

City of Flatonia

First Draft Fiscal Year 2010-11 Budget

This budget will raise more property taxes than last year's budget by
\$236.00



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MEMORANDUM

August 10, 2010

To: Mayor & City Council

From: Kenneth D. Knight
City Manger

Re: Budget Message 2010-2011

The Budget for fiscal year 2010-2011 is hereby submitted for the Councils review, consideration, change, and eventual adoption.

OVERVIEW **TOTAL CITY BUDGET**

The City of Flatonia is in 'good' financial shape. Current city reserves meet generally accepted accounting practices. This does not mean, however, that the forecast for the future is without warning flags. The General Fund continues to slowly leak funds as revenues projections are not encouraging. The City did not come unscathed from the economic crisis. City's valuation for FY2010-11 is just barely over 1% of the prior year's valuation. This is below both the municipal inflation rate as well as the 'standard' cost-of-living indexed rate. City sales taxes continue to be flat and with no large or medium sized commercial development planned; both property values and the sales tax will most likely continue to lag behind the 'cost-of-doing-business'. In this budget staff has cut and reallocated costs in the "Services" and "Supplies" portion of the budget best represent our anticipated needs. Staff is also not recommending any paving or street improvements for FY2010-11 as the General Fund can not carry that expense for the coming year. There are also several areas where the council still must make difficult

decisions based upon budgetary requests from the Flatonia Economic Development Commission and the Parks Committee.

Total revenues and cash balance forward for fiscal year 2010-2011 is estimated to be \$4,448,833. Total expenditures for fiscal year 2010-2011 are proposed at \$4,319,373. If, in fact, revenues are exactly in accordance with staff estimates (and Council actions regarding the tax rate) and expenditures are exactly as predicted, the City of Flatonia would realize a surplus of \$129,447 going into the 2011-2012 fiscal year. The staff proposes a budget based on a .2995 tax rate.

The city staff estimates revenues conservatively and then budgets expenditures to fall within those conservatively estimated revenues. This budget practice should serve the City well over the coming years.

Pay raises for the current year are based on a modest cost-of-living-adjustment (cola) of 2%. As always; the City staff will try to reduce expenditures and increase revenues when appropriate so that unanticipated expenditures or mandates from the State and Federal Government do not place a financial burden on the City's ability to offer essential services to its citizens.

GENERAL FUND (GF)

REVENUES (GF)

General Fund revenue of \$1,350,083 is anticipated. Ad Valorem property taxes and sales taxes provide the two largest sources of ongoing revenue in the General Fund and, combined, is projected at \$363,049 for fiscal year 2010-2011. Other sources of ongoing (significant) yearly revenue are franchise fees, Hotel/Motel tax, Refuse Collection and Fines. Property taxes are estimated at \$183,549 and are based on a \$61,285,158 total valuation at a 96% collection rate with an anticipated tax rate at .2995 cents per \$100 valuation. Included in the proposed budget is a modest increase for Solid Waste Disposal fees (3%) to maintain the balance between what the city charges its customers and the cost of disposal with Texas Disposal Systems. The General Fund is anticipated to have a deficit although the amount of that deficit will depend upon the City Council funding choices. The deficit can be balanced by a transfer from the General Fund Reserves. This deficit appears to be a 'structural' deficit with most of the one-time expenditures and one-time revenues having been exhausted. Should the valuation of the city not rebound; this deficit will not be eliminated by holding the tax rate at its current level. It is recommended for FY2010-2011 that the tax rate be set at .2995 and no tax reduction be considered until economic growth once again provides the city with revenue growth.

EXPENDITURES (GF)

Total estimated expenditures in the general fund are projected to decrease by approximately 7% over the budgeted expenditures for the current fiscal year 2009-2010.

Streets and Parks have been split into two separate sub-funds within the General Fund so the Council can better see how dollars are being spent. Within the Street Sub-Fund; no paving project is being considered at this time due to budgetary restraints. The Parks budget has large increases for capital outlay. The requested increase in the Parks budget is:

\$10,000 for a Practice Field to be developed at the New Public Works Complex site;
\$4,500 at the Softball Field to fix drainage issues;
\$12,500 for the development of a pocket park;
\$7,500 for restrooms 7-acre park; and
\$15,000 in General Maintenance which is the standard amount normally budgeted.

Also, within General Administration the budget amount for Economic Development, while less than the prior year, is also significantly higher than the projected expenditures of the prior year. The City Council should give the General Fund budget substantial consideration due the non-balanced condition of the proposed budget.

WATER UTILITY, WASTEWATER UTILITY AND ELECTRIC UTILITY

REVENUES (ALL UTILITIES)

Total revenues for all utility funds are projected at approximately \$3,098,738. Projected revenues less estimated expenditures for the three utility funds combined for fiscal year 2010-2011 will give the City a positive balance sheet.

EXPENDITURES (ALL UTILITIES)

Total projected expenditures for all utility funds are projected at \$2,915,638.

The Wastewater Utility Fund is, once again, the only Utility Fund running a deficit. This deficit is now at least five years and counting. Included in the budgeted revenue for the Wastewater Fund is a five percent (5%) rate increase. With modest increases over the next several years the Wastewater Fund can be brought into balance.

The Texas Commission on Environmental Quality (TCEQ) is very serious about the state of the water quality entering the streams and rivers from Wastewater Plants. We need to pay strict attention to the rate structure of this essential service as well as drinking water quality and put funds aside every year for major expenditures when necessary. We also need to try and leverage local funds with as many grants as possible.

As the City Council knows the Electric Utility is a major asset of the City of Flatonia. The Utilities Director as well as other city staff members have performed a good job in keeping this major utility and revenue producer in good shape for the future. The Electric Utility plays a major role in the City's ability to provide a number of important services to the citizens of Flatonia.

