

**CITY OF
LIVINGSTON, TEXAS
ANNUAL BUDGET**

**October 1, 2014
through
September 30, 2015**

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
2014 - 2015
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 12, 2014

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

Dear Mayor and Councilmembers:

In Re: **ANNUAL BUDGET for Period**
October 1, 2014 through
September 30, 2015

I am pleased to submit the annual budget for the City of Livingston for the fiscal year October 1, 2014 through September 30, 2015, 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	\$ 7,788,020.03
Operating Income	\$22,927,110.00
Grant Funds	\$ 280,000.00
Transfers	\$ 7,280.04
 TOTAL REVENUES.....	\$31,002,410.07

EXPENSES

Operating Expenses	\$19,658,921.00
Capital Outlays	\$ 3,651,000.00
Debt Service	\$ 1,283,975.00
 TOTAL EXPENSES.....	\$24,593,896.00
 YEAR END BALANCE.....	\$ 6,408,514.07

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 2014-2015 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 2014-2015 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. While we have experienced increases in some economic indicators over the past year including hotel occupancy tax, new commercial construction and utility connections, we have also experienced a decrease in the local sales tax collections. Currently, sales tax revenue accounts for 14.8% of the city's total annual operating revenue, while utility fees for sanitation, electric, water and sewer services account for 80.4% of the city's total annual operating revenue. Continuing growth in these two major revenue sources, which account for 95.2% 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.

The opening of the new Polk County Community College and Commerce Center located on the US 59 North bypass in August, 2013 has had an extremely positive impact on our community in many ways - educationally, economically and culturally. Additionally, numerous new and/or renovated businesses which opened in 2014 or are currently under construction will generate additional sales tax revenue, utility revenues and jobs for our communities. This includes the STI group, a gas and chemical service contractor located in the building formerly occupied by Postel Industries on South Washington, the Blue Duck Restaurant, Domino's Pizza, Church Street Financial offices, Murphy's Gas Station, 7 Legaus restaurant, Texas Slam, a recreational training academy and baseball facility with indoor batting cages and an archery range located on the US 59 bypass north, as well as a new What-A-Burger restaurant.

Two major capital improvement projects, which were funded through the issuance of Certificates of Obligation, Series 2012, were completed during the 2013 - 2014 year:

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

- Renovation of the Wadsworth building located at the corner of Tyler Street and Milam Street as the new 17,500 square foot library with 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 includes a genealogy library, children's activity room, Friends of the Library meeting area, and multiple conference rooms for various community groups.

Construction also began on two other major capital improvement projects, which were funded by bonds issued by the Trinity River Authority and operating funds from the Sam Rayburn Municipal Power Agency, during the 2013 - 2014 year:

- The expansion of the existing water treatment plant located on FM 350 South which treats and delivers the City's supply of water began in October, 2013 with an estimated completion date of spring 2015. This project will increase the daily amount of water supplied from Lake Livingston to the City from 3,000,000 gallons per day (MGD) to 5,000,000 gallons per day (MGD) which will ensure the ability of the City to meet the current and long-term needs of our community for many years to come.
- The construction of approximately 2.7 miles of electric line to serve as an express feeder to connect the Livingston substation on the east side of town with the Ogletree substation on the west side of town to afford additional reliability in electric service for our customers. This construction project, which is being funded by the Sam Rayburn Municipal Power Agency, is an overbuild of a portion of the City's existing distribution system with substation upgrades.

Continuing the focus on improving our city's infrastructure, the City Council has set the rehabilitation and improvement of existing streets as the highest priority in the 2014 - 2015 fiscal year. By allocating \$1,000,000 from existing fund balances to pay for these improvements, no long-term debt will have to be issued to fund the street improvement project.

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.

Mayor and Councilmembers
August 12, 2014
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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.

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.

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

Mayor and Councilmembers
August 12, 2014
Page 5

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.

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

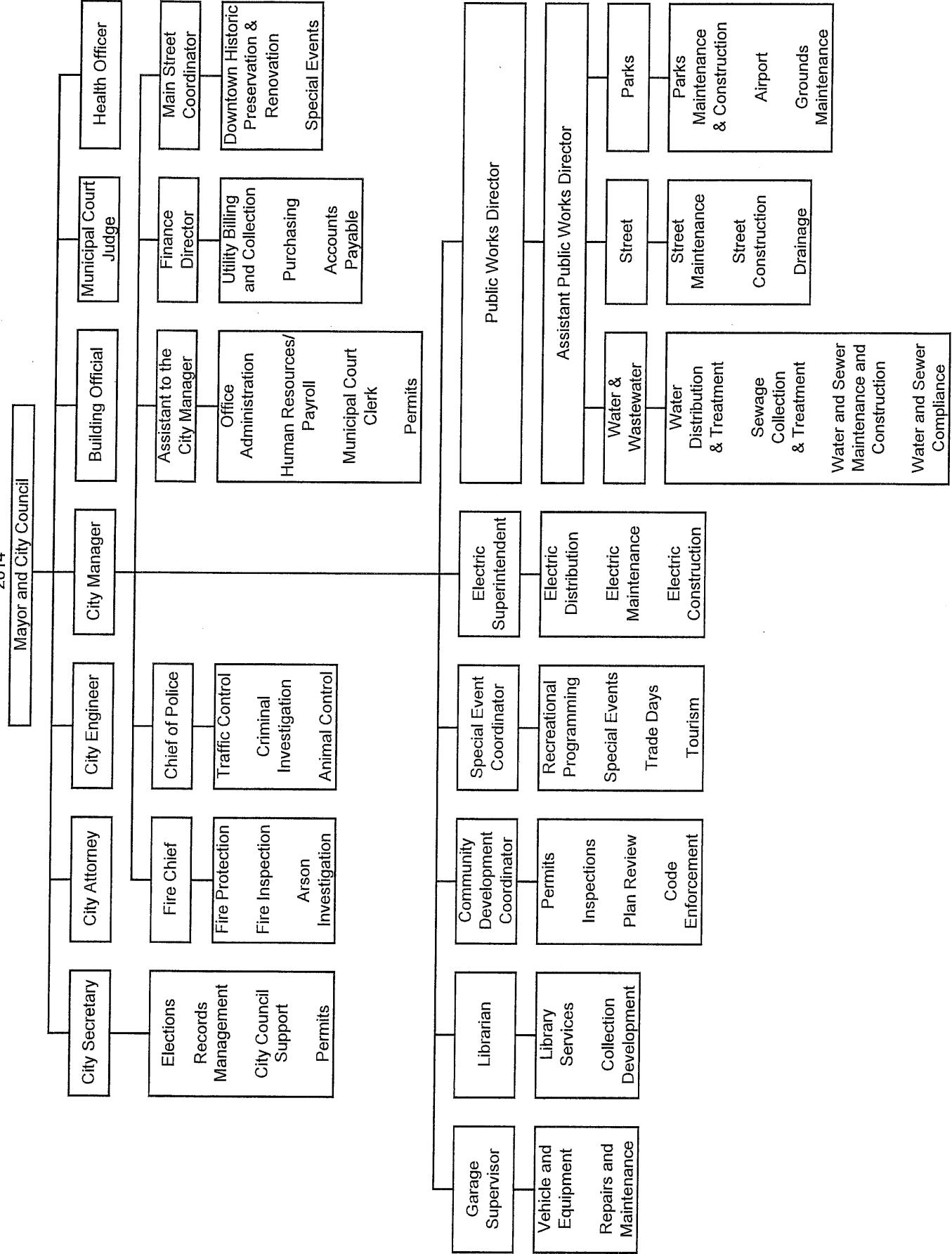


Marilyn Sutton
Marilyn Sutton, City Manager

ORGANIZATIONAL CHART

CITY OF LIVINGSTON, TEXAS
ORGANIZATIONAL CHART

2014



PROPOSED DEPARTMENTAL STAFFING LEVELS

**CITY OF LIVINGSTON
PROPOSED DEPARTMENTAL STAFFING LEVELS
2014 – 2015 BUDGET
AUGUST, 2014**

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
2014 - 2015 BUDGET
AUGUST, 2014**

STREET:	
6 Full-Time Positions	Street Sweeper Operator
	Equipment Specialists (2)
	Maintenance Workers (3)
ELECTRIC:	
7 Full-Time Positions	Electric Superintendent
	Foreman
	Lineworkers (5)
PARKS & RECREATION	
TRADE DAYS:	
8 Full-Time Positions	Special Events Coordinator
	Special Events Administrative Assistant/Pool Manager
	Grounds Maintenance Foreman
	Groundsworker II (3)
	Groundsworker I (2)
WATER:	
10 Full-Time Positions	Public Works Director
	Assistant Public Works Director
	Equipment Specialist
	Maintenance Worker (3)
	Utility Service Representatives (3)
	Compliance Coordinator
WASTEWATER:	
3 Full-Time Positions	Chief Plant Operator
	Plant Operator
	Maintenance Worker
TOTAL POSITIONS:	81 Full-Time
	2 Regular Part-Time

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 2014 - 2015 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 2014 - 2015 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 10/1/14 is \$9,370,000. 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.

The City Council met in regular open session on Tuesday, September 9th, at 5:00 P.M. to consider and adopt the budget for the fiscal year 2014 - 2015. The vote to approve and adopt the 2014 - 2015 fiscal year budget was as follows:

