12,795	15,000	6,137	9,500	9,000	
01-611-213 PROFESSIONAL FEES	32,978	50,049	42,846	24,632	32,000	35,000	
01-611-215 LOCAL REGISTRAR EXP	20	11	11	14	20	20	
01-611-217 ELECTION EXPENSE	2,328	3,113	4,546	3,434	2,395	2,400	
01-611-219 COUNCIL EXPENSE & SUPPLIES	4,707	8,202	8,500	3,935	6,000	6,500	
01-611-221 RECORDS MANAGEMENT	0	0	0	0	0	0	
01-611-223 G.R.E.A.T.	750	0	1,500	630	630	0	
01-611-227 TAX APPRAISAL DISTRICT	23,062	27,380	29,831	23,455	31,273	31,273	
01-611-301 FUEL-VEHICLE/EQUIPMENT	248	226	226	191	250	250	
01-611-303 EQUIPMENT LEASE	1,809	1,631	1,433	1,171	1,400	1,400	
01-611-304 EQUIP REPAIRS & REPLACE	0	100	568	0	100	300	
01-611-306 VEHICLE MAINTENANCE	755	338	682	15	200	300	
01-611-309 MISC.	2,200	1,818	2,005	1,659	1,800	1,800	
01-611-311 COMPUTER/EQUIP MAINT	6,220	6,856	6,233	5,767	7,689	7,800	
01-611-501 CAPITAL IMPROVEMENTS	0	0	0	0	0	0	
01-611-502 CAP. OFFICE EQUIPMENT	0	0	0	0	0	0	
01-611-503 CAP. VEHICLE	0	0	0	0	0	0	
01-611-660 BAD DEBT EXPENSE	31,746	35,216	0	0	0	0	
01-611-812 ECONOMIC DEVELOPMENT	0	0	0	0	0	0	
01-611-813 HISTORICAL COMMISSION	5,000	5,000	5,000	5,000	5,000	5,000	
01-611-900 CONTINGENCY	0	0	100	0	0	0	
TOTAL 11-ADMINISTRATION	246,919	267,893	236,807	165,689	216,431	231,150	

CITY OF ROCKDALE
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2014

01 -GENERAL FUND
 18-AIRPORT

DEPARTMENTAL EXPENDITURES

	2011-2012 ACTUAL	2012-2013 ACTUAL	----- 2013-2014 -----		----- 2014-2015 -----		
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
01-618-205 UTILITIES	2,853	3,712	0 (0)	0	0	_____
01-618-300 FUEL AVIATION	7,189	4,639	0	0	0	0	_____
01-618-504 CAPITAL OTHER EQUIPMENT	0	0	0	0	0	0	_____
01-618-600 GRANT/LOCAL EFFORT	0	0	0	0	0	0	_____
01-618-900 CONTINGENCY	0	0	0	0	0	0	_____
TOTAL 18-AIRPORT	10,042	8,352	0 (0)	0	0	

CITY OF ROCKDALE
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2014

01 -GENERAL FUND
 19-LIBRARY

DEPARTMENTAL EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	(----- 2013-2014 -----)			(----- 2014-2015 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
01-619-106 SALARY/LIBRARIAN	36,728	38,791	38,584	29,680	39,573	39,356	
01-619-107 SALARY LIBRARY CLERKS	46,447	58,406	60,174	45,504	60,672	61,378	
01-619-111 LONGEVITY	0	1,440	1,548	1,548	2,064	1,656	
01-619-120 F I C A	5,729	6,910	7,615	5,454	7,272	7,833	
01-619-121 MEDICAL INSURANCE	15,498	13,192	13,498	10,726	14,301	18,557	
01-619-122 RETIREMENT	8,311	9,551	9,090	7,683	10,244	10,526	
01-619-125 UNEMPLOYMENT TAX	783	84	216	525	699	828	
01-619-126 EMPLOYMENT-MEDICAL	0	31	0	0	0	0	
01-619-129 TRAINING	656	324	400	0	100	200	
01-619-201 OPERATING SUPPLIES	1,202	1,838	1,924	1,316	1,900	1,900	
01-619-203 GENERAL MAINTENANCE	2,476	2,677	2,600	544	1,500	2,600	
01-619-205 UTILITIES	10,030	9,864	10,774	6,154	9,200	10,000	
01-619-207 TML INSURANCE	2,723	2,652	2,723	2,943	5,890	3,158	
01-619-209 ADVERTISING	0	0	0	0	0	0	
01-619-211 LEGAL FEES	0	0	0	0	0	0	
01-619-216 BOOKS	5,936	7,125	6,500	5,117	6,500	7,500	
01-619-223 G.R.E.A.T.	750	0	0	0	0	0	
01-619-304 EQUIP REPAIRS & REPLACE	0	0	0	0	0	0	
01-619-309 MISC	0	0	0	0	0	0	
01-619-311 COMPUTER/EQUIP MAINT	2,045	3,569	3,200	495	3,200	10,835	
01-619-501 CAP IMPROVEMENTS	0	0	0	0	0	0	
01-619-502 CAP. OFFICE EQUIPMENT	0	0	0	0	0	0	
01-619-600 LOAN/GRANT/DONATIONS	0	0	0	0	0	0	
01-619-900 CONTINGENCY	0	0	0	0	0	0	
TOTAL 19-LIBRARY	139,313	156,455	158,846	117,688	163,115	176,327	

CITY OF ROCKDALE
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2014

01 -GENERAL FUND

21-STREETS

DEPARTMENTAL EXPENDITURES

	2011-2012 ACTUAL	2012-2013 ACTUAL	(----- 2013-2014 -----)			(----- 2014-2015 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
01-621-102 SALARY-PUBWKS	12,950	10,627	15,269	11,804	15,738	15,653	
01-621-109 FOREMAN-SALARY	11,528	12,216	10,977	9,516	12,687	11,197	
01-621-110 SALARY MAINTENANCE	97,091	120,916	119,766	76,389	101,852	115,203	
01-621-111 LONGEVITY	0	999	1,116	1,116	1,488	1,053	
01-621-112 MAINTENANCE OVERTIME	2,228	2,874	2,782	3,690	4,920	4,000	
01-621-120 F I C A	9,173	10,987	11,369	7,743	10,323	11,165	
01-621-121 MEDICAL INSURANCE	19,876	20,910	20,077	16,220	21,626	30,928	
01-621-122 RETIREMENT	12,431	14,318	15,516	10,348	13,797	15,003	
01-621-125 UNEMPLOYMENT TAX	984	101	200	552	735	828	
01-621-126 EMPLOYMENT-MEDICAL	31	0	30	32	43	30	
01-621-129 TRAINING	0	0	500	0	250	500	
01-621-130 UNIFORMS	1,458	2,448	2,624	1,251	1,600	1,700	
01-621-201 OPERATING SUPPLIES	4,902	4,982	5,462	6,096	8,700	5,462	
01-621-203 GENERAL MAINTENANCE	53,368	56,720	53,368	43,970	58,000	49,250	
01-621-205 UTILITIES	109,278	103,047	109,278	59,319	89,000	95,000	
01-621-207 TML INSURANCE	11,832	10,002	12,000	8,926	11,901	11,554	
01-621-208 TREATMENT CHEMICALS	410	0	500	0	250	300	
01-621-209 ADVERTISING	59	43	0	0	0	0	
01-621-211 LEGAL FEES	0	0	0	0	0	0	
01-621-213 PROFESSIONAL FEES	61	0	0	0	0	0	
01-621-301 FUEL-VEHICLE/EQUIPMENT	12,387	10,630	13,000	6,566	8,000	8,500	
01-621-303 EQUIPMENT LEASE	228	2,771	2,500	5,599	6,000	1,000	
01-621-304 EQUIP REPAIRS & REPLACE	9,130	17,973	15,550	16,172	15,550	12,000	
01-621-306 VEHICLE MAINTENANCE	2,200	3,899	4,800	1,759	2,000	3,000	
01-621-309 MISC.	0	964	8,000	769	2,000	6,000	
01-621-311 COMPUTER MAINTENANCE	0	0	0	0	0	430	
01-621-501 CAP. IMPROVEMENTS	0	0	0	0	0	0	
01-621-503 CAP. VEHICLE	0	0	0	0	0	0	
01-621-504 CAP. OTHER EQUIPMENT	0	0	0	0	0	0	
01-621-505 EQUIPMENT LEASE PURCHASE	0	0	0	0	0	23,200	
01-621-810 PROPERTY-MASTER PLAN	0	0	0	0	0	0	
01-621-900 CONTINGENCY	0	0	0	0	0	0	
TOTAL 21-STREETS	371,604	407,427	424,684	287,837	386,460	422,956	

