
CITY OF BRENHAM

FY14 BUDGET

 
PROPOSED

The following notices are required by House Bill (H.B.) 3195 and Senate Bill (S.B.) 656:

This budget will raise more revenue from total property taxes than last year's budget by an amount of \$497,035, which is a 9.02 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$104,859.

At the September 16, 2013 meeting, a record vote will be taken of each member of City Council on the proposed FY13-14 budget.

CITY COUNCIL MEMBERS	VOTE
Mayor Milton Y. Tate, Jr.	
Keith Herring, Ward 1	
Weldon C. Williams, Jr., Ward 2	
Andrew Ebel, Ward 3	
Danny Goss, Ward 4	
Mary E. Barnes-Tilley, Position 5 At Large	
Mayor Pro-Tem Gloria Nix, Position 6 At Large	

The property tax rate for preceding fiscal year and current fiscal year:

TAX RATES	FY12-13	FY13-14*
Property Tax Rate	0.5432	0.5632
Effective Tax Rate	0.5362	0.5250
Effective M&O Rate	0.3792	0.3731
Rollback Tax Rate	0.5706	0.5665
Debt Tax Rate	0.2012	0.2053
Amount of Municipal Debt Obligation:	\$2,071,500	\$2,218,407

**Proposed*

**FY13-14 BUDGET
COMBINED FUND SUMMARY**

CORRECTED 8/22/13

	GENERAL FUND							COMPONENT UNIT		SPECIAL REVENUE FUNDS			
	GENERAL	EMER MGMT	PUBLIC SAFETY	DONA-TIONS	FIRE DEPT GRANTS	EQUIP-MENT	DEBT	BCDC	BCDC CAP PROJ	HOTEL/MOTEL	HOTEL/TAX CNTY	CRIM LAW ENFORCE	COURTS TECH
BEGINNING BALANCE	\$3,353,830	\$11,193	\$0	\$310,762	\$0	\$15,152	\$178,801	\$1,162,602	\$0	\$281,811	\$21,655	\$43,461	\$121,270
REVENUES													
AD VALOREM TAX	3,837,971						2,218,407						
SALES TAX	4,672,085							1,557,362					
FRANCHISE TAX	2,689,491												
OTHER TAX	358,000									510,000	75,000		
LICENSES AND PERMITS	66,950												
INTERGOVERNMENTAL (1)	388,925						277,325						
CHARGES FOR SERVICES	281,350												40,500
FINES AND FORFEITURES	753,945												
INTEREST/PENALTY	3,200						19,412	1,000		40		45	
CONTRIBUTIONS AND DONATIONS		1,000		59,120	1,000								
MISCELLANEOUS REVENUE	272,392							3,376				7,000	
TRANSFERS IN	3,433,196								657,000				
DEBT/LEASE PROCEEDS													
TOTAL OPERATING RESOURCES	\$16,757,505	\$1,000	\$0	\$59,120	\$1,000	\$503,522	\$4,279,254	\$1,561,738	\$657,000	\$510,040	\$75,000	\$7,045	\$40,500
DEPARTMENT EXPENDITURES													
ADMINISTRATION	1,051,266												
DEVELOPMENT SERVICES	407,425												
HUMAN RESOURCES	168,508												
MAIN STREET	141,727												
MAINTENANCE	680,211												
FINANCE	955,242												
PURCHASING/WAREHOUSE	307,549												
STREETS	1,414,440												
PARKS (1)	1,120,083												
LIBRARY (1)	454,500												
AIRPORT	132,945												
RECREATION	160,580												
AQUATIC CENTER	717,899												
COMMUNICATIONS (1)	1,170,509												
POLICE (1)	3,726,363												
FIRE (1)	1,614,162												
ANIMAL SHELTER/CONTROL (1)	321,723												
MUNICIPAL COURT	389,993												
PUBLIC WORKS	177,415												
INFORMATION TECHNOLOGY (1)	621,306												
EMERGENCY MANAGAMENT		5,000											
POLICE TRAINING													
DONATIONS				38,300									
FIRE DEPARTMENT GRANTS					1,000								
EQUIPMENT						503,522							
BCDC								395,581					
BCDC CAPITAL PROJECT									657,000				
HOTEL/MOTEL										457,040	93,814		
CRIMINAL LAW ENFORCEMENT												37,500	
COURTS TECHNOLOGY/SECURITY													52,000
AIRPORT													
2013 CAPITAL PROJECTS													
PARKS SPECIAL REVENUE													
STREETS AND DRAINAGE													
US 290 PASS THRU FINANCE													
UTILITY CUSTOMER SERVICE													
PUBLIC UTILITIES													
ELECTRIC													
GAS													
WATER TREATMENT													
WATER CONSTRUCTION													
WATER BOND PROJECTS													
AMR METERS													
WASTEWATER CONSTRUCTION													
WASTEWATER TREATMENT													
TRANSFER STATION													
COLLECTION STATION													
RECYCLING CENTER													
COLLECTION													
CENTRAL FLEET													
WORKERS' COMPENSATION													
MEDICAL INSURANCE													
SUBTOTAL DEPARTMENT	15,733,846	5,000	0	38,300	1,000	503,522	0	395,581	657,000	457,040	93,814	37,500	52,000
OTHER EXPENDITURES													
SOURCE COST													
FRANCHISE TAX													
DEBT SERVICE							4,279,254						
NON-DEPT AND MISC	405,996												
SUBTOTAL OTHER	405,996	0	0	0	0	0	4,279,254	0	0	0	0	0	0
TRANSFERS OUT	503,522							1,491,110		53,000			15,000
TOTAL EXPENDITURES	\$16,643,364	\$5,000	\$0	\$38,300	\$1,000	\$503,522	\$4,279,254	\$1,886,691	\$657,000	\$510,040	\$93,814	\$37,500	\$67,000
CHANGE IN FUND BALANCE	114,141	(4,000)	0	20,820	0	0	0	(324,953)	0	0	(18,814)	(30,455)	(26,500)
ENDING FUND BALANCE	\$3,467,971	\$7,193	\$0	\$331,582	\$0	\$15,152	\$178,801	\$837,649	\$0	\$281,811	\$2,841	\$13,006	\$94,770

(1) Intergovernmental includes inter-local agreements that are budgeted as contra-expenses in departments.

GENERAL FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
TAX REVENUES					
PROPERTY TAXES	\$ 3,434,361	\$ 3,493,831	\$ 3,493,831	\$ 3,542,522	\$ 3,837,971
CITY SALES TAX	4,107,558	4,491,582	4,491,582	4,449,604	4,672,085
UTILITY FRANCHISE TAX	2,526,183	2,650,046	2,650,046	2,555,368	2,689,491
OTHER TAXES	371,038	375,000	375,000	355,865	358,000
SUBTOTAL TAX REVENUES	10,439,140	11,010,459	11,010,459	10,903,359	11,557,547
LICENSES, PERMITS & FEES	941,647	933,405	933,405	734,980	820,895
MISCELLANEOUS	496,674	342,497	342,497	327,983	275,592
AQUATICS	226,366	254,100	254,100	251,799	253,600
ANIMAL SHELTER/CONTROL	29,507	31,870	31,870	26,925	27,750
TOTAL REVENUES ¹	12,133,334	12,572,331	12,572,331	12,245,046	12,935,384
INTERLOCAL AGREEMENTS ¹	416,246	435,055	435,055	426,693	388,925
TRANSFERS-IN OTHER FUNDS	2,986,429	3,376,795	3,376,795	3,262,639	3,433,196
TOTAL OPERATING RESOURCES	15,536,009	16,384,181	16,384,181	15,934,378	16,757,505
EXPENDITURES					
OPERATING DEPARTMENTS	14,483,115	15,542,832	15,530,930	14,974,260	15,733,846
NON-DEPT DIRECT	321,336	351,392	363,294	489,425	331,310
NON-DEPT MISC ²	11,616	0	0	20,000	74,686
TOTAL EXPENDITURES	14,816,067	15,894,224	15,894,224	15,483,685	16,139,842
TRANSFERS-OUT OTHER FUNDS	456,211	489,957	489,957	661,327	503,522
TOTAL USES OF OP RESOURCES	15,272,278	16,384,181	16,384,181	16,145,012	16,643,364
NET REVENUES	263,731	0	0	(210,634)	114,141

* REVISED ANNUAL ESTIMATE

¹ USED IN 90-DAY RESERVE CALC.² INCLUDES UNCOLLECTIBLE ACCOUNTS, INVENTORY ADJUSTMENTS AND CONTINGENCY.

CORRECTED TO ACCOUNT FOR RECREATION/AQUATICS SUPERINTENDENT VACANCY AND IT WEBMASTER REALLOCATION.

90-DAY RESERVE CALCULATION

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
TOTAL REVENUES	12,133,334	12,572,331	12,572,331	12,245,046	12,935,384
INTERLOCAL AGREEMENTS	416,246	435,055	435,055	426,693	388,925
TOTAL FOR 90 DAY CALC	12,549,580	13,007,386	13,007,386	12,671,739	13,324,309
CALCULATED 90 DAY RESERVE ¹	3,094,417	3,207,301	3,207,301	3,124,538	3,285,446

DETERMINATION OF EXCESS (DEFICIT) RESERVES

BEGINNING RESERVES 9/30	3,300,733	3,564,464	3,564,464	3,564,464	3,353,830
NET REVENUES	263,731	0	0	(210,634)	114,141
ENDING RESERVES 9/30	3,564,464	3,564,464	3,564,464	3,353,830	3,467,971
LESS 5-DAY R&R ²	171,912	178,183	178,183	173,585	182,525
RESERVES APPLICABLE TO 90-DAY	3,392,552	3,386,281	3,386,281	3,180,244	3,285,446
CALCULATED 90 DAY RESERVE ¹	3,094,417	3,207,301	3,207,301	3,124,538	3,285,446
RESERVES OVER/(BELOW) 90-DAY POLICY	298,135	178,980	178,980	55,706	0

* REVISED ANNUAL ESTIMATE

¹ TOTAL REVENUES FOR 90 DAY CALC / 365 DAYS X 90 DAYS

² NEW POLICY: RESERVES FOR UNPLANNED RENOVATIONS AND REPLACEMENTS - 5-DAY TARGET.

THE FY14 BUDGET INCORPORATES THE FOLLOWING ITEMS:

GENERAL FUND

A. ROLLING FLEET ADDITIONS OR REPLACEMENTS:

1) REPLACE 4 PATROL AND 2 ADMIN VEHICLES*	212,500	
2) NEW CRACK SEAL UNIT - STREETS*	50,000	
3) REPLACE 6' MULCHING MOWER - PARKS*	22,500	
4) NEW FORKLIFT - PURCHASING*	40,000	
5) REPLACE UTILITY/DUMP VEHICLE - PARKS*	22,000	
	<u>347,000</u>	

B. OTHER ITEMS:

1) REPLACE HVAC - MAINTENANCE*	51,000	
2) SPACE PLANNING - LIBRARY	15,750	
3) NEW ILS SYSTEM - LIBRARY*	14,000	
4) SHELVING UNITS/CUBICLES/KIOSK - LIBRARY*	30,042	
5) BUILDING IMPROVEMENTS AT STATION - FIRE*	34,480	
6) NEW PLOTTER - DEVELOPMENT SERVICES* ¹	7,500	
7) ACCUPLUS & LIDAR - DEVELOPMENT SERVICES	32,000	
8) ADDITIONAL STREET LIGHTS - PUBLIC WORKS	10,000	
9) BUNKER RAKE - PARKS*	19,500	
	<u>214,272</u>	

C. PERSONNEL:

1) DEPUTY FIRE MARSHAL	83,311	
2) 2 PATROL OFFICERS	146,025	
	<u>229,336</u>	

TOTAL		<u><u>790,608</u></u>
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ELECTRIC FUND

C. PERSONNEL:

1) TELECOMMUNICATONS OPERATOR	42,981	
	<u>42,981</u>	

* BUDGETED IN FUND 236 EQUIPMENT FUND VIA TRANSFER-OUT FROM THE GENERAL FUND OF \$503,522.

¹ FULL AMOUNT OF \$15,000 SPLIT 50/50 BETWEEN DEPTS 122 AND 160

THE FOLLOWING REQUESTS FOR PERSONNEL ADDITIONS WERE LEFT UNFUNDED BUT COULD BE FUNDED WITH AN INCREASE IN THE O&M TAX RATE:

		<u>O&M INC</u>
GENERAL FUND		
EMERGENCY MGMT/TRAINING COORDINATOR	83,311	\$0.0079
IT TECHNICIAN ²	12,092	\$0.0011
	<u>95,403</u>	<u>\$0.0090</u>
TOTAL		

² ONLY 24% CHARGED TO GENERAL FUND DUE TO UTILITY FUND ALLOCATIONS

DEPARTMENT TRANSFERS (INTO GENERAL FUND)/OUT OF GENERAL FUND

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
601.09	INTERFUND TRNSF-HOTEL/MOTEL	\$ (52,000)	\$ (50,000)	\$ (50,000)	\$ (60,000)	\$ (53,000)
601.18	INTERFUND TRNSF - DEBT SERVICE	0	44,157	44,157	44,157	0
602.00	INTERFUND TRNF-ELECTRIC	(1,535,782)	(1,773,744)	(1,773,744)	(1,674,052)	(1,805,890)
602.03	INTERFUND TRNF-AIRPORT	0	0	0	152,896	0
602.20	INTERFUND TRNF-FLEET	0	0	0	6,474	0
602.33	INTERFUND TRNSF-COURT TECH/SEC	(18,910)	(18,000)	(18,000)	(14,000)	(15,000)
602.90	INTERFUND TRNSF-US HWY 290	268,288	0	0	0	0
603.00	INTERFUND TRNF-GAS	(323,572)	(367,999)	(367,999)	(347,940)	(373,202)
604.00	INTERFUND TRNF-WATER	(299,384)	(340,491)	(340,491)	(321,931)	(345,304)
605.00	INTERFUND TRNF-SEWER	(295,523)	(336,099)	(336,099)	(317,779)	(340,851)
606.00	INTERFUND TRNF-SANITATION	(261,258)	(317,462)	(317,462)	(300,157)	(321,949)
623.40	INTERFUND TRNSF-PARKS SPECIAL	0	0	0	12,000	0
625.00	INTERFUND TRNSF-BCDC	(200,000)	(173,000)	(173,000)	(226,780)	(178,000)
662.00	INTERFUND TRNSF-EQUIPMENT FUND	187,923	445,800	445,800	445,800	503,522
TOTAL DEPARTMENT		\$ (2,530,218)	\$ (2,886,838)	\$ (2,886,838)	\$ (2,601,312)	\$ (2,929,674)

* REVISED ANNUAL ESTIMATE

**MONTHLY SHARED COST ALLOCATION
FY 2014**

	FY14 ALLOCATION %								TOTAL
	DEPT 121	DEPT 100 COM	DEPT 123	DEPT 125	DEPT 131	DEPT 133	DEPT 135	DEPT 172	
ELECTRIC	54.11%	54.11%	54.11%	20.64%	42.92%	51.66%	45.55%	20.51%	
GAS	8.19%	8.19%	8.19%	3.12%	10.95%	6.66%	9.66%	15.00%	
WATER	7.58%	7.58%	7.58%	2.88%	10.13%	6.16%	8.94%	13.88%	
SEWER	7.48%	7.48%	7.48%	2.85%	10.00%	6.08%	8.83%	13.70%	
SANITATION	7.07%	7.07%	7.07%	2.69%	9.45%	5.75%	8.34%	12.94%	
TOTAL	84.42%	84.42%	84.42%	32.18%	83.46%	76.31%	81.31%	76.01%	
MONTHLY \$	1,051,266	146,695	168,508	141,727	680,211	955,242	307,549	593,606	4,044,804
ELECTRIC	568,792	79,370	91,172	29,257	291,968	493,519	140,075	121,737	1,815,890
GAS	86,115	12,017	13,803	4,418	74,490	63,620	29,721	89,018	373,202
WATER	79,678	11,118	12,772	4,088	68,922	58,864	27,499	82,364	345,304
SEWER	78,650	10,975	12,607	4,035	68,033	58,105	27,144	81,302	340,851
SANITATION	74,289	10,366	11,908	3,811	64,260	54,883	25,639	76,793	321,949
TOTAL	887,523	123,846	142,262	45,610	567,672	728,991	250,078	451,214	3,197,195
ELECTRIC									1,815,890
- LESS STREET LIGHT MAINTENANCE CREDIT									10,000
NET ELECTRIC FUND TRANSFER									<u>1,805,890</u>

CORRECTED TO ACCOUNT FOR RECREATION/AQUATICS SUPERINTENDENT VACANCY AND IT WEBMASTER REALLOCATION.

UTILITIES FRANCHISE TAX PAID TO THE GENERAL FUND

	RAE*	BUDGET
	2013	2014
ELECTRIC	\$ 1,696,889	\$ 1,787,636
GAS	207,996	233,909
WATER	291,853	300,499
WASTEWATER	229,684	238,042
SANITATION	58,514	58,705
TCW	70,432	70,700
TOTAL	\$ 2,555,368	\$ 2,689,491

* REVISED ANNUAL ESTIMATE

DEPT 100 - NON-DEPT DIRECT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
306.00	DECORATIVE LIGHTS/POLES	\$ 857	\$ 5,000	\$ 5,000	\$ 1,767	\$ 5,000
401.10	ELECTRICAL-STREET LIGHTS	101,187	103,090	103,090	101,200	97,470
401.16	ELECTRIC-210 N PARK BLDG	2,070	0	0	0	0
402.00	AUDITS/CONSULTANT FEES	0	0	0	1,588	0
402.90	TAX APPRAISAL DISTRICT COSTS	85,239	93,302	93,302	93,302	82,145
404.16	GAS-210 N PARK BLDG	472	0	0	0	0
405.16	WATER-210 N PARK BLDG	754	0	0	1,000	0
406.16	SEWER-210 N PARK BLDG	404	0	0	0	0
450.00	OTHER SERVICES ¹	105,423	0	0	128,568	0
715.00	OTHER CAPITAL	825	0	11,902	12,000	0
926.00	WASH CO HEALTHLY LIVING	0	40,000	40,000	40,000	40,000
929.00	VOLUNTEER FIRE DEPARTMENT	32,000	0	0	0	0
932.05	MISSION BRENHAM	0	900	900	900	900
932.10	BOYS & GIRLS CLUB - PROGRAM	0	30,000	30,000	30,000	30,000
932.11	BOYS & GIRLS CLUB - UTILITIES	0	30,300	30,300	30,300	27,000
932.12	BOYS & GIRLS CLUB - INSURANCE	0	2,100	2,100	2,100	1,885
932.13	BOY & GIRLS CLUB - MOWING	0	0	0	0	1,920
932.15	FREEDOM HILL-PROGRAM	0	7,250	7,250	7,250	7,200
932.30	FAITH MISSION	0	16,000	16,000	16,000	16,000
932.70	JOB PARTNERSHIP OF WASH CO	0	750	750	750	750
934.00	HERITAGE MUSEUM-UTILITIES	876	11,550	11,550	11,550	10,000
934.01	HERITAGE MUSEUM-INSURANCE	0	1,150	1,150	1,150	1,040
964.00	HOSPICE BRENHAM	0	10,000	10,000	10,000	10,000
TOTAL NON-DEPT DIRECT		\$ 330,106	\$ 351,392	\$ 363,294	\$ 489,425	\$ 331,310
COMMUNITY SERVICES TOTAL ²		876	150,000	150,000	150,000	146,695

* REVISED ANNUAL ESTIMATE

¹ FY13 EXPENSE: DEMOLITION OF CITY HALL

² COMMUNITY SERVICES MOVED TO DEPT 100 FOR FY13 BUDGET; SEE DEPT 122 FOR FY12 BUDGET.

DEPT 110 - NON-DEPT MISC**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
402.00	AUDIT/CONSULTANT FEES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,000
903.00	UNCOLLECTABLE ACCOUNTS	1,572	0	0	1,500	0
906.00	INVENTORY ADJUSTMENTS	14,095	0	0	10,000	0
924.00	CONTINGENCY	0	0	0	0	0
941.00	MEDICAL CLAIMS	0	0	0	0	25,000
943.00	MEDICAL INS PREMIUMS/FEES	0	0	0	0	15,000
950.00	OTHER SUNDRY	13,010	0	0	8,500	0
960.00	WELLNESS PROGRAM	0	0	0	0	17,000
970.00	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	7,686
TOTAL NON-DEPT MISC		\$ 28,677	\$ 0	\$ 0	\$ 20,000	\$ 74,686

* REVISED ANNUAL ESTIMATE

DEPT 121 - ADMINISTRATION DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 413,098	\$ 454,051	\$ 454,051	\$ 452,618	\$ 460,655
102.00	OVERTIME PAY	239	200	200	200	200
103.00	OASDI/MEDICARE	29,110	36,383	36,383	32,604	37,203
103.02	MATCHING RETIREMENT	29,212	34,241	34,241	28,245	36,999
105.00	LONGEVITY PAY	3,348	3,598	3,598	3,143	3,922
105.01	EDUCATION/MISCELLANEOUS	15,650	18,000	18,000	18,384	18,658
106.00	MEDICAL INSURANCE	55,582	67,875	67,875	69,424	77,762
106.01	LIFE INSURANCE	1,442	1,538	1,538	1,521	1,543
106.02	LONG TERM DISABILITY	549	587	587	586	589
107.00	WORKERS' COMPENSATION	747	838	838	814	845
118.00	ACCRUED COMP TIME	1,147	0	0	0	0
204.00	POSTAGE & FREIGHT	1,917	1,300	1,300	1,476	1,500
205.00	OFFICE SUPPLIES	3,276	5,000	5,000	4,650	5,000
206.00	EMPLOYEE RELATIONS	1,798	2,000	2,000	1,724	2,000
207.00	REPRODUCTION & PRINTING	6,517	4,500	4,500	4,534	4,500
208.00	CLOTHING/PERS PROTECTIVE EQUIP	0	300	300	0	0
209.00	EDUCATIONAL	429	500	500	250	500
211.00	CLEANING & JANITORIAL	338	200	200	756	400
212.00	COMPUTER EQUIPMENT & SUPPLIES	7,012	5,800	5,800	5,834	5,000
213.00	COMMUNICATIONS EQUIPMENT	2,458	400	400	150	0
218.00	PHOTOGRAPHY	159	500	500	300	150
223.00	SMALL APPLIANCES	189	100	100	67	100
250.00	OTHER SUPPLIES	1,469	1,000	3,783	3,215	5,000
313.00	COMPUTER/OFFICE EQUIPMENT	281	0	0	0	0

CORRECTED TO ACCOUNT FOR RECREATION/AQUATICS SUPERINTENDENT VACANCY AND IT WEBMASTER REALLOCATION.

DEPT 121 - ADMINISTRATION DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
402.00	AUDITS/CONSULTANTS FEES	\$ 3,706	\$ 5,000	\$ 5,000	\$ 4,885	\$ 6,000
403.00	TELEPHONE	1,471	1,320	1,320	1,013	1,300
409.00	ADVERTISEMENTS/LEGAL NOTICES	5,875	8,000	8,000	7,162	8,750
411.00	ACCIDENT/DAMAGE CLAIMS	114,424	125,000	125,000	125,000	125,000
413.00	LEGAL FEES	11,708	10,000	14,000	11,600	10,000
419.00	CONTRACT LABOR	9,340	10,000	10,000	2,240	10,000
424.00	OTHER SERVICES	15,813	18,000	18,000	16,794	19,130
450.00	BUILDINGS	35	200	200	135	2,000
712.00	OFFICE FURNITURE/EQUIPMENT	13,224	0	8,900	8,900	0
901.00	LIAB/CASUALTY INSURANCE	63,635	80,000	80,000	71,198	75,000
907.00	ELECTION EXPENSE	17,249	17,000	17,000	7,000	0
908.00	SEMINARS/MEMBERSHIP/TRAVE	12,826	13,000	13,000	17,551	14,460
908.10	MILEAGE	2,035	3,000	3,000	2,953	3,000
908.20	CONTINUING EDUCATION	0	0	0	0	1,100
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	6,704	7,000	7,000	4,004	6,000
924.00	CONTINGENCY	0	80,000	26,634	0	80,000
928.00	BRAZOS VALLEY COUNCIL	3,000	3,000	3,000	3,000	3,000
930.00	SPECIAL EVENTS	18,409	18,000	18,000	18,894	18,000
950.00	OTHER SUNDRY	7,265	5,000	5,000	5,100	6,000
TOTAL DEPARTMENT		\$ 882,686	\$ 1,042,431	\$ 1,004,749	\$ 937,924	\$ 1,051,266

* REVISED ANNUAL ESTIMATE

CORRECTED TO ACCOUNT FOR RECREATION/AQUATICS SUPERINTENDENT VACANCY AND IT WEBMASTER REALLOCATION.