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

NOES: None

BUDGET SUMMARY

2014 - 2015 FISCAL YEAR

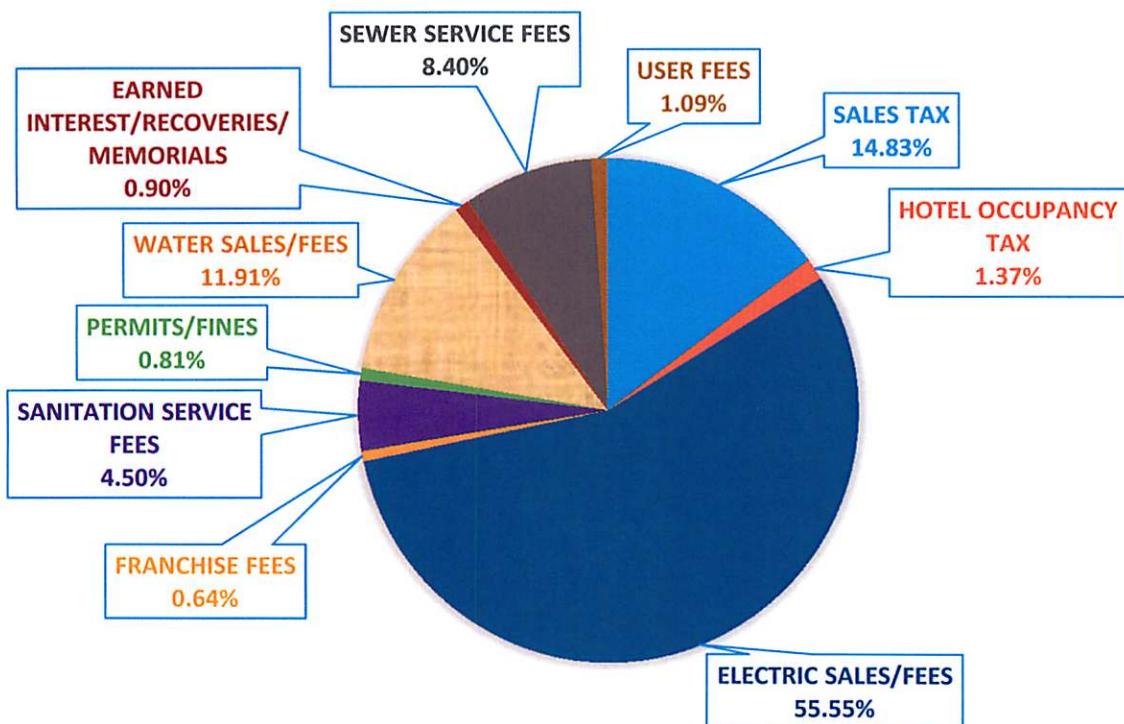
GENERAL AND UTILITY SYSTEMS

OPERATING FUNDS

SUMMARY OF GENERAL AND UTILITY OPERATING FUNDS
ANNUAL BUDGET
2014 - 2015

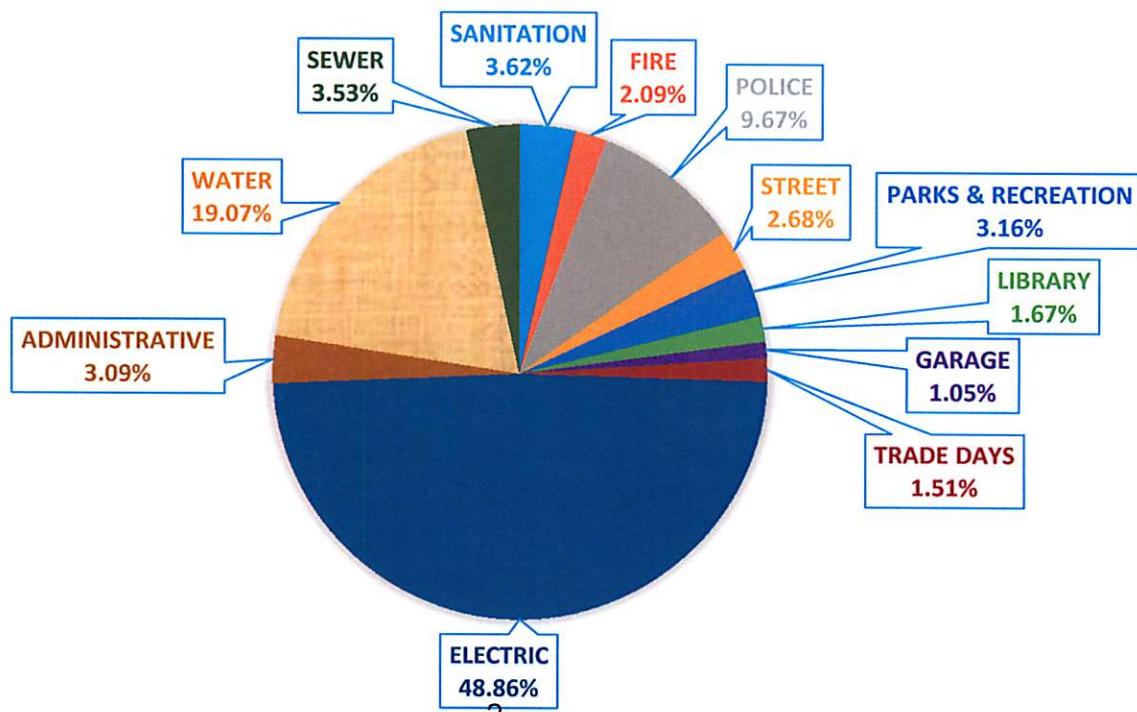
	<u>10/1/12-9/30/13</u> <u>ACTUAL</u>	<u>10/1/13-9/30/14</u> <u>ESTIMATE</u>	<u>10/1/14-9/30/15</u> <u>PROPOSED</u>
BEGINNING BALANCE	\$ 8,027,593.98	\$ 9,147,484.69	\$ 7,788,020.03
<u>INCOME:</u>			
Administration Department	\$ 4,265,987.66	\$ 3,931,500.00	\$ 3,943,500.00
Sanitation Department	\$ 1,027,613.54	\$ 1,038,000.00	\$ 1,038,000.00
Fire Department	\$ 50,562.61	\$ 52,510.00	\$ 47,510.00
Police Department	\$ 278,855.72	\$ 282,750.00	\$ 282,750.00
Street Department	\$ 2,103.34	\$ 13,500.00	\$ 2,000.00
Parks and Recreation Department	\$ 133,012.40	\$ 122,050.00	\$ 134,550.00
Library Department	\$ 31,086.38	\$ 28,400.00	\$ 22,800.00
Trade Days Department	\$ 67,317.75	\$ 60,000.00	\$ 65,000.00
Electric Department	\$ 12,647,454.42	\$ 12,482,000.00	\$ 12,735,000.00
Water Department	\$ 2,892,620.52	\$ 2,970,000.00	\$ 2,730,000.00
Sewer Department	\$ 1,402,861.19	\$ 1,926,000.00	\$ 1,926,000.00
TOTAL OPERATING INCOME	\$ 22,799,475.53	\$ 22,906,710.00	\$ 22,927,110.00
Grant Funds	\$ 64,411.72	\$ 42,500.00	\$ 280,000.00
Transfers from Reserve & Improvement Funds and Debt Service Funds	\$ 0.00	\$ 0.00	\$ 7,280.04
TOTAL INCOME, TRANSFERS AND CASH	\$ 30,891,481.23	\$ 32,096,694.69	\$ 31,002,410.07
<u>DISBURSEMENTS:</u>			
Administration Department	\$ 546,440.80	\$ 563,475.00	\$ 608,833.00
Sanitation Department	\$ 653,541.83	\$ 708,000.00	\$ 710,000.00
Fire Department	\$ 371,718.39	\$ 395,250.00	\$ 410,800.00
Police Department	\$ 1,736,494.93	\$ 1,815,650.00	\$ 1,901,229.00
Street Department	\$ 450,841.59	\$ 485,200.00	\$ 526,425.00
Parks and Recreation Department	\$ 562,284.30	\$ 530,725.00	\$ 620,800.00
Library Department	\$ 302,683.57	\$ 327,875.00	\$ 327,985.00
Garage Department	\$ 182,680.99	\$ 201,100.00	\$ 206,285.00
Trade Days Department	\$ 278,879.28	\$ 286,550.00	\$ 297,540.00
Electric Department	\$ 9,079,083.26	\$ 9,509,625.00	\$ 9,606,450.00
Water Department	\$ 2,048,518.09	\$ 3,795,735.00	\$ 3,747,974.00
Sewer Department	\$ 578,049.50	\$ 651,040.00	\$ 694,600.00
TOTAL OPERATING EXPENSES	\$ 16,791,216.53	\$ 19,270,225.00	\$ 19,658,921.00
Capital Outlays - All Departments	\$ 3,644,442.21	\$ 3,757,000.00	\$ 3,651,000.00
Transfers to Debt Service Funds	\$ 1,308,337.80	\$ 1,281,449.66	\$ 1,283,975.00
TOTAL DISBURSEMENTS	\$ 21,743,996.54	\$ 24,308,674.66	\$ 24,593,896.00
YEAR END BALANCE.....	\$ 9,147,484.69	\$ 7,788,020.03	\$ 6,408,514.07

**2014-2015 OPERATING INCOME
TOTAL GENERAL & UTILITY FUNDS
(WHERE THE MONEY COMES FROM)**



**2014-2015 OPERATING EXPENSES
TOTAL GENERAL & UTILITY FUNDS***
(WHERE THE MONEY GOES)

*Excludes Capital Expenses and Debt Service Expenses



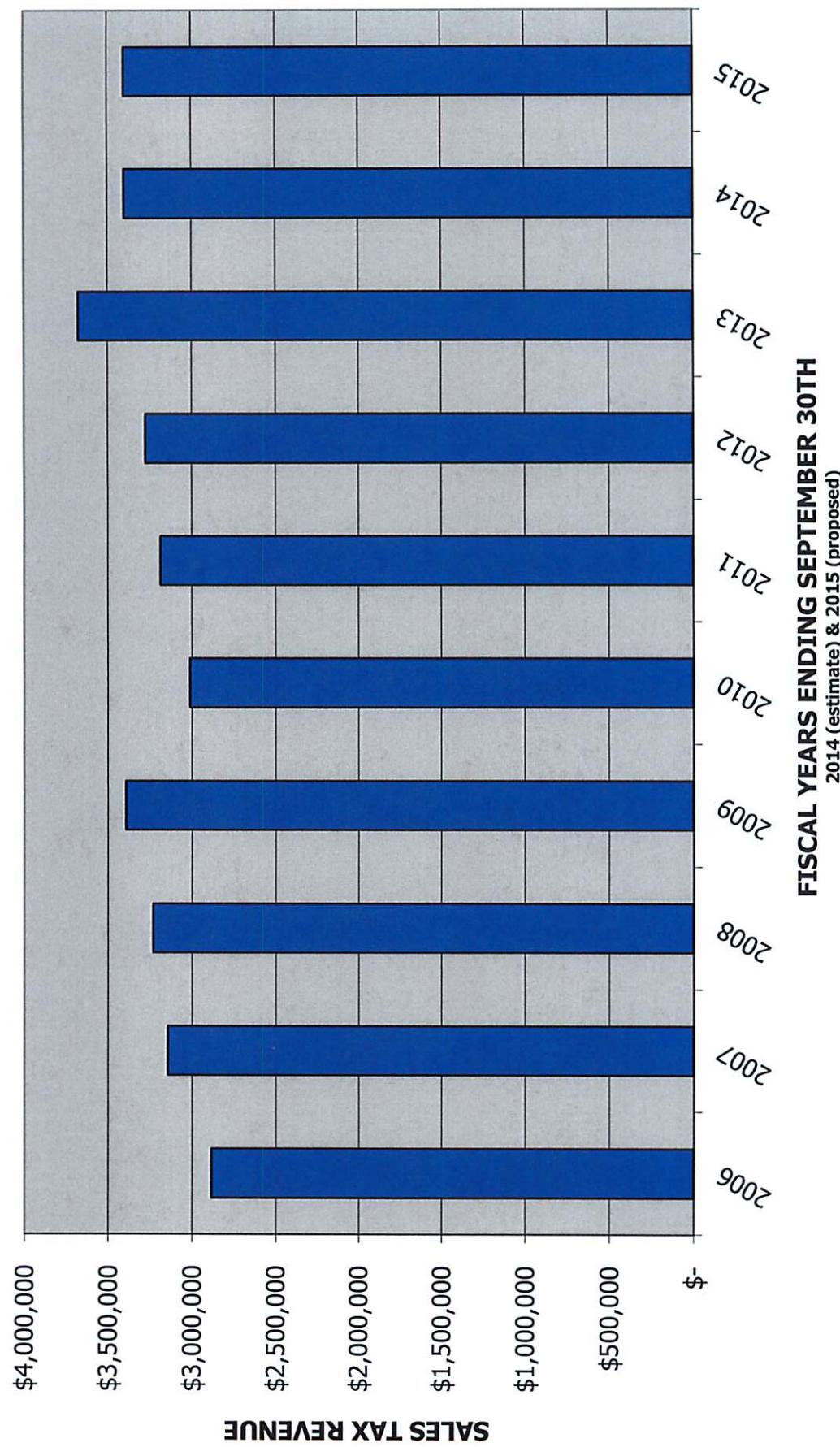
**PROPOSED 2014-2015
GENERAL AND UTILITY FUNDS
TOTAL EXPENSES BY CATEGORY**

CATEGORY	AMOUNT OF EXPENSE
Salaries	\$ 3,931,025
Social Security	\$ 301,253
Retirement	\$ 642,875
Employee Group Health Insurance	\$ 665,300
Uniforms	\$ 27,350
Liability/Property/Auto/Workers' Compensation Insurance	\$ 210,639
Hotel Occupancy Tax Distributions to Organizations	\$ 50,000
Auditing - Outside Contract Services	\$ 33,000
Supplies	\$ 300,000
Buildings and Grounds - Repairs and Maintenance	\$ 222,000
Equipment - Repairs and Maintenance	\$ 291,500
Gas and Oil	\$ 275,055
Utilities	\$ 125,400
Dues and Subscriptions	\$ 53,150
Building Demolitions	\$ 7,000
Office Lease	\$ 7,200
Transportation and Contingency	\$ 103,550
Event Programming	\$ 28,000
Postage	\$ 42,650
Contract Sanitation Collection/Disposal Services	\$ 645,000
Recruitment	\$ 1,500
LVFD Maintenance Contribution	\$ 24,500
LVFD Fire Calls/Drills	\$ 42,000
Legal/Professional Services	\$ 30,700
Training	\$ 4,000
Certificate Compensation	\$ 19,600
Garbage Bags for Customers	\$ 65,000

