

**CITY OF
LIVINGSTON, TEXAS
ANNUAL BUDGET**

**October 1, 2013
through
September 30, 2014**

CITY COUNCIL

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

CITY ADMINISTRATION

Marilyn Sutton, City Manager/Finance Officer
Ellie Monteaux, City Secretary
Jim Wright, City Attorney

CITY OF LIVINGSTON, TEXAS
2013 - 2014
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

Telephone: (936) 327-4311 Fax: (936) 327-7608

www.cityoflivingston-tx.com

August 13, 2013

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

Dear Mayor and Councilmembers:

In Re: **ANNUAL BUDGET for Period**
October 1, 2013 through
September 30, 2014

I am pleased to submit the annual budget for the City of Livingston for the fiscal year October 1, 2013 through September 30, 2014, 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	\$ 6,871,767.73
Operating Income	\$21,024,630.00
Grant Funds	\$ 305,000.00
 TOTAL REVENUES.....	 \$28,201,397.73

EXPENSES

Operating Expenses	\$18,681,791.00
Capital Outlays	\$ 3,301,000.00
Debt Service	\$ 1,281,450.00
 TOTAL EXPENSES.....	 \$23,264,241.00
 YEAR END BALANCE.....	 \$ 4,937,156.73

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 2013-2014 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 2013-2014 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.

As always, our main responsibility is to manage public funds wisely while planning for long-term growth in our community. Over the past 12 months, we have seen significant increases in the local sales tax collections (12.2%) and lesser increases in other economic indicators including hotel occupancy tax collections, new commercial construction and new utility connections, however, we are uncertain if this trend will continue. Currently, sales tax revenue accounts for 17.7% of the city's total annual operating revenue, while utility fees for sanitation, electric, water and sewer services account for 77.3% of the city's total annual operating revenue. Continuing growth in these two major revenue sources, which account for 95% 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. We do not anticipate levying an ad valorem property tax for the upcoming year.

With the opening of the new Polk County Community College and Commerce Center located on the US 59 North bypass in August, 2013, we expect to see a major educational and economic impact on our community. Not only will the City see an increase in utility revenues from the new College/Commerce Center, but we expect to realize an increase both in sales tax and hotel occupancy tax revenues in association with the new facility. Additionally, numerous new commercial businesses currently under construction including the Emergency Hospitals of Texas medical care complex, as well as renovations of existing buildings in the downtown business district including a restaurant/bar, flower shop, and plumbing business, will generate additional sales tax, utility revenues and jobs for our community.

Fiscal year 2013-2014 will see the completion of two major capital improvement projects identified as priority projects by the City Council which are being funded through the Certificates of Obligation, Series 2012 issued last year:

- 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 facility at Tyler Street and Milam 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.

Both of these projects are expected to be completed and operational in early, 2014 and will have a positive impact on the future of our community. Additionally, in July, 2013, the Trinity River Authority issued \$20,575,000.00 in revenue bonds to fund the expansion of the existing water treatment plant located on FM 350 South which treats and delivers the City's supply of water. This plant expansion project is scheduled to begin in August, 2013 with an estimated completion date of spring 2015 and will increase the daily amount of water supply from 3 MGD to 5 MGD which will ensure the ability of the City to meet the current and long-term needs of our community.

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 for which I am very grateful. 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 13, 2013
Page 4

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 who travel to Livingston to experience our small-town atmosphere.

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.

Dennis Clifton, Chief of Police
Hec Long, Public Works Director
Dewayne Oates, Electric Superintendent
Corky Cochran, LVFD Fire Chief
Ellie Monteaux, City Secretary
Patricia Crawford, Utility Billing Supervisor
Linda Hammond, Human Resources Coordinator
Priscilla Emrich, Librarian
Bob Zeigler, Main Street Coordinator
Ben Buchanan, Community Development Coordinator
Toni Fuller, Special Events Coordinator
Keith Foxworth, Chief Mechanic/Garage Superintendent

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 continue to grow and prosper.

Mayor and Councilmembers
August 13, 2013
Page 5

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

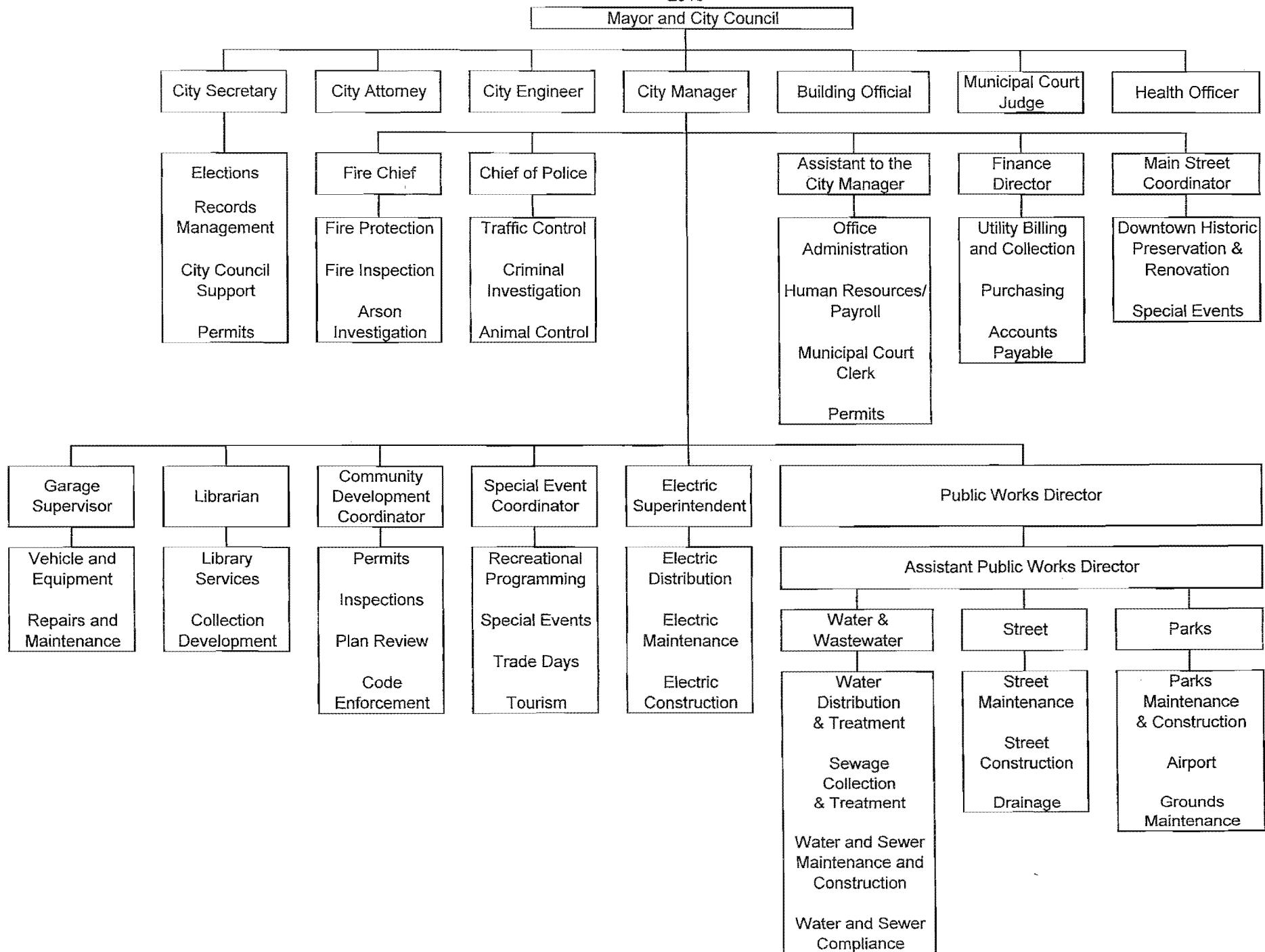
A handwritten signature in black ink, appearing to read "Marilyn Sutton".

Marilyn Sutton, City Manager

ORGANIZATIONAL CHART

**CITY OF LIVINGSTON, TEXAS
ORGANIZATIONAL CHART**

2013



PROPOSED DEPARTMENTAL STAFFING LEVELS

**CITY OF LIVINGSTON
PROPOSED DEPARTMENTAL STAFFING LEVELS
2013 – 2014 BUDGET
AUGUST, 2013**

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 Marshal/Code Enforcement
	Station Attendant
	Assistant Mechanic (1/2)
POLICE:	
26 Full-Time Positions	Police Chief
	Lieutenant
	Detectives (2)
	Officers (12)
	School-Based Officers (2)
	Dispatchers (4)
	Administrative Assistants (2)
	Animal Control Officer
	Court Clerk
2 Part-Time Positions	Dispatchers
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
2013 - 2014 BUDGET
AUGUST, 2013**

PROPERTY TAX RATE INFORMATION

PROPERTY TAX RATE INFORMATION

In accordance with S.B. 656, which became effective September 1, 2013, we are providing the following information:

The 2013 - 2014 budget will raise the same amount of revenue from property taxes as last year's budget. (\$0.00)

The City of Livingston has not levied an ad valorem property tax since 1988 and the 2013 - 2014 fiscal year budget does not include the levy of a property tax. Therefore, the City of Livingston property tax rates for the preceding and current fiscal year including the adopted rate, effective tax rate, effective maintenance and operations tax rate, rollback tax rate and debt rate remain at \$0.00.

The total amount of City debt obligations secured by property taxes at 10/1/13 is \$10,360,000. General Obligation bonds are direct obligations of the City payable from ad valorem taxes levied. Certificates of Obligation are direct obligations of the City payable from ad valorem taxes levied which are additionally secured by a subordinate pledge of the surplus of net revenue of the City's electric, water and sewer funds. Since the City does not currently assess ad valorem taxes, the CO and GO debt is repaid through sales tax revenue as well as other general revenue receipts.

4. The City Council met in regular open session on Tuesday, September 10th, at 5:00 P.M. to consider and adopt the budget for the fiscal year 2013 - 2014. The vote to approve and adopt the 2013 - 2014 fiscal year budget was as follows:

AYES: Mayor Pro-tem Judy Cochran
 Alderman Ray Hill
 Alderman Bill Wiggins
 Alderman Ray Luna
 Alderman Elgin Davis

