

**CITY OF
LIVINGSTON, TEXAS
ANNUAL BUDGET**

**October 1, 2012
through
September 30, 2013**

CITY COUNCIL

**Clarke Evans, Mayor
Judy Cochran, Mayor Pro-tem
Ray Hill, Alderman
Ray Luna , Alderman
Bill Wiggins, Alderman
Elgin Davis, Alderman**

CITY ADMINISTRATION

**Marilyn Sutton, City Manager/Finance Officer
Ellie Monteaux, City Secretary**

**CITY OF LIVINGSTON, TEXAS
2012 - 2013
ANNUAL BUDGET**

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LETTER OF TRANSMITTAL



City of Livingston, Texas

A Texas Main Street City Since 2005

200 West Church Street, Livingston, Texas 77351-3281

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www.cityoflivingston-tx.com

August 14, 2012

Honorable Clarke Evans, Mayor
and City Councilmembers
City of Livingston, Texas

Dear Mayor and Councilmembers:

In Re: **ANNUAL BUDGET for Period
October 1, 2012 through
September 30, 2013**

I am pleased to submit the annual budget for the City of Livingston for the fiscal year October 1, 2012 through September 30, 2013, in compliance with the Texas *Local Government Code, Section 102.002*. Anticipated revenues reflected in this budget have been determined by realistic calculations providing monies for all city operations for the coming fiscal year and anticipated disbursements have been carefully established providing funds for the most necessary and needed areas of public service.

REVENUES

Beginning Balance	\$ 7,542,795.99
Operating Income	\$20,385,060.00
Grant Funds	\$ 65,000.00
TOTAL REVENUES.....	\$27,992,855.99

EXPENSES

Operating Expenses	\$17,553,998.00
Capital Outlays	\$ 6,148,000.00
Debt Service	\$ 1,308,338.00
TOTAL EXPENSES.....	\$25,010,336.00
YEAR END BALANCE.....	\$ 2,982,519.99

Clarke Evans, Mayor

Marilyn Sutton, City Manager

Ellie Monteaux, City Secretary

Council Members: E. Ray Hill, Judy Cochran, Raymond Luna, Billy S. Wiggins, Elgin Davis

The objective of the City of Livingston 2012-2013 Operating Budget is the formulation of a plan of operation to provide the highest possible level of service to the citizens of Livingston utilizing available financial and human resources. It is always challenging to balance the many needs of the City, as well as the desires of our residents. I believe the proposed 2012-2013 operating budget addresses the most critical needs of our community while maintaining our current levels of service. Customer service continues to be a high priority in all phases of the City's operation. This philosophy is incorporated into each budget document and serves to provide guidance in decisions affecting the scope of municipal programs and services.

GENERAL FUND

The General Fund is the primary operating fund for traditional government services such as police protection, fire protection, sanitation collection and disposal, street and drainage, library services, parks and recreation programs and facilities, general administrative and financial services, community development and code enforcement activities, municipal court operations, and garage operations. Additionally, special programming such as the Trade Days event and Main Street historical renovation program are included in the General Fund operations. These services are, to a large extent, financed by sales taxes, fines and fees, hotel occupancy taxes, gross receipts and franchise fees, various user fees, and grants.

Revenues: Anticipated cash receipts for fiscal year 2012-2013 are estimated to be \$5,437,060.00. This is \$32,294.42 more than the cash receipts of \$5,404,765.58 from the previous fiscal year. In 2012, we have continued to experience an upturn in our local economy, therefore, we have included a 2% increase in sales tax revenue as well as a slight increase in gross receipts/franchise fees for the 2012 - 2013 fiscal year. We anticipate that hotel occupancy tax revenues will remain relatively flat as will municipal court fines and fees and park and recreation and library fees. Sanitation fees will increase due to an 8% increase in rates as well as new commercial businesses that will begin operations in the new fiscal year.

Expenditures - Operating Account: Total operating expenses for fiscal year 2012-2013 are estimated to be \$5,197,195.00, an increase of \$148,375.00, or 2.94%, over the previous fiscal year operating expenses of \$5,048,820.00. This increase is due to a 2.5% cost-of-living adjustment for all salary classifications, a 5% increase in employee health insurance costs and a 1.6% increase in retirement costs. The hiring freeze which was imposed in early 2010 will continue and no new positions have been included in the 2012-2013 fiscal year budget.

Expenditures - Capital Outlays: Total capital expenditures in the General Fund for the 2012-2013 fiscal year are \$2,763,000.00. Of this amount, \$2,025,000.00 is for the library renovation project which is being funded with Certificates of Obligation, Series 2012 which were issued in July, 2012. The remaining \$738,000.00 in capital expenditures in the General Fund will be funded through operating funds.

Other than normal recurring expenditures for major supplies in the various departments, such as limestone, emulsion, office and computer equipment, communications equipment, firefighting and hazardous materials equipment, library books and grounds maintenance equipment, we have included \$125,000.00 for seal coat work, \$68,000.00 for two police patrol vehicles, \$46,000.00 for a dump truck, \$10,000.00 for a sign machine and \$98,000.00 for park and recreational facility improvements. An itemized listing of the proposed capital expenditures for the 2012-2013 fiscal year is included in the budget document.

Expenditures - Debt Service: Expenditures from the General Fund for debt service for 2012-2013 for General Obligation Refunding Bonds, Series 2007 will be \$424,452.00, for Certificates of Obligation, Series 2007 will be \$54,100.00, for Certificates of Obligation, Series 2012 will be \$144,396.00, and for General Obligation Refunding Bonds, Series 2012 will be \$481,200.00 for a total of \$1,104,148.00, an increase of \$141,516.50 from fiscal year 2011-2012.

UTILITY FUND

The Utility Fund is the primary operating account for all enterprise operations of the City. These operations consist of the Electric Department, the Water Department and the Sewer Department. Fees charged for these services are used to fund the operations of the various utility departments, meet debt service requirements, and contribute annually budgeted amounts to the various reserve and improvement funds as well as the General Fund.

Revenues: Anticipated cash receipts for fiscal year 2012 - 2013 are estimated to be \$15,013,000.00, an increase of \$375,403.75 more than the cash receipts of \$14,637,596.25 from the previous year due, in part, to monies to be received from the Trinity River Authority to reimburse the up-front engineering costs of the water treatment plant expansion project paid by the City in fiscal year 2011 - 2012. We have included an increase in electric rates only for the Large Government rate classification as well as slight increases in customer service fees and night light fees.

Expenditures - Operating Account: Total operating expenditures for the Utility Fund for fiscal year 2012-2013 are projected to be \$12,356,803.00, an increase of \$42,015.00, or less than 1%, from the 2011-2012 operating expenditures of \$12,314,788.00. Increased costs include a 2.5% cost-of-living adjustment for all salary classifications, a 5% increase in employee health insurance costs, and a 1.6% increase in retirement costs.

The hiring freeze which was imposed in early 2010 will continue and no new positions have been included in the 2012-2013 fiscal year budget.

Expenditures - Capital Outlays: Total capital expenditures in the Utility Fund for fiscal year 2012-2013 are projected to be \$3,385,000.00. Of this amount, \$2,180,000.00 is for the new elevated water storage tank project on the west side of town and the painting of an existing elevated water storage project which are being funded with Certificates of Obligation, Series 2012 which were issued in July, 2012. The remaining \$1,205,000.00 in capital expenditures in the Utility Fund will be funded through operating funds.

Other than normal recurring expenditures for major supplies in the various departments, such as electric wire, poles, transformers, metering equipment, night and street lights, water and sewer pipe and fire hydrants, we have included \$82,500.00 for electric line reconductoring work, \$175,000.00 for a lift station upgrade on US 59 south, \$15,000.00 for a camera system for sanitary sewer line maintenance, \$35,000.00 for a new blower for the wastewater treatment plant, \$100,000.00 for SCADA equipment for the sanitary sewer system, as well as funds for various water distribution system and sanitary sewer system upgrades. An itemized listing of the proposed capital expenditures for the 2012-2013 fiscal year is included in the budget document.

Expenditures - Debt Service: Expenditures from the Utility Fund for debt service for 2012-2013 for General Obligation Refunding Bonds, Series 2007 are in amount of \$31,948.00, Certificates of Obligation, Series 2007 are in amount of \$54,100.00, and Certificates of Obligation, Series 2012 are in amount of \$118,142.00, for a total of \$204,190.00, an increase of \$99,284.00 from fiscal year 2011-2012.

CONCLUSION

As always, our main responsibility is to manage public funds wisely while planning for long-term growth in our community. Continuing uncertain economic trends in our local economy have impacted the preparation of the 2012-2013 fiscal year budget causing us to be conservative in forecasting revenues as well as expenditures. Over the past 12 months, various local economic indicators including sales tax collections, hotel occupancy tax collections, building permits for new construction, and new utility connections have increased, however, we are uncertain if this trend will continue. Currently, sales tax revenue accounts for 16.1% of the city's total annual operating revenue, while utility fees for sanitation, electric, water and sewer services account for 78.6% of the city's total annual operating revenue. Continuing growth in these two major revenue sources, which account for 94.7% of the city's total annual operating revenue, and additional funds from other sources, have allowed our city to continue to operate without an ad valorem property tax since 1988. We do not anticipate levying an ad valorem property tax for the upcoming year.

The construction of the Polk County Community College and Commerce Center, which will be located adjacent to Pedigo Park on the US 59 north bypass, began in April of 2012 and is expected to open in the fall of 2013. This college and commerce center will have a major educational and economic impact on our community. Additionally, numerous new commercial businesses which are currently under construction including the Stripes gas and convenience store and Mexican café, Provident Memory Care Center, Emergency Medical Care complex, Valero gas and convenience store, Subway Sandwich Shop and Donut Express, will generate additional sales tax, utility revenues and jobs for our community.

In 2011, the City Council and administrative staff developed a new 5-year strategic plan with input from our residents, to address future infrastructure needs, assess facilities, programming and service delivery needs and determine future personnel staffing needs for our community. From this process, projects were prioritized and a financing plan was developed.

In July, 2012, the City Council authorized the issuance of \$6,000,000.00 in Certificates of Obligation, Series 2012 to fund the renovation and equipping of a new library facility, improvements to the water and sewer systems, and the purchase of firefighting equipment. The capital improvement projects to be funded with bond proceeds in the 2012 - 2013 budget are:

Construction of a 1,000,000 gallon elevated water storage tank on the west side of Livingston to accommodate the growth on US 190 West and FM 350 South

Renovation of the Wadsworth facility on Tyler Street which was purchased from First Baptist Church in late, 2008 as a new 17,500 square foot library which will include a first floor children's area, public access computer room, young adult area, offices and work room for library staff, and public sitting area with wireless internet access as well as a second floor which will include a genealogy library, children's activity room, Friends of the Library meeting area, and multiple conference rooms for various community groups.

Design work is currently underway by architects and engineers on these two major projects and construction will begin in the 2012 - 2013 fiscal year. We expect that both of these projects will be complete in early, 2014.