CITY OF ROCKDALE
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2014

01 -GENERAL FUND
 22-FIRE DEPARTMENT

DEPARTMENTAL EXPENDITURES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014			2014-2015	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
01-622-123 BANQUET	800	800	800	800	800	800	
01-622-129 TRAINING	5,849	5,006	7,600	0	7,600	7,600	
01-622-138 FIRE DRILL FEES	1,002	1,202	1,056	0	1,056	1,056	
01-622-139 FIRE PREV. & TRAIN. SUPP.	0	0	800	800	800	800	
01-622-140 INCENTIVE PAY	0	0	10,000	4,170	4,170	6,000	
01-622-201 OPERATING SUPPLIES	2,072	2,779	1,100	1,382	1,500	1,500	
01-622-203 GENERAL MAINTENANCE	0	1,727	2,000	1,132	1,000	2,000	
01-622-205 UTILITIES	13,657	15,613	13,379	13,883	18,000	15,000	
01-622-207 TML INSURANCE	6,570	6,659	6,769	7,431	7,800	8,140	
01-622-209 ADVERTISING	0	0	0	0	0	0	
01-622-211 LEGAL FEES	675	0	0	0	200	500	
01-622-213 PROFESSIONAL FEES	0	0	3,388	95	200	3,500	
01-622-301 FUEL-VEHICLE/EQUIPMENT	4,887	3,883	3,654	2,250	3,654	3,800	
01-622-302 EQUIPMENT LEASE/TOWER EASMT	100	100	100	100	100	100	
01-622-304 EQUIP REPAIRS & REPLACE	15,736	37,227	24,000	19,137	24,000	27,000	
01-622-305 ANNUAL EQUIP MAINT CONTRACT	0	0	4,200	0	4,200	5,200	
01-622-306 VEHICLE MAINTENANCE	0	500	0	0	0	500	
01-622-309 MISC.	0	2	0	0	0	0	
01-622-310 ACCIDENT & SICKNESS POLICY	1,445	1,445	1,445	1,506	1,505	1,505	
01-622-311 COMPUTER MAINT/SOFTWARE	0	2,217	0	0	0	500	
01-622-312 PENSION FUND	7,522	0	0	0	0	0	
01-622-501 CAPTIAL IMPROVEMENT	0	0	0	0	0	0	
01-622-503 CAP. VEHICLE	0	0	0	0	0	0	
01-622-504 CAP. EQUIPMENT	0	8,550	20,000	20,000	32,000	8,000	
01-622-600 GRANT/LOAN/DONATIONS	0	0	0	0	0	0	
01-622-650 HEPATITIS - VACCINES	0	0	0	0	0	0	
01-622-900 CONTINGENCY	0	0	0	0	0	0	
TOTAL 22-FIRE DEPARTMENT	60,316	87,709	100,291	72,686	108,585	93,501	

CITY OF ROCKDALE
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2014

01 -GENERAL FUND
 23-COMMUNITY SERVICE
 DEPARTMENTAL EXPENDITURES

	2011-2012 ACTUAL	2012-2013 ACTUAL	----- 2013-2014 -----			----- 2014-2015 -----	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
01-623-115 SALARY CEO	31,495	33,594	32,136	25,111	33,481	32,779	
01-623-120 F I C A	2,336	2,579	2,424	1,898	2,530	2,498	
01-623-121 MEDICAL INSURANCE	0	0	0	0	0	0	
01-623-122 RETIREMENT	3,140	3,382	3,326	2,567	3,423	3,370	
01-623-125 UNEMPLOYMENT TAX	261	9	8	175	233	207	
01-623-126 PHYSICAL/VACCINES	0	0	0	0	0	0	
01-623-128 CEO TRAINING	125	1,006	1,156	0	700	1,000	
01-623-130 UNIFORMS ACO	0	0	0	0	0	0	
01-623-201 OPERATING SUPPLIES	987	781	900	632	842	950	
01-623-207 TML INSURANCE	1,336	592	1,000	683	910	1,179	
01-623-209 ADVERTISING	0	659	0	0	0	0	
01-623-211 LEGAL FEES	0	8,342	4,500	871	1,500	2,000	
01-623-213 PROFESSIONAL FEE/LICENSE	3,197	7,060	3,200	2,150	3,200	3,250	
01-623-299 FUEL-INSPECTOR	955	893	768	628	837	900	
01-623-303 EQUIPMENT LEASE	115	373	300	279	375	420	
01-623-304 EQUIPMENT REPAIR/REPLACE	6	470	0	0	0	0	
01-623-306 VEHICLE MAINTENANCE	3,122	59	500	15	200	200	
01-623-309 MISC.	0	17	0	0	0	0	
01-623-310 CITY CLEAN-UP	11,717	5,493	12,000	16	3,000	6,000	
01-623-311 COMPUTER/EQUIP MAINT	0	386	119	214	285	575	
01-623-503 CAP VEHICLE	0	0	0	0	0	0	
01-623-504 CAPITAL OTHER EQUIPMENT	0	0	0	0	0	0	
01-623-650 HEPATITIS-VACCINES	0	0	0	0	0	0	
01-623-900 CONTINGENCY	0	0	0	0	0	0	
TOTAL 23-COMMUNITY SERVICE	58,794	65,693	62,337	35,238	51,516	55,328	

CITY OF ROCKDALE
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2014

01 -GENERAL FUND

24-PARKS

DEPARTMENTAL EXPENDITURES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014			2014-2015	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
01-624-102 SALARY-PUBWKS	12,950	10,627	15,269	11,804	15,738	15,563	
01-624-109 SALARY-FOREMAN	11,528	12,216	10,755	9,516	12,689	11,197	
01-624-110 SALARY - MAINTENANCE	92,998	120,158	137,488	107,134	142,845	140,032	
01-624-111 LONGEVITY	0	1,647	1,800	1,800	2,400	1,710	
01-624-112 MAINTENANCE OVERTIME	767	3,049	2,896	3,921	5,228	4,500	
01-624-116 SALARY - SWIMMING POOL	16,593	15,969	16,593	5,482	16,000	16,593	
01-624-120 F I C A	10,126	12,320	14,004	10,517	14,022	14,386	
01-624-121 MEDICAL INSURANCE	22,922	20,613	30,705	19,030	25,373	43,300	
01-624-122 RETIREMENT	11,864	14,347	17,409	13,526	18,034	19,332	
01-624-125 UNEMPLOYMENT TAX	1,870	108	378	971	1,294	1,449	
01-624-126 EMPLOYMENT-MEDICAL	0	414	200	66	87	100	
01-624-129 TRAINING	0	0	500	0	0	0	
01-624-130 UNIFORMS	1,453	2,869	2,751	2,026	2,750	2,750	
01-624-200 REFUNDS-CITY FACILITIES	9,101	8,575	7,175	4,825	6,433	8,000	
01-624-201 OPERATING SUPPLIES	4,956	5,971	5,507	4,515	6,020	5,500	
01-624-203 GENERAL MAINTENANCE	22,137	20,577	18,966	13,160	17,546	25,370	
01-624-205 UTILITIES	39,409	44,195	40,080	25,240	40,000	43,000	
01-624-207 TML INSURANCE	11,607	12,712	12,961	14,536	19,381	15,065	
01-624-208 TREATMENT CHEMICALS	1,699	1,827	1,827	330	440	500	
01-624-209 ADVERTISING	34	25	0	0	0	0	
01-624-211 LEGAL FEES	0	0	0	0	0	0	
01-624-213 PROFESSIONAL FEES	350	0	0	0	0	0	
01-624-301 FUEL-VEHICLE/EQUIPMENT	11,258	17,306	14,000	15,677	20,902	21,000	
01-624-303 EQUIPMENT LEASE	228	1,699	450	566	600	600	
01-624-304 EQUIP REPAIRS & REPLACE	7,247	7,165	7,082	4,911	5,000	5,000	
01-624-306 VEHICLE MAINTENANCE	674	622	750	86	114	2,000	
01-624-307 POOL EXPENSES	5,352	8,363	7,500	4,307	5,742	11,175	
01-624-309 MISC.	0	0	0	0	0	0	
01-624-311 COMPUTER MAINTENANCE	0	0	0	0	0	430	
01-624-314 CIVIC CENTER EXPENSES	3,446	1,833	2,528	1,344	1,791	2,000	
01-624-315 UTILITIES - CIVIC CENTER	8,497	8,169	8,500	4,500	7,500	8,000	
01-624-316 CIVIC CENTER FURNITURE	0	0	661	0	1,200	0	
01-624-317 CEMETERY RECORDS-COM MAINT	621	652	621	684	685	690	
01-624-318 CEMETERY MAINTENANCE	0	0	0	0	0	5,000	
01-624-501 CAP. PARKS IMPROVEMENT	0	0	0	0	0	1,000	
01-624-503 CAP. VEHICLE	0	28,679	8,728	8,728	8,728	0	
01-624-504 CAP. EQUIPMENT	0	18,664	9,454	0	0	25,728	
01-624-505 CAP. CEMETERY IMPROVEMENT	0	0	0	0	0	0	
01-624-506 CAP. POOL IMPROVEMENTS	2,349	0	0	0	0	0	
01-624-900 CONTINGENCY	0	0	0	0	0	0	
TOTAL 24-PARKS	312,037	401,372	397,538	289,203	398,542	450,970	

CITY OF ROCKDALE
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2014

01 -GENERAL FUND
 26-EMERGENCY MEDICAL SERV
 DEPARTMENTAL EXPENDITURES

	2011-2012 ACTUAL	2012-2013 ACTUAL	(----- 2013-2014 -----)			(----- 2014-2015 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
01-626-203 GENERAL MAINTENANCE	165	0	637	121	300	600	_____
01-626-205 UTILITIES	4,110	4,915	5,914	3,462	4,700	4,700	_____
01-626-207 TML INSURANCE	0	0	730	0	0	730	_____
01-626-211 EMS LEGAL FEES	0	0	0	0	0	0	_____
01-626-213 PROFESSIONAL FEES	0	0	0	0	0	0	_____
01-626-601 CONTRACT FOR SERVICES	86,667	91,000	91,015	69,073	92,097	93,746	_____
01-626-900 CONTINGENCY	0	0	0	0	0	0	_____
TOTAL 26-EMERGENCY MEDICAL SERV	90,942	95,916	98,296	72,655	97,097	99,776	

