

**CITY OF
LIVINGSTON, TEXAS
ANNUAL BUDGET**

**October 1, 2011
through
September 30, 2012**

CITY COUNCIL

**Clarke Evans, Mayor
Ray Hill, Mayor Pro-tem
Judy Cochran, Alderwoman
Ray Luna, Alderman
Bill Wiggins, Alderman
Elgin Davis, Alderman**

CITY ADMINISTRATION

**Marilyn Sutton, City Manager/Finance Officer
Ellie Monteaux, City Secretary
Gaffney Phillips, City Attorney/Assistant to the City Manager**

**CITY OF LIVINGSTON, TEXAS
2011 - 2012
ANNUAL BUDGET**

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LETTER OF TRANSMITTAL



City of Livingston, Texas

A Texas Main Street City Since 2005

200 West Church Street, Livingston, Texas 77351-3281

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www.cityoflivingston-tx.com

August 9, 2011

Honorable Clarke Evans, Mayor
and City Councilmembers
City of Livingston, Texas

Dear Mayor and Councilmembers:

In Re: **ANNUAL BUDGET for Period**
October 1, 2011 through
September 30, 2012

I am pleased to submit the annual budget for the City of Livingston for the fiscal year October 1, 2011 through September 30, 2012, in compliance with the Texas *Local Government Code, Section 102.002*. Anticipated revenues reflected in this budget have been determined by realistic calculations providing monies for all city operations for the coming fiscal year and anticipated disbursements have been carefully established providing funds for the most necessary and needed areas of public service.

REVENUES

Beginning Balance	\$ 2,608,395.87
Operating Income	\$19,547,110.00
Grant Funds	\$ 42,000.00

TOTAL REVENUES.....\$22,197,505.87

EXPENSES

Operating Expenses	\$17,567,105.08
Capital Outlays	\$ 1,904,000.00
Debt Service	\$ 1,067,537.50

TOTAL EXPENSES..... \$20,538,642.58

YEAR END BALANCE..... \$ 1,658,863.29

Clarke Evans, Mayor

Marilyn Sutton, City Manager

Ellie Monteaux, City Secretary

Council Members: E. Ray Hill, Judy Cochran, Raymond Luna, Billy S. Wiggins, Elgin Davis

The objective of the City of Livingston 2011-2012 Operating Budget is the formulation of a plan of operation to provide the highest possible level of service to the citizens of Livingston utilizing available financial and human resources. It is always challenging to balance the many needs of the City, as well as the desires of our residents. I believe the proposed 2011-2012 operating budget addresses the most critical needs of our community while maintaining our current levels of service. Customer service continues to be a high priority in all phases of the City's operation. This philosophy is incorporated into each budget document and serves to provide guidance in decisions affecting the scope of municipal programs and services.

GENERAL FUND

The General Fund is the primary operating fund for traditional government services such as police protection, fire protection, sanitation collection and disposal, street and drainage, library services, parks and recreation programs and facilities, general administrative and financial services, community development and code enforcement activities, municipal court operations, and garage operations. Additionally, special programming such as the Trade Days event and Main Street historical renovation program are included in the General Fund operations. These services are, to a large extent, financed by sales taxes, fines and fees, hotel occupancy taxes, gross receipts and franchise fees, various user fees, and grants.

Revenues: Anticipated cash receipts for fiscal year 2011-2012 are estimated to be \$5,240,610.00. This is \$154,072.00 less than the cash receipts of \$5,394,682.00 from the previous fiscal year due, in part, to community development block grant funds for a street improvement project in 2010-2011. While the City experienced a significant decline in our local economy in 2010 which affected local sales tax revenue and hotel occupancy tax revenue, we have seen a slight upturn in the economy in 2011 and we have included a 1.6% increase in sales tax revenue for the 2011 - 2012 fiscal year, as well as an increase in gross receipts/franchise fees. We anticipate that hotel occupancy tax revenues will remain relatively flat as will municipal court fines and fees and park and recreation and library fees. Sanitation fees will increase due to new commercial businesses and new Polk County and LISD facilities that will begin operations in the new fiscal year.

Expenditures - Operating Account: Total operating expenses for fiscal year 2011-2012 are estimated to be \$5,009,820.00, an increase of \$187,685.00, or 3.89%, over the previous fiscal year operating expenses of \$4,822,135.00. This increase is due to a 2.7% cost-of-living adjustment for all salary classifications and merit increases for various personnel, a projected 5% increase in gas and diesel costs, a 13% increase in employee health insurance costs and a 4% increase in retirement costs. The hiring freeze which was imposed in early 2010 will continue and no new positions have been included in the 2011-2012 fiscal year budget.

Expenditures - Capital Outlays: Total capital expenditures in the General Fund for the 2011-2012 fiscal year are \$604,000.00. Other than normal recurring expenditures for major supplies in the various departments, such as limestone, emulsion, office and computer equipment, communications equipment, firefighting and hazardous materials equipment, library books and grounds maintenance equipment, we have included \$25,000.00 for a pickup truck for the Code Enforcement/Community Development personnel, \$38,111.00 for one police vehicle, \$82,000.00 for seal coat work, \$30,000.00 for a downtown parking lot in the Main Street district, \$70,000.00 for replaster work at the swimming pool, \$25,000.00 for a pickup truck for the Garage personnel, and \$20,000.00 for renovations to Anniversary Park on the north side of Church Street. An itemized listing of the proposed capital expenditures for the 2011-2012 fiscal year is included in the budget document.

Expenditures - Debt Service: Expenditures from the General Fund for debt service for 2011-2012 for General Obligation Refunding Bonds, Series 2007 will be \$423,894.00, for Certificates of Obligation, Series 2002B will be \$465,737.50 and for Certificates of Obligation, Series 2007 will be \$73,000.00, for a total of \$962,631.50, an increase of \$9,208.25 from fiscal year 2010-2011.

UTILITY FUND

The Utility Fund is the primary operating account for all enterprise operations of the City. These operations consist of the Electric Department, the Water Department and the Sewer Department. Fees charged for these services are used to fund the operations of the various utility departments, meet debt service requirements, and contribute annually budgeted amounts to the various reserve and improvement funds as well as the General Fund.

Revenues: Anticipated cash receipts for fiscal year 2011 - 2012 are estimated to be \$14,348,500.00, a decrease of \$1,562,420.00 from fiscal year 2010-2011 due, in part, to Hurricane Ike disaster recovery grant funds in amount of \$1,258,420.00 received in 2010 - 2011 which will not recur. We have included a 5 mill (½ cent per kWh) increase in electric service fees for all customer classes to offset a possible increase in wholesale power costs from the City's supplier. If there is no increase in the City's wholesale power cost, there will be no increase in electric service fees for our customers.

Expenditures - Operating Account: Total operating expenditures for the Utility Fund for fiscal year 2011-2012 are projected to be \$12,557,285.08, an increase of \$245,658.34, or 2% from the 2010-2011 operating expenditures of \$12,311,626.74. This increase is due to a 2.7% cost-of-living adjustment for all salary classifications and merit increases for various personnel, increased costs of wholesale power from our electrical supplier, a projected 5% increase in gas and diesel costs, a 13% increase in employee health insurance costs, and a 4% increase in retirement costs.

The hiring freeze which was imposed in early 2010 will continue and no new positions have been included in the 2011-2012 fiscal year budget.

Expenditures - Capital Outlays: Total capital expenditures in the Utility Fund for fiscal year 2011-2012 are projected to be \$1,300,000.00, a decrease of \$665,000.00 from the previous year due to the disaster recovery projects which were performed with federal funds in fiscal year 2010 - 2011. Other than normal recurring expenditures for major supplies in the various departments, such as electric wire, poles, transformers, metering equipment, night and street lights, water and sewer pipe and fire hydrants, we have included \$75,000.00 for contract tree-trimming services in the electric department, \$175,000.00 for a bucket truck for the electric department, \$70,000.00 for electric line reconductoring work, \$19,500.00 for a pickup truck for the meter reading department, \$150,000.00 for a lift station upgrade on US 59 south, \$35,000.00 for a camera system for sanitary sewer line maintenance, \$33,000.00 for a new blower for the wastewater treatment plant, as well as funds for various water and sewer system upgrades. An itemized listing of the proposed capital expenditures for the 2011-2012 fiscal year is included in the budget document.

Expenditures - Debt Service: Expenditures from the Utility Fund for debt service for 2011-2012 for General Obligation Refunding Bonds, Series 2007 are in amount of \$31,906.00, and Certificates of Obligation, Series 2007 are in amount of \$73,000.00, for a total of \$104,906.00, an increase of \$1,119.25 from fiscal year 2010-2011.

CONCLUSION

As always, our main responsibility is to manage public funds wisely while planning for long-term growth in our community. Continuing uncertain economic trends in our local economy have impacted the preparation of the 2011-2012 fiscal year budget causing us to be conservative in forecasting revenues as well as expenditures. Over the past 12 months, various local economic indicators including sales tax collections, hotel occupancy tax collections, building permits for new construction, and new utility connections have increased, however, we are uncertain if this trend will continue. Currently, sales tax revenue accounts for 16.5% of the city's total annual operating revenue, while utility fees for sanitation, electric, water and sewer services account for 78% of the city's total annual operating revenue. Continuing growth in these two major revenue sources, which account for 94.5% of the city's total annual operating revenue, and additional funds from other sources, have allowed our city to continue to operate without an ad valorem property tax since 1988 and we do not anticipate levying an ad valorem property tax for the upcoming year.

The Polk County Economic and Industrial Development Corporation (PCIDC) has contracted for a retail analysis study and marketing plan which we feel will be extremely helpful in providing information that retailers are requesting when considering locating new businesses in our area. We are hopeful that new commercial construction will begin to increase in early 2012 as the economy continues to rebound. Additionally, the construction of the Polk County Community College and Commerce Center, which will be located adjacent to Pedigo Park on the US 59 north bypass, will begin in the fall of 2011 with an expected opening date of January, 2013. This college and commerce center will have a major economic impact on our community. The completion of the new Polk County Judicial Center on Mill Street in downtown Livingston, the expansion of the Polk County Law Enforcement Center on North Washington Avenue (Business 59 North), the new LISD High School on FM 350 South and Sam Houston Electric Cooperative's administrative offices on US 190 East will have a positive impact on utility revenues in the upcoming fiscal year.