Additionally, the Trinity River Authority is proceeding with an expansion of the existing water treatment plant located on FM 350 South which treats and delivers the City's supply of water. This plant expansion, which is being funded through the issuance of bonds by the Trinity River Authority, will begin in early 2013 with an estimated completion date of summer 2014.

Mayor and Councilmembers
August 14, 2012
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The City Council and administrative staff continue to focus on providing the most efficient and cost effective level of services and programs for which our citizens are willing and capable of paying. We continually monitor our services to our citizens to validate that they are still considered an asset to the community. We rely extensively on feedback from our citizens in evaluating any new or existing program or service.

As always, the City owes a large debt of gratitude to the many volunteers who contribute so much to the well-being of our community. The members of the City Council devote many hours of their time guiding and governing our community and I am very grateful to you for your support and direction. Our community has always been fortunate to have citizens willing to serve on the City Council, without remuneration, who have the best interests of this community as a whole as their guiding concern.

I would also like to publicly commend the members of the Livingston Volunteer Fire Department for their continued dedication to the fire prevention and fire suppression efforts in our community. These individuals give willingly of their time, sacrificing time with their families, to provide this extremely valuable service for the citizens of Livingston and the surrounding area.

We also appreciate the efforts of numerous youth organizations that work tirelessly to provide programming and maintenance for our baseball fields, softball fields, rodeo arena and fairgrounds, and soccer fields thereby saving the citizens of our community many thousands of dollars each year. Additionally, we rely on the help of many community volunteers to plan and conduct special community events like the Easter Eggstravaganza, Main Street Garage Sale, Main Street Jubilee, Hometown Christmas event, Jingle Bell Fun Run, and lighted Christmas parade. These volunteers are instrumental in helping provide special events for our community as well as tourists.

I would like to acknowledge the contributions of our supervisory staff in working together to achieve a budget which, while fiscally conservative, meets the needs of an ever-growing community. I appreciate their hard work and their planning efforts on behalf of our citizens.

Most importantly, I want to extend my very special thanks to the employees of our City who are committed to providing quality services for our citizens 365 days of the year. They are truly a dedicated group of people who care deeply about our community and are eager to see Livingston grow and prosper.

Mayor and Councilmembers
August 14, 2012
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It is an honor and a privilege to serve the citizens of Livingston and I pledge to continue to merit your confidence. I welcome your comments and suggestions for improvements to our facilities and services.

Sincerely,

CITY OF LIVINGSTON, TEXAS

A handwritten signature in cursive script that reads "Marilyn Sutton". The signature is written in black ink and is positioned above the printed name.

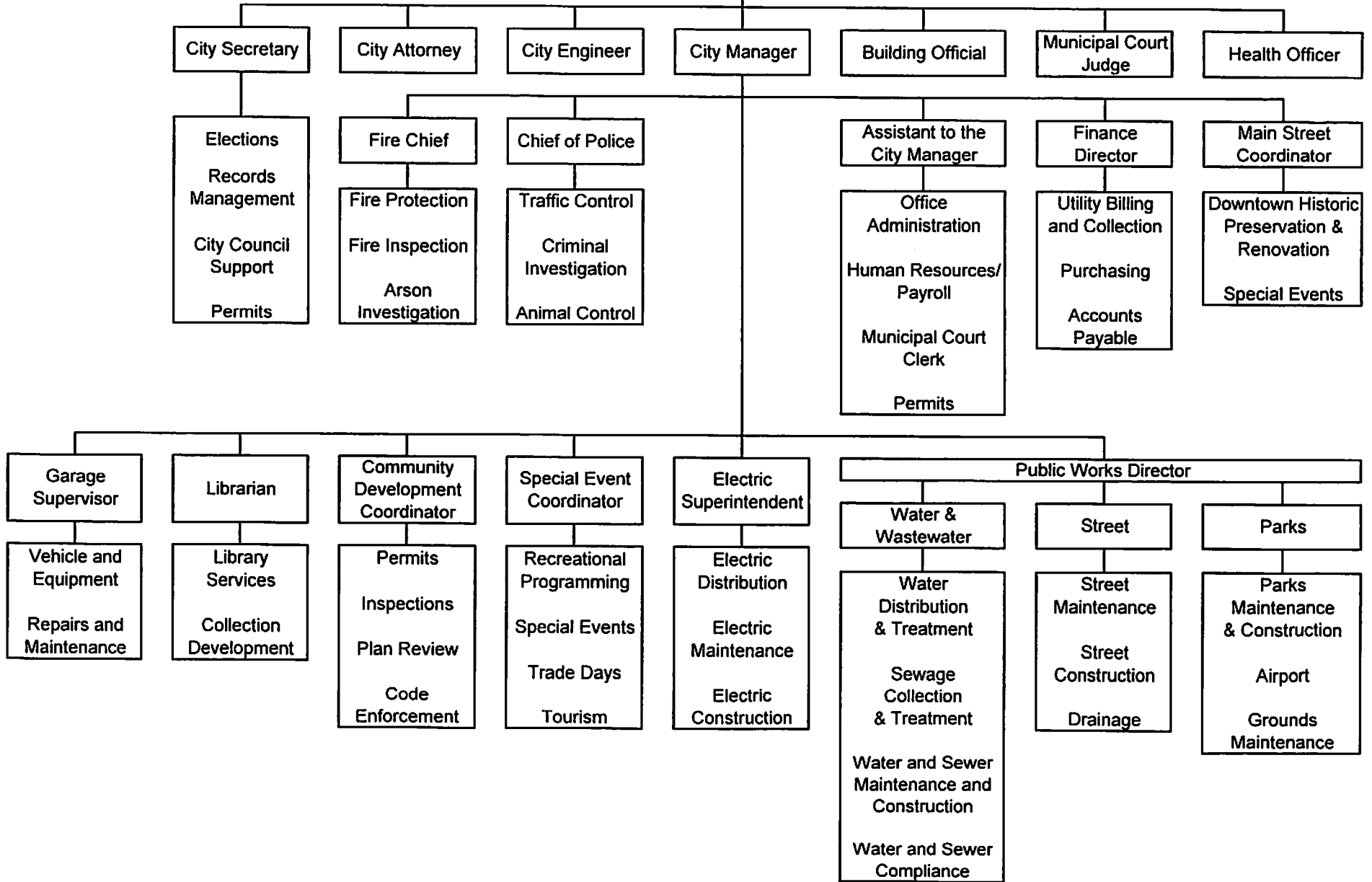
Marilyn Sutton, City Manager

ORGANIZATIONAL CHART

**CITY OF LIVINGSTON, TEXAS
ORGANIZATIONAL CHART**

2012

Mayor and City Council



**PROPOSED DEPARTMENTAL
STAFFING LEVELS**

**CITY OF LIVINGSTON
PROPOSED DEPARTMENT STAFFING LEVELS
2012 – 2013 BUDGET
AUGUST, 2012**

ADMINISTRATION:	
8 Full-Time Positions	City Manager/Finance Officer
	City Attorney/Assistant to the City Manager
	City Secretary/Assistant to the Finance Officer
	Accounts Payable /Purchasing Clerk
	Human Resources Coordinator
	Community Development Coordinator
	Community Development Administrative Assistant
	Main Street Manager
UTILITY BILLING:	
4 Full-Time Positions	Utility Billing Supervisor
	Utility Billing Clerks (3)
FIRE:	
2-1/2 Full-Time Positions	Fire Marshal/Code Enforcement
	Station Attendant
	Assistant Mechanic (1/2)
POLICE:	
26 Full-Time Positions	Police Chief
	Lieutenant
	Detectives (2)
	Officers (12)
	School-Based Officers (2)
	Dispatchers (4)
	Administrative Assistants (2)
	Animal Control Officer
	Court Clerk
2 Part-Time Positions	Dispatchers
LIBRARY:	
5 Full-Time Positions	Library Director
	Library Clerks (3)
	Library Aide
GARAGE:	
1-1/2 Full-Time Positions	Garage Supervisor/Mechanic
	Assistant Mechanic (1/2)

BUDGET SUMMARY

2012 - 2013 FISCAL YEAR



GENERAL AND UTILITY SYSTEMS

OPERATING FUNDS

**SUMMARY OF GENERAL AND UTILITY OPERATING FUNDS
ANNUAL BUDGET
2012 - 2013**

	10/1/10-9/30/11 <u>ACTUAL</u>	10/1/11-9/30/12 <u>ESTIMATE</u>	10/1/12-9/30/13 <u>PROPOSED</u>
BEGINNING BALANCE	\$ 2,520,351.22	\$ 2,775,079.66	\$ 7,542,795.99
<u>INCOME:</u>			
Administration Department	\$ 3,721,724.81	\$ 3,811,000.00	\$ 3,817,500.00
Sanitation Department	\$ 933,025.28	\$ 943,000.00	\$ 1,018,000.00
Fire Department	\$ 58,342.38	\$ 52,510.00	\$ 47,510.00
Police Department	\$ 256,583.48	\$ 283,249.00	\$ 267,450.00
Street Department	\$ 22,529.65	\$ 16,200.00	\$ 2,000.00
Parks and Recreation Department	\$ 127,946.99	\$ 118,510.00	\$ 123,800.00
Library Department	\$ 22,303.62	\$ 22,850.00	\$ 20,800.00
Trade Days Department	\$ 69,320.25	\$ 75,000.00	\$ 75,000.00
Electric Department	\$ 11,256,590.45	\$ 10,425,750.00	\$ 10,850,000.00
Water Department	\$ 2,279,604.97	\$ 2,177,000.00	\$ 2,830,000.00
Sewer Department	\$ 1,342,064.56	\$ 1,333,000.00	\$ 1,333,000.00
TOTAL OPERATING INCOME	\$ 20,090,036.44	\$ 19,258,069.00	\$ 20,385,060.00
Grant Funds/Disaster Recovery Funds	\$ 563,650.16	\$ 784,292.83	\$ 65,000.00
Transfers from Reserve & Improvement Funds and Debt Service Funds	\$ 0.00	\$ 0.00	\$ 0.00
Certificates of Obligation, Series 2012	\$ 0.00	\$ 5,971,500.00	\$ 0.00
TOTAL INCOME, TRANSFERS AND CASH	\$ 23,174,037.82	\$ 28,788,941.49	\$ 27,992,855.99
<u>DISBURSEMENTS:</u>			
Administration Department	\$ 516,991.41	\$ 525,655.00	\$ 564,315.00
Sanitation Department	\$ 611,342.82	\$ 631,000.00	\$ 635,000.00
Fire Department	\$ 409,386.60	\$ 384,325.00	\$ 406,275.00
Police Department	\$ 1,600,414.68	\$ 1,753,175.00	\$ 1,789,625.00
Street Department	\$ 453,559.30	\$ 459,370.00	\$ 487,195.00
Parks and Recreation Department	\$ 485,305.16	\$ 537,200.00	\$ 541,810.00
Library Department	\$ 275,958.26	\$ 299,955.00	\$ 305,350.00
Garage Department	\$ 173,673.51	\$ 179,675.00	\$ 185,000.00
Trade Days Department	\$ 267,362.91	\$ 278,465.00	\$ 282,625.00
Electric Department	\$ 9,823,910.40	\$ 9,680,000.00	\$ 9,648,400.00
Water Department	\$ 2,079,597.28	\$ 2,026,188.00	\$ 2,131,178.00
Sewer Department	\$ 532,715.44	\$ 608,600.00	\$ 577,225.00
TOTAL OPERATING EXPENSES	\$ 17,230,217.77	\$ 17,363,608.00	\$ 17,553,998.00
Capital Outlays - All Departments	\$ 2,111,530.79	\$ 2,815,000.00	\$ 6,148,000.00
Transfers to Debt Service Funds	\$ 1,057,209.60	\$ 1,067,537.50	\$ 1,308,338.00
TOTAL DISBURSEMENTS	\$ 20,398,958.16	\$ 21,246,145.50	\$ 25,010,336.00
YEAR END BALANCE.....	\$ 2,775,079.66	\$ 7,542,795.99	\$ 2,982,519.99

