

	General Fund	Utility Fund	Solid Waste	Debt Fund	Utility Construction
Revenues	686,374	1,124,205	118,976		
Transfers in				570,357	
Operating Expenditures	459,048	849,904	98,726	570,000	
Capital Expenditures					3,214,000
Transfers out	220,357	300,000	50,000		
Revenues over/(under) expenditures	6,969	-25,699	-29,750	357	-3,214,000
Beginning fund balance	30,000	40,000	40,000	0	3,214,000
<b>Ending fund balance</b>	<b>36,969</b>	<b>14,301</b>	<b>10,250</b>	<b>357</b>	<b>0</b>
Reserve policy (15% of expenditures)	68,857	127,486	14,809		
Reserve fund balance	(31,888)	(113,185)	(4,559)		

<b>GENERAL FUND</b>	<b>BUDGET 2013-2014</b>	<b>BUDGET 2014-2015</b>
<b>Revenues</b>		
Property taxes - current	337,000	390,000
Property taxes - delinquent	12,000	20,000
Property taxes - penalty and interest	8,000	5,000
Sales tax	110,000	150,000
Franchise tax - electric	60,000	60,000
Franchise tax - telephone	20,000	10,000
Franchise tax-gas	8,000	9,000
Franchise fee - cable		-
Franchise tax - other		-
Solid waste franchise fee	6,000	5,000
Verizon antenna lease	19,800	19,800
Health permits	7,000	6,500
Building permits	1,000	2,700
AC and heating permits	1,000	-
Plumbing permits	500	500
Electrial Permits	500	600
Burn Permits		150
Mechanical Permits		50
Vendor permits	1,000	30
Court fees	100	100
Court building security fund	100	-
Court technology fund	100	-
Animal control revenue	1,000	100
Interest earnings	-	227
Common Stock Dividend		1,617
Miscellaneous revenue		5,000
<b>TOTAL AVAILABLE FUNDS</b>	<b>593,100</b>	<b>686,374</b>
<b>Expenditures</b>		
Administration	357,724	362,344
Code/ Animal Enforcement	61,161	58,570
Roads and rights of way	37,747	37,034
Court	3,900	1,100
<b>Subtotal Expenditures</b>	<b>460,532</b>	<b>459,048</b>
Capital outlay	-	
I&S Levy Transfer to Debt Service Fund	131,260	195,357
Operating Transfers to Debt Service Fund	-	25,000
Transfer to MDD Fund		
<b>Total Expenditures</b>	<b>591,792</b>	<b>679,405</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>1,308</b>	<b>6,969</b>
<b>Beginning Fund Balance</b>		<b>30,000</b>
<b>Ending Fund Balance</b>	<b>1,308</b>	<b>36,969</b>

GENERAL FUND	BUDGET 2013-2014	BUDGET 2014-2015
<b>Administration</b>		
Salaries	123,341	125,424
Municipal Judge		0
Overtime	-	0
City council	5,500	5,500
Group insurance	22,464	27,222
Retirement	8,000	11,288
Workman's comp	2,919	2,772
FICA -SS- employer portion	7,000	7,776
Medicare - employer portion	2,200	1,819
Unemployment	300	843
Employee benefits	-	0
Contract labor		500
Vehicle allowance-car	3,600	3,600
Dues and memberships	800	2,800
Training/development	2,500	2,500
Travel	1,000	1,000
Advertising	1,500	250
Publications	2,500	3,000
Postage	4,000	7,500
Equipment rental	2,700	2,000
Printing	1,000	200
Office equipment	2,000	500
Office supplies	2,500	4,000
Computer consultant	3,000	2,000
Accounting/audit expense	36,900	34,000
Drug screening	500	500
Legal expense	11,600	20,000
Election expense	6,000	5,000
Bookkeeping Expense	24,000	15,000
Appraisal district	3,500	1,000
Chambers county tax collections	1,800	1,800
Liability insurance	12,000	2,800
Property Insurance	5,000	13,000
Building - minor repair and maintenance	3,000	2,000
Equipment - minor repair and maintenance	700	100
Ambulance contract	6,000	6,000
Fire department appropriation	12,000	12,000
Street lighting	23,000	25,000
Uniforms	-	-
Electric and gas	5,000	6,000
Phone - business	3,500	2,000
Phone-cell	2,000	1,200
Supplies and materials	-	-
Equipment & Supplies		50
School Scholarship fund	2,000	2,000
Payments to overdue debt	-	-
Miscellaneous tools		-
Miscellaneous	500	400
<b>Total Expenditures</b>	<b>357,724</b>	<b>362,344</b>
I&S Levy Transfer to Debt Service	131,260	195,357
Other Transfer to Debt Service	-	25,000
Capital outlay		
<b>Total Expenditures/Capital Outlay</b>	<b>488,984</b>	<b>582,701</b>