NOES: None

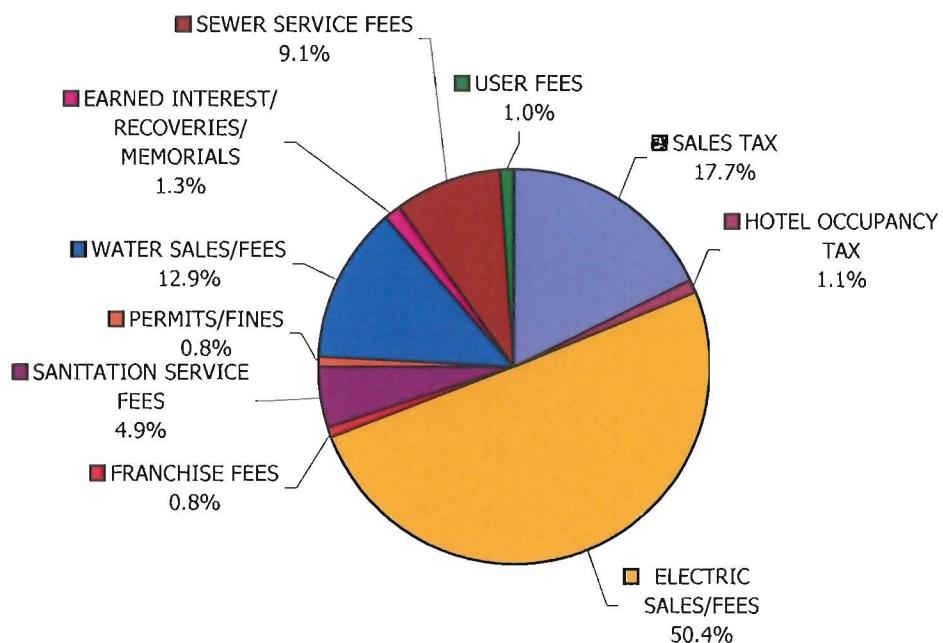
BUDGET SUMMARY
2013 - 2014 FISCAL YEAR

GENERAL AND UTILITY SYSTEMS
OPERATING FUNDS

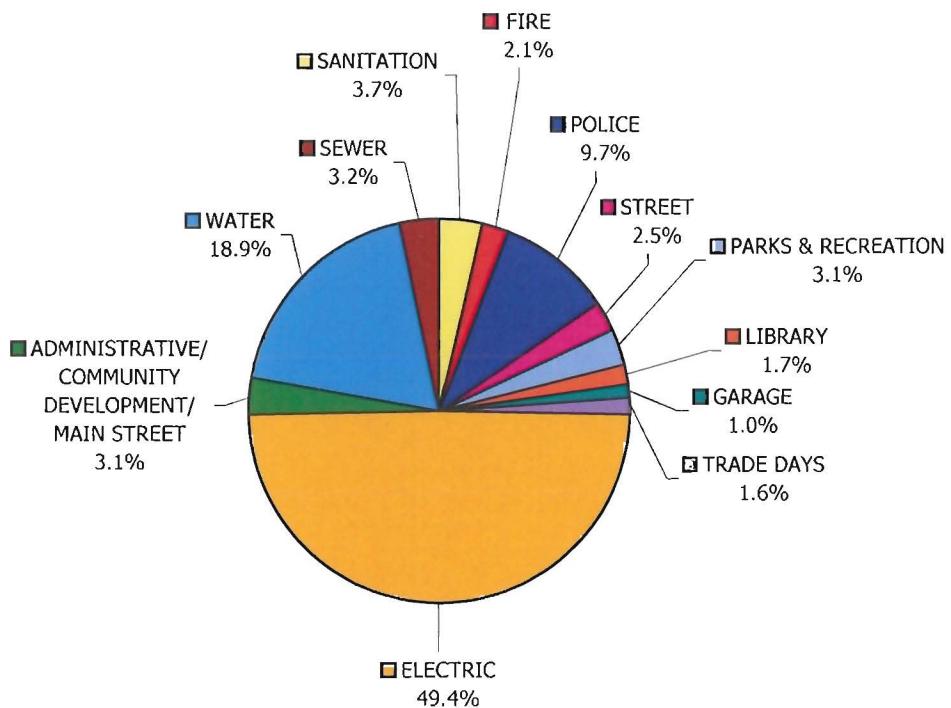
SUMMARY OF GENERAL AND UTILITY OPERATING FUNDS
ANNUAL BUDGET
2013 - 2014

	<u>10/1/11-9/30/12</u> <u>ACTUAL</u>	<u>10/1/12-9/30/13</u> <u>ESTIMATE</u>	<u>10/1/13-9/30/14</u> <u>PROPOSED</u>
BEGINNING BALANCE	\$ 2,709,322.76	\$ 7,984,714.23	\$ 6,871,767.73
<u>INCOME:</u>			
Administration Department	\$ 3,868,639.70	\$ 4,185,000.00	\$ 4,230,000.00
Sanitation Department	\$ 947,880.03	\$ 1,022,500.00	\$ 1,027,500.00
Fire Department	\$ 41,801.40	\$ 56,887.50	\$ 47,510.00
Police Department	\$ 285,702.21	\$ 275,550.00	\$ 278,300.00
Street Department	\$ 52,454.59	\$ 2,900.00	\$ 2,000.00
Parks and Recreation Department	\$ 120,400.85	\$ 125,170.00	\$ 127,420.00
Library Department	\$ 21,894.05	\$ 29,900.00	\$ 23,400.00
Trade Days Department	\$ 68,989.75	\$ 70,000.00	\$ 65,000.00
Electric Department	\$ 10,230,000.69	\$ 12,364,000.00	\$ 10,595,000.00
Water Department	\$ 2,107,110.48	\$ 2,810,000.00	\$ 2,712,500.00
Sewer Department	<u>\$ 1,329,073.17</u>	<u>\$ 1,356,000.00</u>	<u>\$ 1,916,000.00</u>
TOTAL OPERATING INCOME	\$ 19,073,946.92	\$ 22,297,907.50	\$ 21,024,630.00
Grant Funds/Disaster Recovery Funds	\$ 781,020.89	\$ 66,704.00	\$ 305,000.00
Transfers from Reserve & Improvement Funds and Debt Service Funds	\$ 0.00	\$ 0.00	\$ 0.00
Certificates of Obligation, Series 2012	<u>\$ 5,977,315.99</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
TOTAL INCOME, TRANSFERS AND CASH	\$ 28,541,606.56	\$ 30,349,325.73	\$ 28,201,397.73
<u>DISBURSEMENTS:</u>			
Administration Department	\$ 512,225.42	\$ 551,775.00	\$ 573,675.00
Sanitation Department	\$ 631,312.56	\$ 642,500.00	\$ 687,000.00
Fire Department	\$ 367,912.39	\$ 387,425.00	\$ 401,300.00
Police Department	\$ 1,734,632.77	\$ 1,752,125.00	\$ 1,816,900.00
Street Department	\$ 447,897.01	\$ 490,825.00	\$ 473,750.00
Parks and Recreation Department	\$ 535,773.99	\$ 552,775.00	\$ 573,600.00
Library Department	\$ 296,039.58	\$ 302,400.00	\$ 314,425.00
Garage Department	\$ 172,279.60	\$ 182,850.00	\$ 190,830.00
Trade Days Department	\$ 274,327.00	\$ 283,175.00	\$ 292,100.00
Electric Department	\$ 9,423,346.72	\$ 8,997,575.00	\$ 9,225,150.00
Water Department	\$ 2,002,993.35	\$ 2,070,440.04	\$ 3,533,961.00
Sewer Department	<u>\$ 577,819.93</u>	<u>\$ 570,650.00</u>	<u>\$ 599,100.00</u>
TOTAL OPERATING EXPENSES	\$ 16,976,560.32	\$ 16,784,515.04	\$ 18,681,791.00
Capital Outlays - All Departments	\$ 2,565,353.12	\$ 5,384,705.00	\$ 3,301,000.00
Transfers to Debt Service Funds	<u>\$ 1,014,978.89</u>	<u>\$ 1,308,337.96</u>	<u>\$ 1,281,450.00</u>
TOTAL DISBURSEMENTS	\$ 20,556,892.33	\$ 23,477,558.00	\$ 23,264,241.00
YEAR END BALANCE	\$ 7,984,714.23	\$ 6,871,767.73	\$ 4,937,156.73

**2013-2014 OPERATING INCOME
TOTAL GENERAL & UTILITY FUNDS
(WHERE THE MONEY COMES FROM)**



**2013-2014 OPERATING EXPENSES
TOTAL GENERAL AND UTILITY FUNDS*
(WHERE THE MONEY GOES)**



*Excludes Capital Expenses and Debt Service Expenses

**PROPOSED 2013-2014
GENERAL AND UTILITY FUNDS
TOTAL EXPENSES BY CATEGORY**

CATEGORY	AMOUNT OF EXPENSE
Salaries	\$ 3,673,500
Social Security	\$ 278,065
Retirement	\$ 608,025
Employee Group Health Insurance	\$ 599,875
Uniforms	\$ 27,300
Liability/Property/Auto/Workers' Compensation Insurance	\$ 206,690
Hotel Occupancy Tax Distributions to Organizations	\$ 50,000
Auditing - Outside Contract Services	\$ 30,000
Supplies	\$ 281,500
Buildings and Grounds - Repairs and Maintenance	\$ 160,750
Equipment - Repairs and Maintenance	\$ 269,500
Gas and Oil	\$ 318,000
Utilities	\$ 112,600
Dues and Subscriptions	\$ 54,650
Building Demolitions	\$ 7,500
Office Lease	\$ 7,200
Transportation and Contingency	\$ 96,800
Event Programming	\$ 17,000
Postage	\$ 43,150
Contract Sanitation Collection/Disposal Services	\$ 625,000
Recruitment	\$ 1,500
LVFD Maintenance Contribution	\$ 23,500
LVFD Fire Calls/Drills	\$ 42,000
Legal/Professional Services	\$ 26,500
Training	\$ 4,000
Certificate Compensation	\$ 20,050
Garbage Bags for Customers	\$ 62,000

**PROPOSED 2013 - 2014
GENERAL AND UTILITY FUNDS
TOTAL EXPENSES BY CATEGORY**

CATEGORY	AMOUNT OF EXPENSE
Transit System Pro Rata Contribution	\$ 4,200
Chemicals	\$ 38,000
Advertising/Promotions	\$ 80,000
Contract Security	\$ 2,100
Engineering/Lab Fees	\$ 26,000
Electric Power Purchase	\$ 8,140,000
Utility Billing Contract Services	\$ 23,500
Trinity River Authority - Raw Water	\$ 58,400
Trinity River Authority - Operations and Maintenance	\$ 1,042,765
Trinity River Authority - Debt Service Costs	\$ 1,559,671
Sludge Disposal Fees	\$ 55,000
Toxicity Testing	\$ 5,500
TOTAL OPERATING EXPENSES \$ 18,681,791	
Debt Service	\$ 1,281,450
Capital Expenditures	\$ 1,490,391
Capital Projects - BOND PROCEEDS	\$ 1,810,609
TOTAL EXPENSES \$ 23,264,241	

GENERAL FUND

2013 - 2014 FISCAL YEAR

Overview of General Fund

Statement of Cash Receipts

Statements of Disbursements and Revenues

Recap of Capital Expenditures, 2012-2013

Proposed Capital Expenditures, 2013-2014

GENERAL FUND OVERVIEW

FISCAL YEAR 2013 - 2014 PROPOSED BUDGET

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 2013-2014 are estimated to be \$6,106,130.00. This is \$271,518.50 more than the cash receipts of \$5,834,611.50 from the previous fiscal year. In 2013, we have continued to experience an upturn in our local economy, however, since we are unsure if this trend will continue through 2014, we have included a conservative 1.5% increase in sales tax revenue as well as a slight increase in gross receipts/franchise fees for the 2013-2014 fiscal year. We anticipate that hotel occupancy tax revenues will remain relatively flat as will municipal court fines and fees, park and recreation fees, library fees and sanitation service fees.

Expenditures - Operating Account: Total operating expenses for fiscal year 2013-2014 are estimated to be \$5,323,580.00, an increase of \$177,730.00, or 3.45%, over the previous fiscal year operating expenses of \$5,145,850.00. This increase is due to a 1.9% cost-of-living adjustment for all salary classifications as well as a 2.5% merit increase for eligible employees in amount of \$75,000.00, a \$45,000.00 increase in contract sanitation disposal service, a \$15,850.00 increase in gas and oil costs and \$22,500.00 in repairs to building and grounds of certain facilities. For the first time in many years, we are not experiencing an increase in employee health insurance costs and we are experiencing a slight decrease in employee retirement costs in fiscal year 2013-2014. The hiring freeze which was imposed in early 2010 will continue and no new positions have been included in the 2013-2014 fiscal year budget for the General Fund.

