

City of Flatonia

First Draft Fiscal Year 2011-12 Budget

This budget will raise more property taxes than last year's budget by \$0 (0%), and of that amount \$0 is tax revenue to be raised from new property added to the tax roll this year.



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MEMORANDUM

August 11, 2011

To: Mayor & City Council

From: Kyle J. Jung
Interim City Manger

Re: Budget Message 2011-2012

The Budget for fiscal year 2011-2012 is hereby submitted for the Council's 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 signs. City's valuation for FY2011-12 is up slightly from last year's figures. General Fund expenditures outpace revenues and city sales taxes are up slightly. But with no large commercial developments planned in the near future; both property values and the sales tax will most likely continue to lag. Future royalty payments from city oil and gas leases will help future budgets, but should not be considered for recurring expenses, but rather a funding source for one-time expenses. In this budget, the staff has cut and reallocated costs in the "Services" and "Supplies" portion of the budget to best represent our anticipated needs. State grant revenue and reimbursable expenses for both of the current parks projects (7 Acre and Downtown Trails) are included in the Parks budget with no negative net effect. There is funding for the local matching requirements for these two grants included in the proposed budget. Total revenues for fiscal year 2011-2012 is estimated to be \$4,635,525. Total expenditures for fiscal year 2011-2012 are proposed at \$4,632,832. Current city reserves

for all funds are \$619,551.89. The staff proposes a budget based on the estimated effective tax rate of .3010.

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 merit and a modest cost-of-living-adjustment (cola) of 3%. 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**

General Fund revenue of \$1,528,025 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 \$389,050 for fiscal year 2011-2012. Other sources of ongoing (significant) yearly revenue are franchise fees, Hotel/Motel tax, Refuse Collection and Fines. Property taxes are estimated at \$179,050 and are based on a \$61,324,712 total valuation at a 97% collection rate with an anticipated tax rate at .3010 cents per \$100 valuation. The General Fund is anticipated to have a net positive ending balance although the amount will depend upon the City Council funding choices. It is recommended for FY2011-2012 that the tax rate be set at .3010 (the city's estimated effective tax rate) and no tax reduction be considered until economic growth once again provides the city with revenue growth.

EXPENDITURES

Total estimated expenditures in the general fund are projected to increase by \$117,060 with approximately half of that increase being included in the Fire department budget.

Included in the Police department budget is a requested additional full-time officer. One paid, reserve officer is currently working 32 hours per week, so the cost would be an additional 8 hours per week plus benefits.

The Parks department budget has large increases for park improvements and capital outlay. Also, included in the Parks budget is funding for a part-time worker, next summer, to assist with parks maintenance. The requested funding for park improvements and capital outlay in the Parks budget is:

- \$5,000 for a Practice Field to be developed at the new public works complex site;
- \$5,000 for a Soccer Field at 7 Acre Park;
- \$10,000 for a replacement mower; and
- \$15,000 in general maintenance which is the standard amount normally budgeted.

WATER, WASTEWATER, AND ELECTRIC UTILITIES
REVENUES (ALL UTILITIES)

Total revenues for all utility funds are projected at approximately \$3,106,250. Projected revenues less estimated expenditures for the three utility funds combined for fiscal year 2011-2012 will give the City a positive ending balance.

EXPENDITURES (ALL UTILITIES)

Total projected expenditures for all utility funds are projected at \$3,104,902.

The Wastewater Utility Fund is, once again, the only Utility Fund running a deficit. This deficit is now at least six years and counting. With modest increases over the next several years the Wastewater Fund could be brought into balance.

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, has 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 Interim City Manager. I see the drive and determination that the City Council and the city staff have to improve the city and provide for a bright livable city. This budget was difficult to prepare as there are always more funding requests than resources available. Grants funds, reserves, and cost savings have been exploited to the best of our abilities. 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 funds 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.

Kyle J. Jung
Interim City Manager
City of Flatonia

BUDGET SUMMARY

		BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	PROPOSED BUDGET 2011-2012
	Revenues			
	General Fund	1,435,025	1,282,631	1,528,025
	Utility Fund	3,076,950	3,071,580	3,106,250
	Court Funds	1,250	1,250	1,250
	Total Revenue	\$ 4,513,225	\$ 4,355,461	\$ 4,635,525
	Expenses			
	General Fund	1,410,903	1,021,277	1,527,963
	Utility Fund	3,104,932	3,080,643	3,104,902
	Total Expense	\$ 4,515,834	\$ 4,101,920	\$ 4,632,865
	Revenue Over/(Under) Expenses	\$ (2,609)	\$ 253,541	\$ 2,660

GENERAL FUND SUMMARY

		BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	PROPOSED BUDGET 2011-2012
	Revenue			
	Transfer from General Fund Reserves	-		
	Taxes & Fees	841,966	878,171	882,050
	Licenses & Permits	2,100	2,440	2,175
	Intergovernmental Revenue	217,656	9,500	229,500
	Charges for Service	263,800	302,820	296,900
	Fines & Forfeitures	47,000	55,000	52,500
	Investment Income	30,000	-	30,000
	Miscellaneous Revenue	32,503	34,700	34,900
	Total Revenue	\$ 1,435,025	\$ 1,282,631	\$ 1,528,025
	Expense			
	Streets & Bridges	91,730	70,132	93,042
	Parks	387,300		398,911
	General Administration	399,658	385,007	410,091
	Police	346,234	369,835	374,510
	Code Compliance	68,628	69,736	71,982
	Municipal Court	58,078	61,697	58,556
	Fire	59,275	64,870	120,870
	Total Expense	\$ 1,410,903	\$ 1,021,277	\$ 1,527,963
	Revenue Over/(Under) Expenses	\$ 24,122	\$ 261,354	\$ 62