GENERAL FUND

2012 - 2013 FISCAL YEAR

Statement of Cash Receipts

Statements of Disbursements and Revenues

Recap of Capital Expenditures, 2011-2012

Proposed Capital Expenditures, 2012-2013

**GENERAL FUND
CASH RECEIPTS**

	10/1/10-9/30/11 <u>ACTUAL</u>	10/1/11-9/30/12 <u>ESTIMATE</u>	10/1/12-9/30/13 <u>PROPOSED</u>
ADMINISTRATION DEPARTMENT:			
4300 Sales Tax	\$ 3,185,996.51	\$ 3,225,000.00	\$ 3,289,500.00
4301 Hotel Occupancy Tax	\$ 219,018.97	\$ 225,000.00	\$ 225,000.00
4310 Gross Receipts & Franchise Fees	\$ 162,759.24	\$ 160,000.00	\$ 165,000.00
4320 Current Property Tax	\$ 0.00	\$ 0.00	\$ 0.00
4330 Delinquent Property Tax	\$ 0.00	\$ 0.00	\$ 0.00
4340 Penalty and Interest on Tax	\$ 0.00	\$ 0.00	\$ 0.00
4370 Permits - Electrical/Plumbing	\$ 28,025.01	\$ 32,500.00	\$ 25,000.00
4380 Permits - Building	\$ 37,216.15	\$ 115,000.00	\$ 40,000.00
4410 Recoveries	\$ 55,019.83	\$ 25,000.00	\$ 25,000.00
4440 Earned Interest	\$ 4,803.10	\$ 3,500.00	\$ 23,000.00
4450 Miscellaneous	\$ 28,886.00	\$ 25,000.00	\$ 25,000.00
4470 Grant Funds/Disaster Recovery Funds	\$ 97,695.88	\$ 0.00	\$ 0.00
TOTAL ADMINISTRATION DEPARTMENT	\$ 3,819,420.69	\$ 3,811,000.00	\$ 3,817,500.00
SANITATION DEPARTMENT:			
4410 Recoveries	\$ 7,996.00	\$ 8,000.00	\$ 8,000.00
4430 Sanitation Service Fees	\$ 925,029.28	\$ 935,000.00	\$ 1,010,000.00
TOTAL SANITATION DEPARTMENT	\$ 933,025.28	\$ 943,000.00	\$ 1,018,000.00
FIRE DEPARTMENT:			
4410 Recoveries	\$ 20,832.38	\$ 15,000.00	\$ 10,000.00
4415 County Contributions	\$ 37,510.00	\$ 37,510.00	\$ 37,510.00
TOTAL FIRE DEPARTMENT	\$ 58,342.38	\$ 52,510.00	\$ 47,510.00
POLICE DEPARTMENT:			
4410 Recoveries	\$ 129,606.63	\$ 155,000.00	\$ 140,000.00
4360 Municipal Court Fines & Fees	\$ 119,460.85	\$ 120,000.00	\$ 120,000.00
4370 Permits - Tow Trucks/Alarms	\$ 4,657.00	\$ 4,649.00	\$ 4,500.00
4450 Accident Reports	\$ 2,759.00	\$ 3,500.00	\$ 2,850.00
4455 Humane Fees	\$ 100.00	\$ 100.00	\$ 100.00
4470 Grant Funds - US Dept. of Justice/LEAP/ SHSP/COPS	\$ 40,185.16	\$ 67,500.00	\$ 60,000.00
TOTAL POLICE DEPARTMENT	\$ 296,768.64	\$ 350,749.00	\$ 327,450.00

**GENERAL FUND
CASH RECEIPTS**

	10/1/10-9/30/11 <u>ACTUAL</u>	10/1/11-9/30/12 <u>ESTIMATE</u>	10/1/12-9/30/13 <u>PROPOSED</u>
STREET DEPARTMENT:			
4390 Paving Assessments	\$ 1,780.65	\$ 1,200.00	\$ 1,000.00
4410 Recoveries	\$ 20,749.00	\$ 15,000.00	\$ 1,000.00
4470 Grant Funds - CDBG	\$ 73,620.88	\$ 3,490.58	\$ 0.00
TOTAL STREET DEPARTMENT.....	\$ 96,150.53	\$ 19,690.58	\$ 2,000.00
PARKS AND RECREATION DEPARTMENT:			
4405 Airport Lease Fees	\$ 4,675.00	\$ 4,200.00	\$ 4,500.00
4406 Airport Parking Fees	\$ 810.00	\$ 810.00	\$ 800.00
4407 Airport Gasoline Fees	\$ 57,306.73	\$ 55,000.00	\$ 60,000.00
4410 Recoveries	\$ 14,430.96	\$ 13,000.00	\$ 13,000.00
4413 Concession Fees	\$ 7,116.35	\$ 7,000.00	\$ 7,000.00
4445 Facility Use Fees - Pavilions	\$ 4,320.00	\$ 3,500.00	\$ 3,500.00
4446 Swimming Fees	\$ 39,287.95	\$ 35,000.00	\$ 35,000.00
TOTAL PARKS AND RECREATION DEPARTMENT	\$ 127,946.99	\$ 118,510.00	\$ 123,800.00
LIBRARY DEPARTMENT:			
4410 Recoveries	\$ 1,817.80	\$ 2,750.00	\$ 2,000.00
4411 Computer Fees	\$ 2,890.70	\$ 2,750.00	\$ 2,800.00
4420 Fines & Fees	\$ 5,935.12	\$ 5,500.00	\$ 5,500.00
4445 Nonresident User Fees	\$ 6,665.00	\$ 5,500.00	\$ 5,500.00
4460 Memorials	\$ 4,995.00	\$ 6,350.00	\$ 5,000.00
4465 Memorial Capital Contribution (Library Museum Board)	\$ 0.00	\$ 0.00	\$ 0.00
4470 Grant Funds	\$ 6,572.00	\$ 11,456.00	\$ 5,000.00
TOTAL LIBRARY DEPARTMENT	\$ 28,875.62	\$ 34,306.00	\$ 25,800.00
TRADE DAYS DEPARTMENT:			
4401 Trade Days Fees	\$ 69,320.25	\$ 75,000.00	\$ 75,000.00
TOTAL TRADE DAYS DEPARTMENT	\$ 69,320.25	\$ 75,000.00	\$ 75,000.00
TOTAL CASH RECEIPTS.....	\$ 5,429,850.38	\$ 5,404,765.58	\$ 5,437,060.00
TOTAL CERTIFICATES OF OBLIGATION, SERIES 2012.....	\$ 0.00	\$ 2,985,750.00	\$ 0.00
TOTAL CASH RECEIPTS AND CERTIFICATES OF OBLIGATION.....	\$ 5,429,850.38	\$ 8,390,515.58	\$ 5,437,060.00

**STATEMENT OF DISBURSEMENTS AND REVENUES
ADMINISTRATION DEPARTMENT**

ACCOUNTING CODE & ITEM	2010-2011 ACTUAL	2011-2012 ESTIMATE	2012-2013 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 159,220.72	\$ 166,500.00	\$ 171,500.00
6115 Social Security	\$ 12,595.76	\$ 13,155.00	\$ 13,500.00
6120 Retirement	\$ 72,443.30	\$ 76,000.00	\$ 79,050.00
6125 Employee Insurance	\$ 57,519.04	\$ 61,750.00	\$ 67,100.00
6127 Uniforms	\$ 267.42	\$ 500.00	\$ 500.00
6130 Liability Insurance	\$ 9,701.02	\$ 8,300.00	\$ 8,465.00
6135 Legal/Professional	\$ 33,570.27	\$ 20,000.00	\$ 23,000.00
6136 Hotel Tax Contributions	\$ 47,967.42	\$ 50,000.00	\$ 50,000.00
6140 Auditing Fees	\$ 8,700.01	\$ 8,000.00	\$ 10,000.00
6145 Supplies	\$ 22,508.02	\$ 27,000.00	\$ 30,000.00
6150 Repairs - Building/Grounds	\$ 9,916.21	\$ 12,500.00	\$ 15,000.00
6155 Equipment Repairs/Maintenance	\$ 1,537.06	\$ 2,500.00	\$ 4,000.00
6160 Gas & Oil	\$ 3,563.23	\$ 3,500.00	\$ 3,500.00
6165 Utilities	\$ 10,583.03	\$ 11,000.00	\$ 11,500.00
6170 Dues & Subscriptions	\$ 15,072.15	\$ 15,250.00	\$ 15,500.00
6175 Building Demolitions	\$ 250.00	\$ 0.00	\$ 7,500.00
6176 Office Lease	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00
6180 Transportation & Contingency	\$ 17,812.13	\$ 23,000.00	\$ 25,000.00
6181 Programming	\$ 21,554.60	\$ 12,500.00	\$ 15,000.00
6190 Postage	\$ 5,010.02	\$ 7,000.00	\$ 7,000.00
TOTAL OPERATING EXPENSES	\$ 516,991.41	\$ 525,655.00	\$ 564,315.00
6195 Capital Expenditures	\$ 5,132.55	\$ 21,000.00	\$ 5,000.00
6196 General Obligation Refunding Bonds, Series 2007 I & S	\$ 143,808.00	\$ 145,856.04	\$ 146,048.00
TOTAL DISBURSEMENTS	\$ 665,931.96	\$ 692,511.04	\$ 715,363.00
REVENUES:			
Hotel Occupancy Tax	\$ 47,967.42	\$ 50,000.00	\$ 50,000.00
Gross Receipts/Franchise Fees	\$ 162,759.24	\$ 160,000.00	\$ 165,000.00
Permits, Recoveries, Interest, Miscellaneous	\$ 153,950.09	\$ 201,000.00	\$ 138,000.00
Sales Tax	\$ 203,559.33	\$ 281,511.04	\$ 362,363.00
Grants - Disaster Recovery	\$ 97,695.88	\$ 0.00	\$ 0.00
TOTAL REVENUES	\$ 665,931.96	\$ 692,511.04	\$ 715,363.00

NOTE: Community Development/Code Enforcement and Main Street are Included as sub-departments of the Administrative Dept.