**PROPOSED 2014 - 2015
GENERAL AND UTILITY FUNDS
TOTAL EXPENSES BY CATEGORY**

CATEGORY	AMOUNT OF EXPENSE
Transit System Pro Rata Contribution	\$ 4,200
Chemicals	\$ 36,500
Advertising/Promotions	\$ 80,000
Contract Security	\$ 2,100
Engineering/Lab Fees	\$ 18,500
Electric Power Purchase	\$ 8,500,000
Utility Billing Contract Services	\$ 26,000
Trinity River Authority - Raw Water	\$ 58,400
Trinity River Authority - Operations and Maintenance	\$ 1,140,726
Trinity River Authority - Debt Service Costs	\$ 1,584,748
Sludge Disposal Fees	\$ 55,000
Toxicity Testing	\$ 3,500
 TOTAL OPERATING EXPENSES	\$ 19,658,921
 Debt Service	\$ 1,283,975
Capital Expenditures	\$ 2,901,000
Capital Projects - BOND PROCEEDS	\$ 750,000
 TOTAL EXPENSES	\$ 24,593,896

MUNICIPAL SALES TAX REVENUE
FISCAL YEARS ENDING 2006 - 2015



GENERAL FUND

2014 - 2015 FISCAL YEAR

Overview of General Fund

Statement of Cash Receipts

Statements of Disbursements and Revenues

Recap of Capital Expenditures, 2013-2014

Proposed Capital Expenditures, 2014-2015

GENERAL FUND OVERVIEW **FISCAL YEAR 2014 - 2015 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 2014-2015 are estimated to be \$5,816,110.00. This is \$244,900.00 more than the cash receipts of \$5,571,210.00 from the previous fiscal year, due to the receipt of a \$275,000.00 community development block grant for a street improvement project in the upcoming year. In 2014, we experienced a slowing in our local economy, therefore, we have not included an increase in sales tax revenue for the 2014-2015 fiscal year. While we anticipate that hotel occupancy tax revenues will increase slightly, we have not included an increase in municipal court fines and fees, park and recreation fees, library fees and sanitation service fees for this next year.

Expenditures - Operating Account: Total operating expenses for fiscal year 2014-2015 are estimated to be \$5,609,897.00, an increase of \$296,072.00, or 5.6%, over the previous fiscal year operating expenses of \$5,313,825.00. This increase is due to a 1.5% cost-of-living adjustment for all salary classifications as well as a 2.5% merit increase for eligible employees, a 10% increase in gas and oil costs, an increase in repairs to building and grounds of municipal facilities, a 7% increase in employee health insurance costs and a 4.4% increase in retirement costs in fiscal year 2014-2015. The hiring freeze which was imposed in early 2010 will continue and no new positions have been included in the 2014-2015 fiscal year budget for the General Fund.

Expenditures - Capital Outlays: Total capital expenditures in the General Fund for the 2014-2015 fiscal year are \$1,826,000.00. Of this amount, \$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 \$1,551,000.00 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 \$76,553.00 for two new police patrol vehicles, \$40,838.00 for two new vehicles for police detectives, \$10,000.00 to partially fund the construction of Fire Station #4 on FM 350 South, and \$1,000,000.00 for the rehabilitation and improvement of existing city streets. An itemized listing of the proposed capital expenditures for the 2014-2015 fiscal year is included in the budget document.

Expenditures - Debt Service: Expenditures from the General Fund for debt service for 2014-2015 for General Obligation Refunding Bonds, Series 2007 will be \$428,544.00, for Certificates of Obligation, Series 2012 will be \$126,596.25, and for General Obligation Refunding Bonds, Series 2012 will be \$593,000.00 for a total of \$1,148,140.25, an increase of \$57,267.00 from fiscal year 2013-2014.

GENERAL FUND
CASH RECEIPTS

	<u>10/1/12-9/30/13</u>	<u>10/1/13-9/30/14</u>	<u>10/1/14-9/30/15</u>
	<u>ACTUAL</u>	<u>ESTIMATE</u>	<u>PROPOSED</u>

ADMINISTRATION DEPARTMENT:

4300	Sales Tax	\$ 3,730,720.94	\$ 3,400,000.00	\$ 3,400,000.00
4301	Hotel Occupancy Tax	\$ 270,563.70	\$ 310,000.00	\$ 315,000.00
4310	Gross Receipts & Franchise Fees	\$ 151,624.79	\$ 140,000.00	\$ 145,000.00
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	\$ 21,829.10	\$ 20,000.00	\$ 25,000.00
4380	Permits - Building	\$ 27,474.92	\$ 25,000.00	\$ 25,000.00
4410	Recoveries	\$ 12,570.72	\$ 10,000.00	\$ 10,000.00
4440	Earned Interest	\$ 7,742.50	\$ 4,500.00	\$ 3,500.00
4450	Miscellaneous	<u>\$ 43,460.99</u>	<u>\$ 22,000.00</u>	<u>\$ 20,000.00</u>
TOTAL ADMINISTRATION DEPARTMENT		\$ 4,265,987.66	\$ 3,931,500.00	\$ 3,943,500.00

SANITATION DEPARTMENT:

4410	Recoveries	\$ 6,996.52	\$ 8,000.00	\$ 8,000.00
4430	Sanitation Service Fees	<u>\$ 1,020,617.02</u>	<u>\$ 1,030,000.00</u>	<u>\$ 1,030,000.00</u>
TOTAL SANITATION DEPARTMENT		\$ 1,027,613.54	\$ 1,038,000.00	\$ 1,038,000.00

FIRE DEPARTMENT:

4410	Recoveries	\$ 13,052.61	\$ 15,000.00	\$ 10,000.00
4415	County Contributions	<u>\$ 37,510.00</u>	<u>\$ 37,510.00</u>	<u>\$ 37,510.00</u>
TOTAL FIRE DEPARTMENT		\$ 50,562.61	\$ 52,510.00	\$ 47,510.00

POLICE DEPARTMENT:

4410	Recoveries	\$ 142,659.44	\$ 150,000.00	\$ 150,000.00
4360	Municipal Court Fines & Fees	\$ 128,539.28	\$ 125,000.00	\$ 125,000.00
4370	Permits - Tow Trucks/Alarms	\$ 5,535.00	\$ 5,500.00	\$ 5,500.00
4450	Accident Reports	\$ 2,082.00	\$ 2,200.00	\$ 2,200.00
4455	Humane Fees	\$ 40.00	\$ 50.00	\$ 50.00
4470	Grant Funds - US Dept. of Justice/LEAP/ SHSP/COPS	<u>\$ 64,101.72</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
TOTAL POLICE DEPARTMENT		\$ 342,957.44	\$ 282,750.00	\$ 282,750.00

**GENERAL FUND
CASH RECEIPTS**

		<u>10/1/12-9/30/13 ACTUAL</u>	<u>10/1/13-9/30/14 ESTIMATE</u>	<u>10/1/14-9/30/15 PROPOSED</u>
STREET DEPARTMENT:				
4390	Paving Assessments	\$ 703.34	\$ 500.00	\$ 1,000.00
4410	Recoveries	\$ 1,400.00	\$ 13,000.00	\$ 1,000.00
4470	Grant Funds - CDBG - Street Project/Disaster Recovery	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 275,000.00</u>
TOTAL STREET DEPARTMENT.....		\$ 2,103.34	\$ 13,500.00	\$ 277,000.00
PARKS AND RECREATION DEPARTMENT:				
4405	Airport Lease Fees	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00
4406	Airport Parking Fees	\$ 1,080.00	\$ 1,250.00	\$ 1,250.00
4407	Airport Gasoline Fees	\$ 70,060.23	\$ 55,000.00	\$ 55,000.00
4410	Recoveries	\$ 13,190.67	\$ 17,000.00	\$ 30,000.00
4413	Concession Fees	\$ 7,526.50	\$ 7,000.00	\$ 7,000.00
4445	Facility Use Fees - Pavilions	\$ 3,480.00	\$ 4,000.00	\$ 3,500.00
4446	Swimming Fees	\$ 32,875.00	\$ 33,000.00	\$ 33,000.00
4470	Grant Funds	<u>\$ 0.00</u>	<u>\$ 37,500.00</u>	<u>\$ 0.00</u>
TOTAL PARKS AND RECREATION DEPARTMENT		\$ 133,012.40	\$ 159,550.00	\$ 134,550.00
LIBRARY DEPARTMENT:				
4410	Recoveries	\$ 3,831.46	\$ 9,000.00	\$ 3,500.00
4411	Computer Fees	\$ 3,428.75	\$ 3,300.00	\$ 3,300.00
4420	Fines & Fees	\$ 4,894.67	\$ 4,600.00	\$ 4,500.00
4445	Nonresident User Fees	\$ 5,680.00	\$ 5,500.00	\$ 5,500.00
4460	Memorials	\$ 13,251.50	\$ 6,000.00	\$ 6,000.00
4465	Memorial Capital Contribution (Library Museum Board)	\$ 0.00	\$ 0.00	\$ 0.00
4470	Grant Funds	<u>\$ 310.00</u>	<u>\$ 5,000.00</u>	<u>\$ 5,000.00</u>
TOTAL LIBRARY DEPARTMENT		\$ 31,396.38	\$ 33,400.00	\$ 27,800.00
TRADE DAYS DEPARTMENT:				
4401	Trade Days Fees	<u>\$ 67,317.75</u>	<u>\$ 60,000.00</u>	<u>\$ 65,000.00</u>
TOTAL TRADE DAYS DEPARTMENT		\$ 67,317.75	\$ 60,000.00	\$ 65,000.00
TOTAL CASH RECEIPTS		\$ 5,920,951.12	\$ 5,571,210.00	\$ 5,816,110.00