GENERAL FUND REVENUE

		BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	PROPOSED BUDGET 2011-2012	
GENERAL FUND REVENUES					
TAXES & FEES					
	Property Taxes				
	3110	Ad Valorem Taxes (Current)	174,795	180,000	179,050
	3112	Ad Valorem Taxes (Delinquent)	5,000	7,000	7,000
	3113	Penalties & Interest	3,000	3,500	3,000
	subtotal		182,795	190,500	189,050
	Fees				
	3117	Telephone Co. Franchise Fee	20,000	17,000	17,000
	3118	Cable Franchise Fee	-	-	-
	3119	Utility Fund Franchise Fees	444,671	444,671	450,000
	3120	Pole Attachment Fees			
	subtotal		464,671	461,671	467,000
	Miscellaneous Tax Revenue				
	3130	Sales Tax	170,000	200,000	200,000
	3141	Hotel/Motel Tax	23,000	24,000	24,000
	3143	Mixed Beverage Tax	1,500	2,000	2,000
	subtotal		\$ 194,500	\$ 226,000	\$ 226,000
	TOTAL		\$ 841,966	\$ 878,171	\$ 882,050
LICENSES & PERMITS					
	3220	Dog Licenses	100	190	175
	3222	Building Permits	1,400	1,500	1,500
	3230	Other Licenses & Permits	600	750	500
	TOTAL		\$ 2,100	\$ 2,440	\$ 2,175
INTERGOV REV					
	3333	Parks Grants	217,656		229,500
	3334	State Grants		9,500	-
	TOTAL		\$ 217,656	\$ 9,500	\$ 229,500
CHARGES FOR SERVICE					
	3430	Return Check Fees	400	600	400
	3441	Administrative Fees		-	0
	3442	Penalties & Interest	2,500	3,000	3,000
	3443	Refuse Collection	257,500	295,000	290,000
	3450	Limb Chipping Revenue	200	100	200
	3469	Code Enforcement Revenue	200	120	200
	3475	Park Revenue	2,500	4,000	2,600
	3491	Cemetery	500		500
	TOTAL		\$ 263,800	\$ 302,820	\$ 296,900
FINES & FORFEITURES					
	3510	Fines	32,000	36,000	35,000
	3511	Court Costs	15,000	19,000	17,500
	TOTAL		\$ 47,000	\$ 55,000	\$ 52,500
INVESTMENT INCOME					
	3610	Investment Income	30,000	-	30,000
	TOTAL		\$ 30,000	\$ -	\$ 30,000
MISC REVENUE					
	3810	Post Office Rent	7,800	7,800	7,800
	3811	Miscellaneous Revenue	5,000	1,200	2,500
	3812	Rental of Space on Water Tower			
	3820	Land Lease/Royalty		9,800	5,000
	3825	Park House Rental	3,600		3,600
	3830	Insurance Reimbursement	7,103	6,800	7,000
	3921	Sale of Fixed Assets	-	100	-
	3930	Fire Department Donation	9,000	9,000	9,000
	TOTAL		\$ 32,503	\$ 34,700	\$ 34,900
	TOTAL REVENUE		\$ 1,435,025	\$ 1,282,631	\$ 1,528,025

GENERAL ADMINISTRATION

		BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	PROPOSED BUDGET 2011-2012
PERSONNEL SERVICES				
4400.1010	Mayor/Council	-		2,700
4400.1021	City Manager	6,120	4,520	7,501
4400.1023	City Secretary	15,582	15,700	16,049
4400.1110	Longevity	333	332	346
4400.1200	Social Security	1,366	1,274	1,649
4400.1210	Medicare	320	298	386
4400.1220	Group Health Insurance	5,425	5,600	6,420
4400.1230	Group Dental Insurance	70	65	56
4400.1240	Retirement	4,425	4,500	4,423
4400.1250	Unemployment Tax (FUTA)	400	160	400
4400.1255	LifeFlight	80	80	80
4400.1270	Certificate Pay	1,800	1,800	1,800
4400.1280	Workers Comp	450	2,200	450
	subtotal	\$ 36,370	\$ 36,529	\$ 42,259
SERVICES				
4400.2102	Legal	6,000	20,000	10,000
4400.2103	Medical Expense	50	280	300
4400.2105	Audit	6,000	6,250	6,000
4400.2106	Fayette Appraisal District Fee	5,000	3,800	4,000
4400.2107	Codification	400	350	350
4400.2108	Economic Development	10,000	-	7,500
4400.2109	Tourism - Ota Contracts	23,000	14,000	23,000
4400.2110	Election Expense	2,000	2,200	2,000
4400.2111	FD Donation Funds	9,000	7,000	9,000
4400.2130	Computer Services	1,000	185	500
4400.2210	Cleaning	1,500	1,060	1,500
4400.2211	Refuse Disposal	230,143	230,000	230,000
4400.2220	Building & Grounds	5,000	1,700	2,500
4400.2221	Park House	200	1,500	1,000
4400.2222	Civic Center		90	
4400.2224	Motor Vehicle Maintenance	100	-	100
4400.2234	Office Equipment Lease	3,180	3,800	3,200
4400.2310	General Liability Insurance	4,600	4,800	4,500
4400.2311	Insurance of Motor Vehicle		250	
4400.2320	Telephone	4,500	4,100	4,200
4400.2321	Computer Access - Internet Con	700	725	750
4400.2325	Reverse 9-1-1	1,500	1,500	1,500
4400.2330	Advertising & Public Notices	750	300	500
4400.2340	Printing	3,000	2,800	3,000
4400.2350	Travel	4,000	2,500	6,000
4400.2361	Surety Bonds	300	310	300
4400.2362	Recording Fees	100	68	100
4400.2370	Education & Training	2,500	2,000	4,000
4400.2371	Memberships	2,000	2,500	2,000
	subtotal	\$ 326,523	\$ 314,068	\$ 327,800
SUPPLIES				
4400.3112	Fuel	250	200	500
4400.3115	Postage	500	4,000	4,000
4400.3116	Office Supplies	2,500	1,500	2,000
4400.3117	Dntwn Beautification Supplies	1,200	1,025	1,000
4400.3120	Utilities	9,000	11,000	9,500
4400.3140	Books	500	200	500
4400.3171	Medical Supplies	50	-	50
4400.3172	Miscellaneous	2,000	1,000	1,500
4400.3173	Council	300	200	300
4400.3174	Employee Relations	1,500	2,500	1,500
4400.3176	Janitorial Supplies	200	300	200