CITY OF ROCKDALE
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2014

01 -GENERAL FUND
 30-MUNICIPAL COURT

DEPARTMENTAL EXPENDITURES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014			2014-2015	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
01-630-103 SALARY-JUDGE	18,788	19,816	19,710	15,162	20,216	20,104	
01-630-104 SALARY-COURT CLERK	24,673	24,431	25,106	11,166	14,888	31,824	
01-630-105 SALARY-MC ASSISTANT	0	0	0	0	0	0	
01-630-111 LONGEVITY	0	180	180	216	0	0	
01-630-120 F I C A	3,316	3,366	3,434	2,061	2,748	3,972	
01-630-121 MEDICAL INSURANCE	5,173	4,501	4,748	2,047	2,729	6,186	
01-630-122 RETIREMENT	4,409	4,391	4,657	2,734	3,645	5,297	
01-630-125 UNEMPLOYMENT TAX	528	18	138	125	166	414	
01-630-126 EMPLOYMENT MEDICAL	0	0	0	0	0	0	
01-630-129 TRAINING	1,214	1,315	902	702	702	1,200	
01-630-201 OPERATING SUPPLIES	3,012	3,149	3,794	2,683	3,900	3,900	
01-630-203 GENERAL MAINTENANCE	0	0	0	231	0	0	
01-630-205 UTILITIES	727	964	953	732	955	1,000	
01-630-207 TML INSURANCE	661	343	360	1,563	2,084	276	
01-630-209 ADVERTISING	0	98	98	0	0	0	
01-630-211 LEGAL FEES	7,653	5,172	7,653	5,807	7,655	7,655	
01-630-213 PROFESSIONAL FEES	328	2,039	328	495	375	500	
01-630-220 OVERPAYMENT-REFUND	1,350	900	1,200	1,225	1,500	1,500	
01-630-222 REFUND-STATE COURT COSTS	0	0	0	0	0	0	
01-630-303 EQUIPMENT LEASE	1,341	1,335	1,430	886	1,200	1,200	
01-630-304 EQUIPMENT REPAIR/REPLACE	97	0	0	0	0	0	
01-630-309 MISC	(80)	96	144	18	50	145	
01-630-311 COMPUTER/EQUIP MAINTENANCE	8,815	8,589	869	7,782	8,500	7,800	
01-630-404 WARRANTS SERVED	5,350	2,400	2,750	3,265	4,600	3,000	
01-630-405 COST OF COLLECTIONS	0	0	0	0	0	0	
01-630-502 CAP OFFICE EQUIPMENT	0	0	0	0	0	0	
01-630-551 OMNIBASE FTA FEES	3,468	2,502	1,800	1,794	4,000	4,000	
01-630-552 M.C. BLDG SECURITY EXP	691	618	0	573	430	0	
01-630-554 FTA SCHOOL FINE	0	0	0	0	0	0	
01-630-900 CONTINGENCY	0	0	0	0	0	0	
TOTAL 30-MUNICIPAL COURT	91,514	86,224	80,254	61,269	80,343	99,973	

01 -GENERAL FUND

31-POLICE DEPARTMENT

DEPARTMENTAL EXPENDITURES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014			2014-2015	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
01-631-101 SALARY - CHIEF	60,591	65,217	64,707	49,775	66,366	66,002	
01-631-111 LONGEVITY	0	3,348	3,384	3,492	4,656	3,816	
01-631-116 SALARY ANIMAL CONTROL OFFIC	36,550	37,424	36,234	28,433	37,910	36,958	
01-631-117 SALARY - PATROLMAN	392,981	403,653	417,973	317,828	423,770	437,700	
01-631-118 SALARY - DISPATCHERS	160,391	169,754	163,093	130,698	174,264	167,883	
01-631-119 DEPARTMENT OVERTIME	44,678	60,158	55,000	36,647	48,862	56,100	
01-631-120 F I C A	51,623	54,983	57,219	42,370	56,493	58,151	
01-631-121 MEDICAL INSURANCE	86,047	68,269	76,486	56,730	75,639	105,156	
01-631-122 RETIREMENT	69,400	72,406	76,631	57,561	76,748	78,143	
01-631-125 UNEMPLOYMENT TAX	4,485	225	1,638	3,481	4,641	3,519	
01-631-126 EMPLOYMENT-MEDICAL	30	158	60	64	85	0	
01-631-128 TRAINING ACO	0	0	250	693	693	250	
01-631-129 TRAINING	3,798	1,901	3,000	1,232	2,100	3,000	
01-631-130 UNIFORMS	5,743	8,569	5,800	4,563	5,600	5,000	
01-631-201 OPERATING SUPPLIES	8,977	9,184	8,977	6,761	8,980	8,930	
01-631-202 DOG POUND EXPENSES	1,345	648	1,297	590	950	1,000	
01-631-203 GENERAL MAINTENANCE	36,814	7,543	6,173	1,625	2,000	2,500	
01-631-204 UTILITIES DOG POUND	533	509	555	320	555	555	
01-631-205 UTILITIES	18,437	19,212	20,290	12,653	18,500	19,000	
01-631-207 TML INSURANCE	21,241	20,501	21,572	20,385	46,736	25,380	
01-631-208 ACO TREATMENT CHEMICALS	0	0	300	0	0	300	
01-631-209 ADVERTISING	0	0	0	0	0	0	
01-631-211 LEGAL FEES	235	580	750	125	300	750	
01-631-213 PROFESSIONAL FEES	3,476	1,881	1,904	180	780	1,000	
01-631-301 FUEL-VEHICLE/EQUIPMENT	34,054	34,719	36,000	28,022	36,000	36,000	
01-631-303 EQUIPMENT LEASE	2,269	1,576	2,269	1,217	1,600	1,600	
01-631-304 EQUIP REPAIRS & REPLACE	2,572	7,666	9,000	3,229	2,000	3,500	
01-631-306 VEHICLE MAINTENANCE	14,279	15,812	14,279	26,039	26,500	17,000	
01-631-309 MISC.	754	26	2,342	2,674	2,700	2,500	
01-631-311 COMPUTER/EQUIP MAINT	4,208	4,394	4,208	3,992	4,208	7,650	
01-631-400 PRISONER CARE	930	1,132	1,134	344	550	700	
01-631-402 DARE	0	0	0	0	0	0	
01-631-403 AUTO REPAIR-INSURANCE	0	0	2,556	0	2,556	2,556	
01-631-501 CAPITAL IMPROVEMENTS	1,520	0	0	0	0	0	
01-631-502 CAP. OFFICE EQUIPMENT	228	0	19,010	17,274	17,275	0	
01-631-503 CAP. VEHICLE	27,511	74,369	52,562	26,116	50,615	34,686	
01-631-504 CAP. EQUIPMENT	27,870	10,475	8,799	9,327	9,330	12,644	
01-631-505 COP SYNC	0	14,577	14,577	7,289	14,577	14,577	
01-631-650 HEPATITIS-VACCINES	0	0	300	0	150	300	
01-631-651 PSAP PAYMENT	0	13,000	13,000	13,000	13,000	13,000	
01-631-705 GMAC LEASE-2006	0	0	0	0	0	0	
01-631-706 GMAC LEASE-2007	0	0	0	0	0	0	
01-631-889 DEBT SERVICE	0	0	0	0	0	0	
01-631-900 CONTINGENCY	0	0	0	0	0	0	
TOTAL 31-POLICE DEPARTMENT	1,123,571	1,183,870	1,203,329	914,728	1,237,689	1,227,806	
TOTAL EXPENDITURES	2,505,051	2,760,909	2,762,382	2,016,994	2,739,778	2,857,787	
REVENUE OVER/(UNDER) EXPENDITURES	342,822	(111,606)	(204,846)	296,382	(80,080)	(163,284)	

CITY OF ROCKDALE
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2014

01 -GENERAL FUND
 31-POLICE DEPARTMENT
 DEPARTMENTAL EXPENDITURES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014			2014-2015	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
OTHER FINANCING SOURCES & USES							
=====							
TRANSFERS IN							
01-599-04 TRANSFER SEPT 30 BALANCE	0	0	82,954	0	0	46,568	_____
01-599-05 FRANCHISE IESI	0	12,353	13,604	8,361	15,600	12,450	_____
01-599-21 MONTHLY/ENTERPRISE FUND	0	168,557	112,810	84,608	112,810	112,810	_____
01-599-23 50% INSPECTION FEE TO GEN	0	4,720	5,000	4,320	5,760	6,703	_____
TOTAL TRANSFERS IN	0	185,630	214,368	97,289	134,170	178,531	_____
TRANSFERS OUT							
01-699-022 TRANSFER TO FIREMANS PENSION	0	7,522	7,522	7,522	7,522	7,522	_____
01-699-024 TRANSFER TO PARKS FUND	0	0	0	0	0	0	_____
TOTAL TRANSFERS OUT	0	7,522	7,522	7,522	7,522	7,522	_____
REVENUE & OTHER SOURCES OVER/							
NET OTHER SOURCES & USES	0	178,108	206,846	89,767	126,648	171,009	
REVENUE & OTHER SOURCES OVER/							
(UNDER) EXPENDITURES & OTHER USES	342,822	66,502	2,000	386,149	46,568	7,725	

