

(Helix Energy Solutions' Reeled Pipe facility under construction – Spring 2008)

City of Ingleside, Texas
Annual Budget
October 1, 2008 – September 30, 2009

(Approved – September 23, 2008)

CITY OF INGLESIDE, TEXAS

Annual Budget

October 1, 2008 - September 30, 2009

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BUDGET MESSAGE
FISCAL YEAR 2008-2009
September 23, 2008

COMMENTS AND BACKGROUND

This draft of the operating budget reflects the preliminary draft as presented in the July 11, 2008 draft and modified as a result of the various council meetings held since that time. As reflected in the Capital Budget presented to Council on August 12, 2008 the City has significant challenges to address the future needs of the community. However, during the past year, the City has made significant progress towards returning to financial stability as demonstrated by the retirement of the \$1,400,000 TRAN and the improved debt rating issued by Standard and Poor. In addition, operating cash and reserves are being established on a methodically basis and, absent a catastrophic event, the City's operations will continue to become more deliberate and able to focus on stated goals. In other words, we believe the City is now in a much better position to begin to function on a proactive basis with regards to the growth and other opportunities which are within reach of our community.

As indicated, this document is a draft. The following areas are those which are tentative and will be revised as the budgeting process proceeds:

Current Net Surplus – As presented in this draft, the current net cash surplus of the General, Interest and Sinking, and Utility Funds is projected at \$54,762 after providing for current reserves of \$150,000 and \$71,885 in the General Fund and Utility Fund, respectively.

Ad valorem taxes. Based upon the certified valuations from the Appraisal District, the tax rolls increased from \$313,238,283 to \$326,826,198. The increase in valuations has been used to justify a decrease in the tax rate from last year's rate of \$0.72/100 to the proposed rate of \$0.715/100. This budget reflects \$103,454 of additional ad valorem tax revenues compared to last year.

Water and Sewer Rates – In order to balance the operating revenues and expenditures of the Utility System, a 5% increase in rates over last year's rates have been included. In addition, a 10% increase in the cost of water purchased from the San Patricio Municipal Water Supply District is being passed through to the customers. Further, the annual transfer from the Utility Fund to the General Fund has been reduced from \$750,000 to \$615,000.

Capital Expenditures – This draft reflects capital expenditures of approximately \$200,000. As reflected in the Capital Budget, the City faces significant capital needs in the future.

General Fund Expenditures – Page 12 of the draft sets forth the total, annual expenditures of the various general fund departments. The increase over the FY 2007-08 budget is slightly less than 5%. (The contract for solid waste has an escalation clause which the contractor is expected to invoke sometime in October. Any increase will need to be passed through to customers.)

Utility Fund Expenditures – Page 63 of the draft sets forth the total, annual expenditures of the various utility fund departments. The increase in the water department expenditures pertain to line replacement and related street repairs as well as the costs of water purchased. The increase in the waste water department is primarily for line replacement. (\$100,000.)

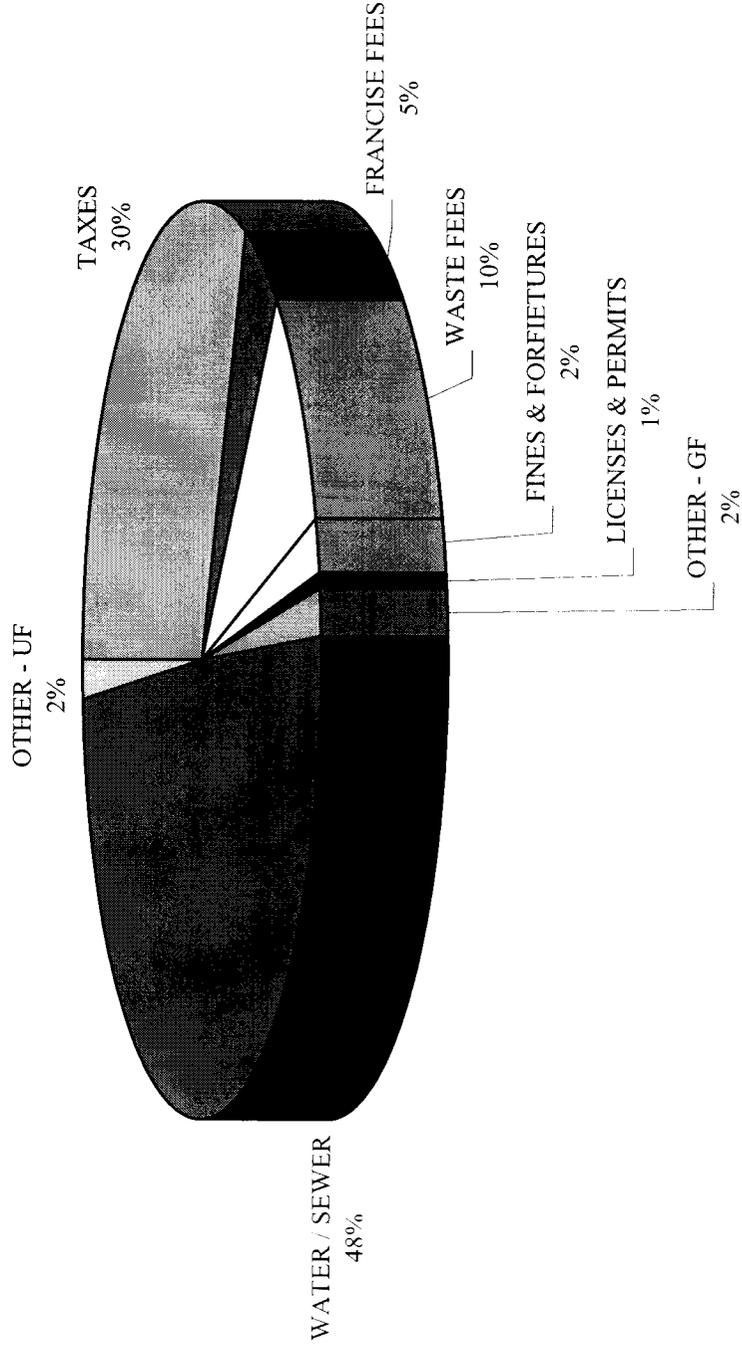
Staffing Issues – Staffing represents approximately 1/3 of the City's operating expenditures and is summarized on a departmental basis on page 106. This budget reflects a \$0.44 per hour raise directed by Council to each employee. It also reflects a 2% increase for certain members of the Police and Fire departments. (FY 2007-08 budget \$146,508: FY 2008-09 budget, \$193,152).

This draft of the budget provides for two new positions: Assistant Animal Control Officer and Administrative Assistant at City Hall.

Gasoline and Electricity – These items, on a City wide basis, are summarized on pages 107 and 108. The current energy charge under the STAP contract with Constellation is \$.07759/kWh and will expire in January 2009. The City will be expected to respond to STAP's long term power contract opportunity by November 5th. If the City does not elect to participate in the long term power contract, additional funds will need to be budgeted for the costs of electricity. There are financial reporting issues regarding this contract which will need to be addressed.

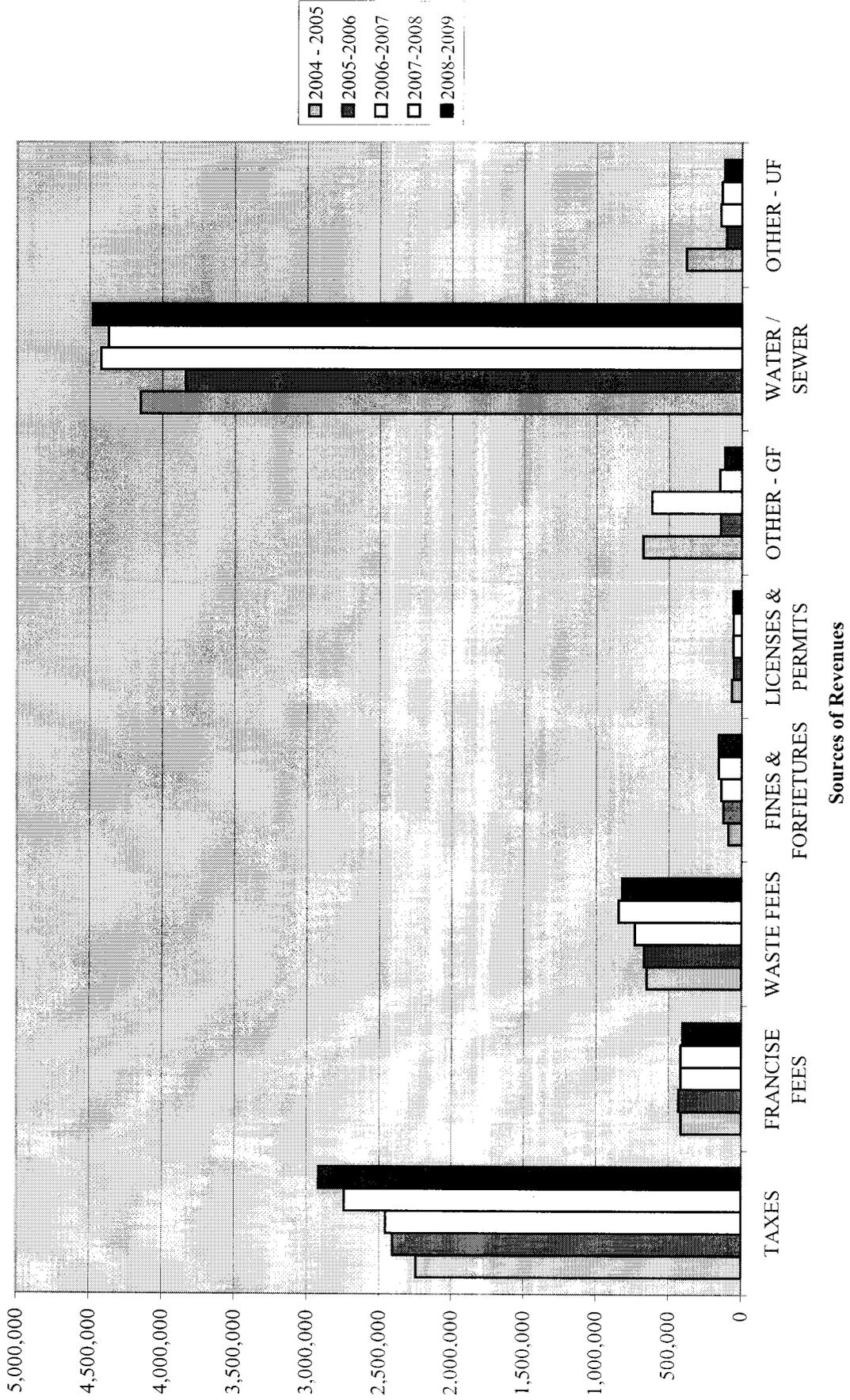
As previously indicated, this is a draft and there will be changes as additional information becomes available and as decisions are made. Therefore, please do not hesitate to bring questions and comments forward so that they may be considered and addressed. The budget for the City needs to be approved before September 30, 2008.

Sources of Revenues 2007 - 2008



TAXES
 FRANCHISE FEES
 WASTE FEES
 FINES & FORFEITURES
 LICENSES & PERMITS
 OTHER - GF
 WATER / SEWER
 OTHER - UF

Revenues Over Time



PROPOSED

FY 2008-2009

CITY COUNCIL

BUDGET DRAFT

BASED UPON 9/03/08

GENERAL FUND

FY 2008-2009

CITY COUNCIL

BUDGET DRAFT

TOTAL GENERAL AND UTILITY OPERATING BUDGET

REVENUES

FUND:

	General Fund - Including Transfer UF to GF	5,096,869	
	General Fund -- Collected I & S	485,996	
	Utility Fund 5.0%	4,037,234	
		TOTAL	9,620,100

EXPENDITURES

FUND:

	General Fund Operating Expenses	5,081,657	
	General Fund Debt Service	448,397	
	Utility Expenditures - Including Transfers UF to GF	4,035,285	
		TOTAL	9,565,338
		Net	54,762

Unrestricted Cash

Estimated Beginning	
Total Estimated Cash Anticipated End of FY 08-09 Budget Year	54,762

<u>PROPOSED TAX RATE</u>	0.7150000
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RECAP OF ALL FUNDS by FUND NAME

ACCT	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 PROPOSED
GENERAL FUND							
	Revenues	4,151,604	3,842,313	4,422,701	4,190,195	4,371,808	4,481,869
	Transfers	1,250,000	24,992	512,839	750,000	750,000	615,000
	Expenditures	5,630,286	4,538,221	4,415,078	4,852,809	4,723,340	5,081,657
	Current Net Surplus/(Deficit)	(228,682)	(670,916)	520,462	87,386	398,467	15,212
SALES TAX RESTRICTED FUND(S)							
INDUSTRIAL DEVELOPMENT CORPORATION (IDC)							
	Revenues	205,079	227,154	384,864	115,238	125,238	141,530
	Expenditures	134,375	103,600	541,906	83,775	89,425	87,426
	Current Net Surplus/(Deficit)	70,704	123,554	(157,042)	31,463	35,813	54,104
STREET REPAIR FUND							
	Revenues				115,238	115,238	141,530
	Expenditures				50,000	50,000	100,000
	Current Net Surplus/(Deficit)				65,238	65,238	41,530

RECAP OF ALL FUNDS by FUND NAME

ACCT	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 PROPOSED
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RESTRICTED FUND(S)

HOTEL MOTEL FUND

Revenues	117,037	156,443	134,922	152,821	154,021	152,821
Expenditures	111,139	72,545	140,933	110,000	117,900	130,000
Current Net Surplus/(Deficit)	5,898	83,898	(6,011)	42,821	36,121	22,821

INGLESIDE CONSTRUCTION FUND (ICF)

Revenues						
Expenditures	(2,091)	0	137,468	0	0	0
Current Net Surplus/(Deficit)	2,091	0	(137,468)	0	0	0

RECAP OF ALL FUNDS by FUND NAME

ACCT	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 PROPOSED
TEXAS CAPITAL FUND (KEIWET BRIDGE)							
	Revenues	79,209	31,529	680,705	0	5,000	0
	Expenditures	79,209	31,529	680,705	0	5,059	0
	Current Net Surplus/(Deficit)	0	0	0	0	(59)	0
TEXAS CAPITAL FUND (HOME GRANT)							
	Revenues	0	0	64,845	0	310,800	0
	Expenditures	0	0	64,845	0	310,800	0
	Current Net Surplus/(Deficit)	0	0	0	0	0	0
TEXAS CAPITAL FUND (HELIX)							
	Revenues	0	0	0	0	0	750,000
	Expenditures	0	0	0	0	0	750,000
	Current Net Surplus/(Deficit)	0	0	0	0	0	0
HOMELAND SECURITY GRANT							
	Revenues	0	0	0	0	0	485,000
	Expenditures	0	0	0	0	0	485,000
	Current Net Surplus/(Deficit)	0	0	0	0	0	0
GENERAL FUND INTEREST & SINKING FUND							
DEBT SERVICE FUND							
	Revenues	318,856	248,323	470,337	483,711	477,500	485,996
	Expenditures	600,880	339,659	445,299	446,225	446,225	448,397
	Transfers	324,932					
	Current Net Surplus/(Deficit)	42,908	(91,336)	25,039	37,486	31,275	37,600

RECAP OF ALL FUNDS by FUND NAME

ACCT	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 PROPOSED
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UTILITY FUND

Revenues	3,623,046	3,320,182	3,710,451	3,748,201	3,714,698	4,037,234
Expenditures	4,922,240	3,765,732	3,074,620	3,706,291	3,613,201	4,035,285
Current Net Surplus/(Deficit)	(1,299,194)	(445,550)	635,832	41,910	101,497	1,950

Note - Given the City's financial condition, this budget focuses on its cash revenues and expenses.
 In future years the budgeting process will strive to include the impact of depreciation within its budgets. (500,000) (700,000)

UTILITY FUND - SRF

Revenues	37,508	552,690	52,204	0	0	0
Expenditures	74,825	69,671	(428,616)	0	0	0
Current Net Surplus/(Deficit)	(37,317)	483,019	480,820	0	0	0

UTILITY FUND - EDAP

Revenues	2,065,517	2,181,743	2,110	0	0	0
Expenditures	0	733,385	598,516	0	0	0
Current Net Surplus/(Deficit)	2,065,517	1,448,358	(596,407)	0	0	0

UTILITY FUND - RDA HOOKUP

Revenues	0	0	0			
Expenditures	0	(195,350)	0			
Current Net Surplus/(Deficit)	0	(195,350)	0	0	0	0

UTILITY FUND - DEAG GRANT

Revenues	0		478,134			482,500
Expenditures	0	0	0			482,500
Current Net Surplus/(Deficit)	0	0	0	0	0	0

RECAP OF ALL FUNDS by FUND NAME

ACCT	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 PROPOSED
ASSEST SEIZURES & FORFEITURE							
	Revenues	13,784	2,249	2,477	0	410	0
	Expenditures	13,062	4,862	1,542	0	500	0
	Current Net Surplus/(Deficit)	722	(2,613)	935	0	(90)	0
SELF FUNDED INSURANCE							
	Revenues	370,536	687,635	975,140	708,971	888,631	800,648
	Expenditures	469,430	687,636	913,368	705,353	835,607	690,627
	Current Net Surplus/(Deficit)	(98,894)	(1)	61,772	3,618	53,024	110,021

GENERAL FUND REVENUES

ACCT	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
TAXES							
4010	PROPERTY TAX	1,437,512	1,562,858	1,540,166	1,726,704	1,750,000	1,885,784
4011	DELINQUENT TAXES	75,060	20,645	53,656	55,000	55,000	55,000
4012	TAX PENALTIES	35,126	30,099	34,743	30,000	30,000	30,000
4013	SALES TAXES	610,023	679,459	714,507	657,961	723,757	765,309
4014	BEVERAGE TAXES	4,453	5,306	5,787	5,000	5,000	5,000
4015	IN LIEU TAXES	77,652	104,771	98,685	176,127	174,726	174,891
4016	BINGO TAXES	3,635	3,540	3,510	3,501	3,501	3,501
4018	CHILD SAFETY FEE			5,508	0	4,700	0
	TOTAL TAXES	2,243,461	2,406,677	2,456,561	2,654,293	2,741,984	2,919,484
FRANCHISE FEES							
4110	ELECTRICAL FRANCHISE FEES	283,648	282,379	263,656	260,000	260,000	260,000
4111	CABLE FRANCHISE FEES	73,463	77,266	82,017	74,148	80,000	74,148
4112	IN LIEU ELECTRIC FRANCHISE FEE	33,543	48,627	48,739	48,600	51,781	48,600
4113	GAS FRANCHISE FEES	10,084	11,152	10,700	10,084	10,578	10,084
4114	TELEPHONE FRANCHISE FEES	13,855	12,656	11,492	13,855	13,855	13,855
	TOTAL FRANCHISE FEES	414,593	432,080	416,604	406,687	416,214	406,687
SERVICES							
4210	COMBINED SOLID WASTE FEES	575,156	612,633	682,508	724,592	796,148	771,100
4211	FIRE CALLS	12,517	12,945	14,291	12,517	12,517	12,517
4220	POOL ADMISSIONS	5,855	4,522	4,789	3,575	4,500	4,500
4221	POOL CONCESSIONS	2,734	2,655	3,827	2,600	3,500	3,500
4222	POOL SEASON PASSES	620	900	200	900	200	900
4223	POOL SWIMMING LESSONS	1,630	2,878	2,008	2,478	2,000	2,478
4224	POOL PARTIES	4,335	3,490	2,655	3,500	2,500	3,500
4230	SKATE PARK ADMISSIONS	23,244	14,896	9,788	15,000	9,500	10,000
4231	SKATE PARK CONCESSIONS	15,141	13,010	10,631	12,500	12,500	12,500
4232	SKATE PARK YEARLY PASS	2,352	1,441	1,000	2,000	1,000	1,000
4235	SKATE PARK RENTALS	2,307	1,900	863	1,850	1,000	1,000
4239	SKATE PARK DONATIONS	4,926		850			
4240	LIVE OAK BASEBALL LEAGUE	900	618	-224	0	0	0
	TOTAL SERVICES	651,717	671,888	733,186	781,512	845,365	822,995
FINES & FORFEITURES							
4305	LIBRARY FINES	4,810	3,414	3,876	4,500	5,000	4,500
4310	MUNICIPAL COURT	86,381	125,619	135,926	150,000	150,000	150,000
4320	MUNICIPAL TECHNOLOGY FEE		24	0	3,500	3,500	3,500
	TOTAL FINES & FORFEITURES	91,191	129,057	139,802	158,000	158,500	158,000
LICENSES & PERMITS							
4410	DOG LICENSE	325	1,012	341	100	300	100
4411	DOG ADOPTIONS	3,317	13,714	10,649	3,500	3,500	3,500
4415	CONTRACTORS LICENSE	4,400	5,170	4,785	5,000	5,000	5,000
4420	ELECTRICIANS LICENSE	59	121	0	0	0	0
4425	BUILDING PERMITS	33,760	16,384	23,659	25,000	25,000	25,000
4430	ELECTRICAL PERMITS	8,660	5,729	7,258	8,660	8,660	8,660
4435	PLUMBING PERMITS	7,079	4,696	5,489	7,079	7,079	7,079
4440	MECHANICAL PERMITS	4,749	6,235	3,646	5,646	5,646	5,646
4445	BEER & WINE PERMITS	1,533	2,090	1,918	3,000	2,000	3,000

GENERAL FUND REVENUES

ACCT	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
4450	SOLICITORS PERMITS	720	403	255	327	200	327
4490	OTHER PERMITS	5,275	725	742	650	550	650
	TOTAL LICENSES & PERMITS	69,877	56,279	58,743	58,962	57,935	58,962
	OTHER						
4501	WRECKER	-		382			
4504	PLATTING FEES	8,971	4,101	1,825	4,486	15,000	4,486
4505	REZONNING APPLICATIONS	885	625	750	885	885	885
4506	DRIVEWAY PLACEMENT	5,817	6,595	7,451	6,000	7,000	6,000
4507	TAX CERTIFICATES	1,134	310	287	1,134	300	1,134
4508	COPIES	1,223	1,246	1,211	1,000	1,000	1,000
4509	LOT CLEARING	20,085	6,198	1,076	2,000	2,000	2,000
4510	LAW OFFICER EDUCATION	-	3,358	1,758	1,700	1,700	1,700
4511	ARREST FEES	623	560	640	623	623	623
4512	MAP SALES	235	60	10	100	0	100
4513	DARE CONTRIBUTIONS						
4514	POLICE ALLOCATION - SCHOOL CONTRIBUTION	2,414		24,293	24,293	24,293	24,293
4515	POUND BOARDING & IMPOUNDMENT	13,532	13,535	10,906	14,000	14,000	14,000
4516	POLICE PAYPHONE COMMISSIONS	182	558	763	500	500	500
4517	EMERGENCY MANAGEMENT - GRANT			10,557			
4520	GARDEN CENTER RENTAL	5,430	3,215	5,190	4,800	4,800	4,800
4522	LIVE OAK PARK RENTAL	250		0	100	100	100
4523	HUMBLE YOUTH CENTER RENTAL		2,389	4,075		3,000	

