



FLATONIA
Where All Roads Lead

City of Flatonia
125 E. South Main
PO Box 329
Flatonia, TX 78941

P: 361-865-3548
F: 361-865-2817

MEMO

August 11, 2009

To: Mayor & City Council

From: Kenneth D. Knight
City Manger

Re: Budget Message 2009-2010

The Budget for fiscal year 2009-2010 is hereby submitted for the Councils review, consideration, change, and eventual adoption.

OVERVIEW
TOTAL CITY BUDGET

Total revenues and cash balance forward for fiscal year 2009-2010 is estimated to be \$5,559,594. Total expenditures for fiscal year 2009-2010 are proposed at \$5,479,061. 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 \$80,533 going into the 2010-2011 fiscal year. The staff proposed 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.

Projected revenues have changed from last year due to several factors. The City of Flatonia is anticipating receiving several grants from the state and federal government. If those grants are not received; the expenditures budgeted to receive those moneys will not be spent. In order to balance the budget; staff is recommending transferring funds from

the three utility reserve funds to fund the building of a Public Works/Utilities building. The city has sufficient funds in those accounts to accomplish the long-term goal of relocating the public works/utility equipment from the downtown area and providing a safe, secure, and esthetically pleasing location for the city's assets. It is very important that the City create and maintain a healthy carryover balance. The City has a healthy reserve balance so using a portion of said balance to complete community goals is both prudent and logical. That said, the city must spend (and save) its money wisely and increase rates and fees when necessary. The City of Flatonia can be confident of success in the future so long as the council and staff remain vigilant in controlling both revenue and expenditures.

Pay raises for the current year are based on a modest cost-of-living-adjustment (cola) of 3%. Several employees are being offered higher raises based upon achievements, certifications, and service beyond the norm. These achievements are detailed in each employee's employment evaluations to justify the recommendation.

The City staff, employees, and City Council 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 \$1,756,499 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 \$345,780 for fiscal year 2009-2010. Other sources of ongoing (significant) yearly revenue are franchise fees, Hotel/Motel tax, Refuse Collection and Fines. Property taxes are estimated at \$175,780 and are based on a \$61,038,839 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 of an estimated \$164,395 with the General Fund to be balance by a transfer from the General Fund Reserves. This deficit is largely caused by increased one-time expenditures and the funding of a new police officer. This deficit should be eliminated by not totally reducing the tax rate from the 2009-2010 rate to the 'effective' tax rate in the coming fiscal years.

EXPENDITURES (GF)

Total estimated expenditures in the general fund are projected at \$1,920,894 for the 2009-2010 fiscal year. This amounts to a 30.9% increase over the budgeted expenditures for the current fiscal year 2008-2009. The largest increase comes from Capital Outlay

Expenses in the Fire Department and the addition of a police officer. Should FEMA Grant funding not be received, the General Fund will decrease by (\$45,487) or 3.1%.

WATER UTILITY, WASTEWATER UTILITY AND ELECTRIC UTILITY

REVENUES (ALL UTILITIES)

Total revenues for all utility funds are projected at \$3,637,450. Water revenues are estimated at \$639,500. Wastewater revenues are projected at \$395,950. Electric revenues are projected at \$2,602,000. Projected revenues less estimated expenditures for all three utility funds for fiscal year 2009-2010 leaves the City with an estimated cash balance forward (carryover) into fiscal year 2010-2011 of \$41,879.

EXPENDITURES (ALL UTILITIES)

Total projected expenditures for all utility funds are projected at \$3,595,571.

WATER UTILITY EXPENDITURES (Total = \$556,901)

Major expenditures for the Water Utility Fund are \$158,500 in grant funds to construct new water lines and \$75,000 for the construction of the Public Works/Utility building.

Total revenue over expenditure in the Water Utility Fund is \$82,599.

WASTEWATER UTILITY EXPENDITURES (Total = \$484,634)

Major expenditures for the Wastewater Utility Fund are \$91,500 in grant funds to (re)construct wastewater collection lines and \$75,000 for the construction of the Public Works/Utility Building.

Total revenue (under) expenditure in the Wastewater Utility Fund is (\$88,684)

The Wastewater Utility Fund is not paying for itself and has been in a deficit financial condition for, at least, the past four years. Included in the budgeted revenue for the Wastewater Fund is a five percent (5%) rate increase. The Water Utility Fund can not longer take up the slack for the Wastewater Fund. The overall deficit in the Water/Wastewater Fund is (\$6,085). Revenues in this fund must be increased over the next several years to bring this fund within 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.