GENERAL ADMINISTRATION

	subtotal		\$ 18,000	\$ 21,725	\$ 21,050

GENERAL ADMINISTRATION

CAPITAL OUTLAYS				
4400.4141	Cemetery	1,500	\$ 1,000	1,500
4400.4230	Furniture	500	-	500
4400.4235	Computer Hardware	1,200	200	1,200
4400.4240	Computer Software	200	-	200
4400.4245	Website Update	1,600	-	1,500
subtotal		\$ 5,000	\$ 1,200	\$ 4,900
INTERFUND CHARGES				
4400.5250	Disability Insurance	145	65	82
subtotal		\$ 145	\$ 65	\$ 82
OTHER COSTS				
4400.7100	County Airport Expense	4,000	3,300	4,000
4400.7200	Programs	6,500	5,000	6,500
4400.7210	Animal Shelter	3,120	3,120	3,500
subtotal		\$ 13,620	\$ 11,420	\$ 14,000
TOTAL EXPENSES		\$ 399,658	\$ 385,007	\$ 410,091

STREETS

		BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	PROPOSED BUDGET 2011-2012
PERSONNEL SERVICES				
4150.1023	Crew	23,338	23,000	24,038
4150.1110	Longevity	350	336	414
4150.1120	Overtime	500	150	500
4150.1200	Social Security	1,500	1,456	1,547
4150.1210	Medicare	351	341	362
4150.1220	Group Health Insurance	4,415	4,500	4,415
4150.1230	Group Dental Insurance	140	140	113
4150.1240	Retirement	4,477	4,800	4,619
4150.1250	Unemployment Tax (FUTA)	200	350	200
4150.1255	LifeFlight	40	40	40
4150.1280	Workers Comp	1,150	3,574	3,500
	TOTAL	\$ 36,460	\$ 38,687	\$ 39,747
SERVICES				
4150.2100	Engineering Services		300	
4150.2103	Medical Expense	200	200	200
4150.2220	Building & Grounds	6,000	10	2,000
4150.2224	Motor Vehicle Repair	1,500	400	1,500
4150.2225	Heavy Equipment	1,000	100	1,000
4150.2226	Machinery & Equipment	2,500	1,800	2,500
4150.2227	Paving & Drainage Supplies	750	-	750
4150.2230	Rental of Equipment	100	-	100
4150.2310	General Liability Insurance	1,050	1,700	1,050
4150.2311	Insurance of Motor Equipment	2,200	1,700	2,200
4150.2325	Radio Service		180	
4150.2350	Travel	300	-	300
4150.2370	Education & Training	200	100	200
	TOTAL	\$ 15,800	\$ 6,490	\$ 11,800
SUPPLIES				
4150.3111	Ice, Cups, Etc.	100	400	100
4150.3112	Fuel	1,000	4,000	5,000
4150.3113	Oil & Grease	250	350	300
4150.3114	Chemicals	2,000	150	2,000
4150.3120	Utilities	12,500	10,000	10,000
4150.3160	Minor Tools & Equipment	500	250	500
4150.3164	Parts & Materials	500	300	500
4150.3170	Wearing Apparel	225	680	700
4150.3171	Medical Supplies	50	-	50
4150.3172	Miscellaneous	250	150	250
4150.3174	Signal, Markers & Barricades	2,000	1,000	2,000
	TOTAL	\$ 19,375	\$ 17,280	\$ 21,400
CAPITAL OUTLAYS				
4150.4143	Grant Match		1,000	-
4150.4144	Street Improvements	20,000	6,600	20,000
4150.4600	Capital Outlay Expenses			-
	TOTAL	\$ 20,000	\$ 7,600	\$ 20,000
INTERFUND CHARGES				
4150.5250	Disability Insurance	95	75	96
	TOTAL	95	\$ 75	96
	TOTAL EXPENSES	\$ 91,730	\$ 70,132	\$ 93,042