**STATEMENT OF DISBURSEMENTS AND REVENUES
SANITATION DEPARTMENT**

ACCOUNTING CODE & ITEM	2010-2011 ACTUAL	2011-2012 ESTIMATE	2012-2013 PROPOSED
DISBURSEMENTS:			
6145 Supplies	\$ 59,644.83	\$ 61,000.00	\$ 60,000.00
6171 Contract Disposal Service	<u>\$ 551,697.99</u>	<u>\$ 570,000.00</u>	<u>\$ 575,000.00</u>
TOTAL OPERATING EXPENSES	\$ 611,342.82	\$ 631,000.00	\$ 635,000.00
REVENUES:			
Sanitation Service Fees	\$ 603,346.82	\$ 623,000.00	\$ 627,000.00
Recoveries	<u>\$ 7,996.00</u>	<u>\$ 8,000.00</u>	<u>\$ 8,000.00</u>
TOTAL REVENUES	\$ 611,342.82	\$ 631,000.00	\$ 635,000.00

**STATEMENT OF DISBURSEMENTS AND REVENUES
FIRE DEPARTMENT**

ACCOUNTING CODE & ITEM	2010-2011 ACTUAL	2011-2012 ESTIMATE	2012-2013 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 150,314.07	\$ 135,000.00	\$ 146,500.00
6111 Salaries - Administration	\$ 28,092.69	\$ 29,500.00	\$ 28,000.00
6115 Social Security	\$ 9,825.21	\$ 9,500.00	\$ 9,600.00
6120 Retirement	\$ 15,541.19	\$ 15,500.00	\$ 16,150.00
6125 Employee Insurance	\$ 16,419.95	\$ 21,500.00	\$ 22,450.00
6127 Uniforms	\$ 1,009.26	\$ 1,650.00	\$ 1,650.00
6130 Liability Insurance	\$ 27,085.00	\$ 29,000.00	\$ 29,600.00
6131 Recruitment	\$ 0.00	\$ 0.00	\$ 1,500.00
6145 Supplies	\$ 30,382.62	\$ 25,000.00	\$ 29,000.00
6150 Repairs - Building/Grounds	\$ 107.25	\$ 3,500.00	\$ 3,500.00
6155 Equipment Repairs/Maintenance	\$ 35,869.38	\$ 35,000.00	\$ 35,000.00
6160 Gas & Oil	\$ 43,039.85	\$ 27,000.00	\$ 30,000.00
6165 Utilities	\$ 9,865.29	\$ 10,000.00	\$ 10,500.00
6170 Dues & Subscriptions	\$ 2,378.95	\$ 2,425.00	\$ 2,425.00
6180 Transportation & Contingency	\$ 15,021.76	\$ 15,000.00	\$ 15,000.00
6187 Maintenance Contribution	\$ 22,578.95	\$ 22,750.00	\$ 23,400.00
6190 Postage	\$ 1,855.18	\$ 2,000.00	\$ 2,000.00
TOTAL OPERATING EXPENSES	\$ 409,386.60	\$ 384,325.00	\$ 406,275.00
6195 Capital Expenditures	\$ 27,436.19	\$ 42,000.00	\$ 34,000.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 0.00	\$ 0.00	\$ 13,127.00
TOTAL DISBURSEMENTS	\$ 436,822.79	\$ 426,325.00	\$ 453,402.00
REVENUES:			
Sales Tax	\$ 378,480.41	\$ 373,815.00	\$ 405,892.00
County Contributions	\$ 37,510.00	\$ 37,510.00	\$ 37,510.00
Recoveries	\$ 20,832.38	\$ 15,000.00	\$ 10,000.00
TOTAL REVENUES	\$ 436,822.79	\$ 426,325.00	\$ 453,402.00

**STATEMENT OF DISBURSEMENTS AND REVENUES
POLICE DEPARTMENT**

ACCOUNTING CODE & ITEM	2010-2011 ACTUAL	2011-2012 ESTIMATE	2012-2013 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 949,209.49	\$ 1,030,000.00	\$ 1,055,000.00
6111 Salaries - Administration	\$ 28,091.97	\$ 29,500.00	\$ 28,000.00
6115 Social Security	\$ 76,136.71	\$ 84,200.00	\$ 85,000.00
6120 Retirement	\$ 150,738.22	\$ 167,500.00	\$ 177,000.00
6125 Employee Insurance	\$ 141,474.49	\$ 165,000.00	\$ 174,200.00
6127 Uniforms	\$ 2,808.72	\$ 3,150.00	\$ 3,150.00
6130 Liability Insurance	\$ 50,151.52	\$ 52,000.00	\$ 53,050.00
6135 Legal/Professional	\$ 4,267.64	\$ 7,500.00	\$ 5,000.00
6145 Supplies	\$ 20,136.81	\$ 21,500.00	\$ 21,500.00
6150 Repairs - Building/Grounds	\$ 12,321.92	\$ 17,500.00	\$ 15,000.00
6155 Equipment Repairs/Maintenance	\$ 36,896.45	\$ 40,000.00	\$ 35,000.00
6160 Gas & Oil	\$ 73,694.93	\$ 73,000.00	\$ 75,000.00
6165 Utilities	\$ 13,202.47	\$ 13,000.00	\$ 13,000.00
6170 Dues & Subscriptions	\$ 181.95	\$ 225.00	\$ 225.00
6180 Transportation & Contingency	\$ 23,887.89	\$ 30,000.00	\$ 30,000.00
6190 Postage	\$ 2,302.03	\$ 2,500.00	\$ 2,500.00
6191 Training	\$ 2,611.47	\$ 4,000.00	\$ 4,000.00
6192 Certificate Compensation	\$ 12,300.00	\$ 12,600.00	\$ 13,000.00
TOTAL OPERATING EXPENSES	\$ 1,600,414.68	\$ 1,753,175.00	\$ 1,789,625.00
6195 Capital Expenditures	\$ 74,949.52	\$ 52,500.00	\$ 83,500.00
6196 General Obligation Refunding Bonds, Series 2007 I & S	\$ 139,314.00	\$ 141,297.96	\$ 141,484.00
TOTAL DISBURSEMENTS	\$ 1,814,678.20	\$ 1,946,972.96	\$ 2,014,609.00
REVENUES:			
Sales Tax	\$ 1,517,909.56	\$ 1,596,223.96	\$ 1,687,159.00
Municipal Court Fees	\$ 119,460.85	\$ 120,000.00	\$ 120,000.00
Accident Reports, Humane Fees, Recoveries	\$ 132,465.63	\$ 158,600.00	\$ 142,950.00
Permits - Tow Trucks/Alarms	\$ 4,657.00	\$ 4,649.00	\$ 4,500.00
Grant Funds - US Dept. of Justice/LEAP/SHSP/ COPS/Disaster Recovery	\$ 40,185.16	\$ 67,500.00	\$ 60,000.00
TOTAL REVENUES	\$ 1,814,678.20	\$ 1,946,972.96	\$ 2,014,609.00

**STATEMENT OF DISBURSEMENTS AND REVENUES
STREET DEPARTMENT**

ACCOUNTING CODE & ITEM	2010-2011 ACTUAL	2011-2012 ESTIMATE	2012-2013 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 192,954.81	\$ 205,000.00	\$ 220,000.00
6111 Salaries - Administration	\$ 28,092.01	\$ 29,500.00	\$ 28,000.00
6115 Social Security	\$ 16,883.07	\$ 18,000.00	\$ 19,000.00
6120 Retirement	\$ 30,620.51	\$ 33,000.00	\$ 37,225.00
6125 Employee Insurance	\$ 36,901.38	\$ 39,250.00	\$ 47,450.00
6127 Uniforms	\$ 3,133.92	\$ 4,050.00	\$ 4,050.00
6130 Liability Insurance	\$ 25,693.94	\$ 25,000.00	\$ 25,500.00
6135 Transit System	\$ 4,620.00	\$ 4,620.00	\$ 4,620.00
6145 Supplies	\$ 19,961.85	\$ 20,500.00	\$ 20,000.00
6146 Chemicals	\$ 0.00	\$ 2,500.00	\$ 2,500.00
6150 Repairs - Building/Grounds	\$ 324.55	\$ 1,000.00	\$ 1,000.00
6155 Equipment Repairs/Maintenance	\$ 32,397.44	\$ 22,500.00	\$ 23,000.00
6160 Gas & Oil	\$ 57,978.95	\$ 50,000.00	\$ 50,000.00
6165 Utilities	\$ 1,988.75	\$ 2,200.00	\$ 2,250.00
6180 Transportation & Contingency	\$ 2,008.12	\$ 2,000.00	\$ 2,000.00
6192 Certificate Compensation	\$ 0.00	\$ 250.00	\$ 600.00
TOTAL OPERATING EXPENSES	\$ 453,559.30	\$ 459,370.00	\$ 487,195.00
6195 Capital Expenditures	\$ 400,400.75	\$ 400,000.00	\$ 425,000.00
6197 Certificates of Obligation, Series 2002B I & S	\$ 463,152.00	\$ 465,737.50	\$ 0.00
6199 General Obligation Refunding Bonds, Series 2012 I & S	\$ 0.00	\$ 0.00	\$ 481,200.00
TOTAL DISBURSEMENTS	\$ 1,317,112.05	\$ 1,325,107.50	\$ 1,393,395.00
REVENUES:			
Sales Tax	\$ 899,279.06	\$ 973,450.00	\$ 834,086.00
Sanitation Service Fees	\$ 321,682.46	\$ 312,000.00	\$ 383,000.00
Paving Assessments	\$ 1,780.65	\$ 1,200.00	\$ 1,000.00
Recoveries	\$ 20,749.00	\$ 15,000.00	\$ 1,000.00
Grant Funds - CDBG Paving/Disaster Recovery	\$ 73,620.88	\$ 3,490.58	\$ 0.00
Previous Fund Balance	\$ 0.00	\$ 19,966.92	\$ 174,309.00
TOTAL REVENUES	\$ 1,317,112.05	\$ 1,325,107.50	\$ 1,393,395.00