DEPT 122 - DEVELOPMENT SERVICES

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 45,612	\$ 211,437	\$ 211,437	\$ 205,914	\$ 227,984
102.00	OVERTIME PAY	0	700	700	150	700
103.00	OASDI/MEDICARE	3,508	16,918	16,918	15,593	18,273
103.02	MATCHING RETIREMENT	3,152	16,575	16,575	13,555	18,927
105.00	LONGEVITY PAY	0	2,470	2,470	2,745	3,576
105.01	EDUCATION/MISCELLANEOUS	3,139	6,000	6,000	5,844	6,023
106.00	MEDICAL INSURANCE	2,619	34,888	34,888	30,804	41,045
106.01	LIFE INSURANCE	110	742	742	735	804
106.02	LONG TERM DISABILITY	42	283	283	280	306
107.00	WORKERS' COMPENSATION	82	504	504	469	537
118.00	ACCRUED COMP TIME	745	0	0	0	0
202.00	FUEL	0	2,500	2,500	1,332	1,500
204.00	POSTAGE & FREIGHT	74	750	750	361	500
205.00	OFFICE SUPPLIES	102	700	700	2,250	1,000
206.00	EMPLOYEE RELATIONS	0	350	350	737	500
207.00	REPRODUCTION & PRINTING	0	800	800	7,112	10,000
209.00	EDUCATIONAL	0	50	50	50	150
211.00	CLEANING & JANITORIAL	0	0	0	44	0
212.00	COMPUTER EQUIPMENT & SUPPLIES	101	1,000	1,000	1,678	6,500
213.00	COMMUNICATIONS EQUIPMENT	0	200	200	0	550
218.00	PHOTOGRAPHY	0	300	300	394	0
250.00	OTHER SUPPLIES	0	100	100	34	50
303.00	VEHICLES/LARGE EQUIPMENT	0	500	500	0	500

DEPT 122 - DEVELOPMENT SERVICES

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
402.00	AUDITS/CONSULTANTS	\$ 0	\$ 2,500	\$ 2,500	\$ 2,200	\$ 0
403.00	TELEPHONE	429	1,700	1,700	907	1,300
409.00	ADVERTISEMENTS/LEGAL NOTICES	0	1,000	1,000	350	1,000
418.00	SUBSTANDARD BUILDING EXPENSE	0	5,000	5,000	2,500	5,000
424.00	SERVICE CONTRACTS	2,816	7,300	7,300	21,766	17,050
450.00	OTHER SERVICES	50	0	0	112	32,000
712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	150	0
901.00	LIAB/CASUALTY INSURANCE	0	480	480	760	800
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,190	6,000	6,000	7,718	9,200
908.10	MILEAGE	143	300	300	792	900
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	0	1,000	1,000	542	750
926.00	WASHINGTON CO HEALTHLY LIVING	40,000	0	0	0	0
932.10	BOYS AND GIRLS CLUB-PROGRAM	30,000	0	0	0	0
932.11	BOYS AND GIRLS CLUB-UTILITIES	27,409	0	0	0	0
932.12	BOYS AND GIRLS CLUB-INSURANCE	1,823	0	0	0	0
932.30	FAITH MISSION	16,000	0	0	0	0
934.00	HERITAGE MUSEUM-UTILITIES	9,426	0	0	0	0
934.01	HERITAGE MUSEUM-INSURANCE	1,004	0	0	0	0
950.00	OTHER SUNDRY	0	0	0	464	0
964.00	HOSPICE BRENHAM	10,000	0	0	0	0
TOTAL DEPARTMENT		200,576	323,047	323,047	328,342	407,425
LESS COMMUNITY SERVICES **		135,663	0	0	0	0
TOTAL DEPARTMENT		\$ 64,913	\$ 323,047	\$ 323,047	\$ 328,342	\$ 407,425

* REVISED ANNUAL ESTIMATE

** COMMUNITY SERVICES MOVED TO DEPT 100 FOR FY13 BUDGET; SEE DEPT 100 FOR FY13 & FY14 BUDGETS.

DEPT 123 - HUMAN RESOURCES DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 160,944	\$ 101,305	\$ 101,305	\$ 98,490	\$ 102,566
103.00	OASDI/MEDICARE	11,402	7,843	7,843	7,003	7,962
103.02	MATCHING RETIREMENT	11,614	7,649	7,649	5,982	8,265
105.00	LONGEVITY PAY	2,425	1,032	1,032	973	1,161
106.00	MEDICAL INSURANCE	18,250	15,930	15,930	14,913	17,095
106.01	LIFE INSURANCE	485	357	357	358	363
106.02	LONG TERM DISABILITY	220	136	136	136	138
107.00	WORKERS' COMPENSATION	283	180	180	172	183
204.00	POSTAGE & FREIGHT	399	550	550	381	550
205.00	OFFICE SUPPLIES	220	250	250	335	300
206.00	EMPLOYEE RELATIONS	0	75	75	75	75
207.00	REPRODUCTION & PRINTING	349	1,770	1,770	1,150	1,400
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,402	6,300	6,300	6,266	4,000
213.00	COMMUNICATIONS EQUIPMENT	14	0	0	0	0
250.00	OTHER SUPPLIES	3	0	0	0	0

DEPT 123 - HUMAN RESOURCES DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
402.00	AUDITS/CONSULTANTS FEES	\$ 0	\$ 20,000	\$ 27,150	\$ 27,150	\$ 0
403.00	TELEPHONE	154	0	0	0	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	869	3,000	3,000	2,576	3,000
410.00	PRE-EMP PHYCLS/NON DOT DRG TST	7,320	6,600	6,600	6,000	6,600
412.00	CDL DOT DRUG TESTS	2,250	3,050	3,050	1,612	3,050
424.00	SERVICE CONTRACTS	5,022	5,415	5,415	6,103	6,600
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,347	4,410	4,410	2,500	2,400
908.05	EMPLOYEE TRAINING	250	2,000	2,000	2,000	1,000
908.10	MILEAGE	505	1,000	1,000	1,000	500
908.20	CONTINUING EDUCATION	0	500	500	500	750
950.00	OTHER SUNDRY	538	550	550	550	550
TOTAL DEPARTMENT		\$ 227,262	\$ 189,902	\$ 197,052	\$ 186,359	\$ 168,508

* REVISED ANNUAL ESTIMATE

DEPT 125 - MAIN STREET/COMMUNITY DEVELOPMENT DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 56,138	\$ 59,081	\$ 59,081	\$ 59,500	\$ 59,910
103.00	OASDI/MEDICARE	4,114	4,595	4,595	4,443	4,664
103.02	MATCHING RETIREMENT	4,035	4,480	4,480	3,737	4,841
105.00	LONGEVITY PAY	740	796	796	695	858
106.00	MEDICAL INSURANCE	6,069	6,758	6,758	6,463	6,827
106.01	LIFE INSURANCE	202	208	208	212	210
106.02	LONG TERM DISABILITY	77	79	79	80	80
107.00	WORKERS' COMPENSATION	98	105	105	102	107
204.00	POSTAGE	73	250	250	177	100
205.00	OFFICE SUPPLIES	269	200	200	200	100
207.00	REPRODUCTION & PRINTING	1,144	4,250	4,250	4,247	3,500
211.00	CLEANING AND JANITORIAL	17	0	0	0	0
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	1,800	1,800	1,757	0
250.00	OTHER SUPPLIES	55	0	0	116	0

DEPT 125 - MAIN STREET/COMMUNITY DEVELOPMENT DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
409.00	ADVERTISEMENTS/LEGAL NOTICES	\$ 2,138	\$ 2,500	\$ 2,500	\$ 2,346	\$ 1,500
424.00	SERVICE CONTRACTS	737	575	575	235	1,580
908.00	SEMINARS/MEMBERSHIP/TRAVE	3,461	3,500	3,500	2,227	2,750
908.10	MILEAGE	860	1,000	1,000	844	1,000
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	793	750	750	750	1,200
948.00	DOWNTOWN EXPENSE-OTHER	9,656	10,000	10,000	10,699	15,000
948.30	MAIN ST SPECIAL EVENTS	8,306	2,300	2,300	2,336	2,000
948.40	CHRISTMAS STROLL	2,526	0	0	0	0
948.50	HOT NIGHTS, COOL TUNES	20,704	23,000	23,000	22,248	23,000
948.80	UPTOWN SWIRL	3,565	5,000	5,000	11,508	10,000
948.90	LOCAL HISTORY DAY PROGRAM	0	0	0	0	2,500
961.50	FARMER'S MARKET EXPENSE	3,995	3,000	3,000	1,287	0
961.62	DOWNTOWN MASTER PLANNING	51,350	0	0	0	0
TOTAL DEPARTMENT		\$ 181,122	\$ 134,227	\$ 134,227	\$ 136,354	\$ 141,727

* REVISED ANNUAL ESTIMATE

DEPT 131 - MAINTENANCE DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 304,899	\$ 307,316	\$ 307,316	\$ 293,663	\$ 307,679
102.00	OVERTIME PAY	1,763	1,000	1,000	1,500	1,500
103.00	OASDI/MEDICARE	23,316	24,430	24,430	21,512	24,414
103.02	MATCHING RETIREMENT	22,397	23,814	23,814	18,921	24,641
105.00	LONGEVITY PAY	4,145	4,530	4,530	3,535	3,274
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	4,690	6,023
106.00	MEDICAL INSURANCE	66,075	67,616	67,616	63,644	72,932
106.01	LIFE INSURANCE	1,111	1,079	1,079	997	1,043
106.02	LONG TERM DISABILITY	423	411	411	379	396
107.00	WORKERS' COMPENSATION	6,785	7,025	7,025	6,318	6,870
118.00	ACCRUED COMP TIME	83	0	0	0	0
202.01	CHEMICALS	19	200	200	108	0
202.00	FUEL	8,309	6,200	6,200	8,436	9,000
203.00	TOOLS/SMALL EQUIPMENT	3,597	4,000	4,000	4,005	4,000
204.00	POSTAGE & FREIGHT	20	100	100	31	50
205.00	OFFICE SUPPLIES	107	300	300	450	300
206.00	EMPLOYEE RELATIONS	913	600	600	500	600
207.00	REPRODUCTION/PRINTING	916	800	800	400	600
208.00	CLOTHING/PERS PROTECTIVE EQUIP	3,477	4,025	4,025	4,784	5,100
209.00	EDUCATIONAL	0	100	100	0	200
210.00	BOTANICAL & AGRICULTURAL	39	100	100	100	50
211.00	CLEANING AND JANITORIAL	3,351	3,000	3,000	3,007	3,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	3,813	2,800	2,800	2,800	600
213.00	COMMUNICATIONS EQUIPMENT	522	400	400	300	200
221.00	SAFETY/FIRST AID SUPPLIES	742	600	600	707	700
223.00	SMALL APPLIANCES	237	1,000	1,000	750	500
250.00	OTHER SUPPLIES	4,832	5,500	5,500	5,529	5,500

DEPT 131 - MAINTENANCE DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 11,323	\$ 3,000	\$ 3,000	\$ 3,600	\$ 3,000
304.00	MACHINERY/EQUIPMENT	59	300	300	150	300
310.00	LAND/GROUNDS	0	300	300	300	200
312.00	BUILDINGS/APPLIANCES	20,897	25,000	25,000	18,000	20,000
313.00	COMPUTER/OFFICE EQUIPMENT	0	0	0	22	0
350.00	OTHER MAINTENANCE	52	1,000	1,000	1,000	700
401.00	ELECTRICAL	87,335	96,220	96,220	80,000	82,226
402.00	AUDITS/CONSULTANTS FEES	0	1,200	1,200	1,200	0
403.00	TELEPHONE	2,725	3,180	3,180	2,057	2,500
404.00	GAS	2,119	2,396	2,396	3,000	4,313
405.00	WATER	2,185	1,043	1,043	1,826	1,500
406.00	SEWER	1,777	1,648	1,648	1,354	1,500
406.50	GARBAGE	639	1,658	1,658	786	1,000
408.10	RENTALS/LEASES-FLEET	0	5,000	5,000	2,320	2,000
415.00	JANITORIAL SERVICES	42,939	45,000	45,000	40,738	43,000
424.00	SERVICE CONTRACTS	13,565	18,000	18,000	18,000	18,000
450.00	OTHER SERVICES	5,677	5,500	5,500	5,500	5,500
702.00	BUILDINGS	4,156	0	0	0	0
710.00	MACHINERY/EQUIPMENT	0	0	0	0	5,000
712.00	OFFICE FURNITURE/EQUIPMENT	460	0	0	0	0
713.00	VEHICLES/LARGE EQUIPMENT	4,500	0	0	0	0
714.00	RADIOS/RADAR/CAMERAS	0	0	0	0	3,000
715.00	OTHER CAPITAL	4,180	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	2,052	1,931	1,931	2,053	2,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	650	2,500	2,500	1,700	4,000
908.10	MILEAGE	333	500	500	250	500
949.00	UNEMPLOYMENT BENEFITS	5,809	0	0	0	0
950.00	OTHER SUNDRY	730	800	800	800	800
TOTAL DEPARTMENT		\$ 680,852	\$ 689,122	\$ 689,122	\$ 631,722	\$ 680,211

* REVISED ANNUAL ESTIMATE

DEPT 133 - FINANCE DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 414,557	\$ 523,709	\$ 523,709	\$ 497,144	\$ 549,573
102.00	OVERTIME PAY	469	1,000	1,000	500	1,000
103.00	OASDI/MEDICARE	30,777	41,109	41,109	37,212	43,125
103.02	MATCHING RETIREMENT	29,336	39,245	39,245	30,825	43,847
105.00	LONGEVITY PAY	3,458	4,690	4,690	3,723	4,730
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	5,844	6,023
106.00	MEDICAL INSURANCE	60,436	84,153	84,153	83,999	96,896
106.01	LIFE INSURANCE	1,390	1,805	1,805	1,546	1,890
106.02	LONG TERM DISABILITY	551	687	687	632	720
107.00	WORKERS' COMPENSATION	732	943	943	867	988
118.00	ACCRUED COMP TIME	(2,092)	0	0	0	0
204.00	POSTAGE & FREIGHT	2,708	3,200	3,200	2,780	3,200
205.00	OFFICE SUPPLIES	4,515	7,000	7,000	6,195	7,000
206.00	EMPLOYEE RELATIONS	610	675	675	860	750
207.00	REPRODUCTION & PRINTING	9,360	13,000	13,000	9,000	12,000
209.00	EDUCATIONAL	1,669	3,500	3,500	5,250	1,600
211.00	CLEANING AND JANITORIAL	79	125	125	125	125
212.00	COMPUTER EQUIPMENT & SUPPLIES	7,443	2,300	2,300	3,000	2,100
213.00	COMMUNICATIONS EQUIPMENT	0	100	100	100	0
223.00	SMALL APPLIANCES	26	100	100	100	0
250.00	OTHER SUPPLIES	16	50	50	50	50

DEPT 133 - FINANCE DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
402.00	AUDITS/CONSULTANTS FEES	\$ 60,295	\$ 68,000	\$ 68,000	\$ 60,000	\$ 66,000
424.00	SERVICE CONTRACTS	35,705	37,000	37,000	34,500	37,000
426.00	ADP PAYROLL/PORTAL SERVICES	54,043	54,450	54,450	54,450	56,300
428.00	BANK FEES	6,195	6,500	6,500	6,000	6,500
450.00	OTHER SERVICES	930	1,500	1,500	1,200	1,500
908.00	SEMINARS/MEMBERSHIP/TRAVE	5,994	8,500	8,500	6,100	10,925
908.10	MILEAGE	415	800	800	619	1,200
950.00	OTHER SUNDRY	16	300	300	50	200
TOTAL DEPARTMENT		\$ 734,433	\$ 910,441	\$ 910,441	\$ 852,914	\$ 955,242

* REVISED ANNUAL ESTIMATE

DEPT 135 - PURCHASING/WAREHOUSE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012**	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 138,288	\$ 152,109	\$ 152,109	\$ 164,293	\$ 183,458
102.00	OVERTIME PAY	43	500	500	200	500
103.00	OASDI/MEDICARE	10,332	11,829	11,829	12,239	14,714
103.02	MATCHING RETIREMENT	9,477	10,901	10,901	9,631	13,602
105.00	LONGEVITY PAY	1,698	1,775	1,775	1,555	1,958
106.00	MEDICAL INSURANCE	18,158	31,027	31,027	31,379	35,301
106.01	LIFE INSURANCE	401	501	501	585	575
106.02	LONG TERM DISABILITY	152	191	191	223	219
107.00	WORKERS' COMPENSATION	1,522	1,726	1,726	1,884	2,080
118.00	ACCRUED COMP TIME	2,544	0	0	0	0
202.00	FUEL	627	500	500	724	800
203.00	TOOLS/SMALL EQUIPMENT	714	450	450	375	600
204.00	POSTAGE & FREIGHT	153	400	400	384	400
205.00	OFFICE SUPPLIES	850	800	800	574	1,200
206.00	EMPLOYEE RELATIONS	562	600	600	625	1,100
207.00	REPRODUCTION/PRINTING	2,012	2,000	2,000	1,558	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	327	400	400	372	400
209.00	EDUCATIONAL	0	0	0	0	250
211.00	CLEANING AND JANITORIAL	81	200	200	317	450
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,402	650	650	212	3,200
221.00	SAFETY/FIRST AID SUPPLIES	0	150	150	76	150
223.00	SMALL APPLIANCES	224	600	600	400	300
250.00	OTHER SUPPLIES	457	400	400	331	800

DEPT 135 - PURCHASING/WAREHOUSE

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012**	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 176	\$ 600	\$ 600	\$ 470	\$ 500
312.00	BUILDINGS/APPLIANCES	62	1,300	1,300	1,162	1,400
350.00	OTHER MAINTENANCE	0	200	200	200	200
401.00	ELECTRICAL	12,048	13,057	13,057	13,057	12,099
404.00	GAS	119	113	113	113	695
405.00	WATER	515	474	474	474	475
406.00	SEWER	310	242	242	242	250
406.50	GARBAGE	1,199	1,199	1,199	1,199	1,200
409.00	ADVERTISEMENTS/LEGAL NOTICES	2,080	2,500	2,500	1,672	2,500
415.00	JANITORIAL SERVICES	0	300	300	300	500
424.00	SERVICE CONTRACTS	6,407	6,250	6,250	8,450	4,200
450.00	OTHER SERVICES	502	700	700	726	700
712.00	OFFICE FURNITURE/EQUIPMENT	5,327	4,500	4,500	4,500	0
714.00	RADIOS/RADAR/VIDEO CAMERAS	3,594	3,500	3,500	0	0
901.00	LIAB/CASUALTY INSURANCE	1,115	1,340	1,340	2,700	2,800
908.00	SEMINARS/MEMBERSHIP/TRAVE	4,170	7,005	7,005	5,450	7,200
908.10	MILEAGE	431	1,200	1,200	600	600
908.20	CONTINUING EDUCATION	1,768	1,950	1,950	1,999	2,000
950.00	OTHER SUNDRY	0	0	0	311	150
TOTAL DEPARTMENT		\$ 229,845	\$ 264,139	\$ 264,139	\$ 273,068	\$ 307,549

* REVISED ANNUAL ESTIMATE

DEPT 141 - STREETS DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 490,560	\$ 532,303	\$ 532,303	\$ 498,815	\$ 536,118
102.00	OVERTIME PAY	5,133	5,300	5,300	5,300	5,300
103.00	OASDI/MEDICARE	36,885	42,952	42,952	39,056	43,166
103.02	MATCHING RETIREMENT	35,929	41,213	41,213	32,217	43,832
105.00	LONGEVITY PAY	9,225	10,023	10,023	8,258	8,910
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	5,844	6,023
105.03	STANDBY	6,836	6,500	6,500	6,500	6,500
106.00	MEDICAL INSURANCE	112,476	135,430	135,430	130,616	156,842
106.01	LIFE INSURANCE	1,693	1,846	1,846	1,724	1,852
106.02	LONG TERM DISABILITY	655	702	702	665	703
107.00	WORKERS' COMPENSATION	21,280	23,345	23,345	21,195	23,456
118.00	ACCRUED COMP TIME	512	0	0	0	0
120.00	PAYROLL CONTRA EXPENSE	(95,312)	0	0	0	0
202.00	FUEL	87,104	75,000	75,000	87,005	75,000
203.00	TOOLS/SMALL EQUIPMENT	1,934	2,000	2,000	1,987	2,000
205.00	OFFICE SUPPLIES	36	700	700	551	100
206.00	EMPLOYEE RELATIONS	661	1,000	1,000	1,000	1,000
207.00	REPRODUCTION & PRINTING	217	300	300	200	300
208.00	CLOTHING/PERS PROTECTIVE EQUIP	6,971	7,800	7,800	8,854	8,500
210.00	BOTANICAL & AGRICULTURAL	1,601	2,000	2,000	1,395	2,000
211.00	CLEANING AND JANITORIAL	2,175	2,000	2,000	1,930	2,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	3,538	1,000	1,000	973	300
213.00	COMMUNICATIONS EQUIPMENT	128	150	150	0	150
221.00	SAFETY/FIRST AID SUPPLIES	998	500	6,708	6,700	2,500
223.00	SMALL APPLIANCES	319	0	0	0	0
250.00	OTHER SUPPLIES	2,253	1,500	1,500	1,532	1,500

DEPT 141 - STREETS DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 52,962	\$ 50,000	\$ 50,000	\$ 50,537	\$ 50,000
303.10	EQUIPMENT CONTRA EXPENSE	(138,090)	0	0	0	0
304.00	MACHINERY/EQUIPMENT	6,101	5,000	5,000	4,941	5,000
310.00	LAND/GROUNDS	3,432	0	0	0	0
312.00	BUILDINGS/APPLIANCES	35	250	250	164	250
313.00	COMPUTER/OFFICE EQUIPMENT	97	0	0	0	0
315.00	STREETS/INLETS/CURBS	225,951	364,800	364,800	355,273	0
315.10	STREETS-CONCRETE WORK	0	0	0	0	100,000
315.20	STREETS-MISC MATERIALS	0	0	0	0	80,000
315.30	STREETS-PREVENTATIVE MAINT	0	0	0	0	50,000
315.40	STREETS-SPECIAL PROJECTS	0	0	0	0	135,000
317.00	TRAFFIC SIGNS & ST MARKERS	15,309	20,000	12,092	13,321	17,500
350.00	OTHER MAINTENANCE	0	100	100	100	100
401.00	ELECTRICAL	4,375	4,000	4,000	3,836	4,288
402.00	AUDITS/CONSULTANT FEES	0	0	0	5,430	5,000
403.00	TELEPHONE	2,805	2,940	2,940	2,180	2,200
405.00	WATER	620	550	550	540	550
406.00	SEWER	785	650	650	720	750
406.50	GARBAGE	920	850	850	616	850
406.60	TRNSF STATION/LANDFILL FEE	78	0	0	0	0
408.00	RENTAL & LEASES	63,550	17,100	17,100	16,050	5,000
408.10	RENTALS/LEASES-FLEET	0	34,800	34,800	10,000	10,000
422.00	CONTRACT LABOR	13,725	14,500	14,500	8,500	0
424.00	SERVICE CONTRACTS	192	200	200	192	200
450.00	OTHER SERVICES	880	300	300	500	400
710.00	MACHINERY/EQUIPMENT	0	0	1,700	1,700	1,800
715.00	OTHER CAPITAL	0	0	0	7,792	0
803.00	STREETS/INLETS/CURBS	460,891	0	0	6,180	0
901.00	LIAB/CASUALTY INSURANCE	13,481	12,646	12,646	11,553	13,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,844	2,000	2,000	2,007	4,000
908.10	MILEAGE	422	500	500	408	500
TOTAL DEPARTMENT		\$ 1,468,972	\$ 1,430,750	\$ 1,430,750	\$ 1,364,857	\$ 1,414,440