ELECTRIC UTILITY FUND EXPENDITURES INCLUDING ELECTRIC GENERATION AND TRANSMISSION (EG&T) & ELECTRIC DISTRIBUTION (ED) (Total = EG&T \$1,600,000—ED \$916,632 = GRAND TOTAL \$2,516,632

Major new expenditure for the Electric Utility Fund is \$150,000 for the Public Works/Utility building.

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. In the short time I have been in Flatonia; 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 am recommending expenditures far above what has come before, utilizing grants funds and reserves, for one time expenses. These expenses, however, are necessary 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 equitable fashion.

Thank you for your support and cooperation,

Kenneth D. Knight

City Manager
City of Flatonia

First Draft
FY 2009-2010 Budget
City of Flatonia

This budget will raise more total property taxes
than last year's budget by \$2085.00

BUDGET SUMMARY

	BUDGET 2008- 2009	ESTIMATED ACTUAL 2008-2009	PROPOSED BUDGET 2009- 2010
Revenues			
General Fund	1,390,828	1,178,751	1,920,894
Utility Fund	3,066,700	3,100,285	3,637,450
Court Funds	1,250	1,250	1,250
Total Revenue	\$ 4,458,778	\$ 4,280,286	\$ 5,559,594
Expenses			
Utility Fund	2,970,654	2,861,609	3,558,167
Total Expense	\$ 4,437,035	\$ 4,283,240	\$ 5,479,061
Revenue Over/(Under) Expenses	\$ 21,743	\$ (2,955)	\$ 80,533

GENERAL FUND SUMMARY

	PROPOSED BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	PROPOSED BUDGET 2009-2010
Revenue			
Transfer from General Fund Reserves	-		164,395
Taxes & Fees	699,895	684,214	701,980
Licenses & Permits	2,400	1,642	2,400
Intergovernmental Revenue	10,000	8,386	536,486
Charges for Service	257,500	263,725	264,600
Fines & Forfeitures	23,000	32,000	30,000
Investment Income	30,000	-	30,000
Miscellaneous Revenue	368,033	188,784	191,033
Total Revenue	\$ 1,390,828	\$ 1,178,751	\$ 1,920,894
Expense			
Streets, Bridges, & Parks	627,430	635,335	362,677
General Administration	375,000	345,668	465,412
Police	284,716	262,609	353,117
Code Compliance	75,117	67,442	76,765
Municipal Court	51,042	42,320	52,082
Fire	53,075	68,258	610,842
Total Expense	\$ 1,466,381	\$ 1,421,632	\$ 1,920,894
Revenue Over/(Under) Expenses	\$ (75,553)	\$ (242,881)	\$ 0

GENERAL FUND REVENUE

		PROPOSED BUDGET 2008-2009	ESTIMATED ACTUAL 2008- 2009	PROPOSED BUDGET 2009-2010
GENERAL FUND REVENUES				
TAXES & FEES				
	Property Taxes			
3110	Ad Valorem Taxes (Current)	173,695	170,300	175,780
3112	Ad Valorem Taxes (Delinquent)	5,000	3,600	7,000
3113	Penalties & Interest	3,000	2,300	3,000
	subtotal	181,695	176,200	185,780
	Fees			
3117	Telephone Co. Franchise Fee	20,000	18,142	20,000
3118	Cable Franchise Fee	2,000	2,000	2,000
3119	Utility Fund Franchise Fees	300,000	300,000	300,000
3120	Pole Attachment Fees	-	-	-
	subtotal	322,000	320,142	322,000
	Miscellaneous Tax Revenue			
3130	Sales Tax	170,000	163,000	170,000
3141	Hotel/Motel Tax	25,000	23,672	23,000
3143	Mixed Beverage Tax	1,200	1,200	1,200
	subtotal	\$ 196,200	\$ 187,872	\$ 194,200
	TOTAL	\$ 699,895	\$ 684,214	\$ 701,980
LICENSES & PERMITS				
3210	Business Licenses & Permits		-	
3220	Non-Business Licenses & Permit	200	100	200
3222	Building Permits	2,000	1,542	2,000
3230	Other Licenses & Permits	200	-	200
	TOTAL	\$ 2,400	\$ 1,642	\$ 2,400
INTERGOV REV				
	FEMA Grant			500,000
3334	State Grants	10,000	8,386	36,486
	TOTAL	\$ 10,000	\$ 8,386	\$ 536,486
CHARGES FOR SERVICE				
3430	Return Check Fees	1,000	400	400
3441	Administrative Fees	0	-	0
3442	Penalties & Interest	2,500	2,600	2,500
3443	Refuse Collection	250,000	260,000	257,500
3450	Limb Chipping Revenue	300	725	500
3469	Code Enforcement Revenue	200	-	200
3475	Park Revenue	3,000	-	3,000
3491	Cemetery	500	-	500
	TOTAL	\$ 257,500	\$ 263,725	\$ 264,600

