



**ADOPTED
ANNUAL BUDGET**

For the Fiscal Year October 1, 2014 to September 30, 2015

**City of Wharton
120 East Caney
Wharton, Texas 77488
(979) 532-2491**

**Andres Garza, Jr., City Manager
Joan Anandel, CPA, Finance Director**

**CITY OF WHARTON, TEXAS
FISCAL YEAR 2014-2015
ANNUAL BUDGET**

This budget will raise less total property taxes than last year's budget by \$740 or -0.044%, and of that amount \$7,878 is the tax revenue to be raised from new property added to the tax roll this year.

City Council Record Vote

The members of the governing body voted on the adoption of the budget as follows:

FOR: Domingo Montalvo, Jr., Alfred Bryant, Steven Schneider, Tim Barker,
Donald Mueller, Russell Machann

AGAINST: none

PRESENT and not voting: none

ABSENT: Jeff Gubbels

Tax Rate	Adopted FY 2014-2015	Adopted FY 2013-2014
Property Tax Rate	0.43202	0.44563
Effective Tax Rate	0.43202	0.44563
Effective M&O Tax Rate	0.19746	0.24208
Rollback Tax Rate	0.48802	0.47873
Debt Rate	0.23456	0.20355

The total amount of municipal debt obligation secured by property taxes for the City of Wharton is \$10,367,807.

CITY OF WHARTON

ANNUAL BUDGET

For Fiscal Year Ending September 30, 2015

Wharton, Texas City Council

Domingo Montalvo, Jr.

Alfred Bryant

Steven Schneider

Tim Barker

Donald Mueller

Russell Machann

Jeff Gubbels

Mayor

Councilmember, District 1

Councilmember, District 2

Councilmember, District 3

Councilmember, District 4

Councilmember, At Large District 5

Councilmember, At Large District 6

Proposed By:

Andres Garza, Jr.

City Manager

Prepared By:

Joan Anandel, CPA

Finance Director

City of Wharton Principal Officials

Wharton, Texas City Council

<u>Official</u>	<u>Elected Position</u>	<u>Term Expires</u>
Domingo Montalvo, Jr.	Mayor	May, 2016
Alfred Bryant	Councilmember, District 1	May, 2015
Steven Schneider	Councilmember, District 2	May, 2015
Tim Barker	Councilmember, District 3	May, 2015
Donald Mueller	Councilmember, District 4	May, 2016
Russell Machann	Councilmember, At Large District 5	May, 2015
Jeff Gubbels	Councilmember, At Large District 6	May, 2016

Department Heads & Key Positions

<u>Official</u>	<u>Staff Position</u>
Andres Garza, Jr.	City Manager
Paul Webb	City Attorney
Joel Williams	City Judge
Joan Andel	Finance Director
Paula Favors	City Secretary
Terry Lynch	Police Chief
Anthony Abbott	Volunteer Fire Chief
Ronnie Bollom	Building Official
Kyle Marchant	Public Works Director
Robert Baker	Facilities Maintenance Director
Jo Knezek	Community Services Director
John Kowalik	EMS Director
Steve Johnson	Emergency Management Coordinator

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City of Wharton

120 E. Caney Street • Wharton, Texas 77488
Phone (979) 532-2491 • Fax (979) 532-0181

September 22, 2014

Honorable Mayor and City Council
120 East Caney
Wharton, Texas 77488

Honorable Mayor and City Councilmembers:

Forwarded herewith in accordance with the City Charter is the Fiscal Year 2014-2015 adopted Annual Budget. The budget document is the result of considerable work by the City staff and the Mayor and City Council who provided the necessary input to balance the budget while maintaining the appropriate service levels.

There were many challenges to overcome, but the adopted budget is balanced. In preparing the adopted budget the 2014 effective tax rate was used. The budget does not include the elimination of any filled positions within the City. The adopted budget for the water and sewer utility fund does include an increase of three (3) percent to utility services. The solid waste rate will be addressed after the City's solid waste contractor Waste Corporation of America (WCA) submits their proposal for change on October 1, 2014 in accordance with Section 14.02 of their contract.

The 2015 overall budget of \$12,610,655 is \$4,651,134 less than the 2013-2014 budget. The decrease is due primarily to the issuing of the 2013 bonds in FY 2014.

MAJOR INITIATIVES

The City's most important initiative continues to be to provide flood reduction improvements in the City. The City, in conjunction with the United States Army Corp of Engineers (USCOE), and Lower Colorado River Authority (LCRA), are working on securing funding for the construction phase of the flood reduction project. Construction plans for a segment of the projects are being developed by Halff & Associates Engineers engaged by USCOE. The City must continue to make this project a priority and prepare for the future funding necessary to implement the identified solutions.

Another major initiative within the City is the FM 1301 Extension and Overpass Project. The City is in the final design phase of the overpass project. TxDOT and the City are working together on this project through an advance funding agreement. The City has engaged IDC, Inc., an engineering firm to develop plans and specifications for this project. As of this date, the City, through its engineers has filed the environmental documents to TxDOT for their

review and is anticipating clearance by end of year 2014. The City continues to pursue additional funding for this important project.

The City is currently seeking funding from Wharton Economic Development Corporation (WEDCO) to construct a road from CR 231 (Wilke Road) to CR 235 (Owens Road) in anticipation of I-69. This project will not be underway until the environmental clearance has been obtained.

The City is also developing a cost study to develop a future sustainable water supply. This funding is also being sought from the WEDCO.

The City has completed the first TxDOT Sidewalk Enhancement Project and is currently working on the second TxDOT Sidewalk Enhancement Project. A contractor will be chosen for this second sidewalk project and then construction will begin.

Other initiatives include the continued efforts to improve housing, economic development, and infrastructure needs identified by the City staff. The City will continue to work with developers willing to invest their capital in the City of Wharton.

REVENUES

Adopted revenues for all funds total \$12,610,655 which does not include transfers since transfers do not meet the definition of revenue. The following table reflects budgeted revenues for the 2013-14 fiscal year with the 2014-15 budget for comparison:

Category	2013-14	2014-15	%
Ad Valorem	1,939,665	1,967,285	+1.42%
Sales Tax	1,252,842	1,299,164	+3.7%
Other Taxes	1,198,995	1,294,660	+ 7.9%
Licenses & Permits	94,400	94,400	0%
Industrial District Payment	905,337	877,318	-3.1%
Fines & Forfeitures	228,022	228,022	0%
Charges for Services	5,570,864	5,764,892	+3.5%
Intergovernmental	1,001,760	1,015,010	+1.3%
Bond Proceeds	5,000,000	0	
Miscellaneous	69,904	69,904	0%
	<u>17,261,789</u>	<u>12,610,655</u>	<u>-26.94%</u>

Overall, revenues decreased by approximately 26.94%. This decrease is due to many factors. The following summarizes the changes to overall revenues:

- Increase in ad valorem taxes of \$27,620.

- Increase in sales tax of \$46,322.
- Decrease in the Industrial District payment of \$28,019
- Increase in other taxes of \$95,665
- Increase in charges for services of \$194,028
- Bond proceeds were decreased by \$5,000,000 since the bonds were issued in FY 2014.
-

APPROPRIATIONS

Adopted appropriations for the year for all funds are \$12,699,960, not including transfers. The following table reflects appropriations for the 2013-14 fiscal year with the 2014-15 budget for comparison:

Category	2013-14	2014-15	%
Administration	863,735	899,402	+4.13%
Public Safety	4,714,000	4,836,869	+2.61%
Public Works	4,042,206	4,149,658	+2.65%
Community Services	489,367	500,950	+2.37%
Grant/Donations	45,000	10,282	-77.15%
Debt	1,266,092	1,324,412	+4.61%
Depreciation & Bad Debt	690,486	708,336	+2.58%
Capital Outlay & Improvements	5,234,000	270,051	-94.84%
Total	17,344,886	12,699,960	-26.77%

The decrease in expenditures is primarily in grants/donations and the capital improvements which were made from the 2013 Bond Program. The adopted budget includes a salary increase for full- time employees at 3.0%. The adopted budget also includes a 7% contribution increase to the TML Multi-State Intergovernmental Employee Benefit Pool for employee medical insurance. The flex contribution from the City is remaining at \$750.

GENERAL FUND

Estimated revenues for the General Fund for the 2015 fiscal year are adopted at \$5,536,947 which are \$95,512 more than revenues budgeted for fiscal year 2014 and include transfers in of \$786,627. Overall, property tax revenues will decrease by about \$155,000 for maintenance and operations with the tax rate being adopted at \$0.43202 which is the effective tax rate. Franchise taxes will increase by \$94,065 primarily due to a 3% increase in water and sewer rates.

Appropriations for the year are adopted at \$5,536,947. In detail, the general government administration of the City provides administrative services to all departments and includes the Mayor & Council, City Manager, City Secretary, Legal and Professional Services, Finance, Community Service Coordinator, Emergency Management, Code Enforcement, and Central Services.

Services are provided by the general government administration to Public Safety, Public Works, Community Services, Water and Sewer, Civic Center, Solid Waste, Emergency Medical Services, Airport and other operations, departments, functions and activities of the City. The General Administration budget of \$899,402 represents approximately 16% of the total budget.

The adopted appropriation for Public Safety is \$3,291,545. Public Safety is structured to include Police, Fire, Code Enforcement, Emergency Management, Animal Control and Communications. Public Safety represents approximately 59% of the General Fund budget.

Public Works' appropriations are adopted at \$1,063,852. Public Works consists of Streets & Drainage, Garage and Facilities Maintenance and is approximately 19% of the total General Fund budget.

Community Services is a department consisting of grant administration, recreation and pool and is approximately 2% of the total General Fund budget at \$101,815.

Grant/Donations is a department consisting of grant monies received and donations adopted by City Council for individual groups. The total of \$10,282 is 0.19% of the total General Fund budget.

Capital Outlay appropriations are adopted at \$170,051 which includes three police vehicles at \$102,000, a \$50,000 transfer to the Capital Improvement Fund, and a capital lease payment of \$18,051.

SPECIAL REVENUE FUNDS

The City budgets for three special revenue funds - the PEG fund, the Hotel/Motel Fund and the Seizure Fund.

The PEG (Public, Educational and Government access television) Fund is supported through a 1% franchise fee through the local cable provider. As mandated by State law, these funds can only be used on PEG facilities/capital costs. The total revenue is budgeted at \$7,600 while expenditures for facilities/capital cost also total \$7,600.

The Hotel/Motel is used to account for revenues generated from the City's 7% Hotel/Motel Occupancy tax and the related uses in compliance with the City Charter and expended in compliance with State Laws for the promotion of tourism and convention industry. The total revenue is budgeted at \$221,407 with \$31,307 being transferred in from fund balance. The expenditures also total \$221,407 with \$156,724 being transferred to the Civic Center operations.

The Narcotics/Seizure Fund is used to account for the resources and uses of assets seized in illegal narcotics activities. The uses are limited to law enforcement activities and must be

made in compliance with applicable state and federal regulations. The adopted budget includes total revenue of \$5,750 with expenditures for operations being \$5,750.

DEBT SERVICE

The Debt Service Fund includes \$1,038,820 of revenues, which is generated from \$1,020,610 of current ad valorem taxes, \$17,210 from delinquent taxes and penalties and \$1,000 from interest income. Appropriations total \$1,025,610 which include \$610,275 for principal, \$410,335 for interest payments and \$5,000 for service charges.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund includes funding from the General Fund, Water/Sewer Fund and the Solid Waste Fund which is used to fund street and drainage improvements. The adopted budget includes funding for street or drainage improvements for the 2014-2015 fiscal year in the amount of \$100,000.

ENTERPRISE FUNDS

There are five enterprise funds for the 2015 fiscal year. This reporting approach gives the Mayor and City Council and citizens a better view of financial operations for the water and sewer, solid waste, emergency medical services, civic center and airport operations.

The Water and Sewer Fund provides for the delivery, billing and collection of water and sewer services provided throughout the City. Revenues are projected at \$3,250,937. The Water and Sewer appropriations are \$2,537,722 which includes administrative costs of \$116,499, planning costs of \$83,078, water operations of \$912,711, and sewer operations of \$673,657. Additional costs for the Water and Sewer Fund include a transfers-out to the General Fund of \$688,215 for administrative costs from the departments of Mayor and Council, City Manager, City Secretary, Legal and Professional Services, Finance, Central Services, Code Enforcement, Community Services Coordinator, Emergency Management, and Garage. The administrative costs are allocated at 55%. Also, the water/sewer fund will transfer \$25,000 to the Capital Improvement fund for street and drainage improvements. The amount appropriated for depreciation is \$470,000 with interest expense being \$246,841. This amount of depreciation will allow the fund to build reserves to handle some of the capital needs in the future. The Water Sewer Fund will also transfer \$25,000 to the General Fund to reduce the outstanding payable.

The Solid Waste Fund is established to account for the billing, collecting and expenditures associated with the City's contract for solid waste services with Waste Corporation of America. The fund is budgeted at \$1,331,197 in revenue. Appropriations of \$1,331,197 include \$74,000 of franchise taxes to the General Fund and \$42,420 to provide a full-time employee for City beautification efforts. The adopted budget does not include any increase in

solid waste rates from Waste Corporation of America effective with their contract to be dated October 1, 2014 with a City of Wharton implementation date of January 1, 2015.

The Emergency Medical Services Fund is established to account for the sources and uses of funds generated from providing ambulance and emergency medical services. Revenues from user fees are budgeted at \$924,476. Additionally, the Wharton County Emergency Services District No. 3 was authorized by the voters to provide EMS services in East Wharton County. The District will fund \$802,510 to the City to provide the EMS service through an Interlocal agreement. Appropriations are budgeted at \$1,727,986 including depreciation of \$90,000, \$98,412 transferred out to the General Fund for Dispatch Services.

The Civic Center Fund accounts for the resources and uses of the Wharton Civic Center. The fund will operate on \$238,686, which includes \$60,179 from user fees, \$156,724 in transfers from the Hotel/Motel Fund and \$21,208 from fund balance. Expenses total \$238,686.

The Airport Fund is established to account for sources and uses of airport operations. The adopted budget includes \$247,191 in revenues. Appropriations are budgeted at \$247,191 of which \$94,000 is for depreciation and \$8,415 in interest payments.

PERSONNEL

The adopted budget includes 97 full-time positions for the 2014-2015 fiscal year.

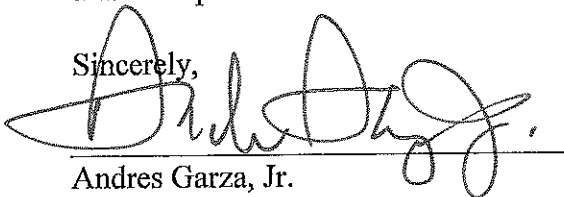
The City's total base payroll for the year is estimated at approximately \$4.3 million. The adopted budget includes a salary increase for all full-time employees of 3%. The City will continue to cover 100% of full-time employees' health benefits with the City experiencing a 7% increase in contributions to the TML Multi-State Intergovernmental Employee Benefit Pool.

CONCLUSION

The 2014-2015 adopted budget is a significant document as it sets forth the financial plan for the next year. The primary goal was to balance the budgets while continuing to maintain service levels and not eliminating any positions that are currently filled by employees of the City.

This budget has been prepared and presented with the efforts of the Mayor and City Council and all departments and their assistance is appreciated.

Sincerely,



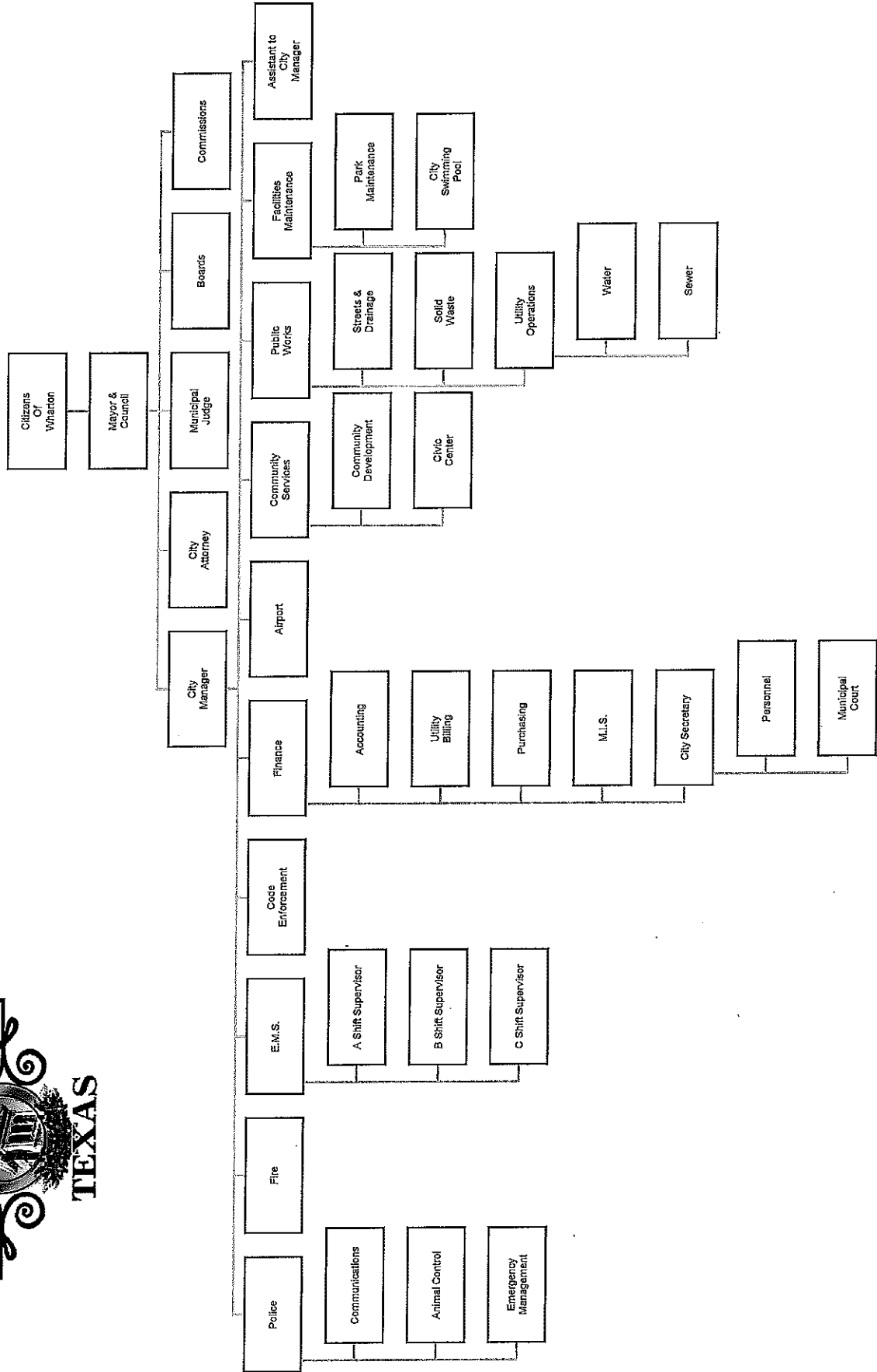
Andres Garza, Jr.
City Manager



Joan Andel
Finance Director



Organizational Chart



SUMMARY BY FUND TYPE

ALL FUNDS

Category	General Fund	Special Rev. Funds	Debt Funds	CIP Funds	Enterprise Funds	Memo Total
Revenues:						
Ad Valorem Taxes	929,465	0	1,037,820	0	0	1,967,285
Sales Taxes	1,299,164	0	0	0	0	1,299,164
Other Taxes	1,097,060	197,600	0	0	0	1,294,660
Licenses & Permits	94,400	0	0	0	0	94,400
Fines & Forfeitures	228,022	0	0	0	0	228,022
Industrial District Pmt	877,318	0	0	0	0	877,318
Charges for Services	12,250	0	0	0	5,752,642	5,764,892
Interest and Miscellaneous	55,391	600	1,000	0	12,913	69,904
Intergovernmental	157,250	5,250	0	0	852,510	1,015,010
Bond Proceeds	0	0	0	0	0	0
Total Estimated Revenues	4,750,320	203,450	1,038,820	0	6,618,065	12,610,655
Appropriations:						
Administration	899,402	0	0	0	0	899,402
Public Safety	3,291,545	5,750	0	0	1,539,574	4,836,869
Public Works	1,063,852	0	0	0	3,085,806	4,149,658
Community Services	101,815	72,283	0	0	326,852	500,950
Grant/Donations	10,282	0	0	0	0	10,282
Debt	0	0	1,025,610	0	298,802	1,324,412
Capital Improvements	170,051	0	0	100,000	0	270,051
Depreciation & Bad Debt	0	0	0	0	708,336	708,336
Total Appropriations	5,536,947	78,033	1,025,610	100,000	5,959,370	12,699,960
Excess (Deficit) Rev. over Exp Before Transfers (in/out)	(786,627)	125,417	13,210	0	658,695	(89,305)
Transfers-in/out						
Operating Transfer - in	786,627	31,307	0	100,000	177,932	1,095,866
Operating Transfer-out	0	(156,724)	0	0	(836,627)	(993,351)
Net Transfers	786,627	(125,417)	0	100,000	(658,695)	102,515
Excess (Deficit) Rev. over Exp After Transfers (in/out)	0	0	13,210	0	0	13,210

GENERAL FUND

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

SUMMARY SCHEDULE OF REVENUES & APPROPRIATIONS

General Fund #10

Account Description	Actual FY 2013	Budget FY 2014	Projected FY 2014	Adopted FY 2014-15
Estimated Revenues:				
3000 Ad Valorem Taxes	1,131,644	1,084,911	1,084,911	929,465
3100 Sales Tax	1,274,114	1,252,842	1,252,842	1,299,164
3200 Other Taxes	1,040,299	1,002,995	1,002,995	1,097,060
3300 Licenses & Permits	98,609	94,400	94,400	94,400
3400 Fines & Forfeitures	211,780	228,022	228,022	228,022
3501 Industrial District Pmt	922,448	905,337	905,337	877,318
3600 Charges for Services	12,888	12,250	12,250	12,250
3700 Interest & Miscellaneous	27,793	55,391	55,391	55,391
3800 Intergovernmental	103,830	144,000	144,000	157,250
3900 Funds from Fund Balance				
Total Estimated Revenues	4,823,405	4,780,148	4,780,148	4,750,320
Appropriations:				
1000 General Government	815,622	863,735	863,735	899,402
2000 Public Safety	3,130,221	3,212,098	3,212,098	3,291,545
4000 Public Works	1,041,924	1,083,428	1,083,428	1,063,852
5000 Community Services	77,422	103,174	103,174	101,815
6000 Grant/Donations	54,092	45,000	45,000	10,282
7000 Debt Service	69,325	0	0	0
8000 Capital Outlay	147,351	134,000	134,000	170,051
Total Appropriations	5,335,957	5,441,435	5,441,435	5,536,947
Excess (Deficit) Revenues Over Appropriations Before Transfer-in/out	(512,552)	(661,287)	(661,287)	(786,627)
3900 Transfers-in				
Seizure	0	0	0	0
Water & Sewer Fund	519,494	612,081	612,081	688,215
Solid Waste	0			0
Dispatch Service	49,206	49,206	49,206	98,412
Total Transfers-In	568,700	661,287	661,287	786,627
9000 Transfers-out	0	0	0	0
Total Transfers Out	0	0	0	0
Net Transfers-in/out	568,700	661,287	661,287	786,627
Excess (Deficit) Revenues Over Approp. After Transfers-in/out	56,148	0	0	0
Fund Balance- Beginning of Year	1,570,825	1,626,973	1,626,973	1,626,973
Fund Balance- End of Year	1,626,973	1,626,973	1,626,973	1,626,973

SUMMARY SCHEDULE OF REVENUES & APPROPRIATIONS

General Fund #10

Account Description	Actual FY 2013	Budget FY 2014	Projected FY 2014	Adopted FY 2014-15
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Summary of Adopted Appropriations by Department