PARKS

		BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	PROPOSED BUDGET 2011-2012
	PERSONNEL SERVICES			
	4250.1023 Crew	23,338	23,000	34,438
	4250.1025 Pool Staff	15,000	16,000	15,000
	4250.1110 Longevity	342	372	432
	4250.1120 Overtime	500	70	500
	4250.1200 Social Security	2,429	2,445	3,123
	4250.1210 Medicare	568	572	730
	4250.1220 Group Health Insurance	4,415	4,000	4,415
	4250.1230 Group Dental Insurance	140	120	113
	4250.1240 Retirement	7,252	4,500	4,000
	4250.1250 Unemployment Tax (FUTA)		200	200
	4250.1255 LifeFlight	40	40	40
	4250.1280 Workers Comp	1,150	-	1,150
	TOTAL	\$ 55,174	\$ 51,319	\$ 64,141
	SERVICES			
	4250.2100 Engineering Services	3,000	-	1,000
	4250.2103 Medical Expense	100	40	100
	4250.2220 Building & Grounds	12,000	4,000	4,000
	4250.2225 Heavy Equipment	1,000	-	1,000
	4250.2226 Machinery & Equipment	2,500	500	2,500
	4250.2227 Paving & Drainage Supplies	250	-	250
	4250.2310 General Liability Insurance	1,050	-	1,050
	4250.2311 Insurance of Motor Equipment			
	4250.2350 Travel	100	200	100
	4250.2370 Education & Training	1,600	1,600	1,000
	TOTAL	\$ 21,600	\$ 6,340	\$ 11,000
	SUPPLIES			
	4250.3111 Ice, Cups, Etc.	100	200	100
	4250.3112 Fuel	300	-	1,000
	4250.3113 Oil & Grease	50	20	50
	4250.3114 Chemicals	1,500	1,600	1,500
	4250.3120 Utilities	12,500	21,000	20,000
	4250.3160 Minor Tools & Equipment	500	100	500
	4250.3164 Parts & Materials	2,000	700	1,500
	4250.3170 Wearing Apparel	225	215	225
	4250.3171 Medical Supplies	50	-	50
	4250.3172 Miscellaneous	1,000	1,000	1,000
	4250.3174 Signal, Markers & Barricades			200
	4250.3176 Janitorial Supplies	50	50	50
	TOTAL	\$ 18,275	\$ 24,885	\$ 26,175
	CAPITAL OUTLAYS			
	4250.4142 Park Improvements	34,500	8,210	25,000
	4250.4143 Grant Match	40,000	40,500	33,000
	4250.4145 Parks Improvements - Grant Funds	217,656	29,000	229,500
	4250.4600 Capital Outlay Expenses			10,000
	TOTAL	\$ 292,156	\$ 77,710	\$ 297,500
	INTERFUND CHARGES			
	4250.5250 Disability Insurance	95	72	96
	TOTAL	95	\$ 72	96
	TOTAL EXPENSES	\$ 387,300	\$ 160,326	\$ 398,911

POLICE

		BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	PROPOSED BUDGET 2011-2012
PERSONNEL SERVICES				
4521.1021	Police Chief	46,262	46,000	47,650
4521.1023	Officers	98,000	105,000	129,937
4521.1024	Reserve Officers	6,500	22,000	6,500
4521.1025	Narcotics Officer	19,500	10,000	19,500
4521.1100	Standby	3,600	2,400	3,600
4521.1110	Longevity	1,410	1,500	1,824
4521.1120	Overtime	6,500	3,000	6,500
4521.1200	Social Security	10,241	11,774	13,362
4521.1210	Medicare	2,395	2,754	3,125
4521.1220	Group Health Insurance	17,660	18,000	17,660
4521.1230	Group Dental Insurance	1,000	565	450
4521.1240	Retirement	33,006	29,227	35,078
4521.1250	Unemployment Tax (FUTA)	600	650	800
4521.1255	LifeFlight	200	200	200
4521.1260	Uniform Pay	3,000	2,400	3,000
4521.1270	Certificate Pay	7,200	4,200	4,200
4521.1280	Workers Comp	5,100	5,300	5,100
TOTAL		\$ 262,174	\$ 264,970	\$ 298,486
SERVICES				
4521.2103	Medical Expense	2,500	2,000	2,500
4521.2130	Computer Service Contract		260	-
4521.2220	Building & Grounds	3,000	1,400	3,000
4521.2224	Motor Vehicle Repair	7,000	6,000	7,000
4521.2310	General Liability Insurance	1,800	2,425	1,800
4521.2311	Insurance of Motor Equipment	1,700	2,420	1,700
4521.2320	Telephone	2,500	5,400	2,500
4521.2325	Radio Service	3,300	3,700	4,000
4521.2330	Advertising & Public Notices	50	65	100
4521.2340	Printing	500	210	500
4521.2350	Travel	500	650	700
4521.2370	Education & Training	1,000	1,000	1,500
4521.2375	Radar Equipment Recertification	300	150	300
TOTAL		\$ 24,150	\$ 25,680	\$ 25,600
SUPPLIES				
4521.3112	Fuel	15,000	26,000	25,000
4521.3115	Postage	100	5	100
4521.3116	Office Supplies	1,000	1,100	1,100
4521.3120	Utilities	1,200	1,100	1,200
4521.3140	Books	300	-	300
4521.3160	Minor Tools & Equipment	200	-	200
4521.3170	Wearing Apparel	3,500	2,000	3,500
4521.3171	Medical Supplies	50	-	50
4521.3172	Miscellaneous	200	100	200
4521.3175	Signs, Markers, Etc.	100	-	100
4521.3176	Janitorial Supplies	100	50	100
4521.3177	Ammunition	400		400
TOTAL		\$ 22,150	\$ 30,355	\$ 32,250

POLICE

	CAPITAL OUTLAYS				
	4521.4130	Grant Match	5,000	-	5,000
	4521.4230	Furniture/ Office Equipment	800	400	800
	4521.4235	Computer Hardware	2,500	7,000	2,000
	4521.4240	Computer Software	1,600	1,700	7,000
	4521.4250	Vehicle	21,000	21,000	-
	4521.4260	Equipment	11,000	18,000	2,500
	TOTAL		\$ 36,900	\$ 48,100	\$ 17,300
	INTERFUND CHARGES				
	4521.5250	Disability Insurance	560	430	574
	TOTAL		\$ 560	\$ 430	\$ 574
	OTHER COSTS				
	4521.7200	Programs	300	300	300
	TOTAL		\$ 300	\$ 300	\$ 300
		TOTAL EXPENSES	\$ 346,234	\$ 369,835	\$ 374,510