Over the past two years, the City has completed several major infrastructure improvement projects to meet the growth in our community:

- Upgrade of approximately 19,000' of existing 12" water transmission line to a new 20" water transmission line on FM 350 South

- Upgrade of the city's three water pumping stations - West Street, Poleyard and Cemetery Hill - by installing new larger pumps and controls for improved water delivery and increased water pressure

- Installation of a supervisory control and data acquisition (SCADA) system which enables the monitoring and control of pump operations and storage levels within the water distribution system for improved operating efficiency

- Replacement of more than 5 miles of deteriorating and aging water lines in the northeast and southeast sections of the city

- Application of two course surface treatment (seal coating) of more than 4 miles of unpaved streets in the northwest section of the city

- Right-of-way clearing of brush and trees along more than 17 miles of electric distribution lines for increased electric system reliability

- Rehabilitation and upgrades of 4 sanitary sewer lift stations

In 2011, the City Council and administrative staff began the process of developing a new 5-year strategic plan. This process involved a community survey from our residents, a planning session with supervisory personnel and a City Council workshop to address future infrastructure needs, assess facilities, programming and service delivery needs and determine future personnel staffing needs for our community. From this process, the City Council will develop a plan for financing the priority projects that have been determined which include:

Construction of a 1,000,000 gallon elevated water storage tank on the west side of Livingston to accommodate the growth on US 190 West and FM 350 South

Renovation of the Wadsworth facility on Tyler Street which was purchased from First Baptist Church in late, 2008 as a new 17,500 square foot library which will include a first floor children's area, public access computer room, young adult area, offices and work room for library staff, and public sitting area with wireless internet access as well as a second floor which will include a genealogy library, children's activity room, Friends of the Library meeting area, and multiple conference rooms for various community groups.

Street improvement and rehabilitation projects in various parts of the city

The City Council and administrative staff continue to focus on providing the most efficient and cost effective level of services and programs for which our citizens are willing and capable of paying. We continually monitor our services to our citizens to validate that they are still considered an asset to the community. We rely extensively on feedback from our citizens in evaluating any new or existing program or service.

As always, the City owes a large debt of gratitude to the many volunteers who contribute so much to the well-being of our community. The members of the City Council devote many hours of their time guiding and governing our community and I am very grateful to you for your support and direction. Our community has always been fortunate to have citizens willing to serve on the City Council, without remuneration, who have the best interests of this community as a whole as their guiding concern.

I would also like to publicly commend the members of the Livingston Volunteer Fire Department for their continued dedication to the fire prevention and fire suppression efforts in our community. These individuals give willingly of their time, sacrificing time with their families, to provide this extremely valuable service for the citizens of Livingston and the surrounding area.

Mayor and Councilmembers
August 9, 2011
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We also appreciate the efforts of numerous youth organizations that work tirelessly to provide programming and maintenance for our baseball fields, softball fields, rodeo arena and fairgrounds, and soccer fields thereby saving the citizens of our community many thousands of dollars each year. Additionally, we rely on the help of many community volunteers to plan and conduct special community events like the Easter Eggstravaganza, Main Street Garage Sale, Main Street Jubilee, Hometown Christmas event, Jingle Bell Fun Run, and lighted Christmas parade. These volunteers are instrumental in helping provide special events for our community as well as tourists.

I would like to acknowledge the contributions of our supervisory staff in working together to achieve a budget which, while fiscally conservative, meets the needs of an ever-growing community. I appreciate their hard work and their planning efforts on behalf of our citizens.

Most importantly, I want to extend my very special thanks to the employees of our City who are committed to providing quality services for our citizens 365 days of the year. They are truly a dedicated group of people who care deeply about our community and are eager to see Livingston grow and prosper.

It is an honor and a privilege to serve the citizens of Livingston and I pledge to continue to merit your confidence. I welcome your comments and suggestions for improvements to our facilities and services.

Sincerely,

CITY OF LIVINGSTON, TEXAS

A handwritten signature in black ink that reads "Marilyn Sutton". The signature is written in a cursive, flowing style.

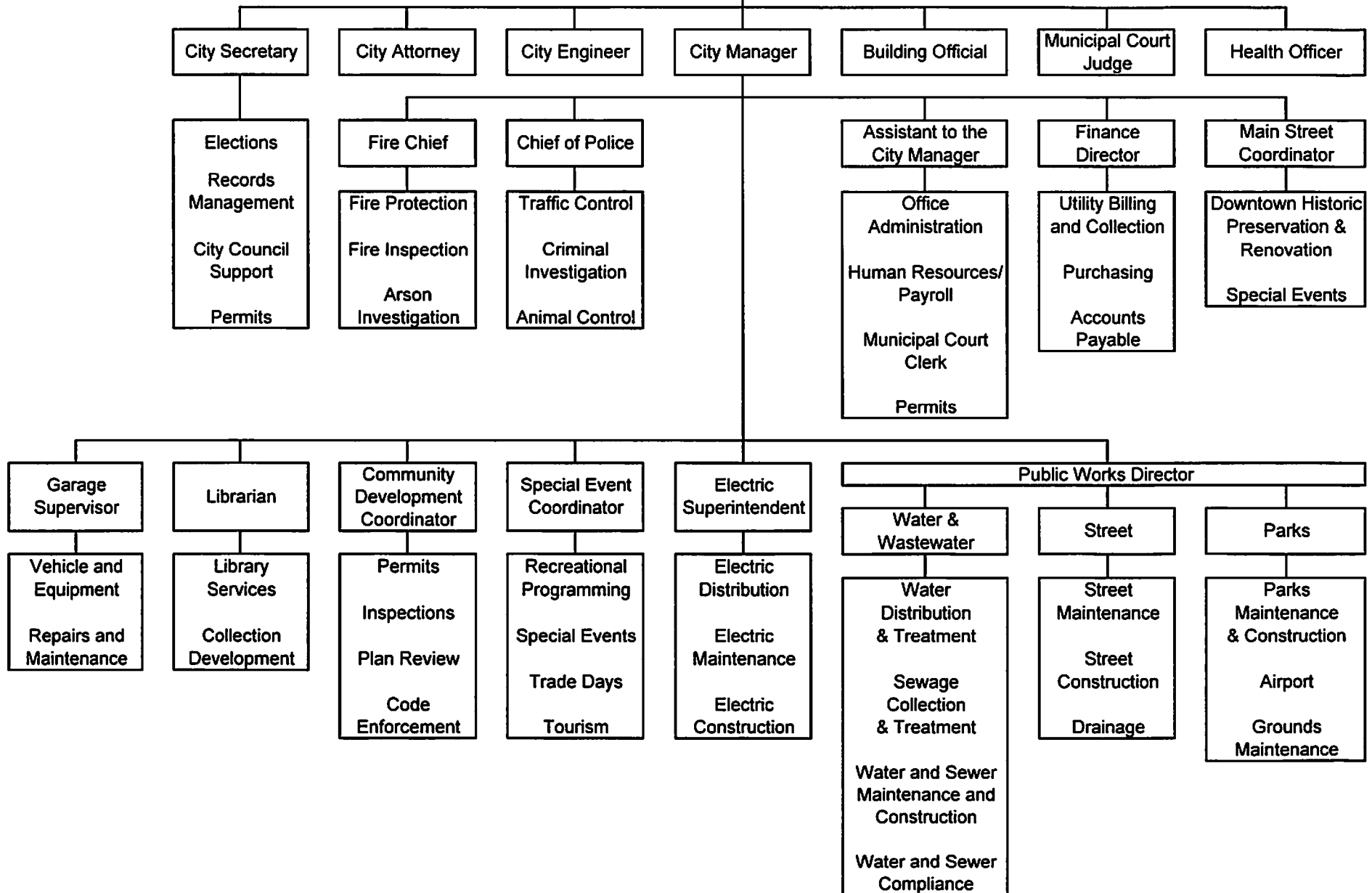
Marilyn Sutton, City Manager

ORGANIZATIONAL CHART

CITY OF LIVINGSTON, TEXAS ORGANIZATIONAL CHART

2011

Mayor and City Council



PROPOSED DEPARTMENTAL STAFFING LEVELS

**CITY OF LIVINGSTON
PROPOSED DEPARTMENT STAFFING LEVELS
2011 - 2012 BUDGET
AUGUST, 2011**

ADMINISTRATION:	
8 Full-Time Positions	City Manager/Finance Officer
	City Attorney/Assistant to the City Manager
	City Secretary/Assistant to the Finance Officer
	Accounts Payable/Purchasing Clerk
	Human Resources Coordinator
	Community Development Coordinator
	Community Development Administrative Assistant
	Main Street Manager
UTILITY BILLING:	
4 Full-Time Positions	Utility Billing Supervisor
	Utility Billing Clerks (3)
FIRE:	
2-1/2 Full-Time Positions	Fire Marshall/Code Enforcement
	Station Attendant
	Assistant Mechanic (1/2)
POLICE:	
25 Full-Time Positions	Police Chief
	Lieutenant
	Detectives (2)
	Officers (11)
	School-Based Officers (2)
	Dispatchers (4)
	Administrative Assistants (2)
	Animal Control Officer
	Court Clerk
1 Part-Time Position	Dispatcher (Sundays)
LIBRARY:	
5 Full-Time Positions	Library Director
	Library Clerks (3)
	Library Aide
GARAGE:	
1-1/2 Full-Time Positions	Garage Supervisor/Mechanic
	Assistant Mechanic (1/2)

**CITY OF LIVINGSTON
PROPOSED DEPARTMENT STAFFING LEVELS
2011 - 2012 BUDGET
AUGUST, 2011**

STREET:	
6 Full-Time Positions	Street Foreman
	Street Sweeper Operator
	Equipment Specialists (2)
	Laborers (2)
ELECTRIC:	
8 Full-Time Positions	Electric Superintendent
	Foreman
	Lineworkers (6)
PARKS & RECREATION TRADE DAYS:	
8 Full-Time Positions	Special Events Coordinator
	Special Events Administrative Assistant/Pool Manager
	Grounds Maintenance Foreman
	Groundswoker II (2)
	Groundswoker I (3)
WATER:	
8 Full-Time Positions	Public Works Director
	Water/Wastewater Foreman
	Equipment Specialist
	Maintenance Workers (1-1/2)
	Utility Service Representatives (3)
	Compliance Coordinator (1/2)
WASTEWATER:	
3 Full-Time Positions	Chief Plant Operator
	Plant Operator
	Maintenance Worker (1/2)
	Compliance Coordinator (1/2)
TOTAL POSITIONS:	79 Full-Time
	1 Regular Part-Time