GENERAL FUND REVENUE

FINES & FORFEITURES				
3510	Fines	15,000	22,000	20,000
3511	Court Costs	8,000	10,000	10,000
		-		-
	TOTAL	\$ 23,000	\$ 32,000	\$ 30,000
INVESTMENT INCOME				
3610	Investment Income	30,000	-	30,000
	TOTAL	\$ 30,000	\$ -	\$ 30,000
MISC REVENUE				
	Transfer from Undesignated Reverses	175,000		0
3810	Post Office Rent	7,800	7,800	7,800
3811	Miscellaneous Revenue	170,500	161,000	170,500
3812	Rental of Space on Water Tower	1,000	-	1,000
3830	Insurance Reimbursement	1,733	9,915	1,733
3921	Sale of Fixed Assets		469	
3930	Fire Department Donation	12,000	9,600	10,000
	TOTAL	\$ 368,033	\$ 188,784	\$ 191,033
	TOTAL REVENUE	\$ 1,390,828	\$ 1,178,751	\$ 1,756,499

GENERAL ADMINISTRATION

PERSONNEL SERVICES		BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	PROPOSED BUDGET 2009-2010
4400.1010	Mayor/Council	2,700	2,700	2,700
4400.1021	Executive	5,500	1,042	5,665
4400.1023	Clerical/Laborer	14,820	14,820	15,709
4400.1110	Longevity	260	230	290
4400.1200	Social Security	1,443	1,120	1,511
4400.1210	Medicare	338	263	353
4400.1220	Group Health Insurance	4,644	3,900	4,644
4400.1230	Group Dental Insurance	46	37	46
4400.1240	Retirement	4,132	2,600	4,350
4400.1250	Unemployment Tax (FUTA)	400	200	400
	LifeFlight			80
4400.1270	Certificate Pay	1,800	1,800	1,800
4400.1280	Workers Comp	1,800	1,787	1,800
subtotal		\$ 37,883	\$ 30,499	\$ 39,348
SERVICES				
4400.2102	Legal	6,000	4,500	6,090
4400.2103	Medical Expense	300		305
4400.2105	Audit	20,000	25,000	20,000
4400.2106	Fayette Appraisal District Fee	4,682	3,900	4,752
4400.2107	Codification	5,000	5,000	5,075
4400.2110	Election Expense	2,000	150	2,030
4400.2130	Computer Services	1,000	500	1,015
4400.2210	Cleaning	2,000	1,750	2,030
4400.2211	Refuse Disposal	200,000	190,000	203,000
4400.2220	Building & Grounds	5,000	5,250	5,000
4400.2221	Park House	2,400	3,600	2,400
4400.2233	Vehicle Allowance			-
4400.2234	Office Equipment Lease	3,180	3,180	3,228
4400.2325	Reverse 9-1-1	1,500	1,500	1,523
4400.2310	General Liability Insurance	4,600	4,600	4,669
4400.2320	Telephone	9,000	7,200	9,135
4400.2321	Computer Access - Internet Con	600	514	609
4400.2330	Advertising & Public Notices	2,000	1,000	2,030
4400.2340	Printing	4,500	4,100	4,568
4400.2350	Travel	8,000	6,200	8,120
4400.2361	Surety Bonds	300	325	305
4400.2362	Recording Fees	300		305
4400.2370	Education & Training	4,000	2,500	4,060
4400.2371	Memberships	2,000	1,100	2,030
subtotal		\$ 288,362	\$ 271,869	\$ 292,276
SUPPLIES				
4400.3115	Postage	6,000	5,000	6,090
4400.3116	Office Supplies	3,500	3,000	3,553
4400.3117	Dntwn Beautification Supplies	3,000	2,950	3,045
4400.3120	Utilities	10,000	11,660	10,150
4400.3140	Books	600	450	609