CODE COMPLIANCE

			BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	PROPOSED BUDGET 2011-2012
	PERSONNEL SERVICES				
	4523.1022	Code Compliance Officer	39,759	40,000	40,952
	4523.1110	Longevity	1,938	1,938	2,010
	4523.1200	Social Security	2,623	2,638	2,702
	4523.1210	Medicare	643	646	662
	4523.1220	Group Health	8,900	8,900	8,903
	4523.1230	Group Dental	140	200	113
	4523.1240	Retirement	7,718	7,763	7,952
	4523.1250	Unemployment	110	72	100
	4523.1280	Workers Comp	320	340	350
	subtotal		\$ 62,150	\$ 62,497	\$ 63,744
	SERVICES				
	4523.2103	Medical Expenses	75	-	75
	4523.2130	Computer Service Contract		550	
	4523.2220	Building & Grounds	400	20	300
	4523.2224	Motor Vehicle Repair	300	1,300	600
	4523.2310	General Liability Insurance	500	450	500
	4523.2311	Insurance of Motor Vehicle	200	220	225
	4523.2320	Telephone	400	900	950
	4523.2325	Radio Service	240	280	325
	4523.2350	Travel	500	4	500
	4523.2360	Certifications/Memberships	500	550	500
	4523.2370	Education & Training	500	90	500
	4523.2390	Code Enforcement Expenses	500	765	1,000
	subtotal		\$ 4,115	\$ 5,129	\$ 5,475
	SUPPLIES				
	4523.3112	Fuel	350	400	500
	4523.3116	Office Supplies	50	200	100
	4523.3120	Utilities	1,200	1,000	1,200
	4523.3160	Minor Tools & Equipment	200	10	200
	4523.3170	Wearing Apparel	200	375	400
	4523.3172	Miscellaneous	200	-	200
	subtotal		\$ 2,200	\$ 1,985	\$ 2,600
	INTERFUND CHARGES				
	4523.5250	Disability Insurance	163	125	163
	TOTAL		\$ 163	\$ 125	\$ 163
	CAPITAL OUTLAYS				
	4523.4250	Vehicle		-	
	subtotal		\$ -	\$ -	\$ -
		TOTAL EXPENSES	\$ 68,628	\$ 69,736	\$ 71,982

MUNICIPAL COURT

		BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	PROPOSED BUDGET 2011-2012
PERSONNEL SERVICES				
4530.1021	Municipal Court Judge	11,534	10,400	11,534
4530.1023	Court Clerks	16,097	16,100	16,097
4530.1110	Longevity	248	246	284
4530.1200	Social Security	1,728	1,658	1,731
4530.1210	Medicare	404	388	405
4530.1220	Group Health	2,210	2,200	2,208
4530.1230	Group Dental	70	70	56
4530.1240	Retirement	3,257	3,500	3,500
4530.1250	Unemployment Tax (FUTA)	220	200	220
4530.1255	LifeFlight	40	40	40
4530.1270	Certificate Pay	600	600	600
4530.1280	Workers Comp	320	-	320
subtotal		\$ 36,728	\$ 35,402	\$ 36,993
SERVICES				
4530.2103	Medical Expense	150	100	150
4530.2220	Building & Grounds	100	20	100
4530.2310	General Liability Insurance	50	55	50
4530.2320	Telephone	900	960	900
4530.2350	Travel	1,000	300	1,000
4530.2361	Court Costs	17,000	23,000	17,000
4530.2370	Education & Training	500	400	500
subtotal		\$ 19,550	\$ 24,735	\$ 19,700
SUPPLIES				
4530.3115	Postage	-	110	-
4530.3116	Office Supplies	300	300	300
4530.3120	Utilities	1,200	1,050	1,200
4530.3140	Books	200	50	200
4530.3172	Miscellaneous	50	-	50
4530.3176	Janitorial Supplies	50	50	50
subtotal		\$ 1,800	\$ 1,560	\$ 1,800
INTERFUND CHARGES				
4530.5250	Disability Insurance	63	50	63
TOTAL		\$ 63	\$ 50	\$ 63
TOTAL EXPENSES				
		\$ 58,078	\$ 61,697	\$ 58,556

COURT FUNDS

		BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	PROPOSED BUDGET 2011-2012
MISCELLANEOUS REVENUE				
51 -Court Technology Fund				
3811	Miscellaneous Revenue	750		750
subtotal		\$ 750	\$ -	\$ 750
53 -Court Security Fund				
3811	Miscellaneous Revenue	500		500
subtotal		\$ 500	\$ -	\$ 500
TOTAL		\$ 1,250	\$ -	\$ 1,250