STATEMENT OF DISBURSEMENTS AND REVENUES
PARKS AND RECREATION DEPARTMENT

ACCOUNTING CODE & ITEM	2010-2011 ACTUAL	2011-2012 ESTIMATE	2012-2013 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 208,095.27	\$ 215,000.00	\$ 224,000.00
6111 Salaries - Administration	\$ 28,092.45	\$ 29,500.00	\$ 28,000.00
6115 Social Security	\$ 18,043.05	\$ 16,500.00	\$ 19,300.00
6120 Retirement	\$ 27,426.87	\$ 29,500.00	\$ 30,000.00
6125 Employee Insurance	\$ 36,157.73	\$ 39,000.00	\$ 41,150.00
6127 Uniforms	\$ 4,838.33	\$ 5,500.00	\$ 5,500.00
6130 Liability Insurance	\$ 14,294.94	\$ 13,000.00	\$ 13,260.00
6145 Supplies	\$ 32,057.93	\$ 35,000.00	\$ 35,000.00
6146 Chemicals	\$ 8,155.15	\$ 8,000.00	\$ 8,000.00
6150 Repairs - Building/Grounds	\$ 19,250.36	\$ 40,000.00	\$ 30,000.00
6155 Equipment Repairs/Maintenance	\$ 10,291.27	\$ 15,000.00	\$ 15,000.00
6160 Gas & Oil	\$ 61,858.39	\$ 70,000.00	\$ 71,400.00
6165 Utilities	\$ 12,673.97	\$ 15,000.00	\$ 15,000.00
6170 Dues & Subscriptions	\$ 100.00	\$ 100.00	\$ 100.00
6180 Transportation & Contingency	\$ 587.64	\$ 1,500.00	\$ 1,500.00
6181 Programming/Promotion Costs	\$ 3,022.68	\$ 4,000.00	\$ 4,000.00
6190 Postage	\$ 359.13	\$ 600.00	\$ 600.00
TOTAL OPERATING EXPENSES	\$ 485,305.16	\$ 537,200.00	\$ 541,810.00
6195 Capital Expenditures	\$ 96,528.46	\$ 103,000.00	\$ 135,000.00
TOTAL DISBURSEMENTS	\$ 581,833.62	\$ 640,200.00	\$ 676,810.00
REVENUES:			
User Fees	\$ 113,516.03	\$ 105,510.00	\$ 110,800.00
Sales Tax	\$ 186,768.15	\$ 0.00	\$ 0.00
Recoveries/Reimbursements	\$ 14,430.96	\$ 13,000.00	\$ 13,000.00
Electric Sales	\$ 267,118.48	\$ 0.00	\$ 538,555.00
Previous Fund Balance	\$ 0.00	\$ 521,690.00	\$ 14,455.00
TOTAL REVENUES	\$ 581,833.62	\$ 640,200.00	\$ 676,810.00

**STATEMENT OF DISBURSEMENTS AND REVENUES
LIBRARY DEPARTMENT**

ACCOUNTING CODE & ITEM	2010-2011 ACTUAL	2011-2012 ESTIMATE	2012-2013 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 141,980.76	\$ 148,500.00	\$ 152,500.00
6111 Salaries - Administration	\$ 28,091.77	\$ 29,500.00	\$ 28,000.00
6115 Social Security	\$ 12,983.82	\$ 13,600.00	\$ 13,800.00
6120 Retirement	\$ 22,959.88	\$ 25,025.00	\$ 26,150.00
6125 Employee Insurance	\$ 29,621.30	\$ 35,650.00	\$ 37,500.00
6130 Liability Insurance	\$ 7,320.48	\$ 6,100.00	\$ 6,220.00
6145 Supplies	\$ 10,147.08	\$ 11,500.00	\$ 11,500.00
6150 Repairs - Building/Grounds	\$ 4,958.47	\$ 7,000.00	\$ 7,000.00
6155 Equipment Repairs/Maintenance	\$ 2,881.55	\$ 5,000.00	\$ 4,000.00
6165 Utilities	\$ 7,808.29	\$ 10,500.00	\$ 10,500.00
6170 Dues & Subscriptions	\$ 2,910.80	\$ 3,200.00	\$ 3,800.00
6180 Transportation & Contingency	\$ 1,682.90	\$ 1,650.00	\$ 1,650.00
6190 Postage	\$ 2,611.16	\$ 2,730.00	\$ 2,730.00
TOTAL OPERATING EXPENSES	\$ 275,958.26	\$ 299,955.00	\$ 305,350.00
6195 Capital Expenditures	\$ 3,712.73	\$ 65,000.00	\$ 2,040,000.00
6596 Memorial Capital	\$ 23,244.22	\$ 15,000.00	\$ 17,000.00
6197 Certificates of Obligation, Series 2007 I & S	\$ 72,328.80	\$ 73,000.00	\$ 54,100.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 0.00	\$ 0.00	\$ 131,269.00
TOTAL DISBURSEMENTS	\$ 375,244.01	\$ 452,955.00	\$ 2,547,719.00
REVENUES:			
Certificates of Obligation, Series 2012	\$ 0.00	\$ 50,000.00	\$ 2,025,000.00
Fines/User Fees/Recoveries	\$ 17,308.62	\$ 16,500.00	\$ 15,800.00
Memorials & Capital Contributions	\$ 4,995.00	\$ 6,350.00	\$ 5,000.00
Grant Funds	\$ 6,572.00	\$ 11,456.00	\$ 5,000.00
Electric Sales	\$ 346,368.39	\$ 10,716.25	\$ 0.00
Previous Fund Balance	\$ 0.00	\$ 357,932.75	\$ 496,919.00
TOTAL REVENUES	\$ 375,244.01	\$ 452,955.00	\$ 2,547,719.00

**STATEMENT OF DISBURSEMENTS AND REVENUES
GARAGE DEPARTMENT**

ACCOUNTING CODE & ITEM	2010-2011 ACTUAL	2011-2012 ESTIMATE	2012-2013 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 80,091.12	\$ 83,000.00	\$ 86,000.00
6111 Salaries - Administration	\$ 28,092.45	\$ 29,500.00	\$ 28,000.00
6115 Social Security	\$ 8,248.95	\$ 8,500.00	\$ 8,725.00
6120 Retirement	\$ 12,668.56	\$ 14,000.00	\$ 14,675.00
6125 Employee Insurance	\$ 12,680.40	\$ 12,000.00	\$ 15,000.00
6127 Uniforms	\$ 1,447.26	\$ 1,600.00	\$ 1,600.00
6130 Liability Insurance	\$ 8,707.22	\$ 7,300.00	\$ 7,450.00
6145 Supplies	\$ 5,524.78	\$ 6,000.00	\$ 6,000.00
6150 Repairs - Building/Grounds	\$ 2,471.94	\$ 2,500.00	\$ 2,500.00
6155 Equipment Repairs/Maintenance	\$ 3,921.98	\$ 4,000.00	\$ 4,000.00
6160 Gas & Oil	\$ 5,427.58	\$ 6,200.00	\$ 6,200.00
6165 Utilities	\$ 2,098.62	\$ 2,325.00	\$ 2,350.00
6180 Transportation & Contingency	\$ 2,292.65	\$ 2,750.00	\$ 2,500.00
TOTAL OPERATING EXPENSES	\$ 173,673.51	\$ 179,675.00	\$ 185,000.00
6195 Capital Expenditures	\$ 110,018.09	\$ 40,000.00	\$ 22,000.00
TOTAL DISBURSEMENTS	\$ 283,691.60	\$ 219,675.00	\$ 207,000.00
REVENUES:			
Electric Sales	\$ 283,691.60	\$ 219,675.00	\$ 207,000.00
TOTAL REVENUES	\$ 283,691.60	\$ 219,675.00	\$ 207,000.00

STATEMENT OF DISBURSEMENTS AND REVENUES
TRADE DAYS DEPARTMENT

ACCOUNTING CODE & ITEM	2010-2011 ACTUAL	2011-2012 ESTIMATE	2012-2013 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 91,496.78	\$ 96,500.00	\$ 99,000.00
6111 Salaries - Administration	\$ 28,092.25	\$ 29,500.00	\$ 28,000.00
6115 Social Security	\$ 9,119.41	\$ 9,600.00	\$ 9,725.00
6120 Retirement	\$ 13,677.32	\$ 14,000.00	\$ 16,000.00
6125 Employee Insurance	\$ 17,161.24	\$ 17,850.00	\$ 18,750.00
6127 Uniforms	\$ 61.74	\$ 265.00	\$ 275.00
6130 Liability Insurance	\$ 6,699.78	\$ 5,350.00	\$ 5,475.00
6135 Advertising/Promotions	\$ 72,562.58	\$ 80,000.00	\$ 80,000.00
6145 Supplies	\$ 11,134.22	\$ 11,500.00	\$ 11,500.00
6150 Repairs - Building/Grounds	\$ 4,935.52	\$ 1,500.00	\$ 1,500.00
6155 Equipment Repairs/Maintenance	\$ 732.63	\$ 500.00	\$ 500.00
6160 Gas & Oil	\$ 3,694.85	\$ 3,400.00	\$ 3,400.00
6165 Utilities	\$ 3,336.31	\$ 3,500.00	\$ 3,500.00
6170 Dues & Subscriptions	\$ 227.50	\$ 200.00	\$ 200.00
6175 Contract Security	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00
6180 Transportation & Contingency	\$ 1,974.68	\$ 2,300.00	\$ 2,300.00
6190 Postage	\$ 356.10	\$ 400.00	\$ 400.00
TOTAL OPERATING EXPENSES	\$ 267,362.91	\$ 278,465.00	\$ 282,625.00
6195 Capital Expenditures	\$ 31,889.69	\$ 1,500.00	\$ 1,500.00
6196 General Obligation Refunding Bonds, Series 2007 I & S	\$ 134,820.00	\$ 136,740.00	\$ 136,920.00
TOTAL DISBURSEMENTS	\$ 434,072.60	\$ 416,705.00	\$ 421,045.00
REVENUES:			
Trade Days User Fees	\$ 69,320.25	\$ 75,000.00	\$ 75,000.00
Electric Sales	\$ 193,700.80	\$ 166,705.00	\$ 171,045.00
Hotel Occupancy Tax	\$ 171,051.55	\$ 175,000.00	\$ 175,000.00
TOTAL REVENUES	\$ 434,072.60	\$ 416,705.00	\$ 421,045.00

GENERAL FUND

RECAP OF CAPITAL EXPENDITURES, 2011 - 2012

ACCOUNTING CODE

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

01-6195

ADMINISTRATION - \$21,000.00

- \$ 2,863.00 for office and computer equipment for Administration and Community Development
- \$ 18,137.00 for pickup for Community Development/Code Enforcement

03-6195

FIRE - \$42,000.00

- \$ 12,000.00 for air packs
- \$ 20,000.00 for fire hose, firefighting and communication equipment and bunker gear
- \$ 10,000.00 for construction of fire station #4 on FM 350 South (Partial)

04-6195

POLICE - \$52,500.00

- \$ 38,386.00 for one patrol car including in-car camera, light bar, radar unit & markings
- \$ 3,219.80 for taser equipment
- \$ 10,894.20 for investigative, computer, office and communication equipment

05-6195

STREET - \$400,000.00

- \$ 208,257.35 for street sweeper
- \$ 118,410.49 for rock, asphalt, culverts and equipment rental
- \$ 3,000.00 for street remarking/stripping
- \$ 500.00 for equipment and tools for brush crew
- \$ 6,595.50 for pickup for Public Works Director (1/4 cost)
- \$ 13,809.45 for mosquito fogger
- \$ 20,795.00 for three lighted fountains for pond at US Highway 190/59
- \$ 28,632.21 for mulching and clearing, riprap, rye grass, fertilizer and electrical work for pond at US Highway 190/59