* REVISED ANNUAL ESTIMATE

STREETS AND DRAINAGE FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
REVENUES					
INTEREST-TEXSTAR	\$ 1,121	\$ 200	\$ 200	\$ 2,000	\$ 600
TRANSFERS-IN					
BOND PROCEEDS	1,200,000	0	0	1,886,423	0
TOTAL TRANSFER-IN	1,200,000	0	0	1,886,423	0
TOTAL OPERATING RESOURCES	1,201,121	200	200	1,888,423	600
EXPENDITURES					
BOND ISSUE COSTS	15,550	0	0	51,489	0
LAND	0	0	0	175,000	0
STREETS/INLETS/CURBS	19,170	1,166,700	1,166,700	1,133,142	760,721
TOTAL EXPENDITURES	34,720	1,166,700	1,166,700	1,359,631	760,721
TOTAL USES OF OP RESOURCES	34,720	1,166,700	1,166,700	1,359,631	760,721
NET REVENUES	1,166,401	(1,166,500)	(1,166,500)	528,792	(760,121)
FUND BALANCE	1,166,401	(99)	(99)	1,695,193	935,072

* REVISED ANNUAL ESTIMATE



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DEPT 144 - PARKS DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 481,647	\$ 509,653	\$ 509,653	\$ 417,131	\$ 432,964
102.00	OVERTIME PAY	11,993	15,850	15,850	6,000	6,000
103.00	OASDI/MEDICARE	37,974	42,056	42,056	31,271	34,533
103.02	MATCHING RETIREMENT	33,324	36,833	36,833	24,973	31,798
105.00	LONGEVITY PAY	8,133	9,205	9,205	5,135	6,065
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	6,075	6,023
105.03	STANDBY	7,578	8,170	8,170	200	0
106.00	MEDICAL INSURANCE	87,209	104,330	104,330	90,378	97,134
106.01	LIFE INSURANCE	1,553	1,602	1,602	1,367	1,342
106.02	LONG TERM DISABILITY	601	610	610	520	509
107.00	WORKERS' COMPENSATION	8,322	7,951	7,951	7,044	7,522
118.00	ACCRUED COMP TIME	(1,839)	0	0	0	0
202.00	FUEL	26,547	20,000	20,000	24,190	24,700
203.00	TOOLS/SMALL EQUIPMENT	2,638	3,500	3,500	3,473	3,500
204.00	POSTAGE	123	200	200	113	150
205.00	OFFICE SUPPLIES	173	200	200	68	100
206.00	EMPLOYEE RELATIONS	1,857	1,600	1,600	1,734	1,600
207.00	REPRODUCTION & PRINTING	198	100	100	700	400
208.00	CLOTHING/PERS PROTECTIVE EQUIP	6,300	7,000	7,000	6,946	7,900
210.00	BOTANICAL & AGRICULTURAL	23,873	29,000	29,000	28,963	29,000
210.10	BOTANICAL-BEAUTIFICATION	3,114	6,000	6,000	5,277	6,000
211.00	CLEANING AND JANITORIAL	18,469	17,000	17,000	18,048	18,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	479	4,000	4,000	4,825	800
213.00	COMMUNICATIONS EQUIPMENT	416	200	200	10	0
221.00	SAFETY/FIRST AID SUPPLIES	742	300	300	155	300
223.00	SMALL APPLIANCES	520	1,000	1,000	652	750
250.00	OTHER SUPPLIES	21,138	18,000	18,000	18,763	8,000
250.20	OTHER SUPPLIES-FIELD SUPPLIES	0	0	0	0	12,000
303.00	VEHICLES/LARGE EQUIPMENT	18,297	14,000	14,000	25,000	16,000
304.00	MACHINERY/EQUIPMENT	2,933	4,500	4,500	4,114	4,500
306.00	OUTDOOR/STREET LIGHTING	7,817	5,000	5,000	7,308	8,000
310.00	LAND/GROUNDS	36,354	58,000	58,000	56,814	40,000
312.00	BUILDINGS/APPLIANCES	11,509	6,000	6,000	5,972	6,000
350.00	OTHER MAINTENANCE	20,927	20,000	20,000	20,017	21,000

DEPT 144 - PARKS DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 108,732	\$ 115,000	\$ 115,000	\$ 114,990	\$ 107,349
402.00	AUDITS/CONSULTANTS FEES	0	0	0	775	0
402.80	SPECIAL SERVICES-TREE TRIMMING	0	0	0	0	10,000
403.00	TELEPHONE	3,136	3,420	3,420	1,076	1,200
404.00	GAS	2,899	3,000	3,000	2,883	3,078
405.00	WATER	17,868	21,000	21,000	20,524	21,000
406.00	SEWER	15,264	21,000	21,000	19,424	21,000
406.50	GARBAGE	20,352	24,000	24,000	17,000	17,000
406.60	TRNSF STATION/LANDFILL FEE	102	500	500	325	200
408.00	RENTAL & LEASES	0	0	0	101	0
408.10	RENTALS/LEASES-FLEET	0	36,750	36,750	10,228	15,000
409.00	ADVERTISEMENTS/LEGAL NOTICES	162	0	0	33	0
422.00	CONTRACT LABOR	21,600	21,600	21,600	21,600	26,400
424.00	SERVICE CONTRACTS	3,353	75,900	8,900	7,540	3,045
425.00	LABORATORY TEST FEES	140	200	200	200	200
442.00	CONTRACT MOWING	0	0	0	0	45,020
450.00	OTHER SERVICES	22,152	0	67,000	66,940	500
702.00	BUILDINGS	5,687	0	0	4,460	0
710.00	MACHINERY/EQUIPMENT	2,624	0	0	0	0
714.00	RADIOS/RADAR/VIDEO CAMERAS	0	0	0	0	3,000
715.00	OTHER CAPITAL	9,506	0	0	0	0
802.00	BUILDINGS	629	0	0	0	0
815.00	OTHER CAPITAL OUTLAY	0	11,000	11,000	0	0
901.00	LIAB/CASUALTY INSURANCE	8,399	7,901	7,901	7,796	7,901
908.00	SEMINARS/MEMBERSHIP/TRAVE	127	2,500	2,500	2,494	4,500
908.10	MILEAGE	0	300	300	300	300
950.00	OTHER SUNDRY	615	0	0	771	800
999.00	WASH CO-LAP REIMBURSEMENT	(39,753)	(40,500)	(40,500)	(35,000)	(35,000)
999.04	BISD-PARKS EQUIPMENT REIMB	(1,772)	0	0	0	0
TOTAL DEPARTMENT		\$ 1,087,541	\$ 1,261,431	\$ 1,261,431	\$ 1,087,696	\$ 1,085,083

* REVISED ANNUAL ESTIMATE

PARKS CAPITAL IMPROVEMENTS FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
REVENUES					
DONATIONS-PARKS	\$ 22,500	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES	22,500	0	0	0	0
TRANSFERS-IN OTHER FUNDS	18,000	0	0	314,730	87,000
TOTAL OPERATING RESOURCES	40,500	0	0	314,730	87,000
EXPENDITURES					
CAROUSEL ¹	0	0	0	1,778	25,000
LAND	0	0	0	13,645	0
HENDERSON PARK	16,501	0	0	0	0
JACKSON ST. PARK ²	0	0	0	0	12,000
HOHLT PARK ³	0	0	0	0	35,000
AMPHITHEATER RESTROOMS	119,733	0	0	0	0
FIREMAN'S PARK ⁴	0	0	0	0	27,000
LINDA ANDERSON PARK	0	0	0	302,730	0
TOTAL EXPENDITURES	136,234	0	0	318,153	99,000
TOTAL USES OF OP RESOURCES	136,234	0	0	318,153	99,000
NET REVENUES	(95,734)	0	0	(3,423)	(12,000)
FUND BALANCE	19,637	19,637	19,637	16,214	4,214

* REVISED ANNUAL ESTIMATE

¹ ANTIQUE CAROUSEL ROOF REPLACEMENT FUNDED BY BCDC

² JACKSON STREET PARK PARKING LOT RESURFACING FUNDED BY BCDC

³ HOHLT PARK PLAYGROUND EQUIPMENT FUNDED BY BCDC

⁴ FIREMAN'S PARK CANOPY FUNDED BY BCDC; FIREMAN'S FIELD WALL FUNDED BY PRIOR YEAR TRANSFER FROM GENERAL FUND



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DEPT 146 - LIBRARY DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 177,175	\$ 178,624	\$ 178,624	\$ 182,374	\$ 183,675
102.00	OVERTIME PAY	723	2,000	2,000	500	2,000
103.00	OASDI/MEDICARE	12,886	13,988	13,988	13,259	14,415
103.02	MATCHING RETIREMENT	10,455	11,707	11,707	9,651	12,902
105.00	LONGEVITY PAY	1,853	1,913	1,913	1,615	2,088
106.00	MEDICAL INSURANCE	27,885	37,435	37,435	46,654	49,943
106.01	LIFE INSURANCE	401	540	540	500	557
106.02	LONG TERM DISABILITY	169	205	205	201	212
107.00	WORKERS' COMPENSATION	305	314	314	310	323
118.00	ACCRUED COMP TIME	(7)	0	0	0	0
204.00	POSTAGE & FREIGHT	244	360	360	295	300
205.00	OFFICE SUPPLIES	6,237	8,000	15,087	11,435	9,000
206.00	EMPLOYEE RELATIONS	619	800	800	704	800
207.00	REPRODUCTION & PRINTING	3,849	6,500	6,500	3,921	4,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	219	0	0	675	500
211.00	CLEANING AND JANITORIAL	529	650	650	624	650
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,563	9,400	9,400	5,500	7,000
214.00	LIBRARY READING PROGRAMS	3,444	3,700	3,700	2,600	4,500
214.01	LOST BOOKS	0	50	50	50	0
221.00	SAFETY/FIRST AID SUPPLIES	0	25	25	50	0
223.00	SMALL APPLIANCES	0	25	25	0	0
224.00	CIRCULATION ITEMS	60,804	60,000	60,000	59,480	50,000
250.00	OTHER SUPPLIES	167	350	350	0	350
310.00	LAND/GROUNDS	0	0	0	96	650
312.00	BUILDINGS/APPLIANCES	4,286	1,800	1,800	5,700	0
350.00	OTHER MAINTENANCE	0	0	0	50	0

DEPT 146 - LIBRARY DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 23,359	\$ 23,875	\$ 23,875	\$ 23,407	\$ 21,185
405.00	WATER	2,564	3,000	3,000	2,866	3,000
406.00	SEWER	1,571	2,200	2,200	0	0
406.50	GARBAGE	1,708	1,750	1,750	1,672	1,750
409.00	ADVERTISEMENTS/LEGAL NOTICES	742	1,500	1,500	1,486	1,500
415.00	JANITORIAL SERVICES	16,123	16,000	16,000	14,610	17,500
424.00	SERVICE CONTRACTS	15,186	12,000	12,000	10,848	12,500
446.00	SUBSCRIPTIONS & OTHER MEDIA	7,697	19,000	19,000	17,820	25,000
450.00	OTHER SERVICES	478	500	500	277	15,750
712.00	OFFICE FURNITURE/EQUIPMENT	0	3,600	3,600	3,600	0
714.00	RADIOS/RADAR/CAMERAS	3,097	0	0	0	2,500
901.00	LIAB/CASUALTY INSURANCE	1,955	1,955	1,955	1,766	2,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	965	3,000	3,000	6,026	7,000
908.10	MILEAGE	177	575	575	705	500
939.00	EMPLOYEE MOVING EXPENSE	2,400	0	0	0	0
950.00	OTHER SUNDRY	85	200	200	197	450
999.00	WASHINGTON COUNTY REIMB	(30,000)	(30,000)	(30,000)	(30,000)	0
999.01	FORTNIGHTLY CLUB BOOK SALE REV	(14,119)	(10,000)	(10,000)	(16,756)	(12,000)
TOTAL DEPARTMENT		\$ 347,794	\$ 387,541	\$ 394,628	\$ 384,769	\$ 442,500

* REVISED ANNUAL ESTIMATE

DEPT 148 - AIRPORT DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
204.00	POSTAGE	\$ 13	\$ 0	\$ 0	\$ 26	\$ 50
210.00	BOTANICAL & AGRICULTURAL	1,082	1,800	1,800	1,800	1,800
211.00	CLEANING AND JANITORIAL	386	356	356	468	400
212.00	COMPUTER EQUIPMENT & SUPPLIES	285	0	0	0	0
250.00	OTHER SUPPLIES	1,860	500	500	485	500
304.00	MACHINERY/EQUIPMENT	0	0	0	9	0
306.00	OUTDOOR/STREET LIGHTING	2,105	1,500	1,500	3,336	1,500
310.00	LAND/GROUNDS	0	1,000	1,000	200	1,000
312.00	BUILDINGS/APPLIANCES	739	500	500	2,719	2,500
350.00	OTHER MAINTENANCE	6,486	12,500	12,500	10,000	12,500
401.00	ELECTRICAL	11,098	12,000	12,000	12,000	15,240
402.00	AUDITS/CONSULTANTS FEES	2,900	4,885	4,885	5,965	5,000
403.00	TELEPHONE	3,215	3,100	3,100	3,100	3,200
405.00	WATER	1,127	2,000	2,000	2,000	2,000
408.10	RENTALS/LEASES-FLEET	0	0	0	0	5,000
424.00	SERVICE CONTRACTS	3,629	4,142	4,142	4,142	4,865
450.00	OTHER SERVICES	2,232	336	336	312	340
715.00	OTHER CAPITAL	1,440	0	0	0	0
815.00	OTHER CAPITAL OUTLAY	49,094	73,700	73,700	78,800	71,000
901.00	LIAB/CASUALTY INSURANCE	3,819	3,800	3,800	3,293	3,800
908.00	SEMINARS/MEMBERSHIP/TRAVE	100	200	200	200	2,000
950.00	OTHER SUNDRY	208	250	250	250	250
TOTAL DEPARTMENT		\$ 91,818	\$ 122,569	\$ 122,569	\$ 129,105	\$ 132,945

* REVISED ANNUAL ESTIMATE

AIRPORT CAPITAL FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
REVENUES					
GRANT REVENUES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,525,500
TOTAL REVENUES	0	0	0	0	1,525,500
TRANSFERS-IN OTHER FUNDS	0	0	0	152,896	0
TOTAL OPERATING RESOURCES	0	0	0	152,896	1,525,500
EXPENDITURES					
OTHER CAPITAL OUTLAY	0	0	0	0	1,695,000
TOTAL EXPENDITURES	0	0	0	0	1,695,000
TOTAL USES OF OP RESOURCES	0	0	0	0	1,695,000
NET REVENUES	0	0	0	152,896	(169,500)
FUND BALANCE	16,604	16,604	16,604	169,500	0

* REVISED ANNUAL ESTIMATE

DEPT 049 - RECREATION DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 113,514	\$ 85,305	\$ 85,305	\$ 81,059	\$ 78,125
102.00	OVERTIME PAY	118	0	0	0	0
103.00	OASDI/MEDICARE	8,481	6,552	6,552	6,043	6,001
103.02	MATCHING RETIREMENT	7,490	6,373	6,373	5,263	5,980
105.00	LONGEVITY PAY	503	234	234	210	298
106.00	MEDICAL INSURANCE	20,265	11,580	11,580	16,200	14,528
106.01	LIFE INSURANCE	378	289	289	300	258
106.02	LONG TERM DISABILITY	144	110	110	115	98
107.00	WORKERS' COMPENSATION	1,614	1,201	1,201	996	692
118.00	ACCRUED COMP TIME	(1,171)	0	0	0	0
202.00	FUEL	78	0	0	118	0
203.00	TOOLS/SMALL EQUIPMENT	171	0	0	0	0
203.10	CONCESSION EQUIP	68	0	0	0	0
204.00	POSTAGE & FREIGHT	5	25	25	0	0
205.00	OFFICE SUPPLIES	218	200	200	111	200
206.00	EMPLOYEE RELATIONS	0	0	0	109	100
207.00	REPRODUCTION & PRINTING	4,112	4,000	4,000	4,968	4,500
208.00	CLOTHING/PERS PROTECTIVE EQUIP	288	150	150	150	150
211.00	CLEANING & JANITORIAL	104	100	100	0	0
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	1,800	1,800	2,392	1,000
213.00	COMMUNICATIONS EXPENSE	240	0	0	100	0
214.00	RECREATION PROGRAMS	15,004	8,500	8,500	9,126	6,500
216.00	RESALE ITEMS-CONCESSIONS	30,775	0	0	0	0
216.10	RESALE ITEMS-VENDING MACHINES	83	0	0	0	0
218.00	PHOTOGRAPHY	0	200	200	200	0
221.00	SAFETY/FIRST AID SUPPLIES	0	50	50	25	50
223.00	SMALL APPLIANCES	232	0	0	700	0
250.00	OTHER SUPPLIES	696	250	250	250	250

CORRECTED TO ACCOUNT FOR RECREATION/AQUATICS SUPERINTENDENT VACANCY AND IT WEBMASTER REALLOCATION.

DEPT 049 - RECREATION DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 26	\$ 0	\$ 0	\$ 0	\$ 0
312.00	BUILDINGS/APPLIANCES	683	200	3,825	3,686	4,000
403.00	TELEPHONE	1,118	650	650	514	650
409.00	ADVERTISEMENTS/LEGAL NOTICES	2,096	2,000	2,000	2,000	2,000
415.00	JANITORIAL SERVICES	125	0	0	1,250	1,500
422.00	CONTRACT LABOR	297	0	0	0	0
424.00	SERVICE CONTRACTS	4,290	4,500	4,500	4,100	4,750
450.00	OTHER SERVICES	865	600	600	1,012	600
712.00	OFFICE FURNITURE/EQUIPMENT	741	0	0	0	0
715.00	OTHER CAPITAL	0	0	0	12,678	0
901.00	LIAB/CASUALTY INSURANCE	204	0	0	0	0
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,757	3,000	3,000	3,000	3,000
908.10	CONCESSION EQUIP	987	1,000	1,000	1,000	1,000
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	519	600	600	600	350
948.40	CHRISTMAS STROLL	0	2,750	2,750	3,848	12,750
948.60	MOVIES IN THE PARK	0	10,950	10,950	11,559	9,500
948.70	FALL CONCERT SERIES	0	3,000	3,000	1,925	1,750
949.00	UNEMPLOYMENT BENEFITS	325	0	0	0	0
950.00	OTHER SUNDRY	94	0	0	0	0
TOTAL DEPARTMENT		\$ 217,534	\$ 156,169	\$ 159,794	\$ 175,607	\$ 160,580

* REVISED ANNUAL ESTIMATE

DEPT 149 - AQUATICS CENTER DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 295,076	\$ 334,377	\$ 334,377	\$ 394,027	\$ 351,806
102.00	OVERTIME PAY	1,843	1,200	1,200	2,500	1,500
103.00	OASDI/MEDICARE	22,467	26,252	26,252	30,015	27,124
103.02	MATCHING RETIREMENT	5,496	7,622	7,622	6,150	9,771
105.00	LONGEVITY PAY	1,275	1,438	1,438	1,210	1,005
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	4,840	0
106.00	MEDICAL INSURANCE	12,185	16,402	16,402	17,999	20,509
106.01	LIFE INSURANCE	276	340	340	362	408
106.02	LONG TERM DISABILITY	105	130	130	136	155
107.00	WORKERS' COMPENSATION	4,727	5,371	5,371	6,791	5,603
116.00	SALARIES/WAGES CONTINGENCY	0	0	0	80	0
118.00	ACCRUED COMP TIME	72	0	0	0	0
201.00	CHEMICALS	17,358	16,000	16,000	17,000	17,000
202.00	FUEL	0	0	0	44	0
203.00	TOOLS/SMALL EQUIPMENT	60	250	250	300	250
203.10	CONCESSION EQUIPMENT	0	75	75	75	75
204.00	POSTAGE & FREIGHT	19	50	50	80	50
205.00	OFFICE SUPPLIES	728	750	3,240	3,407	750
206.00	EMPLOYEE RELATIONS	348	650	650	651	650
207.00	REPRODUCTION & PRINTING	2,048	1,500	1,500	1,752	1,500
208.00	CLOTHING/PERS PROTECTIVE EQUIP	7,971	8,000	8,000	7,947	8,000
209.00	EDUCATIONAL	927	250	250	150	100
210.00	BOTANICAL & AGRICULTURAL	30	100	100	63	100
211.00	CLEANING AND JANITORIAL	5,229	4,500	4,500	4,576	4,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	2,200	2,200	2,981	1,000
213.00	COMMUNICATIONS EQUIPMENT	363	200	200	0	250
214.00	AQUATIC PROGRAMS	6,592	6,000	6,000	6,009	6,000
216.00	RESALE ITEMS-CONCESSIONS	0	25,000	25,000	24,619	25,000
218.00	PHOTOGRAPHY	0	50	50	0	0
220.00	LAB SUPPLIES	478	0	0	0	0
221.00	SAFETY/FIRST AID SUPPLIES	1,897	2,200	2,200	2,300	2,200
223.00	SMALL APPLIANCES	380	250	250	244	250
250.00	OTHER SUPPLIES	1,621	1,500	1,500	1,469	1,500

CORRECTED TO ACCOUNT FOR RECREATION/AQUATICS SUPERINTENDENT VACANCY AND IT WEBMASTER REALLOCATION.

DEPT 149 - AQUATICS CENTER DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
304.00	MACHINERY/EQUIPMENT	\$ 0	\$ 250	\$ 250	\$ 257	\$ 250
310.00	LAND/GROUNDS	0	0	0	4,700	6,750
311.10	POOL MAINTENANCE	18,653	55,000	59,489	94,738	20,000
312.00	BUILDINGS/APPLIANCES	15,381	11,000	11,940	10,542	8,000
350.00	OTHER MAINTENANCE	105	500	500	49	200
401.00	ELECTRICAL	66,280	65,537	65,537	64,746	70,249
402.00	AUDITS/CONSULTANT FEES	200	750	750	0	500
403.00	TELEPHONE	1,958	1,800	1,800	1,800	1,500
404.00	GAS	9,786	10,000	10,000	12,733	15,034
405.00	WATER	10,704	10,000	10,000	14,165	10,000
406.00	SEWER	4,708	5,500	5,500	5,243	5,500
406.50	GARBAGE	1,708	1,800	1,800	1,800	1,800
408.10	RENTAL/LEASES-FLEET	0	0	0	630	500
409.00	ADVERTISEMENTS/LEGAL NOTICES	9,835	10,000	10,000	9,586	10,000
410.00	PHYSICALS	4,268	4,500	4,500	4,750	4,500
415.00	JANITORIAL SERVICES	3,134	3,900	3,900	4,500	3,800
422.00	CONTRACT LABOR	0	0	0	400	0
424.00	SERVICE CONTRACTS	4,208	4,275	4,275	4,437	4,200
442.00	CONTRACT MOWING	0	0	0	0	4,960
450.00	OTHER SERVICES	890	2,200	2,200	1,040	2,100
714.00	RADIOS/RADAR/VIDEO CAMERAS	0	4,500	4,500	4,480	0
715.00	OTHER CAPITAL	0	9,000	9,000	8,816	11,000
815.00	OTHER CAPITAL	0	0	0	0	40,000
901.00	LIAB/CASUALTY INSURANCE	4,976	4,975	4,975	4,477	5,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,255	4,000	4,000	4,303	4,500
908.10	MILEAGE	651	750	750	750	750
949.00	UNEMPLOYMENT BENEFITS	518	0	0	120	0
950.00	OTHER SUNDRY	101	250	250	175	250
TOTAL DEPARTMENT		\$ 553,687	\$ 679,144	\$ 687,063	\$ 797,014	\$ 717,899

* REVISED ANNUAL ESTIMATE

CORRECTED TO ACCOUNT FOR RECREATION/AQUATICS SUPERINTENDENT VACANCY AND IT WEBMASTER REALLOCATION.