STATEMENT OF DISBURSEMENTS AND REVENUES
ADMINISTRATION DEPARTMENT

ACCOUNTING CODE & ITEM	2012-2013 ACTUAL	2013-2014 ESTIMATE	2014-2015 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 170,199.60	\$ 178,500.00	\$ 185,000.00
6115 Social Security	\$ 13,433.22	\$ 14,050.00	\$ 14,578.00
6120 Retirement	\$ 79,424.64	\$ 83,250.00	\$ 85,500.00
6125 Employee Insurance	\$ 67,267.59	\$ 69,550.00	\$ 73,700.00
6127 Uniforms	\$ 578.83	\$ 600.00	\$ 600.00
6130 Liability Insurance	\$ 9,578.32	\$ 9,500.00	\$ 9,975.00
6135 Legal/Professional	\$ 14,417.62	\$ 15,500.00	\$ 16,000.00
6136 Hotel Tax Contributions	\$ 54,486.01	\$ 50,000.00	\$ 50,000.00
6140 Auditing Fees	\$ 10,926.67	\$ 10,825.00	\$ 11,000.00
6145 Supplies	\$ 21,947.13	\$ 25,000.00	\$ 25,000.00
6150 Repairs - Building/Grounds	\$ 11,707.41	\$ 7,500.00	\$ 35,000.00
6155 Equipment Repairs/Maintenance	\$ 3,038.26	\$ 10,000.00	\$ 5,000.00
6160 Gas & Oil	\$ 2,960.41	\$ 2,800.00	\$ 3,080.00
6165 Utilities	\$ 11,757.72	\$ 13,000.00	\$ 13,500.00
6170 Dues & Subscriptions	\$ 17,159.70	\$ 16,500.00	\$ 17,000.00
6175 Building Demolitions	\$ 0.00	\$ 0.00	\$ 7,000.00
6176 Office Lease	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00
6180 Transportation & Contingency	\$ 24,046.34	\$ 23,000.00	\$ 23,000.00
6181 Programming	\$ 22,036.62	\$ 22,000.00	\$ 22,000.00
6190 Postage	\$ 4,274.71	\$ 4,700.00	\$ 4,700.00
TOTAL OPERATING EXPENSES	\$ 546,440.80	\$ 563,475.00	\$ 608,833.00
6195 Capital Expenditures	\$ 4,986.09	\$ 10,000.00	\$ 10,000.00
6196 General Obligation Refunding Bonds, Series 2007 I & S	\$ 146,048.04	\$ 146,048.00	\$ 147,456.00
TOTAL DISBURSEMENTS	\$ 697,474.93	\$ 719,523.00	\$ 766,289.00
REVENUES:			
Hotel Occupancy Tax	\$ 54,486.01	\$ 50,000.00	\$ 50,000.00
Gross Receipts/Franchise Fees	\$ 151,624.79	\$ 140,000.00	\$ 145,000.00
Permits, Recoveries, Interest, Miscellaneous	\$ 113,078.23	\$ 81,500.00	\$ 83,500.00
Sales Tax	\$ 378,285.90	\$ 448,023.00	\$ 487,789.00
TOTAL REVENUES	\$ 697,474.93	\$ 719,523.00	\$ 766,289.00

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	2012-2013 ACTUAL	2013-2014 ESTIMATE	2014-2015 PROPOSED
<i>DISBURSEMENTS:</i>			
6145 Supplies	\$ 63,023.46	\$ 63,000.00	\$ 65,000.00
6171 Contract Disposal Service	\$ 590,518.37	\$ 645,000.00	\$ 645,000.00
<i>TOTAL OPERATING EXPENSES</i>	\$ 653,541.83	\$ 708,000.00	\$ 710,000.00
<i>REVENUES:</i>			
Sanitation Service Fees	\$ 646,545.31	\$ 700,000.00	\$ 702,000.00
Recoveries	\$ 6,996.52	\$ 8,000.00	\$ 8,000.00
<i>TOTAL REVENUES</i>	\$ 653,541.83	\$ 708,000.00	\$ 710,000.00

STATEMENT OF DISBURSEMENTS AND REVENUES
FIRE DEPARTMENT

ACCOUNTING CODE & ITEM		2012-2013 ACTUAL	2013-2014 ESTIMATE	2014-2015 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 134,216.10	\$ 143,000.00	\$ 147,000.00
6111	Salaries - Administration	\$ 29,807.42	\$ 31,650.00	\$ 33,000.00
6115	Social Security	\$ 9,623.05	\$ 10,300.00	\$ 10,600.00
6120	Retirement	\$ 16,443.96	\$ 17,250.00	\$ 17,600.00
6125	Employee Insurance	\$ 23,391.42	\$ 24,450.00	\$ 26,000.00
6127	Uniforms	\$ 1,626.47	\$ 1,900.00	\$ 1,500.00
6130	Liability Insurance	\$ 24,093.68	\$ 28,000.00	\$ 29,400.00
6131	Recruitment	\$ 0.00	\$ 1,500.00	\$ 1,500.00
6145	Supplies	\$ 37,607.42	\$ 35,000.00	\$ 35,000.00
6150	Repairs - Building/Grounds	\$ 287.96	\$ 3,500.00	\$ 3,500.00
6155	Equipment Repairs/Maintenance	\$ 36,587.97	\$ 37,000.00	\$ 38,000.00
6160	Gas & Oil	\$ 10,608.19	\$ 10,000.00	\$ 11,000.00
6165	Utilities	\$ 9,359.66	\$ 11,500.00	\$ 11,500.00
6170	Dues & Subscriptions	\$ 4,516.61	\$ 3,500.00	\$ 3,500.00
6180	Transportation & Contingency	\$ 8,862.53	\$ 11,000.00	\$ 15,000.00
6187	Maintenance Contribution	\$ 22,533.08	\$ 23,500.00	\$ 24,500.00
6190	Postage	\$ 2,152.87	\$ 2,200.00	\$ 2,200.00
TOTAL OPERATING EXPENSES		\$ 371,718.39	\$ 395,250.00	\$ 410,800.00
6195	Capital Expenditures	\$ 19,707.82	\$ 36,000.00	\$ 50,000.00
6198	Certificates of Obligation, Series 2012 I & S	\$ 13,127.04	\$ 11,558.76	\$ 11,508.75
TOTAL DISBURSEMENTS		\$ 404,553.25	\$ 442,808.76	\$ 472,308.75
REVENUES:				
Sales Tax		\$ 353,990.64	\$ 390,298.76	\$ 424,798.75
County Contributions		\$ 37,510.00	\$ 37,510.00	\$ 37,510.00
Recoveries		\$ 13,052.61	\$ 15,000.00	\$ 10,000.00
TOTAL REVENUES		\$ 404,553.25	\$ 442,808.76	\$ 472,308.75

STATEMENT OF DISBURSEMENTS AND REVENUES
POLICE DEPARTMENT

ACCOUNTING CODE & ITEM	2012-2013 ACTUAL	2013-2014 ESTIMATE	2014-2015 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 1,027,656.51	\$ 1,075,000.00	\$ 1,115,000.00
6111 Salaries - Administration	\$ 29,807.90	\$ 31,650.00	\$ 33,000.00
6115 Social Security	\$ 82,314.72	\$ 85,500.00	\$ 87,850.00
6120 Retirement	\$ 172,112.21	\$ 179,200.00	\$ 185,200.00
6125 Employee Insurance	\$ 167,661.03	\$ 172,000.00	\$ 184,000.00
6127 Uniforms	\$ 2,963.28	\$ 3,000.00	\$ 3,000.00
6130 Liability Insurance	\$ 56,297.84	\$ 54,650.00	\$ 57,929.00
6135 Legal/Professional	\$ 5,225.73	\$ 6,000.00	\$ 6,000.00
6145 Supplies	\$ 19,668.35	\$ 22,500.00	\$ 23,000.00
6150 Repairs - Building/Grounds	\$ 14,772.16	\$ 20,000.00	\$ 35,000.00
6155 Equipment Repairs/Maintenance	\$ 29,715.36	\$ 39,000.00	\$ 37,500.00
6160 Gas & Oil	\$ 63,384.73	\$ 60,000.00	\$ 66,000.00
6165 Utilities	\$ 14,715.98	\$ 14,500.00	\$ 15,000.00
6170 Dues & Subscriptions	\$ 282.00	\$ 350.00	\$ 350.00
6180 Transportation & Contingency	\$ 31,462.20	\$ 33,000.00	\$ 33,000.00
6190 Postage	\$ 1,982.88	\$ 2,300.00	\$ 2,400.00
6191 Training	\$ 3,572.05	\$ 4,000.00	\$ 4,000.00
6192 Certification Compensation	\$ 12,900.00	\$ 13,000.00	\$ 13,000.00
TOTAL OPERATING EXPENSES	<u>\$ 1,736,494.93</u>	<u>\$ 1,815,650.00</u>	<u>\$ 1,901,229.00</u>
6195 Capital Expenditures	\$ 86,334.77	\$ 56,500.00	\$ 125,000.00
6196 General Obligation Refunding Bonds, Series 2007 I & S	\$ 141,483.96	\$ 141,483.96	\$ 142,848.00
TOTAL DISBURSEMENTS	<u>\$ 1,964,313.66</u>	<u>\$ 2,013,633.96</u>	<u>\$ 2,169,077.00</u>
REVENUES:			
Sales Tax	\$ 1,621,356.22	\$ 1,730,883.96	\$ 1,886,327.00
Municipal Court Fees	\$ 128,539.28	\$ 125,000.00	\$ 125,000.00
Accident Reports, Humane Fees, Recoveries	\$ 144,781.44	\$ 152,250.00	\$ 152,250.00
Permits - Tow Trucks/Alarms	\$ 5,535.00	\$ 5,500.00	\$ 5,500.00
Grant Funds - US Dept. of Justice/LEAP/SHSP/ COPS/Disaster Recovery	\$ 64,101.72	\$ 0.00	\$ 0.00
TOTAL REVENUES	<u>\$ 1,964,313.66</u>	<u>\$ 2,013,633.96</u>	<u>\$ 2,169,077.00</u>

STATEMENT OF DISBURSEMENTS AND REVENUES
STREET DEPARTMENT

ACCOUNTING CODE & ITEM	2012-2013 ACTUAL	2013-2014 ESTIMATE	2014-2015 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 197,231.63	\$ 225,000.00	\$ 242,500.00
6111 Salaries - Administration	\$ 28,607.91	\$ 31,650.00	\$ 33,000.00
6115 Social Security	\$ 17,295.89	\$ 19,425.00	\$ 21,075.00
6120 Retirement	\$ 32,390.03	\$ 37,325.00	\$ 40,500.00
6125 Employee Insurance	\$ 41,570.53	\$ 40,000.00	\$ 53,250.00
6127 Uniforms	\$ 3,842.34	\$ 3,500.00	\$ 3,650.00
6130 Liability Insurance	\$ 26,992.76	\$ 27,000.00	\$ 28,350.00
6135 Transit System	\$ 8,400.00	\$ 4,200.00	\$ 4,200.00
6145 Supplies	\$ 22,003.01	\$ 25,000.00	\$ 25,000.00
6146 Chemicals	\$ 2,746.25	\$ 3,000.00	\$ 3,500.00
6150 Repairs - Building/Grounds	\$ 431.56	\$ 3,000.00	\$ 1,500.00
6155 Equipment Repairs/Maintenance	\$ 27,517.16	\$ 27,500.00	\$ 28,000.00
6160 Gas & Oil	\$ 37,372.43	\$ 33,000.00	\$ 36,300.00
6165 Utilities	\$ 2,357.23	\$ 3,000.00	\$ 3,000.00
6180 Transportation & Contingency	\$ 1,482.86	\$ 2,000.00	\$ 2,000.00
6192 Certificate Compensation	\$ 600.00	\$ 600.00	\$ 600.00
TOTAL OPERATING EXPENSES	\$ 450,841.59	\$ 485,200.00	\$ 526,425.00
6195 Capital Expenditures	\$ 148,935.80	\$ 300,000.00	\$ 1,575,000.00
6199 General Obligation Refunding Bonds, Series 2012 I & S	\$ 481,200.00	\$ 484,674.96	\$ 593,000.00
TOTAL DISBURSEMENTS	\$ 1,080,977.39	\$ 1,269,874.96	\$ 2,694,425.00
REVENUES:			
Sales Tax	\$ 704,802.34	\$ 830,794.28	\$ 601,085.25
Sanitation Service Fees	\$ 374,071.71	\$ 330,000.00	\$ 328,000.00
Paving Assessments	\$ 703.34	\$ 500.00	\$ 1,000.00
Recoveries	\$ 1,400.00	\$ 13,000.00	\$ 1,000.00
Grant Funds - CDBG Paving	\$ 0.00	\$ 0.00	\$ 275,000.00
Previous Fund Balance	\$ 0.00	\$ 95,580.68	\$ 1,488,339.75
TOTAL REVENUES	\$ 1,080,977.39	\$ 1,269,874.96	\$ 2,694,425.00