CONCLUSION

The budget of a city is the number one policy document that the City Council adopts each year. It is the one policy document that the City Manager has the principal responsibility to prepare and submit to the City Council. I am humbled and honored with the responsibility the Flatonia City Council has bestowed upon me to be your City Manager. I see the drive and determination that the City Council has to improve the city and provide for a bright livable city. This budget was difficult to prepare as I trimmed many annual expenditures and budgeted for the difficult economic climate we current find ourselves in. Grants funds, reserves, for one time expenses have, for the time being, been exploited to the best of our abilities. Additional grants funds are being sought, but this budget reflects a tightening of the city's belt while still trying to prepare the city for growth and to protect the assets of the city. In this difficult economic time, the willingness to expend fund for the future is difficult and I expect the City Council to review this budget and make such adjustments you see fit. I look forward to working with you to hone this budget and to ultimately arrive at a budget that serves the citizens, the council, and the staff in a fair and equable fashion.

Thank you for your support and cooperation,

Kenneth D. Knight

City Manager
City of Flatonia

BUDGET SUMMARY

	ACTUAL 2008-9	BUDGET 2009-2010	ESTIMATED ACTUAL 2009-2010	PROPOSED BUDGET 2010-2011
Revenues				
General Fund		1,477,646	887,747	1,341,491
Utility Fund		3,487,450	2,228,250	3,098,738
Court Funds		1,250	1,250	1,250
Total Revenue		\$ 4,966,346	\$ 3,117,247	\$ 4,441,479
Expenses				
General Fund		1,530,681	853,571	1,427,936
Utility Fund		3,341,392	2,200,217	2,915,638
Total Expense		\$ 4,872,073	\$ 3,053,788	\$ 4,343,575
Revenue Over/(Under) Expenses		\$ 94,273	\$ 63,459	\$ 97,904

GENERAL FUND SUMMARY

	ACTUAL 2008-9	BUDGET 2009-2010	ESTIMATED ACTUAL 2009-2010	PROPOSED BUDGET 2010-2011
Revenue				
Transfer from General Fund Reserves		-		
Taxes & Fees		702,171	578,968	698,707
Licenses & Permits		2,100	1,909	2,100
Intergovernmental Revenue		254,142	21,090	267,656
Charges for Service		264,600	213,720	270,525
Fines & Forfeitures		30,000	43,745	40,000
Investment Income		30,000	-	30,000
Miscellaneous Revenue		194,633	28,315	32,503
Total Revenue		\$ 1,477,646	\$ 887,747	\$ 1,341,491
Expense				
Streets & Bridges		581,253	130,839	75,110
Parks				402,915
General Administration		423,136	314,174	386,066
Police		330,693	258,328	326,681
Code Compliance		77,040	52,275	69,843
Municipal Court		52,309	44,010	53,267
Fire		66,250	53,945	114,055
Total Expense		\$ 1,530,681	\$ 853,571	\$ 1,427,936
Revenue Over/(Under) Expenses:		\$ (53,035)	\$ 34,176	\$ (86,445)

GENERAL FUND REVENUE

		ACTUAL 2008-9	BUDGET 2009-2010	ESTIMATED ACTUAL 2009 2010	PROPOSED BUDGET 2010-2011
GENERAL FUND REVENUES					
TAXES & FEES					
	Property Taxes				
3110	Ad Valorem Taxes (Current)		175,971	171,180	176,207
3112	Ad Valorem Taxes (Delinquent)		7,000	4,267	5,000
3113	Penalties & Interest		3,000	2,070	3,000
	subtotal		185,971	177,517	184,207
	Fees				
3117	Telephone Co. Franchise Fee		20,000	13,250	20,000
3118	Cable Franchise Fee		2,000		-
3119	Utility Fund Franchise Fees		300,000	225,000	300,000
3120	Pole Attachment Fees		-		
	subtotal		322,000	238,250	320,000
	Miscellaneous Tax Revenue				
3130	Sales Tax		170,000	142,552	170,000
3141	Hotel/Motel Tax		23,000	19,095	23,000
3143	Mixed Beverage Tax		1,200	1,554	1,500
	subtotal		\$ 194,200	\$ 163,201	\$ 194,500
	TOTAL		\$ 702,171	\$ 578,968	\$ 698,707
LICENSES & PERMITS					
3220	Dog Licenses		100	74	100
3222	Building Permits		1,400	1,185	1,400
3230	Other Licenses & Permits		600	650	600
	TOTAL		\$ 2,100	\$ 1,909	\$ 2,100
INTERGOV REV					
3333	Parks Grants		217,656		217,656
3334	State Grants		36,486	21,090	50,000
	TOTAL		\$ 254,142	\$ 21,090	\$ 267,656
CHARGES FOR SERVICE					
3430	Return Check Fees		400	780	400
3441	Administrative Fees		0		
3442	Penalties & Interest		2,500	2,195	2,500
3443	Refuse Collection		257,500	209,130	265,225
3450	Limb Chipping Revenue		500	195	200
3469	Code Enforcement Revenue		200		200
3475	Park Revenue		3,000	1,420	1,500
3491	Cemetery		500		500
	TOTAL		\$ 264,600	\$ 213,720	\$ 270,525

GENERAL FUND REVENUE

FINES & FORFEITURES					
3510	Fines		20,000	29,430	25,000
3511	Court Costs		10,000	14,315	15,000
			-		-
TOTAL			\$ 30,000	\$ 43,745	\$ 40,000
INVESTMENT INCOME					
3610	Investment Income		30,000	-	30,000
TOTAL			\$ 30,000	\$ -	\$ 30,000
MISC REVENUE					
	Transfer from Undesignated Reserves		0		
3810	Post Office Rent		7,800	6,110	7,800
3811	Miscellaneous Revenue		170,500	4,180	5,000
3812	Rental of Space on Water Tower		1,000		
3825	Park House Rental		3,600	2,430	3,600
3830	Insurance Reimbursement		1,733	5,920	7,103
3921	Sale of Fixed Assets			675	-
3930	Fire Department Donation		10,000	9,000	9,000
TOTAL			\$ 194,633	\$ 28,315	\$ 32,503
	TOTAL REVENUE		\$ 1,477,646	\$ 887,747	\$ 1,341,491