DEPT 150 - COMMUNICATIONS DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 544,317	\$ 617,579	\$ 617,579	\$ 568,694	\$ 598,820
102.00	OVERTIME PAY	37,725	44,000	44,000	44,000	44,000
103.00	OASDI/MEDICARE	41,538	51,123	51,123	44,948	49,549
103.02	MATCHING RETIREMENT	39,229	47,656	47,656	38,377	49,093
105.00	LONGEVITY PAY	5,730	5,998	5,998	3,718	4,066
106.00	MEDICAL INSURANCE	108,814	131,107	131,107	111,097	132,684
106.01	LIFE INSURANCE	1,696	2,028	2,028	1,850	2,017
107.02	LONG TERM DISABILITY	655	788	788	726	765
107.00	WORKERS' COMPENSATION	993	1,208	1,208	1,097	1,170
118.00	ACCRUED COMP TIME	140	0	0	0	0
202.00	FUEL	81	197	197	67	200
204.00	POSTAGE & FREIGHT	51	100	100	30	100
205.00	OFFICE SUPPLIES	533	750	750	750	500
206.00	EMPLOYEE RELATIONS	273	800	800	842	800
207.00	REPRODUCTION & PRINTING	1,431	1,300	1,300	1,358	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	915	2,000	2,000	1,000	2,000
209.00	EDUCATIONAL	53	900	900	900	0
211.00	CLEANING AND JANITORIAL	855	1,000	1,000	1,170	1,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	3,109	11,700	11,700	8,200	17,218
213.00	COMMUNICATIONS EQUIPMENT	1,207	3,700	3,700	3,700	1,450
223.00	SMALL APPLIANCES	789	300	300	300	200
250.00	OTHER SUPPLIES	941	1,500	1,500	1,500	1,600
309.00	COMMUNICATION/PHOTO EQUIP	0	0	0	265	0
312.00	BUILDINGS/APPLIANCES	143	200	200	1,700	400
313.00	COMPUTER/OFFICE EQUIPMENT	300	0	0	425	0
350.00	OTHER MAINTENANCE	108	200	200	69	200

DEPT 150 - COMMUNICATIONS DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 13,354	\$ 13,300	\$ 13,300	\$ 13,300	\$ 10,606
403.00	TELEPHONE	2,714	3,400	3,400	3,400	3,400
404.00	GAS	564	600	600	600	701
405.00	WATER	304	250	250	250	250
406.00	SEWER	387	250	250	250	250
408.00	RENTALS & LEASES	56	100	100	100	100
415.00	JANITORIAL SERVICES	2,173	2,500	2,500	2,500	2,500
424.00	SERVICE CONTRACTS	124,365	144,832	144,832	144,832	157,909
424.05	BVWACS	85,801	122,540	122,540	122,540	69,511
442.00	CONTRACT MOWING	0	0	0	0	800
450.00	OTHER SERVICES	842	650	650	11,889	650
702.00	BUILDINGS	6,095	4,000	4,000	4,608	0
712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	282	0
802.00	BUILDINGS	0	0	0	30,422	0
812.00	OFFICE FURN/EQUIPMENT	11,846	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	994	582	582	601	900
908.00	SEMINARS/MEMBERSHIP/TRAVE	4,636	8,000	8,000	8,913	10,500
908.10	MILEAGE	864	2,000	2,000	2,000	2,500
950.00	OTHER SUNDRY	94	0	0	94	100
999.00	WASH CO-NEW WORLD SOFTWARE	(46,370)	(50,755)	(50,755)	(48,688)	(51,125)
999.05	BLINN COLL-BVWACS RADIO MAINT	(2,471)	0	0	(2,471)	0
999.06	US CORP ENG-BVWACS RADIO MAINT	(1,163)	0	0	0	0
999.07	BVRAC-BVWACS RADIO MAINT	0	0	0	(1,734)	0
TOTAL DEPARTMENT		\$ 996,711	\$ 1,178,383	\$ 1,178,383	\$ 1,130,471	\$ 1,119,384

* REVISED ANNUAL ESTIMATE

DEPT 151 - POLICE DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 1,902,669	\$ 2,032,211	\$ 2,032,211	\$ 1,933,782	\$ 2,075,204
102.00	OVERTIME PAY	117,623	115,000	115,000	115,000	115,000
103.00	OASDI/MEDICARE	151,048	169,833	169,833	155,207	172,880
103.02	MATCHING RETIREMENT	148,441	165,248	165,248	133,262	179,446
105.00	LONGEVITY PAY	26,373	28,160	28,160	21,563	23,138
105.01	EDUCATION/MISCELLANEOUS	42,046	38,999	38,999	38,275	42,161
106.00	MEDICAL INSURANCE	310,773	360,006	360,006	344,745	406,778
106.01	LIFE INSURANCE	6,895	7,160	7,160	6,846	7,313
106.02	LONG TERM DISABILITY	2,625	2,725	2,725	2,609	2,790
107.00	WORKERS' COMPENSATION	30,550	34,776	34,776	28,601	31,706
118.00	ACCRUED COMP TIME	(1,051)	0	0	0	0
202.00	FUEL	142,770	138,452	138,452	128,196	135,000
203.00	TOOLS/SMALL EQUIPMENT	2,269	3,300	3,300	2,993	3,000
204.00	POSTAGE & FREIGHT	1,195	2,500	2,500	2,305	2,500
205.00	OFFICE SUPPLIES	7,159	10,000	10,000	7,687	9,000
206.00	EMPLOYEE RELATIONS	3,640	4,000	4,000	4,126	4,200
207.00	REPRODUCTION & PRINTING	4,624	8,500	8,500	8,072	8,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	26,538	25,000	25,000	24,807	30,000
209.00	EDUCATIONAL	670	1,500	1,500	544	1,000
210.00	BOTANICAL & AGRICULTURAL	5	0	0	0	0
211.00	CLEANING AND JANITORIAL	1,108	2,500	2,500	2,109	2,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	42,863	63,850	63,850	48,140	41,800
213.00	COMMUNICATIONS EQUIPMENT	3,178	600	600	363	1,200
218.00	PHOTOGRAPHY	1,209	2,600	2,600	2,508	2,500
221.00	SAFETY/FIRST AID SUPPLIES	192	1,000	1,000	919	1,000
223.00	SMALL APPLIANCES	504	500	500	240	400
229.00	POLICE EVIDENCE SUPPLIES	2,288	3,000	3,000	2,954	3,000
230.00	AMMO/GUN/TASER/MISC	13,031	32,000	32,000	32,000	30,000
250.00	OTHER SUPPLIES	1,988	2,500	2,500	2,465	2,800
303.00	VEHICLES/LARGE EQUIPMENT	46,386	48,000	48,000	50,115	50,000
304.00	MACHINERY/EQUIPMENT	275	500	500	0	0
309.00	COMMUNICATION/PHOTO EQUIP	1,388	1,500	1,500	1,442	1,500
312.00	BUILDINGS/APPLIANCES	5,299	2,000	2,000	2,850	2,000
313.00	COMPUTER/OFFICE EQUIPMENT	0	0	0	3	0
350.00	OTHER MAINTENANCE	310	1,000	1,000	1,000	500

DEPT 151 - POLICE DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 81,715	\$ 85,000	\$ 85,000	\$ 84,555	\$ 85,000
402.00	AUDITS/CONSULTANTS FEES	0	3,000	3,000	1,263	1,200
403.00	TELEPHONE	32,634	34,903	34,903	34,888	36,000
405.00	WATER	6,793	8,000	8,000	7,296	7,000
406.00	SEWER	291	350	350	416	400
406.50	GARBAGE	1,708	1,800	1,800	1,517	1,800
409.00	ADVERTISEMENTS/LEGAL NOTICES	229	1,000	1,000	1,029	1,000
411.00	CITY ATTORNEY'S FEES	641	1,500	1,500	1,000	1,000
415.00	JANITORIAL SERVICES	31,565	33,280	33,280	31,453	33,280
424.00	SERVICE CONTRACTS	35,795	39,000	39,000	39,000	43,952
442.00	CONTRACT MOWING	0	0	0	0	2,880
445.00	CODE ENFORCEMENT MOWING	0	3,500	3,500	3,500	3,500
450.00	OTHER SERVICES	11,116	6,000	6,000	8,250	7,000
714.00	RADIOS/RADAR/CAMERAS	2,053	7,200	7,200	7,254	15,200
812.00	OFFICE FURN/EQUIPMENT	16,765	0	0	0	0
813.00	VEHICLES	0	0	0	4,106	0
901.00	LIAB/CASUALTY INSURANCE	41,355	51,335	51,335	46,011	51,335
908.00	SEMINARS/MEMBERSHIP/TRAVE	29,624	28,000	28,000	28,176	28,000
908.10	MILEAGE	231	1,000	1,000	800	500
908.20	CONTINUING EDUCATION	0	1,500	1,500	0	0
950.00	OTHER SUNDRY	218	500	500	415	500
950.11	CITIZEN POLICE ACADEMY-EXP	4,875	5,000	5,000	5,681	6,000
950.21	CRIMINAL ENFORCEMENT	1,120	3,000	3,000	2,470	3,000
950.40	NARCOTICS ENFORCEMENT	2,235	10,000	10,000	9,835	10,000
999.00	BISD-RESOURCE OFFICER REIMB	(153,420)	(151,000)	(151,000)	(151,000)	(151,000)
999.01	BHA-SECURITY AGREEMENT REIMB	(40,000)	(58,000)	(58,000)	(58,000)	(58,000)
999.02	WASH COUNTY-HEALTH INSPECTOR	(10,435)	(10,000)	(10,000)	(5,000)	0
999.03	CITY OF BURTON-HEALTH INSPECT	(1,102)	(1,000)	(1,000)	(1,000)	0
TOTAL DEPARTMENT		\$ 3,142,887	\$ 3,413,788	\$ 3,413,788	\$ 3,209,643	\$ 3,517,363

* REVISED ANNUAL ESTIMATE

CRIMINAL LAW ENFORCEMENT FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
REVENUES					
INTEREST EARNED	\$ 33	\$ 45	\$ 45	\$ 45	\$ 45
PROGRAM INCOME/RESTITUTION	8,664	5,000	5,000	12,000	7,000
TOTAL REVENUES	8,697	5,045	5,045	12,045	7,045
TOTAL OPERATING RESOURCES	8,697	5,045	5,045	12,045	7,045
EXPENDITURES					
OTHER SERVICES	1,188	1,188	1,188	1,188	0
VEHICLES/LARGE EQUIPMENT	0	0	0	0	37,500
TOTAL EXPENDITURES	1,188	1,188	1,188	1,188	37,500
TRANS-OUT OTHER FUNDS	5,483	0	0	0	0
TOTAL USES OF OP RESOURCES	6,671	1,188	1,188	1,188	37,500
NET REVENUES	2,026	3,857	3,857	10,857	(30,455)
FUND BALANCE	32,604	36,461	36,461	43,461	13,006

* REVISED ANNUAL ESTIMATE



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DEPT 152 - FIRE DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 699,764	\$ 732,506	\$ 732,506	\$ 725,825	\$ 801,518
102.00	OVERTIME PAY	76,425	70,000	70,000	80,000	80,000
103.00	OASDI/MEDICARE	58,933	63,440	63,440	61,248	69,780
103.02	MATCHING RETIREMENT	56,872	58,589	58,589	51,906	69,128
105.00	LONGEVITY PAY	10,058	9,493	9,493	8,068	10,143
105.01	EDUCATION/MISCELLANEOUS	16,361	15,599	15,599	16,446	18,069
106.00	MEDICAL INSURANCE	115,603	132,020	132,020	140,301	169,580
106.01	LIFE INSURANCE	2,491	2,556	2,556	2,594	2,827
106.02	LONG TERM DISABILITY	948	973	973	988	1,078
107.00	WORKERS' COMPENSATION	14,584	9,865	9,865	9,657	10,714
201.00	CHEMICALS	477	500	500	2,058	500
202.00	FUEL	20,445	20,492	20,492	19,173	20,000
203.00	TOOLS/SMALL EQUIPMENT	2,832	2,500	2,500	2,360	2,500
204.00	POSTAGE & FREIGHT	1,052	750	750	730	750
205.00	OFFICE SUPPLIES	2,433	3,000	3,000	2,200	3,000
206.00	EMPLOYEE RELATIONS	2,020	1,700	1,700	2,700	2,200
207.00	REPRODUCTION & PRINTING	3,138	3,000	3,000	2,596	3,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	30,146	32,000	32,000	29,926	32,000
209.00	EDUCATIONAL	3,725	3,500	3,500	3,400	4,000
210.00	BOTANICAL & AGRICULTURAL	179	500	500	262	500
211.00	CLEANING AND JANITORIAL	1,917	1,500	1,500	2,069	2,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	12,490	14,000	14,634	13,362	12,500
213.00	COMMUNICATIONS EQUIPMENT	5,330	4,000	4,000	2,669	4,000
217.00	FIRE DEPT-GROCERIES/MISC	1,479	1,400	1,400	1,426	1,400
218.00	PHOTOGRAPHY	869	400	400	375	400
221.00	SAFETY/FIRST AID SUPPLIES	774	800	800	575	800
223.00	SMALL APPLIANCES	975	1,000	1,000	805	1,000
230.00	AMMUNITION/GUNS	609	750	750	750	750
250.00	OTHER SUPPLIES	3,429	4,000	4,000	2,542	4,000
303.00	VEHICLES/LARGE EQUIPMENT	30,650	24,000	24,000	46,200	30,000
304.00	MACHINERY/EQUIPMENT	10,555	19,000	19,000	18,260	25,000
309.00	COMMUNICATION/PHOTO EQUIP	2,038	2,700	2,700	1,617	2,700
310.00	LAND/GROUNDS	350	500	500	500	0
312.00	BUILDINGS/APPLIANCES	6,173	11,000	11,000	8,953	9,000
313.00	COMPUTER/OFFICE EQUIPMENT	0	500	500	200	500
350.00	OTHER MAINTENANCE	475	800	800	1,086	1,000

DEPT 152 - FIRE DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 44,759	\$ 47,930	\$ 47,930	\$ 39,745	\$ 45,173
402.00	AUDITS/CONSULTANTS FEES	13,540	11,800	11,800	0	0
403.00	TELEPHONE	15,468	16,000	16,000	11,760	16,000
404.00	GAS	1,660	1,238	1,238	1,250	1,981
405.00	WATER	1,814	2,297	2,297	1,550	1,550
406.00	SEWER	2,490	3,375	3,375	1,776	1,776
406.50	GARBAGE	4,105	4,104	4,104	3,000	2,755
415.00	JANITORIAL SERVICES	3,716	4,000	4,000	4,000	4,000
424.00	SERVICE CONTRACTS	36,720	32,000	31,366	31,363	36,870
442.00	CONTRACT MOWING	0	0	0	0	1,920
450.00	OTHER SERVICES	2,153	1,200	1,200	1,201	1,200
702.00	BUILDINGS/BUILDING IMPROVEMENT	5,600	0	0	0	0
712.00	OFFICE FURNITURE/EQUIPMENT	500	0	0	0	0
714.00	RADIOS/RADAR/CAMERAS	0	3,400	3,400	35,159	3,600
901.00	LIAB/CASUALTY INSURANCE	9,357	9,500	9,500	8,879	9,500
908.00	SEMINARS/MEMBERSHIP/TRAVE	23,254	23,000	23,000	24,089	24,000
908.10	MILEAGE	1,189	1,500	1,500	1,436	1,500
929.00	FIRE FIGHTERS' PENSION	63,320	65,000	65,000	75,290	65,000
949.00	UNEMPLOYMENT BENEFITS	7,898	0	0	0	0
950.00	OTHER SUNDRY	1,253	1,000	1,000	829	1,000
999.00	WASHINGTON COUNTY REIMB	(20,500)	(20,500)	(20,500)	(20,500)	(20,500)
TOTAL DEPARTMENT		\$ 1,414,895	\$ 1,456,177	\$ 1,456,177	\$ 1,484,654	\$ 1,593,662

* REVISED ANNUAL ESTIMATE

EMERGENCY MANAGEMENT GRANT FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
REVENUES					
DONATIONS/CONTRIBUTIONS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
GRANT REVENUES	12,958	0	0	0	0
TOTAL REVENUES	13,958	1,000	1,000	1,000	1,000
TOTAL OPERATING RESOURCES	13,958	1,000	1,000	1,000	1,000
EXPENDITURES					
SUPPLIES	93	0	0	0	0
OTHER CAPITAL	12,958	9,000	9,000	0	5,000
TOTAL EXPENDITURES	13,051	9,000	9,000	0	5,000
TOTAL USES OF OP RESOURCES	13,051	9,000	9,000	0	5,000
NET REVENUES	907	(8,000)	(8,000)	1,000	(4,000)
FUND BALANCE	10,193	2,193	2,193	11,193	7,193

* REVISED ANNUAL ESTIMATE

FIRE DEPARTMENT GRANT FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
REVENUES					
GRANT REVENUES	\$ 2,565	\$ 0	\$ 0	\$ 1,000	\$ 1,000
TOTAL REVENUES	<u>2,565</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>
EXPENDITURES					
SUPPLIES	2,565	0	0	1,000	1,000
CAPITAL	0	0	0	0	0
TOTAL EXPENDITURES	<u>2,565</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>
REVENUES BEFORE TRFS	0	0	0	0	0
TRANSFERS IN (OUT)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
REVENUES AFTER TRFS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE	0	0	0	0	0

* REVISED ANNUAL ESTIMATE

DEPT 154 - ANIMAL SHELTER/CONTROL DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 116,594	\$ 123,471	\$ 123,471	\$ 125,033	\$ 131,636
102.00	OVERTIME PAY	13,513	12,100	12,100	13,000	12,100
103.00	OASDI/MEDICARE	9,722	10,939	10,939	10,514	11,582
103.02	MATCHING RETIREMENT	9,778	10,669	10,669	8,960	12,021
105.00	LONGEVITY PAY	940	1,223	1,223	1,023	1,415
105.03	STANDBY	6,490	6,150	6,150	6,150	6,150
106.00	MEDICAL INSURANCE	33,823	36,749	36,749	37,204	39,949
106.01	LIFE INSURANCE	417	431	431	443	456
106.02	LONG TERM DISABILITY	158	164	164	168	173
107.00	WORKERS' COMPENSATION	2,059	1,976	1,976	2,132	2,276
201.00	CHEMICALS	66	1,000	1,000	883	750
202.00	FUEL	8,451	8,337	8,337	8,550	8,337
203.00	TOOLS/SMALL EQUIPMENT	821	500	500	800	500
204.00	POSTAGE & FREIGHT	159	250	250	176	250
205.00	OFFICE SUPPLIES	1,557	1,700	1,700	1,698	1,700
206.00	EMPLOYEE RELATIONS	600	550	550	550	550
207.00	REPRODUCTION & PRINTING	2,213	2,000	2,000	1,835	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,413	2,000	2,000	1,979	2,000
210.00	BOTANICAL & AGRICULTURAL	104	100	100	225	175
211.00	CLEANING AND JANITORIAL	4,863	4,400	4,400	4,441	4,400
212.00	COMPUTER EQUIPMENT & SUPPLIES	2,064	1,000	1,000	371	500
213.00	COMMUNICATIONS EQUIPMENT	1,295	100	100	431	100
215.00	ANIMAL CONTRL/SHELTER SUPPLIES	5,923	9,000	9,000	9,000	9,000
218.00	PHOTOGRAPHY	296	300	300	291	300
221.00	SAFETY/FIRST AID SUPPLIES	129	500	500	150	250
223.00	SMALL APPLIANCES	620	1,300	1,300	1,300	1,300
230.00	AMMO/GUN SUPPLIES	0	150	150	50	100
250.00	OTHER SUPPLIES	580	800	800	589	600
303.00	VEHICLES/LARGE EQUIPMENT	2,129	3,000	3,000	3,442	3,000
309.00	COMMUNICATION/PHOTO EQUIP	0	300	300	200	25
310.00	LAND/GROUNDS	30	75	75	0	75
312.00	BUILDINGS/APPLIANCES	3,037	2,400	2,400	2,365	2,400
350.00	OTHER MAINTENANCE	0	50	50	50	50

DEPT 154 - ANIMAL SHELTER/CONTROL DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 10,620	\$ 11,600	\$ 11,600	\$ 11,120	\$ 11,687
403.00	TELEPHONE	1,186	1,187	1,187	872	1,200
405.00	WATER	578	825	825	586	825
406.00	SEWER	837	900	900	768	900
409.00	ADVERTISEMENTS/LEGAL NOTICES	882	1,100	1,100	1,393	1,500
416.00	VETERINARIAN SERVICES	2,702	3,200	3,200	3,138	3,200
417.00	CITY LICENSE-VET EXP	3,014	3,000	3,000	3,374	3,000
417.50	ANIMAL ADOPTION COUPON EXPENSE	23,027	34,000	34,000	33,662	34,000
424.00	SERVICE CONTRACTS	3,298	2,667	2,667	2,812	3,021
442.00	CONTRACT MOWING	0	0	0	0	1,920
450.00	OTHER SERVICES	1,214	1,500	1,500	1,500	1,500
702.00	BUILDINGS	536	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	1,230	1,025	1,025	1,158	1,200
908.00	SEMINARS/MEMBERSHIP/TRAVE	425	800	800	797	800
908.10	MILEAGE	273	300	300	200	200
950.00	OTHER SUNDRY	801	650	650	701	650
999.00	WASHINGTON COUNTY REIMB	(45,600)	(45,600)	(45,600)	(45,600)	(45,600)
TOTAL DEPARTMENT		\$ 234,867	\$ 260,838	\$ 260,838	\$ 260,484	\$ 276,123

* REVISED ANNUAL ESTIMATE

DEPT 155 - MUNICIPAL COURT DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 231,008	\$ 241,524	\$ 241,524	\$ 243,376	\$ 244,177
102.00	OVERTIME PAY	1,249	500	500	1,500	500
103.00	OASDI/MEDICARE	16,574	18,979	18,979	17,919	19,164
103.02	MATCHING RETIREMENT	14,391	15,958	15,958	13,036	16,880
105.00	LONGEVITY PAY	3,610	3,915	3,915	2,743	3,495
105.01	EDUCATION/MISCELLANEOUS	1,800	1,800	1,800	1,767	1,807
106.00	MEDICAL INSURANCE	24,820	29,541	29,541	32,355	37,357
106.01	LIFE INSURANCE	679	672	672	710	728
106.02	LONG TERM DISABILITY	258	302	302	283	328
107.00	WORKERS' COMPENSATION	1,132	1,258	1,258	1,160	1,207
118.00	ACCRUED COMP TIME	(728)	0	0	0	0
202.00	FUEL	3,347	2,898	2,898	3,327	3,000
204.00	POSTAGE & FREIGHT	5,413	5,000	5,000	5,527	5,000
205.00	OFFICE SUPPLIES	1,651	1,200	1,200	1,200	1,200
206.00	EMPLOYEE RELATIONS	276	360	360	360	500
207.00	REPRODUCTION & PRINTING	1,632	2,000	2,000	2,484	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	344	400	400	400	400
209.00	EDUCATIONAL	0	150	150	150	150
211.00	CLEANING AND JANITORIAL	50	50	50	40	50
213.00	COMMUNICATIONS EQUIPMENT	14	0	0	0	0
250.00	OTHER SUPPLIES	34	30	30	176	0

DEPT 155 - MUNICIPAL COURT DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 420	\$ 700	\$ 700	\$ 700	\$ 700
304.00	MACHINERY/EQUIPMENT	142	0	0	0	0
312.00	BUILDING MAINTENANCE	0	0	0	244	0
403.00	TELEPHONE	820	850	850	850	850
408.10	RENTALS/LEASES-FLEET	0	0	0	150	900
419.00	LEGAL FEES	17,963	18,000	18,000	22,000	22,000
424.00	SERVICE CONTRACTS	15,953	18,500	18,500	18,500	18,500
450.00	OTHER SERVICES	1,142	1,500	1,500	1,500	1,500
901.00	LIAB/CASUALTY INSURANCE	411	451	451	401	450
908.00	SEMINARS/MEMBERSHIP/TRAVE	4,902	5,000	5,000	5,000	5,500
908.10	MILEAGE	1,456	1,200	1,200	1,200	1,500
949.00	UNEMPLOYMENT BENEFITS	1,062	0	0	0	0
950.00	OTHER SUNDRY	61	150	150	37	150
TOTAL DEPARTMENT		\$ 351,886	\$ 372,888	\$ 372,888	\$ 379,095	\$ 389,993