BUDGET SUMMARY
2011 - 2012 FISCAL YEAR

GENERAL AND UTILITY SYSTEMS
OPERATING FUNDS

**SUMMARY OF GENERAL AND UTILITY OPERATING FUNDS
ANNUAL BUDGET
2011 - 2012**

	10/1/09-9/30/10 <u>ACTUAL</u>	10/1/10-9/30/11 <u>ESTIMATE</u>	10/1/11-9/30/12 <u>PROPOSED</u>
BEGINNING BALANCE	\$ 2,078,711.19	\$ 2,231,965.16	\$ 2,608,395.87
<u>INCOME:</u>			
Administration Department	\$ 3,686,439.04	\$ 3,695,500.00	\$ 3,750,000.00
Sanitation Department	\$ 846,516.03	\$ 933,500.00	\$ 944,000.00
Fire Department	\$ 52,224.79	\$ 47,510.00	\$ 47,510.00
Police Department	\$ 233,651.44	\$ 250,750.00	\$ 248,200.00
Street Department	\$ 13,510.05	\$ 23,000.00	\$ 3,000.00
Parks and Recreation Department	\$ 103,083.53	\$ 129,500.00	\$ 104,500.00
Library Department	\$ 22,833.64	\$ 21,700.00	\$ 21,400.00
Trade Days Department	\$ 68,556.75	\$ 75,000.00	\$ 80,000.00
Electric Department	\$ 10,484,317.33	\$ 11,074,500.00	\$ 10,851,000.00
Water Department	\$ 2,326,923.70	\$ 2,220,000.00	\$ 2,130,000.00
Sewer Department	\$ 1,279,475.91	\$ 1,358,000.00	\$ 1,367,500.00
TOTAL OPERATING INCOME	\$ 19,117,532.21	\$ 19,828,960.00	\$ 19,547,110.00
Grant Funds/Disaster Recovery Funds	\$ 284,558.76	\$ 1,476,642.00	\$ 42,000.00
Transfers from Reserve & Improvement Funds and Debt Service Funds	\$ 48,910.27	\$ 0.00	\$ 0.00
TOTAL INCOME, TRANSFERS AND CASH	\$ 21,529,712.43	\$ 23,537,567.16	\$ 22,197,505.87
<u>DISBURSEMENTS:</u>			
Administration Department	\$ 502,237.68	\$ 533,300.00	\$ 546,050.00
Sanitation Department	\$ 597,076.04	\$ 610,000.00	\$ 635,000.00
Fire Department	\$ 373,785.14	\$ 399,950.00	\$ 403,275.00
Police Department	\$ 1,524,171.04	\$ 1,604,375.00	\$ 1,676,715.00
Street Department	\$ 428,013.01	\$ 460,820.00	\$ 468,385.00
Parks and Recreation Department	\$ 466,913.27	\$ 480,775.00	\$ 517,075.00
Library Department	\$ 277,400.37	\$ 279,665.00	\$ 296,370.00
Garage Department	\$ 169,988.00	\$ 180,400.00	\$ 184,715.00
Trade Days Department	\$ 248,491.33	\$ 272,850.00	\$ 282,235.00
Electric Department	\$ 9,535,618.58	\$ 9,672,400.00	\$ 9,976,825.00
Water Department	\$ 1,922,087.95	\$ 2,089,376.74	\$ 2,027,550.08
Sewer Department	\$ 509,561.28	\$ 549,850.00	\$ 552,910.00
TOTAL OPERATING EXPENSES	\$ 16,555,343.69	\$ 17,133,761.74	\$ 17,567,105.08
Capital Outlays - All Departments	\$ 1,705,009.97	\$ 2,738,200.00	\$ 1,904,000.00
Transfers to Debt Service Funds	\$ 1,037,393.61	\$ 1,057,209.55	\$ 1,067,537.50
TOTAL DISBURSEMENTS	\$ 19,297,747.27	\$ 20,929,171.29	\$ 20,538,642.58
YEAR END BALANCE.....	\$ 2,231,965.16	\$ 2,608,395.87	\$ 1,658,863.29

GENERAL FUND

2011 - 2012 FISCAL YEAR

Statement of Cash Receipts

Statements of Disbursements and Revenues

Recap of Capital Expenditures, 2010-2011

Proposed Capital Expenditures, 2011-2012

GENERAL FUND CASH RECEIPTS

		10/1/09-9/30/10 <u>ACTUAL</u>	10/1/10-9/30/11 <u>ESTIMATE</u>	10/1/11-9/30/12 <u>PROPOSED</u>
ADMINISTRATION DEPARTMENT:				
4300	Sales Tax	\$ 3,012,227.00	\$ 3,175,000.00	\$ 3,225,000.00
4301	Hotel Occupancy Tax	\$ 210,075.69	\$ 225,000.00	\$ 225,000.00
4310	Gross Receipts & Franchise Fees	\$ 143,586.13	\$ 155,000.00	\$ 160,000.00
4320	Current Property Tax	\$ 0.00	\$ 0.00	\$ 0.00
4330	Delinquent Property Tax	\$ 0.00	\$ 0.00	\$ 0.00
4340	Penalty and Interest on Tax	\$ 0.00	\$ 0.00	\$ 0.00
4370	Permits - Electrical/Plumbing	\$ 37,998.85	\$ 25,000.00	\$ 20,000.00
4380	Permits - Building	\$ 177,781.18	\$ 35,000.00	\$ 35,000.00
4410	Recoveries	\$ 71,242.58	\$ 45,000.00	\$ 50,000.00
4440	Earned Interest	\$ 7,152.61	\$ 5,500.00	\$ 5,000.00
4450	Miscellaneous	\$ 26,375.00	\$ 30,000.00	\$ 30,000.00
4470	Grant Funds/Disaster Recovery Funds	\$ 79,965.34	\$ 98,000.00	\$ 0.00
TOTAL ADMINISTRATION DEPARTMENT		\$ 3,766,404.38	\$ 3,793,500.00	\$ 3,750,000.00
SANITATION DEPARTMENT:				
4410	Recoveries	\$ 9,240.00	\$ 8,500.00	\$ 9,000.00
4430	Sanitation Service Fees	\$ 837,276.03	\$ 925,000.00	\$ 935,000.00
TOTAL SANITATION DEPARTMENT		\$ 846,516.03	\$ 933,500.00	\$ 944,000.00
FIRE DEPARTMENT:				
4410	Recoveries	\$ 14,714.79	\$ 10,000.00	\$ 10,000.00
4415	County Contributions	\$ 37,510.00	\$ 37,510.00	\$ 37,510.00
TOTAL FIRE DEPARTMENT		\$ 52,224.79	\$ 47,510.00	\$ 47,510.00
POLICE DEPARTMENT:				
4410	Recoveries	\$ 143,560.08	\$ 137,500.00	\$ 140,000.00
4360	Municipal Court Fines & Fees	\$ 81,580.36	\$ 105,000.00	\$ 100,000.00
4370	Permits - Tow Trucks/Alarms	\$ 5,225.00	\$ 5,000.00	\$ 5,000.00
4450	Accident Reports	\$ 3,211.00	\$ 3,150.00	\$ 3,100.00
4455	Humane Fees	\$ 75.00	\$ 100.00	\$ 100.00
4470	Grant Funds - US Dept. of Justice/LEAP/ SHSP/COPS	\$ 29,855.14	\$ 40,000.00	\$ 42,000.00
TOTAL POLICE DEPARTMENT		\$ 263,506.58	\$ 290,750.00	\$ 290,200.00

**GENERAL FUND
CASH RECEIPTS**

	10/1/09-9/30/10 <u>ACTUAL</u>	10/1/10-9/30/11 <u>ESTIMATE</u>	10/1/11-9/30/12 <u>PROPOSED</u>
STREET DEPARTMENT:			
4390 Paving Assessments	\$ 3,414.11	\$ 2,000.00	\$ 2,000.00
4410 Recoveries	\$ 10,095.94	\$ 21,000.00	\$ 1,000.00
4470 Grant Funds - CDBG	\$ 167,426.28	\$ 73,650.00	\$ 0.00
TOTAL STREET DEPARTMENT.....	\$ 180,936.33	\$ 96,650.00	\$ 3,000.00
PARKS AND RECREATION DEPARTMENT:			
4405 Airport Lease Fees	\$ 5,100.00	\$ 5,000.00	\$ 5,000.00
4406 Airport Parking Fees	\$ 1,269.49	\$ 1,000.00	\$ 1,000.00
4407 Airport Gasoline Fees	\$ 30,883.50	\$ 60,000.00	\$ 40,000.00
4410 Recoveries	\$ 19,256.02	\$ 19,000.00	\$ 15,000.00
4413 Concession Fees	\$ 6,013.62	\$ 6,000.00	\$ 5,000.00
4445 Facility Use Fees - Pavilions	\$ 4,856.00	\$ 4,500.00	\$ 4,500.00
4446 Swimming Fees	\$ 35,704.90	\$ 34,000.00	\$ 34,000.00
TOTAL PARKS AND RECREATION DEPARTMENT	\$ 103,083.53	\$ 129,500.00	\$ 104,500.00
LIBRARY DEPARTMENT:			
4410 Recoveries	\$ 1,829.87	\$ 1,700.00	\$ 1,700.00
4411 Computer Fees	\$ 2,841.25	\$ 3,000.00	\$ 2,700.00
4420 Fines & Fees	\$ 6,264.77	\$ 5,500.00	\$ 5,500.00
4445 Nonresident User Fees	\$ 7,235.00	\$ 6,500.00	\$ 6,500.00
4460 Memorials	\$ 4,662.75	\$ 5,000.00	\$ 5,000.00
4465 Memorial Capital Contribution (Library Museum Board)	\$ 0.00	\$ 0.00	\$ 0.00
4470 Grant Funds	\$ 7,312.00	\$ 6,572.00	\$ 0.00
TOTAL LIBRARY DEPARTMENT	\$ 30,145.64	\$ 28,272.00	\$ 21,400.00
TRADE DAYS DEPARTMENT:			
4401 Trade Days Fees	\$ 68,556.75	\$ 75,000.00	\$ 80,000.00
TOTAL TRADE DAYS DEPARTMENT	\$ 68,556.75	\$ 75,000.00	\$ 80,000.00
TOTAL CASH RECEIPTS	\$ 5,311,374.03	\$ 5,394,682.00	\$ 5,240,610.00