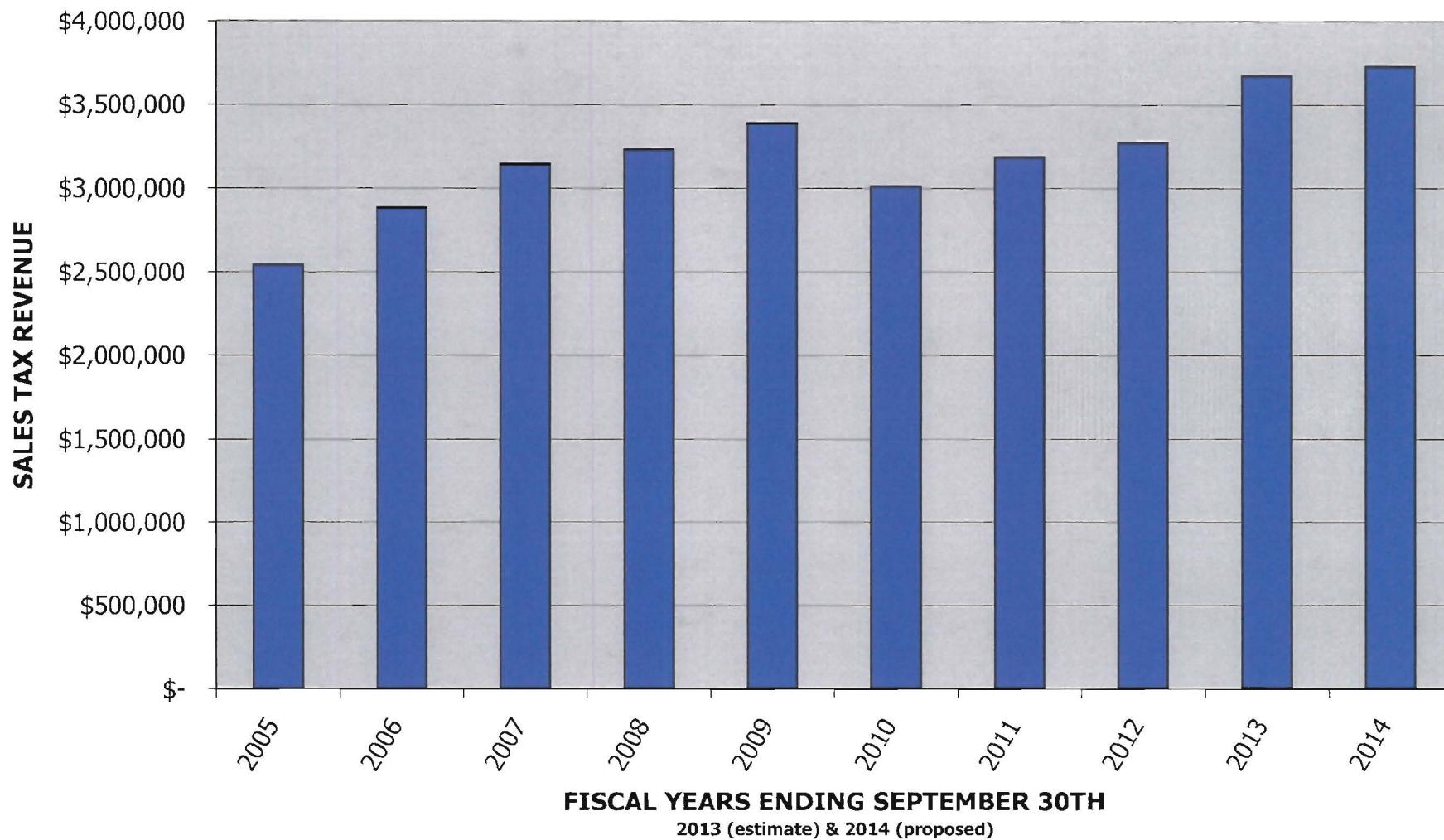
Expenditures - Capital Outlays: Total capital expenditures in the General Fund for the 2013-2014 fiscal year are \$1,209,000.00. Of this amount, \$500,000.00 is for the completion of the new library construction project which is being funded with Certificates of Obligation, Series 2012 which were issued in July, 2012 and \$275,000.00 is for the street improvement

project on Circle Drive in the Housing Authority which is being funded through a community development block grant. The remaining \$434,000.00 in capital expenditures in the General Fund will be funded through operating funds.

Other than normal recurring expenditures for major supplies in the various departments, such as limestone, asphalt, equipment rental, office and computer equipment, communications equipment, firefighting and hazardous materials equipment, library books and grounds maintenance equipment, we have included \$42,000.00 for a police patrol vehicle and \$28,000.00 for park and recreational facility improvements. An itemized listing of the proposed capital expenditures for the 2013-2014 fiscal year is included in the budget document.

Expenditures - Debt Service: Expenditures from the General Fund for debt service for 2013-2014 for General Obligation Refunding Bonds, Series 2007 will be \$424,452.00, for Certificates of Obligation, Series 2007 will be \$54,600.00, for Certificates of Obligation, Series 2012 will be \$127,146.25, and for General Obligation Refunding Bonds, Series 2012 will be \$484,675.00 for a total of \$1,090,873.25, a decrease of \$13,274.79 from fiscal year 2012-2013.

**MUNICIPAL SALES TAX REVENUE
FISCAL YEARS ENDING 2005 - 2014**



GENERAL FUND
CASH RECEIPTS

		<u>10/1/11-9/30/12</u> <u>ACTUAL</u>	<u>10/1/12-9/30/13</u> <u>ESTIMATE</u>	<u>10/1/13-9/30/14</u> <u>PROPOSED</u>
ADMINISTRATION DEPARTMENT:				
4300	Sales Tax	\$ 3,275,320.79	\$ 3,675,000.00	\$ 3,730,000.00
4301	Hotel Occupancy Tax	\$ 222,936.38	\$ 235,000.00	\$ 235,000.00
4310	Gross Receipts & Franchise Fees	\$ 146,318.61	\$ 150,000.00	\$ 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	\$ 38,039.00	\$ 25,000.00	\$ 20,000.00
4380	Permits - Building	\$ 112,271.01	\$ 25,000.00	\$ 25,000.00
4410	Recoveries	\$ 25,141.76	\$ 20,000.00	\$ 20,000.00
4440	Earned Interest	\$ 10,801.15	\$ 15,000.00	\$ 15,000.00
4450	Miscellaneous	\$ 37,811.00	\$ 40,000.00	\$ 25,000.00
TOTAL ADMINISTRATION DEPARTMENT		\$ 3,868,639.70	\$ 4,185,000.00	\$ 4,230,000.00
SANITATION DEPARTMENT:				
4410	Recoveries	\$ 7,390.00	\$ 7,500.00	\$ 7,500.00
4430	Sanitation Service Fees	<u>\$ 940,490.03</u>	<u>\$ 1,015,000.00</u>	<u>\$ 1,020,000.00</u>
TOTAL SANITATION DEPARTMENT		\$ 947,880.03	\$ 1,022,500.00	\$ 1,027,500.00
FIRE DEPARTMENT:				
4410	Recoveries	\$ 13,668.90	\$ 10,000.00	\$ 10,000.00
4415	County Contributions	<u>\$ 28,132.50</u>	<u>\$ 46,887.50</u>	<u>\$ 37,510.00</u>
TOTAL FIRE DEPARTMENT		\$ 41,801.40	\$ 56,887.50	\$ 47,510.00
POLICE DEPARTMENT:				
4410	Recoveries	\$ 155,117.63	\$ 150,000.00	\$ 150,000.00
4360	Municipal Court Fines & Fees	\$ 122,573.38	\$ 117,500.00	\$ 120,000.00
4370	Permits - Tow Trucks/Alarms	\$ 4,944.00	\$ 5,500.00	\$ 5,700.00
4450	Accident Reports	\$ 3,042.20	\$ 2,500.00	\$ 2,500.00
4455	Humane Fees	\$ 25.00	\$ 50.00	\$ 100.00
4470	Grant Funds - US Dept. of Justice/LEAP/ SHSP/COPS	<u>\$ 66,027.19</u>	<u>\$ 62,000.00</u>	<u>\$ 25,000.00</u>
TOTAL POLICE DEPARTMENT		\$ 351,729.40	\$ 337,550.00	\$ 303,300.00

**GENERAL FUND
CASH RECEIPTS**

		<u>10/1/11-9/30/12 ACTUAL</u>	<u>10/1/12-9/30/13 ESTIMATE</u>	<u>10/1/13-9/30/14 PROPOSED</u>
STREET DEPARTMENT:				
4390	Paving Assessments	\$ 3,902.04	\$ 1,500.00	\$ 1,000.00
4410	Recoveries	\$ 48,552.55	\$ 1,400.00	\$ 1,000.00
4470	Grant Funds - CDBG - Street Project/Disaster Recovery	<u>\$ 3,490.58</u>	<u>\$ 0.00</u>	<u>\$ 275,000.00</u>
TOTAL STREET DEPARTMENT.....		\$ 55,945.17	\$ 2,900.00	\$ 277,000.00
PARKS AND RECREATION DEPARTMENT:				
4405	Airport Lease Fees	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00
4406	Airport Parking Fees	\$ 720.00	\$ 720.00	\$ 720.00
4407	Airport Gasoline Fees	\$ 60,677.01	\$ 65,000.00	\$ 67,500.00
4410	Recoveries	\$ 13,030.33	\$ 13,000.00	\$ 13,000.00
4413	Concession Fees	\$ 6,226.70	\$ 6,000.00	\$ 6,000.00
4445	Facility Use Fees - Pavilions	\$ 3,250.00	\$ 3,250.00	\$ 3,000.00
4446	Swimming Fees	<u>\$ 32,296.81</u>	<u>\$ 33,000.00</u>	<u>\$ 33,000.00</u>
TOTAL PARKS AND RECREATION DEPARTMENT		\$ 120,400.85	\$ 125,170.00	\$ 127,420.00
LIBRARY DEPARTMENT:				
4410	Recoveries	\$ 2,236.57	\$ 4,300.00	\$ 4,000.00
4411	Computer Fees	\$ 3,142.20	\$ 3,350.00	\$ 3,300.00
4420	Fines & Fees	\$ 4,551.53	\$ 4,750.00	\$ 4,600.00
4445	Nonresident User Fees	\$ 5,475.00	\$ 5,500.00	\$ 5,500.00
4460	Memorials	\$ 6,488.75	\$ 12,000.00	\$ 6,000.00
4465	Memorial Capital Contribution (Library Museum Board)	\$ 0.00	\$ 0.00	\$ 0.00
4470	Grant Funds	<u>\$ 16,160.00</u>	<u>\$ 4,704.00</u>	<u>\$ 5,000.00</u>
TOTAL LIBRARY DEPARTMENT		\$ 38,054.05	\$ 34,604.00	\$ 28,400.00
TRADE DAYS DEPARTMENT:				
4401	Trade Days Fees	\$ 68,989.75	\$ 70,000.00	\$ 65,000.00
TOTAL TRADE DAYS DEPARTMENT		\$ 68,989.75	\$ 70,000.00	\$ 65,000.00
TOTAL CASH RECEIPTS		\$ 5,493,440.35	\$ 5,834,611.50	\$ 6,106,130.00
TOTAL CERTIFICATES OF OBLIGATION, SERIES 2012.....		\$ 2,991,565.99	\$ 0.00	\$ 0.00
TOTAL CASH RECEIPTS AND CERTIFICATES OF OBLIGATION.....		\$ 8,485,006.34	\$ 5,834,611.50	\$ 6,106,130.00

STATEMENT OF DISBURSEMENTS AND REVENUES
ADMINISTRATION DEPARTMENT

ACCOUNTING CODE & ITEM	2011-2012 ACTUAL	2012-2013 ESTIMATE	2013-2014 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 165,303.71	\$ 171,500.00	\$ 177,000.00
6115 Social Security	\$ 13,070.33	\$ 13,500.00	\$ 13,825.00
6120 Retirement	\$ 74,337.34	\$ 79,000.00	\$ 83,000.00
6125 Employee Insurance	\$ 60,995.92	\$ 67,500.00	\$ 69,550.00
6127 Uniforms	\$ 0.00	\$ 600.00	\$ 600.00
6130 Liability Insurance	\$ 8,240.63	\$ 9,225.00	\$ 9,500.00
6135 Legal/Professional	\$ 18,631.81	\$ 15,000.00	\$ 15,000.00
6136 Hotel Tax Contributions	\$ 41,239.92	\$ 50,000.00	\$ 50,000.00
6140 Auditing Fees	\$ 7,966.67	\$ 11,000.00	\$ 10,000.00
6145 Supplies	\$ 28,572.49	\$ 25,000.00	\$ 25,000.00
6150 Repairs - Building/Grounds	\$ 8,080.78	\$ 15,000.00	\$ 25,000.00
6155 Equipment Repairs/Maintenance	\$ 2,774.36	\$ 4,000.00	\$ 4,000.00
6160 Gas & Oil	\$ 3,518.33	\$ 3,500.00	\$ 3,500.00
6165 Utilities	\$ 10,042.14	\$ 11,500.00	\$ 11,500.00
6170 Dues & Subscriptions	\$ 15,573.45	\$ 16,750.00	\$ 17,000.00
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	\$ 21,153.60	\$ 22,500.00	\$ 23,000.00
6181 Programming	\$ 19,548.53	\$ 15,000.00	\$ 15,000.00
6190 Postage	\$ 5,975.41	\$ 6,500.00	\$ 6,500.00
TOTAL OPERATING EXPENSES	\$ 512,225.42	\$ 551,775.00	\$ 573,675.00
6195 Capital Expenditures	\$ 28,483.84	\$ 5,000.00	\$ 10,000.00
6196 General Obligation Refunding Bonds, Series 2007 I & S	\$ 145,856.04	\$ 146,048.04	\$ 146,048.00
TOTAL DISBURSEMENTS	\$ 686,565.30	\$ 702,823.04	\$ 729,723.00
REVENUES:			
Hotel Occupancy Tax	\$ 41,239.92	\$ 50,000.00	\$ 50,000.00
Gross Receipts/Franchise Fees	\$ 146,318.61	\$ 150,000.00	\$ 160,000.00
Permits, Recoveries, Interest, Miscellaneous	\$ 224,063.92	\$ 125,000.00	\$ 105,000.00
Sales Tax	\$ 274,942.85	\$ 377,823.04	\$ 414,723.00
TOTAL REVENUES	\$ 686,565.30	\$ 702,823.04	\$ 729,723.00