* REVISED ANNUAL ESTIMATE

COURTS SECURITY/TECHNOLOGY FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
REVENUES					
FINE TIME PYMT-JUDICIAL	\$ 2,452	\$ 3,200	\$ 3,200	\$ 1,700	\$ 1,700
JUDICIAL FEE-CITY	2,262	2,300	2,300	1,800	1,800
JUVENILE CASE MGMT FEE	18,910	18,000	18,000	15,000	15,000
TECHNOLOGY FEES	15,337	16,200	16,200	12,000	12,000
SECURITY FEES	11,524	12,200	12,200	10,000	10,000
TOTAL REVENUES	50,485	51,900	51,900	40,500	40,500
TOTAL OPERATING RESOURCES	50,485	51,900	51,900	40,500	40,500
EXPENDITURES					
COURT CITY JUDICIAL EFFCNCY EXP ¹	0	8,250	8,250	8,250	8,050
COURT TECHNOLOGY EXP ²	29,370	11,920	11,920	17,000	3,950
COURT SECURITY EXP ³	861	3,530	3,530	5,000	40,000
TOTAL EXPENDITURES	30,231	23,700	23,700	30,250	52,000
TRANSFERS-OUT	18,910	18,000	18,000	15,000	15,000
TOTAL USES OF OP RESOURCES	49,141	41,700	41,700	45,250	67,000
NET REVENUES	1,344	10,200	10,200	(4,750)	(26,500)
FUND BALANCE	126,020	136,220	136,220	121,270	94,770

* REVISED ANNUAL ESTIMATE

¹ COMPUTER REPLACEMENT & ADOBE LICENSE RENEWAL: \$8,050

² HANDHELD (2) TICKET WRITERS: \$3,950

³ SECURITY SYSTEM UPGRADE: \$40,000



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DEPT 167 - PUBLIC WORKS DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 268,541	\$ 142,777	\$ 142,777	\$ 148,420	\$ 113,710
103.00	OASDI/MEDICARE	20,042	12,345	12,345	12,210	9,692
103.02	MATCHING RETIREMENT	19,848	11,902	11,902	10,080	9,748
105.00	LONGEVITY PAY	5,890	1,253	1,253	1,490	719
105.01	EDUCATION/MISCELLANEOUS	4,800	14,631	14,631	13,119	12,046
106.00	MEDICAL INSURANCE	44,485	19,826	19,826	18,935	13,682
106.01	LIFE INSURANCE	905	580	580	470	394
106.02	LONG TERM DISABILITY	379	201	201	201	150
107.00	WORKERS' COMPENSATION	824	406	406	404	279
118.00	ACCRUED COMP TIME	(2,122)	0	0	0	0
202.00	FUEL	2,136	1,300	1,300	0	0
203.00	TOOLS/SMALL EQUIPMENT	0	30	30	0	0
204.00	POSTAGE & FREIGHT	359	200	200	20	100
205.00	OFFICE SUPPLIES	504	600	600	275	300
206.00	EMPLOYEE RELATIONS	419	250	250	10	100
207.00	REPRODUCTION & PRINTING	9,924	2,000	2,000	2,000	1,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	0	0	0	95	500
209.00	EDUCATIONAL	1,592	0	0	0	0
210.00	BOTANICAL & AGRICULTURAL	10	0	0	0	0
211.00	CLEANING/JANITORIAL	91	100	100	0	0
212.00	COMPUTER EQUIPMENT & SUPPLIES	4,068	1,115	1,115	1,505	300
213.00	COMMUNICATIONS EQUIPMENT	142	150	150	0	0
218.00	PHOTOGRAPHY	0	0	0	230	200
223.00	SMALL APPLIANCES	22	0	0	20	0
250.00	OTHER SUPPLIES	6	0	0	427	200

DEPT 167 - PUBLIC WORKS DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 155	\$ 0	\$ 0	\$ 45	\$ 0
403.00	TELEPHONE	1,977	660	660	1,360	660
409.00	ADVERTISEMENTS/LEGAL NOTICES	1,418	100	100	0	0
424.00	SERVICE CONTRACTS	17,695	17,590	17,590	727	735
450.00	OTHER SERVICES	220	0	0	60	10,100
901.00	LIAB/CASUALTY INSURANCE	961	800	800	0	0
908.00	SEMINARS/MEMBERSHIP/TRAVE	3,516	2,000	2,000	1,723	2,000
908.10	MILEAGE	753	800	800	393	800
949.00	UNEMPLOYMENT BENEFITS	3,379	0	0	16,562	0
TOTAL DEPARTMENT		\$ 412,937	\$ 231,616	\$ 231,616	\$ 230,781	\$ 177,415

* REVISED ANNUAL ESTIMATE

DEPT 172 - INFORMATION TECHNOLOGY DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 260,696	\$ 252,168	\$ 252,168	\$ 246,417	\$ 266,190
102.00	OVERTIME PAY	658	800	800	800	800
103.00	OASDI/MEDICARE	19,157	19,932	19,932	18,642	21,052
103.02	MATCHING RETIREMENT	19,031	19,443	19,443	15,674	21,852
105.00	LONGEVITY PAY	1,150	1,323	1,323	1,023	1,527
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	5,844	6,023
106.00	MEDICAL INSURANCE	42,788	44,617	44,617	36,076	42,752
106.01	LIFE INSURANCE	917	884	884	893	922
106.02	LONG TERM DISABILITY	353	337	337	340	351
107.00	WORKERS' COMPENSATION	1,147	1,135	1,135	1,076	1,197
118.00	ACCRUED COMP TIME	(60)	0	0	0	0
202.00	FUEL	576	450	450	678	800
203.00	TOOLS/SMALL EQUIPMENT	528	500	500	415	300
204.00	POSTAGE & FREIGHT	65	100	100	62	100
205.00	OFFICE SUPPLIES	570	700	700	591	600
206.00	EMPLOYEE RELATIONS	979	960	960	960	960
207.00	REPRODUCTION & PRINTING	1,099	1,000	1,000	750	800
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,431	1,500	1,500	1,400	1,500
209.00	EDUCATIONAL	1,190	1,200	1,200	1,107	1,000
211.00	CLEANING & JANITORIAL	0	100	100	53	50
212.00	COMPUTER EQUIPMENT & SUPPLIES	23,077	30,800	30,800	30,771	30,200
213.00	COMMUNICATIONS EQUIPMENT	2,163	2,000	2,000	2,000	1,000
213.10	NETWORK TECH EQUIPMENT	7,329	6,000	6,000	6,000	6,000
218.00	PHOTOGRAPHY	994	500	500	484	500
250.00	OTHER SUPPLIES	402	500	500	312	500

CORRECTED TO ACCOUNT FOR RECREATION/AQUATICS SUPERINTENDENT VACANCY AND IT WEBMASTER REALLOCATION.

DEPT 172 - INFORMATION TECHNOLOGY DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 433	\$ 400	\$ 400	\$ 350	\$ 500
312.00	BUILDINGS/APPLIANCES	1,670	0	0	0	0
313.00	COMPUTER/OFFICE EQUIPMENT	0	500	500	300	0
402.80	SPECIAL SERVICES	1,873	7,000	7,000	2,000	2,000
403.00	TELEPHONE	39,102	48,000	48,000	30,959	35,052
403.10	TELEPHONE-WASH COUNTY	10,702	11,900	11,900	10,986	12,048
408.10	RENTALS/LEASES-FLEET	0	0	0	125	200
424.00	SERVICE CONTRACTS	129,826	133,000	133,000	133,000	137,405
424.10	SERVICE CONTRACTS-WASH COUNTY	1,875	6,200	6,200	6,500	6,200
901.00	LIAB/CASUALTY INSURANCE	225	225	225	199	225
908.00	SEMINARS/MEMBERSHIP/TRAVE	14,938	20,000	20,000	20,165	20,000
908.10	MILEAGE	536	700	700	700	700
950.00	OTHER SUNDRY	53	0	0	0	0
999.00	WASHINGTON COUNTY REIMB	(23,660)	(27,700)	(27,700)	(27,700)	(27,700)
TOTAL DEPARTMENT		\$ 568,613	\$ 593,174	\$ 593,174	\$ 549,952	\$ 593,606

* REVISED ANNUAL ESTIMATE



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ELECTRIC FUND SUMMARY

	ACTUAL 2012	ORIGINAL 2013	AMENDED 2013	RAE 2013	BUDGET 2014
DISTRIBUTION REVENUES ¹					
CUSTOMER CHARGE	1,237,844	1,283,472	1,283,472	1,244,940	1,278,593
WIRE CHARGE	4,419,966	4,762,363	4,762,363	4,318,868	4,375,374
- WIRE CHARGE RATE CHANGE	0	0	0	0	184,407
ANCILLARY SERVICE REVENUES	568,532	562,631	562,631	553,126	558,979
INTEREST EARNED	27,354	24,300	24,300	24,300	26,100
OTHER REVENUE	20,560	11,650	11,650	14,342	14,103
SUBTOTAL DISTRIBUTION REV	6,274,256	6,644,416	6,644,416	6,155,577	6,437,556
GENERATION REVENUES					
GENERATION CHARGE	21,012,460	22,530,842	22,530,842	20,698,245	20,983,992
PCRF	(2,673,519)	(3,078,258)	(3,078,258)	(2,020,789)	(1,284,712)
LCRA ABNR	0	0	0	0	0
SUBTOTAL GENERATION REV	18,338,941	19,452,584	19,452,584	18,677,456	19,699,280
TOTAL REVENUES	24,613,197	26,097,000	26,097,000	24,833,033	26,136,836
TRANSFERS-IN UTILITIES	432,260	525,341	525,341	470,923	543,466
TOTAL OPERATING RESOURCES	25,045,457	26,622,341	26,622,341	25,303,956	26,680,302
DISTRIBUTION EXPENDITURES					
OPERATING DEPARTMENTS	3,182,984	3,419,543	3,419,543	2,997,996	3,590,127
FRANCHISE TAX	1,679,772	1,784,889	1,784,889	1,696,889	1,787,636
DEBT SERVICE	9,564	9,564	9,564	9,564	9,564
OTHER DIRECT	2,360	2,400	2,400	2,400	2,400
MISCELLANEOUS	66,062	70,000	70,000	49,599	49,200
SUBTOTAL DISTRIBUTION EXP	4,940,743	5,286,397	5,286,397	4,756,448	5,438,927
GENERATION EXPENDITURES					
ELECTRICITY PURC/BASE COST	18,401,063	19,447,821	19,447,821	18,653,551	19,645,795
SUBTOTAL GENERATION EXPENDITURES	18,401,063	19,447,821	19,447,821	18,653,551	19,645,795
TRANSFERS-OUT GENERAL FUND	1,535,782	1,773,744	1,773,744	1,674,052	1,805,890
TOTAL USES OF OP RESOURCES	24,877,588	26,507,962	26,507,962	25,084,051	26,890,612
DISTRIBUTION NET REVENUES	229,991	109,616	109,616	196,000	(263,795)
GENERATION NET REVENUES	(62,122)	4,763	4,763	23,905	53,485
TOTAL NET REVENUES	167,869	114,379	114,379	219,905	(210,310)
AMR METER PROJECT	536,307	0	0	40,000	0
TOTAL ADJUSTED NET REVENUES	(368,438)	114,379	114,379	179,905	(210,310)
WORKING CAPITAL	6,631,950	6,746,329	6,746,329	6,811,855	6,601,545
¹ KWH SALES OF	281,490,681	301,553,937	301,553,937	275,974,750	280,114,371

CORRECTED TO ACCOUNT FOR RECREATION/AQUATICS SUPERINTENDENT VACANCY AND IT WEBMASTER REALLOCATION.

DEPT 132 - UTILITY BILLING DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 236,917	\$ 275,355	\$ 275,355	\$ 216,680	\$ 218,200
102.00	OVERTIME PAY	2,587	2,000	2,000	2,500	2,000
103.00	OASDI/MEDICARE	18,090	21,639	21,639	16,624	17,262
103.02	MATCHING RETIREMENT	17,233	21,106	21,106	13,835	17,918
105.00	LONGEVITY PAY	5,085	4,875	4,875	3,945	4,615
106.00	MEDICAL INSURANCE	39,666	43,434	43,434	35,962	43,336
106.01	LIFE INSURANCE	754	970	970	684	773
106.02	LONG TERM DISABILITY	310	370	370	276	293
107.00	WORKERS' COMPENSATION	502	734	734	378	396
116.00	SALARIES/WAGES CONTINGENCY	0	0	0	(80)	0
118.00	ACCRUED COMP TIME	(2,929)	0	0	0	0
202.00	FUEL	6,745	8,000	5,035	4,200	0
203.00	TOOLS/SMALL EQUIPMENT	0	300	300	0	0
204.00	POSTAGE & FREIGHT	33,626	39,000	39,000	39,000	39,000
205.00	OFFICE SUPPLIES	1,074	1,000	1,000	800	1,100
206.00	EMPLOYEE RELATIONS	554	700	700	616	600
207.00	REPRODUCTION & PRINTING	9,585	9,000	9,000	8,972	9,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	227	300	300	350	0
210.00	BOTANICAL & AGRICULTURAL	28	50	50	47	0
211.00	CLEANING AND JANITORIAL	101	100	100	150	150
212.00	COMPUTER EQUIPMENT & SUPPLIES	588	1,500	3,445	100	1,500
213.00	COMMUNICATIONS EQUIPMENT	462	100	100	9	100
221.00	SAFETY/FIRST AID SUPPLIES	0	30	30	0	30
223.00	SMALL APPLIANCES	0	50	50	200	200
250.00	OTHER SUPPLIES	1,186	1,500	1,500	1,313	1,500
303.00	VEHICLES/LARGE EQUIPMENT	1,453	750	750	701	0
313.00	COMPUTER/OFFICE EQUIPMENT	0	0	0	75	100

DEPT 132 - UTILITY BILLING DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
403.00	TELEPHONE	\$ 686	\$ 400	\$ 400	\$ 373	\$ 0
408.00	RENTAL & LEASES	420	400	400	420	420
424.00	SERVICE CONTRACTS	68,360	69,500	69,500	69,995	72,000
450.00	OTHER SERVICES	168	400	400	400	400
702.00	BUILDINGS	0	0	0	0	10,800
712.00	OFFICE FURNITURE/EQUIPMENT	0	0	1,020	1,020	0
901.00	LIAB/CASUALTY INSURANCE	832	669	669	386	386
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,314	2,000	2,000	1,300	2,000
908.10	MILEAGE	66	100	100	72	100
950.00	SUNDRY	219	300	300	35	150
TOTAL DEPARTMENT		\$ 445,909	\$ 506,632	\$ 506,632	\$ 421,338	\$ 444,329

* REVISED ANNUAL ESTIMATE

DEPT 160 - PUBLIC UTILITIES DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 369,454	\$ 453,443	\$ 453,443	\$ 448,218	\$ 544,151
102.00	OVERTIME PAY	553	450	450	450	450
103.00	OASDI/MEDICARE	27,953	36,184	36,184	33,749	42,690
103.02	MATCHING RETIREMENT	27,072	35,473	35,473	28,906	44,667
105.00	LONGEVITY PAY	4,960	6,110	6,110	4,685	6,249
105.01	EDUCATION/MISCELLANEOUS	9,600	12,000	12,000	6,029	6,023
106.00	MEDICAL INSURANCE	61,492	81,468	81,468	77,474	107,626
106.01	LIFE INSURANCE	1,333	1,597	1,597	1,558	1,922
106.02	LONG TERM DISABILITY	514	610	610	604	731
107.00	WORKERS' COMPENSATION	1,472	1,759	1,759	1,845	2,151
118.00	ACCRUED COMP TIME	1,285	0	0	0	0
202.00	FUEL	1,486	1,472	1,472	1,235	9,500
203.00	TOOLS/SMALL EQUIPMENT	62	300	300	300	125
204.00	POSTAGE & FREIGHT	436	600	600	500	475
205.00	OFFICE SUPPLIES	1,514	2,500	2,500	1,700	1,700
206.00	EMPLOYEE RELATIONS	1,313	1,000	1,000	1,000	1,000
207.00	REPRODUCTION & PRINTING	5,516	5,000	5,000	5,500	6,000
208.00	CLOTHING	176	800	800	800	350
210.00	BOTANICAL & AGRICULTURAL	0	0	0	20	25
211.00	CLEANING AND JANITORIAL	27	50	50	100	100
212.00	COMPUTER EQUIPMENT & SUPPLIES	2,745	3,900	3,900	8,400	7,700
213.00	COMMUNICATIONS EQUIPMENT	711	500	500	0	0
218.00	PHOTOGRAPHY	0	0	0	110	0
221.00	SAFETY/FIRST AID SUPPLIES	150	200	200	200	100
250.00	OTHER SUPPLIES	224	400	400	400	250

DEPT 160 - PUBLIC UTILITIES DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 864	\$ 400	\$ 400	\$ 400	\$ 1,150
309.00	COMMUNICATION/PHOTO EQUIP	3	300	300	300	10
312.00	BUILDINGS/APPLIANCES	201	100	100	1,000	150
350.00	OTHER MAINTENANCE	15	0	0	0	0
402.00	AUDITS/CONSULTANTS FEES	1,050	200	200	100	1,500
403.00	TELEPHONE	2,817	2,750	2,750	1,627	2,300
408.10	RENTALS/LEASES-FLEET	0	0	0	300	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	659	50	50	278	100
424.00	SERVICE CONTRACTS	10,891	11,845	11,845	10,634	10,640
450.00	OTHER SERVICES	475	600	600	600	400
714.10	SCADA COMMUNICATIONS	11,892	0	0	0	0
810.00	MACHINERY/EQUIPMENT	0	0	0	0	15,450
814.10	SCADA COMMUNICATIONS	10,853	10,000	10,000	10,000	31,000
901.00	LIAB/CASUALTY INSURANCE	694	927	927	619	619
908.00	SEMINARS/MEMBERSHIP/TRAVE	6,879	15,000	15,000	7,136	10,000
908.10	MILEAGE	2,197	4,000	4,000	2,942	4,000
950.00	OTHER SUNDRY	94	125	125	125	125
TOTAL DEPARTMENT		\$ 569,632	\$ 692,113	\$ 692,113	\$ 659,844	\$ 861,429

* REVISED ANNUAL ESTIMATE

DEPT 161 - ELECTRIC DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 559,575	\$ 591,192	\$ 591,192	\$ 548,743	\$ 596,393
102.00	OVERTIME PAY	24,739	19,600	19,600	25,000	25,000
103.00	OASDI/MEDICARE	45,110	49,470	49,470	44,832	50,310
103.02	MATCHING RETIREMENT	43,731	48,249	48,249	37,707	52,219
105.00	LONGEVITY PAY	9,010	9,620	9,620	7,870	9,574
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	5,844	6,023
105.03	STANDBY	19,300	18,700	18,700	18,700	18,700
106.00	MEDICAL INSURANCE	91,577	101,640	101,640	101,888	109,428
106.01	LIFE INSURANCE	2,028	2,086	2,086	1,950	2,107
106.02	LONG TERM DISABILITY	773	794	794	743	802
107.00	WORKERS' COMPENSATION	4,429	4,525	4,525	4,580	4,988
118.00	ACCRUED COMP TIME	(1,890)	0	0	0	0
202.00	FUEL	26,862	25,000	25,000	25,483	25,000
203.00	TOOLS/SMALL EQUIPMENT	8,060	9,800	9,800	9,800	8,400
204.00	POSTAGE & FREIGHT	207	200	200	500	500
205.00	OFFICE SUPPLIES	326	950	950	950	1,400
206.00	EMPLOYEE RELATIONS	839	850	850	850	850
207.00	REPRODUCTION & PRINTING	745	800	800	900	950
208.00	CLOTHING/PERS PROTECTIVE EQUIP	7,785	8,900	8,900	8,900	13,050
209.00	EDUCATIONAL	0	0	0	90	90
210.00	BOTANICAL & AGRICULTURAL	72	450	450	450	450
211.00	CLEANING AND JANITORIAL	823	850	850	850	1,350
212.00	COMPUTER EQUIPMENT & SUPPLIES	4,543	5,500	5,500	3,500	84,201
213.00	COMMUNICATIONS EQUIPMENT	584	2,000	2,000	410	0
221.00	SAFETY/FIRST AID SUPPLIES	4,670	4,700	4,700	4,700	4,700
223.00	SMALL APPLIANCES	543	0	0	0	0
250.00	OTHER SUPPLIES	5,608	5,700	5,700	4,000	5,700
301.00	UTILITY LINES	60,612	102,000	102,000	98,000	102,000
303.00	VEHICLES/LARGE EQUIPMENT	22,518	19,000	19,000	19,000	19,000
304.00	MACHINERY/EQUIPMENT	3,428	3,950	3,950	3,950	3,950
306.00	OUTDOOR/STREET LIGHTING	9,967	4,000	4,000	10,000	7,500
308.00	METERS	99	5,600	5,600	5,600	6,000
310.00	LAND/GROUNDS	5,051	5,000	5,000	5,000	0
311.00	UTILITY PLANTS	3,068	1,900	1,900	1,900	1,900
312.00	BUILDINGS/APPLIANCES	3,831	2,800	2,800	1,500	1,750
314.00	TRANSFORMERS	0	1,500	1,500	0	0
350.00	OTHER MAINTENANCE	118	150	150	151	150

DEPT 161 - ELECTRIC DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 4,592	\$ 4,950	\$ 4,950	\$ 4,260	\$ 4,950
402.00	AUDITS/CONSULTANTS FEES	56,999	30,000	30,000	60,000	110,000
402.80	SPECIAL SERVICES-TREE TRIMMING	122,654	130,000	130,000	130,000	130,000
403.00	TELEPHONE	2,538	2,825	2,825	2,278	2,500
404.00	GAS	545	500	500	662	650
405.00	WATER	212	225	225	205	225
406.00	SEWER	215	240	240	204	240
406.50	GARBAGE	920	920	920	932	940
406.60	TRNSF STATION/LANDFILL FEE	762	650	650	650	600
408.00	RENTAL & LEASES	95	3,000	3,000	3,000	0
408.10	RENTALS/LEASES-FLEET	0	20,820	20,820	17,000	17,000
409.10	PUBLIC ED/INFORMATION	4,234	4,300	4,300	0	2,000
424.00	SERVICE CONTRACTS	2,790	2,470	2,470	2,470	1,200
425.00	LABORATORY TEST FEES	790	3,000	3,000	7,045	5,000
450.00	OTHER SERVICES	7,497	8,000	8,000	8,000	6,500
702.00	BUILDINGS	10,549	0	0	0	0
710.00	MACHINERY/EQUIPMENT	21,262	8,999	8,999	8,999	15,700
804.00	UTILITY LINES	371,032	438,500	438,500	350,000	355,000
804.10	UTILITY LINE-CONTINGENCY	111,846	65,000	65,000	30,000	65,000
807.00	TRANSFORMERS	163,208	110,000	110,000	110,000	110,000
808.00	METERS	13,209	15,000	15,000	30,000	20,000
808.01	AMR METERS	0	0	0	10,000	0
808.10	SVC INSTALL	11,181	10,000	10,000	2,500	2,500
809.10	STREET LIGHTS/SIGNALS	5,159	6,000	6,000	6,000	0
813.00	VEHICLES	185,373	192,000	192,000	29,367	230,237
814.10	SCADA/COMMUNICATIONS	0	0	0	2,209	0
814.12	MILSOFT OUTAGE MGMT SYSTEM	0	0	0	0	0
814.15	WIRELESS MESH	59,612	60,000	60,000	60,000	0
901.00	LIAB/CASUALTY INSURANCE	6,193	8,283	8,283	4,952	4,952
908.00	SEMINARS/MEMBERSHIP/TRAVE	29,388	31,000	31,000	31,000	34,000
908.10	MILEAGE	715	300	300	400	400
950.00	OTHER SUNDRY	332	340	340	340	340
TOTAL DEPARTMENT		\$ 2,167,443	\$ 2,220,798	\$ 2,220,798	\$ 1,916,814	\$ 2,284,369

* REVISED ANNUAL ESTIMATE



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GAS FUND SUMMARY

	ACTUAL 2012	ORIGINAL 2013	AMENDED 2013	RAE 2013	BUDGET 2014
DISTRIBUTION REVENUES ¹					
UTILITY REVENUES	1,123,846	1,157,142	1,157,142	1,211,362	1,226,480
- RATE CHANGE	0	0	0	0	127,094
INTEREST EARNED	770	700	700	650	700
OTHER REVENUE	17,461	13,200	13,200	13,982	12,730
SUBTOTAL DISTRIBUTION REV	1,142,077	1,171,042	1,171,042	1,225,994	1,367,003
COMMODITY REVENUES ¹					
UTILITY REVENUES	3,033,377	3,088,126	3,088,126	3,378,705	3,411,608
GCA	(1,734,677)	(1,789,545)	(1,789,545)	(1,618,690)	(1,423,618)
SUBTOTAL COMMODITY REV	1,298,700	1,298,581	1,298,581	1,760,015	1,987,990
TOTAL OPERATING RESOURCES	2,440,777	2,469,623	2,469,623	2,986,008	3,354,993
DISTRIBUTION EXPENDITURES					
OPERATING DEPARTMENTS	473,423	511,233	511,233	508,569	554,512
FRANCHISE TAX	169,580	171,901	171,901	207,996	233,909
DEBT SERVICE	10,213	2,033	2,033	2,033	2,034
OTHER	532	3,500	3,500	(756)	200
SUBTOTAL DISTRIBUTION EXP	653,749	688,667	688,667	717,842	790,655
COMMODITY EXPENDITURES					
GAS PURCHASE COST	1,197,194	1,201,142	1,201,142	1,588,957	1,815,958
SUBTOTAL COMMODITY EXP	1,197,194	1,201,142	1,201,142	1,588,957	1,815,958
TRANSFERS-OUT	445,806	517,681	517,681	484,127	534,652
TOTAL USES OF OP RESOURCES	2,296,749	2,407,490	2,407,490	2,790,926	3,141,265
DISTRIBUTION	42,522	(35,306)	(35,306)	24,025	41,696
COMMODITY	101,506	97,439	97,439	171,058	172,032
TOTAL NET REVENUES	144,028	62,133	62,133	195,082	213,728
AMR METER PROJECT	226,997	0	0	50,000	0
NET REVENUES AFTER AMR	(82,969)	62,133	62,133	145,082	213,728
ENDING WORKING CAPITAL BALANCE	969,554	1,031,687	1,031,687	1,114,636	1,328,365
¹ MCF SALES	369,024	375,684	375,684	411,035	415,037

CORRECTED TO ACCOUNT FOR RECREATION/AQUATICS SUPERINTENDENT VACANCY AND IT WEBMASTER REALLOCATION.

