

City of Huntsville, Texas
Annual Budget
FY 2013-14



City of Huntsville, Texas

City of Huntsville Budget

October 1, 2013 thru September 30, 2014

This budget will raise more revenue from property taxes than last year's budget by an amount of \$344,317 which is a 6.79% increase from last year's budget. The property tax to be raised from new property added to the tax roll this year is \$59,405.

The record vote of each member of the City Council voting on the adoption of this budget is as follows:

Mayor	Mac Woodward	Yes
Ward 1 Councilmember	Joe Emmett	Yes
Ward 2 Councilmember	Tish Humphrey	Yes
Ward 3 Councilmember	Ronald Allen	No
Ward 4 Councilmember	Clyde Loll	Yes
Position 1 Councilmember	vacant	n/a
Position 2 Councilmember	Lydia Montgomery	Yes
Position 3 Councilmember	Don Johnson	Yes
Position 4 Councilmember	Keith Olson	Yes

The City property tax rate for the preceding fiscal year (FY12-13) was \$0.4206 for each \$100 taxable assessed valuation.

For this year's budget, the tax rate is \$0.4206 per \$100 taxable assessed valuation. The calculated effective tax rate is \$0.4562. The calculated effective maintenance and operations tax rate is \$0.3276 and the calculated debt rate is \$0.1286. The rollback rate was calculated at \$0.4503.

The total debt obligation of the City secured by property taxes is \$15,527,853.

City of Huntsville, Texas

Annual Budget

2013-14

Huntsville, Texas

City Council



From Left to Right:

Joe Emmett - Ward 1, Ronald Allen – Ward 3, James Fitch – Position 1,
Keith D. Olson – Position 4, Mac Woodward – Mayor, Don H. Johnson – Position 3,
Lydia Montgomery – Position 2, Clyde Loll – Ward 4, Tish Humphrey –Ward 2

Leadership Team

Matt Benoit	City Manager
Leonard Schneider	City Attorney
Lee Woodward	City Secretary
John Gaines	City Judge
Kevin Lunsford	Public Safety Director
Carol Reed	Public Works Director
Aron Kulhavy	Community and Economic Development Director
Matt Lumpkins	Parks & Leisure Director
Kimm Thomas	Tourism & Cultural Services Director
Sherry McKibben	Neighborhood Resources Director
Chris Vasquez	Information Technology Director
Missy Davidson	Interim Human Resources Director
Steve Ritter	Finance Director

Budget Preparation – Finance Staff

City of Huntsville, Texas

**1212 Avenue M
Huntsville, Texas 77340**

(936) 291-5400

www.huntsvilletx.gov



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**City of Huntsville
Texas**

For the Fiscal Year Beginning

October 1, 2012

Christopher P. Morill

President

Jeffrey R. Egan

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Huntsville, Texas** for its annual budget for the fiscal year beginning **October 1, 2012**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for the period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Organizational Chart FY 2013-14

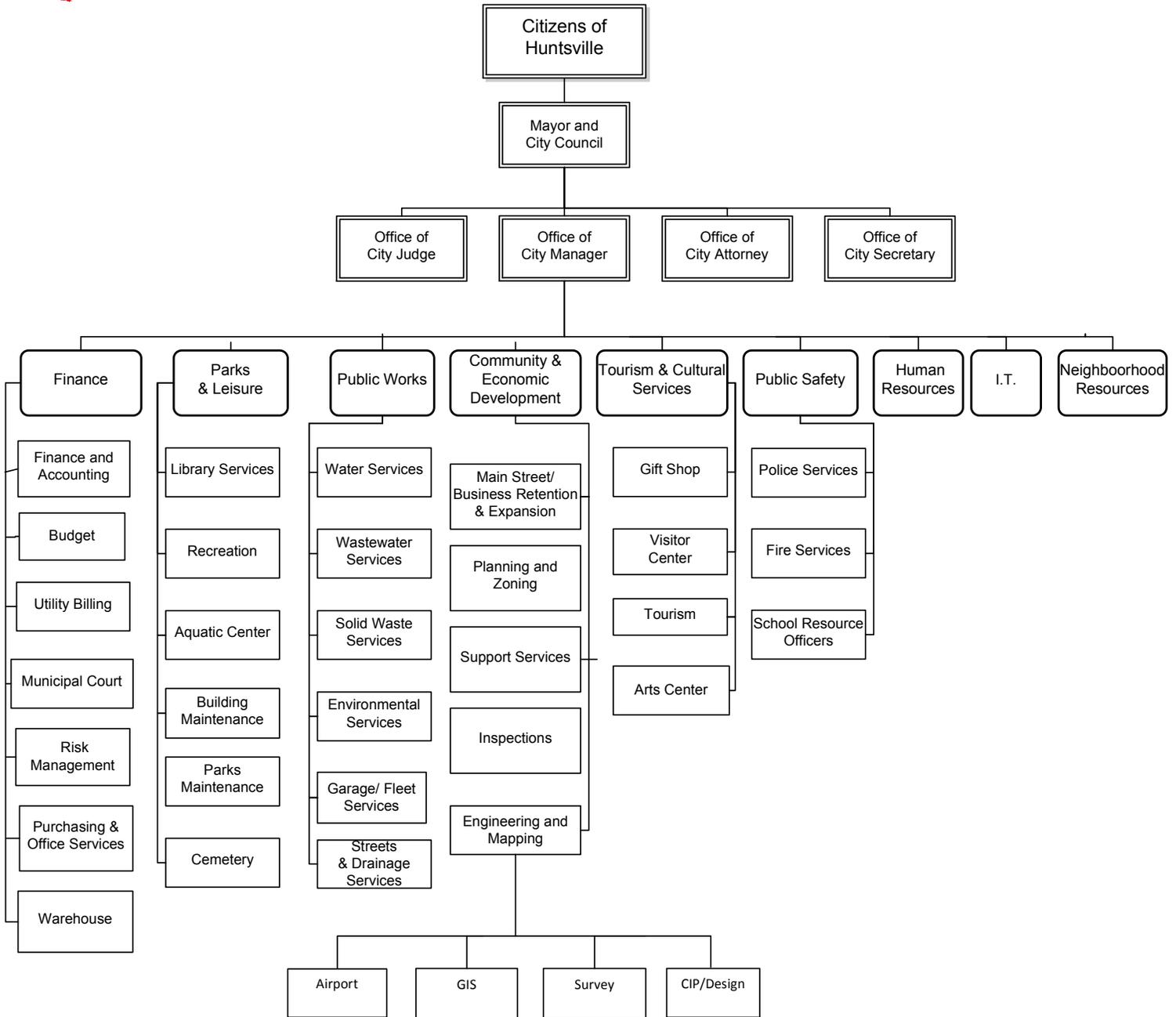


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City of Huntsville

Vision

The City of Huntsville is a community that is beautiful, historic, culturally diverse, affordable, safe, and well-planned, with great opportunity for our citizens.

Mission

In order to maintain and enhance the quality of life and the achievement of our vision, the City of Huntsville provides, facilitates and regulates services, facilities and infrastructure for citizens, customers, visitors, businesses and state agencies, in a friendly, efficient, fair, honest and competent manner with quality and forethought.

Values Statement

Public service is our business and our goal. We believe in commitment - not just to our job, but to our faith, our beliefs, and our family. Our pride in our work and the organization compels us to a high degree of professionalism.

*H*onesty in all our actions

*U*nited in our commitment to ensure a safe work environment, fair wages and benefits, and opportunities for advancement

*N*urture an environment of cooperation between the City and its citizens

*T*eamwork depending on one another to improve the quality of life

*S*ervice excellence provided at every level in an efficient and economical manner

*V*ision of an enriched future, enhanced by encouraging skills, talents, and potential of our employees through training, opportunity, and recognition

*I*ntegrity demonstrated in the treatment of our coworkers and those we serve and protect

*L*eadership through communication in a responsive manner, while maintaining a high degree of professionalism

*L*oyalty to our faith, our beliefs, and our families

*E*mbrace the diversity of our employees as the strength of our organization



About the City of Huntsville

Community Profile

Form of Government	Council/Manager
Date of Incorporation	January 30, 1845
Total Square Miles	36
Public Safety	52
Fire and Rescue	12

Population

County.....	67,861
City.....	38,548
Male	59.1%
Female	40.9%
Median Age	28.6
18 years and over.....	33,161
65 years and over.....	3,266



Cultural Diversity

White	53.3%
Black or African American	25.2%
Hispanic or Latino.....	18.7%
American Indian & Alaska Native	0.2%
Asian.....	1.3%
Some Other Race.....	1.3%

Taxes

City Property Tax.....	.4206
Walker County Property Tax.....	.6778
Huntsville ISD Property Tax.....	1.21
Hospital District Property Tax.....	.159
Total Property Tax Rate.....	2.4674

Labor Force

Civilian labor force	12,165
Employed.....	11,202
Unemployed	963
Unemployment Rate	7.9%

Income and Benefits

Total households	10,433
Less than \$10,000	2,301
\$10,000 to \$24,999.....	2,283
\$25,000 to \$49,999.....	2,867
\$50,000 to \$99,999.....	2,085
\$100,000 to \$199,999	739
\$200,000 or more	158
Per capita income (\$).....	12,249
Median household income (\$)	29,524

Estimated Mean Housing Prices

All housing units.....	\$124,100
Detached homes.....	\$139,940
Townhomes/other attached units	\$109,526

Sporting and Cultural Amenities

Historic Sites and Museums

- Wynne Home Arts Center
- Gibbs- Powell House Museum
- Sam Houston Memorial Museum
- Texas Prison Museum
- Veterans Museum of Texas
- Sam Houston's Gravesite

Sports Sites

- Kate Barr Ross
- Thomas Henry Ballpark

Recreation

Acres of Open Space.....	13
Public and Private Golf Courses.....	2
Parks	20
Trail Miles	2.73



About the City of Huntsville

Public Education

No. of Schools

Pre-K.....	1
Elementary Schools.....	4
Intermediate Schools.....	1
Middle Schools.....	1
High Schools.....	1
Total Enrollment.....	6,276

Higher Education Institutions

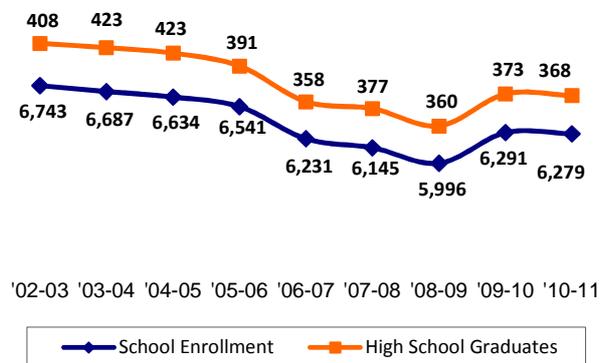
Enrollment

Sam Houston State University.....	18,478
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Educational Attainment

High school graduates (age 25+).....	80.0%
Bachelor's degree or higher (age 25+).....	14.5%
Graduate or professional degree (age 25+).....	6.7%

High School Graduates and School Enrollment



Top Ten Employers

of Employees

Texas Department of Criminal Justice.....	6,593
Sam Houston State University.....	3,575
Huntsville ISD.....	875
Huntsville Memorial Hospital.....	589
Wal-Mart.....	475
Walker County.....	354
Region VI Education Service Center.....	315
City of Huntsville.....	275
Weatherford Completion Services.....	285
Gulf Coast Trade Center.....	240

Top Ten Taxpayers

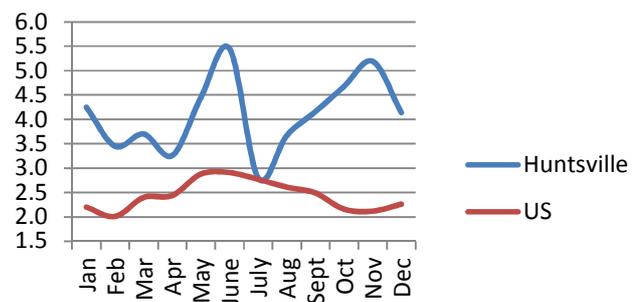
13/14 Taxable Assessed Valuation

Weatherford Completion.....	\$26,194,616
Diamond URS Huntsville LLC.....	\$21,013,610
Sycamore Avenue Associates LLC.....	\$18,746,530
University House Huntsville LLC.....	\$18,709,220
Vesper Forum LLC.....	\$15,337,140
Entergy Texas, Inc.....	\$14,441,750
Huntsville Place LP.....	\$14,297,660
Campus Crest At Huntsville I LP.....	\$13,384,850
Vesper Encore Huntsville LLC.....	\$12,305,450
Hyponex Corporation.....	\$10,454,445

Climate

Average Temperature.....	67°F
Average Minimum Temperature.....	57°F
Average Maximum Temperature.....	77°F
Highest Recorded Temperature.....	108°F
Lowest Recorded Temperature.....	2°F
Average Monthly Precipitation.....	4.1"
Average Number of Rainy Days.....	76.8

Precipitation



Transportation

The Bruce Brothers/Huntsville Regional Airport

*Information provided by Texas Workforce Commission, U.S. Census Bureau, Huntsville ISD, Walker County Appraisal District and The Chamber of Commerce



Huntsville, Texas Community Profile

The City of Huntsville, the seat of Walker County, is located in the piney woods and rolling hills of East Texas, approximately 70 miles north of Houston and 170 miles south of Dallas on Interstate 45. It is also conveniently located at the intersection of Texas Highway 30 (west to Bryan-College Station) and Highway 190 (east to Livingston). Founded in 1835 by Pleasant and Ephraim Gray as an Indian trading post, the community was named for Huntsville, Alabama, former home of the Gray family.



Home of Sam Houston



Huntsville takes great pride in having been the home of Sam Houston - Congressman and Governor of Tennessee, Commander of the Texas Army that defeated General Santa Anna at the Battle of San Jacinto, twice President of the Republic of Texas, United States Senator and Governor of Texas. Sam Houston's legacy continues to influence the spirit and enthusiasm of the people of Huntsville.

The Sam Houston Memorial Museum is an education institution dedicated to preserving the memory and ideals of Sam Houston. Located on the grounds of the original Houston Homestead, it offers visitors the opportunity to tour the Memorial Museum, visit Sam Houston's Woodland Home, his law office, and the Steamboat House where he died.



Oakwood Cemetery, designated as a Historic Texas Cemetery by the Texas Historical Commission, is the final resting place for many people of historical prominence, including General Sam Houston, Henderson Yoakum, Judge James A. Baker, Joshua Houston, and many others important to the history of Huntsville, Walker County, and the State of Texas. Pleasant Gray, the founder of Huntsville, deeded the land for this cemetery to the City of Huntsville in 1847.

The Sam Houston Statue, "A Tribute to Courage," located on Interstate 45, was designed and constructed by well known artist and sculptor David Adickes. It is the world's tallest statue of an American Hero at 67 feet tall on a 10 foot sunset granite base. Year round the statue visitor's center welcomes tourists from all over the world to Huntsville and the many opportunities available in the area.



Headquarters of the Texas Prison System



The Texas Prison System has been headquartered in Huntsville since 1848 and is the only state agency with headquarters outside of Austin. Soon after Texas became a state, the legislature chose Huntsville as the site of the first permanent penitentiary. The Huntsville Unit “The Walls” was the first building. Today, the Texas Department of Criminal Justice is one of the two largest penal systems in the free world. The total system houses approximately 152,000 offenders in 111 units. Five units are in the city of Huntsville.

The Texas Prison Museum, located in Huntsville, features numerous exhibits detailing the history of the Texas prison system, both from the point of view of the inmates as well as the men and women who worked within the prison walls. Among the most popular exhibits is the Capital Punishment exhibit featuring “Old Sparky”, the Texas electric chair.



Sam Houston State University



Since 1879, Huntsville has been home to Sam Houston State University which boasts a beautiful 272 acre main campus. There are six colleges within the university – Fine Arts and Mass Communications, Sciences, Business Administration, Criminal Justice, Education, and Humanities and Social Sciences - with 61 undergraduate degree programs, 52 masters' programs, and 6 doctoral programs. Fall 2012 enrollment reached 18,478.

Historic Downtown Huntsville

In downtown Huntsville, around the Walker County Courthouse, shopping, history, and entertainment combine with over 40 retail shops and restaurants, a restored log cabin visitor center, and over 20 designated historic sites. Gibbs Brothers and Company, established in 1841, is the oldest business under the same ownership in Texas. Huntsville is a registered Texas Main Street City and is committed to the promotion of our historic and vibrant downtown district.



Wynne Home Arts Center



The Wynne Home structure is a nineteenth-century mansion operated by the City of Huntsville as a center for the arts. The Wynne Home Arts Center offers a wide variety of arts and cultural programs, exhibits, and hosts field trips tailored to the interests and needs of our diverse community.

Parks and Recreation

Citizens and visitors to the City of Huntsville enjoy an array of parks and recreational opportunities. The City currently has of 23 parks comprised of over 240 acres including community parks, neighborhood parks, “mini” parks, walking trails, natural areas, and beautiful open spaces.



Huntsville's aquatic center facility features a zero-depth recreational leisure pool with a tube slide and other play elements, an eight-lane competition pool, and a picnic area.

Huntsville State Park is a 2,083-acre recreational area located just outside the Huntsville City Limits. The heavily-wooded park adjoins the Sam Houston National Forest and encloses the 210-acre Lake Raven. The park offers camping, hiking, biking, boating, guided horseback trail rides, fishing, swimming, and nature study.



Huntsville Public Library



The Huntsville Public Library provides a wide variety of services to the citizens of Huntsville and Walker County. The Library promotes the development of independent, self-confident, and literate citizens by providing a balanced collection of educational, recreational and intellectually stimulating information products; programming that encourages reading, learning and cultural enrichment; and exemplary services relevant to our community. The Huntsville Public Library has an extensive genealogy collection which includes local history and archival materials. The Library also offers a literacy program designed to teach adults to read and to aid those who want to learn to speak, read and write English.

Excellent Public Utilities

The City of Huntsville is committed to providing high quality public utilities to the citizens and businesses of Huntsville. The City operates and maintains three public utilities including Water Services, Wastewater Services, and Solid Waste Services. The water distributed by the City of Huntsville exceeds all the standards set by the Texas Commission on Environmental Quality (TCEQ) and has been awarded the Superior Water Systems rating by the TCEQ. The activities of all three utilities are conducted within the guidelines of the TCEQ, the Environmental Protection Agency (EPA), and local ordinances.



Police and Fire Services



The Huntsville Police and Fire Departments provide law enforcement, public safety services, and emergency response services to the citizens of Huntsville. Public Safety is a high priority of the City of Huntsville. The Police Department employs a staff of 58 including 52 certified officers. The Fire Department employs 16 full-time employees and has 40 volunteer firefighters.

Well-Maintained Streets

The City of Huntsville maintains over 138 miles of public streets. Each year the City of Huntsville's Street Services Department targets, on a rotating basis, approximately 14 miles of street for annual maintenance. Streets Services is responsible for the construction of new street infrastructure, sidewalks, and parking lots and for the maintenance of roadway signage, pavement markings, traffic control devices, curbs, gutters, public right-of-ways, and the Municipal Airport.



Inspection Services



The City of Huntsville's Central and Health Inspection Services provide inspections of private and public improvement development as well as food service establishments to protect the safety and health of residents and visitors to Huntsville. Central Inspections ensures that citizens occupy properties and buildings that are constructed and maintained as directed by the codes, laws, and good engineering practices adopted by the State of Texas and the City of Huntsville. Health Inspections ensures that citizens eat and purchase meals and food products that are produced and sold under the State and local laws.

Well-Managed City

The City operates under a Council/Manager form of government, where the Mayor and eight Council members are elected for staggered two-year terms. The City Council formulates operating policy for the City while the City Manager is the chief administrative officer. The City of Huntsville is committed to providing our citizens with a fiscally responsible, efficient organization that provides high quality essential services while maintaining affordable tax and utility rates. The City Council and staff strives every day to manage the City's revenue and rates in an effective manner and provide the citizens of Huntsville with excellent services.



Reader's Guide

The primary purpose of this document is to plan both the operating and capital improvement expenditures in accordance with the policies of the City of Huntsville. By adoption of this budget, the City Council establishes the level of services to be provided, the amount of taxes and utility rates to be charged, and the various programs and activities to be provided.

The **Budget Overview** section includes the City Manager's budget message with operating expenses of major funds, tax rate information, and updates on various programs within the City. This section also includes the basis of budgeting, budget structure, the budget calendar, and the budget control and amendment process.

Look in **Budget Overview** for information regarding the tax rate, basis of budgeting, and the budget structure.

The operating budget summary provides readers with a broad overview of information regarding revenues and expenses by classification, including governmental and business related activities. Governmental activities include most of the City's basic services (general government, public safety, community services, and public works). Business-type activities include the City's water and sewer systems.

Also included in the Budget Overview section is an overview of revenues and expenditures by fund. Additional schedules presented in this section are revenues for property taxes, sales taxes, water and wastewater service charges, as well as other fees and charges. Charts, graphs, and tables are also presented to show prior year revenue comparisons as well as comparisons to other cities of the City's tax rate and valuations.

The **Fund Overview** provides a description of the various funds used by the City and projected ending fund balances of the City's governmental funds, as well as enterprise funds. Governmental funds include the General Fund and General Debt Service Fund. Enterprise funds include the Water, Wastewater and Solid Waste Funds. Additionally, there are 10 special revenue funds, including the Street Fund, Court Security and Court Technology Funds, Airport Fund, Library Fund, Police Forfeiture Fund, School Resource Officer Fund, Public Safety Grants Fund, Visitor and Arts Center Fund, and Hotel/Motel Tax Fund. Internal Service Funds are the Medical Insurance Fund and Equipment Replacement and Computer Replacement Funds. The City also has two permanent funds, the Cemetery Endowment Fund and the Library Endowment Fund. This section also includes a summary of revenues by fund, a summary of expenses by fund, and charts with revenue and expense information for each fund.

Department Overview contains each department's purpose, description of services, goals and accomplishments, and additional information regarding expenses and organizational structure.

The next section, **Department Overview**, includes our goals and effectiveness, a summary of expenses by department and a summary of expenses by category. Each department's purpose, description of services, goals and accomplishments, resources, workloads, and measures are also included, along with a summary of their current budgeted expenses and

expenses for the three prior years. An organizational chart for each department depicting the department structure is also included.

The **Debt** section contains a description of debt, a summary of total municipal debt by use, debt service requirements, and the computation of the legal debt margin. A summary of general obligation, Water Fund, and Wastewater Fund debt is also included, as well as the summary schedules and payment schedules for each of these funds.

Capital projects are summarized in the **Capital** section, showing the original budget, remaining budget, any new additions, deletions, and the total budget. Each capital project is outlined with the title of the project, description and status, project impact, and five year budget plan. The City's five-year capital improvement plan is also included.

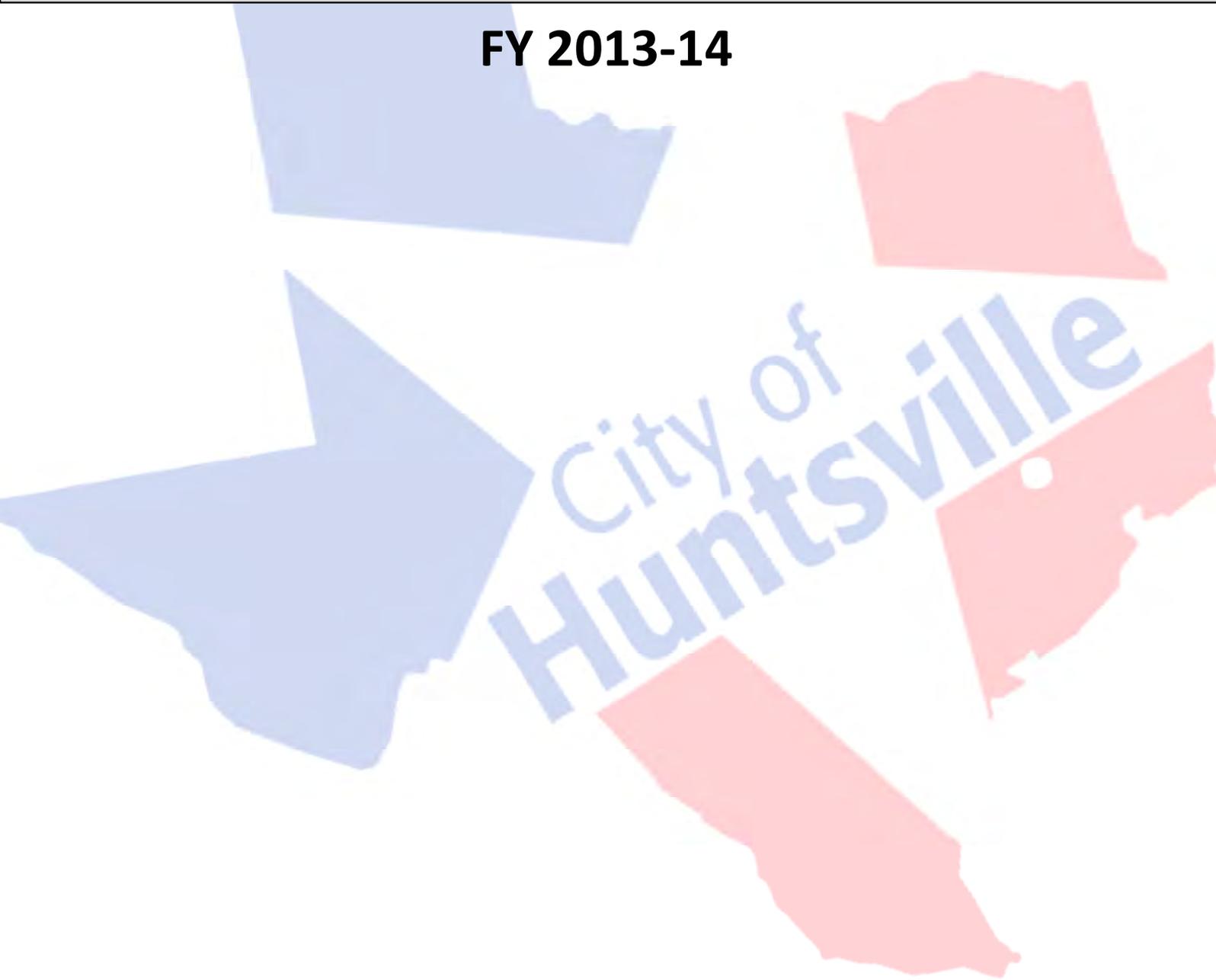
Information regarding the property tax rates, a ten-year operating budget history, and employee history, pay scale, and schedule of fees and charges can be found in the **Supplemental Section**. Fiscal and budgetary polices, budget and tax ordinances.

Looking for information regarding personnel, policies, and ordinances? Look in the **Supplemental Section**.

The **Glossary** includes budget terminology and acronyms used within the document.

Budget Overview

FY 2013-14





City of Huntsville

Incorporated in 1845 under the Republic of Texas

Citizens of Huntsville
City Council
Directors and Staff

Each year, the City Manager is required by Charter to deliver to the City Council a recommended budget. The City budget process provides the City Council an opportunity to consider and adopt a budget that serves as the financial guide for the work and service programs for operation in the upcoming fiscal year. This annual operating budget, as adopted by the City Council, covers the fiscal period beginning October 1, 2013 and ending September 30, 2014.

BUDGET PREPARATION PROCESS

The process for developing the budget that is presented to the City Council by the City Manager begins in April. On April 2, the City Council conducted a policy-setting workshop where staff presented the City Council with previews of revenue estimates and possible factors that were expected to drive expenditure categories. Aside from previewing revenues and expenditures, the Council was asked to provide any policy guidance or suggestions for staff to review and/or prepare during the balance of the budget preparation process.

Over the next several weeks, the various departmental budgets are formulated separately. This year, every department head was encouraged to prepare a funding request that was necessary to finance normal operations and to give consideration to areas that would address strategic opportunities of the City.

After compilation of the departmental budget requests, the budget staff and I met with department heads to discuss the budget requests in detail and to begin developing priorities. These budget hearings identified major revenue and expenditure issues that would ultimately require City Council consideration and concluded by scheduling additional meetings with department directors to analyze each budget request on a line-item basis. It is important to note that during these detailed work sessions, numerous expenditure cuts were made to the departmental requests to reduce expenditures to amounts necessary to continue providing the current level of services.

A workshop was then conducted with the City Council on July 23^d to discuss major revenue and expenditure trends and significant issues that surfaced during the early stages of the budget process. The Council was asked to provide feedback on various issues such as tax rates, utility rates, employee pay and benefit programs, and one-time capital improvement projects. Responses were given consideration when formulating the recommended budget contained herein.

In this budget message, I have attempted to highlight the major revenue and expenditure issues outlined in the 2013-14 Annual Operating Budget.

TOTAL EXPENDITURE BUDGET OVERVIEW

The total City budget for the 2013-14 fiscal year is \$58,506,964 (not including \$3,048,042 of expenditures being paid from Fund Balance) which is an increase of \$317,125, or 0.5% from the 2012-13 adopted budget.

TOTAL REVENUE BUDGET OVERVIEW

Total 2013-14 revenues, not including fund balance appropriations, are \$60,298,640, which is an increase of \$3,563,939, or 6.3% from the 2012-13 adopted budget.

GENERAL FUND REVENUES

Total General Fund revenues are projected to increase by \$583,975 over the prior year's adopted budget. The two factors that are driving this increase are sales tax and the inclusion of the golf course lease payments from Sam Houston State University. Sales tax revenues comprise 38.1% of the recommended General Fund budget revenues, making it the largest single source of revenue in the General Fund. This budget forecasts a \$200,000 increase over the prior year adopted budget (or 3.125% increase).

The golf course lease with Sam Houston State University is budgeted in the amount of \$325,067. This amount was not budgeted in the current 2013 fiscal year because there were signs the University intended to proceed with purchase of the City's investment at Raven's Nest. Although there is still hope the City will sell those assets, the present lease arrangement will likely continue well into the 13-14 fiscal year. As a result, it is appropriate to restore that revenue source.

GENERAL FUND EXPENDITURES

Total General Fund expenditures excluding one-time purchases (with the use of fund balance) totals \$17,329,648. This is a \$406,968 decrease from the prior year, or 2.3%. In an attempt to clearly explain the cost drivers in the operational budget, items are grouped below as "New Positions," "New Programs," and "Restored Programs."

New Positions -

1. Capital Projects Coordinator - This position will be responsible for a thorough review of the capital improvement program to ensure past projects are reviewed and recommended to Council for completion or termination. Thereafter, this person will be responsible for delivery of all approved capital improvement projects throughout the City.
2. SAFER Grant Firefighter positions - The City of Huntsville was provided a SAFER Grant in early 2013. The grant provides full funding (salaries and benefits) for four firefighters for two years. It is important to note the SAFER grant will provide full funding for the entire 2013-2014 fiscal year. However, at the expiration of the grant (March 2015), the City will have to decide whether or not to retain the four firefighters at an estimated annual expense of approximately \$240,000.00. This size of operational exposure would be difficult for the City of Huntsville to absorb in any fiscal year. Therefore, \$100,000 is being placed to "get used to" funding four firefighter positions prior to grant expiration. To be clear, this money will not be used for the purpose of paying for firefighters in this fiscal year. These funds will roll into General Fund fund balance and be available for Council appropriation in future years.

New Programs -

1. Sidewalk and Street Capital Improvement Projects - A total of \$241,000 of sidewalk projects and \$360,000 in street repair/replacement projects is included in the General Fund. A full and detailed description of these projects is included in the Decision Package section of this budget.

It is important to mention that General Fund capital projects are being viewed as operational expenditures in this recommended budget. From previous reviews, it appears the City has undertaken approximately \$600,000 to \$1,000,000 in General Fund capital projects every year. As a result, I believe it is appropriate to not rely on fund balance to ensure delivery of these projects.

2. Vacation buyback - Current City policy allows employees to "buyback" up to 40 hours of unused vacation time, which seems to be a very valuable and appreciated benefit by the employees. However, the program has not been budgeted in prior years. The average annual expenditure over the last three years for this program is \$52,000 and is included in this recommended budget to ensure the availability of this benefit for the future.

3. Generator Maintenance Program - The City of Huntsville has over fifty generators throughout the city, but does not currently have enough staff to properly maintain them. This budget recommends a funding in the amount of \$20,000 to ensure preventive maintenance of the generators. This program presumes the City continues to purchase all of the parts and supplies from our current vendors at discounted prices.

4. Step and Grade Continuation - In the 2012-2013 fiscal year, the City initiated a comprehensive compensation study with a two-fold stated purpose; primarily to resolve pay and compensation inequities across the organization, and, secondly, to place employees on step and grade system. A benefit of a step and grade system is it allows implementation of a pay-for-performance system, as opposed to the more traditional "raises" or "cost of living adjustments." The most typical pay for performance approach is to evaluate employees on their anniversary date. Upon demonstrated achievement of assigned goals and performance of duties identified in job descriptions, employees may be awarded a step increase equal to 2.5% of their annual salary (if they are not "topped out" at the top of the salary grade). In that same manner, employees can have their step increase deferred pending improvement in one's job performance.

It is important to note two items about this particular item in this year. First, due to shortages in funding for the initial step and grade implementation, not all employees are actually on a step. Rather, some employees are in between steps. The allocation this year provides adequate funds to resolve that issue and get employees (who receive the evaluation criteria above) on a step, and provide a step increase. Further, there are part-time salary inequities that are to be resolved in this fiscal year via this allocation.

Restored Programs -

1. Fireworks - \$22,500 is included to ensure fireworks for the City's 4th of July event. Outstanding volunteer efforts and donations ensured this event occurred in 2013. However, I believe hoping this event continues in future years, funded solely through volunteers and donations, does not put the program on a sustainable path.

2. Traffic Unit - As part of the 5% budget reduction in FY 12-13 three police officer positions were not funded. The loss of these positions necessitated reducing (and at one point eliminating) positions that were dedicated specifically to traffic enforcement. Traffic accidents have increased during the current budget year. The reinstatement of these officer positions will enable restoring the traffic positions. Dedicated traffic officers generally result in increased traffic contacts and reductions in collisions.
3. Full-Time Human Resources Director - The City has at length been without a full-time Human Resources Director position. Presently, the position is occupied by a contract employee. Given the nature and scope of employee benefit programs and changes that will be considered by the City Council in the upcoming fiscal year, it is essential to have a full-time position dedicated to implementing and administering programs as directed by the Council. It is important to note that this position, as budgeted, results in a net decrease resulting from reductions in contract services for the upcoming year.
4. Vehicle Replacement - Due to budget constraints in the current fiscal year, the General Fund was unable to make contributions to the Vehicle Equipment Replacement Fund. This is not a sustainable approach to dealing with the City's fleet and equipment assets. To that end, \$219,470 is included in this budget to restore the General Fund's contribution to this program.
5. Texas Municipal Retirement System adjustments to repeating plan design - Up until 2010, the City of Huntsville had TMRS plan provisions on a repeating basis. For the years 2011, 2012, and 2013, either or both the Updated Service Credit and Annuity Increase were placed on ad hoc (onetime) functions. The effect of an ad hoc plan design is an increase in the City's unfunded liability and that it will cost the City more money in the future. As a result, \$150,000 is included in this recommended budget to return the City to a repeating plan design.