GENERAL FUND REVENUES

ACCT	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
4524	HUMBLE CONCESSIONS		2,898	2,090		1,000	
4526	HUMBLE YOUTH MISC.		2,167	7,098		2,400	
4540	GRANT-COASTAL BEND FOUNDATION			25,000	0	0	0
4541	FEMA REIMBURSEMENT			0		1,316	
4543	GRANT - T.I.F. LIBRARY		4,640	13,124	6,120	6,120	6,120
4544	TEXAS CAPITAL PROJECT	25,000					
4545	GRANT - TEXAS LAND BOARD	198,584	60,000				
4546	GRANT - TEXAS PARKS & WILDLIFE	94,165	7,632	3,500			
4547	CONTRIBUTIONS FROM OTHER GOV.			239,266	0	4,923	0
4548	GRANT - POLICE TOBACCO					3,000	
4550	INTEREST INCOME	9,338	1,038	43,464	35,000	20,000	20,000
4585	CASH OVER/SHORT	92	(224)	0			
4590	MISCELLANEOUS	264,320	25,431	206,902	25,000	25,000	25,000
4591	DONATIONS			1,411	3,000	1,300	3,000
4593	DONATIONS			150			
4595	SALE OF ASSETS	28,485		4,628		11,550	
	TOTAL OTHER	680,765	146,332	617,806	130,741	151,810	115,741
	TOTAL REVENUES BEFORE TRANSFERS	4,151,604	3,842,313	4,422,701	4,190,195	4,371,808	4,481,869
	TRANSFERS FROM OTHER FUNDS						
4921	HOT/MOTEL FUND TRANSFERS			55,978		0	0
4923	IDC FUND TRANSFERS			456,861	0	0	0
4950	UTILITY FUND TRANSFERS	1,250,000	24,992		750,000	750,000	615,000
	TOTAL TRANSFERS IN	1,250,000	24,992	512,839	750,000	750,000	615,000
	TOTAL REVENUES	5,401,604	3,867,305	4,935,540	4,940,195	5,121,808	5,096,869

GENERAL FUND EXPENDITURES

ACCT	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
500	Non-Departmental	\$ 258,543	\$ 286,964	\$ 527,221	\$ 657,640	\$ 497,638	\$ 503,387
501	Mayor & Council	\$ 10,046	\$ 12,183	\$ 4,682	\$ 12,125	\$ 12,525	\$ 15,675
502	City Manager (General Fund)	\$ 67,939	\$ 130,209	\$ 57,210	\$ 67,322	\$ 67,358	\$ 72,585
503	City Secretary (General Fund)	\$ 63,318	\$ 66,394	\$ 67,438	\$ 79,043	\$ 79,074	\$ 102,235
504	Finance	\$ 86,307	\$ 82,635	\$ 117,838	\$ 161,237	\$ 161,142	\$ 160,838
505	City Attorney	\$ 24,160	\$ 39,403	\$ 46,708	\$ 45,500	\$ 40,000	\$ 20,500
506	Municipal Court	\$ 136,604	\$ 143,536	\$ 138,353	\$ 133,466	\$ 133,129	\$ 142,012
507	Library	\$ 255,015	\$ 267,402	\$ 237,808	\$ 259,453	\$ 256,806	\$ 267,746
508	Fire Department	\$ 133,891	\$ 109,751	\$ 113,915	\$ 143,097	\$ 142,127	\$ 184,620
509	Police Department	\$ 1,247,543	\$ 1,231,159	\$ 1,269,549	\$ 1,377,289	\$ 1,374,183	\$ 1,460,254
510	Parks	\$ 1,740,567	\$ 687,507	\$ 360,395	\$ 383,988	\$ 399,882	\$ 394,153
511	Streets	\$ 504,946	\$ 414,196	\$ 362,668	\$ 376,330	\$ 369,907	\$ 378,323
512	Building Inspection	\$ 142,121	\$ 136,091	\$ 126,621	\$ 145,084	\$ 141,924	\$ 145,155
513	Building & Drainage	\$ 105,679	\$ 227,505	\$ 266,359	\$ 224,347	\$ 223,936	\$ 286,492
514	Vector	\$ 41,240	\$ 37,794	\$ 6,781	\$ 25,825	\$ 23,075	\$ 20,200
515	Animal Control	\$ 80,246	\$ 90,265	\$ 85,952	\$ 88,068	\$ 96,230	\$ 133,973
516	Crossing Guard	\$ 6,154	\$ 4,603	\$ 3,067	\$ 6,814	\$ -	\$ 7,250
517	Sanitation (BFI)	\$ 453,240	\$ 491,058	\$ 533,123	\$ 547,966	\$ 596,772	\$ 657,546
518	Code Enforcement	\$ 59,181	\$ 64,795	\$ 57,361	\$ 72,788	\$ 72,605	\$ 85,440
519	Senior Center	\$ 10,017	\$ 10,777	\$ 21,428	\$ 32,462	\$ 30,862	\$ 34,602
520	Community Services	\$ 203,529	\$ -	\$ -	\$ -	\$ -	\$ -
540	Emergency Management	\$ -	\$ -	\$ 10,602	\$ 12,965	\$ 4,165	\$ 8,670
550	Interest Expense	\$ -	\$ 3,994	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 5,630,286	\$ 4,538,221	\$ 4,415,078	\$ 4,852,809	\$ 4,723,340	\$ 5,081,657

GENERAL FUND NONDEPARTMENTAL

ACCT 500	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
SUPPLIES							
201	COPIER & OFFICE SUPPLIES	2,071	6,013	2,056	4,200	4,200	4,200
202	NON-DEPT POSTAGE		(551)	5,541	5,500	5,500	5,500
210	HURRICANE PREPAREDNESS	188					
225	OTHER SUPPLIES						
TOTAL SUPPLIES		2,259	5,462	7,596	9,700	9,700	9,700
MAINTENANCE & REPAIRS							
330	BUILDING/STRUCTURAL MAINT.	1,146	2,586	2,314	3,300	3,300	3,300
335	INSTR/APPARATUS MAINTENANCE	748	456	131	600	600	600
TOTAL MAINTENANCE & REPAIRS		1,894	3,042	2,445	3,900	3,900	3,900
CONTRACTUAL SERVICES							
405	ADVERTISING		54	153.08	75	75	75
420	RENTALS	6,929	10,259	7,394	10,164	10,164	10,164
430	TELEPHONE	7,872	11,892	9,472	10,850	10,850	10,850
431	INTERNET COMMUNICATIONS	122	(192)	(230)	250	250	250
432	SECURITY MONITORING	579	3,862	743	4,900	700	4,900
435	ELECTRIC UTILITY	5,307	7,791	10,718	8,750	8,750	9,625
438	INSURANCE --- Prop/Liability	19,874	29,465	37,661	69,000	56,841	69,000
439	JANITORIAL SERVICES	3,169	3,515	3,487	3,525	3,525	3,525
440	SENIOR CITIZENS	1,200	1,100	1,300	-	1,200	-
465	ATTORNEY FEES	-	825	-	500	500	-
468	APPRAISAL DISTRICT CONTRIBUTION	18,803	31,998	32,012	40,000	34,618	40,000
470	COUNTY TAX ASSESSOR	7,681	8,422	8,970	10,000	10,151	10,000
472	CONTRACT - EMS	61,022	70,000	84,136	88,347	88,347	92,764
473	HALO FLIGHT	1,000	1,000	1,000	1,000	1,000	1,000
474	WEBSITE EXPENSES	4,647	1,125	3,045	2,500	2,500	2,500
476	CONTRACT - ENGINEER	60,029	33,389	972	25,000	25,000	25,000
477	SAN PAT CO. - MEALS ON WHEELS	13,073	2,011				
478	AUDIT		7,177	15,000	15,000	14,250	15,750
480	ECONOMIC DEVELOPMENT/BRAC	27,827	4,694	4,766	4,765	4,765	4,765
484	CONTRACT - CONSULTING	15,303	1,750	1,250	1,750	1,750	1,750
485	COASTAL BEND BAYS & ESTUARIES	5,000	5,000				
TOTAL CONTRACTUAL SERVICES		259,437	235,137	221,848	296,376	275,236	306,918

GENERAL FUND NONDEPARTMENTAL

ACCT	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
EXPENDITURES							
515	DUES & MEMBERSHIPS	1,933	1,906	418	2,869	2,000	2,869
580	MERIT FUNDS INCLUDING COUNCIL	-	-	-	-	-	-
585	EMERGENCY RESERVE	-	-	-150	-	-	-
586	LAND ACQUISITION	-	-	-	-	-	-
598	PROPERTY TAX REFUNDS	-	2,573	-	-	-	-
599	UN-RESTRICTED RESERVE FUND	-	-	-	-	-	-
655	TRAN	-	-	-	150,000	150,000	150,000
660	FISCAL AGENT FEE (TRAN)	-	-	83,481	150,000	56,803	-
	TOTAL EXPENDITURES	1,933	46,979	119,499	347,664	208,803	152,869
CAPITAL OUTLAY							
735	EQUIPMENT	-	-	-	-	-	-
760	CAPITAL IMPROVEMENT PROGRAM	-	-	-	-	-	-
777	EDAP ROAD REPAIR	-	-	-	-	-	30,000
	TOTAL CAPITAL OUTLAY	-	-	154,650	-	-	30,000
				154,650			
EXPENDITURES							
800	INVENTORY INCREASE/DECREASE	(6,980)	(3,656)	21,183	-	-	-
	TOTAL EXPENDITURES	(6,980)	(3,656)	21,183	-	-	-
	TOTAL NON-DEPARTMENTAL	258,543	286,964	527,221	657,640	497,638	503,387

MAYOR & COUNCIL

ACCT	DESCRIPTION	2004-2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
PERSONNEL SERVICES							
101	MEETING STIPENDS	5,000	3,950	3,925	4,500	4,500	4,500
135	WORKMAN'S COMPENSATION	20	25	-	25	25	25
	TOTAL PERSONNEL SERVICES	5,020	3,975	3,925	4,525	4,525	4,525
SUPPLIES							
201	OFFICE SUPPLIES	39	15	97	100	200	500
202	POSTAGE	-	-	-	-	-	-
204	PRINTING	-	-	188	200	500	200
214	UNIFORMS	207	-	-	-	-	-
	TOTAL SUPPLIES	246	15	285	300	700	1,050
CONTRACTUAL SERVICES							
415	TRAVEL EXPENSE	1,030	7,853	-	-	-	-
450	SPECIAL SERVICES	175	340	-	5,200	5,200	7,000
	TOTAL CONTRACTUAL SERVICES	1,205	8,193	-	5,200	5,200	8,000
EXPENDITURES							
505	MEETINGS/CONFERENCES	3,575	-	473	2,100	2,100	2,100
515	DUES & MEMBERSHIPS	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	3,575	-	473	2,100	2,100	2,100
CAPITAL OUTLAY							
705	FURNITURE	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
	TOTAL MAYOR & CITY COUNCIL	10,046	12,183	4,682	12,125	12,525	15,675

GENERAL FUND CITY MANAGER

ACCT	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
PERSONNEL SERVICES							
101	SALARIES-SUPERVISION	47,751	105,637	43,199	43,297	43,297	44,023
108	RETIREMENT	3,068	2,955	618	2,924	2,924	3,893
109	LONGEVITY	92	116		28		32
120	SOCIAL SECURITY TAXES	3,546	6,615	3,336	3,314	3,314	3,370
125	UNEMPLOYMENT TAXES	14	540	90	135	135	135
130	HEALTH & LIFE INSURANCE	3,658	2,833	7,888	10,533	10,533	11,838
135	WORKMAN'S COMPENSATION	175	252	114	191	220	194
	TOTAL PERSONNEL SERVICES	58,304	118,948	55,246	60,422	60,423	63,485
SUPPLIES							
201	OFFICE SUPPLIES	27		120	100	125	100
202	POSTAGE	-	16				
203	PUBLICATIONS	504	2,700	-	200	60	200
204	PRINTING	-		126.21	100	100	100
205	OFFICE EQUIPMENT	-					
214	UNIFORMS	22					
	TOTAL SUPPLIES	553	2,716	246	400	285	400
MAINTENANCE & REPAIRS							
335	INSTRUMENTS/APPARATUS	-	65	0	-	-	-
	TOTAL MAINTENANCE & REPAIRS	-	65	-	-	-	-
CONTRACTUAL SERVICES							
405	ADVERTISING			0			
410	AUTO ALLOWANCE	4,800	4,548	1,196	2,550	2,550	2,550
415	TRAVEL EXPENSE	933	2,288	-21	2,000	2,000	2,000
430	TELEPHONE	653	551	181	600	600	600
431	INTERNET ACCESS	245	283	148	50	50	50
490	COMPUTER SERVICES	250					
	TOTAL CONTRACTUAL SERVICES	6,881	7,670	1,503	5,200	5,200	5,200
PROFESSIONAL DEVELOPMENT							
510	TRAINING	823	662	214	1,000	1,000	1,000
515	DUES & MEMBERSHIPS	1,378	148	0	300	450	500
585	CONTINGENCY	-					
705	FURNITURE						
	TOTAL PROF DEVELOPMENT	2,201	810	214	1,300	1,450	1,500
CAPITAL OUTLAY							
705	FURNITURE						
710	COMPUTER HARDWARE						
715	COMPUTER SOFTWARE						2,000
795	CAPITAL OUTLAY REIMBURSEMT						
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	2,000
	TOTAL CITY MANAGER	67,939	130,209	57,210	67,322	67,358	72,585

GENERAL FUND CITY SECRETARY

ACCT	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
PERSONNEL SERVICES							
101	SALARIES-SUPERVISION	25,200	27,061	27,305	27,875	27,875	28,507
102	SALARIES-CLERICAL			1,704	15,012	15,012	27,279
103	SALARIES-OPERATIONS	12,443	15,550	12,763			
105	SALARIES-OVERTIME	517	293	259	500	500	500
108	RETIREMENT	2,456	2,695	1,975	2,970	2,970	5,067
109	LONGEVITY	550	574	598	620	620	1,046
120	SOCIAL SECURITY TAXES	2,879	3,063	3,102	3,367	3,305	4,386
125	UNEMPLOYMENT TAXES	27	540	90	270	270	405
130	HEALTH & LIFE INSURANCE	5,324	4,287	5,986	6,287	6,287	13,345
135	WORKMAN'S COMPENSATION	154	299	365	191	185	250
	TOTAL PERSONNEL SERVICES	49,550	54,362	54,148	57,093	57,024	80,785
SUPPLIES							
201	OFFICE SUPPLIES	1,004	592	458	1,200	1,200	1,200
202	POSTAGE	173	333	161	500	500	500
203	PUBLICATIONS	231	629	398	700	700	700
204	PRINTING	-	-	1,997	1,500	500	1,500
205	OFFICE EQUIPMENT	267					
	TOTAL SUPPLIES	1,675	1,554	3,014	3,900	2,900	3,900
MAINTENANCE & REPAIRS							
315	MAINTENANCE CONTRACT	1,873	2,003	1,873	2,500	2,500	2,500
335	INSTR/APPARATUS MAINTENANCE	165	44		150	150	150
340	IT MAINTENANCE CONTRACT			2,374	4,000	2,500	4,000
	TOTAL MAINTENANCE & REPAIRS	2,038	2,047	4,248	6,650	5,150	6,650
CONTRACTUAL SERVICES							
401	ELECTION COSTS	1,416	2,539	2,731	3,500	8,000	3,500
405	ADVERTISING	1,760	1,262	2,704	2,500	2,500	2,500
415	TRAVEL EXPENSE	1,188	1,480	0	500	500	500
430	TELEPHONE	195	78	251	200	200	200
431	INTERNET ACCESS	246	142	148	100	100	100
451	DRUG SCREENING	1,485	1,178	1,301	1,500	1,500	1,500
	TOTAL CONTRACTUAL SERVICES	6,290	6,679	7,135	8,300	12,800	8,300

GENERAL FUND CITY SECRETARY

ACCT 503	DESCRIPTION	2004-2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
<u>PROFESSIONAL DEVELOPMENT</u>							
505	CERTIFICATIONS		35				
510	TRAINING	35					
515	DUES & MEMBERSHIPS	500		50	500	500	500
		25	30	82	100	100	100
	TOTAL PROF DEVELOPMENT	560	65	132	600	600	600
<u>CAPITAL OUTLAY</u>							
705	FURNITURE	500					
710	ARCHIVE SYSTEMS (Hardware)	2,565	1,687	605	2,500	600	
711	COMPUTER SCANNER & CD WRITER						
715	COMPUTER SOFTWARE						
764	EQUIPMENT	140					
	TOTAL CAPITAL OUTLAY	3,205	1,687	605	2,500	600	2,000
	TOTAL CITY SECRETARY	63,318	66,394	69,281	79,043	79,074	102,235

FINANCE

ACCT 504	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
PERSONNEL SERVICES							
101	SALARIES-SUPERVISION	33,044	29,554	47,551	84,896	84,896	65,000
102	SALARIES-CLERICAL	17,574	18,297	36,088	36,560	36,560	37,705
105	SALARIES-OVERTIME	1,272	1,222	994	5,382	5,382	1,500
108	RETIREMENT	3,336	2,980	1,788	2,901	2,901	9,302
109	LONGEVITY	1,040	1,040	1,040	1,040	1,040	1,048
120	SOCIAL SECURITY TAXES	4,020	4,878	6,551	9,783	9,783	8,052
125	UNEMPLOYMENT TAXES	27	868	302	435	540	440
130	HEALTH & LIFE INSURANCE	7,140	6,528	15,350	8,938	8,938	26,571
135	WORKMAN'S COMPENSATION	193	268	468	539	539	457
		67,646	65,635	110,132	150,474	150,579	150,075
SUPPLIES							
201	OFFICE SUPPLIES						
202	POSTAGE	615	402	394	400	450	400
203	PUBLICATIONS	529	763	10	350	350	350
204	PRINTING	336	94	0	100	100	100
205	OFFICE EQUIPMENT	226	386	523	500	650	500
	TOTAL SUPPLIES	26	-	0	250	250	250
		1,732	1,645	927	1,600	1,800	1,600
MAINTENANCE & REPAIRS							
330	MAINTENANCE AGREEMENTS		4,672	5,273	6,163	6,163	6,163
335	INSTRUMENT/APPARATUS MAIN.	240	67	0	250	250	250
	TOTAL MAINTENANCE & REPAIRS	240	4,739	5,273	6,413	6,413	6,413
CONTRACTUAL SERVICES							
405	ADVERTISING		231	0			
410	AUTO ALLOWANCE						
415	TRAVEL EXPENSE						
430	TELEPHONE	731	764	0	800	400	800
431	INTERNET ACCESS	195	90	56	100	100	100
445	CONTRACT LABOR	2,703	284	295	325	325	325
460	SOFTWARE MAINTENANCE		542	750			
478	AUDIT	245	520	88	600	600	600
490	MISCELLANEOUS	11,500	7,250				
	TOTAL CONTRACTUAL SERVICES	15,374	9,681	1,188	1,825	1,425	1,825

FINANCE

ACCT 504	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
PROFESSIONAL DEVELOPMENT							
505	CERTIFICATIONS	423					
510	TRAINING			0	350	350	350
515	DUES & MEMBERSHIPS	630	436	151	250	250	250
	TOTAL PROFESSIONAL DEVELOPMENT	227	314	166	325	325	325
		1,280	750	317	925	925	925
CAPITAL OUTLAY							
705	FURNITURE						
710	COMPUTER HARDWARE						
715	5COMPUTER SOFTWARE		185				
795	CAPITAL OUTLAY REIMBURSEMENT	35					15,000
	TOTAL CAPITAL OUTLAY	35	185				
	TOTAL FINANCE	86,307	82,635	117,838	161,237	161,142	160,838

CITY ATTORNEY

ACCT 505	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
	CONTRACTUAL SERVICES						
465	ATTORNEY FEES	24,160	39,013	46,708	45,000	40,000	20,000
466	LAW LIBRARY		390				
490	MISCELLANEOUS				500		500
	TOTAL ATTORNEY COSTS	24,160	39,403	46,708	45,500	40,000	20,500

MUNICIPAL COURT

ACCT 506	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
PERSONNEL SERVICES							
101	SALARIES-SUPERVISION						
102	SALARIES-CLERICAL	47,280	49,426	49,131	50,157	50,157	51,386
103	SALARIES-LABOR OPERATIONS	32,351	33,952	33,635	23,309	23,309	24,373
105	SALARIES-OVERTIME	1,402	1,131	1,251	2,152	2,152	2,282
108	RETIREMENT	-	6	88	975	975	1,000
109	LONGEVITY	4,957	5,510	4,096	5,168	5,168	6,975
120	SOCIAL SECURITY TAXES	4,160	4,160	4,160	2,116	2,116	2,164
125	UNEMPLOYMENT TAXES	6,627	6,937	7,003	6,021	6,021	6,212
130	HEALTH & LIFE INSURANCE	63	567	145	605	605	608
135	WORKMAN'S COMPENSATION	13,782	14,835	15,350	9,057	9,057	9,494
	TOTAL PERSONNEL SERVICES	353	491	382	342	374	353
		110,975	117,015	115,242	99,901	99,934	104,847
SUPPLIES							
201	OFFICE SUPPLIES						
202	POSTAGE	1,624	3,477	1,324	3,000	3,000	3,000
203	PUBLICATIONS	1,250	819	800	1,400	1,000	1,400
204	PRINTING	2,112	2,308	2,510	2,500	2,400	2,600
205	OFFICE EQUIPMENT	1,699	412	90	1,500	1,500	1,500
	TOTAL SUPPLIES	199	-	-	250	-	250
		6,884	7,016	4,724	8,650	7,900	8,750
MAINTENANCE & REPAIRS							
315	MAINTENANCE AGREEMENTS	70	476	447	540	540	540
330	BUILDING/STRUCTURAL REPAIRS	-	-	216	4,000	4,000	-
335	INSTRUMENTS/APPARATUS REPAIRS	-	-	-	1,000	1,000	1,000
	TOTAL MAINTENANCE & REPAIRS	951	857	141	1,000	1,000	1,000
		1,021	1,333	804	5,540	5,540	1,540
CONTRACTUAL SERVICES							
410	AUTO ALLOWANCE						
415	TRAVEL EXPENSE	3,610	4,410	4,790	4,800	4,800	4,800
430	TELEPHONE	1,282	642	724	800	800	1,000
431	INTERNET ACCESS	695	1,123	1,144	1,200	1,200	1,200
435	ELECTRIC UTILITY						
437	GAS UTILITY	1,800	1,800	-	-	-	-
439	JANITORIAL SERVICE	245	159	399	800	500	800
450	SPECIAL SERVICES	1,200	1,200	-	-	-	-
460	SOFTWARE MAINTENANCE	48	-	137	500	500	500
466	LAW LIBRARY / ATTORNEY	1,436	1,305	1,425	1,425	1,425	1,425
	TOTAL CONTRACTUAL SERVICES	4,062	4,788	7,812	8,000	9,000	15,000
		14,378	15,427	16,430	17,525	18,225	24,725