GENERAL ADMINISTRATION

		ACTUAL 2008-9	BUDGET 2009-2010	ESTIMATED ACTUAL 2009-2010	PROPOSED BUDGET 2010-2011
PERSONNEL SERVICES					
4400.1010	Mayor/Council		2,700	2,700	2,700
4400.1021	Executive		4,605	4,385	6,120
4400.1023	Clerical/Laborer		15,606	11,160	15,538
4400.1110	Longevity		290	296	333
4400.1200	Social Security		1,438	1,083	1,531
4400.1210	Medicare		336	254	358
4400.1220	Group Health Insurance		5,400	4,747	5,425
4400.1230	Group Dental Insurance		46	46	70
4400.1240	Retirement		4,117	3,436	4,416
4400.1250	Unemployment Tax (FUTA)		400	400	400
4400.1255	LifeFlight		80		80
4400.1270	Certificate Pay		1,800	1,350	1,800
4400.1280	Workers Comp		1,800	290	1,800
	subtotal		\$ 38,619	\$ 30,147	\$ 40,571
SERVICES					
4400.2102	Legal		6,000	13,270	6,000
4400.2103	Medical Expense		300	65	50
4400.2105	Audit		20,000	21,300	6,000
4400.2106	Fayette Appraisal District Fee		4,682	3,710	5,000
4400.2107	Codification		5,000	890	400
4400.2110	Election Expense		2,000	2,257	2,000
4400.2111	FD Donation Funds			9,000	9,000
4400.2130	Computer Services		1,000	1,030	1,000
4400.2210	Cleaning		2,000	1,030	1,500
4400.2211	Refuse Disposal		200,000	169,415	206,000
4400.2220	Building & Grounds		5,000	3,160	5,000
4400.2221	Park House		2,400	115	200
4400.2224	Motor Vehicle Maintenance			91	100
4400.2234	Office Equipment Lease		3,180	2,781	3,180
4400.2310	General Liability Insurance		4,600	3,400	4,600
4400.2320	Telephone		9,000	4,440	4,500
4400.2321	Computer Access - Internet Cor		600	490	700
4400.2325	Reverse 9-1-1		1,500	1,500	1,500
4400.2330	Advertising & Public Notices		2,000	780	750
4400.2340	Printing		4,500	2,595	3,000
4400.2350	Travel		8,000	6,570	5,000
4400.2361	Surety Bonds		300	270	300
4400.2362	Recording Fees		300	32	100
4400.2370	Education & Training		4,000	2,450	3,000
4400.2371	Memberships		2,000	1,400	2,000
	subtotal		\$ 288,362	\$ 252,041	\$ 270,880
SUPPLIES					
4400.3112	Fuel			200	250
4400.3115	Postage		6,000	5,040	500
4400.3116	Office Supplies		3,500	3,225	2,500
4400.3117	Dntwn Beautification Supplies		3,000	1,090	1,200
4400.3120	Utilities		10,000	6,575	9,000
4400.3140	Books		600	321	500
4400.3171	Medical Supplies		50		50
4400.3172	Miscellaneous		2,000	2,550	2,000
4400.3173	Council		500	190	300
4400.3174	Employee Relations		3,000	3,480	3,000
4400.3176	Janitorial Supplies		200	245	200
	subtotal		\$ 28,850	\$ 22,716	\$ 19,250

GENERAL ADMINISTRATION

CAPITAL OUTLAYS					
4400.4141	Cemetery		1,500	\$ 1,300	1,500
4400.4230	Furniture		1,000		500
4400.4235	Computer Hardware		1,200		1,200
4400.4240	Computer Software		200		200
4400.4245	Website Update		1,600		1,600
subtotal			\$ 5,500	\$ 1,300	\$ 5,000
INTERFUND CHARGES					
4400.5250	Disability Insurance		85	80	145
subtotal			\$ 85	\$ 80	\$ 145
OTHER COSTS					
4400.2108	Economic Development		17,000	800	13,600
4400.2109	Tourism - Contract with C of C		25,000	18,085	23,000
4400.7100	County Airport Expense		9,100	3,550	4,000
4400.7200	Programs		7,500	2,000	6,500
4400.7210	Animal Shelter		3,120	2,340	3,120
subtotal			\$ 61,720	\$ 7,890	\$ 50,220
TOTAL EXPENSES			\$ 423,136	\$ 314,174	\$ 386,066