STATEMENT OF DISBURSEMENTS AND REVENUES

ADMINISTRATION DEPARTMENT

ACCOUNTING CODE & ITEM		2009-2010 ACTUAL	2010-2011 ESTIMATE	2011-2012 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 167,775.20	\$ 160,000.00	\$ 165,000.00
6115	Social Security	\$ 13,285.61	\$ 12,500.00	\$ 12,700.00
6120	Retirement	\$ 44,668.45	\$ 72,000.00	\$ 74,500.00
6125	Employee Insurance	\$ 58,567.62	\$ 57,750.00	\$ 65,000.00
6127	Uniforms	\$ 274.60	\$ 500.00	\$ 500.00
6130	Liability Insurance	\$ 11,315.32	\$ 11,150.00	\$ 11,150.00
6135	Legal/Professional	\$ 33,829.04	\$ 32,500.00	\$ 25,000.00
6136	Hotel Tax Contributions	\$ 39,515.82	\$ 50,000.00	\$ 50,000.00
6140	Auditing Fees	\$ 8,766.67	\$ 8,700.00	\$ 10,000.00
6145	Supplies	\$ 28,901.07	\$ 29,000.00	\$ 30,000.00
6150	Repairs - Building/Grounds	\$ 22,003.70	\$ 10,000.00	\$ 15,000.00
6155	Equipment Repairs/Maintenance	\$ 1,489.22	\$ 3,000.00	\$ 5,000.00
6160	Gas & Oil	\$ 2,596.96	\$ 4,000.00	\$ 4,200.00
6165	Utilities	\$ 11,511.64	\$ 11,500.00	\$ 11,500.00
6170	Dues & Subscriptions	\$ 15,491.46	\$ 15,500.00	\$ 15,500.00
6175	Building Demolitions	\$ 0.00	\$ 7,500.00	\$ 7,500.00
6176	Office Lease	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00
6180	Transportation & Contingency	\$ 21,326.33	\$ 20,000.00	\$ 20,000.00
6181	Programming	\$ 7,831.09	\$ 14,500.00	\$ 10,000.00
6190	Postage	\$ 5,887.88	\$ 6,000.00	\$ 6,300.00
TOTAL OPERATING EXPENSES		\$ 502,237.68	\$ 533,300.00	\$ 546,050.00
6195	Capital Expenditures	\$ 2,651.06	\$ 5,200.00	\$ 30,000.00
6196	General Obligation Refunding Bonds, Series 2007 I & S	\$ 63,228.00	\$ 143,808.00	\$ 145,856.00
TOTAL DISBURSEMENTS		\$ 568,116.74	\$ 682,308.00	\$ 721,906.00
REVENUES:				
Hotel Occupancy Tax		\$ 39,515.82	\$ 50,000.00	\$ 50,000.00
Gross Receipts/Franchise Fees		\$ 143,586.13	\$ 155,000.00	\$ 160,000.00
Permits, Recoveries, Interest, Miscellaneous		\$ 320,550.22	\$ 140,500.00	\$ 140,000.00
Sales Tax		\$ 0.00	\$ 238,808.00	\$ 371,906.00
Grants - Disaster Recovery		\$ 64,464.57	\$ 98,000.00	\$ 0.00
TOTAL REVENUES		\$ 568,116.74	\$ 682,308.00	\$ 721,906.00

NOTE: Community Development/Code Enforcement and Main Street are included as sub-departments of the Administrative Dept.

STATEMENT OF DISBURSEMENTS AND REVENUES

SANITATION DEPARTMENT

ACCOUNTING CODE & ITEM	2009-2010 ACTUAL	2010-2011 ESTIMATE	2011-2012 PROPOSED
DISBURSEMENTS:			
6145 Supplies	\$ 54,255.97	\$ 60,000.00	\$ 60,000.00
6171 Contract Disposal Service	\$ 542,820.07	\$ 550,000.00	\$ 575,000.00
TOTAL OPERATING EXPENSES	\$ 597,076.04	\$ 610,000.00	\$ 635,000.00
REVENUES:			
Sanitation Service Fees	\$ 587,836.04	\$ 601,500.00	\$ 626,000.00
Recoveries	\$ 9,240.00	\$ 8,500.00	\$ 9,000.00
TOTAL REVENUES	\$ 597,076.04	\$ 610,000.00	\$ 635,000.00

STATEMENT OF DISBURSEMENTS AND REVENUES

FIRE DEPARTMENT

ACCOUNTING CODE & ITEM	2009-2010 ACTUAL	2010-2011 ESTIMATE	2011-2012 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 148,256.82	\$ 151,000.00	\$ 145,000.00
6111 Salaries - Administration	\$ 27,972.29	\$ 27,500.00	\$ 29,500.00
6115 Social Security	\$ 10,155.01	\$ 9,800.00	\$ 9,500.00
6120 Retirement	\$ 18,389.36	\$ 16,500.00	\$ 13,525.00
6125 Employee Insurance	\$ 18,224.28	\$ 18,000.00	\$ 21,500.00
6127 Uniforms	\$ 523.26	\$ 1,000.00	\$ 1,500.00
6130 Liability Insurance	\$ 27,401.34	\$ 28,200.00	\$ 28,200.00
6131 Recruitment	\$ 0.00	\$ 200.00	\$ 1,200.00
6145 Supplies	\$ 26,298.19	\$ 27,000.00	\$ 27,000.00
6150 Repairs - Building/Grounds	\$ 1,947.70	\$ 2,500.00	\$ 3,500.00
6155 Equipment Repairs/Maintenance	\$ 34,854.73	\$ 30,000.00	\$ 30,000.00
6160 Gas & Oil	\$ 12,193.67	\$ 38,500.00	\$ 40,500.00
6165 Utilities	\$ 9,700.70	\$ 10,500.00	\$ 11,000.00
6170 Dues & Subscriptions	\$ 2,109.35	\$ 2,500.00	\$ 2,500.00
6180 Transportation & Contingency	\$ 12,428.56	\$ 12,000.00	\$ 13,000.00
6187 Maintenance Contribution	\$ 21,736.75	\$ 22,750.00	\$ 23,850.00
6190 Postage	\$ 1,593.13	\$ 2,000.00	\$ 2,000.00
TOTAL OPERATING EXPENSES	\$ 373,785.14	\$ 399,950.00	\$ 403,275.00
6195 Capital Expenditures	\$ 28,051.29	\$ 31,000.00	\$ 42,000.00
TOTAL DISBURSEMENTS	\$ 401,836.43	\$ 430,950.00	\$ 445,275.00
REVENUES:			
Sales Tax	\$ 349,611.64	\$ 383,440.00	\$ 397,765.00
County Contributions	\$ 37,510.00	\$ 37,510.00	\$ 37,510.00
Recoveries	\$ 14,714.79	\$ 10,000.00	\$ 10,000.00
TOTAL REVENUES	\$ 401,836.43	\$ 430,950.00	\$ 445,275.00

STATEMENT OF DISBURSEMENTS AND REVENUES

POLICE DEPARTMENT

ACCOUNTING CODE & ITEM	2009-2010 ACTUAL	2010-2011 ESTIMATE	2011-2012 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 906,409.54	\$ 945,000.00	\$ 980,000.00
6111 Salaries - Administration	\$ 27,972.05	\$ 27,500.00	\$ 29,500.00
6115 Social Security	\$ 72,845.72	\$ 76,500.00	\$ 77,225.00
6120 Retirement	\$ 138,023.13	\$ 149,000.00	\$ 152,000.00
6125 Employee Insurance	\$ 133,998.49	\$ 141,500.00	\$ 167,000.00
6127 Uniforms	\$ 2,926.82	\$ 3,000.00	\$ 3,150.00
6130 Liability Insurance	\$ 55,775.10	\$ 52,000.00	\$ 52,000.00
6135 Legal/Professional	\$ 4,455.50	\$ 4,500.00	\$ 4,500.00
6145 Supplies	\$ 22,234.75	\$ 21,500.00	\$ 21,500.00
6150 Repairs - Building/Grounds	\$ 10,602.87	\$ 12,000.00	\$ 15,000.00
6155 Equipment Repairs/Maintenance	\$ 40,030.59	\$ 32,000.00	\$ 30,000.00
6160 Gas & Oil	\$ 54,468.69	\$ 80,000.00	\$ 84,000.00
6165 Utilities	\$ 11,025.92	\$ 12,850.00	\$ 13,000.00
6170 Dues & Subscriptions	\$ 156.95	\$ 225.00	\$ 225.00
6180 Transportation & Contingency	\$ 26,035.70	\$ 28,000.00	\$ 28,000.00
6190 Postage	\$ 2,299.06	\$ 2,300.00	\$ 2,415.00
6191 Training	\$ 3,060.16	\$ 4,000.00	\$ 4,000.00
6192 Certification Compensation	\$ 11,850.00	\$ 12,500.00	\$ 13,200.00
TOTAL OPERATING EXPENSES	\$ 1,524,171.04	\$ 1,604,375.00	\$ 1,676,715.00
6195 Capital Expenditures	\$ 62,333.67	\$ 75,000.00	\$ 50,000.00
6196 General Obligation Refunding Bonds, Series 2007 I & S	\$ 61,248.00	\$ 139,314.00	\$ 141,298.00
TOTAL DISBURSEMENTS	\$ 1,647,752.71	\$ 1,818,689.00	\$ 1,868,013.00
REVENUES:			
Sales Tax	\$ 1,368,745.36	\$ 1,527,939.00	\$ 1,577,813.00
Municipal Court Fees	\$ 81,580.36	\$ 105,000.00	\$ 100,000.00
Accident Reports, Humane Fees, Recoveries	\$ 146,846.08	\$ 140,750.00	\$ 143,200.00
Permits - Tow Trucks/Alarms	\$ 5,225.00	\$ 5,000.00	\$ 5,000.00
Grant Funds - US Dept. of Justice/LEAP/SHSP/ COPS/Disaster Recovery	\$ 45,355.91	\$ 40,000.00	\$ 42,000.00
TOTAL REVENUES	\$ 1,647,752.71	\$ 1,818,689.00	\$ 1,868,013.00

STATEMENT OF DISBURSEMENTS AND REVENUES

STREET DEPARTMENT

ACCOUNTING CODE & ITEM	2009-2010 ACTUAL	2010-2011 ESTIMATE	2011-2012 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 203,569.83	\$ 200,000.00	\$ 208,000.00
6111 Salaries - Administration	\$ 27,972.29	\$ 27,500.00	\$ 29,500.00
6115 Social Security	\$ 17,712.57	\$ 17,400.00	\$ 18,175.00
6120 Retirement	\$ 33,511.83	\$ 33,200.00	\$ 27,800.00
6125 Employee Insurance	\$ 37,011.13	\$ 37,000.00	\$ 38,250.00
6127 Uniforms	\$ 2,991.73	\$ 3,300.00	\$ 3,465.00
6130 Liability Insurance	\$ 28,330.26	\$ 25,500.00	\$ 25,500.00
6135 Transit System	\$ 4,620.00	\$ 4,620.00	\$ 4,620.00
6145 Supplies	\$ 11,242.09	\$ 17,000.00	\$ 15,000.00
6146 Chemicals	\$ 499.70	\$ 500.00	\$ 500.00
6150 Repairs - Building/Grounds	\$ 125.01	\$ 500.00	\$ 1,500.00
6155 Equipment Repairs/Maintenance	\$ 32,118.96	\$ 35,000.00	\$ 35,000.00
6160 Gas & Oil	\$ 25,793.53	\$ 55,500.00	\$ 58,275.00
6165 Utilities	\$ 1,784.98	\$ 1,800.00	\$ 1,800.00
6180 Transportation & Contingency	\$ 729.10	\$ 2,000.00	\$ 1,000.00
TOTAL OPERATING EXPENSES	\$ 428,013.01	\$ 460,820.00	\$ 468,385.00
6195 Capital Expenditures	\$ 336,993.96	\$ 400,000.00	\$ 285,000.00
6197 Certificates of Obligation, Series 2002B I & S	\$ 459,213.01	\$ 463,152.00	\$ 465,737.50
TOTAL DISBURSEMENTS	\$ 1,224,219.98	\$ 1,323,972.00	\$ 1,219,122.50
REVENUES:			
Sales Tax	\$ 793,843.66	\$ 903,822.00	\$ 877,516.00
Sanitation Service Fees	\$ 249,439.99	\$ 323,500.00	\$ 309,000.00
Paving Assessments	\$ 3,414.11	\$ 2,000.00	\$ 2,000.00
Recoveries	\$ 10,095.94	\$ 21,000.00	\$ 1,000.00
Grant Funds - CDBG Paving/Disaster Recovery	\$ 167,426.28	\$ 73,650.00	\$ 0.00
Previous Fund Balance	\$ 0.00	\$ 0.00	\$ 29,606.50
TOTAL REVENUES	\$ 1,224,219.98	\$ 1,323,972.00	\$ 1,219,122.50