MUNICIPAL COURT

ACCT 506	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
510	TRAINING						
515	DUES & MEMBERSHIPS	1,060	50	1048.1	1300	1050	1300
530	MAINTENCE AGREEMENTS	177	140	105	250	180	250
575	JURY FEES	335	-	-	-	-	-
576	WARRANT COLLECTION FEE	-	-	-	300	300	600
	TOTAL PROF DEVELOPMENT	1,572	190	1,153	1,850	1,530	2,150
	CAPITAL OUTLAY						
705	FURNITURE	420	2,555				
720	INSTRUMENT/APPARATUS	1,354	-				
	TOTAL CAPITAL OUTLAY	1,774	2,555	0	-	0	-
	TOTAL MUNICIPAL COURT	136,604	143,536	138,353	133,466	133,129	142,012

POLICE DEPARTMENT

ACCT 509	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
PERSONNEL SERVICES							
101	SALARIES-SUPERVISION						
102	SALARIES-CLERICAL	55,726	60,024	51,128	61,935	61,935	63,238
103	SALARIES-LABOR OPERATIONS	25,695	30,906	27,185	26,537	26,537	27,607
104	SALARIES-DISPATCHERS	431,844	489,983	452,694	506,051	506,051	521,838
105	SALARIES-OVERTIME	132,782	64,834	132,038	133,871	133,871	143,315
106	HOLIDAY PAY/PERSONAL DAY	65,414	21,084	44,384	39,000	39,000	39,000
107	CERTIFICATE PAY						
108	RETIREMENT	8,461	8,253	6,424	7,950	7,950	7,950
109	LONGEVITY	41,917	46,244	34,084	53,115	53,115	71,917
120	SOCIAL SECURITY TAXES	8,744	15,812	12,676	11,544	11,544	10,828
125	UNEMPLOYMENT TAXES	54,411	60,460	53,521	60,197	60,197	62,254
130	HEALTH & LIFE INSURANCE	836	6,582	1,340	6,210	6,210	6,210
135	WORKMAN'S COMPENSATION	183,158	206,292	209,135	240,991	240,991	223,452
	TOTAL PERSONNEL SERVICES	26,639	35,575	29,155	31,188	31,188	32,044
		1,035,627	1,046,049	1,053,764	1,178,589	1,178,589	1,209,653
SUPPLIES							
201	OFFICE SUPPLIES						
202	POSTAGE	9,796	7,355	7,465	7,500	7,500	7,500
203	PUBLICATIONS	364	388	408	400	600	700
204	PRINTING	837	860	336	2,000	1,800	2,000
205	OFFICE EQUIPMENT	895		-	600	600	600
206	JANITORIAL SUPPLIES	3,730	961	1	2,500	2,500	2,500
209	PHOTOGRAPHY SUPPLIES	765	715	637	1,000	1,200	1,000
210	FOOD SUPPLIES	165	290	514	750	750	750
211	MINOR TOOLS SUPPLIES		1	5		10	
212	CHEMICAL & MEDICAL SUPPLIES	595	45	472	500	500	500
213	DARE/SRO SUPPLIES	192	72	-	200	200	200
214	UNIFORMS/WEARING APPAREL	3,395	69	1,006	1,500	1,500	1,500
215	MOTOR VEHICLE SUPPLIES	2,333	4,380	3,541	5,000	6,000	5,000
216	EDUCATIONAL SUPPLIES	6,109	4,275	7,676	8,000	9,000	8,500
217	AMMUNITION	106	10	463	500	500	500
219	SAFETY EQUIPMENT	2,731	3,382	1,436	3,000	3,000	3,000
220	DARE TRAINING	1,027	1,371	2,280	2,000	2,000	3,000
221	TRAINING		117				
222	TECLOSE TRAINING	1,254	831	206.9			
	TOTAL SUPPLIES	34,294	23,417	27,302	35,450	37,660	37,250
MAINTENANCE & REPAIRS							
305	VEHICLE MAINTENANCE						
315	RADIO EQUIPMENT MAINTENANCE	11,195	11,580	10,877	15,000	17,000	15,000
330	BUILDING/STRUCTURAL MAINT.			70			
335	INSTR/APPARATUS MAINT.	1,406	1,450	1,364	2,000	2,000	2,000
	TOTAL MAINTENANCE & REPAIRS	14,019	13,095	15,839	29,800	28,000	26,000

POLICE DEPARTMENT

ACCT 509	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
CONTRACTUAL SERVICES							
405	ADVERTISING						
410	CAR ALLOWANCE				500	500	500
411	GASOLINE						
415	TRAVEL EXPENSE	34,853	37,626	32,781	40,000	45,000	53,301
420	RENTALS	3,342	3,485	992		300	1,000
430	TELEPHONE	4,013	3,685	3,499	3,500	3,500	3,500
431	INTERNET ACCESS	15,307	17,872	16,654	17,000	17,000	17,000
432	SECURITY MONITORING	1,508	1,397	1,336	1,500	1,500	1,500
433	MAINTENANCE AGREEMENTS		1,398	145		60	60
434	SOFTWARE MAINT.			11,900	11,000	10,500	10,500
435	ELECTRIC UTILITY			9,457	9,000	2,000	2,000
437	GAS UTILITY	332	9,100	22,749	20,000	24,000	26,400
439	JANITORIAL SERVICE	604	873	502	1,000	500	1,000
450	SPECIAL SERVICES	2,175	2,175	3,450	2,700	3,374	3,840
451	MEDICAL EXAMS	21	85				
453	PRISONER CARE	2,512	(1,591)	1,310	3,000	2,000	3,000
499	LAWSUIT SETTLEMENT	304	649	1,188	1,000	900	1,000
	TOTAL CONTRACTUAL SERVICES	30,000					
		94,971	76,754	105,963	110,200	111,134	124,601
PROFESSIONAL DEVELOPMENT							
510	TRAINING						
511	TRAINING - TCLOSE	3,338	2,230	1,161	7,000	7,000	7,000
515	DUES & MEMBERSHIPS			2,343	2,000	2,000	2,000
530	MAINTENANCE AGREEMENTS	483	305	249	750	500	750
	TOTAL PROF DEVELOPMENT	12,034	10,055				
		15,855	12,590	3,753	9,750	9,500	9,750
CAPITAL OUTLAY							
705	FURNITURE	1,164					
715	COMPUTER SOFTWARE	19,758	1,324			200	
720	INSTRUMENTS/APPARATUS	2,378	462	350		350	
732	GRANT - TOBACCO					250	
735	RADIO EQUIPMENT	133	2,500	1,865	1,500	1,500	
740	LIGHT BAR/SIREN/CAGE/SPEAKERS	-	5,000				
748	WEAPONS	2,116		1,830	2,000	2,000	
750	TACTICAL EQUIPMENT	1,210	1,428				
760	VEHICLES	20,618	44,201				50,000
761	BUILDING IMPROVEMENTS	6,525	(1,400)	59,191	10,000	5,000	
762	STORM SHUTTERS		5,580				
763	VOICE MAIL SYSTEM						
764	EQUIPMENT	(1,125)	159	-308.35			3,000
	TOTAL CAPITAL OUTLAY	52,777	59,254	62,928	13,500	9,300	53,000
	TOTAL POLICE	1,247,543	1,231,159	1,269,549	1,377,289	1,374,183	1,460,254

CROSSING GUARD

ACCT 516	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
	PERSONNEL SERVICES						
104	SALARIES-PART-TIME	5,496	3,960	2,704	5,960		6,342
120	SOCIAL SECURITY TAXES	418	315	212	456		485
125	UNEMPLOYMENT TAXES	50	78	56	179		190
135	WORKMAN'S COMPENSATION	190	250	95	219		233
	TOTAL PERSONNEL SERVICES	6,154	4,603	3,067	6,814	0	7,250
	TOTAL CROSSING GUARDS	6,154	4,603	3,067	6,814	0	7,250

ANIMAL CONTROL

ACCT 515	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
PERSONNEL SERVICES							
101	SALARIES-SUPERVISION			3,406			
102	SALARIES-CLERICAL		212				
103	SALARIES-LABOR OPERATIONS	12,777	11,387	14,269	22,370	22,484	44,408
105	SALARIES-OVERTIME	1,167	529	2,456	1,600	10,000	2,500
108	RETIREMENT	594	2,404	854	1,620	1,620	4,153
109	LONGEVITY	1,040	1,040	4,160	28	28	88
120	SOCIAL SECURITY TAXES	979	855	1,799	1,836	1,836	3,595
125	UNEMPLOYMENT TAXES	14		45	270	270	540
130	HEALTH & LIFE INSURANCE	6,465	6,754	13,725	8,901	8,901	22,705
135	WORKMAN'S COMPENSATION	309	589	476	656	656	1,304
	TOTAL PERSONNEL SERVICES	23,345	23,770	41,191	37,282	45,795	79,293
SUPPLIES							
201	OFFICE SUPPLIES	430	637	304	500	500	500
202	POSTAGE	72	66	(20)	60	60	60
204	PRINTING	331	605	184	625	625	625
206	JANITORIAL SUPPLIES	6,359	5,362	5,208	5,000	5,200	5,000
210	ANIMAL FOOD AND SUPPLIES	531	13	24	200	1,500	3,000
211	MINOR TOOLS SUPPLIES	2,476	2,211	1,879	2,000	2,000	2,000
212	CHEMICAL & MEDICAL SUPPLIES	6,254	5,982	1,522	5,500	7,000	7,000
214	UNIFORMS/WEARING APPAREL	336	537	162	600	600	600
215	MOTOR VEHICLE SUPPLIES			358			
230	SAFETY EQUIPMENT	124	277	-	300	250	300
	TOTAL SUPPLIES	16,913	15,690	9,620	14,785	17,735	19,085
MAINTENANCE & REPAIRS							
305	MOTOR VEHICLE SUPP/MAINT	1,446	1,917	1,807	1,500	1,500	1,500
310	MACHINERY MAINTENANCE	853	301	-	200	200	200
330	BUILDING & STRUCTURE MAINT.	462	352	260	350	100	500
335	INSTRUMENT/APPARTUS MAINT.	292	265	-	300	-	300
350	MAINTENANCE AGREEMENTS		35				
360	SMALL TOOLS/ INSTRUMENTS	1,442	387	322	400	375	400
	TOTAL MAINTENANCE & REPAIRS	4,495	3,257	2,388	2,750	2,175	2,900

ANIMAL CONTROL

ACCT	DESCRIPTION	2004-2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
CONTRACTUAL SERVICES							
405	ADVERTISING						
411	GASOLINE						
415	TRAVEL EXPENSE	1,396	5,156	2,706	5,800	3,000	5,800
430	TELEPHONE	975	361	42	500	350	500
431	INTERNET ACCESS	2,224	1,835	1,606	2,150	600	1,000
435	ELECTRIC UTILITY	840	704	588	700	700	700
445	CONTRACT SERVICES	3,062	3,767	3,256	2,927	3,200	3,520
451	MEDICAL EXAM	2,777	8,321				
454	DOG POUND	1,284	6,904	6,572	5,800	5,800	5,800
	TOTAL CONTRACTUAL SERVICES	22,188	16,034	17,894	15,000	16,500	15,000
		34,746	43,082	32,664	32,877	30,150	32,320
PROFESSIONAL DEVELOPMENT							
505	CERTIFICATIONS	334	270	89	175	175	175
510	TRAINING	363		0	150	150	150
515	DUES & MEMBERSHIPS	50	35	-	50	50	50
	TOTAL PROF DEVELOPMENT	747	305	89	375	375	375
CAPITAL OUTLAY							
720	INSTRUMENT/APPARATUS		1,422				
760	CAPITAL IMPROVEMENT PROGRAM						
764	EQUIPMENT		2,739				
	TOTAL CAPITAL OUTLAY	-	4,161	-	-	-	-
	TOTAL ANIMAL CONTROL	80,246	90,265	85,952	88,068	96,230	133,973

EMERGENCY MANAGEMENT

ACCT 540	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
SUPPLIES							
201	OFFICE SUPPLIES						
202	POSTAGE						600
205	OFFICE EQUIPMENT						50
204	PRINTING				2,400	2,400	
206	JANITORIAL SUPPLIES						
210	FOOD SUPPLIES						
211	MINOR TOOLS SUPPLIES						200
212	CHEMICAL & MEDICAL SUPPLIES						
214	UNIFORMS/WEARING APPAREL						
215	MOTOR VEHICLE SUPPLIES			515	515	515	
219	SAFETY EQUIPMENT						
217	EQUIPMENT						
	TOTAL SUPPLIES	0	0	1,295	2,915	2,915	850
MAINTENANCE & REPAIRS							
305	VEHICLE MAINTENANCE						
310	MACHINERY MAINTENANCE						
315	COMM/RADIO EQUIPMENT MAINTENANCE						
330	BUILDING/STRUCTURAL MAINT.						1,350
335	INSTR/APPARATUS MAINT.						
	TOTAL MAINTENANCE & REPAIRS	0	0	0	0	0	1,350
PROFESSIONAL DEVELOPMENT							
505	CERTIFICATIONS						
510	TRAINING						
515	DUES & MEMBERSHIPS						5,700
	TOTAL DEVELOPMENT	0	0	0	0	0	270
CAPITAL OUTLAY							
706	MACHINERY						
720	INSTRUMENT/APPARATUS			8,792	1,250	1,250	
735	EQUIPMENT				8,800		
760	CAPITAL IMPROVEMENT PROGRAM						500
763	DUMP TRUCK/VEHICLES						
656	INTEREST EXPENSE						
	TOTAL CAPITAL OUTLAY	0	0	8,792	10,050	1,250	500
	TOTAL EMERGENCY MANAGEMENT	0	0	10,602	12,965	4,165	8,670

FIRE DEPARTMENT

ACCT 508	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
PERSONNEL SERVICES							
101	SALARIES-SUPERVISION	7,593	7,851	5,350	7,983	4,500	8,501
102	SALARIES-CLERICAL	20,065	21,091	21,371	21,800	21,800	23,322
103	SALARIES-LABOR OPERATIONS						
105	SALARIES-OVERTIME			123.48			500
107	ATTENDANCE FEES	18,986	19,946	15,832	16,000	16,000	24,000
108	RETIREMENT	1,194	1,326	1,033	2,081	2,081	2,956
109	LONGEVITY	108	156	204	1,040	1,040	1,120
120	SOCIAL SECURITY TAXES	2,044	2,097	1,923	2,358	2,358	2,558
125	UNEMPLOYMENT TAXES	84	456	117	509	540	527
130	HEALTH & LIFE INSURANCE	10,122	10,281	14,283	12,022	12,022	12,692
135	WORKMAN'S COMPENSATION	991	1,278	160	203	200	218
	TOTAL PERSONNEL SERVICES	61,187	64,482	60,398	63,997	60,541	76,395
SUPPLIES							
201	OFFICE SUPPLIES	1,418	934	1,240	1,300	1,300	1,500
202	POSTAGE	256	177	-	250	200	200
203	PUBLICATIONS	-	-	-	50	50	50
205	OFFICE EQUIPMENT	692	610	560	500	500	500
206	JANITORIAL SUPPLIES	337	88	342	400	400	400
207	WELDING SUPPLIES	-	-	-	100	100	100
209	PHOTOGRAPHY SUPPLIES	19	5	-	100	100	75
210	FOOD SUPPLIES						400
211	MINOR TOOLS SUPPLIES	278			500	500	500
212	CHEMICAL & MEDICAL SUPPLIES	875	255	-	1,000	1,000	1,000
214	UNIFORMS/WEARING APPAREL	9,792	340	894	9,000	9,000	9,000
215	MOTOR VEHICLE SUPPLIES	-	406	-	400	400	400
216	EDUCATIONAL SUPPLIES	2,700	600	2,757	3,250	3,250	2,250
219	SUPPLIES - PUBLIC EDUCATION	555	317	-	300	300	1,000
	TOTAL SUPPLIES	16,922	3,732	5,794	17,150	17,100	17,375
MAINTENANCE & REPAIRS							
305	MOTOR VEHICLE MAINTENANCE	10,770	7,787	7,831	10,500	10,500	19,000
310	MACHINERY MAINTENANCE	459	836	458	500	500	1,650
315	RADIO EQUIP. MAINTENANCE	2,977	4,005	2,358	2,400	2,400	3,000
320	PUMPS/MOTOR MAINTENANCE	168			500	500	1,500
330	BUILDING/STRUCTURAL MAINT.	2,185	418	790	3,000	3,000	3,000
335	INSTRUMENT/APPARATUS MAIN.	953		1,002	1,000	1,000	500
	TOTAL MAINTENANCE & REPAIRS	17,512	13,046	12,438	17,900	17,900	28,650

FIRE DEPARTMENT

ACCT 508	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
<u>CONTRACTUAL SERVICES</u>							
405	ADVERTISEMENT	-	99		50	50	50
411	GASOLINE	4,153	1,596	4,039	3,500	7,000	8,400
415	TRAVEL EXPENSE	2,030	3,550	1,569	4,000	4,000	4,500
420	RENTALS	4,125	5,407	12,300	1,800	1,800	1,800
430	TELEPHONE	1,703	1,562	1,579	1,500	1,500	1,500
433	MAINTENANCE AGREEMENTS			2,625	10,500	10,500	10,500
431	INTERNET ACCESS						1,400
435	ELECTRIC UTILITY	3,000	3,000	-	-	-	-
437	GAS UTILITY	425	445	436	500	500	500
439	JANITORIAL SERVICES	990	900	-	300	300	2,000
450	SPECIAL SERVICES	100		735	300	36	100
451	MEDICAL EXAMS/COSTS	105		-	1,500	1,500	1,000
452	TESTING & INSPECTIONS	1,720	2,158	1,372	3,000	3,000	2,000
	TOTAL CONTRACTUAL SERVICES	18,351	18,717	24,655	26,950	30,186	33,750
<u>PROFESSIONAL DEVELOPMENT</u>							
505	CERTIFICATIONS	(1,341)	2,145	1,150	2,000	1,000	1,000
510	TRAINING	562					500
515	DUES & MEMBERSHIPS	1,285	845	1,060	1,500	1,500	1,750
530	MAINTENANCE AGREEMENT	5,759		3,220	4,000	4,000	
	TOTAL PROF DEVELOPMENT	6,265	2,990	5,429	7,500	6,500	3,250
<u>CAPITAL OUTLAY</u>							
705	FURNITURE	449	200	-	100		
706	MACHINERY/POWER POINT	-					
720	INSTRUMENTS/APPARATUS	5,422	1,392	5,201	6,000	6,000	25,200
731	BRUSH TRUCK	-					
735	RADIO EQUIPMENT	4,610	2,587		3,000	3,400	
736	SKIDLOADER						
737	DISPATCH						
761	GENERATOR						
762	BUILDING REPAIRS	3,173	2,605	-	500	500	
	TOTAL CAPITAL OUTLAY	13,654	6,784	5,201	9,600	9,900	25,200
	TOTAL FIRE	133,891	109,751	113,915	143,097	142,127	184,620

PARKS

ACCT 510	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
PERSONNEL SERVICES							
101	SALARIES-SUPERVISION	3,882	38,770	25,801	33,292	33,292	24,995
102	SALARIES-CLERICAL	22,722	38,745	43,776	50,706	50,706	52,859
103	SALARIES-LABOR OPERATIONS	35,895	156,525	83,399	78,153	78,153	82,777
104	SALARIES-PART-TIME		575	22,380	16,323	16,323	17,402
105	SALARIES-OVERTIME	22,602	3,145	1,565	1,500	14,500	2,300
108	RETIREMENT	2,479	11,900	7,612	11,160	11,160	14,561
109	LONGEVITY	1,040	482	640	1,688	1,688	1,832
120	SOCIAL SECURITY TAXES	6,422	17,698	13,138	13,897	14,892	13,936
125	UNEMPLOYMENT TAXES	165	3,689	466	2,700	2,700	2,565
130	HEALTH & LIFE INSURANCE	17,597	45,486	47,468	46,614	46,441	40,681
135	WORKMAN'S COMPENSATION	4,214	9,313	5,559	6,027	6,027	5,923
	TOTAL PERSONNEL SERVICES	117,018	326,328	251,803	262,061	275,882	259,831
SUPPLIES							
201	OFFICE SUPPLIES	1,489	1,855	1,375	2,250	2,250	2,500
202	POSTAGE	-	125	32	100	100	100
203	PUBLICATIONS	-	194	0	0	0	0
204	PRINTING	230	334				
205	OFFICE EQUIPMENT	-	285	0	150	150	1150
206	JANITORIAL SUPPLIES	1,640	1,940	1,397	3,000	3,000	3,500
209	PHOTOGRAPHY SUPPLIES	-					
210	FOOD SUPPLIES	2,681	12,436	6,089	10,000	8,000	10,000
211	MINOR TOOLS SUPPLIES	4,027	1,522	378	1,000	1,000	
212	CHEMICAL & MEDICAL SUPPLIES	6,045	1,268	1,269	2,500	2,500	3,200
214	UNIFORMS/WEARING APPAREL	2,211	4,677	3,439	3,000	4,000	4,200
216	EDUCATIONAL SUPPLIES		401	150	1,000	400	1,000
219	OTHER SUPPLIES		1,592	295	1,000	1,000	1,000
224	POOL SUPPLIES	622	52	218	500	500	1,000
230	SAFETY EQUIPMENT	164		-	300	300	500
	TOTAL SUPPLIES	19,109	26,681	14,641	24,800	23,200	28,150
MAINTENANCE & REPAIRS							
305	MOTOR VEHICLE SUPP/MAINT	4,969	957	431	4,000	4,000	4,000
310	MACHINERY MAINTENANCE	2,124	1,516	1,534	4,000	4,000	4,000
315	MAINTENANCE AGREEMENTS	88	114				
320	PUMPS/MOTOR MAINTENANCE	132		-	3,000	3,000	3,000
325	POOL MAINTENANCE	1,156	776	162	1,500	1,000	2,250
330	BUILDING & STRUCTURE MAINT.	5,498	7,942	2,874	9,300	9,300	9,300
335	INSTRUMENT/APPARTUS MAINT.	1,965	40	55	500	500	250
360	SMALL TOOLS/ INSTRUMENTS	589	615	-	300	300	1,300
	TOTAL MAINTENANCE & REPAIRS	16,521	11,960	5,055	22,600	22,100	24,100
CONTRACTUAL SERVICES							
405	ADVERTISING	29					
411	GASOLINE	7,421	6,207	4,353	4,000	7,500	7,000
415	TRAVEL EXPENSE	432	779	406	1,000	500	500
420	RENTALS	745	4,908	4,757	5,100	5,100	3,900
430	TELEPHONE	2,532	7,434	5,683	6,000	5,000	5,400
431	INTERNET ACCESS	136	2,967	3,292	3,300	3,300	3,300