**Recap of Capital Expenditures, 2011 - 2012
Continued**

<u>ACCOUNTING CODE</u>	<u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u>
06-6195	<u>PARKS AND RECREATION - \$103,000.00</u>
	\$ 16,976.06 for grounds maintenance equipment
	\$ 79,428.44 for replaster work at the swimming pool
	\$ 6,595.50 for pickup for Public Works Director (1/4 cost)
07-6195	<u>LIBRARY - \$65,000.00</u>
	\$ 50,000.00 for architectural/engineering fees for new library
	\$ 15,000.00 for library books
07-6596	<u>LIBRARY (Memorials) - \$15,000.00</u>
	\$ 15,000.00 for library books
08-6195	<u>GARAGE - \$40,000.00</u>
	\$ 22,946.00 for pickup for mechanic
	\$ 9,654.00 for fuel station start-up
	\$ 7,400.00 for garage improvements (a/c relocation)
09-6195	<u>TRADE DAYS - \$1,500.00</u>
	\$ 1,500.00 for tent canopy sets and office equipment

**GENERAL FUND
2012 - 2013
PROPOSED CAPITAL EXPENDITURES**

<u>ACCOUNTING CODE</u>	<u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u>	
01-6195	<u>ADMINISTRATION - \$5,000.00</u>	
	\$ 5,000.00	for office and computer equipment for Administration, Community Development and Main Street
03-6195	<u>FIRE - \$34,000.00</u>	
	\$ 14,000.00	for air packs
	\$ 20,000.00	for fire hose, firefighting and communication equipment and bunker gear
04-6195	<u>POLICE - \$83,500.00</u>	
	\$ 68,000.00	for two patrol cars including light bars, radar units & markings
	\$ 10,300.00	for vests and taser equipment
	\$ 5,200.00	for investigative, computer, office and communication equipment
05-6195	<u>STREET - \$425,000.00</u>	
	\$ 218,000.00	for rock, asphalt, culverts and equipment rental
	\$ 10,000.00	for traffic safety lighting and communication equipment
	\$ 12,000.00	for street remarking/stripping
	\$ 4,000.00	for equipment and tools for brush crew
	\$ 125,000.00	for seal coat work on unpaved streets (15,000 square yards)
	\$ 46,000.00	for dump truck with 3-yard body
	\$ 10,000.00	for sign machine

**Proposed Capital Expenditures 2012 - 2013
Continued**

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

06-6195	<u>PARKS AND RECREATION - \$135,000.00</u>	
	\$ 10,000.00	for 4-wheel drive mule
	\$ 10,000.00	for zero-turn mower
	\$ 7,000.00	for grounds maintenance equipment
	\$ 28,000.00	for composite wood deck at the swimming pool
	\$ 10,000.00	for Christmas decorations
	\$ 70,000.00	for fencing for rodeo arena
07-6195	<u>LIBRARY - \$2,040,000</u>	
	\$ 2,025,000.00	for library construction project
	\$ 15,000.00	for library books
07-6596	<u>LIBRARY (Memorials) - \$17,000.00</u>	
	\$ 17,000.00	for library books
08-6195	<u>GARAGE - \$22,000.00</u>	
	\$ 2,000.00	for office equipment for public works office
	\$ 20,000.00	for construction of equipment wash rack with sand and oil trap
09-6195	<u>TRADE DAYS - \$1,500.00</u>	
	\$ 1,500.00	for tent canopy sets

UTILITY SYSTEMS FUND
2012 - 2013 FISCAL YEAR

Statement of Cash Receipts

Statements of Disbursements and Revenues

Recap of Capital Expenditures, 2011-2012

Proposed Capital Expenditures, 2012-2013

**UTILITY FUND
CASH RECEIPTS**

	10/1/10-9/30/11 <u>ACTUAL</u>	10/1/11-9/30/12 <u>ESTIMATE</u>	10/1/12-9/30/13 <u>PROPOSED</u>
ELECTRIC DEPARTMENT:			
4310 Electric Sales	\$ 10,012,820.79	\$ 9,500,000.00	\$ 10,000,000.00
4350 Penalty/Late Fees	\$ 141,557.40	\$ 131,000.00	\$ 145,000.00
4360 Night Light Fees	\$ 77,726.25	\$ 75,000.00	\$ 80,000.00
4410 Recoveries	\$ 970,557.41	\$ 665,000.00	\$ 500,000.00
4440 Earned Interest	\$ 14,087.34	\$ 12,000.00	\$ 60,000.00
4450 Service Fees	\$ 39,841.26	\$ 42,750.00	\$ 65,000.00
4470 Disaster Recovery Grant - Round 1	<u>\$ 18,732.00</u>	<u>\$ 1,346.25</u>	<u>\$ 0.00</u>
TOTAL ELECTRIC DEPARTMENT	\$ 11,275,322.45	\$ 10,427,096.25	\$ 10,850,000.00
WATER DEPARTMENT:			
4320 Water Sales	\$ 1,693,728.78	\$ 1,635,000.00	\$ 1,635,000.00
4320 Water Sales - TDCJ Unit	\$ 456,454.00	\$ 450,000.00	\$ 450,000.00
4410 Recoveries	\$ 114,722.19	\$ 82,000.00	\$ 735,000.00
4420 Tapping Fees	<u>\$ 14,700.00</u>	<u>\$ 10,000.00</u>	<u>\$ 10,000.00</u>
TOTAL WATER DEPARTMENT	\$ 2,279,604.97	\$ 2,177,000.00	\$ 2,830,000.00
SEWER DEPARTMENT:			
4320 Sewer Fees	\$ 970,743.64	\$ 965,000.00	\$ 965,000.00
4320 Sewer Fees - TDCJ Unit	\$ 365,164.00	\$ 360,000.00	\$ 360,000.00
4410 Recoveries	\$ 2,556.92	\$ 5,000.00	\$ 5,000.00
4420 Tapping Fees	\$ 3,600.00	\$ 3,000.00	\$ 3,000.00
4470 Disaster Recovery Grant - Round 1	<u>\$ 326,844.24</u>	<u>\$ 700,500.00</u>	<u>\$ 0.00</u>
TOTAL SEWER DEPARTMENT	\$ 1,668,908.80	\$ 2,033,500.00	\$ 1,333,000.00
TOTAL CASH RECEIPTS	\$ 15,223,836.22	\$ 14,637,596.25	\$ 15,013,000.00
TOTAL CERTIFICATES OF OBLIGATION, SERIES 2012.....	\$ 0.00	\$ 2,985,750.00	\$ 0.00
TOTAL CASH RECEIPTS AND CERTIFICATES OF OBLIGATION.....	\$ 15,223,836.22	\$ 17,623,346.25	\$ 15,013,000.00

**STATEMENT OF DISBURSEMENTS AND REVENUES
ELECTRIC DEPARTMENT**

ACCOUNTING CODE & ITEM	2010-2011 ACTUAL	2011-2012 ESTIMATE	2012-2013 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 549,178.94	\$ 555,000.00	\$ 567,500.00
6111 Salaries - Administration	\$ 28,092.25	\$ 29,500.00	\$ 28,000.00
6115 Social Security	\$ 44,134.12	\$ 45,000.00	\$ 45,600.00
6120 Retirement	\$ 86,511.68	\$ 91,000.00	\$ 95,600.00
6125 Employee Insurance	\$ 70,090.12	\$ 77,500.00	\$ 82,300.00
6126 Unemployment Compensation	\$ 0.00	\$ 2,500.00	\$ 0.00
6127 Uniforms	\$ 7,174.41	\$ 7,500.00	\$ 7,500.00
6130 Liability Insurance	\$ 20,520.81	\$ 20,000.00	\$ 20,400.00
6135 Legal/Professional	\$ 1,630.00	\$ 2,000.00	\$ 2,000.00
6140 Auditing Fees	\$ 8,700.02	\$ 8,000.00	\$ 10,000.00
6141 Engineering/Lab Fees	\$ 0.00	\$ 2,000.00	\$ 2,000.00
6145 Supplies	\$ 34,986.53	\$ 35,000.00	\$ 35,000.00
6150 Repairs - Building/Grounds	\$ 5,812.80	\$ 5,000.00	\$ 5,000.00
6155 Equipment Repairs/Maintenance	\$ 10,779.55	\$ 18,000.00	\$ 15,000.00
6160 Gas & Oil	\$ 46,489.55	\$ 37,500.00	\$ 37,500.00
6165 Utilities	\$ 6,320.36	\$ 8,000.00	\$ 8,000.00
6170 Dues & Subscriptions	\$ 7,142.92	\$ 7,000.00	\$ 7,000.00
6174 Power Purchase	\$ 8,856,983.51	\$ 8,700,000.00	\$ 8,648,000.00
6180 Transportation & Contingency	\$ 14,910.29	\$ 5,500.00	\$ 5,500.00
6185 Utility Billing	\$ 10,173.11	\$ 11,500.00	\$ 13,000.00
6190 Postage	\$ 14,279.43	\$ 12,500.00	\$ 13,500.00
TOTAL OPERATING EXPENSES	\$ 9,823,910.40	\$ 9,680,000.00	\$ 9,648,400.00
6195 Capital Expenditures	\$ 211,871.49	\$ 350,000.00	\$ 285,000.00
TOTAL DISBURSEMENTS	\$ 10,035,781.89	\$ 10,030,000.00	\$ 9,933,400.00
REVENUES:			
Electric Sales	\$ 8,773,280.23	\$ 9,102,903.75	\$ 9,083,400.00
Night Light Fees	\$ 77,726.25	\$ 75,000.00	\$ 80,000.00
Recoveries, Service Fees, Penalties and Interest	\$ 1,166,043.41	\$ 850,750.00	\$ 770,000.00
Grant Funds - Disaster Recovery	\$ 18,732.00	\$ 1,346.25	\$ 0.00
TOTAL REVENUES	\$ 10,035,781.89	\$ 10,030,000.00	\$ 9,933,400.00