STATEMENT OF DISBURSEMENTS AND REVENUES

PARKS AND RECREATION DEPARTMENT

ACCOUNTING CODE & ITEM		2009-2010 ACTUAL	2010-2011 ESTIMATE	2011-2012 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 197,666.64	\$ 205,000.00	\$ 225,000.00
6111	Salaries - Administration	\$ 27,972.53	\$ 27,500.00	\$ 29,500.00
6115	Social Security	\$ 17,263.16	\$ 17,775.00	\$ 19,475.00
6120	Retirement	\$ 25,605.38	\$ 27,500.00	\$ 28,000.00
6125	Employee Insurance	\$ 31,890.99	\$ 35,000.00	\$ 39,500.00
6127	Uniforms	\$ 4,281.84	\$ 4,500.00	\$ 4,500.00
6130	Liability Insurance	\$ 14,934.48	\$ 14,500.00	\$ 14,500.00
6145	Supplies	\$ 29,101.60	\$ 25,000.00	\$ 25,000.00
6146	Chemicals	\$ 6,861.50	\$ 8,000.00	\$ 8,000.00
6150	Repairs - Building/Grounds	\$ 34,571.84	\$ 20,000.00	\$ 24,580.00
6155	Equipment Repairs/Maintenance	\$ 14,557.50	\$ 15,000.00	\$ 15,000.00
6160	Gas & Oil	\$ 44,351.81	\$ 60,000.00	\$ 63,000.00
6165	Utilities	\$ 12,509.00	\$ 15,000.00	\$ 15,000.00
6170	Dues & Subscriptions	\$ 0.00	\$ 100.00	\$ 100.00
6180	Transportation & Contingency	\$ 1,180.39	\$ 1,500.00	\$ 1,500.00
6181	Programming/Promotion Costs	\$ 3,792.25	\$ 4,000.00	\$ 4,000.00
6190	Postage	\$ 372.36	\$ 400.00	\$ 420.00
TOTAL OPERATING EXPENSES		\$ 466,913.27	\$ 480,775.00	\$ 517,075.00
6195	Capital Expenditures	\$ 6,939.64	\$ 75,000.00	\$ 120,000.00
TOTAL DISBURSEMENTS		\$ 473,852.91	\$ 555,775.00	\$ 637,075.00
REVENUES:				
User Fees		\$ 83,827.51	\$ 110,500.00	\$ 89,500.00
Sales Tax		\$ 370,769.38	\$ 120,991.00	\$ 0.00
Recoveries/Reimbursements		\$ 19,256.02	\$ 19,000.00	\$ 15,000.00
Electric Sales		\$ 0.00	\$ 305,284.00	\$ 23,485.00
Previous Fund Balance		\$ 0.00	\$ 0.00	\$ 509,090.00
TOTAL REVENUES		\$ 473,852.91	\$ 555,775.00	\$ 637,075.00

STATEMENT OF DISBURSEMENTS AND REVENUES

LIBRARY DEPARTMENT

ACCOUNTING CODE & ITEM	2009-2010 ACTUAL	2010-2011 ESTIMATE	2011-2012 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 139,737.15	\$ 142,000.00	\$ 147,500.00
6111 Salaries - Administration	\$ 27,972.29	\$ 27,500.00	\$ 29,500.00
6115 Social Security	\$ 12,829.52	\$ 13,000.00	\$ 13,550.00
6120 Retirement	\$ 23,949.80	\$ 23,500.00	\$ 24,275.00
6125 Employee Insurance	\$ 27,336.42	\$ 29,000.00	\$ 35,800.00
6130 Liability Insurance	\$ 7,253.14	\$ 7,315.00	\$ 7,315.00
6145 Supplies	\$ 10,615.13	\$ 11,000.00	\$ 11,000.00
6150 Repairs - Building/Grounds	\$ 12,403.74	\$ 6,500.00	\$ 7,000.00
6155 Equipment Repairs/Maintenance	\$ 2,465.50	\$ 3,000.00	\$ 3,000.00
6165 Utilities	\$ 6,118.66	\$ 10,000.00	\$ 10,500.00
6170 Dues & Subscriptions	\$ 2,647.88	\$ 2,700.00	\$ 2,700.00
6180 Transportation & Contingency	\$ 1,504.97	\$ 1,550.00	\$ 1,500.00
6190 Postage	\$ 2,566.17	\$ 2,600.00	\$ 2,730.00
TOTAL OPERATING EXPENSES	\$ 277,400.37	\$ 279,665.00	\$ 296,370.00
6195 Capital Expenditures	\$ 13,649.91	\$ 15,000.00	\$ 10,000.00
6596 Memorial Capital	\$ 19,650.47	\$ 15,000.00	\$ 15,000.00
6197 Certificates of Obligation, Series 2007 I & S	\$ 71,562.00	\$ 72,328.75	\$ 73,000.00
TOTAL DISBURSEMENTS	\$ 382,262.75	\$ 381,993.75	\$ 394,370.00
REVENUES:			
Fines/User Fees/Recoveries	\$ 18,170.89	\$ 16,700.00	\$ 16,400.00
Memorials & Capital Contributions	\$ 4,662.75	\$ 5,000.00	\$ 5,000.00
Sales Tax	\$ 120,016.96	\$ 0.00	\$ 0.00
Grant Funds	\$ 7,312.00	\$ 6,572.00	\$ 0.00
Electric Sales	\$ 232,100.15	\$ 353,721.75	\$ 0.00
Previous Fund Balance	\$ 0.00	\$ 0.00	\$ 372,970.00
TOTAL REVENUES	\$ 382,262.75	\$ 381,993.75	\$ 394,370.00

STATEMENT OF DISBURSEMENTS AND REVENUES

GARAGE DEPARTMENT

ACCOUNTING CODE & ITEM	2009-2010 ACTUAL	2010-2011 ESTIMATE	2011-2012 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 79,782.59	\$ 82,000.00	\$ 83,000.00
6111 Salaries - Administration	\$ 27,971.81	\$ 27,500.00	\$ 29,500.00
6115 Social Security	\$ 8,243.32	\$ 8,400.00	\$ 8,600.00
6120 Retirement	\$ 14,584.36	\$ 14,250.00	\$ 13,500.00
6125 Employee Insurance	\$ 10,629.23	\$ 13,750.00	\$ 14,500.00
6127 Uniforms	\$ 1,015.53	\$ 1,500.00	\$ 1,575.00
6130 Liability Insurance	\$ 9,056.27	\$ 8,700.00	\$ 8,700.00
6145 Supplies	\$ 5,532.49	\$ 7,000.00	\$ 7,500.00
6150 Repairs - Building/Grounds	\$ 37.30	\$ 2,500.00	\$ 2,500.00
6155 Equipment Repairs/Maintenance	\$ 4,481.46	\$ 4,300.00	\$ 4,500.00
6160 Gas & Oil	\$ 3,994.40	\$ 5,800.00	\$ 6,090.00
6165 Utilities	\$ 2,140.80	\$ 2,200.00	\$ 2,250.00
6180 Transportation & Contingency	\$ 2,518.44	\$ 2,500.00	\$ 2,500.00
TOTAL OPERATING EXPENSES	\$ 169,988.00	\$ 180,400.00	\$ 184,715.00
6195 Capital Expenditures	\$ 24,987.50	\$ 125,000.00	\$ 50,000.00
TOTAL DISBURSEMENTS	\$ 194,975.50	\$ 305,400.00	\$ 234,715.00
REVENUES:			
Electric Sales	\$ 194,975.50	\$ 305,400.00	\$ 234,715.00
TOTAL REVENUES	\$ 194,975.50	\$ 305,400.00	\$ 234,715.00

STATEMENT OF DISBURSEMENTS AND REVENUES

TRADE DAYS DEPARTMENT

ACCOUNTING CODE & ITEM	2009-2010 ACTUAL	2010-2011 ESTIMATE	2011-2012 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 72,428.98	\$ 93,000.00	\$ 100,000.00
6111 Salaries - Administration	\$ 27,972.29	\$ 27,500.00	\$ 29,500.00
6115 Social Security	\$ 7,678.86	\$ 9,000.00	\$ 9,900.00
6120 Retirement	\$ 12,802.73	\$ 13,650.00	\$ 14,475.00
6125 Employee Insurance	\$ 13,687.25	\$ 15,850.00	\$ 17,900.00
6127 Uniforms	\$ 192.00	\$ 250.00	\$ 265.00
6130 Liability Insurance	\$ 6,677.88	\$ 6,700.00	\$ 6,700.00
6135 Advertising/Promotions	\$ 87,133.28	\$ 80,000.00	\$ 80,000.00
6145 Supplies	\$ 7,993.31	\$ 9,000.00	\$ 9,000.00
6150 Repairs - Building/Grounds	\$ 642.98	\$ 5,000.00	\$ 1,500.00
6155 Equipment Repairs/Maintenance	\$ 328.44	\$ 550.00	\$ 500.00
6160 Gas & Oil	\$ 2,633.81	\$ 3,500.00	\$ 3,675.00
6165 Utilities	\$ 3,522.32	\$ 3,600.00	\$ 3,600.00
6170 Dues & Subscriptions	\$ 100.00	\$ 250.00	\$ 200.00
6175 Contract Security	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00
6180 Transportation & Contingency	\$ 2,254.12	\$ 2,500.00	\$ 2,500.00
6190 Postage	\$ 343.08	\$ 400.00	\$ 420.00
TOTAL OPERATING EXPENSES	\$ 248,491.33	\$ 272,850.00	\$ 282,235.00
6195 Capital Expenditures	\$ 2,475.30	\$ 32,000.00	\$ 2,000.00
6196 General Obligation Refunding Bonds, Series 2007 I & S	\$ 59,275.20	\$ 134,820.00	\$ 136,740.00
TOTAL DISBURSEMENTS	\$ 310,241.83	\$ 439,670.00	\$ 420,975.00
REVENUES:			
Trade Days User Fees	\$ 68,556.75	\$ 75,000.00	\$ 80,000.00
Electric Sales	\$ 71,125.21	\$ 189,670.00	\$ 165,975.00
Hotel Occupancy Tax	\$ 170,559.87	\$ 175,000.00	\$ 175,000.00
TOTAL REVENUES	\$ 310,241.83	\$ 439,670.00	\$ 420,975.00