<b>GENERAL FUND</b>	<b>BUDGET 2013-2014</b>	<b>BUDGET 2014-2015</b>
<b>Code Enforcement/Animal Control</b>		
Salaries	31,325	31,325
Merit appropriations	-	0
Overtime	-	0
Group insurance	7,488	9,074
Retirement	2,500	2,819
FICA - SS - employer portion	3,000	1,942
Workman's comp	973	924
Medicare - employer portion	1,000	454
Unemployment	100	281
Employee benefits	-	-
Contract labor		-
Uniforms		-
Dues and memberships	-	-
CC Environmental Health Insp.	1,500	1,400
Training/development	1,000	500
Travel Cash	500	300
Publications	250	-
Postage	500	500
Lien filing fees	500	500
Office equipment	300	100
Equipment Repair & Maintenance		100
Office supplies	200	250
Vehicle Repair & Maintenance	1,000	500
Fuel	4,325	6,000
Electric and gas	500	-
Phone - business	-	-
Phone-cell	500	500
Animal shelter miscellaneous expense	2,500	600
Animal Shelter Supplies & Feed	700	500
Miscellaneous	500	-
<b>Total Expenditures</b>	<b>61,161</b>	<b>58,570</b>
Capital outlay		
<b>Total Expenditures/Capital Outlay</b>	<b>61,161</b>	<b>58,570</b>

<b>GENERAL FUND</b>	<b>BUDGET 2013-2014</b>	<b>BUDGET 2014-2015</b>
<b>Court</b>		
Salaries Overtime		
Municipal judges	2,000	500
Group insurance		
Retirement		
FICA - employer portion		
Medicare - employer portion		
Contract labor		
Dues and memberships		
Training/development	1,500	0
Travel		
Publications		
Postage		
Office equipment		
Office supplies		
State requirements	300	500
Miscellaneous	100	100
<b>Total Expenditures</b>	<b>3,900</b>	<b>1,100</b>
Capital outlay		
<b>Total Expenditures/Capital Outlay</b>	<b>3,900</b>	<b>1,100</b>

<b>GENERAL FUND</b>		
	<b>BUDGET 2013-2014</b>	<b>BUDGET 2014-2015</b>
<b>Roads And Rights Of Way</b>		
Salaries	23,920	26,000
Merit appropriations	-	-
Overtime	-	-
Group insurance		
Retirement	-	2,340
Workman's comp	973	924
FICA -SS - employer portion	1,714	1,612
Medicare - employer portion	380	377
Unemployment	100	281
Employee benefits		
Contract labor		
	-	
Uniforms	-	
Vehicle Repair & Maintenance	1,000	100
Equipment - minor repair and maintenance	2,000	400
Fuel	4,160	3,500
Phone-Cell	450	
Tires	800	-
Supplies and materials	1,000	500
Sand and rock	1,000	1,000
Miscellaneous	250	-
<b>Total Expenditures</b>	<b>37,747</b>	<b>37,034</b>
Capital outlay		
<b>Total Expenditures/Capital Outlay</b>	<b>37,747</b>	<b>37,034</b>