PARKS

ACCT	DESCRIPTION	2004 - 2005	2005-2006	2006-2007	2007-2008	2007-2008	2008-2009
510		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST. ACTUAL	BUDGET
432	SECURITY MONITORING		13,075	1,400	1,380	1,380	1,200
435	ELECTRIC UTILITY	15,864	28,537	32,353	28,000	33,000	36,300
437	GAS UTILITY	288	213	281	300	275	300
439	JANITORIAL SERVICE	3,701	4,794	3,427	4,572	4,500	4,572
445	CONTRACT SERVICES	4,269	5,946				
450	SPECIAL SERVICES - CHRISTMAS LIGHTS	6,000	451	389.21			1,500
460	YOUTH ACTIVITIES	7,680	9,402	4,739	9,900	7,500	10,000
490	COMPUTER SERVICES	-	134				
	TOTAL CONTRACTUAL SERVICES	49,097	84,847	61,081	63,552	68,055	73,972
	PROFESSIONAL DEVELOPMENT						
505	CERTIFICATIONS		7		150		200
510	TRAINING		185				1,000
515	DUES & MEMBERSHIPS	19	380	(206)	-	-	200
520	EDUCATION		51		150	120	
530	MAINTENANCE AGREEMENT						
	TOTAL EXPENDITURES	19	623	(206)	300	120	1,400
	CAPITAL OUTLAY						
705	FURNITURE		825				
710	COMPUTER SOFTWARE						
735	RADIO EQUIPMENT	16,409	11,159	322	650	100	
745	SIGNS & MARKERS	5,743	913	220	300	300	
750	NEW PARK DEVELOPMENT	770,912	37,111				
751	HIKE AND BIKE TRAIL	875	4,650				
755	POOL REPAIR	7,877	2,350				
760	CAPITAL IMPROVEMENTS PROGRAM	25,168	362				
764	DEPOT						6,700
765	MOWER						
766	BUSH HOG				9,725	9,725	
767	CIRULATING PUMP	21,535					
769	HUMBLE STATION	377,589	94,854	375		400	
770	GARDEN CENTER IMPROVEMENTS						
774	LIVE OAK PARK		78,844	27,105			
775	COVE PARK/LIVE OAK RESTROOMS						
776	WHITNEY LAKE	312,695	6,000				
	TOTAL CAPITAL OUTLAY	1,538,803	237,068	28,021	10,675	10,525	6,700
	TOTAL PARKS AND RECREATION	1,740,567	687,507	360,395	383,988	399,882	394,153

BUILDING & DRAINAGE

ACCT 513	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
PERSONNEL SERVICES							
101	SALARIES-SUPERVISION						
103	SALARIES-LABOR OPERATIONS						24,995
105	SALARIES-OVERTIME	39,640	117,313	104,208	105,250	105,250	109,580
108	RETIREMENT	2,708	3,678	1,924	1,500	1,500	2,500
109	LONGEVITY	4,092	7,582	5,097	7,566	7,566	12,599
120	SOCIAL SECURITY TAXES	1,040	5,364	5,292	5,340	5,316	5,484
125	UNEMPLOYMENT TAXES	3,235	9,272	8,214	8,575	8,575	10,906
130	HEALTH & LIFE INSURANCE	56	1,350	180	1,080	1,080	1,215
135	WORKMAN'S COMPENSATION	17,597	43,352	39,259	42,868	42,868	53,445
	TOTAL PERSONNEL SERVICES	68,944	189,704	174,175	182,472	182,448	232,516
SUPPLIES							
201	OFFICE SUPPLIES	304	221	128	350	150	350
202	POSTAGE	-					
204	PRINTING	40	125	0	25	0	25
206	JANITORIAL SUPPLIES	143	198	216	250	200	250
209	PHOTOGRAPHY SUPPLIES	-		0	50	0	150
211	MINOR TOOLS SUPPLIES	3,997	3,264	1,679	2,400	2,400	2,400
212	CHEMICAL & MEDICAL SUPPLIES	162	487	55	450	100	450
214	UNIFORMS/WEARING APPAREL	2,185	3,101	1,102	3,500	3,500	3,500
213	CULVERTS						6,000
230	SAFETY EQUIPMENT	124		0	350	350	350
	TOTAL SUPPLIES	6,955	7,396	3,180	7,375	6,700	13,475
MAINTENANCE & REPAIRS							
305	MOTOR VEHICLE SUPP/MAINT	11,576	6,348	1,600	5,500	5,500	5,500
310	MACHINERY MAINTENANCE	393	8,182	6,034	5,800	5,800	7,800
315	RADIO MAINTENANCE		114	0	200	200	200
330	BUILDING & STRUCTURE MAINT.	688	325	848	500	500	500
335	INSTRUMENT/APPARTUS MAINT.	1,279	141	160	200	200	200
350	MAINTENANCE AGREEMENTS		35				
360	SMALL TOOLS/ INSTRUMENTS	7,683	5,093	3,393	3,200	3,200	3,200
	TOTAL MAINTENANCE & REPAIRS	21,619	20,238	12,036	15,400	15,400	17,400
CONTRACTUAL SERVICES							
405	ADVERTISING	1,435		0	0	0	0
411	GASOLINE	5,234	7,199	7,179	7,000	7,500	11,401
415	TRAVEL EXPENSE						
420	RENTALS						
430	TELEPHONE			1,592	500	500	500
431	INTERNET ACCESS	958	1014	796	1,000	1,000	1,000
435	ELECTRIC UTILITY						
437	GAS UTILITIES	534	1954	1,786	2,000	1,788	2,200
445	CONTRACT LABOR			4,872			
		8,161	10,167	16,225	10,500	10,788	15,101

BUILDING & DRAINAGE

ACCT	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
	<u>CAPITAL OUTLAY</u>						
735	EQUIPMENT						
760	CAPITAL IMPROVEMENT PROGRAM			0	8,600	8,600	8,000
	TOTAL CAPITAL OUTLAY			60,744			
	TOTAL BLDG & DRNAGE MAINT			60,744	8,600	8,600	8,000
		105,679	227,505	266,359	224,347	223,936	286,492

SENIOR CENTER

ACCT 519	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
PERSONNEL SERVICES							
103	SALARIES-LABOR OPERATIONS			8,699	17,649	17,649	18,795
104	SALARIES-PART-TIME						
105	SALARIES-OVERTIME						
108	RETIREMENT			0	0	0	0
109	LONGEVITY			426	1,191	1,191	1,661
120	SOCIAL SECURITY TAXES				0		0
125	UNEMPLOYMENT TAXES		159	951	1,350	1,350	1,438
130	HEALTH & LIFE INSURANCE		62	88	414	414	425
135	WORKMAN'S COMPENSATION		89	117	0		0
	TOTAL PERSONNEL SERVICES	-	310	10,495	20,682	20,682	22,402
SUPPLIES							
201	OFFICE SUPPLIES						
202	POSTAGE	192		99	1,700	1,700	1,700
203	PUBLICATIONS	-					
204	PRINTING	-					
205	OFFICE EQUIPMENT	-					
209	PHOTOGRAPHY SUPPLIES	-					
	TOTAL SUPPLIES	192	-	99	1,700	1,700	1,700
MAINTENANCE & REPAIRS							
305	MOTOR VEHICLE SUPP/MAINT	109	45	874	2,000	1,000	2,000
330	BUILDING & STRUCTURE MAINT.	-	59	-	1,000	500	1,000
335	INSTRUMENT/APPARTUS MAINT.	-	228	-	500		
	TOTAL MAINTENANCE & REPAIRS	109	332	874	3,500	1,500	3,000
CONTRACTUAL SERVICES							
415	TRAVEL		(100)				
420	RENTALS						
430	TELEPHONE	1,688	1,737	1,791	2,000	2,000	2,080
435	ELECTRIC UTILITY		541	568	580	580	580
445	CONTRACT SERVICES	649	3,375	3,903	4,000	4,400	4,840
490	COMPUTER SERVICES	3,291	4,582	3,696			
	TOTAL CONTRACTUAL SERVICES	4,088					
	TOTAL CONTRACTUAL SERVICES	9,716	10,135	9,959	6,580	6,980	7,500
745	EQUIPMENT						
	TOTAL CAPITAL OUTLAY	-	-				
	TOTAL SENIOR CITIZEN CENTER	10,017	10,777	21,428	32,462	30,862	34,602

COMMUNITY SERVICES

ACCT	DESCRIPTION	2004 - 2005	2005-2006	2006-2007	2007-2008	2007-2008	2008-2009
520		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST. ACTUAL	BUDGET
<u>PERSONNEL SERVICES</u>							
101	SALARIES-SUPERVISION	15,424					
102	SALARIES-CLERICAL	24,671					
103	SALARIES-LABOR OPERATIONS	57,566					
105	SALARIES-OVERTIME	2,470					
108	RETIREMENT	4,172					
120	SOCIAL SECURITY TAXES	6,760					
125	UNEMPLOYMENT TAXES	168					
130	HEALTH & LIFE INSURANCE	7,905					
	TOTAL PERSONNEL SERVICES	119,136	0	0	0	0	0
<u>SUPPLIES</u>							
201	OFFICE SUPPLIES	5,364					
202	POSTAGE	20					
203	PUBLICATIONS	26					
204	PRINTING	416					
205	OFFICE EQUIPMENT	108					
206	JANITORIAL SUPPLIES	2,371					
210	FOOD SUPPLIES	7,251					
211	MINOR TOOLS SUPPLIES	1,647					
212	CHEMICAL & MEDICAL SUPPLIES	195					
214	UNIFORMS/WEARING APPAREL	1,545					
215	MOTOR VEHICLE SUPPLIES	514					
219	SAFETY EQUIPMENT	2,593					
	TOTAL SUPPLIES	22,050	0	0	0	0	0
<u>MAINTENANCE & REPAIRS</u>							
305	VEHICLE MAINTENANCE	255					
310	MACHINERY MAINTENANCE	1,327					
315	RADIO EQUIPMENT MAINTENANCE						
330	BUILDING/STRUCTURAL MAINT.	14,663					
335	INSTR/APPARATUS MAINT.	21					
360	SMALL TOOLS	41					
	TOTAL MAINTENANCE & REPAIRS	16,307	0	0	0	0	0
<u>CONTRACTUAL SERVICES</u>							
405	ADVERTISING	2,600					
411	GASOLINE	1,930					
415	TRAVEL EXPENSE	3,295					
420	RENTALS	886					
430	TELEPHONE	4,463					
431	INTERNET ACCESS	995					
432	SECURITY MONITORING	1,696					
435	ELECTRIC UTILITY	1,470					
445	CONTRACT LABOR/OPERATOR	2,460					
460	YOUTH ACTIVITIES	5,457					
490	COMMUNITY SERVICES	33					
499	LAWSUIT SETTLEMENT						
	TOTAL CONTRACTUAL SERVICES	25,285	0	0	0	0	0

COMMUNITY SERVICES

ACCT	DESCRIPTION	2004 - 2005	2005-2006	2006-2007	2007-2008	2007-2008	2008-2009
520		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST. ACTUAL	BUDGET
	PROFESSIONAL DEVELOPMENT						
515	DUES & MEMBERSHIPS	171					
	TOTAL PROF DEVELOPMENT	171	0	0	0	0	0
	CAPITAL OUTLAY						
705	FURNITURE	3,747					
715	COMPUTER SOFTWARE	1,234					
720	INSTRUMENTS/APPARATUS	5,811					
735	EQUIPMENT	1,238					
761	BUILDING IMPROVEMENTS	1,327					
762	EQUIPMENT	7,223					
	TOTAL CAPITAL OUTLAY	20,580	0	0	0	0	0
	TOTAL COMMUNITY SERVICES	203,529	0	0	0	0	0

STREETS

ACCT 511	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
PERSONNEL SERVICES							
101	SALARIES-SUPERVISION						
102	SALARIES-CLERICAL						
103	SALARIES-LABOR OPERATIONS	82,745	105,333	84,418	89,569	89,569	91,353
105	SALARIES-OVERTIME	16,019	3,672	1,085	3,000	3,000	2,500
108	RETIREMENT	4,699	6,818	4,061	6,479	6,479	8,516
109	LONGEVITY	4,584	3,252	3,316	3,412	2,388	2,504
120	SOCIAL SECURITY TAXES	7,544	7,937	6,188	7,343	7,343	7,371
125	UNEMPLOYMENT TAXES	126	1,370	187	1,080	1,080	1,080
130	HEALTH & LIFE INSURANCE	23,111	53,144	54,310	50,204	50,204	52,962
135	WORKMAN'S COMPENSATION	7,884	15,889	11,606	12,534	12,534	12,652
	TOTAL PERSONNEL SERVICES	146,712	197,415	165,170	173,620	172,597	178,938
SUPPLIES							
201	OFFICE SUPPLIES	455	440	156	400	400	400
202	POSTAGE	-	-	-	25	25	25
204	PRINTING	40	125	-	-	-	-
205	OFFICE EQUIPMENT	-	-	-	250	250	250
206	JANITORIAL SUPPLIES	228	199	216	200	200	200
211	MINOR TOOLS SUPPLIES	3,407	2,971	910	2,500	2,500	2,500
212	CHEMICAL & MEDICAL SUPPLIES	647	656	71	400	400	400
214	UNIFORMS/WEARING APPAREL	3,135	3,480	2,363	4,085	4,085	4,085
215	MOTOR VEHICLE SUPPLIES	225	319	25	500	500	500
217	STREET BASE	55,393	19,828	62,819	25,000	25,000	25,000
230	SAFETY EQUIPMENT	569	-	-	500	500	500
	TOTAL SUPPLIES	64,099	28,018	66,559	33,860	33,860	33,860
MAINTENANCE & REPAIRS							
305	MOTOR VEHICLE SUPP/MAINT	22,589	7,213	5,040	7,000	6,000	9,000
310	MACHINERY MAINTENANCE	15,199	7,814	2,399	6,400	6,400	8,000
315	RADIO MAINTENANCE	-	114	-	150	150	150
330	BUILDING & STRUCTURE MAINT.	462	-	-	1,000	500	1,000
335	INSTRUMENT/APPARTUS MAINT.	389	135	-	200	-	200
340	STREET REPAIRS	35,329	82,018	12,860	25,000	20,000	25,000
350	MAINTENANCE AGREEMENTS	-	35	-	-	-	-
360	SMALL TOOLS/ INSTRUMENTS	3,374	1,327	190	2,200	2,200	2,200
375	TRAFFIC SIGNS	3,487	3,241	2,008	3,000	3,000	6,000
	TOTAL MAINTENANCE & REPAIRS	80,829	101,897	22,497	44,950	38,250	51,550
CONTRACTUAL SERVICES							
405	ADVERTISING	-	-	-	-	-	-
411	GASOLINE	10,062	8,880	13,386	5,000	12,000	23,575
415	TRAVEL EXPENSE	-	-	-	-	-	-
420	RENTALS	-	-	-	800	800	800
430	TELEPHONE	958	1,014	796	500	800	500
431	INTERNET ACCESS	-	-	-	50	50	50
435	ELECTRIC UTILITY	46,978	50,095	52,426	50,000	52,000	57,200
437	GAS UTILITY	-	-	-	50	50	50
445	CONTRACT SERVICES	11,440	11,440	10,235	6,000	6,000	6,000
451	MEDICAL EXAM	350	-	-	-	-	-
455	BRUSH CHIPPING / GREEN WASTE	27,000	9,000	29,949	56,000	48,000	To Sanatation
473	RECYCLING	1,200	4,200	900	4,000	4,000	4,000
475	SIGNS & MARKERS	-	-	750	1,500	1,500	1,500
	TOTAL CONTRACTUAL SERVICES	97,988	84,629	108,442	123,850	125,150	93,625

STREETS

ACCT	DESCRIPTION	2004-2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
EXPENDITURES							
510	TRAINING	156				50	50
515	DUES\MEMBERSHIPS\CERTIFICATIONS		60				50
	TOTAL CONTRACTUAL SERVICES	156	60	-	50	50	300
CAPITAL OUTLAY							
720	INSTRUMENT\APPARATUS						
735	EQUIPMENT	1,349					
760	CAPITAL IMPROVEMENT PROGRAM	25,073					20,000
763	DUMP TRUCK\VEHICLES	13,740					
764	PAVER	75,000					
776	WHITNEY LAKE						
800	STREET GRANT REIMBURSEABLES		2,177				
	TOTAL CAPITAL OUTLAY	115,162	2,177	-	-	-	20,000
	TOTAL STREETS	504,946	414,196	362,668	376,330	369,907	378,323

VECTOR

ACCT	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
PERSONNEL SERVICES							
101	SALARIES-SUPERVISION						
103	SALARIES-LABOR OPERATIONS						
105	SALARIES-OVERTIME	11,367	11,176	432			
108	RETIREMENT	1,167	522				
109	LONGEVITY	923	708	26			
120	SOCIAL SECURITY TAXES	1,040	1,040				
125	UNEMPLOYMENT TAXES	979	855	29			
130	HEALTH & LIFE INSURANCE	14	270				
135	WORKMAN'S COMPENSATION	6,465	6,754				
	TOTAL PERSONNEL SERVICES	22,314	21,818	487	-	-	-
SUPPLIES							
201	OFFICE SUPPLIES	120	54		150	75	150
204	PRINTING	40	125				
206	JANITORIAL SUPPLIES	143	198	0	0	0	0
211	MINOR TOOLS SUPPLIES	497	193	48	200	150	200
212	CHEMICAL & MEDICAL SUPPLIES	13,581	7,068	5,328	10,000	10,000	15,000
214	UNIFORMS/WEARING APPAREL	336	277	117	300	0	0
215	MOTOR VEHICLE SUPPLIES	-		33	200	0	0
230	SAFETY EQUIPMENT	124		0	200	300	400
	TOTAL SUPPLIES	14,841	7,915	5,526	11,050	10,525	15,750
MAINTENANCE & REPAIRS							
305	MOTOR VEHICLE SUPP/MAINT	433	167	150	350		
310	MACHINERY MAINTENANCE	1,097	703	129	500	800	1,000
330	BUILDING & STRUCTURE MAINT.	462		0	175	0	
335	INSTRUMENT/APPARTUS MAINT.	166	114	0	150	0	
350	MAINTENANCE AGREEMENTS		35				
360	SMALL TOOLS/INSTRUMENTS	51	89	0	100	100	150
	TOTAL MAINTENANCE & REPAIRS	2,209	1,108	279	1,275	900	1,150
CONTRACTUAL SERVICES							
411	GASOLINE	1,396	5,097	267	5,500	3,000	2,000
415	TRAVEL EXPENSE	20	336	43	250		
430	TELEPHONE			25			
	TOTAL CONTRACTUAL SERVICES	1,416	5,433	334	5,750	3,000	2,000
PROFESSIONAL DEVELOPMENT							
505	CERTIFICATIONS	460	1,520	155	750	1,600	800
510	TRAINING					50	500
	TOTAL PROFESSIONAL DEVELOPMENT	460	1,520	155	750	1,650	1,300
CAPITAL OUTLAY							
720	INSTRUMENT/APPARATUS	-	-	-	-	-	-
735	EQUIPMENT	-	-	-	-	-	-
760	CAPITAL IMPROVEMENT PROGRAM	-	-	-	7,000	7,000	-
763	DUMP TRUCK/VEHICLES	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	0	7,000	7,000	0
	TOTAL VECTOR CONTROL	41,240	37,794	6,781	25,825	23,075	20,200

SANITATION

ACCT	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
202	POSTAGE						
204	PRINTING					2,000	
	TOTAL SUPPLIES					1,500	5,600
	CONTRACTUAL SERVICES					3,500	5,600
455	BRUSH CHIPPING / GREEN WASTE						
473	RECYCLING						56,000
474	CONTRACT - BFI	773					
	TOTAL CONTRACTUAL SERVICES	452,467	491,058	533,123	547,966	593,272	595,946
	TOTAL SANITATION	453,240	491,058	533,123	547,966	593,272	651,946
		453,240	491,058	533,123	547,966	596,772	657,546

BUILDING INSPECTION

ACCT 512	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
<u>PERSONNEL SERVICES</u>							
101	SALARIES-SUPERVISION	54,942	57,615	55,911	57,110	57,110	55,601
102	SALARIES-CLERICAL	29,169	30,635	30,341	30,792	30,222	31,902
103	SALARIES-LABOR OPERATIONS			-			
105	SALARIES-OVERTIME	7,369	5,063	905	5,000	5,000	1,500
108	RETIREMENT	5,611	5,864	4,194	6,552	6,552	8,052
109	LONGEVITY	3,120	3,120	3,120	4,160	4,160	2,108
120	SOCIAL SECURITY TAXES	7,113	7,186	6,720	7,425	7,425	6,970
125	UNEMPLOYMENT TAXES	54	540	90	540	540	540
130	HEALTH & LIFE INSURANCE	16,816	18,064	19,662	21,416	21,416	26,534
135	WORKMAN'S COMPENSATION	718	955	861	908	908	867
	TOTAL PERSONNEL SERVICES	124,912	129,042	121,805	133,903	133,333	134,074
<u>SUPPLIES</u>							
201	OFFICE SUPPLIES	2,620	1,802	1,002	1,500	1,500	1,500
202	POSTAGE	263	394	0	350	350	350
203	PUBLICATIONS	991	805	225	1,000	1,000	1,000
204	PRINTING	-	278	346	350	350	350
205	OFFICE EQUIPMENT	2,885	94	-	400	-	400
223	SOFTWARE				2000		
	TOTAL SUPPLIES	6,759	3,373	1,574	5,600	3,200	3,600
<u>MAINTENANCE & REPAIRS</u>							
305	MOTOR VEHICLE SUPP/MAINT	973	313	463	450	400	450
335	INSTRUMENT/APPARTUS MAINT.	148	284	-	200	100	200
	TOTAL MAINTENANCE & REPAIRS	1,121	597	463	650	500	650
<u>CONTRACTUAL SERVICES</u>							
405	ADVERTISING	378	155	840	1,000	1,000	1,000
411	GASOLINE	1,368	480	789	800	1,000	1,000
415	TRAVEL EXPENSE	43	215	-	300	-	500
430	TELEPHONE	390	330	446	360	420	360
431	INTERNET ACCESS	246	283	295	271	271	271
	TOTAL CONTRACTUAL SERVICES	2,425	1,463	2,370	2,731	2,691	3,131
<u>PROFESSIONAL DEVELOPMENT</u>							
500	EASEMENTS		364				
505	CERTIFICATIONS	65	852	145	300	300	300
510	TRAINING	1,477			1,500	1,500	1,500
515	DUES & MEMBERSHIPS	530	400	264	400	400	400
	TOTAL PROFESSIONAL DEVELOPMEN	2,072	1,616	409	2,200	2,200	2,200
<u>CAPITAL OUTLAY</u>							
715	COMPUTER SOFTWARE	311					
720	INSTRUMENTS/APPARATUS						1,500
764	EQUIPMENT	4,521					
	TOTAL CAPITAL OUTLAY	4,832					1,500
	TOTAL BLDG & INSPECTION	142,121	136,091	126,621	145,084	141,924	145,155