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	2011-2012 ACTUAL	2012-2013 ESTIMATE	2013-2014 PROPOSED
<i>DISBURSEMENTS:</i>			
6145 Supplies	\$ 60,805.13	\$ 62,500.00	\$ 62,000.00
6171 Contract Disposal Service	\$ 570,507.43	\$ 580,000.00	\$ 625,000.00
<i>TOTAL OPERATING EXPENSES</i>	\$ 631,312.56	\$ 642,500.00	\$ 687,000.00
<i>REVENUES:</i>			
Sanitation Service Fees	\$ 623,922.56	\$ 635,000.00	\$ 679,500.00
Recoveries	\$ 7,390.00	\$ 7,500.00	\$ 7,500.00
<i>TOTAL REVENUES</i>	\$ 631,312.56	\$ 642,500.00	\$ 687,000.00

STATEMENT OF DISBURSEMENTS AND REVENUES
FIRE DEPARTMENT

ACCOUNTING CODE & ITEM	2011-2012 ACTUAL	2012-2013 ESTIMATE	2013-2014 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 133,644.51	\$ 136,500.00	\$ 143,000.00
6111 Salaries - Administration	\$ 28,099.16	\$ 29,825.00	\$ 31,650.00
6115 Social Security	\$ 9,120.78	\$ 9,600.00	\$ 10,300.00
6120 Retirement	\$ 15,377.19	\$ 16,500.00	\$ 17,200.00
6125 Employee Insurance	\$ 21,377.92	\$ 22,450.00	\$ 22,450.00
6127 Uniforms	\$ 1,214.02	\$ 1,650.00	\$ 1,900.00
6130 Liability Insurance	\$ 27,599.28	\$ 29,600.00	\$ 30,500.00
6131 Recruitment	\$ 0.00	\$ 1,500.00	\$ 1,500.00
6145 Supplies	\$ 29,807.60	\$ 31,000.00	\$ 32,000.00
6150 Repairs - Building/Grounds	\$ 474.26	\$ 3,500.00	\$ 3,500.00
6155 Equipment Repairs/Maintenance	\$ 30,665.54	\$ 38,000.00	\$ 35,000.00
6160 Gas & Oil	\$ 24,661.45	\$ 18,000.00	\$ 20,000.00
6165 Utilities	\$ 8,178.03	\$ 9,050.00	\$ 9,200.00
6170 Dues & Subscriptions	\$ 1,526.95	\$ 3,150.00	\$ 2,500.00
6180 Transportation & Contingency	\$ 11,476.15	\$ 12,000.00	\$ 15,000.00
6187 Maintenance Contribution	\$ 22,581.20	\$ 23,000.00	\$ 23,500.00
6190 Postage	\$ 2,108.35	\$ 2,100.00	\$ 2,100.00
TOTAL OPERATING EXPENSES	\$ 367,912.39	\$ 387,425.00	\$ 401,300.00
6195 Capital Expenditures	\$ 32,934.70	\$ 34,000.00	\$ 36,000.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 0.00	\$ 13,127.04	\$ 11,558.75
TOTAL DISBURSEMENTS	\$ 400,847.09	\$ 434,552.04	\$ 448,858.75
REVENUES:			
Sales Tax	\$ 359,045.69	\$ 377,664.54	\$ 401,348.75
County Contributions	\$ 28,132.50	\$ 46,887.50	\$ 37,510.00
Recoveries	\$ 13,668.90	\$ 10,000.00	\$ 10,000.00
TOTAL REVENUES	\$ 400,847.09	\$ 434,552.04	\$ 448,858.75

STATEMENT OF DISBURSEMENTS AND REVENUES
POLICE DEPARTMENT

ACCOUNTING CODE & ITEM	2011-2012 ACTUAL	2012-2013 ESTIMATE	2013-2014 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 1,012,206.11	\$ 1,030,000.00	\$ 1,065,000.00
6111 Salaries - Administration	\$ 28,099.01	\$ 29,825.00	\$ 31,650.00
6115 Social Security	\$ 81,011.17	\$ 83,500.00	\$ 84,000.00
6120 Retirement	\$ 168,711.86	\$ 175,000.00	\$ 179,200.00
6125 Employee Insurance	\$ 163,652.72	\$ 170,000.00	\$ 172,000.00
6127 Uniforms	\$ 2,640.83	\$ 3,000.00	\$ 3,000.00
6130 Liability Insurance	\$ 52,218.22	\$ 53,050.00	\$ 54,650.00
6135 Legal/Professional	\$ 7,911.87	\$ 5,500.00	\$ 5,500.00
6145 Supplies	\$ 21,140.13	\$ 21,500.00	\$ 23,500.00
6150 Repairs - Building/Grounds	\$ 22,654.96	\$ 15,000.00	\$ 25,750.00
6155 Equipment Repairs/Maintenance	\$ 45,371.87	\$ 35,000.00	\$ 38,500.00
6160 Gas & Oil	\$ 69,633.40	\$ 67,000.00	\$ 70,000.00
6165 Utilities	\$ 11,301.90	\$ 14,000.00	\$ 14,500.00
6170 Dues & Subscriptions	\$ 25.00	\$ 250.00	\$ 150.00
6180 Transportation & Contingency	\$ 29,057.00	\$ 30,000.00	\$ 30,000.00
6190 Postage	\$ 2,383.36	\$ 2,500.00	\$ 2,500.00
6191 Training	\$ 3,713.36	\$ 4,000.00	\$ 4,000.00
6192 Certification Compensation	\$ 12,900.00	\$ 13,000.00	\$ 13,000.00
TOTAL OPERATING EXPENSES	\$ 1,734,632.77	\$ 1,752,125.00	\$ 1,816,900.00
6195 Capital Expenditures	\$ 69,390.24	\$ 83,500.00	\$ 50,000.00
6196 General Obligation Refunding Bonds, Series 2007 I & S	\$ 141,297.96	\$ 141,483.96	\$ 141,484.00
TOTAL DISBURSEMENTS	\$ 1,945,320.97	\$ 1,977,108.96	\$ 2,008,384.00
REVENUES:			
Sales Tax	\$ 1,593,591.57	\$ 1,639,558.96	\$ 1,705,084.00
Municipal Court Fees	\$ 122,573.38	\$ 117,500.00	\$ 120,000.00
Accident Reports, Humane Fees, Recoveries	\$ 158,184.83	\$ 152,550.00	\$ 152,600.00
Permits - Tow Trucks/Alarms	\$ 4,944.00	\$ 5,500.00	\$ 5,700.00
Grant Funds - US Dept. of Justice/LEAP/SHSP/ COPS/Disaster Recovery	\$ 66,027.19	\$ 62,000.00	\$ 25,000.00
TOTAL REVENUES	\$ 1,945,320.97	\$ 1,977,108.96	\$ 2,008,384.00

STATEMENT OF DISBURSEMENTS AND REVENUES
STREET DEPARTMENT

ACCOUNTING CODE & ITEM	2011-2012 ACTUAL	2012-2013 ESTIMATE	2013-2014 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 199,519.86	\$ 216,500.00	\$ 205,000.00
6111 Salaries - Administration	\$ 28,099.25	\$ 29,825.00	\$ 31,650.00
6115 Social Security	\$ 17,414.63	\$ 19,000.00	\$ 18,000.00
6120 Retirement	\$ 33,301.89	\$ 32,000.00	\$ 34,500.00
6125 Employee Insurance	\$ 39,299.18	\$ 41,500.00	\$ 42,500.00
6127 Uniforms	\$ 3,230.20	\$ 3,000.00	\$ 3,000.00
6130 Liability Insurance	\$ 23,512.02	\$ 25,500.00	\$ 26,250.00
6135 Transit System	\$ 0.00	\$ 8,400.00	\$ 4,200.00
6145 Supplies	\$ 20,523.69	\$ 22,500.00	\$ 23,000.00
6146 Chemicals	\$ 4,010.10	\$ 4,000.00	\$ 4,000.00
6150 Repairs - Building/Grounds	\$ 1,478.87	\$ 1,500.00	\$ 1,500.00
6155 Equipment Repairs/Maintenance	\$ 27,832.36	\$ 35,000.00	\$ 30,000.00
6160 Gas & Oil	\$ 45,370.95	\$ 47,000.00	\$ 45,000.00
6165 Utilities	\$ 2,398.89	\$ 2,500.00	\$ 2,550.00
6180 Transportation & Contingency	\$ 1,655.12	\$ 2,000.00	\$ 2,000.00
6192 Certificate Compensation	\$ 250.00	\$ 600.00	\$ 600.00
TOTAL OPERATING EXPENSES	\$ 447,897.01	\$ 490,825.00	\$ 473,750.00
6195 Capital Expenditures	\$ 385,827.06	\$ 300,000.00	\$ 533,500.00
6197 Certificates of Obligation, Series 2002B I & S	\$ 393,720.67	\$ 0.00	\$ 0.00
6199 General Obligation Refunding Bonds, Series 2012 I & S	\$ 31,625.00	\$ 481,200.00	\$ 484,675.00
TOTAL DISBURSEMENTS	\$ 1,259,069.74	\$ 1,272,025.00	\$ 1,491,925.00
REVENUES:			
Sales Tax	\$ 886,557.10	\$ 889,125.00	\$ 874,425.00
Sanitation Service Fees	\$ 316,567.47	\$ 380,000.00	\$ 340,500.00
Paving Assessments	\$ 3,902.04	\$ 1,500.00	\$ 1,000.00
Recoveries	\$ 48,552.55	\$ 1,400.00	\$ 1,000.00
Grant Funds - CDBG Paving/Disaster Recovery	\$ 3,490.58	\$ 0.00	\$ 0.00
Previous Fund Balance	\$ 0.00	\$ 0.00	\$ 275,000.00
TOTAL REVENUES	\$ 1,259,069.74	\$ 1,272,025.00	\$ 1,491,925.00