GENERAL ADMINISTRATION

4400.3171	Medical Supplies	50		51
4400.3172	Miscellaneous	2,000	1,800	2,030
4400.3173	Council	500	150	508
4400.3174	Employee Relations	3,000	2,500	3,045
4400.3176	Janitorial Supplies	200	110	203
	subtotal	\$ 28,850	\$ 27,620	\$ 29,283
CAPITAL OUTLAYS				
4400.4141	Cemetery	1,500	\$ 1,750	1,500
4400.4230	Furniture	3,000		3,000
4400.4235	Computer Hardware	1,500		3,000
4400.4240	Computer Software	200	200	200
4400.4250	Vehicle			-
	subtotal	\$ 6,200	\$ 1,950	\$ 7,700
INTERFUND CHARGES				
4400.5250	Disability Insurance	85	60	85
	subtotal	\$ 85	\$ 60	\$ 85
OTHER COSTS				
4400.2108	Economic Development		500	20,000
	Incentive Program - \$17,000			
	Training & Travel - \$3,000			
4400.2109	Tourism - Contract with C of C	25,000	27,688	25,000
4400.7100	County Airport Expense	4,000	3,700	9,100
4400.7200	Programs	6,500	6,850	11,500
	Family Crisis Center - \$1,500 (Same as prior year)			
	CARTS - \$2,000 (\$1,000 historically)			
	CCA - \$5,000 (\$1,000 historically)			
	\$3,500 Senior Nutrition			
	\$1,000 Elderly Homemaker			
	\$500 Community Services			
	Children's Advocacy Center - \$500 (same as prior year)			
	Flatoinia Public Library - \$2,500 (same as prior year)			
4400.7210	Animal Shelter	3,120	3,120	3,120
	City Meets & Bounds			28,000
	subtotal	\$ 13,620	\$ 13,670	\$ 96,720
TOTAL EXPENSES		\$ 375,000	\$ 345,668	\$ 465,412

STREETS AND PARKS

		BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	PROPOSED BUDGET 2009-2010
PERSONNEL SERVICES				
4150.1023	Clerical/Laborer	45,760	41,105	47,133
4150.1025	Pool Staff	15,000	11,200	15,600
4150.1110	Longevity	415	276	560
4150.1120	Overtime	500	325	500
4150.1200	Social Security	3,824	3,280	3,955
4150.1210	Medicare	894	767	925
4150.1220	Group Health Insurance	8,840	7,675	8,840
4150.1230	Group Dental Insurance	183	182	183
4150.1240	Retirement	12,384	8,518	12,810
4150.1250	Unemployment Tax (FUTA)	200	200	200
	LifeFlight			80
4150.1280	Workers Comp	2,300	2,251	2,300
TOTAL		\$ 90,300	\$ 75,779	\$ 93,086
SERVICES				
4150.2100	Engineering Services	3,000	45,000	3,000
4150.2103	Medical Expense	500	555	500
4150.2220	Building & Grounds	12,000	4,000	12,180
4150.2224	Motor Vehicle Repair	1,500	1,250	1,523
4150.2225	Heavy Equipment	2,000	500	2,030
4150.2226	Machinery & Equipment	5,000	9,000	5,075
4150.2227	Paving & Drainage Supplies	1,000	550	1,015
4150.2230	Rental of Equipment	2,000	8,174	2,000
4150.2310	General Liability Insurance	2,100	2,078	2,132
4150.2311	Insurance of Motor Equipment	2,200	2,165	2,233
4150.2350	Travel	300	-	305
4150.2370	Education & Training	1,500	1,545	1,523
TOTAL		\$ 33,100	\$ 74,817	\$ 33,514
SUPPLIES				
4150.3111	Ice, Cups, Etc.	200	210	203
4150.3112	Fuel	8,000	6,500	8,120
4150.3113	Oil & Grease	250	100	254
4150.3114	Chemicals	2,000	4,005	2,030
4150.3120	Utilities	42,000	37,000	42,630
4150.3160	Minor Tools & Equipment	500	600	508
4150.3164	Parts & Materials	1,000	775	1,015
4150.3170	Wearing Apparel	1,250	1,750	1,269
4150.3171	Medical Supplies	100	-	102
4150.3172	Miscellaneous	1,000	1,500	1,015
4150.3174	Signal, Markers & Barricades	13,500	2,111	13,703
4150.3176	Janitorial Supplies	50	10	51
TOTAL		\$ 69,850	\$ 54,561	\$ 70,898
CAPITAL OUTLAYS				
4150.4142	Park Improvements	3,000	-	15,000
4150.4143	Grant Match	1,000	-	40,000
4150.4144	Street Improvements*	20,000	20,000	110,000
4150.4600	Capital Outlay Expenses	410,000	410,000	
TOTAL		\$ 434,000	\$ 430,000	\$ 165,000
	*2nd Street & Downtown Parking Lots			
INTERFUND CHARGES				
4150.5250	Disability Insurance	180	178	180
TOTAL		180	\$ 178	180