After assembling a General Fund budget that provides the basic services, as well as inclusion of new positions, new programs and restored programs, the General Fund had an initial deficit of \$618,111. As a result, this budget recommends the elimination of eight full-time and two part-time positions that are currently (or expected to be) vacant. Elimination of vacant positions saves the City \$571,515. Furthermore, three areas are to have restructuring; merging of the inventory positions for warehouse functions, merging the Wynne Home and Main Street functions (with additional administrative assistance), and changing three parks crewmen positions to seasonal positions. Restructuring positions saves the City \$102,927. Finally, a nominal Reduction in Force is planned. After estimated terminal pay provisions (for the positions involved in restructuring and Reduction in Force) and consideration of contractual services to assist with ensuring provision of services, the General Fund is balanced. There is no recommended change to the tax rate of \$0.4206 per \$100 valuation for the next fiscal year.

Recommended Uses of General Fund Fund Balance - The Recommended Budget includes the use of a total of \$2,929,319 from General Fund fund balance for one-time expenditures. The estimated available fund balance at the conclusion of the 2012-2013 fiscal year is \$8,372,000. By policy, the required available fund balance for the General Fund is 16.67% (although, more recently, the City has stated 25% of expenditures). Using the more conservative 25% fund balance, the amount of money that could be allocated for one-time expenditure is \$4,190,000. A few of the more significant fund balance appropriations are as follows:

1. Fire Equipment Set-Aside, \$750,000 - Between the 2013-2014 and 2015-2016 fiscal years, the City of Huntsville has tentatively identified four pieces of fire equipment for replacement, at a total estimated replacement value of over \$1,350,000. These items range in age from 22-33 years of age. Largely because of replacement costs, fire equipment has not traditionally been included on the formal Vehicle Replacement list, nor have lease payments been made to set money aside for their replacement. Formally setting aside these funds for this particular purpose does not obligate the City to replace these vehicles in their designated year (or at all, for that matter), and City staff would still be required to follow procurement procedures and state law. It merely recognizes the real potential for some very significant purchases in the coming years, and provides approximately 50% of what will be needed if the City elects to replace these vehicles in the designated years.

2. Implementation of Harnessing Huntsville Signage, \$500,000 - Section 4.1.2 (page 42) of the adopted Harnessing Huntsville's Potential report recommends the installation of way-finding signage. The report states, "Project recommendations focus on better communicating Huntsville's assets by developing gateways and way finding systems and investing in the continued development and improvement of Downtown Huntsville." The report also states, "A way finding and signage improvement project is critical to the effectiveness of an overall revitalization strategy for Huntsville. Way finding systems integrate information and identity to link visitors and residents to important destinations in a way that improves people's understanding, experiences and enjoyment of a city."

Throughout section 4.1.2, the report identifies possible signage designs, as well as some 30 locations throughout the Huntsville Cultural District, and further identifies five locations for welcome signs (secondary gateway design) and one primary gateway location. The City of Farmers Branch installed way-finding signs in 2008 and 2009, purchased and installed at a unit cost of \$500. With some 30 locations preliminarily identified (even considering several locations are directed on one sign), 30 signs is not out of the question. The welcome signs may well cost \$40,000, and the primary gateway sign might cost \$250,000.

3. Employee Benefit Incentives, \$1,190,000-

a. During the July 23 Budget update, the Council was provided with information detailing elimination of vacant positions, as well as a Reduction in Force to balance both the General Fund and Street Fund. Although it is not yet known how many positions will be eliminated in those two categories, it seems certain that many employees will be expected to take on additional workload and/or learn new responsibilities. This proposal recommends a one-time retention incentive payment for employees equal to 2.5% of their salary. To clarify, this is a one-time payment that would not increase the annual cost of payroll for the City. There is also no guarantee that the City would ever be in a position to do this again. Distribution of these funds would be made after an amendment to the Employee Policies and Procedures Manual that would specify certain financial benchmarks to ensure timing and stated public purpose prior to distribution.

b. The City's Employee Policies and Procedures Manual currently states (Section 4.05, "Compensation of Unused Sick Leave") that, upon five years of continuous service, employees who terminate employment with the City will have sick leave reimbursed at a rate of 8 hours for every 24 hours available (cashed out at a rate of \$0.33 per \$1). In addition, the City's Employee Policies and Procedures Manual currently states (Section 4.02, Paragraph C) if an employee has taken at least 10 days of vacation time off during the previous fiscal year, he/she may buy back up to five days of

unused vacation time. The buyback option may be used to make a one-time contribution to the employee's deferred compensation plan for that year.

Elsewhere in the City Manager's Recommended Budget, there is a proposal to restore the TMRS plan design on repeating features for the Updated Service Credit and Cost of Living Adjustment. These adjustments are expected to save the City money over the long term and reduce the City's unfunded liability. However, this adjustment is likely to have an adverse impact on some employees. To address that, this proposal is being offered to allow employees to consider \$1-for-\$1 buyback of sick leave and vacation leave, provided the buyback goes into a qualifying deferred compensation plan for that year.

As with the retention incentive discussed above, this proposal will have to be adopted by amendment to the Employee Policies and Procedures Manual that clarifies the details of how this program will be administered (including how much the employee will be able to cash out and under what circumstances).

- c. The City of Huntsville currently provides health insurance at the same rates and coverage levels to retirees who earned a combined 80 years in service and age (the 80-point rule). As of the Comprehensive Annual Financial Statement for the year ended September 30, 2012, the City's unfunded liability totaled \$17,662,570. The associated Annual Required Contribution to eliminate the unfunded liability totals \$1,688,717. I believe the City cannot now, nor will it ever be able to keep pace with that obligation.

Cities all over the nation have employed different methods to deal with this issue. The one common approach most cities have taken is establishing a date of hire from which employees hired after that date are no longer entitled to retiree health care benefits. Some cities have chosen to establish the date at a later time since some current employees have been hired. For those employees who are currently employed (or future employees), cities have elected to establish Retirement Health Savings plans. These plans allow employees to make contributions for their use when they retire, for health-related expenses. The purpose of this allocation is to recognize the City will have to confront this issue in the coming year(s) and provide some flexibility to assist employees in planning for retiree healthcare costs. Again, the use and administration of this program will have to be formalized by policy amendment to the City's Employee Policies and Procedures Manual.

It is important to note that the other major funds that have employees are not having fund balance set aside for these purposes. Approximately 66% of the employee expenses City-wide reside in the General Fund. At such time as City staff completes policy proposals for Council consideration for the administration of such a program, staff will recommend suitable fund balance appropriations for the other funds. Fund balance allocations are currently recommended for the 2.5% Retention Payment.

4. Radio Console Replacement for Walker County Public Safety Communications Center, \$150,000 - A total of \$150,000 is being allocated for the City's share of radio console replacement at the joint City/County 9-1-1 Dispatch Center. This planned replacement has been scheduled for quite some time. Given the critical nature of this equipment, continued deferral is not recommended.

5. Post-Employment Benefit (PEB) Trust Contribution, \$200,500 - The PEB Trust was established to address the GASB 45 OPEB Liability discussed elsewhere in this letter. Unless or until the Council

identifies a different mechanism for funding this liability, the current policy direction is to make contributions to the PEB. As stated earlier, City Administration will make recommendations for alternate strategies to deal with this liability (and funding recommended to aid in implementation of those strategies). However, to repeat, unless or until the Council adopts a new strategy, a PEB trust contribution should be made. So as not to further burden the operational expenditures of the General Fund, this contribution is recommended as a fund balance allocation. If the Council does not adopt a different strategy, use of fund balance will not be recommended in future years.

In sum, it is not reasonable to assume 100% of the recommended fund balance allocations will be spent in the coming fiscal year; largely because over 25% of the allocation is attributed to fire equipment that will not be recommended for replacement exclusively in the coming year. However, even if 100% of the fund balance allocations were to be spent in the coming year, the estimated ending available fund balance for use in the 2014-15 fiscal year would be \$5,442,800, or 32.5% of the recommended 13-14 Budget.

Water Fund Revenues - Water fund revenues are estimated to decrease by \$791,000 in the 13-14 fiscal year, representing a 5% decrease when compared to the adopted 12-13 budget. The 12-13 budget estimate for the water fund appears to be unrealistic. Furthermore, it appears that voluntary conservation efforts from our customers are resulting in an estimated 6% reduction in use.

This estimated decrease still presumes the implementation of a 5% increase in water rates stemming from the water rate study that was completed in the 2010-2011 fiscal year.

Water Fund Expenditures - Water fund expenditures are estimated to decrease by \$866,000 in the 13-14 fiscal year, representing a 5.7% decrease when compared to the adopted 13-14 budget. The primary reason for this is less capital expenditure planned in the 13-14 budget.

The Water Fund includes adequate funds to implement the TMRS proposal and Step and Grade continuation. This proposed budget adds \$656,000 to fund balance to further the Council's goals of enhancing the repair and replacement program for future years. Estimated available fund balance at the conclusion of the 13-14 budget year is \$5,156,000. That amount represents 37.4% of the 13-14 Budget year expenditures. That amount is \$1,710,000 more than required by policy.

Wastewater Fund Revenues/Expenditures - Wastewater fund revenues are presumed flat when compared to the prior year's adopted budget. On the expenditure side, proposed expenditures are down by \$46,000 when compared to the prior year's adopted budget. Most notably, the Wastewater Fund recommends capital projects totaling \$1,480,000 for three ventures, including Old Colony Road Sections 5 and 6 engineering, acquisition, and construction. The Wastewater Fund includes adequate funds to implement the TMRS proposal and Step and Grade continuation. This proposed budget reduces fund balance by \$2,899. Estimated available fund balance at the conclusion of the 13-14 budget year is \$3,497,000. That amount represents 50% of the 13-14 Budget year expenditures and is \$1,763,000 more than required by policy.

Solid Waste Fund Revenues/Expenditures - Solid Waste Fund revenues are presumed flat when compared to the prior year's adopted budget. On the expenditure side, proposed expenditures are up by \$7,300 when compared to the prior year's adopted budget. The Solid Waste Fund includes adequate funds to implement the TMRS proposal and Step and Grade continuation. This proposed budget adds \$31,500 to fund balance. Estimated available fund balance at the conclusion of the 13-14 budget year is \$2,191,500. That amount represents 48.6% of the 13-14 Budget year expenditures. That amount is \$1,063,500 more than required by policy.

Street Fund Revenues/Expenditures - The Street Fund revenues are presumed to decrease by \$150,000 when compared to the prior year's adopted budget. On a percentage basis, this decrease represents 4.2%. Given the expenditure pressures on the General Fund for the 13-14 budget year, the Street Fund is being asked to become self-sufficient. There are no transfers from the General Fund planned in this recommended budget.

Expenditures in the Street Fund are expected to decrease by \$56,700 from the prior year's adopted budget.

After assembling a Street Fund budget that provides the basic services, the Street Fund had an initial deficit of \$378,204. As a result, this budget recommends the elimination of two full-time positions that are currently vacant. Elimination of vacant positions saves the City \$85,665. Furthermore, a Restructuring/Reduction in Force is planned totaling \$292,539. This Reduction in Force equates to approximately 6 full-time equivalent positions. This proposed budget reduces fund balance by \$23,000 to provide the Retention Incentive in this Fund. Estimated available fund balance at the conclusion of the 1314 budget year is \$609,000. That amount represents 17.9% of the 13-14 budget year expenditures. There is no Fund Balance requirement prescribed by Policy for this Special Revenue Fund.

Hotel/Motel Tax Tourism & Visitors Center Fund Revenues/Expenditures - The Hotel/Motel Tax Tourism & Visitors Center (Hotel Occupancy Tax "HOT" Fund) revenues are estimated to increase by \$35,334 over the prior year's adopted budget. This represents a 7.8% increase. Estimated expenditures are expected to increase by \$44,502 when compared to the prior year's adopted budget. Adequate funds to implement the TMRS proposal and Step and Grade continuation are included on the expenditure side. This proposed budget includes an upgrade of a part-time Administrative Assistant position to full-time status with benefits. This proposed budget adds \$58,700 to the fund's balance. Estimated available fund balance at the conclusion of the 13-14 budget year is \$994,700. That amount represents 227% of the 13-14 Budget year expenditures, an amount is \$950,900 more than required by policy.

Arts Fund Revenues and Expenditures - Given the unique nature of the Arts Fund, it is often easier to explain by detailing expenditures first. Expenditures in the Arts Fund are projected to increase by \$75,200 when compared to the prior year's adopted budget, primarily attributed to two factors. First, funding for the Arts Commission has been restored to \$40,000, as provided in the 2011 - 2012 fiscal year. Secondly, this budget presumes the addition of an estimated three-day-a-week Administrative Assistant position for the Wynne Home. Together with the TMRS proposal and Step and Grade continuation, expenditures in the Arts Fund are recommended to increase by 46.5% over the 12-13 adopted budget.

The addition of the three-day-a-week Administrative Assistant position for the Wynne Home, along with a "companion" position for Main Street (General Fund) is a critical piece of preserving the City's Historic Main Street designation. The Cultural Services Coordinator position is being asked to assume the responsibilities of both the Wynne Home and Main Street. To ensure adequate service to both programs, each is recommended to receive a three-day-a-week Administrative Assistant position. The goal for this restructuring is to allow the Cultural Services Coordinator to organize and manage the responsibilities of both positions with the administrative assistance provided. It is hoped that this modification will make both programs more sustainable for the coming years. In order to ensure the availability of these positions, there is not a full-time Main Street Coordinator position recommended in the General Fund.

Revenue in the Arts Fund is estimated to increase by \$77,300 in the coming year. All sources of funds that do not involve the General Fund are expected to increase by \$20,700. The General Fund contribution to the Arts Fund is recommended to increase by \$56,700.

In closing, I would like to thank the City Council for their direction, support, and encouragement with my first budget for the City of Huntsville. I would also like to thank the Department Directors for their willingness to attack some difficult financial challenges and provide creative solutions for consideration. Finally, I would like to provide special thanks to Steve Ritter, Interim Finance Director, and the entire Finance Department, for the insight, flexibility, and hard work displayed in producing this document.

Sincerely,



Matt Benoit
City Manager

Budget Summary

Basis of Budgeting

Operating budgets are adopted on a basis consistent with generally accepted accounting principles as provided by the Governmental Accounting Standards Board, with exceptions, including that depreciation is not included in the budget, capital purchases are budgeted in the year of purchase, un-matured interest on long-term debt is recognized when due, and debt principal is budgeted in the year it is to be paid.

Budget Structure

The accounts of the City are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. Each fund can be generally thought of as a small business. The operations of each fund are maintained using a set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues, and expenditures. City resources are budgeted to the individual funds, by account, and are controlled within the individual fund. The Fiscal and Budgetary Policies, adopted as part of this budget, require that a budget be prepared for each of the following funds.

General Governmental Funds

General Fund
General Debt Service Fund

Special Revenue Funds

Court Security Fund
Court Technology Fund
Street Fund
Airport Fund
Library Fund
Police Forfeiture Fund
School Resource Officers Fund
Public Safety Grants Fund
Visitor and Arts Center Fund
Hotel/Motel Tax Fund

Enterprise Funds

Water Fund
Wastewater Fund
Solid Waste Fund

Internal Service Funds

Medical Insurance Fund
Capital Equipment Fund
Computer Equipment Fund

Permanent Funds

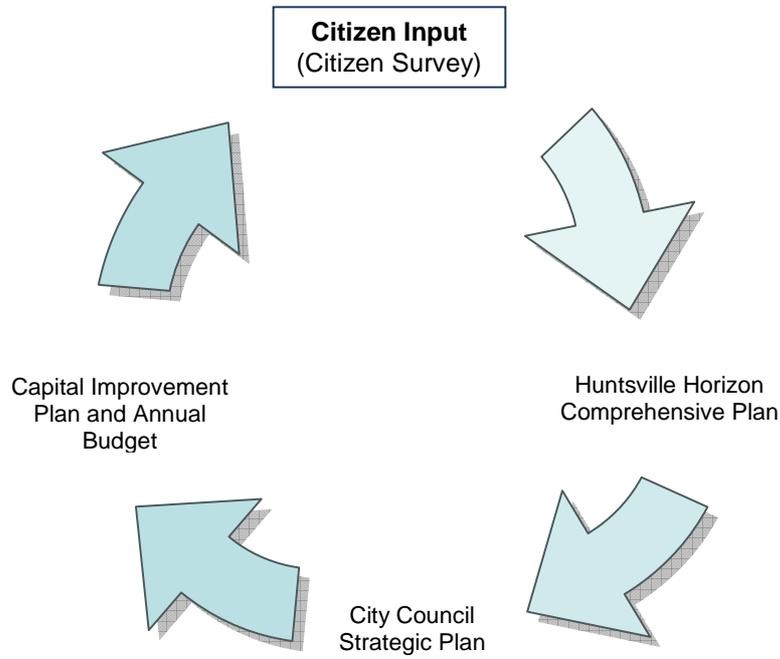
Library Endowment Fund
Cemetery Endowment Fund

Capital Project Funds

General Capital Projects
Water Capital Projects
Wastewater Capital Projects

Planning and Budget Preparation

The City of Huntsville's budgeting process begins with citizen input and involves extensive planning, goal setting, and prioritizing by the City Council and staff. The below graph demonstrates how citizen input and City planning processes impact the preparation of the Annual Budget:



Comprehensive Plan

In 2006, the Huntsville community developed a comprehensive plan. The comprehensive planning process provided citizens a forum to express their vision for the future of Huntsville. The Huntsville Horizon Plan, the first comprehensive plan for the City of Huntsville, is designed as a framework for the future development of the City and its two-mile planning jurisdiction over the next 20 years and beyond. It is intended to guide the community's decisions regarding its future physical, economic, and social development. The Comprehensive Plan plays a significant role in the development of goals and guides the Council's strategic planning process.

Strategic Plan

The City Council's Strategic Plan is a strategy to move our community from its current state to where the citizens and City Council desire the community to be in the future. The strategic planning process is an annual process that provides the City Council the opportunity to determine their vision for the long-term future of Huntsville and set goals to accomplish that vision. The City periodically conducts a citizen's survey to allow the Council to focus on our citizen's priorities and interests. Equipped with the results of the citizen survey and the Comprehensive Plan, the City Council and senior staff engage in yearly strategic planning sessions in order to develop the Strategic Plan for the future of Huntsville. The plans and goals that result from these sessions guide the development of the Capital Improvement Plan and Annual Budget.

Capital Improvement Plan

The Capital Improvement Plan is developed through a joint effort between City Council and City staff in order to respond to the City's infrastructure needs. On an annual basis, City professional staff with consideration of citizen input recommends appropriate projects to the City Council. Capital improvement projects are expenditures of a non-recurring nature related to the acquisition, construction, expansion, or major rehabilitation of an element of Huntsville's infrastructure. Capital improvement projects can include such things as parks, buildings, water and wastewater lines, streets, and sidewalks. After reviewing each project's purpose, impact, and cost, the City Council must prioritize projects and align those projects with the resources available for funding. Based on priorities, goals, and issues, a five-year plan is developed for each area of the capital program. The projects in the first year of the program are considered for funding through the annual budgeting process.

Annual Budget

The annual budgeting process begins with a kick-off presentation to City Council providing information as to where the City stands in the current fiscal year and a "best estimate" as to where the City will stand at the end of the fiscal year. Also, various challenges and opportunities for budgeting for the upcoming fiscal year are provided to Council for their consideration in this initial kick –off session. There is also a kick-off session to provide City staff members with instructions and directions for budget request preparation. In accordance with the goals and priorities that resulted from this strategic planning session, City staff then prepare their departmental budget requests. Each City department prepares a base budget request and a supplemental budget request for each of their divisions.

The Base budget is the portion of the budget that provides for the continuation of operations at the current service level taking into account the updated costs required to provide these services. The supplemental budget is the portion of the budget that includes new programs and personnel, new equipment, and any changes to the present level of service. Each department of the City prepares a budget that seeks to fulfill the City Council's strategic plan and long-term vision for the future of our community through every service they perform, both in daily operations and special projects and programs. Because of Huntsville's limited resources, not every budget request can be funded.

The City Manager reviews department budget requests and weighs them against available funding and other requests. The City Manager then presents a proposed budget to the City Council that includes recommended supplemental requests for new or expanded programs, additional personnel, new equipment, and proposed projects. The City Council holds several budget sessions to review the proposed budget and supplemental requests. Council consideration is also given requests presented by the public, Council members, and other Council appointed committees. A public hearing was held in September and final adoption of the annual budget occurred in September. The budget calendar for FY 2013-14 is provided on the following page:

- April 2
City Council Policy Workshop
- Projected Unallocated Reserves Balances
 - 2013 Assumptions
 - 2013 Considerations and Challenges by Fund

Budget Calendar

2013

- April 8
Train Departments on Budget Software
- Strategic planning budget sessions with Directors

- June 18-June 21
- Departmental budget hearings with City Manager and Finance Department

- July 16
City Council Budget Workshop

- August 16
City Manager's recommended budget to City Council

- August 20
City Council Meeting
- City Staff presentation of City Manager's Recommended Budget to City Council

- September 3
City Council Budget Workshop and Public Hearing
- Discussion of Decision Packages
 - 1st Budget Public Hearing
 - 1st Reading of Budget Related Ordinances
 - Citizens were provided an opportunity to discuss the proposed tax rate.

- September 17
Public Hearing - proposed Tax Rate
- Budget and Property Tax Rates
 - Public Hearings and Adoption for Budget and Related Ordinances
 - 2nd Hearing of Budget related Ordinances
 - Budget and Property Tax Rate Adopted

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Budget Control & Amendment

The City of Huntsville's Annual Budget is adopted by division within the individual funds. The budget, as adopted by Council, is subject to change or amendment by formal action of the City Council. The City has a number of levels of detail in the operating budgets - the fund, the department, the division, the classification, and the line item. The below example shows the relationship between the different levels of budget detail:

Fund:	General Fund
Department:	Public Safety
Division:	Police
Classification:	Salaries/Other Pay/Benefits
Line Item:	Salaries - Full Time

The level at which management, without prior Council approval, loses the ability to reapply budgeted resources from one use to another is known as the budget's "legal level of control". The division level is the legal level of control for the City of Huntsville. The City Manager may, without prior City Council approval, authorize transfers between budget line items within a fund. The City Manager may authorize transfers of \$25,000 or less from the budgeted future appropriations account without prior City Council approval. Adjustments between funds or increased budget allocations not coming from transfers from other budgeted accounts or from the future appropriations account require Council approval.

During the fiscal year, budgetary control is maintained through monthly review of budget statements. The responsibility for budgetary control lies with the Department Head. A department is a major administrative segment of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area (e.g., Public Safety Department, Community Services Department). Divisions are the smallest organizational unit budgeted and are grouped together under departments to demonstrate a broader responsibility. For example, the Public Safety Department is comprised of Public Safety Administration Division, Police Division, Fire Division, and School Resource Officer Division. Department Heads may not approve expenditures that exceed monies available at the classification code level within their divisions without prior approval. Appropriations not expended by departments at the end of the fiscal year will lapse. Therefore, funds that were budgeted but not used during the fiscal year are not available for use in the next fiscal year unless they are appropriated again by City Council.

The Finance Department routinely reviews budget items through the payable and purchase order process. The City Manager approves amendments with this authority on an ongoing daily basis. The City Council Finance Committee reviews amendments on a monthly basis before approval by the City Council.

The table on the following page shows the relationship between the City of Huntsville's funds and divisions and indicates the department responsible for budgetary control of each division:

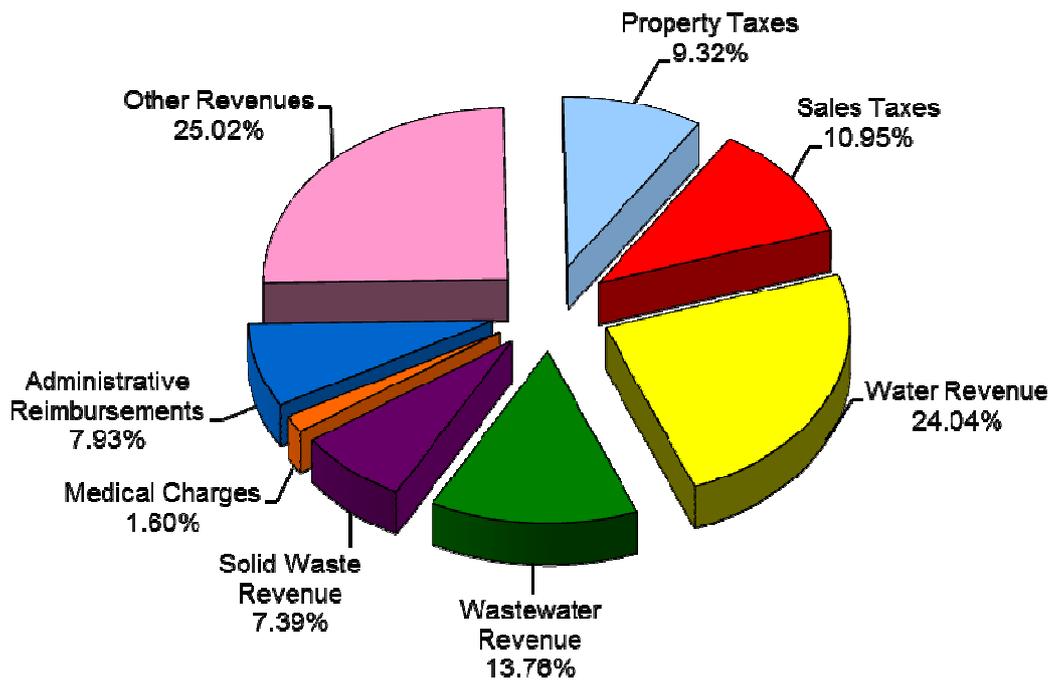
City of Huntsville

Departments, Divisions, and Funds by Function

	General Fund	Water Fund	Wastewater Fund	Solid Waste Fund	Street Special Revenue Funds	Other Special Revenue Funds
Charter Offices						
City Council	✓					
Office of City Manager	✓					
Office of City Attorney	✓					
Office of City Secretary	✓					
Office of City Judge	✓					
Financial Services						
Finance	✓					
Municipal Court	✓					
Purchasing	✓					
Office Services	✓					
Risk Management	✓					
Utility Billing		✓				
Warehouse	✓					
Neighborhood Resources						
Neighborhood Resources	✓					
Human Resources						
Human Resources	✓					
Information Technology						
Information Technology	✓					
Public Works						
Public Works Administration	✓					
Surface Water Plant		✓				
Water Production		✓				
Water Distribution		✓				
Meter Reading		✓				
Wastewater Collection			✓			
AJ Brown WWTP			✓			
NB Davidson WWTP			✓			
Robinson Creek WWTP			✓			
Environmental Services			✓			
Commercial Collection				✓		
Solid Waste Disposal				✓		
Residential Collection				✓		
Recycling				✓		
Street Sweeping					✓	
Streets					✓	
Drainage Maintenance					✓	
Garage	✓					
Community & Economic Development						
Community & Eco Dev. Administration	✓					
Planning	✓					
Customer Service - Service Center	✓					
Engineering	✓					
Surveying	✓					
Central Inspection	✓					
Health Inspection	✓					
Construction Crew		✓				
Airport					✓	
Parks & Leisure						
Community Services Administration	✓					
Recreation	✓					
Parks Maintenance	✓					
Aquatic Center Operations	✓					
Library	✓					
Cemetery	✓					
Building Maintenance	✓					
Public Safety						
Public Safety Administration	✓					
Police	✓					
Fire	✓					
School Resource Officers						✓
Court Security						✓
Tourism & Cultural Services						
Gift Shop	✓					
Main Street	✓					
Tourism						✓
Visitors Center						✓
Arts Center						✓

Operating Budget Summary

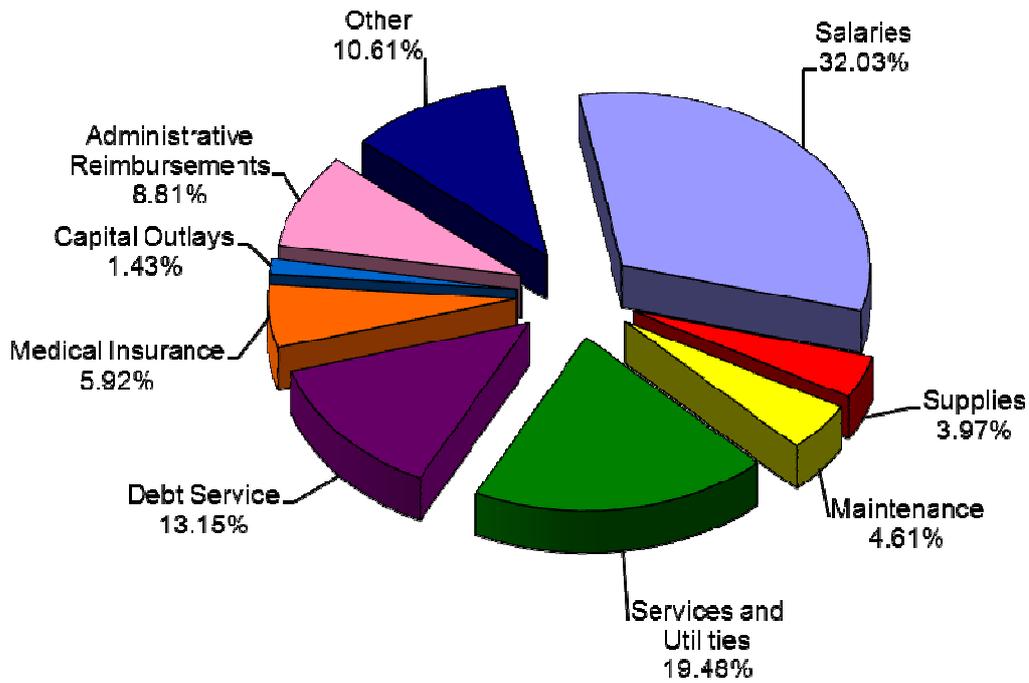
Where the Money Comes From...



Other Revenues include:

Permits/Licenses/Development Fees	0.46%
Municipal Court Fines	1.46%
Fees/Charges/Sales	1.02%
Inter-Governmental	1.08%
Interest Earnings	0.36%
Grants/Reimbursements/Contributions	4.92%
Other Revenues	9.96%
Utility Franchise Fees	3.28%
Hotel/Motel Taxes	0.82%
Right-of-Way Maintenance Charges	1.67%

Where the Money Goes...



Other Expenses Include:

Insurance/Sundry/Elections	4.05%
Programs/Projects	0.36%
Future Appropriations/Bad Debt	0.31%
Right-of-Way Charges	1.70%

* Excludes transfers

Operating Budget Summary

	General Fund	Debt Service Fund	Water Fund	Wastewater Fund	Solid Waste Fund
Beginning Fund Balance Oct. 1	8,372,087	102,750	4,500,000	3,500,000	2,160,000
Sources of Funds					
Revenues					
Property Taxes	3,725,067	1,792,933	-	-	-
Sales Taxes	6,600,000	-	-	-	-
Other Taxes	83,000	-	-	-	-
Permits/Licenses/Development Fees	275,700	-	-	-	-
Municipal Court Fines	843,000	-	-	-	-
Fees/Charges/Sales	264,612	-	203,600	-	49,164
Inter Governmental	246,492	-	-	-	-
Interest Earnings	101,000	3,000	26,190	41,898	20,806
Grants/Reimbursements/Contributions	307,202	-	-	-	-
Other Revenues	60,000	325,067	9,000	10,000	18,453
Water Revenues	-	-	14,496,683	-	-
Wastewater Revenues	-	-	-	8,296,000	-
Solid Waste Revenues	-	-	-	-	4,455,000
Health Insurance Payments	-	-	-	-	-
Utility Franchise Fees	-	-	-	-	-
Hotel/Motel Taxes	-	-	-	-	-
Total Revenues	12,506,073	2,121,000	14,735,473	8,347,898	4,543,423
Administrative Reimbursements	4,779,151	-	-	-	-
Right-of-Way Maintenance Charges	-	-	-	-	-
Operating Transfers In	44,424	-	338,209	64,438	-
Total Sources of Funds	17,329,648	2,121,000	15,073,682	8,412,336	4,543,423
Uses of Resources					
Expenditures					
Operating Expenses					
Salaries/Other Pay/Benefits	12,408,303	-	1,686,329	1,391,304	1,262,414
Supplies	898,752	-	306,990	236,691	513,262
Maintenance of Structures	127,515	-	422,000	449,500	13,500
Maintenance of Equipment	253,493	-	122,400	60,000	303,500
Services and Utilities	2,742,968	-	4,173,693	783,797	820,615
Insurance/Sundry/Elections	2,108,740	-	125,845	107,284	149,050
Programs/Projects	37,418	-	-	-	3,500
Debt Service	-	2,072,663	4,091,618	1,568,053	-
Capital Outlays	177,835	-	-	-	-
Future Appropriations/Bad Debt	106,331	-	-	-	75,000
Medical Insurance	-	-	-	-	-
Total Operating Expenses	18,861,355	2,072,663	10,928,875	4,596,629	3,140,841
Administrative Reimbursements	-	-	2,157,662	1,577,601	699,628
Right-of-Way Charges	-	-	543,742	294,346	163,884
Total Expenditures	18,861,355	2,072,663	13,630,279	6,468,576	4,004,353
Operating Transfers Out	796,612	-	150,478	462,522	496,491
Total Uses of Resources	19,657,967	2,072,663	13,780,757	6,931,098	4,500,844
Ending Fund Balance Sept. 30	6,043,768	151,087	5,792,925	4,981,238	2,202,579
Transfer to Capital	601,000	-	637,025	1,484,137	11,130
Projected Reserve	5,442,768	151,087	5,155,900	3,497,101	2,191,449

Note: The "source of funds" for \$2,929,319 of budgeted expenditures in General Fund is Beginning Fund Balance. The account classification Insurance/Sundry/Elections was used for \$2,640,500 of budgeted expenditures with Beginning Fund Balance as the source of funds. The City also budgeted a negative \$718,187 in the Insurance/Sundry/Elections account classification in General Fund for position eliminations which will be "distributed" to Salary/Other Pay/Benefits when it is known which positions in which Divisions will be eliminated.