STATEMENT OF DISBURSEMENTS AND REVENUES
PARKS AND RECREATION DEPARTMENT

ACCOUNTING CODE & ITEM	2012-2013 ACTUAL	2013-2014 ESTIMATE	2014-2015 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 228,736.60	\$ 225,000.00	\$ 241,500.00
6111 Salaries - Administration	\$ 29,807.42	\$ 31,650.00	\$ 33,000.00
6115 Social Security	\$ 19,753.61	\$ 19,500.00	\$ 21,000.00
6120 Retirement	\$ 31,124.37	\$ 29,000.00	\$ 32,000.00
6125 Employee Insurance	\$ 41,164.84	\$ 35,000.00	\$ 44,000.00
6127 Uniforms	\$ 4,540.62	\$ 4,000.00	\$ 4,000.00
6130 Liability Insurance	\$ 13,070.89	\$ 13,275.00	\$ 13,950.00
6145 Supplies	\$ 46,568.68	\$ 42,000.00	\$ 43,500.00
6146 Chemicals	\$ 7,445.70	\$ 7,000.00	\$ 7,500.00
6150 Repairs - Building/Grounds	\$ 34,805.30	\$ 30,000.00	\$ 80,000.00
6155 Equipment Repairs/Maintenance	\$ 19,258.72	\$ 20,000.00	\$ 20,000.00
6160 Gas & Oil	\$ 70,939.90	\$ 55,000.00	\$ 60,500.00
6165 Utilities	\$ 13,154.34	\$ 16,000.00	\$ 16,500.00
6170 Dues & Subscriptions	\$ 22.50	\$ 100.00	\$ 100.00
6180 Transportation & Contingency	\$ 803.93	\$ 800.00	\$ 800.00
6181 Programming/Promotion Costs	\$ 767.57	\$ 2,000.00	\$ 2,000.00
6190 Postage	\$ 319.31	\$ 400.00	\$ 450.00
TOTAL OPERATING EXPENSES	\$ 562,284.30	\$ 530,725.00	\$ 620,800.00
6195 Capital Expenditures	\$ 107,804.20	\$ 192,500.00	\$ 30,000.00
TOTAL DISBURSEMENTS	\$ 670,088.50	\$ 723,225.00	\$ 650,800.00
REVENUES:			
User Fees	\$ 119,821.73	\$ 105,050.00	\$ 104,550.00
Sales Tax	\$ 537,076.10	\$ 0.00	\$ 0.00
Recoveries/Reimbursements	\$ 13,190.67	\$ 17,000.00	\$ 30,000.00
Electric Sales	\$ 0.00	\$ 563,675.00	\$ 516,250.00
TXDOT Aviation Grant	\$ 0.00	\$ 37,500.00	\$ 0.00
TOTAL REVENUES	\$ 670,088.50	\$ 723,225.00	\$ 650,800.00

STATEMENT OF DISBURSEMENTS AND REVENUES
LIBRARY DEPARTMENT

ACCOUNTING CODE & ITEM		2012-2013 ACTUAL	2013-2014 ESTIMATE	2014-2015 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 152,816.56	\$ 160,000.00	\$ 166,000.00
6111	Salaries - Administration	\$ 29,807.66	\$ 31,650.00	\$ 33,000.00
6115	Social Security	\$ 13,943.88	\$ 14,575.00	\$ 15,225.00
6120	Retirement	\$ 27,111.48	\$ 27,175.00	\$ 27,800.00
6125	Employee Insurance	\$ 37,392.88	\$ 37,500.00	\$ 40,000.00
6130	Liability Insurance	\$ 5,816.13	\$ 6,725.00	\$ 7,060.00
6145	Supplies	\$ 11,990.68	\$ 20,000.00	\$ 12,000.00
6150	Repairs - Building/Grounds	\$ 5,412.50	\$ 7,500.00	\$ 2,500.00
6155	Equipment Repairs/Maintenance	\$ 2,698.52	\$ 5,000.00	\$ 2,500.00
6165	Utilities	\$ 8,945.72	\$ 10,000.00	\$ 10,500.00
6170	Dues & Subscriptions	\$ 3,216.12	\$ 3,800.00	\$ 3,800.00
6180	Transportation & Contingency	\$ 1,575.55	\$ 1,100.00	\$ 1,100.00
6181	Programming	\$ 0.00	\$ 0.00	\$ 4,000.00
6190	Postage	\$ 1,955.89	\$ 2,850.00	\$ 2,500.00
TOTAL OPERATING EXPENSES		\$ 302,683.57	\$ 327,875.00	\$ 327,985.00
6195	Capital Expenditures	\$ 1,463,708.12	\$ 1,025,000.00	\$ 20,000.00
6596	Memorial Capital	\$ 31,225.79	\$ 15,000.00	\$ 6,000.00
6197	Certificates of Obligation, Series 2007 I & S	\$ 54,099.96	\$ 54,600.00	\$ 0.00
6198	Certificates of Obligation, Series 2012 I & S	\$ 131,268.96	\$ 115,587.48	\$ 115,087.50
TOTAL DISBURSEMENTS		\$ 1,982,986.40	\$ 1,538,062.48	\$ 469,072.50
REVENUES:				
Certificates of Obligation, Series 2012		\$ 1,453,910.90	\$ 1,025,000.00	\$ 0.00
Fines/User Fees/Recoveries		\$ 17,834.88	\$ 22,400.00	\$ 16,800.00
Memorials & Capital Contributions		\$ 13,251.50	\$ 6,000.00	\$ 6,000.00
Grant Funds		\$ 310.00	\$ 5,000.00	\$ 5,000.00
Sales Tax		\$ 135,209.74	\$ 0.00	\$ 0.00
Electric Sales		\$ 362,469.38	\$ 479,662.48	\$ 441,272.50
TOTAL REVENUES		\$ 1,982,986.40	\$ 1,538,062.48	\$ 469,072.50

STATEMENT OF DISBURSEMENTS AND REVENUES
GARAGE DEPARTMENT

ACCOUNTING CODE & ITEM	2012-2013 ACTUAL	2013-2014 ESTIMATE	2014-2015 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 87,025.17	\$ 97,950.00	\$ 99,500.00
6111 Salaries - Administration	\$ 29,807.90	\$ 31,650.00	\$ 33,000.00
6115 Social Security	\$ 8,910.72	\$ 9,875.00	\$ 10,150.00
6120 Retirement	\$ 14,777.22	\$ 16,500.00	\$ 16,350.00
6125 Employee Insurance	\$ 14,958.76	\$ 15,000.00	\$ 16,000.00
6127 Uniforms	\$ 1,436.24	\$ 1,400.00	\$ 1,400.00
6130 Liability Insurance	\$ 7,571.12	\$ 8,275.00	\$ 8,685.00
6145 Supplies	\$ 5,909.11	\$ 6,000.00	\$ 6,500.00
6150 Repairs - Building/Grounds	\$ 425.12	\$ 2,000.00	\$ 2,000.00
6155 Equipment Repairs/Maintenance	\$ 4,925.97	\$ 5,000.00	\$ 5,000.00
6160 Gas & Oil	\$ 1,653.42	\$ 1,500.00	\$ 1,650.00
6165 Utilities	\$ 2,736.29	\$ 3,400.00	\$ 3,500.00
6180 Transportation & Contingency	\$ 2,543.95	\$ 2,550.00	\$ 2,550.00
TOTAL OPERATING EXPENSES	\$ 182,680.99	\$ 201,100.00	\$ 206,285.00
6195 Capital Expenditures	\$ 0.00	\$ 25,000.00	\$ 5,000.00
TOTAL DISBURSEMENTS	\$ 182,680.99	\$ 226,100.00	\$ 211,285.00
REVENUES:			
Electric Sales	\$ 182,680.99	\$ 219,037.52	\$ 211,285.00
Previous Fund Balance	\$ 0.00	\$ 7,062.48	\$ 0.00
TOTAL REVENUES	\$ 182,680.99	\$ 226,100.00	\$ 211,285.00

STATEMENT OF DISBURSEMENTS AND REVENUES
TRADE DAYS DEPARTMENT

ACCOUNTING CODE & ITEM	2012-2013 ACTUAL	2013-2014 ESTIMATE	2014-2015 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 100,156.07	\$ 104,000.00	\$ 106,525.00
6111 Salaries - Administration	\$ 29,807.90	\$ 31,650.00	\$ 33,000.00
6115 Social Security	\$ 9,913.04	\$ 10,450.00	\$ 10,675.00
6120 Retirement	\$ 14,928.44	\$ 15,500.00	\$ 18,000.00
6125 Employee Insurance	\$ 18,708.90	\$ 16,000.00	\$ 20,000.00
6127 Uniforms	\$ 999.80	\$ 1,000.00	\$ 1,000.00
6130 Liability Insurance	\$ 5,400.04	\$ 6,300.00	\$ 6,615.00
6135 Advertising/Promotions	\$ 79,928.43	\$ 80,000.00	\$ 80,000.00
6145 Supplies	\$ 8,824.05	\$ 9,500.00	\$ 10,000.00
6150 Repairs - Building/Grounds	\$ 33.70	\$ 1,500.00	\$ 1,000.00
6155 Equipment Repairs/Maintenance	\$ 520.42	\$ 500.00	\$ 500.00
6160 Gas & Oil	\$ 1,826.62	\$ 1,750.00	\$ 1,925.00
6165 Utilities	\$ 3,427.70	\$ 3,650.00	\$ 3,600.00
6170 Dues & Subscriptions	\$ 22.50	\$ 150.00	\$ 100.00
6175 Contract Security	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00
6180 Transportation & Contingency	\$ 1,957.96	\$ 2,100.00	\$ 2,100.00
6190 Postage	\$ 323.71	\$ 400.00	\$ 400.00
TOTAL OPERATING EXPENSES	\$ 278,879.28	\$ 286,550.00	\$ 297,540.00
6195 Capital Expenditures	\$ 3,500.00	\$ 12,000.00	\$ 5,000.00
6196 General Obligation Refunding Bonds, Series 2007 I & S	\$ 136,920.00	\$ 136,920.00	\$ 138,240.00
TOTAL DISBURSEMENTS	\$ 419,299.28	\$ 435,470.00	\$ 440,780.00
REVENUES:			
Trade Days User Fees	\$ 67,317.75	\$ 60,000.00	\$ 65,000.00
Electric Sales	\$ 272,053.10	\$ 0.00	\$ 295,780.00
Hotel Occupancy Tax	\$ 79,928.43	\$ 80,000.00	\$ 80,000.00
Previous Fund Balance	\$ 0.00	\$ 295,470.00	\$ 0.00
TOTAL REVENUES	\$ 419,299.28	\$ 435,470.00	\$ 440,780.00