STREETS AND PARKS

	TOTAL EXPENSES	\$ 627,430	\$ 635,335	\$ 362,677

POLICE EXECUTIVE

PERSONNEL SERVICES		BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	PROPOSED BUDGET 2009-2010
4521.1021	Executive	42,158	38,825	45,531
4521.1023	Officers	98,000	106,720	98,000
	New Officer			29,800
4521.1024	Reserve Officers	5,000		6,500
4521.1100	Standby	3,600	2,800	3,600
4521.1110	Longevity	1,300	1,854	1,410
4521.1120	Overtime	6,500	5,500	6,500
4521.1200	Social Security	9,707	9,653	11,863
4521.1210	Medicare	2,270	2,258	2,774
4521.1220	Group Health Insurance	17,682	14,380	17,682
4521.1230	Group Dental Insurance	365	365	365
4521.1240	Retirement	31,524	22,631	32,248
4521.1250	Unemployment Tax (FUTA)	600	550	600
	LifeFlight			200
4521.1260	Uniform Pay	2,400	2,400	3,000
4521.1270	Certificate Pay	5,400	4,650	7,200
4521.1280	Workers Comp	5,100	5,010	5,100
TOTAL		\$ 231,606	\$ 217,596	\$ 272,374
SERVICES				
4521.2103	Medical Expense	1,000	1,220	1,000
4521.2220	Building & Grounds	3,000	4,025	3,045
4521.2224	Motor Vehicle Repair	6,500	6,500	6,598
4521.2310	General Liability Insurance	2,400	2,300	2,436
4521.2311	Insurance of Motor Equipment	2,000	1,900	2,030
4521.2320	Telephone	2,900	2,750	2,600
4521.2325	Radio Service	4,000	3,700	4,060
4521.2330	Advertising & Public Notices	200	334	203
4521.2340	Printing	750	-	850
4521.2350	Travel	1,500	100	1,523
4521.2370	Education & Training	1,500	-	1,523
4521.2375	Radar Equipment Recertification	300	120	305
TOTAL		\$ 26,050	\$ 22,949	\$ 26,171
SUPPLIES				
4521.3112	Fuel	18,000	14,600	18,270
4521.3115	Postage	100	10	200
4521.3116	Office Supplies	600	1,484	609
4521.3120	Utilities	1,200	1,775	1,218
4521.3140	Books	200	126	300
4521.3160	Minor Tools & Equipment	200	75	203
4521.3170	Wearing Apparel	2,000	2,387	2,500
4521.3171	Medical Supplies	50	-	51
4521.3172	Miscellaneous	200	227	203
4521.3175	Signs, Markers, Etc.	100	-	102
4521.3176	Janitorial Supplies	50	-	51
4521.3177	Ammunition	400	300	406
TOTAL		\$ 23,100	\$ 20,984	\$ 24,112

POLICE EXECUTIVE

CAPITAL OUTLAYS				
4521.4130	Grant Match			5,000
4521.4230	Furniture/ Office Equipment	500	-	750
4521.4235	Computer Hardware	1,250	-	2,500
4521.4240	Computer Software	1,000	500	1,500
4521.4250	Vehicle	-	-	20,000
4521.4260	Equipment	500		5,000
TOTAL		\$ 3,250	\$ 500	\$ 29,750
INTERFUND CHARGES				
4521.5250	Disability Insurance	510	580	510
TOTAL		\$ 510	\$ 580	\$ 510
OTHER COSTS				
4521.7200	Programs	200	-	200
TOTAL		\$ 200	\$ -	\$ 200
TOTAL EXPENSES		\$ 284,716	\$ 262,609	\$ 353,117

CODE ENFORCEMENT

		BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	PROPOSED BUDGET 2009-2010
PERSONNEL SERVICES				
4523.1022	Supervisor	38,970	37,834	40,139
4523.1110	Longevity	1,794	1,722	1,866
4523.1120	Overtime	-	-	-
4523.1200	Social Security	2,564	2,488	2,642
4523.1210	Medicare	628	610	647
4523.1220	Group Health	8,825	7,731	8,825
4523.1230	Group Dental	95	70	95
4523.1240	Retirement	8,185	6,003	8,435
4523.1250	Unemployment	110	99	110
4523.1270	Certificate Pay			
4523.1280	Workers Comp	320	316	320
subtotal		\$ 61,492	\$ 56,873	\$ 63,079
SERVICES				
4523.2103	Medical Expenses	100	65	100
4523.2220	Building & Grounds	400	77	400
4523.2224	Motor Vehicle Repair	500	550	500
4523.2310	General Liability Insurance	500	433	500
4523.2311	Insurance of Motor Vehicle	250	225	250
4523.2320	Telephone	500	510	500
4523.2325	Radio Service	300	288	300
4523.2350	Travel	800	600	800
4523.2360	Certifications/Memberships	600	106	600
4523.2370	Education & Training	500	200	500
4523.2390	Code Enforcement Expenses	5,000	7,000	5,000
subtotal		\$ 9,450	\$ 10,054	\$ 9,450
SUPPLIES				
4523.3112	Fuel	2,000	-	2,030
4523.3116	Office Supplies	300	125	305
4523.3120	Utilities	1,200	-	1,218
4523.3160	Minor Tools & Equipment	200	125	203
4523.3170	Wearing Apparel	125	120	127
4523.3172	Miscellaneous	200	-	203
subtotal		\$ 4,025	\$ 370	\$ 4,085
INTERFUND CHARGES				
4523.5250	Disability Insurance	150	145	150
TOTAL		\$ 150	\$ 145	\$ 150
CAPITAL OUTLAYS				
4523.4250	Vehicle		-	
subtotal		\$ -	\$ -	\$ -
	TOTAL EXPENSES	\$ 75,117	\$ 67,442	\$ 76,765