10	Mayor & Council	28,505	28,525	28,525	28,525
11	City Manager	223,858	232,588	232,588	240,035
12	City Secretary	86,125	94,750	94,750	99,286
13	Legal and Professional Services	60,449	54,000	54,000	54,000
14	Finance	251,102	267,488	267,488	269,702
17	Municipal Court	107,731	128,637	128,637	137,657
18	Community Service Coordinator	0	0	0	0
19	Central Services	57,852	57,747	57,747	70,197
	Total General Government	815,622	863,735	863,735	899,402
21	Police	1,984,464	2,051,188	2,051,188	2,023,585
25	Fire	305,142	284,160	284,160	300,750
26	Code Enforcement	204,188	215,897	215,897	240,269
24	Emergency Management	79,546	88,523	88,523	98,863
28	Animal Control	53,356	56,728	56,728	58,505
29	Communications	503,525	515,602	515,602	569,573
	Total Public Safety	3,130,221	3,212,098	3,212,098	3,291,545
40	Street & Drainage	681,027	693,025	693,025	683,734
42	Garage	156,194	146,742	146,742	149,974
43	Facilities Maintenance	204,703	243,661	243,661	230,144
	Total Public Works	1,041,924	1,083,428	1,083,428	1,063,852
51	Grant Admin/Housing	19,252	24,565	24,565	25,488
52	Recreation	21,899	28,082	28,082	25,800
53	Pool	36,271	50,527	50,527	50,527
	Total Recreation/Leisure	77,422	103,174	103,174	101,815
60	Grant /Donations	54,092	45,000	45,000	10,282
	Total Grant Payments	54,092	45,000	45,000	10,282
	Lease-Purchase Payments	69,325	0	0	18,051
	Total Lease Purchase Payments	69,325	0	0	18,051
	Capital Outlay-Equipment	13,721	0	0	0
	Capital Outlay-Building Improvement	0	0	0	0
80	Capital Outlay-Vehicles Police	83,630	84,000	84,000	102,000
	Capital Outlay-Fire Equip	0	0	0	0
	Capital Outlay-Improvement Plan	50,000	50,000	50,000	50,000
	Total Capital Outlay	147,351	134,000	134,000	152,000
90	Transfer Out-	0	0	0	0
	Total Transfers Out	0	0	0	0
	Total Expenditures & Uses:	5,335,957	5,441,435	5,441,435	5,536,947

City of Wharton

Revenue and Expense Worksheet June 30, 2014

10 -General
FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
REVENUE SUMMARY						
	Ad Valorum Taxes	1,131,644	1,053,929	1,084,911	1,084,911	929,465
	Sales Tax	1,274,114	987,103	1,252,842	1,252,842	1,299,164
	Other Taxes	1,040,299	776,884	1,002,995	1,002,995	1,097,060
	License and Permits	98,609	78,292	94,400	94,400	94,400
	Fines and Forfeitures	211,780	146,673	228,022	228,022	228,022
	Industrial District Pmt.	922,448	905,337	905,337	905,337	877,318
	Charges for Services	12,888	5,320	12,250	12,250	12,250
	Interest and Miscellaneous	27,793	50,414	55,391	55,391	55,391
	Intergovernmental	103,830	4,871	144,000	104,000	157,250
	Transfers In	568,700	450,000	661,287	661,287	786,627
	** TOTAL REVENUE **	5,392,105	4,458,823	5,441,435	5,401,435	5,536,947
EXPENDITURE SUMMARY						
	Mayor & Council	28,505	16,504	28,525	28,525	28,525
	City Manager	223,858	173,336	232,588	240,035	240,035
	City Secretary	86,125	59,520	94,750	99,286	99,286
	Legal and Professional Se	60,449	34,056	54,000	54,000	54,000
	Finance	251,102	190,896	267,488	269,702	269,702
	Municipal Courts	107,731	87,033	128,637	138,809	137,657
	Central Services	57,852	38,297	57,747	70,647	70,197
	Police	1,984,464	1,460,718	2,051,188	2,033,333	2,023,585
	Fire	305,142	206,236	284,160	305,324	300,750
	Code Enforcement	204,188	146,498	215,897	240,269	240,269
	Emergency Management	79,546	69,850	88,523	98,863	98,863
	Animal Control	53,356	43,658	56,728	58,505	58,505
	Communications	503,525	400,574	515,602	579,151	569,573
	Streets & Drainage	681,027	562,301	693,025	704,734	683,734
	Garage	156,194	127,686	146,742	149,974	149,974
	Facilities Maintenance	204,703	141,212	243,661	249,382	230,144
	Grant Admin/Housing	19,252	14,227	24,565	25,488	25,488
	Recreation	21,899	16,769	28,082	25,800	25,800
	Pool	36,271	15,819	50,527	50,527	50,527
	Grants	54,092	5,000	45,000	10,282	10,282
	Lease Payments	69,325	2,420	0	0	18,051
	Capital Outlay	147,351	138,712	134,000	152,000	152,000
	** TOTAL EXPENDITURES **	5,335,957	3,951,323	5,441,435	5,584,636	5,536,947
	REVENUES OVER/(UNDER) EXPENDITURES	56,148	507,500	0	(183,201)	0

10 -General REVENUES		Actual YTD	YTD	Budget For	Department	Adopted
ACCT NO#	ACCT NAME	9/30/2013	Actual	Yr 9/30/14	Requested FY 2015 DH	FY 2015
Ad Valorum Taxes						
3011	Ad Valorem Taxes - Current	1,083,317	1,010,470	1,024,911	1,024,911	869,465
3012	Delinquent Taxes	28,044	14,059	35,000	35,000	35,000
3013	Penalty and Interest	20,283	29,399	25,000	25,000	25,000
TOTAL						
Ad Valorum Taxes		1,131,644	1,053,929	1,084,911	1,084,911	929,465
Sales Tax						
3110	Sales Tax	1,379,884	1,075,405	1,352,822	1,352,822	1,406,935
3115	Sales Tax Rebate	(105,770)	(88,302)	(99,980)	(99,980)	(107,771)
TOTAL						
Sales Tax		1,274,114	987,103	1,252,842	1,252,842	1,299,164
Other Taxes						
3220	Electric Franchise Tax	503,971	376,626	505,590	505,590	518,230
3221	Gas Franchise Tax	50,236	44,997	48,449	48,449	49,660
3222	Telecommunications Franchise	79,970	60,560	82,000	82,000	84,050
3223	WCEC Franchise Tax	4,350	3,670	4,250	4,250	4,356
3224	Cable TV Franchise Tax	38,385	29,387	40,412	40,412	41,422
3225	Solid Waste Franchise Tax	74,849	82,702	79,000	79,000	86,100
3226	Cable Television Access Fund	0	0	0	0	0
3228	Water/Sewer Franchise Tax	288,539	178,942	243,294	243,294	313,242
TOTAL						
Other Taxes		1,040,299	776,884	1,002,995	1,002,995	1,097,060
License and Permits						
3331	Mixed Beverage License	10,626	8,811	10,093	10,093	10,093
3340	Mobile Home Permits/License	495	545	540	540	540
3341	Occupational Licenses	2,050	1,980	5,400	5,400	5,400
3343	Variance Application Fee	1,300	450	1,800	1,800	1,800
3344	Building Permits	67,952	44,799	60,000	60,000	60,000
3345	Plumbing Permits	4,410	4,201	4,800	4,800	4,800
3346	Mechanical Permits	4,765	3,163	4,000	4,000	4,000
3347	Electrical Permits	4,990	4,276	5,000	5,000	5,000
3348	Demolition Permits	25	7,937	0	0	0
3349	Flood Permits	1,080	1,025	1,500	1,500	1,500
3350	Sign Permit	0	0	0	0	0
3351	Hay Permits	220	220	267	267	267
3361	Animal License Fees	696	885	1,000	1,000	1,000
TOTAL						
License and Permits		98,609	78,292	94,400	94,400	94,400

10 -General REVENUES ACCT NO# ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Fines and Forfeitures					
3448 Time Payment - Local Share	2,582	1,870	2,377	2,377	2,377
3449 Time Payment -Local Efficien	646	468	595	595	595
3450 Fines for Criminal and Traff	141,962	101,067	153,000	153,000	153,000
3453 Fees for Driving Safety Cour	2,400	1,490	2,000	2,000	2,000
3460 Fee for Concealed Weapons	30	10	0	0	0
3461 Reports	1,709	2,104	2,500	2,500	2,500
3462 Administration Fees	52,295	32,182	55,000	55,000	55,000
3466 Arrest Fees	281	204	300	300	300
3467 Child Safety Fees	6,412	4,513	7,500	7,500	7,500
3471 Traffic City Fees	3,464	2,265	4,000	4,000	4,000
3475 Cash Bond Forfeiture	0	500	750	750	750
TOTAL Fines and Forfeitures	211,780	146,673	228,022	228,022	228,022
Industrial District Pmt.					
3501 Industrial District # 1	922,448	905,337	905,337	905,337	877,318
TOTAL Industrial District Pmt.	922,448	905,337	905,337	905,337	877,318
Charges for Services					
3601 Weedy Lots	1,947	150	1,500	1,500	1,500
3602 Demolitions	0	0	0	0	0
3670 Swimming Pool	10,306	4,595	10,000	10,000	10,000
3675 Parks Rentals	635	575	750	750	750
TOTAL Charges for Services	12,888	5,320	12,250	12,250	12,250
Interest and Miscellaneous					
3771 Vending Revenue	2,308	1,727	2,596	2,596	2,596
3772 Sale of Property	0	100	0	0	0
3773 Interest Income	1,654	1,370	1,500	1,500	1,500
3774 Sale of Materials	83	165	0	0	0
3775 Miscellaneous Revenue	1,300	44,978	14,345	14,345	14,345
3776 Abandoned Motor Vehicle	0	0	0	0	0
3778 Beautification Commission	0	0	0	0	0
3781 Cash Short (Over)	(259)	17	0	0	0
3783 Disabilities Com. Donations	0	0	0	0	0
3785 Sale of Personal Property	22,707	0	35,000	35,000	35,000
3791 Rental Property	0	2,057	1,950	1,950	1,950
TOTAL Interest and Miscellaneous	27,793	50,414	55,391	55,391	55,391

10 -General REVENUES ACCT NO# ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Intergovernmental					
3841 Grant Funds	51,592	0	40,000	0	0
3860 Lease Proceeds	0	0	0	0	0
3872 LEOSE Revenue	0	2,066	2,500	2,500	2,500
3873 Vest Partnership Revenue	2,238	2,805	1,500	1,500	1,500
3877 Grant Administration	0	0	0	0	20,000
3880 Wharton Fire Department	50,000	0	100,000	100,000	100,000
3881 WEDCO Contribution	0	0	0	0	33,250
3890 Texas Dept of Comm. Affairs	0	0	0	0	0
TOTAL Intergovernmental	103,830	4,871	144,000	104,000	157,250
Transfers In					
3914 Transfer In - Seizure	0	0	0	0	0
3939 Transfer In- W/S Payable	0	0	0	0	0
3940 Transfeer In - W/S Street Im	0	0	0	0	0
3941 Transfer In - W/S Admin.	519,494	450,000	612,081	612,081	688,215
3942 Transfer In - Solid Waste	0	0	0	0	0
3943 Transfer In - Dispatch Servi	49,206	0	49,206	49,206	98,412
TOTAL Transfers In	568,700	450,000	661,287	661,287	786,627
** TOTAL REVENUES **	5,392,105	4,458,823	5,441,435	5,401,435	5,536,947

DEPARTMENT - Mayor & Council
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						

510-00-161	Social Security	887	663	1,000	1,000	1,000
510-00-164	Workers Comp	189	21	325	325	325
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL						
Personnel and Benefits		1,077	684	1,325	1,325	1,325
Supplies and Materials						

510-00-210	Office Supplies	1,559	809	800	800	800
510-00-215	Printing and Reproduction	0	0	0	0	0
510-00-220	Postage and Freight	0	0	100	100	100
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL						
Supplies and Materials		1,559	809	900	900	900
Operational Expenses						

510-00-530	Insurance	2,591	1,105	3,200	3,200	3,200
510-00-550	Continuing Education	6,910	4,101	5,500	5,500	5,500
510-00-551	Dues and Subscriptions	4,470	1,353	5,000	5,000	5,000
510-00-553	Disabilities Committee	99	64	0	0	0
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL						
Operational Expenses		14,071	6,623	13,700	13,700	13,700
Other Operational Expense						

510-00-602	Compensation	2,605	1,795	3,600	3,600	3,600
510-00-603	Council Expense	9,193	6,594	9,000	9,000	9,000
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL						
Other Operational Expense		11,799	8,388	12,600	12,600	12,600
TOTAL						
Mayor & Council		28,505	16,504	28,525	28,525	28,525
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

10 -General
DEPARTMENT - City Manager
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
511-00-110	Salaries and Wages	164,010	122,744	171,972	173,200	174,136
511-00-121	Longevity	423	0	25	20	20
511-00-122	Allowances	2,648	2,108	3,000	9,000	9,000
511-00-130	Overtime	540	0	900	900	900
511-00-161	Social Security	11,298	8,437	12,147	11,694	11,694
511-00-162	Deferred Compensation	0	0	0	0	0
511-00-163	Retirement Expense	13,827	9,721	13,292	12,398	12,398
511-00-164	Workers Comp	405	342	491	501	501
511-00-165	Health Insurance	11,907	10,419	14,728	15,339	15,339
511-00-166	Long Term Disability Insuran	582	438	733	747	747
511-00-167	Flex Medical	1,006	1,123	1,500	1,500	1,500
511-00-168	City Mgr Contract Retirement	0	0	0	0	0
511-00-197	Salary Increase	0	0	0	936	0
TOTAL		206,644	155,331	218,788	226,235	226,235
Supplies and Materials						
511-00-210	Office Supplies	2,662	1,709	2,000	2,000	2,000
511-00-220	Postage and Freight	412	306	1,000	1,000	1,000
511-00-245	Computer Software and Suppli	501	1,947	500	500	500
511-00-250	Fuel, Oil and Lubricants	712	421	1,000	1,000	1,000
511-00-297	Hurricane Expense	0	0	0	0	0
TOTAL		4,288	4,382	4,500	4,500	4,500
Equipment Maintenance						
511-00-420	Equipment Maintenance	576	218	200	200	200
511-00-430	Vehicle Maintenance	118	216	500	500	500
TOTAL		694	434	700	700	700
Operational Expenses						
511-00-524	Telephone - Long Distance	46	27	100	100	100
511-00-525	Telephone - Cellular	918	332	900	900	900
511-00-530	Insurance	655	656	800	800	800
511-00-550	Continuing Education	6,089	6,644	4,500	4,500	4,500
511-00-551	Dues and Subscriptions	3,713	5,257	2,250	2,250	2,250
511-00-560	Professional Fees	811	272	50	50	50
TOTAL		12,232	13,189	8,600	8,600	8,600
TOTAL City Manager		223,858	173,336	232,588	240,035	240,035

DEPARTMENT - City Secretary
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
512-00-110	Salaries and Wages	42,077	30,025	43,046	45,240	46,597
512-00-121	Longevity	390	305	440	500	500
512-00-122	Allowances	3,259	2,276	3,240	3,240	3,240
512-00-125	Proficiency Pay	473	1,089	1,500	1,500	1,500
512-00-130	Overtime	1,080	866	1,107	1,305	1,305
512-00-161	Social Security	3,476	2,703	3,782	3,962	3,962
512-00-163	Retirement Expense	3,925	2,763	3,732	3,625	3,625
512-00-164	Workers Comp	99	92	120	139	139
512-00-165	Health Insurance	8,032	6,343	8,728	9,339	9,339
512-00-166	Long Term Disability Insuran	218	155	205	229	229
512-00-167	Flex Medical	569	580	750	750	750
512-00-197	Salary Increase	0	0	0	1,357	0
TOTAL Personnel and Benefits		63,600	47,197	66,650	71,186	71,186
Supplies and Materials						
512-00-210	Office Supplies	1,006	468	1,000	1,000	1,000
512-00-220	Postage and Freight	248	171	500	500	500
512-00-245	Computer Software and Suppli	0	1,028	500	500	500
TOTAL Supplies and Materials		1,254	1,667	2,000	2,000	2,000
Equipment Maintenance						
512-00-420	Equipment Maintenance	44	9	200	200	200
TOTAL Equipment Maintenance		44	9	200	200	200
Operational Expenses						
512-00-524	Telephone - Long Distancee	2	8	100	100	100
512-00-525	Telephone - Cellular	0	0	0	0	0
512-00-530	Insurance	170	158	550	550	550
512-00-540	Advertising	3,012	1,107	5,000	5,000	5,000
512-00-550	Continuing Education	3,888	1,655	3,500	3,500	3,500
512-00-551	Dues and Subscription	1,735	1,749	2,000	2,000	2,000
512-00-560	Professional Services	1,058	0	750	750	750
512-00-592	Codification Ordinances	6,295	953	4,500	4,500	4,500
512-00-593	Records Management	835	0	1,000	1,000	1,000
TOTAL Operational Expenses		16,995	5,630	17,400	17,400	17,400

DEPARTMENT - City Secretary
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Other Operational Expense						
512-00-605	Election Officials	330	2,631	5,000	5,000	5,000
512-00-690	Contingent Other	3,903	2,387	3,500	3,500	3,500
TOTAL						
Other Operational Expense		4,233	5,017	8,500	8,500	8,500
TOTAL						
City Secretary		86,125	59,520	94,750	99,286	99,286

DEPARTMENT - Legal and Professional Se
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Operational Expenses						
513-00-560	Professional Services	7,052	3,162	9,000	9,000	9,000
513-00-561	Contracted Legal Service	53,369	30,894	41,000	41,000	41,000
513-00-562	Cable TV Franchise	0	0	0	0	0
513-00-564	Ordinanace Review	0	0	0	0	0
513-00-565	City Properties Exp.	0	0	4,000	4,000	4,000
513-00-569	ADA Compliance	0	0	0	0	0
513-00-572	Police Dept. Litigation	0	0	0	0	0
513-00-573	Natural Gas Franchise Expens	0	0	0	0	0
513-00-574	Annexation Expenses	28	0	0	0	0
513-00-575	Kansas City Railroad	0	0	0	0	0
513-00-576	Hazard Mitigation Grant Ap.	0	0	0	0	0
513-00-577	Overpass Grant Applications	0	0	0	0	0
TOTAL Operational Expenses		60,449	34,056	54,000	54,000	54,000
TOTAL Legal and Professional Se		60,449	34,056	54,000	54,000	54,000

DEPARTMENT - Finance
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
514-00-110	Salaries and Wages	124,688	90,359	127,537	127,545	131,371
514-00-121	Longevity	1,370	1,048	1,493	1,643	1,643
514-00-122	Allowances	241	169	240	240	240
514-00-130	Overtime	88	0	945	1,007	1,007
514-00-161	Social Security	9,421	7,009	9,964	9,978	9,978
514-00-163	Retirement Expense	10,491	7,136	9,834	9,130	9,130
514-00-164	Workers Comp	370	259	353	374	374
514-00-165	Health Insurance	20,099	15,847	26,184	23,348	23,348
514-00-166	Long Term Disability Insuran	615	437	635	658	658
514-00-167	Flex Medical	1,380	1,445	1,875	1,875	1,875
514-00-197	Salary Increase	0	0	0	3,826	0
TOTAL Personnel and Benefits		168,764	123,708	179,060	179,624	179,624
Supplies and Materials						
514-00-210	Office Supplies	2,722	2,038	2,500	2,500	2,500
514-00-215	Printing and Reproduction	144	129	250	250	250
514-00-220	Postage and Freight	1,246	1,128	1,500	1,500	1,500
514-00-240	Small Tools and Equipment	0	0	200	200	200
514-00-245	Computer Software and Suppli	2023	934	1,975	1,975	1,975
TOTAL Supplies and Materials		6,134	4,230	6,425	6,425	6,425
Equipment Maintenance						
514-00-420	Equipment Maintenance	8	0	200	200	200
514-00-421	Computer Maintenance	0	474	1,000	1,000	1,000
514-00-422	Computer Software Maintenan	14419	13,617	15,000	15,000	15,000
TOTAL Equipment Maintenance		14,428	14,091	16,200	16,200	16,200
Operational Expenses						
514-00-524	Telephone - Long Distance	55	42	100	100	100
514-00-530	Insurance	565	525	1,000	1,000	1,000
514-00-550	Continuing Education	1,685	2,193	4,000	4,000	4,000
514-00-551	Dues and Subscriptions	1,434	331	1,500	1,500	1,500
514-00-560	Professional Fees	24,420	19,835	25,950	25,950	25,950
514-00-561	Wharton CAD	33,616	25,941	33,253	34,903	34,903
TOTAL Operational Expenses		61,775	48,868	65,803	67,453	67,453
TOTAL Finance		251,102	190,896	267,488	269,702	269,702

DEPARTMENT - Municipal Courts
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
517-00-110	Salaries and Wages	50,368	37,281	53,137	52,624	55,002
517-00-115	Part Time Wages	10,684	11,869	20,800	26,655	26,655
517-00-121	Longevity	931	722	1,040	1,160	1,160
517-00-130	Overtime	0	0	1,125	2,277	1,125
517-00-161	Social Security	4,627	3,800	5,906	6,327	6,327
517-00-163	Retirement Expense	4,272	2,962	4,258	3,924	3,924
517-00-164	Workers Comp	137	153	260	236	236
517-00-165	Health Insurance	16,107	12,677	17,456	18,678	18,678
517-00-166	Long Term Disability Insuran	317	228	180	325	325
517-00-167	Flex Medical	1,104	1,157	1,500	1,500	1,500
517-00-197	Salary Increase	0	0	0	2,378	0
TOTAL						
Personnel and Benefits		88,545	70,848	105,662	116,084	114,932
Supplies and Materials						
517-00-210	Office Supplies	1,815	2,037	2,000	2,000	2,000
517-00-220	Postage and Freight	2,631	1,732	3,500	3,500	3,500
517-00-230	Janitorial & Cleaning Supplie	41	57	300	300	300
517-00-290	Other Supplies	17	41	400	400	400
TOTAL						
Supplies and Materials		4,504	3,866	6,200	6,200	6,200
Infrastructure Maintenanc						
517-00-320	Building Maintenance	1,081	139	1,000	1,000	1,000
TOTAL						
Infrastructure Maintenanc		1,081	139	1,000	1,000	1,000
Equipment Maintenance						
517-00-420	Equipment Maintenance	342	3,072	600	600	600
517-00-425	Copy Machine Maintenance	2,325	1,573	2,000	2,000	2,000
TOTAL						
Equipment Maintenance		2,667	4,645	2,600	2,600	2,600
Operational Expenses						
517-00-521	Utility - Electric	5,345	3,289	6,000	6,000	6,000
517-00-523	Utility - Telephone	1,166	745	1,500	1,500	1,500
517-00-524	Telephone - Long Distance	49	28	100	100	100
517-00-525	Cellular Phone	436	291	450	450	450
517-00-526	Utility - Gas	112	61	75	75	75
517-00-530	Insurance	1,947	1,023	2,000	2,000	2,000
517-00-550	Continuing Education	1,604	1,551	2,000	2,000	2,000
517-00-551	Dues and Subscription	155	197	500	500	500
517-00-559	Mileage Reimbursement	0	0	250	0	0

DEPARTMENT - Municipal Courts
 DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
517-00-560	Professional Services	120	350	300	300	300
TOTAL Operational Expenses		10,933	7,535	13,175	12,925	12,925
TOTAL Municipal Courts		107,731	87,033	128,637	138,809	137,657

DEPARTMENT - Central Services
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
519-00-115	Part-Time Wages	3,184	3,026	4,500	15,000	15,000
519-00-130	Overtime	0	0	0	0	0
519-00-161	Social Security	244	237	497	1,147	1,147
519-00-163	Retirement Expense	0	0	0	0	0
519-00-164	Worker's Compensation	165	0	200	200	200
519-00-165	Health Insurance	0	0	0	0	0
519-00-167	Flex Medical	0	0	0	0	0
519-00-197	Salary Increase	0	0	0	450	0
TOTAL						
Personnel and Benefits		3,593	3,264	5,197	16,797	16,347
Supplies and Materials						
519-00-210	Office Supplies	3,218	1,696	3,000	3,000	3,000
519-00-220	Postage and Freight	0	5	0	0	0
519-00-230	Janitorial & Cleaning Suppli	667	444	2,000	2,000	2,000
519-00-290	Other Supplies	1,784	1,581	2,500	2,500	2,500
519-00-291	Vending Expense	0	0	0	0	0
519-00-292	Meeting Expenses	2,023	931	2,000	2,000	2,000
519-00-296	Hurricane Supplies	0	0	0	0	0
TOTAL						
Supplies and Materials		7,692	4,656	9,500	9,500	9,500
Infrastructure Maintenance						
519-00-320	Building Maintenance	7,227	3,472	5,000	5,000	5,000
TOTAL						
Infrastructure Maintenance		7,227	3,472	5,000	5,000	5,000
Equipment Maintenance						
519-00-420	Equipment Maintenance	4,965	2,868	3,000	3,000	3,000
519-00-425	Copy Machine Maintenance	7,545	4,654	7,450	7,450	7,450
TOTAL						
Equipment Maintenance		12,511	7,523	10,450	10,450	10,450
Operational Expenses						
519-00-521	Utility - Electric	11,612	7,444	12,000	12,000	12,000
519-00-523	Utility Telephone	6,985	4,251	7,000	7,000	7,000
519-00-524	Telephone - Long Distance	175	114	800	800	800
519-00-526	Utility - Gas	571	480	600	600	600
519-00-530	Insurance	7,321	7,093	6,200	7,500	7,500
519-00-560	Professional Services	166	0	1,000	1,000	1,000
TOTAL						
Operational Expenses		26,830	19,382	27,600	28,900	28,900
TOTAL						
Central Services		57,852	38,297	57,747	70,647	70,197