Street Special Revenue Fund	Other Special Revenue Funds	Internal Service Funds	Permanent Funds	Total Operating Budget
632,000	2,245,993	2,058,055	2,462,958	\$ 26,033,843
-	101,000	-	-	5,619,000
-	-	-	-	6,600,000
-	-	-	-	83,000
-	-	-	-	275,700
-	35,000	-	-	878,000
72,500	22,350	-	-	612,226
-	406,729	-	-	653,221
1,000	2,800	12,050	6,500	215,244
-	2,657,200	-	-	2,964,402
-	-	-	-	422,520
-	-	-	-	14,496,683
-	-	-	-	8,296,000
-	-	-	-	4,455,000
-	-	966,455	-	966,455
1,980,000	-	-	-	1,980,000
-	495,834	-	-	495,834
2,053,500	3,720,913	978,505	6,500	49,013,285
-	-	-	-	4,779,151
1,008,120	-	-	-	1,008,120
321,487	330,732	4,103,794	295,000	5,498,084
3,383,107	4,051,645	5,082,299	301,500	60,298,640
1,287,807	803,007	-	-	18,839,164
204,124	89,118	87,400	-	2,336,337
768,438	66,500	-	-	1,847,453
115,800	8,080	-	-	863,273
327,518	2,595,991	10,000	-	11,454,582
(285,826)	177,900	-	-	2,382,993
15,000	156,275	-	-	212,193
-	-	-	-	7,732,334
-	22,000	639,700	-	839,535
-	-	-	-	181,331
-	-	3,479,408	-	3,479,408
2,432,861	3,918,871	4,216,508	-	50,168,603
746,908	-	-	-	5,181,799
-	-	-	-	1,001,972
3,179,769	3,918,871	4,216,508	-	56,352,374
220,731	36,899	295,000	5,000	2,463,733
3,400,500	3,955,770	4,511,508	5,000	58,816,107
614,607	2,341,868	2,628,846	2,759,458	\$ 27,516,376
5,607	-	-	-	\$ 2,738,899
609,000	2,341,868	2,628,846	2,759,458	\$ 24,777,477

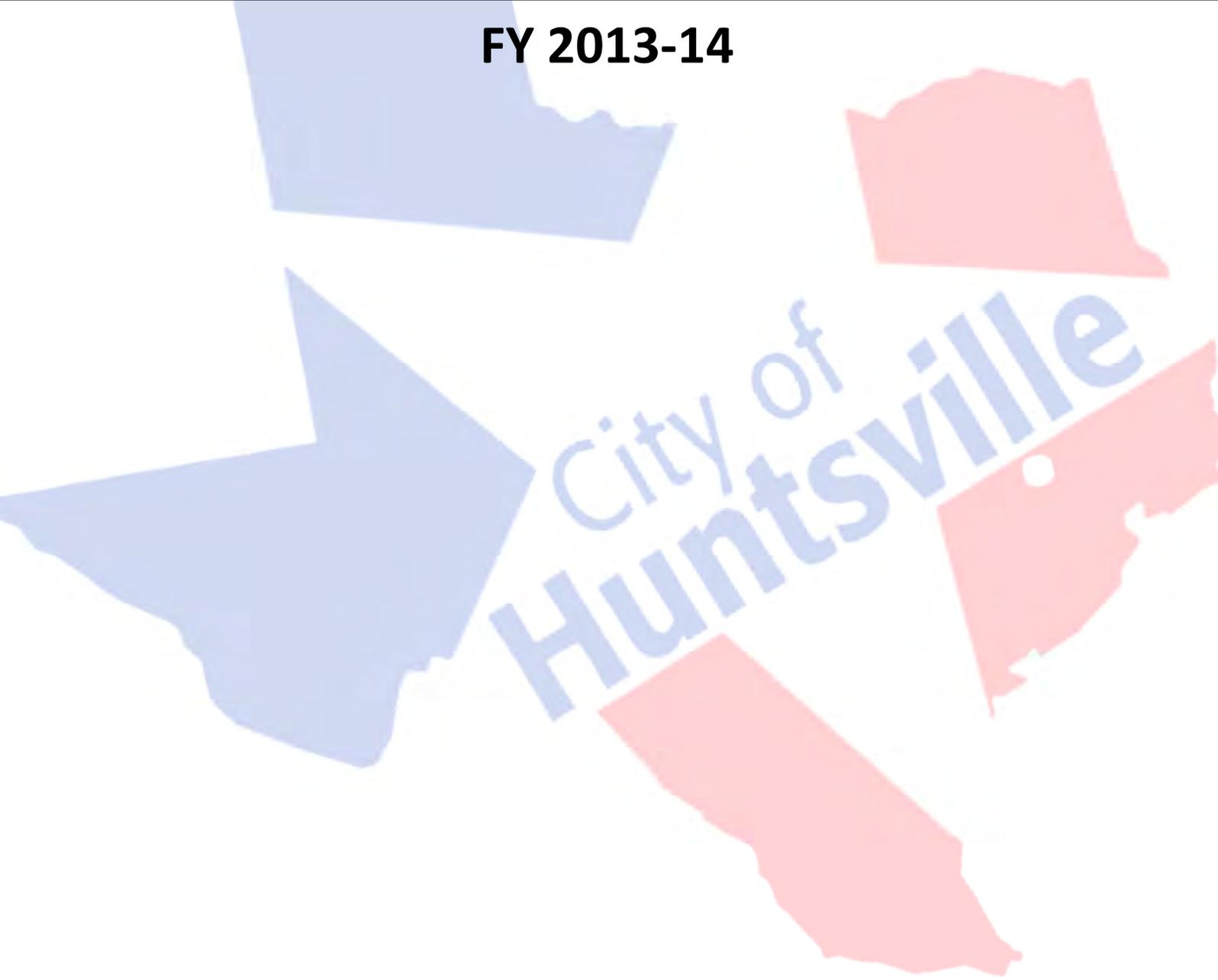
City of Huntsville
Operating Budget Summary
Five Year Historical

	09-10 Actual	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Adopted
411 - Property Taxes	\$ 4,927,416	\$ 4,923,416	\$ 5,062,245	\$ 5,484,325	\$ 5,619,000
412 - Sales Tax	\$ 5,989,793	\$ 6,443,698	\$ 6,515,890	\$ 6,736,638	\$ 6,600,000
413 - Franchise-Utilities/Comm	\$ 2,128,692	\$ 2,095,034	\$ 2,067,885	\$ 1,760,554	\$ 1,980,000
414 - Hotel/Motel Tax	\$ 528,827	\$ 549,224	\$ 570,847	\$ 768,695	\$ 583,334
401 - Water Sales	\$ 10,125,916	\$ 10,932,888	\$ 12,776,080	\$ 14,768,995	\$ 14,496,683
402 - Waste Water Service	\$ 8,056,328	\$ 8,214,623	\$ 8,514,328	\$ 8,033,870	\$ 8,200,000
403 - Water/Wastewater Taps	\$ 104,939	\$ 102,128	\$ 79,073	\$ 176,946	\$ 110,000
406 - Collection Charges	\$ 3,435,777	\$ 3,409,111	\$ 3,687,139	\$ 3,751,972	\$ 3,720,000
407 - Solid Waste Disposal	\$ 747,898	\$ 826,647	\$ 777,782	\$ 837,252	\$ 735,000
408 - Late Payment Penalties	\$ 142,660	\$ 146,813	\$ 154,141	\$ 169,533	\$ 155,984
415 - Other Taxes	\$ 85,567	\$ 97,883	\$ 81,632	\$ 77,662	\$ 83,000
416 - Permit/Development Fees	\$ 10,950	\$ 9,800	\$ 11,800	\$ 13,225	\$ 11,200
417 - Permits and Licenses	\$ 528,317	\$ 269,284	\$ 247,477	\$ 345,624	\$ 264,500
418 - Municipal Court Fines	\$ 757,679	\$ 841,234	\$ 1,142,552	\$ 740,137	\$ 878,000
419 - Fees/Charges/Sales	\$ 498,010	\$ 615,515	\$ 533,222	\$ 1,173,435	\$ 442,242
424 - Intra Governmental	\$ 5,899,444	\$ 5,520,695	\$ 5,593,111	\$ 4,801,728	\$ 5,410,408
426 - Interest Earnings	\$ 330,273	\$ 260,757	\$ 363,582	\$ 178,241	\$ 222,744
428 - Reimbursements	\$ 409,561	\$ 1,333,071	\$ 1,411,343	\$ 1,568,896	\$ 2,209,202
429 - Contributions	\$ 64,978	\$ 148,829	\$ 151,196	\$ 105,679	\$ 755,200
432 - Other	\$ 577,378	\$ 566,941	\$ 3,584,947	\$ 679,803	\$ 444,484
434 - Charges to Other Funds	\$ 5,262,791	\$ 5,130,687	\$ 5,265,096	\$ 4,373,040	\$ 5,538,048
435 - Transfers from Other Funds	\$ 1,060,820	\$ 2,297,932	\$ 1,672,814	\$ 1,694,836	\$ 880,656
436 - Charges - Other Entities	\$ 974,848	\$ 994,722	\$ 1,003,051	\$ 976,462	\$ 958,955
Revenue Totals	\$ 52,648,862	\$ 55,730,931	\$ 61,267,232	\$ 59,870,769	\$ 60,298,640
51 - Salary/OtherPay/Benefits	\$ 17,668,204	\$ 17,366,751	\$ 16,697,799	\$ 17,850,981	\$ 18,839,164
52 - Supplies	\$ 1,766,710	\$ 1,983,167	\$ 2,193,982	\$ 2,114,714	\$ 2,336,337
53 - Maintenance Structures/Improvements	\$ 1,421,550	\$ 1,800,721	\$ 1,845,681	\$ 1,916,333	\$ 1,847,453
54 - Maintenance of Equipment	\$ 531,084	\$ 799,550	\$ 799,169	\$ 801,404	\$ 863,273
55 - Services and Utilities	\$ 4,742,953	\$ 5,381,604	\$ 5,931,709	\$ 5,413,056	\$ 7,835,882
56 - Insurance/Sundry/Elections	\$ 822,161	\$ 818,032	\$ 966,929	\$ 765,154	\$ 2,382,993
57 - Programs/Projects	\$ 259,564	\$ 475,107	\$ 150,782	\$ 87,317	\$ 163,193
62 - Project Costs	\$ -	\$ -	\$ -	\$ -	\$ -
68 - Improvements	\$ 66,748	\$ -	\$ -	\$ -	\$ -
69 - Capital Equipment	\$ 1,145,902	\$ 1,269,129	\$ 1,800,759	\$ 850,417	\$ 839,535
78 - Miscellaneous Projects	\$ 2,766,266	\$ 2,997,210	\$ 3,444,102	\$ 3,220,800	\$ 3,528,408
79 - TRA Water Plant	\$ 4,092,432	\$ 3,975,727	\$ 3,640,629	\$ 3,976,300	\$ 3,618,700
80 - TRA Water Debt Payments	\$ 1,531,731	\$ 1,269,102	\$ 1,347,520	\$ 3,857,446	\$ 3,851,207
81 - GO/Revenue Bond Debt	\$ 2,719,747	\$ 3,414,248	\$ 6,162,688	\$ 3,263,523	\$ 3,276,210
82 - Other Debt	\$ 973,090	\$ 975,645	\$ 1,171,524	\$ 591,467	\$ 594,917
83 - Contract Sewer Debt	\$ 386,546	\$ 395,215	\$ 398,870	\$ 392,812	\$ -
87 - Transfers	\$ -	\$ 1,500,000	\$ 300,000	\$ 395,000	\$ 295,000
88 - Depreciation	\$ 3,313,990	\$ 3,594,963	\$ 5,244,261	\$ 10,000	\$ 10,000
90 - Equipment Replacement Charges	\$ 125,923	\$ 58,580	\$ 355,812	\$ 18,800	\$ 13,000
91 - Transfers	\$ 2,919,307	\$ 3,700,994	\$ 4,789,480	\$ 2,695,897	\$ 2,753,424
93 - Charges Other Funds	\$ 6,504,521	\$ 6,098,414	\$ 6,210,899	\$ 6,225,159	\$ 6,183,771
94 - Transfer to ISF	\$ 1,553,807	\$ 1,333,208	\$ 1,686,280	\$ 410,785	\$ 1,565,341
95 - Transfers to Operating Funds	\$ 861,985	\$ 694,462	\$ 889,533	\$ 860,445	\$ 575,867
97 - Improvements	\$ -	\$ 11,720	\$ -	\$ -	\$ -
98 - Projects	\$ -	\$ -	\$ -	\$ 5,000	\$ -
99 - Reserves	\$ -	\$ -	\$ 11,945	\$ -	\$ 181,331
Expenditures Total	\$ 56,174,223	\$ 59,913,551	\$ 66,040,352	\$ 55,722,810	\$ 61,555,006



Revenues

FY 2013-14



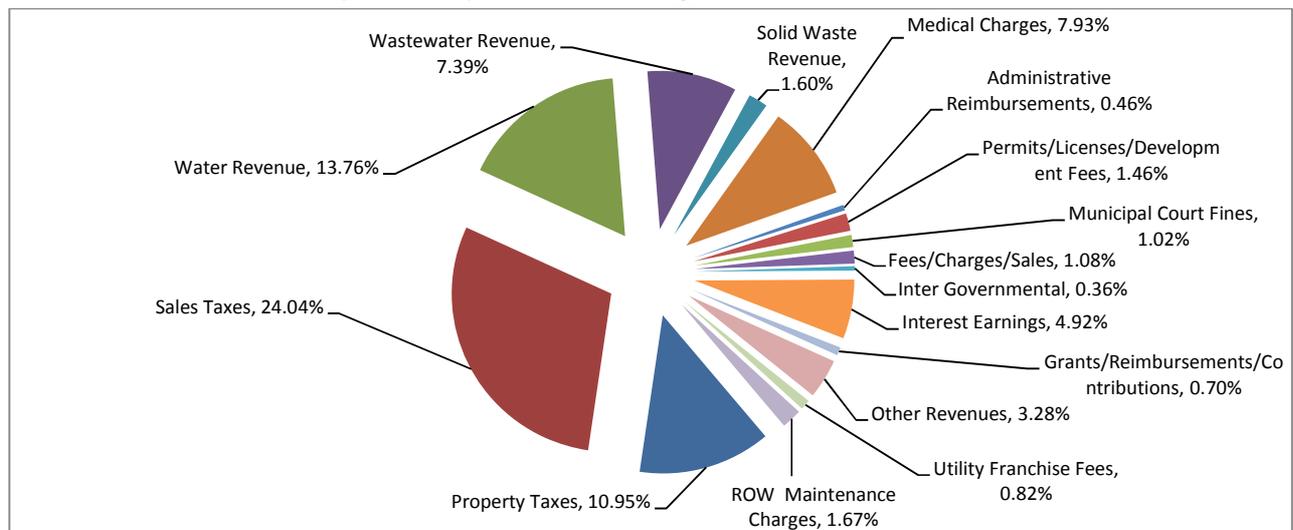
Revenues

The cornerstone of the City of Huntsville's annual budget is the projection of revenue expected for the coming fiscal year. Accurate revenue projections are an important element in budgeting because decisions on spending must be made within the limits of available funds. Revenues received by the City support the various services provided to the citizens of Huntsville. Accurate revenue projections allow sound management of our resources. The City of Huntsville practices a conservative approach to budgeting.

As depicted in the following chart, the City uses various forecasting methods to ensure the most accurate revenue projections possible.

	%	Historical/Time Series Trend	Informed/Expert Judgment	Activity Estimates	Contract Terms
Property Taxes	9.32%	✓	✓		
Sales Taxes	10.95%	✓	✓	✓	
Mixed Drink Taxes	0.68%	✓	✓	✓	
Municipal Court Fines	1.46%	✓	✓	✓	
Permits, Licenses, Development Fees	0.46%	✓	✓	✓	
Water Service Charges	24.04%	✓	✓	✓	✓
Wastewater Service Charges	13.76%	✓	✓	✓	
Solid Waste Service Charges	7.39%	✓	✓	✓	✓
Fees, Charges, Sales	1.02%	✓	✓	✓	
Utility Franchise Fees	3.28%	✓	✓	✓	✓
Right-of-Way Maintenance	1.67%			✓	
Grants, Reimbursements, Contributions	4.92%	✓	✓	✓	
Interest Earnings	0.36%	✓	✓	✓	
Hotel/Motel Taxes	0.82%	✓	✓	✓	
Intergovernmental Payments	1.08%				✓
Health Insurance Payments	1.60%	✓	✓	✓	
Administrative Reimbursements	7.93%			✓	

The City of Huntsville receives revenue from several different sources. The following graph shows the sources of income for the City for fiscal year 13-14 as budgeted:



Property Taxes

When excluding administrative allocations and transfers, revenues from property taxes account for 9.1% of overall City revenues. Taxes are assessed on all property in the city except for certain property that is eligible for exemption, such as state owned property. All exemptions from property tax are governed by Federal and State law. The Walker County Appraisal District assesses the value of property in Huntsville and processes applications for exemptions. Based on the total property valuation certified by the Appraisal District, the Huntsville City Council sets a tax rate that will provide sufficient revenue to support public safety services such as police and fire protection and community services such as parks, recreation, and library. The total tax rate set by Council includes a rate for debt service payments as well as a rate for general day-to-day maintenance and operations.

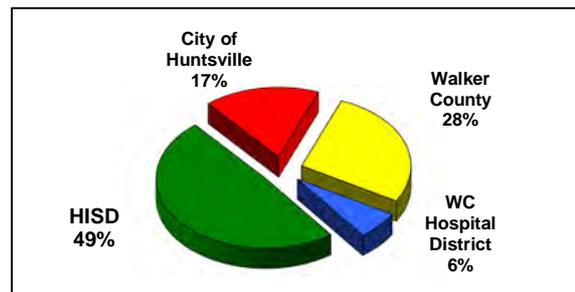
The City Council adopted the tax rate of 0.4206, unchanged from the previous year rate.

For fiscal year 13-14, the City Council approved a rate of \$0.4206, which is \$0.0356 less than the effective rate of \$0.4562. The effective tax rate is the tax rate that provides the City with the same amount of tax revenue as the prior year from existing property plus additional tax revenue from any new property.

The City of Huntsville contracts with the Walker County Appraisal District for property tax billing and collections. Because property taxes are paid per one hundred dollars of assessed property value, the amount of property tax levied by the City is calculated by dividing the total appraised value of property by one hundred and then multiplying by the adopted tax rate. For example, property with an assessed value of \$100,000 would pay city taxes of approximately \$420.60 ($\$100,000/100 * .4206$).

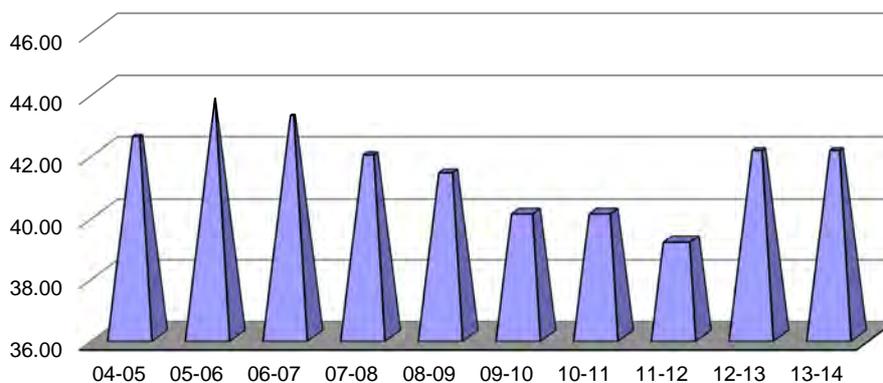
The City is not the only jurisdiction that taxes property located in Huntsville. Other entities including Walker County, Huntsville Independent School District, and the Walker County Hospital District also levy a property tax. Most citizens of Huntsville pay only 17% of their total property tax bill to the City. The other 83% is collected by the other taxing jurisdictions.

2013 Overlapping Tax Rate



The following graph compares the current tax rate with the tax rates of the last ten years:

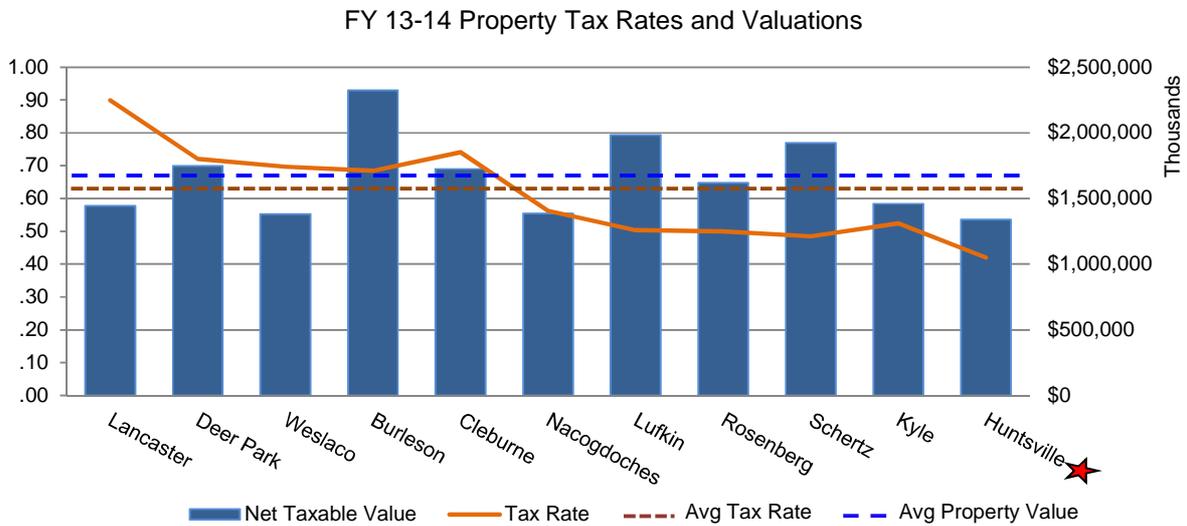
City of Huntsville Tax Rates



The City Council has been able keep the tax rate steady while continuing to provide excellent essential services to the citizens of Huntsville all while facing unique challenges in property tax management. Because several state institutions are located in Huntsville, including the Texas Department of Criminal Justice and Sam Houston State University, the total value of property subject to property tax is much lower in Huntsville than in other communities with comparable populations. The City of Huntsville is still able to maintain one of the lowest property tax rates of all Texas cities with populations between 30,000 and 40,000 even though Huntsville has one of the lowest taxable valuations within that group.

Although Huntsville's tax base is 20% below the average, the Council has been able to maintain one of the lowest tax rates among Texas cities our size. Huntsville's tax rate is over 31% below the average.

The following graph shows the taxable valuations and the tax rates of selected Texas cities with populations between 30,000 and 40,000:

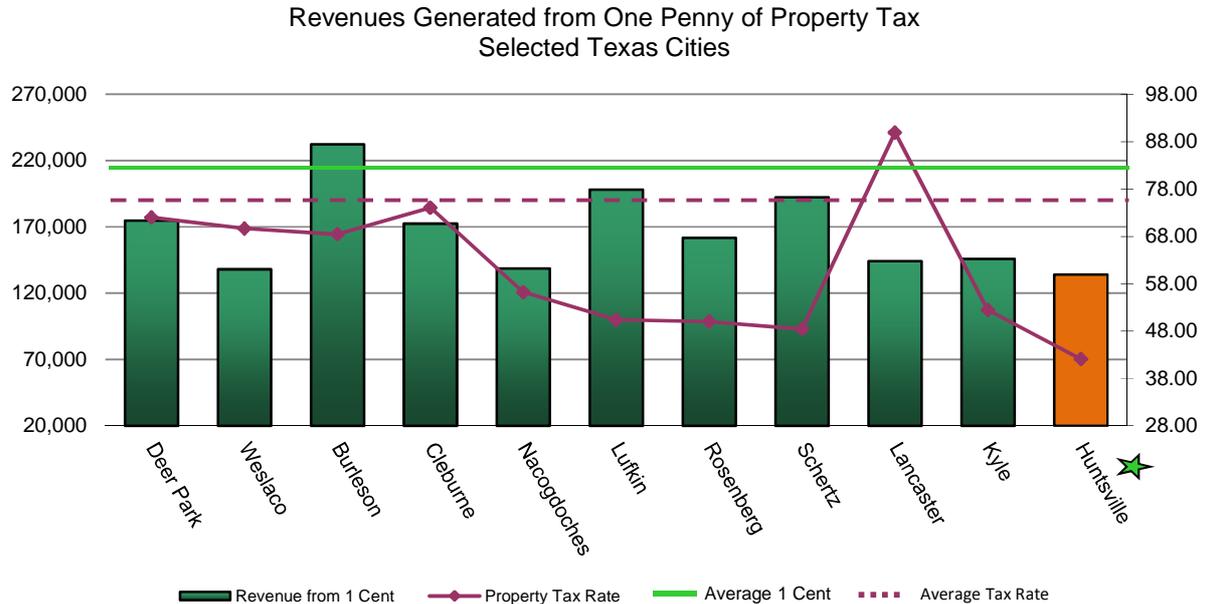


One penny of the property tax rate generates \$114,000 of actual property tax revenue for Huntsville – 37% below the average.

Huntsville's total net taxable property valuation of \$1,321,041,412 is 20% below the average valuation of these cities, but Huntsville's tax rate is over 31% below the average tax rate. Because taxes are collected based on property value and Huntsville's total taxable property value is so low, Huntsville collects significantly less in tax revenue per penny of the tax rate than most other Texas cities of comparable size. Each penny on Huntsville's tax rate generates approximately \$132,000 in revenue for City services. In

contrast, each penny on Lufkin's tax rate generates approximately \$218,000 in revenue for their city services (excluding an uncollectible allowance). So, even though Lufkin's tax rate is only 20% higher than Huntsville's, Lufkin collects 78% more in property tax revenue per penny of tax than does Huntsville.

The following graph shows the tax revenue generated from one penny on the property tax rate of selected Texas cities with populations between 28,000 and 40,000:



Because of relatively low taxable property value, Huntsville faces a challenge in keeping property taxes low and quality of essential services high. With sound management of our resources and strategic, long-range planning, this task can be accomplished.

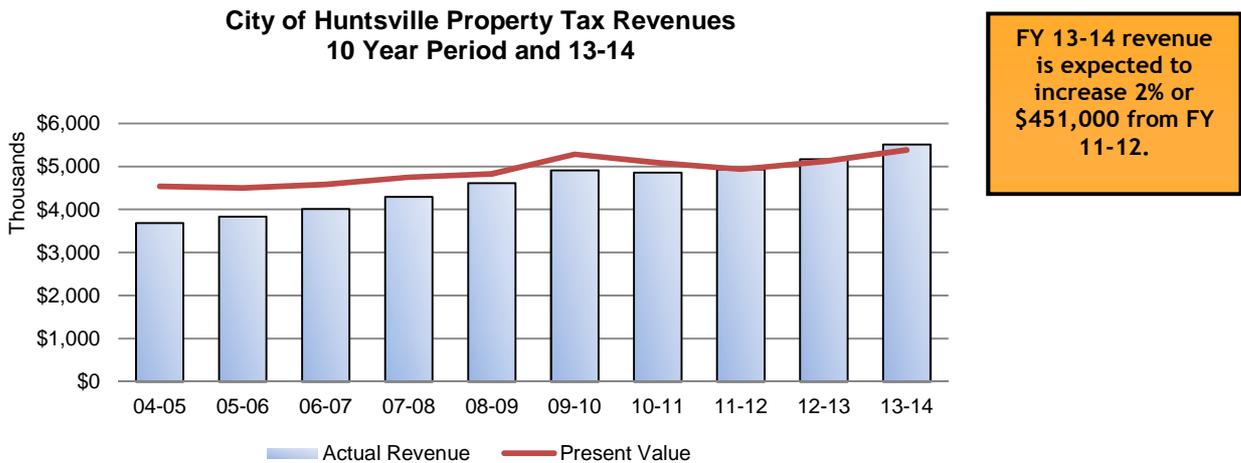
The preparation of our budget for property tax revenue begins with the receipt of the certified tax roll from the Walker County Appraisal District. Information about Huntsville's total existing and new property value eligible for taxation is included in the documentation received from the Appraisal District. The Appraisal District also calculates the effective tax rate that will provide the City with the same amount of tax revenue as the prior year from existing property plus additional tax revenue from any new property.

The Huntsville City Council is committed to keeping the property tax rates in Huntsville affordable and in recent years, every effort has been made to reduce the tax rate to the effective rate. In accordance with this effort, our budget for property tax revenue is derived by applying the effective tax rate to the certified taxable property valuation. Based on our historical trends, a provision is made for property tax that is owed but not paid on time, or not paid at all. The actual collection rate is traditionally fairly high and we expect to collect at least 98% of what is owed. Additionally, the City Council passed an ordinance in 2004 that freezes tax payments to the amount of taxes paid in fiscal year 04-05 for citizens who are at least 65 or disabled. The Appraisal District calculates this tax freeze and its influence on the effective tax rate.

The City Council adopted the effective tax rate in fiscal years 05-06, 06-07, 07-08, and 08-09. However, for FY 09-10 and 10-11 the City Council adopted a tax rate below the effective rate. In FY 11-12 the effective rate was adopted. For fiscal year 12-13, the City levied a three cent tax increase over the prior year, which was four cents over the effective rate. For fiscal year 13-14 the tax rate remained at the previous FY 12-13 rate of \$0.4206. The FY 13-14 rate of \$0.4206 is a little more than \$0.035 less than the effective rate of \$0.4562.

Inflation and the rising cost of doing business affects city government just as it does businesses and individuals. The Municipal Cost Index shows that the average cost of providing city services has risen by 4% over the past three years. Huntsville has been able to absorb these ever rising costs while still collecting the same amount of tax revenue from existing properties as it did in fiscal year 04-05. This has been possible in large part through additional property tax revenues from new property and increasing revenues from sales tax.

The following graph shows the actual property tax revenue received by the City of Huntsville over the past ten years and the revenue projected for fiscal year 13-14:



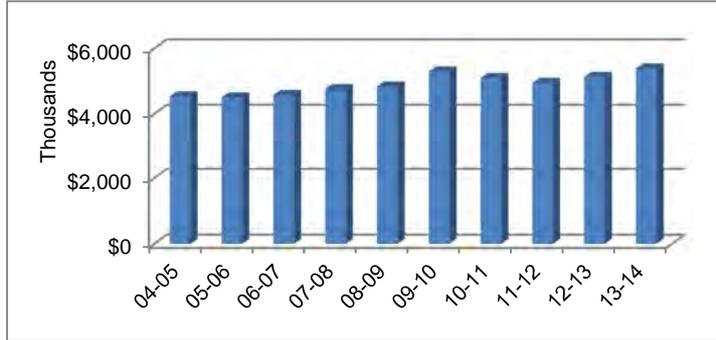
Note: Inflation for all graphs calculated based on Municipal Cost Index

The average annual increase in property tax revenue in fiscal years 08-09 through 12-13 was 3.9%. The property tax budget for M&O was increased 8.7%, while debt service was increased 2% due to the use of reserve fund balance in the Debt Fund.

When the effective rate is adopted, the same amount of revenue is collected as in the prior year from existing property. In that case, the additional revenue needed to support the inflated cost of providing city services at current levels must be obtained either through growth and the addition of new taxable property in the community, or from increases in other revenue sources such as sales tax.

With the cost of gasoline, utilities, construction materials, healthcare, and many other increasing daily expenses, one hundred dollars does not have the same purchasing power today as it did last year. In order to evaluate the effect inflation has on Huntsville's ability to provide excellent city services using our limited resources; we must consider the purchasing power of the property tax revenues we received in recent history in terms of today's dollar values.

Inflation outpaced the increase in property tax revenue the City received in fiscal year 05-06, the first year the City Council adopted the effective tax rate. In fiscal year 06-07, additional revenue generated from new property narrowly offset the effects of inflation. Even with stagnant or declining purchasing power, the City of Huntsville continues to provide quality services at sustained or increasing levels year after year. The City of Huntsville is providing improved basic service quality and quantity with fewer resources than in years past. The City Council and staff strives every day to manage the property tax revenue and rates in an effective manner and provide the citizens of Huntsville with excellent service.



The following table shows total property tax revenue received in prior years and property tax revenue budgeted for fiscal year 13-14 for both General and Debt Service Funds:

Property Tax Revenue

	Actual 08-09	Actual 09-10	Actual 10-11	Actual 11-12	Actual 12-13	Budget 13-14
Current	4,532,532	4,754,050	4,767,210	4,830,440	5,268,117	5,413,000
Delinquent	35,028	90,345	54,802	97,878	59,603	55,000
Penalty & Interest	49,931	69,688	43,574	50,339	54,392	50,000
Total	4,617,491	4,914,083	4,865,586	4,978,657	5,383,112	5,518,000

Sales Taxes

The sales tax is used for general operating purposes. Revenues from sales taxes account for 10.95% of overall city revenues. All taxable sales in Huntsville are taxed at a rate of 8.25%. The City's rate is 1.5%, the State of Texas rate is 6.25%, and Walker County's rate is 0.5%. The Texas Legislature gave voters in Texas cities the option of increasing local sales taxes from one cent to one and one-half cents in order to provide property tax relief. Voters in Huntsville approved the sales tax option in August 1987 and the additional one-half cent sales tax began to be collected in January 1988. As a result of this additional half cent, property tax rates for FY 2013-14 were able to be kept lower by \$0.17 per \$100 valuation (\$170 on a \$100,000 home). Every dollar of sales tax revenue the city receives is used to support general operating services such as police and fire protection, parks, recreation, and library services.

Revenue received from sales tax increased an average of 1% during the past 5 years.

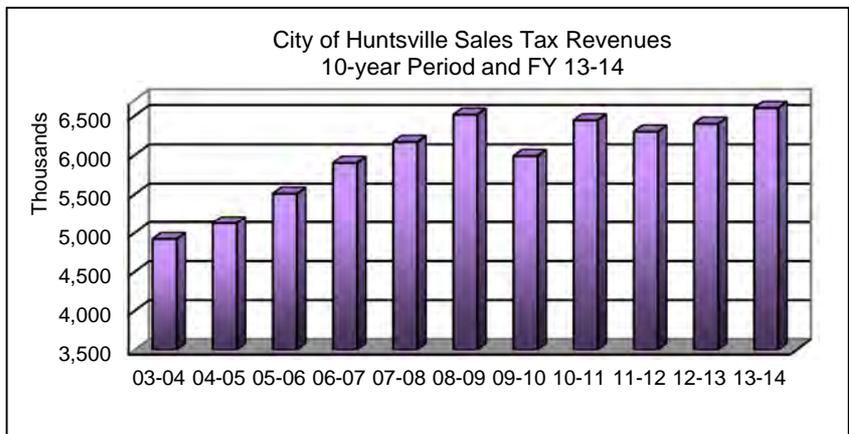
The following graph demonstrates the City of Huntsville's use of sales tax revenue:

**City of Huntsville
Use of Sales Tax Collected**



The preparation of our budget for sales tax revenue begins with a review of Huntsville's historical sales tax revenue collection trends. Because sales tax revenue is somewhat volatile in nature and is dependent on the general economic conditions of the region and nation, the City of Huntsville has traditionally budgeted sales tax revenue conservatively. Historical projections are computed using rolling year trends, trend line graphs, and compared to expert forecasts from two services. The City receives quarterly reports on sales tax collections by sales categories.

The average annual increase in sales tax revenue over the past five years was 1%. The fiscal year 13-14 sales tax revenue budget was conservatively increased by 3.1%. The budget currently reflects targets with normal economic conditions.

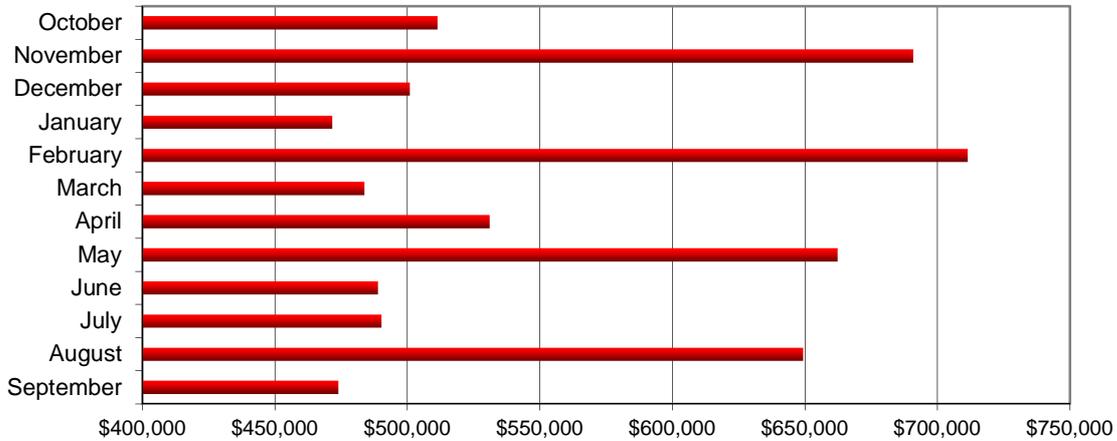


Sales tax revenue is closely associated with the general economy. Huntsville's sales tax receipts increase sharply in months following traditionally active retail seasons.