MUNICIPAL COURT

		BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	PROPOSED BUDGET 2009-2010
PERSONNEL SERVICES				
4530.1021	Executive	10,773	10,260	11,096
4530.1023	Court Clerks	15,090	11,660	15,543
4530.1110	Longevity	176	140	212
4530.1200	Social Security	1,614	1,394	1,665
4530.1210	Medicare	378	324	389
4530.1220	Group Health	2,210	1,520	2,210
4530.1230	Group Dental	46	37	46
4530.1240	Retirement	3,065	1,800	3,164
4530.1250	Unemployment Tax (FUTA)	220	165	220
	LifeFlight			40
4530.1270	Certificate Pay	600	600	600
4530.1280	Workers Comp	320	-	320
subtotal		\$ 34,492	\$ 27,900	\$ 35,505
SERVICES				
4530.2220	Building & Grounds	100	100	100
4530.2310	General Liability Insurance	50	40	50
4530.2320	Telephone	900	910	900
4530.2350	Travel	1,000	1,000	1,000
4530.2361	Court Costs	12,000	10,000	12,000
4530.2370	Education & Training	500	250	500
subtotal		\$ 14,550	\$ 12,300	\$ 14,550
SUPPLIES				
4530.3115	Postage	-	-	-
4530.3116	Office Supplies	300	150	305
4530.3120	Utilities	1,200	1,780	1,218
4530.3140	Books	200	165	203
4530.3172	Miscellaneous	50	25	51
4530.3176	Janitorial Supplies	50	-	51
subtotal		\$ 1,800	\$ 2,120	\$ 1,827
CAPITAL OUTLAYS				
4530.4230	Furniture/Office Equipment	100	-	100
4530.4235	Computer Hardware	100	-	100
subtotal		\$ 200	\$ -	\$ 200
TOTAL EXPENSES		\$ 51,042	\$ 42,320	\$ 52,082

COURT FUNDS

		BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	PROPOSED BUDGET 2009-2010
MISCELLANEOUS REVENUE				
51 -Court Technology Fund				
3811	Miscellaneous Revenue	750	400	750
	subtotal	\$ 750	\$ 400	\$ 750
53 -Court Security Fund				
3811	Miscellaneous Revenue	500	300	500
	subtotal	\$ 500	\$ 300	\$ 500
TOTAL		\$ 1,250	\$ 700	\$ 1,250

FIRE

		BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	PROPOSED BUDGET 2009-2010
PERSONNEL SERVICES				
4540.1280	Workers Comp	525	527	525
	subtotal	\$ 525	\$ 527	\$ 525
SERVICES				
4540.2103	Medical Expense	1,000	300	2,100
4540.2220	Building & Grounds	1,500	19,000	1,500
4540.2224	Motor Vehicle Repair	4,000	6,100	10,000
4540.2226	Machinery & Equipment	3,500	2,600	3,750
4540.2310	General Liability Insurance	1,300	1,290	1,300
4540.2311	Insurance of Motor Equipment	4,500	4,327	4,500
4540.2350	Travel	1,500	600	1,500
4540.2370	Education & Training	2,000	1,600	2,000
	subtotal	\$ 19,300	\$ 35,817	\$ 26,650
SUPPLIES				
4540.3112	Fuel	2,000	1,200	1,000
4540.3113	Oil & Grease	500	200	600
4540.3116	Office Supplies	500	125	500
4540.3120	Utilities	4,200	3,225	4,300
4540.3170	Wearing Apparel	1,500	1,500	1,500
4540.3171	Medical Supplies	200	100	200
4540.3172	Miscellaneous	800	850	800
4540.3174	Member Relations	300	-	300
	subtotal	\$ 10,000	\$ 7,200	\$ 9,200
CAPITAL OUTLAYS				
4540.4140	Equipment	7,500	3,000	13,125
4540.4520	Grant Match	2,750	10,000	28,000
	New Fire Station			500,000
4540.4150	Vehicle	-	-	-
	subtotal	\$ 10,250	\$ 13,000	\$ 541,125
INTERFUND CHARGES				
4540.5250	Disability Insurance	\$ 2,400	\$ 2,174	\$ 2,250
	subtotal	\$ 2,400	\$ 2,174	\$ 2,250
OTHER COSTS				
4540.7200	Firemen's Retirement Fund	9,600	\$ 8,440	12,300
4540.7210	Fire Prevention Programs	1,000	1,100	1,000
	subtotal	\$ 10,600	\$ 9,540	\$ 13,300
	TOTAL FIRE	\$ 53,075	\$ 68,258	\$ 610,842