DEPARTMENT - Police
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
521-00-110	Salaries and Wages	1,099,117	768,700	1,163,258	1,095,912	1,128,790
521-00-115	Part-Time Wages	17,037	29,827	17,000	17,000	17,000
521-00-121	Longevity	14,394	9,369	16,840	13,680	13,680
521-00-122	Allowances	11,403	7,867	11,520	8,700	8,700
521-00-125	Proficiency Pay	22,614	15,080	22,200	22,500	22,500
521-00-130	Overtime	65,508	77,506	64,393	74,053	64,305
521-00-161	Social Security	91,729	70,323	95,762	92,935	92,935
521-00-163	Retirement Expense	100,730	68,831	94,510	85,067	85,067
521-00-164	Workers Comp	23,104	18,664	34,946	35,932	35,932
521-00-165	Health Insurance	187,142	146,108	209,475	224,136	224,136
521-00-166	Long Term Disability Insuran	5,467	3,566	5,534	5,540	5,540
521-00-167	Flex Medical	12,937	11,844	18,000	18,000	18,000
521-00-170	Unemployment Benefits	0	0	0	0	0
521-00-175	Salary- Corporal	0	0	0	0	0
521-00-176	On call pay	0	0	0	0	0
521-00-197	Salary Increase	0	0	0	32,878	0
521-00-198	Longevity Increase	0	0	0	0	0
TOTAL						
Personnel and Benefits		1,651,181	1,227,685	1,753,438	1,726,333	1,716,585
Supplies and Materials						
521-00-210	Office Supplies	10,596	8,270	4,500	4,500	4,500
521-00-215	Printing and Reproduction	10	156	1,000	1,000	1,000
521-00-220	Postage and Freight	624	552	600	600	600
521-00-230	Janitorial & Cleaning Suppli	1,151	1,201	1,250	1,500	1,500
521-00-240	Small Tools and Equipment	669	3,346	500	750	750
521-00-241	Special Grant Equipment	0	0	0	0	0
521-00-242	Uniforms and Clothing	6,057	6,444	5,000	6,000	6,000
521-00-243	Vest Partnership Expense	9,948	-2,805	4,000	4,000	4,000
521-00-245	Computer Software and Suppli	5,957	7,409	650	750	750
521-00-250	Fuel, Oil and Lubricants	91,723	55,157	81,000	81,000	81,000
521-00-260	Medical and Chemical	54	0	250	250	250
521-00-272	Investigative Supplies	1,662	2,233	3,500	3,500	3,500
521-00-273	Animal Supplies	645	696	2,000	2,000	2,000
521-00-290	Other Supplies	2,880	1,754	500	500	500
521-00-291	Ammunition	5,018	0	4,500	4,500	4,500
521-00-296	Hurricane Supplies	0	0	0	0	0
TOTAL						
Supplies and Materials		136,995	84,413	109,250	110,850	110,850

DEPARTMENT - Police
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Infrastructure Maintenance						
521-00-320	Building Maintenance	2,934	14,460	5,500	5,500	5,500
521-00-321	Range Maint or Tank Maint	1,172	1,055	4,500	4,500	4,500
TOTAL						
Infrastructure Maintenance		4,106	15,515	10,000	10,000	10,000
Equipment Maintenance						
521-00-420	Equipment Maintenance	13,978	6,615	14,500	14,500	14,500
521-00-421	Computer Maintenance	2,325	2,273	3,000	3,000	3,000
521-00-422	Computer Software Maintenance	15,362	13,220	15,000	15,000	15,000
521-00-425	Copy Machine Maintenance	3,413	2,374	3,750	3,750	3,750
521-00-430	Vehicle Maintenance	18,588	21,794	12,000	15,000	15,000
521-00-440	Radio Maintenance	5,287	2,607	3,000	3,000	3,000
521-00-441	Radio/Phone Repairs-Lightnin	0	0	0	0	0
TOTAL						
Equipment Maintenance		58,952	48,883	51,250	54,250	54,250
Operational Expenses						
521-00-521	Utility - Electric	32,947	23,231	37,000	37,000	37,000
521-00-523	Utility - Telephone	8,099	5,331	8,000	8,700	8,700
521-00-524	Telephone long distance	979	986	1,000	1,000	1,000
521-00-525	Telephone - Cellular	7,172	5,266	8,450	9,200	9,200
521-00-526	Utility - Gas	689	432	900	900	900
521-00-527	Cellular Data	6,127	4,236	7,400	7,400	7,400
521-00-530	Insurance	28,877	27,742	25,500	25,500	25,500
521-00-548	Abandoned Motor Vehicle Exp	944	188	500	500	500
521-00-549	LEOSE Expense	0	0	0	0	0
521-00-550	Continuing Education	4,773	2,999	8,000	10,000	10,000
521-00-551	Dues and Subscription	4,486	4,352	3,000	3,500	3,500
521-00-552	Citizens Police Academy Exp.	0	0	1,000	1,000	1,000
521-00-560	Professional Fees	8,190	4,566	5,000	5,700	5,700
521-00-590	Other Contractual Service	0	0	1,500	1,500	1,500
521-00-591	Prisoner Keep	29,949	4,895	20,000	20,000	20,000
TOTAL						
Operational Expenses		133,230	84,222	127,250	131,900	131,900
TOTAL						
Police		1,984,464	1,460,718	2,051,188	2,033,333	2,023,585

DEPARTMENT - Fire
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
525-00-110	Salaries and Wages	0	0	0	0	0
525-00-115	Part Time Wages	56,040	42,938	61,012	62,012	62,012
525-00-121	Longevity	0	0	0	0	0
525-00-122	Allowances	0	0	0	0	0
525-00-130	Overtime	434	0	1,000	0	0
525-00-161	Social Security	7,430	6,027	4,993	6,743	6,743
525-00-163	Retirement Expense	0	0	0	2,701	0
525-00-164	Workers Comp	4,437	3,601	7,650	7,650	7,650
525-00-165	Health Insurance	0	0	0	0	0
525-00-166	Long Term Disability Insuran	0	0	0	0	0
525-00-167	Flex Medical	0	0	0	0	0
525-00-191	Volunteer Firefighters Retir	25,265	16,300	25,460	25,460	25,460
525-00-192	Volunteer Firefighters Allow	38,400	34,510	42,000	42,000	42,000
525-00-193	Retired Firefighters Benefit	23,235	23,449	25,000	25,000	25,000
525-00-194	Volt. Fireman Certifications	2,520	0	3,960	4,000	4,000
525-00-195	Vol Fireman Add Retirement	0	0	0	1,800	1,800
525-00-197	Salary Increase	0	0	0	1,873	0
TOTAL						
Personnel and Benefits		157,760	126,825	171,075	179,239	174,665
Supplies and Materials						
525-00-210	Office Supplies	238	239	750	750	750
525-00-215	Printing and Reproduction	112	0	300	300	300
525-00-220	Postage and Freight	89	91	300	300	300
525-00-230	Janitorial & Cleaning Suppli	698	509	850	850	850
525-00-240	Small Tools and Equipment	4,801	2,937	5,000	5,000	5,000
525-00-242	Uniforms and Clothing	807	-320	1,200	1,200	1,200
525-00-245	Computer Software and Suppli	3,946	1,043	4,000	10,000	10,000
525-00-250	Fuel, Oil and Lubricants	18,795	12,142	12,000	12,000	12,000
525-00-260	Medical and Chemical	1,210	0	3,000	3,000	3,000
525-00-290	Other Supplies	993	68	1,000	1,000	1,000
525-00-296	Hurricane Supplies	0	0	0	2,000	2,000
TOTAL						
Supplies and Materials		31,690	16,708	28,400	36,400	36,400
Infrastructure Maintenan						
525-00-320	Building Maintenance	1,942	8,259	5,000	10,000	10,000
TOTAL						
Infrastructure Maintenan		1,942	8,259	5,000	10,000	10,000

DEPARTMENT - Fire
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Equipment Maintenance						
525-00-420	Equipment Maintenance	9,886	2,665	4,000	4,000	4,000
525-00-425	Copy Machine Maintenance	2,775	1,722	2,950	2,950	2,950
525-00-430	Vehicle Maintenance	40,743	23,483	10,000	10,000	10,000
525-00-440	Radio Maintenance	1,790	6,235	6,235	6,235	6,235
525-00-450	Equipment Inspection	8,364	1,986	5,300	5,300	5,300
TOTAL						
Equipment Maintenance		63,558	36,092	28,485	28,485	28,485
Operational Expenses						
525-00-521	Utility - Electric	6,469	3,608	7,000	7,000	6,000
525-00-523	Utility - Telephone	3,071	2,285	4,000	4,000	4,000
525-00-524	Telephone - Long Distance	93	27	500	500	500
525-00-525	Telephone - Cellular	5,037	3,334	2,800	2,800	3,800
525-00-526	Utility - Gas	512	484	800	800	800
525-00-530	Insurance	16,207	6,942	18,000	18,000	18,000
525-00-550	Continuing Education	990	365	1,000	1,000	1,000
525-00-551	Dues and Subscriptions	1,467	0	1,000	1,000	1,000
525-00-559	Mileage Reimbursement	0	0	100	100	100
525-00-560	Professional Fees	1,345	1,308	1,000	1,000	1,000
TOTAL						
Operational Expenses		35,192	18,353	36,200	36,200	36,200
Other Operational Expense						
525-00-691	Property Taxes	0	0	0	0	0
TOTAL						
Other Operational Expense		0	0	0	0	0
Transfers Out						
525-00-925	Transfer to Wharton Fire Dep	15000	0	15,000	15,000	15,000
TOTAL						
Transfers Out		15,000	0	15,000	15,000	15,000
TOTAL						
Fire		305,142	206,236	284,160	305,324	300,750

DEPARTMENT - Code Enforcement
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
526-00-110	Salaries and Wages	113,226	83,132	116,430	132,517	136,493
526-00-115	Part-Time Wages	6,929	4,513	15,600	15,080	15,080
526-00-121	Longevity	1,819	1,131	1,650	1,815	1,815
526-00-122	Allowances	7,483	5,227	7,440	7,440	7,440
526-00-125	Proficiency pay	1,704	1,089	1,500	1,500	1,500
526-00-130	Overtime	244	425	800	2,208	2,208
526-00-131	Weedy Lot/Demolition Hours	1,737	1,071	3,000	3,000	3,000
526-00-161	Social Security	9,847	7,492	9,880	11,129	11,129
526-00-163	Retirement Expense	10,477	7,181	9,750	9,129	9,129
526-00-164	Workers Comp	8,343	1,823	568	727	727
526-00-165	Health Insurance	23,195	18,621	26,184	28,017	28,017
526-00-166	Long Term Disability Insuran	592	424	610	746	746
526-00-167	Flex Medical	1,587	1,698	2,250	2,250	2,250
526-00-197	Salary Increase	0	0	0	3,976	0
TOTAL		187,182	133,826	195,662	219,534	219,534
Supplies and Materials						
526-00-210	Office Supplies	881	1,107	1,000	1,500	1,500
526-00-215	Printing and Reproduction	1,052	317	600	600	600
526-00-220	Postage and Freight	2,008	2,153	3,000	3,000	3,000
526-00-230	Code Book & Publications	169	331	1,200	1,200	1,200
526-00-240	Small Tools and Equipment	738	0	300	300	300
526-00-245	Computer Software and Suppl	2143	1,193	1,500	1,500	1,500
526-00-250	Fuel, Oil and Lubricants	626	485	1,100	1,100	1,100
TOTAL		7,617	5,585	8,700	9,200	9,200
Equipment Maintenance						
526-00-420	Equipment Maintenance	0	48	515	515	515
526-00-422	Computer Software Maintenan	1596	1,676	2,000	2,000	2,000
526-00-430	Vehicle Maintenance	279	213	500	500	500
TOTAL		1,875	1,937	3,015	3,015	3,015
Operational Expenses						
526-00-524	Telephone - Long Distance	35	21	100	100	100
526-00-525	Telephone - Cellular	685	431	770	770	770
526-00-530	Insurance	752	893	1,300	1,300	1,300
526-00-540	Advertising	0	0	300	300	300
526-00-550	Continuing Education	3,074	2,365	3,250	3,250	3,250
526-00-551	Dues and Subscriptions	1,084	397	1,000	1,000	1,000
526-00-560	Professional Fees	211	522	800	800	800
TOTAL		5,842	4,629	7,520	7,520	7,520

DEPARTMENT - Code Enforcement
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Other Operational Expense						
526-00-614	Mowing Weedy Lots	968	0	0	0	0
526-00-615	Filing Fees	704	520	1,000	1,000	1,000
TOTAL Other Operational Expense		1,672	520	1,000	1,000	1,000
TOTAL Code Enforcement		204,188	146,498	215,897	240,269	240,269

DEPARTMENT - Emergency Management
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
527-00-110	Salaries and Wages	41,085	33,962	45,284	47,611	49,039
527-00-115	Part Time Wages	0	0	0	0	0
527-00-121	Longevity	173	630	240	1,315	1,315
527-00-122	Allowances	0	300	0	600	600
527-00-125	Proficiency Pay	0	750	0	1,500	1,500
527-00-130	Overtime	0	289	0	1,717	1,717
527-00-161	Social Security	3,220	2,598	3,482	4,035	4,035
527-00-163	Retirement Expense	3,422	2,513	3,437	3,692	3,692
527-00-164	Workers Comp	806	875	1,306	1,568	1,568
527-00-165	Health Insurance	7,822	3,334	8,728	9,339	9,339
527-00-166	Long Term Disability Insuran	216	219	226	238	238
527-00-167	Flex Medical	533	330	750	750	750
527-00-197	Salary Increase	0	0	0	1,428	0
TOTAL						
Personnel and Benefits		57,276	45,800	63,453	73,793	73,793
Supplies and Materials						
527-00-210	Office Supplies	465	4,553	1,000	1,000	1,000
527-00-215	Printing & Reproduction	58	0	500	500	500
527-00-220	CERT Program Supplies	0	0	0	0	0
527-00-245	Computers, Software & Suppli	688	1,319	1,500	1,500	1,500
527-00-250	Fuel, Oil & Lubricants	1,289	1,425	1,000	1,000	1,000
TOTAL						
Supplies and Materials		2,500	7,296	4,000	4,000	4,000
Equipment Maintenance						
527-00-422	Computer Software Maintenanc	0	1,202	1,700	1,700	1,700
527-00-430	Vehicle Maintenance	1,458	111	1,500	1,500	1,500
TOTAL						
Equipment Maintenance		1,458	1,313	3,200	3,200	3,200
Operational Expenses						
527-00-521	Utility - Electric	96	51	100	100	100
527-00-523	Utility - Telephone	4,612	3,963	3,500	3,500	3,500
527-00-525	Telephone - Cellular	1,252	714	750	750	750
527-00-526	Telephone - Satellite	315	150	550	550	550
527-00-527	Cellular Data	418	0	720	720	720
527-00-530	Insurance	532	498	500	500	500
527-00-550	Continuing Education	960	2,730	1,500	1,500	1,500
527-00-551	Dues and Subscription	176	100	250	250	250
527-00-560	Professional Fees	9,950	7,234	10,000	10,000	10,000
TOTAL						
Operational Expenses		18,312	15,441	17,870	17,870	17,870

DEPARTMENT - Emergency Management
 DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Capital Outlay						
527-00-820	Homeland Security Expenditur	0	0	0	0	0
TOTAL Capital Outlay						
		0	0	0	0	0
TOTAL Emergency Management						
		79,546	69,850	88,523	98,863	98,863

DEPARTMENT - Animal Control
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
528-00-110	Salaries and Wages	27,987	21,720	30,659	30,659	31,579
528-00-121	Longevity	264	216	315	375	375
528-00-130	Overtime	4,067	3,335	2,243	2,299	2,299
528-00-161	Social Security	2,473	1,992	2,541	2,550	2,550
528-00-163	Retirement Expense	2,692	1,969	2,507	2,333	2,333
528-00-164	Workers Comp	615	598	619	636	636
528-00-165	Health Insurance	8,034	6,339	8,728	9,339	9,339
528-00-166	Long Term Disability Insuran	176	125	191	194	194
528-00-167	Flex Medical	552	580	750	750	750
528-00-197	Salary Increase	0	0	0	920	0
TOTAL						
Personnel and Benefits		46,861	36,874	48,553	50,055	50,055
Supplies and Materials						
528-00-210	Office Supplies	0	51	100	100	100
528-00-230	Janitorial & Cleaning Suppli	54	20	200	200	200
528-00-240	Small Tools and Equipment	447	28	500	500	500
528-00-242	Uniforms and Clothing	166	112	300	300	300
528-00-260	Medical and Chemical	58	0	75	100	100
528-00-273	Animal Supplies	622	82	1,000	1,000	1,000
TOTAL						
Supplies and Materials		1,347	294	2,175	2,200	2,200
Infrastructure Maintenance						
528-00-320	Building Maintenance	23	1,933	250	250	250
TOTAL						
Infrastructure Maintenanc		23	1,933	250	250	250
Equipment Maintenance						
528-00-430	Vehicle Maintenance	658	589	250	500	500
TOTAL						
Equipment Maintenance		658	589	250	500	500
Operational Expenses						
528-00-521	Utility - Electric	1,168	903	1,500	1,500	1,500
528-00-530	Insurance	528	558	800	800	800
528-00-550	Continuing Education	0	385	200	200	200
528-00-560	Professional Fees	2,771	2,122	3,000	3,000	3,000
TOTAL						
Operational Expenses		4,467	3,969	5,500	5,500	5,500
TOTAL						
Animal Control		53,356	43,658	56,728	58,505	58,505

DEPARTMENT - Communications
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
529-00-110	Salaries and Wages	262,728	208,488	313,767	325,415	335,049
529-00-115	Part Time Wages	5,159	0	1,236	1,500	1,500
529-00-121	Longevity	1,993	1,757	2,555	3,055	3,055
529-00-122	Allowances	2,364	1,761	2,700	2,100	2,100
529-00-130	Overtime	82,164	63,595	22,549	51,276	47,548
529-00-161	Social Security	26,549	21,476	26,103	29,253	29,253
529-00-163	Retirement Expense	29,094	21,521	25,762	26,768	26,768
529-00-164	Workers Comp	748	662	907	1,044	1,044
529-00-165	Health Insurance	64,404	52,859	78,553	84,051	84,051
529-00-166	Long Term Disability Insuran	1486	1,127	1,670	1,755	1,755
529-00-167	Flex Medical	4,415	4,817	6,750	6,750	6,750
529-00-170	Unemployment Benefits	0	0	0	0	0
529-00-197	Salary Increase	0	0	0	9,634	0
529-00-198	Longevity Increase	0	0	0	0	0
TOTAL						
Personnel and Benefits		481,105	378,064	482,552	542,601	538,873
Supplies and Materials						
529-00-210	Office Supplies	229	611	1,200	1,200	1,200
529-00-215	Printing and Reproduction	0	0	500	500	500
529-00-220	Postage and Freight	0	0	50	50	50
529-00-240	Small Tools and Equipment	2,659	620	500	500	500
529-00-242	Uniforms and Clothing	346	1,390	1,000	2,000	2,000
529-00-245	Computer Software and Suppli	795	234	600	600	600
TOTAL						
Supplies and Materials		4,029	2,854	3,850	4,850	4,850
Equipment Maintenance						
529-00-420	Equipment Maintenance	0	6,672	5,850	6,700	6,700
529-00-421	Computer Maintenance	0	0	400	400	400
529-00-422	Computer Software Maintenanc	5920	5,920	6,000	6,000	6,000
529-00-440	Radio Maintenance	4,637	2,700	8,850	8,850	4,000
TOTAL						
Equipment Maintenance		10,557	15,292	21,100	21,950	17,100
Operational Expenses						
529-00-523	Utility - Telephone	1,170	1,125	800	1,200	1,200
529-00-524	Telephone - Long Distance	4	-82	100	200	200
529-00-530	Insurance	2,689	1,421	4,000	4,000	3,000
529-00-540	Advertising	83	94	0	0	0
529-00-550	Continuing Education	2,819	1,161	2,000	3,000	3,000
529-00-551	Dues and Subscriptions	543	305	200	350	350
529-00-560	Professional Fees	526	340	1,000	1,000	1,000
TOTAL						
Operational Expenses		7,834	4,364	8,100	9,750	8,750
TOTAL						
Communications		503,525	400,574	515,602	579,151	569,573

DEPARTMENT - Streets & Drainage
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
540-00-110	Salaries and Wages	230,929	153,329	261,285	261,851	260,484
540-00-115	Part-Time Wages	29,610	37,520	25,037	25,917	25,917
540-00-121	Longevity	4,792	3,288	4,945	4,655	4,655
540-00-122	Allowances	1,111	1,634	1,200	1,200	1,200
540-00-125	Proficiency Pay	3,120	1,336	3,900	2,400	2,400
540-00-130	Overtime	12,069	20,158	6,300	6,300	6,300
540-00-161	Social Security	19,265	16,100	22,816	22,829	22,829
540-00-163	Retirement Expense	19,964	13,870	20,627	19,074	19,074
540-00-164	Workers Comp	18,788	14,821	18,860	19,212	19,212
540-00-165	Health Insurance	53,949	41,479	65,461	70,043	70,043
540-00-166	Long Term Disability Insuran	1,243	830	1,419	1,445	1,445
540-00-167	Flex Medical	3,666	3,756	5,625	5,625	5,625
540-00-170	Unemployment Benefits	0	0	0	0	0
540-00-197	Salary Increase	0	0	0	8,633	0
540-00-198	Longevity Increase	0	0	0	0	0
TOTAL						
Personnel and Benefits		398,506	308,121	437,475	449,184	439,184
Supplies and Materials						
540-00-210	Office Supplies	1,108	338	800	800	800
540-00-215	Printing and Reproduction	0	0	50	50	50
540-00-220	Postage and Freight	51	140	200	200	200
540-00-230	Janitorial & Cleaning Suppli	181	17	500	500	500
540-00-240	Small Tools and Equipment	3,238	554	2,500	2,500	2,500
540-00-242	Uniforms and Clothing	2,087	1,336	4,000	4,000	4,000
540-00-245	Computer Software & Supplies	625	1,265	0	0	0
540-00-250	Fuel, Oil and Lubricants	65,530	50,971	55,000	55,000	55,000
540-00-260	Medical and Chemical	683	350	1,000	1,000	1,000
540-00-296	Hurricane Supplies	0	0	0	0	0
TOTAL						
Supplies and Materials		73,502	54,971	64,050	64,050	64,050
Infrastructure Maintenan						
540-00-320	Building Maintenance	174	152	1,800	1,800	1,800
540-00-330	Street Maintenance	9,329	36,498	25,000	25,000	25,000
540-00-335	Street Sign Maintenance	10,307	7,152	4,000	4,000	4,000
540-00-340	Drainage Maintenance	14,711	17,799	0	0	0
TOTAL						
Infrastructure Maintenan		34,520	61,601	30,800	30,800	30,800

10 -General

DEPARTMENT - Streets & Drainage

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Equipment Maintenance						
540-00-420	Equipment Maintenance	57,677	63,017	45,000	45,000	45,000
540-00-425	Copy Machine Maintenance	2,030	1,425	1,500	1,500	1,500
540-00-430	Vehicle Maintenance	23,390	8,884	12,900	12,900	12,900
540-00-455	Dirt Box Expense	8,450	3,721	7,000	7,000	7,000
TOTAL						
Equipment Maintenance		91,548	77,047	66,400	66,400	66,400
Operational Expenses						
540-00-521	Utility - Electric	4,553	2,664	5,000	5,000	5,000
540-00-522	Utility street lights	57,912	39,095	69,000	69,000	58,000
540-00-523	Utility - Telephone	1,224	944	1,800	1,800	1,800
540-00-524	Telephone long distance	27	11	400	400	400
540-00-525	Telephone - Cellular	2,388	1,477	1,400	1,400	1,400
540-00-530	Insurance	13,614	12,756	14,000	14,000	14,000
540-00-550	Continuing Education	102	1,223	750	750	750
540-00-551	Dues and Subscription	859	219	900	900	900
540-00-559	Mileage Reimbursement	33	0	50	50	50
540-00-560	Professional Fees	2,240	2,170	1,000	1,000	1,000
540-00-562	FM 1301 Extension Project	0	0	0	0	0
540-00-563	Union Pacific Railroad	0	0	0	0	0
540-00-564	Caney Creek Conservation	0	0	0	0	0
TOTAL						
Operational Expenses		82,952	60,561	94,300	94,300	83,300
TOTAL						
Streets & Drainage		681,027	562,301	693,025	704,734	683,734