DEPT 162 - GAS DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 210,989	\$ 222,598	\$ 222,598	\$ 226,004	\$ 229,317
102.00	OVERTIME PAY	8,761	8,000	8,000	8,000	8,000
103.00	OASDI/MEDICARE	16,487	19,119	19,119	17,917	19,664
103.02	MATCHING RETIREMENT	16,830	18,649	18,649	15,733	20,410
105.00	LONGEVITY PAY	4,430	4,658	4,658	4,090	4,980
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	5,844	6,023
105.03	STANDBY	8,490	8,200	8,200	8,200	8,200
106.00	MEDICAL INSURANCE	42,642	45,332	45,332	51,389	54,144
106.01	LIFE INSURANCE	779	786	786	824	811
106.02	LONG TERM DISABILITY	296	299	299	314	308
107.00	WORKERS' COMPENSATION	2,018	2,113	2,113	2,117	2,175
118.00	ACCRUED COMP TIME	(1,285)	0	0	0	0
201.00	CHEMICALS	2,799	2,700	2,700	2,689	3,750
202.00	FUEL	11,622	11,500	11,500	10,163	11,000
203.00	TOOLS/SMALL EQUIPMENT	1,247	1,200	1,200	1,200	2,200
204.00	POSTAGE & FREIGHT	404	600	600	600	700
205.00	OFFICE SUPPLIES	262	500	500	500	500
206.00	EMPLOYEE RELATIONS	913	750	750	750	750
207.00	REPRODUCTION & PRINTING	317	600	600	600	600
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,682	1,260	1,260	2,935	1,300
210.00	BOTANICAL & AGRICULTURAL	122	100	100	100	100
211.00	CLEANING AND JANITORIAL	918	600	600	701	700
212.00	COMPUTER EQUIPMENT & SUPPLIES	637	0	0	2,874	434
213.00	COMMUNICATIONS EQUIPMENT	227	0	0	32	100
218.00	PHOTOGRAPHY	0	0	0	110	0
221.00	SAFETY/FIRST AID SUPPLIES	369	500	500	602	600
250.00	OTHER SUPPLIES	3,531	2,500	2,500	3,000	3,000
301.00	UTILITY LINES	7,055	10,000	10,000	10,000	10,000
303.00	VEHICLES/LARGE EQUIPMENT	6,462	5,000	5,000	5,000	5,000
304.00	MACHINERY/EQUIPMENT	5,552	2,500	2,500	2,108	2,500
308.00	METERS	189	100	100	100	100
311.00	UTILITY PLANTS	2,215	7,000	7,000	6,200	8,300
312.00	BUILDINGS/APPLIANCES	1,092	200	200	417	400
313.00	COMPUTER/OFFICE EQUIPMENT	0	0	0	0	50
350.00	OTHER MAINTENANCE	503	200	200	200	200

DEPT 162 - GAS DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 3,121	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,968
402.00	AUDITS/CONSULTANTS FEES	13,827	3,000	33,000	35,000	2,800
402.15	STATE FEES	0	3,375	3,375	3,406	4,000
403.00	TELEPHONE	1,536	1,500	1,500	1,279	1,300
404.00	GAS	985	600	600	586	695
405.00	WATER	153	0	0	0	0
406.00	SEWER	150	0	0	0	0
406.50	GARBAGE	471	570	570	574	600
406.60	TRNSF STATION/LANDFILL FEE	0	0	0	19	0
408.00	RENTAL & LEASES	1,497	1,300	1,300	1,300	1,800
408.10	RENTALS/LEASES-FLEET	0	11,000	11,000	3,500	3,500
409.10	PUBLIC ED/INFORMATION	6,761	4,900	4,900	4,899	5,000
424.00	SERVICE CONTRACTS	834	1,675	1,675	1,675	2,050
425.00	LABORATORY TEST FEES	660	800	800	660	800
450.00	OTHER SERVICES	5,042	1,000	1,000	1,365	1,000
714.10	SCADA COMMUNICATIONS	0	0	0	0	1,500
804.00	UTILITY LINES	0	10,000	10,000	5,000	26,000
804.10	UTILITY LINE-CONTINGENCY	42,482	10,000	10,000	9,799	10,000
808.00	METERS	6,758	45,000	15,000	15,000	35,000
808.10	SVC INSTALL	20,994	15,000	15,000	13,827	13,000
809.00	GAS REGULATORS	0	5,000	5,000	8,297	10,000
810.00	MACHINERY/EQUIPMENT	0	0	0	0	18,283
901.00	LIAB/CASUALTY INSURANCE	1,669	1,349	1,349	1,170	1,300
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,542	9,000	9,000	7,000	7,000
908.10	MILEAGE	585	500	500	800	500
950.00	OTHER SUNDRY	0	100	100	100	100
TOTAL DEPARTMENT		\$ 473,422	\$ 511,233	\$ 511,233	\$ 508,569	\$ 554,512

* REVISED ANNUAL ESTIMATE



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WATER FUND SUMMARY

	ACTUAL 2012	ORIGINAL 2013	AMENDED 2013	RAE 2013	BUDGET 2014
REVENUES ¹					
UTILITY REVENUES	4,300,743	4,423,020	4,423,020	4,169,332	4,292,838
INTEREST EARNED	4,108	3,500	3,500	4,300	4,700
OTHER REVENUE	131,377	105,006	105,006	111,198	112,417
TOTAL REVENUES	4,436,228	4,531,526	4,531,526	4,284,830	4,409,955
OTHER SOURCES ²	203,527	983,640	983,640	601,999	699,663
TOTAL OPERATING RESOURCES	4,639,755	5,515,166	5,515,166	4,886,829	5,109,618
EXPENDITURES					
OPERATING DEPARTMENTS	1,879,880	2,162,858	2,162,858	2,109,697	2,268,296
HIGH PRESSURE PLANE EXPAND ²	2,372	529,177	529,177	45,000	365,000
VALMONT/SALEM EXTENSION ²	24,524	143,000	143,000	245,536	0
FRANCHISE TAX	301,052	304,058	304,058	291,853	300,499
DEBT SERVICE ²	1,085,422	1,089,624	1,089,624	1,089,624	1,106,244
PURCHASE COSTS	265,650	265,650	265,650	265,650	265,650
OTHER	18,990	12,818	12,818	7,941	6,500
TOTAL EXPENDITURES	3,577,890	4,507,185	4,507,185	4,055,301	4,312,189
TRANSFERS-OUT	427,083	494,793	494,793	465,369	499,685
TOTAL USES OF OP RESOURCES	4,004,973	5,001,978	5,001,978	4,520,670	4,811,874
NET REVENUES	634,782	513,188	513,188	366,159	297,744
AMR METER PROJECT	466,034	700,000	700,000	700,000	0
NET REVENUES AFTER AMR	168,748	(186,812)	(186,812)	(333,841)	297,744
ENDING BALANCE	2,328,885	2,142,073	2,142,073	1,995,044	2,292,788
¹ GALLONS SOLD	872,381,300	885,000,000	885,000,000	826,756,630	851,133,024

² RESTRICTED CASH FROM 2012 BOND ISSUE USED FOR FUNDING QUALIFIED PROJECTS AND DEBT PAYMENTS.

DEPT 163 - WATER TREATMENT DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 255,099	\$ 265,735	\$ 265,735	\$ 270,059	\$ 276,200
102.00	OVERTIME PAY	26,342	14,000	14,000	35,000	14,000
103.00	OASDI/MEDICARE	20,126	22,183	22,183	22,349	23,021
103.02	MATCHING RETIREMENT	20,410	21,582	21,582	19,536	23,840
105.00	LONGEVITY PAY	3,570	3,820	3,820	3,355	4,180
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	5,844	6,023
106.00	MEDICAL INSURANCE	58,847	71,611	71,611	75,974	83,382
106.01	LIFE INSURANCE	915	941	941	977	974
106.02	LONG TERM DISABILITY	348	357	357	372	371
107.00	WORKERS' COMPENSATION	5,474	5,738	5,738	5,828	5,953
118.00	ACCRUED COMP TIME	(1,486)	0	0	0	0
201.00	CHEMICALS	329,617	295,000	295,000	255,773	290,000
202.00	FUEL	6,095	8,892	8,892	6,346	6,500
203.00	TOOLS/SMALL EQUIPMENT	643	1,050	1,050	1,000	500
204.00	POSTAGE & FREIGHT	1,405	1,500	1,500	1,407	1,500
205.00	OFFICE SUPPLIES	212	300	300	81	200
206.00	EMPLOYEE RELATIONS	200	500	500	453	500
207.00	REPRODUCTION & PRINTING	1,936	3,000	3,000	2,500	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,145	800	800	779	1,700
210.00	BOTANICAL & AGRICULTURAL	47	100	100	53	100
211.00	CLEANING AND JANITORIAL	637	400	400	573	500
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,870	2,100	2,100	1,982	3,584
213.00	COMMUNICATIONS EQUIPMENT	114	100	100	0	100
220.00	LAB SUPPLIES	7,091	5,000	5,000	4,882	5,000
221.00	SAFETY/FIRST AID SUPPLIES	339	100	100	0	100
223.00	SMALL APPLIANCES	150	200	200	185	50
250.00	OTHER SUPPLIES	665	500	500	594	500
303.00	VEHICLES/LARGE EQUIPMENT	1,693	2,000	2,000	5,000	2,000
304.00	MACHINERY/EQUIPMENT	199	500	500	433	500
309.00	COMMUNICATION/PHOTO EQUIP	265	0	0	0	0
310.00	LAND/GROUNDS	279	500	500	2,232	500
311.00	UTILITY PLANTS	104,346	84,500	84,500	82,446	127,000
312.00	BUILDINGS/APPLIANCES	4,973	3,500	1,950	1,312	1,500
350.00	OTHER MAINTENANCE	0	50	50	21	50

DEPT 163 - WATER TREATMENT DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 231,412	\$ 265,000	\$ 265,000	\$ 215,637	\$ 229,648
402.00	AUDITS/CONSULTANTS FEES	5,502	18,000	18,000	17,107	25,000
402.15	STATE FEES	15,228	15,300	15,300	15,328	15,500
403.00	TELEPHONE	1,625	1,600	1,600	1,476	1,500
404.00	GAS	379	0	0	0	0
406.50	GARBAGE	677	570	570	574	620
406.60	TRNSF STATION/LANDFILL FEE	30	0	0	0	0
408.00	RENTAL & LEASES	380	1,200	1,200	6,601	1,200
408.10	RENTALS/LEASES-FLEET	0	18,525	18,525	5,000	5,000
424.00	SERVICE CONTRACTS	5,039	5,700	5,700	5,200	5,500
425.00	LABORATORY TEST FEES	4,511	7,000	7,000	7,000	13,000
450.00	OTHER SERVICES	900	1,000	1,000	130	500
702.00	BUILDINGS	0	0	1,550	1,437	0
710.00	MACHINERY/EQUIPMENT	0	0	0	0	8,500
712.00	OFFICE FURNITURE/EQUIPMENT	1,000	0	0	0	0
714.00	RADIOS/RADAR/CAMERAS	0	0	0	0	3,500
715.00	OTHER CAPITAL	4,780	0	0	0	33,900
802.00	BUILDINGS	17,206	0	0	1,636	0
813.00	VEHICLES/LARGE EQUIPMENT	0	0	0	0	25,650
814.10	SCADA/COMMUNICATIONS	0	0	0	0	19,335
901.00	LIAB/CASUALTY INSURANCE	1,928	1,556	1,556	1,749	1,749
908.00	SEMINARS/MEMBERSHIP/TRAVE	5,320	6,000	6,000	5,321	6,000
908.10	MILEAGE	502	1,000	1,000	220	700
950.00	OTHER SUNDRY	94	0	0	0	0
TOTAL DEPARTMENT		\$ 1,155,879	\$ 1,165,010	\$ 1,165,010	\$ 1,091,762	\$ 1,279,130

* REVISED ANNUAL ESTIMATE

DEPT 164 - WATER CONSTRUCTION DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 138,077	\$ 144,379	\$ 144,379	\$ 138,087	\$ 148,922
102.00	OVERTIME PAY	11,780	10,300	10,300	8,000	10,300
103.00	OASDI/MEDICARE	11,368	12,504	12,504	11,400	12,761
103.02	MATCHING RETIREMENT	10,737	12,197	12,197	9,566	13,245
105.00	LONGEVITY PAY	815	2,578	2,578	883	1,271
105.03	STANDBY	6,002	6,150	6,150	6,150	6,150
106.00	MEDICAL INSURANCE	32,644	43,507	43,507	32,390	41,018
106.01	LIFE INSURANCE	408	510	510	459	528
106.02	LONG TERM DISABILITY	154	194	194	174	200
107.00	WORKERS' COMPENSATION	2,996	3,126	3,126	2,884	3,191
118.00	ACCRUED COMP TIME	(4,047)	0	0	0	0
201.00	CHEMICALS	194	200	200	200	200
202.00	FUEL	15,538	19,582	19,582	15,000	15,000
203.00	TOOLS/SMALL EQUIPMENT	3,620	5,150	8,150	5,900	4,400
204.00	POSTAGE & FREIGHT	93	25	25	29	50
205.00	OFFICE SUPPLIES	358	200	200	200	200
206.00	EMPLOYEE RELATIONS	761	750	750	748	750
207.00	REPRODUCTION & PRINTING	471	600	600	660	600
208.00	CLOTHING/PERS PROTECTIVE EQUIP	3,304	3,350	3,350	3,350	3,200
209.00	EDUCATIONAL	0	0	0	79	0
210.00	BOTANICAL & AGRICULTURAL	158	200	200	150	150
211.00	CLEANING AND JANITORIAL	919	800	800	625	650
212.00	COMPUTER EQUIPMENT & SUPPLIES	7	900	900	885	1,300
213.00	COMMUNICATIONS EQUIPMENT	28	0	0	0	150
218.00	PHOTOGRAPHY	132	50	50	50	125
221.00	SAFETY/FIRST AID SUPPLIES	1,966	1,500	1,500	1,009	1,000
223.00	SMALL APPLIANCES	0	900	900	0	0
250.00	OTHER SUPPLIES	2,896	1,000	1,000	1,262	1,000
301.00	UTILITY LINES	89,232	100,000	100,000	90,000	90,000
303.00	VEHICLES/LARGE EQUIPMENT	9,154	5,000	5,000	7,000	7,000
304.00	MACHINERY/EQUIPMENT	1,461	700	700	657	700
308.00	METERS	90	100	100	0	100
310.00	LAND/GROUNDS	0	0	0	95	0
312.00	BUILDINGS/APPLIANCES	1,343	500	500	885	500
350.00	OTHER MAINTENANCE	1,098	1,250	1,250	500	500

DEPT 164 - WATER CONSTRUCTION DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 5,288	\$ 2,400	\$ 2,400	\$ 6,000	\$ 6,076
402.00	AUDITS/CONSULTANTS FEES	5,538	1,500	1,500	0	1,000
402.80	SPECIAL SERVICES-HYDRANT SURV	0	0	0	0	32,000
403.00	TELEPHONE	802	725	725	755	750
404.00	GAS	649	700	700	649	799
405.00	WATER	212	200	200	205	200
406.00	SEWER	214	250	250	204	200
406.50	GARBAGE	534	570	570	574	575
406.60	TRNSF STATION/LANDFILL FEE	332	0	0	5	0
408.00	RENTAL & LEASES	6,680	0	0	159	200
408.10	RENTALS/LEASES-FLEET	0	40,185	40,185	28,788	30,000
422.00	CONTRACT LABOR	0	25,000	25,000	15,000	0
424.00	SERVICE CONTRACTS	347	90	90	764	700
450.00	OTHER SERVICES	145	500	500	130	200
702.00	BUILDINGS	4,132	0	0	0	0
710.00	MACHINERY/EQUIPMENT	0	16,500	13,500	14,077	22,500
712.00	OFFICE FURNITURE/EQUIPMENT	1,000	0	0	0	0
802.00	BUILDINGS	0	15,000	15,000	15,000	0
804.00	UTILITY LINES	172,241	400,000	400,000	531,002	400,000
804.10	UTILITY LINE-CONTINGENCY	114,510	75,000	75,000	10,860	75,000
808.00	METERS	27,030	20,000	20,000	5,144	25,000
808.01	AMR METERS	0	0	0	0	0
808.10	SVC INSTALL	18,304	13,500	13,500	41,564	20,000
810.00	MACHINERY/EQUIPMENT	15,904	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	2,690	2,026	2,026	2,005	2,005
908.00	SEMINARS/MEMBERSHIP/TRAVE	3,379	5,000	5,000	4,991	6,000
908.10	MILEAGE	314	500	500	782	800
TOTAL DEPARTMENT		\$ 724,002	\$ 997,848	\$ 997,848	\$ 1,017,935	\$ 989,166

* REVISED ANNUAL ESTIMATE



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WASTEWATER FUND SUMMARY

	ACTUAL 2012	ORIGINAL 2013	AMENDED 2013	RAE 2013	BUDGET 2014
REVENUES					
UTILITY REVENUES ¹	3,529,850	3,696,079	3,696,079	3,281,196	3,400,605
WASTEHAULERS	63,137	70,000	70,000	64,000	64,000
RECLAIMED WATER	5,152	0	0	16,027	16,107
ANCILLARY REVENUES	29,350	31,000	31,000	31,872	31,700
INTEREST EARNED	1,790	1,650	1,650	2,050	2,300
CAPITAL REIMBURSEMENT	23,500	0	0	0	0
OTHER REVENUE	1,131	700	700	29,127	6,500
TOTAL REVENUES	3,653,911	3,799,429	3,799,429	3,424,272	3,521,212
TRANSFER-IN BCDC	11,956	0	0	0	0
TOTAL OPERATING RESOURCES	3,665,867	3,799,429	3,799,429	3,424,272	3,521,212
EXPENDITURES					
OPERATING DEPARTMENTS	1,588,249	1,610,368	1,610,368	1,465,224	1,570,951
FRANCHISE TAX	247,088	258,726	258,726	229,684	238,042
DEBT SERVICE	1,131,278	1,177,640	1,177,640	1,141,016	1,207,024
OTHER	7,128	15,000	15,000	1,141	4,000
TOTAL EXPENDITURES	2,973,743	3,061,734	3,061,734	2,837,065	3,020,017
TRANSFERS-OUT	422,561	489,601	489,601	465,657	494,433
TOTAL USES OF OP RESOURCES	3,396,304	3,551,335	3,551,335	3,302,722	3,514,450
NET REVENUES	269,562	248,094	248,094	121,550	6,762
AMR METER PROJECT	231,683	350,000	350,000	350,000	0
NET REVENUES AFTER AMR	37,879	(101,906)	(101,906)	(228,450)	6,762
ENDING BALANCE	633,859	531,953	531,953	405,409	412,171
¹ COMMERCIAL/INDUSTRIAL GALLONS	340,551,800	349,454,575	349,454,575	324,397,596	340,617,476

CORRECTED TO ACCOUNT FOR RECREATION/AQUATICS SUPERINTENDENT VACANCY AND IT WEBMASTER REALLOCATION.