<b>UTILITY FUND</b>	<b>BUDGET 2013-2014</b>	<b>BUDGET 2014-2015</b>
<b>Revenues</b>		
Interest earnings		325
User Fees	0	444,400
Water revenue	780,655	312,000
Water taps	3,500	4,000
Reconnect water	10,000	10,000
Sewer revenue	600,655	300,000
Sewer taps	3,500	5,000
TBCD sewer disposal	24,000	25,000
Late charges	36,000	18,000
Transfer Fees	0	450
Vacation Fees	0	30
Credit Card Service Fees		-
Miscellaneous revenue	4,000	5,000
<b>Total Revenues</b>	<b>1,462,310</b>	<b>1,124,205</b>
Transfers in from other funds		
<b>Total</b>	<b>1,462,310</b>	<b>1,124,205</b>
<b>Expenses</b>		
Water department	677,185	599,458
Sewer department	332,436	250,446
Depreciation allowance (non-cash)		300,000
<b>Total Operating</b>	<b>1,009,621</b>	<b>1,149,904</b>
Credit for non-cash exp.		300,000
<b>Net Operating Exp.</b>		<b>849,904</b>
<b>Capital Outlays and Transfers</b>		
Capital Construction*		3,214,000
Transfers to Debt Service Fund	445,357	300,000
<b>Total Expenses/Capital Outlays</b>	<b>1,454,978</b>	<b>4,363,904</b>
<b>Revenues Over/(Under) Expenses</b>	<b>7,332</b>	<b>(3,239,699)</b>
<b>Beginning Available Resources</b>		<b>3,254,000</b>
<b>Ending Available Resources</b>		<b>14,301</b>

\*includes \$40,000 for Sanitary Sewer Overflow construction & rehabilitation

<b>UTILITY FUND</b>	<b>BUDGET 2013-2014</b>	<b>BUDGET 2014-2015</b>
<b>Water</b>		
Salaries	94,952	71,760
PTO		
On-call pay	2,600	
Sick		
Merit appropriations		
Overtime	1,000	
Vacation		
Group insurance	22,464	18,148
Retirement	5,600	6,458
Workman's comp	2,919	1,848
FICA -SS - employer portion	5,000	4,449
Medicare - employer portion	1,200	1,041
Unemployment	300	562
Employee benefits	-	
Contract labor	1,500	1,000
Equipment Rentals	-	1,000
Printing		100
Dues and memberships	250	250
Professional fees	1,500	500
Training/development	1,500	2,000
Computer Consultant		200
Travel	-	500
Publications	800	250
Postage	1,500	1,500
Office equipment	500	250
Office supplies	500	500
Liability insurance	7,500	4,250
Property Insurance	3,500	11,500
Auto Insurance		
Building - minor repair and maintenance	-	500
Equipment - minor repair and maintenance	1,500	1,000
Vehicle - repair and maintenance	1,500	1,000
Plant - repair and maintenance	-	500
Fuel	13,000	5,000
Tires	1,000	750
Electric and gas	15,000	5,000
Phone - business	1,000	1,300
Phone - cell	1,800	500
Sand and rock	800	1,500
Miscellaneous tools	-	500
Water taps	1,000	3,000



Chemicals	6,000	2,500
Equipment purchase - mini trackoe		
Equipment and supplies	8,000	7,000
Equipment Rentals	-	1,000
Test equipment	-	
Safety Equipemt	-	1,000
Lab testing	4,000	1,000
Payments to overdue debt balance	-	
Pumps and motors	-	1,000
Lift Station Maintenance		
Water line repair and maintenance	5,000	5,000
Sewer line repair and maintenance		
Raw water pumppage expense	400,000	365,000
Permits	2,000	1,000
Capital improvements	5,000	5,000
New Water Meters	50,000	52,442
Miscellaneous	500	
Repay meter deposit CD		
Capital outlay	5,000	
Mini-Excavator Lease-Purchase		6,300
Supplies & Materials		
Bank Charge		2,200
NSF Charge		400
<b>Total Expenses</b>	<b>677,185</b>	<b>599,458</b>
Transfer to ORCA Grant Fund		
Transfer to General Fund	-	
Transfer to Debt Service	363,178	300,000
<b>Total Expenses/Capital Outlay</b>	<b>1,040,363</b>	<b>899,458</b>