FIRE

			BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	PROPOSED BUDGET 2011-2012
	PERSONNEL SERVICES				
	4540.1255	Life Flight	1,500	1,500	1,500
	4540.1280	Workers Comp	525	1,250	1,000
	subtotal		\$ 525	\$ 1,250	\$ 2,500
	SERVICES				
	4540.2103	Medical Expense	1,500	1,650	2,000
	4540.2130	Computer Services		220	
	4540.2220	Building & Grounds	1,500	1,400	1,500
	4540.2224	Motor Vehicle Repair	5,000	4,500	10,000
	4540.2226	Machinery & Equipment	4,000	4,000	6,000
	4540.2310	General Liability Insurance	1,300	2,000	1,500
	4540.2311	Insurance of Motor Equipment	4,500	4,700	4,500
	4540.2320	Telephone	500	525	500
	4540.2321	Computer Access - Internet	430	430	500
	4540.2325	LCRA Radio	720	725	720
	4540.2350	Travel	750	710	1,000
	4540.2370	Education & Training	3,000	1,700	3,000
	subtotal		\$ 23,200	\$ 22,560	\$ 31,220
	SUPPLIES				
	4540.3112	Fuel	1,000	3,500	2,500
	4540.3113	Oil & Grease	600	110	600
	4540.3116	Office Supplies	400	50	500
	4540.3120	Utilities	3,000	4,200	3,000
	4540.3170	Wearing Apparel	1,000	650	1,500
	4540.3171	Medical Supplies	150	-	150
	4540.3172	Miscellaneous	750	1,500	1,500
	4540.3174	Member Relations	300	300	750
	subtotal		\$ 7,200	\$ 10,310	\$ 10,500
	CAPITAL OUTLAYS				
	4540.4140	Equipment	12,500	15,500	15,000
	4540.4520	Grant Match		-	10,000
	4540.4150	Vehicle	-	-	25,000
	subtotal		\$ 12,500	\$ 15,500	\$ 50,000
	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	12,600	\$ 12,000	23,400
	4540.7210	Fire Prevention Programs	1,000	1,000	1,000
	subtotal		\$ 13,600	\$ 13,000	\$ 24,400
		TOTAL FIRE	\$ 59,275	\$ 64,870	\$ 120,870

UTILITIES SUMMARY

		BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	PROPOSED BUDGET 2011-2012
	Departmental Revenue			
	Water Utility	406,000	445,120	415,750
	Wastewater Utility	218,950	259,460	239,000
	Electric Utility	2,452,000	2,367,000	2,451,500
	Total Revenue	\$ 3,076,950	\$ 3,071,580	\$ 3,106,250
	Departmental Expense			
	Water Utility	383,259	377,662	385,065
	Wastewater Utility	281,102	346,951	282,329
	Electric Distribution	840,571	756,031	837,507
	Electric Generation and Transmission	1,600,000	1,600,000	1,600,000
	Total Expense	\$ 3,104,932	\$ 3,080,643	\$ 3,104,902
	Revenue Over/(Under) Expenses	\$ (27,982)	\$ (9,063)	\$ 1,348

UTILITIES SUMMARY

		BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	PROPOSED BUDGET 2011-2012
	Departmental Revenue			
	Water Utility	406,000	445,120	415,750
	Wastewater Utility	218,950	259,460	239,000
	Electric Utility	2,452,000	2,367,000	2,451,500
	Total Revenue	\$ 3,076,950	\$ 3,071,580	\$ 3,106,250
	Departmental Expense			
	Water Utility	383,259	377,662	385,065
	Wastewater Utility	281,102	346,951	282,329
	Electric Distribution	840,571	756,031	837,507
	Electric Generation and Transmission	1,600,000	1,600,000	1,600,000
	Total Expense	\$ 3,104,932	\$ 3,080,643	\$ 3,104,902
	Revenue Over/(Under) Expenses	\$ (27,982)	\$ (9,063)	\$ 1,348

WATER

		BUDGET 2010-2011	ESTIMATED ACTUAL 2010- 2011	PROPOSED BUDGET 2011-2012
REVENUES				
3350	TxCDBG			
3442	Penalties & Interest	3,500	3,800	3,500
3444	Sales	400,000	440,000	410,000
3445	Tapping Fees	2,000	1,300	1,750
	Transfer from Water Reserves			
3811	Miscellaneous Revenue	500	20	500
	TOTAL REVENUE	\$ 406,000	\$ 445,120	\$ 415,750
PERSONNEL SERVICES				
4570.1021	City Manager	12,240	9,050	15,002
4570.1022	Utility Director	12,762	12,800	13,145
4570.1023	Crew/Office Staff	62,676	63,000	64,826
4570.1100	Stand By	4,000	4,000	4,000
4570.1110	Longevity	2,800	2,800	2,909
4570.1120	Overtime	2,000	1,800	2,000
4570.1200	Social Security	5,982	5,794	6,317
4570.1210	Medicare	1,399	1,355	1,477
4570.1220	Group Health Insurance	9,500	9,000	9,713
4570.1230	Group Dental Insurance	304	300	248
4570.1240	Retirement	19,373	17,298	18,858
4570.1250	Unemployment Tax (FUTA)	120	75	120
4570.1255	LifeFlight	40	40	40
4570.1270	Certificate Pay	1,200	1,800	1,200
4570.1280	Workers Comp	1,600	1,600	1,600
	TOTAL	\$ 135,995	\$ 130,712	\$ 141,455
SERVICES				
4570.2100	Engineering Services	5,000	5,000	10,000
4570.2101	Grant Consultant			
4570.2103	Medical Expense	200	80	100
4570.2106	Audit	2,000	2,100	2,000
4570.2220	Building & Grounds	6,500	500	3,000
4570.2221	Water Well Maintenance	10,000	2,600	10,000
4570.2223	Tanks & Towers	2,500	4,000	2,500
4570.2224	Motor Vehicle Repair	2,000	750	2,000
4570.2225	Heavy Equipment	1,000	20	1,000
4570.2226	Machinery & Equipment	4,000	1,000	4,000
4570.2227	Water Analysis	3,000	1,500	2,500
4570.2230	Rental of Equipment	700	-	700
4570.2310	General Liability Insurance	3,200	3,100	3,200
4570.2311	Insurance of Motor Equipment	500	3,875	500
4570.2325	Radio Service	360	400	360
4570.2350	Travel	2,000	400	1,500
4570.2360	Permits	1,000	2,000	2,000
4570.2370	Education & Training	2,500	1,500	2,500
4570.2390	Franchise Fee	50,254	51,400	50,000
	TOTAL	\$ 96,714	\$ 80,225	\$ 97,860