UTILITIES SUMMARY

	BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	PROPOSED BUDGET 2009-2010
Departmental Revenue			
Water Utility	406,000	424,535	639,500
Wastewater Utility	208,700	219,900	395,950
Electric Utility	2,452,000	2,455,850	2,602,000
Total Revenue	\$ 3,066,700	\$ 3,100,285	\$ 3,637,450
Departmental Expense			
Water Utility	307,026	226,005	556,901
Wastewater Utility	304,588	354,522	484,634
Electric Distribution	759,040	661,082	916,632
Electric Generation and Transmission	1,600,000	1,620,000	1,600,000
Total Expense	\$ 2,970,654	\$ 2,861,609	\$ 3,558,167
Revenue Over/(Under) Expenses	\$ 96,046	\$ 238,676	\$ 79,283

WATER

		BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	PROPOSED BUDGET 2009-2010
REVENUES				
3350	TxCDBG	-	-	158,500
3442	Penalties & Interest	3,500	4,000	3,500
3444	Sales	400,000	418,000	400,000
3445	Tapping Fees	2,000	1,975	2,000
	Transfer from Water Reserves			75,000
3811	Miscellaneous Revenue	500	560	500
	TOTAL REVENUE	\$ 406,000	\$ 424,535	\$ 639,500
PERSONNEL SERVICES				
4570.1021	Executive	11,000	2,084	11,330
4570.1022	Supervisor	12,147	11,898	12,511
4570.1023	Clerical/ Laborer	59,405	50,800	61,187
4570.1100	Stand By	4,000	4,000	4,000
4570.1110	Longevity	2,488	2,347	2,650
4570.1120	Overtime	2,000	1,300	2,000
4570.1200	Social Security	5,644	4,491	5,808
4570.1210	Medicare	1,320	1,050	1,358
4570.1220	Group Health Insurance	9,500	7,707	9,500
4570.1230	Group Dental Insurance	196	184	196
4570.1240	Retirement	18,281	10,450	18,811
4570.1250	Unemployment Tax (FUTA)	120	100	120
	LifeFlight			40
4570.1270	Certificate Pay	1,200	1,200	1,200
4570.1280	Workers Comp	1,600	1,591	1,600
	TOTAL	\$ 128,901	\$ 99,202	\$ 132,312
SERVICES				
4570.2100	Engineering Services	16,250	-	5,000
4570.2101	Grant Consultant	16,250		-
4570.2103	Medical Expense	200	130	200
4570.2220	Building & Grounds	500	1,873	3,508
4570.2221	Water Well Maintenance	10,000	14,750	10,150
4570.2223	Tanks & Towers	2,500	2,006	2,500
4570.2224	Motor Vehicle Repair	2,000	360	2,030
4570.2225	Heavy Equipment	1,000	100	1,015
4570.2226	Machinery & Equipment	4,000	500	4,060
4570.2227	Water Analysis	3,000	2,750	3,045
4570.2230	Rental of Equipment	700	1,027	711
4570.2310	General Liability Insurance	3,200	3,133	3,248
4570.2311	Insurance of Motor Equipment	500	496	508
4570.2325	Radio Service	600	600	609
4570.2350	Travel	1,000	375	1,015
4580.2360	Permits	1,000	975	1,015
4570.2370	Education & Training	2,000	1,500	2,030
	TOTAL	\$ 64,700	\$ 30,575	\$ 40,643
SUPPLIES				

WATER

4570.3111	Ice, Cups, Etc.	200	190	203
4570.3112	Fuel	8,000	6,600	8,120
4570.3113	Oil & Grease	100	-	102
4570.3114	Chemicals	8,000	6,800	8,120
4570.3120	Utilities	37,000	35,518	37,555
4570.3160	Minor Tools & Equipment	1,500	1,075	1,523
4570.3164	Parts & Materials	10,000	7,100	10,150
4570.3166	Meters	1,000	700	1,015
4570.3167	Fire Hydrants	1,200	1,000	1,218
4570.3170	Wearing Apparel	500	1,450	508
4570.3171	Medical Supplies	100	-	102
4570.3172	Miscellaneous	500	500	508
TOTAL		\$ 68,100	\$ 60,933	\$ 69,122
CAPITAL OUTLAYS				
4570.4120	New Water Lines	10,000	\$ -	158,500
	New PW Building			75,000
	GPS Equipment			6,000
	Water Town Rehabilitation			20,000
	Arsenic Install			20,000
4570.4130	Grant Match	\$ -	\$ -	\$ -
4570.4250	Vehicle	\$ -	\$ -	\$ -
4570.4260	Backhoe	\$ -	\$ -	\$ -
TOTAL		\$ 10,000	\$ -	\$ 279,500
INTERFUND CHARGES				
4570.5110	Debt Service (Int. & Sinking)	35,000	35,000	35,000
4570.5250	Disability Insurance	325	295	325
TOTAL		\$ 35,325	\$ 35,295	\$ 35,325
	TOTAL EXPENSES	\$ 307,026	\$ 226,005	\$ 556,901
	Revenue Over/(Under) Expenses	\$ 98,974	\$ 198,530	\$ 82,599