**GENERAL FUND
2013 - 2014
RECAP OF CAPITAL EXPENDITURES**

<u>ACCOUNTING CODE</u>	<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 - \$56,500.00</u> \$ 41,687.00 for one patrol car including light bar, radar unit and markings \$ 11,375.50 for investigative, computer, office and communication equipment \$ 3,437.50 for bulletproof vests
05-6195	<u>STREET - \$300,000.00</u> \$ 273,000.00 for rock, asphalt, and equipment rental \$ 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

Recap of Capital Expenditures, 2013 - 2014
Continued

<u>ACCOUNTING CODE</u>	<u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u>
06-6195	<u>PARKS AND RECREATION - \$192,500.00</u>
	\$ 37,500.00 for PAPI installation at airport
	\$ 6,710.93 for grounds maintenance equipment
	\$ 10,000.00 for concrete deck at swimming pool
	\$ 132,369.60 for construction materials for softball field #4 at Pedigo Park
	\$ 5,919.47 for completion of pool concession stand
07-6195	<u>LIBRARY - \$1,025,000.00</u>
	\$ 1,025,000.00 for construction, furniture and equipment for new library
07-6596	<u>LIBRARY (Memorials) - \$15,000.00</u>
	\$ 15,000.00 for library books
08-6195	<u>GARAGE - \$25,000.00</u>
	\$ 2,500.00 for 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 - \$12,000.00</u>
	\$ 4,022.00 for tent canopy sets, advertising flags and heater
	\$ 7,978.00 for outdoor sound system

**GENERAL FUND
2014 - 2015
PROPOSED CAPITAL EXPENDITURES**

<u>ACCOUNTING CODE</u>	<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 - \$50,000.00</u>	
	\$ 10,000.00	for fire station #4 on 350 South
	\$ 34,000.00	for fire hose, firefighting and communication equipment, air packs and bunker gear
	\$ 6,000.00	for structure to house museum/antique equipment
04-6195	<u>POLICE - \$125,000.00</u>	
	\$ 76,553.00	for two patrol cars including light bars, radar units and markings
	\$ 4,000.00	for investigative, computer, office, communication and vehicle safety equipment
	\$ 40,838.00	for two vehicles for detectives
	\$ 3,609.00	for animal control kennel upgrades
05-6195	<u>STREET - \$1,575,000.00</u>	
	\$ 1,000,000.00	for rehabilitation and improvement of existing streets
	\$ 273,000.00	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 2014 - 2015
Continued

ACCOUNTING CODE	<u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u>
06-6195	<u>PARKS AND RECREATION - \$30,000.00</u> \$ 20,000.00 for grounds maintenance equipment, chainsaw and 72" mower \$ 10,000.00 for Christmas decorations
07-6195	<u>LIBRARY - \$20,000.00</u> \$ 2,000.00 for five new public access computers \$ 18,000.00 for collection development of ebooks, audiobooks, Blu-Ray DVDs and other new formats
07-6596	<u>LIBRARY (Memorials) - \$6,000.00</u> \$ 6,000.00 for library books
08-6195	<u>GARAGE - \$5,000.00</u> \$ 5,000.00 for mechanic and office equipment for public works and garage facility
09-6195	<u>TRADE DAYS - \$5,000.00</u> \$ 2,500.00 for tent canopy sets \$ 2,500.00 for computer and office equipment

UTILITY SYSTEMS FUND

2014 - 2015 FISCAL YEAR

Overview of Utility Systems Fund

Statement of Cash Receipts

Statements of Disbursements and Revenues

Recap of Capital Expenditures, 2013-2014

Proposed Capital Expenditures, 2014-2015

UTILITY FUND OVERVIEW **FISCAL YEAR 2014 - 2015 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 2014-2015 are estimated to be \$17,391,000.00, a minimal increase of \$13,000.00 from the cash receipts of \$17,378,000.00 from the previous year due to weather-related issues affecting the sale of electricity and water this year. No increases in electric service rates, water rates, or sewer service rates have been included for the upcoming fiscal year.

Expenditures - Operating Account: Total operating expenditures for the Utility Fund for fiscal year 2014-2015 are projected to be \$14,049,024.00, an increase of \$92,624.00 from the 2013-2014 operating expenditures of \$13,956,400.00. Increased costs include a 1.5% cost-of-living adjustment for all salary classifications as well as a 2.5% merit increase for eligible employees, a 9.5% increase in operations and maintenance costs associated with the Trinity River Authority water treatment plant, an increase in repairs to equipment at the wastewater treatment plant, a 10% increase in gas and oil, a 7% increase in employee health insurance costs and a 4.4% increase in retirement costs in fiscal year 2014 - 2015. The hiring freeze which was imposed in early 2010 will continue and no new positions have been included in the 2014-2015 fiscal year budget for the Utility Fund.

Expenditures - Capital Outlays: Total capital expenditures in the Utility Fund for fiscal year 2014-2015 are projected to be \$1,825,000.00. Of this amount, \$750,000.00 is for the exterior painting of two elevated water storage tanks and the upgrade and expansion of an existing sewer lift station on the US 59 south bypass which are being funded with Certificates of Obligation, Series 2012 issued in July, 2012. The remaining \$1,075,000.00 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, and water and sewer pipe, fire hydrants and manholes for water and sewer system upgrades, we have

included \$75,000.00 for electric line reconductoring work, \$28,000.00 for a pickup for the water and sewer departments, and \$208,500.00 for contract trimming of the electric distribution system rights-of-way. An itemized listing of the proposed capital expenditures for the 2014-2015 fiscal year is included in the budget document.

Expenditures - Debt Service: Expenditures from the Utility Fund for debt service for 2014-2015 for General Obligation Refunding Bonds, Series 2007 are in amount of \$32,256.00, and Certificates of Obligation, Series 2012 are in amount of \$103,578.75, for a total of \$135,834.75, a decrease of \$54,742.00 from fiscal year 2013-2014.

**UTILITY FUND
CASH RECEIPTS**

<u>10/1/12-9/30/13</u>	<u>10/1/13-9/30/14</u>	<u>10/1/14-9/30/15</u>
<u>ACTUAL</u>	<u>ESTIMATE</u>	<u>PROPOSED</u>

ELECTRIC DEPARTMENT:

4310 Electric Sales	\$ 9,585,561.50	\$ 9,750,000.00	\$ 9,925,000.00
4350 Penalty/Late Fees	\$ 142,348.31	\$ 150,000.00	\$ 155,000.00
4360 Night Light Fees	\$ 84,805.61	\$ 87,000.00	\$ 87,000.00
4410 Recoveries	\$ 2,762,810.93	\$ 2,425,000.00	\$ 2,500,000.00
4440 Earned Interest	\$ 12,203.82	\$ 10,000.00	\$ 8,000.00
4450 Service Fees	<u>\$ 59,724.25</u>	<u>\$ 60,000.00</u>	<u>\$ 60,000.00</u>
TOTAL ELECTRIC DEPARTMENT	\$ 12,647,454.42	\$ 12,482,000.00	\$ 12,735,000.00

WATER DEPARTMENT:

4320 Water Sales	\$ 1,615,045.96	\$ 1,850,000.00	\$ 1,850,000.00
4320 Water Sales - TDCJ Unit	\$ 507,908.50	\$ 850,000.00	\$ 850,000.00
4410 Recoveries	\$ 755,847.67	\$ 265,000.00	\$ 25,000.00
4420 Tapping Fees	<u>\$ 13,818.39</u>	<u>\$ 5,000.00</u>	<u>\$ 5,000.00</u>
TOTAL WATER DEPARTMENT	\$ 2,892,620.52	\$ 2,970,000.00	\$ 2,730,000.00

SEWER DEPARTMENT:

4320 Sewer Fees	\$ 990,060.94	\$ 1,245,000.00	\$ 1,245,000.00
4320 Sewer Fees - TDCJ Unit	\$ 406,346.00	\$ 675,000.00	\$ 675,000.00
4410 Recoveries	\$ 2,304.25	\$ 3,000.00	\$ 3,000.00
4420 Tapping Fees	<u>\$ 4,150.00</u>	<u>\$ 3,000.00</u>	<u>\$ 3,000.00</u>
TOTAL SEWER DEPARTMENT	\$ 1,402,861.19	\$ 1,926,000.00	\$ 1,926,000.00

TOTAL CASH RECEIPTS	\$ 16,942,936.13	\$ 17,378,000.00	\$ 17,391,000.00
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STATEMENT OF DISBURSEMENTS AND REVENUES
ELECTRIC DEPARTMENT

ACCOUNTING CODE & ITEM	2012-2013 ACTUAL	2013-2014 ESTIMATE	2014-2015 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 563,216.82	\$ 585,000.00	\$ 625,000.00
6111 Salaries - Administration	\$ 29,807.42	\$ 31,650.00	\$ 33,000.00
6115 Social Security	\$ 45,338.95	\$ 46,800.00	\$ 50,350.00
6120 Retirement	\$ 95,776.65	\$ 96,600.00	\$ 104,000.00
6125 Employee Insurance	\$ 78,037.35	\$ 75,000.00	\$ 88,000.00
6126 Unemployment Compensation	\$ 0.00	\$ 0.00	\$ 0.00
6127 Uniforms	\$ 4,967.73	\$ 4,800.00	\$ 6,000.00
6130 Liability Insurance	\$ 19,044.90	\$ 20,000.00	\$ 21,000.00
6135 Legal/Professional	\$ 1,810.00	\$ 1,950.00	\$ 2,000.00
6140 Auditing Fees	\$ 10,926.67	\$ 10,825.00	\$ 11,000.00
6141 Engineering/Lab Fees	\$ 0.00	\$ 1,000.00	\$ 1,000.00
6145 Supplies	\$ 37,344.14	\$ 40,000.00	\$ 40,000.00
6150 Repairs - Building/Grounds	\$ 4,267.42	\$ 4,500.00	\$ 30,000.00
6155 Equipment Repairs/Maintenance	\$ 17,433.79	\$ 20,000.00	\$ 20,000.00
6160 Gas & Oil	\$ 20,918.56	\$ 20,000.00	\$ 22,000.00
6165 Utilities	\$ 6,078.02	\$ 7,700.00	\$ 7,800.00
6170 Dues & Subscriptions	\$ 7,292.05	\$ 7,300.00	\$ 7,300.00
6174 Power Purchase	\$ 8,100,826.83	\$ 8,500,000.00	\$ 8,500,000.00
6180 Transportation & Contingency	\$ 11,059.40	\$ 10,500.00	\$ 11,000.00
6185 Utility Billing	\$ 11,462.40	\$ 12,000.00	\$ 12,500.00
6190 Postage	\$ 13,474.16	\$ 14,000.00	\$ 14,500.00
TOTAL OPERATING EXPENSES	\$ 9,079,083.26	\$ 9,509,625.00	\$ 9,606,450.00
6195 Capital Expenditures	\$ 134,622.89	\$ 235,000.00	\$ 500,000.00
TOTAL DISBURSEMENTS	\$ 9,213,706.15	\$ 9,744,625.00	\$ 10,106,450.00
REVENUES:			
Electric Sales	\$ 6,151,813.23	\$ 8,487,625.00	\$ 7,296,450.00
Night Light Fees	\$ 84,805.61	\$ 87,000.00	\$ 87,000.00
Recoveries, Service Fees, Penalties and Interest	\$ 2,977,087.31	\$ 1,170,000.00	\$ 2,723,000.00
TOTAL REVENUES	\$ 9,213,706.15	\$ 9,744,625.00	\$ 10,106,450.00