The fact that sales tax revenue is closely associated with the general economy is easily observed when examining the monthly sales tax revenue collection trends. Sales tax revenue receipts climb sharply in months following traditionally active retail seasons such as Christmas, Easter, back-to-school, and the start of summer travel. The following graph demonstrates the cyclic nature of sales tax and its close association with

the general economy: (Note: The City of Huntsville's receipt of sales tax revenue runs approximately two months behind the date of actual sale.)

**City of Huntsville
Monthly Sales Tax Receipt Cycle
(FY 12-13 Actuals)**

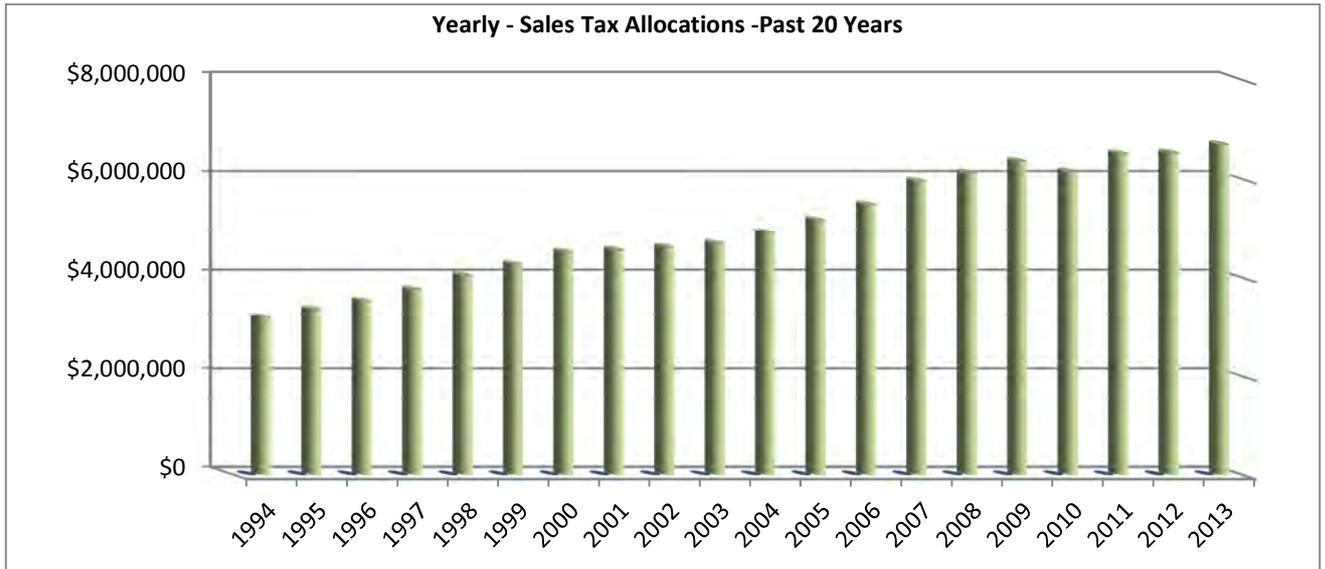


Sales tax is an extremely important source of revenue for the City of Huntsville. Huntsville’s relatively low property tax base, the rising cost of providing city services due to inflation, and the adoption of the effective tax rate in past years made the sales tax revenue stream an essential component to keep the property tax rates in Huntsville among the lowest in Texas. Inflation causes each revenue dollar Huntsville receives to lose more purchasing power year after year. In order for the City of Huntsville to continue to provide city services at current levels, collecting the same amount of revenue as in the prior year is not sufficient. Enough additional sales tax revenue must be generated in order to keep pace with the inflated cost of providing services to Huntsville citizens and must supplement the loss of purchasing power of static property tax revenue when the effective rate is adopted.

To evaluate whether Huntsville’s sales tax revenue is able to keep pace with the effect of inflation, the net gain or loss of the purchasing power of Huntsville’s sales tax revenues and property tax revenues combined must be considered. A net gain indicates that Huntsville’s sales tax revenue was able to keep pace with inflation, cover any loss of purchasing power in property tax revenue due to the adoption of the effective rate and provide additional revenue for general operating purposes. A net loss indicates that Huntsville’s sales tax revenue was not able to keep pace with inflation and cover the loss of purchasing power in property tax revenue due to the adoption of the effective rate.

For the most part, Huntsville’s sales tax revenue has been able to keep pace with inflation and cover any purchasing power loss from adoption of the effective property tax rate.

The following graph shows the annual sales tax revenue received by the City of Huntsville over the past twenty years.



The following table shows total sales tax revenue received in prior years and sales tax revenue budgeted for fiscal year 13-14 for General Fund:

Sales Tax Revenue

	Actual 09-10	Actual 10-11	Actual 11-12	Budget 12-13	Actual 12-13	Budget 13-14
Sales Tax	5,989,793	6,443,698	6,515,890	6,400,000	6,736,638	6,600,000
Total	5,989,793	6,443,698	6,515,890	6,400,000	6,736,638	6,600,000

Mixed Drink Taxes

Revenues from mixed drink taxes account for 0.68% of overall city revenues. A tax is assessed on all mixed drinks sold within the city limits of Huntsville. The mixed drink tax revenue budget is prepared based on Huntsville's historical collection trends. The average annual increase in mixed drink tax revenue was 7% over the past nine years. The fiscal year 10-11 mixed drink tax budget was increased 12.5% from the previous year.

The following table shows total mixed drink tax revenue received in prior years and mixed drink tax revenue budgeted for fiscal year 13-14 for General Fund:

Mixed Drink Tax Revenue

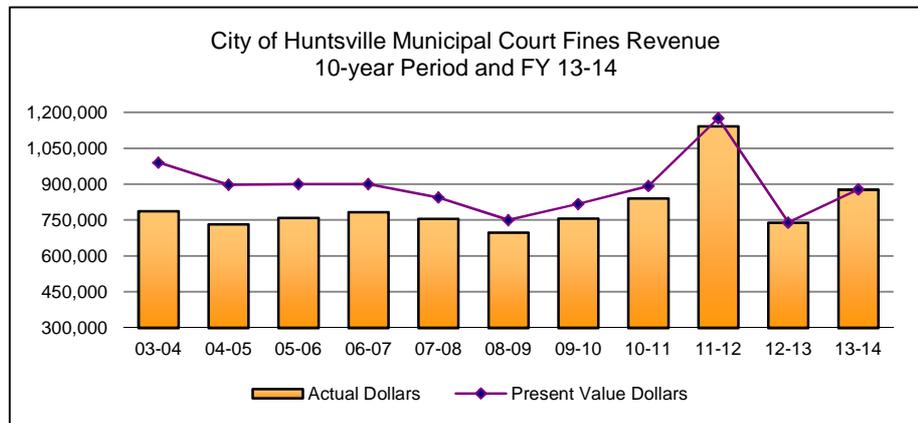
	Actual 09-10	Actual 10-11	Actual 11-12	Budget 12-13	Actual 12-13	Budget 13-14
Mixed Drink Tax	82,790	92,897	75,760	90,000	77,662	80,000
Total	82,790	92,897	75,760	90,000	77,662	80,000

Municipal Court Fines

Revenues from municipal court fines account for 1.6% of overall city revenues. The City of Huntsville Municipal Court is presided over by the City Judge, who is appointed by the City Council. The Municipal Court handles violations in accordance with State law and City ordinances, and collects fines that are established by the City Judge. The City contracts with a commercial collection agency to trace and collect fines that are uncollectible by the Municipal Court.

To prepare our budget for municipal court fines revenues, we begin with a review of Huntsville’s historical court revenue collection trends. In fiscal year 13-14 the City budgeted \$878,000 for Municipal Court fines. A major factor in budgeting this amount was the return of 3 police traffic control positions to the 13-14 budget. Revenue from municipal court fines is volatile and many factors affect the amount of revenue collected each year by the Court. Staffing levels and vacancies in the police department and prosecutor’s office affect the number of cases filed and prosecuted each year. Judgments entered and defendants’ compliance with court orders also has an effect.

State law allows Texas cities the option of collecting an additional five dollar fine on each conviction in order to offset the cost of salary expense for a juvenile case coordinator position. Beginning in fiscal year 06-07, the Huntsville City Council chose to enact the new



fine and approved the addition of a juvenile case coordinator position to oversee and maintain case files, court procedures, parent notification and contact for juvenile cases. This fine is expected to provide approximately \$28,000 in court fine revenue in fiscal year 13-14.

The following table shows total municipal court fine revenues received in prior years and revenue budgeted for fiscal year 13-14 for General, Court Security, and Court Technology Funds:

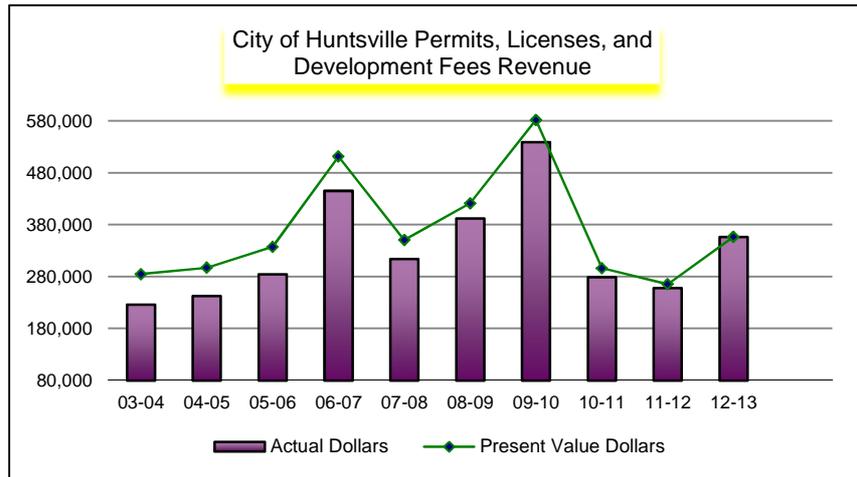
Municipal Court Fine Revenue

	Actual 09-10	Actual 10-11	Actual 11-12	Budget 12-13	Actual 12-13	Budget 13-14
Municipal Court Fines	726,648	804,706	1,092,532	843,000	706,860	843,000
Court Security Fines	13,299	15,655	21,438	24,000	14,261	15,000
Court Technology Fines	17,732	20,873	28,584	30,000	19,015	20,000
Total	757,679	841,234	1,142,554	897,000	740,136	878,000

Permits, Licenses, Development Fees

Revenues from City administered permits, licenses, and development fees account for 0.46% of overall city revenues. Permits issued by the City include building, electrical, refrigeration, plumbing, wrecker, taxi, food establishment, and public improvement. Licenses monitored by the City include electrical, sign contractors, construction trade, liquor, beer and wine. The permits, licenses, and development fee revenue budget is prepared based on Huntsville’s historical revenue trends and activity estimates from the City’s Community and Economic Development department staff.

The average annual increase in revenue from these sources from fiscal year 99-00 through 05-06 was 3.5%. In fiscal year 03-04, fees for development related services were charged for the first time, and in FY 05-06, fees for construction trade licenses and public improvement permits were charged for the first time. Fiscal year 06-07 saw a 56% increase



in revenues received from permits, licenses, and development fees due to increased construction activity. Construction remained strong in FY 08-09, and several new businesses and apartments began development within the city in FY 09-10. These developments resulted in significant revenue. Home building sustained historic levels, but a decrease is forecasted for FY 13-14 with a reduction in inquiries and plan submissions.

The following table shows total permits, licenses, and development fee revenue received in prior years and revenue budgeted for fiscal year 13-14 for the General Fund:

Permits, Licenses, Development Fee Revenue

	Actual 09-10	Actual 10-11	Actual 11-12	Budget 12-13	Actual 12-13	Budget 13-14
Licenses	23,850	25,250	29,855	24,500	21,130	19,200
Permits	504,306	235,231	212,759	271,800	322,335	241,500
Development Fees	11,112	18,664	15,365	20,000	13,160	15,000
Total	539,268	279,145	257,978	316,300	356,625	275,700

Note – in FY 09-10 permitting for new apartment units was a significant factor in this revenue account.

Water Service Charges

Revenues from water service charges account for 24.04% of overall city revenues. The City of Huntsville provides treatment and distribution of water to the residents, businesses, and visitors of Huntsville as well as to Texas Department of Criminal Justice facilities, Sam Houston State University facilities, and industrial users such as Tenaska. Except for contractual customers, both residential and commercial customers are charged a water rate based on their meter size and amount of water used. There is a minimum bill based on meter size and a volume charge for water used in excess of 3,000 gallons per month. In fiscal year 09-10, the City Council elected to lower the base water rate for residential customers by \$2.

Water Financial Plan

In 2011, the City contracted a water rate study by an independent firm. The study was a financial plan providing for routine water line and well improvements, and an option for surface water plant expansion. Modeled to ensure adequate working capital and fund balances, the plan forecasted revenue, expenses, and balances through 2030. Pursuant to the plan, water rates were raised in fiscal year 11-12 and 12-13 to accommodate reserve and operation requirements and in accordance with funding an annual \$600,000 capital program to replace and renovate existing infrastructure and to accommodate debt service for financing a major water plant upgrade and expansion. For fiscal year 13-14 a 5% increase to water rates was implemented based on the FY 10-11 water study considering inflation and continued debt service and capital program needs.

The rate structure for Tenaska, an electric cogenerating plant, is established by contract. Tenaska pays the City the amount of annual debt service payments on improvements at the surface water treatment plant that are required in order to provide the quantity of water used by Tenaska. In addition, Tenaska pays a fixed payment of \$450,000 plus the cost of the purchase and treatment of the actual amount of water used.

The following table shows the rate schedule for City of Huntsville water service for FY 13-14:

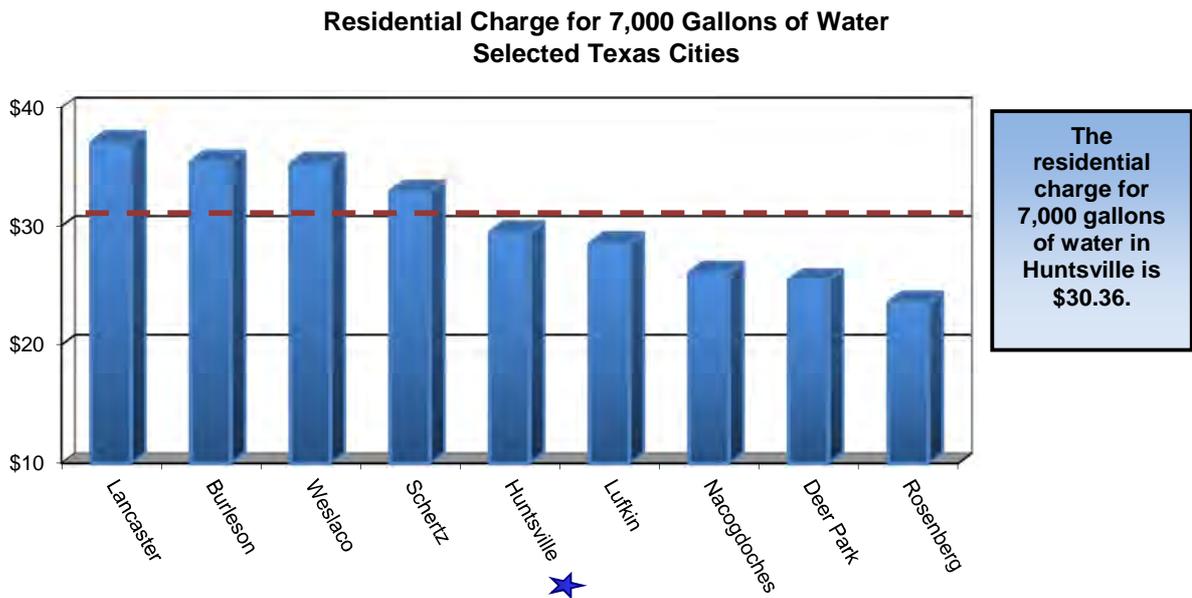
City of Huntsville Water Rates

<i>Minimum Bill</i> Based on meter size		<i>Usage Charges</i> Based on gallons used	
<u>Meter Size</u>	<u>Rate Charged</u>	<u>Single Family Residential</u>	
0.75	\$ 13.00*	<u>Gallons Used</u>	<u>Rate Charged</u>
1.00	19.00	Under 3,000	See Minimum Bill
1.50	25.00	3,000 - 7,000	\$4.34 per 1,000 gallons
2.00	41.50	7,001 - 12,999	\$4.78 per 1,000 gallons
3.00	163.00	Over 13,000	\$5.43 per 1,000 gallons
4.00	208.00		
6.00	313.00		
8.00	433.00		
		<u>Commercial</u>	
		<u>Gallons Used</u>	<u>Rate Charged</u>
		Under 3,000	See Minimum Bill
		Over 3,000	\$5.43 per 1,000 gallons

* \$2.00 reduction in FY 09-10

The City Council and City staff have worked diligently to keep water rates in Huntsville affordable, quantity of water sufficient, and quality of water and service high. Water distributed by the City of Huntsville exceeds all the standards set by the Texas Commission on Environmental Quality (TCEQ) and has been awarded the Superior Water Systems rating by the TCEQ. The City of Huntsville is able to maintain among the lowest water rates in Texas cities similar in population to Huntsville while providing an excellent quality of water and service to Huntsville water customers.

The following graph shows the residential costs for 7,000 gallons of water in selected Texas cities with populations between 30,000 and 40,000:



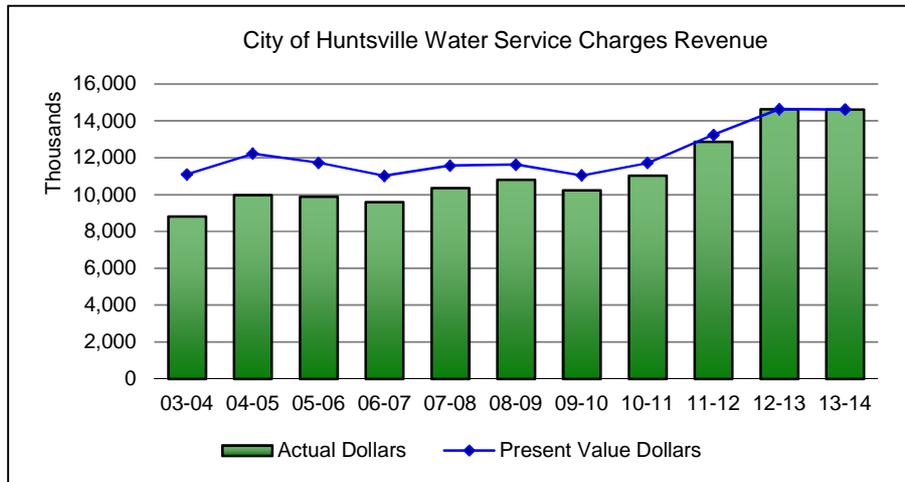
Compared to other Texas cities similar in size, Huntsville's water rates are extremely competitive. The cost for 7,000 gallons of water to a residential customer in Huntsville is \$30.36. Huntsville remains below the average and currently charges a rate 9% lower than last year's average. The City of Huntsville is able to provide outstanding water service to its customers while maintaining affordable water rates.

The preparation of our budget for water service revenue begins with a review of Huntsville's historical water service revenue collection trends. Because charges for water service are comprised of two components - a minimum base charge and a consumption charge - the water service revenues received by the City of Huntsville are affected not only by the total number of current water customers but also by the amount of water consumed by those customers. As the population of Huntsville grows, so does the demand for and usage of water. But population growth is not the only factor that affects how much water is consumed in Huntsville. The water systems in Huntsville supplies water not only to those who live in our city, but also to those who conduct business, attend school, or travel through Huntsville.

Weather conditions also affect consumption patterns. During years when rainfall is scarce and temperatures are high, both water consumption and revenue climb. During years when rainfall is more plentiful, consumption is not as high and less revenue is collected. Because weather conditions are largely unpredictable, the City of Huntsville budgets water revenue conservatively. The average annual increase in water service revenue over the past ten years was 3%, to fiscal year 10-11. Fiscal year 09-

10 saw lower than expected revenues, with actual revenue 2% below budget. Revenue increased in FY 10-11 due to dry weather, and revenue growth in FY 11-12 and 12-13 reflect rate increases.

Inflation affects the purchasing power of water service revenue just as it does property tax, sales tax, and all sources of revenue for the City of Huntsville. As inflation rises, the purchasing power of water service revenue falls. The City Council and City staff of Huntsville endeavor to ensure the delivery of high quality water while maintaining low water rates, all while battling against the rising cost of providing service.



The following table shows total water service revenue received in prior years and budgeted for fiscal year 13-14 for the Water Fund:

Water Service Revenue

	Actual 09-10	Actual 10-11	Actual 11-12	Budget 12-13	Actual 12-13	Budget 13-14
Water Sales	10,125,915	10,932,888	12,776,080	15,286,683	14,479,828	14,496,683
Water Taps	66,279	62,904	39,166	55,000	99,952	70,000
Late Payment Penalties	44,680	48,860	53,754	49,000	64,879	52,000
Total	10,236,874	11,044,652	12,869,000	15,390,683	14,644,659	14,618,683

Note: The increase in Actuals for FY 11-12 & 12-13 reflects the rate increases.

Wastewater Service Charges

Revenues from wastewater service charges account for 13.76% of overall city revenues. The City of Huntsville provides the collection and treatment of wastewater for the residents, businesses, and visitors of Huntsville as well as for Texas Department of Criminal Justice facilities and Sam Houston State University facilities. Because wastewater usage is not metered for most customers, charges for wastewater service are based on water usage. Water that is flushed and drained enters the City of Huntsville's wastewater system and is treated in one of Huntsville's wastewater treatment plants. Both residential and commercial customers are charged a wastewater rate that includes a minimum base bill and a consumption charge for amount of water used. For residential customers, the consumption charge is based on the average volume of water used in the winter months of November, December, January, and February in order to adjust for seasonal water usage for outdoor irrigation purposes. For commercial customers, the consumption charge is based on actual volume of water used each month.

The following table shows the rate schedule for City of Huntsville wastewater service:

City of Huntsville Wastewater Rates

Minimum Bill

<u>Customer Type</u>	<u>Rate Charged</u>
Residential	\$13.00*
Commercial	15.00

Usage Charges

Based on Gallons of Water Used

Single Family Residential and Commercial

<u>Gallons Used</u>	<u>Rate Charged</u>
Under 2,000	See Minimum Bill
Over 2,000	\$4.87 per 1,000 gallons

* \$2.00 reduction for FY 09-10

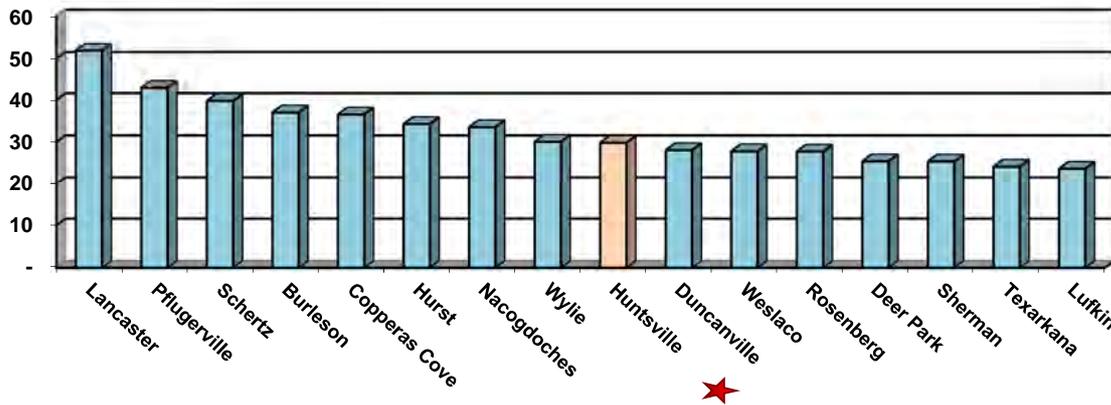
The Huntsville City Council is committed to providing high quality service to its citizens at the lowest possible cost. As such, for fiscal year 09-10, the City Council agreed to decrease the base rate for residential customers from \$15 to \$13. Huntsville's beautiful topography of seven hills and seven streams creates a stunning natural setting enjoyed by those who call Huntsville home, but it also causes wastewater service in Huntsville to be more expensive than most other similarly populated cities in Texas. Wastewater collection systems consist of buried pipelines that transport sewage to a wastewater treatment plant where it is treated to reduce the level of contaminants it contains. Whenever possible, wastewater systems employ the force of gravity to transport sewage from homes and businesses to centralized treatment plants, but gravity cannot cause sewage to flow uphill. When a wastewater line reaches the base of a hill, a lift station must be installed to "lift" sewage to a higher elevation where it can then continue to flow by gravity to the treatment plant.

The topography of a community is a major factor in determining the number of lift stations that must be used. Communities with many hills, such as Huntsville, require many lift stations to be operated as part of the wastewater collection system and as a result the cost of wastewater service is higher. The City of Huntsville operates 31 lift stations as part of the wastewater collection system, but the average number of lift stations operated by Texas cities similar in population is only 17. The number of wastewater treatment plant facilities a city must operate also effects wastewater service costs. When a treatment facility nears its daily flow capacity, a city must construct another treatment facility or expand an existing facility.

The debt resulting from expansion of treatment capacity contributes to higher wastewater service costs. Along with infrastructure considerations, many additional factors must be taken into account when comparing the costs of wastewater service among cities. Methods of calculating sewer charges vary from city to city and caution must be used to ensure the comparison is not skewed. Minimum base costs, gallons included in minimum base charges, consumption charges per gallon, and whether or not a city practices winter averaging, as Huntsville does, must be considered when performing a comparison.

The following graph shows the residential costs for wastewater service in selected Texas cities with populations between 30,000 and 40,000. Because using a winter averaging method typically reduces the amount of gallons of wastewater a Huntsville customer is billed for on an annual basis to at least 80% of actual annual water consumption, the cities who use actual water consumption are based on 7,000 gallons of water usage and cities who use a winter averaging method are based on 80% of that volume.

Residential Charge for Wastewater
Selected Texas Cities



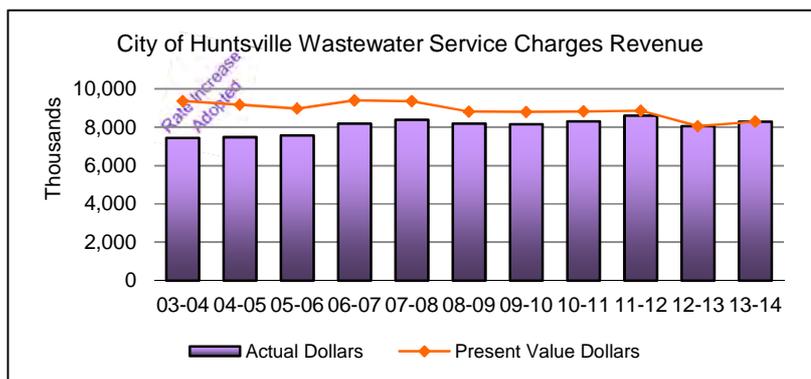
The preparation of our budget for wastewater service revenue begins with a review of Huntsville's historical wastewater service revenue collection trends. Charges for wastewater service are comprised of two components - a minimum charge and a consumption charge based on the amount of water used. For most customers, wastewater consumption is calculated from water usage. Wastewater service revenue, like water service revenue, is affected by total current wastewater customers and also by amount of water consumed by those customers. Although wastewater revenue trends and water revenue trends are related, significant differences do exist between them.

Huntsville sewer rates are average with comparison cities. FY 13-14 budgeted wastewater revenue remains unchanged from the prior year's budget.

Not all City of Huntsville water customers are also served by our wastewater system. Additionally, residential customers are charged a wastewater rate based on average winter water usage, so hot and dry weather conditions have a lesser impact on wastewater revenues than they do on water revenues.

Wastewater service revenue has been consistent over the last 10 years. The wastewater service revenue budget for fiscal year 13-14 was not changed from the prior year budget.

Any increases in wastewater service revenue over of the past several years have been outpaced by inflation and the rising costs of providing municipal services. Since fiscal year 03-04, the purchasing power of wastewater revenue has declined as inflation has risen, but the City Council and City staff continues to



provide excellent service with fewer resources.

The following table shows total wastewater service charges revenue received in prior years and revenue budgeted for fiscal year 13-14 for the Wastewater Fund:

Wastewater Service Charges Revenue

	Actual 09-10	Actual 10-11	Actual 11-12	Budget 12-13	Actual 12-13	Budget 13-14
Wastewater Charges	8,056,328	8,214,623	8,514,328	8,200,000	7,916,641	8,200,000
Wastewater Taps	38,660	39,224	39,907	40,000	76,994	40,000
Late Payment Penalties	55,483	56,718	55,676	56,000	57,928	56,000
Total	8,150,471	8,310,565	8,609,911	8,296,000	8,051,563	8,296,000

Solid Waste Service Charges

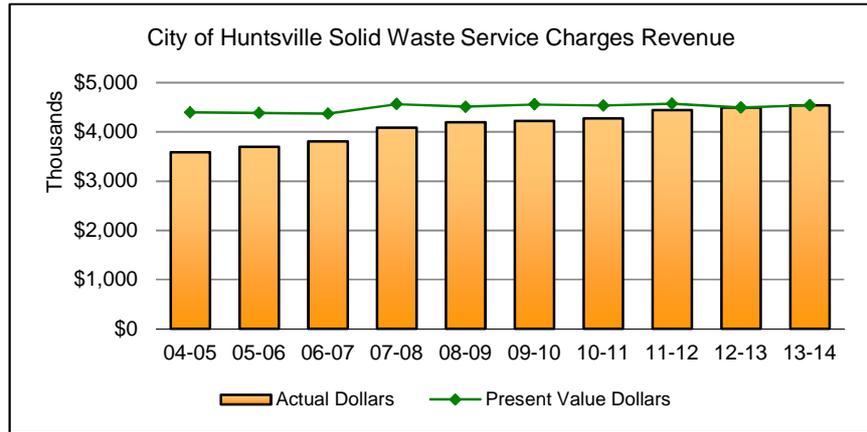
Revenues from solid waste service charges account for 7.39% of overall city revenues. The City of Huntsville provides the collection and disposal of solid waste for the residents and businesses of Huntsville. Residential customers in single family dwellings are charged \$20.00 per month for these services, and they have their waste collected twice per week (once for regular garbage and once for recyclables only). Commercial rates are based on the size of the container and number of times waste is collected each month. In addition to Huntsville residents and businesses, the City also provides the disposal of solid waste for the Texas Department of Criminal Justice, Sam Houston State University, and areas throughout Walker County. The City of Huntsville operates a transfer station facility and transfers solid waste to the Polk County Solid Waste Management Center for disposal. The City of Huntsville charges a disposal fee based on tonnage of waste brought to the transfer facility.

The monthly residential solid waste collection rate was adjusted in fiscal year 07-08 for the first time since fiscal year 01-02. Each year, the City of Huntsville evaluates its utility revenues and costs of utility service provision to determine if the utility rates being charged are still sufficient to cover the cost of providing the service. The analysis accounts for costs associated with operations and maintenance as well as crucial capital investments. Associated costs include employee services (labor and benefits), services and utilities (electricity, waste disposal, etc.), chemicals, fuel, equipment (vehicles, containers, tools, etc.), and debt service. Based on cost increases associated with curbside collection and disposal of garbage, it was determined that residential rates would need to be increased in order to continue to provide curbside collection twice per week (once for regular garbage and once for recyclables only) and disposal of residential solid waste, as well as yard and bulk waste collection. Residential rates were increased in fiscal year 2010-11 to offset increasing solid waste collection costs. Commercial fees were increased 10% due to the need for equipment replacement.

In FY 09-10, a recycling pilot program was initiated and has expanded to all areas of the City.

In September 2008, the City of Huntsville implemented a new automated system of residential collection in place of the manual collection system. Automation is a more efficient way to collect garbage and is safer for the employees of Solid Waste Services. In FY 09-10, a pilot recycling program was initiated. With the program's success, the program has expanded to other areas and all areas of the City will be included in the recycling program in FY 13-14.

The preparation of our budget for solid waste service revenue begins with a review of Huntsville's historical solid waste service revenue collection trends. The average annual increase in solid waste service revenue over the past nine years was 2.5%, but the average annual increase



over the past five years was 2.0%. Like water and wastewater service revenue, the increases in solid waste service revenue in recent years have been outpaced by inflation. With budget demands for capital equipment and building needs, a review of fees is planned for FY 13-14.

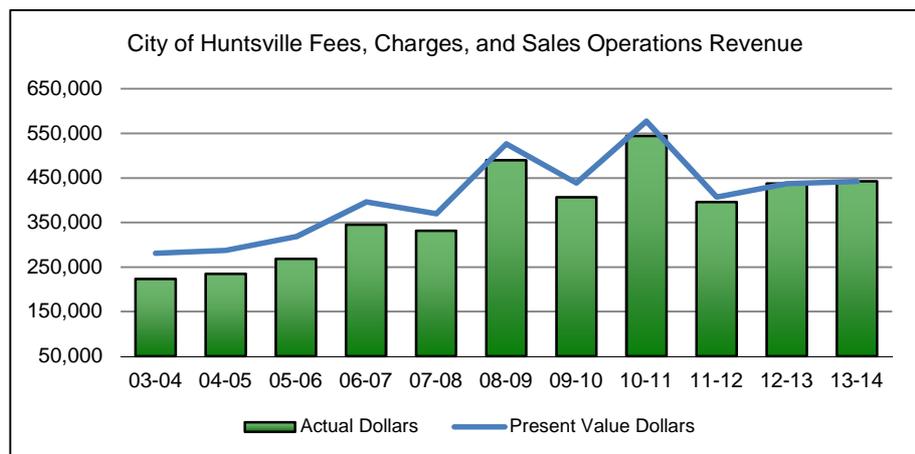
The following table shows total solid waste service charges revenue received in prior years and revenue budgeted for fiscal year 13-14 for the Solid Waste Fund:

Solid Waste Service Charges Revenue

	Actual 09-10	Actual 10-11	Actual 11-12	Budget 12-13	Actual 12-13	Budget 13-14
Residential Collections	1,478,820	1,496,189	1,616,029	1,680,000	1,586,133	1,680,000
Commercial Collections	1,956,957	1,912,922	2,071,110	2,040,000	2,270,280	2,040,000
Disposal Fees	747,898	826,647	777,782	735,000	837,251	735,000
Late Payment Penalties	42,497	41,235	44,710	42,000	46,726	47,984
Total	4,226,172	4,276,993	4,509,631	4,497,000	4,740,390	4,502,984

Fees, Charges, Sales Operations

Revenues from fees, charges, and other sales account for 1.02% of overall city revenues. The City collects fees and charges for certain services in order to partially offset the cost of providing and administering these services. These fees and charges include park rental fees,



recreation program and aquatic center fees, library fees, returned check charges, and utility service connection and reconnection charges. The fees, charges, and sales revenue budget is prepared based

on Huntsville’s historical collection trends and activity estimates from City staff. The average annual increase in revenue from fees, charges, and sales over the past nine years was 13.3%.