GENERAL FUND

RECAP OF CAPITAL EXPENDITURES, 2010 - 2011

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

01-6195

ADMINISTRATION - \$5,200.00

\$ 1,100.00 for office and computer equipment for Administration and Community Development
\$ 4,100.00 for Christmas lighting for Main Street district

03-6195

FIRE - \$31,000.00

\$ 11,000.00 for air packs
\$ 20,000.00 for fire hose, firefighting and communication equipment and bunker gear

04-6195

POLICE - \$75,000.00

\$ 48,500.00 for two patrol vehicles
\$ 3,500.00 for vests, communication and weapon equipment
\$ 3,000.00 for computer and office equipment
\$ 20,000.00 for in-car camera systems

05-6195

STREET - \$400,000.00

\$ 73,650.00 for street improvement project (CDBG funds)
\$ 81,350.00 rock, emulsion and equipment rental for street maintenance
\$ 10,000.00 traffic safety lighting, communication equipment, saws and tools
\$ 85,000.00 for seal coat work in the northeast part of the city
\$ 150,000.00 for dredging and improving pond at U.S. 59 & U.S. 190

Recap of Capital Expenditures, 2010 - 2011
Continued

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

06-6195	<u>PARKS AND RECREATION - \$75,000.00</u>	
	\$ 30,400.00	for pavilion renovation at Pedigo Park (1/2 cost)
	\$ 11,000.00	for 4-wheel drive utility vehicle
	\$ 2,100.00	for grounds maintenance equipment
	\$ 31,500.00	for pond spillway and improvements at Pedigo Park
07-6195	<u>LIBRARY - \$15,000.00</u>	
	\$ 12,500.00	for library books
	\$ 2,500.00	for computer and office equipment
07-6596	<u>LIBRARY (Memorials) - \$15,000.00</u>	
	\$ 15,000.00	for library books
08-6195	<u>GARAGE - \$125,000.00</u>	
	\$ 123,000.00	for central fueling station and fuel management system
	\$ 2,000.00	for computer upgrades and shop equipment
09-6195	<u>TRADE DAYS - \$32,000.00</u>	
	\$ 1,600.00	for tent canopy sets
	\$ 30,400.00	for pavilion renovation at Pedigo Park (1/2 cost)

**GENERAL FUND
2011 - 2012
PROPOSED CAPITAL EXPENDITURES**

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

01-6195

ADMINISTRATION - \$30,000.00

\$	5,000.00	for office and computer equipment for Administration and Community Development
\$	25,000.00	for pickup for Community Development/Code Enforcement

03-6195

FIRE - \$42,000.00

\$	12,000.00	for air packs
\$	20,000.00	for fire hose, firefighting and communication equipment and bunker gear
\$	10,000.00	for construction of fire station #4 on FM 350 South (Partial)

04-6195

POLICE - \$50,000.00

\$	38,111.00	for one patrol car including in-car camera, light bar, radar unit & markings
\$	4,470.00	for vests and taser equipment
\$	7,419.00	for investigative, computer, office and communication equipment

05-6195

STREET - \$285,000.00

\$	140,000.00	for rock, asphalt, culverts and equipment rental
\$	10,000.00	for traffic safety lighting and communication equipment
\$	12,000.00	for street remarking/stripping
\$	4,000.00	for equipment and tools for brush crew
\$	82,000.00	for seal coat work on unpaved streets (12,000 square yards)
\$	7,000.00	for pickup for Public Works Director (1/4 cost)
\$	30,000.00	for downtown parking lot

Proposed Capital Expenditures 2011 - 2012
Continued

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

06-6195	<u>PARKS AND RECREATION - \$120,000.00</u>
	\$ 10,000.00 for zero-turn mower
	\$ 13,000.00 for grounds maintenance equipment
	\$ 70,000.00 for replaster work at the swimming pool
	\$ 20,000.00 for gazebo renovations at Anniversary Park
	\$ 7,000.00 for pickup for Public Works Director (1/4 cost)
07-6195	<u>LIBRARY - \$10,000.00</u>
	\$ 10,000.00 for library books
07-6596	<u>LIBRARY (Memorials) - \$15,000.00</u>
	\$ 15,000.00 for library books
08-6195	<u>GARAGE - \$50,000.00</u>
	\$ 25,000.00 for pickup for mechanic
	\$ 15,000.00 for construction of equipment wash rack with sand and oil trap
	\$ 2,600.00 for two floor jacks and engine hoist
	\$ 7,400.00 for garage improvements (a/c relocation)
09-6195	<u>TRADE DAYS - \$2,000.00</u>
	\$ 2,000.00 for tent canopy sets

UTILITY SYSTEMS FUND

2011 - 2012 FISCAL YEAR

Statement of Cash Receipts

Statements of Disbursements and Revenues

Recap of Capital Expenditures, 2010-2011

Proposed Capital Expenditures, 2011-2012

UTILITY FUND CASH RECEIPTS

	10/1/09-9/30/10 <u>ACTUAL</u>	10/1/10-9/30/11 <u>ESTIMATE</u>	10/1/11-9/30/12 <u>PROPOSED</u>
ELECTRIC DEPARTMENT:			
4310 Electric Sales	\$ 9,501,366.41	\$ 9,850,000.00	\$ 10,073,000.00
4350 Penalty/Late Fees	\$ 144,318.53	\$ 145,000.00	\$ 145,000.00
4360 Night Light Fees	\$ 76,497.50	\$ 77,000.00	\$ 78,000.00
4410 Recoveries	\$ 701,085.92	\$ 950,000.00	\$ 500,000.00
4440 Earned Interest	\$ 18,494.94	\$ 12,500.00	\$ 15,000.00
4450 Service Fees	\$ 42,554.03	\$ 40,000.00	\$ 40,000.00
4470 Disaster Recovery Grant - Round 1	\$ 0.00	\$ 48,170.20	\$ 0.00
TOTAL ELECTRIC DEPARTMENT	\$ 10,484,317.33	\$ 11,122,670.20	\$ 10,851,000.00
WATER DEPARTMENT:			
4320 Water Sales	\$ 1,362,982.23	\$ 1,625,000.00	\$ 1,625,000.00
4320 Water Sales - TDCJ Unit	\$ 362,182.26	\$ 470,000.00	\$ 470,000.00
4410 Recoveries	\$ 596,134.21	\$ 115,000.00	\$ 25,000.00
4420 Tapping Fees	\$ 5,625.00	\$ 10,000.00	\$ 10,000.00
4470 Disaster Recovery Grant - Round 1	\$ 0.00	\$ 165,553.15	\$ 0.00
TOTAL WATER DEPARTMENT	\$ 2,326,923.70	\$ 2,385,553.15	\$ 2,130,000.00
SEWER DEPARTMENT:			
4320 Sewer Fees	\$ 971,937.27	\$ 975,000.00	\$ 985,000.00
4320 Sewer Fees - TDCJ Unit	\$ 278,355.57	\$ 375,000.00	\$ 375,000.00
4410 Recoveries	\$ 25,983.07	\$ 5,500.00	\$ 5,000.00
4420 Tapping Fees	\$ 3,200.00	\$ 2,500.00	\$ 2,500.00
4470 Disaster Recovery Grant - Round 1	\$ 0.00	\$ 1,044,696.65	\$ 0.00
TOTAL SEWER DEPARTMENT	\$ 1,279,475.91	\$ 2,402,696.65	\$ 1,367,500.00
TOTAL CASH RECEIPTS	\$ 14,090,716.94	\$ 15,910,920.00	\$ 14,348,500.00
TRANSFERS:			
From Debt Service Funds	\$ 48,910.27	\$ 0.00	\$ 0.00
TOTAL TRANSFERS	\$ 48,910.27	\$ 0.00	\$ 0.00
TOTAL CASH RECEIPTS AND TRANSFERS	\$ 14,139,627.21	\$ 15,910,920.00	\$ 14,348,500.00

STATEMENT OF DISBURSEMENTS AND REVENUES

ELECTRIC DEPARTMENT

ACCOUNTING CODE & ITEM	2009-2010 ACTUAL	2010-2011 ESTIMATE	2011-2012 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 535,981.39	\$ 560,000.00	\$ 580,000.00
6111 Salaries - Administration	\$ 27,972.29	\$ 27,500.00	\$ 29,500.00
6115 Social Security	\$ 43,142.20	\$ 46,500.00	\$ 47,000.00
6120 Retirement	\$ 83,835.03	\$ 85,000.00	\$ 81,500.00
6125 Employee Insurance	\$ 69,415.72	\$ 72,000.00	\$ 79,000.00
6127 Uniforms	\$ 6,259.77	\$ 8,000.00	\$ 8,400.00
6130 Liability Insurance	\$ 22,707.21	\$ 20,500.00	\$ 20,500.00
6135 Legal/Professional	\$ 2,110.00	\$ 2,200.00	\$ 2,000.00
6140 Auditing Fees	\$ 8,766.66	\$ 8,700.00	\$ 10,000.00
6141 Engineering/Lab Fees	\$ 4,320.00	\$ 1,500.00	\$ 2,500.00
6145 Supplies	\$ 25,332.42	\$ 30,000.00	\$ 30,000.00
6150 Repairs - Building/Grounds	\$ 5,025.75	\$ 5,000.00	\$ 5,000.00
6155 Equipment Repairs/Maintenance	\$ 14,299.75	\$ 15,000.00	\$ 15,000.00
6160 Gas & Oil	\$ 20,866.20	\$ 45,000.00	\$ 47,250.00
6165 Utilities	\$ 6,533.61	\$ 7,000.00	\$ 7,000.00
6170 Dues & Subscriptions	\$ 7,687.77	\$ 7,000.00	\$ 7,000.00
6174 Power Purchase	\$ 8,620,387.60	\$ 8,700,000.00	\$ 8,972,500.00
6180 Transportation & Contingency	\$ 7,389.23	\$ 5,500.00	\$ 5,500.00
6185 Utility Billing	\$ 10,141.75	\$ 12,500.00	\$ 13,000.00
6190 Postage	\$ 13,444.23	\$ 13,500.00	\$ 14,175.00
TOTAL OPERATING EXPENSES	\$ 9,535,618.58	\$ 9,672,400.00	\$ 9,976,825.00
6195 Capital Expenditures	\$ 260,793.88	\$ 275,000.00	\$ 450,000.00
TOTAL DISBURSEMENTS	\$ 9,796,412.46	\$ 9,947,400.00	\$ 10,426,825.00
REVENUES:			
Electric Sales	\$ 8,813,461.54	\$ 8,674,729.80	\$ 9,648,825.00
Night Light Fees	\$ 76,497.50	\$ 77,000.00	\$ 78,000.00
Recoveries, Service Fees, Penalties and Interest	\$ 906,453.42	\$ 1,147,500.00	\$ 700,000.00
Grant Funds - Disaster Recovery	\$ 0.00	\$ 48,170.20	\$ 0.00
TOTAL REVENUES	\$ 9,796,412.46	\$ 9,947,400.00	\$ 10,426,825.00