CODE ENFORCEMENT

ACCT	DESCRIPTION	2004-2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
PERSONNEL SERVICES							
103	SALARIES-LABOR OPERATIONS	27,764	33,524	33,244	33,950	33,950	35,080
105	SALARIES-OVERTIME	827	297	15	-	500	-
108	RETIREMENT	1,716	2,125	1,598	2,362	2,362	3,192
109	LONGEVITY	152	200	1,040	1,040	1,040	1,040
120	SOCIAL SECURITY TAXES	2,149	2,529	2,564	2,677	2,635	2,763
125	UNEMPLOYMENT TAXES	27	270	45	270	270	270
130	HEALTH & LIFE INSURANCE	174	3,569	14,490	15,838	15,838	16,720
135	WORKMAN'S COMPENSATION	111	183	431	451	430	466
	TOTAL PERSONNEL SERVICES	32,920	42,697	53,427	56,588	57,025	59,530
SUPPLIES							
201	OFFICE SUPPLIES	1,205	479	272	500	500	500
202	POSTAGE	884	790	-	1,000	1,000	1,000
203	PUBLICATIONS	129	38	-	-	-	-
204	PRINTING	315	-	-	-	-	-
205	OFFICE EQUIPMENT	-	498	-	-	-	-
209	PHOTOGRAPHY SUPPLIES	48	18	30	100	100	100
219	SPECIAL SERVICES - FILING FEES	-	304	352	600	400	600
	TOTAL SUPPLIES	2,581	2,127	653	2,200	2,000	2,200
MAINTENANCE & REPAIRS							
305	MOTOR VEHICLE SUPP/MAINT	375	106	48	250	250	250
335	INSTRUMENT/APPARTUS MAINT.	281	133	-	200	100	200
	TOTAL MAINTENANCE & REPAIRS	656	239	48	450	350	450
CONTRACTUAL SERVICES							
405	ADVERTISING	279	20	-	250	250	1,000
411	GASOLINE	1,214	649	593	700	700	800
415	TRAVEL EXPENSE	806	916	675.45	550	675	750
430	TELEPHONE	390	330	446	400	400	400
431	INTERNET ACCESS	-	-	24	-	-	360
445	DEMOLITION SERVICES	10,145	5,112	(1,778)	5,000	5,000	10,000
446	CONTRACT LABOR - MOWING	1,105	4,277	2,986	5,000	4,500	5,000
486	BEAUTIFICATION	5,935	2,996	(534)	500	500	500
490	COMPUTER SERVICES	-	135	-	200	-	200
	TOTAL CONTRACTUAL SERVICES	19,874	14,435	2,413	12,600	12,025	19,010
PROFESSIONAL DEVELOPMENT							
505	CERTIFICATIONS	415	365	552	750	984	750
510	TRAINING	673	40	-	-	-	1,800
515	DUES & MEMBERSHIPS	-	145	268	200	220	200
	TOTAL PROF DEVELOPMENT	1,088	550	820	950	1,204	2,750
CAPITAL OUTLAY							
715	COMPUTER SOFTWARE	-	-	-	-	-	-
720	INSTRUMENTS/APPARATUS	2,062	-	-	-	-	1,500
750	VEHICLE	-	4,747	-	-	-	-
	TOTAL CAPITAL OUTLAY	2,062	4,747	-	-	-	1,500
	TOTAL CODE ENFORCEMENT	59,181	64,795	57,361	72,788	72,605	85,440

LIBRARY

ACCT 507	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
PERSONNEL SERVICES							
101	SALARIES-SUPERVISION	39,146	53,414	55,939	57,110	57,110	58,381
102	SALARIES-CLERICAL	51,910	18,536	44,909	27,195	27,195	26,341
103	SALARIES-LABOR OPERATIONS	33,427	53,505	29,853	48,273	48,273	50,872
104	SALARIES-PARTIME						
105	SALARIES-OVERTIME	2,302	2,244	101			
108	RETIREMENT	7,958	9,738	6,207	9,099	9,099	12,098
109	LONGEVITY	440	322	1,352	2,228	1,204	1,300
120	SOCIAL SECURITY TAXES	9,565	9,291	9,899	10,313	10,313	10,472
125	UNEMPLOYMENT TAXES	356	1,555	239	1,350	1,620	1,350
130	HEALTH & LIFE INSURANCE	26,357	34,707	31,702	29,598	29,598	31,054
135	WORKMAN'S COMPENSATION	522	621	575	607	532	616
	TOTAL PERSONNEL SERVICES	171,983	183,933	180,776	185,773	184,944	192,486
SUPPLIES							
201	OFFICE SUPPLIES	7,290	4,534	3,674	5,000	5,000	5,000
202	POSTAGE	785	303	1,018	1,800	1,800	1,800
203	LIBRARY SUPPLIES			1,337	2,200	2,200	2,200
204	PRINTING	-	-				
212	CHEMICAL & MEDICAL SUPPLIES	-	-				
214	WEARING APPAREL						
216	EDUCATIONAL SUPPLIES	631	3,186	620	1,500	1,500	1,500
219	OTHER SUPPLIES	3,399	1,990	356	500	500	500
	TOTAL SUPPLIES	12,105	10,013	7,005	11,000	11,000	11,000
MAINTENANCE & REPAIRS							
315	MAINTENANCE AGREEMENTS	-	312				
330	BUILDING/STRUCTURAL MAINT.	2,665	3,277	789	2,500	2,500	2,500
335	INSTRUMENT/APPARATUS MAIN.	2,826	1,859	1,538	1,800	1,800	1,800
340	FURNITURE MAINTENANCE	-	-				
	TOTAL MAINTENANCE & REPAIRS	5,491	5,448	2,327	4,300	4,300	4,300

LIBRARY

ACCT	DESCRIPTION	2004 - 2005	2005-2006	2006-2007	2007-2008	2007-2008	2008-2009
507		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST. ACTUAL	BUDGET
CONTRACTUAL SERVICES							
405	ADVERTISING	29					
415	TRAVEL EXPENSE	1,783	1,435	450	600	600	600
430	TELEPHONE	2,636	3,015	3,339	3,250	3,250	3,250
431	INTERNET ACCESS	1,274	1,287	1,277	1,300	1,300	1,300
432	SECURITY MONITORING	578	820	633	860	860	860
435	ELECTRIC UTILITY	9,527	11,534	11,710	11,000	11,000	12,100
437	GAS UTILITY						
439	JANITORIAL SERVICES	4,050	3,956	3,891	3,360	3,360	3,840
440	COPIER LEASE	3,411	4,439	3,453	4,000	4,000	4,000
450	SPECIAL SERVICES	165	216				
	TOTAL CONTRACTUAL SERVICES	23,453	26,702	24,754	24,370	24,370	25,950
PROFESSIONAL DEVELOPMENT							
510	TRAINING	1,125	330	404	500	500	500
515	DUES & MEMBERSHIPS	454	486	219	450	450	450
530	MAINTENANCE AGREEMENTS	1,634					
	TOTAL PROF DEVELOPMENT	3,213	816	623	950	950	950
CAPITAL OUTLAY							
705	FURNITURE	591	59				
720	INSTRUMENT/APPARATUS	7,687	6,825				
725	BOOKS, AUDIOS, VIDEOS	29,755	28,725	7,262	21,800	16,000	21,800
730	BILL GATES FOUNDATION			4,991		6,250	
732	TSL GRANT (LONE STAR)	2,454	3,012	2,895	4,000	4,000	4,000
733	TOCKER GRANT	(1,717)	1,869	4,993	7,260	4,992	7,260
735	UNITED WAY GRANT			2,183			
761	BUILDING IMPROVEMENTS						
	TOTAL CAPITAL OUTLAY	38,770	40,490	22,324	33,060	31,242	33,060
	TOTAL LIBRARY	255,015	267,402	237,808	259,453	256,806	267,746

INTERSET EXPENSE

ACCT	DESCRIPTION	2004 - 2005	2005-2006	2006-2007	2007-2008	2007-2008	2008-2009
550		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST. ACTUAL	BUDGET
	SUPPLIES						
656	INTEREST EXPENSE		3,994				
	TOTAL SUPPLIES	-	3,994	-	-	-	-
	TOTAL INTEREST EXPENSE	-	3,994	-	-	-	-

GENERAL FUND DEBT SERVICE

FY 2008-2009

CITY COUNCIL

BUDGET DRAFT

GENERAL FUND DEBT SERVICE BY YEAR

ACCT 550	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
4010	PROPERTY TAXES	282,491	233,279	458,506	469,711	460,000	471,996
4011	DELIQUENT TAXES	21,386	7,653	8,033	8,000	8,000	8,000
4012	PENALTIES AND INTEREST	13,094	5,965	7,404	6,000	6,000	6,000
4015	IN LIEU OF TAXES	794	1,053				
4550	INTEREST INCOME	1,090	370	3,632		3,500	
4590	OTHER SOURCES-BOND PROCEEDS						
4950	UTILITY FUND TRANSFERS						
	GF REVENUES from AD VALOREM	324,932		(7,237)			
		643,787	248,320	470,337	483,711	477,500	485,996
550-650	BOND PRINCIPAL	465,000	315,000	325,000	335,000	335,000	350,000
550-655	BOND INTEREST	134,923	124,686	115,999	106,925	106,925	94,097
550-660	FISCAL AGENT FEES	956	1,400	4,300	4,300	4,300	4,300
550-661	BOND ISSUANCE COSTS						
550-670	FIRE TRUCKS						
550-698	PROPERTY TAX REFUNDS						
550-910	TRANSFER OUT - GENERAL FUND		(101,427)				
550-980	OTHER USES - PYMT TO BOND ESCROW						
	GF PAYMENTS	600,879	339,659	445,299	446,225	446,225	448,397
	TOTAL DSF	42,908	(91,339)	25,039	37,486	31,275	37,600

GENERAL FUND BOND PAYMENTS (Source Revenue --- Ad Valorem)

	PRINCIPAL	INTEREST	INTEREST	TOTAL
GENERAL FUND				
	<u>1-Feb</u>	<u>1-Feb</u>	<u>1-Aug</u>	
1997 SERIES	15,000.00	20,743.13	20,377.50	56,120.63
	<u>1-Feb</u>	<u>1-Feb</u>	<u>1-Aug</u>	
1997-A SERIES	50,000.00	16,490.00	15,115.00	81,605.00
	<u>15-Feb</u>	<u>15-Feb</u>	<u>15-Aug</u>	
2003 SERIES	285,000.00	12,823.00	8,548.00	306,371.00
	<hr/>			
	350,000.00	50,056.13	44,040.50	444,096.63

TOTAL PRINCIPAL 350,000.00
 TOTAL INTEREST 94,096.63
 TOTAL PAYMENT 444,096.63

RESTRICTED & SPECIFIC USE FUND

FY 2007-2008

CITY COUNCIL

BUDGET DRAFT

HOTEL - MOTEL FUND

FUND 21	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
4010	HOTEL - MOTEL TAX	116,512	156,069	134,104	152,221	152,221	152,221
4550	INTEREST INCOME	525	374	818	600	1,800	600
TOTAL REVENUES		117,037	156,443	134,922	152,821	154,021	152,821
601	TOURISM ADVERTISEMENT	45,923	500	9,978	15,000	15,000	15,000
605	INGLESIDE C OF C	65,000	72,000	84,955	95,000	95,000	115,000
610	GOLDEN TRIANGLE SUPPORT						
615	OTHER TOURISM SUPPORT	216	45			7,900	
990	TRANSFER TO GENERAL			46,000			
TOTAL EXPENDITURES		111,139	72,545	140,933	110,000	117,900	130,000
BALANCE		5,898	83,898	(6,011)	42,821	36,121	22,821

INDUSTRIAL DEVELOPMENT CORPORATION

ACCT 23	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
4013	SALES TAX	203,341	226,486	238,106	115,238	115,238	141,530
4550	INTEREST INCOME	1,738	668	9,290		10,000	
4950	TRANSFER IN			137,468			
TOTAL REVENUES		205,079	227,154	384,864	115,238	125,238	141,530
500-415	TRAVEL					1,000	
500-476	CONTRACT ENGINEER	826					
500-510	MEETINGS					600	1,000
500-601	ADVERTIZING					4,050	5,400
500-650	CERTIFICATE PRINCIPAL	90,000	65,000	50,000	50,000	50,000	50,000
500-655	INTEREST ON CO's	43,549	38,600	35,025	32,275	32,275	29,526
500-660	FISCAL AGENT FEES			20	1,500	1,500	1,500
500-990	TRANSFER OUT			456,861			
TOTAL EXPENDITURES		134,375	103,600	541,906	83,775	89,425	87,426
BALANCE		70,704	123,554	(157,042)	31,463	35,813	54,104

INGLESIDE CONSTRUCTION FUND

ACCT 24	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
500-476	CONTRACT ENGINEER	(2,091)					
500-501	AVENUE K						
500-502	AVENUE J						
500-503	KOMOS SUBDIVISION						
500-990	TRANSFER			137,468			
TOTAL ICF		(2,091)	0	137,468	0	0	0

TEXAS CAPITAL FUND

ACCT 25	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
4100	INTERGOVERNMENTAL REVENUE	79,209	\$31,529	541,905		5,000	
4590	KIEWIT CONTRIBUTION			138,800			
	TOTAL REVENUE	79,209	31,529	680,705	0	5,000	0
500-476	EXPENDITURES	79,209	31,529	680,705		5,059	
	TOTAL EXPENDITURES	79,209	31,529	680,705	0	5,059	0
	TOTAL TCG (KIEWIT)	0	0	0	0	(59)	0

HOME GRANT FUND

ACCT 25	DESCRIPTION	2004-2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
4100	INTERGOVERNMENTAL REVENUE			1,200		310,800	
4590	OTHER REVENUES			61,913			
4950	TRANSFERS IN			1,732			
	TOTAL REVENUE	0	0	64,845	0	310,800	0
500-476	EXPENDITURES			64,845		310,800	
	TOTAL EXPENDITURES	0	0	64,845	0	310,800	0
	TOTAL TCG (KIEWET)	0	0	0	0	0	0

STREET DEVELOPMENT FUND

ACCT 28	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
4013	SALES TAX	0	0	0	115,238	115,238	141,530
	TOTAL REVENUE	0	0	0	115,238	115,238	141,530
340	STREET REPAIRS				50,000	50,000	100,000
	TOTAL EXPENDITURES	0	0	0	50,000	50,000	100,000
	TOTAL SDF	0	0	0	65,238	65,238	41,530

TEXAS CAPITAL GRANT - HELIX

ACCT 29	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
4100	INTERGOVERNMENTAL REVENUES	0	0	0			750,000
	TOTAL REVENUE	0	0	0	0	0	750,000
500-476	EXPENDITURES						750,000
	TOTAL EXPENDITURES	0	0	0	0	0	750,000
	<u>TOTAL SDF</u>	0	0	0	0	0	0

HOMELAND SECURITY GRANT

ACCT 29	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
4100	INTERGOVERNMENTAL REVEN	0	0	0			485,000
	TOTAL REVENUE	0	0	0	0	0	485,000
500-476	EXPENDITURES						485,000
	TOTAL EXPENDITURES	0	0	0	0	0	485,000
	TOTAL SDF	0	0	0	0	0	0

UTILITY FUNDS

FY 2007-2008

CITY COUNCIL

BUDGET DRAFT

UTILITY FUND REVENUES vs EXPENDITURES

REVENUES	4,037,234
UTILITY FUND EXPENDITURES	4,035,285
BALANCE	<u>1,950</u>

UTILITY FUND REVENUES

ACCT 50	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
	SERVICES						5%
4001	WATER SALES	1,922,132	1,924,760	2,066,157	2,174,979	2,093,388	2,388,728
4002	SEWER SALES	1,272,754	1,247,096	1,434,482	1,421,689	1,435,747	1,492,773
4003	WATER TAPS	20,127	22,078	33,583	18,000	30,000	18,000
4004	SEWER TAPS	23,416	19,969	22,659	18,000	20,000	18,000
4005	METER SET FEES	2,649					
4006	VACUUM BREAKERS	5					
4007	SEWER ACCESS FEES						
4490	LOT DEVELOPMENT FEES			1,458			
	TOTAL SERVICES	3,241,083	3,213,903	3,558,338	3,632,668	3,579,135	3,917,501
	OTHER						
4501	PENALTY DELINQUENT ACCOUNTS	64,038	63,893	74,322	64,038	72,000	64,038
4502	RECONNECT FEES	6,526	6,025	9,775	8,500	8,500	8,500
4504	TURN-ON/TURN-OFF FEE	210	135	375	210	300	210
4505	CREDIT CARD FEES	1,917	2,655	2,389	2,366	2,762	2,366
4510	WATER REIMB-ARANSAS PASS	29,921	17,874	27,753	22,800	27,000	27,000
4550	INTEREST INCOME	2,980	88	17,970	12,000	18,000	12,000
4585	CASH OVER/SHORT	(300)	32	-89			
4590	MISCELLANEOUS	276,107	15,577	12,383	5,619	7,000	5,619
	TOTAL OTHER	381,399	106,279	144,877	115,533	135,562	119,733
	OTHER FINANCING SOURCES						
4610	TRANS MAIN LINES	423					
4615	DISTRIBUTION MAIN LINES	141					
4620	SRF BUYIN						
4950	TRANSFER IN			7,237			
	TOTAL OTHER FINANCING SOURCES	564	-	7,237	-	-	-
	TOTAL REVENUES	3,623,046	3,320,182	3,710,451	3,748,201	3,714,698	4,037,234

UTILITY FUND EXPENDITURES

ACCT 50	DESCRIPTION	2004-2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
500	Non-Departmental	\$ 2,554,554	\$ 1,536,460	\$ 1,076,835	\$ 1,367,782	\$ 1,364,875	\$ 1,285,052
502	City Manager	\$ 67,940	\$ 73,755	\$ 56,795	\$ 67,322	\$ 66,057	\$ 70,585
503	City Secretary	\$ 58,928	\$ 64,531	\$ 65,410	\$ 74,893	\$ 70,142	\$ 96,085
504	Utility Billing	\$ 189,704	\$ 181,519	\$ 109,931	\$ 139,661	\$ 136,661	\$ 144,576
520	Water	\$ 1,379,872	\$ 1,294,485	\$ 1,202,892	\$ 1,399,847	\$ 1,320,626	\$ 1,623,843
521	Waste Water	\$ 671,242	\$ 614,982	\$ 562,757	\$ 656,786	\$ 654,839	\$ 815,144
TOTAL EXPENDITURES		\$ 4,922,240	\$ 3,765,732	\$ 3,074,620	\$ 3,706,291	\$ 3,613,201	\$ 4,035,285

UTILITY FUND NONDEPARTMENTAL

ACCT 500	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
	SUPPLIES						
201	COPIER & OFFICE SUPPLIES	2,071	23	113	1,000	50	1,000
202	NON-DEPT POSTAGE						
210	HURRICANE PREPAREDNESS	188		-	-	-	-
225	OTHER SUPPLIES						
	TOTAL SUPPLIES	2,259	23	113	1,000	50	1,000
	MAINTENANCE & REPAIRS						
330	BUILDING/STRUCTURAL MAINT.	1,146	1,125	21	1,000	1,000	1,000
335	INSTR/APPARATUS MAINTENANCE	748	205	131	500	250	500
	TOTAL MAINTENANCE & REPAIRS	1,894	1,330	152	1,500	1,250	1,500
	CONTRACTUAL SERVICES						
405	ADVERTISING						
420	RENTALS	6,929					
430	TELEPHONE	7,872					
431	INTERNET COMMUNICATIONS	122					
432	SECURITY MONITORING	579					
435	ELECTRIC UTILITY	5,307	4,985	1,371	-		
438	INSURANCE	19,874	94,468	86,169	95,735	95,735	95,735
439	JANITORIAL SERVICES	3,169					
440	SENIOR CITIZENS	1,200					
465	ATTORNEY FEES	4,967	712	17,902			
466	BASE CLOSURE	21,230	26,228		20,000	13,549	25,000
472	CONTRACT - EMS					4,173	20,000
474	WEBSITE EXPENSES	3,147					
476	CONTRACT - ENGINEER	56,394	56,467	5,945			
477	CONTRACT WATER RATES	13,073				1,171	
478	AUDIT						
480	ECONOMIC DEVELOPMENT/BRAC	27,827	7,178	15,000	15,000	15,000	15,750
484	CONTRACT - CONSULTING	22,427					
485	COASTAL BEND BAYS & ESTUARIES			1,250			
	TOTAL CONTRACTUAL SERVICES	194,117	190,038	127,637	130,735	129,628	156,485

UTILITY FUND NONDEPARTMENTAL

ACCT	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
EXPENDITURES							
515	DUES AND MEMBERSHIPS	1,147	1,263	376		400	
560	FISCAL AGENT FEES	1,000	1,000	2,250			
574	WEBSITE EXPENSE	1,250					
580	PERSONNEL ALLOCATION COST						
585	EMERGENCY RESERVE						
597	TX WATER/SEWER BOND	289,129		(133)			
599	WATER/SEWER UNRESTRICTED RESERVE						
	TOTAL BOND COSTS	292,526	2,263	2,493	71,885	71,885	71,885
BOND P & I							
650	BOND PRINCIPAL				235,000	235,000	250,000
655	BOND INTEREST	192,148	144,819	95,590	169,662	169,662	156,182
660	FISCAL AGENT FEES	2,750	6,750	2,000	7,000	7,000	7,000
690	COLLECTION FEES	7,654	889		1,000		1,000
	TOTAL BOND P & I	202,552	152,458	97,590	412,662	411,662	414,182
CAPITAL OUTLAY							
790	RDA HOOKUPS						
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
INVENTORY							
800	INVENTORY INCREASE/DECREASE	11,713	(409)	29,907			25,000
	TOTAL INVENTORY INCREASE/DECREASE	11,713	(409)	29,907	-	-	25,000
REVENUE TRANSFERS FOR DEBT							
975	DEPRECIATION	596,900	577,682	548,717			
980	AMORTIZATION-LOSS ON BOND						
981	AMORTIZATION-PSG						
982	AMORTIZATION-BOND 2000 ISSUE	2,593	2,593	3,164			
990	TRANSFER TO GENERAL FUND	1,250,000	24,992	267,062	750,000	750,000	615,000
991	TRANSFER TO SRF		585,490				
	TOTAL REV TRANSFER FOR DEBT	1,849,493	1,190,757	818,942	750,000	750,000	615,000
	TOTAL NON-DEPARTMENTAL	2,554,554	1,536,460	1,076,835	1,367,782	1,364,875	1,285,052

Note - Given the City's financial condition, this budget focuses on its cash expenses.
 In future years the budgeting process will strive to include the impact of depreciation within its budgets.
 Additional depreciation expense of \$230,000 per year will be recognized upon completion of the TWDB projects.