STREETS

		ACTUAL 2008-9	BUDGET 2009-2010	ESTIMATED ACTUAL 2009-2010	PROPOSED BUDGET 2010-2011
PERSONNEL SERVICES					
4150.1023	Clerical/Laborer		44,883	32,643	23,338
4150.1025	Pool Staff		19,292	12,014	
4150.1110	Longevity		560	564	350
4150.1120	Overtime		500	640	500
4150.1200	Social Security		4,165	2,420	1,500
4150.1210	Medicare		974	565	351
4150.1220	Group Health Insurance		8,840	7,215	4,415
4150.1230	Group Dental Insurance		183	180	140
4150.1240	Retirement		13,490	6,765	4,857
4150.1250	Unemployment Tax (FUTA)		200	290	200
4150.1255	LifeFlight		80		40
4150.1280	Workers Comp		2,300	2,106	1,150
TOTAL			\$ 95,467	\$ 65,402	\$ 36,840
SERVICES					
4150.2100	Engineering Services		3,000	1,120	
4150.2103	Medical Expense		500	235	200
4150.2220	Building & Grounds		12,000	490	6,000
4150.2224	Motor Vehicle Repair		1,500	3,105	1,500
4150.2225	Heavy Equipment		2,000	1,010	1,000
4150.2226	Machinery & Equipment		5,000	1,970	2,500
4150.2227	Paving & Drainage Supplies		1,000		750
4150.2230	Rental of Equipment		2,000		100
4150.2310	General Liability Insurance		2,100	1,480	1,050
4150.2311	Insurance of Motor Equipment		2,200	1,525	2,200
4150.2350	Travel		300	252	300
4150.2370	Education & Training		1,500	1,200	200
TOTAL			\$ 33,100	\$ 12,387	\$ 15,800
SUPPLIES					
4150.3111	Ice, Cups, Etc.		200		100
4150.3112	Fuel		8,000	760	1,000
4150.3113	Oil & Grease		250	360	250
4150.3114	Chemicals		2,000	945	2,000
4150.3120	Utilities		42,000	21,615	12,500
4150.3160	Minor Tools & Equipment		500		500
4150.3164	Parts & Materials		1,000	1,660	500
4150.3170	Wearing Apparel		1,250	1,280	225
4150.3171	Medical Supplies		100		50
4150.3172	Miscellaneous		1,000	745	250
4150.3174	Signal, Markers & Barricades		13,500	1,175	2,000
4150.3176	Janitorial Supplies		50		
TOTAL			\$ 69,850	\$ 28,540	\$ 19,375
CAPITAL OUTLAYS					
4150.4142	Park Improvements		15,000	7,145	
4150.4143	Grant Match		40,000	5,560	
4150.4144	Street Improvements		110,000	4,755	3,000
4150.4145	Parks Improvements - Grant Funds		217,656	6,760	
4150.4600	Capital Outlay Expenses			200	
TOTAL			\$ 382,656	\$ 24,420	\$ 3,000
INTERFUND CHARGES					
4150.5250	Disability Insurance		180	90	95
TOTAL			180	\$ 90	95
	TOTAL EXPENSES		\$ 581,253	\$ 130,839	\$ 75,110

PARKS

				ESTIMATED ACTUAL 2009-2010	PROPOSED BUDGET 2010-2011
PERSONNEL SERVICES					
4250.1023	Clerical/Laborer				23,338
4250.1025	Pool Staff				15,000
4250.1110	Longevity				342
4250.1120	Overtime				500
4250.1200	Social Security				2,429
4250.1210	Medicare				568
4250.1220	Group Health Insurance				4,415
4250.1230	Group Dental Insurance				140
4250.1240	Retirement				7,867
4250.1250	Unemployment Tax (FUTA)				40
4250.1255	LifeFlight				1,150
4250.1280	Workers Comp				
TOTAL				\$ -	\$ 55,789
SERVICES					
4250.2100	Engineering Services				3,000
4250.2103	Medical Expense				100
4250.2220	Building & Grounds				12,000
4250.2225	Heavy Equipment				1,000
4250.2226	Machinery & Equipment				2,500
4250.2227	Paving & Drainage Supplies				250
4250.2310	General Liability Insurance				1,050
4250.2311	Insurance of Motor Equipment				
4250.2350	Travel				100
4250.2370	Education & Training		1,600	1,600	
TOTAL				\$ 1,600	\$ 21,600
SUPPLIES					
4250.3111	Ice, Cups, Etc.				100
4250.3112	Fuel				300
4250.3113	Oil & Grease				50
4250.3114	Chemicals				1,500
4250.3120	Utilities				12,500
4250.3160	Minor Tools & Equipment				500
4250.3164	Parts & Materials				2,000
4250.3170	Wearing Apparel				225
4250.3171	Medical Supplies				50
4250.3172	Miscellaneous				1,000
4250.3174	Signal, Markers & Barricades				
4250.3176	Janitorial Supplies				50
TOTAL				\$ -	\$ 18,275
CAPITAL OUTLAYS					
4250.4142	Park Improvements		7,145	49,500	
4250.4143	Grant Match		5,560	40,000	
4250.4144	Street Improvements				
4250.4145	Parks Improvements - Grant Funds		6,760	217,656	
4250.4600	Capital Outlay Expenses		200		
TOTAL				\$ 19,665	\$ 307,156
INTERFUND CHARGES					
4250.5250	Disability Insurance		90	95	
TOTAL				\$ 90	\$ 95
TOTAL EXPENSES				\$ 21,355	\$ 402,915

POLICE

		ACTUAL 2008-9	BUDGET 2009-2010	ESTIMATED ACTUAL 2009-2010	PROPOSED BUDGET 2010-2011
PERSONNEL SERVICES					
4521.1021	Executive		45,531	32,970	46,262
4521.1023	Officers		98,000	66,920	97,556
4521.1024	Reserve Officers		6,500	18,500	6,500
4521.1100	Standby		3,600	1,800	2,400
4521.1110	Longevity		1,410	1,410	1,536
4521.1120	Overtime		6,500	1,980	6,500
4521.1200	Social Security		10,241	7,900	9,967
4521.1210	Medicare		2,395	1,900	2,331
4521.1220	Group Health Insurance		20,000	16,430	17,660
4521.1230	Group Dental Insurance		1,000	370	565
4521.1240	Retirement		33,006	21,720	32,085
4521.1250	Unemployment Tax (FUTA)		600	900	600
4521.1255	LifeFlight		200	200	160
4521.1260	Uniform Pay		3,000	1,650	3,000
4521.1270	Certificate Pay		7,200	2,850	4,200
4521.1280	Workers Comp		5,100	3,100	5,100
TOTAL			\$ 244,283	\$ 180,600	\$ 236,421
SERVICES					
4521.2103	Medical Expense		1,000	1,800	2,500
4521.2130	Computer Service Contract		-	2,900	
4521.2220	Building & Grounds		3,000	2,000	3,000
4521.2224	Motor Vehicle Repair		6,500	6,500	7,000
4521.2310	General Liability Insurance		2,400	1,800	1,800
4521.2311	Insurance of Motor Equipment		2,000	1,700	1,700
4521.2320	Telephone		2,900	2,100	2,500
4521.2325	Radio Service		4,000	3,500	4,500
4521.2330	Advertising & Public Notices		200	-	50
4521.2340	Printing		850	475	500
4521.2350	Travel		1,500	170	500
4521.2370	Education & Training		1,500	810	1,000
4521.2375	Radar Equipment Recertification		300	150	300
TOTAL			\$ 26,150	\$ 23,905	\$ 25,350
SUPPLIES					
4521.3112	Fuel		18,000	10,420	15,000
4521.3115	Postage		200	10	100
4521.3116	Office Supplies		600	2,000	1,000
4521.3120	Utilities		1,200	915	1,200
4521.3140	Books		300	240	300
4521.3160	Minor Tools & Equipment		200	160	200
4521.3170	Wearing Apparel		2,500	4,010	3,500
4521.3171	Medical Supplies		50	-	50
4521.3172	Miscellaneous		200	160	200
4521.3175	Signs, Markers, Etc.		100		100
4521.3176	Janitorial Supplies		50		100
4521.3177	Ammunition		400	305	400
TOTAL			\$ 23,800	\$ 18,220	\$ 22,150