STATEMENT OF DISBURSEMENTS AND REVENUES

WATER DEPARTMENT

ACCOUNTING CODE & ITEM		2009-2010 ACTUAL	2010-2011 ESTIMATE	2011-2012 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 396,016.19	\$ 375,000.00	\$ 392,000.00
6111	Salaries - Administration	\$ 27,972.05	\$ 27,500.00	\$ 29,500.00
6115	Social Security	\$ 32,728.97	\$ 31,000.00	\$ 32,250.00
6120	Retirement	\$ 64,179.02	\$ 61,875.00	\$ 57,450.00
6125	Employee Insurance	\$ 58,822.59	\$ 60,500.00	\$ 67,000.00
6127	Uniforms	\$ 5,073.47	\$ 5,200.00	\$ 5,460.00
6130	Liability Insurance	\$ 25,478.78	\$ 29,700.00	\$ 25,000.00
6135	Legal/Professional	\$ 1,250.00	\$ 2,200.00	\$ 1,500.00
6140	Auditing Fees	\$ 8,766.67	\$ 8,700.00	\$ 10,000.00
6141	Engineering/Lab Fees	\$ 9,886.55	\$ 12,500.00	\$ 12,500.00
6145	Supplies	\$ 65,269.28	\$ 65,000.00	\$ 50,000.00
6146	Chemicals	\$ 439.75	\$ 450.00	\$ 500.00
6150	Repairs - Building/Grounds	\$ 9,226.00	\$ 9,000.00	\$ 9,000.00
6155	Equipment Repairs/Maintenance	\$ 25,321.22	\$ 40,000.00	\$ 30,000.00
6160	Gas & Oil	\$ 12,591.31	\$ 18,000.00	\$ 18,900.00
6165	Utilities	\$ 8,212.14	\$ 8,300.00	\$ 8,300.00
6170	Dues & Subscriptions	\$ 11,981.16	\$ 12,000.00	\$ 12,000.00
6180	Transportation & Contingency	\$ 6,471.38	\$ 9,500.00	\$ 9,000.00
6185	Utility Billing	\$ 10,016.66	\$ 12,500.00	\$ 13,000.00
6190	Postage	\$ 13,459.72	\$ 13,650.00	\$ 14,335.00
6192	Certificate Compensation	\$ 3,850.00	\$ 4,200.00	\$ 4,500.00
6275	TRA - Raw Water	\$ 58,400.00	\$ 58,400.00	\$ 58,400.00
6276	TRA - Operation & Maintenance	\$ 994,451.70	\$ 1,058,780.04	\$ 994,345.04
6292	TRA - Debt Service	\$ 72,223.34	\$ 165,421.70	\$ 172,610.04
TOTAL OPERATING EXPENSES		\$ 1,922,087.95	\$ 2,089,376.74	\$ 2,027,550.08
6195	Capital Expenditures	\$ 694,725.54	\$ 575,000.00	\$ 425,000.00
6196	GO Refunding Bonds, Series 2007 I & S	\$ 13,830.20	\$ 31,458.00	\$ 31,906.00
TOTAL DISBURSEMENTS		\$ 2,630,643.69	\$ 2,695,834.74	\$ 2,484,456.08
REVENUES:				
Water Sales		\$ 1,194,231.39	\$ 1,136,963.39	\$ 1,625,000.00
Water Sales - TDCJ Unit		\$ 362,182.26	\$ 470,000.00	\$ 470,000.00
Water Tap Fees/Recoveries		\$ 601,759.21	\$ 125,000.00	\$ 35,000.00
Sewer Fees		\$ 209,119.68	\$ 673,518.20	\$ 354,456.08
Certificates of Obligation, Series 2007		\$ 263,351.15	\$ 124,800.00	\$ 0.00
Grant Funds - Disaster Recovery		\$ 0.00	\$ 165,553.15	\$ 0.00
TOTAL REVENUES		\$ 2,630,643.69	\$ 2,695,834.74	\$ 2,484,456.08

STATEMENT OF DISBURSEMENTS AND REVENUES

SEWER DEPARTMENT

ACCOUNTING CODE & ITEM	2009-2010 ACTUAL	2010-2011 ESTIMATE	2011-2012 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 172,374.44	\$ 178,500.00	\$ 185,000.00
6111 Salaries - Administration	\$ 27,972.25	\$ 27,500.00	\$ 29,500.00
6115 Social Security	\$ 15,627.59	\$ 16,000.00	\$ 16,400.00
6120 Retirement	\$ 26,316.30	\$ 28,000.00	\$ 26,500.00
6125 Employee Insurance	\$ 24,326.24	\$ 25,250.00	\$ 28,500.00
6127 Uniforms	\$ 1,117.59	\$ 1,200.00	\$ 1,260.00
6130 Liability Insurance	\$ 14,460.11	\$ 19,500.00	\$ 15,000.00
6135 Legal/Professional	\$ 295.00	\$ 2,000.00	\$ 1,000.00
6141 Engineering/Lab Fees	\$ 20,263.51	\$ 30,000.00	\$ 20,000.00
6145 Supplies	\$ 26,304.40	\$ 28,500.00	\$ 30,000.00
6146 Chemicals	\$ 23,886.19	\$ 23,000.00	\$ 25,000.00
6150 Repairs - Building/Grounds	\$ 1,594.79	\$ 2,000.00	\$ 2,000.00
6155 Equipment Repairs/Maintenance	\$ 44,959.47	\$ 35,000.00	\$ 35,000.00
6160 Gas & Oil	\$ 19,656.80	\$ 35,000.00	\$ 36,750.00
6165 Utilities	\$ 19,924.69	\$ 22,000.00	\$ 22,000.00
6170 Dues & Subscriptions	\$ 12,027.50	\$ 12,000.00	\$ 12,000.00
6172 Sludge Disposal	\$ 45,171.00	\$ 52,000.00	\$ 55,000.00
6175 Toxicity Tests	\$ 7,765.00	\$ 5,000.00	\$ 5,000.00
6180 Transportation & Contingency	\$ 1,618.41	\$ 3,500.00	\$ 3,000.00
6192 Certificate Compensation	\$ 3,900.00	\$ 3,900.00	\$ 4,000.00
TOTAL OPERATING EXPENSES	\$ 509,561.28	\$ 549,850.00	\$ 552,910.00
6195 Capital Expenditures	\$ 251,757.75	\$ 1,115,000.00	\$ 425,000.00
6197 Certificate of Obligation, Series 2007 I & S	\$ 71,562.00	\$ 72,328.80	\$ 73,000.00
6199 GO Refunding Bonds, Series 2002A I & S	\$ 237,475.20	\$ 0.00	\$ 0.00
TOTAL DISBURSEMENTS	\$ 1,070,356.23	\$ 1,737,178.80	\$ 1,050,910.00
REVENUES:			
Sewer Fees	\$ 609,420.70	\$ 301,481.80	\$ 574,410.00
Sewer Fees - TDCJ Unit	\$ 278,355.57	\$ 375,000.00	\$ 375,000.00
Sewer Tap Fees/Recoveries	\$ 29,183.07	\$ 8,000.00	\$ 7,500.00
Certificates of Obligation, Series 2007	\$ 153,396.89	\$ 0.00	\$ 94,000.00
Grant Funds - Disaster Recovery	\$ 0.00	\$ 1,044,697.00	\$ 0.00
Electric Sales	\$ 0.00	\$ 8,000.00	\$ 0.00
TOTAL REVENUES	\$ 1,070,356.23	\$ 1,737,178.80	\$ 1,050,910.00

UTILITY FUND

RECAP OF CAPITAL EXPENDITURES, 2010 - 2011

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

09-6195

ELECTRIC - \$275,000.00

\$ 75,000.00 for contract tree-trimming services
\$ 151,830.00 for wire, poles, meters, transformers for distribution system
\$ 48,170.00 for generator for electric warehouse (disaster recovery funds)

10-6195

WATER - \$575,000.00

\$ 200,000.00 for water line projects - SH 146 Liberty to Garner, First and Second
Streets and N. Houston Avenue
\$ 9,638.00 for telemetry for distribution system
\$ 148,528.85 for system upgrades, pipes, meters and hydrants for the distribution
system
\$ 51,280.00 for new pumps for the West Street booster pump station
\$ 165,553.15 for generator for Public Works facility (disaster recovery funds)

11-6195

SEWER - \$1,115,000.00

\$ 70,303.00 for system upgrades and lift station rehabilitation projects
\$ 1,044,697.00 for generators for lift stations and debris diversion channel and bar screen
at wastewater treatment plant (disaster recovery funds)

**UTILITY FUND
2011 - 2012
PROPOSED CAPITAL EXPENDITURES**

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

09-6195

ELECTRIC - \$450,000.00

\$ 175,000.00	for bucket truck
\$ 9,000.00	for 3-phase air switches (2)
\$ 15,000.00	for capacitor banks for feeders #212 and #213
\$ 181,000.00	for transformers, poles, wire and meters for distribution system
\$ 70,000.00	for line reconductoring

10-6195

WATER - \$425,000.00

\$ 7,000.00	for pickup for Public Works Director (1/4 cost)
\$ 207,500.00	for system upgrades, pipe, meters and hydrants for distribution system
\$ 149,000.00	for painting of elevated water tank
\$ 10,000.00	for safety lighting and communications equipment
\$ 32,000.00	for equipment rental, flatbed for dump truck and pneumatic tool
\$ 19,500.00	for pickup for meter readers

11-6195

SEWER - \$425,000.00

\$ 7,000.00	for pickup for Public Works Director (1/4 cost)
\$ 200,000.00	for system upgrades and rehabilitation projects
\$ 150,000.00	for lift station upgrade on US 59 South
\$ 33,000.00	for blower at wastewater treatment plant
\$ 35,000.00	for camera system for sanitary sewer line maintenance