UTILITY FUND CITY MANAGER

ACCT 502	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
<u>PERSONNEL SERVICES</u>							
101	SALARIES-SUPERVISION	47,751	49,719	43,199	43,297	43,297	44,023
108	RETIREMENT	3,068	3,182	573	2,924	2,924	3,893
109	LONGEVITY	92	116	-	28	8	32
120	SOCIAL SECURITY TAXES	3,546	3,812	3,336	3,314	3,314	3,370
125	UNEMPLOYMENT TAXES	14	13	-	135	135	135
130	HEALTH & LIFE INSURANCE	3,658	3,863	7,888	10,533	10,533	11,838
135	WORKMAN'S COMPENSATION	175	205	114	191	191	194
	TOTAL PERSONNEL SERVICES	58,304	60,910	55,110	60,422	60,402	63,485
<u>SUPPLIES</u>							
201	OFFICE SUPPLIES	27	150	124	100	100	100
202	POSTAGE	-	50	14	-	-	-
203	PUBLICATIONS	504	400	-	200	-	200
204	PRINTING	-	-	96	100	100	100
205	OFFICE EQUIPMENT	-	600	-	-	-	-
214	UNIFORMS	22	-	-	-	-	-
	TOTAL SUPPLIES	553	1,200	235	400	200	400
<u>MAINTENANCE & REPAIRS</u>							
335	INSTRUMENTS/APPARATUS	-	250	-	-	-	-
	TOTAL MAINTENANCE & REPAIRS	-	250	-	-	-	-
<u>CONTRACTUAL SERVICES</u>							
405	ADVERTISING	-	-	-	-	-	-
410	AUTO ALLOWANCE	-	-	-	-	-	-
415	TRAVEL EXPENSE	4,800	4,800	646	2,550	2,550	2,550
430	TELEPHONE	934	4,500	261	2000	805	2000
431	INTERNET ACCESS	653	600	181	600	600	600
490	COMPUTER SERVICES	245	245	148	50	50	50
	TOTAL CONTRACTUAL SERVICES	6,882	10,395	1,235	5,200	4,005	5,200
<u>PROFESSIONAL DEVELOPMENT</u>							
510	TRAINING	823	-	214	1000	1000	1000
515	DUES & MEMBERSHIPS	1,378	500	-	300	450	500
585	CONTINGENCY	-	500	-	-	-	-
	TOTAL PROF DEVELOPMENT	2,201	1,000	214	1,300	1,450	1,500
	TOTAL CITY MANAGER (Utility Fund)	67,940	73,755	56,795	67,322	66,057	70,585

UTILITY FUND CITY SECRETARY

ACCT 503	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
<u>PERSONNEL SERVICES</u>							
101	SALARIES-SUPERVISION	25,200	27,060	27,305	27,875	27,875	28,507
102	SALARIES-CLERICAL	12,444		1,704	15,012	15,012	27,279
103	SALARIES-OPERATIONS		15,550	12,854	-	-	-
105	SALARIES-OVERTIME	-		21	500	500	500
108	RETIREMENT	2,084	2,492	2,016	2,970	2,970	5,067
109	LONGEVITY	550	574	598	620	620	1,046
120	SOCIAL SECURITY TAXES	2,831	3,042	3,085	3,367	3,367	4,386
125	UNEMPLOYMENT TAXES	27		-	270	270	405
130	HEALTH & LIFE INSURANCE	5,266	5,485	5,986	6,287	6,287	13,345
135	WORKMAN'S COMPENSATION	153	299	-	191	191	250
	TOTAL PERSONNEL SERVICES	48,555	54,502	53,569	57,093	57,092	80,785
<u>SUPPLIES</u>							
201	OFFICE SUPPLIES	663	602	454	1,200	1,200	1,200
202	POSTAGE	136	319	146	500	500	500
203	PUBLICATIONS	147	498	398	700	700	700
204	PRINTING	-		1997	1500	500	1500
205	OFFICE EQUIPMENT	267	500				
	TOTAL SUPPLIES	1,213	1,919	2,995	3,900	2,900	3,900
<u>MAINTENANCE & REPAIRS</u>							
315	MAINTENANCE CONTRACT	1,873	2,002	1,873	2,500	2,500	2,500
335	INSTR/APPARATUS MAINTENANCE	110	45	-	500	150	500
340	IT MAINTENANCE CONTRACT			2,163	4,000	2,500	4,000
	TOTAL MAINTENANCE & REPAIRS	1,983	2,047	4,036	7,000	5,150	7,000
<u>CONTRACTUAL SERVICES</u>							
401	ELECTION COSTS	-					
405	ADVERTISING	1,587	1,261	2,374	1,500	1,500	1,500
415	TRAVEL EXPENSE	637	1,481	-	500	500	500
430	TELEPHONE	195	252	251	200	200	200
431	INTERNET ACCESS	-	141	148	100	100	100
451	DRUG SCREENING	1,276	1,177	1,301	1,500	1,500	1,500
	TOTAL CONTRACTUAL SERVICES	3,695	4,312	4,073	3,800	3,800	3,800
<u>PROFESSIONAL DEVELOPMENT</u>							
505	CERTIFICATIONS	35	35	0	0	0	0
510	TRAINING	243		49.87	500	500	500
515	DUES & MEMBERSHIPS	-	30	82	100	100	100
	TOTAL PROF DEVELOPMENT	278	65	132	600	600	600
<u>CAPITAL OUTLAY</u>							
705	FURNITURE	500					
710	ARCHIVE SYSTEMS (Hardware)	2,565	1,686	605	2,500	600	
711	COMPUTER SCANNER & CD WRITER	-					
715	COMPUTER SOFTWARE	139					
	TOTAL CAPITAL OUTLAY	3,204	1,686	605	2,500	600	-
	TOTAL CITY SECRETARY	58,928	64,531	65,410	74,893	70,142	96,085

UTILITY BILLING

ACCT 504	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
PERSONNEL SERVICES							
101	SALARIES-SUPERVISION	33,044	28,838	27,720	36,560	36,560	37,705
102	SALARIES-CLERICAL	74,711	78,444	28,041	21,230	21,230	22,281
105	SALARIES-OVERTIME	4,088	2,968	429	3,200	3,200	2,000
108	RETIREMENT	6,439	6,356	2,701	4,192	4,192	5,581
109	LONGEVITY	2,080	2,188	1,064	1,112	1,112	1,160
120	SOCIAL SECURITY TAXES	8,580	8,101	4,089	4,751	4,751	4,831
125	UNEMPLOYMENT TAXES	81	698	201	540	540	540
130	HEALTH & LIFE INSURANCE	20,265	22,133	23,171	25,137	25,137	26,534
135	WORKMAN'S COMPENSATION	405	566	245	259	259	269
	TOTAL PERSONNEL SERVICES	149,693	150,292	87,661	96,981	96,981	100,901
SUPPLIES							
201	OFFICE SUPPLIES	2,092	1,090	82	1,500	1,500	1,500
202	POSTAGE	10,346	11,277	8,057	11,800	11,800	12,100
203	PUBLICATIONS	335	109	-	100	100	100
204	PRINTING	1,136	1,785	-	1,800	1,800	2,725
205	OFFICE EQUIPMENT						
	TOTAL SUPPLIES	13,909	14,261	8,138	15,200	15,200	16,425
MAINTENANCE & REPAIRS							
330	MAINTENANCE AGREEMENTS	5,580	380	956	1,030	1,030	1,100
335	INSTR/APPARATUS MAINTENANCE	2,015	999	64	1,400	1,400	1,400
	TOTAL MAINTENANCE & REPAIRS	7,595	1,379	1,020	2,430	2,430	2,500
CONTRACTUAL SERVICES							
405	ADVERTISING		219	-	50	50	50
415	TRAVEL EXPENSE	1,708	243	0	1500	1500	1500
430	TELEPHONE	211	90	56	100	100	100
431	INTERNET ACCESS	245	283	295	300	300	300
445	CONTRACT LABOR			750			
460	SOFTWARE MAINTENANCE	3,011	6,182	5,821	6,550	6,550	7,200
478	AUDIT	11,500	7,250	6,190	11,500	11,500	11,500
490	MISCELLANEOUS						
	TOTAL CONTRACTUAL SERVICES	16,675	14,267	13,111	20,000	20,000	20,650

UTILITY BILLING

ACCT 504	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
<u>PROFESSIONAL DEVELOPMENT</u>							
505	CERTIFICATIONS	423					
510	TRAINING	1,243	271	-	550	550	600
515	DUES & MEMBERSHIPS	86	74				
	TOTAL PROF DEVELOPMENT	1,752	345	-	550	550	600
<u>CAPITAL OUTLAY</u>							
705	FURNITURE	80					
710	COMPUTER HARDWARE	-	975	-	1,500	1,500	
715	COMPUTER SOFTWARE	-		-	3,000	-	3,500
	TOTAL CAPITAL OUTLAY	80	975	-	4,500	1,500	3,500
	TOTAL FINANCE	189,704	181,519	109,931	139,661	136,661	144,576

WATER

ACCT 520	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
PERSONNEL SERVICES							
101	SALARIES-SUPERVISION	26,525	27,854	28,413	27,875	27,875	28,507
102	SALARIES-CLERICAL	11,444	12,295	10,819	12,951	12,951	13,491
103	SALARIES-OPERATIONS	106,361	85,891	83,906	92,223	92,223	93,877
105	SALARIES-OVERTIME	17,352	12,892	5,795	2,500	2,500	10,000
108	RETIREMENT	12,032	12,698	7,453	9,426	9,426	13,356
109	LONGEVITY	3,818	3,800	3,896	4,098	3,864	5,260
120	SOCIAL SECURITY TAXES	12,477	12,047	9,912	10,683	10,683	11,562
125	UNEMPLOYMENT TAXES	322	1,350	283	1,215	1,215	1,215
130	HEALTH & LIFE INSURANCE	49,580	26,334	28,598	31,058	31,058	41,416
135	WORKMAN'S COMPENSATION	6,537	8,542	14,734	9,974	9,974	10,241
	TOTAL PERSONNEL SERVICES	246,448	203,703	193,809	202,002	201,769	228,924
SUPPLIES							
201	OFFICE SUPPLIES	1,839	1,480	501	1,500	1,500	1,500
202	POSTAGE	942	1,540	1,287	3,500	2,000	3,500
204	PRINTING	1,426	759	985	1,400	1,400	1,400
205	OFFICE EQUIPMENT	1,283	838	-	1,300	500	1,300
206	JANITORIAL SUPPLIES	944	723	391	1,500	900	1,000
209	PHOTOGRAPHY SUPPLIES			-	50	50	200
210	FOOD SUPPLIES	307		-	200		200
211	MINOR TOOL SUPPLIES	9,529	6,650	7,097	6,000	6,000	6,000
212	CHEMICAL & MEDICAL SUPPLIES	566	624	125	600	600	600
214	UNIFORM/WEARING APPAREL	2,192	2,928	3,746	3,600	5,500	5,500
215	MOTOR VEHICLE SUPPLIES	583		201	800	800	800
216	EDUCATIONAL SUPPLIES	48					
219	OTHER SUPPLIES	730	355				
230	SAFETY EQUIPMENT	124		109	400	400	400
	TOTAL SUPPLIES	20,513	15,897	14,442	20,850	19,650	22,400
MAINTENANCE & REPAIRS							
305	MOTOR VEHICLE MAINTENANCE	19,984	5,527	4,414	5,500	5,500	5,500
310	MACHINERY MAINTENANCE	12,980	4,002	2,672	4,200	4,200	8,000
315	RADIO EQUIPMENT MAINTENANCE	1,054	859	-	600	600	600
330	BUILDING/STRUCTURAL MAINTENANC	987	421	6	400	400	400
335	INSTRUMENT/APPARATUS MAIN.	8,324	4,568	3,326	5,500	5,500	5,500
340	METER MAINTENANCE	3,326	1,425	4,190	4,800	5,600	7,000
341	STREET REPAIRS						10,000
342	LINE REPLACEMENT						40,000
345	WATER MAINTENANCE	6,903	7,433	4,854	5,200	9,000	10,000
350	FIRE HYDRANTS	3,704	8,099	7,200	8,000	8,000	8,000
360	SMALL TOOLS/INSTRUMENTS	5,703	706	1,594	1,500	1,600	1,500
380	PIPES	14,290	5,647	3,075	6,000	1,500	6,000
382	PUMPS	1,007	3,300	-	3,500	3,500	3,500
385	SCADA	2,302	2,685	8,825	9,600	9,600	9,600
	TOTAL MAINTENANCE & REPAIRS	80,564	44,672	40,157	54,800	55,000	115,600

WATER

ACCT 520	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
<u>CONTRACTUAL SERVICES</u>							
405	ADVERTISING	-	-	-	300	300	300
411	GASOLINE	6,950	7,840	12,004	6,000	15,000	20,685
415	TRAVEL EXPENSE	305	339	90	800	250	
420	RENTALS	94			1,000		1,000
430	TELEPHONE/UTILITIES	1,925	2,391	2,145	3,000	2,500	2,500
435	ELECTRIC UTILITY	23,650	22,597	40,013	36,000	36,217	39,839
437	GAS UTILITY	-			45		
445	CONTRACT LABOR/OPERATOR	1,000	3,522				
446	EDAP CONTRACT LABOR	3,500					
451	MEDICAL EXAMS	350					
452	TESTING & INSPECTIONS	5,900	4,463	5,978	7,800	7,800	8,000
460	SOFTWARE MAINTENANCE	-					
473	RECYCLING	475	497		600		
476	CONTRACT ENGINEER		380	380			
477	SURVEY					10,900	15,000
478	EASEMENTS						1,000
495	MAINTENANCE AGREEMENTS		35				2,000
	TOTAL CONTRACTUAL SERVICES	44,149	42,064	60,609	55,545	72,967	90,324
<u>PROFESSIONAL DEVELOPMENT</u>							
505	CERTIFICATIONS	495	470	325	450	1,500	1,500
510	TRAINING		290	675	700	1,500	1,500
515	DUES & MEMBERSHIPS			40	500	240	500
530	MAINTENANCE AGREEMENT						
550	WATER FOR RESALE	982,490	981,373	892,835	1,050,000	950,000	1,154,095
	TOTAL PROF DEVELOPMENT	982,985	982,133	893,875	1,051,650	953,240	1,157,595
<u>CAPITAL OUTLAY</u>							
705	FURNITURE						
706	HOT TAP MACHINE						
711	RESTOCK TRUCKS		5,891				
715	COMPUTER SOFTWARE						
720	INSTRUMENTS/APPARATUS	95					
735	RADIO EQUIPMENT				15,000	18,000	
740	TRANSMISSION LINES						
745	DISTRIBUTION LINES						
760	CAPITAL IMPROVEMENT PROGR	2,419					
762	EQUIPMENT	2,699	125				
768	VEHICLE						
	TOTAL CAPITAL OUTLAY	5,213	6,016	-	15,000	18,000	9,000
	TOTAL WATER EXPENSES	1,379,872	1,294,485	1,202,892	1,399,847	1,320,626	1,623,843

WASTEWATER

ACCT 521	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
<u>PERSONNEL SERVICES</u>							
101	SALARIES-SUPERVISION	26,525	27,854	28,413	70,269	70,269	74,501
102	SALARIES-CLERICAL	11,444	12,295	10,819	12,951	12,951	13,491
103	SALARIES-OPERATIONS	124,761	120,623	124,860	80,577	80,577	83,856
105	SALARIES-OVERTIME	8,578	8,875	8,827	6,100	8,000	12,600
108	RETIREMENT	7,290	6,483	6,991	11,808	11,808	16,871
109	LONGEVITY	3,978	4,056	5,004	5,042	5,042	6,456
120	SOCIAL SECURITY TAXES	12,940	13,871	12,772	13,383	13,383	14,604
125	UNEMPLOYMENT TAXES	293	1,350	180	1,485	1,485	1,485
130	HEALTH & LIFE INSURANCE	48,683	48,439	53,461	55,942	55,945	66,271
135	WORKMAN'S COMPENSATION	3,675	5,964	4,566	9,245	9,245	9,678
	TOTAL PERSONNEL SERVICES	248,167	249,810	255,894	266,802	268,705	299,814
<u>SUPPLIES</u>							
201	OFFICE SUPPLIES	1,293	884	383	700	700	700
202	POSTAGE	76	127	-	50	100	100
203	PUBLICATIONS	-	-	-	-	-	-
204	PRINTING	40	125	-	50	50	50
205	OFFICE EQUIPMENT	1,388	1,135	-	750	750	800
206	JANITORIAL SUPPLIES	911	791	525	700	500	700
209	PHOTOGRAPHY SUPPLIES	-	-	-	50	50	600
210	FOOD SUPPLIES	40	-	-	-	-	200
211	MINOR TOOL SUPPLIES	9,216	7,563	4,500	5,000	5,000	5,000
212	CHEMICAL & MEDICAL SUPPLIES	25,913	16,698	14,378	20,000	17,000	20,000
214	UNIFORM/WEARING APPAREL	4,049	4,076	3,222	4,084	4,084	6,000
215	MOTOR VEHICLE SUPPLIES	469	-	-	300	200	200
216	EDUCATIONAL SUPPLIES	-	-	-	400	400	400
219	OTHER SUPPLIES	50	185	159	200	-	-
230	SAFETY EQUIPMENT	124	-	109	500	500	500
	TOTAL SUPPLIES	43,569	31,584	23,276	32,784	29,334	35,250
<u>MAINTENANCE & REPAIRS</u>							
305	MOTOR VEHICLE MAINTENANCE	5,982	2,116	1,988	2,500	5,000	2,500
310	MACHINERY MAINTENANCE	9,669	3,235	278	4,000	4,000	4,000
315	RADIO EQUIPMENT MAINTENANCE	275	663	-	400	200	200
330	BUILDING/STRUCTURAL MAINTENANCE	4,560	401	-	3,500	3,500	3,500
335	INSTRUMENT/APPARATUS MAIN.	10,689	2,365	2,147	3,500	3,500	3,500
340	STREET REPAIRS	-	-	-	-	-	-
341	STREET REPAIRS	-	-	-	-	-	-
342	LINE REPLACEMENT	-	-	-	-	-	-
345	SEWER MAINTENANCE	18,644	12,798	3,610	15,000	4,000	100,000
350	MAINTENANCE AGREEMENTS	-	35	-	-	-	15,000
360	SMALL TOOLS/INSTRUMENTS	6,541	964	-	1,500	500	3,000
380	TREATMENT PLANT	12,039	7,050	2,425	7,500	7,500	1,500
382	PUMPS	21,707	8,018	-	9,000	9,000	7,500
385	SCADA	2,131	2,685	539	3,000	2,500	9,000
	TOTAL MAINTENANCE & REPAIRS	92,237	40,330	10,987	49,900	39,700	152,700

WASTEWATER

ACCT 521	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
<u>CONTRACTUAL SERVICES</u>							
405	ADVERTISING						
411	GASOLINE						
415	TRAVEL EXPENSE	5,993	8,296	6,376	6,200	8,000	9,130
420	RENTALS	159	497	-	500	500	750
430	TELEPHONE/UTILITIES	3,806	3,600	-	1,000	1,000	1,000
435	ELECTRIC UTILITY	1,879	2,244	2,014	800	2,000	2,000
437	GAS UTILITY	145,768	182,567	172,265	180,000	180,000	198,000
445	CONTRACT LABOR/OPERATOR	-	-	-	-	-	-
447	EDAP CONTRACT LABOR	8,081	15,863	21,900	17,000	2,000	17,000
451	MEDICAL EXAMS	2,352	-	-	-	-	-
452	TESTING & INSPECTIONS	350	-	-	200	-	200
453	RECYCLE	37,963	28,035	40,861	39,000	39,000	45,000
473	SLUDGE RECYCLE	-	-	-	600	600	600
476	CONTRACT ENGINEER	60,385	39,409	29,080	40,000	40,000	40,000
477	SURVEY	-	-	-	-	22,000	10,000
478	EASEMENTS	-	-	-	-	-	1,000
							2,000
	TOTAL SERVICES	266,736	280,511	272,496	285,300	295,100	326,680
<u>PROFESSIONAL DEVELOPMENT</u>							
505	CERTIFICATIONS	1,628	676	105	350	350	450
510	TRAINING	253	10	-	250	250	250
515	DUES & MEMBERSHIPS	-	-	-	-	-	-
	TOTAL PROF DEVELOPMENT	1,881	686	105	600	600	700
<u>CAPITAL OUTLAY</u>							
706	MACHINERY	1,679					
720	INSTRUMENTS/APPARATUS						
735	EQUIPMENT - AUTOMATIC SAMPLER		607	-	6,000	6,000	
760	CAPITAL PROJECTS PROGRAM	12,820					
762	TRIPOD SYSTEM	586					
764	EQUIPMENT	2,450					
765	4 TON CHAIN HOSTS						
766	CHLORINATOR			-	2,000	2,000	
767	FLOW METERS			-	2,500	2,500	
768	VEHICLE			-	3,000	3,000	
769	LAB EQUIPMENT						
770	PUMP			-	700	700	
774	LIVE OAK PARK			-	7,200	7,200	
787	HUMBLE STATION						
788	12TH STREET		6,145				
789	TAFT LIFT STATION		4,021				
			1,288				
	CAPITAL OUTLAY	18,652	12,061	-	21,400	21,400	
	TOTAL WASTEWATER	671,242	614,982	562,757	656,786	654,839	815,144

UTILITY FUND DEBT SERVICE

FY 2007-2008

CITY COUNCIL

BUDGET DRAFT

UTILITY FUND BOND PAYMENT
2008 - 2009 FISCAL YEAR

UTILITY FUND				
2002 SERIES	125,000.00	39,976.25	38,007.50	202,983.75
2002-A SERIES	20,000.00	5,111.75	4,573.75	29,685.50
2007 SERIES - REFINANCED	105,000.00	35,437.50	33,075.00	173,512.50
TOTAL UTILITY FUND	250,000.00	80,525.50	75,656.25	406,181.75

BOND OBLIGATION PAYMENTS DUE DATES
2008 - 2009 FISCAL YEAR

UTILITY FUND

	<u>1-Feb</u>	<u>1-Feb</u>	<u>1-Aug</u>	
2002 SERIES	125,000.00	39,976.25	38,007.50	202,983.75
	<u>1-Feb</u>	<u>1-Feb</u>	<u>1-Aug</u>	
2002-A SERIES	20,000.00	5,111.75	4,573.75	29,685.50
	<u>1-Feb</u>	<u>1-Feb</u>	<u>1-Aug</u>	
2007 SERIES (Refinance)	105,000.00	35,437.50	33,075.00	173,512.50
TOTAL UTILITY FUND	250,000.00	80,525.50	75,656.25	406,181.75

UTILITY FUND - RESTRICTED

FY 2007-2008

CITY COUNCIL

BUDGET DRAFT

UTILITIES - TWB STATE REVOLVING FUND

ACCT 51	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
4550	INTEREST	37,508	43,311	52,204			
4950	Transfer from Utility Fund		14,210				
4930	Transfer from Utility Fund		495,169				
TOTAL REVENUE		37,508	552,690	52,204	0	0	0
500-982	AMORITATION BOND	8,822	8,822	8,822			
521-468	BOARD & FISCAL FEES						
521-475	ENGINEERING		1,000				
521-655	INTEREST	55,083	53,168	47,386			
521-660	TRUSTEE FEES	8,170	3,931	3,518			
521-975	DEPRECIATION	2,750	2,750				
521-990	TRANSFER TO (FROM) EDAP			(488,343)			
TOTAL EXPENDITURES		74,825	69,671	(428,616)	0	0	0
TOTAL SRF		(37,317)	483,019	480,820	0	0	0

Based upon the most recent reports filed and accepted by the TWB, there are no funds needed from City to complete this project.