DEPARTMENT - Garage
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
542-00-110	Salaries and Wages	72,253	52,370	73,917	73,923	76,141
542-00-121	Longevity	1,746	1,295	1,845	1,965	1,965
542-00-122	Allowances	785	548	600	600	600
542-00-125	Proficiency Pay	1,546	879	2,400	2,400	2,400
542-00-130	Overtime	4,636	7,529	936	960	960
542-00-161	Social Security	6,072	4,814	6,097	6,108	6,108
542-00-163	Retirement Expense	6,722	4,876	6,017	5,590	5,590
542-00-164	Workers Comp	1,548	766	2,031	2,082	2,082
542-00-165	Health Insurance	16,099	12,677	17,456	18,678	18,678
542-00-166	Long Term Disability Insuran	395	281	393	400	400
542-00-167	Flex Medical	1,104	1,157	1,500	1,500	1,500
542-00-197	Salary Increase	0	0	0	2,218	0
542-00-198	Merit Increase	0	0	0	0	0
TOTAL						
Personnel and Benefits		112,907	87,190	113,192	116,424	116,424
Supplies and Materials						
542-00-210	Office Supplies	1,723	1,242	500	500	500
542-00-230	Janitorial & Cleaning Suppli	2,317	1,875	2,000	2,000	2,000
542-00-240	Small Tools and Equipment	1,434	1,608	2,500	2,500	2,500
542-00-242	Uniforms and Clothing	58	83	0	0	0
542-00-250	Fuel, Oil and Lubricants	2,696	320	1,300	1,300	1,300
542-00-260	Medical and Chemical	1,166	613	600	600	600
542-00-290	Other Supplies	6,846	4,136	4,000	4,000	4,000
542-00-296	Hurricane Supplies	0	0	0	0	0
TOTAL						
Supplies and Materials		16,239	9,878	10,900	10,900	10,900
Infrastructure Maintenan						
542-00-320	Building Maintenance	5,493	7,980	3,000	3,000	3,000
TOTAL						
Infrastructure Maintenan		5,493	7,980	3,000	3,000	3,000
Equipment Maintenance						
542-00-420	Equipment Maintenance	10,049	14,023	5,000	5,000	5,000
542-00-430	Vehicle Maintenance	1,848	874	500	500	500
542-00-435	Fuel Tank Maintenance	0	0	3,000	3,000	3,000
TOTAL						
Equipment Maintenance		11,897	14,897	8,500	8,500	8,500

DEPARTMENT - Garage
 DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Operational Expenses						
542-00-510	Rentals	0	0	100	100	100
542-00-521	Utility - Electric	4,490	2,625	5,000	5,000	5,000
542-00-523	Utility- Telephone	949	763	1,000	1,000	1,000
542-00-524	Telephone - Long Distance	535	395	300	300	300
542-00-526	Utility - Gas	2,531	2,873	3,000	3,000	3,000
542-00-530	Insurance	998	930	1,000	1,000	1,000
542-00-550	Continuing Education	155	155	750	750	750
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TOTAL Operational Expenses		9,658	7,741	11,150	11,150	11,150
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TOTAL Garage		156,194	127,686	146,742	149,974	149,974
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DEPARTMENT - Facilities Maintenance
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
543-00-110	Salaries and Wages	115,141	79,263	137,514	136,884	128,491
543-00-121	Longevity	2,593	1,627	2,360	2,555	2,555
543-00-122	Allowances	7,483	5,227	7,440	7,440	7,440
543-00-125	Proficiency Pay	257	218	0	300	300
543-00-130	Overtime	5,844	3,403	2,317	2,357	2,357
543-00-161	Social Security	10,051	7,085	11,443	11,430	10,462
543-00-163	Retirement Expense	10,905	6,994	11,292	10,459	9,559
543-00-164	Workers Comp	4,815	3,159	3,776	3,863	3,863
543-00-165	Health Insurance	25,429	18,727	34,913	37,356	32,686
543-00-166	Long Term Disability Insuran	623	420	736	761	761
543-00-167	Flex Medical	1,747	1,706	3,000	3,000	3,000
543-00-197	Salary Increase	0	0	0	4,107	0
543-00-198	Longevity Increase	0	0	0	0	0
TOTAL						
Personnel and Benefits		184,888	127,829	214,791	220,512	201,474
Supplies and Materials						
543-00-210	Office Supplies	12	0	100	100	100
543-00-230	Janitorial & Cleaning Suppli	690	179	1,000	1,000	1,000
543-00-240	Small Tools and Equipment	1,077	834	1,300	1,300	1,300
543-00-242	Uniforms and Clothing	365	336	1,000	1,000	1,000
543-00-250	Fuel, Oil and Lubricants	8,029	5,620	7,000	7,000	7,000
543-00-264	Pesticides and Ag. Supplies	226	67	7,800	7,800	7,800
543-00-290	Other Supplies	136	11	500	500	500
TOTAL						
Supplies and Materials		10,534	7,046	18,700	18,700	18,700
Infrastructure Maintenan						
543-00-310	Ground Maintenance	0	0	0	0	0
543-00-320	Building Maintenance	90	94	500	500	500
TOTAL						
Infrastructure Maintenan		90	94	500	500	500
Equipment Maintenance						
543-00-420	Equipment Maintenance	2,326	-80	1,000	1,000	1,000
543-00-430	Vehicle Maintenance	1,267	639	1,000	1,000	1,000
TOTAL						
Equipment Maintenance		3,592	559	2,000	2,000	2,000

DEPARTMENT - Facilities Maintenance
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Operational Expenses						
543-00-521	Utility - Electric	693	482	1,000	1,000	800
543-00-523	Utility telephone	675	582	750	750	750
543-00-524	Telephone - Long Distance	0	0	100	100	100
543-00-525	Telephone - Cellular	444	9	720	720	720
543-00-530	Insurance	3,249	4,480	4,500	4,500	4,500
543-00-550	Continuing Education	274	60	200	200	200
543-00-551	Dues and Subscription	0	0	300	300	300
543-00-560	Professional Services	263	70	100	100	100
TOTAL Operational Expenses		5,598	5,684	7,670	7,670	7,470
TOTAL Facilities Maintenance		204,703	141,212	243,661	249,382	230,144

DEPARTMENT - Grant Admin/Housing
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
551-00-110	Salaries and Wages	12,955	9,387	12,549	13,250	13,250
551-00-121	Longevity	305	267	300	398	398
551-00-122	Allowances	1,418	991	1,410	1,410	1,410
551-00-161	Social Security	1,119	843	1,120	1,145	1,145
551-00-163	Retirement Expense	1,218	831	1,105	1,047	1,047
551-00-164	Workers Comp	0	0	37	39	39
551-00-165	Health Insurance	2,007	1,585	2,182	2,335	2,335
551-00-166	Long Term Disability Insuran	63	45	62	64	64
551-00-167	Flex Medical	138	144	0	0	0
TOTAL Personnel and Benefits		19,223	14,091	18,765	19,688	19,688
Supplies and Materials						
551-00-210	Office Supplies	0	0	100	100	100
551-00-245	Computer Software and Suppli	0	0	1,000	1,000	1,000
TOTAL Supplies and Materials		0	0	1,100	1,100	1,100
Equipment Maintenance						
551-00-420	Equipment Maintenance	0	0	200	200	200
TOTAL Equipment Maintenance		0	0	200	200	200
Operational Expenses						
551-00-550	Continuing Education	0	136	500	500	500
551-00-560	Professional Fees	29	0	1,000	1,000	1,000
TOTAL Operational Expenses		29	136	1,500	1,500	1,500
Other Operational Expense						
551-00-613	Demolition Expense	0	0	3,000	3,000	3,000
TOTAL Other Operational Expense		0	0	3,000	3,000	3,000
TOTAL Grant Admin/Housing		19,252	14,227	24,565	25,488	25,488

DEPARTMENT - Recreation
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Infrastructure Maintenan						
552-00-310	Parks Maintenance	3,899	2,655	3,500	3,500	3,500
TOTAL Infrastructure Maintenan		3,899	2,655	3,500	3,500	3,500
Operational Expenses						
552-00-521	Utility - Electric	5,987	3,775	7,800	7,800	7,800
552-00-551	Dues and Sunscriptions	200	200	200	200	200
TOTAL Operational Expenses		6,187	3,975	8,000	8,000	8,000
Other Operational Expense						
552-00-682	Little League Activities	4,462	1,921	6,500	6,500	6,500
552-00-683	Babe Ruth Activities	3,436	4,233	4,800	4,800	4,800
552-00-684	Girls Softball Activities	1,527	1,795	2,500	2,500	2,500
552-00-685	Boys and Girls Club Activite	0	0	0	0	0
552-00-686	Youth Advisory Committee	0	0	0	0	0
552-00-687	Mural Expense	0	0	0	0	0
552-00-688	JUST DO IT NOW	2,057	1,864	2,282	0	0
552-00-691	Community Involvement	330	326	500	500	500
TOTAL Other Operational Expense		11,814	10,139	16,582	14,300	14,300
TOTAL Recreation		21,899	16,769	28,082	25,800	25,800

DEPARTMENT - Pool
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
553-00-115	Part-Time Wages	14,718	1,711	18,000	18,000	18,000
553-00-130	Overtime	0	0	200	200	200
553-00-161	Social Security	1,126	131	1,377	1,377	1,377
553-00-164	Workers Comp	578	37	700	700	700
TOTAL						
Personnel and Benefits		16,421	1,879	20,277	20,277	20,277
Supplies and Materials						
553-00-210	Office Supplies	0	0	300	300	300
553-00-230	Janitorial & Cleaning Suppli	134	57	150	150	150
553-00-240	Small Tools and Equipment	0	259	800	800	800
553-00-260	Medical and Chemical	9,783	2,008	9,000	9,000	9,000
553-00-290	Other Supplies	80	345	650	650	650
TOTAL						
Supplies and Materials		9,997	2,669	10,900	10,900	10,900
Infrastructure Maintenan						
553-00-310	Grounds Maintenance	0	0	300	300	300
553-00-320	Building Maintenance	49	0	1,000	1,000	1,000
TOTAL						
Infrastructure Maintenan		49	0	1,300	1,300	1,300
Equipment Maintenance						
553-00-420	Equipment Maintenance	298	7,035	5,000	5,000	5,000
TOTAL						
Equipment Maintenance		298	7,035	5,000	5,000	5,000
Operational Expenses						
553-00-521	Utility - Electric	5,324	1,654	8,000	8,000	8,000
553-00-523	Utility - Telephone	323	199	350	350	350
553-00-530	Insurance	1,818	631	1,600	1,600	1,600
553-00-550	Continuing Education	0	777	350	350	350
553-00-560	Professional Services	2,041	974	2,750	2,750	2,750
TOTAL						
Operational Expenses		9,507	4,237	13,050	13,050	13,050
TOTAL						
Pool		36,271	15,819	50,527	50,527	50,527

DEPARTMENT - Grants
 DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Operational Expenses						
560-00-570	Just Do It Now	0	0	0	2,282	2,282
560-00-571	SPOT	2,500	2,500	2,500	3,000	3,000
560-00-578	Boys and Girls Club Grant	51,592	0	40,000	0	0
560-00-579	Crisis Center	0	2,500	2,500	5,000	5,000
TOTAL Operational Expenses		54,092	5,000	45,000	10,282	10,282
TOTAL Grants		54,092	5,000	45,000	10,282	10,282

DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Lease Payments						
570-00-751	Principal	57,841	0	0	0	15,198
570-00-752	Interest Expense	11,484	2,420	0	0	2,853
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TOTAL	Lease Payments	69,325	2,420	0	0	18,051
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TOTAL	Lease Payments	69,325	2,420	0	0	18,051
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DEPARTMENT - Capital Outlay
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Capital Outlay						
580-00-828	Equipment	13,721	0	0	0	0
580-21-825	Building Improvements	0	0	0	0	0
580-21-830	Vehicles - Police	83,630	88,712	84,000	102,000	102,000
580-25-827	Fire equipment	0	0	0	0	0
580-26-830	Vehicles	0	0	0	0	0
580-41-835	Capital Improvement Program	50,000	50,000	50,000	50,000	50,000
TOTAL						
Capital Outlay		147,351	138,712	134,000	152,000	152,000
TOTAL						
Capital Outlay		147,351	138,712	134,000	152,000	152,000
** TOTAL EXPENDITURES **						
		5,335,957	3,951,323	5,441,435	5,584,636	5,536,947

SPECIAL REVENUE FUNDS

PEG FUND #11

The PEG (Public, Educational and Government access television) Fund is supported through a 1% franchise fee through the local cable provider. As mandated by State law, these funds can only be used on PEG facilities/ capital costs.

HOTEL MOTEL FUND #12

The Hotel Motel Fund is used to account for the revenues from the room occupancy tax collected by hotels in the City. The tax was adopted by city ordinance and is consistent with Chapter 351 of the Texas Tax Code. The use of resources are restricted to the promotion of tourism and the convention and hotel industry.

NARCOTICS SEIZURE FUND #14

The Narcotics Seizure Fund is used to account for monies resulting from narcotics contraband seized within the County as a result of a final conviction or forfeiture by the State. The funds are used solely for law enforcement purposes.

SUMMARY OF SPECIAL REVENUE FUNDS

Acct	Description	PEG Fund #11	Hotel/Motel Fund #12	Seizure Fund #14	Total
Estimated Revenues:					
3200	Other Taxes	7,600	190,000	0	197,600
3700	Interest and Miscellaneous	0	100	500	600
3800	Intergovernmental	0	0	5,250	5,250
3900	Operating Transfer	0	31,307	0	31,307
	Total Estimated Revenues	7,600	221,407	5,750	234,757
Appropriations:					
100	Personnel & Benefits	0	0	0	0
200	Supplies & Materials	7,600	8,683	4,250	20,533
500	Operational Expenses	0	4,000	0	4,000
600	Other Operational Expenses	0	52,000	1,500	53,500
800	Capital Outlay	0	0	0	0
900	Transfer-out	0	156,724	0	156,724
	Total Appropriations	7,600	221,407	5,750	234,757
Excess (Deficit) Revenues over Expenditures/ (To be Funded from Prior Year Fund Balance)		0	0	0	0
Est. Fund Balance-Beginning of Year		17,027	63,829	20,713	101,569
Fund Balance-End of Year		17,027	63,829	20,713	101,569

11 -PEG FUND
 FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
REVENUE SUMMARY						
	Other Taxes	7,677	5,877	6,000	7,600	7,600
	Interest and Miscellaneou	16	19	0	0	0
	** TOTAL REVENUE **	7,693	5,896	6,000	7,600	7,600
EXPENDITURE SUMMARY						
	Operations	0	0	6,000	7,600	7,600
	** TOTAL EXPENDITURES **	0	0	6,000	7,600	7,600
	REVENUES OVER/(UNDER) EXPENDITURES	7,693	5,896	0	0	0

11 -PEG FUND
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Other Taxes						
3226	Cable television franchise fe	7677	5,877	6,000	7,600	7,600
TOTAL Other Taxes		7,677	5,877	6,000	7,600	7,600
Interest and Miscellaneou						
3773	Interest Income	16	19	0	0	0
3775	Miscellaneous Revenue	0	0	0	0	0
TOTAL Interest and Miscellaneou		16	19	0	0	0
** TOTAL REVENUES **		7,693	5,896	6,000	7,600	7,600

11 -PEG FUND
DEPARTMENT - Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Supplies and Materials						
500-00-245	Equipment	0	0	6,000	7,600	7,600
TOTAL Supplies and Materials		0	0	6,000	7,600	7,600
TOTAL Operations		0	0	6,000	7,600	7,600
** TOTAL EXPENDITURES **		0	0	6,000	7,600	7,600

12 -Hotel/Motel
 FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
REVENUE SUMMARY						
	Other Taxes	196,669	131,143	190,000	175,000	190,000
	Interest and Miscellaneou	63	25	100	100	100
	Transfers In	0	0	31,307	31,307	31,307
	** TOTAL REVENUE **	196,733	131,167	221,407	206,407	221,407
EXPENDITURE SUMMARY						
	Operations	73,499	59,861	64,649	64,649	64,683
	Transfers-Out	135,328	81,000	156,758	141,758	156,724
	** TOTAL EXPENDITURES **	208,827	140,861	221,407	206,407	221,407
	REVENUES OVER/(UNDER) EXPENDITURES	(12,095)	(9,693)	0	0	0

12 -Hotel/Motel
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Other Taxes						
3215	Motel Occupancy Tax	196,669	131,143	190,000	175,000	190,000
TOTAL Other Taxes		196,669	131,143	190,000	175,000	190,000
Interest and Miscellaneous						
3773	Interest Income	63	25	100	100	100
TOTAL Interest and Miscellaneous		63	25	100	100	100
Transfers In						
3999	Funds from Fund Balance	0	0	31,307	31,307	31,307
TOTAL Transfers In		0	0	31,307	31,307	31,307
** TOTAL REVENUES **		196,733	131,167	221,407	206,407	221,407

12 -Hotel/Motel
DEPARTMENT - Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Supplies and Materials						
500-00-276	Promotional Supplies	1,925	429	4,000	4,000	4,000
500-00-277	Holiday Lighting Expense	3,866	4,496	4,683	4,683	4,683
TOTAL						
Supplies and Materials		5,791	4,925	8,683	8,683	8,683
Operational Expenses						
500-00-522	Festivals Expense	19,242	14,162	4,000	4,000	4,000
500-00-560	Professional Fees	0	235	0	0	0
TOTAL						
Operational Expenses		19,242	14,397	4,000	4,000	4,000
Other Operational Expense						
500-00-630	Convention and Tourism	47,966	40,538	51,966	51,966	52,000
500-00-640	Advertising for Tourism	500	0	0	0	0
TOTAL						
Other Operational Expense		48,466	40,538	51,966	51,966	52,000
TOTAL						
Operations		73,499	59,861	64,649	64,649	64,683

12 -Hotel/Motel
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Transfers Out						
590-00-944	Transfer Out - Civic Center	135,328	81,000	156,758	141,758	156,724
TOTAL Transfers Out		135,328	81,000	156,758	141,758	156,724
TOTAL Transfers-Out		135,328	81,000	156,758	141,758	156,724
** TOTAL EXPENDITURES **		208,827	140,861	221,407	206,407	221,407

14 -Seizure
FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
REVENUE SUMMARY						
	Interest and Miscellaneous	12,851	3,783	500	500	500
	Intergovernmental	69	21	5,250	5,250	5,250
	Transfers In	0	0	0	0	0
	** TOTAL REVENUE **	12,920	3,804	5,750	5,750	5,750
EXPENDITURE SUMMARY						
	Operations	4,890	13,563	5,750	5,750	5,750
	Transfers-Out	0	0	0	0	0
	** TOTAL EXPENDITURES **	4,890	13,563	5,750	5,750	5,750
	REVENUES OVER/(UNDER) EXPENDITURES	8,030	(9,759)	0	0	0

14 -Seizure
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Interest and Miscellaneou						
3773	Interest Income	23	12	0	0	0
3775	Miscellaneous Revenue	12,829	3,771	500	500	500
TOTAL						
Interest and Miscellaneou		12,851	3,783	500	500	500
Intergovernmental						
3862	Federal Seizure Revenue	0	0	0	0	0
3863	State Seizure Revenue	0	0	5,000	5,000	5,000
3864	Local Funds	0	0	0	0	0
3865	Revenue - Sharing Agency	0	0	0	0	0
3866	Restitution	69	21	250	250	250
TOTAL						
Intergovernmental		69	21	5,250	5,250	5,250
Transfers In						
3999	Funds from Fund Balance	0	0	0	0	0
TOTAL						
Transfers In		0	0	0	0	0
** TOTAL REVENUES **		12,920	3,804	5,750	5,750	5,750

14 -Seizure
DEPARTMENT - Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Supplies and Materials						
500-00-240	Small Tools and Equipment	4,640	13,063	3,750	3,750	3,750
500-00-290	Other Supplies	0	0	500	500	500
TOTAL		4,640	13,063	4,250	4,250	4,250
Operational Expenses						
500-00-550	Continuing Education	0	0	0	0	0
TOTAL		0	0	0	0	0
Other Operational Expense						
500-00-692	Criminal Intelligence Inform	0	0	0	0	0
500-00-693	Informant Information	250	500	1,500	1,500	1,500
500-00-694	Shared with Other Agency	0	0	0	0	0
TOTAL		250	500	1,500	1,500	1,500
Capital Outlay						
500-00-820	C/O Machinery and Equipment	0	0	0	0	0
500-00-830	C/O Vehicles	0	0	0	0	0
TOTAL		0	0	0	0	0
TOTAL		4,890	13,563	5,750	5,750	5,750

14 -Seizure
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Transfers Out						
590-00-910	Transfer Out - General	0	0	0	0	0
590-00-915	Transfer Out - DARE	0	0	0	0	0
<hr/>						
TOTAL	Transfers Out	0	0	0	0	0
<hr/>						
TOTAL	Transfers-Out	0	0	0	0	0
=====						
** TOTAL EXPENDITURES **		4,890	13,563	5,750	5,750	5,750
=====						

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources and payment of principal and interest on general obligations, certificates of obligations, contractual obligations, lease purchases, and notes payable secured by the full faith and credit of the City of Wharton.