The following table shows total fees, charges, and sales operation revenue received in prior years and revenue budgeted for fiscal year 13-14 for the General, Special Revenue, and Enterprise Funds:

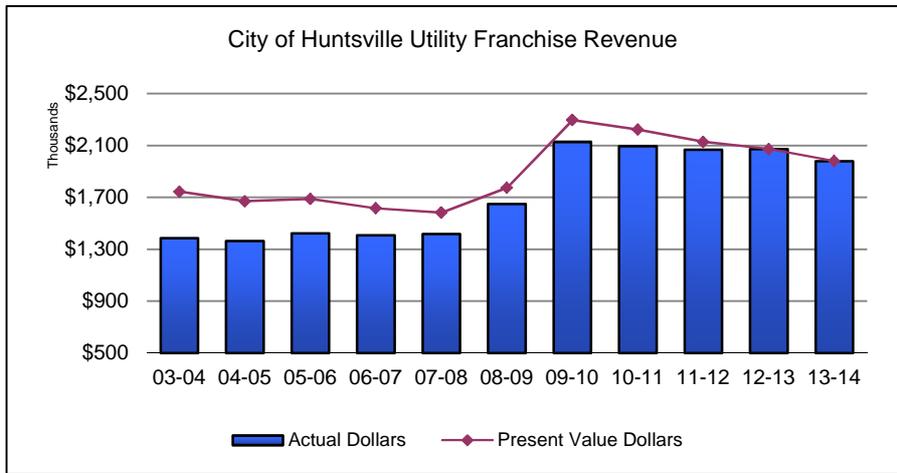
Fees, Charges, Sales Operations Revenue

	Actual 09-10	Actual 10-11	Actual 11-12	Budget 12-13	Actual 12-13	Budget 13-14
General Fund	243,884	331,776	272,609	227,250	970,929	264,612
Special Revenue Funds	82,024	121,895	136,869	130,450	87,932	94,850
Water Fund	79,718	89,357	91,187	78,500	92,468	81,600
Solid Waste Fund	1,153	1,150	1,151	1,151	-	1,180
Cemetery Fund*	-	-	-	-	-	-
Total	406,779	544,178	395,798	437,351	1,151,329	442,242

* Cemetery fund moved to General fund in FY 09-10
 Note - In FY 10-11 the City sold property in the amount of \$77,000, which accounts for the increase.
 Note –In FY 12-13 the City sold property in the amount of \$650,000, which accounts for the increase.

Utility Franchise Fees

Revenues from utility franchise fees account for 3.28% of overall city revenues. The City of Huntsville collects franchise fees from utility companies (electrical providers, gas providers, and tele-cable providers) and allows them to place facilities (i.e. poles and wires) on public property (i.e. right-of-



ways/easements). The preparation of our budget for utility franchise fee revenue begins with a review of Huntsville’s historical franchise fee revenue collection trends. The average annual increase in revenue from this source over the past five years was 6.7%.

Franchise revenue, the primary source for the Street Fund, has remained flat.

The following table shows total utility franchise fee revenue received in prior years and revenue budgeted for fiscal year 13-14 for the Street Special Revenue Fund:

Utility Franchise Fees Revenue

	Actual 09-10	Actual 10-11	Actual 11-12	Budget 12-13	Actual 12-13	Budget 13-14
Electric	1,442,494	1,439,154	1,411,687	1,440,000	1,410,064	1,400,000
Telephone	230,208	213,276	243,627	220,000	236,741	220,000
Gas	181,295	147,757	129,443	145,000	144,252	70,000
Tele-cable	274,694	294,847	283,127	290,000	281,978	290,000
Total	2,128,691	2,095,034	2,067,887	2,095,000	2,073,035	1,980,000

Right-of-way Maintenance

Revenues from right-of-way maintenance charges account for 1.67% of overall city revenues. The City of Huntsville's Water, Wastewater, and Solid Waste Funds pay the Street Special Revenue Fund this right-of-way Maintenance fee based on 3.5% of their operational revenues in order to offset the Street Fund's cost of maintaining the public streets and right-of-ways for use in operating the Water, Wastewater, and Solid Waste utilities. The City's water and wastewater transmission lines are located in City streets and right-of-ways and it is important that they be maintained in a manner that ensures the City's infrastructure investment is protected and can be accessed for maintenance, repair, and replacement when needed. Well-maintained streets and right-of-ways also ensure that City staff is able to provide high quality service to citizens and utility customers.

The following table shows total right-of-way maintenance revenue received in prior years and revenue budgeted for fiscal year 13-14 for the Street Special Revenue Fund:

Right-of-Way Maintenance Revenue

	Actual 09-10	Actual 10-11	Actual 11-12	Budget 12-13	Actual 12-13	Budget 13-14
Charge to Water Fund	366,929	361,928	404,919	544,827	555,046	543,742
Charge to Wastewater Fund	290,078	288,644	290,045	294,388	294,388	294,346
Charge to Solid Waste Fund	147,890	148,064	150,756	158,905	158,905	163,884
Total	804,897	798,636	845,720	1,008,120	1,008,339	1,001,972

Grants, Reimbursements, Contributions

Revenues from grants, reimbursements, and contributions account for 4.92% of overall city revenues. The City of Huntsville receives grants and contributions from various sources, for various purposes, and in various amounts. The reimbursement and contribution revenue budget is prepared conservatively based on Huntsville's historical collection trends and estimates from City staff. The grant revenue budget is prepared based on grants awarded to the City, grants applied for by the City, and City staff's knowledge of any upcoming grants for which the City may apply. Every effort is made to include all grants that can reasonably be anticipated, but given the nature of grant announcements and cycles, the budget must occasionally be amended during the year to provide for grants that are sought or received that were not included in the original budget.

In fiscal year 09-10, the City added a grant coordinator and staff to significantly contribute to grant programs and revenues related to public safety. The City has grants for two police officers, a victim coordinator, and a grant for four fire fighters.

The FY 13-14 budget includes grant funding for the following:

- | | | | |
|------------------|------------|------------------------|------------|
| • Airport | \$ 30,000 | • Emergency Management | \$ 18,517 |
| • Housing Grants | \$ 564,000 | • Fire | \$ 114,273 |
| • Arts | \$ 10,000 | • Police | \$ 232,412 |

The following table shows total grants, reimbursements, and contributions revenue received in prior years and revenue budgeted for fiscal year 13-14 for all operating funds:

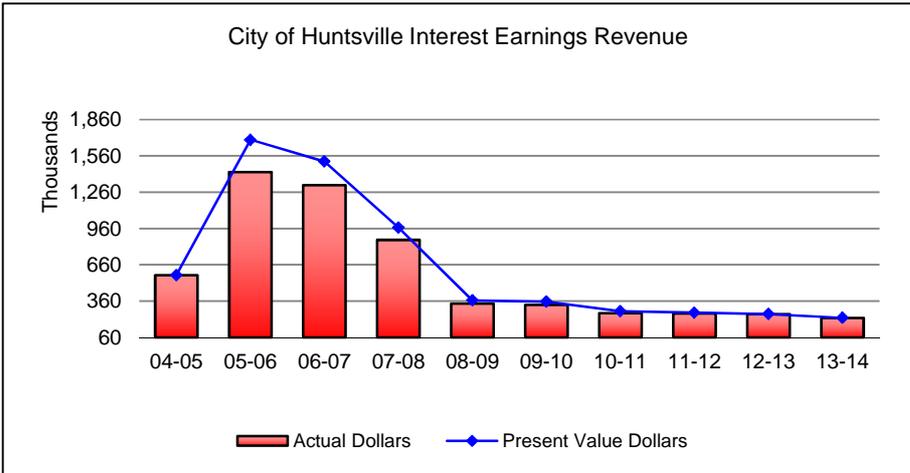
Grants, Reimbursements, and Contributions Revenue*

	Actual 09-10	Actual 10-11	Actual 11-12	Budget 12-13	Actual 12-13	Budget 13-14
Grants	214,556	863,042	541,061	190,000	418,537	936,202
Reimbursements	6,481	-	-	-	-	-
Contributions	49,729	64,425	79,922	26,300	82,505	40,500
Total	270,766	927,467	620,983	216,300	501,042	1,109,702

* Grants for capital projects are not included in this table.

Interest Earnings

Revenues from interest earnings account for 0.36% of overall city revenues. The City of Huntsville earns interest on invested funds. The City of Huntsville must invest funds according to the Texas Public Funds Investment Act. The interest earnings revenue budget is prepared based on City financial staff and advisor analysis of interest rates, historical trends, and projection of amount of funds to be invested. The City has aggressively diversified its portfolio into secured money funds, CD's and short-term bonds backed by government revenue.



Interest earnings decreased significantly due to economic conditions in 08-09 but are now stabilized. The City's portfolio earns approximately .8% - .9%.

The following table shows total interest earnings revenue received in prior years and revenue budgeted for fiscal year 13-14 for all operating funds:

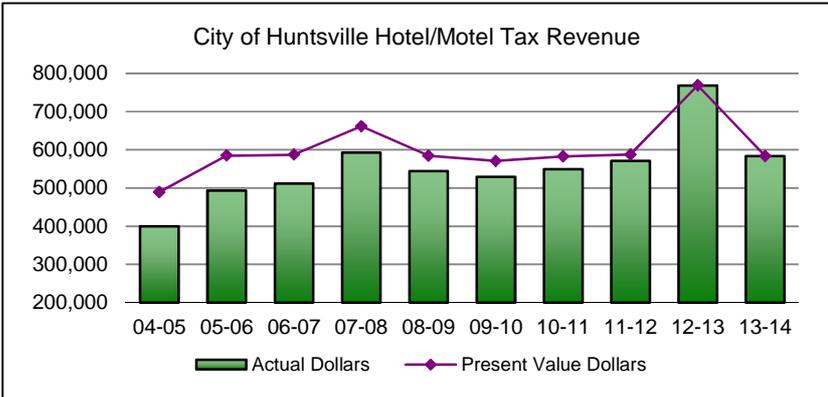
Interest Earnings Revenue

	Actual 09-10	Actual 10-11	Actual 11-12	Budget 12-13	Actual 12-13	Budget 13-14
Interest Earnings	329,962	260,689	363,581	254,030	178,239	222,744
Total	329,962	260,689	363,581	254,030	178,239	222,744

Hotel/Motel Taxes

Revenues from hotel/motel taxes account for 0.82% of overall City revenues. Per State statute, the City imposes a 7% occupancy tax on the price of a hotel or motel room. Unlike the local sales tax, the hotel occupancy tax is optional and can be imposed without the approval of voters. Under the law, local government proceeds from this tax must be earmarked for certain specified purposes, including the advertising and promotion of the city and surrounding areas to attract tourism, arts and cultural activities, historical restoration and preservation activities, registration of convention delegates, operation of visitor information centers, the construction of civic centers and auditoriums, and sporting events.

State statute defines how hotel occupancy taxes may be spent. The hotel occupancy tax cannot be used for general revenue purposes, such as economic development, or to pay for expenses that are not directly related to the promotion of tourism.



The hotel/motel tax revenue budget is prepared based on Huntsville's historical collection trends and activity estimates from the City staff and financial consultants. In accordance with historical average increases with emphasis on most recent historical activity and, the City of Huntsville's conservative budgeting approach, hotel/motel tax revenue budget for fiscal year 13-14 was budgeted at 8.5% more than FY 12-13 Budget. The revenue source has been inconsistent but shows signs of recovering at a faster rate than sales tax.

The following table shows total hotel/motel tax revenue received in prior years and revenue budgeted for fiscal year 13-14 for the Hotel/Motel and Arts Center Funds:

Hotel/Motel Tax Revenue

	Actual 09-10	Actual 10-11	Actual 11-12	Budget 12-13	Actual 12-13	Budget 13-14
H/M Tax - Arts	75,547	78,461	81,549	78,000	109,768	87,500
H/M Tax - Tourism	226,971	236,072	244,649	230,000	329,307	247,914
H/M Tax - Visitors Center	226,310	234,692	244,649	230,000	329,305	247,917
Total	528,828	549,225	570,847	538,000	768,380	583,334

Intergovernmental Payments

Revenues from intergovernmental payments received account for 1.08% of overall City revenues. The City of Huntsville receives payments from Walker County and Huntsville Independent School District for public safety related services. Walker County contracts with the City for fire protection services and the Huntsville Independent School District contracts with the City for the operation of the School Resource Officer program. The intergovernmental payments revenue budget is prepared based on Huntsville's payment amount agreements included in the respective contracts.

The following table shows total intergovernmental payments revenue received in prior years and revenue budgeted for fiscal year 13-14 for the General and School Resource Officer Funds:

Intergovernmental Payments Revenue

	Actual 09-10	Actual 10-11	Actual 11-12	Budget 12-13	Actual 12-13	Budget 13-14
Walker County Payments	246,487	246,492	246,492	246,000	246,492	246,492
HISD Payments	380,314	380,314	380,164	384,765	384,765	384,765
Total	626,801	626,656	626,656	630,765	631,257	631,257

Health Insurance Payments

Revenues to the Insurance Fund from City and employee health insurance payments account for 6.3% of overall city revenues and transfers. Of the 6.3%, 4.7% or \$2,833,453 consists of payments from City funds for the City's portion of the cost of providing city employee and retiree health insurance which includes medical, dental and vision insurance, 1.6% or \$958,955 consists of payments from city employees and retirees for their portion of the cost of their health insurance. The preparation of our budget for health insurance payments revenue begins with the receipt of health plan proposals from the City's benefits consulting company. Payment amounts for employees and retirees are based on the coverage option they choose. The City provides insurance for retirees up to age 65 at the same level as active employees, the City provides supplemental insurance for retirees age 65 and over who are Medicare eligible. A wellness plan has been budgeted during the past two years.

The City made changes for FY 13-14 to its self-insured Health Insurance Plan shifting more of the costs to employees. This was done in order to put employer and employee costs more in line with other local government plans.

The following table shows total health insurance payments revenue received in prior years and revenue budgeted for fiscal year 13-14 for the Medical Insurance Fund:

Health Insurance Payments Revenue

	Actual 09-10	Actual 10-11	Actual 11-12	Budget 12-13	Actual 12-13	Budget 13-14
City Fund Payments	2,653,765	2,874,671	2,650,254	2,651,471	2,484,017	2,833,453
Employee/Retiree Payments	974,849	994,723	1,003,990	907,200	976,462	958,955
Total	3,628,614	3,869,394	3,654,244	3,558,671	3,460,479	3,792,408

Administrative Reimbursements

Revenues from administrative reimbursements account for 7.93% of overall city revenues. Water, Wastewater, Solid Waste, and Street Fund reimburse the General Fund for their portion of the administrative costs. Administrative service costs are budgeted in the General Fund but provide management and administrative services for each of these other funds as well. The costs of providing these services are divided among the funds that utilize them. The method of calculation for the allocation of costs is dependent on the nature of the service being provided.

The following table shows the different methods of allocation:

FY 2013-14 Administrative Reimbursements
General Fund

General Administrative Reimbursements

The allocations for the below divisions are based on percent of total adjusted budget in each fund.

- City Council
- Office of City Manager
- Office of City Secretary
- City Attorney
- Risk Management
- Finance
- Office Services
- Purchasing
- Building Services

Human Resources Reimbursements

The allocation for the below division is based on number of employees in each fund.

- Human Resources

Public Works Administrative Reimbursements

The allocations for the below divisions are based on the insured value of fleet belonging to each fund respectively.

- Garage Services

The allocation for the below division is based on percent of utility budget supervised in each fund.

- Public Works Administration

Information Technology Administrative Reimbursements

The allocation for Information Technology administration is based on percent of total adjusted budget in each fund.

The allocation of Information Technology software maintenance is based on the costs of the software and computer applications used by each fund.

Community & Economic Dev. Administrative Reimbursements

Allocations for the below divisions are based on estimates of personnel time or project budget usage in each fund.

- Community and Economic Dev. Administration
- Planning
- Engineering
- Surveying
- Central Inspection
- Health Inspection
- Customer Service – Service Center

Water, Wastewater, and Solid Waste

Utility Reimbursements

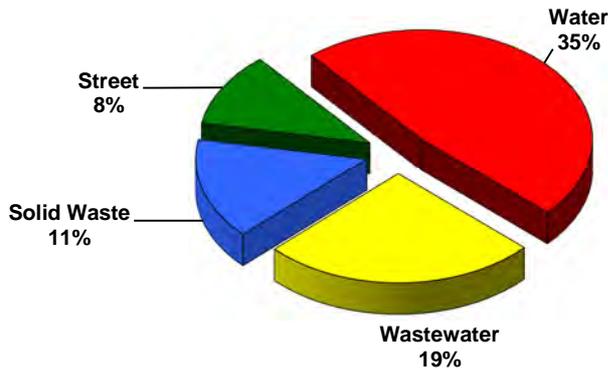
- Allocation based on percentage of budgets:
 - Utility Billing - allocated to Water (50%), Wastewater (40%), and Solid Waste (10%)
 - Meter Reading - allocated to Water (50%) and Wastewater (50%)
 - Environmental Lab - allocated to Water (25%) and Wastewater (75%)

Right-of-Way Reimbursements

- 3.5% of revenue budgets for Water, Wastewater, and Solid Waste funds

The following graph shows the portion of General Fund administrative costs paid by each fund in fiscal year 13-14:

**City of Huntsville Administrative Costs Paid by Each Fund
FY13-14**



Each fund pays a portion of the costs necessary for the successful management and administration of the services the City of Huntsville provides.

In addition to reimbursements to the General Fund, the Enterprise Funds also receive reimbursement for certain services. Water Fund is reimbursed by the Wastewater and Solid Waste Funds for utility billing and meter reading services. Wastewater Fund is reimbursed by the Water Fund for environmental lab services.

Actual revenue for fiscal year 13-14 will equal estimated, as reimbursements are made according to the budget as projected. The General Fund decreased 0.5% due to the budget reductions in the fund. Reimbursement for water and wastewater for particular divisions and services are decreased or increased by the exact amount budgeted for those services or divisions.

The following table shows total administrative reimbursements revenue received in prior years and revenue budgeted for fiscal year 13-14 for the General, Water, and Wastewater:

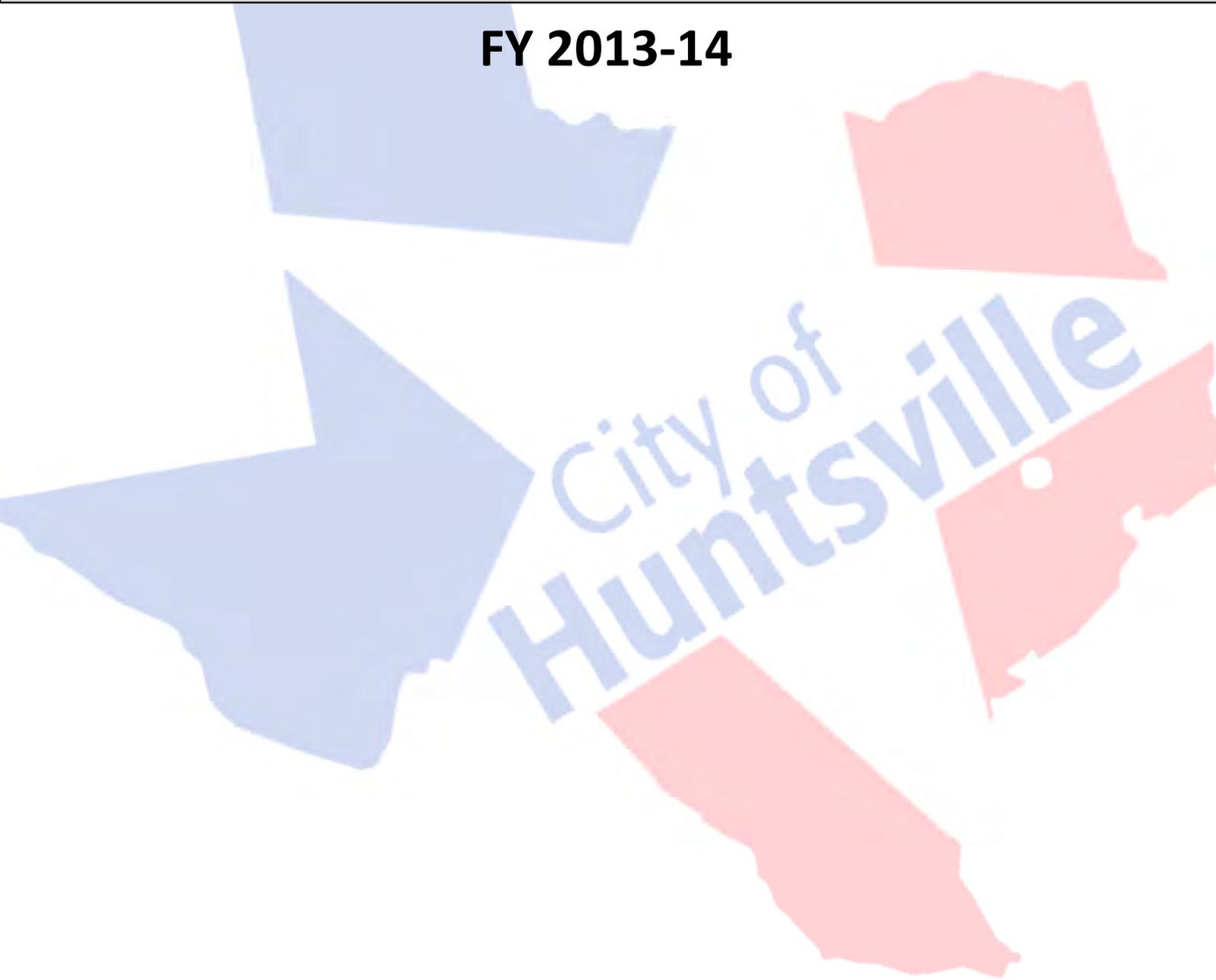
Administrative Reimbursement Revenue

	Actual 09-10	Actual 10-11	Actual 11-12	Budget 12-13	Actual 12-13	Budget 13-14
Reimbursements - General	5,272,643	4,894,039	4,966,455	4,801,728	4,801,728	4,779,151
Reimbursements - Water	358,512	334,336	332,622	351,012	351,012	338,209
Reimbursements - Wastewater	64,138	62,991	62,170	64,080	64,080	64,438
Total	5,695,293	5,291,366	5,361,247	5,216,820	5,216,820	5,181,798



Fund Overview

FY 2013-14



Description of Funds

Fund Balances

Fund Balance is defined as unreserved and unassigned current assets less inventory and on-going receivables (ex. utility billing, sales tax) minus current liabilities payable from these assets. An adequate fund balance is necessary to pay expenditures caused by unforeseen emergencies or for shortfalls caused by revenue declines and to eliminate any short-term borrowing for cash flow purposes. In accordance with the City of Huntsville's Fiscal and Budgetary Policies, the fund balance reserve for all funds, excluding certain funds such as Special Revenue Funds, Internal Service Funds, and Capital Projects Funds, must be maintained at a minimum amount of 16.67% of the annual budget (excluding transfers to capital projects) for each fund and are maintained at 25% for budget projections to assume two months emergency and cash flow revenues throughout the year. Fund balance reserves are not used to support on-going operating expenditures. Fund Balance may be used for one time capital expenditures if surplus balances remain after all fund allocations are made.

General Fund

The General Fund is the City's primary operating fund. The General Fund is used to account for all financial transactions of the general government except for those required to be accounted for in another fund. The principal sources of revenue of the General Fund are property taxes, sales taxes, municipal court fines, and administrative cost reimbursements from other funds. Expenditures in the General Fund are for general government, public safety, public services, parks and recreation, and other community services.

The FY 2013-14 total General Fund budget excluding transfers is \$18,874,355. The General Fund has a projected ending fund balance for FY 2013-14 of \$5,442,768 after \$2,929,319 of budgeted expenditures using fund balance and transfer to capital projects of \$601,000.

Included in the FY 2013-14 Annual Budget are additions of and enhancements to programs, and efforts that respond directly to the citizens of Huntsville's interest as expressed through the Huntsville Horizon Comprehensive Plan and the 2012 City Council Strategic Plan.

The FY 2013-14 budget does not include a cost of living adjustment (COLA), however, it does include funding to allow the City to continue implementation of the step program during the fiscal year. The gas and oil budget for FY 2013-14 has been budgeted based on our trend data and fuel projections from the US Department of Energy. Average quarterly gallons usage was calculated for each division and multiplied by the projected quarterly price for FY 2013-14. The electricity budget for FY 2013-14 has been budgeted based on our trend data and information obtained from Entergy, our electric provider and Department of Energy projections. Average quarterly kilowatt usage and demand usage was calculated for each electricity account and multiplied by the appropriate Entergy rate structure.

Healthcare costs have a significant effect on the City of Huntsville's operating budget. However, for FY 2013-14, healthcare cost is budgeted at \$9,000 per eligible employee, which remains flat from FY 2012-13.

General Debt Service Fund

The General Debt Service Fund accounts for the financial resources accumulated for the payment of principal, interest and related costs on long-term debt paid primarily from taxes levied by the City.

The FY 2013-14 total General Debt Service Fund budget excluding transfers is \$2,072,663. The General Debt Service Fund has a projected ending fund balance for FY 2013-14 of \$151,087. The reserves of the Debt Service Fund may only be used for the payment of debt.

Water Fund

The Water Fund is an enterprise fund used to account for the cost of providing water service to the community. The primary source of revenue for the Water Fund is water service charges. Water operations consist of production, distribution, capital construction, and utility billing.

The FY 2013-14 total Water Fund budget excluding transfers is \$13,630,279. The Water Fund has a projected ending fund balance for FY 2013-14 of \$5,155,900 after transfers to capital projects of \$633,000.

Water rates were increased to provide for ongoing operation, stabilization of the funds available for capital, and water line replacement.

Wastewater Fund

The Wastewater Fund is an enterprise fund used to account for the cost of providing wastewater collection and treatment service to the community. The primary source of revenue for the Wastewater Fund is wastewater service charges. Wastewater operations consist of collection, treatment, and environmental services.

The FY 2013-14 total Wastewater Fund budget excluding transfers is \$6,468,576. The Wastewater Fund has a projected ending fund balance for FY 2013-14 of \$3,497,101 after transfers to capital projects of \$1,480,000.

Solid Waste Fund

The Solid Waste Fund is an enterprise fund to account for the cost of providing solid waste collection and disposal service to the community. The City of Huntsville operates a transfer station facility and transfers solid waste to the Polk County Solid Waste Management Center for disposal. The primary source of revenue for the Solid Waste Fund is solid waste user fees. Solid Waste operations consist of collection, disposal, and recycling.

The FY 2013-14 total Solid Waste Fund budget excluding transfers is \$4,004,353. The Solid Waste Fund has a projected ending fund balance for FY 2013-14 of \$2,191,449.

Street Special Revenue Fund

The Street Special Revenue Fund is used to account for the costs of street maintenance and repair with revenue received from utility franchise fees and use of right-of-way fees. Any difference between budgeted expenditures and expected revenues is funded through a transfer from the General Fund.

The FY 2013-14 total Street Fund budget, excluding transfers, is \$3,179,769. The Street Fund has a projected ending fund balance for FY 2013-14 of \$609,000.

Other Special Revenue Funds

Special Revenue Funds are used to account for revenues either legally obligated for a special purpose, conditions of a grant, or funds designated by Council to be used for a specific purpose. The use of special revenue funds allows for a clearer picture of dedicated or special purpose revenues.

The **Court Security and Court Technology Special Revenue Funds** are used to account for the municipal court security and technology fees authorized by the Texas Code of Criminal Procedures. The code authorizes a municipality to require a defendant convicted of a misdemeanor offense in the municipal court, to pay a \$3.00 security fee and up to a \$4.00 technology fee as a cost of court. The revenue from these fees can only be used for purposes outlined in Articles 102.017 and 102.0172 of the Texas Code of Criminal Procedure.

The **Airport Special Revenue Fund** is used to account for the costs of airport maintenance and grants with revenue collected from the operator of the airport whose contract requires a fee be paid based on gallons of aviation fuel sold at the airport. Any difference between budgeted expenditures and expected revenues is funded through a transfer from the General Fund. The Texas Department of Transportation is funding improvements of \$2,800,000.

The **Library Special Revenue Fund** is used to account for grants received for library related purposes.

The **Police Forfeiture Special Revenue Fund** retains money for police participation in drug forfeitures to be used for law enforcement purposes.

The **School Resource Officer Special Revenue Fund** is used to account for police security services provided by the Huntsville Police Department to Huntsville Independent School District (HISD) with revenues received through a contract with HISD.

The **Public Safety Grants Special Revenue Fund** is used to account for grants received for public safety related purposes. The police received a Homeland Security grant through the Texas Department of Public Safety for communication equipment which is budgeted in this fund.

The **Visitor and Arts Center Special Revenue Fund** is used to account for the operation and programs of the Visitors Center and Wynne Home Arts Center with revenue received from the arts and tourism portion of the hotel/motel tax and transfers from General Fund.

The **Hotel/Motel Tax Funds** are used to account for the revenues generated from the 7% hotel/motel occupancy tax. The tax is allocated as follows: 3% for tourism; 3% for debt and operations of a visitor center; and 1% for arts (accounted for in the Arts Center Special Revenue Fund).

Internal Service Funds

Internal service funds account for services furnished by a designated program to other programs within the City. The City of Huntsville uses Internal Service Funds (ISF) to accumulate funds for the replacement of equipment and to account for the cost of providing medical insurance coverage to City departments.

The **Medical Insurance Internal Service Fund** is used to account for the City of Huntsville's self funded medical insurance program. Other operating funds pay into the fund for coverage for full-time employees. Dependent coverage is provided at a cost to the employee. The Medical Insurance Fund disperses claims and administration fees for health, dental, vision, and life insurance.

The **Equipment Replacement Fund and Computer Replacement Fund** provide fleet, capital equipment, and computer equipment replacements for the City of Huntsville. User divisions are charged an annual lease fee, based on the useful life and anticipated replacement cost for assets assigned to the division. The replacement funds then purchase replacement equipment as scheduled and/or as conditions warrant.

Permanent Funds

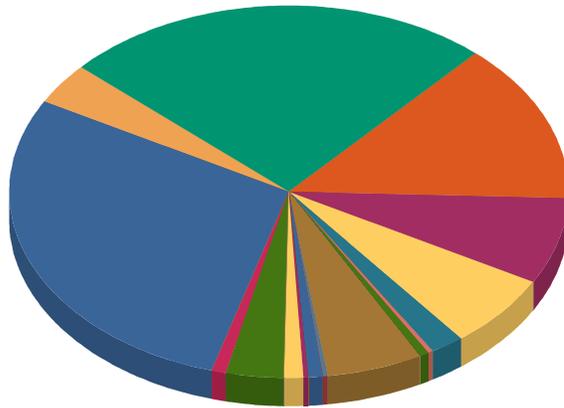
Permanent funds are used to report resources that are legally restricted to the extent that only interest earnings, not principal, may be used for purposes that support City programs. The City of Huntsville has two permanent funds, the **Cemetery Endowment Fund** and the **Library Endowment Fund**.

Capital Project Funds

Capital improvement projects are budgeted for the length of the project. All City revenue sources are funded at the time of budget passage. General capital projects include parks, general government facilities, fire stations, and the aquatic center. Street projects are accounted for as general capital projects. Enterprise Fund projects are accounted for separately but are accounted for in the City's annual report (CAFR) in their respective enterprise funds: water, wastewater, or solid waste.