<b>UTILITY FUND</b>	<b>BUDGET 2013-2014</b>	<b>BUDGET 2014-2015</b>
<b>Sewer</b>		
Salaries	89,253	57,200
PTO		-
On-call Pay	2,600	-
Merit appropriations		-
Overtime	1,000	-
Vacation		-
Group insurance	22,464	18,148
Retirement	5,600	5,148
Workman's comp	2,919	1,848
FICA -SS- employer portion	5,000	3,546
Medicare - employer portion	1,200	944
Unemployment	300	562
Employee benefits	-	-
Contract labor	1,000	1,000
Uniforms	-	-
Dues and memberships	250	250
Training/development	1,500	1,500
Travel	500	500
Liability insurance	7,500	5,400
Property Insurance	3,500	13,500
Building - minor repair and maintenance	500	1,000
Sludge hauling expense	55,000	25,000
Plant - minor repair and maintenance		-
Equipment - minor repair and maintenance	1,000	5,000
Vehicle - repair and maintenance	1,000	500
Fuel	13,800	5,000
Tires	1,000	1,000
Electric and gas	45,000	55,000
Phone-business	1,800	
Phone - cell	500	4,200
Sand and rock	1,000	1,350
Miscellaneous tools	-	-
Chemicals	10,000	10,000
Equipment and supplies	5,000	5,000
Equipment rentals	1,500	1,500
Test equipment	500	500
Lab testing	4,500	8,000

Payments to overdue debt balance		-
Pumps and motors	8,000	5,000
Lift station repair and maintenance	4,500	1,000
Manhole materials (SSO)	10,000	5,000
Water line repair and maintenance		
Sewer line repair and maintenance (SSO)	10,000	5,000
Permits	3,000	500
Capital improvements	5,000	1,000
Miscellaneous	250	250
Capital outlay	5,000	
Bank Charge		100
<b>Total Expenses</b>	<b>332,436</b>	<b>250,446</b>
Transfer to ORCA Grant Fund		
Transfer to Debt Service	82,179	
<b>Total Expenses/Capital Outlay</b>	<b>414,615</b>	<b>250,446</b>

<b>SOLID WASTE FUND</b>	<b>BUDGET 2013-2014</b>	<b>BUDGET 2014-2015</b>
<b>Revenues</b>		
Late charges	3,500	
Solid waste revenue	118,199	118,976
Miscellaneous revenue	-	
<b>Total Revenues</b>	<b>121,699</b>	<b>118,976</b>
<b>Expenses</b>		
Salaries		
Retirement		
Workman's comp		
Medicare - employer portion		
Group insurance		
FICA - employer portion		
Unemployment	-	
Contract labor	99,000	96,226
Equipment - minor repair and maintenance	5,000	2,500
Vehicle - repair and maintenance		
Fuel		
Supplies and materials		
<b>Total Operating Expenses</b>		<b>98,726</b>
Transfer to Debt Service		50,000
<b>Total Expenses</b>	<b>104,000</b>	<b>148,726</b>
<b>Revenues Over Expenses</b>	<b>17,699</b>	<b>(29,750)</b>
<b>Beginning Fund Balance</b>		<b>40,000</b>
<b>Ending Fund Balance</b>	<b>17,699</b>	<b>10,250</b>

	<b>BUDGET 2013-2014</b>	<b>BUDGET 2014-2015</b>
<b>Total Revenues</b>	576,617	570,357
From General Fund	131,260	220,357
From Utility Fund	445,357	300,000
From Solid Waste Fund		50,000
<b>Total Financing Sources</b>	576,617	570,357
Debt service payments		
<b>Total Expenditures</b>	576,617	570,000