Approximately \$500,000 of capitalized interest will be available to the GF after the next phase is completed.

Approximately \$100,000 of that amount has been earmarked for DEAG Grant.

TWB - ECONOMICALLY DISADVANTAGED AREA PROGRAM

ACCT 52	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
4001	GRANT INCOME - WATER	180,762	1,798,522				
4002	GRANT INCOME - SEWER	1,883,956	20,107				
4550	INTEREST	799	666	2,110			
4590	TRANSFER FROM SRF		362,448				
	TOTAL REVENUES	2,065,517	2,181,743	2,110	0	0	0
520-705	CONSTRUCTION		19,705				
521-705	CONSTRUCTION		248,392				
521-990	TRANSFER OUT		465,288	563,362			
521-999	PRIOR PERIOD ADJUSTMENTS			35,154			
	TOTAL EXPENDITURES	0	733,385	598,516	0	0	0
	TOTAL EDAP	2,065,517	1,448,358	(596,407)	0	0	0

Based upon the most recent reports filed and accepted by the TWB, there are no funds needed from City to complete this project.

Approximately \$500,000 of capitalized interest will be available to the GF after the SRF phase is completed.

UTILITIES - RDA HOOKUPS

ACCT 53	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
4001	GRANT INCOME - WATER			334,374			
4002	GRANT INCOME - SEWER						
4550	INTEREST		(195,350)				
4590	TRANSFER FROM SRF						
4910	CITY MATCH			143,760			
TOTAL REVENUES		0	(195,350)	478,134	0	0	0
520-705	CONSTRUCTION						
521-760	CONSTRUCTION			478,134			
521-990	TRANSFER OUT						
521-999	PRIOR PERIOD ADJUSTMENTS						
TOTAL EXPENDITURES		0	0	478,134	0	0	0
TOTAL EDAP		0	(195,350)	(0)	0	0	0

UTILITIES - DEAG GRANT -

ACCT 53	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
4001	GRANT INCOME - WATER						
4002	GRANT INCOME - SEWER						386,000
4550	INTEREST						
4590	TRANSFER FROM SRF						96,500
4910	CITY MATCH						
	TOTAL REVENUES	0	0	0	0	0	482,500
520-705	CONSTRUCTION						
521-760	CONSTRUCTION						482,500
521-990	TRANSFER OUT						
521-999	PRIOR PERIOD ADJUSTMENTS						
	TOTAL EXPENDITURES	0	0	0	0	0	482,500
	TOTAL EDAP	0	0	0	0	0	0

OTHER SPECIAL FUNDS (Not GF or UF)

FY 2007-2008

CITY COUNCIL

BUDGET DRAFT

ASSET SEIZURES & FORFEITURE

ACCT 60	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
4550	INTEREST	13	21	13		10	
4590	MISCELLANEOUS	13,771	2,228	2,464		400	
	TOTAL REVENUES	13,784	2,249	2,477	0	410	0
509-601	MATERIALS & SUPPLIES	13,062	4,862	1,542		500	
	TOTAL EXPENDITURES	13,062	4,862	1,542	0	500	0
	TOTAL ASSET SEIZURES & FORFEITURE	722	(2,613)	935	0	(90)	0

SELF INSURANCE FUND

ACCT 70	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
4001	INSURANCE PREMIUMS	370,536	687,635	797,268			
4002	STOP LOSS PROCEEDS			177,871		180,000	
400X	EMPLOYER SHARE				643,631	643,631	700,898
40XX	EMPLOYEE SHARE				65,340	65,000	99,750
	TOTAL REVENUES	370,536	687,635	975,140	708,971	888,631	800,648
500-451	MEDICAL COSTS/RESERVES	469,430	457,053	716,981	499,381	627,896	510,404
500-452	INSURANCE ADMIN		230,500	196,387	205,972	207,711	180,223
500-459	BANK CHARGES		83				
	TOTAL EXPENDITURES	469,430	687,636	913,368	705,353	835,607	690,627
	TOTAL SELF-INSURANCE	(98,894)	(1)	61,772	3,618	53,024	110,021

MASTER CALCULATIONS

FY 2007 - 2008

CITY COUNCIL

BUDGET DRAFT

AD VALOREM (Property Tax) WORKSHEETS

FY 2007 - 2008

CITY COUNCIL

BUDGET DRAFT

2008 EFFECTIVE TAX RATE BASED ON STATED FORMULAS

1	2007 total taxable value. Enter the amount of 2007 taxable value on the 2007 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14).	\$313,019,959
2	2007 tax ceiling. Counties, Cities and Junior College Districts. Enter 2007 total taxable value of homesteads with tax ceilings. These include homesteads of homeowners age 65 or older or disables. Other units enter "0" if your taxing units adopted the tax ceiling provisions in 2007 for homeowners age 65 or older or disabled, use this step.	\$0
3	Preliminary 2007 adjusted taxable value. Subtract line 2 from line 1.	\$313,019,959
4	2007 total adopted tax rate	0.720000
5	2007 taxable value lost because court appeals of ARB decisions reduced 2007 appraised value.	
	A. Original 2007 ARB:	
	B. 2007 values resulting from final court decisions:	
	C. 2007 value loss. Subtract B from A.	\$0
6	2007 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C	\$313,019,959
7	2007 taxable value, of property in territory the unit deannexed after January 1, 2007. Enter the 2007 value of property in deannexed territory	\$0
8	2007 taxable value lost because property first qualified for an exemption in 2007. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce the taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport exemptions or tax abatements.	
	A. Absolute exemptions. Use 2007 market value:	\$27,137
	B. Partial exemptions. 2007 exemption amount or 2007 percentage exemption times 2007 value:	\$147,583
	C. 2007 value loss. Add A and B..	\$174,720
	Notes:	
1	This number is furnished by the San Patricio Tax Assessor Collector's office	
6	This number is furnished by the San Patricio Tax Assessor Collector's office	
8	This number is furnished by the San Patricio Tax Assessor Collector's office	

9	<p>2007 taxable value lost because property first qualified for an agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2008. Use only those properties that first qualified in 2008; do not use properties that qualified in 2007.</p> <p>A. 2007 market value: \$50,949</p> <p>B. 2007 productivity or special appraisal value: \$621</p> <p>C. Value loss. Subtract B from A. \$50,328</p>	
10	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$225,048
11	2007 adjusted taxable value. Subtract line 10 from line 6.	\$312,794,911
12	Adjusted 2007 taxes. Multiply line 4 by line 11 and then divide by \$100.00	\$2,252,123
13	Taxes refunded for years preceding tax year 2007. Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2007. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2007. This line applies only to tax years preceding tax year 2007.	583
14	Taxes in tax increment financing (TIF) for tax year 2007. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2007 captured appraised value in Line 16D, enter "0".	\$0
15	Adjusted 2007 taxes with refunds. Add lines 12 and 13, subtract line 14.	\$2,252,706
16	<p>Total 2008 taxable value on the 2008 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.</p> <p>A. Certified values only: \$323,947,888</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: \$0</p> <p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): \$0</p> <p>D. Tax increment financing: Deduct the 2008 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2008 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below. \$0</p> <p>E. Total 2008 value. Add A and B, then subtract C and D. \$323,947,888</p>	
	Notes:	
	16 (A.) This number is furnished by the San Patricio Tax Assessor Collector's office	

17	Total value of properties under protest or not included on certified appraisal roll.	
A.	2008 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.	\$5,811,551
B.	2008 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.	\$0
C.	Total value under protest or not certified. Add A and B.	\$5,811,551
18	2008 tax ceilings. Enter 2008 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0". If your taxing units adopted the tax ceiling provision in 2007 for homeowners age 65 or older or disabled, use this step.	\$0
19	2008 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$329,759,439
20	Total 2008 taxable value of properties in territory annexed after January 1, 2007. Include both real and personal property. Enter the 2008 value of property in territory annexed.	\$0
21	Total 2008 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2007. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2007 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2008. New improvement do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$10,150,172
22	Total adjustments to the 2008 taxable value. Add lines 20 and 21.	\$10,150,172
23	2008 adjusted taxable value. Subtract line 22 from line 19.	\$319,609,267
24	2008 effective tax rate. Divide line 15 by line 23 and multiply by \$100. M & O	\$0.704831
25	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2008 county effective tax rate.	
	Notes:	
17 (A)	This number is furnished by the San Patricio Tax Assessor Collector's office	
21	This number is furnished by the San Patricio Tax Assessor Collector's office	

2007 ROLLBACK TAX RATE

26	2007 maintenance and operation (M&O) tax rate.	\$0.566026
27	2007 adjusted taxable value. Enter the amount from line 11.	\$312,794,911
28	2007 M&O taxes.	
A.	Multiply line 26 by line 27 and divide by \$100.	\$1,770,501
B.	Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2007. Enter amount from full year's sales tax revenue spent for M&O in 2005 fiscal year, if any. Other units, enter "0". Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$100,000
C.	Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0".	\$0
D.	Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0".	\$0
E.	Taxes refunded for years preceding tax year 2007: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2007. Types of refunds include court decisions, Section 25.25(b) and © corrections and Section 31.11 payment errors. Do not include refunds for tax year 2007. This line applies only to tax years preceding tax year 2007.	\$398
F.	Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
G.	Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2008 captured appraised value in Line 16D, enter "0".	\$0
H.	Adjusted M&O Taxes. Add A, B, C, E, and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$1,870,899
Notes:		
27	This number is furnished by the San Patricio Tax Assessor Collector's office	
28 (B)	This number is furnished by the State Comptroller, Sales Tax Division	

29	2008 adjusted taxable value. A. Enter line 23 from the <i>Effective Tax Rate Worksheet</i> .	\$319,609,267
30	2008 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.585371
31	2008 rollback maintenance and operations rate. Counties, cities and others: multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control).	\$0.632200
32	Total 2008 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debt that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a budget period longer than one year and (4) are not classified in the unit's budget as "M & O" expenses. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue (or additional sales tax revenue). Do not include appraisal district budget payments. List the debt in "Schedule B: Debt Service". If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder.	\$448,397
33	Certified 2007 excess debt collections. Enter the amount certified by the collector.	\$0
34	Adjusted 2008 debt. Subtract line 33 from line 32.	\$448,397
35	Certified 2008 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95%
36	2008 debt adjusted for collections. Divide line 34 by line 35.	\$471,996
37	2008 total taxable value. Enter the amount on line 19.	\$329,759,439
38	2008 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.143134
39	2008 rollback tax rate. Add lines 31 and 38.	\$0.775334
40	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2008 county rollback tax rate.	
	Notes:	
32	Furnished by city from "Debt Model".	

Additional Sales Tax Rate

41	Units that adopted the sales tax in August or November 2007 or in January or May 2008. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2007, skip this line.	\$954,233
42	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. UNITS THAT ADOPTED SALES TAX IN AUGUST OR NOVEMBER 2007 or IN JANUARY OR MAY 2008. Multiply the amount on line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. - OR - UNITS THAT ADOPTED SALES TAX BEFORE AUGUST 2007. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$4,533
43	2008 Total taxable value. Enter the amount on line 37 OF THE <i>Rollback Tax Rate Worksheet</i> .	\$329,759,439
44	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.001375
45	2008 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax</i>	\$0.704831
46	2008 effective tax rate, adjusted for sales tax. UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2007 or IN JANUARY OR MAY 2008. Subtract line 44 from line 45. SKIP TO Line 47 if you adopted the additional sales tax before august 2007.	\$0.703457 \$0.704831
47	2008 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, on the <i>Rollback Tax Rate Worksheet</i> .	\$0.775334
48	2008 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.773959

COMPARISON OF TAX RATES EFFECTIVE TAX RATE vs PROPOSED TAX RATE
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Line Reference #	DISCUSSION	Value or Rate
24	2008 ACTUAL EFFECTIVE RATE AS CALCULATED BY THE STATE	0.704831
30	2008 ACTUAL EFFECTIVE M & O RATE AS CALCULATED BY THE STATE	0.585371
	DIFFERENCE	-0.119461
39	2008 <u>ROLLBACK</u> TAX RATE UNADJUSTED FOR SALES TAX	0.775334
48	2008 <u>ROLLBACK</u> TAX RATE ADJUSTED FOR SALES TAX	0.773959
	DIFFERENCE	0.001375
	<u>2008 PROPOSED</u> TOTAL TAX RATE	0.715000
	DIFFERENCE	0.058959

ADJUSTED TOTAL REVENUE GENERATED BY AD VALOREM

TAX RATE CALCULATION

PROPOSED TAX RATE		\$0.715000
MAINTENANCE & OPERATIONS TAX RATE	\$0.571866	
INTEREST & SINKING TAX RATE	\$0.143134	

REVENUE GENERATED BY THE TAX RATE

TAXABLE EVALUATION	\$	329,759,439
MAINTENANCE & OPERATIONS TAX RATE	\$	1,885,784
INTEREST & SINKING TAX RATE	\$	471,996
TOTAL REVENUE	\$	2,357,780
ADJUSTED TO 95% COLLECTION		95.00%
ADJUSTED TOTAL REVENUE	\$	2,239,891

**AD VALOREM TAX
CURRENT vs PRIOR YEAR**

Line Reference #	DISCUSSION	Value or Rate	Increase or (Decrease)
1	2007 Total Taxable Value	\$313,019,959	
19	2008 Total Taxable Value \$	329,759,439	
		Increase	\$ 16,739,480
4	2007 Total Tax Rate	0.72000	
	2008 <u>Proposed</u> Tax Rate	0.71500	
		Change	-0.00500

Ord	2007 Maintenance & Operations (M & O) Portion of Total Tax Rate	0.56603	
	2008 <u>Proposed</u> Maintenance & Operations (M & O) Portion of Total Tax Rate	0.57187	
		Increase	0.00584
	2007 Revenues Generated by M & O for Operations \$	1,771,787	
	2008 <u>Proposed</u> Revenues Generated by M & O for Operations \$	1,885,784	
	PROPOSED NET INCREASE TO THE OPERATIONAL PORTION OF THE BUDGET \$		113,997

	2007 Interest & Sinking (I & S) Portion of Total Tax Rate	0.15397	
38	2008 <u>Proposed</u> Interest & Sinking (I & S) Portion of Total Tax Rate	0.14313	
		Decrease	-0.01084
	2007 Revenues Generated by I & S for Operations \$	481,957	
	2008 <u>Proposed</u> Revenues Generated by I & S for Operations \$	471,996	
	CHANGE IN REVENUES NECESSARY TO GENERATE THE BOND DEBT REQUIREMENTS \$		(9,960)

Property Tax Comparisons

2007 Total Taxable Value \$ 313,019,959.00

2008 Total Taxable Value \$ 329,759,439.00

Tax Rate (M&O)	\$ 50,000	\$ 75,000	\$ 100,000	\$ 125,000	\$ 150,000
FY 2007-2008					
\$0.566030	\$ 283.02	\$ 424.52	\$ 566.03	\$ 707.54	\$ 849.05
FY 2008-2009 (Proposed)					
\$0.571866	\$ 285.93	\$ 428.90	\$ 571.87	\$ 714.83	\$ 857.80
Difference	\$ 2.92	\$ 4.38	\$ 5.84	\$ 7.30	\$ 8.75

Tax Rate (I & S)	\$ 50,000	\$ 75,000	\$ 100,000	\$ 125,000	\$ 150,000
FY 2007-2008					
\$0.153970	\$ 76.99	\$ 115.48	\$ 153.97	\$ 192.46	\$ 230.96
FY 2008-2009 (Proposed)					
\$0.143134	\$ 71.57	\$ 107.35	\$ 143.13	\$ 178.92	\$ 214.70
Difference	\$ -5.42	\$ -8.13	\$ -10.84	\$ -13.55	\$ -16.25

Tax Rate (M & O) and (I & S)	\$ 50,000	\$ 75,000	\$ 100,000	\$ 125,000	\$ 150,000
FY 2007-2008					
\$0.566030 M & O	\$ 283.02	\$ 424.52	\$ 566.03	\$ 707.54	\$ 849.05
\$0.153970 I & S	\$ 76.99	\$ 115.48	\$ 153.97	\$ 192.46	\$ 230.96
\$0.720000 Total	\$ 360.00	\$ 540.00	\$ 720.00	\$ 900.00 ##	\$ 1,080.00
FY 2008-2009 (Proposed)					
\$0.571866 M & O	\$ 285.93	\$ 428.90	\$ 571.87	\$ 714.83	\$ 857.80
\$0.143134 I & S	\$ 71.57	\$ 107.35	\$ 143.13	\$ 178.92	\$ 214.70
\$0.715000 Total	\$ 357.50	\$ 536.25	\$ 715.00	\$ 893.75	\$ 1,072.50
Difference	\$ -2.50	\$ -3.75	\$ -5.00	\$ -6.25	\$ -7.50

FY 2007 PROPOSED AD VALOREM TAX REVENUES			FY 2008 PROPOSED AD VALOREM TAX REVENUES		
FY 2007 Taxable Value	\$	313,019,959	FY 2008 Taxable Value	\$	329,759,439
FY 2007 Adopted Total Tax Rate		0.72000	FY 2008 Proposed Total Tax Rate		0.715000
Total Revenue Generated Last Year At this Tax Rate	\$	2,253,743.70	Total Revenue Generated Next Year At this Tax Rate	\$	2,357,779.99
Budget's Operational Expenses (M & O) Rate		0.56603	Budget's Operational Expenses (M & O) Rate		0.57187
Total Revenue Generated Last Year At this Tax Rate	\$	1,771,787	Total Revenue Generated Next Year At this Tax Rate	\$	1,790,056
Budget's Debt Service Requirments (I & S) Rate		0.15397	Budget's Debt Service Requirments (I & S) Rate		0.14313
Total Required Revenue Generated Last Year At this Tax Rate For the Purpose of Servicing the General Fund Tax Debt.	\$	481,957	Total Required Revenue Necessary to be Generated This Year at this Tax Rate For the Purpose of Servicing the General Fund Tax Debt.	\$	448,397
Total Revenue Generated Last Year At this Tax Rate	\$	2,253,743.70	Total Revenue Generated Last Year At this Tax Rate	\$	2,238,452.70

What is the difference in the Operational Portion of the Two Tax Rates?

FY 2007 M & O Revenues Generated by \$ 0.566026	\$	1,771,787	FY 2008 M & O Revenues Generated by \$ 0.577175	\$	1,790,056
			Minus FY 07 M & O Revenues Generated	\$	1,771,787
			Difference	\$	<u>18,269</u>

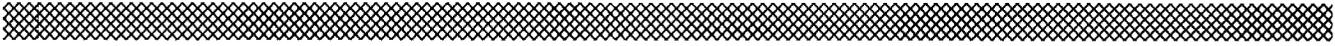
The proposed M & O portion of the two tax rates show a increase in the FY 08 Anticipated revenues over the FY 07 Actual Revenues



What is the difference in the Required Debt Service Portion of the Two Tax Rates?

FY 07 I & S Revenues Generated by \$ 0.153974	\$	481,957	FY 08 I & S Revenues Generated by \$ 0.135366	\$	448,397
	\$	2,253,744	Minus FY 07 I & S Revenues Generated	\$	<u>481,957</u>
			Difference	\$	(33,560)

The proposed I & S portion of the two tax rates show a decrease in the FY 08 Anticipated revenues over the FY 07 Actual Revenues. This decrease would match the Actual Bond Debt Service requirements for the year and does not impact the Operating Budget.



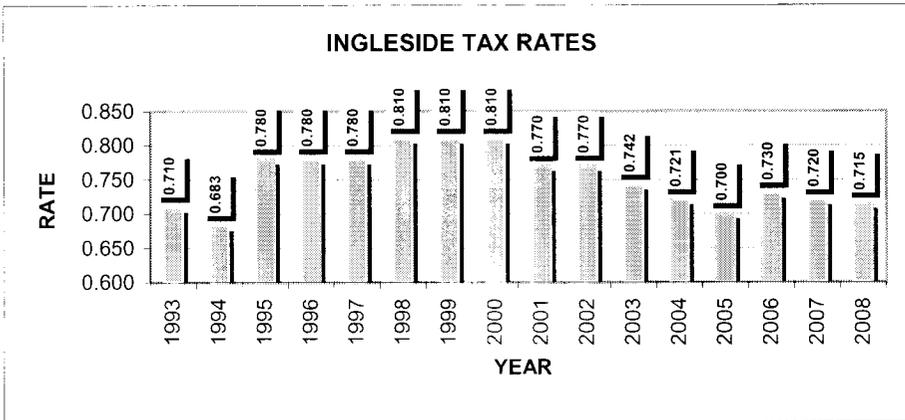
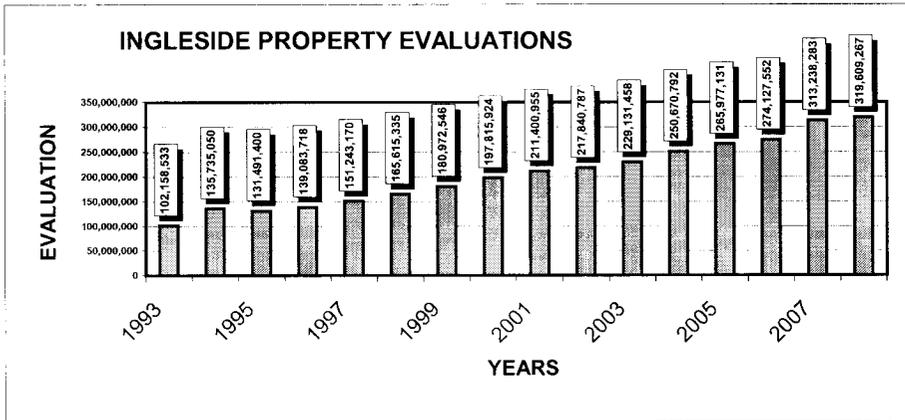
What would happen to revenues if the total tax rate remained at the FY 2007 rate of .720000?

What would be the Net Effect on the FY 2008/09 Budget if the Tax Rate Remained at the FY 2007 Level as Compared to the Proposed FY 2008 Tax Rate.