City of Huntsville
Summary of Adopted Revenues by Fund
FY 2013-14

Percent of Budget



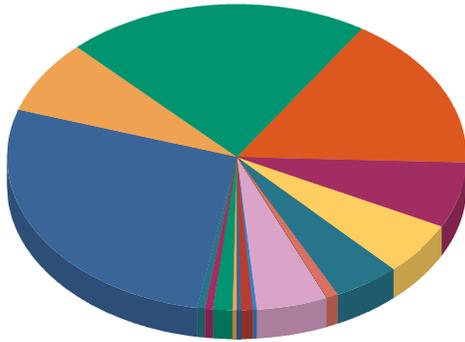
General Fund	28.7%
Debt Service	3.5%
Water Fund	25.0%
Wastewater Fund	14.0%
Solid Waste Fund	7.5%
Medical Ins	6.3%
Capital Equip	1.8%
Computer Equip	0.3%
Peab Trust	0.5%
Library Endowment	0.0%
Oakwood Cemetery End	0.0%
Employee Assistance Fund	0.0%
Scholarship Fund	0.0%
Court Security SRF	0.0%
Court Tech SRF	0.0%
Street	5.6%
Airport SRF	0.1%
Library SRF	0.0%
Library Grants SRF	0.0%
Police Forfeiture SRF	0.0%
Scholl Resource Officers SRF	0.8%
Police Safety Grants SRF	0.1%
Library Childrens Programs SRF	0.0%
Library Donations SRF	0.0%
Visitor & Arts Center SRF	0.4%
HOME & NSP Grants SRF	0.9%
Huntsville Beautification	0.0%
Tirz #1 Fund	0.2%
Tornado Shelter / Boys & Girls Club	3.2%
H/M Tax - Tourism & Visitors Center	0.8%
H/M	0.0%
H/M	0.0%
Total:	100.0%

Account	10-11 Actuals	11-12 Actuals	12-13 Amended	13-14 Adopted	14 vs 13 Budget
101 General Fund	\$ 16,650,934	\$ 17,571,361	\$ 16,896,717	\$ 17,329,648	\$ 432,931
116 Debt Service Fund	\$ 2,288,144	\$ 4,731,725	\$ 1,814,074	\$ 2,121,000	\$ 306,926
220 Water Fund	\$ 11,794,183	\$ 13,376,142	\$ 15,864,295	\$ 15,073,682	\$ (790,613)
221 Wastewater Fund	\$ 8,453,302	\$ 8,758,429	\$ 8,411,080	\$ 8,412,336	\$ 1,256
224 Solid Waste Fund	\$ 4,508,974	\$ 4,568,160	\$ 4,540,151	\$ 4,543,423	\$ 3,272
302 Medical Insurance Fund	\$ 3,884,474	\$ 3,709,106	\$ 3,570,671	\$ 3,804,408	\$ 233,737
306 Capital Equipment Fund	\$ 1,003,022	\$ 1,607,730	\$ 137,880	\$ 1,075,741	\$ 937,861
309 Computer Equip. Replacement Fund	\$ 189,610	\$ 205,647	\$ 247,636	\$ 202,150	\$ (45,486)
402 PEB Trust - Medical Fund	\$ 1,500,000	\$ 637,267	\$ 395,000	\$ 295,000	\$ (100,000)
418 Library Endowment Fund	\$ 511	\$ 958	\$ 1,000	\$ 1,500	\$ 500
461 Oakwood Cemetery Endowment Fund	\$ 5,226	\$ 11,257	\$ 9,000	\$ 5,000	\$ (4,000)
491 Employee Assistance Fund	\$ 1,166	\$ 1,571	\$ -	\$ -	\$ -
492 Scholarship Fund	\$ 4,158	\$ 4,875	\$ -	\$ -	\$ -
601 Court Security SRF	\$ 15,667	\$ 21,446	\$ 24,020	\$ 15,030	\$ (8,990)
602 Court Technology SRF	\$ 27,114	\$ 28,778	\$ 30,175	\$ 20,300	\$ (9,875)
603 Street SRF	\$ 3,323,367	\$ 3,362,339	\$ 3,533,227	\$ 3,383,107	\$ (150,120)
609 Airport SRF	\$ 65,353	\$ 318,123	\$ 382,536	\$ 74,296	\$ (308,240)
610 Library SRF	\$ 8,643	\$ 10,080	\$ 8,250	\$ 7,800	\$ (450)
6101 Library Grants SRF	\$ 34,901	\$ 99,622	\$ -	\$ -	\$ -
611 Police Seizure & Forfeiture SRF	\$ 25,330	\$ 6,620	\$ 12,000	\$ 1,000	\$ (11,000)
612 PD School Resource Officer SRF	\$ 482,658	\$ 475,015	\$ 508,456	\$ 508,489	\$ 33
614 Police Grants SRF	\$ 177,982	\$ 51,006	\$ 87,682	\$ 65,050	\$ (22,632)
615 Library Children's Programs SRF	\$ 32	\$ 10	\$ 30	\$ 20	\$ (10)
616 Library Donations SRF	\$ 101,708	\$ 99,436	\$ 30,936	\$ 27,000	\$ (3,936)

Account		10-11 Actuals	11-12 Actuals	12-13 Amended	13-14 Adopted	14 vs 13 Budget
618	Arts Center SRF	\$ 154,018	\$ 185,613	\$ 176,763	\$ 227,176	\$ 50,413
620	HOME & NSP Grants SRF	\$ 483,170	\$ 899,557	\$ 737,934	\$ 564,000	\$ (173,934)
625	Huntsville Beautification/KHB	\$ 1,448	\$ 2,158	\$ 2,560	\$ 2,550	\$ (10)
630	TIRZ #1 Fund	\$ 107,756	\$ 87,225	\$ -	\$ 101,000	\$ 101,000
631	Tornado Shelter/ B & G Club	\$ -	\$ 31,259	\$ 172,483	\$ 1,940,000	\$ 1,767,517
663	H/M Tax- Tourism & Visitors Cntr	\$ 473,296	\$ 844,976	\$ 461,500	\$ 496,834	\$ 35,334
664	Hotel/Motel Tax - Visitor Center	\$ (136)	\$ -	\$ -	\$ -	\$ -
665	Hotel/Motel Tax - Statue Contrib	\$ 5,007	\$ 3,075	\$ 3,575	\$ 1,100	\$ (2,475)
Total Expenses of all Funds		\$ 55,771,020	\$ 54,064,483	\$ 58,059,631	\$ 60,298,640	\$ 2,239,009

City of Huntsville
Summary of Adopted Expenditures by Fund
FY 2013-14

Percent of Budget



General Fund	27.33%
Debt Service	7.76%
Water	21.22%
Wastewater	16.34%
Solid Waste	7.11%
Med Ins	5.60%
Cap Equip	4.75%
Computer Equip	0.59%
Oakwood Cemetery	0.00%
Emp Asst Fund	0.00%
Court Security Fund	0.02%
Court Tech Fund	0.01%
Street	5.06%
Airport SRF	0.24%
Library SRF	0.02%
Library Grants SRF	0.15%
Police Forfeiture	0.03%
School Resource Officers	0.67%
Police Safety Grants	0.08%
Library Childrens Program	0.00%
Library Donations SRF	0.30%
Visitor & Arts Center SRF	0.29%
HOME & NSP Grants SRF	1.35%
Huntsville Beautification	0.00%
TIRZ # 1 Fund	0.42%
Tornado Shelter / Boys & Girls Club	0.05%
H/M Tax Tourism & Visitirs Ctr	0.59%
Statue Paver	0.00%
Total:	100.00%

Account	10-11 Actuals	11-12 Actuals	12-13 Amended	13-14 Adopted	14 vs 13 Budget
101 General Fund	\$ 16,569,782	\$ 18,155,131	\$ 17,151,755	\$ 20,258,967	\$ 3,107,212
116 Debt Service Fund	\$ 2,249,974	\$ 5,154,521	\$ 2,218,829	\$ 2,072,663	\$ (146,166)
220 Water Fund	\$ 13,764,982	\$ 14,100,257	\$ 14,039,714	\$ 14,417,782	\$ 378,068
221 Wastewater Fund	\$ 9,972,348	\$ 10,856,666	\$ 7,546,517	\$ 8,415,235	\$ 868,718
224 Solid Waste Fund	\$ 4,459,586	\$ 4,724,022	\$ 4,443,053	\$ 4,511,974	\$ 68,921
302 Medical Insurance Fund	\$ 4,478,619	\$ 3,720,178	\$ 4,375,000	\$ 3,804,408	\$ (570,592)
306 Capital Equipment Fund	\$ 1,928,555	\$ 3,158,570	\$ 628,605	\$ 505,000	\$ (123,605)
309 Computer Equip. Replacement Fund	\$ 440,089	\$ 391,302	\$ 230,586	\$ 202,100	\$ (28,486)
461 Oakwood Cemetery Endowment Fund	\$ 3,550	\$ 2,000	\$ 9,000	\$ 5,000	\$ (4,000)
491 Employee Assistance Fund	\$ 2,000	\$ 500	\$ -	\$ -	\$ -
601 Court Security SRF	\$ 14,235	\$ 13,695	\$ 13,593	\$ 14,525	\$ 932
602 Court Technology SRF	\$ 81,766	\$ 9,888	\$ 10,000	\$ 10,000	\$ -
603 Street SRF	\$ 3,974,597	\$ 3,361,292	\$ 3,469,375	\$ 3,406,107	\$ (63,268)
609 Airport SRF	\$ 66,333	\$ 161,798	\$ 73,430	\$ 73,296	\$ (134)
610 Library SRF	\$ 7,708	\$ 10,159	\$ 10,300	\$ 11,700	\$ 1,400
6101 Library Grants SRF	\$ 29,548	\$ 99,622	\$ -	\$ -	\$ -
611 Police Seizure & Forfeiture SRF	\$ 7,680	\$ 18,502	\$ 85,760	\$ 45,760	\$ (40,000)
612 PD School Resource Officer SRF	\$ 481,020	\$ 448,148	\$ 487,388	\$ 529,752	\$ 42,364
614 Police Grants SRF	\$ 166,628	\$ 56,205	\$ 85,607	\$ 65,000	\$ (20,607)
615 Library Children's Programs SRF	\$ 1,230	\$ 900	\$ -	\$ 800	\$ 800
616 Library Donations SRF	\$ -	\$ 201,114	\$ 30,936	\$ 27,000	\$ (3,936)
618 Arts Center SRF	\$ 161,263	\$ 195,691	\$ 190,601	\$ 236,799	\$ 46,198
620 HOME & NSP Grants SRF	\$ 504,153	\$ 899,557	\$ 750,565	\$ 564,000	\$ (186,565)
625 Huntsville Beautification/KHB	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -
630 TIRZ #1 Fund	\$ -	\$ 279,306	\$ 5,000	\$ -	\$ (5,000)
631 Tornado Shelter/ B & G Club	\$ -	\$ 31,259	\$ 172,483	\$ 1,931,455	\$ 1,758,972
663 H/M Tax- Tourism & Visitors Cntr	\$ 575,661	\$ 389,306	\$ 420,606	\$ 438,108	\$ 17,502
665 Hotel/Motel Tax - Statue Contrib	\$ -	\$ -	\$ 3,575	\$ 5,075	\$ 1,500
Total Expenses of all Funds	\$ 59,941,306	\$ 66,439,591	\$ 56,454,778	\$ 61,555,006	\$ 5,100,228



City of Huntsville
Fund Revenues, Expenditures and Projected Balances
Fiscal Year 2013-14

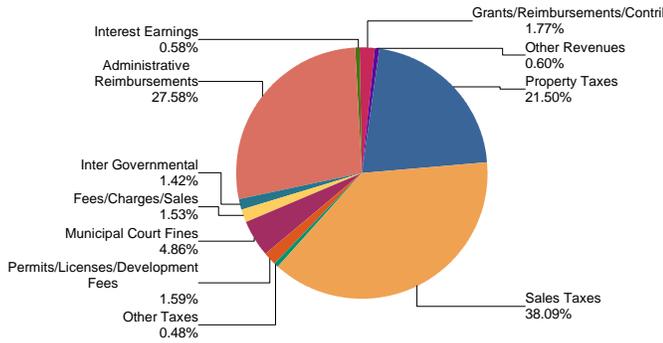
Fund	Projected Beg Fund Balance	Revenues	Admin Reimb In	Trans In	Total Revenue	Expenditures	Admin Reimb Out	ROW Maint	Trans Out	Transfer to Cap	Exp	One Time Equity	Total Exp	Projected End Fund Balance
101 General	8,372,087	12,506,073	4,779,151	44,424	17,329,648	15,945,037	-	-	783,612	601,000	17,329,649	2,929,319	20,258,967	5,442,768
Debt Service														
116 Debt Service	102,750	2,121,000	-	-	2,121,000	2,072,663	-	-	-	-	2,072,663	-	2,072,663	151,087
Enterprise														
220 Water	4,500,000	14,735,473	-	338,209	15,073,682	10,896,875	2,157,662	543,742	154,503	633,000	14,385,782	29,000	14,417,782	5,155,900
221 Wastewater	3,500,000	8,347,898	-	64,438	8,412,336	4,572,629	1,577,601	294,346	466,659	1,480,000	8,391,235	24,000	8,415,235	3,497,101
224 Solid Waste	2,160,000	4,543,423	-	-	4,543,423	3,112,841	699,628	163,884	507,621	-	4,483,974	22,000	4,511,974	2,191,449
Internal Service														
302 Medical Insurance	1,614,608	970,955	-	2,833,453	3,804,408	3,509,408	-	-	295,000	-	3,804,408	-	3,804,408	1,614,608
306 Capital Equipment	405,710	7,500	-	1,068,241	1,075,741	505,000	-	-	-	-	505,000	-	505,000	976,451
309 Computer Equipment	37,737	50	-	202,100	202,150	202,100	-	-	-	-	202,100	-	202,100	37,787
Special Revenue														
601 Court Security	18,170	15,030	-	-	15,030	-	-	-	14,525	-	14,525	-	14,525	18,675
602 Court Technology	117,732	20,300	-	-	20,300	10,000	-	-	-	-	10,000	-	10,000	128,032
603 Street	632,000	3,055,472	-	327,635	3,383,107	2,409,861	746,908	-	226,338	-	3,383,107	23,000	3,406,107	609,000
609 Airport	205,131	41,550	-	32,746	74,296	73,296	-	-	-	-	73,296	-	73,296	206,131
610 Library SRF	42,156	7,800	-	-	7,800	11,700	-	-	-	-	11,700	-	11,700	38,256
611 Police Forfeiture	67,331	1,000	-	-	1,000	45,760	-	-	-	-	45,760	-	45,760	22,571
612 School Resource Officers	92,721	406,779	-	101,710	508,489	501,738	-	-	20,214	-	521,952	7,800	529,752	71,458
614 Police Safety Grants	84,956	65,050	-	-	65,050	65,000	-	-	-	-	65,000	-	65,000	85,006
615 Library Childrens Programs	6,410	20	-	-	20	800	-	-	-	-	800	-	800	5,630
616 Library Donations SRF	17,378	-	-	-	-	5,000	-	-	22,000	-	27,000	-	27,000	17,378
625 Huntsville Beautification	23,633	2,550	-	-	2,550	2,500	-	-	-	-	2,500	-	2,500	23,683
630 TIRZ #1	145,233	101,000	-	-	101,000	-	-	-	-	-	-	-	-	246,233
665 Statute Paver	48,207	1,100	-	-	1,100	5,075	-	-	-	-	5,075	-	5,075	44,232
Grants														
620 HOME & NSP Grants SRF	345,546	564,000	-	-	564,000	564,000	-	-	-	-	-	-	564,000	345,546
631 Tornado Shelter / Boys & Girls Club	46,190	1,940,000	-	-	1,940,000	1,931,455	-	-	-	-	1,931,455	-	1,931,455	54,735
Hotel/Motel Tax														
618 Visitor & Arts Center	49,200	30,900	-	196,276	227,176	215,393	-	-	2,160	-	227,176	9,623	236,799	39,577
663 H/M Tax - Tourism & Visitors Center	936,000	496,834	-	-	496,834	433,108	-	-	-	-	433,108	3,300	438,108	994,726
Endowment														
402 PEB Trust - Medical Fund	1,991,175	-	-	295,000	295,000	-	-	-	-	-	-	-	-	2,286,175
418 Library Endowment	106,817	1,500	-	-	1,500	-	-	-	-	-	-	-	-	108,317
461 Oakwood Cemetery Endowment	364,966	5,000	-	-	5,000	-	-	-	5,000	-	5,000	-	5,000	364,966
TOTAL	26,033,844	49,988,257	4,779,151	5,504,232	60,298,640	47,091,239	5,181,799	1,001,972	2,497,632	2,714,000	56,000,810	3,048,042	61,555,006	24,777,478

City of Huntsville

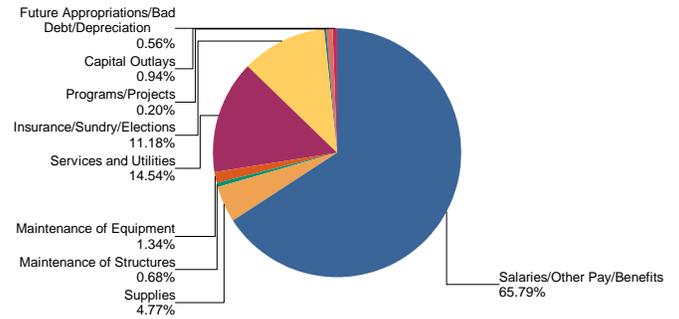


Adopted Budget FY 2013-14 101 General Fund

Total Revenue



Operating Expenditures



Beginning Fund Balance : \$ 8,372,087

	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget
Property Taxes	\$ 2,580,835	\$ 3,004,836	\$ 3,363,009	\$ 3,354,738	\$ 3,725,067
Sales Taxes	\$ 6,443,698	\$ 6,515,890	\$ 6,400,000	\$ 6,736,638	\$ 6,600,000
Other Taxes	\$ 97,883	\$ 81,632	\$ 90,000	\$ 77,662	\$ 83,000
Permits/Licenses/Development Fees	\$ 279,084	\$ 259,277	\$ 316,300	\$ 358,849	\$ 275,700
Municipal Court Fines	\$ 804,706	\$ 1,092,531	\$ 843,000	\$ 706,861	\$ 843,000
Fees/Charges/Sales	\$ 331,725	\$ 272,536	\$ 227,250	\$ 970,895	\$ 264,612
Inter Governmental	\$ 246,492	\$ 246,492	\$ 246,000	\$ 246,492	\$ 246,492
Administrative Reimbursements	\$ 4,894,039	\$ 4,966,455	\$ 4,801,728	\$ 4,801,728	\$ 4,779,151
Interest Earnings	\$ 117,816	\$ 132,352	\$ 120,300	\$ 71,210	\$ 101,000
Grants/Reimbursements/Contributions	\$ 167,496	\$ 246,803	\$ 147,000	\$ 362,680	\$ 307,202
Other Revenues	\$ 682,328	\$ 752,557	\$ 191,086	\$ 462,291	\$ 104,424
Total Revenues	\$ 16,646,101	\$ 17,571,361	\$ 16,745,673	\$ 18,150,043	\$ 17,329,648
Salaries/Other Pay/Benefits	\$ 11,304,161	\$ 10,910,141	\$ 11,912,293	\$ 11,092,588	\$ 12,408,303
Supplies	\$ 815,117	\$ 850,891	\$ 974,360	\$ 769,589	\$ 898,752
Maintenance of Structures	\$ 145,759	\$ 157,199	\$ 120,300	\$ 100,558	\$ 127,515
Maintenance of Equipment	\$ 267,114	\$ 251,624	\$ 251,424	\$ 190,346	\$ 253,493
Services and Utilities	\$ 2,363,715	\$ 2,517,636	\$ 2,874,090	\$ 2,732,057	\$ 2,742,968
Insurance/Sundry/Elections	\$ 232,009	\$ 528,089	\$ 334,278	\$ 508,223	\$ 2,108,740
Programs/Projects	\$ 100,309	\$ 61,453	\$ 89,905	\$ 19,926	\$ 37,418
Capital Outlays	\$ 78,149	\$ 141,050	\$ 126,521	\$ 93,437	\$ 177,835
Debt Service	\$ 158,550	\$ 157,906	\$ -	\$ -	\$ -
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 100,000	\$ -	\$ 106,331
Operating Expenditures	\$ 15,464,883	\$ 15,575,988	\$ 16,783,171	\$ 15,506,725	\$ 18,861,355
Interfund Charges/Transfers Out	\$ 650,011	\$ 961,338	\$ 595,184	\$ 663,825	\$ 796,612
Transfer to Capital	\$ 454,888	\$ 1,617,804	\$ -	\$ 187,000	\$ 601,000
Transfers	\$ 1,104,899	\$ 2,579,142	\$ 595,184	\$ 850,825	\$ 1,397,612
Total Expenditures	\$ 16,569,782	\$ 18,155,131	\$ 17,378,355	\$ 16,357,550	\$ 20,258,967
Revenues Less Expenses					\$ (2,929,319)

Ending Fund Balance: \$ 5,442,768

Note: The "source of funds" for \$2,929,319 of budgeted expenditures in General Fund is Beginning Fund Balance. The account classification Insurance/Sundry/Elections was used for \$2,640,500 of budgeted expenditures with Beginning Fund Balance as the source of funds. The City also budgeted a negative \$718,187 in the Insurance/Sundry/Elections account classification in General Fund for position eliminations which will be "distributed" to Salary/Other Pay/Benefits when it is known which positions in which Divisions will be eliminated.

City of Huntsville

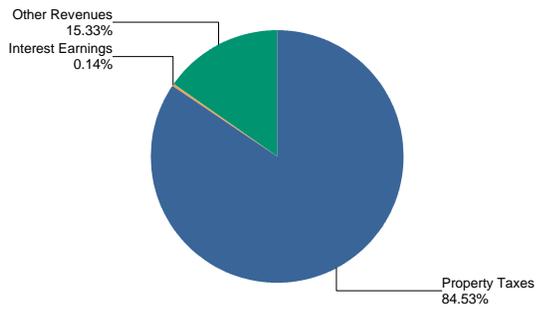
Adopted Budget

FY 2013-14

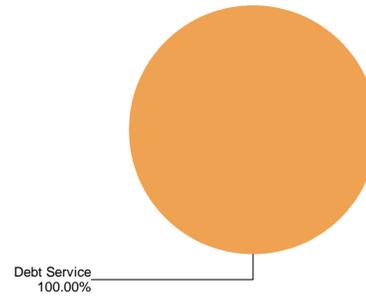
116 Debt Service Fund



Total Revenue



Operating Expenditures

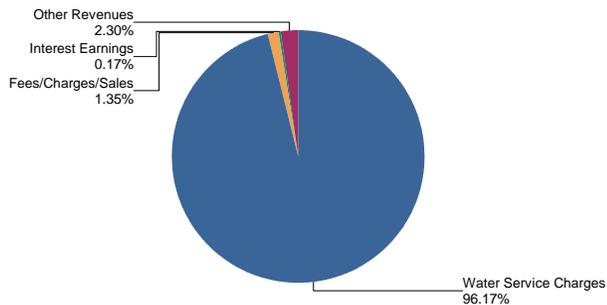


Beginning Fund Balance : \$ 102,750					
	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget
Property Taxes	\$ 2,284,752	\$ 1,973,821	\$ 1,810,674	\$ 2,028,374	\$ 1,792,933
Interest Earnings	\$ 3,392	\$ 3,592	\$ 3,400	\$ 453	\$ 3,000
Other Revenues	\$ -	\$ 2,754,312	\$ -	\$ 166,841	\$ 325,067
Total Revenues	\$ 2,288,144	\$ 4,731,725	\$ 1,814,074	\$ 2,195,668	\$ 2,121,000
Services and Utilities	\$ -	\$ -	\$ -	\$ 169,327	\$ -
Debt Service	\$ 2,091,424	\$ 4,996,614	\$ 2,049,502	\$ 2,049,501	\$ 2,072,663
Operating Expenditures	\$ 2,091,424	\$ 4,996,614	\$ 2,049,502	\$ 2,218,828	\$ 2,072,663
Interfund Charges/Transfers Out	\$ 158,550	\$ 157,907	\$ -	\$ -	\$ -
Transfers	\$ 158,550	\$ 157,907	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,249,974	\$ 5,154,521	\$ 2,049,502	\$ 2,218,828	\$ 2,072,663
Revenues Less Expenses					\$ 48,337
Ending Fund Balance: \$					151,087

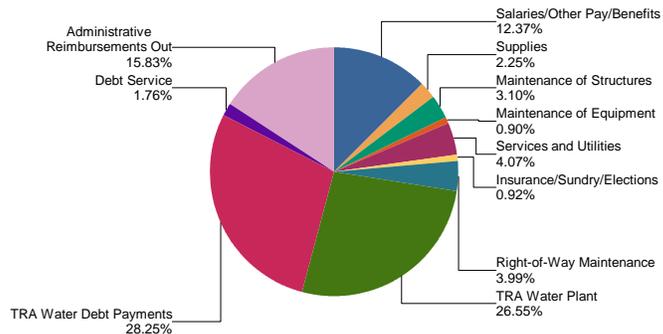


**Adopted Budget
FY 2013-14
220 Water Fund**

Total Revenue



Operating Expenditures

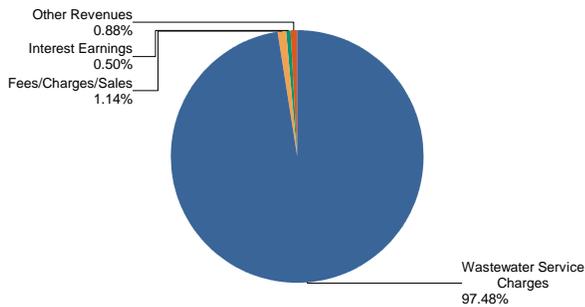


Beginning Fund Balance : \$ 4,500,000

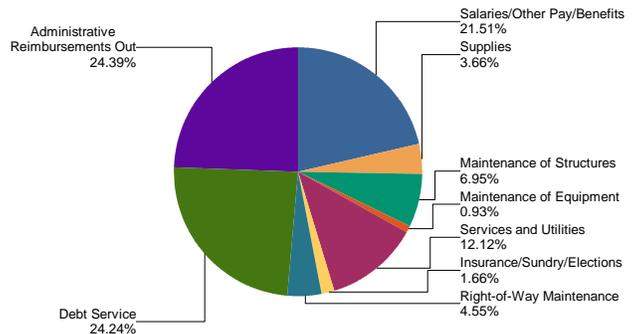
	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget
Water Service Charges	\$ 10,932,888	\$ 12,776,080	\$ 15,286,683	\$ 14,479,828	\$ 14,496,683
Fees/Charges/Sales	\$ 201,120	\$ 184,109	\$ 182,500	\$ 257,299	\$ 203,600
Interest Earnings	\$ 23,834	\$ 57,591	\$ 35,050	\$ 12,510	\$ 26,190
Grants/Reimbursements/Contributions	\$ -	\$ 11,374	\$ -	\$ 11,374	\$ -
Other Revenues	\$ 341,631	\$ 346,989	\$ 360,062	\$ 430,734	\$ 347,209
Total Revenues	\$ 11,499,474	\$ 13,376,142	\$ 15,864,295	\$ 15,168,997	\$ 15,073,682
Salaries/Other Pay/Benefits	\$ 1,517,101	\$ 1,627,630	\$ 1,670,680	\$ 1,582,164	\$ 1,686,329
Supplies	\$ 280,561	\$ 236,299	\$ 324,880	\$ 286,700	\$ 306,990
Maintenance of Structures	\$ 415,122	\$ 346,184	\$ 407,000	\$ 304,533	\$ 422,000
Maintenance of Equipment	\$ 73,080	\$ 92,728	\$ 107,400	\$ 104,698	\$ 122,400
Services and Utilities	\$ 529,100	\$ 427,050	\$ 562,803	\$ 503,409	\$ 554,993
Insurance/Sundry/Elections	\$ 132,015	\$ 91,508	\$ 99,425	\$ 89,734	\$ 125,845
Right-of-Way Maintenance	\$ 361,928	\$ 404,919	\$ 555,046	\$ 555,046	\$ 543,742
Capital Outlays	\$ 322,841	\$ 19,158	\$ -	\$ -	\$ -
TRA Water Plant	\$ 3,975,727	\$ 3,640,629	\$ 3,976,300	\$ 3,848,880	\$ 3,618,700
TRA Water Debt Payments	\$ 1,269,102	\$ 1,347,520	\$ 3,857,446	\$ 3,707,129	\$ 3,851,207
Debt Service	\$ 243,966	\$ 275,087	\$ 240,413	\$ 244,732	\$ 240,411
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 53,419	\$ -	\$ -
Administrative Reimbursements Out	\$ 2,114,136	\$ 2,071,870	\$ 2,115,928	\$ 2,096,877	\$ 2,157,662
Operating Expenditures	\$ 11,234,680	\$ 10,580,581	\$ 13,970,740	\$ 13,323,902	\$ 13,630,279
Interfund Charges/Transfers Out	\$ 943,942	\$ 2,019,054	\$ 83,285	\$ 1,115,597	\$ 150,478
Transfer to Capital	\$ 1,586,360	\$ 1,500,621	\$ 1,229,740	\$ 1,311,704	\$ 637,025
Transfers	\$ 2,530,302	\$ 3,519,675	\$ 1,313,025	\$ 2,427,301	\$ 787,503
Total Expenditures	\$ 13,764,982	\$ 14,100,257	\$ 15,283,765	\$ 15,751,203	\$ 14,417,782
Revenues Less Expenses					\$ 655,900
Ending Fund Balance: \$ 5,155,900					



Total Revenue



Operating Expenditures

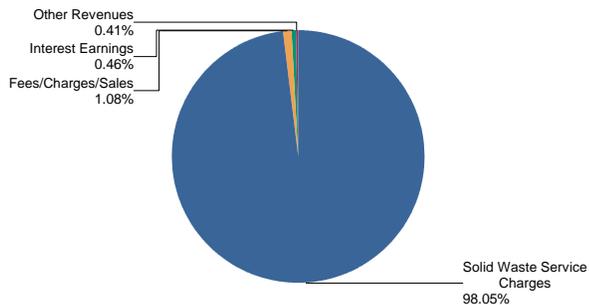


Beginning Fund Balance : \$ 3,500,000

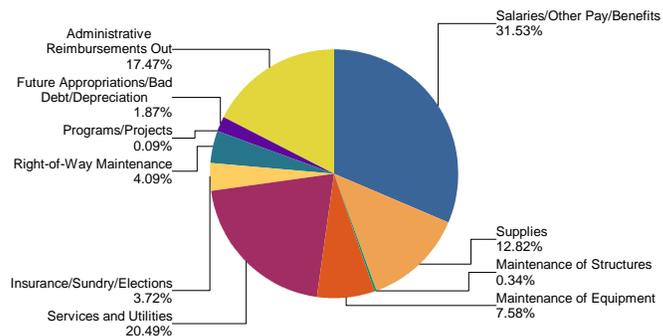
	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget
Wastewater Service Charges	\$ 8,214,623	\$ 8,514,328	\$ 8,200,000	\$ 7,916,641	\$ 8,200,000
Fees/Charges/Sales	\$ 95,942	\$ 96,083	\$ 96,000	\$ 140,922	\$ 96,000
Interest Earnings	\$ 65,581	\$ 57,052	\$ 41,000	\$ 36,322	\$ 41,898
Other Revenues	\$ 77,156	\$ 69,432	\$ 74,080	\$ 226,003	\$ 74,438
Total Revenues	\$ 8,453,302	\$ 8,736,895	\$ 8,411,080	\$ 8,319,887	\$ 8,412,336
Salaries/Other Pay/Benefits	\$ 1,401,488	\$ 1,371,997	\$ 1,364,123	\$ 1,284,900	\$ 1,391,304
Supplies	\$ 179,450	\$ 216,296	\$ 255,207	\$ 193,360	\$ 236,691
Maintenance of Structures	\$ 406,501	\$ 717,960	\$ 403,600	\$ 474,659	\$ 449,500
Maintenance of Equipment	\$ 40,023	\$ 52,102	\$ 55,900	\$ 43,065	\$ 60,000
Services and Utilities	\$ 659,790	\$ 685,965	\$ 782,191	\$ 635,013	\$ 783,797
Insurance/Sundry/Elections	\$ 100,695	\$ 72,614	\$ 86,368	\$ 78,429	\$ 107,284
Right-of-Way Maintenance	\$ 288,644	\$ 290,045	\$ 294,388	\$ 294,388	\$ 294,346
Capital Outlays	\$ 97,760	\$ 27,100	\$ 102,000	\$ 16,554	\$ -
Debt Service	\$ 2,135,192	\$ 2,074,077	\$ 1,967,887	\$ 1,965,242	\$ 1,568,053
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 10,352	\$ -	\$ -
Administrative Reimbursements Out	\$ 1,513,550	\$ 1,540,632	\$ 1,445,221	\$ 1,434,990	\$ 1,287,541
Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 6,823,092	\$ 7,048,789	\$ 6,767,237	\$ 6,420,600	\$ 6,178,516
Administrative Reimbursements Out	\$ 287,345	\$ 286,231	\$ 301,468	\$ 301,468	\$ 290,060
Interfund Charges/Transfers Out	\$ 1,857,227	\$ 1,995,151	\$ 401,023	\$ 430,906	\$ 462,522
Transfer to Capital	\$ 1,004,685	\$ 1,526,495	\$ 991,870	\$ 1,021,870	\$ 1,484,137
Transfers	\$ 3,149,257	\$ 3,807,877	\$ 1,694,361	\$ 1,754,244	\$ 2,236,719
Total Expenditures	\$ 9,972,348	\$ 10,856,666	\$ 8,461,598	\$ 8,174,844	\$ 8,415,235
Revenues Less Expenses					\$ (2,899)
Ending Fund Balance:					\$ 3,497,101



Total Revenue



Operating Expenditures



Beginning Fund Balance : \$ 2,160,000

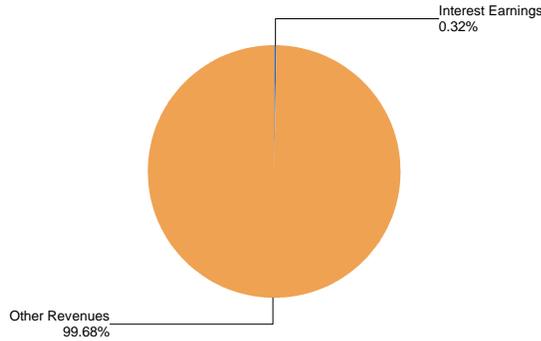
	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget
Solid Waste Service Charges	\$ 4,235,758	\$ 4,464,921	\$ 4,455,000	\$ 4,493,666	\$ 4,455,000
Fees/Charges/Sales	\$ 42,385	\$ 45,890	\$ 43,151	\$ 46,726	\$ 49,164
Interest Earnings	\$ 18,129	\$ 35,292	\$ 20,000	\$ 21,403	\$ 20,806
Grants/Reimbursements/Contributions	\$ 190,000	\$ -	\$ -	\$ -	\$ -
Other Revenues	\$ 22,702	\$ 22,058	\$ 22,000	\$ 20,142	\$ 18,453
Total Revenues	\$ 4,508,974	\$ 4,568,160	\$ 4,540,151	\$ 4,581,937	\$ 4,543,423
Salaries/Other Pay/Benefits	\$ 1,284,666	\$ 1,299,238	\$ 1,272,108	\$ 1,246,051	\$ 1,262,414
Supplies	\$ 454,760	\$ 457,464	\$ 589,702	\$ 481,962	\$ 513,262
Maintenance of Structures	\$ 24,934	\$ 9,078	\$ 13,500	\$ 12,514	\$ 13,500
Maintenance of Equipment	\$ 323,195	\$ 270,911	\$ 230,500	\$ 289,164	\$ 303,500
Services and Utilities	\$ 719,224	\$ 747,775	\$ 912,065	\$ 743,554	\$ 820,615
Insurance/Sundry/Elections	\$ 101,776	\$ 89,071	\$ 62,200	\$ 62,441	\$ 149,050
Right-of-Way Maintenance	\$ 148,064	\$ 150,756	\$ 158,905	\$ 158,905	\$ 163,884
Programs/Projects	\$ 186,870	\$ 6,019	\$ 12,000	\$ 1,976	\$ 3,500
Capital Outlays	\$ -	\$ 14,051	\$ 290,000	\$ 17,427	\$ -
Debt Service	\$ -	\$ 8,675	\$ -	\$ -	\$ -
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ 11,945	\$ 30,350	\$ -	\$ 75,000
Administrative Reimbursements Out	\$ 583,534	\$ 632,798	\$ 636,955	\$ 630,957	\$ 651,479
Improvements	\$ -	\$ -	\$ -	\$ 30,450	\$ -
Operating Expenditures	\$ 3,827,023	\$ 3,697,779	\$ 4,208,285	\$ 3,675,401	\$ 3,956,204
Administrative Reimbursements Out	\$ 46,991	\$ 46,391	\$ 49,544	\$ 49,544	\$ 48,149
Interfund Charges/Transfers Out	\$ 532,246	\$ 943,867	\$ 41,617	\$ 311,027	\$ 496,491
Transfer to Capital	\$ 53,325	\$ 35,985	\$ 153,360	\$ 31,360	\$ 11,130
Transfers	\$ 632,562	\$ 1,026,243	\$ 244,521	\$ 391,931	\$ 555,770
Total Expenditures	\$ 4,459,586	\$ 4,724,022	\$ 4,452,806	\$ 4,067,332	\$ 4,511,974
Revenues Less Expenses					\$ 31,449
Ending Fund Balance: \$ 2,191,449					



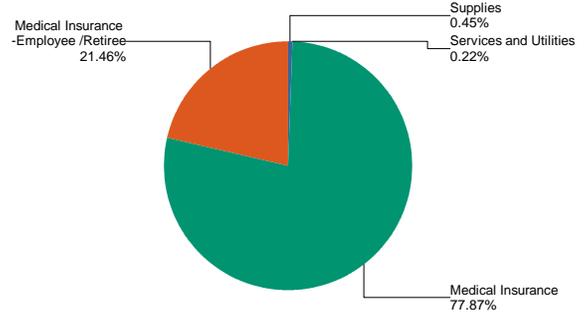
Adopted Budget
FY 2013-14

302 Medical Insurance Fund

Total Revenue



Operating Expenditures

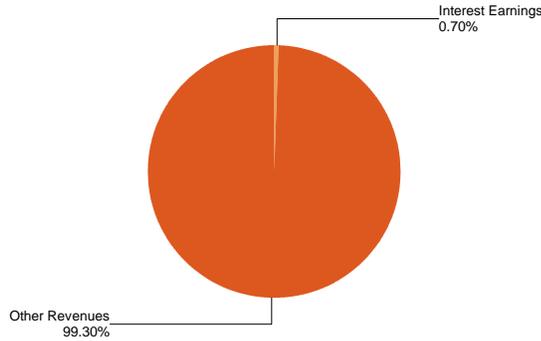


Beginning Fund Balance : \$ 1,614,608

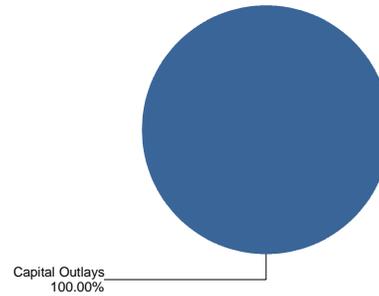
	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget
Interest Earnings	\$ 14,789	\$ 21,716	\$ 12,000	\$ 18,618	\$ 12,000
Other Revenues	\$ 3,869,685	\$ 3,687,390	\$ 3,558,671	\$ 3,460,706	\$ 3,792,408
Total Revenues	\$ 3,884,474	\$ 3,709,106	\$ 3,570,671	\$ 3,479,325	\$ 3,804,408
Supplies	\$ -	\$ 13,042	\$ 70,000	\$ 14,684	\$ 20,000
Services and Utilities	\$ 16,007	\$ -	\$ 20,000	\$ 1,360	\$ 10,000
Medical Insurance	\$ 2,962,612	\$ 3,407,136	\$ 3,890,000	\$ 3,276,657	\$ 3,479,408
Operating Expenditures	\$ 2,978,619	\$ 3,420,178	\$ 3,980,000	\$ 3,292,701	\$ 3,509,408
Interfund Charges/Transfers Out	\$ 1,500,000	\$ 300,000	\$ 395,000	\$ 395,000	\$ 295,000
Transfers	\$ 1,500,000	\$ 300,000	\$ 395,000	\$ 395,000	\$ 295,000
Total Expenditures	\$ 4,478,619	\$ 3,720,178	\$ 4,375,000	\$ 3,687,701	\$ 3,804,408
Revenues Less Expenses					\$ -
Ending Fund Balance: \$ 1,614,608					