DEPT 165 - WASTEWATER CONSTRUCTION DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 151,275	\$ 163,143	\$ 163,143	\$ 160,635	\$ 164,338
102.00	OVERTIME PAY	5,197	7,300	7,300	6,000	6,000
103.00	OASDI/MEDICARE	12,240	13,865	13,865	13,005	13,932
103.02	MATCHING RETIREMENT	11,912	13,524	13,524	11,302	14,461
105.00	LONGEVITY PAY	3,900	4,118	4,118	3,525	4,142
105.03	STANDBY	7,302	6,500	6,500	7,200	7,200
106.00	MEDICAL INSURANCE	33,441	42,447	42,447	41,992	47,900
106.01	LIFE INSURANCE	519	579	579	581	584
106.02	LONG TERM DISABILITY	199	219	219	220	221
107.00	WORKERS' COMPENSATION	2,289	2,458	2,458	2,416	2,457
118.00	ACCRUED COMP TIME	(1,331)	0	0	0	0
202.00	FUEL	16,954	16,624	16,624	16,936	17,000
203.00	TOOLS/SMALL EQUIPMENT	2,519	2,100	2,100	2,100	2,000
204.00	POSTAGE & FREIGHT	65	100	100	6	100
205.00	OFFICE SUPPLIES	228	250	250	250	250
206.00	EMPLOYEE RELATIONS	355	300	300	350	350
207.00	REPRODUCTION & PRINTING	9	1,200	1,200	0	0
208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,967	2,500	2,500	2,500	2,500
210.00	BOTANICAL & AGRICULTURAL	49	200	200	200	200
211.00	CLEANING AND JANITORIAL	607	600	600	700	700
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	2,800	2,800	2,800	0
213.00	COMMUNICATIONS EQUIPMENT	38	150	150	50	50
221.00	SAFETY/FIRST AID SUPPLIES	240	2,000	2,000	500	1,400
250.00	OTHER SUPPLIES	993	1,200	1,200	500	500
301.00	UTILITY LINES	41,898	55,000	55,000	55,000	55,000
303.00	VEHICLES/LARGE EQUIPMENT	22,753	10,000	10,000	12,000	7,500
304.00	MACHINERY/EQUIPMENT	796	1,000	1,000	500	1,000
312.00	BUILDINGS/APPLIANCES	63	0	0	0	0
350.00	OTHER MAINTENANCE	0	250	250	250	250

DEPT 165 - WASTEWATER CONSTRUCTION DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
402.00	AUDITS/CONSULTANTS FEES	\$ 1,695	\$ 3,000	\$ 3,000	\$ 2,000	\$ 2,000
402.80	SPECIAL SERVICES-SMOKE TESTING	610	0	0	0	0
403.00	TELEPHONE	801	750	750	750	750
408.00	RENTAL & LEASES	972	2,846	2,846	0	0
408.10	RENTALS/LEASES-FLEET	0	68,670	68,670	5,000	5,000
424.00	SERVICE CONTRACTS	0	450	450	0	0
450.00	OTHER SERVICES	4,424	0	0	0	0
710.00	MACHINERY/EQUIPMENT	3,100	0	0	0	2,000
804.00	UTILITY LINES	12,803	74,303	74,303	60,000	65,000
804.10	UTILITY LINE-CONTINGENCY	140,968	80,000	80,000	23,969	20,000
808.01	AMR METERS	231,683	0	0	0	0
808.10	SVC INSTALL	4,282	5,500	5,500	1,500	5,000
901.00	LIAB/CASUALTY INSURANCE	3,551	2,793	2,793	2,543	2,543
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,110	2,000	2,000	2,000	3,000
908.10	MILEAGE	0	0	0	300	300
TOTAL DEPARTMENT		\$ 723,476	\$ 590,740	\$ 590,740	\$ 439,580	\$ 455,628

* REVISED ANNUAL ESTIMATE

DEPT 166 - WASTEWATER TREATMENT DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 200,757	\$ 209,452	\$ 209,452	\$ 189,531	\$ 196,618
102.00	OVERTIME PAY	4,466	5,500	5,500	5,500	5,500
103.00	OASDI/MEDICARE	16,634	17,978	17,978	15,807	16,839
103.02	MATCHING RETIREMENT	15,812	17,475	17,475	13,279	17,550
105.00	LONGEVITY PAY	3,745	5,275	5,275	2,065	2,495
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	5,844	6,023
105.03	STANDBY	8,755	8,300	8,300	9,000	9,000
106.00	MEDICAL INSURANCE	34,740	38,686	38,686	39,385	51,328
106.01	LIFE INSURANCE	742	737	737	665	695
106.02	LONG TERM DISABILITY	282	282	282	253	264
107.00	WORKERS' COMPENSATION	3,158	3,299	3,299	3,121	3,284
118.00	ACCRUED COMP TIME	(5,994)	0	0	0	0
201.00	CHEMICALS	87,370	85,000	85,000	85,000	85,000
202.00	FUEL	12,704	13,923	13,923	13,557	13,500
203.00	TOOLS/SMALL EQUIPMENT	1,290	800	800	800	800
204.00	POSTAGE & FREIGHT	158	100	100	200	200
205.00	OFFICE SUPPLIES	29	150	150	150	200
206.00	EMPLOYEE RELATIONS	303	500	500	500	500
207.00	REPRODUCTION & PRINTING	1,044	600	600	1,000	1,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,153	1,800	1,800	1,800	2,000
210.00	BOTANICAL & AGRICULTURAL	0	300	300	300	300
211.00	CLEANING AND JANITORIAL	848	700	700	700	700
212.00	COMPUTER EQUIPMENT & SUPPLIES	255	600	600	1,000	734
213.00	COMMUNICATIONS EQUIPMENT	658	150	150	150	150
220.00	LAB SUPPLIES	2,391	1,650	1,650	1,650	2,050
221.00	SAFETY/FIRST AID SUPPLIES	947	1,400	1,400	750	750
250.00	OTHER SUPPLIES	441	500	500	500	500

DEPT 166 - WASTEWATER TREATMENT DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 14,730	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
304.00	MACHINERY/EQUIPMENT	426	950	950	950	950
309.00	COMMUNICATION/PHOTO EQUIP	0	300	300	0	0
310.00	LAND/GROUNDS	0	1,000	1,000	0	0
311.00	UTILITY PLANTS	51,297	21,000	21,000	33,631	61,000
312.00	BUILDINGS/APPLIANCES	241	350	350	350	350
322.00	LIFT STATION MAINTENANCE	29,617	30,000	30,000	38,542	50,000
322.10	PRE-TREATMENT/FLOWMETER	1,289	1,200	1,200	4,292	8,200
401.00	ELECTRICAL	446,990	450,000	450,000	472,457	450,669
402.00	AUDITS/CONSULTANTS FEES	700	2,000	2,000	2,000	2,000
402.15	STATE FEES	15,668	16,000	16,000	16,294	19,015
403.00	TELEPHONE	1,855	1,600	1,600	1,832	1,900
405.00	WATER	827	850	850	759	800
408.10	RENTALS/LEASES-FLEET	0	0	0	1,100	1,000
409.00	ADVERTISEMENTS/LEGAL NOTICES	0	0	0	2,500	1,500
424.00	SERVICE CONTRACTS	4,783	4,600	4,600	7,600	5,300
425.00	LABORATORY TEST FEES	29,139	28,000	28,000	28,000	37,000
450.00	OTHER SERVICES	895	400	400	400	400
705.00	UTILITY PLANTS-NON CAPITAL	0	10,000	10,000	1,607	0
714.00	RADIOS/RADAR/VIDEO CAMERAS	1,397	0	0	0	0
715.00	OTHER CAPITAL	21,615	7,707	7,707	0	0
806.00	TANKS/ LIFT STATIONS	59,177	0	0	0	0
813.00	VEHICLES	0	0	0	0	26,650
814.10	SCADA/COMMUNICATIONS	0	0	0	0	9,786
901.00	LIAB/CASUALTY INSURANCE	15,932	15,914	15,914	14,223	14,223
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,005	1,200	1,200	1,200	1,200
908.10	MILEAGE	319	400	400	400	400
950.00	OTHER SUNDRY	67	0	0	0	0
TOTAL DEPARTMENT		\$ 1,096,457	\$ 1,019,628	\$ 1,019,628	\$ 1,025,644	\$ 1,115,323

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SANITATION FUND SUMMARY

	ACTUAL 2012	ORIGINAL 2013	AMENDED 2013	RAE 2013	BUDGET 2014
REVENUES					
TRANSFER STATION	789,972	779,000	779,000	877,300	884,000
COLLECTION STATION	449,915	438,000	438,000	355,578	359,000
RECYCLING CENTER	167,442	160,000	160,000	106,000	110,000
RESIDENTIAL COLLECTION (NET TCW)	942,699	962,124	962,124	959,694	964,297
INTEREST EARNED	939	950	950	900	925
OTHER REVENUE	18,789	450	450	18,837	1,850
TOTAL REV/OPERATING RESOURCES	2,369,756	2,340,524	2,340,524	2,318,309	2,320,072
EXPENDITURES					
OPERATING DEPARTMENTS NET TCW	1,841,887	1,820,446	1,820,446	1,944,202	1,929,165
FRANCHISE TAX	57,790	59,050	59,050	58,514	58,705
DEBT SERVICE	75,317	3,550	3,550	3,550	3,549
OTHER	8,052	4,500	4,500	8,000	8,000
TOTAL EXPENDITURES	1,983,046	1,887,546	1,887,546	2,014,266	1,999,419
TRANSFERS-OUT	316,547	385,317	385,317	362,157	396,002
TOTAL USES OF OP RESOURCES	2,299,593	2,272,863	2,272,863	2,376,423	2,395,421
NET REVENUES	70,163	67,661	67,661	(58,114)	(75,349)
ENDING WORKING CAPITAL BALANCE	864,874	932,535	932,535	806,760	731,411

CORRECTED TO ACCOUNT FOR RECREATION/AQUATICS SUPERINTENDENT VACANCY AND IT WEBMASTER REALLOCATION.

DEPT 042 - TRANSFER STATION DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 96,621	\$ 101,385	\$ 101,385	\$ 106,108	\$ 103,166
102.00	OVERTIME PAY	7,383	5,500	5,500	11,000	5,500
103.00	OASDI/MEDICARE	7,981	8,415	8,415	8,992	8,563
103.02	MATCHING RETIREMENT	7,603	8,300	8,300	7,498	8,989
105.00	LONGEVITY PAY	2,825	2,990	2,990	2,499	3,066
106.00	MEDICAL INSURANCE	16,992	19,565	19,565	19,314	20,336
106.01	LIFE INSURANCE	356	359	359	373	365
106.02	LONG TERM DISABILITY	135	136	136	143	139
107.00	WORKERS' COMPENSATION	3,095	3,433	3,433	3,455	3,460
118.00	ACCRUED COMP TIME	1,178	0	0	0	0
202.00	FUEL	129,797	118,000	118,000	141,000	145,000
203.00	TOOLS/SMALL EQUIPMENT	480	500	500	500	1,200
204.00	POSTAGE & FREIGHT	0	0	0	248	250
205.00	OFFICE SUPPLIES	56	100	100	323	150
206.00	EMPLOYEE RELATIONS	280	300	300	500	400
207.00	REPRODUCTION & PRINTING	972	650	650	800	800
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,593	1,550	1,550	1,788	2,200
210.00	BOTANICAL & AGRICULTURAL	97	75	75	75	100
211.00	CLEANING AND JANITORIAL	765	500	500	550	400
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	0	0	0	5,200
213.00	COMMUNICATIONS EQUIPMENT	80	0	0	60	0
221.00	SAFETY/FIRST AID SUPPLIES	0	250	250	250	200
250.00	OTHER SUPPLIES	239	500	500	500	400
303.00	VEHICLES/LARGE EQUIPMENT	39,108	30,000	28,300	65,000	35,000
304.00	MACHINERY/EQUIPMENT	1,567	100	100	100	1,100
310.00	LAND/GROUNDS	1,295	1,000	1,000	1,000	500
312.00	BUILDINGS/APPLIANCES	0	150	150	150	150
350.00	OTHER MAINTENANCE	1,221	500	500	500	500

DEPT 042 - TRANSFER STATION DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 2,807	\$ 2,800	\$ 2,800	\$ 2,939	\$ 2,797
406.60	TRNSF STATION/LANDFILL FEE	331,366	325,000	325,000	375,000	375,000
408.10	RENTALS/LEASES-FLEET	0	4,150	4,150	2,000	2,500
424.00	SERVICE CONTRACTS	1,188	1,200	1,200	1,200	1,200
450.00	OTHER SERVICES	215	165	165	165	165
702.00	BUILDINGS	0	0	0	0	1,750
713.00	VEHICLES/LARGE EQUIPMENT	4,075	0	0	0	0
715.00	OTHER CAPITAL	1,753	0	0	0	0
813.00	VEHICLES	138,653	0	0	0	68,000
901.00	LIAB/CASUALTY INSURANCE	2,970	4,139	4,139	3,120	3,120
950.00	OTHER SUNDRY	75	0	0	0	0
TOTAL DEPARTMENT		\$ 804,821	\$ 641,712	\$ 640,012	\$ 757,150	\$ 801,666

* REVISED ANNUAL ESTIMATE

DEPT 043 - COLLECTION STATION DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 84,794	\$ 103,596	\$ 103,596	\$ 99,396	\$ 109,508
102.00	OVERTIME PAY	5,185	2,500	2,500	5,500	3,500
103.00	OASDI/MEDICARE	6,751	8,206	8,206	7,920	8,689
103.02	MATCHING RETIREMENT	5,803	8,183	8,183	6,756	9,235
105.00	LONGEVITY PAY	370	1,098	1,098	473	543
106.00	MEDICAL INSURANCE	16,839	27,272	27,272	22,459	27,190
106.01	LIFE INSURANCE	222	366	366	338	386
106.02	LONG TERM DISABILITY	86	140	140	128	147
107.00	WORKERS' COMPENSATION	2,572	3,377	3,377	3,040	3,575
118.00	ACCRUED COMP TIME	288	0	0	0	0
202.00	FUEL	29,467	34,232	34,232	27,039	32,000
203.00	TOOLS/SMALL EQUIPMENT	1,464	750	750	711	500
204.00	POSTAGE	15	0	0	0	0
205.00	OFFICE SUPPLIES	25	0	0	10	75
206.00	EMPLOYEE RELATIONS	220	100	100	300	250
207.00	REPRODUCTION & PRINTING	1,349	300	300	400	800
208.00	CLOTHING/PERS PROTECTIVE EQUIP	115	700	700	663	1,000
210.00	BOTANICAL & AGRICULTURAL	0	150	150	150	150
211.00	CLEANING AND JANITORIAL	71	100	100	100	100
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	100	100	100	5,200
213.00	COMMUNICATIONS EQUIPMENT	0	0	0	60	0
221.00	SAFETY AND FIRST AID	40	150	150	150	100
223.00	SMALL APPLIANCES	0	500	500	0	0
250.00	OTHER SUPPLIES	1,829	2,000	2,000	1,660	2,000
303.00	VEHICLES/LARGE EQUIPMENT	29,098	20,000	20,000	25,000	25,000
304.00	MACHINERY/SMALL EQUIPMENT	33	100	100	100	1,100
310.00	LAND/GROUNDS	188	1,000	1,000	1,000	500
350.00	OTHER MAINTENANCE	806	1,000	1,000	1,000	500

DEPT 043 - COLLECTION STATION DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 1,114	\$ 1,375	\$ 1,375	\$ 1,072	\$ 1,080
406.60	DISPOSAL FEES	126,032	125,000	125,000	125,000	125,000
408.10	RENTALS/LEASES-FLEET	0	9,650	9,650	9,650	10,000
409.00	ADVERTISEMENTS/LEGAL NOTICES	0	800	800	800	500
409.10	PUBLIC ED/INFORMATION	608	0	0	500	0
424.00	SERVICE CONTRACTS	1,380	1,392	1,392	1,296	1,400
430.00	TIRE DISPOSAL	4,248	4,500	4,500	6,600	7,000
702.00	BUILDINGS	0	0	0	0	1,750
713.00	VEHICLES/LARGE EQUIPMENT	4,075	0	0	0	0
715.00	OTHER CAPITAL	1,753	0	0	0	4,000
813.00	VEHICLES/LARGE EQUIPMENT	0	76,500	78,200	78,183	0
901.00	LIAB/CASUALTY INSURANCE	1,916	1,796	1,796	1,569	1,600
908.00	SEMINARS/MEMBERSHIP/TRAVE	0	500	500	500	3,300
950.00	OTHER SUNDRY	40	0	0	0	0
TOTAL DEPARTMENT		\$ 328,796	\$ 437,433	\$ 439,133	\$ 429,723	\$ 387,678

* REVISED ANNUAL ESTIMATE

DEPT 140 - RECYCLING DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 66,152	\$ 65,434	\$ 65,434	\$ 70,206	\$ 70,960
102.00	OVERTIME PAY	1,115	1,825	1,825	1,825	1,825
103.00	OASDI/MEDICARE	5,033	5,173	5,173	5,496	5,659
103.02	MATCHING RETIREMENT	5,085	5,180	5,180	4,656	6,023
105.00	LONGEVITY PAY	855	225	225	875	1,128
106.00	MEDICAL INSURANCE	14,775	16,186	16,186	15,544	16,922
106.01	LIFE INSURANCE	206	231	231	256	251
106.02	LONG TERM DISABILITY	82	88	88	97	95
107.00	WORKERS' COMPENSATION	2,372	2,475	2,475	2,535	2,705
118.00	ACCRUED COMP TIME	(563)	0	0	0	0
202.00	FUEL	5,022	5,100	5,100	4,067	5,100
203.00	TOOLS/SMALL EQUIPMENT	125	200	200	200	200
205.00	OFFICE SUPPLIES	0	50	50	49	500
206.00	EMPLOYEE RELATIONS	648	800	800	800	800
207.00	REPRODUCTION & PRINTING	92	150	150	149	100
208.00	CLOTHING/PERS PROTECTIVE EQUIP	812	400	400	1,000	1,000
210.00	BOTANICAL & AGRICULTURAL	10	100	100	100	0
211.00	CLEANING AND JANITORIAL	387	450	450	450	300
212.00	COMPUTER EQUIPMENT & SUPPLIES	230	800	800	796	1,100
213.00	COMMUNICATIONS EQUIPMENT	0	0	0	40	100
221.00	SAFETY/FIRST AID SUPPLIES	37	50	50	50	50
223.00	SMALL APPLIANCES	0	500	500	500	400
250.00	OTHER SUPPLIES	2,365	3,000	3,000	3,000	3,000
303.00	VEHICLES/LARGE EQUIPMENT	3,194	1,500	1,500	1,409	2,000
304.00	MACHINERY/EQUIPMENT	1,339	2,000	2,000	2,000	2,000
310.00	LAND/GROUNDS	5,300	500	500	500	500
312.00	BUILDINGS/APPLIANCES	132	300	300	300	200
350.00	OTHER MAINTENANCE	989	600	600	567	200

DEPT 140 - RECYCLING DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 2,757	\$ 3,000	\$ 3,000	\$ 2,837	\$ 2,857
402.00	AUDITS/CONSULTANTS FEES	0	0	0	3,785	0
405.00	WATER	207	210	210	205	250
406.00	SEWER	204	210	210	204	200
408.10	RENTALS/LEASES-FLEET	0	5,650	5,650	1,500	1,500
409.00	ADVERTISEMENTS/LEGAL NOTICES	265	500	500	800	500
409.10	PUBLIC ED/INFORMATION	0	200	200	158	150
422.20	CONTAINER SERVICE	9,414	8,500	8,500	8,576	8,500
424.00	SERVICE CONTRACTS	0	400	400	400	400
440.00	RECYCLING-ALUMINUM	8,857	12,500	12,500	0	0
450.00	OTHER SERVICES	363	500	500	1,000	250
713.00	VEHICLES	19,674	0	0	0	0
714.00	RADIOS/RADAR/VIDEO CAMERAS	0	0	0	0	10,000
715.00	OTHER CAPITAL	7,435	25,000	25,000	25,000	12,000
801.00	LAND	0	0	0	34,407	0
802.00	BUILDINGS/BUILDING IMPROVEMENT	0	0	0	0	20,000
810.00	MACHINERY/EQUIPMENT	0	18,000	18,000	17,700	0
901.00	LIAB/CASUALTY INSURANCE	789	833	833	710	710
908.00	SEMINARS/MEMBERSHIP/TRAVE	250	500	500	500	500
TOTAL DEPARTMENT		\$ 166,012	\$ 189,320	\$ 189,320	\$ 215,249	\$ 181,135

* REVISED ANNUAL ESTIMATE

DEPT 142 - RESIDENTIAL COLLECTION DEPARTMENT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 91,326	\$ 98,227	\$ 98,227	\$ 87,401	\$ 93,666
102.00	OVERTIME PAY	5,944	5,500	5,500	5,500	5,500
103.00	OASDI/MEDICARE	7,456	8,588	8,588	7,373	8,214
103.02	MATCHING RETIREMENT	7,052	7,972	7,972	5,891	8,059
105.00	LONGEVITY PAY	2,035	2,495	2,495	1,379	1,812
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	5,844	6,023
106.00	MEDICAL INSURANCE	18,022	21,008	21,008	18,662	20,336
106.01	LIFE INSURANCE	338	347	347	287	332
106.02	LONG TERM DISABILITY	126	131	131	108	126
107.00	WORKERS' COMPENSATION	3,624	3,815	3,815	3,386	3,618
118.00	ACCRUED COMP TIME	(3,240)	0	0	0	0
202.00	FUEL	30,162	31,552	31,552	32,045	36,000
203.00	TOOLS/SMALL EQUIPMENT	118	200	200	200	200
205.00	OFFICE SUPPLIES	10	50	50	0	0
206.00	EMPLOYEE RELATIONS	207	500	500	500	400
207.00	REPRODUCTION & PRINTING	240	140	140	140	100
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,812	1,500	1,500	3,047	3,000
211.00	CLEANING AND JANITORIAL	1,166	1,300	1,300	792	500
212.00	COMPUTER EQUIPMENT & SUPPLIES	162	300	300	0	950
213.00	COMMUNICATIONS EQUIPMENT	100	0	0	0	0
219.00	GARBAGE BAGS	84,855	85,000	85,000	85,000	90,000
221.00	SAFETY/FIRST AID SUPPLIES	0	300	300	216	100
250.00	OTHER SUPPLIES	103	200	200	110	200
303.00	VEHICLES/LARGE EQUIPMENT	18,754	13,000	13,000	13,000	13,000
312.00	BUILDINGS/APPLIANCES	7	300	300	0	0
350.00	OTHER MAINTENANCE	0	0	0	900	500

DEPT 142 - RESIDENTIAL COLLECTION DEPARTMENT

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
403.00	TELEPHONE	\$ 704	\$ 750	\$ 750	\$ 616	\$ 650
405.00	WATER	0	200	200	0	200
406.70	TRANSFER STATION FEES	178,407	177,000	177,000	188,000	191,000
406.80	TCW-COMMERCIAL COLLECTION	1,012,869	1,026,430	1,026,430	1,006,167	1,010,000
408.10	RENTALS/LEASES-FLEET	0	1,625	1,625	950	1,000
409.10	PUBLIC ED/INFORMATION	0	200	200	200	0
422.00	CONTRACT LABOR	66,407	70,000	70,000	67,390	70,000
715.00	OTHER CAPITAL	0	10,000	10,000	10,000	0
813.00	VEHICLES/LARGE EQUIPMENT	17,996	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	3,568	3,581	3,581	2,933	3,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	0	200	200	200	200
TOTAL DEPARTMENT		\$ 1,555,130	\$ 1,578,411	\$ 1,578,411	\$ 1,548,247	\$ 1,568,686

* REVISED ANNUAL ESTIMATE

DEBT SERVICE FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
REVENUES					
TAX REVENUES	\$ 1,991,068	\$ 2,071,500	\$ 2,071,500	\$ 2,060,780	\$ 2,218,407
PENALTY/INTEREST	20,293	18,932	18,932	18,890	18,212
WASHINGTON CTY	0	250,000	250,000	250,000	277,325
INTEREST EARNED	1,248	1,200	1,200	1,200	1,200
TOTAL REVENUES	2,012,609	2,341,632	2,341,632	2,330,870	2,515,144
OTHER SOURCES					
TRANSFERS-IN GENERAL FUND	0	44,157	44,157	44,157	0
TRANSFERS-IN BCDC	573,218	570,326	570,326	570,326	569,110
HWY 290 PTT	0	0	0	0	1,195,000
TOTAL OTHER SOURCES	573,218	614,483	614,483	614,483	1,764,110
TOTAL OPERATING RESOURCES	2,585,827	2,956,115	2,956,115	2,945,353	4,279,254
EXPENDITURES					
BOND PAYING AGENT FEES	5,500	2,300	2,300	2,800	4,000
2006 COB D/S PRINCIPAL	385,000	400,000	400,000	400,000	415,000
2006 COB D/S INTEREST	302,198	287,029	287,029	287,029	271,269
2008 CAPITAL LEASE PRINCIPAL	27,572	0	0	0	0
2008 CAPITAL LEASE INTEREST	1,180	0	0	0	0
2010 CAPITAL LEASE PRIN-BVWACS	88,775	91,749	91,749	91,749	94,823
2010 CAPITAL LEASE INT-BVWACS	16,041	13,067	13,067	13,067	9,993
2007 PRINCIPAL-GO REFUNDING	6,873	8,247	8,247	8,247	8,247
2007 INTEREST-GO REFUNDING	59,230	58,956	58,956	58,956	58,627
2009 GO REF PRINCIPAL	491,695	505,882	505,882	505,882	515,587
2009 GO REF INTEREST	216,518	201,084	201,084	201,084	185,132
2010 PTT D/S PRINCIPAL-HWY 290	0	0	0	0	1,195,000
2010 LTD TAX NOTE PRIN	105,000	105,000	105,000	105,000	110,000
2010 LTD TAX NOTE INT	14,506	12,406	12,406	12,406	10,306
2010 PTT D/S INTEREST-HWY 290	283,837	554,650	554,650	554,650	554,650
2010 REF D/S PRINCIPAL	202,052	208,924	208,924	208,924	219,920
2010 REF D/S INTEREST	26,033	21,992	21,992	21,992	17,814
2011 REF D/S PRINCIPAL	56,557	57,567	57,567	57,567	189,564
2011 REF D/S INTEREST	17,995	17,429	17,429	17,429	29,520
2011 TAX ANT NOTES PRINCIPAL	165,000	165,000	165,000	165,000	165,000
2011 TAX ANT NOTES INTEREST	13,452	17,699	17,699	17,699	14,877
2012 COB D/S PRINCIPAL	0	75,000	75,000	65,000	65,000
2012 COB D/S INTEREST	0	41,968	41,968	23,222	34,925
2013 COB D/S PRINCIPAL	0	0	0	0	90,000
2013 COB D/S INTEREST	0	0	0	0	20,000
2002 COB D/S PRINCIPAL	136,312	142,508	142,508	142,508	0
2002 COB D/S INTEREST	10,975	5,522	5,522	5,522	0
TOTAL EXPENDITURES	2,632,300	2,993,979	2,993,979	2,965,733	4,279,254
TOTAL USES OF OP RESOURCES	2,632,300	2,993,979	2,993,979	2,965,733	4,279,254
NET REVENUES	(46,473)	(37,864)	(37,864)	(20,380)	0
FUND BALANCE	199,181	161,317	161,317	178,801	178,801
CERTIFIED VALUATIONS	998,947,118	1,029,487,756	1,029,487,756	1,029,487,756	1,080,568,652
I&S RATE	\$0.2012	\$0.2012	\$0.2012	\$0.2012	\$0.2053