Enterprise Fund

**02 - Enterprise Fund
Fund Summary**

Account Description	2012-13 Actual	2013-14 Adopted	2013-14 Amended	2014-15 Proposed
Revenues				
33 Water	\$ 2,680,811.00	\$ 1,551,801.00	\$ 1,460,914.00	\$ 1,479,099.00
34 Wastewater	\$ 968,080.00	\$ 1,007,238.00	\$ 975,739.00	\$ 978,145.00
35 Sanitation	\$ 318,179.00	\$ 324,347.00	\$ 323,000.00	\$ 323,000.00
Total revenues	\$ 3,967,070.00	\$ 2,883,386.00	\$ 2,759,653.00	\$ 2,780,244.00
Transfers				
Transfers from other funds	\$ -	\$ 47,835.00	\$ -	\$ -
Total revenues and transfers	\$ 3,967,070.00	\$ 2,931,221.00	\$ 2,759,653.00	\$ 2,780,244.00
Expenses				
33 Water	\$ 971,924.00	\$ 1,108,991.00	\$ 1,068,378.00	\$ 920,467.00
34 Wastewater	\$ 334,300.00	\$ 499,644.00	\$ 335,253.00	\$ 457,530.00
35 Sanitation	\$ 270,110.00	\$ 283,715.00	\$ 297,745.00	\$ 325,450.00
Total Expenses	\$ 1,576,334.00	\$ 1,892,350.00	\$ 1,701,376.00	\$ 1,703,447.00
Accrual Adjustment				
Total adjustments	\$ 764,815.00	\$ -	\$ -	\$ -
Transfers				
Total transfers to other funds	\$ 2,068,483.00	\$ 1,051,321.00	\$ 1,054,532.00	\$ 1,055,475.00
Total expenses and transfers	\$ 4,409,632.00	\$ 2,943,671.00	\$ 2,755,908.00	\$ 2,758,922.00
Difference between revenues/transfers and expenses/transfers	\$ (442,562.00)	\$ (12,450.00)	\$ 3,745.00	\$ 21,322.00

CITY OF ROCKDALE
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2014

02 -ENTERPRISE FUND
 REVENUES

	2011-2012 ACTUAL	2012-2013 ACTUAL	(----- 2013-2014 -----)			(----- 2014-2015 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
33-WATER							
02-533-01 WATER COLLECTIONS	1,154,212	1,107,885	1,154,043	753,927	1,121,100	1,135,000	_____
02-533-02 WATER TAPS	3,050	3,603	3,603	1,550	2,550	3,000	_____
02-533-03 PLUMBING PERMITS	2,575	4,850	4,541	2,250	2,740	3,000	_____
02-533-04 NOW INTEREST	1,702	1,092	1,077	1,121	1,500	1,500	_____
02-533-06 INVESTMENT INTEREST	14,772	17,004	11,352	8,597	11,350	11,300	_____
02-533-07 BOND RESERVE INTEREST	1,149	1,266	1,122	835	1,000	1,000	_____
02-533-08 MATERIAL SOLD	0	0	0	0	0	0	_____
02-533-09 RETURNED CHECKS CHARGE	1,700	1,075	1,153	990	1,350	1,200	_____
02-533-10 MISC.	2,500	2,156	1,656	1,251	1,485	1,500	_____
02-533-11 WELL INSPECTION FEE	0	0	0	0	0	0	_____
02-533-12 WATER SERVICE FEES	5,180	630	560	264	264	300	_____
02-533-13 NEW ARREARS	42,525	52,086	49,395	44,279	57,000	55,000	_____
02-533-15 EQUIPMENT SOLD	0	475	475	0	100	100	_____
02-533-19 COST OF COLLECTION	0	0	0	0	0	0	_____
02-533-21 OCCUPANCY INSPECTION FEES	14,720	13,280	13,493	9,680	13,490	13,500	_____
02-533-22 TML INSURANCE	6,896	0	0	0	0	0	_____
02-533-23 DONATIONS/GRANTS	14,070	8,730	74,000	0	0	0	_____
02-533-25 SEPT. 30 BALANCE	0	0	0	0	0	3,745	_____
02-533-28 PROCESSING FEE ENTERPRISE	4,154	4,741	4,641	4,056	5,200	5,000	_____
02-533-29 2012 CERTIFICATES OF OBLIGAT	0	44,343	41,441	32,048	42,750	41,111	_____
02-533-30 2013 CERTIFICATE OF OBLIG	0	0	44,535	33,401	44,535	45,523	_____
02-533-31 WATER FEE-NW WATER TOWER	144,312	157,422	144,714	115,980	154,500	157,320	_____
02-533-95 IN-KIND CONTRIBUTIONS CAP RE	0	22,610	0	0	0	0	_____
02-533-99 ENTERPRISE WATER TRANSFER IN	269,646	1,237,564	0	0	0	0	_____
TOTAL 33-WATER	1,683,162	2,680,811	1,551,801	1,010,230	1,460,914	1,479,099	_____
34-WASTEWATER							
02-534-03 WASTEWATER COLLECTION	962,678	945,273	989,695	701,857	949,100	955,000	_____
02-534-04 WASTEWATER TAPS	900	945	945	0	945	945	_____
02-534-05 SEPTIC DUMPING WW	13,108	19,668	14,404	18,217	23,500	20,000	_____
02-534-08 MATERIALS SOLD	0	0	0	0	0	0	_____
02-534-10 MISC.	2,194	2,194	2,194	2,194	2,194	2,200	_____
02-534-12 W/W SERVICE FEES	0	0	0	0	0	0	_____
02-534-14 WASTEWATER TESTS	0	0	0	0	0	0	_____
02-534-15 EQUIPMENT SOLD	0	0	0	0	0	0	_____
TOTAL 34-WASTEWATER	978,880	968,080	1,007,238	722,269	975,739	978,145	_____
35-SANITATION							
02-535-01 SOLID WASTE COLLECTIONS	301,450	313,299	319,216	240,265	319,500	319,500	_____
02-535-02 SOLID WASTE COLL PLANT	5,423	4,880	5,131	2,488	3,500	3,500	_____
02-535-04 REFUNDS	0	0	0	0	0	0	_____
02-535-05 MISC.	0	0	0	0	0	0	_____
TOTAL 35-SANITATION	306,873	318,179	324,347	242,753	323,000	323,000	_____

CITY OF ROCKDALE
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2014

02 -ENTERPRISE FUND
 REVENUES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015		PROPOSED BUDGET SELECTED
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	
39-ACCRUAL ADJUSTMENT							
02-539-99 TRANSFER IN	710,884	0	47,835	0	0	0	
TOTAL 39-ACCRUAL ADJUSTMENT	710,884	0	47,835	0	0	0	
TOTAL REVENUES	3,679,799	3,967,071	2,931,221	1,975,252	2,759,653	2,780,244	

02 -ENTERPRISE FUND
 33-WATER

DEPARTMENTAL EXPENDITURES	(----- 2013-2014 -----)				(----- 2014-2015 -----)		
	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
02-633-100 SALARY-CITY MANAGER	40,628	40,341	40,000	30,224	37,724	45,000	
02-633-102 SALARY-PUBWKS	12,950	10,624	15,268	11,804	15,738	15,653	
02-633-105 SALARY - TREAS/CLERKS	81,996	79,565	78,021	62,822	83,762	85,443	
02-633-108 SALARY-CITY SECRETARY	41,634	45,021	47,829	34,464	45,951	45,700	
02-633-109 SALARY FOREMAN	11,518	12,213	10,977	9,516	12,687	11,197	
02-633-110 SALARY MAINTENANCE	113,424	148,854	153,919	114,398	152,530	159,863	
02-633-111 LONGEVITY	0	1,593	1,188	1,638	2,184	1,584	
02-633-112 MAINTENANCE OVERTIME	30,376	40,994	37,932	28,371	37,827	38,691	
02-633-119 VACATION ACCRUAL EXPENSE	3,650	(1,412)	0	0	0	0	
02-633-120 F I C A	24,893	28,239	28,234	22,043	29,390	30,840	
02-633-121 MEDICAL INSURANCE	42,272	41,221	51,471	31,423	41,897	49,485	
02-633-122 RETIREMENT	33,171	37,124	39,861	29,799	39,732	41,446	
02-633-125 UNEMPLOYMENT TAX	1,825	392	371	1,129	1,505	1,449	
02-633-126 EMPLOYMENT-MEDICAL	164	63	63	97	97	100	
02-633-129 TRAINING	3,918	4,521	7,735	1,981	3,500	5,000	
02-633-130 UNIFORMS	1,899	3,592	3,500	2,388	3,200	3,000	
02-633-131 REFUNDS	0	0	0	0	0	0	
02-633-201 OPERATING SUPPLIES	9,288	12,393	10,000	7,256	9,500	10,000	
02-633-203 GENERAL MAINTENANCE	107,319	122,136	107,319	43,987	100,000	70,000	
02-633-205 UTILITIES	124,165	127,108	124,165	89,786	124,000	134,000	
02-633-207 TML INSURANCE	5,367	14,362	14,829	15,183	16,300	16,321	
02-633-208 TREATMENT CHEMICALS PLANT	21,938	42,061	40,870	27,873	38,500	40,500	
02-633-209 ADVERTISING	1,305	1,220	1,151	1,219	1,300	1,300	
02-633-211 LEGAL FEES	100	978	100	70	100	100	
02-633-212 CONSULTING ENG. FEE	0	0	0	0	0	0	
02-633-213 PROFESSIONAL FEES	31,284	37,734	33,129	24,742	31,500	15,000	
02-633-229 TRANSFER TO SINKING FUND	206,196	0	0	0	0	0	
02-633-301 FUEL-VEHICLE/EQUIPMENT	23,731	28,731	23,731	18,446	26,500	27,500	
02-633-303 EQUIPMENT LEASE	309	5,302	309	514	600	2,000	
02-633-304 EQUIP REPAIRS & REPLACE	8,027	6,812	8,682	1,725	6,000	9,000	
02-633-306 VEHICLE MAINTENANCE	5,644	6,107	6,500	1,304	3,500	5,000	
02-633-309 MISC.	1,174	51	208	745	800	200	
02-633-311 COMPUTER MAINT/OFFICE	13,043	10,270	7,917	5,839	7,900	3,160	
02-633-400 POST OAK SAVANNAH	6,935	6,935	8,500	5,201	6,935	6,935	
02-633-401 OFFICE SUPP/BILL EXP	18,192	24,344	18,166	18,899	25,000	25,000	
02-633-403 TRANSFER/GENERAL FUND	79,544	0	0	0	0	0	
02-633-404 INSPECTION FEE TRANSFER	6,740	0	0	0	0	0	
02-633-405 COST OF COLLECTION	0	0	0	0	0	0	
02-633-407 DEPR EXPENSE	0	0	0	0	0	0	
02-633-501 CAPITAL IMPROVEMENTS	0	0	0	0	0	0	
02-633-502 CAPITAL OFFICE EQUIPMENT	0	3,673	0	0	0	0	
02-633-503 CAP. VEHICLE	6,075	6,531	65,046	40,219	40,219	0	
02-633-504 CAP. EQUIPMENT	0	0	0	0	0	0	
02-633-510 CAPITAL RESERVE	0	0	0	0	0	0	
02-633-514 SPECIAL CAPITAL IMPROVEMTS	0	0	22,000	1,839	22,000	20,000	
02-633-600 GRANT/LOCAL EFFORT	325	22,232	100,000	11,202	100,000	0	
02-633-650 HEPATITIS-VACCINES	0	0	0	0	0	0	
02-633-651 TRANSFER TO SF/NW WATER TOWE	152,984	0	0	0	0	0	
02-633-652 TRANSFER TO SF/ 2012 COS	0	0	0	0	0	0	