Total Revenue



Operating Expenditures

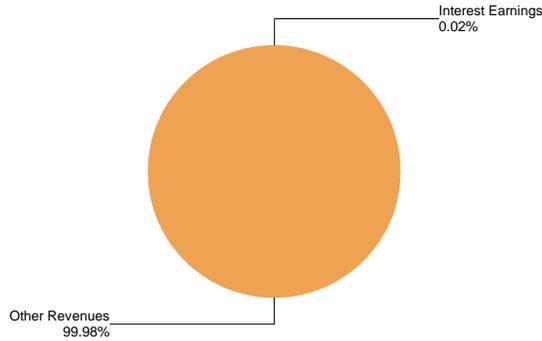


Beginning Fund Balance : \$ 405,710					
	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget
Fees/Charges/Sales	\$ 70,402	\$ 30,950	\$ -	\$ -	\$ -
Interest Earnings	\$ 4,646	\$ 30,470	\$ 7,000	\$ 2,065	\$ 7,500
Grants/Reimbursements/Contributions	\$ 10,025	\$ -	\$ -	\$ -	\$ -
Other Revenues	\$ 917,950	\$ 1,322,885	\$ -	\$ 455,772	\$ 1,068,241
Total Revenues	\$ 1,003,022	\$ 1,384,305	\$ 7,000	\$ 457,837	\$ 1,075,741
Capital Outlays	\$ 656,178	\$ 1,400,351	\$ 476,500	\$ 863,207	\$ 505,000
Debt Service	\$ 215,339	\$ 409,398	\$ -	\$ 12,164	\$ -
Operating Expenditures	\$ 871,517	\$ 1,809,748	\$ 476,500	\$ 875,371	\$ 505,000
Interfund Charges/Transfers Out	\$ 1,057,038	\$ 1,348,822	\$ -	\$ -	\$ -
Transfers	\$ 1,057,038	\$ 1,348,822	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,928,555	\$ 3,158,570	\$ 476,500	\$ 875,371	\$ 505,000
Revenues Less Expenses					\$ 570,741
Ending Fund Balance: \$ 976,451					

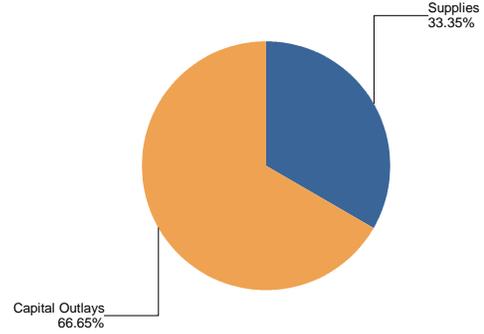


309 Computer Equip. Replacement Fund

Total Revenue



Operating Expenditures

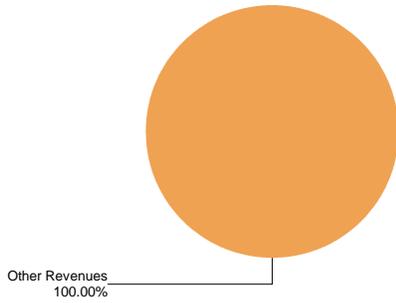


Beginning Fund Balance : \$ 37,737					
	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget
Interest Earnings	\$ 39	\$ 135	\$ 50	\$ -	\$ 50
Other Revenues	\$ 189,571	\$ 205,512	\$ 247,586	\$ 261,836	\$ 202,100
Total Revenues	\$ 189,610	\$ 205,647	\$ 247,636	\$ 261,836	\$ 202,150
Supplies	\$ 77,126	\$ 32,427	\$ 47,483	\$ 42,477	\$ 67,400
Capital Outlays	\$ 98,135	\$ 125,989	\$ 200,103	\$ 151,912	\$ 134,700
Operating Expenditures	\$ 175,261	\$ 158,416	\$ 247,586	\$ 194,390	\$ 202,100
Interfund Charges/Transfers Out	\$ 191,329	\$ 185,903	\$ -	\$ 4,500	\$ -
Transfer to Capital	\$ 73,500	\$ 46,984	\$ -	\$ -	\$ -
Transfers	\$ 264,829	\$ 232,887	\$ -	\$ 4,500	\$ -
Total Expenditures	\$ 440,089	\$ 391,302	\$ 247,586	\$ 198,890	\$ 202,100
Revenues Less Expenses					\$ 50
Ending Fund Balance: \$					37,787

City of Huntsville
Adopted Budget
FY 2013-14
402 PEB Trust - Medical Fund



Total Revenue

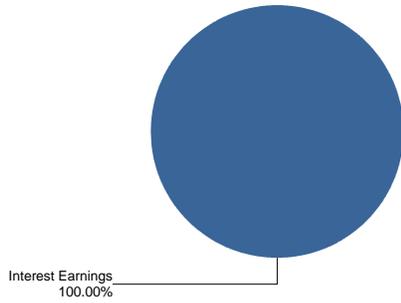


Beginning Fund Balance : \$ 1,991,175					
	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget
Interest Earnings	\$ -	\$ 61,727	\$ -	\$ 17,780	\$ -
Other Revenues	\$ 1,500,000	\$ 575,540	\$ 395,000	\$ 681,626	\$ 295,000
Total Revenues	\$ 1,500,000	\$ 637,267	\$ 395,000	\$ 699,406	\$ 295,000
Revenues Less Expenses					
Ending Fund Balance: \$ 2,286,175					

City of Huntsville
Adopted Budget
FY 2013-14
418 Library Endowment Fund



Total Revenue



Beginning Fund Balance : \$ 106,817					
	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget
Interest Earnings	\$ 511	\$ 958	\$ 1,000	\$ 424	\$ 1,500
Total Revenues	\$ 511	\$ 958	\$ 1,000	\$ 424	\$ 1,500
Revenues Less Expenses					
Ending Fund Balance: \$ 108,317					

City of Huntsville
Adopted Budget
FY 2013 -14
461 Oakwood Cemetery Endowment



Beginning Fund Balance: \$							364,966			
		10-11		11-12		12-13		12-13		13-14
		Actuals		Actuals		Budget		Actuals		Budget
Interest Earnings	\$	4,726	\$	11,256	\$	9,000	\$	7,158	\$	5,000
Contributions	\$	500	\$	-	\$	-	\$	-	\$	-
Other	\$	-	\$	-	\$	-	\$	-	\$	-
Total Revenue	\$	5,226	\$	11,256	\$	9,000	\$	7,158	\$	5,000
Transfer to ISF	\$	-	\$	-	\$	-	\$	-	\$	-
Transfers to Operating	\$	3,550	\$	2,000	\$	9,000	\$	9,000	\$	5,000
Operating Expenditures	\$	3,550	\$	2,000	\$	9,000	\$	9,000	\$	5,000
Total Expenditures										
Revenue Less Expenses									\$	5,000
Ending Fund Balance: \$							364,966			

City of Huntsville

Adopted Budget

FY 2013-14

601 Court Security SRF



Beginning Fund Balance : \$ 18,170						
	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget	
Municipal Court Fines	\$ 15,655	\$ 21,438	\$ 24,000	\$ 14,261	\$ 15,000	
Interest Earnings	\$ 12	\$ 9	\$ 20	\$ 58	\$ 30	
Total Revenues	\$ 15,667	\$ 21,446	\$ 24,020	\$ 14,319	\$ 15,030	
Salaries/Other Pay/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenditures	\$ -					
Transfer to Capital	\$ 14,235	\$ 13,695	\$ 13,593	\$ 13,593	\$ 14,525	
Transfers	\$ 14,235	\$ 13,695	\$ 13,593	\$ 13,593	\$ 14,525	
Total Expenditures	\$ 14,235	\$ 13,695	\$ 13,593	\$ 13,593	\$ 14,525	
Revenues Less Expenses					\$ 505	
Ending Fund Balance: \$ 18,675						

City of Huntsville
Adopted Budget
FY 2013-14
602 Court Technology SRF



Beginning Fund Balance : \$ 117,732						
	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget	
Municipal Court Fines	\$ 20,873	\$ 28,584	\$ 30,000	\$ 19,015	\$ 20,000	
Interest Earnings	\$ 175	\$ 194	\$ 175	\$ 759	\$ 300	
Other Revenues	\$ 6,066	\$ -	\$ -	\$ -	\$ -	
Total Revenues	\$ 27,114	\$ 28,778	\$ 30,175	\$ 19,774	\$ 20,300	
Supplies	\$ -	\$ 9,888	\$ 10,000	\$ 157	\$ 10,000	
Capital Outlays	\$ 16,066	\$ -	\$ -	\$ -	\$ -	
Operating Expenditures	\$ 16,066	\$ 9,888	\$ 10,000	\$ 157	\$ 10,000	
Transfer to Capital	\$ 65,700	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ 65,700	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 81,766	\$ 9,888	\$ 10,000	\$ 157	\$ 10,000	
Revenues Less Expenses					\$ 10,300	
Ending Fund Balance: \$ 128,032						

City of Huntsville

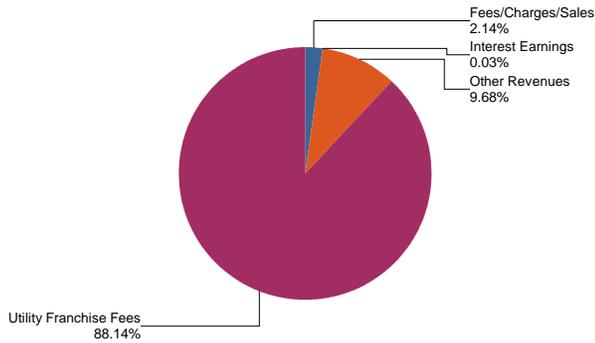
Adopted Budget

FY 2013-14

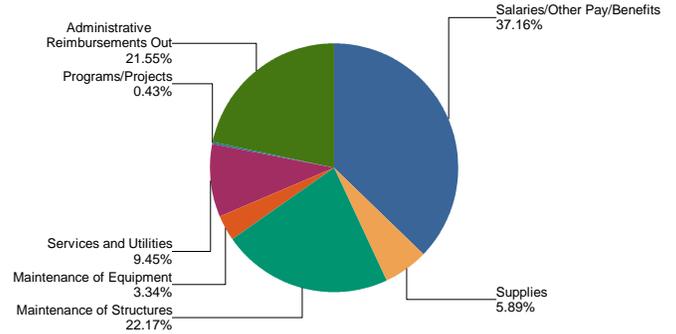
603 Street SRF



Total Revenue



Operating Expenditures



Beginning Fund Balance : \$ 632,000

	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget
Total Revenues	\$ 3,313,367	\$ 3,345,929	\$ 3,533,227	\$ 3,176,187	\$ 3,383,107
Operating Expenditures	\$ 3,354,456	\$ 3,142,389	\$ 3,400,998	\$ 3,138,446	\$ 3,179,769
Transfers	\$ 620,141	\$ 218,903	\$ 47,979	\$ 47,979	\$ 226,338
Total Expenditures	\$ 3,974,597	\$ 3,361,292	\$ 3,448,977	\$ 3,186,425	\$ 3,406,107
Revenues Less Expenses					\$ (23,000)
Ending Fund Balance:					\$ 609,000

Note: The City budgeted a negative \$378,204 in the Insurance/Sundry/Elections account classification for position eliminations which will be "distributed" to Salary/Pther Pay/Benefits when it is known which positions in which Divisions will be eliminated.

City of Huntsville

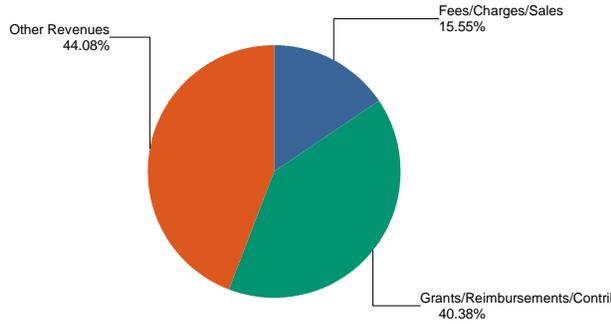
Adopted Budget

FY 2013-14

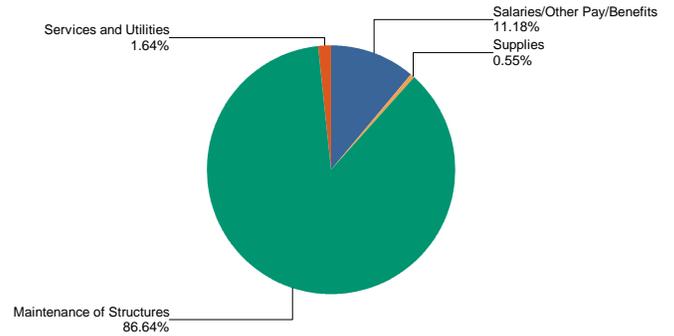
609 Airport SRF



Total Revenue



Operating Expenditures



Beginning Fund Balance : \$ 205,131

	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget
Fees/Charges/Sales	\$ 11,325	\$ 11,550	\$ 11,550	\$ 11,550	\$ 11,550
Interest Earnings	\$ 72	\$ 19	\$ -	\$ -	\$ -
Grants/Reimbursements/Contributions	\$ 41,548	\$ 195,846	\$ 50,000	\$ 8,345	\$ 30,000
Other Revenues	\$ 12,409	\$ 110,708	\$ 331,880	\$ 349,436	\$ 32,746
Total Revenues	\$ 65,353	\$ 318,123	\$ 393,430	\$ 369,331	\$ 74,296
Salaries/Other Pay/Benefits	\$ 3,913	\$ 5,756	\$ 8,770	\$ 9,499	\$ 8,196
Supplies	\$ -	\$ -	\$ 400	\$ 31	\$ 400
Maintenance of Structures	\$ 12,463	\$ 52,566	\$ 103,500	\$ 17,139	\$ 63,500
Services and Utilities	\$ 49,957	\$ 64,450	\$ 760	\$ 18,477	\$ 1,200
Operating Expenditures	\$ 66,333	\$ 122,772	\$ 113,430	\$ 45,146	\$ 73,296
Transfer to Capital	\$ -	\$ 39,026	\$ -	\$ -	\$ -
Transfers	\$ -	\$ 39,026	\$ -	\$ -	\$ -
Total Expenditures	\$ 66,333	\$ 161,798	\$ 113,430	\$ 45,146	\$ 73,296
Revenues Less Expenses					\$ 1,000
Ending Fund Balance:					\$ 206,131

City of Huntsville
Adopted Budget
FY 2013-14
6101 Library Grants SRF



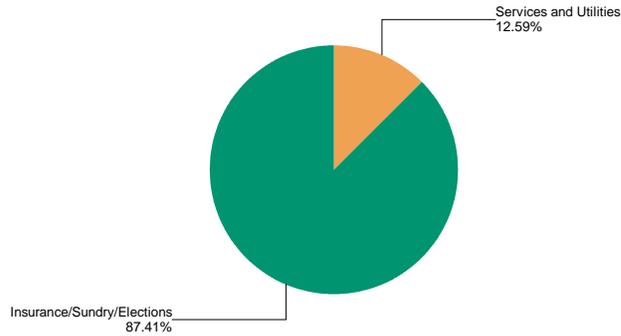
Beginning Fund Balance : \$						-
	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget	
Grants/Reimbursements/Contributions	\$ 25,198	\$ 99,622	\$ -	\$ -	\$ -	-
Other Revenues	\$ 9,703	\$ -	\$ -	\$ -	\$ -	-
Total Revenues	\$ 34,901	\$ 99,622	\$ -	\$ -	\$ -	-
Supplies	\$ 11,367	\$ 89,280	\$ -	\$ -	\$ -	-
Services and Utilities	\$ 4,390	\$ -	\$ -	\$ -	\$ -	-
Capital Outlays	\$ 13,791	\$ -	\$ -	\$ -	\$ -	-
Operating Expenditures	\$ 29,548	\$ 89,280	\$ -	\$ -	\$ -	-
Interfund Charges/Transfers Out	\$ -	\$ 10,342	\$ -	\$ -	\$ -	-
Transfers	\$ -	\$ 10,342	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 29,548	\$ 99,622	\$ -	\$ -	\$ -	-
Revenues Less Expenses						\$ -
Ending Fund Balance: \$						-



Adopted Budget
FY 2013-14

611 Police Seizure & Forfeiture SRF

Operating Expenditures

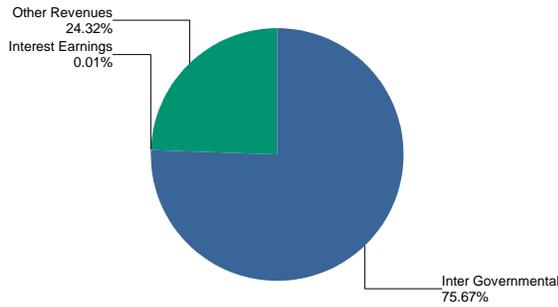


Beginning Fund Balance : \$ 67,331						
	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget	
Fees/Charges/Sales	\$ 22,564	\$ 3,768	\$ 10,000	\$ 16,987	\$ -	
Interest Earnings	\$ 2,766	\$ 2,852	\$ 2,000	\$ 2,474	\$ 1,000	
Total Revenues	\$ 25,330	\$ 6,620	\$ 12,000	\$ 19,461	\$ 1,000	
Supplies	\$ -	\$ -	\$ 5,000	\$ 187	\$ -	
Services and Utilities	\$ 7,680	\$ 3,840	\$ 5,760	\$ 4,800	\$ 5,760	
Insurance/Sundry/Elections	\$ -	\$ -	\$ 75,000	\$ 3,623	\$ 40,000	
Operating Expenditures	\$ 7,680	\$ 3,840	\$ 85,760	\$ 8,610	\$ 45,760	
Interfund Charges/Transfers Out	\$ -	\$ 14,662	\$ -	\$ 26,186	\$ -	
Transfers	\$ -	\$ 14,662	\$ -	\$ 26,186	\$ -	
Total Expenditures	\$ 7,680	\$ 18,502	\$ 85,760	\$ 34,796	\$ 45,760	
Revenues Less Expenses					\$ (44,760)	
Ending Fund Balance: \$ 22,571						

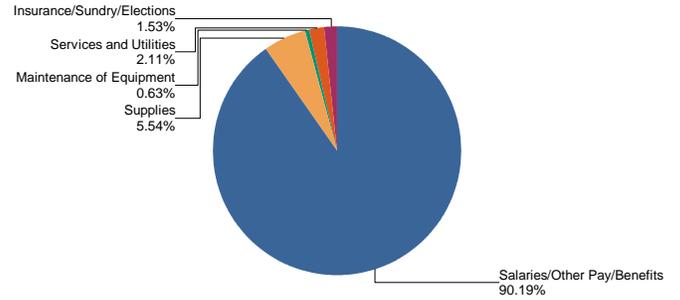


612 PD School Resource Officer SRF

Total Revenue



Operating Expenditures



Beginning Fund Balance : \$ 92,721					
	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget
Inter Governmental	\$ 380,164	\$ 380,164	\$ 384,765	\$ 384,765	\$ 384,765
Interest Earnings	\$ 44	\$ 76	\$ 45	\$ 33	\$ 50
Other Revenues	\$ 102,450	\$ 94,775	\$ 123,646	\$ 123,646	\$ 123,674
Total Revenues	\$ 482,658	\$ 475,015	\$ 508,456	\$ 508,444	\$ 508,489
Salaries/Other Pay/Benefits	\$ 405,166	\$ 384,860	\$ 425,895	\$ 443,264	\$ 459,548
Supplies	\$ 16,919	\$ 31,636	\$ 26,750	\$ 24,183	\$ 28,250
Maintenance of Equipment	\$ 2,711	\$ 3,556	\$ 2,700	\$ 2,649	\$ 3,200
Services and Utilities	\$ 7,545	\$ 6,667	\$ 10,079	\$ 8,122	\$ 10,740
Insurance/Sundry/Elections	\$ -	\$ -	\$ -	\$ -	\$ 7,800
Capital Outlays	\$ -	\$ -	\$ 15,984	\$ -	\$ -
Operating Expenditures	\$ 432,341	\$ 426,719	\$ 481,408	\$ 478,219	\$ 509,538
Interfund Charges/Transfers Out	\$ 48,679	\$ 21,429	\$ 21,964	\$ 37,948	\$ 20,214
Transfers	\$ 48,679	\$ 21,429	\$ 21,964	\$ 37,948	\$ 20,214
Total Expenditures	\$ 481,020	\$ 448,148	\$ 503,372	\$ 516,167	\$ 529,752
Revenues Less Expenses					\$ (21,263)
Ending Fund Balance:					\$ 71,458

City of Huntsville

Adopted Budget

FY 2013-14

614 Police Grants SRF



Beginning Fund Balance : \$ 84,956						
	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget	
Interest Earnings	\$ 75	\$ 102	\$ 75	\$ 54	\$ 50	
Grants/Reimbursements/Contributions	\$ 166,188	\$ 45,786	\$ 2,000	\$ 68,672	\$ 65,000	
Other Revenues	\$ -	\$ 5,118	\$ -	\$ -	\$ -	
Total Revenues	\$ 166,262	\$ 51,006	\$ 2,075	\$ 68,726	\$ 65,050	
Supplies	\$ -	\$ 15,781	\$ -	\$ 158	\$ -	
Services and Utilities	\$ 1,149	\$ -	\$ -	\$ -	\$ -	
Programs/Projects	\$ 165,479	\$ 40,424	\$ -	\$ 84,462	\$ 65,000	
Operating Expenditures	\$ 166,628	\$ 56,205	\$ -	\$ 84,620	\$ 65,000	
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ 5,128	\$ -	
Transfers	\$ -	\$ -	\$ -	\$ 5,128	\$ -	
Total Expenditures	\$ 166,628	\$ 56,205	\$ -	\$ 89,748	\$ 65,000	
Revenues Less Expenses					\$ 50	
Ending Fund Balance: \$ 85,006						



615 Library Children's Programs SRF

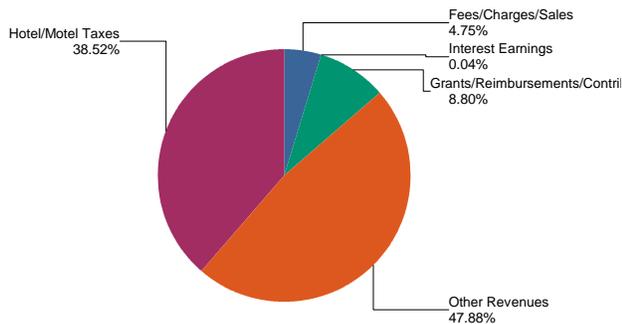
Beginning Fund Balance :					\$ 6,410
	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget
Interest Earnings	\$ 32	\$ 10	\$ 30	\$ -	\$ 20
Total Revenues	\$ 32	\$ 10	\$ 30	\$ -	\$ 20
Services and Utilities	\$ 1,230	\$ 900	\$ -	\$ -	\$ 800
Operating Expenditures	\$ 1,230	\$ 900	\$ -	\$ -	\$ 800
Total Expenditures	\$ 1,230	\$ 900	\$ -	\$ -	\$ 800
Revenues Less Expenses					\$ (780)
Ending Fund Balance:					\$ 5,630

City of Huntsville

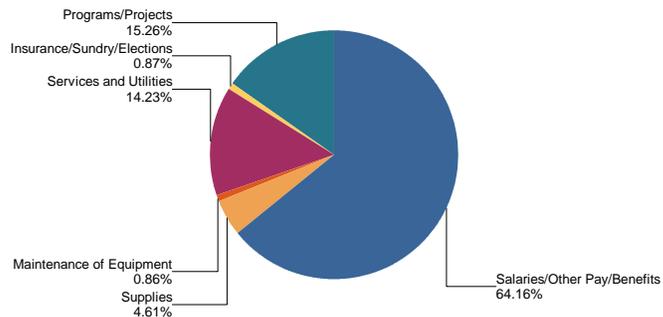
Adopted Budget FY 2013-14 618 Arts Center SRF



Total Revenue



Operating Expenditures



Beginning Fund Balance : \$ 49,200

	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget
Fees/Charges/Sales	\$ 8,662	\$ 13,262	\$ 15,600	\$ 7,695	\$ 10,800
Interest Earnings	\$ 98	\$ 105	\$ 100	\$ 12	\$ 100
Grants/Reimbursements/Contributions	\$ 5,320	\$ 17,576	\$ 4,000	\$ 28,099	\$ 20,000
Other Revenues	\$ 61,478	\$ 73,121	\$ 52,123	\$ 52,123	\$ 108,776
Hotel/Motel Taxes	\$ 78,461	\$ 81,549	\$ 78,000	\$ 109,768	\$ 87,500
Total Revenues	\$ 154,018	\$ 185,613	\$ 149,823	\$ 197,697	\$ 227,176
Salaries/Other Pay/Benefits	\$ 82,943	\$ 78,607	\$ 80,010	\$ 80,604	\$ 124,885
Supplies	\$ 6,688	\$ 8,103	\$ 8,868	\$ 7,800	\$ 8,968
Maintenance of Structures	\$ -	\$ 4,143	\$ -	\$ 5,231	\$ -
Maintenance of Equipment	\$ 1,489	\$ 1,600	\$ 1,680	\$ 329	\$ 1,680
Services and Utilities	\$ 28,547	\$ 37,189	\$ 27,390	\$ 29,184	\$ 27,706
Insurance/Sundry/Elections	\$ -	\$ -	\$ -	\$ -	\$ 1,700
Programs/Projects	\$ 15,112	\$ 34,423	\$ 14,700	\$ 31,329	\$ 29,700
78040	\$ 23,498	\$ 29,466	\$ 26,800	\$ 21,638	\$ 40,000
Operating Expenditures	\$ 158,278	\$ 193,531	\$ 159,448	\$ 176,115	\$ 234,639
Interfund Charges/Transfers Out	\$ 2,985	\$ 2,160	\$ 2,160	\$ 2,160	\$ 2,160
Transfers	\$ 2,985	\$ 2,160	\$ 2,160	\$ 2,160	\$ 2,160
Total Expenditures	\$ 161,263	\$ 195,691	\$ 161,608	\$ 178,275	\$ 236,799
Revenues Less Expenses					\$ (9,623)
Ending Fund Balance:					\$ 39,577

City of Huntsville
Adopted Budget
FY 2013-14
620 HOME & NSP Grants SRF



Beginning Fund Balance : \$ 345,546					
	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget
Interest Earnings	\$ 17	\$ -	\$ -	\$ -	\$ -
Grants/Reimbursements/Contributions	\$ 483,153	\$ 899,557	\$ -	\$ 1,107,826	\$ 564,000
Total Revenues	\$ 483,170	\$ 899,557	\$ -	\$ 1,107,826	\$ 564,000
Services and Utilities	\$ 495,741	\$ 895,625	\$ -	\$ 615,122	\$ 564,000
Administrative Reimbursements Out	\$ 8,412	\$ 3,932	\$ -	\$ 12,868	\$ -
Operating Expenditures	\$ 504,153	\$ 899,557	\$ -	\$ 602,255	\$ 564,000
Total Expenditures	\$ 504,153	\$ 899,557	\$ -	\$ 602,255	\$ 564,000
Revenues Less Expenses					\$ -
Ending Fund Balance: \$ 345,546					

City of Huntsville

Adopted Budget

FY 2013-14

625 Huntsville Beautification/KHB



Beginning Fund Balance : \$ 23,633							
	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget		
Interest Earnings	\$ 57	\$ 36	\$ 60	\$ 19	\$ 50		
Grants/Reimbursements/Contributions	\$ 1,390	\$ 2,122	\$ 2,500	\$ 3,847	\$ 2,500		
Total Revenues	\$ 1,448	\$ 2,158	\$ 2,560	\$ 3,866	\$ 2,550		
Supplies	\$ -	\$ -	\$ 2,500	\$ 2,579	\$ 2,500		
Operating Expenditures	\$ -	\$ -	\$ 2,500	\$ 2,579	\$ 2,500		
Total Expenditures	\$ -	\$ -	\$ 2,500	\$ 2,579	\$ 2,500		
Revenues Less Expenses					\$ 50		
Ending Fund Balance: \$ 23,683							

City of Huntsville

Adopted Budget

FY 2013-14

630 TIRZ #1 Fund



Beginning Fund Balance : \$ 145,233					
	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget
Property Taxes	\$ 57,830	\$ 83,588	\$ -	\$ 101,214	\$ 101,000
Interest Earnings	\$ 350	\$ 3,636	\$ -	\$ 19	\$ -
Other Revenues	\$ 49,576	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 107,756	\$ 87,225	\$ -	\$ 101,233	\$ 101,000
Services and Utilities	\$ -	\$ 157,334	\$ 5,000	\$ 650	\$ -
Operating Expenditures	\$ -	\$ 157,334	\$ 5,000	\$ 650	\$ -
Interfund Charges/Transfers Out	\$ -	\$ 121,972	\$ -	\$ -	\$ -
Transfers	\$ -	\$ 121,972	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 279,306	\$ 5,000	\$ 650	\$ -
Revenues Less Expenses					\$ 101,000
Ending Fund Balance: \$ 246,233					

City of Huntsville
Adopted Budget
FY 2013 -14
631 Tornado Shelter / Boys & Girls Club



Beginning Fund Balance: \$						46,190
	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget	
Reimbursements	\$ -	\$ 23,973	\$ -	\$ 43,908	\$ 1,240,000	
Contributions	\$ -	\$ 7,286	\$ -	\$ 15,175	\$ 700,000	
Total Revenue	\$ -	\$ 31,259	\$ -	\$ 59,083	\$ 1,940,000	
55 - Services and	\$ -	\$ 31,259	\$ -	\$ 59,083	\$ 1,931,455	
Operating Expenditures	\$ -	\$ 31,259	\$ -	\$ 59,083	\$ 1,931,455	
Total Expenditures	\$ -	\$ 31,259	\$ -	\$ 59,083	\$ 1,931,455	
Revenue Less Expenses					\$ 8,545	
Ending Fund Balance: \$						54,735

City of Huntsville

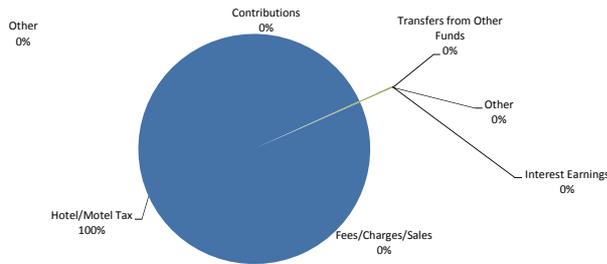
Adopted Budget

FY 2013 -14

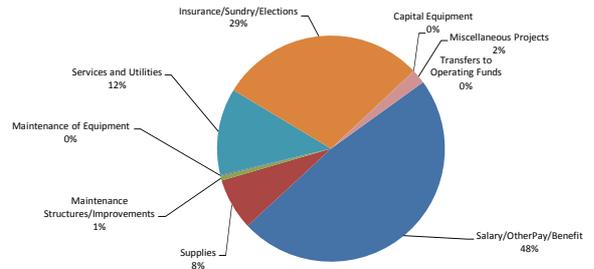
663 Tourism and Cultural Services



Total Revenue



Operating Expenditures



Beginning Fund Balance: \$ 936,000

	10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget
Hotel/Motel Tax	\$ 470,764	\$ 489,297	\$ 460,000	\$ 658,882	\$ 495,834
Fees/Charges/Sales	\$ 986	\$ -	\$ -	\$ -	\$ -
Interest Earnings	\$ 1,547	\$ 4,559	\$ 1,500	\$ 8,343	\$ 1,000
Contributions	\$ -	\$ -	\$ -	\$ 1,000	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 351,119	\$ -	\$ -	\$ -
Transfers from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 473,296	\$ 844,976	\$ 461,500	\$ 668,224	\$ 496,834
Salary/Other Pay/Benefit	\$ 133,978	\$ 140,187	\$ 171,768	\$ 155,244	\$ 210,378
Supplies	\$ 10,043	\$ 18,108	\$ 22,700	\$ 29,236	\$ 32,500
Maintenance	\$ -	\$ 3,953	\$ 5,000	\$ 2,551	\$ 3,000
Maintenance of Equipment	\$ 150	\$ -	\$ 200	\$ 9	\$ 500
Services and Utilities	\$ 243,049	\$ 89,985	\$ 43,285	\$ 36,645	\$ 54,330
Insurance/Sundry/Elections	\$ 163,168	\$ 114,550	\$ 112,500	\$ 103,824	\$ 128,400
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Projects	\$ 11,100	\$ 7,500	\$ 9,000	\$ 7,500	\$ 9,000
Transfers to Operating	\$ 14,173	\$ 15,025	\$ 29,153	\$ 29,153	\$ -
Operating Expenditures	\$ 575,661	\$ 389,306	\$ 393,606	\$ 364,163	\$ 438,108
Total Expenditures	\$ 575,661	\$ 389,306	\$ 393,606	\$ 364,163	\$ 438,108
Revenue Less Expenses				\$ 58,726	
				Ending Fund Balance:	\$ 994,726

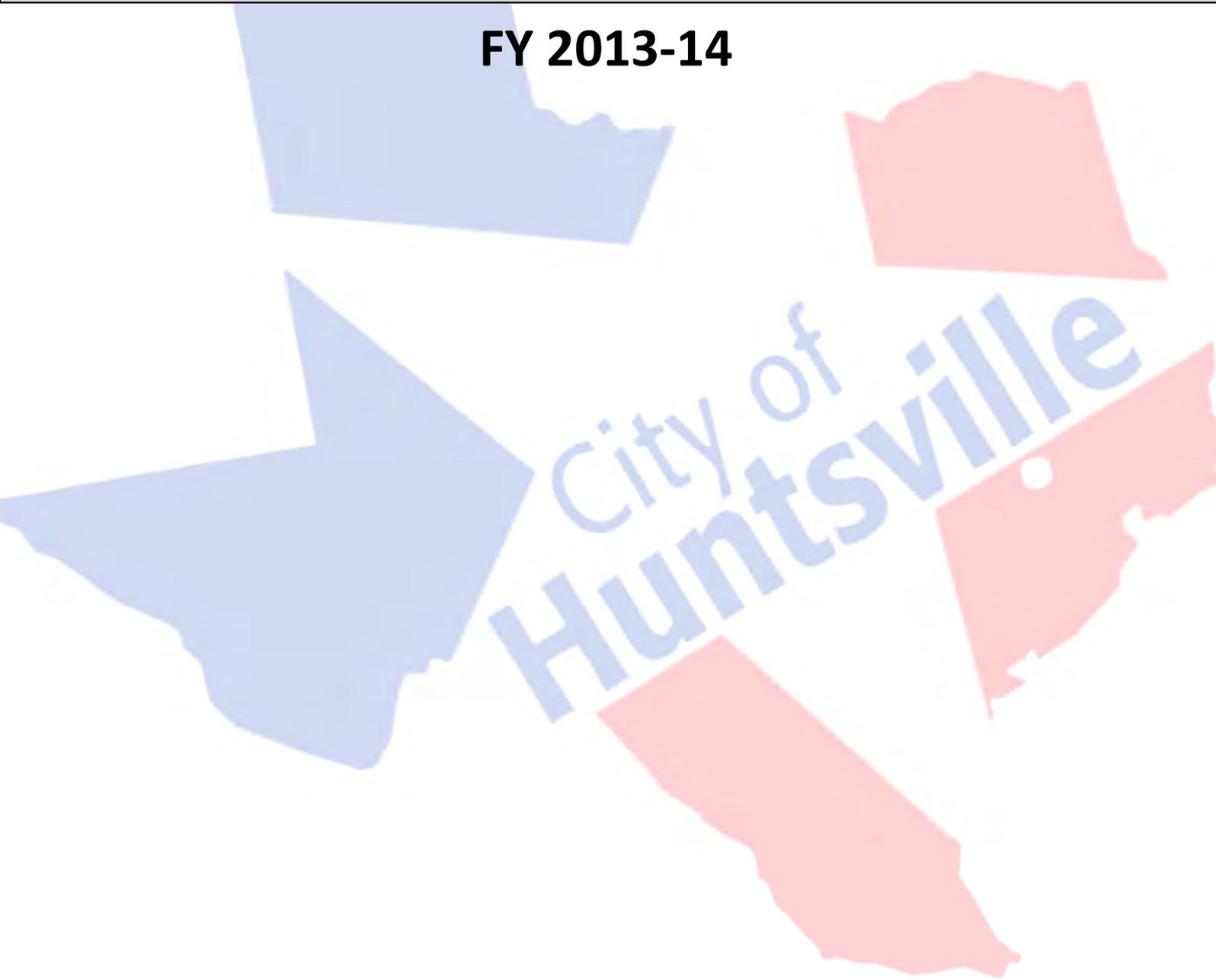
City of Huntsville
**Adopted Budget
 FY 2013 -14
 665 Statue Paver**



Beginning Fund Balance: \$						48,207
		10-11 Actuals	11-12 Actuals	12-13 Budget	12-13 Actuals	13-14 Budget
426 - Interest Earnings	\$	68	\$ 105	\$ 75	\$ 623	\$ 100
429 - Contributions	\$	4,940	\$ 2,970	\$ 3,500	\$ 2,500	\$ 1,000
Total Revenue	\$	5,007	\$ 3,075	\$ 3,575	\$ 3,123	\$ 1,100
52 - Supplies	\$	-	\$ -	\$ -	\$ -	1,500
57 - Programs/Projects	\$	-	\$ -	\$ 3,575	\$ 601	3,575
Operating Expenditures	\$	-	\$ -	\$ 3,575	\$ 601	\$ 5,075
Total Expenditures	\$	-	\$ -	\$ 3,575	\$ 601	\$ 5,075
Revenue Less Expenses						\$ (3,975)
Ending Fund Balance: \$						44,232

Department Overviews

FY 2013-14



Our Goals and Effectiveness

The City of Huntsville's leadership is intensely committed to our community and exercises great diligence in planning for the future of Huntsville. The Huntsville Horizon Plan, the first comprehensive plan for the City of Huntsville, was completed in fiscal year 2006-2007. The Comprehensive Plan is designed as a framework for the future development of the City and its two-mile planning jurisdiction over the next 20 years and beyond. It is intended to guide the community's decisions regarding its future physical, economic, and social development. The Comprehensive Plan plays a significant role in the development of goals and guided the Council's 2012 strategic planning process.