STATEMENT OF DISBURSEMENTS AND REVENUES
PARKS AND RECREATION DEPARTMENT

ACCOUNTING CODE & ITEM	2011-2012 ACTUAL	2012-2013 ESTIMATE	2013-2014 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 212,457.22	\$ 224,000.00	\$ 235,000.00
6111 Salaries - Administration	\$ 28,099.25	\$ 29,825.00	\$ 31,650.00
6115 Social Security	\$ 18,386.31	\$ 19,300.00	\$ 19,925.00
6120 Retirement	\$ 29,035.46	\$ 30,500.00	\$ 31,500.00
6125 Employee Insurance	\$ 39,188.92	\$ 41,150.00	\$ 41,125.00
6127 Uniforms	\$ 4,126.06	\$ 4,150.00	\$ 4,150.00
6130 Liability Insurance	\$ 12,958.50	\$ 13,500.00	\$ 13,900.00
6145 Supplies	\$ 37,842.94	\$ 45,000.00	\$ 40,000.00
6146 Chemicals	\$ 7,804.97	\$ 8,000.00	\$ 8,500.00
6150 Repairs - Building/Grounds	\$ 45,553.83	\$ 30,000.00	\$ 30,000.00
6155 Equipment Repairs/Maintenance	\$ 18,458.56	\$ 20,000.00	\$ 20,000.00
6160 Gas & Oil	\$ 67,635.22	\$ 70,000.00	\$ 80,000.00
6165 Utilities	\$ 13,026.93	\$ 14,000.00	\$ 14,500.00
6170 Dues & Subscriptions	\$ 0.00	\$ 100.00	\$ 100.00
6180 Transportation & Contingency	\$ 554.52	\$ 600.00	\$ 600.00
6181 Programming/Promotion Costs	\$ 0.00	\$ 2,000.00	\$ 2,000.00
6190 Postage	\$ 645.30	\$ 650.00	\$ 650.00
TOTAL OPERATING EXPENSES	\$ 535,773.99	\$ 552,775.00	\$ 573,600.00
6195 Capital Expenditures	\$ 110,038.78	\$ 125,000.00	\$ 28,000.00
TOTAL DISBURSEMENTS	\$ 645,812.77	\$ 677,775.00	\$ 601,600.00
REVENUES:			
User Fees	\$ 107,370.52	\$ 112,170.00	\$ 114,420.00
Sales Tax	\$ 161,183.58	\$ 390,828.46	\$ 334,419.25
Recoveries/Reimbursements	\$ 13,030.33	\$ 13,000.00	\$ 13,000.00
Electric Sales	\$ 364,228.34	\$ 161,776.54	\$ 139,760.75
TOTAL REVENUES	\$ 645,812.77	\$ 677,775.00	\$ 601,600.00

STATEMENT OF DISBURSEMENTS AND REVENUES
LIBRARY DEPARTMENT

ACCOUNTING CODE & ITEM	2011-2012 ACTUAL	2012-2013 ESTIMATE	2013-2014 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 148,592.27	\$ 152,800.00	\$ 160,000.00
6111 Salaries - Administration	\$ 28,099.25	\$ 29,825.00	\$ 31,650.00
6115 Social Security	\$ 13,499.24	\$ 14,000.00	\$ 14,250.00
6120 Retirement	\$ 25,031.75	\$ 27,100.00	\$ 27,050.00
6125 Employee Insurance	\$ 35,627.92	\$ 37,500.00	\$ 37,500.00
6130 Liability Insurance	\$ 6,063.77	\$ 6,275.00	\$ 6,475.00
6145 Supplies	\$ 12,912.18	\$ 11,500.00	\$ 11,500.00
6150 Repairs - Building/Grounds	\$ 5,848.66	\$ 5,000.00	\$ 7,500.00
6155 Equipment Repairs/Maintenance	\$ 4,819.28	\$ 2,500.00	\$ 2,500.00
6165 Utilities	\$ 8,486.07	\$ 9,100.00	\$ 9,100.00
6170 Dues & Subscriptions	\$ 3,469.28	\$ 3,700.00	\$ 3,800.00
6180 Transportation & Contingency	\$ 1,375.86	\$ 1,600.00	\$ 1,600.00
6190 Postage	\$ 2,214.05	\$ 1,500.00	\$ 1,500.00
TOTAL OPERATING EXPENSES	\$ 296,039.58	\$ 302,400.00	\$ 314,425.00
6195 Capital Expenditures	\$ 31,678.36	\$ 2,161,705.00	\$ 500,000.00
6596 Memorial Capital	\$ 21,298.53	\$ 20,000.00	\$ 17,000.00
6197 Certificates of Obligation, Series 2007 I & S	\$ 66,916.63	\$ 54,100.00	\$ 54,600.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 0.00	\$ 131,269.00	\$ 115,587.50
TOTAL DISBURSEMENTS	\$ 415,933.10	\$ 2,669,474.00	\$ 1,001,612.50
REVENUES:			
Certificates of Obligation, Series 2012	\$ 20,174.37	\$ 2,161,705.00	\$ 500,000.00
Fines/User Fees/Recoveries	\$ 15,405.30	\$ 17,900.00	\$ 17,400.00
Memorials & Capital Contributions	\$ 6,488.75	\$ 12,000.00	\$ 6,000.00
Grant Funds	\$ 16,160.00	\$ 4,704.00	\$ 5,000.00
Electric Sales	\$ 95,213.98	\$ 473,165.00	\$ 473,212.50
Previous Fund Balance	\$ 262,490.70	\$ 0.00	\$ 0.00
TOTAL REVENUES	\$ 415,933.10	\$ 2,669,474.00	\$ 1,001,612.50

STATEMENT OF DISBURSEMENTS AND REVENUES
GARAGE DEPARTMENT

ACCOUNTING CODE & ITEM	2011-2012 ACTUAL	2012-2013 ESTIMATE	2013-2014 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 81,648.53	\$ 86,000.00	\$ 89,000.00
6111 Salaries - Administration	\$ 28,099.01	\$ 29,825.00	\$ 31,650.00
6115 Social Security	\$ 8,378.16	\$ 8,850.00	\$ 9,065.00
6120 Retirement	\$ 13,471.79	\$ 14,750.00	\$ 15,275.00
6125 Employee Insurance	\$ 11,879.52	\$ 15,000.00	\$ 15,000.00
6127 Uniforms	\$ 1,229.82	\$ 1,350.00	\$ 1,400.00
6130 Liability Insurance	\$ 7,204.35	\$ 8,000.00	\$ 8,240.00
6145 Supplies	\$ 4,721.43	\$ 6,000.00	\$ 6,000.00
6150 Repairs - Building/Grounds	\$ 1,566.27	\$ 2,000.00	\$ 2,000.00
6155 Equipment Repairs/Maintenance	\$ 4,584.00	\$ 4,000.00	\$ 4,000.00
6160 Gas & Oil	\$ 4,405.53	\$ 1,650.00	\$ 4,000.00
6165 Utilities	\$ 2,350.48	\$ 2,875.00	\$ 2,700.00
6180 Transportation & Contingency	\$ 2,740.71	\$ 2,550.00	\$ 2,500.00
TOTAL OPERATING EXPENSES	\$ 172,279.60	\$ 182,850.00	\$ 190,830.00
6195 Capital Expenditures	\$ 37,793.24	\$ 2,000.00	\$ 25,000.00
TOTAL DISBURSEMENTS	\$ 210,072.84	\$ 184,850.00	\$ 215,830.00
REVENUES:			
Electric Sales	\$ 0.00	\$ 184,850.00	\$ 215,830.00
Previous Fund Balance	\$ 210,072.84	\$ 0.00	\$ 0.00
TOTAL REVENUES	\$ 210,072.84	\$ 184,850.00	\$ 215,830.00

STATEMENT OF DISBURSEMENTS AND REVENUES
TRADE DAYS DEPARTMENT

ACCOUNTING CODE & ITEM	2011-2012 ACTUAL	2012-2013 ESTIMATE	2013-2014 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 92,794.47	\$ 99,000.00	\$ 104,000.00
6111 Salaries - Administration	\$ 28,099.40	\$ 29,825.00	\$ 31,650.00
6115 Social Security	\$ 9,228.80	\$ 9,875.00	\$ 10,450.00
6120 Retirement	\$ 14,016.20	\$ 15,000.00	\$ 16,650.00
6125 Employee Insurance	\$ 17,814.40	\$ 18,750.00	\$ 18,750.00
6127 Uniforms	\$ 411.84	\$ 950.00	\$ 1,000.00
6130 Liability Insurance	\$ 5,319.09	\$ 5,675.00	\$ 5,850.00
6135 Advertising/Promotions	\$ 83,714.28	\$ 81,000.00	\$ 80,000.00
6145 Supplies	\$ 9,929.45	\$ 11,500.00	\$ 11,500.00
6150 Repairs - Building/Grounds	\$ 1,168.30	\$ 1,000.00	\$ 1,000.00
6155 Equipment Repairs/Maintenance	\$ 560.30	\$ 500.00	\$ 500.00
6160 Gas & Oil	\$ 2,968.12	\$ 2,000.00	\$ 2,500.00
6165 Utilities	\$ 3,398.60	\$ 3,500.00	\$ 3,550.00
6170 Dues & Subscriptions	\$ 100.00	\$ 100.00	\$ 100.00
6175 Contract Security	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00
6180 Transportation & Contingency	\$ 2,332.82	\$ 2,000.00	\$ 2,100.00
6190 Postage	\$ 370.93	\$ 400.00	\$ 400.00
TOTAL OPERATING EXPENSES	\$ 274,327.00	\$ 283,175.00	\$ 292,100.00
6195 Capital Expenditures	\$ 1,526.10	\$ 3,500.00	\$ 9,500.00
6196 General Obligation Refunding Bonds, Series 2007 I & S	\$ 136,740.00	\$ 136,920.00	\$ 136,920.00
TOTAL DISBURSEMENTS	\$ 412,593.10	\$ 423,595.00	\$ 438,520.00
REVENUES:			
Trade Days User Fees	\$ 68,989.75	\$ 70,000.00	\$ 65,000.00
Electric Sales	\$ 0.00	\$ 168,595.00	\$ 188,520.00
Hotel Occupancy Tax	\$ 181,696.46	\$ 185,000.00	\$ 185,000.00
Previous Fund Balance	\$ 161,906.89	\$ 0.00	\$ 0.00
TOTAL REVENUES	\$ 412,593.10	\$ 423,595.00	\$ 438,520.00

GENERAL FUND
RECAP OF CAPITAL EXPENDITURES, 2012 - 2013

<u>ACCOUNTING CODE</u>	<u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u>	
01-6195	<u>ADMINISTRATION - \$5,000.00</u>	
	\$ 5,000.00	for office and computer equipment for Administration, Community Development, Code Enforcement, and Main Street departments
03-6195	<u>FIRE - \$34,000.00</u>	
	\$ 14,000.00	for air packs
	\$ 20,000.00	for fire hose, firefighting and communication equipment and bunker gear
04-6195	<u>POLICE - \$83,500.00</u>	
	\$ 68,000.00	for two patrol cars including light bars, radar units and markings
	\$ 8,360.00	for taser equipment
	\$ 7,140.00	for investigative, computer, office and communication equipment
05-6195	<u>STREET - \$300,000.00</u>	
	\$ 228,000.00	for rock, asphalt, and equipment rental
	\$ 10,940.00	for street remarking/striping
	\$ 36,000.00	for dump truck with 3-yard body
	\$ 10,000.00	for traffic safety lighting and communication equipment
	\$ 5,155.00	for welding truck bed
	\$ 4,000.00	for equipment and tools for brush crew
	\$ 5,905.00	for sign machine

Recap of Capital Expenditures, 2012 - 2013

Continued

ACCOUNTING CODE	<u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u>
06-6195	<u>PARKS AND RECREATION - \$125,000.00</u> \$ 10,000.00 for 4-wheel drive utility vehicle \$ 10,000.00 for zero-turn mower \$ 7,000.00 for grounds maintenance equipment \$ 10,000.00 for Christmas decorations \$ 58,034.00 for concession stand and storage facility at pool \$ 17,000.00 for equipment rental for mulching and debris removal from golf course \$ 4,041.00 for tennis court pavilion \$ 3,500.00 for playground equipment \$ 5,425.00 for ADA-compliant lift for swimming pool
07-6195	<u>LIBRARY - \$2,161,705.00</u> \$ 2,161,705.00 for architectural fees and construction of new library
07-6596	<u>LIBRARY (Memorials) - \$20,000.00</u> \$ 20,000.00 for library books
08-6195	<u>GARAGE - \$2,000.00</u> \$ 2,000.00 for office equipment for public works and garage facility
09-6195	<u>TRADE DAYS - \$3,500.00</u> \$ 3,500.00 for equipment rental for mulching area at Pedigo Park