CITY OF ROCKDALE
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2014

02 -ENTERPRISE FUND
 33-WATER

DEPARTMENTAL EXPENDITURES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB
02-633-900 CONTINGENCY	0	0	0	0	0	0
TOTAL 33-WATER	1,274,003	971,924	1,108,991	698,144	1,068,378	920,467

02 -ENTERPRISE FUND
 34-WASTEWATER

DEPARTMENTAL EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014			2014-2015	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
02-634-102 SALARY-PUBWKS	12,950	10,624	15,268	11,804	15,739	15,653	
02-634-109 SALARY - FOREMAN -MAINT.	11,518	12,213	10,977	9,516	12,688	11,197	
02-634-110 SALARY - MAINTENANCE	45,684	44,888	48,776	33,842	45,122	50,028	
02-634-111 LONGEVITY	0	819	828	864	1,152	612	
02-634-112 MAINTENANCE OVERTIME	6,975	8,362	8,216	7,243	9,657	8,380	
02-634-119 VACATION ACCRUAL EXPENSE	1,062	(483)	0	0	0	0	
02-634-120 F I C A	5,804	5,798	5,826	4,809	6,412	6,569	
02-634-121 MEDICAL INSURANCE	11,706	9,018	11,205	6,033	8,044	18,557	
02-634-122 RETIREMENT	7,720	7,486	7,850	6,376	8,501	8,828	
02-634-125 UNEMPLOYMENT TAX	696	80	73	325	433	414	
02-634-126 EMPLOYMENT-MEDICAL	0	32	100	65	100	100	
02-634-129 TRAINING	545	1,040	2,500	200	750	1,500	
02-634-130 UNIFORMS	612	941	884	611	700	750	
02-634-201 OPERATING SUPPLIES	3,902	2,142	4,000	1,983	3,000	3,500	
02-634-203 WWTP GEN MAINT	72,512	73,102	72,512	37,553	53,000	65,000	
02-634-204 WW COLLECTION GEN MAINT	0	0	0	0	0	0	
02-634-205 UTILITIES	95,008	74,384	95,008	41,530	71,500	72,500	
02-634-207 TML INSURANCE	23,141	8,122	8,333	10,868	11,550	8,897	
02-634-208 TREATMENT CHEMICALS PLANT	8,177	5,834	7,614	4,495	7,000	7,000	
02-634-209 ADVERTISING	0	118	118	0	0	100	
02-634-211 LEGAL FEES	300	0	0	0	0	0	
02-634-212 CONSULTING ENG.FEE	0	0	0	0	0	0	
02-634-213 PROFESSIONAL FEES	20,837	29,350	25,177	27,544	35,000	25,000	
02-634-229 TRANSFER TO SINKING FUND	505,830	0	0	0	0	0	
02-634-301 FUEL-VEHICLE/EQUIPMENT	734	507	629	1,833	2,000	2,000	
02-634-303 EQUIPMENT LEASE	228	1,009	1,009	2,575	2,700	1,000	
02-634-304 EQUIP REPAIRS & REPLACE	279	1,987	1,151	1,300	1,600	1,600	
02-634-306 VEHICLE MAINTENANCE	469	277	127	360	400	450	
02-634-309 MISC.	358	161	358	540	540	500	
02-634-311 COMPUTER MAINTENANCE	0	0	0	0	0	290	
02-634-403 TRANSFER TO GENERAL FUND	65,082	0	0	0	0	0	
02-634-408 DRY.BED CONTRACT	0	0	0	0	0	0	
02-634-411 SLUDGE DISPOSAL	39,732	29,892	51,000	21,647	32,000	32,000	
02-634-414 TCEQ/WW-VIOLATIONS FEES	0	6,600	0	0	0	0	
02-634-503 CAP. VEHICLE	0	0	0	0	0	0	
02-634-504 CAP EQUIPMENT	0	0	0	0	0	0	
02-634-511 CAP. SYSTEM IMPROVEMENT	0	0	0	0	0	0	
02-634-512 CAP. PLANT IMPROVEMENT	0	0	0	0	0	0	
02-634-514 SPECIAL CAPITAL IMPROVEMTS	0	0	65,000	5,560	5,560	60,000	
02-634-600 GRANT/LOCAL EFFORT	0	0	55,000	0	0	55,000	
02-634-650 HEPATITIS VACCINES	0	0	105	0	105	105	
02-634-900 CONTINGENCY	0	0	0	0	0	0	
TOTAL 34-WASTEWATER	941,860	334,300	499,644	239,476	335,253	457,530	

CITY OF ROCKDALE
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2014

02 -ENTERPRISE FUND
 35-SANITATION

DEPARTMENTAL EXPENDITURES

	2011-2012 ACTUAL	2012-2013 ACTUAL	(----- 2013-2014 -----)			(----- 2014-2015 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
02-635-201 SUPPLIES	0	0	0	35	35	0	_____
02-635-207 SANITATION TML	0	0	0	0	0	0	_____
02-635-209 ADVERTISING	333	0	0	0	0	0	_____
02-635-211 LEGAL FEES	573	59	0	0	0	0	_____
02-635-213 PROFESSIONAL FEES	0	0	0	0	0	0	_____
02-635-309 MISC EXPENSE	0	99	6,000	608	1,500	0	_____
02-635-450 SANITATION-CONTRACT	251,402	252,481	247,012	190,939	256,500	256,500	_____
02-635-451 SANITATION -PLANT	9,672	16,228	15,553	7,482	13,000	13,000	_____
02-635-452 FRANCHISE- IESI	20,590	0	12,450	0	20,590	20,590	_____
02-635-453 RECYCLING CONTAINER RENTAL	0	1,243	2,700	1,653	6,120	35,360	_____
02-635-900 CONTINGENCY	0	0	0	0	0	0	_____
TOTAL 35-SANITATION	282,569	270,110	283,715	200,717	297,745	325,450	