CITY OF WHARTON

DEBT SERVICE FUNDS

ANNUAL PROPOSED BUDGET 2014-2015

Department/Expense Classification	Actual 2013	Budget FY 2014	Projected FY 2014	Adopted FY 2015
Debt Service Fund				
Revenues				
Ad Valorem Taxes	840,521	894,007	894,007	1,037,820
Interest and Miscellaneous	714	1,000	1,000	1,000
Operating Transfers In	0	0	0	0
Total Estimated Revenues	841,235	895,007	895,007	1,038,820
Appropriations				
Principal	446,825	454,750	454,750	610,275
Interest Expense	387,526	422,047	422,047	410,335
Service Charges	2,525	5,000	5,000	5,000
Transfer out - Escrow	0			
Total Appropriations	836,876	881,797	881,797	1,025,610
Excess (Deficit) Revenue over Expenditures	4,359	13,210	13,210	13,210
Est. Retained Earnings (Beginning)	415,416	419,775	419,775	432,985
Est. Retained Earnings (Ending)	419,775	432,985	432,985	446,195

20 -Debt Service Fund
 FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
REVENUE SUMMARY						

	Ad Valorum Taxes	840,521	871,633	894,007	894,007	1,037,820
	Interest and Miscellaneous	714	18,000	1,000	1,000	1,000
	Transfers In	0	0	0	0	0
		-----	-----	-----	-----	-----
	** TOTAL REVENUE **	841,235	889,633	895,007	895,007	1,038,820
EXPENDITURE SUMMARY						

	Lease Payments	836,876	863,629	881,797	881,797	1,025,610
	Transfers-Out	0	0	0	0	0
		-----	-----	-----	-----	-----
	** TOTAL EXPENDITURES **	836,876	863,629	881,797	881,797	1,025,610
		=====	=====	=====	=====	=====
	REVENUES OVER/(UNDER) EXPENDITURES	4,359	26,003	13,210	13,210	13,210
		=====	=====	=====	=====	=====

20 -Debt Service Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Ad Valorum Taxes						
3011	Ad Valorem Taxes	811,340	845,906	876,797	876,797	1,020,610
3012	Delinquent Taxes	17,957	11,904	10,210	10,210	10,210
3013	Penalty and Interest	11,224	13,823	7,000	7,000	7,000
TOTAL Ad Valorum Taxes		840,521	871,633	894,007	894,007	1,037,820
Interest and Miscellaneous						
3773	Interest Income	714	18,000	1,000	1,000	1,000
3776	Premium on Bonds	0	0	0	0	0
3787	Bond Proceeds	0	0	0	0	0
TOTAL Interest and Miscellaneous		714	18,000	1,000	1,000	1,000
Transfers In						
3999	Funds from Fund Balance	0	0	0	0	0
TOTAL Transfers In		0	0	0	0	0
** TOTAL REVENUES **		841,235	889,633	895,007	895,007	1,038,820

20 -Debt Service Fund
 DEPARTMENT - Lease Payments
 DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Lease Payments						
570-00-750	Bond Issuance Costs	0	0	0	0	0
570-00-751	Principal	446,825	495,450	454,750	454,750	610,275
570-00-752	Interest Expense	387,526	367,679	422,047	422,047	410,335
570-00-753	Service Charges	2,525	500	5,000	5,000	5,000
TOTAL						
	Lease Payments	836,876	863,629	881,797	881,797	1,025,610
TOTAL						
	Lease Payments	836,876	863,629	881,797	881,797	1,025,610

20 -Debt Service Fund
 DEPARTMENT - Transfers-Out
 DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Transfers Out						

590-00-999	Transfer Out to Escrow	0	0	0	0	0
		-----	-----	-----	-----	-----
TOTAL						
Transfers Out		0	0	0	0	0
		-----	-----	-----	-----	-----
TOTAL						
Transfers-Out		0	0	0	0	0
		=====	=====	=====	=====	=====
** TOTAL EXPENDITURES **		836,876	863,629	881,797	881,797	1,025,610
		=====	=====	=====	=====	=====

**CITY OF WHARTON
BUDGET 2014-15
LONG-TERM DEBT**

CO's	YEAR	TOTAL		GLTDAG		Water and Sewer ENTERPRISE FUND		Civic Center ENTERPRISE FUND		Airport ENTERPRISE FUND	
		PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
	2004	-	-	-	-	-	-	-	-	-	-
	2006	125,000.00	3,125.00	105,625.00	2,640.63	15,000.00	375.00	-	-	4,375.00	109.38
	2009	160,000.00	140,631.28	37,250.00	59,903.16	117,250.00	73,023.26	-	-	5,500.00	7,704.86
	2011	50,000.00	171,412.50	50,000.00	171,412.50	-	-	-	-	-	-
	2013	185,000.00	192,868.76	74,000.00	77,147.50	111,000.00	115,721.26	0	0	0	0
		<u>520,000.00</u>	<u>508,037.54</u>	<u>266,875.00</u>	<u>311,103.79</u>	<u>243,250.00</u>	<u>189,119.52</u>	<u>-</u>	<u>-</u>	<u>9,875.00</u>	<u>7,814.24</u>
GO's	2010	175,000.00	51,500.00	19,000.00	4,973.29	135,000.00	40,133.97	21,000.00	6,392.74	-	-
	2013	180,000.00	108,600.00	149,400.00	90,138.00	25,200.00	15,204.00	-	-	5,400.00	3,258.00
		<u>355,000.00</u>	<u>160,100.00</u>	<u>168,400.00</u>	<u>95,111.29</u>	<u>160,200.00</u>	<u>55,337.97</u>	<u>21,000.00</u>	<u>6,392.74</u>	<u>5,400.00</u>	<u>3,258.00</u>
Tax Notes	2008	120,000.00	1,800.00	120,000.00	1,800.00	-	-	-	-	-	-
	2010	55,000.00	2,320.00	55,000.00	2,320.00	-	-	-	-	-	-
		<u>175,000.00</u>	<u>4,120.00</u>	<u>175,000.00</u>	<u>4,120.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>1,050,000.00</u>	<u>672,257.54</u>	<u>610,275.00</u>	<u>410,335.08</u>	<u>403,450.00</u>	<u>244,457.49</u>	<u>21,000.00</u>	<u>6,392.74</u>	<u>15,275.00</u>	<u>11,072.24</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/15

LONG TERM DEBT TOTALS
PRINCIPAL AND INTEREST

TOTAL

YEAR	PRINCIPAL	INTEREST	GLTDAG	Water and Sewer ENTERPRISE FUND	Civic Center ENTERPRISE FUND	Airport ENTERPRISE FUND
2015	1,050,000.00	672,257.54	610,275.00	403,450.00	21,000.00	15,275.00
2016	1,085,000.00	637,112.54	627,400.00	418,700.00	22,500.00	16,400.00
2017	1,155,000.00	599,812.54	649,950.00	463,850.00	23,500.00	17,700.00
2018	1,185,000.00	558,150.04	655,400.00	486,850.00	24,000.00	18,750.00
2019	1,165,000.00	516,600.04	702,900.00	416,500.00	25,500.00	20,100.00
2020	1,220,000.00	475,812.54	747,600.00	425,050.00	26,500.00	20,850.00
2021	1,260,000.00	433,550.04	754,182.00	454,888.00	27,680.00	23,250.00
2022	745,000.00	353,575.04	495,650.00	236,650.00	0.00	12,700.00
2023	765,000.00	326,075.04	510,350.00	242,350.00	0.00	12,300.00
2024	800,000.00	295,275.04	534,050.00	253,050.00	0.00	12,900.00
2025	830,000.00	262,962.54	552,400.00	263,400.00	0.00	14,200.00
2026	865,000.00	229,303.16	576,450.00	274,450.00	0.00	14,100.00
2027	895,000.00	194,050.03	595,150.00	285,150.00	0.00	14,700.00
2028	935,000.00	157,265.65	620,850.00	298,850.00	0.00	15,300.00
2029	970,000.00	118,690.64	644,550.00	309,550.00	0.00	15,900.00
2030	1,010,000.00	78,393.76	670,650.00	322,550.00	0.00	16,800.00
2031	335,000.00	42,893.76	134,000.00	201,000.00	0.00	0.00
2032	350,000.00	29,493.76	140,000.00	210,000.00	0.00	0.00
2033	365,000.00	15,056.26	146,000.00	219,000.00	0.00	0.00
	16,985,000.00	5,996,329.96	10,367,807.00	6,185,288.00	170,680.00	261,225.00
			3,709,798.76	2,168,002.49	27,857.66	90,671.06
LESS CURRENT PORTION	1,050,000.00	672,257.54	610,275.00	403,450.00	21,000.00	15,275.00
	<u>15,935,000.00</u>	<u>5,324,072.42</u>	<u>9,757,532.00</u>	<u>5,781,838.00</u>	<u>149,680.00</u>	<u>245,950.00</u>
			3,299,463.68	1,923,545.01	21,464.92	79,598.82

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/15

TOTAL CERTIFICATES OF OBLIGATION

YEAR	TOTAL		GLTDAG		Water and Sewer ENTERPRISE FUND		Airport ENTERPRISE FUND	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2015	520,000.00	508,037.54	266,875.00	311,103.79	243,250.00	189,119.52	9,875.00	7,814.24
2016	580,000.00	489,912.54	334,250.00	302,964.34	239,250.00	179,470.45	6,500.00	7,477.75
2017	630,000.00	467,912.54	348,750.00	291,391.72	273,750.00	169,356.12	7,500.00	7,164.70
2018	645,000.00	443,925.04	350,800.00	279,171.83	285,800.00	157,935.50	8,400.00	6,817.71
2019	595,000.00	420,750.04	384,850.00	267,468.42	200,850.00	146,758.13	9,300.00	6,523.49
2020	630,000.00	399,387.54	417,350.00	254,331.41	203,050.00	138,958.30	9,600.00	6,097.83
2021	645,000.00	377,275.04	407,300.00	239,896.45	226,300.00	131,725.30	11,400.00	5,653.29
2022	745,000.00	353,575.04	495,650.00	224,429.59	236,650.00	123,960.25	12,700.00	5,185.19
2023	765,000.00	326,075.04	510,350.00	205,516.23	242,350.00	115,887.80	12,300.00	4,671.02
2024	800,000.00	295,275.04	534,050.00	185,007.41	253,050.00	106,100.68	12,900.00	4,166.95
2025	830,000.00	262,962.54	552,400.00	163,497.33	263,400.00	95,833.14	14,200.00	3,632.07
2026	865,000.00	229,303.16	576,450.00	141,183.59	274,450.00	85,083.01	14,100.00	3,036.56
2027	895,000.00	194,050.03	595,150.00	117,816.13	285,150.00	73,800.53	14,700.00	2,433.38
2028	935,000.00	157,265.65	620,850.00	93,543.79	298,850.00	61,935.54	15,300.00	1,786.31
2029	970,000.00	118,690.64	644,550.00	68,153.23	309,550.00	49,433.59	15,900.00	1,103.81
2030	1,010,000.00	78,393.76	670,650.00	41,662.14	322,550.00	36,353.62	16,800.00	378.01
2031	335,000.00	42,893.76	134,000.00	17,157.50	201,000.00	25,736.26		
2032	350,000.00	29,493.76	140,000.00	11,797.50	210,000.00	17,696.26		
2033	365,000.00	15,056.26	146,000.00	6,022.50	219,000.00	9,033.76		
	13,110,000.00	5,210,234.96	8,130,275.00	3,222,114.97	4,788,250.00	1,914,177.68	191,475.00	73,942.31
LESS CURRENT								
PORTION	<u>520,000.00</u>	<u>508,037.54</u>	<u>266,875.00</u>	<u>311,103.79</u>	<u>243,250.00</u>	<u>189,119.52</u>	<u>9,875.00</u>	<u>7,814.24</u>
	<u>12,590,000.00</u>	<u>4,702,197.42</u>	<u>7,863,400.00</u>	<u>2,911,011.18</u>	<u>4,545,000.00</u>	<u>1,725,058.17</u>	<u>181,600.00</u>	<u>66,128.07</u>

CITY OF WHARTON, TEXAS
 LONG-TERM DEBT
 FYE 9/30/15

Combination Tax and Revenue Certificates of Obligation Series 2006

YEAR	TOTAL		GLTDAG 84.50%		Water and Sewer ENTERPRISE FUND 12.00%		Airport ENTERPRISE FUND 3.50%	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2015	125,000.00	3,125.00	105,625.00	2,640.63	15,000.00	375.00	4,375.00	109.38

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/15

Combination Tax and Revenue Certificates of Obligation Series 2009

YEAR	TOTAL		GLTDAG		Water and Sewer ENTERPRISE FUND		Airport ENTERPRISE FUND	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2015	160,000.00	140,631.28	37,250.00	59,903.16	117,250.00	73,023.26	5,500.00	7,704.86
2016	170,000.00	134,031.28	38,250.00	58,364.34	125,250.00	68,189.19	6,500.00	7,477.75
2017	220,000.00	126,231.28	58,750.00	56,431.72	153,750.00	62,634.86	7,500.00	7,164.70
2018	235,000.00	116,543.78	66,800.00	53,711.83	159,800.00	56,014.24	8,400.00	6,817.71
2019	155,000.00	107,768.78	73,850.00	51,368.42	71,850.00	49,876.87	9,300.00	6,523.49
2020	160,000.00	100,681.28	82,350.00	47,991.41	68,050.00	46,592.04	9,600.00	6,097.83
2021	190,000.00	93,281.28	90,300.00	44,218.95	88,300.00	43,409.04	11,400.00	5,653.29
2022	200,000.00	85,481.28	94,650.00	40,512.09	92,650.00	39,783.99	12,700.00	5,186.19
2023	205,000.00	77,381.28	97,350.00	36,678.73	95,350.00	36,031.54	12,300.00	4,671.02
2024	215,000.00	68,981.28	102,050.00	32,689.91	100,050.00	32,124.42	12,900.00	4,166.95
2025	225,000.00	60,068.78	106,400.00	28,459.83	104,400.00	27,976.88	14,200.00	3,632.07
2026	235,000.00	50,609.40	111,450.00	23,986.09	109,450.00	23,586.75	14,100.00	3,036.56
2027	245,000.00	40,556.27	116,150.00	19,218.63	114,150.00	18,904.27	14,700.00	2,433.38
2028	255,000.00	29,771.89	120,850.00	14,106.29	118,850.00	13,879.28	15,300.00	1,786.31
2029	265,000.00	18,396.88	125,550.00	8,715.73	123,550.00	8,577.33	15,900.00	1,103.81
2030	280,000.00	6,300.00	132,650.00	2,984.64	130,550.00	2,937.36	16,800.00	378.01
LESS CURRENT PORTION	3,415,000.00	1,256,716.02	1,454,650.00	579,341.77	1,773,250.00	603,541.32	187,100.00	73,832.93
	170,000.00	146,381.28	37,250.00	60,916.66	127,250.00	77,600.45	5,500.00	7,864.17
	<u>3,245,000.00</u>	<u>1,110,334.74</u>	<u>1,417,400.00</u>	<u>518,425.11</u>	<u>1,646,000.00</u>	<u>525,940.87</u>	<u>181,600.00</u>	<u>65,968.76</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/15

Combination Tax and Revenue Certificates of Obligation Series 2011

YEAR	TOTAL			GLTDAG		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	
2015	50,000.00	171,412.50	221,412.50	50,000.00	171,412.50	
2016	220,000.00	170,412.50	390,412.50	220,000.00	170,412.50	
2017	210,000.00	163,812.50	373,812.50	210,000.00	163,812.50	
2018	200,000.00	157,512.50	357,512.50	200,000.00	157,512.50	
2019	225,000.00	151,512.50	376,512.50	225,000.00	151,512.50	
2020	245,000.00	144,762.50	389,762.50	245,000.00	144,762.50	
2021	225,000.00	136,800.00	361,800.00	225,000.00	136,800.00	
2022	305,000.00	127,800.00	432,800.00	305,000.00	127,800.00	
2023	315,000.00	115,600.00	430,600.00	315,000.00	115,600.00	
2024	330,000.00	103,000.00	433,000.00	330,000.00	103,000.00	
2025	340,000.00	89,800.00	429,800.00	340,000.00	89,800.00	
2026	355,000.00	76,200.00	431,200.00	355,000.00	76,200.00	
2027	365,000.00	62,000.00	427,000.00	365,000.00	62,000.00	
2028	380,000.00	47,400.00	427,400.00	380,000.00	47,400.00	
2029	395,000.00	32,200.00	427,200.00	395,000.00	32,200.00	
2030	410,000.00	16,400.00	426,400.00	410,000.00	16,400.00	
	4,570,000.00	1,766,625.00	6,336,625.00	4,570,000.00	1,766,625.00	
LESS CURRENT PORTION	50,000.00	171,412.50	221,412.50	50,000.00	171,412.50	
	<u>4,520,000.00</u>	<u>1,595,212.50</u>	<u>6,115,212.50</u>	<u>4,520,000.00</u>	<u>1,595,212.50</u>	

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/15

Tax and Revenue Certificates of Obligation, Series 2013

YEAR	TOTAL		GLTDAG 40.00%		Water and Sewer ENTERPRISE FUND 60.00%	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2015	185,000.00	192,868.76	74,000.00	77,147.50	111,000.00	115,721.26
2016	190,000.00	185,468.76	76,000.00	74,187.50	114,000.00	111,281.26
2017	200,000.00	177,868.76	80,000.00	71,147.50	120,000.00	106,721.26
2018	210,000.00	169,868.76	84,000.00	67,947.50	126,000.00	101,921.26
2019	215,000.00	161,468.76	86,000.00	64,587.50	129,000.00	96,881.26
2020	225,000.00	153,943.76	90,000.00	61,577.50	135,000.00	92,366.26
2021	230,000.00	147,193.76	92,000.00	58,877.50	138,000.00	88,316.26
2022	240,000.00	140,293.76	96,000.00	56,117.50	144,000.00	84,176.26
2023	245,000.00	133,093.76	98,000.00	53,237.50	147,000.00	79,856.26
2024	255,000.00	123,293.76	102,000.00	49,317.50	153,000.00	73,976.26
2025	265,000.00	113,093.76	106,000.00	45,237.50	159,000.00	67,856.26
2026	275,000.00	102,493.76	110,000.00	40,997.50	165,000.00	61,496.26
2027	285,000.00	91,493.76	114,000.00	36,597.50	171,000.00	54,896.26
2028	300,000.00	80,093.76	120,000.00	32,037.50	180,000.00	48,056.26
2029	310,000.00	68,093.76	124,000.00	27,237.50	186,000.00	40,856.26
2030	320,000.00	55,693.76	128,000.00	22,277.50	192,000.00	33,416.26
2031	335,000.00	42,893.76	134,000.00	17,157.50	201,000.00	25,736.26
2032	350,000.00	29,493.76	140,000.00	11,797.50	210,000.00	17,696.26
2033	365,000.00	15,056.26	146,000.00	6,022.50	219,000.00	9,033.76
	5,000,000.00	2,183,768.94	2,000,000.00	873,507.58	3,000,000.00	1,310,261.36
LESS CURRENT PORTION	185,000.00	192,868.76	74,000.00	77,147.50	111,000.00	115,721.26
	<u>4,815,000.00</u>	<u>1,990,900.18</u>	<u>1,926,000.00</u>	<u>796,360.07</u>	<u>2,889,000.00</u>	<u>1,194,540.11</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/15

Total General Obligation Bonds

YEAR	TOTAL		GLTDAG		Water and Sewer ENTERPRISE FUND		Civic Center ENTERPRISE FUND		Airport Enterprise Fund	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2015	355,000.00	160,100.00	168,400.00	95,111.29	160,200.00	55,337.97	21,000.00	6,392.74	5,400.00	3,258.00
2016	505,000.00	147,200.00	293,150.00	88,173.85	179,450.00	50,228.74	22,500.00	5,768.92	9,900.00	3,028.50
2017	525,000.00	131,900.00	301,200.00	79,228.28	190,100.00	44,857.52	23,500.00	5,087.20	10,200.00	2,727.00
2018	540,000.00	114,225.00	304,600.00	69,940.03	201,050.00	37,719.02	24,000.00	4,147.20	10,350.00	2,418.75
2019	570,000.00	95,850.00	318,050.00	60,432.78	215,650.00	30,128.52	25,500.00	3,187.20	10,800.00	2,101.50
2020	590,000.00	76,425.00	330,250.00	50,512.03	222,000.00	21,975.02	26,500.00	2,167.20	11,250.00	1,770.75
2021	615,000.00	56,275.00	346,882.00	40,165.53	228,588.00	13,578.02	27,680.00	1,107.20	11,850.00	1,424.25
2022	170,000.00	39,000.00	141,100.00	32,370.00	23,800.00	5,460.00			5,100.00	1,170.00
2023	180,000.00	33,750.00	149,400.00	28,012.50	25,200.00	4,725.00			5,400.00	1,012.50
2024	190,000.00	27,725.00	157,700.00	23,011.75	26,600.00	3,881.50			5,700.00	831.75
2025	195,000.00	20,500.00	161,850.00	17,015.00	27,300.00	2,870.00			5,850.00	615.00
2026	205,000.00	12,500.00	170,150.00	10,375.00	28,700.00	1,750.00			6,150.00	375.00
2027	210,000.00	4,200.00	174,300.00	3,486.00	29,400.00	588.00			6,300.00	126.00
	3,700,000.00	781,975.00	2,062,532.00	483,563.79	1,397,038.00	253,824.81	170,680.00	27,857.66	69,750.00	16,728.75
LESS CURRENT PORTION	355,000.00	160,100.00	168,400.00	95,111.29	160,200.00	55,337.97	21,000.00	6,392.74	5,400.00	3,258.00
	<u>3,345,000.00</u>	<u>621,875.00</u>	<u>1,894,132.00</u>	<u>388,452.50</u>	<u>1,236,838.00</u>	<u>198,486.84</u>	<u>149,680.00</u>	<u>21,464.92</u>	<u>64,350.00</u>	<u>13,470.75</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/15

General Obligation and Refunding Bonds Series 2010

YEAR	TOTAL		GLTDAG		Water and Sewer ENTERPRISE FUND		Civic Center ENTERPRISE FUND	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2015	175,000.00	51,500.00	19,000.00	4,973.29	135,000.00	40,133.97	21,000.00	6,392.74
2016	175,000.00	46,250.00	19,250.00	4,385.35	133,250.00	36,095.74	22,500.00	5,768.92
2017	185,000.00	41,000.00	19,000.00	3,781.28	142,500.00	32,131.52	23,500.00	5,087.20
2018	195,000.00	33,600.00	18,250.00	3,021.28	152,750.00	26,431.52	24,000.00	4,147.20
2019	210,000.00	25,800.00	19,250.00	2,291.28	165,250.00	20,321.52	25,500.00	3,187.20
2020	215,000.00	17,400.00	19,000.00	1,521.28	169,500.00	13,711.52	26,500.00	2,167.20
2021	220,000.00	8,800.00	19,032.00	761.28	173,288.00	6,931.52	27,680.00	1,107.20
	1,375,000.00	224,350.00	132,782.00	20,735.04	1,071,538.00	175,757.31	170,680.00	27,857.66
LESS CURRENT PORTION	175,000.00	51,500.00	19,000.00	4,973.29	135,000.00	40,133.97	21,000.00	6,392.74
	1,200,000.00	172,850.00	113,782.00	15,761.75	936,538.00	135,623.34	149,680.00	21,464.92

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/15

General Obligation Refunding Bonds 2013

YEAR	TOTAL		GLTDAG 83.00%		Water and Sewer ENTERPRISE FUND 14.00%		Airport ENTERPRISE FUND 3.00%	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2015	180,000.00	108,600.00	149,400.00	90,138.00	25,200.00	15,204.00	5,400.00	3,258.00
2016	330,000.00	100,950.00	273,900.00	83,788.50	46,200.00	14,133.00	9,900.00	3,028.50
2017	340,000.00	90,900.00	282,200.00	75,447.00	47,600.00	12,726.00	10,200.00	2,727.00
2018	345,000.00	80,625.00	286,350.00	66,918.75	48,300.00	11,287.50	10,350.00	2,418.75
2019	360,000.00	70,050.00	298,800.00	58,141.50	50,400.00	9,807.00	10,800.00	2,101.50
2020	375,000.00	59,025.00	311,250.00	48,990.75	52,500.00	8,263.50	11,250.00	1,770.75
2021	395,000.00	47,475.00	327,850.00	39,404.25	55,300.00	6,646.50	11,850.00	1,424.25
2022	170,000.00	39,000.00	141,100.00	32,370.00	23,800.00	5,460.00	5,100.00	1,170.00
2023	180,000.00	33,750.00	149,400.00	28,012.50	25,200.00	4,725.00	5,400.00	1,012.50
2024	190,000.00	27,725.00	157,700.00	23,011.75	26,600.00	3,881.50	5,700.00	831.75
2025	195,000.00	20,500.00	161,850.00	17,015.00	27,300.00	2,870.00	5,850.00	615.00
2026	205,000.00	12,500.00	170,150.00	10,375.00	28,700.00	1,750.00	6,150.00	375.00
2027	210,000.00	4,200.00	174,300.00	3,486.00	29,400.00	588.00	6,300.00	126.00
	3,475,000.00	695,300.00	2,884,250.00	577,099.00	486,500.00	97,342.00	104,250.00	20,859.00
LESS CURRENT PORTION	180,000.00	108,600.00	149,400.00	90,138.00	25,200.00	15,204.00	5,400.00	3,258.00
	<u>3,295,000.00</u>	<u>586,700.00</u>	<u>2,734,850.00</u>	<u>486,961.00</u>	<u>461,300.00</u>	<u>82,138.00</u>	<u>98,850.00</u>	<u>17,601.00</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/15

Total Tax Notes

<u>YEAR</u>	<u>TOTAL</u>		<u>GLTDAG</u>	
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
2015	<u>175,000.00</u>	<u>4,120.00</u>	<u>175,000.00</u>	<u>4,120.00</u>
LESS CURRENT	175,000.00	4,120.00	175,000.00	4,120.00
PORTION	-	-	170,000.00	10,165.00
	<u>175,000.00</u>	<u>4,120.00</u>	<u>5,000.00</u>	<u>(6,045.00)</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/15

Tax Notes, Series 2008

	<u>TOTAL (100% GLTDAG)</u>		
<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2015	<u>120,000.00</u>	<u>1,800.00</u>	<u>121,800.00</u>
	120,000.00	1,800.00	121,800.00

CITY OF WHARTON, TEXAS

LONG-TERM DEBT

FYE 9/30/15

Houston Community Bank Loan number 4105

Tax Notes, Series 2010

	<u>TOTAL (100% GLTDAG)</u>		
<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2015	55,000.00	2,320.00	57,320.00
	<hr/>	<hr/>	<hr/>
	55,000.00	2,320.00	57,320.00

CAPITAL IMPROVEMENT FUNDS

This fund is established to secure resources for street and drainage improvements within the City.
Resources are from the General Fund, Water/Sewer Fund, and Solid Waste Fund.