POLICE

CAPITAL OUTLAYS					
4521.4130	Grant Match		5,000	-	5,000
4521.4230	Furniture/ Office Equipment		750	300	800
4521.4235	Computer Hardware		2,500	3,400	2,500
4521.4240	Computer Software		1,500	1,600	1,600
4521.4250	Vehicle		20,000	19,750	21,000
4521.4260	Equipment		11,000	10,075	11,000
TOTAL			\$ 35,750	\$ 35,125	\$ 41,900
INTERFUND CHARGES					
4521.5250	Disability Insurance		510	478	560
TOTAL			\$ 510	\$ 478	\$ 560
OTHER COSTS					
4521.7200	Programs		200	-	300
TOTAL			\$ 200	\$ -	\$ 300
	TOTAL EXPENSES		\$ 330,693	\$ 258,328	\$ 326,681

CODE COMPLIANCE

		ACTUAL 2008-9	BUDGET 2009-2010	ESTIMATED ACTUAL 2009-2010	PROPOSED BUDGET 2010-2011
PERSONNEL SERVICES					
4523.1022	Supervisor		40,139	28,500	39,759
4523.1110	Longevity		1,866	1,900	1,938
4523.1200	Social Security		2,718	1,700	2,623
4523.1210	Medicare		666	400	643
4523.1220	Group Health		8,825	7,275	8,900
4523.1230	Group Dental		95	133	140
4523.1240	Retirement		8,676	6,070	8,373
4523.1250	Unemployment		110	190	110
4523.1280	Workers Comp		320	210	320
	subtotal		\$ 63,415	\$ 46,378	\$ 62,805
SERVICES					
4523.2103	Medical Expenses		100	65	75
4523.2220	Building & Grounds		400	225	400
4523.2224	Motor Vehicle Repair		500	120	300
4523.2310	General Liability Insurance		500	565	500
4523.2311	Insurance of Motor Vehicle		250	160	200
4523.2320	Telephone		500	720	900
4523.2325	Radio Service		300	180	200
4523.2350	Travel		800	465	500
4523.2360	Certifications/Memberships		600	140	600
4523.2370	Education & Training		500	400	500
4523.2390	Code Enforcement Expenses		5,000	425	500
	subtotal		\$ 9,450	\$ 3,465	\$ 4,675
SUPPLIES					
4523.3112	Fuel		2,000	280	350
4523.3116	Office Supplies		300	2	50
4523.3120	Utilities		1,200	915	1,200
4523.3160	Minor Tools & Equipment		200	170	200
4523.3170	Wearing Apparel		125	850	200
4523.3172	Miscellaneous		200	80	200
	subtotal		\$ 4,025	\$ 2,297	\$ 2,200
INTERFUND CHARGES					
4523.5250	Disability Insurance		150	135	163
	TOTAL		\$ 150	\$ 135	\$ 163
CAPITAL OUTLAYS					
4523.4250	Vehicle			-	
	subtotal		\$ -	\$ -	\$ -
	TOTAL EXPENSES		\$ 77,040	\$ 52,275	\$ 69,843

MUNICIPAL COURT

		ACTUAL 2008-9	BUDGET 2009-2010	ESTIMATED ACTUAL 2009-2010	PROPOSED BUDGET 2010-2011
PERSONNEL SERVICES					
4530.1021	Executive		11,096	8,500	11,534
4530.1023	Court Clerks		15,543	11,550	16,097
4530.1110	Longevity		212	210	248
4530.1200	Social Security		1,714	1,275	1,728
4530.1210	Medicare		401	300	404
4530.1220	Group Health		2,210	1,800	2,210
4530.1230	Group Dental		46	5	70
4530.1240	Retirement		3,257	2,500	3,257
4530.1250	Unemployment Tax (FUTA)		220	220	220
4530.1255	LifeFlight		40		40
4530.1270	Certificate Pay		600	450	600
4530.1280	Workers Comp		320		320
	subtotal		\$ 35,659	\$ 26,810	\$ 36,728
SERVICES					
4530.2103	Medical Expense			130	150
4530.2220	Building & Grounds		100	240	100
4530.2310	General Liability Insurance		50	50	50
4530.2320	Telephone		900	675	900
4530.2350	Travel		1,000	550	1,000
4530.2361	Court Costs		12,000	13,720	12,000
4530.2370	Education & Training		500	400	500
	subtotal		\$ 14,550	\$ 15,635	\$ 14,550
SUPPLIES					
4530.3115	Postage		-		
4530.3116	Office Supplies		300	200	300
4530.3120	Utilities		1,200	915	1,200
4530.3140	Books		200	160	200
4530.3172	Miscellaneous		50	20	50
4530.3176	Janitorial Supplies		50	-	50
	subtotal		\$ 1,800	\$ 1,295	\$ 1,800
INTERFUND CHARGES					
4530.5250	Disability Insurance		150	135	63
	TOTAL		\$ 150	\$ 135	\$ 63
	subtotal		\$ 300	\$ 270	\$ 126
	TOTAL EXPENSES		\$ 52,309	\$ 44,010	\$ 53,267