CITY OF ROCKDALE
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2014

02 -ENTERPRISE FUND
 39-ACCRUAL ADJUSTMENT
 DEPARTMENTAL EXPENDITURES

	2011-2012 ACTUAL	2012-2013 ACTUAL	(----- 2013-2014 -----)			(----- 2014-2015 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
02-639-229 SINKING FUND	0	0	0	0	0	0	_____
02-639-598 CAPITAL OUTLAY	0	0	0	0	0	0	_____
02-639-599 DEPRECIATION EXPENSE	458,316	485,814	0	0	0	0	_____
02-639-701 DEBT PRINCIPAL PAYMENT	0	0	0	0	0	0	_____
02-639-702 INTEREST EXPENSE	282,253	279,001	0	0	0	0	_____
02-639-750 INTEREST	0	0	0	0	0	0	_____
TOTAL 39-ACCRUAL ADJUSTMENT	740,569	764,815	0	0	0	0	
TOTAL EXPENDITURES	3,239,001	2,341,149	1,892,350	1,138,337	1,701,376	1,703,447	=====
REVENUE OVER/(UNDER) EXPENDITURES	440,799	1,625,922	1,038,871	836,914	1,058,277	1,076,797	=====
OTHER FINANCING SOURCES & USES							
=====							
TRANSFERS OUT							
02-699-298 CONTINGENCY TRANSFER OUT	0	0	0	668,121	0	0	_____
02-699-299 WATER DEBT SER TRANSFER	0	205,755	207,917	155,938	204,844	204,844	_____
02-699-399 WW DEBT SER TRANSFER	0	503,978	503,740	377,805	502,853	502,853	_____
02-699-403 MONTHLY TRANSFER TO GENERAL	0	103,482	47,728	35,796	47,728	47,728	_____
02-699-404 50% INSPECTION FEE TO GENERA	0	10,692	1,920	3,860	5,760	6,703	_____
02-699-452 IESI FRANCHISE TRANSFER	0	6,261	12,450	8,374	12,450	12,450	_____
02-699-503 WW MONTHLY TRANSFER TO GEN	0	65,075	65,082	48,812	65,082	65,082	_____
02-699-651 NWWT DEBT SER TRANSFER	0	125,184	126,508	94,881	129,181	129,181	_____
02-699-652 2012 CO's DEBT SER TRANSFER	0	548,056	41,441	31,081	41,111	41,111	_____
02-699-653 2013 CO's DEBT SER TRANSFER	0	500,000	44,535	33,401	45,523	45,523	_____
TOTAL TRANSFERS OUT	0	2,068,483	1,051,321	1,458,069	1,054,532	1,055,475	
REVENUE & OTHER SOURCES OVER/							
NET OTHER SOURCES & USES	0	(2,068,483)	(1,051,321)	(1,458,069)	(1,054,532)	(1,055,475)	
REVENUE & OTHER SOURCES OVER/							
(UNDER) EXPENDITURES & OTHER USES	440,799	(442,561)	(12,450)	(621,154)	3,745	21,322	

Contingency Fund

CONTINGENCY FUND

Beginning balance		841,385
YTD additional revenue	\$ 67,148	
Projected end of year	\$ 100,722	100,722
Anticipated end of year revenue		942,107
Expenditures for CIP		
Authorized 2013-14	\$ 790,655	
YTD Expenditures	\$ 670,871	
Projected end of year.		\$971,887
BALANCE		-\$29,780
Water Utility Fund	\$ 22,000	
Net ¹		-\$7,780

¹Deficit will be taken from 2013 CO's for completion of projects

Debt Service Funds

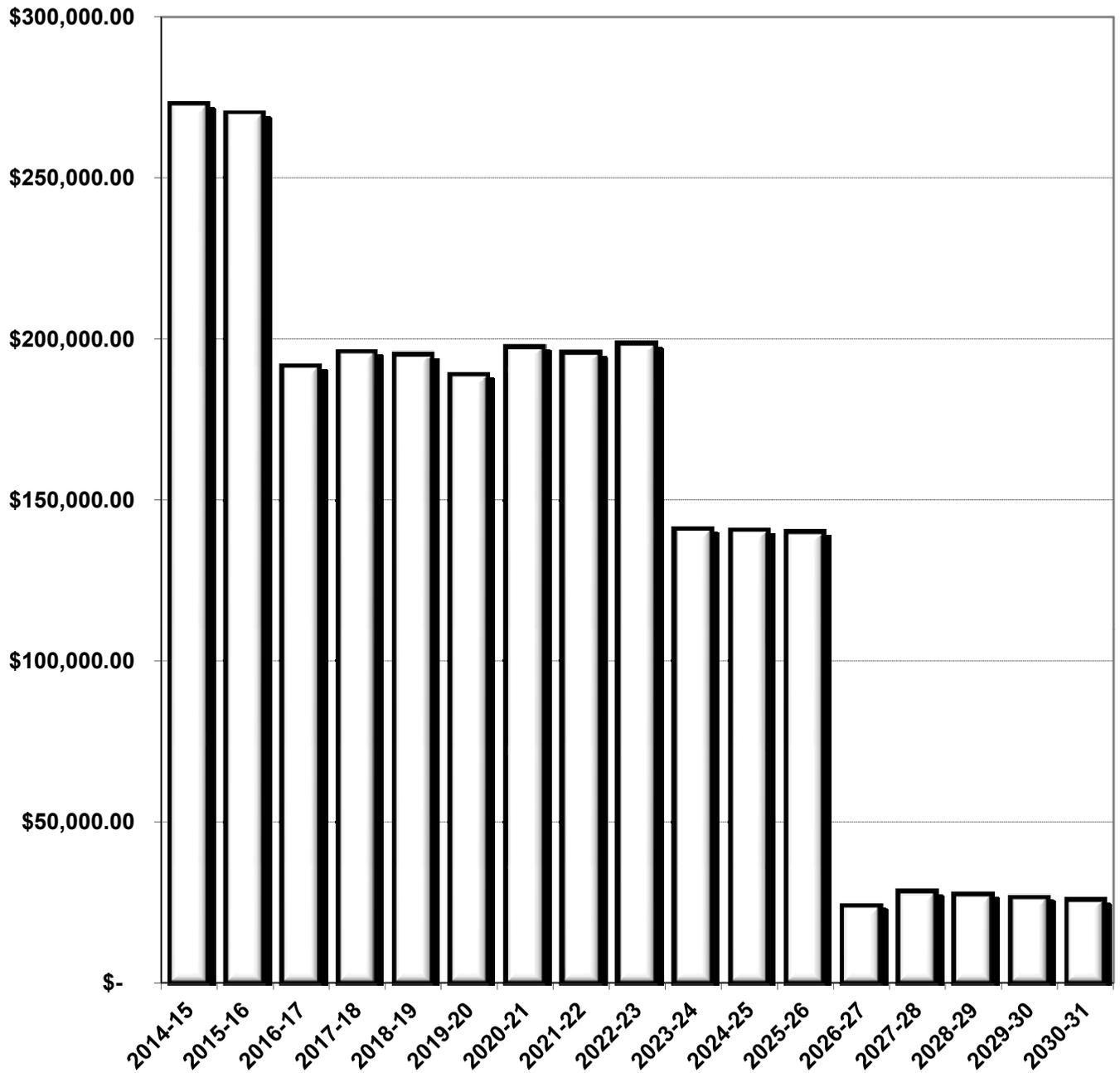
04 General Debt Service Fund

Account	Description	2011-12 Actual	2012-13 Adopted	2012-13 Amended	2013-14 Adopted	2014-15 Proposed
Revenues						
544-01	Ad valorem tax	\$ 252,391.04	\$ 272,042.00	\$ 272,042.00	\$ 279,074.00	\$ 272,261.24
544-02	Interest earnings	\$ 1,723.97	\$ 135.00	\$ 135.00	\$ 139.00	\$ 135.00
Total Revenues		\$ 254,115.01	\$ 272,177.00	\$ 272,177.00	\$ 279,213.00	\$ 272,396.24
Expenditures						
644-202	Debt service payment	\$ 245,602.60	\$ 272,177.00	\$ 272,177.00	\$ 279,213.00	\$ 272,396.24
Total Expenses		\$ 245,602.60	\$ 272,177.00	\$ 272,177.00	\$ 279,213.00	\$ 272,396.24
Difference between revenues and expenses		\$ 8,512.41	\$ -	\$ -	\$ -	\$ -

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
2014-15	\$ 113,482.50	\$ 57,876.00	\$ 75,411.00	\$ 25,969.20	\$ 272,738.70	\$ 16,443.98	\$ 289,182.68
2015-16	\$ 115,408.00	\$ 56,132.00	\$ 72,909.00	\$ 25,470.60	\$ 269,919.60	\$ 16,417.55	\$ 286,337.15
2016-17	\$ 112,097.00	\$ 54,388.00		\$ 24,972.00	\$ 191,457.00	\$ 15,954.75	\$ 207,411.75
2017-18	\$ 113,786.00	\$ 57,644.00		\$ 24,473.40	\$ 195,903.40	\$ 16,325.28	\$ 212,228.68
2018-19	\$ 115,238.50	\$ 55,682.00		\$ 23,974.80	\$ 194,895.30	\$ 16,241.28	\$ 211,136.58
2019-20	\$ 111,454.50	\$ 53,720.00		\$ 23,476.20	\$ 188,650.70	\$ 15,720.89	\$ 204,371.59
2020-21	\$ 112,670.50	\$ 56,758.00		\$ 27,977.60	\$ 197,406.10	\$ 16,450.51	\$ 213,856.61
2021-22	\$ 113,650.00	\$ 54,578.00		\$ 27,312.80	\$ 195,540.80	\$ 16,295.07	\$ 211,835.87
2022-23	\$ 114,393.00	\$ 57,398.00		\$ 26,648.00	\$ 198,439.00	\$ 16,536.58	\$ 214,975.58
2023-24	\$ 114,899.50			\$ 25,983.20	\$ 140,882.70	\$ 11,740.23	\$ 152,622.93
2024-25	\$ 115,169.50			\$ 25,318.40	\$ 140,487.90	\$ 11,707.33	\$ 152,195.23
2025-26	\$ 115,203.00			\$ 24,653.60	\$ 139,856.60	\$ 11,654.72	\$ 151,511.32
2026-27				\$ 23,988.80	\$ 23,988.80	\$ 1,999.07	\$ 25,987.87
2027-28				\$ 28,324.00	\$ 28,324.00	\$ 2,360.33	\$ 30,684.33
2028-29				\$ 27,493.00	\$ 27,493.00	\$ 2,291.08	\$ 29,784.08
2029-30				\$ 26,662.00	\$ 26,662.00	\$ 2,221.83	\$ 28,883.83
2030-31				\$ 25,831.00	\$ 25,831.00	\$ 2,152.58	\$ 27,983.58
Total	\$ 1,478,772.50	\$ 558,578.00	\$ 231,150.00	\$ 469,188.60	\$ 2,737,689.10		\$ 2,946,567.36