**GENERAL FUND
2013 - 2014
PROPOSED CAPITAL EXPENDITURES**

ACCOUNTING CODE	<u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u>	
01-6195	<u>ADMINISTRATION - \$10,000.00</u>	
	\$ 10,000.00	for office and computer equipment for Administration, Community Development, Code Enforcement, and Main Street departments
03-6195	<u>FIRE - \$36,000.00</u>	
	\$ 16,000.00	for air packs
	\$ 20,000.00	for fire hose, firefighting and communication equipment and bunker gear
04-6195	<u>POLICE - \$50,000.00</u>	
	\$ 42,000.00	for one patrol car including light bar, radar unit and markings
	\$ 8,000.00	for investigative, computer, office and communication equipment
05-6195	<u>STREET - \$533,500.00</u>	
	\$ 231,500.00	for rock, asphalt, and equipment rental
	\$ 275,000.00	for street improvements on Circle Drive in the Housing Authority (Community Development Block Grant funds)
	\$ 12,000.00	for street remarking/striping
	\$ 10,000.00	for traffic safety lighting and communication equipment
	\$ 5,000.00	for equipment and tools for brush crew

Proposed Capital Expenditures 2013 - 2014
Continued

**ACCOUNTING
CODE** **DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM**

06-6195	<u>PARKS AND RECREATION - \$28,000.00</u>	
	\$ 8,000.00	for grounds maintenance equipment
	\$ 10,000.00	for Christmas decorations
	\$ 10,000.00	for concrete deck at the swimming pool
07-6195	<u>LIBRARY - \$500,000.00</u>	
	\$ 500,000.00	for construction, furniture and equipment for new library
07-6596	<u>LIBRARY (Memorials) - \$17,000.00</u>	
	\$ 17,000.00	for library books
08-6195	<u>GARAGE - \$25,000.00</u>	
	\$ 2,500.00	for office equipment for public works and garage facility
	\$ 22,500.00	for construction of equipment wash rack with sand and oil trap
09-6195	<u>TRADE DAYS - \$9,500.00</u>	
	\$ 1,500.00	for tent canopy sets
	\$ 8,000.00	for outdoor sound system

UTILITY SYSTEMS FUND

2013 - 2014 FISCAL YEAR

Overview of Utility Systems Fund

Statement of Cash Receipts

Statements of Disbursements and Revenues

Recap of Capital Expenditures, 2012-2013

Proposed Capital Expenditures, 2013-2014

UTILITY FUND OVERVIEW

FISCAL YEAR 2013 - 2014 PROPOSED BUDGET

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 General Fund.

Revenues: Anticipated cash receipts for fiscal year 2013-2014 are estimated to be \$15,223,500.00, a decrease of \$1,306,500.00 from the cash receipts of \$16,530,000.00 from the previous year due, in part, to funds which were received from the Trinity River Authority to reimburse the up-front engineering costs of the water treatment plant expansion project paid by the City in fiscal years 2011-2012 and 2012-2013 as well as a refund from our wholesale electric supplier, the Sam Rayburn Municipal Power Agency, for the City's portion of revenue from refinancing existing Agency debt in the fall of 2012.

The largest increase in utility fund revenue for 2013-2014 is from the increase in water and sewer rates which will be effective October 1st to meet the new debt service obligations associated with the Trinity River Authority water treatment plant expansion project.

Expenditures - Operating Account: Total operating expenditures for the Utility Fund for fiscal year 2013-2014 are projected to be \$13,358,211.00, an increase of \$1,719,545.96 from the 2012-2013 operating expenditures of \$11,638,665.04. Increased costs include a 1.9% cost-of-living adjustment for all salary classifications as well as a 2.5% merit increase for eligible employees in amount of \$81,475.00, an increase of \$1,391,207.66 for debt service costs associated with the Trinity River Authority water treatment plant expansion project, \$75,000.00 in electric pole inspection services and facility upgrades, and \$140,000.00 in increased power costs. The hiring freeze which was imposed in early 2010 will continue and no new positions have been included in the 2013-2014 fiscal year budget for the Utility Fund.

Expenditures - Capital Outlays: Total capital expenditures in the Utility Fund for fiscal year 2013-2014 are projected to be \$2,092,000.00. Of this amount, \$1,310,609.25 is for the completion of the new 1,000,000 gallon elevated water storage tank project on the west side of town, the painting of an existing elevated water storage tank project and the upgrade and expansion of an existing sewer lift station on the US 59 bypass south which are being funded with Certificates of Obligation, Series 2012 issued in July, 2012. The remaining \$781,390.75 in capital expenditures in the Utility Fund will be funded through operating funds.

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 electric line reconductoring work, \$88,500.00 for three pickups for the electric, water and sewer departments, and \$25,000.00 for a metal building for the wastewater treatment plant, as well as funds for various water distribution system and sanitary sewer system upgrades. An itemized listing of the proposed capital expenditures for the 2013-2014 fiscal year is included in the budget document.

Expenditures - Debt Service: Expenditures from the Utility Fund for debt service for 2013-2014 for General Obligation Refunding Bonds, Series 2007 are in amount of \$31,948.00, Certificates of Obligation, Series 2007 are in amount of \$54,600.00, and Certificates of Obligation, Series 2012 are in amount of \$104,028.75, for a total of \$190,576.75, a decrease of \$13,613.25 from fiscal year 2012-2013.

**UTILITY FUND
CASH RECEIPTS**

	<u>10/1/11-9/30/12</u>	<u>10/1/12-9/30/13</u>	<u>10/1/13-9/30/14</u>
	<u>ACTUAL</u>	<u>ESTIMATE</u>	<u>PROPOSED</u>

ELECTRIC DEPARTMENT:

4310	Electric Sales	\$ 9,279,738.55	\$ 9,600,000.00	\$ 9,780,000.00
4350	Penalty/Late Fees	\$ 137,708.90	\$ 145,000.00	\$ 150,000.00
4360	Night Light Fees	\$ 78,969.50	\$ 84,000.00	\$ 85,000.00
4410	Recoveries	\$ 677,337.91	\$ 2,455,000.00	\$ 500,000.00
4440	Earned Interest	\$ 11,495.83	\$ 20,000.00	\$ 20,000.00
4450	Service Fees	\$ 44,750.00	\$ 60,000.00	\$ 60,000.00
4470	Disaster Recovery Grant - Round 1	<u>\$ 1,346.25</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
TOTAL ELECTRIC DEPARTMENT		\$ 10,231,346.94	\$ 12,364,000.00	\$ 10,595,000.00

WATER DEPARTMENT:

4320	Water Sales	\$ 1,548,521.84	\$ 1,575,000.00	\$ 1,850,000.00
4320	Water Sales - TDCJ Unit	\$ 465,446.00	\$ 475,000.00	\$ 830,000.00
4410	Recoveries	\$ 87,542.64	\$ 750,000.00	\$ 25,000.00
4420	Tapping Fees	<u>\$ 5,600.00</u>	<u>\$ 10,000.00</u>	<u>\$ 7,500.00</u>
TOTAL WATER DEPARTMENT		\$ 2,107,110.48	\$ 2,810,000.00	\$ 2,712,500.00

SEWER DEPARTMENT:

4320	Sewer Fees	\$ 953,691.91	\$ 970,000.00	\$ 1,245,000.00
4320	Sewer Fees - TDCJ Unit	\$ 372,356.00	\$ 380,000.00	\$ 665,000.00
4410	Recoveries	\$ 625.26	\$ 3,000.00	\$ 3,000.00
4420	Tapping Fees	\$ 2,400.00	\$ 3,000.00	\$ 3,000.00
4470	Disaster Recovery Grant - Round 1	<u>\$ 693,996.87</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
TOTAL SEWER DEPARTMENT		\$ 2,023,070.04	\$ 1,356,000.00	\$ 1,916,000.00

TOTAL CASH RECEIPTS \$ 14,361,527.46 \$ 16,530,000.00 \$ 15,223,500.00

**TOTAL CERTIFICATES OF OBLIGATION,
SERIES 2012**..... \$ 2,985,750.00 \$ 0.00 \$ 0.00

**TOTAL CASH RECEIPTS AND
CERTIFICATES OF OBLIGATION**..... \$ 17,347,277.46 \$ 16,530,000.00 \$ 15,223,500.00

STATEMENT OF DISBURSEMENTS AND REVENUES
ELECTRIC DEPARTMENT

ACCOUNTING CODE & ITEM	2011-2012 ACTUAL	2012-2013 ESTIMATE	2013-2014 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 544,800.81	\$ 565,000.00	\$ 600,000.00
6111 Salaries - Administration	\$ 28,099.25	\$ 29,825.00	\$ 31,650.00
6115 Social Security	\$ 43,808.91	\$ 44,600.00	\$ 47,100.00
6120 Retirement	\$ 90,986.51	\$ 97,000.00	\$ 102,150.00
6125 Employee Insurance	\$ 76,472.87	\$ 78,100.00	\$ 82,250.00
6126 Unemployment Compensation	\$ 1,654.65	\$ 0.00	\$ 0.00
6127 Uniforms	\$ 5,682.42	\$ 6,250.00	\$ 6,250.00
6130 Liability Insurance	\$ 19,600.90	\$ 21,400.00	\$ 22,050.00
6135 Legal/Professional	\$ 1,515.00	\$ 2,000.00	\$ 1,500.00
6140 Auditing Fees	\$ 7,966.69	\$ 11,000.00	\$ 10,000.00
6141 Engineering/Lab Fees	\$ 460.00	\$ 1,000.00	\$ 1,000.00
6145 Supplies	\$ 23,749.18	\$ 35,000.00	\$ 30,000.00
6150 Repairs - Building/Grounds	\$ 4,782.34	\$ 5,000.00	\$ 30,000.00
6155 Equipment Repairs/Maintenance	\$ 19,844.31	\$ 20,000.00	\$ 40,000.00
6160 Gas & Oil	\$ 32,170.53	\$ 30,000.00	\$ 30,000.00
6165 Utilities	\$ 7,389.13	\$ 6,400.00	\$ 6,200.00
6170 Dues & Subscriptions	\$ 6,717.92	\$ 7,000.00	\$ 7,000.00
6174 Power Purchase	\$ 8,474,737.97	\$ 8,000,000.00	\$ 8,140,000.00
6180 Transportation & Contingency	\$ 7,913.54	\$ 11,500.00	\$ 11,000.00
6185 Utility Billing	\$ 10,432.52	\$ 11,500.00	\$ 12,000.00
6190 Postage	\$ 14,561.27	\$ 15,000.00	\$ 15,000.00
TOTAL OPERATING EXPENSES	\$ 9,423,346.72	\$ 8,997,575.00	\$ 9,225,150.00
6195 Capital Expenditures	\$ 348,557.90	\$ 200,000.00	\$ 310,000.00
TOTAL DISBURSEMENTS	\$ 9,771,904.62	\$ 9,197,575.00	\$ 9,535,150.00
REVENUES:			
Electric Sales	\$ 8,820,296.23	\$ 6,433,575.00	\$ 8,720,150.00
Night Light Fees	\$ 78,969.50	\$ 84,000.00	\$ 85,000.00
Recoveries, Service Fees, Penalties and Interest	\$ 871,292.64	\$ 2,680,000.00	\$ 730,000.00
Grant Funds - Disaster Recovery	\$ 1,346.25	\$ 0.00	\$ 0.00
TOTAL REVENUES	\$ 9,771,904.62	\$ 9,197,575.00	\$ 9,535,150.00