WATER

SUPPLIES				
4570.3111	Ice, Cups, Etc.	200	475	200
4570.3112	Fuel	8,000	4,100	7,000
4570.3113	Oil & Grease	100	375	150
4570.3114	Chemicals	8,000	10,000	10,000
4570.3115	Postage	1,400	800	1,000
4570.3120	Utilities	37,000	32,000	37,000
4570.3160	Minor Tools & Equipment	1,500	150	750
4570.3164	Parts & Materials	10,000	8,000	10,000
4570.3166	Meters	1,000	2,500	2,000
4570.3167	Fire Hydrants	1,200	-	1,200
4570.3170	Wearing Apparel	225	500	500
4570.3171	Medical Supplies	100	-	100
4570.3172	Miscellaneous	500	250	500
TOTAL		\$ 69,225	\$ 59,150	\$ 70,400
CAPITAL OUTLAYS				
4570.4120	New Water Lines		\$ 4,100.00	10,000
4570.4125	New PW Building		\$ 40,000.00	-
4570.4143	Water Equipment Projects	46,000	\$ 8,200.00	30,000
4570.4130	Grant Match	\$ -	\$ 20,000	
4570.4250	Vehicle	\$ -	\$ -	
4570.4260	Loader	\$ -	\$ -	
TOTAL		\$ 46,000	\$ 72,300	\$ 40,000
INTERFUND CHARGES				
4570.5110	Debt Service (Int. & Sinking)	35,000	35,000	35,000
4570.5250	Disability Insurance	325	275	350
TOTAL		\$ 35,325	\$ 35,275	\$ 35,350
	TOTAL EXPENSES	\$ 383,259	\$ 377,662	\$ 385,065
	Revenue Over/(Under) Expenses	\$ 22,741	\$ 67,458	\$ 30,685

WASTEWATER

			BUDGET 2010-2011	ESTIMATED ACTUAL 2010-2011	PROPOSED BUDGET 2011-2012
REVENUES					
	3350	CDBG Grant			
	3442	Penalties & Interest	2,200	2,500	2,500
	3444	Sales	215,250	255,000	235,000
	3445	Tapping Fees	1,000	1,700	1,500
		Transfer from WW Reserves			
	3811	Miscellaneous	500	260	
		TOTAL REVENUE	\$ 218,950	\$ 259,460	\$ 239,000
PERSONNEL SERVICES					
	4580.1021	City Manager	12,240	9,050	15,002
	4580.1022	Utility Director	12,762	12,825	13,145
	4580.1023	Crew/Office Staff	51,203	51,500	53,010
	4580.1100	Stand By	1,300	350	1,300
	4580.1110	Longevity	2,368	2,365	2,747
	4580.1120	Overtime	5,000	4,700	5,000
	4580.1200	Social Security	5,339	5,082	5,674
	4580.1210	Medicare	1,231	1,171	1,308
	4580.1220	Group Health Insurance	9,500	9,500	9,713
	4580.1230	Group Dental Insurance	304	275	248
	4580.1240	Retirement	17,043	16,223	18,113
	4580.1250	Unemployment Tax (FUTA)	120	75	120
	4580.1255	LifeFlight	40	40	40
	4580.1270	Certificate Pay	1,200	1,200	1,200
	4580.1280	Workers Comp	75	-	75
		subtotal	\$ 119,724	\$ 114,356	\$ 126,694
SERVICES					
	4580.2100	Engineering Services	5,000	5,000	5,000
	4580.2101	Grant Consultant	0		0
	4580.2103	Medical Expense	100	210	300
	4580.2106	Audit	1,000	1,050	1,000
	4580.2200	Sewer Plant & Lift Stations	2,500	4,250	4,000
	4580.2220	Building & Grounds	1,000	1,000	1,000
	4580.2224	Motor Vehicle Repair	1,500	50	1,500
	4580.2225	Heavy Equipment	1,500	-	1,500
	4580.2226	Machinery & Equipment	2,500	2,100	2,500
	4580.2227	Effluent Analysis	8,000	9,200	10,000
	4580.2310	General Liability Insurance	2,000	900	2,000
	4580.2311	Insurance of Motor Equipment	200	-	200
	4580.2325	Radio Service	360	180	360
	4580.2330	Advertising & Public Notices	-	-	-
	4580.2350	Travel	1,300	900	1,200
	4580.2360	Permits	4,500	4,000	4,500
	4580.2370	Education & Training	1,500	1,200	1,500
		subtotal	\$ 32,960	\$ 30,040	\$ 36,560

WASTEWATER

	SUPPLIES				
	4580.3111	Ice, Cups, Etc.	150	380	200
	4580.3112	Fuel	8,000	4,500	7,000
	4580.3113	Oil & Grease	100	325	150
	4580.3114	Chemicals	12,000	4,000	6,000
	4580.3115	Postage	1,400	750	1,000
	4580.3120	Utilities	37,000	25,000	36,000
	4580.3160	Minor Tools & Equipment	150	400	750
	4580.3164	Parts & Materials	11,000	3,500	10,000
	4580.3170	Wearing Apparel	225	470	500
	4580.3171	Medical Supplies	50	-	50
	4580.3172	Miscellaneous	500	5	500
	subtotal		\$ 70,575	\$ 39,330	\$ 62,150
	CAPITAL OUTLAYS				
	4580.4120	New Wastewater Lines		83,000	10,000
	4580.4125	New Building		13,000	
	4580.4143	Wastewater Equipment	6,000		
	4580.4130	Grant Match		18,000	
	4580.4140	Wastewater Plant Maintenance	2,500	\$ -	
	4580.4250	Vehicle		\$ -	
	4580.4260	Loader	-	\$ -	
	subtotal		\$ 8,500	\$ 114,000	\$ 10,000
	INTERFUND CHARGES				
	4580.5110	Debt Service (Int. & Sinking)	49,057	49,000	46,630
	4580.5250	Disability Insurance	286	225	296
	subtotal		\$ 49,343	\$ 49,225	\$ 46,926
		TOTAL EXPENSES	\$ 281,102	\$ 346,951	\$ 282,329
		Revenue Over/(Under) Expenses	\$ (62,152)	\$ (87,491)	\$ (43,329)