COURT FUNDS

		ACTUAL 2008-9	BUDGET 2009-2010	ESTIMATED ACTUAL 2009-2010	PROPOSED BUDGET 2010-2011
MISCELLANEOUS REVENUE					
51 -Court Technology Fund					
3811	Miscellaneous Revenue		750	785	750
subtotal			\$ 750	\$ 785	\$ 750
53 -Court Security Fund					
3811	Miscellaneous Revenue		500	600	500
subtotal			\$ 500	\$ 600	\$ 500
TOTAL			\$ 1,250	\$ 1,385	\$ 1,250

FIRE

		ACTUAL 2008-9	BUDGET 2009-2010	ESTIMATED ACTUAL 2009 2010	PROPOSED BUDGET 2010-2011
PERSONNEL SERVICES					
4540.1280	Workers Comp		525	425	525
	subtotal		\$ 525	\$ 425	\$ 525
SERVICES					
4540.2103	Medical Expense		2,100	1,500	1,500
4540.2220	Building & Grounds		1,500	1,200	1,500
4540.2224	Motor Vehicle Repair		10,000	7,000	5,000
4540.2226	Machinery & Equipment		3,750	2,700	4,000
4540.2310	General Liability Insurance		1,300	1,300	1,300
4540.2311	Insurance of Motor Equipment		4,500	3,600	4,500
4540.2320	Telephone			375	500
4540.2321	Computer Access - Internet			325	430
4540.2350	Travel		1,500	370	750
4540.2370	Education & Training		2,000	1,200	3,000
	subtotal		\$ 26,650	\$ 19,570	\$ 22,480
SUPPLIES					
4540.3112	Fuel		1,000	2,000	1,000
4540.3113	Oil & Grease		600	575	600
4540.3116	Office Supplies		500	280	400
4540.3120	Utilities		4,300	2,325	3,000
4540.3170	Wearing Apparel		1,500	900	1,000
4540.3171	Medical Supplies		200	120	150
4540.3172	Miscellaneous		800	600	750
4540.3174	Member Relations		300	300	300
	subtotal		\$ 9,200	\$ 7,100	\$ 7,200
CAPITAL OUTLAYS					
4540.4140	Equipment		13,125	6,050	18,000
4540.4520	Grant Match		2,500	11,800	50,000
4540.4150	Vehicle		-		
	subtotal		\$ 15,625	\$ 17,850	\$ 68,000
INTERFUND CHARGES					
4540.5250	Disability Insurance		\$ 2,250	\$ 2,250	\$ 2,250
	subtotal		\$ 2,250	\$ 2,250	\$ 2,250
OTHER COSTS					
4540.7200	Firemen's Retirement Fund		11,000	\$ 5,650	12,600
4540.7210	Fire Prevention Programs		1,000	1,100	1,000
	subtotal		\$ 12,000	\$ 6,750	\$ 13,600
	TOTAL FIRE		\$ 66,250	\$ 53,945	\$ 114,055

UTILITIES SUMMARY

	ACTUAL 2008-9	BUDGET 2009-2010	ESTIMATED ACTUAL 2009-2010	PROPOSED BUDGET 2010-2011
Departmental Revenue				
Water Utility		602,000	257,500	406,000
Wastewater Utility		358,450	173,675	240,738
Electric Utility		2,527,000	1,797,075	2,452,000
Total Revenue		\$ 3,487,450	\$ 2,228,250	\$ 3,098,738
Departmental Expense				
Water Utility		522,707	299,655	320,672
Wastewater Utility		447,390	217,812	280,314
Electric Distribution		771,295	482,750	714,652
Electric Generation and Transmission		1,600,000	1,200,000	1,600,000
Total Expense		\$ 3,341,392	\$ 2,200,217	\$ 2,915,638
Revenue Over/(Under) Expenses		\$ 146,058	\$ 28,033	\$ 183,099

WATER

		ACTUAL 2008-9	BUDGET 2009-2010	ESTIMATED ACTUAL 2009- 2010	PROPOSED BUDGET 2010-2011
REVENUES					
3350	TxCDBG		158,500		
3442	Penalties & Interest		3,500	2,810	3,500
3444	Sales		400,000	254,670	400,000
3445	Tapping Fees		2,000		2,000
	Transfer from Water Reserves		37,500		
3811	Miscellaneous Revenue		500	20	500
	TOTAL REVENUE		\$ 602,000	\$ 257,500	\$ 406,000
PERSONNEL SERVICES					
4570.1021	Executive		12,000	8,770	12,240
4570.1022	Supervisor		12,511	8,900	12,762
4570.1023	Clerical/ Laborer		61,187	45,110	52,820
4570.1100	Stand By		4,000	2,350	4,000
4570.1110	Longevity		2,650	2,650	2,800
4570.1120	Overtime		2,000	1,000	2,000
4570.1200	Social Security		6,054	4,200	5,371
4570.1210	Medicare		1,416	1,000	1,256
4570.1220	Group Health Insurance		9,500	7,800	9,500
4570.1230	Group Dental Insurance		196	200	304
4570.1240	Retirement		19,608	14,000	17,394
4570.1250	Unemployment Tax (FUTA)		120	200	120
4570.1255	LifeFlight		40		40
4570.1270	Certificate Pay		1,200	1,100	1,200
4570.1280	Workers Comp		1,600	1,520	1,600
	TOTAL		\$ 134,082	\$ 98,800	\$ 123,407
SERVICES					
4570.2100	Engineering Services		5,000	165	5,000
4570.2101	Grant Consultant				
4570.2103	Medical Expense		200		200
4570.2106	Audit				2,000
4570.2220	Building & Grounds		6,500	125	6,500
4570.2221	Water Well Maintenance		10,000	12,050	10,000
4570.2223	Tanks & Towers		2,500	1,500	2,500
4570.2224	Motor Vehicle Repair		2,000	115	2,000
4570.2225	Heavy Equipment		1,000	315	1,000
4570.2226	Machinery & Equipment		4,000	375	4,000
4570.2227	Water Analysis		3,000	1,750	3,000
4570.2230	Rental of Equipment		700		700
4570.2310	General Liability Insurance		3,200	1,900	3,200
4570.2311	Insurance of Motor Equipment		500	300	500
4570.2325	Radio Service		600	420	600
4570.2350	Travel		1,000	850	2,000
4580.2360	Permits		1,000	2,300	1,000
4570.2370	Education & Training		2,000	875	2,500
	TOTAL		\$ 43,200	\$ 23,040	\$ 46,700