STATEMENT OF DISBURSEMENTS AND REVENUES
WATER DEPARTMENT

ACCOUNTING CODE & ITEM		2012-2013 ACTUAL	2013-2014 ESTIMATE	2014-2015 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 360,663.36	\$ 430,000.00	\$ 450,000.00
6111	Salaries - Administration	\$ 32,949.28	\$ 31,650.00	\$ 33,000.00
6115	Social Security	\$ 30,284.71	\$ 35,325.00	\$ 36,950.00
6120	Retirement	\$ 61,584.19	\$ 68,500.00	\$ 74,075.00
6125	Employee Insurance	\$ 58,722.99	\$ 63,500.00	\$ 82,000.00
6126	Unemployment Compensation	\$ 4,883.59	\$ 0.00	\$ 0.00
6127	Uniforms	\$ 3,505.01	\$ 4,200.00	\$ 4,000.00
6130	Liability Insurance	\$ 18,865.29	\$ 19,500.00	\$ 20,475.00
6135	Legal/Professional	\$ 4,005.14	\$ 4,125.00	\$ 4,200.00
6140	Auditing Fees	\$ 10,926.66	\$ 10,825.00	\$ 11,000.00
6141	Engineering/Lab Fees	\$ 4,060.96	\$ 7,500.00	\$ 7,500.00
6145	Supplies	\$ 52,130.60	\$ 50,000.00	\$ 50,000.00
6146	Chemicals	\$ 7.87	\$ 500.00	\$ 500.00
6150	Repairs - Building/Grounds	\$ 4,695.65	\$ 4,500.00	\$ 30,000.00
6155	Equipment Repairs/Maintenance	\$ 32,728.58	\$ 38,500.00	\$ 35,000.00
6160	Gas & Oil	\$ 59,235.27	\$ 55,000.00	\$ 60,500.00
6165	Utilities	\$ 8,738.14	\$ 10,000.00	\$ 10,500.00
6170	Dues & Subscriptions	\$ 10,047.05	\$ 10,500.00	\$ 11,000.00
6180	Transportation & Contingency	\$ 8,850.70	\$ 10,500.00	\$ 11,000.00
6185	Utility Billing	\$ 11,462.18	\$ 13,500.00	\$ 13,500.00
6190	Postage	\$ 13,205.83	\$ 15,275.00	\$ 15,500.00
6192	Certificate Compensation	\$ 2,625.00	\$ 3,400.00	\$ 3,400.00
6275	TRA - Raw Water	\$ 58,400.00	\$ 58,400.00	\$ 58,400.00
6276	TRA - Operation & Maintenance	\$ 1,027,476.70	\$ 1,042,138.00	\$ 1,140,726.00
6292	TRA - Debt Service	\$ 168,463.34	\$ 1,808,397.00	\$ 1,584,748.00
TOTAL OPERATING EXPENSES		\$ 2,048,518.09	\$ 3,795,735.00	\$ 3,747,974.00
6195	Capital Expenditures	\$ 1,555,777.06	\$ 1,600,000.00	\$ 875,000.00
6196	GO Refunding Bonds, Series 2007 I & S	\$ 31,947.96	\$ 31,948.00	\$ 32,256.00
6198	Certificates of Obligation, Series 2012 I & S	\$ 110,265.96	\$ 97,093.50	\$ 96,673.50
TOTAL DISBURSEMENTS		\$ 3,746,509.07	\$ 5,524,776.50	\$ 4,751,903.50
REVENUES:				
Certificates of Obligation, Series 2012		\$ 1,270,920.41	\$ 1,424,524.03	\$ 500,000.00
Water Sales		\$ 1,153,891.73	\$ 1,850,000.00	\$ 1,850,000.00
Water Sales - TDCJ Unit		\$ 507,908.50	\$ 850,000.00	\$ 850,000.00
Water Tap Fees/Recoveries		\$ 769,666.06	\$ 270,000.00	\$ 30,000.00
Sewer Fees		\$ 0.00	\$ 963,425.00	\$ 1,024,494.75
Certificates of Obligation, Series 2007		\$ 44,122.37	\$ 16,462.97	\$ 0.00
Previous Fund Balance		\$ 0.00	\$ 150,364.50	\$ 497,408.75
TOTAL REVENUES		\$ 3,746,509.07	\$ 5,524,776.50	\$ 4,751,903.50

STATEMENT OF DISBURSEMENTS AND REVENUES
SEWER DEPARTMENT

ACCOUNTING CODE & ITEM		2012-2013 ACTUAL	2013-2014 ESTIMATE	2014-2015 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 212,885.63	\$ 268,000.00	\$ 265,000.00
6111	Salaries - Administration	\$ 28,607.69	\$ 31,650.00	\$ 33,000.00
6115	Social Security	\$ 18,672.64	\$ 23,000.00	\$ 22,800.00
6120	Retirement	\$ 33,589.28	\$ 41,000.00	\$ 41,850.00
6125	Employee Insurance	\$ 28,675.07	\$ 37,000.00	\$ 38,350.00
6126	Unemployment Compensation	\$ 0.00	\$ 440.00	\$ 0.00
6127	Uniforms	\$ 2,161.30	\$ 2,000.00	\$ 2,200.00
6130	Liability Insurance	\$ 6,483.58	\$ 6,850.00	\$ 7,200.00
6135	Legal/Professional	\$ 0.00	\$ 2,500.00	\$ 2,500.00
6141	Engineering/Lab Fees	\$ 15,609.90	\$ 10,000.00	\$ 10,000.00
6145	Supplies	\$ 28,778.00	\$ 30,000.00	\$ 30,000.00
6146	Chemicals	\$ 22,075.82	\$ 24,000.00	\$ 25,000.00
6150	Repairs - Building/Grounds	\$ 629.98	\$ 1,500.00	\$ 1,500.00
6155	Equipment Repairs/Maintenance	\$ 70,206.20	\$ 65,000.00	\$ 100,000.00
6160	Gas & Oil	\$ 10,600.06	\$ 11,000.00	\$ 12,100.00
6165	Utilities	\$ 28,286.71	\$ 30,000.00	\$ 30,000.00
6170	Dues & Subscriptions	\$ 8,039.70	\$ 9,200.00	\$ 10,000.00
6172	Sludge Disposal	\$ 54,567.35	\$ 50,000.00	\$ 55,000.00
6175	Toxicity Tests	\$ 3,530.00	\$ 3,500.00	\$ 3,500.00
6180	Transportation & Contingency	\$ 1,725.59	\$ 2,000.00	\$ 2,000.00
6192	Certificate Compensation	\$ 2,925.00	\$ 2,400.00	\$ 2,600.00
TOTAL OPERATING EXPENSES		\$ 578,049.50	\$ 651,040.00	\$ 694,600.00
6195	Capital Expenditures	\$ 87,839.67	\$ 250,000.00	\$ 450,000.00
6197	Certificates of Obligation, Series 2007 I & S	\$ 54,099.96	\$ 54,600.00	\$ 0.00
6198	Certificates of Obligation, Series 2012 I & S	\$ 7,875.96	\$ 6,935.00	\$ 6,905.25
TOTAL DISBURSEMENTS		\$ 727,865.09	\$ 962,575.00	\$ 1,151,505.25
REVENUES:				
Certificates of Obligation, Series 2012		\$ 0.00	\$ 0.00	\$ 250,000.00
Sewer Fees		\$ 315,064.84	\$ 281,575.00	\$ 220,505.25
Sewer Fees - TDCJ Unit		\$ 406,346.00	\$ 675,000.00	\$ 675,000.00
Sewer Tap Fees/Recoveries		\$ 6,454.25	\$ 6,000.00	\$ 6,000.00
TOTAL REVENUES		\$ 727,865.09	\$ 962,575.00	\$ 1,151,505.25

UTILITY FUND
2013 - 2014
RECAP OF CAPITAL EXPENDITURES

<u>ACCOUNTING CODE</u>	<u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u>
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09-6195	<u>ELECTRIC - \$235,000.00</u>
	\$ 203,850.00 for wire, transformers, meters, street and night lights and poles for the electric distribution system
	\$ 24,650.00 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 - \$1,600,000.00</u>
	\$ 120,695.97 for pipe, meters, hydrants and equipment rental for water distribution system upgrades
	\$ 1,424,524.03 for construction of new elevated water storage tank on FM 350 South
	\$ 35,000.00 for pickup truck with utility body
	\$ 8,000.00 for piercing tool
	\$ 11,780.00 for computer software - AutoCad and WaterCad
11-6195	<u>SEWER - \$250,000.00</u>
	\$ 200,000.00 for sewer pipe and manholes for sewer system upgrades and rehabilitation projects
	\$ 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

**UTILITY FUND
2014 - 2015
PROPOSED CAPITAL EXPENDITURES**

ACCOUNTING CODE	<u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u>	
09-6195	<u>ELECTRIC - \$500,000.00</u>	
	\$ 210,000.00	for wire, transformers, meters, street and night lights and poles for the electric distribution system
	\$ 75,000.00	for line reconductoring
	\$ 208,500.00	for right-of-way contract trimming
	\$ 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 - \$875,000.00</u>	
	\$ 310,000.00	for pipe, meters, hydrants and equipment rental for water distribution system upgrades
	\$ 250,000.00	for painting of elevated water tank on Jackson Street (CO, 2012 funds)
	\$ 250,000.00	for painting of elevated water tank on Cemetery Hill (CO, 2012 funds)
	\$ 28,000.00	for extended cab pickup truck
	\$ 22,000.00	for safety lighting and communications equipment
	\$ 15,000.00	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
	\$ 250,000.00	for lift station upgrade on US Highway 59 South (CO, 2012 funds)