**STATEMENT OF DISBURSEMENTS AND REVENUES
WATER DEPARTMENT**

ACCOUNTING CODE & ITEM	2010-2011 ACTUAL	2011-2012 ESTIMATE	2012-2013 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 374,312.16	\$ 375,000.00	\$ 405,000.00
6111 Salaries - Administration	\$ 28,091.90	\$ 29,500.00	\$ 28,000.00
6115 Social Security	\$ 31,078.18	\$ 32,000.00	\$ 33,125.00
6120 Retirement	\$ 59,571.20	\$ 62,000.00	\$ 69,000.00
6125 Employee Insurance	\$ 57,635.98	\$ 63,000.00	\$ 70,875.00
6127 Uniforms	\$ 4,699.92	\$ 4,900.00	\$ 4,900.00
6130 Liability Insurance	\$ 24,465.87	\$ 18,500.00	\$ 18,875.00
6135 Legal/Professional	\$ 2,326.00	\$ 1,500.00	\$ 1,500.00
6140 Auditing Fees	\$ 8,699.97	\$ 8,000.00	\$ 10,000.00
6141 Engineering/Lab Fees	\$ 12,739.24	\$ 12,500.00	\$ 12,500.00
6145 Supplies	\$ 65,270.95	\$ 55,000.00	\$ 60,000.00
6146 Chemicals	\$ 847.87	\$ 850.00	\$ 850.00
6150 Repairs - Building/Grounds	\$ 7,630.36	\$ 9,000.00	\$ 9,000.00
6155 Equipment Repairs/Maintenance	\$ 45,636.29	\$ 33,000.00	\$ 35,000.00
6160 Gas & Oil	\$ 16,953.51	\$ 35,000.00	\$ 35,000.00
6165 Utilities	\$ 8,012.30	\$ 8,500.00	\$ 8,500.00
6170 Dues & Subscriptions	\$ 11,996.11	\$ 12,000.00	\$ 12,000.00
6180 Transportation & Contingency	\$ 8,384.92	\$ 6,500.00	\$ 7,500.00
6185 Utility Billing	\$ 10,173.02	\$ 11,500.00	\$ 13,000.00
6190 Postage	\$ 14,269.79	\$ 14,500.00	\$ 14,500.00
6192 Certificate Compensation	\$ 4,200.00	\$ 4,200.00	\$ 4,500.00
6275 TRA - Raw Water	\$ 58,400.00	\$ 58,400.00	\$ 58,400.00
6276 TRA - Operation & Maintenance	\$ 1,058,780.04	\$ 998,228.00	\$ 1,049,893.00
6292 TRA - Debt Service	\$ 165,421.70	\$ 172,610.00	\$ 169,260.00
TOTAL OPERATING EXPENSES	\$ 2,079,597.28	\$ 2,026,188.00	\$ 2,131,178.00
6195 Capital Expenditures	\$ 499,370.83	\$ 950,000.00	\$ 2,575,000.00
6196 GO Refunding Bonds, Series 2007 I & S	\$ 31,458.00	\$ 31,906.00	\$ 31,948.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 0.00	\$ 0.00	\$ 110,266.00
TOTAL DISBURSEMENTS	\$ 2,610,426.11	\$ 3,008,094.00	\$ 4,848,392.00
REVENUES:			
Certificates of Obligation, Series 2012	\$ 0.00	\$ 50,000.00	\$ 2,180,000.00
Water Sales	\$ 1,342,261.63	\$ 1,635,000.00	\$ 982,842.00
Water Sales - TDCJ Unit	\$ 456,454.00	\$ 450,000.00	\$ 450,000.00
Water Tap Fees/Recoveries	\$ 129,422.19	\$ 92,000.00	\$ 745,000.00
Sewer Fees	\$ 436,888.29	\$ 576,900.00	\$ 446,850.00
Certificates of Obligation, Series 2007	\$ 245,400.00	\$ 50,000.00	\$ 43,700.00
Previous Fund Balance	\$ 0.00	\$ 154,194.00	\$ 0.00
TOTAL REVENUES	\$ 2,610,426.11	\$ 3,008,094.00	\$ 4,848,392.00

**STATEMENT OF DISBURSEMENTS AND REVENUES
SEWER DEPARTMENT**

ACCOUNTING CODE & ITEM	2010-2011 ACTUAL	2011-2012 ESTIMATE	2012-2013 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 178,636.27	\$ 190,000.00	\$ 195,500.00
6111 Salaries - Administration	\$ 28,092.55	\$ 29,500.00	\$ 28,000.00
6115 Social Security	\$ 16,088.07	\$ 17,500.00	\$ 17,600.00
6120 Retirement	\$ 28,662.22	\$ 32,500.00	\$ 33,300.00
6125 Employee Insurance	\$ 25,219.76	\$ 29,100.00	\$ 30,225.00
6127 Uniforms	\$ 1,522.57	\$ 2,000.00	\$ 2,000.00
6130 Liability Insurance	\$ 19,492.21	\$ 10,000.00	\$ 10,200.00
6135 Legal/Professional	\$ 4,953.30	\$ 5,000.00	\$ 5,000.00
6141 Engineering/Lab Fees	\$ 25,322.98	\$ 12,000.00	\$ 15,000.00
6145 Supplies	\$ 28,320.64	\$ 36,500.00	\$ 28,000.00
6146 Chemicals	\$ 22,513.23	\$ 30,000.00	\$ 30,000.00
6150 Repairs - Building/Grounds	\$ 3,035.94	\$ 5,000.00	\$ 3,500.00
6155 Equipment Repairs/Maintenance	\$ 27,741.11	\$ 75,000.00	\$ 45,000.00
6160 Gas & Oil	\$ 35,765.17	\$ 25,000.00	\$ 25,000.00
6165 Utilities	\$ 21,094.06	\$ 29,500.00	\$ 32,000.00
6170 Dues & Subscriptions	\$ 12,017.50	\$ 12,000.00	\$ 12,000.00
6172 Sludge Disposal	\$ 43,515.12	\$ 58,000.00	\$ 55,000.00
6175 Toxicity Tests	\$ 2,985.00	\$ 3,500.00	\$ 3,500.00
6180 Transportation & Contingency	\$ 3,837.74	\$ 2,600.00	\$ 2,500.00
6192 Certificate Compensation	\$ 3,900.00	\$ 3,900.00	\$ 3,900.00
TOTAL OPERATING EXPENSES	\$ 532,715.44	\$ 608,600.00	\$ 577,225.00
6195 Capital Expenditures	\$ 626,976.27	\$ 775,000.00	\$ 525,000.00
6197 Certificates of Obligation, Series 2007 I & S	\$ 72,328.80	\$ 73,000.00	\$ 54,100.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 0.00	\$ 0.00	\$ 7,876.00
TOTAL DISBURSEMENTS	\$ 1,232,020.51	\$ 1,456,600.00	\$ 1,164,201.00
REVENUES:			
Certificates of Obligation, Series 2012	\$ 0.00	\$ 0.00	\$ 275,000.00
Sewer Fees	\$ 533,855.35	\$ 388,100.00	\$ 518,150.00
Sewer Fees - TDCJ Unit	\$ 365,164.00	\$ 360,000.00	\$ 360,000.00
Sewer Tap Fees/Recoveries	\$ 6,156.92	\$ 8,000.00	\$ 8,000.00
Grant Funds - Disaster Recovery	\$ 326,844.24	\$ 700,500.00	\$ 0.00
Previous Fund Balance	\$ 0.00	\$ 0.00	\$ 3,051.00
TOTAL REVENUES	\$ 1,232,020.51	\$ 1,456,600.00	\$ 1,164,201.00

UTILITY FUND

RECAP OF CAPITAL EXPENDITURES, 2011 - 2012

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

09-6195

ELECTRIC - \$350,000.00

\$ 175,000.00 for bucket truck
\$ 9,000.00 for 3-phase air switches (2)
\$ 15,000.00 for capacitor banks for feeders #212 and #213
\$ 151,000.00 for transformers, poles, wire and meters for distribution system

10-6195

WATER - \$950,000.00

\$ 6,595.50 for pickup for Public Works Director (1/4 cost)
\$ 217,611.50 for system upgrades, pipe, meters and hydrants for distribution system
\$ 5,000.00 for safety lighting and communications equipment
\$ 15,793.00 for pickup for meter readers
\$ 705,000.00 for engineering for water treatment plant expansion project (to be reimbursed by TRA)

11-6195

SEWER - \$775,000.00

\$ 6,595.50 for pickup for Public Works Director (1/4 cost)
\$ 168,404.50 for system upgrades and rehabilitation projects
\$ 300,000.00 for generators for lift stations
\$ 300,000.00 for debris diversion facility at wastewater treatment plant

**UTILITY FUND
2012 - 2013
PROPOSED CAPITAL EXPENDITURES**

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

09-6195

ELECTRIC - \$285,000.00

\$ 9,000.00	for 3-phase air switches (2)
\$ 190,000.00	for transformers, poles, wire and meters for distribution system
\$ 82,500.00	for line reconductoring
\$ 3,500.00	for office equipment, chairs and computers for utility billing department

10-6195

WATER - \$2,575,000.00

\$2,000,000.00	for elevated water tank on FM350 South
\$ 45,000.00	for dump truck with flat bed
\$ 300,000.00	for system upgrades, pipe, meters and hydrants for distribution system
\$ 180,000.00	for painting of elevated water tank
\$ 22,000.00	for safety lighting, communications equipment and equipment rental
\$ 8,000.00	for piercing tool
\$ 10,000.00	for portable welding machine
\$ 10,000.00	for inspection and cleaning of water storage tanks

11-6195

SEWER - \$525,000.00

\$ 200,000.00	for system upgrades and rehabilitation projects
\$ 175,000.00	for lift station upgrade on US Highway 59 South
\$ 35,000.00	for blower at wastewater treatment plant
\$ 15,000.00	for camera system for sanitary sewer line maintenance
\$ 100,000.00	for SCADA system for lift stations

DEBT SERVICE FUND
2012 - 2013 FISCAL YEAR

Recap - Debt Service Funds

Certificates of Obligation, Series 2007

Certificates of Obligation, Series 2012

Certificates of Obligation, Series 2002B

**General Obligation Refunding Bonds,
Series 2007**

**General Obligation Refunding Bonds,
Series 2012**

DEBT SERVICE FUNDS

R E C A P

	<u>9/30/12 PRINCIPAL OUTSTANDING</u>	<u>2012-2013 PRINCIPAL REQUIREMENTS</u>	<u>2012-2013 INTEREST REQUIREMENTS</u>	<u>2012-2013 PRINCIPAL OUTSTANDING</u>
CERTIFICATES OF OBLIGATION, SERIES 2007	\$ 205,000.00	\$ 100,000.00	\$ 8,200.00	\$ 105,000.00
CERTIFICATES OF OBLIGATION, SERIES 2012	\$ 6,000,000.00	\$ 50,000.00	\$ 212,537.50	\$ 5,950,000.00
CERTIFICATES OF OBLIGATION, SERIES 2002B	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2007	\$ 2,035,000.00	\$ 375,000.00	\$ 81,400.00	\$ 1,660,000.00
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012	\$ 3,100,000.00	\$ 435,000.00	\$ 46,200.00	\$ 2,665,000.00
TOTALS	\$ 11,340,000.00	\$ 960,000.00	\$ 348,337.50	\$ 10,380,000.00

DEBT SERVICE FUNDS

CERTIFICATES OF OBLIGATION, SERIES 2007

9/30/12 BALANCE <u>OUTSTANDING</u>	2012-2013 PRINCIPAL <u>REQUIREMENTS</u>	2012-2013 INTEREST <u>REQUIREMENTS</u>	2012-2013 TOTAL <u>REQUIREMENTS</u>
\$ 205,000.00	\$ 100,000.00	\$ 8,200.00	\$ 108,200.00

ISSUANCE PURPOSE - NEW LIBRARY AND WATER AND SEWER SYSTEM IMPROVEMENTS
(Final Payments - 2018)

*NOTE: Refunded \$845,000 of original issue in June, 2012.