ELECTRIC

			BUDGET 2010-2011	ESTIMATED ACTUAL 2010 2011	PROPOSED BUDGET 2011-2012
	REVENUE				
		Transfer from Elec Reserves			
	3440	Customer Service	500	7,500	500
	3441	Administrative Fees	4,000	1,000	3,000
	3442	Penalties & Interest	20,000	22,000	21,000
	3444	Sales	725,000	735,000	725,000
	3445	Power Cost Recovery Factor	1,700,000	1,600,000	1,700,000
	subtotal		\$ 2,449,500	\$ 2,365,500	\$ 2,449,500
	MISCELLANEOUS REVENUE				
	3811	Miscellaneous Revenue	2,500	1,500	2,000
	subtotal		\$ 2,500	\$ 1,500	\$ 2,000
		TOTAL REVENUES	\$ 2,452,000	\$ 2,367,000	\$ 2,451,500
	PERSONNEL SERVICES				
	4590.1021	City Manager	30,600	22,600	37,505
	4590.1022	Utility Director	25,524	25,500	26,290
	4590.1023	Crew/Office Staff	107,442	107,000	112,007
	4590.1100	Stand By	6,500	8,300	6,500
	4590.1110	Longevity	2,739	2,770	2,919
	4590.1120	Overtime	2,000	2,400	2,000
	4590.1200	Social Security	10,995	10,603	11,776
	4590.1210	Medicare	2,535	2,444	2,715
	4590.1220	Group Health Insurance	20,750	27,000	20,751
	4590.1230	Group Dental Insurance	665	600	529
	4590.1240	Retirement	35,101	33,849	37,594
	4590.1250	Unemployment Tax (FUTA)	600	600	600
	4590.1255	LifeFlight	160	160	160
	4590.1270	Certificate pay	1,200	600	1,200
	4590.1280	Workers Comp	1,200	1,870	1,200
	subtotal		\$ 248,011	\$ 246,296	\$ 263,746
	SERVICES				
	4590.2100	Engineering Services	6,000	6,500	10,000
	4590.2103	Medical Expense	900	600	500
	4590.2106	Audit	11,000	11,500	11,000
	4590.2130	Computer Service Contract		820	
	4590.2220	Building & Grounds	500	550	500
	4590.2224	Motor Vehicle Repair	2,000	700	1,500
	4590.2225	Heavy Equipment	2,500	1,520	3,000
	4590.2226	Machinery & Equipment	1,000	850	750
	4590.2230	Rental of Equipment	500	-	500
	4590.2310	General Liability Insurance	3,000	2,900	3,000
	4590.2311	Insurance of Motor Equipment	2,500	2,000	2,500
	4590.2320	Telephone	5,000	4,000	5,000
	4590.2321	Computer Access - Internet			
	4590.2325	Radio fees	1,320	1,320	1,320
	4590.2330	Advertising and Public Notices			
	4590.2350	Travel	3,500	350	2,000
	4590.2370	Education & Training	1,500	525	1,500
	4590.2380	Spring/Fall Clean-up	5,500	3,000	5,500
	4590.2390	Franchise Fee	394,417	395,000	400,000
	subtotal		\$ 441,137	\$ 432,135	\$ 448,570

ELECTRIC

	SUPPLIES				
	4590.3111	Ice, Cups, Etc.	200	350	250
	4590.3112	Fuel	8,000	5,000	8,000
	4590.3113	Oil & Grease	100	450	200
	4590.3114	Chemicals	700	1,100	1,000
	4590.3115	Postage	1,400	800	1,000
	4590.3116	Office Supplies	3,000	2,500	3,000
	4590.3120	Utilities		500	
	4590.3160	Minor Tools & Equipment	2,000	850	2,000
	4590.3164	Parts & Materials	25,000	24,000	30,000
	4590.3166	Meters	2,000	4,500	4,000
	4590.3170	Wearing Apparel	1,200	3,000	3,000
	4590.3171	Medical Supplies	100	-	100
	4590.3172	Miscellaneous	500	350	500
	subtotal		\$ 44,200	\$ 43,400	\$ 53,050
	CAPITAL OUTLAYS				
	4590.4120	New PW Building		42,500	
	4590.4235	Computer Hardware	1,200	3,500	3,000
	4590.4240	Computer Software	16,000	18,750	17,000
	4590.4250	Vehicle	-		
	4590.4255	Loader	-		
	4590.4260	Electric Distribution Lines	10,000	11,000	10,000
	4590.4280	System Improvements	41,000	-	41,000
	subtotal		\$ 68,200	\$ 33,250	\$ 71,000
	INTERFUND CHARGES				
	4590.5250	Disability Insurance	645	470	642
	subtotal		\$ 645	\$ 470	\$ 642
	OTHER COSTS				
	4590.7200	Programs	500	-	500
	4590.6200	Debt Service	37,878	480	-
	subtotal		38,378	480	500
		TOTAL	840,571	756,031	837,507
	Generation & Transmission				
	4591.3100	Wholesale Electric Purchase	1,600,000	1,600,000	1,600,000
	subtotal		\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
		TOTAL	\$ 2,440,571	\$ 2,356,031	\$ 2,437,507
		Revenue Over/(Under) Expenses	\$ 11,429	\$ 10,969	\$ 13,993