* REVISED ANNUAL ESTIMATE

**CITY OF BRENHAM
DEBT SERVICE FUND - 5-YEAR PLAN**

		FY13 BUDGET	2013 RAE	2014	5-YEAR PLAN				
					2015	2016	2017	2018	2019
4-130.00	PENALTY AND INTEREST/TAX	18,932	18,890	19,177	19,752	20,345	20,955	21,584	22,231
4-183.00	TAX RECEIPTS	2,071,500	2,060,780	2,106,242	2,169,429	2,234,512	2,301,548	2,370,594	2,441,712
4-184.00	WA COUNTY 290 PROJECT(50% INT)	250,000	250,000	277,325	259,400	209,800	158,300	104,700	48,900
4-513.00	INTEREST INCOME	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
TOTAL REVENUES		2,341,632	2,330,870	2,403,944	2,449,781	2,465,857	2,482,003	2,498,078	2,514,043
5-100-421.00	BOND PAYING AGENT FEES	2,300	2,800	2,800	2,800	2,800	2,800	2,800	2,800
5-100-860.34	2006 COB D/S PRINCIPAL	400,000	400,000	415,000	345,000	365,000	385,000	400,000	520,000
5-100-860.35	2006 COB D/S INTEREST	287,029	287,029	271,269	254,918	241,325	226,944	211,775	196,015
5-100-860.45	2010 CAPITAL LEASE PRIN-BVWACS	91,749	91,749	94,823	98,000	101,283	51,907	-	-
5-100-860.46	2010 CAPITAL LEASE INT-BVWACS	13,067	13,067	9,993	6,816	3,532	501	-	-
5-100-860.62	2007 PRINCIPAL-GO REFUNDING	8,247	8,247	8,247	8,247	8,247	9,622	388,984	443,964
5-100-860.63	2007 INTEREST-GO REFUNDING	58,956	58,956	58,627	58,298	57,969	57,640	57,256	41,735
5-100-860.64	2009 GO REF PRINCIPAL	505,882	505,882	515,587	905,467	935,542	973,165	610,000	-
5-100-860.65	2009 GO REF INTEREST	201,084	201,084	185,132	122,927	92,313	56,023	24,400	-
5-100-860.67	2010 LTD TAX NOTE PRIN	105,000	105,000	110,000	110,000	110,000	115,000	-	-
5-100-860.68	2010 LTD TAX NOTE INT	12,406	12,406	10,306	8,106	5,631	3,019	-	-
5-100-860.66	2010 PTT D/S PRINCIPAL-HWY 290	-	-	1,195,000	2,480,000	2,575,000	2,680,000	2,790,000	2,445,000
5-100-860.69	2010 PTT D/S INTEREST-HWY 290	554,650	554,650	554,650	518,800	419,600	316,600	209,400	97,800
5-100-860.72	2010 REF D/S PRINCIPAL	208,924	208,924	219,920	-	-	-	-	-
5-100-860.73	2010 REF D/S INTEREST	21,992	21,992	17,814	13,415	13,415	13,415	13,415	13,415
5-100-860.74	2011 REF D/S PRINCIPAL	57,567	57,567	189,564	170,390	173,488	175,037	182,782	185,880
5-100-860.75	2011 REF D/S INTEREST	17,429	17,429	29,520	43,519	40,111	36,642	33,141	29,028
5-100-860.76	2011 TAX ANT NOTES PRINCIPAL	165,000	165,000	165,000	170,000	170,000	180,000	185,000	-
5-100-860.77	2011 TAX ANT NOTES INTEREST	17,699	17,699	14,877	12,056	9,149	6,242	3,164	-
5-100-860.78	2012 COB D/S PRINCIPAL	75,000	65,000	65,000	75,000	75,000	80,000	80,000	80,000
5-100-860.79	2012 COB D/S INTEREST	41,968	23,222	34,925	34,275	33,525	32,588	31,588	30,588
5-100-860.90	2002 COB D/S PRINCIPAL	142,508	142,508	-	-	-	-	-	-
5-100-860.91	2002 COB D/S INTEREST	5,522	5,522	-	-	-	-	-	-
TOTAL EXPENDITURES		2,993,979	2,965,733	4,168,054	5,438,033	5,432,930	5,402,144	5,223,704	4,086,225
6-000-602.50	INTERFUND TRNSF BCDC-PRIN	(437,633)	(437,633)	(449,232)	(506,164)	(519,050)	(541,489)	(419,687)	-
6-000-602.51	INTERFUND TRNSF BCDC-INT	(132,693)	(132,693)	(119,878)	(63,154)	(47,836)	(29,936)	(16,787)	-
6-000-602.90	INTERFUND TRNSF HWY 290-PRIN	-	-	(1,195,000)	(2,480,000)	(2,575,000)	(2,680,000)	(2,790,000)	(2,445,000)
6-000-601.01	INTERFUND TRNSF - GEN FUND	(44,157)	(44,157)	-	-	-	-	-	-
		(614,483)	(614,483)	(1,764,110)	(3,049,318)	(3,141,886)	(3,251,425)	(3,226,474)	(2,445,000)
NET EXPENDITURES		2,379,496	2,351,250	2,403,944	2,388,715	2,291,044	2,150,719	1,997,230	1,641,225
NET REVENUES		(37,864)	(20,380)	0	61,066	174,813	331,284	500,848	872,819
BEGINNING BALANCE		199,181	199,181	178,801	178,801	239,868	414,680	745,964	1,246,812
NET REVENUES		(37,864)	(20,380)	0	61,066	174,813	331,284	500,848	872,819
ENDING BALANCE		161,317	178,801	178,801	239,868	414,680	745,964	1,246,812	2,119,631
GROWTH		3%							
CERTIFIED VALUATIONS		1,029,487,756	1,029,487,756	1,064,834,184	1,096,779,210	1,129,682,586	1,163,573,063	1,198,480,255	1,234,434,663
I&S RATE		0.2012	0.2012	0.1978	0.1978	0.1978	0.1978	0.1978	0.1978
TAXES			2,071,329	2,106,242	2,169,429	2,234,512	2,301,548	2,370,594	2,441,712

HOTEL/MOTEL FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
REVENUES					
HOTEL/MOTEL OCCUPANCY TAX	\$ 484,502	\$ 435,000	\$ 435,000	\$ 510,106	\$ 510,000
INTEREST INCOME	32	30	30	75	40
TOTAL REVENUES	484,534	435,030	435,030	510,181	510,040
TOTAL OPERATING RESOURCES	484,534	435,030	435,030	510,181	510,040
EXPENDITURES					
BRENHAM HERITAGE MUSEUM	0	2,200	2,200	2,200	0
BURTON HERITAGE SOCIETY	1,700	0	0	0	1,700
CHAPPELL HILL HISTORICAL	4,500	5,000	5,000	5,000	5,000
MAIFEST ASSOCIATION	7,400	4,300	4,300	4,300	6,000
WASH CO CC CVB-ADMIN	145,636	157,500	157,500	157,500	162,464
WASHINGTON ON THE BRAZOS	17,097	17,000	17,000	17,000	14,505
CONTINGENCY	0	0	0	0	205
UNITY THEATER	8,685	7,500	7,500	7,500	8,650
MAIN STREET BRENHAM	9,917	14,000	14,000	14,000	15,500
WASH CO CC CVB-PROMO/ADV	116,899	135,784	135,784	135,784	171,016
HERITAGE SOCIETY OF WC	5,000	6,000	6,000	6,000	7,500
FRIENDSHIP QUILT GUILD	1,275	0	0	0	0
OTHER SUNDRY	2,230	0	0	6,150	0
INDEPENDENCE HISTORICAL	3,400	4,500	4,500	4,500	5,000
BURTON COTTON GIN FESTIVAL	3,822	4,500	4,500	4,500	5,000
SIMON CENTER	42,920	45,000	45,000	45,000	45,000
BRENHAM HOTEL ASSOCIATION	0	0	0	0	9,500
TOTAL EXPENDITURES	370,480	403,284	403,284	409,434	457,040
TRANSFERS-OUT OTHER FUNDS	52,000	50,000	50,000	50,000	53,000
TOTAL USES OF OP RESOURCES	422,480	453,284	453,284	459,434	510,040
NET REVENUES	62,054	(18,254)	(18,254)	50,747	0
FUND BALANCE	231,064	212,810	212,810	281,811	281,811

* REVISED ANNUAL ESTIMATE

HOTEL/MOTEL WA COUNTY FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
REVENUES					
WASH CO-HOT TAX	\$ 87,416	\$ 75,000	\$ 75,000	\$ 93,814	\$ 75,000
TOTAL REVENUES	87,416	75,000	75,000	93,814	75,000
TOTAL OPERATING RESOURCES	87,416	75,000	75,000	93,814	75,000
EXPENDITURES					
TH&LA MEMBERSHIP	8,765	8,899	8,899	8,004	8,500
WASH CO CC CVB-PROMO/ADV	55,101	89,101	89,101	89,101	85,314
TOTAL EXPENDITURES	63,866	98,000	98,000	97,105	93,814
TOTAL USES OF OP RESOURCES	63,866	98,000	98,000	97,105	93,814
NET REVENUES	23,550	(23,000)	(23,000)	(3,291)	(18,814)
FUND BALANCE	24,946	1,946	1,946	21,655	2,841

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2013 CAPITAL PROJECTS FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
REVENUES					
INTEREST INCOME	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,200
TOTAL REVENUES	0	0	0	0	1,200
TRANSFERS-IN					
BOND PROCEEDS	0	0	0	0	1,500,000
TOTAL OPERATING RESOURCES	0	0	0	0	1,501,200
EXPENDITURES					
BOND ISSUANCE COSTS	0	0	0	0	15,000
FIRE DEPT-VEHICLES	0	0	0	0	1,350,000
CONTINGENCY	0	0	0	0	136,200
TOTAL EXPENDITURES	0	0	0	0	1,501,200
TOTAL USES OF OP RESOURCES	0	0	0	0	1,501,200
NET REVENUES	0	0	0	0	0
FUND BALANCE	0	0	0	0	0

* REVISED ANNUAL ESTIMATE

DONATIONS FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
DONATIONS/REVENUES					
INTEREST EARNED (LIBRARY)	\$ 243	\$ 160	\$ 160	\$ 149	\$ 120
DOWNTOWN IMPROVEMENTS	21,944	20,000	20,000	15,000	20,000
PARKS DEPT	0	0	0	2,400	0
LIBRARY	9,424	10,000	10,000	5,000	10,000
RECREATION DEPT	8,000	3,000	3,000	0	0
AQUATICS	1,000	0	0	5,000	5,000
POLICE DEPT	22,475	5,000	5,000	34,500	9,000
ANIMAL SHELTER	15,862	10,000	10,000	15,000	15,000
TOTAL REVENUES	78,948	48,160	48,160	77,049	59,120
TRANSFERS-IN OTHER FUNDS	5,483	0	0	0	0
TOTAL OPERATING RESOURCES	84,431	48,160	48,160	77,049	59,120
EXPENDITURES					
DOWNTOWN IMPROVEMENTS	48,549	20,000	20,000	10,000	20,000
PARKS DEPT	(0)	0	0	3,170	0
RECREATION DEPT	13,207	4,500	4,500	4,677	1,000
AQUATICS	0	0	0	1,000	1,000
FIRE DEPT	410	1,000	1,000	0	1,000
POLICE DEPT	10,879	500	500	0	9,000
K-9 UNIT	6,197	1,000	1,000	2,000	1,000
ANIMAL SHELTER	0	3,000	3,000	2,888	0
LIBRARY	0	42,000	42,000	23,813	5,000
MAIN ST INCENTIVE GRANT	723	500	500	0	300
TOTAL EXPENDITURES	79,964	72,500	72,500	47,548	38,300
TOTAL USES OF OP RESOURCES	79,964	72,500	72,500	47,548	38,300
NET REVENUES	4,467	(24,340)	(24,340)	29,501	20,820
FUND BALANCE	281,261	256,921	256,921	310,762	331,582

* REVISED ANNUAL ESTIMATE

EQUIPMENT FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
REVENUES					
OTHER REVENUE	\$ 25,000	\$ 0	\$ 0	\$ 17,446	\$ 0
TOTAL REVENUES	25,000	0	0	17,446	0
TRANSFERS-IN OTHER FUNDS	187,923	445,800	445,800	445,800	503,522
TOTAL OPERATING RESOURCES	212,923	445,800	445,800	463,246	503,522
EXPENDITURES					
COMPUTER SUPPLIES-DEVEL SVCS	0	0	0	0	7,500
COMPUTER SUPPLIES-LIBRARY	0	0	0	0	14,000
COMPUTER SUPPLIES-IT	0	10,000	10,000	27,446	0
BUILDINGS-STREET DEPT	10,490	0	0	0	0
BUILDINGS/BLDG IMPROV-FIRE	0	0	0	0	34,480
OTHER CAPITAL-LIBRARY	0	0	0	0	30,042
BUILDINGS/BUILDING IMPROVEMENT	0	0	0	0	51,000
MACHINERY/EQUIPMENT-MAINT	0	12,000	12,000	10,851	0
MACHINERY/EQUIPMENT-STREE	0	0	0	0	50,000
MACHINERY/EQUIPMENT-PARKS	0	0	0	0	19,500
OFFICE FURN/EQUIP-IT DEPT	20,876	0	0	0	0
VEHICLES/LG EQUIP-PURCH/WHSE	0	0	0	0	40,000
VEHICLES-STREET DEPT	195,245	118,000	118,000	104,048	0
VEHICLES/LARGE EQUIPMENT-PARKS	42,657	48,000	48,000	48,000	44,500
VEHICLES-POLICE DEPT	183,812	200,000	200,000	200,000	212,500
VEHICLES-ANIMAL CONTROL	0	25,000	25,000	23,466	0
OTHER CAPITAL-POLICE	0	32,800	32,800	34,283	0
TOTAL EXPENDITURES	453,080	445,800	445,800	448,094	503,522
TOTAL USES OF OP RESOURCES	453,080	445,800	445,800	448,094	503,522
NET REVENUES	(240,157)	0	0	15,152	0
FUND BALANCE	0	0	0	15,152	15,152

FUNDING FOR ANY OF THE FOLLOWING ITEMS:

REPLACE 4 PATROL AND 2 ADMIN VEHICLES - POLICE	212,500
REPLACE HVAC - MAINTENANCE	51,000
NEW CRACK SEAL UNIT - STREETS	50,000
NEW FORKLIFT - PURCHASING	40,000
NEW SHELVING UNITS/CUBICLES/KIOSK - LIBRARY	30,042
NEW ILS SYSTEM - LIBRARY	14,000
BUILDING IMPROVEMENTS AT STATION - FIRE	34,480
REPLACE 6' MULCHING MOWER - PARKS	22,500
REPLACE UTILITY/DUMP VEHICLE - PARKS	22,000
BUNKER RAKE - PARKS	19,500
NEW PLOTTER - DEVELOPMENT SERVICES	7,500
	<u>503,522</u>

* REVISED ANNUAL ESTIMATE

BCDC SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
REVENUES					
CITY SALES TAX	\$ 1,369,186	\$ 1,497,194	\$ 1,497,194	\$ 1,495,581	\$ 1,557,362
MISCELLANEOUS REVENUES	3,376	0	0	3,376	3,376
PROPERTY OWNERS' ASSN FEES	98,662	0	0	0	0
TEXSTAR INTEREST	883	600	600	1,400	1,000
TOTAL REVENUES	1,472,107	1,497,794	1,497,794	1,500,357	1,561,738
TRANS-IN	11,607	0	0	0	0
TOTAL OPERATING RES	1,483,714	1,497,794	1,497,794	1,500,357	1,561,738
EXPENDITURES					
LAND/GROUNDS	0	8,500	8,500	11,000	0
ELECTRICAL	6,573	7,000	7,000	7,000	7,000
AUDITS/CONSULTANTS FEES	49,697	5,000	5,000	5,000	25,000
LEGAL NOTICES	1,847	5,000	5,000	5,000	25,000
SERVICE CONTRACTS	7,530	0	0	0	11,200
OTHER SERVICES	0	10,000	10,000	8,000	0
OTHER CAPITAL	0	7,500	7,500	0	0
LAND	19,334	0	0	0	0
DETENTION POND COSTRUCTION	129,695	0	0	0	0
CONTINGENCY	0	499,220	499,220	0	106,978
INTEREST EXPENSE	71,223	71,223	71,223	71,223	71,223
EDF-MARKETING	9,940	6,000	6,000	5,940	5,700
EDF-OPERATIONS	126,150	135,025	135,025	135,025	143,480
DOWNTOWN MASTER PLANNING	50,000	0	0	0	0
TOTAL EXPENDITURES	471,991	754,468	754,468	248,188	395,581
TRANS-OUT OTHER FUNDS					
GENERAL FUND	200,000	173,000	173,000	226,780	178,000
DEBT SERVICE FUND	573,217	570,326	570,326	570,326	569,110
BCDC CAPITAL PROJECTS	0	0	0	0	657,000
PARKS SPECIAL REVENUE FUND	18,000	0	0	302,730	87,000
TOTAL TRANS-OUT	791,217	743,326	743,326	1,099,836	1,491,110
TOTAL USES OF OP RES	1,263,208	1,497,794	1,497,794	1,348,024	1,886,691
NET REVENUES	220,506	0	0	152,333	(324,953)
FUND BALANCE	1,010,269	1,010,269	1,010,269	1,162,602	837,649

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BCDC CAPITAL PROJECT FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
REVENUES					
INTEREST-TEXSTAR	\$ 552	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES	552	0	0	0	0
TRANSFERS-IN	0	0	0	0	657,000
TOTAL OPERATING RESOURCES	552	0	0	0	657,000
EXPENDITURES					
PAVING/DRAINAGE IMPROV-SWIP	577,092	0	0	0	0
PAVING/DRAINAGE IMPROV-NEW PARK	0	0	0	0	497,000
UTILITY LINES-WATER	6,320	0	0	0	130,000
UTILITY LINES-SEWER	0	0	0	0	30,000
STREET LIGHTS/SIGNALS	13,286	0	0	0	0
TOTAL EXPENDITURES	596,698	0	0	0	657,000
TRANSFERS-OUT					
SEWER FUND	11,956	0	0	0	0
BCDC FUND	11,607	0	0	0	0
	23,564	0	0	0	0
TOTAL USES OF OP RESOURCES	620,262	0	0	0	657,000
NET REVENUES	(619,710)	0	0	0	0
FUND BALANCE	0	0	0	0	0

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HWY 290 FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
REVENUES					
TEXPOOL INTEREST	\$ 773	\$ 400	\$ 400	\$ 1,083	\$ 1,000
REPAYMENTS FROM TXDOT	0	0	0	3,057,482	3,000,000
TOTAL REVENUES	773	400	400	3,058,565	3,001,000
TRANSFERS-IN					
INTERFUND TRNSF-GENERAL	268,288	0	0	0	0
TOTAL TRANSFERS	268,288	0	0	0	0
TOTAL OPERATING RES	269,061	400	400	3,058,565	3,001,000
EXPENDITURES					
AUDITS/CONSULTANTS FEES	38,150	17,000	17,000	39,296	0
PAYMENTS TO TXDOT	5,000,000	0	0	0	0
LAND	118,349	0	0	20,004	0
STREETS/INLETS/CURBS	0	407,140	407,140	463,724	0
OTHER SUNDRY	0	0	0	53	0
TOTAL EXPENDITURES	5,156,500	424,140	424,140	523,077	0
TRANSFERS-OUT	0	0	0	0	1,195,000
TOTAL USES OF OP RES	5,156,500	424,140	424,140	523,077	1,195,000
NET REVENUES	(4,887,439)	(423,740)	(423,740)	2,535,488	1,806,000
FUND BALANCE	516,505	92,765	92,765	3,051,993	4,857,993

* REVISED ANNUAL ESTIMATE

CENTRAL FLEET FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
REVENUES					
SALES OF PROPERTY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
RENTAL INCOME	0	256,825	256,825	141,500	110,100
TOTAL REVENUES	0	256,825	256,825	141,500	110,100
TRANSFERS-IN OTHER FUNDS	0	0	0	25,054	0
TOTAL OPERATING RESOURCES	0	256,825	256,825	166,554	110,100
EXPENDITURES					
OTHER SUPPLIES	0	0	0	207	250
MAINTENANCE	0	16,182	16,182	10,500	10,500
MACHINERY/EQUIPMENT	0	45,000	45,000	44,506	0
VEHICLES	0	0	0	15,655	20,000
LIAB/CASUALTY INSURANCE	0	5,432	5,432	4,583	5,000
TOTAL USES OF OP RESOURCES	0	66,614	66,614	75,451	35,750
NET REVENUES	0	190,211	190,211	91,103	74,350
FUND BALANCE	0	190,211	190,211	91,103	165,453

* REVISED ANNUAL ESTIMATE

WORKERS' COMPENSATION FUND

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
REVENUES					
INTEREST INCOME	\$ 368	\$ 500	\$ 500	\$ 500	\$ 500
WORKERS' COMP RECEIPTS	131,788	136,910	136,910	120,962	123,962
OTHER REVENUE	(500)	0	0	0	0
TOTAL REVENUES	131,657	137,410	137,410	121,462	124,462
TOTAL OPERATING RESOURCES	131,657	137,410	137,410	121,462	124,462
EXPENDITURES					
SAFETY PROGRAM	0	6,300	6,300	0	6,300
OTHER SERVICES	1,281	750	750	750	750
WORKERS' COMP PREMIUM	96,154	89,500	89,500	71,562	80,000
MEDICAL CLAIMS	715	1,200	1,200	1,660	1,700
VOLUNTEER BENEFITS	3,665	4,000	4,000	3,554	4,000
TOTAL EXPENDITURES	101,815	101,750	101,750	77,526	92,750
TRANSFER-OUT OTHER FUNDS	0	0	0	61,532	0
TOTAL USES OF OP RESOURCES	101,815	101,750	101,750	139,058	92,750
NET REVENUES	29,841	35,660	35,660	(17,596)	31,712
FUND BALANCE	287,294	322,954	322,954	269,698	301,410

* REVISED ANNUAL ESTIMATE

SELF INSURED MEDICAL FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
REVENUES					
COBRA ADMINISTRATIVE FEES	\$ 24	\$ 30	\$ 30	\$ 4	\$ 0
INS-MEDICAL	2,039,752	2,378,385	2,378,385	528,135	0
STOP LOSS REIMBURSEMENT	422,416	157,100	157,100	246,307	0
OTHER REVENUE	5	0	0	0	0
TOTAL REVENUES	2,462,196	2,535,515	2,535,515	774,446	0
TRANSFER-IN OTHER FUNDS	0	0	0	61,532	0
TOTAL OPERATING RESOURCES	2,462,196	2,535,515	2,535,515	835,978	0
EXPENDITURES					
AUDITS/CONSULTANT FEES	25,000	25,000	25,000	17,500	0
MEDICAL CLAIMS	1,741,969	1,957,000	1,957,000	1,050,000	0
MEDICAL INS PREMIUMS	337,740	401,669	401,669	97,200	0
OTHER SUNDRY	10	0	0	0	0
WELLNESS PROGRAM	17,564	17,000	17,000	17,000	0
EMPLOYEE ASSISTANCE PROGRAM	7,686	7,686	7,686	7,686	0
INCURR-NOT REPORTED CLAIMS	(2,267)	0	0	0	0
TOTAL EXPENDITURES	2,127,703	2,408,355	2,408,355	1,189,386	0
TOTAL USES OF OP RESOURCES	2,127,703	2,408,355	2,408,355	1,189,386	0
NET REVENUES	334,493	127,160	127,160	(353,408)	0
FUND BALANCE	353,408	480,568	480,568	0	0

* REVISED ANNUAL ESTIMATE