CITY OF WHARTON

CAPITAL IMPROVEMENT FUND

ANNUAL ADOPTED BUDGET 2014-2015

Department/Expense Classification	Actual 2013	Budget FY 2014	Projected FY 2014	Adopted FY 2015
Capital Improvement Fund				
Revenues				
Interest and Miscellaneous	45	0	0	0
Intergovernmental	0	0	0	0
Operating Transfers In	100,000	100,000	100,000	100,000
Total Estimated Revenues	100,045	100,000	100,000	100,000
Appropriations				
Capital Outlay	93,909	100,000	100,000	100,000
Total Appropriations	93,909	100,000	100,000	100,000
Excess (Deficit) Revenue over Expenditures	6,136	0	0	0
Est. Retained Earnings (Beginning)	0	6,136	6,136	6,136
Est. Retained Earnings (Ending)	6,136	6,136	6,136	6,136

30 -Capital Improvement Fund
 FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
REVENUE SUMMARY						
	Interest and Miscellaneous	44	29	0	0	0
	Transfers In	100,000	50,000	100,000	100,000	100,000
	** TOTAL REVENUE **	100,044	50,029	100,000	100,000	100,000
EXPENDITURE SUMMARY						
	Capital Outlay	93,909	5,972	100,000	100,000	100,000
	** TOTAL EXPENDITURES **	93,909	5,972	100,000	100,000	100,000
	REVENUES OVER/(UNDER) EXPENDITURES	6,136	44,057	0	0	0

30 -Capital Improvement Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Interest and Miscellaneous						
3773	Interest Income	44	29	0	0	0
TOTAL Interest and Miscellaneous		44	29	0	0	0
Transfers In						
3940	Transfer In- General Fund	50,000	50,000	50,000	50,000	50,000
3941	Transfer In - Water/Sewer Fu	25,000	0	25,000	25,000	25,000
3942	Transfer In - Solid Waste	25,000	0	25,000	25,000	25,000
TOTAL Transfers In		100,000	50,000	100,000	100,000	100,000
** TOTAL REVENUES **		100,044	50,029	100,000	100,000	100,000

30 -Capital Improvement Fund
DEPARTMENT - Capital Outlay
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
580-00-110	Salaries & Wages	0	0	0	0	0
580-00-115	Part-time Wages	0	0	0	0	0
580-00-121	Longevity	0	0	0	0	0
580-00-125	Proficiency Pay	0	0	0	0	0
580-00-130	Overtime	0	0	0	0	0
580-00-161	Social Security	0	0	0	0	0
580-00-163	Retirement Expense	0	0	0	0	0
580-00-165	Health Insurance	0	0	0	0	0
580-00-166	Long Term Disability Ins	0	0	0	0	0
580-00-167	Flex Medical	0	0	0	0	0
TOTAL						
Personnel and Benefits		0	0	0	0	0
Capital Outlay						
580-00-856	Street Improvements	93,909	(3,699)	100,000	100,000	100,000
580-00-862	Sante Fe Outfall Ditch	0	701	0	0	0
580-00-863	Overpass Grant Application	0	0	0	0	0
580-00-864	FM 1301 Extension	0	0	0	0	0
580-00-865	Water System Improvements	0	5,000	0	0	0
580-00-866	Quiet Zone	0	3,970	0	0	0
TOTAL						
Capital Outlay		93,909	5,972	100,000	100,000	100,000
TOTAL						
Capital Outlay		93,909	5,972	100,000	100,000	100,000
** TOTAL EXPENDITURES **		93,909	5,972	100,000	100,000	100,000

ENTERPRISE FUNDS

WATER & SEWER FUND #41

The Water and Sewer Fund is used to account for the resources and uses associated with the delivery of utility services to citizens of Wharton. This fund operates as a user fee basis from users of the system.

SOLID WASTE FUND #42

The Solid Waste Fund is used to account for the activities of the city's solid waste collection contract in delivery of services to citizens of Wharton. This fund operates as a user fee basis from users of the system.

EMERGENCY MEDICAL SERVICES FUND #43

The EMS Fund accounts for the delivery of emergency medical services to the city and surrounding area. This fund operates as a user fee basis from users of the system.

CIVIC CENTER FUND #44

The Civic Center Fund accounts for the resources and uses of the Wharton Civic Center. This fund operates as a user fee basis from users of the system and Hotel Motel tax revenues.

AIRPORT FUND #45

The Airport Fund is used to account for the resources and uses of the Wharton Airport directed by the Airport Board and the City Council. The activities are user fee based.

SUMMARY OF ENTERPRISE FUNDS

Acct	Account Description	W&S Fund #41	Solid Waste Fund #42	EMS Fund #43	Civic Ctr Fund #44	Airport Fund #45	Total
Estimated Revenues:							
3600	Charges for Service	3,240,849	1,330,597	924,476	60,179	196,541	5,752,642
3700	Miscellaneous	10,088	600	1,000	575	650	12,913
3800	Intergovernmental	0	0	802,510	0	50,000	852,510
3900	Operating Transfer-in	0	0	0	156,724	0	156,724
3900	Funds From Fund Balance	0	0	0	21,208	0	21,208
	Total Estimated Revenues	3,250,937	1,331,197	1,727,986	238,686	247,191	6,795,997
Appropriations:							
100	Personnel & Benefits	830,078	42,420	1,245,886	119,280	69,326	2,306,990
200	Supplies & Materials	95,775	100	116,950	6,581	5,100	224,506
300	Infrastructure Maintenance	91,500	0	7,000	16,000	10,000	124,500
400	Equipment Maintenance	96,700	0	40,300	5,700	12,500	155,200
500	Operational Expenses	301,150	1,182,341	128,188	34,515	47,850	1,694,044
600	Other Operational Expenses	366,742	79,000	1,250	0	0	446,992
700	Lease/Debt Payments	281,777	0	0	8,610	8,415	298,802
800	Capital Outlay	0	0	0	0	0	0
900	Transfer-out	713,215	25,000	98,412	0	0	836,627
000	Depreciation & Bad Debt	474,000	2,336	90,000	48,000	94,000	708,336
	Total Appropriations	3,250,937	1,331,197	1,727,986	238,686	247,191	6,795,997
	Excess (Deficit) Revenues over Expenditures	0	0	0	0	0	0
					(Note A)		

Note A: Civic center will utilize fund balance to balance budget.

41 -Water & Sewer Fund
 FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
REVENUE SUMMARY						
	Charges for Services	2,998,357	2,305,429	3,149,615	3,149,615	3,240,849
	Interest and Miscellaneou	12,253	6,548	10,088	10,088	10,088
	Intergovernmental	45,933	351,000	0	0	0
	** TOTAL REVENUE **	3,056,543	2,662,976	3,159,703	3,159,703	3,250,937
EXPENDITURE SUMMARY						
	Planning and Comm Develop	20,159	20,897	41,176	83,078	83,078
	Water/Sewer Admin.	107,159	89,597	114,309	116,499	116,499
	Water Operations	972,532	700,648	855,445	888,484	912,711
	Sewer Operations	668,884	451,195	648,834	649,085	673,657
	Lease Payments	149,304	215,839	404,858	404,858	281,777
	Capital Outlay	469,987	0	458,000	465,000	470,000
	Transfers-Out	544,494	450,000	637,081	637,081	713,215
	** TOTAL EXPENDITURES **	2,932,519	1,928,176	3,159,703	3,244,085	3,250,937
	REVENUES OVER/(UNDER) EXPENDITURES	124,024	734,800	0	(84,382)	0

41 -Water & Sewer Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Charges for Services						
3661	Water Sales	1,483,565	1,128,875	1,548,990	1,548,990	1,595,459
3662	Sewer Charges	1,401,826	1,106,745	1,492,197	1,492,197	1,536,962
3663	Water Connections	62,807	30,731	59,845	59,845	59,845
3664	Sewer Connections	3,071	4,043	3,071	3,071	3,071
3666	Bulk Water Sales	1,289	928	1,328	1,328	1,328
3669	Penalties	45,798	34,108	44,184	44,184	44,184
TOTAL						
Charges for Services		2,998,357	2,305,429	3,149,615	3,149,615	3,240,849
Interest and Miscellaneous						
3773	Interest Income	591	598	419	419	419
3775	Miscellaneous Income	11,690	6,121	9,669	9,669	9,669
3776	Aid-in-Construction Revenues	0	0	0	0	0
3781	Cash Over (Short)	-27	-171	0	0	0
3791	Rental Properties	0	0	0	0	0
TOTAL						
Interest and Miscellaneous		12,253	6,548	10,088	10,088	10,088
Intergovernmental						
3830	Capital Contribution - CIP	45,933	351,000	0	0	0
3833	Capital Contribution - Indus	0	0	0	0	0
3834	Contributed Capital - Ahldag	0	0	0	0	0
3840	Contributed Capital - 2004 B	0	0	0	0	0
3841	Grant Funds	0	0	0	0	0
3851	Capital Contribution - WEDC	0	0	0	0	0
3881	WEDC Contribution	0	0	0	0	0
TOTAL						
Intergovernmental		45,933	351,000	0	0	0
** TOTAL REVENUES **		3,056,543	2,662,976	3,159,703	3,159,703	3,250,937

41 -Water & Sewer Fund
DEPARTMENT - Planning and Comm Develop
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
516-00-110	Salaries and Wages	12,619	6,656	18,000	40,373	41,824
516-00-111	Compensated Absences Expense	0	0	0	0	0
516-00-121	Longevity	0	0	0	60	60
516-00-122	Allowances	0	0	0	3,240	3,240
516-00-125	Proficiency Pay	0	0	0	0	0
516-00-130	Overtime	0	0	0	1,165	1,165
516-00-161	Social Security	974	513	1,530	3,430	3,430
516-00-163	Retirement Expense	1,044	515	1,688	3,139	3,139
516-00-164	Workers Comp	0	0	58	119	119
516-00-165	Health Insurance	1,882	1,006	0	9,339	9,339
516-00-166	Long Term Disability	46	16	100	212	212
516-00-167	Flex Medical	129	92	0	750	750
516-00-197	Salary Increase	0	0	0	1,451	0
TOTAL						
Personnel and Benefits		16,694	8,798	21,376	63,278	63,278
Supplies and Materials						
516-00-210	Office Supplies	0	437	200	200	200
516-00-215	Printing and Reproduction	0	0	300	300	300
516-00-220	Postage and Freight	0	0	100	100	100
516-00-240	Small Tools and Equipment	1,568	0	100	100	100
516-00-245	Computer Software and Suppli	760	119	1,500	1,500	1,500
TOTAL						
Supplies and Materials		2,328	556	2,200	2,200	2,200
Equipment Maintenance						
516-00-421	Computer Maintenance	0	0	200	200	200
516-00-422	Software Maintenance	1,000	0	1,000	1,000	1,000
TOTAL						
Equipment Maintenance		1,000	0	1,200	1,200	1,200
Operational Expenses						
516-00-524	Telephone - Long Distance	0	0	100	100	100
516-00-525	Telephone - Cell Phone	0	0	250	250	250
516-00-530	Insurance	0	0	250	250	250
516-00-550	Continuing Education	0	28	400	400	400
516-00-551	Dues and Subscriptions	0	0	400	400	400
516-00-560	Professional Services	138	11,515	15,000	15,000	15,000
TOTAL						
Operational Expenses		138	11,543	16,400	16,400	16,400
TOTAL						
Planning and Comm Develop		20,159	20,897	41,176	83,078	83,078

DEPARTMENT - Water/Sewer Admin.
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
544-00-110	Salaries and Wages	40,894	30,733	43,822	43,534	45,194
544-00-111	Comp Absences Expense	(2,227)	0	0	0	0
544-00-115	Part-Time Wages	16,266	12,534	11,492	11,783	11,783
544-00-121	Longevity	366	232	408	438	438
544-00-130	Overtime	1,108	170	838	860	860
544-00-161	Social Security	4,259	3,302	4,320	4,331	4,331
544-00-163	Retirement Expense	3,493	2,413	3,602	3,138	3,138
544-00-164	Workers Comp	101	112	123	128	128
544-00-165	Health Insurance	12,016	9,509	13,092	14,009	14,009
544-00-166	Long Term Disability Insuran	250	181	287	293	293
544-00-167	Flex Medical	453	868	1,125	1,125	1,125
544-00-197	Salary Increase	0	0	0	1,660	0
TOTAL		76,979	60,056	79,109	81,299	81,299
Supplies and Materials						
544-00-210	Office Supplies	3,586	2,211	2,500	2,500	2,500
544-00-220	Postage and Freight	13,089	10,269	13,000	13,000	13,000
544-00-245	Computers, Software & Suppli	676	3,833	1,000	1,000	1,000
TOTAL		17,351	16,312	16,500	16,500	16,500
Equipment Maintenance						
544-00-420	Equipment Maintenance	627	330	1,500	1,500	1,500
544-00-421	Computer Maintenance	0	474	1,000	1,000	1,000
544-00-422	Computer Software Maintenanc	5897	7,715	10,000	10,000	10,000
544-00-425	Copy Machine Maintenance	1,242	1,120	1,500	1,500	1,500
TOTAL		7,765	9,638	14,000	14,000	14,000
Operational Expenses						
544-00-523	Utility - Telephone	675	582	500	500	500
544-00-524	Telephone - Long Distance	6	4	200	200	200
544-00-525	Telephone - Cellular	372	246	600	600	600
544-00-530	Insurance	460	368	800	800	800
544-00-550	Continuing Education	16	561	500	500	500
544-00-551	Dues and Subscriptions	400	440	400	400	400
544-00-560	Professional Services	881	348	200	200	200
544-00-561	Credit Card Fee	2,255	1,043	1,500	1,500	1,500
TOTAL		5,064	3,592	4,700	4,700	4,700
TOTAL Water/Sewer Admin.		107,159	89,597	114,309	116,499	116,499

DEPARTMENT - Water Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
545-00-110	Salaries and Wages	336,032	213,256	306,817	317,439	327,285
545-00-111	Comp Absences Expense	2,558	0	0	0	0
545-00-115	Part-Time Wages	11,123	27,887	10,774	10,774	10,774
545-00-121	Longevity	4,612	3,836	5,835	5,965	5,965
545-00-122	Allowances	1,675	2,140	960	960	960
545-00-125	Proficiency Pay	6,520	3,111	6,500	4,800	4,800
545-00-130	Overtime	36,425	29,885	17,402	18,665	18,665
545-00-161	Social Security	29,049	21,588	25,735	26,543	26,543
545-00-163	Retirement Expense	30,272	19,540	25,401	24,288	24,288
545-00-164	Workers Comp	5,462	4,905	10,482	11,103	11,103
545-00-165	Health Insurance	76,480	59,012	78,553	84,051	84,051
545-00-166	Long Term Disability Insuran	1,768	1,181	1,717	1,781	1,781
545-00-167	Flex Medical	5,209	5,368	6,375	6,375	6,375
545-00-170	Unemployment Benefits	0	0	0	0	0
545-00-197	Salary Increase	0	0	0	9,846	0
545-00-198	Longevity Increase	0	0	0	0	0
TOTAL						
Personnel and Benefits		547,183	391,710	496,551	522,590	522,590
Supplies and Materials						
545-00-210	Office Supplies	222	0	300	300	300
545-00-220	Postage and Freight	1,549	552	1,750	1,750	1,750
545-00-230	Janitorial & Cleaning Suppli	13	37	750	750	750
545-00-240	Small Tools and Equipment	2,141	2,553	3,500	3,500	3,500
545-00-242	Uniforms and Clothing	1,828	1,068	1,275	1,275	1,275
545-00-250	Fuel, Oil and Lubricants	27,618	20,609	30,000	30,000	30,000
545-00-260	Medical and Chemical	13,223	2,872	9,800	9,800	9,800
545-00-271	Safety Supplies	1,138	569	1,000	1,000	1,000
545-00-290	Other Supplies	433	479	500	500	500
TOTAL						
Supplies and Materials		48,164	28,739	48,875	48,875	48,875
Infrastructure Maintenan						
545-00-320	Building Maintenance	964	1,196	3,000	3,000	3,000
545-00-321	Storage Tank Maintenance	3,786	198	3,500	3,500	3,500
545-00-350	Main Line Maintenance	7,939	475	5,000	5,000	5,000
545-00-351	Service Line Maintenance	47,541	31,410	25,000	25,000	25,000
545-00-390	Well Maintenance	3,573	2,901	7,500	7,500	7,500
545-00-391	Vahalla Water Well Maintenan	816	352	0	0	0
TOTAL						
Infrastructure Maintenan		64,617	36,532	44,000	44,000	44,000

DEPARTMENT - Water Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Equipment Maintenance						
545-00-420	Equipment Maintenance	10,765	8,613	8,000	8,000	8,000
545-00-422	Software Maintenance	760	0	0	0	0
545-00-430	Vehicle Maintenance	9,068	13,921	7,500	7,500	7,500
545-00-450	Pump and Motor Maintenance	1,680	7,008	8,000	8,000	8,000
TOTAL						
Equipment Maintenance		22,273	29,541	23,500	23,500	23,500
Operational Expenses						
545-00-521	Utility - Electric	61,992	38,843	70,000	70,000	58,000
545-00-523	Utility - Telephone	9,328	7,535	8,000	8,000	8,000
545-00-524	Telephone-Long Distance	19	16	200	200	200
545-00-525	Telephone - Cellular	1,468	1,039	900	900	1,500
545-00-526	Utility - Gas	401	286	800	800	800
545-00-530	Insurance	10,869	12,974	11,000	11,000	11,000
545-00-540	Advertising	365	1,020	300	300	300
545-00-550	Continuing Education	1,147	1,986	3,500	3,500	3,500
545-00-551	Dues and Subscriptions	422	1,111	400	400	400
545-00-560	Professional Services	37,998	44,967	8,000	15,000	15,000
545-00-576	Hazard Mitigation Grant Ap	0	0	0	0	0
TOTAL						
Operational Expenses		124,010	109,775	103,100	110,100	98,700
Other Operational Expense						
545-00-621	Laboratory/Permits Fess	5,396	4,596	5,000	5,000	5,000
545-00-625	Governmental Fees	8,043	9,583	8,500	8,500	8,500
545-00-671	Franchise Taxes	148,357	90,360	123,919	123,919	159,546
545-00-672	Waste Disposal Fees	0	0	0	0	0
TOTAL						
Other Operational Expense		161,796	104,540	137,419	137,419	173,046
Deprecitation and Bad Deb						
545-00-070	Bad Debt Expense	4,489	(189)	2,000	2,000	2,000
TOTAL						
Deprecitation and Bad Deb		4,489	(189)	2,000	2,000	2,000
TOTAL						
Water Operations		972,532	700,648	855,445	888,484	912,711

DEPARTMENT - Sewer Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
546-00-110	Salaries and Wages	97,526	63,601	89,799	89,804	92,449
546-00-111	Comp Absences Expense	(5,416)	0	0	0	0
546-00-121	Longevity	1,408	974	1,165	1,555	1,555
546-00-122	Allowances	2,585	2,855	2,640	2,640	2,640
546-00-125	Proficiency Pay	2,258	1,961	3,000	3,000	3,000
546-00-130	Overtime	20,548	11,898	16,583	17,000	17,000
546-00-161	Social Security	9,503	6,313	10,168	8,700	8,700
546-00-163	Retirement Expense	10,312	6,260	8,495	7,962	7,962
546-00-164	Workers Comp	3,062	2,649	5,819	3,856	3,856
546-00-165	Health Insurance	19,643	15,847	21,820	23,348	23,348
546-00-166	Long Term Disability Insuran	475	344	845	526	526
546-00-167	Flex Medical	1,358	1,445	1,875	1,875	1,875
546-00-197	Salary Increase	0	0	0	2,694	0
546-00-198	Merit Increase	0	0	0	0	0
TOTAL						
Personnel and Benefits		163,264	114,147	162,209	162,960	162,911
Supplies and Materials						
546-00-210	Office Supplies	190	0	200	200	200
546-00-220	Postage and Freight	24	0	100	100	100
546-00-230	Janitorial & Cleaning Suppli	231	16	1,200	1,200	1,200
546-00-240	Small Tools and Equipment	1,467	146	1,000	1,000	1,000
546-00-242	Uniforms and Clothing	358	350	1,200	1,200	1,200
546-00-250	Fuel, Oil and Lubricants	1,159	528	0	0	1,000
546-00-260	Medical and Chemical	30,605	22,738	23,000	23,000	23,000
546-00-271	Safety Supplies	880	293	500	500	500
546-00-296	Hurricane Supplies	0	0	0	0	0
TOTAL						
Supplies and Materials		34,914	24,070	27,200	27,200	28,200
Infrastructure Maintenan						
546-00-320	Building Maintenance	1,156	1,877	8,000	8,000	5,000
546-00-360	Main Line Maintenance	156	0	7,500	7,500	7,500
546-00-361	Service Line Maintenance	26,605	1,442	15,000	15,000	15,000
546-00-390	Plant Maintenance	34,196	16,308	20,000	20,000	20,000
TOTAL						
Infrastructure Maintenan		62,112	19,627	50,500	50,500	47,500
Equipment Maintenance						
546-00-420	Equipment Maintenance	7,043	3,821	10,000	10,000	10,000
546-00-430	Vehicle Maintenance	931	470	3,000	3,000	3,000
546-00-450	Pump and Motor Maintenance	25,027	25,813	25,000	25,000	25,000
546-00-455	City Sludge Expense	28,226	12,603	20,000	20,000	20,000
TOTAL						
Equipment Maintenance		61,227	42,707	58,000	58,000	58,000

DEPARTMENT - Sewer Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Operational Expenses						
546-00-521	Utility - Electric	148,395	108,936	155,000	155,000	155,000
546-00-523	Utility - Telephone	3,078	2,294	3,000	3,000	3,000
546-00-524	Telephone - Long Distance	213	277	50	50	50
546-00-525	Telephone - Cellular	743	433	800	800	800
546-00-526	Utility - Gas	0	0	0	0	0
546-00-530	Insurance	9,476	6,559	10,200	10,200	9,500
546-00-550	Continuing Education	33	228	3,500	3,500	3,500
546-00-551	Dues and Subscriptions	0	0	1,500	1,500	1,500
546-00-559	Mileage Reimbursements	0	0	500	0	0
546-00-560	Professional Services	2,998	7,279	8,000	8,000	8,000
546-00-561	Lightening Damage Expenses	0	0	0	0	0
546-00-576	Hazard Mitigation Grant Ap.	0	0	0	0	0
TOTAL Operational Expenses		164,936	126,005	182,550	182,050	181,350
Other Operational Expense						
546-00-621	Laboratory/Permit Fees	23,391	21,155	32,000	32,000	25,000
546-00-625	Governmental Fees	13,286	15,330	15,000	15,000	15,000
546-00-671	Franchise Taxes	140,183	88,581	119,375	119,375	153,696
TOTAL Other Operational Expense		176,860	125,066	166,375	166,375	193,696
Deprecitation and Bad Deb						
546-00-070	Bad Debt Expense	5,571	(427)	2,000	2,000	2,000
TOTAL Deprecitation and Bad Deb		5,571	(427)	2,000	2,000	2,000
TOTAL Sewer Operations		668,884	451,195	648,834	649,085	673,657

DEPARTMENT - Sewer Operations
 DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Lease Payments						
570-00-750	Bond Issuance-Amortization E	3389	0	0	0	0
570-00-751	Principal Payment	0	0	0	0	9,916
570-00-752	Interest Expense	145,915	215,839	254,858	254,858	246,861
570-00-755	Payable to General Fund	0	0	150,000	150,000	25,000
TOTAL						
	Lease Payments	149,304	215,839	404,858	404,858	281,777
TOTAL						
	Lease Payments	149,304	215,839	404,858	404,858	281,777

DEPARTMENT - Sewer Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Deprecitation and Bad Deb						
580-00-080	Depreciation Expense	469,987	0	458,000	465,000	470,000
580-00-090	Gain/Loss on sale of asset	0	0	0	0	0
TOTAL Deprecitation and Bad Deb		469,987	0	458,000	465,000	470,000
TOTAL Capital Outlay		469,987	0	458,000	465,000	470,000

DEPARTMENT - Sewer Operations					Department	
Transfers Out		Actual YTD	YTD	Budget For	Requested	Adopted
ACCT NO#	ACCT NAME	9/30/2013	Actual	Yr 9/30/14	FY 2015	FY 2015
					DH	
Transfers Out						

590-00-905	Transfer Out- CIP	25,000	0	25,000	25,000	25,000
590-00-910	Transfer Out - General Admin	519,494	450,000	612,081	612,081	688,215
590-00-925	Transfer Out- Bond 25	0	0	0	0	0
590-00-930	Transfer Out - Street Improv	0	0	0	0	0
		-----	-----	-----	-----	-----
TOTAL	Transfers Out	544,494	450,000	637,081	637,081	713,215
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TOTAL	Transfers-Out	544,494	450,000	637,081	637,081	713,215
		=====	=====	=====	=====	=====
** TOTAL EXPENDITURES **		2,932,519	1,928,176	3,159,703	3,244,085	3,250,937
		=====	=====	=====	=====	=====

42 -Solid Waste Fund
FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
REVENUE SUMMARY						
	Charges for Services	1,342,540	1,009,038	1,329,750	1,329,750	1,330,597
	Interest and Miscellaneou	1,594	2,314	600	600	600
	** TOTAL REVENUE **	1,344,135	1,011,352	1,330,350	1,330,350	1,331,197
EXPENDITURE SUMMARY						
	Solid Waste Operations	1,305,947	959,727	1,305,350	1,306,197	1,306,197
	Lease Payments	0	0	0	0	0
	Transfers-Out	25,000	0	25,000	25,000	25,000
	** TOTAL EXPENDITURES **	1,330,947	959,727	1,330,350	1,331,197	1,331,197
	REVENUES OVER/(UNDER) EXPENDITURES	13,188	51,625	0	(847)	0