WATER

SUPPLIES					
4570.3111	Ice, Cups, Etc.		200	270	200
4570.3112	Fuel		8,000	4,600	8,000
4570.3113	Oil & Grease		100	235	100
4570.3114	Chemicals		8,000	5,800	8,000
4570.3115	Postage				1,400
4570.3120	Utilities		37,000	22,400	37,000
4570.3160	Minor Tools & Equipment		1,500	700	1,500
4570.3164	Parts & Materials		10,000	4,400	10,000
4570.3166	Meters		1,000	1,700	1,000
4570.3167	Fire Hydrants		1,200		1,200
4570.3170	Wearing Apparel		500	800	225
4570.3171	Medical Supplies		100		100
4570.3172	Miscellaneous		500	120	500
TOTAL			\$ 68,100	\$ 41,025	\$ 69,225
CAPITAL OUTLAYS					
4570.4120	New Water Lines		158,500	\$ 107,000.00	
4570.4125	New PW Building		37,500	\$ 3,250.00	
4570.4043	Water Equipment Projects		46,000		46,000
4570.4130	Grant Match		\$ -		
4570.4250	Vehicle		\$ -	\$ -	
4570.4260	Loader		\$ -	\$ -	
TOTAL			\$ 242,000	\$ 110,250	\$ 46,000
INTERFUND CHARGES					
4570.5110	Debt Service (Int. & Sinking)		35,000	26,250	35,000
4570.5250	Disability Insurance		325	290	340
TOTAL			\$ 35,325	\$ 26,540	\$ 35,340
TOTAL EXPENSES			\$ 522,707	\$ 299,655	\$ 320,672
Revenue Over/(Under) Expenses			\$ 79,293	\$ (42,155)	\$ 85,328

WASTEWATER

		ACTUAL 2008-9	BUDGET 2009-2010	ESTIMATED ACTUAL 2009-2010	PROPOSED BUDGET 2010-2011
REVENUES					
3350	CDBG Grant		91,500		
3442	Penalties & Interest		2,200	1,950	2,200
3444	Sales		225,750	170,000	237,038
3445	Tapping Fees		1,000	1,345	1,000
	Transfer from WW Reserves		37,500		
3811	Miscellaneous		500	380	500
	TOTAL REVENUE		\$ 358,450	\$ 173,675	\$ 240,738
PERSONNEL SERVICES					
4580.1021	Executive		12,000	8,800	12,240
4580.1022	Supervisor		12,511	9,000	12,762
4580.1023	Clerical/ Laborer		49,940	37,000	51,181
4580.1100	Stand By		1,300	400	1,300
4580.1110	Longevity		2,215	2,210	2,368
4580.1120	Overtime		5,000	3,000	5,000
4580.1200	Social Security		5,405	3,600	5,337
4580.1210	Medicare		1,246	850	1,230
4580.1220	Group Health Insurance		9,500	7,800	9,500
4580.1230	Group Dental Insurance		196	200	304
4580.1240	Retirement		17,255	12,200	17,038
4580.1250	Unemployment Tax (FUTA)		120	140	120
	LifeFlight		40		40
4580.1270	Certificate Pay		1,200	900	1,200
4580.1280	Workers Comp		75		75
	subtotal		\$ 118,003	\$ 86,100	\$ 119,696
SERVICES					
4580.2100	Engineering Services		5,000	500	5,000
4580.2101	Grant Consultant		0		0
4580.2103	Medical Expense		100		100
4580.2106	Audit				1,000
4580.2200	Sewer Plant & Lift Stations		2,500	10,200	2,500
4580.2220	Building & Grounds		1,000	420	1,000
4580.2224	Motor Vehicle Repair		1,500	60	1,500
4580.2225	Heavy Equipment		1,500	315	1,500
4580.2226	Machinery & Equipment		2,500	800	2,500
4580.2227	Effluent Analysis		8,000	7,000	8,000
4580.2310	General Liability Insurance		2,000	750	2,000
4580.2311	Insurance of Motor Equipment		200		200
4580.2325	Radio Service		600	420	600
4580.2330	Advertising & Public Notices		-		-
4580.2350	Travel		300	320	1,300
4580.2360	Permits		4,500	4,000	4,500
4580.2370	Education & Training		1,000	1,400	1,500
	subtotal		\$ 30,700	\$ 26,185	\$ 33,200