WASTEWATER

		BUDGET 2008-2009	ESTIMATED ACTUAL 2008-2009	PROPOSED BUDGET 2009-2010
REVENUES				
3350	TxCDBG	-	-	91,500
3442	Penalties & Interest	2,200	2,500	2,200
3444	Sales	205,000	215,000	225,750
3445	Tapping Fees	1,000	1,900	1,000
	Transfer from WW Reserves			75,000
3811	Miscellaneous	500	500	500
	TOTAL REVENUE	\$ 208,700	\$ 219,900	\$ 395,950
PERSONNEL SERVICES				
4580.1021	Executive	11,000	2,084	11,330
4580.1022	Supervisor	12,147	11,898	12,511
4580.1023	Clerical/ Laborer	48,485	43,000	49,940
4580.1100	Stand By	1,300	1,200	1,300
4580.1110	Longevity	2,060	1,013	2,215
4580.1120	Overtime	5,000	4,900	5,000
4580.1200	Social Security	5,031	3,900	5,176
4580.1210	Medicare	1,160	900	1,193
4580.1220	Group Health Insurance	9,500	7,100	9,500
4580.1230	Group Dental Insurance	196	170	196
4580.1240	Retirement	16,062	9,000	16,525
4580.1250	Unemployment Tax (FUTA)	120	100	120
	LifeFlight			40
4580.1270	Certificate Pay	1,200	1,200	1,200
4580.1280	Workers Comp	75	73	75
	subtotal	\$ 113,337	\$ 86,538	\$ 116,322
SERVICES				
4580.2100	Engineering Services	16,250	12,800	5,000
4580.2101	Grant Consultant	16,250	0	0
4580.2103	Medical Expense	100	150	100
4580.2200	Sewer Plant & Lift Stations	2,500	2,000	2,538
4580.2220	Building & Grounds	1,000	2,100	1,015
4580.2224	Motor Vehicle Repair	1,500	650	1,523
4580.2225	Heavy Equipment	1,500	150	1,523
4580.2226	Machinery & Equipment	2,500	1,765	2,538
4580.2227	Effluent Analysis	8,000	3,800	8,120
4580.2310	General Liability Insurance	2,000	1,858	2,030
4580.2311	Insurance of Motor Equipment	200	-	203
4580.2325	Radio Service	600	500	609
4580.2350	Travel	300	150	305
4580.2360	Permits	4,500	5,155	4,568
4580.2370	Education & Training	1,000	700	1,015
	subtotal	\$ 58,200	\$ 31,778	\$ 31,084
SUPPLIES				
4580.3111	Ice, Cups, Etc.	150	175	152

WASTEWATER

4580.3112	Fuel	8,000	6,600	8,120
4580.3113	Oil & Grease	100	60	102
4580.3114	Chemicals	12,000	10,363	12,180
4580.3120	Utilities	37,000	32,000	37,555
4580.3160	Minor Tools & Equipment	150	140	152
4580.3164	Parts & Materials	11,000	11,400	11,165
4580.3170	Wearing Apparel	500	500	508
4580.3171	Medical Supplies	50	-	51
4580.3172	Miscellaneous	500	450	508
subtotal		\$ 69,450	\$ 61,688	\$ 70,492
CAPITAL OUTLAYS				
4580.4120	New Wastewater Lines	10,000	-	91,500
	New Building			75,000
	GPS Equipment			6,000
4580.4130	Grant Match	-	-	42,000
4580.4140	Wastewater Plant Maintenance	2,500	\$ 125,000	2,500
4580.4260	vehicle	-	\$ -	-
subtotal		\$ 12,500	\$ 125,000	\$ 217,000
INTERFUND CHARGES				
4580.5110	Debt Service (Int. & Sinking)	50,821	49,293	49,457
4580.5250	Disability Insurance	280	225	280
subtotal		\$ 51,101	\$ 49,518	\$ 49,737
TOTAL EXPENSES		\$ 304,588	\$ 354,522	\$ 484,634
Revenue Over/(Under) Expenses		\$ (95,888)	\$ (134,622)	\$ (88,684)