42 -Solid Waste Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Charges for Services						
3666	Solid Waste Revenues	1,237,818	946,450	1,235,250	1,235,250	1,236,097
3670	Collection Fees	104,723	62,588	94,500	94,500	94,500
TOTAL						
Charges for Services		1,342,540	1,009,038	1,329,750	1,329,750	1,330,597
Interest and Miscellaneous						
3773	Interst Income	150	64	100	100	100
3775	Miscellaneous Revenue	1,444	2,351	500	500	500
3781	Cash Over/Short	0	-100	0	0	0
TOTAL						
Interest and Miscellaneous		1,594	2,314	600	600	600
** TOTAL REVENUES **		1,344,135	1,011,352	1,330,350	1,330,350	1,331,197

DEPARTMENT - Solid Waste Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
541-00-110	Salaries and Wages	24,143	17,550	24,774	24,774	25,517
541-00-111	Comp Absences Expense	0	0	0	0	0
541-00-121	Longevity	480	377	540	600	600
541-00-122	Allowance	241	169	0	0	0
541-00-130	Overtime	391	1,089	750	268	268
541-00-161	Social Security	1,423	1,492	1,871	1,980	1,980
541-00-163	Retirement Expense	-39	1,495	2,065	1,812	1,812
541-00-164	Workers Comp	0	0	1,932	1,984	1,984
541-00-165	Health Insurance	8,031	6,306	8,728	9,339	9,339
541-00-166	Long Term Disability	156	110	163	170	170
541-00-167	Flex Medical	552	580	750	750	750
541-00-197	Salary Increase	0	0	0	743	0
TOTAL Personnel and Benefits		35,379	29,168	41,573	42,420	42,420
Supplies and Materials						
541-00-210	Office Supplies	46	50	100	100	100
TOTAL Supplies and Materials		46	50	100	100	100
Operational Expenses						
541-00-560	Professional Services	536	275	500	500	500
541-00-561	Transfer Station Expense	45	175	0	0	0
541-00-565	Solid Waste Services	1,177,620	879,214	1,176,841	1,176,841	1,176,841
541-00-566	Recycling	10,460	2,289	5,000	5,000	5,000
TOTAL Operational Expenses		1,188,661	881,953	1,182,341	1,182,341	1,182,341
Other Operational Expense						
541-00-671	Franchise Taxes	71,632	47,060	74,000	74,000	74,000
541-00-692	Beautification Program	5,210	1,940	5,000	5,000	5,000
TOTAL Other Operational Expense		76,843	49,001	79,000	79,000	79,000
Deprecitation and Bad Deb						
541-00-070	Bad Debt Expense	5,018	(445)	2,336	2,336	2,336
TOTAL Deprecitation and Bad Deb		5,018	(445)	2,336	2,336	2,336
TOTAL Solid Waste Operations		1,305,947	959,727	1,305,350	1,306,197	1,306,197

DEPARTMENT - Lease Payments
 DEPARTMENT EXPENDITURES
 DEPARTMENT - Solid Waste Operations
 ACCT NO# ACCT NAME

	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Lease Payments					

570-00-755 Payable to General Fund	0	0	0	0	0
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TOTAL					
Lease Payments	0	0	0	0	0
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TOTAL					
Lease Payments	0	0	0	0	0
	=====	=====	=====	=====	=====

DEPARTMENT - Transfers-Out DEPARTMENT EXPENDITURES DEPARTMENT - Solid Waste Operations ACCT NO# ACCT NAME		Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Transfers Out						

590-00-905 Transfer Out- CIP	25,000	0	25,000	25,000	25,000	
590-00-910 Transfer Out - GF Admin.	0	0	0	0	0	
590-00-930 Transfer Out - Street Imp	0	0	0	0	0	

TOTAL Transfers Out	25,000	0	25,000	25,000	25,000	

TOTAL Transfers-Out	25,000	0	25,000	25,000	25,000	
=====						
** TOTAL EXPENDITURES **	1,330,947	959,727	1,330,350	1,331,197	1,331,197	
=====						

43 -EMS Fund
 FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
REVENUE SUMMARY						
	Charges for Services	1,348,994	598,113	839,998	839,998	924,476
	Interest and Miscellaneou	1,206	962	1,000	1,000	1,000
	Intergovernmental	937,147	852,510	802,510	802,510	802,510
	Transfers In	0	0	0	0	0
	** TOTAL REVENUE **	2,287,346	1,451,585	1,643,508	1,643,508	1,727,986
EXPENDITURE SUMMARY						
	EMS Operations	1,902,888	1,101,158	1,594,302	1,637,724	1,629,574
	Lease Payments	1,331	-12	0	0	0
	Transfers-Out	49,206	0	49,206	49,206	98,412
	** TOTAL EXPENDITURES **	1,953,425	1,101,146	1,643,508	1,686,930	1,727,986
	REVENUES OVER/(UNDER) EXPENDITURES	333,922	350,439	0	(43,422)	0

43 -EMS Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Charges for Services						
3665	Medical Records	735	350	1,000	1,000	1,000
3668	Emergency Medical Services	1,348,259	597,763	838,998	838,998	923,476
TOTAL						
Charges for Services		1,348,994	598,113	839,998	839,998	924,476
Interest and Miscellaneous						
3773	Interest Income	1,204	962	1,000	1,000	1,000
3775	Miscellaneous Revenue	2	0	0	0	0
3781	Cash Over/Short	0	0	0	0	0
3785	Sale of Equipment	0	0	0	0	0
TOTAL						
Interest and Miscellaneous		1,206	962	1,000	1,000	1,000
Intergovernmental						
3841	Grant Funds	209,637	50,000	0	0	0
3845	Capital Contribution	0	0	0	0	0
3896	Wharton County Interlocal	0	0	0	0	0
3897	ESD #3- Interlocal	727,510	802,510	802,510	802,510	802,510
TOTAL						
Intergovernmental		937,147	852,510	802,510	802,510	802,510
Transfers In						
3999	Funds from Fund Balance	0	0	0	0	0
TOTAL						
Transfers In		0	0	0	0	0
** TOTAL REVENUES **		2,287,346	1,451,585	1,643,508	1,643,508	1,727,986

DEPARTMENT - EMS Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
547-00-110	Salaries and Wages	389,643	384,525	557,881	543,505	570,059
547-00-111	Comp Absences Expense	(1,198)	0	0	0	0
547-00-115	Part-Time Wages	178,628	48,399	27,000	27,000	27,000
547-00-121	Longevity	5,064	3,526	6,415	6,190	6,190
547-00-122	Allowances	5,643	2,108	6,000	3,000	3,000
547-00-130	Overtime	189,195	222,904	274,169	294,560	294,560
547-00-161	Social Security	57,178	51,322	65,828	66,985	66,985
547-00-163	Retirement Expense	48,639	47,678	67,122	60,554	60,554
547-00-164	Workers Comp	18,158	15,929	30,140	22,604	22,604
547-00-165	Health Insurance	106,995	116,853	174,562	177,441	177,441
547-00-166	Long Term Disability Insuran	3108	3,042	3,347	3,243	3,243
547-00-167	Flex Medical	7,347	9,387	15,000	14,250	14,250
547-00-175	Additional positions	0	0	0	0	0
547-00-197	Salary Increase	0	0	0	26,554	0
547-00-198	Longevity increae	0	0	0	0	0
TOTAL						
Personnel and Benefits		1,008,402	905,673	1,227,464	1,245,886	1,245,886
Supplies and Materials						
547-00-210	Office Supplies	1,261	567	2,000	2,000	2,000
547-00-215	Printing and Reproduction	0	144	250	250	250
547-00-220	Postage and Freight	66	31	250	250	250
547-00-230	Janitorial & Cleaning Suppli	1301	662	2,000	2,000	2,000
547-00-240	Small Tools and Equipment	826	316	500	500	500
547-00-242	Uniforms and Clothing	4,824	1,262	7,000	7,000	7,000
547-00-245	Computer Software and Suppli	5219	1,022	750	750	750
547-00-246	Medical Equipment	0	0	1,500	5,500	5,500
547-00-247	Special Equipment	709	0	0	0	0
547-00-250	Fuel, Oil and Lubricants	43,554	37,058	41,500	51,000	51,000
547-00-260	Medical and Chemical	38,052	31,674	35,100	46,200	46,200
547-00-290	Other Supplies	1,208	996	1,500	1,500	1,500
547-00-296	Hurricane Supplies	0	0	0	0	0
TOTAL						
Supplies and Materials		97,021	73,731	92,350	116,950	116,950
Infrastructure Maintenanc						
547-00-320	Building Maintenance	17,075	3,365	7,000	7,000	7,000
TOTAL						
Infrastructure Maintenanc		17,075	3,365	7,000	7,000	7,000

DEPARTMENT - EMS Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Equipment Maintenance						
547-00-420	Equipment Maintenance	21,969	12,471	11,500	11,500	11,500
547-00-421	Computer Maintenance	0	4,237	4,000	4,000	4,000
547-00-422	Computer Software Maintenan	0	0	4,000	4,000	4,000
547-00-425	Copy Machine Maintenance	2,154	1,487	2,300	2,300	2,300
547-00-430	Vehicle Maintenance	14,107	6,967	15,000	15,000	15,000
547-00-440	Radio Maintenance	4,757	2,321	3,000	3,000	3,000
547-00-490	Other Equipment Maintenance	2,620	0	500	500	500
TOTAL						
Equipment Maintenance		45,607	27,484	40,300	40,300	40,300
Operational Expenses						
547-00-515	Laundry	0	0	500	500	500
547-00-521	Utility - Electric	10,673	5,951	10,000	10,000	10,000
547-00-523	Utility - Telephone	4,503	2,503	4,800	4,800	4,800
547-00-524	Telephone - Long Distance	436	585	400	800	800
547-00-525	Utility - Cellular	4,400	3,969	5,000	5,000	5,000
547-00-526	Utility - Gas	664	949	1,200	1,200	1,200
547-00-530	Insurance	12,147	6,403	10,438	10,438	10,438
547-00-540	Advertising	0	187	500	500	500
547-00-550	Continuing Education	4,939	2,254	5,000	5,000	5,000
547-00-551	Dues and Subscriptions	762	725	750	750	750
547-00-560	Professional Services	1,630	4,352	3,000	3,000	3,000
547-00-561	Collection Service Fees	77,144	46,409	64,200	64,200	64,200
547-00-562	Medical Director Fees	19,394	15,927	22,000	22,000	22,000
TOTAL						
Operational Expenses		136,693	90,213	127,788	128,188	128,188
Other Operational Expense						
547-00-625	Permits and Fees	1,230	692	1,250	1,250	1,250
TOTAL						
Other Operational Expense		1,230	692	1,250	1,250	1,250
Capital Outlay						
547-00-830	C/O - Vehicles	0	0	0	0	0
547-00-840	C/O Machinery and Equipment	0	0	0	0	0
TOTAL						
Capital Outlay		0	0	0	0	0
Deprecitation and Bad Deb						
547-00-070	Bad Debt Expense	508,288	0	0	0	0
547-00-080	Depreciation Expense	88,572	0	98,150	98,150	90,000
TOTAL						
Deprecitation and Bad Deb		596,860	0	98,150	98,150	90,000
TOTAL						
EMS Operations		1,902,888	1,101,158	1,594,302	1,637,724	1,629,574

DEPARTMENT - EMS Operations
 DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Lease Payments						
570-00-751	Principle	0	0	0	0	0
570-00-752	Interest Expense	1,331	(12)	0	0	0
TOTAL						
	Lease Payments	1,331	(12)	0	0	0
TOTAL						
	Lease Payments	1,331	(12)	0	0	0

DEPARTMENT - EMS Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
	Transfers Out					

	590-00-910 Transfer Out-Dispatch Servic	49,206	0	49,206	49,206	98,412
		-----	-----	-----	-----	-----
	TOTAL					
	Transfers Out	49,206	0	49,206	49,206	98,412
		-----	-----	-----	-----	-----
	TOTAL					
	Transfers-Out	49,206	0	49,206	49,206	98,412
		=====	=====	=====	=====	=====
	** TOTAL EXPENDITURES **	1,953,425	1,101,146	1,643,508	1,686,930	1,727,986
		=====	=====	=====	=====	=====

44 -Civic Center Fund
 FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
REVENUE SUMMARY						
	Charges for Services	55,344	48,642	57,964	57,964	60,179
	Interest and Miscellaneous	32	13,482	575	575	575
	Transfers In	135,328	81,000	171,758	156,758	177,932
	** TOTAL REVENUE **	190,704	143,124	230,297	215,297	238,686
EXPENDITURE SUMMARY						
	Civic Center Operations	193,539	115,855	223,378	256,129	230,076
	Lease Payments	6,726	6,919	6,919	6,919	8,610
	** TOTAL EXPENDITURES **	200,265	122,775	230,297	263,048	238,686
	REVENUES OVER/(UNDER) EXPENDITURES	(9,561)	20,349	0	(47,751)	0

44 -Civic Center Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Charges for Services						
3670	Civic Center Rental	40,493	40,716	43,113	43,113	45,328
3671	WEDCO Contract Revenue	14,851	7,926	14,851	14,851	14,851
TOTAL Charges for Services		55,344	48,642	57,964	57,964	60,179
Interest and Miscellaneou						
3773	Interest Income	32	38	75	75	75
3775	Miscellaneous Revenue	0	13,444	500	500	500
TOTAL Interest and Miscellaneou		32	13,482	575	575	575
Transfers In						
3912	Transfer In - Hotel Motel	135,328	81,000	156,758	141,758	156,724
3999	Funds from Fund Balance	0	0	15,000	15,000	21,208
TOTAL Transfers In		135,328	81,000	171,758	156,758	177,932
** TOTAL REVENUES **		190,704	143,124	230,297	215,297	238,686

DEPARTMENT - Civic Center Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
548-00-110	Salaries and Wages	39,805	30,629	40,935	81,812	69,151
548-00-111	Comp Absences Expense	1,234	0	0	0	0
548-00-115	Part Time Wages	26,367	21,219	47,381	13,690	13,690
548-00-121	Longevity	916	802	1,200	1,223	1,223
548-00-122	Allowances	4,255	2,972	4,230	4,230	4,230
548-00-130	Overtime	344	2,160	495	495	495
548-00-161	Social Security	5,471	4,559	7,148	7,699	6,511
548-00-163	Retirement Expense	3,705	2,764	3,478	4,636	4,636
548-00-164	Workers Comp	190	200	230	271	271
548-00-165	Health Insurance	6,213	5,782	6,546	25,682	16,343
548-00-166	Long Term Disability Insuran	190	150	189	480	480
548-00-167	Flex Medical	417	529	750	2,250	2,250
548-00-197	Salary Increase	0	0	0	2,865	0
548-00-198	Longevity Increase	0	0	0	0	0
TOTAL						
Personnel and Benefits		89,106	71,766	112,582	145,333	119,280
Supplies and Materials						
548-00-210	Office Supplies	427	0	1,300	1,300	1,300
548-00-215	Printing and Reproduction	0	0	300	300	300
548-00-220	Postage and Freight	72	53	200	200	200
548-00-230	Janitorial & Cleaning Suppli	1,076	987	4,000	4,000	4,000
548-00-240	Small Tools and Equipment	95	0	300	300	300
548-00-260	Medical and Chemical	0	0	50	50	50
548-00-290	Other Supplies	598	377	431	431	431
TOTAL						
Supplies and Materials		2,267	1,417	6,581	6,581	6,581
Infrastructure Maintenan						
548-00-310	Grounds Maintenance	4,000	3,219	4,000	4,000	4,000
548-00-320	Building Maintenance	9,267	8,381	12,000	12,000	12,000
TOTAL						
Infrastructure Maintenan		13,267	11,599	16,000	16,000	16,000
Equipment Maintenance						
548-00-420	Equipment Maintenance	5,374	2,614	3,700	3,700	3,700
548-00-425	Copy Machine Maintenance	1,723	1,272	2,000	2,000	2,000
TOTAL						
Equipment Maintenance		7,097	3,886	5,700	5,700	5,700

44 -Civic Center Fund		Actual YTD	YTD	Budget For	Department	Adopted
ACCT NO#	ACCT NAME	9/30/2013	Actual	Yr 9/30/14	Requested FY 2015 DH	FY 2015
Operational Expenses						
548-00-521	Utility - Electric	14,463	9,275	17,500	17,500	17,500
548-00-523	Utility - Telephone	6,078	3,899	5,500	5,500	5,500
548-00-524	Telephone - Long Distance	54	47	100	100	100
548-00-525	Telephone - Cellular	372	246	385	385	385
548-00-526	Utility - Gas	267	187	480	480	480
548-00-530	Insurance	8,243	10,689	8,000	8,000	8,000
548-00-540	Advertising	0	0	100	100	100
548-00-550	Continuing Education	65	86	100	100	100
548-00-551	Dues and Subscriptions	25	82	350	350	350
548-00-560	Professional Services	4,037	2,677	2,000	2,000	2,000
548-00-562	Tornado Damage Expense	0	0	0	0	0
TOTAL						
Operational Expenses		33,603	27,188	34,515	34,515	34,515
Deprecitation and Bad Deb						
548-00-080	Depreciation Expense	48,199	0	48,000	48,000	48,000
TOTAL						
Deprecitation and Bad Deb		48,199	0	48,000	48,000	48,000
TOTAL						
Civic Center Operations		193,539	115,855	223,378	256,129	230,076

44 -Civic Center Fund
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Other Operational Expense						
570-00-652	Interest Expense	6,282	6,919	6,919	6,919	8,610
TOTAL		6,282	6,919	6,919	6,919	8,610
Lease Payments						
570-00-750	Bond Issuance/Amortization E	445	0	0	0	0
TOTAL		445	0	0	0	0
TOTAL		6,726	6,919	6,919	6,919	8,610
** TOTAL EXPENDITURES **		200,265	122,775	230,297	263,048	238,686

45 -Airport Fund
 FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
REVENUE SUMMARY						

	Charges for Services	177,085	135,684	181,287	187,455	196,541
	Interest and Miscellaneous	1,018	197	650	650	650
	Intergovernmental	290,142	0	50,000	50,000	50,000
	Transfers In	0	0	0	0	0
		-----	-----	-----	-----	-----
	** TOTAL REVENUE **	468,245	135,881	231,937	238,105	247,191
EXPENDITURE SUMMARY						

	Airport Operations	252,070	84,097	220,166	227,263	238,776
	Lease Payments	10,843	10,111	11,771	11,771	8,415
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	** TOTAL EXPENDITURES **	262,912	94,209	231,937	239,034	247,191
		=====	=====	=====	=====	=====
	REVENUES OVER/(UNDER) EXPENDITURES	205,333	41,672	0	(929)	0
		=====	=====	=====	=====	=====

45 -Airport Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Charges for Services						
3672	Hanger Rentals	128,026	97,929	110,430	122,205	122,205
3673	Corporate Hanger Rentals	0	0	10,375	0	0
3674	Ground Lease	0	0	1,400	0	0
3680	Fuel Sales	439,033	316,339	459,082	435,000	444,086
3681	Cost of Goods Sold (Fuel)	(389,974)	(278,584)	(400,000)	(369,750)	(369,750)
TOTAL						
Charges for Services		177,085	135,684	181,287	187,455	196,541
Interest and Miscellaneou						
3773	Interest Income	258	197	150	150	150
3775	Miscellaneous Revenue	759	0	500	500	500
TOTAL						
Interest and Miscellaneou		1,018	197	650	650	650
Intergovernmental						
3841	Grant Funds	48,140	0	50,000	50,000	50,000
3845	Capital Grant	0	0	0	0	0
3874	Refunds on Projects	0	0	0	0	0
3875	Contribution for Capital Imp	242002	0	0	0	0
TOTAL						
Intergovernmental		290,142	0	50,000	50,000	50,000
Transfers In						
3999	Funds from Fund Balance	0	0	0	0	0
TOTAL						
Transfers In		0	0	0	0	0
** TOTAL REVENUES **		468,245	135,881	231,937	238,105	247,191

45 -Airport Fund

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Personnel and Benefits						
549-00-110	Salaries and Wages	26,818	19,436	27,876	27,435	28,796
549-00-111	Comp Absences Expense	(603)	0	0	0	0
549-00-115	Part Time Wages	11,994	7,114	12,500	17,940	17,940
549-00-121	Longevity	365	295	360	480	480
549-00-122	Vehicle Allowance	3,631	2,529	3,840	3,840	3,840
549-00-130	Overtime	7,348	5,415	7,500	989	989
549-00-161	Social Security	3,840	2,769	3,872	3,877	3,877
549-00-163	Retirement Expense	2,840	1,951	2,210	2,023	2,023
549-00-164	Workers Comp	824	763	3,520	3,612	1,125
549-00-165	Health Insurance	8,031	6,341	8,728	9,339	9,339
549-00-166	Long Term Disability Insuran	165	117	160	167	167
549-00-167	Flex Medical	552	580	750	750	750
549-00-197	Salary Increase	0	0	0	1,361	0
TOTAL						
Personnel and Benefits		65,803	47,309	71,316	71,813	69,326
Supplies and Materials						
549-00-210	Office Supplies	531	0	500	500	500
549-00-220	Postage and Freight	146	107	800	800	800
549-00-240	Small Tools and Equipment	80	0	300	300	300
549-00-242	Uniforms and Clothing	618	517	1,000	1,000	1,000
549-00-250	Fuel, Oil & Lubricants	901	559	1,000	1,000	1,000
549-00-260	Chemical	0	0	500	500	500
549-00-290	Other Supplies	896	1,026	1,000	1,000	1,000
TOTAL						
Supplies and Materials		3,171	2,209	5,100	5,100	5,100
Infrastructure Maintenan						
549-00-320	Building Maintenance	28,042	790	6,000	10,000	10,000
TOTAL						
Infrastructure Maintenan		28,042	790	6,000	10,000	10,000
Equipment Maintenance						
549-00-420	Equipment Maintenance	19,042	12,377	8,000	10,000	10,000
549-00-430	Vehicle Maintenance	3,249	0	2,500	2,500	2,500
TOTAL						
Equipment Maintenance		22,291	12,377	10,500	12,500	12,500

45 -Airport Fund
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Operational Expenses						
549-00-521	Utility - Electric	18,959	12,662	20,000	20,000	20,000
549-00-523	Utility - Telephone	1,766	1,353	2,000	2,000	2,000
549-00-524	Telephone - Long Distance	693	375	1,000	1,000	1,000
549-00-525	Cellular Phone	583	415	300	300	300
549-00-530	Insurance	8,537	8,033	10,500	10,500	10,500
549-00-540	Advertising	0	0	800	800	800
549-00-550	Continuing Education	1,016	988	2,500	2,500	2,500
549-00-551	Dues and Subscriptions	260	89	1,000	1,000	1,000
549-00-560	Professional Services	4,154	2,745	6,000	6,000	6,000
549-00-565	Property Taxes	3,416	3,744	3,150	3,750	3,750
TOTAL		39,382	30,404	47,250	47,850	47,850
Other Operational Expense						
549-00-610	Fuel Tank Rental	0	0	0	0	0
TOTAL		0	0	0	0	0
Capital Outlay						
549-00-832	Drainage Project	0	(8,992)	0	0	0
TOTAL		0	(8,992)	0	0	0
Deprecitation and Bad Deb						
549-00-070	Bad Debt Expense	93,380	0	0	0	0
549-00-080	Depreciation Expense	0	0	80,000	80,000	94,000
TOTAL		93,380	0	80,000	80,000	94,000
TOTAL		252,070	84,097	220,166	227,263	238,776

45 -Airport Fund
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/2013	YTD Actual	Budget For Yr 9/30/14	Department Requested FY 2015 DH	Adopted FY 2015
Other Operational Expense						
	570-00-652 Interest Expense	10,843	10,111	11,171	11,171	7,815
TOTAL		10,843	10,111	11,171	11,171	7,815
Lease Payments						
	570-00-750 Bond issuance -Amortization	0	0	600	600	600
TOTAL		0	0	600	600	600
TOTAL		10,843	10,111	11,771	11,771	8,415
** TOTAL EXPENDITURES **		262,912	94,209	231,937	239,034	247,191