General Fund Debt Service Payments



05 ENTERPRISE DEBT SERVICE FUND

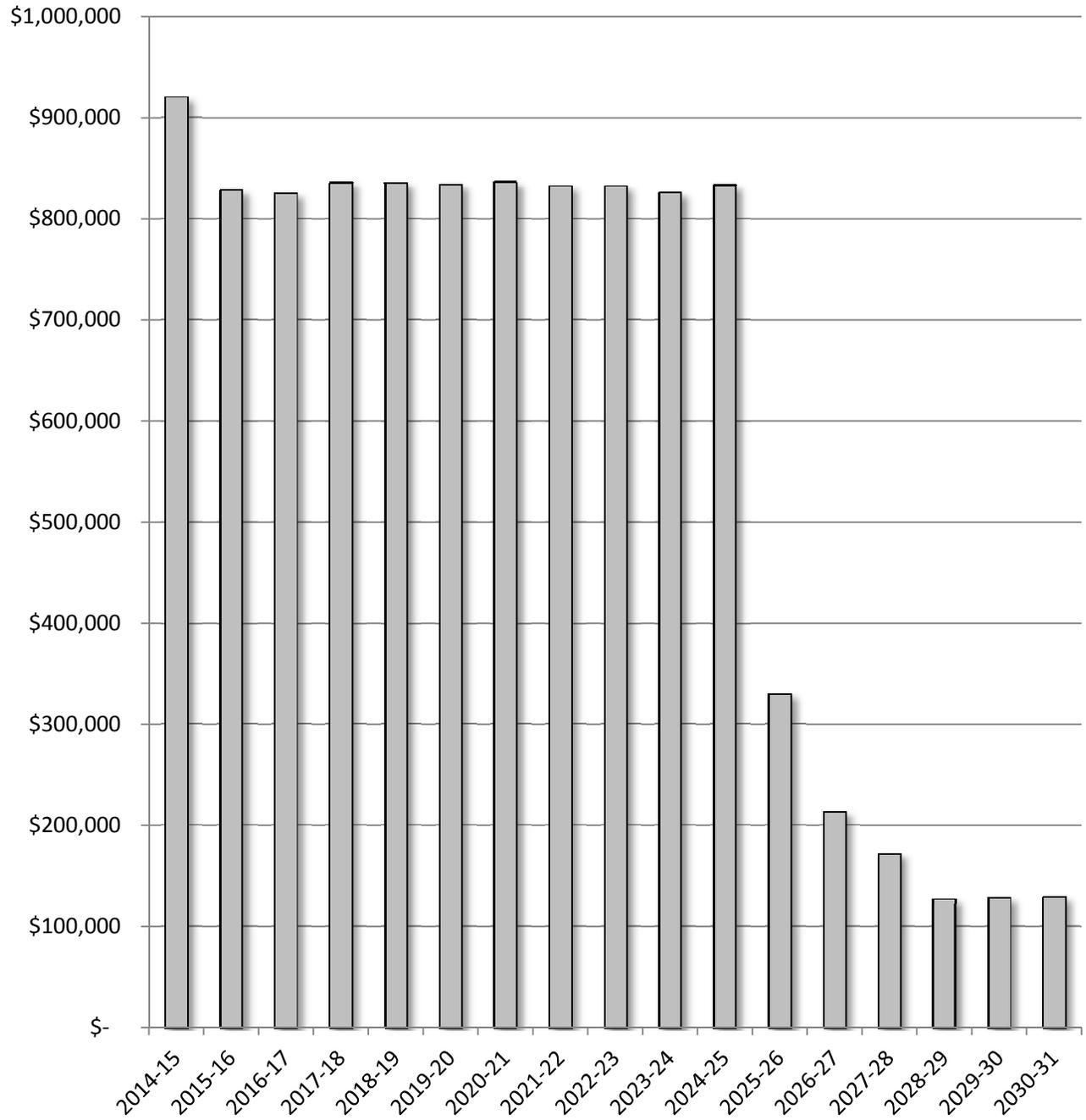
Account	Description	2011-12 Actual	2012-13 Adopted	2012-13 Adopted	2013-14 Projected	2014-15 Proposed
Transfers						
599-01	Water Debt Service	\$ 206,195.64	\$ 205,755.00	\$ 205,755.00	\$ 207,917.00	\$ 204,844.00
599-07	Wastewater Debt Service	\$ 504,642.96	\$ 503,978.00	\$ 503,978.00	\$ 503,740.00	\$ 502,853.00
599-03	NW Water Tower Debt Service	\$ -	\$ 125,184.00	\$ 125,184.00	\$ 126,508.00	\$ 129,181.00
599-08	2012 Certificates of Obligation	\$ -	\$ 44,343.00	\$ 44,343.00	\$ 41,441.00	\$ 41,111.00
599-09	2013 Certificates of Obligation	\$ -	\$ -	\$ -	\$ 44,535.00	\$ 45,523.00
	Total Transfers	\$ 710,838.60	\$ 879,260.00	\$ 879,260.00	\$ 924,141.00	\$ 923,512.00
Expenditures						
655-202	SIB Hwy W/WW lines 4%	\$ -	\$ 89,941.00	\$ 89,941.00	\$ 89,941.00	\$ 89,941.10
655-204	6.3 -TWDB Loan WWTP	\$ -	\$ 503,978.00	\$ 503,978.00	\$ 503,740.00	\$ 502,853.90
655-205	CIP 1.475 Bonds W/W Improvements	\$ -	\$ 115,814.00	\$ 115,814.00	\$ 117,976.00	\$ 114,902.00
655-206	NW Water Tower Debt Payment	\$ -	\$ 125,184.00	\$ 125,184.00	\$ 126,508.00	\$ 129,181.00
655-207	2012 Certificates of Obligation	\$ -	\$ 44,343.00	\$ 44,343.00	\$ 41,441.00	\$ 41,111.00
655-208	2013 Certificates of Obligation	\$ -	\$ -	\$ -	\$ 44,535.00	\$ 45,523.00
655-999	Transfers out	\$ 710,838.60	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 710,838.60	\$ 879,260.00	\$ 879,260.00	\$ 924,141.00	\$ 923,512.00
	Difference between transfers and expenses	\$ -				

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 \$1.475 million issue)	Certificates of Obligation Series 2011 (NW water tower-original \$1.689 million issue)	Certificates of Obligation Series 2012 (\$.525 million issue-NW water tower)	Certificates of Obligation Series 2013 (\$.525 million issue-water line replacements)	Total Payments	Reserve Required (1/12 of Annual Payment)	Total Annual Requirement
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	\$ 126,688	\$ 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	\$ 41,340	\$ 42,640	\$ 213,259	\$ 17,772	\$ 231,031
2027-28				\$ 125,623		\$ 46,411	\$ 172,034	\$ 14,336	\$ 186,370
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
Total	\$ 89,941	\$ 5,528,335	\$ 1,406,203	\$ 2,160,509	\$ 553,251	\$ 599,763	\$ 10,338,001		

Total Enterprise Debt Service Payments

Total Enterprise Debt Service Payments



Special Funds

CITY OF ROCKDALE
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2014

18 -AIRPORT
 REVENUES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014			2014-2015	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
18-AIRPORT							
18-518-04 NOW INTEREST	0	0	0	7	10	10	_____
18-518-11 DONATIONS/GRANTS	0	0	0	0	0	0	_____
18-518-51 HANGER RENTAL	0	0	13,800	6,800	13,600	13,800	_____
18-518-52 AVIATION FUEL	0	0	5,865	2,675	3,550	3,550	_____
18-518-54 LEASE	0	0	4,800	8,150	9,000	9,000	_____
18-518-55 MISC	0	0	0	0	0	0	_____
TOTAL 18-AIRPORT	0	0	24,465	17,632	26,160	26,360	_____
TOTAL REVENUES	0	0	24,465	17,632	26,160	26,360	_____

CITY OF ROCKDALE
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2014

18 -AIRPORT

18-AIRPORT

DEPARTMENTAL EXPENDITURES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014			2014-2015	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
18-618-201 OPERATING SUPPLIES	0	0	83	160	215	220	
18-618-203 GENERAL MAINTENANCE	0	0	11,381	1,402	3,000	11,840	
18-618-205 UTILITIES	0	0	2,853	2,152	3,050	3,100	
18-618-207 TML INSURANCE	0	0	3,295	2,689	3,585	4,000	
18-618-208 TREATMENT CHEMICALS	0	0	0	0	0	200	
18-618-213 PROFESSIONAL FEES	0	0	0	25	0	0	
18-618-300 FUEL AVIATION	0	0	6,853	6,532	6,532	7,000	
18-618-501 CAPITAL IMPROVEMENTS	0	0	0	0	0	0	
TOTAL 18-AIRPORT	0	0	24,465	12,959	16,382	26,360	
TOTAL EXPENDITURES	0	0	24,465	12,959	16,382	26,360	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	4,673	9,778	0	