WASTEWATER

SUPPLIES					
4580.3111	Ice, Cups, Etc.		150	270	150
4580.3112	Fuel		8,000	4,500	8,000
4580.3113	Oil & Grease		100	175	100
4580.3114	Chemicals		12,000	6,000	12,000
4580.3115	Postage				1,400
4580.3120	Utilities		37,000	26,000	37,000
4580.3160	Minor Tools & Equipment		150	400	150
4580.3164	Parts & Materials		11,000	2,000	11,000
4580.3170	Wearing Apparel		500	1,100	225
4580.3171	Medical Supplies		50		50
4580.3172	Miscellaneous		500	42	500
subtotal			\$ 69,450	\$ 40,487	\$ 70,575
CAPITAL OUTLAYS					
4580.4120	New Wastewater Lines		91,500	9,900	
4580.4125	New Building		37,500	13,900	
4580.4143	Wastewater Equipment		6,000		6,000
4580.4130	Grant Match		42,000	4,000	
4580.4140	Wastewater Plant Maintenance		2,500		2,500
4580.4250	Vehicle				
4580.4260	Loader		-		
subtotal			\$ 179,500	\$ 27,800	\$ 8,500
INTERFUND CHARGES					
4580.5110	Debt Service (Int. & Sinking)		49,457	37,000	48,057
4580.5250	Disability Insurance		280	240	286
subtotal			\$ 49,737	\$ 37,240	\$ 48,343
TOTAL EXPENSES			\$ 447,390	\$ 217,812	\$ 280,314
Revenue Over/(Under) Expenses			\$ (88,940)	\$ (44,137)	\$ (39,577)

ELECTRIC

		ACTUAL 2008-9	BUDGET 2009-2010	ESTIMATED ACTUAL 2009- 2010	PROPOSED BUDGET 2010-2011
REVENUE					
	Transfer from Elec Reserves		75,000		
3440	Customer Service		500	125	500
3441	Administrative Fees		4,000	1,150	4,000
3442	Penalties & Interest		20,000	16,750	20,000
3444	Sales		725,000	518,750	725,000
3445	Power Cost Recovery Factor		1,700,000	1,254,000	1,700,000
subtotal			\$ 2,524,500	\$ 1,790,775	\$ 2,449,500
MISCELLANEOUS REVENUE					
3811	Miscellaneous Revenue		2,500	6,300	2,500
subtotal			\$ 2,500	\$ 6,300	\$ 2,500
	TOTAL REVENUES		\$ 2,527,000	\$ 1,797,075	\$ 2,452,000
PERSONNEL SERVICES					
4590.1021	Executive		30,000	22,000	30,600
4590.1022	Supervisor		25,025	18,000	25,524
4590.1023	Clerical/Laborer		107,784	73,000	82,460
4590.1100	Stand By		6,500	5,650	6,500
4590.1110	Longevity		2,790	2,630	2,739
4590.1120	Overtime		2,000	1,200	2,000
4590.1200	Social Security		10,951	7,300	9,424
4590.1210	Medicare		2,524	1,700	2,172
4590.1220	Group Health Insurance		23,000	18,400	20,750
4590.1230	Group Dental Insurance		430	420	665
4590.1240	Retirement		36,306	24,500	30,085
4590.1250	Unemployment Tax (FUTA)		600	850	600
4590.1255	LifeFlight		160		160
4590.1270	Certificate pay		1,200	550	1,200
4590.1280	Workers Comp		1,200	930	1,200
subtotal			\$ 250,470	\$ 177,130	\$ 216,079
SERVICES					
4590.2100	Engineering Services		6,000	5,750	6,000
4590.2103	Medical Expense		900	235	900
4590.2106	Audit				11,000
4590.2130	Computer Service Contract				
4590.2220	Building & Grounds		500	650	500
4590.2224	Motor Vehicle Repair		2,000	1,200	2,000
4590.2225	Heavy Equipment		2,500	150	2,500
4590.2226	Machinery & Equipment		1,000	1,600	1,000
4590.2230	Rental of Equipment		500		500
4590.2310	General Liability Insurance		3,000	2,100	3,000
4590.2311	Insurance of Motor Equipment		2,500	1,700	2,500
4590.2320	Telephone		5,000	3,800	5,000
4590.2321	Computer Access - Internet				
4590.2325	LCRA Radio Fees		1,750	880	1,750
4590.2330	Advertising and Public Notices				
4590.2350	Travel		1,500	160	3,500
4590.2370	Education & Training		500	650	1,500
4590.2380	Spring/Fall Clean-up		5,500	3,500	5,500
4590.2390	Franchise Fee		300,000	225,000	300,000
subtotal			\$ 333,150	\$ 247,375	\$ 347,150

ELECTRIC

SUPPLIES					
4590.3111	Ice, Cups, Etc.		200	250	200
4590.3112	Fuel		8,000	4,700	8,000
4590.3113	Oil & Grease		100	570	100
4590.3114	Chemicals		700	660	700
4590.3115	Postage				1,400
4590.3116	Office Supplies		2,000	950	3,000
4590.3160	Minor Tools & Equipment		2,000	600	2,000
4590.3164	Parts & Materials		25,000	9,700	25,000
4590.3166	Meters		2,000	9,500	2,000
4590.3170	Wearing Apparel		2,000	2,200	1,200
4590.3171	Medical Supplies		100		100
4590.3172	Miscellaneous		500	220	500
	subtotal		\$ 42,600	\$ 29,350	\$ 44,200
CAPITAL OUTLAYS					
4590.4120	New PW Building		75,000	41,175	
4590.4235	Computer Hardware		1,200	3,050	1,200
4590.4240	Computer Software		16,000	17,260	16,000
4590.4250	Vehicle		-		
4590.4255	Loader		-		
4590.4260	Electric Distribution Lines		10,000	5,300	10,000
4590.4280	System Improvements		41,000		41,000
	subtotal		\$ 68,200	\$ 25,610	\$ 68,200
INTERFUND CHARGES					
4590.5250	Disability Insurance		620	510	645
	subtotal		\$ 620	\$ 510	\$ 645
OTHER COSTS					
4590.7200	Programs		500		500
4590.6200	Debt Service		75,755	2,775	37,878
	subtotal		76,255	2,775	38,378
	TOTAL		771,295	482,750	714,652
Generation & Transmission					
4591.3100	Wholesale Electric Purchase		1,600,000	1,200,000	1,600,000
	subtotal		\$ 1,600,000	\$ 1,200,000	\$ 1,600,000
	TOTAL		\$ 2,371,295	\$ 1,682,750	\$ 2,314,652
	Revenue Over/(Under) Expenses		\$ 155,705	\$ 114,325	\$ 137,348