	<u>2010-2011 ACTUAL</u>	<u>2011-2012 ESTIMATE</u>	<u>2012-2013 PROPOSED</u>
BALANCE	\$ 2,546.76	\$ 2,546.86	\$ 2,546.78
<u>CASH RECEIPTS:</u>			
Contributions from General and Utility Funds	<u>\$ 144,657.60</u>	<u>\$ 145,999.92</u>	<u>\$ 108,200.00</u>
TOTAL CASH RECEIPTS	\$ 144,657.60	\$ 145,999.92	\$ 108,200.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 147,204.36	\$ 148,546.78	\$ 110,746.78
<u>CASH DISBURSEMENTS:</u>			
Bonds Redeemed	<u>\$ 95,000.00</u>	<u>\$ 100,000.00</u>	<u>\$ 100,000.00</u>
Interest Requirements	<u>\$ 49,657.50</u>	<u>\$ 46,000.00</u>	<u>\$ 8,200.00</u>
TOTAL CASH DISBURSEMENTS	\$ 144,657.50	\$ 146,000.00	\$ 108,200.00
BALANCE	\$ 2,546.86	\$ 2,546.78	\$ 2,546.78

DEBT SERVICE FUNDS

CERTIFICATES OF OBLIGATION, SERIES 2012

<u>9/30/12 BALANCE OUTSTANDING</u>	<u>2012-2013 PRINCIPAL REQUIREMENTS</u>	<u>2012-2013 INTEREST REQUIREMENTS</u>	<u>2012-2013 TOTAL REQUIREMENTS</u>
\$ 6,000,000.00	\$ 50,000.00	\$ 212,537.50	\$ 262,537.50

ISSUANCE PURPOSE - NEW LIBRARY, WATER TANK AND SEWER AND FIREFIGHTING EQUIPMENT AND PROJECTS

	<u>2011-2012 ESTIMATE</u>	<u>2012-2013 PROPOSED</u>
BALANCE	\$ 0.00	\$ 5,600.00
<u>CASH RECEIPTS:</u>		
Contributions from General and Utility Fund	\$ 0.00	\$ 262,538.00
Earned Interest	\$ <u>5,600.00</u>	<u>500.00</u>
TOTAL CASH RECEIPTS	\$ 5,600.00	\$ 263,038.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 5,600.00	268,638.00
<u>CASH DISBURSEMENTS:</u>		
Bonds Redeemed	\$ 0.00	\$ 50,000.00
Interest Requirements	\$ <u>0.00</u>	<u>212,537.50</u>
TOTAL CASH DISBURSEMENTS	\$ 0.00	\$ 262,537.50
BALANCE	\$ 5,600.00	\$ 6,100.50

DEBT SERVICE FUNDS

CERTIFICATES OF OBLIGATION, SERIES 2002B

9/30/12 BALANCE <u>OUTSTANDING</u>	2012-2013 PRINCIPAL <u>REQUIREMENTS</u>	2012-2013 INTEREST <u>REQUIREMENTS</u>	2012-2013 TOTAL <u>REQUIREMENTS</u>
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

ISSUANCE PURPOSE - STREET AND DRAINAGE IMPROVEMENTS

*NOTE: Refunded \$2,085,000 in Certificates of Obligation, 2002B bonds in June, 2012.

	2010-2011 <u>ACTUAL</u>	2011-2012 <u>ESTIMATE</u>	2012-2013 <u>PROPOSED</u>
BALANCE	\$ 56,720.34	\$ 57,913.79	\$ 0.00
<u>CASH RECEIPTS:</u>			
Contributions from General Fund	\$ 463,152.00	\$ 407,123.71	\$ 0.00
Earned Interest	<u>\$ 1,203.95</u>	<u>\$ 700.00</u>	<u>\$ 0.00</u>
TOTAL CASH RECEIPTS	\$ 464,355.95	\$ 407,823.71	\$ 0.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 521,076.29	\$ 465,737.50	\$ 0.00
<u>CASH DISBURSEMENTS:</u>			
Bonds Redeemed	\$ 355,000.00	\$ 370,000.00	\$ 0.00
Interest Requirements	<u>\$ 108,162.50</u>	<u>\$ 95,737.50</u>	<u>\$ 0.00</u>
TOTAL CASH DISBURSEMENTS	\$ 463,162.50	\$ 465,737.50	\$ 0.00
BALANCE	\$ 57,913.79	\$ 0.00	\$ 0.00

DEBT SERVICE FUNDS

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2007

<u>9/30/12</u> <u>BALANCE</u> <u>OUTSTANDING</u>	<u>2012-2013</u> <u>PRINCIPAL</u> <u>REQUIREMENTS</u>	<u>2012-2013</u> <u>INTEREST</u> <u>REQUIREMENTS</u>	<u>2012-2013</u> <u>TOTAL</u> <u>REQUIREMENTS</u>
\$ 2,035,000.00	\$ 375,000.00	\$ 81,400.00	\$ 456,400.00

ISSUANCE PURPOSE - REFUNDING CERTIFICATES OF OBLIGATION, SERIES 1997 - LIVINGSTON MUNICIPAL COMPLEX, TRADE DAYS, PEDIGO PARK PHASE II AND WATER LINE PROJECT
(Final Payment - 2017)

	<u>2010-2011</u> <u>ACTUAL</u>	<u>2011-2012</u> <u>ESTIMATE</u>	<u>2012-2013</u> <u>PROPOSED</u>
BALANCE	\$ 851.99	\$ 1,710.42	\$ 2,360.38
<u>CASH RECEIPTS:</u>			
Contributions from General and Utility Funds	\$ 449,400.00	\$ 455,799.96	\$ 456,400.00
Earned Interest	<u>\$ 858.43</u>	<u>\$ 650.00</u>	<u>\$ 600.00</u>
TOTAL CASH RECEIPTS	\$ 450,258.43	\$ 456,449.96	\$ 457,000.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 451,110.42	\$ 458,160.38	\$ 459,360.38
<u>CASH DISBURSEMENTS:</u>			
Bonds Redeemed	\$ 340,000.00	\$ 360,000.00	\$ 375,000.00
Interest Requirements	<u>\$ 109,400.00</u>	<u>\$ 95,800.00</u>	<u>\$ 81,400.00</u>
TOTAL CASH DISBURSEMENTS	\$ 449,400.00	\$ 455,800.00	\$ 456,400.00
BALANCE	\$ 1,710.42	\$ 2,360.38	\$ 2,960.38

DEBT SERVICE FUNDS

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012

9/30/12 BALANCE <u>OUTSTANDING</u>	2012-2013 PRINCIPAL <u>REQUIREMENTS</u>	2012-2013 INTEREST <u>REQUIREMENTS</u>	2012-2013 TOTAL <u>REQUIREMENTS</u>
\$ 3,100,000.00	\$ 435,000.00	\$ 46,200.00	\$ 481,200.00

ISSUANCE PURPOSE - REFUNDING CERTIFICATES OF OBLIGATION, SERIES 2002B AND A PORTION OF CERTIFICATES OF OBLIGATION, SERIES 2007 - STREET DRAINAGE IMPROVEMENTS AND NEW LIBRARY AND WATER AND SEWER SYSTEM IMPROVEMENTS.

	<u>2011-2012 ESTIMATE</u>	<u>2012-2013 PROPOSED</u>
BALANCE	\$ 0.00	\$ 1,347.13
<u>CASH RECEIPTS:</u>		
Contributions from General and Utility Fund	\$ \$ 31,625.00	\$ 481,200.00
Earned Interest	\$ 1,347.13	500.00
TOTAL CASH RECEIPTS	\$ 32,972.13	\$ 481,700.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 32,972.13	483,047.13
<u>CASH DISBURSEMENTS:</u>		
Bonds Redeemed	\$ 20,000.00	\$ 435,000.00
Interest Requirements	\$ 11,625.00	\$ 46,200.00
TOTAL CASH DISBURSEMENTS	\$ 31,625.00	\$ 481,200.00
BALANCE	\$ 1,347.13	\$ 1,847.13

RESERVE FUND
2012 - 2013 FISCAL YEAR

Street Improvement Fund
Water System Reserve & Maintenance Fund
Electric Improvement Fund

RESERVE FUNDS

STREET IMPROVEMENT FUND

	2010-2011 <u>ACTUAL</u>	2011-2012 <u>ESTIMATE</u>	2012-13 <u>PROPOSED</u>
BALANCE	\$ 16,501.38	\$ 16,549.82	\$ 16,584.82
<u>CASH RECEIPTS:</u>			
Earned Interest	\$ <u>48.44</u>	\$ <u>35.00</u>	\$ <u>35.00</u>
TOTAL CASH RECEIPTS	\$ 48.44	\$ 35.00	\$ 35.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 16,549.82	\$ 16,584.82	\$ 16,619.82
<u>CASH DISBURSEMENTS:</u>			
	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>
BALANCE	\$ 16,549.82	\$ 16,584.82	\$ 16,619.82

RESERVE FUNDS

WATER SYSTEM RESERVE AND MAINTENANCE FUND

	2010-2011 <u>ACTUAL</u>	2011-2012 <u>ESTIMATE</u>	2012-13 <u>PROPOSED</u>
BALANCE	\$ 60,573.99	\$ 60,872.72	\$ 61,087.72
<u>CASH RECEIPTS:</u>			
Earned Interest	\$ <u>298.73</u>	\$ <u>215.00</u>	\$ <u>215.00</u>
TOTAL CASH RECEIPTS	\$ 298.73	\$ 215.00	\$ 215.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 60,872.72	\$ 61,087.72	\$ 61,302.72
<u>CASH DISBURSEMENTS:</u>			
	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>
BALANCE	\$ 60,872.72	\$ 61,087.72	\$ 61,302.72

RESERVE FUNDS

ELECTRIC IMPROVEMENT FUND

	<u>2010-2011</u> <u>ACTUAL</u>	<u>2011-2012</u> <u>ESTIMATE</u>	<u>2012-13</u> <u>PROPOSED</u>
BALANCE	\$ 1,503,530.90	\$ 1,503,530.90	\$ 1,503,530.90
<u>CASH RECEIPTS:</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 1,503,530.90	\$ 1,503,530.90	\$ 1,503,530.90
<u>CASH DISBURSEMENTS:</u>			
Transfer to Utility Fund	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
TOTAL CASH DISBURSEMENTS	\$ 0.00	\$ 0.00	\$ 0.00
BALANCE	\$ 1,503,530.90	\$ 1,503,530.90	\$ 1,503,530.90

(NOTE: Earned interest is deposited to Utility System Fund.)