STATEMENT OF DISBURSEMENTS AND REVENUES
WATER DEPARTMENT

ACCOUNTING CODE & ITEM	2011-2012 ACTUAL	2012-2013 ESTIMATE	2013-2014 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 370,123.28	\$ 375,000.00	\$ 400,000.00
6111 Salaries - Administration	\$ 28,099.01	\$ 29,825.00	\$ 31,650.00
6115 Social Security	\$ 30,758.90	\$ 32,000.00	\$ 32,200.00
6120 Retirement	\$ 61,991.12	\$ 60,000.00	\$ 66,750.00
6125 Employee Insurance	\$ 61,167.96	\$ 58,000.00	\$ 70,000.00
6126 Unemployment Compensation	\$ 247.63	\$ 3,750.00	\$ 0.00
6127 Uniforms	\$ 3,791.42	\$ 3,500.00	\$ 4,000.00
6130 Liability Insurance	\$ 19,473.85	\$ 21,000.00	\$ 21,650.00
6135 Legal/Professional	\$ 3,934.34	\$ 2,750.00	\$ 2,000.00
6140 Auditing Fees	\$ 7,966.64	\$ 11,000.00	\$ 10,000.00
6141 Engineering/Lab Fees	\$ 13,405.79	\$ 10,000.00	\$ 10,000.00
6145 Supplies	\$ 46,441.52	\$ 50,000.00	\$ 50,000.00
6146 Chemicals	\$ 0.00	\$ 500.00	\$ 500.00
6150 Repairs - Building/Grounds	\$ 7,112.80	\$ 7,500.00	\$ 33,000.00
6155 Equipment Repairs/Maintenance	\$ 30,237.52	\$ 35,000.00	\$ 35,000.00
6160 Gas & Oil	\$ 34,209.31	\$ 60,000.00	\$ 50,000.00
6165 Utilities	\$ 7,708.76	\$ 8,700.00	\$ 8,800.00
6170 Dues & Subscriptions	\$ 11,953.61	\$ 12,000.00	\$ 12,000.00
6180 Transportation & Contingency	\$ 5,901.40	\$ 6,500.00	\$ 6,500.00
6185 Utility Billing	\$ 10,432.45	\$ 11,500.00	\$ 11,500.00
6190 Postage	\$ 14,697.66	\$ 14,500.00	\$ 14,500.00
6192 Certificate Compensation	\$ 4,100.00	\$ 3,075.00	\$ 3,075.00
6275 TRA - Raw Water	\$ 58,400.00	\$ 58,400.00	\$ 58,400.00
6276 TRA - Operation & Maintenance	\$ 998,228.34	\$ 1,027,476.70	\$ 1,042,765.00
6292 TRA - Debt Service	\$ 172,610.04	\$ 168,463.34	\$ 1,559,671.00
TOTAL OPERATING EXPENSES	\$ 2,002,993.35	\$ 2,070,440.04	\$ 3,533,961.00
6195 Capital Expenditures	\$ 876,142.83	\$ 2,200,000.00	\$ 1,332,000.00
6196 GO Refunding Bonds, Series 2007 I & S	\$ 31,905.96	\$ 31,947.96	\$ 31,948.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 0.00	\$ 110,265.96	\$ 97,093.50
TOTAL DISBURSEMENTS	\$ 2,911,042.14	\$ 4,412,653.96	\$ 4,995,002.50
REVENUES:			
Certificates of Obligation, Series 2012	\$ 9,036.29	\$ 1,866,968.00	\$ 1,110,609.25
Water Sales	\$ 1,548,521.84	\$ 1,575,000.00	\$ 1,850,000.00
Water Sales - TDCJ Unit	\$ 465,446.00	\$ 475,000.00	\$ 830,000.00
Water Tap Fees/Recoveries	\$ 93,142.64	\$ 417,568.62	\$ 32,500.00
Sewer Fees	\$ 756,651.94	\$ 0.00	\$ 1,005,364.75
Certificates of Obligation, Series 2007	\$ 15,582.00	\$ 78,117.34	\$ 0.00
Previous Fund Balance	\$ 22,661.43	\$ 0.00	\$ 166,528.50
TOTAL REVENUES	\$ 2,911,042.14	\$ 4,412,653.96	\$ 4,995,002.50

STATEMENT OF DISBURSEMENTS AND REVENUES
SEWER DEPARTMENT

ACCOUNTING CODE & ITEM	2011-2012 ACTUAL	2012-2013 ESTIMATE	2013-2014 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 190,456.91	\$ 205,000.00	\$ 221,000.00
6111 Salaries - Administration	\$ 28,099.04	\$ 29,825.00	\$ 31,650.00
6115 Social Security	\$ 17,001.85	\$ 18,100.00	\$ 18,950.00
6120 Retirement	\$ 31,985.46	\$ 32,850.00	\$ 34,750.00
6125 Employee Insurance	\$ 29,056.01	\$ 28,500.00	\$ 28,750.00
6127 Uniforms	\$ 2,116.71	\$ 2,000.00	\$ 2,000.00
6130 Liability Insurance	\$ 5,565.92	\$ 7,400.00	\$ 7,625.00
6135 Legal/Professional	\$ 1,293.00	\$ 2,000.00	\$ 2,500.00
6141 Engineering/Lab Fees	\$ 11,369.95	\$ 15,000.00	\$ 15,000.00
6145 Supplies	\$ 27,498.18	\$ 28,000.00	\$ 29,000.00
6146 Chemicals	\$ 22,747.93	\$ 25,000.00	\$ 25,000.00
6150 Repairs - Building/Grounds	\$ 1,478.86	\$ 1,500.00	\$ 1,500.00
6155 Equipment Repairs/Maintenance	\$ 82,177.89	\$ 60,000.00	\$ 60,000.00
6160 Gas & Oil	\$ 23,198.73	\$ 13,000.00	\$ 13,000.00
6165 Utilities	\$ 25,621.06	\$ 28,000.00	\$ 30,000.00
6170 Dues & Subscriptions	\$ 12,087.50	\$ 8,100.00	\$ 12,000.00
6172 Sludge Disposal	\$ 54,158.10	\$ 55,000.00	\$ 55,000.00
6175 Toxicity Tests	\$ 5,370.00	\$ 5,500.00	\$ 5,500.00
6180 Transportation & Contingency	\$ 2,636.83	\$ 2,500.00	\$ 2,500.00
6192 Certificate Compensation	\$ 3,900.00	\$ 3,375.00	\$ 3,375.00
TOTAL OPERATING EXPENSES	\$ 577,819.93	\$ 570,650.00	\$ 599,100.00
6195 Capital Expenditures	\$ 621,681.54	\$ 250,000.00	\$ 450,000.00
6197 Certificates of Obligation, Series 2007 I & S	\$ 66,916.63	\$ 54,100.00	\$ 54,600.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 0.00	\$ 7,876.00	\$ 6,935.25
TOTAL DISBURSEMENTS	\$ 1,266,418.10	\$ 882,626.00	\$ 1,110,635.25
REVENUES:			
Certificates of Obligation, Series 2012	\$ 0.00	\$ 0.00	\$ 200,000.00
Sewer Fees	\$ 197,039.97	\$ 496,626.00	\$ 239,635.25
Sewer Fees - TDCJ Unit	\$ 372,356.00	\$ 380,000.00	\$ 665,000.00
Sewer Tap Fees/Recoveries	\$ 3,025.26	\$ 6,000.00	\$ 6,000.00
Grant Funds - Disaster Recovery	\$ 693,996.87	\$ 0.00	\$ 0.00
TOTAL REVENUES	\$ 1,266,418.10	\$ 882,626.00	\$ 1,110,635.25

UTILITY FUND

RECAP OF CAPITAL EXPENDITURES, 2012 - 2013

<u>ACCOUNTING CODE</u>	<u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u>
09-6195	<u>ELECTRIC - \$200,000.00</u> \$ 187,500.00 for wire, transformers, meters, street and night lights and poles for the electric distribution system \$ 4,911.00 for three compression tools \$ 7,589.00 for office equipment and computer system improvements for utility billing staff
10-6195	<u>WATER - \$2,200,000.00</u> \$ 285,000.00 for pipe, meters, hydrants and equipment rental for water distribution system upgrades \$ 250,000.00 for 12" water line to new elevated water storage tank on FM 350 South \$ 1,500,000.00 for construction of new elevated water storage tank on FM 350 South \$ 75,000.00 for engineering fees for design and construction of new elevated water storage tank on FM 350 South \$ 4,250.00 for computer system improvements for utility billing staff \$ 64,100.00 for engineering for water treatment plant expansion project (to be reimbursed by the Trinity River Authority) \$ 17,000.00 for dump truck with flat bed (1/2 cost) \$ 4,650.00 for water line locator
11-6195	<u>SEWER - \$250,000.00</u> \$ 158,266.00 for sewer pipe and manholes for sewer system upgrades and rehabilitation projects \$ 45,000.00 for blower at wastewater treatment plant \$ 15,000.00 for camera system for sanitary sewer line maintenance \$ 14,734.00 for land acquisition for an expansion of the lift station on US 190 West (property acquired from TXDOT) \$ 17,000.00 for dump truck with flat bed (1/2 cost)

UTILITY FUND
2013 - 2014
PROPOSED CAPITAL EXPENDITURES

ACCOUNTING CODE	<u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u>	
09-6195	<u>ELECTRIC - \$310,000.00</u>	
	\$ 200,000.00	for wire, transformers, meters, street and night lights and poles for the electric distribution system
	\$ 75,000.00	for line reconductoring
	\$ 28,500.00	for pickup truck
	\$ 4,500.00	for 3-phase air switch
	\$ 2,000.00	for office equipment and computer system improvements for utility billing staff
10-6195	<u>WATER - \$1,332,000.00</u>	
	\$ 300,000.00	for pipe, meters, hydrants and equipment rental for water distribution system upgrades
	\$ 762,000.00	for construction of new elevated water storage tank on FM 350 South
	\$ 195,000.00	for painting of elevated water tank on Cemetery Hill
	\$ 35,000.00	for pickup truck with utility body
	\$ 22,000.00	for safety lighting and communications equipment
	\$ 8,000.00	for piercing tool
	\$ 10,000.00	for inspection and cleaning of water storage tanks
11-6195	<u>SEWER - \$450,000.00</u>	
	\$ 200,000.00	for sewer pipe and manholes for sewer system upgrades and rehabilitation projects
	\$ 200,000.00	for lift station upgrade on US Highway 59 South
	\$ 25,000.00	for construction of metal building at wastewater treatment plant for storage of pumps, controls and supplies
	\$ 25,000.00	for pickup truck

DEBT SERVICE FUND

2013 - 2014 FISCAL YEAR

Overview of Debt Service Funds

Recap of Debt Service Funds

Certificates of Obligation, Series 2007

Certificates of Obligation, Series 2012

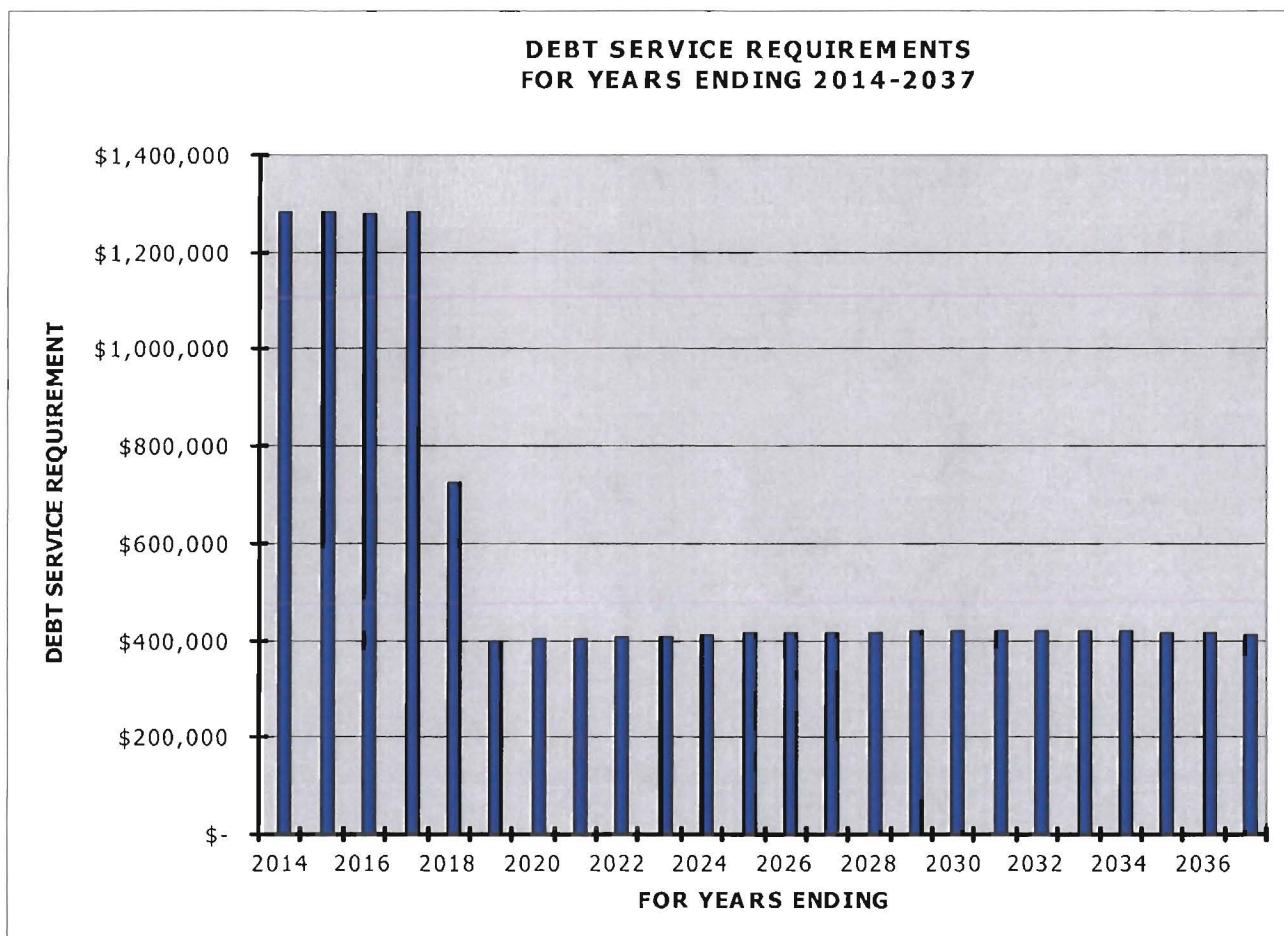
**General Obligation Refunding Bonds,
Series 2007**