FY 2007 Adopted Tax Rate	0.72000	Revenues Generated for M & O if the M & O portion of the FY 07 Total Tax Rate is Adopted	\$	1,866,537
FY 2007 Required Portion of the Total Tax Rate Necessary to Service the Current Tax Debt of the City (I & S).	0.15397	Revenues Generated for M & O at the <u>Proposed</u> FY 08 Tax Rate of \$ 0.56603	\$	1,790,056
Remaining Taxable Rate for the Purpose of Operational Budget (M & O)	0.56603	Net Difference	\$	76,481
Revenue Generated by the M & O portion of the FY 2007 Adopted Tax Rate Based on FY 2008 Taxable Value.	\$			1,866,537
Revenue Generated by the FY 2007 Budget for the same Tax Rate of .72000.	\$			1,771,787
Net Difference in Revenue Generated if the Tax Rate Remains at \$ 0.720000	\$			94,750

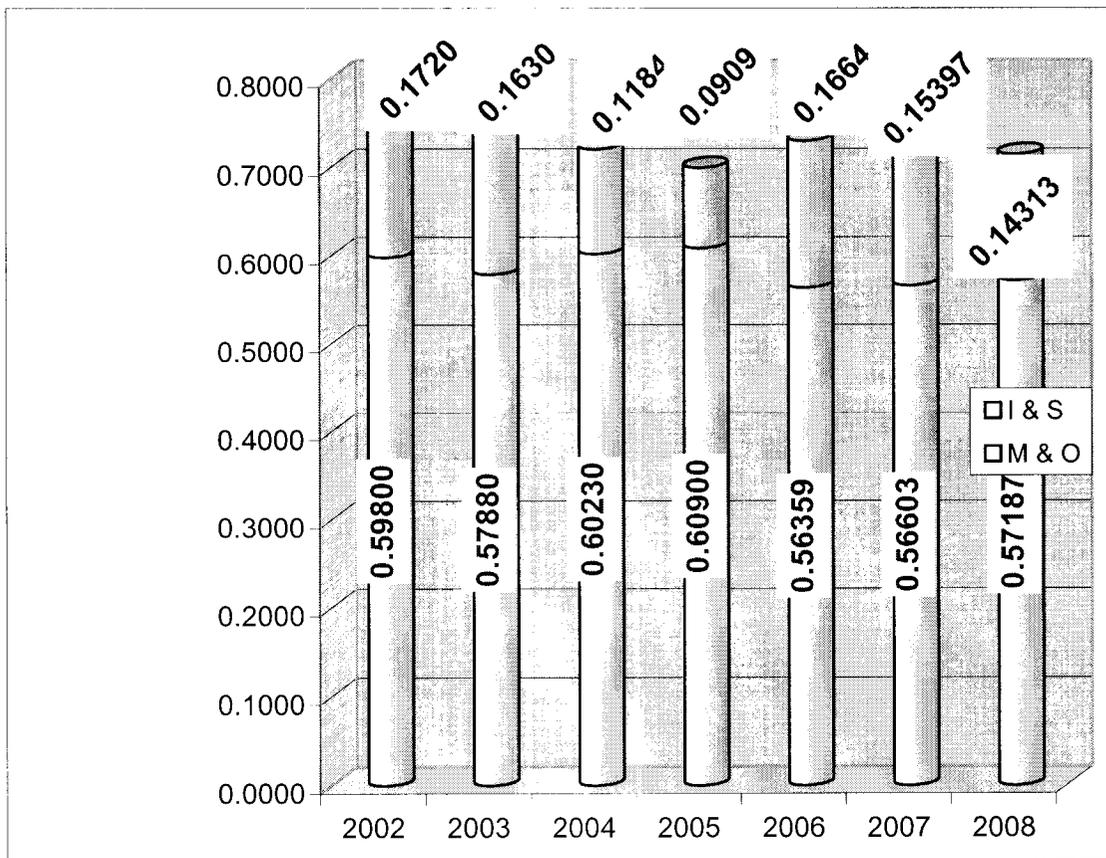
TAX LEVIES AND COLLECTION RATIOS

YEAR	ASSESSED VALUES	TAX RATE PER \$100	TAX LEVY	COLLECTION RATE
1993	102,158,533	0.710	725,015	95.44
1994	135,735,050	0.683	825,319	94.52
1995	131,491,400	0.780	1,025,633	95.26
1996	139,083,718	0.780	1,084,853	94.25
1997	151,243,170	0.780	1,179,697	96.00
1998	165,615,335	0.810	1,341,484	98.00
1999	180,972,546	0.810	1,465,878	98.00
2000	197,815,924	0.810	1,602,309	98.20
2001	211,400,955	0.770	1,627,788	98.35
2002	217,840,787	0.770	1,677,374	98.50
2003	229,131,458	0.742	1,699,697	98.75
2004	250,670,792	0.721	1,806,584	98.75
2005	265,977,131	0.700	1,859,962	95.00
2006	274,127,552	0.730	2,001,131	95.00
2007	313,238,283	0.720	2,255,316	95.00
2008	319,609,267	0.715	2,285,206	95.00



**TAX RATE COMPARISONS
BY M & O and I & S**

<u>YEAR</u>	<u>M & O</u>	<u>I & S</u>	<u>TOTAL</u>
2002	0.59800	0.17200	0.77000
2003	0.57880	0.16300	0.74180
2004	0.60230	0.11840	0.72070
2005	0.60900	0.09090	0.69990
2006	0.56359	0.16641	0.73000
2007	0.56603	0.15397	0.72000
2008	0.57187	0.14313	0.71500



SALES TAX WORKSHEETS

FY 2007 - 2008

CITY COUNCIL

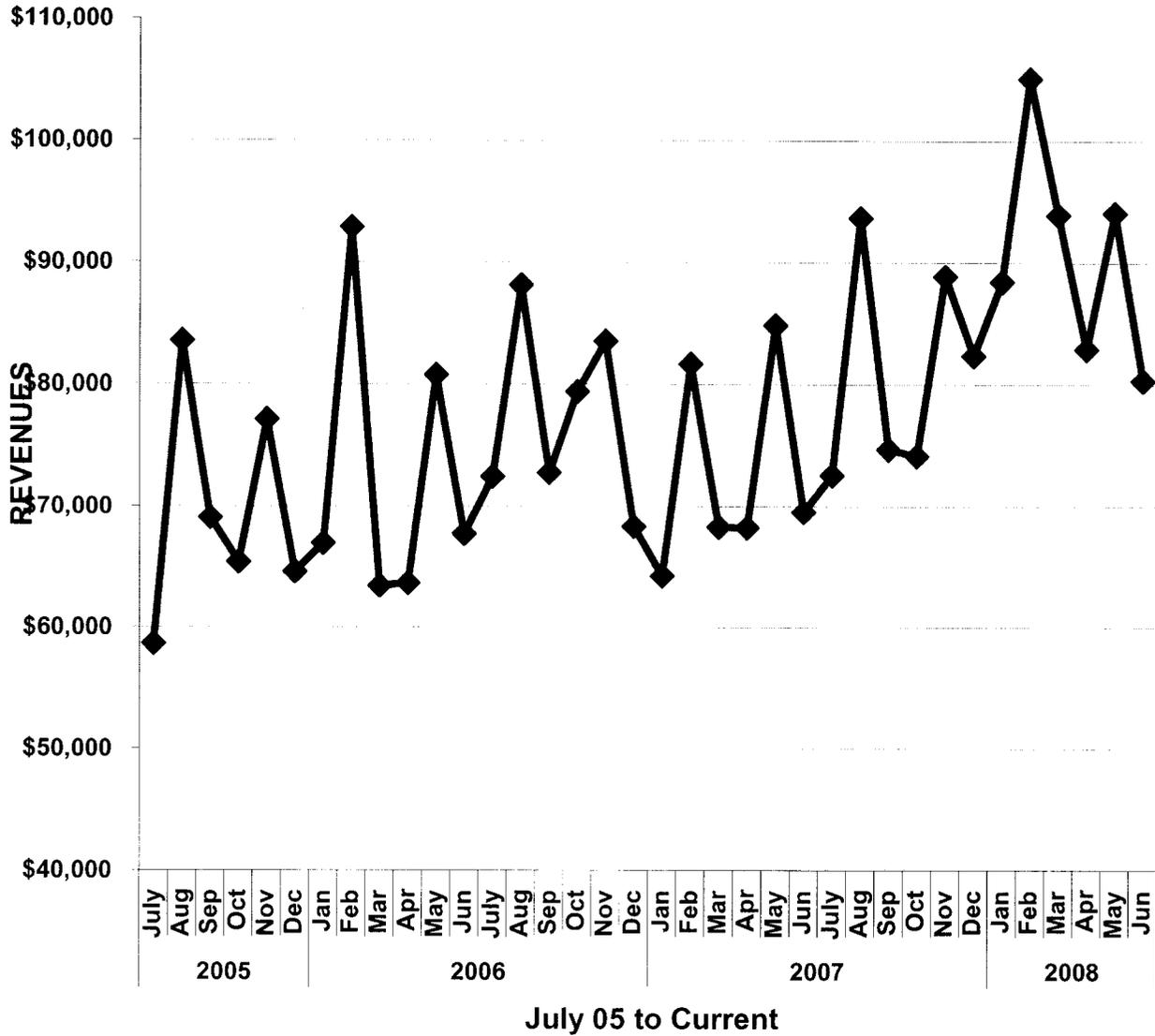
BUDGET DRAFT

SALES TAX

Total Sales Taxes Received By Month & By Quarter			Industrial Development Corporation (4B) Street maintenance Funds Funds		
Yr	By Month	By Qtr		By Month	By Qtr
2007					
July	\$ 99,999.55			\$ 24,999.89	
Aug	\$ 93,644.17			\$ 23,411.04	
Sep	\$ 74,663.99			\$ 18,666.00	
	\$	268,307.71		\$	67,076.93
2007					
Oct	\$ 74,140.23			\$ 18,535.06	
Nov	\$ 88,840.67			\$ 22,210.17	
Dec	\$ 82,345.48			\$ 20,586.37	
	\$	245,326.38		\$	61,331.60
2008					
Jan	\$ 88,420.44			\$ 22,105.11	
Feb	\$ 105,158.83			\$ 26,289.71	
Mar	\$ 83,898.17			\$ 20,974.54	
	\$	277,477.44		\$	69,369.36
2008					
Apr	\$ 82,888.13			\$ 20,722.03	
May	\$ 94,046.71			\$ 23,511.68	
Jun	\$ 80,322.40			\$ 20,080.60	
	\$	257,257.24		\$	64,314.31
2008					
July				\$ -	
Aug				\$ -	
Sep				\$ -	
	Fourth QTR	\$ -		\$ -	
	Prior 4 qrts Total Sales Tax	\$ 1,048,368.77		4-B	\$ 283,059.57
	Minus 4-B and Street	\$ 283,059.57			
	Total to General Fund	\$ 765,309.20			

The amounts included here are directly from the Comptroller. These were the amounts used in the calculation of the "Adjusted Effective Tax Rate" and the calculations for the "4-B" transfers.

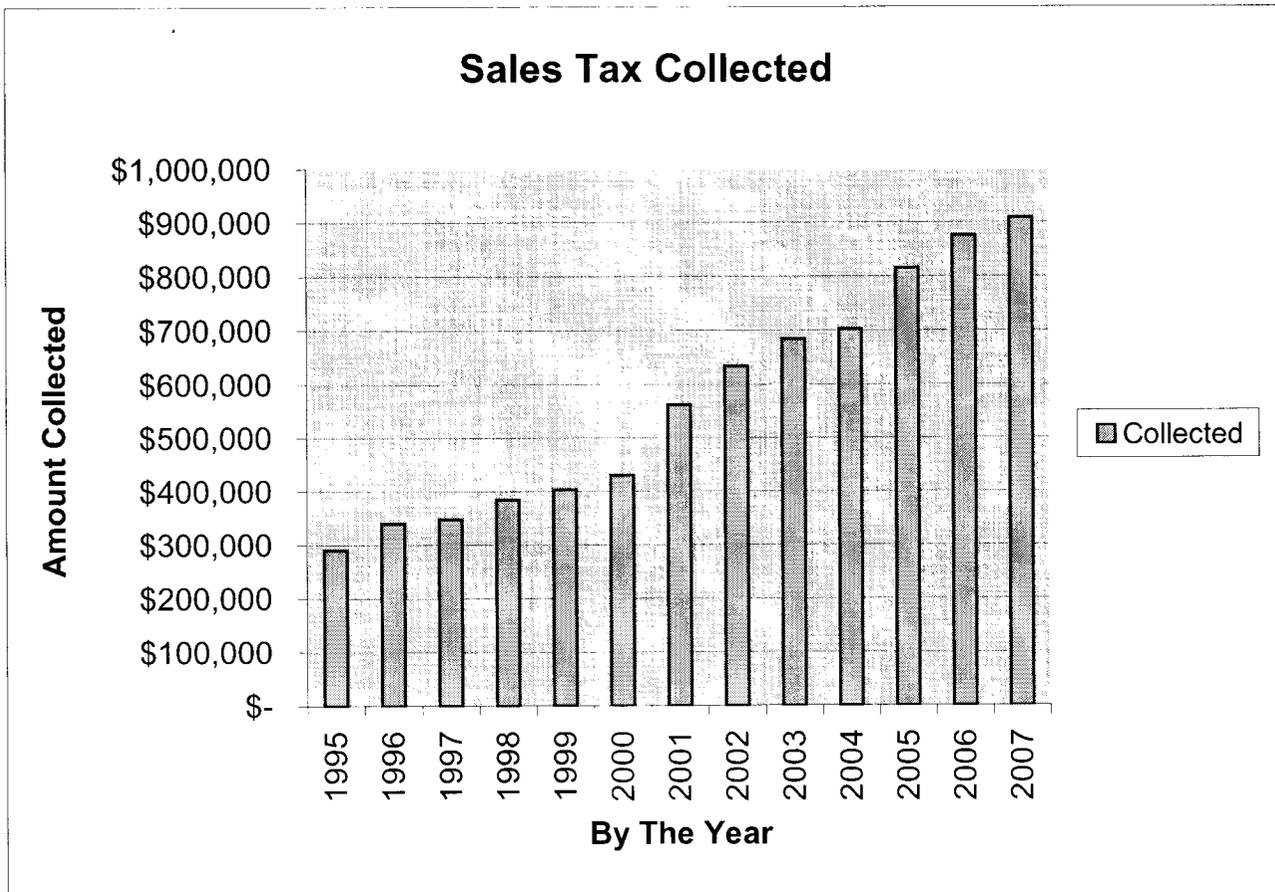
MONTHLY SALES TAX
JULY 05 TO CURRENT



PREVIOUS YEARS NET PAYMENT(S)

Annual Sales Tax Received

1995	\$	290,474
1996	\$	340,430
1997	\$	348,115
1998	\$	384,570
1999	\$	403,620
2000	\$	430,671
2001	\$	561,250
2002	\$	633,677
2003	\$	684,125
2004	\$	702,073
2005	\$	815,291
2006	\$	875,718
2007	\$	908,834



Total Personnel Services

ACCT	DESCRIPTION	2004-2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
501	Mayor & Council	\$ 5,020	\$ 3,975	\$ 3,925	\$ 4,525	\$ 4,525	\$ 4,525
502	City Manager	\$ 58,304	\$ 118,948	\$ 55,246	\$ 60,422	\$ 60,423	\$ 63,485
503	City Secretary	\$ 49,550	\$ 54,362	\$ 54,463	\$ 57,093	\$ 57,024	\$ 80,785
504	Finance	\$ 67,646	\$ 65,635	\$ 110,132	\$ 150,474	\$ 150,579	\$ 150,075
506	Municipal Court	\$ 110,975	\$ 117,015	\$ 115,242	\$ 99,901	\$ 99,934	\$ 104,847
507	Library	\$ 171,983	\$ 183,933	\$ 180,776	\$ 185,773	\$ 184,944	\$ 192,486
508	Fire Dept	\$ 61,187	\$ 64,482	\$ 60,398	\$ 63,997	\$ 60,541	\$ 76,395
509	Police	\$ 1,035,627	\$ 1,046,049	\$ 1,053,764	\$ 1,178,589	\$ 1,178,589	\$ 1,209,653
510	Parks	\$ 117,018	\$ 326,328	\$ 251,803	\$ 262,061	\$ 275,882	\$ 259,831
511	Streets	\$ 146,712	\$ 197,415	\$ 165,170	\$ 173,620	\$ 172,597	\$ 178,938
512	Bldg/Inspection	\$ 124,912	\$ 129,042	\$ 121,805	\$ 133,903	\$ 133,333	\$ 134,074
513	Bldg/Drain	\$ 68,944	\$ 189,704	\$ 174,175	\$ 182,472	\$ 182,448	\$ 232,516
514	Vector	\$ 22,314	\$ 21,818	\$ 487	\$ -	\$ -	\$ -
515	Animal	\$ 23,345	\$ 23,770	\$ 41,191	\$ 37,282	\$ 45,795	\$ 79,293
516	Crossing Guard	\$ 6,154	\$ 4,603	\$ 3,067	\$ 6,814	\$ -	\$ 7,250
518	Code	\$ 32,920	\$ 42,697	\$ 53,427	\$ 56,588	\$ 57,025	\$ 59,530
519	Senior Center	\$ -	\$ 310	\$ 10,495	\$ 20,682	\$ 20,682	\$ 22,402
520	Community Service	\$ 119,136	\$ -	\$ -	\$ -	\$ -	\$ -
	Total General Fund	\$ 2,221,747	\$ 2,590,086	\$ 2,455,565	\$ 2,674,196	\$ 2,684,321	\$ 2,856,087
502	City Manager	\$ 58,304	\$ 60,910	\$ 55,110	\$ 60,422	\$ 60,402	\$ 63,485
503	City Secretary	\$ 48,555	\$ 54,502	\$ 53,569	\$ 57,093	\$ 57,092	\$ 80,785
504	Finance	\$ 149,693	\$ 150,292	\$ 87,661	\$ 96,981	\$ 96,981	\$ 100,901
520	Water	\$ 246,448	\$ 203,703	\$ 193,809	\$ 202,002	\$ 201,769	\$ 228,924
521	Sanitation	\$ 248,167	\$ 249,810	\$ 255,894	\$ 266,802	\$ 268,705	\$ 299,814
	Total Utility Fund	\$ 751,167	\$ 719,217	\$ 646,042	\$ 683,301	\$ 684,949	\$ 773,909
	Total General & Utility	\$ 2,972,914	\$ 3,309,303	\$ 3,101,607	\$ 3,357,496	\$ 3,369,270	\$ 3,629,996
Variable Costs for:							
	Increase TMRS from 7.39% to 9.32% for change in actuarial methods				\$ 31,636		
	Wage Increase of 1%				\$ 25,445		
	Hourly Salary	\$ 18,852					
	Salary	\$ 6,593					

Total Gasoline and Electrical Costs

ACCT	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
GASOLINE							
501	Mayor & Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
502	City Manager	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
503	City Secretary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
504	Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
506	Municipal Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
507	Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
508	Fire Dept	\$ 4,153	\$ 1,596	\$ 4,039	\$ 3,500	\$ 7,000	\$ 8,400
509	Police	\$ 34,853	\$ 37,626	\$ 32,781	\$ 40,000	\$ 45,000	\$ 53,301
510	Parks	\$ 7,421	\$ 6,207	\$ 4,353	\$ 4,000	\$ 7,500	\$ 7,000
511	Streets	\$ 10,062	\$ 8,880	\$ 13,386	\$ 5,000	\$ 12,000	\$ 23,575
512	Bldg/Inspec	\$ 1,368	\$ 480	\$ 789	\$ 800	\$ 1,000	\$ 1,000
513	Bldg/Drain	\$ 5,234	\$ 7,199	\$ 7,179	\$ 7,000	\$ 7,500	\$ 11,401
514	Vector	\$ 1,396	\$ 5,097	\$ 267	\$ 5,500	\$ 3,000	\$ 2,000
515	Animal	\$ 1,396	\$ 5,156	\$ 2,706	\$ 5,800	\$ 3,000	\$ 5,800
516	Crossing Guard	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
518	Code	\$ 1,214	\$ 649	\$ 593	\$ 700	\$ 700	\$ 800
519	Senior Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
520	Community Service	\$ 1,930	\$ -	\$ -	\$ -	\$ -	\$ -
	Total General Fund	\$ 69,027	\$ 72,890	\$ 66,092	\$ 72,300	\$ 86,700	\$ 113,276
502	City Manager	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
503	City Secretary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
504	Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
520	Water	\$ 6,950	\$ 7,840	\$ 12,004	\$ 6,000	\$ 15,000	\$ 20,685
521	Saniation	\$ 5,993	\$ 8,296	\$ 6,376	\$ 6,200	\$ 8,000	\$ 9,130
	Total Utility Fund	\$ 12,943	\$ 16,136	\$ 18,380	\$ 12,200	\$ 23,000	\$ 29,815
	Total General & Utility	\$ 81,970	\$ 89,026	\$ 84,472	\$ 84,500	\$ 109,700	\$ 143,092

Total Gasoline and Electrical Costs

ACCT	DESCRIPTION	2004 - 2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	2007-2008 EST. ACTUAL	2008-2009 BUDGET
Electricity							
500	Non Departmental	\$ 5,307	\$ 7,791	\$ 10,718	\$ 8,750	\$ 8,750	\$ 9,625
501	Mayor & Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
502	City Manager	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
503	City Secretary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
504	Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
506	Municipal Court	\$ 1,800	\$ 1,800	\$ -	\$ -	\$ -	\$ -
507	Library	\$ 9,527	\$ 11,534	\$ 11,710	\$ 11,000	\$ 11,000	\$ 12,100
508	Fire Dept	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -
509	Police	\$ 332	\$ 9,100	\$ 22,749	\$ 20,000	\$ 24,000	\$ 26,400
510	Parks	\$ 15,864	\$ 28,537	\$ 32,353	\$ 28,000	\$ 33,000	\$ 36,300
511	Streets	\$ 46,978	\$ 50,095	\$ 52,426	\$ 50,000	\$ 52,000	\$ 57,200
512	Bldg/Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
513	Bldg/Drain	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
514	Vector	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
515	Animal	\$ 3,062	\$ 3,767	\$ 3,256	\$ 2,927	\$ 3,200	\$ 3,520
516	Crossing Guard	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
518	Code	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
519	Senior Center	\$ 649	\$ 3,375	\$ 3,903	\$ 4,000	\$ 4,400	\$ 4,840
520	Community Service	\$ 1,470	\$ -	\$ -	\$ -	\$ -	\$ -
	Total General Fund	\$ 87,989	\$ 118,999	\$ 137,115	\$ 124,677	\$ 136,350	\$ 149,985
500	Nondepartmental	\$ 5,307	\$ 4,985	\$ 1,371	\$ -	\$ -	\$ -
502	City Manager	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
503	City Secretary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
504	Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
520	Water	\$ 23,650	\$ 22,597	\$ 40,013	\$ 36,000	\$ 36,217	\$ 39,839
521	Sanitation	\$ 145,768	\$ 182,567	\$ 172,265	\$ 180,000	\$ 180,000	\$ 198,000
	Total Utility Fund	\$ 174,725	\$ 210,149	\$ 213,649	\$ 216,000	\$ 216,217	\$ 237,839
	Total General & Utility	\$ 262,714	\$ 329,148	\$ 350,764	\$ 340,677	\$ 352,567	\$ 387,824