SUPPLEMENTAL SCHEDULES

PERSONNEL SCHEDULES

TAX SCHEDULES

SCHEDULE OF PERSONNEL BY DEPARTMENT

ALL FUNDS

Department	FY 2012	FY 2013	FY 2014	FY 2015	Appropriated FY 2014-2015
10-11 City Manager	2	2	2	2	173,200
10-12 City Secretary	1	1	1	1	45,240
10-14 Finance	2.5	2.5	2.5	2.5	127,545
10-17 Municipal Court	2	2	2.5	2.5	79,279
10-19 Central Services	0.5	0.2	0.5	0.8	15,000
10-21 Police	25	25	25	25	1,112,912
10-25 Fire	2	2	2	2	62,012
10-26 Code Enforcement	3	3.5	3.5	3.5	132,518
10-27 Emergency Management	1	1	1	1	47,611
10-28 Animal Control	1	1	1	1	30,659
10-29 Communications	9	9	9	9	319,903
10-40 Streets and Drainage	10	9.8	9	9	289,268
10-42 Garage	1	2	2	2	73,923
10-43 Facilities Maintenance	4	4	4	4	136,884
10-51 Grant Administration	0.25	0.25	0.25	0.25	13,250
10-53 Swimming Pool	0	0	0	0	18,000
41-16 City Planning	0	0	0	1	40,373
41-13 W&S Administration	2	2	2	2	55,317
41-45 Water Operations	8.5	8.5	9.5	9.5	328,213
41-46 Sewer Operations	4.5	4.5	2.5	2.5	89,804
42-51 Beautification	1	1	1	1	24,774
43-27 EMS	14	14	20	19	954,321
44-51 Civic Center	2.25	2.75	2.75	2.75	88,455
45-48- Airport	1.5	1.5	1.5	1.5	45,375
99-99 Grand Total Full Time	91	91	97	97	
Grand Total Part Time	7	9	7.5	7.8	
Grand Total Payroll Cost					4,303,836

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

Dept	Position	FY 2012	FY 2013	FY 2014	FY 2015	Appropriated FY 2014-2015
City Manager						
10-11	City Manager	1.0	1.0	1.0	1.0	142,000
10-11	Assistant to City Manager	1.0	1.0	1.0	1.0	31,200
10-11	Total	2.0	2.0	2.0	2.0	173,200
City Secretary						
10-12	City Secretary	1.0	1.0	1.0	1.0	45,240
10-12	Total	1.0	1.0	1.0	1.0	45,240
Finance						
10-14	Finance Director	1.0	1.0	1.0	1.0	73,798
10-14	Finance Accountant	1.0	1.0	1.0	1.0	37,669
10-14	Finance Clerk (50%) Note A	0.5	0.5	0.5	0.5	16,078
10-14	Total	2.5	2.5	2.5	2.5	127,545
Municipal Court						
10-17	Dep. Mun. Court Clerk	1.0	1.0	1.0	1.0	28,038
10-17	Municipal Judge-PT	0.5	0.5	0.5	0.5	26,655
10-17	Municipal Court Clerk	0.5	1.0	1.0	1.0	24,586
10-17	Total	2.0	2.5	2.5	2.5	79,279
Central Services						
10-19	Janitorial Service Worker-PT	0.5	0.5	0.5	0.3	4,000
10-19	IT Worker - PT	0.0	0.0	0.0	0.5	11,000
	Total	0.5	0.5	0.5	0.8	15,000
Police						
10-21	Police Chief	1.0	1.0	1.0	1.0	80,683
10-21	Police Captain	1.0	1.0	1.0	1.0	56,534
10-21	Police Sgt II/Detective	4.0	4.0	4.0	4.0	195,044
10-21	Patrol Sgt	4.0	4.0	4.0	4.0	184,952
10-21	Patrol- Corporal	0.0	0.0	4.0	4.0	175,968
10-21	Patrolman III	9.0	9.0	4.0	2.0	83,408
10-21	Patrolman II	3.0	2.0	2.0	3.0	123,490
10-21	Patrolman I	0.0	1.0	2.0	3.0	120,246
10-21	Police Officer ID	1.0	1.0	1.0	1.0	43,992
10-21	Records Clerk	1.0	1.0	1.0	1.0	31,595
10-21	Janitorial Service Worker-PT	1.0	1.0	1.0	1.0	17,000
10-21	Total	25.0	25.0	25.0	25.0	1,112,912

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

Dept	Position	FY 2012	FY 2013	FY 2014	FY 2015	Appropriated
						FY 2014-2015
Fire						
10-25	Maintenance- PT	1.0	2.0	2.0	2.0	62,012
10-25	Firefighter	1.0	0.0	0.0	0.0	0
10-25	Total	2.0	2.0	2.0	2.0	62,012
Code Enforcement						
10-26	Building Inspector	1.0	1.0	1.0	1.0	54,642
10-26	Fire Marshall	0.0	0.5	0.5	0.5	15,080
10-26	Administrative Assistant	2.0	2.0	2.0	2.0	62,796
10-26	Total	3.0	3.5	3.5	3.5	132,518
Emergency Management						
10-27	Director	1.0	1.0	1.0	1.0	47,611
10-27	Total	1.0	1.0	1.0	1.0	47,611
Animal Control						
10-28	Animal Control Officer	1.0	1.0	1.0	1.0	30,659
10-28	Total	1.0	1.0	1.0	1.0	30,659
Communications						
10-29	Admin. Police Supervisor	1.0	1.0	1.0	1.0	45,906
10-29	Emer. Serv. Telecomm. III	4.0	2.0	2.0	2.0	81,162
10-29	Emer. Serv. Telecomm. II	3.0	2.0	4.0	2.0	67,953
10-29	Emer. Serv. Telecomm. I	1.0	4.0	2.0	4.0	124,882
10-29	Total	9.0	9.0	9.0	9.0	319,903
Street & Drainage						
10-40	Public Works Director (50%) Note B	0.5	0.5	0.5	0.5	40,685
10-40	Street Superintendent	1.0	1.0	1.0	1.0	43,701
10-40	Crew Leader	0.0	1.0	1.0	1.0	34,944
10-40	Heavy Equip. Operator	6.0	4.0	3.0	3.0	90,105
10-40	Equip. Operator	1.0	1.0	2.0	2.0	52,416
10-40	Maintenance Worker	1.0	1.0	0.0	0.0	0
10-40	Janitorial Service Worker-PT	0.0	0.3	0.5	0.2	1,500
10-40	Sweeper/Equipment Operator PT	0.5	1.0	1.0	1.0	25,917
10-40	Total	10.0	9.8	9.0	8.7	289,268
Garage						
10-42	Mechanic	1.0	2.0	2.0	2.0	73,923
10-42	Total	1.0	2.0	2.0	2.0	73,923
Facilities Maintenance						
10-43	Fac. Maint. Director	1.0	1.0	1.0	1.0	55,182
10-43	Maintenance Worker	1.0	1.0	1.0	1.0	25,750
10-43	Light Equip. Operator	2.0	2.0	2.0	2.0	55,952
10-43	Total	4.0	4.0	4.0	4.0	136,884
Grant Administration						
10-51	Grant Administrator(25%) Note C	0.25	0.25	0.25	0.25	13,250
10-51	Total	0.25	0.25	0.25	0.25	13,250

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

Dept	Position	FY 2012	FY 2013	FY 2014	FY 2015	Appropriated
						FY 2014-2015
Swimming Pool						
10-53	Lifeguards-PT - Note E	*	*	*	*	18,000
10-53		0.0	0.0	0.0	0.0	18,000
City Planning						
41-16	Planning Department	0.0	0.0	0.0	1.0	40,373
41-16	Total	0.0	0.0	0.0	1.0	40,373
W&S Administration						
41-44	Customer Service Clerk	1.0	1.0	1.0	1.0	27,456
41-44	Finance Clerk (50%) Note A	0.5	0.5	0.5	0.5	16,078
41-44	Receptionist/Service Clerk PT	0.5	0.5	0.5	0.5	11,783
41-44	Total	2.0	2.0	2.0	2.0	55,317
Water Operations						
41-45	Utilities Director (50%) Note B	0.5	0.5	0.5	0.5	40,685
41-45	Utilities Superintendent (50%) Note D	0.5	0.5	0.5	0.5	21,850
41-45	Utility Crew Chief	1.0	1.0	1.0	1.0	41,600
41-45	Utility Maintenance Worker II	1.0	1.0	1.0	1.0	26,978
41-45	Utility Maintenance Worker I	2.0	2.0	4.0	3.0	79,664
41-45	Customer Service Worker	1.0	1.0	1.0	1.0	39,000
41-45	Heavy Equipment Operator	1.0	1.0	0.0	1.0	33,488
41-45	Secretary	1.0	1.0	1.0	1.0	34,174
41-45	Maintenance Worker PT	0.5	0.5	0.5	0.5	10,774
41-45	Total	8.5	8.5	9.5	9.5	328,213
Sewer Operations						
41-46	Utilities Superintendent (50%) Note D	0.5	0.5	0.5	0.5	21,850
41-46	Heavy Equip Operator	1.0	1.0	0.0	0.0	0
41-46	Plant Operator II	1.0	1.0	0.0	0.0	0
41-46	Plant Operator I	1.0	1.0	2.0	2.0	67,954
41-46	Utility Maintenance Worker I	1.0	1.0	0.0	0.0	0
41-46	Total	4.5	4.5	2.5	2.5	89,804
Beautification						
42-51	Maintenance Worker	1.0	1.0	1.0	1.0	24,774
	Total	1.0	1.0	1.0	1.0	24,774

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

Dept	Position	FY 2012	FY 2013	FY 2014	FY 2015	Appropriated FY 2014-2015
Emergency Medical Services						
43-27	EMS Director	1.0	1.0	1.0	1.0	61,838
43-27	EMS Supervisor	1.0	1.0	1.0	0.0	0
43-27	Paramedic III	6.0	5.0	5.0	6.0	337,721
43-27	Paramedic II	0.0	1.0	0.0	3.0	148,229
43-27	Paramedic I	0.0	0.0	5.0	4.0	182,540
43-27	EMT Intermediate	6.0	2.0	4.0	1.0	40,327
43-27	EMT-Basic	0.0	4.0	4.0	4.0	156,666
43-27	EMT's - PT - Note E	*	*	*	*	27,000
43-27	Total	14.0	14.0	20.0	19.0	954,321
Civic Center						
44-51	Comm. Serv. Director(75%) Note C	0.75	0.75	0.75	0.75	39,749
44-51	A/R Clerk - PT	0.5	0.5	0.5	0.5	11,190
44-51	CC Maintenance-	0.5	1.0	1.0	1.0	21,362
44-51	Civic Center - PT	0.5	0.5	0.5	0.5	16,154
44-51	Total	2.25	2.75	2.75	2.75	88,455
Airport						
45-48	Airport Manager PT	0.5	0.5	0.5	0.5	17,940
45-48	Airport Attendant	1.0	1.0	1.0	1.0	27,435
45-48	Airport Maintenance PT	0.0	0.0	0.0	0.0	0
45-48	Total	1.5	1.5	1.5	1.5	45,375
99-99	Grand Totals for Full Time	91.0	91.0	97.0	97.0	
	Grand Total for Part Time	7.0	9.0	7.5	7.8	
	(not including life guards and EMT's. See Note F below.)					
	Grand Total Payroll Cost					4,303,836

*Note A-Finance Clerk duties and budget are allocated to Finance and Water Administration.

*Note B-The Public Works Director's duties and budget are allocated to Streets and Drainage and Water/Sewer Fund.

*Note C-The Community Service Director's duties and budget are allocated to Grant Administration and Civic Center.

*Note D-The Utilities Superintendent's duties and budget are allocated to the Water and Sewer Department.

*Note E - There are numerous part-time life guards and part-time emergency services personnel . Each year, the number varies based on the needs of the department.

EFFECTIVE TAX RATE

Tax02

Last Years Tax Rate:

Last Years Operating taxes	920,470
Last Years Debt taxes	773,966
Total Last Years total taxes	1,694,436
Last years tax base	380,233,826
Last years tax rate	0.44563 per \$100

This Years effective tax rate:

Last Years adjusted taxes (after adjustments for lost property)	1,685,845
/ This Years adjusted tax base (after adjustments for new property)	390,217,490
= This Years effective tax rate	0.43202 per \$100

This years rollback rate

Last years adjusted operating taxes (after adjustments)	915,820
/ This years adjusted tax base (after adjustments for new property)	390,217,490
= This years effective tax rate operating rate	0.23469 per \$100
x 1.08 = maximum rate operating rate	0.25346 per \$100
+ This years debt rate	0.23456 per \$100
= This years rollback rate	0.48802 per \$100

ANALYSIS OF TAX VALUES AND LEVY

Category	Certified FY 2013-14	Certified FY 2014-15	\$ Change	% Change
Land Value	75,170,744	76,645,087	1,474,343	2.0%
Improvements	392,020,967	401,234,883	9,213,916	2.4%
Personal Property	115,595,295	113,475,604	(2,119,691)	-1.8%
Productivity Market (Minerals/Industrial)	13,288,649	13,375,139	86,490	0.7%
Total Market Value	596,075,655	604,730,713	8,655,058	1.5%
Total Homestead CAP Adjustment	(1,840,093)	(754,497)	1,085,596	-59.0%
Less: Exempt Property	(111,687,196)	(123,029,629)	(11,342,433)	10.2%
Less: Productivity Loss	(13,125,635)	(13,193,753)	(68,118)	0.5%
Total Assessed Value	469,422,731	467,752,834	(1,669,897)	-0.4%
Less: Over 65 Exemption	(6,412,035)	(6,334,027)	78,008	-1.2%
Less: Disabled Veteran Exemption	(1,054,826)	(1,170,067)	(115,241)	10.9%
Less: Abatements	(20,102,939)	(10,102,015)	10,000,924	-49.7%
Less: Pollution Exemption	(784,039)	(629,650)	154,389	-19.7%
Less: Disabled Persons	(853,007)	(863,932)	(10,925)	1.3%
Less: Portability			0	0.0%
Less: Prorated Exempt Property	0	0	0	0.0%
Net Taxable Value Before Freeze	440,215,885	448,653,143	8,437,258	1.9%
Less: Total Freeze Taxable	(55,784,991)	(56,612,009)	(827,018)	1.5%
Freeze Adjusted Taxable	384,430,894	392,041,134	7,610,240	2.0%
Tax Rate per \$100 Value	0.44563	0.43202	(0.01361)	-3.1%
Tax Levy	1,713,139	1,693,696	(19,443)	-1.1%
Plus: Freeze Ceiling	220,267	223,270	3,003	1.4%
Estimated Tax Revenue Before Delinquent	1,933,406	1,916,966	(16,440)	-0.9%
Less: Estimated Delinquent at 3%, respective	(58,002)	(57,509)	493	-0.8%
Estimated Tax Revenue	1,875,404	1,859,457	(15,947)	-0.9%

AUTHORIZING DOCUMENTS

BUDGET ORDINANCE

TAX RATE ORDINANCE

**CITY OF WHARTON, TEXAS
ORDINANCE NO. 2014-07**

AN ORDINANCE ADOPTING THE FISCAL YEAR 2014-2015 ANNUAL BUDGET FOR THE CITY OF WHARTON, TEXAS; APPROPRIATING THE SUMS ESTABLISHED THEREIN; AND DIRECTING THE CITY SECRETARY TO FILE COPIES AS REQUIRED BY LAW.

WHEREAS, the City's budget for the fiscal year ending September 30, 2015, which is attached hereto, was duly submitted to the City Council more than thirty (30) days prior to September 30, 2014.

WHEREAS, a public hearing was duly called and held on said budget not less than seven days nor more than fourteen days after date of publication giving notice of such meeting and prior to the time the City Council of the City of Wharton levied taxes for such current fiscal year; and

WHEREAS, all parties desiring to participate and be heard at said public hearing having been heard until no more evidence was offered, and such hearing having been concluded, and the City Council of said City having made such changes in such budget as in its judgment the law warrants and the best interest of the taxpayers of the City of Wharton, Texas, demand, said budget with such changes being attached hereto, as aforesaid.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WHARTON, TEXAS:

Section 1. **THAT** the findings set out in the preamble of this ordinance are true and correct.

Section 2. **THAT** the budget of the City of Wharton, Texas for the fiscal year ending September 30, 2015, be and the same is hereby, in all respects, finally approved and adopted including any changes approved by the City Council; and the same shall be and is hereby filed with the City Secretary of the City.

Section 3. **THAT** the General Fund is hereby established to account for resources associated with traditional government activities, which are not required legally or by sound financial management to be accounted for in another fund. The General Fund is hereby approved with \$4,750,320 estimated revenues and \$5,536,947 in appropriations and with transfers-in approved at \$786,627. The amounts are specified for departmental purposes named in said budget and they are hereby appropriated to and for such purposes at the departmental level.

Section 4. THAT, the PEG (Public, Educational, Government television access) fund is created to account for all funds received from the 1% franchise fee provided through the local cable provider. The PEG Fund is hereby approved with \$7,600 in estimated revenues and \$7,600 in appropriations.

-Section 5. THAT the Hotel Motel Fund is created to account for the occupancy tax levied on hotel rooms within the City as adopted by city ordinance and consistently with Chapter 351 of the Texas Tax Code. The Hotel Motel Fund is hereby approved with \$221,407 in estimated revenues which includes \$31,307 from fund balance and \$221,407 in appropriations and transfers-out approved at \$156,724 with beginning fund balance of approximately \$63,829.

Section 6. THAT the Narcotics Seizure Fund is created to account for the resources and uses of assets seized in illegal narcotics activities. The uses are limited to law enforcement activities. The Narcotics Seizure Fund is hereby approved with \$5,750 estimated revenues, \$5,750 in appropriations with beginning fund balance of approximately \$20,713.

Section 7. THAT the Debt Service Fund is hereby created to account for the accumulation of resources collected for Interest and Sinking requirements and for the disbursement of those resources for debt requirements. The Debt Service Fund is hereby approved with \$1,038,820 in estimated revenues and \$1,025,610 in appropriations. The estimated beginning fund balance is \$432,985.

Section 8. THAT the Capital Improvement Fund is created to account for infrastructure improvements authorized by the City Council. The Capital Improvement Fund is approved with \$100,000 in estimated revenues and expenses.

Section 9. THAT the Water and Sewer Fund is created to account for the resources and uses associated with the delivery of utility services to citizens of Wharton as an enterprise fund. The Water & Sewer Fund is hereby approved with \$3,250,937 in estimated revenues. Water and sewer is approved with \$3,250,937 in appropriations, which includes a franchise fee of 10% of water and sewer sales or approximately \$313,242, and transfers-out approved at \$713,215.

Section 10. THAT the Solid Waste Fund is created to account for the financial activities of the City's solid waste collection contract and delivery to citizens of Wharton as an enterprise fund. The Solid Waste Fund is approved with \$1,331,197 in estimated revenues and \$1,331,197 in appropriations which includes a franchise fee of 6% of solid waste revenues or approximately \$74,000, and transfers-out approved at \$25,000.

Section 11. THAT the Emergency Medical Services Fund is created to account for the financial activities of the emergency medical services provided to the city and surrounding areas as an enterprise fund. The Emergency Medical Services Fund

is approved with \$1,727,986 in estimated revenues and \$1,727,986 in appropriations and includes transfers-out at \$98,412.

Section 12. THAT the Civic Center Fund is created to account for the financial activities of the Civic Center as an enterprise fund. The Civic Center is approved with \$238,686 in estimated revenues and \$238,686 in appropriations. Transfers-in are approved at \$156,724 with a \$21,208 decrease to fund balance.

Section 13. THAT the Airport Fund is created to account for the financial activities of the Wharton Regional Airport as an enterprise fund. The Airport Fund is approved with \$247,191 in estimated revenues and \$247,191 in appropriations.

Section 14. THAT the City Secretary shall file copies of this Ordinance and of such budget with the County Clerk of Wharton County, Texas.

PASSED AND APPROVED by a favorable majority of the members of the City Council of the City of Wharton, Texas, in council meeting, this 22nd day of September 2014 duly assembled in accordance with Article VI of the Charter of the City of Wharton, Texas, by the following vote:

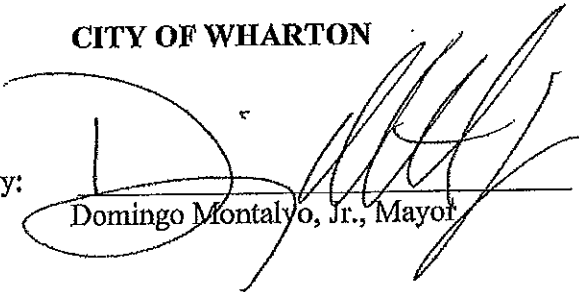
Domingo Montalvo, Jr., Mayor	Voted	Yes
Alfred Bryant, Councilmember District 1	Voted	Yes
Steven Schneider, Councilmember District 2	Voted	Yes
Tim Barker, Councilmember District 3	Voted	Yes
Donald Mueller, Councilmember District 4	Voted	Yes
Russell Machann, Councilmember at Large Place 5	Voted	Yes
Jeff Gubbels, Councilmember at Large Place 6	Voted	Absent

Separability

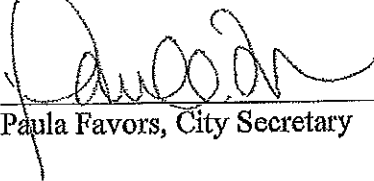
If any court of competent jurisdiction rules that any section, subsection, sentence, clause, phrase, or portion of this ordinance invalid or unconstitutional any such portion shall be deemed to be a separate, distinct, and independent provision, and any such ruling shall not affect the validity of the remaining portions hereof.

CITY OF WHARTON

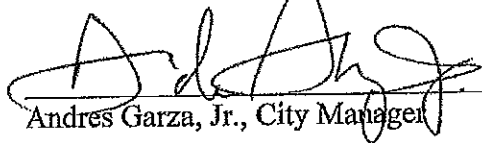
By:


Domingo Montalvo, Jr., Mayor

ATTEST:


Paula Favors, City Secretary

APPROVED FOR ADMINISTRATION:

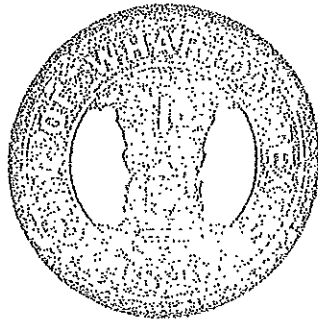

Andres Garza, Jr., City Manager

APPROVED AS TO FORM:


Paul Webb, City Attorney

APPROVED FOR FUNDING:


Joan Andel, Finance Director



**CITY OF WHARTON, TEXAS
ORDINANCE NO. 2014-08**

AN ORDINANCE LEVYING A TAX RATE FOR THE CITY OF WHARTON, TEXAS, FOR THE TAX YEAR 2014; DIRECTING THE TAX ASSESSOR-COLLECTOR TO ASSESS, ACCOUNT FOR AND DISTRIBUTE THE TAXES AS HEREIN LEVIED; AND PROVIDING REPEALING AND SEVERABILITY CLAUSES.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WHARTON, TEXAS:

Section 1. THAT there be and is hereby levied for the year 2014 on all real and personal property within and all real and personal property and mineral royalties owned within the city limits of the City of Wharton, Texas for the year 2014, except so much thereof as may be exempt by the constitution and of the State of Texas and of the United States, the following:

Maintenance and Operations	.197460/\$100 valuation
For Debt Service Requirements	.234560/\$100 valuation
Total Tax Rate	.43202/\$100 valuation

Section 2. THAT the Tax Assessor-Collector and/or Finance Director is hereby directed to assess, extend and enter upon the certified tax rolls of the City of Wharton, Texas, for the current taxable year, as provided by the Wharton County Appraisal District, the amounts and rates as herein levied, to keep correct amount of same, and when collected, to be distributed in accordance with this ordinance.

Passage and Approval

PASSED AND APPROVED by a favorable majority of the members of the City Council of the City of Wharton, Texas, in a council meeting, this 22nd day of September, 2014, duly assembled in accordance with Article VI of the Charter of the City of Wharton, Texas, by the following vote:

Domingo Montalvo, Jr., Mayor	Voted	Yes
Alfred Bryant., Councilmember District 1	Voted	Yes
Steven Schneider, Councilmember District 2	Voted	Yes
Tim Barker, Councilmember District 3	Voted	Yes
Donald Mueller, Councilmember District 4	Voted	Yes
Russell Machann., Councilmember at Large Place 5	Voted	Yes
Jeff Gubbels, Councilmember at Large Place 6	Voted	Absent

Separability

If any court of competent jurisdiction rules that any section, subsection, sentence, clause, phrase, or portion of this ordinance invalid or unconstitutional any such portion shall be deemed to be a separate, distinct, and independent provision, and any such ruling shall not affect the validity of the remaining portions hereof.

CITY OF WHARTON

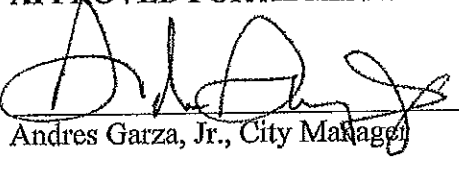
By:


Domingo Montalvo, Jr., Mayor

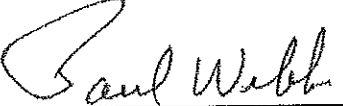
ATTEST:


Paula Favors, City Secretary


APPROVED FOR ADMINISTRATION:


Andres Garza, Jr., City Manager

APPROVED AS TO FORM:


Paul Webb, City Attorney

APPROVED FOR FUNDING:


Joan Andel, Finance Director