**General Obligation Refunding Bonds,
Series 2012**

DEBT SERVICE FUND OVERVIEW

The City of Livingston issues long-term debt to fund major capital projects which cannot be funded through annual operating or reserve and improvement funds. Recent examples of projects for which long-term debt has been issued include the new library construction project, the new 1.0 MGD elevated water storage tank project, street improvement projects, water and sewer system improvement projects, as well as the Livingston Municipal Complex and parks and recreational facilities.

The following graph shows the annual debt service requirements for the City's outstanding debt including the Certificates of Obligation, 2007, General Refunding Bonds, 2007, Certificates of Obligation, 2012 and General Refunding Bonds, 2012. As you will see, the City's annual debt service requirements (principal and interest payments) reduce significantly in fiscal year ending 2018.



DEBT SERVICE FUNDS

R E C A P

	<u>9/30/13 PRINCIPAL OUTSTANDING</u>	<u>2013-2014 PRINCIPAL REQUIREMENTS</u>	<u>2013-2014 INTEREST REQUIREMENTS</u>	<u>2013-2014 PRINCIPAL OUTSTANDING</u>
CERTIFICATES OF OBLIGATION, SERIES 2007	\$ 105,000.00	\$ 105,000.00	\$ 4,200.00	\$ 0.00
CERTIFICATES OF OBLIGATION, SERIES 2012	\$ 5,950,000.00	\$ 50,000.00	\$ 181,175.00	\$ 5,900,000.00
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2007	\$ 1,660,000.00	\$ 390,000.00	\$ 66,400.00	\$ 1,270,000.00
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012	\$ 2,645,000.00	\$ 445,000.00	\$ 39,675.00	\$ 2,200,000.00
TOTALS	\$ 10,360,000.00	\$ 990,000.00	\$ 291,450.00	\$ 9,370,000.00

DEBT SERVICE FUNDS

CERTIFICATES OF OBLIGATION, SERIES 2007

<u>9/30/13 BALANCE OUTSTANDING</u>	<u>2013-2014 PRINCIPAL REQUIREMENTS</u>	<u>2013-2014 INTEREST REQUIREMENTS</u>	<u>2013-2014 TOTAL REQUIREMENTS</u>
\$ 105,000.00	\$ 105,000.00	\$ 4,200.00	\$ 109,200.00

ISSUANCE PURPOSE - NEW LIBRARY AND WATER AND SEWER SYSTEM IMPROVEMENTS
(Final Payment - 2014)

*NOTE: Refunded \$845,000 of original issue in June, 2012.

	<u>2011-2012 ACTUAL</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 PROPOSED</u>
BALANCE	\$ 2,546.86	\$ 7,280.12	\$ 7,280.04
<u>CASH RECEIPTS:</u>			
Contributions from General and Utility Funds	\$ 133,833.26	\$ 108,199.92	\$ 109,200.00
TOTAL CASH RECEIPTS	\$ 133,833.26	\$ 108,199.92	\$ 109,200.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 136,380.12	\$ 115,480.04	\$ 116,480.04
<u>CASH DISBURSEMENTS:</u>			
Bonds Redeemed	\$ 100,000.00	\$ 100,000.00	\$ 105,000.00
Interest Requirements	\$ 29,100.00	\$ 8,200.00	\$ 4,200.00
TOTAL CASH DISBURSEMENTS	\$ 129,100.00	\$ 108,200.00	\$ 109,200.00
BALANCE	\$ 7,280.12	\$ 7,280.04	\$ 7,280.04

DEBT SERVICE FUNDS

CERTIFICATES OF OBLIGATION, SERIES 2012

<u>9/30/13 BALANCE OUTSTANDING</u>	<u>2013-2014 PRINCIPAL REQUIREMENTS</u>	<u>2013-2014 INTEREST REQUIREMENTS</u>	<u>2013-2014 TOTAL REQUIREMENTS</u>
\$ 5,950,000.00	\$ 50,000.00	\$ 181,175.00	\$ 231,175.00

ISSUANCE PURPOSE - NEW LIBRARY, WATER TANK AND SEWER AND FIREFIGHTING EQUIPMENT AND PROJECTS (Final Payment - 2037)

	<u>2011-2012 ACTUAL</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 PROPOSED</u>
BALANCE	\$ 0.00	\$ 5,525.51	\$ 5,600.93

CASH RECEIPTS:

Contributions from General and Utility Funds	\$ 0.00	\$ 262,537.92	\$ 231,175.00
Earned Interest	\$ 5,525.51	\$ 75.00	\$ 75.00

TOTAL CASH RECEIPTS	\$ 5,525.51	\$ 262,612.92	\$ 231,250.00
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TOTAL CASH ON HAND & CASH RECEIPTS	\$ 5,525.51	\$ 268,138.43	\$ 236,850.93
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CASH DISBURSEMENTS:

Bonds Redeemed	\$ 0.00	\$ 50,000.00	\$ 50,000.00
Interest Requirements	\$ 0.00	\$ 212,537.50	\$ 181,175.00

TOTAL CASH DISBURSEMENTS	\$ 0.00	\$ 262,537.50	\$ 231,175.00
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BALANCE	\$ 5,525.51	\$ 5,600.93	\$ 5,675.93
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DEBT SERVICE FUNDS

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2007

<u>9/30/13 BALANCE OUTSTANDING</u>	<u>2013-2014 PRINCIPAL REQUIREMENTS</u>	<u>2013-2014 INTEREST REQUIREMENTS</u>	<u>2013-2014 TOTAL REQUIREMENTS</u>
\$ 1,660,000.00	\$ 390,000.00	\$ 66,400.00	\$ 456,400.00

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

	<u>2011-2012 ACTUAL</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 PROPOSED</u>
BALANCE	\$ 1,710.42	\$ 2,342.68	\$ 2,982.68
<u>CASH RECEIPTS:</u>			
Contributions from General and Utility Funds	\$ 455,799.96	\$ 456,400.00	\$ 456,400.00
Earned Interest	\$ 632.30	\$ 640.00	\$ 600.00
TOTAL CASH RECEIPTS	\$ 456,432.26	\$ 457,040.00	\$ 457,000.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 458,142.68	\$ 459,382.68	\$ 459,982.68
<u>CASH DISBURSEMENTS:</u>			
Bonds Redeemed	\$ 360,000.00	\$ 375,000.00	\$ 390,000.00
Interest Requirements	\$ 95,800.00	\$ 81,400.00	\$ 66,400.00
TOTAL CASH DISBURSEMENTS	\$ 455,800.00	\$ 456,400.00	\$ 456,400.00
BALANCE	\$ 2,342.68	\$ 2,982.68	\$ 3,582.68

DEBT SERVICE FUNDS

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012

<u>9/30/13 BALANCE OUTSTANDING</u>	<u>2013-2014 PRINCIPAL REQUIREMENTS</u>	<u>2013-2014 INTEREST REQUIREMENTS</u>	<u>2013-2014 TOTAL REQUIREMENTS</u>
\$ 2,645,000.00	\$ 445,000.00	\$ 39,675.00	\$ 484,675.00

ISSUANCE PURPOSE - REFUNDING CERTIFICATES OF OBLIGATION, SERIES 2002B AND A PORTION OF CERTIFICATES OF OBLIGATION, SERIES 2007 - STREET DRAINAGE IMPROVEMENTS AND NEW LIBRARY AND WATER AND SEWER SYSTEM IMPROVEMENTS.
(Final Payment - 2018)

	<u>2011-2012 ACTUAL</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 PROPOSED</u>
BALANCE	\$ 0.00	\$ 1,296.74	\$ 1,646.74
<u>CASH RECEIPTS:</u>			
Contributions from General and Utility Funds	\$ 31,625.00	\$ 481,200.00	\$ 484,675.00
Earned Interest	\$ 1,296.74	\$ 350.00	\$ 350.00
TOTAL CASH RECEIPTS	\$ 32,921.74	\$ 481,550.00	\$ 485,025.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 32,921.74	\$ 482,846.74	\$ 486,671.74
<u>CASH DISBURSEMENTS:</u>			
Bonds Redeemed	\$ 20,000.00	\$ 435,000.00	\$ 445,000.00
Interest Requirements	\$ 11,625.00	\$ 46,200.00	\$ 39,675.00
TOTAL CASH DISBURSEMENTS	\$ 31,625.00	\$ 481,200.00	\$ 484,675.00
BALANCE	\$ 1,296.74	\$ 1,646.74	\$ 1,996.74

RESERVE FUND

2013 - 2014 FISCAL YEAR

Street Improvement Fund

Water System Reserve & Maintenance Fund

Electric Improvement Fund

RESERVE FUNDS

STREET IMPROVEMENT FUND

	2011-2012 <u>ACTUAL</u>	2012-2013 <u>ESTIMATE</u>	2013-14 <u>PROPOSED</u>
BALANCE	\$ 16,501.38	\$ 16,534.60	\$ 16,569.60
<u>CASH RECEIPTS:</u>			
Earned Interest	<u>\$ 33.22</u>	<u>\$ 35.00</u>	<u>\$ 35.00</u>
TOTAL CASH RECEIPTS	\$ 33.22	\$ 35.00	\$ 35.00
<i>TOTAL CASH ON HAND & CASH RECEIPTS</i>	\$ 16,534.60	\$ 16,569.60	\$ 16,604.60
<u>CASH DISBURSEMENTS:</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
BALANCE	\$ 16,534.60	\$ 16,569.60	\$ 16,604.60

RESERVE FUNDS

WATER SYSTEM RESERVE AND MAINTENANCE FUND

	2011-2012 <u>ACTUAL</u>	2012-2013 <u>ESTIMATE</u>	2013-14 <u>PROPOSED</u>
BALANCE	\$ 60,872.72	\$ 61,086.70	\$ 61,301.70
<u>CASH RECEIPTS:</u>			
Earned Interest	<u>\$ 213.98</u>	<u>\$ 215.00</u>	<u>\$ 215.00</u>
TOTAL CASH RECEIPTS	\$ 213.98	\$ 215.00	\$ 215.00
<i>TOTAL CASH ON HAND & CASH RECEIPTS</i>	\$ 61,086.70	\$ 61,301.70	\$ 61,516.70
<u>CASH DISBURSEMENTS:</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
BALANCE	\$ 61,086.70	\$ 61,301.70	\$ 61,516.70

RESERVE FUNDS

ELECTRIC IMPROVEMENT FUND

	2011-2012 <u>ACTUAL</u>	2012-2013 <u>ESTIMATE</u>	2013-14 <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>
<i>TOTAL CASH ON HAND & CASH RECEIPTS</i>	\$ 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>
<i>TOTAL CASH DISBURSEMENTS</i>	\$ 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.*)