DEBT SERVICE FUND

2014 - 2015 FISCAL YEAR

Overview of Debt Service Funds

Recap of Debt Service Funds

Certificates of Obligation, Series 2012

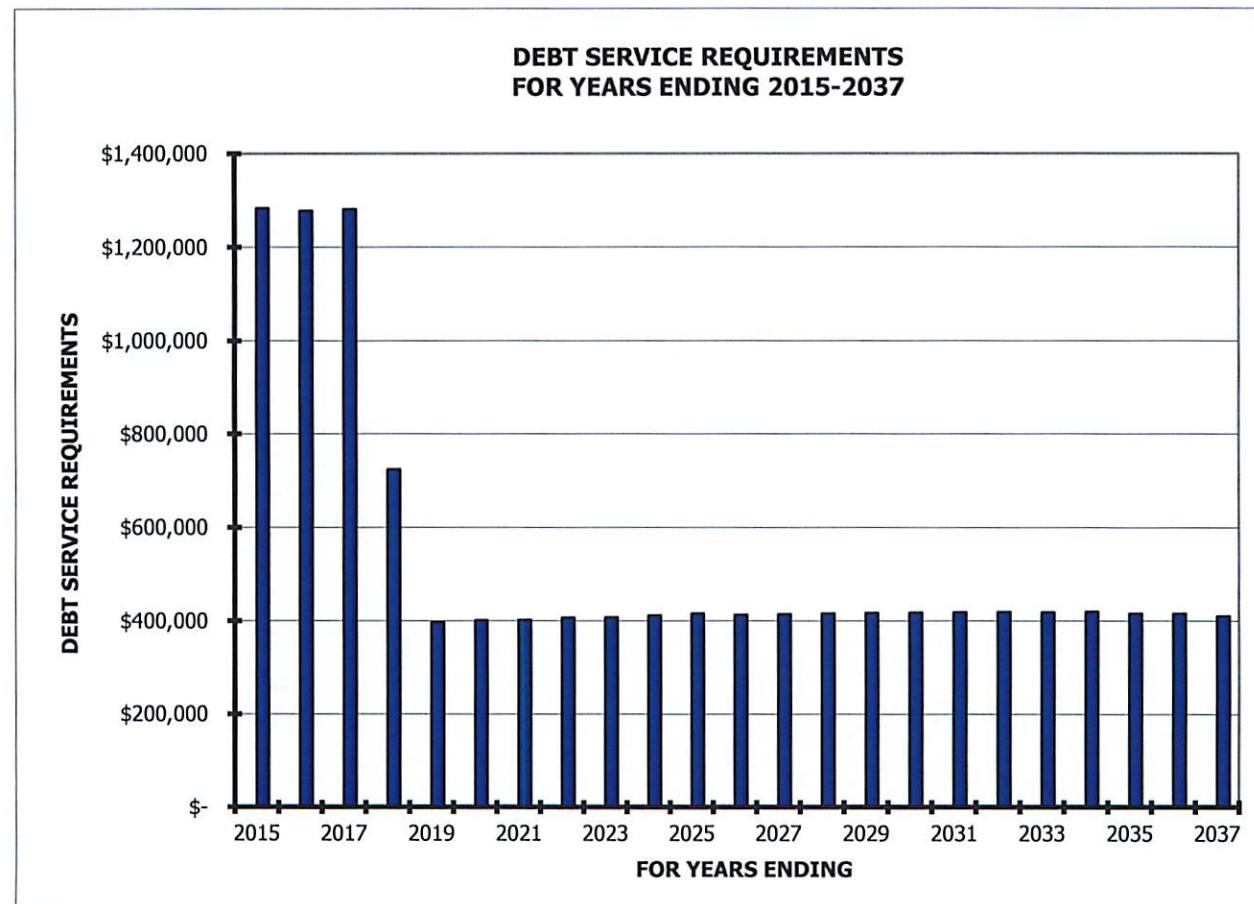
**General Obligation Refunding Bonds,
Series 2007**

**General Obligation Refunding Bonds,
Series 2012**

DEBT SERVICE FUND OVERVIEW FISCAL YEAR 2014-2015 PROPOSED BUDGET

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

	9/30/14 <u>PRINCIPAL OUTSTANDING</u>	2014-2015 <u>PRINCIPAL REQUIREMENTS</u>	2014-2015 <u>INTEREST REQUIREMENTS</u>	2014-2015 <u>PRINCIPAL OUTSTANDING</u>
CERTIFICATES OF OBLIGATION, SERIES 2012	\$ 5,900,000.00	\$ 50,000.00	\$ 180,175.00	\$ 5,850,000.00
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2007	\$ 1,270,000.00	\$ 410,000.00	\$ 50,800.00	\$ 860,000.00
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012	\$ 2,200,000.00	\$ 560,000.00	\$ 33,000.00	\$ 1,640,000.00
TOTALS	\$ 9,370,000.00	\$ 1,020,000.00	\$ 263,975.00	\$ 8,350,000.00

DEBT SERVICE FUNDS

CERTIFICATES OF OBLIGATION, SERIES 2007

<u>9/30/14 BALANCE OUTSTANDING</u>	<u>2014-2015 PRINCIPAL REQUIREMENTS</u>	<u>2014-2015 INTEREST REQUIREMENTS</u>	<u>2014-2015 TOTAL REQUIREMENTS</u>
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

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

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

	<u>2012-2013 ACTUAL</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 PROPOSED</u>
BALANCE	\$ 7,280.12	\$ 7,280.04	\$ 7,280.04

CASH RECEIPTS:

Contributions from General and Utility Funds	\$ 108,199.92	\$ 109,200.00	\$ 0.00
TOTAL CASH RECEIPTS	\$ 108,199.92	\$ 109,200.00	\$ 0.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 115,480.04	\$ 116,480.04	\$ 7,280.04

CASH DISBURSEMENTS:

Bonds Redeemed	\$ 100,000.00	\$ 105,000.00	\$ 0.00
Interest Requirements	\$ 8,200.00	\$ 4,200.00	\$ 0.00
Transfer to General Fund	\$ 0.00	\$ 0.00	\$ 7,280.04
TOTAL CASH DISBURSEMENTS	\$ 108,200.00	\$ 109,200.00	\$ 7,280.04
BALANCE	\$ 7,280.04	\$ 7,280.04	\$ 0.00

DEBT SERVICE FUNDS

CERTIFICATES OF OBLIGATION, SERIES 2012

<u>9/30/14 BALANCE OUTSTANDING</u>	<u>2014-2015 PRINCIPAL REQUIREMENTS</u>	<u>2014-2015 INTEREST REQUIREMENTS</u>	<u>2014-2015 TOTAL REQUIREMENTS</u>
\$ 5,900,000.00	\$ 50,000.00	\$ 180,175.00	\$ 230,175.00

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

	<u>2012-2013 ACTUAL</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 PROPOSED</u>
BALANCE	\$ 5,525.51	\$ 5,615.51	\$ 5,703.59
<u>CASH RECEIPTS:</u>			
Contributions from General and Utility Funds	\$ 262,537.92	\$ 231,175.08	\$ 230,175.00
Earned Interest	\$ 89.58	\$ 88.00	\$ 75.00
TOTAL CASH RECEIPTS	\$ 262,627.50	\$ 231,263.08	\$ 230,250.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 268,153.01	\$ 236,878.59	\$ 235,953.59
<u>CASH DISBURSEMENTS:</u>			
Bonds Redeemed	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Interest Requirements	\$ 212,537.50	\$ 181,175.00	\$ 180,175.00
TOTAL CASH DISBURSEMENTS	\$ 262,537.50	\$ 231,175.00	\$ 230,175.00
BALANCE	\$ 5,615.51	\$ 5,703.59	\$ 5,778.59

DEBT SERVICE FUNDS

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2007

<u>9/30/14 BALANCE OUTSTANDING</u>	<u>2014-2015 PRINCIPAL REQUIREMENTS</u>	<u>2014-2015 INTEREST REQUIREMENTS</u>	<u>2014-2015 TOTAL REQUIREMENTS</u>
\$ 1,270,000.00	\$ 410,000.00	\$ 50,800.00	\$ 460,800.00

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

	<u>2012-2013 ACTUAL</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 PROPOSED</u>
BALANCE	\$ 2,342.71	\$ 2,986.65	\$ 3,621.65
<u>CASH RECEIPTS:</u>			
Contributions from General and Utility Funds	\$ 456,400.00	\$ 456,400.00	\$ 460,800.00
Earned Interest	\$ 643.94	\$ 635.00	\$ 600.00
TOTAL CASH RECEIPTS	\$ 457,043.94	\$ 457,035.00	\$ 461,400.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 459,386.65	\$ 460,021.65	\$ 465,021.65
<u>CASH DISBURSEMENTS:</u>			
Bonds Redeemed	\$ 375,000.00	\$ 390,000.00	\$ 410,000.00
Interest Requirements	\$ 81,400.00	\$ 66,400.00	\$ 50,800.00
TOTAL CASH DISBURSEMENTS	\$ 456,400.00	\$ 456,400.00	\$ 460,800.00
BALANCE	\$ 2,986.65	\$ 3,621.65	\$ 4,221.65

DEBT SERVICE FUNDS

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012

<u>9/30/14 BALANCE OUTSTANDING</u>	<u>2014-2015 PRINCIPAL REQUIREMENTS</u>	<u>2014-2015 INTEREST REQUIREMENTS</u>	<u>2014-2015 TOTAL REQUIREMENTS</u>
\$ 2,200,000.00	\$ 560,000.00	\$ 33,000.00	\$ 593,000.00

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>2012-2013 ACTUAL</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 PROPOSED</u>
<u>BALANCE</u>	\$ 1,296.74	\$ 1,644.07	\$ 1,994.07
<u>CASH RECEIPTS:</u>			
Contributions from General and Utility Funds	\$ 481,200.00	\$ 484,675.00	\$ 593,000.00
Earned Interest	\$ 347.33	\$ 350.00	\$ 575.00
TOTAL CASH RECEIPTS	\$ 481,547.33	\$ 485,025.00	\$ 593,575.00
<u>TOTAL CASH ON HAND & CASH RECEIPTS</u>	\$ 482,844.07	\$ 486,669.07	\$ 595,569.07
<u>CASH DISBURSEMENTS:</u>			
Bonds Redeemed	\$ 435,000.00	\$ 445,000.00	\$ 560,000.00
Interest Requirements	\$ 46,200.00	\$ 39,675.00	\$ 33,000.00
TOTAL CASH DISBURSEMENTS	\$ 481,200.00	\$ 484,675.00	\$ 593,000.00
<u>BALANCE</u>	\$ 1,644.07	\$ 1,994.07	\$ 2,569.07

RESERVE FUND

2014 - 2015 FISCAL YEAR

Street Improvement Fund

Water System Reserve & Maintenance Fund

Electric Improvement Fund

RESERVE FUNDS

STREET IMPROVEMENT FUND

	2012-2013 <u>ACTUAL</u>	2013-2014 <u>ESTIMATE</u>	2014-2015 <u>PROPOSED</u>
BALANCE	\$ 16,583.04	\$ 16,616.24	\$ 16,649.24
<u>CASH RECEIPTS:</u>			
Earned Interest	<u>\$ 33.20</u>	<u>\$ 33.00</u>	<u>\$ 35.00</u>
TOTAL CASH RECEIPTS	\$ 33.20	\$ 33.00	\$ 35.00
<i>TOTAL CASH ON HAND & CASH RECEIPTS</i>	\$ 16,616.24	\$ 16,649.24	\$ 16,684.24
<u>CASH DISBURSEMENTS:</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
BALANCE	\$ 16,616.24	\$ 16,649.24	\$ 16,684.24

RESERVE FUNDS

WATER SYSTEM RESERVE AND MAINTENANCE FUND

	<u>2012-2013 ACTUAL</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 PROPOSED</u>
BALANCE	\$ 61,086.70	\$ 61,300.85	\$ 61,495.85
<u>CASH RECEIPTS:</u>			
Earned Interest	\$ 214.15	\$ 195.00	\$ 215.00
TOTAL CASH RECEIPTS	\$ 214.15	\$ 195.00	\$ 215.00
<i>TOTAL CASH ON HAND & CASH RECEIPTS</i>	\$ 61,300.85	\$ 61,495.85	\$ 61,710.85
<u>CASH DISBURSEMENTS:</u>	\$ 0.00	\$ 0.00	\$ 0.00
BALANCE	\$ 61,300.85	\$ 61,495.85	\$ 61,710.85

RESERVE FUNDS

ELECTRIC IMPROVEMENT FUND

	2012-2013 <u>ACTUAL</u>	2013-2014 <u>ESTIMATE</u>	2014-2015 <u>PROPOSED</u>
BALANCE	\$ 1,503,576.13	\$ 1,503,576.13	\$ 1,503,576.13
<u>CASH RECEIPTS:</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 1,503,576.13	\$ 1,503,576.13	\$ 1,503,576.13
<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	\$ 1,503,576.13	\$ 1,503,576.13	\$ 1,503,576.13

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