DEBT SERVICE FUND

2011 - 2012 FISCAL YEAR

Recap - Debt Service Funds

Certificates of Obligation, Series 2007

**General Obligation Refunding Bonds,
Series 2002A**

Certificates of Obligation, Series 2002B

**General Obligation Refunding Bonds,
Series 2007**

DEBT SERVICE FUNDS

R E C A P

	<u>9/30/11 PRINCIPAL OUTSTANDING</u>	<u>2011-2012 PRINCIPAL REQUIREMENTS</u>	<u>2011-2012 INTEREST REQUIREMENTS</u>	<u>2011-2012 PRINCIPAL OUTSTANDING</u>
CERTIFICATES OF OBLIGATION, SERIES 2007	\$ 1,150,000.00	\$ 100,000.00	\$ 46,000.00	\$ 1,050,000.00
CERTIFICATES OF OBLIGATION, SERIES 2002B	\$ 2,455,000.00	\$ 370,000.00	\$ 95,737.50	\$ 2,085,000.00
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2007	\$ 2,395,000.00	\$ 360,000.00	\$ 95,800.00	\$ 2,035,000.00
TOTALS	\$ 6,000,000.00	\$ 830,000.00	\$ 237,537.50	\$ 5,170,000.00

DEBT SERVICE FUNDS

CERTIFICATES OF OBLIGATION, SERIES 2007

9/30/11 BALANCE <u>OUTSTANDING</u>	2011-2012 PRINCIPAL <u>REQUIREMENTS</u>	2011-2012 INTEREST <u>REQUIREMENTS</u>	2011-2012 TOTAL <u>REQUIREMENTS</u>
\$ 1,150,000.00	\$ 100,000.00	\$ 46,000.00	\$ 146,000.00

ISSUANCE PURPOSE - NEW LIBRARY AND WATER AND SEWER SYSTEM IMPROVEMENTS
(Final Payments - 2018)

	2009-2010 <u>ACTUAL</u>	2010-2011 <u>ESTIMATE</u>	2011-2012 <u>PROPOSED</u>
BALANCE	\$ 2,545.26	\$ 2,546.76	\$ 2,546.86
<u>CASH RECEIPTS:</u>			
Contributions from General and Utility Funds	\$ <u>143,124.00</u>	\$ <u>144,657.60</u>	\$ <u>146,000.00</u>
TOTAL CASH RECEIPTS	\$ 143,124.00	\$ 144,657.60	\$ 146,000.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 145,669.26	\$ 147,204.36	\$ 148,546.86
<u>CASH DISBUREMENTS:</u>			
Bonds Redeemed	\$ 90,000.00	\$ 95,000.00	\$ 100,000.00
Interest Requirements	\$ <u>53,122.50</u>	\$ <u>49,657.50</u>	\$ <u>46,000.00</u>
TOTAL CASH DISBURSEMENTS	\$ 143,122.50	\$ 144,657.50	\$ 146,000.00
BALANCE	\$ 2,546.76	\$ 2,546.86	\$ 2,546.86

DEBT SERVICE FUNDS

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2002A

9/30/11 BALANCE <u>OUTSTANDING</u>	2011-2012 PRINCIPAL <u>REQUIREMENTS</u>	2011-2012 INTEREST <u>REQUIREMENTS</u>	2011-2012 TOTAL <u>REQUIREMENTS</u>
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

ISSUANCE PURPOSE - REFUNDING CERTIFICATES OF OBLIGATION, SERIES 1991 -
WASTEWATER TREATMENT PLANT EXPANSION AND SEWER LINE AND LIFT STATION FOR
TDCJ POLUNSKY UNIT ON FM 350 SOUTH (Final Payment - 2010)

	2009-2010 <u>ACTUAL</u>
<i>BALANCE</i>	\$ 48,088.58
<u>CASH RECEIPTS:</u>	
Contributions from Utility Fund	\$ 237,475.20
Earned Interest	\$ 821.49
	238,296.69
TOTAL CASH RECEIPTS	\$ 238,296.69
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 286,385.27
 <u>CASH DISBUREMENTS:</u>	
Bonds Redeemed	\$ 230,000.00
Interest Requirements	\$ 7,475.00
Transfer to Utility Fund	\$ 48,910.27
	286,385.27
TOTAL CASH DISBURSEMENTS	\$ 286,385.27
 <i>BALANCE</i>	 \$ 0.00

DEBT SERVICE FUNDS

CERTIFICATES OF OBLIGATION, SERIES 2002B

<u>9/30/11 BALANCE OUTSTANDING</u>	<u>2011-2012 PRINCIPAL REQUIREMENTS</u>	<u>2011-2012 INTEREST REQUIREMENTS</u>	<u>2011-2012 TOTAL REQUIREMENTS</u>
\$ 2,455,000.00	\$ 370,000.00	\$ 95,737.50	\$ 465,737.50

ISSUANCE PURPOSE - STREET AND DRAINAGE IMPROVEMENTS (Final Payment - 2017)

	<u>2009-2010 ACTUAL</u>	<u>2010-2011 ESTIMATE</u>	<u>2011-2012 PROPOSED</u>
BALANCE	\$ 55,243.70	\$ 56,720.33	\$ 58,009.83
<u>CASH RECEIPTS:</u>			
Contributions from General Fund	\$ 459,213.00	\$ 463,152.00	\$ 465,737.50
Earned Interest	\$ <u>1,476.13</u>	\$ <u>1,300.00</u>	\$ <u>1,200.00</u>
TOTAL CASH RECEIPTS	\$ 460,689.13	\$ 464,452.00	\$ 466,937.50
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 515,932.83	\$ 521,172.33	\$ 524,947.33
<u>CASH DISBUREMENTS:</u>			
Bonds Redeemed	\$ 340,000.00	\$ 355,000.00	\$ 370,000.00
Interest Requirements	\$ <u>119,212.50</u>	\$ <u>108,162.50</u>	\$ <u>95,737.50</u>
TOTAL CASH DISBURSEMENTS	\$ 459,212.50	\$ 463,162.50	\$ 465,737.50
BALANCE	\$ 56,720.33	\$ 58,009.83	\$ 59,209.83

DEBT SERVICE FUNDS

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2007

9/30/11 BALANCE <u>OUTSTANDING</u>	2011-2012 PRINCIPAL <u>REQUIREMENTS</u>	2011-2012 INTEREST <u>REQUIREMENTS</u>	2011-2012 TOTAL <u>REQUIREMENTS</u>
\$ 2,395,000.00	\$ 360,000.00	\$ 95,800.00	\$ 455,800.00

ISSUANCE PURPOSE - REFUNDING CERTIFICATES OF OBLIGATION, SERIES 1997 - LIVINGSTON MUNICIPAL COMPLEX, TRADE DAYS, PEDIGO PARK PHASE II AND WATER LINE PROJECT
(Final Payment - 2017)

	2009-2010 <u>ACTUAL</u>	2010-2011 <u>ESTIMATE</u>	2011-2012 <u>PROPOSED</u>
BALANCE	\$ 533.71	\$ 851.79	\$ 1,481.79
<u>CASH RECEIPTS:</u>			
Contributions from General and Utility Funds	\$ 197,581.20	\$ 449,400.00	\$ 455,800.00
Earned Interest	\$ 324.39	\$ 630.00	\$ 600.00
TOTAL CASH RECEIPTS	\$ 197,905.59	\$ 450,030.00	\$ 456,400.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 198,439.30	\$ 450,881.79	\$ 457,881.79
<u>CASH DISBURSEMENTS:</u>			
Bonds Redeemed	\$ 85,000.00	\$ 340,000.00	\$ 360,000.00
Interest Requirements	\$ 112,587.51	\$ 109,400.00	\$ 95,800.00
TOTAL CASH DISBURSEMENTS	\$ 197,587.51	\$ 449,400.00	\$ 455,800.00
BALANCE	\$ 851.79	\$ 1,481.79	\$ 2,081.79

RESERVE FUND

2011 - 2012 FISCAL YEAR

Street Improvement Fund

Water System Reserve & Maintenance Fund

Electric Improvement Fund

RESERVE FUNDS

STREET IMPROVEMENT FUND

	2009-2010 <u>ACTUAL</u>	2010-2011 <u>ESTIMATE</u>	2011-12 <u>PROPOSED</u>
<i>BALANCE</i>	\$ 16,424.85	\$ 16,501.38	\$ 16,556.38
<i><u>CASH RECEIPTS:</u></i>			
Earned Interest	<u>\$ 76.53</u>	<u>\$ 55.00</u>	<u>\$ 60.00</u>
TOTAL CASH RECEIPTS	\$ 76.53	\$ 55.00	\$ 60.00
<i>TOTAL CASH ON HAND & CASH RECEIPTS</i>	\$ 16,501.38	\$ 16,556.38	\$ 16,616.38
<i><u>CASH DISBURSEMENTS:</u></i>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<i>BALANCE</i>	\$ 16,501.38	\$ 16,556.38	\$ 16,616.38

RESERVE FUNDS

WATER SYSTEM RESERVE AND MAINTENANCE FUND

	2009-2010 <u>ACTUAL</u>	2010-2011 <u>ESTIMATE</u>	2011-12 <u>PROPOSED</u>
BALANCE	\$ 60,171.68	\$ 60,573.99	\$ 60,898.99
 <u>CASH RECEIPTS:</u>			
Earned Interest	<u>\$ 402.31</u>	<u>\$ 325.00</u>	<u>\$ 300.00</u>
TOTAL CASH RECEIPTS	\$ 402.31	\$ 325.00	\$ 300.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 60,573.99	\$ 60,898.99	\$ 61,198.99
 <u>CASH DISBURSEMENTS:</u>			
	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
BALANCE	\$ 60,573.99	\$ 60,898.99	\$ 61,198.99

RESERVE FUNDS

ELECTRIC IMPROVEMENT FUND

	2009-2010 <u>ACTUAL</u>	2010-2011 <u>ESTIMATE</u>	2011-12 <u>PROPOSED</u>
BALANCE	\$ 1,503,530.90	\$ 1,503,530.90	\$ 1,503,530.90
<u>CASH RECEIPTS:</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 1,503,530.90	\$ 1,503,530.90	\$ 1,503,530.90
<u>CASH DISBURSEMENTS:</u>			
Transfer to Utility Fund	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
TOTAL CASH DISBURSEMENTS	\$ 0.00	\$ 0.00	\$ 0.00
BALANCE	\$ 1,503,530.90	\$ 1,503,530.90	\$ 1,503,530.90

(NOTE: Earned interest is deposited to Utility System Fund.)