HOTEL TAX FUND		CURRENT BUDGET	YTD ACTUAL	AMENDED	PROPOSED 2014-15
15-515-05	TOTAL REVENUES	\$ 100,000.00			\$ 100,000.00
15-615-207	TX BOLL WEEVIL	\$ -	\$ 18.98	\$ 18.98	\$ 20.00
15-615-208	CREDIT CARD FEES	\$ -	\$ 91.02	\$ 91.02	\$ -
15-615-209	ADVERTISING	\$ -	\$ 3,811.57	\$ 5,316.07	\$ -
15-615-213	CHAMBER	\$ 100,000.00	\$ 17,457.77		\$ 26,883.05
15-615-214	PROF FEES - ORASI	\$ -	\$ 10,259.63	\$ 10,259.63	\$ -
15-615-215	PROF FEES - CIVIC PLUS	\$ -	\$ 1,241.94	\$ 1,241.94	\$ 1,241.94
15-615-222	PROMOTION OF ARTS	\$ -	\$ -		
15-615-224	HISTORICAL FUNDING	\$ -	\$ -		
15-615-226	EVENTS FUNDING	\$ -	\$ 41,696.70	\$ 69,196.70	\$ 50,000.00
15-615-299	TOURISM	\$ -	\$ 16,048.22	\$ 28,638.22	\$ 21,855.01
				TOTAL	\$ 100,000.00

**Rockdale Municipal Development District
Budget Overview Summary
October 01, 2014 - September 30, 2015**

	Approved Oct 14 - Sept 15 Budget
Ordinary Income/Expense	
Income	
4000 · Revenue	365,000.00
Total Income	365,000.00
Cost of Goods Sold	
5000 · Economic Development	188,478.07
Total COGS	188,478.07
Gross Profit	176,521.93
Expense	
6020 · Bank Charges	152.00
6030 · Board Meeting Expense	600.00
6040 · Cleaning/Janitorial Expense	1,080.00
6120 · Interest Expense	14,690.62
6200 · Office Expense	18,600.00
6300 · Personnel	110,048.55
6400 · Phone & Internet	7,200.00
6410 · Postage & Delivery	108.35
6500 · Professional Services	24,000.00
6600 · Rent	2,458.00
6800 · Utilities	2,347.16
Total Expense	181,284.68
Net Ordinary Income	-4,762.75
Other Income/Expense	
Other Income	
8010 · Interest Income	4,762.75
Total Other Income	4,762.75
Net Other Income	4,762.75
Net Income	0.00

**00-MUNICIPAL COURT BUILDING SECURITY FUND
DEPARTMENT 30-MUNICIPAL COURT**

ACCOUNT DESCRIPTION		2011-12 ACTUAL	2012-13 ADOPTED	2013-14 PROJECTED	2014-15 PROPOSED
REVENUES					
530-26	M.C. BLDG SECURITY FEE	\$ 690.75	\$ 5,871.00	\$ 8,177.40	\$ 8,176.68
	NOW INTEREST	\$ 983.49	\$ 983.00	\$ 983.00	\$ 983.00
	TOTAL	\$ 1,674.24	\$ 6,854.00	\$ 9,160.40	\$ 9,159.68
EXPENSES					
630-552	M.C. BLDG SECURITY EXP	\$ 690.75	\$ 6,854.00	\$ 7,769.68	\$ 9,159.68
	TOTAL	\$ 690.75	\$ 6,854.00	\$ 7,769.68	\$ 9,159.68
DIFFERENCE BETWEEN REVENUES AND EXPENSES		\$ 983.49	\$ -	\$ 1,390.72	\$ -

**00-MUNICIPAL COURT JUDICIAL EFFICIENCY FUND
DEPARTMENT-MUNICIPAL COURT**

ACCOUNT DESCRIPTION		2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECTED	2014-15 PROPOSED
REVENUES					
572-03	JUDICIAL EFFICIENCY FEE	\$ 1,034.90	\$ 778.00	\$ 1,041.84	\$ 1,041.84
	TOTAL	\$ 1,034.90	\$ 778.00	\$ 1,041.84	\$ 1,041.84
EXPENSES					
672-103	JUDICIAL EFFICIENCY/ LOCAL	\$ 105.00	\$ 778.00	\$ 2,680.00	\$ 1,041.84
	TOTAL	\$ 105.00	\$ 778.00	\$ 2,680.00	\$ 1,041.84
	DIFFERENCE BETWEEN REVENUES AND EXPENSES	\$ 929.90	\$ -	\$ (1,638.16)	\$ -

**00-MUNICIPAL COURT TECHNOLOGY FUND
DEPARTMENT 30-MUNICIPAL COURT**

ACCOUNT DESCRIPTION		2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECTED	2014-15 PROPOSED
REVENUES					
530-12	MUNICIPAL COURT TECHNOLOGY	\$ 12,611.12	\$ 13,274.00	\$ 9,034.68	\$ 9,034.68
	TOTAL	\$ 12,611.12	\$ 13,274.00	\$ 9,034.68	\$ 9,034.68
EXPENSES					
630-550	COURT TECHNOLOGY EXPENSES	\$ 3,109.21	\$ 13,274.00	\$ 1,038.00	\$ 9,034.68
	TOTAL	\$ 3,109.21	\$ 13,274.00	\$ 1,038.00	\$ 9,034.68
DIFFERENCE BETWEEN REVENUES AND EXPENSES		\$ 9,501.91		\$ 7,996.68	\$ -

**07-MUNICIPAL COURT COLLECTION AGENCY FUND
DEPARTMENT 30-MUNICIPAL COURT**

ACCOUNT DESCRIPTION		2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECTED	2014-15 PROPOSED
REVENUES					
571-02	MUNICIPAL COURT COLLECTION FEE	\$ -	\$ 30,882.00	\$ 31,915.20	\$ 32,000.00
	TOTAL	\$ -	\$ 30,882.00	\$ 31,915.20	\$ 32,000.00
EXPENSES					
671-102	MUNICIPAL COURT COLLECTION FEE	\$ -	\$ 30,882.00	\$ 28,814.52	\$ 32,000.00
	TOTAL	\$ -	\$ 30,882.00	\$ 28,814.52	\$ 32,000.00
	DIFFERENCE BETWEEN REVENUES AND EXPENSES	\$ -	\$ -	\$ 3,100.68	\$ -

Capital
Improvements
Program

Capital Improvements Program 2013-2014

General Fund

Street Improvements

Authorized Revenue

2009 Tax Notes \$49,000

Expenditures

Projects	YTD Actual	Projected Year End	Total
Robert & 3rd	\$27,338	\$27,338	\$27,338
Allday	\$0	\$13,000	\$13,000
Total Authorized Expenditures			\$40,338
Balance			\$8,662

Utility Fund

Authorized Revenues

2006 CO's	\$715,835
2011 CO's	\$1,588,777
2012 CO's	\$505,241
Contingency	\$790,655
Total	\$3,600,509

Expenditures

Projects	Contract Amount	YTD Actual	Projected Year End	Balance
New Water				
Well	\$429,217	\$331,262	\$426,017	\$3,200
Engineering	\$25,250	\$20,734	\$25,250	\$0
NW Tower ¹	\$2,382,676	\$1,881,404	\$2,382,676	\$0
Engineering	\$224,112	\$189,630	\$224,112	\$0
Meters ²	\$518,184	\$578,121	\$603,299	-\$85,115
SCADA	\$142,365	\$0	\$142,365	\$0
Projected Total Expenditure			\$3,803,719	
Total Approved Revenue			<u>\$3,600,509</u>	
Net ²			-\$203,210	
Balance Contingency			<u>\$130,096</u>	
TOTAL			-\$73,114	

¹The original contract price was \$2,390,000. A change order reduced the cost by \$7,324 for a balance of \$2,382,676.

Capital Improvements Program 2013-2014

²Deficit will be taken from 2013 CO's for completion of projects

CAPITAL IMPROVEMENTS PROGRAM PROPOSED 2014-2015

General Fund

STREET IMPROVEMENTS

Authorized Revenue

2009 Tax Notes	\$50,000
----------------	----------

Total Authorized Expenditures

Streets to be recommended and approved at a later date.

Utility Fund

Recommended Revenue

2013 CO's	\$500,000	
Contingency	\$0	
Balance		\$500,000

Proposed Expenditures

Project ²		
New Pump at Texas Street pump station	\$40,000	
Replace water lines with 16" diameter pipe:		
Mill Street Plant to W. Milam Street	\$151,000	
W. Milam from Scarbrough to W Cameron	\$223,600	
Engineering	\$130,000	
Total		\$544,600

BALANCE		-\$44,600
----------------	--	------------------

Informational Items

Personnel Summary

	Full-Time Equivalent <u>2014-15</u>
<u>Administration</u>	
City Manager	0.50
Treasurer	0.50
Total	<u>1.00</u>
<u>Library</u>	
Library Director	1.00
Librarian	2.50
Total	<u>3.50</u>
<u>Street/Drainage</u>	
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>
<u>Community Service</u>	
Code Enforcement Officer	0.50
Total	<u>0.50</u>
<u>Parks/Cemeteries</u>	
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>
<u>Municipal Court</u>	
Municipal Court Judge	0.50
Municipal Court Clerk	1.00
Total	<u>1.50</u>

	Full-Time Equivalent <u>2014-15</u>
<u>Police</u>	
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
<u>Water</u>	
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
<u>Wastewater</u>	
Public Works Director	0.25
Public Works Foreman	0.25
Wastewater Operator II	1.00
Water/Wastewater Technician	1.00
Total	<hr/> 2.50
Total Full-Time Equivalents	<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 Manager 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.

XII. 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.

XIII. 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.

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fiscal-Pertaining to finances in general.

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

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

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

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

Income-Funds available for expenditure during a fiscal year.

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

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

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

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

Reserve-An account used to indicate that a portion of a fund's balance is legally restricted for a specific 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 1st of each year, as certified by the Milam County Appraisal Review Board.

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

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