The strategic planning process provides the City Council the opportunity to determine their vision for the long-term future of Huntsville and set goals to accomplish that vision. The City periodically conducts a citizen's survey to allow the Council to focus on our citizen's priorities and interests. Equipped with the results of the citizen survey and the Comprehensive Plan, the City Council and senior staff engage in yearly strategic planning sessions in order to plan for the future of Huntsville. The plans and goals that result from these sessions guide the entire organization not only in decisions pertaining to special projects and programs, but also in daily operations.

Each department of the City seeks to fulfill the City Council's strategic plan and the Huntsville Horizon Comprehensive Plan through every service they perform. Each City department has outlined their major function and purpose and has aligned themselves with the Council goals over which they have especially significant and vital influence. In order to succeed in the fulfillment of these goals, department staff has identified intermediate operational objectives for the coming year. Department staff has also identified key measures to determine the effectiveness of their services in achieving their purposes, goals, and objectives. When coupled with prior year accomplishments, these objectives and measures help us mark our progress toward the achievement of the City Council's vision for the future of our City and our pursuit of excellence in service.

City Council Goal Statements



Huntsville residents enjoy a safe, healthy, affordable and historic community.



Huntsville is an economically diverse and developing community.



Huntsville residents enjoy and benefit from an attractive city with beautiful parks and lifelong educational and cultural opportunities.



Huntsville is a well-managed, sustainable community that values its natural resources and provides exceptional public services.



Huntsville is a friendly place where a warm welcome awaits both visitors and new residents.

Establishing our Long-term Goals and Short-term Objectives

Long-term Goal

Huntsville residents enjoy a safe, healthy, affordable and historic community.

FY 2013-14 Objectives

Safe

Police -

- Provide prompt, fair, open-minded, and equal treatment of all
- Utilize “best practices” in line with state requirements
- Proactively increase community involvement and community contact efforts

EMS -

- Use interlocal support to ensure EMS operates out of a functional building
- Seek return of an EMS location to downtown

Fire -

- Achieve adequate staffing and training to reach response goals of 4-5 minutes for first truck, 8.5-10 minutes for second truck

Water and Wastewater -

- Ensure abundant supply of safe, high-quality drinking water
- Maintain adequate pressure
- Maintain adequate groundwater supply (desired future capacity), generation, and reserve amounts
- Develop drainage system adequate to handle all conditions

Roadways -

- Adequate lighting
- Repair timely and maintain appropriate road conditions
- Recognize the importance of trees and green spaces along roadways
- Provide adequate drainage for a safe roadway system

Code Enforcement -

- Implement enhanced overall code enforcement program
- Place priority on code enforcement as related to drainage

Health

- Support efforts to the Hospital District to provide healthcare access for all citizens
- Recognize the role of schools in education and wellness

Affordable

- Support efforts for adequate housing for all income levels
- Support entertainment/sports options for residents and visitors
- Keep tax/utility rates affordable and comparable to peer cities
- Maintain outstanding overall lifestyle in Huntsville
- Enhance Huntsville to provide cradle-to-grave appeal as a preferred community for families, careers, recreation, and retirement

Historic

- Support efforts to educate citizens and increase appreciation of local history, the Cultural District, and other assets
- Support preservation efforts and image
- Promote public events, projects and tours
- Support appreciation and care for local parks, State Park and National Forest
- Promote the benefits of connections with SHSU and the Sam Houston identity

Long-term Goal

Huntsville is an economically diverse and developing community.

FY 2013-14 Objectives

Economic Opportunity and Diversity

- Promote economic opportunity of major local organizations: SHSU, TDCJ, Walker County, the healthcare community, industry, the City
- Provide benefit to the community with improved political stability
- Support creation of employment opportunities for both spouses
- Encourage environment that drives “reverse-commute” (desire to live in Huntsville even if working farther south)

Development-friendly Community

- Employ, train, and retain a positive, purpose-driven staff at the City
- Adopt and implement a progressive Development Code
- Create recruitment/development packages
- Regularly review expectations
- Encourage sound development practices to provide additional housing opportunities
- Foster the idea of the City as the catalyst for new development, with City staff as key resources

Long-term Goal

Huntsville residents enjoy and benefit from an attractive city with beautiful parks and lifelong educational and cultural opportunities.

FY 2013-14 Objectives

Parks

- Provide and maintain adequate recreational and organized sports fields
- Ensure parks are safe and well-maintained

Educational Opportunities

- Train and equip the library to provide a warm and inviting center which serves all with a quality learning experience
- Coordinate programming with non-profits and City recreational division
- Cooperate with SHSU, Huntsville State Park, TDCJ, HISD, and other education institutions to benefit Huntsville and its residents

Cultural Opportunities

- Contribute to cultural climate of Huntsville through synergy with SHSU and others
- Embrace and value the arts and local arts-related venues – Wynne Home, Main Street, Arts Commission, Statue

Attractive Community

- Assist, support, and facilitate efforts on reforestation, natural resources, Town Creek redevelopment, the Beautification Committee, aesthetic policy-making, and the Natural Preservation Ad Hoc Committee to enhance and preserve the appearance of Huntsville

Long-term Goal

Huntsville is a well-managed, sustainable community that values its natural resources and provides exceptional public services.

FY 2013-14 Objectives

Well-managed/Sustainable Community

- Ensure the City of Huntsville has effective governance
- Provide clear leadership
- Create and maintain defined relationships with good City Council/City Manager/staff rapport
- Create and value mutual trust
- Clearly communicate/educate:
 - Who we are
 - What we do
 - Services available
- Aim for a holistic view and realistic balance between goals and taxes
- Exemplify unified commitment to excellence between citizens and government

Natural Resources are Valued

- Guarantee Huntsville residents continue to enjoy excellent air quality
- Protect all water supplies, maintain high quality of drinking water, and preserve surface and ground water bodies for supply, recreation, and aesthetics
- Promote enjoyment and preservation of natural spaces that highlight the beauty of Huntsville

City of Huntsville and Exceptional Public Service

- Feedback from citizens that they feel well-served
- Handle complaints regarding City services in a courteous, prompt, and professional manner with the resources available
- Treat citizens equally and provide solutions to problems which are not based on special interests
- Demonstrate clear communication between City Council/City Manager/staff
- Encourage of a sense of cooperation among the staff that is contagious in the community
- Epitomize idea that the City of Huntsville prospers under a corporate culture of “us” versus “we/they”

Long-term Goal

Huntsville is a friendly place where a warm welcome awaits both visitors and new residents.

FY 2013-14 Objectives

Department of Tourism and Cultural Arts

- Market the appeal of Huntsville as a place to visit

Utility Billing/City Hall

- Reinforce and confirm the choice of new residents to move to Huntsville as the right decision

Service Center

- Create a positive climate where citizens and potential businesses are provided alternatives and employees are committed to finding workable solutions

Measuring our Effectiveness

Charter Offices

Office of City Manager

- % of Citizens Satisfied with the Overall Quality of Life in Huntsville
- % of Citizens Satisfied with the City's Communication with Citizens
- % of Citizens Satisfied with City's Efforts to Plan for the Future
- % of Citizens Satisfied with City's Efforts to Encourage Economic Growth
- % of Citizens Satisfied with City's Efforts to Maintain a Reasonable Tax Rate
- % of Citizens Satisfied with City Employee's Responsiveness
- % of Citizens Satisfied with the Efficiency & Economy of Service

Office of City Secretary

- % of Citizens satisfied with City's communication with citizens
- % of Citizens satisfied with City's efforts to provide an adequate forum for public input
- % of Public Information Requests processed within required time
- % of City Council meeting minutes prepared on time

Office of City Judge

- % of total cases appealed

Human Resources Department

Human Resources

- % of Eligible Employees Enrolled in Benefit Program
- % of New Hires that Successfully Complete Probation
- % of Citizens Satisfied with City's Efforts to Maintain a Qualified Workforce

Information Technology Department

Information Technology

- Average Time to Resolve Help Desk Requests

Finance Department

Finance

- % of Monthly Financial Reports Released On-Schedule
- GFOA's Distinguished Budget Presentation Award Received
- GFOA's Excellence in Financial Reporting Award Received
- Unqualified Audit Opinion Received
- City of Huntsville's General Obligation Bond Rating
- City of Huntsville's Waterworks and Sewer System Bond Rating

Purchasing

- % Increase in the Number of Annual Contracts
- External Satisfaction Survey
- Internal Satisfaction Survey
- NPI Excellence in Purchasing Award

Warehouse Administration

- % of shrinkage in Warehouse inventory
- Inventory shrinkage - controlled loss
- Inventory shrinkage - uncontrolled loss
- General Fund Warehouse Value
- Water Fund Warehouse Value
- Wastewater Fund Warehouse Value
- Street Fund Warehouse Value

Municipal Court

- Average fine & costs collected per case disposed
- Clearance rate
- Collection Rate of Monthly Assessed Fines/Fees Due

Utility Billing

- % of Monthly Bills Posted to Customer Accounts On-Time
- Number of Billing Adjustments to Correct Meter Reading and/or Billing Errors
- % of Utility Accounts With Balances More Than 30 Days Past Due
- Uncollectible Account Charge-Offs as a % of Total Dollars Billed

Measuring our Effectiveness

Parks & Leisure Department

Recreation

- % change in community recreation program participation
- % of citizens rating Recreation services as good or excellent

Parks Maintenance

- % of Parks Maintenance Completed On-Schedule
- % of Time Spent Improvements to Parks/Recreation Facilities
- % of Time Spent on Special Projects (not maintenance related)
- % of Citizens Rating Parks Maintenance Services as Good or Excellent

Aquatic Center

- Average Cost Per Participant Per Day in Aquatic Center Activities
- % of Citizens Rating Aquatic Services as Good or Excellent

Building Services

- % of Non-Emergency Service Salls Responded to Within 3 Days
- Customer Satisfaction
- % of Emergency Service Calls Responded to Within 24 Hours

Library

- Rate of Collection Turnover
- % of Collection Less than 5 Years Old
- Circulation Per Capita
- % Increase (Decrease) in Literacy Program Student Hours
- % Increase (Decrease) in Adult Program Attendance
- % Increase (Decrease) in Children's Program Attendance
- % of Citizens Rating Library Services as Good or Excellent

Public Works Department

Water Services

- Service Complaints as a % of total Customer Accounts
- % of Water Taps Completed Within 14 Days
- Ratio of Repair Work Orders to Preventative Maintenance Work Orders-Water Plant
- % of Citizens Rating Water Services as Good or Excellent

Wastewater Services

- Service Complaints as a % of total Customer Accounts
- # of Sanitary Sewer Overflows
- Ratio of Repair Work Orders to Preventative Maintenance Work Orders

Solid Waste Services

- Service Complaints as a % of total Customer Accounts
- Ratio of Tons of Waste Transferred to Tons of Waste Recycled
- % of Citizens Rating Solid Waste Services as Good or Excellent

Environmental Services

- % of Bacteriological Proficiency Tests Performed with Acceptable Scores of 90% or better with no false negatives
- % of Discharge Monitoring Report Quality Assurance Proficiency Tests for Wastewater Analysis Performed with Acceptable Scores of 90% or better
- Number of "Required Action" Result Received from EPA and TCEQ laboratory and pretreatment program audits and inspections

Street Services/Drainage

- % of Annual Lane Mile Scheduled Maintenance Completed
- % of Emergency Calls Responded to Within 4 Hours
- % of Citizens Rating Street Maintenance Services as Good or Excellent
- % of Citizens Rating Drainage Maintenance Services as Good or Excellent

Garage Operations

- % of Preventative Maintenance work orders completed

Measuring our Effectiveness

Community & Economic Development Department

GIS

- Number of Mapping Requests Completed
- % of Time Spent on Special Projects

Customer Service

- % of customers satisfied with employees' knowledge of city services, polices, and procedures
- % of customers satisfied with employees being professional, courteous, and having a positive attitude

Planning

- % of Citizens Satisfied with City's Efforts to Plan for the Future

Engineering

- % of Utility Permits reviewed within 5 days
- % of CIP projects completed Within Budget
- % of CIP projects completed on schedule
- % of Development projects completed
- % on Inter-Departmental programs completed

Central Inspection

- % of Inspections Performed Within 24 hours of Request
- % of Complaints Investigated Within 24 hours of Receipt
- % of Citizens Rating Building Inspections Services as Good or Excellent
- % of Citizens Rating Code Enforcement Services as Good or Excellent

Health Inspection

- % of Complaints investigated within 24 hours of request
- % of total food establishments receiving a minimum of two inspections
- Number of reinspections required as a % of total food establishments
- % of citizens rating Health Inspection Services as good or excellent

Main Street

- % of Occupancy in the Downtown District
- % of Total Downtown Businesses Participating in Business Marketing Organization (Huntsville Downtown Business Alliance) HDDBA
- % of Increase (Decrease) in Participants in Main Street Events/Programs
- % of Citizens Rating Main Street Services as Good or Excellent

Public Safety Department

Police Services

- % of Citizens Rating Police Department Services as Good or Excellent
- % of Citizens Rating Animal Control Services as Good or Excellent

Fire Services

- Number of Buildings Inspected as a % of Total Guildings
- Average number of Training Hours by each Firefighter (Both paid & volunteer)
- % of Citizens Rating Fire Department Services as Good or Excellent

Tourism & Cultural Services

Tourism, Visitor Center & Gift Shop

- % Increase (Decrease) in Visitors to Visitor Center

Cultural Services

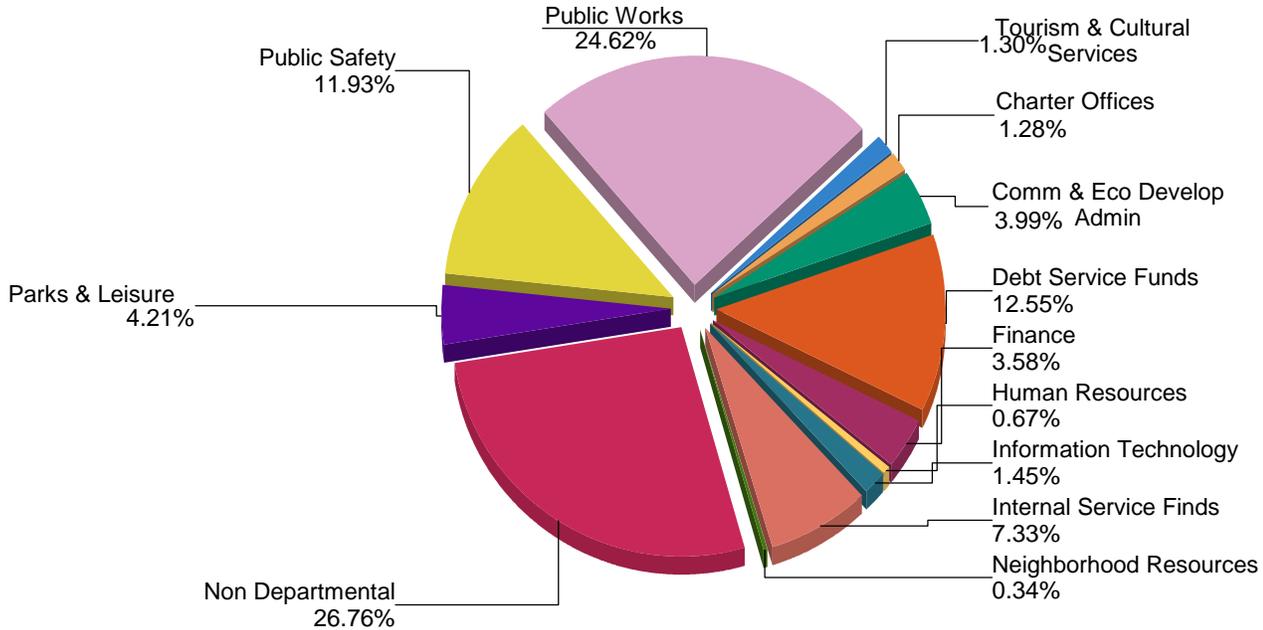
- % Increase (Decrease) in Visitors to Wynne Home
- % Increase (Decrease) in Attendance at Art/Cultural Events (Arts Contracts)
- % Increase (Decrease) in Number of Events/Activities Held (offered by Wynne Home)
- % Increase (Decrease) in Number of Community Activities/Rentals

Main Street

- % of occupancy in the downtown district
- % of total downtown businesses participating in Business Marketing Organization (Huntsville Downtown Business Alliance)
- % of increase (decrease) in participants in Main Street events/programs
- % of citizens rating Main Street services as good or excellent

City of Huntsville
Summary of Adopted Expenses by Department
FY 2013-14

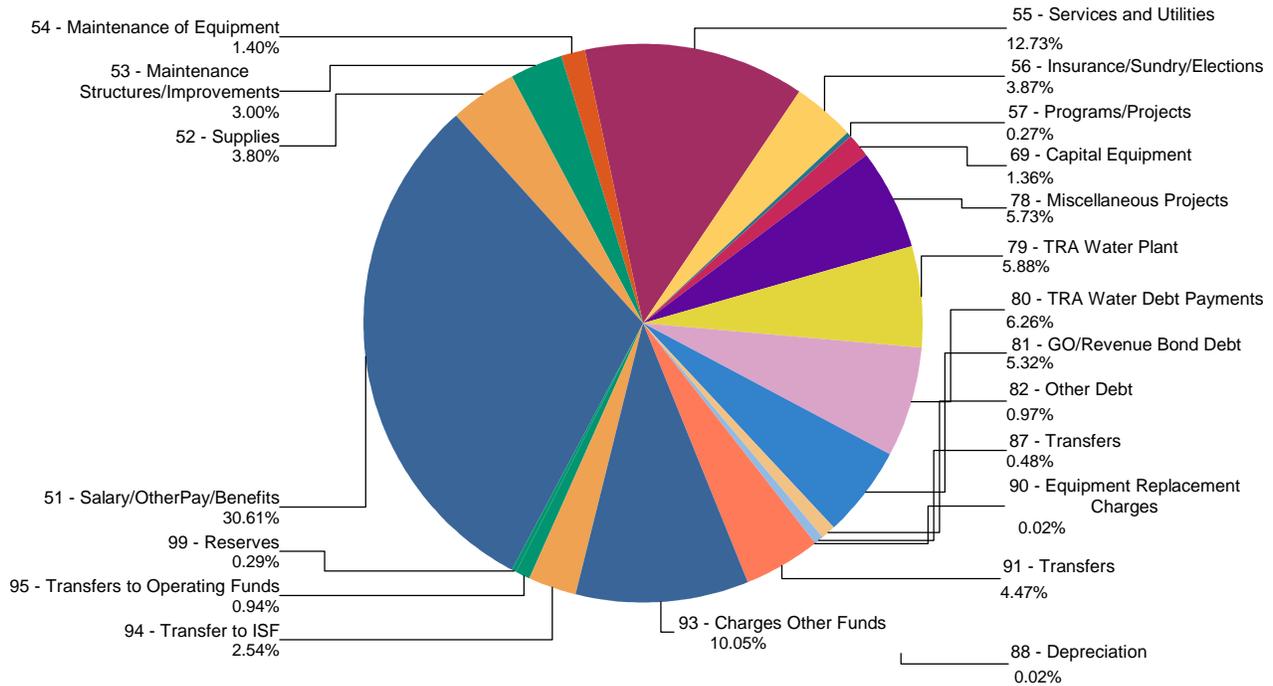
Percent of Budget



<u>Account</u>	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
Charter Offices	\$ 740,770	\$ 841,562	\$ 799,425	\$ 756,669	\$ 785,980
Comm & Eco Develop Admin	\$ 2,384,235	\$ 2,403,948	\$ 2,506,082	\$ 2,256,965	\$ 2,455,397
Debt Service Funds	\$ 6,054,210	\$ 9,080,602	\$ 8,105,248	\$ 7,953,737	\$ 7,722,334
Finance	\$ 2,164,591	\$ 2,189,117	\$ 2,293,694	\$ 2,023,314	\$ 2,202,917
Neighborhood Resources	\$ 152,162	\$ 169,213	\$ 207,631	\$ 182,007	\$ 210,879
Human Resources	\$ 275,215	\$ 288,078	\$ 368,498	\$ 348,138	\$ 409,738
Information Technology	\$ 844,936	\$ 813,724	\$ 840,856	\$ 816,439	\$ 894,855
Internal Service Finds	\$ 5,310,057	\$ 5,278,945	\$ 5,234,191	\$ 4,745,298	\$ 4,511,508
Non Departmental	\$ 12,185,644	\$ 18,055,168	\$ 9,058,582	\$ 14,472,902	\$ 16,471,649
Parks & Leisure	\$ 2,626,762	\$ 2,731,842	\$ 2,680,621	\$ 2,333,119	\$ 2,590,508
Public Safety	\$ 6,574,563	\$ 6,395,158	\$ 6,925,628	\$ 6,593,086	\$ 7,344,126
Public Works	\$ 15,206,498	\$ 14,447,543	\$ 16,284,077	\$ 14,517,600	\$ 15,156,454
Tourism & Cultural Services	\$ 828,248	\$ 680,702	\$ 715,190	\$ 631,165	\$ 798,661
Total Expenses of all Department	\$ 55,347,891	\$ 63,439,591	\$ 56,019,723	\$ 57,638,813	\$ 61,555,006

City of Huntsville
Summary of Adopted Expenditures by Category
FY 2013-14

Percent of Budget



Account	09-10 Actuals	10-11 Actuals	11-12 Actuals	12-13 Actuals	13-14 Adopted
51 - Salary/Other Pay/Benefits	\$ 17,668,204	\$ 17,366,751	\$ 16,697,799	\$ 17,090,416	\$ 18,839,164
52 - Supplies	\$ 1,766,710	\$ 1,983,167	\$ 2,193,982	\$ 1,984,710	\$ 2,336,337
53 - Maintenance Structures/Improvement	\$ 1,421,550	\$ 1,800,721	\$ 1,845,681	\$ 1,621,132	\$ 1,847,453
54 - Maintenance of Equipment	\$ 531,084	\$ 799,550	\$ 799,169	\$ 699,364	\$ 863,273
55 - Services and Utilities	\$ 4,742,953	\$ 5,381,604	\$ 5,931,709	\$ 6,121,359	\$ 7,835,882
56 - Insurance/Sundry/Elections	\$ 822,161	\$ 818,032	\$ 966,929	\$ 1,028,028	\$ 2,382,993
57 - Programs/Projects	\$ 259,564	\$ 475,107	\$ 150,782	\$ 151,334	\$ 163,193
62 - Project Costs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
68 - Improvements	\$ 66,748	\$ 0	\$ 0	\$ 30,450	\$ 0
69 - Capital Equipment	\$ 1,145,902	\$ 1,269,129	\$ 1,800,759	\$ 1,163,954	\$ 839,535
78 - Miscellaneous Projects	\$ 2,766,266	\$ 2,997,210	\$ 3,444,102	\$ 3,305,795	\$ 3,528,408
79 - TRA Water Plant	\$ 4,092,432	\$ 3,975,727	\$ 3,640,629	\$ 3,848,880	\$ 3,618,700
80 - TRA Water Debt Payments	\$ 1,531,731	\$ 1,269,102	\$ 1,347,520	\$ 3,707,129	\$ 3,851,207
81 - GO/Revenue Bond Debt	\$ 2,719,747	\$ 3,414,248	\$ 6,162,688	\$ 3,262,330	\$ 3,276,210
82 - Other Debt	\$ 973,090	\$ 975,645	\$ 1,171,524	\$ 591,467	\$ 594,917
83 - Contract Sewer Debt	\$ 386,546	\$ 395,215	\$ 398,870	\$ 392,812	\$ 0
87 - Transfers	\$ 0	\$ 1,500,000	\$ 300,000	\$ 395,000	\$ 295,000
88 - Depreciation	\$ 3,313,990	\$ 3,594,963	\$ 5,244,261	\$ 4,816,268	\$ 10,000
90 - Equipment Replacement Charges	\$ 125,923	\$ 58,580	\$ 355,812	\$ 23,600	\$ 13,000
91 - Transfers	\$ 2,919,307	\$ 3,700,994	\$ 4,789,480	\$ 2,882,897	\$ 2,753,424
93 - Charges Other Funds	\$ 6,504,521	\$ 6,098,414	\$ 6,210,899	\$ 6,212,291	\$ 6,183,771
94 - Transfer to ISF	\$ 1,553,807	\$ 1,333,208	\$ 1,686,280	\$ 751,054	\$ 1,565,341
95 - Transfers to Operating Funds	\$ 861,985	\$ 694,462	\$ 889,533	\$ 860,445	\$ 575,867
97 - Improvements	\$ 0	\$ 11,720	\$ 0	\$ 0	\$ 0
98 - Projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
99 - Reserves	\$ 0	\$ 0	\$ 11,945	\$ 0	\$ 181,331
Total Expenses of All Funds	\$ 56,174,223	\$ 59,913,551	\$ 66,040,352	\$ 60,940,716	\$ 61,555,006

City of Huntsville

Adopted Budget
FY 2013-14

Charter Offices



Account	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
101 112 City Council					
Supplies	\$ 6,833	\$ 7,941	\$ 7,250	\$ 4,065	\$ 7,000
Services and Utilities	\$ 38,538	\$ 68,254	\$ 46,625	\$ 30,386	\$ 98,750
Total City Council	\$ 45,371	\$ 76,195	\$ 53,875	\$ 34,451	\$ 105,750
101 113 Office of City Manager					
Salaries/Other Pay/Benefits	\$ 250,299	\$ 295,838	\$ 222,480	\$ 219,622	\$ 252,128
Supplies	\$ 10,731	\$ 3,881	\$ 7,000	\$ 5,117	\$ 4,500
Services and Utilities	\$ 92,747	\$ 114,114	\$ 87,966	\$ 82,633	\$ 58,450
Total Office of City Manager	\$ 353,778	\$ 413,834	\$ 317,446	\$ 307,372	\$ 315,078
101 114 Office of City Secretary					
Salaries/Other Pay/Benefits	\$ 118,375	\$ 117,578	\$ 135,461	\$ 135,461	\$ 141,363
Supplies	\$ 971	\$ 561	\$ 279	\$ 278	\$ 750
Services and Utilities	\$ 12,884	\$ 14,736	\$ 14,179	\$ 14,179	\$ 9,006
Insurance/Sundry/Elections	\$ 13,795	\$ 11,034	\$ 13,675	\$ 13,674	\$ 13,000
Total Office of City Secretary	\$ 146,026	\$ 143,910	\$ 163,594	\$ 163,593	\$ 164,119
101 115 Office of City Attorney					
Services and Utilities	\$ 149,191	\$ 157,776	\$ 211,387	\$ 201,386	\$ 150,000
Total Office of City Attorney	\$ 149,191	\$ 157,776	\$ 211,387	\$ 201,386	\$ 150,000
101 117 Office of City Judge					
Salaries/Other Pay/Benefits	\$ 45,983	\$ 49,010	\$ 49,518	\$ 49,271	\$ 49,478
Supplies	\$ 87	\$ -	\$ 100	\$ -	\$ 100
Services and Utilities	\$ 335	\$ 837	\$ 3,505	\$ 596	\$ 1,455
Total Office of City Judge	\$ 46,405	\$ 49,847	\$ 53,123	\$ 49,867	\$ 51,033
Charter Offices Totals	\$ 740,770	\$ 841,562	\$ 799,425	\$ 756,669	\$ 785,980

Our Purpose

The purpose of the Office of City Manager is to provide plans, controls, direction, and coordination to the activities and functions of all City departments, resources, personnel, capital and projects of the City on behalf of the City Council, employees of the City and the citizens of Huntsville so they can be informed, provide and receive needed services and enjoy a safe and productive place to live and work.

Description of our Services

The City Manager exercises leadership in maintaining effective communication between the City Council, City employees, and the citizens of Huntsville. As the City's Chief Executive Officer, the City Manager helps develop the City's mission, implements policies, and oversees legislative processes. The City Manager also formulates, reviews, and submits the annual budget to the City Council for adoption. This office helps to preserve and enhance the quality of life for the Citizens of Huntsville by actively seeking economic and community development opportunities and by observing the City's guiding principles. The City Manager also performs other duties as assigned by the City Council.

FY 12-13 Accomplishments

- ✓ Presented and recommended a balanced budget with no recommended tax rate increase
- ✓ Prepared for Council consideration modifications to the Health Insurance Fund to stabilize the program and close budgeted deficits
- ✓ Reduced the workforce by approximately 15 full-time equivalent positions

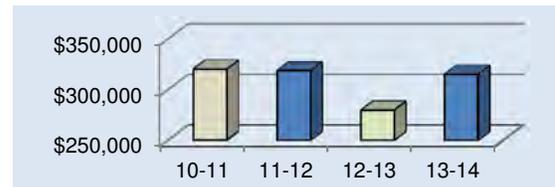
FY 13-14 Objectives

- ✓ Prepare for the City Council possible modifications to the City's future retiree healthcare benefits to reduce the OPEB liability
- ✓ Clear the backlog of Capital Improvement Projects funded in previous fiscal years.
- ✓ Prepare recommendations for the installation of signage as called for in the Harnessing Huntsville's Potential Plan.
- ✓ Work with the City's financial advisers to present to the City Council a schedule of retiring debt in the future, as well as possibilities and schedules for replacement of city facilities.

Personnel

Division	10-11	11-12	12-13	13-14
Office of City Manager	2.00	2.00	2.50	2.00
Total	2.00	2.00	2.50	2.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Council Meetings Attended	38	38	35	24
Training Events Attended	12	12	6	3
Regular Reports to Council	24	0	24	52

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
% of Citizens Satisfied with the Overall Quality of Life in Huntsville	98%	Bi-annual survey	98%	Bi-annual survey
% of Citizens Satisfied with the City's Communication with Citizens	90%	Bi-annual survey	90%	Bi-annual survey
% of Citizens Satisfied with City's Efforts to Plan for the Future	80%	Bi-annual survey	80%	Bi-annual survey
% of Citizens Satisfied with City's Efforts to Encourage Economic Growth	80%	Bi-annual survey	80%	Bi-annual survey
% of Citizens Satisfied with City's Efforts to Maintain a Reasonable Tax Rate	85%	Bi-annual survey	85%	Bi-annual survey
% of Citizens Satisfied with City Employee's Responsiveness	90%	Bi-annual survey	90%	Bi-annual survey
% of Citizens Satisfied with the Efficiency & Economy of Services	95%	Bi-annual survey	95%	Bi-annual survey

The City of Huntsville conducts a bi-annual citizen survey. The 2011 Citizen Survey was conducted during the first quarter of fiscal year 11-12 gauging citizen satisfaction with services performed in fiscal year 10-11.

Our Purpose

The purpose of the Office of City Secretary is to provide support, assistance, and information to the City Council so that they have the resources they need to make decisions; to preserve City documents so that the City Council, City employees, and citizens of Huntsville have timely and convenient access to City records and may stay informed; and to provide election services to voters and candidates so that they may be involved in the decision making process.

Description of our Services

The Office of City Secretary is responsible for agendas and minutes for City Council meetings, and for ensuring compliance with the Texas Open Meetings Act.

The City Secretary maintains the official records of the City including minutes, contracts, agreements, ordinances, resolutions, and deeds, and handles all Public Information Requests in compliance with the Texas Public Information Act.

The office provides support to the City Council and its various committees, and provides information to the City Council, City staff, and citizens. The Office of City Secretary is responsible for City elections, the City's newsletters, and Records Management.

FY 12-13 Accomplishments

- ✓ City Secretary conducted election recount & Charter Review processes; received Certified Municipal Clerk status from IIMC
- ✓ Deputy working with SHSU on video production for web materials; completing MPA; tech develop. w/City Mgr.
- ✓ Local Gov't. Day events with local schools & implementation of student guest pledge leaders
- ✓ Continued reduction in time to complete Public Information Requests & increase in e-responses & info. posted to web

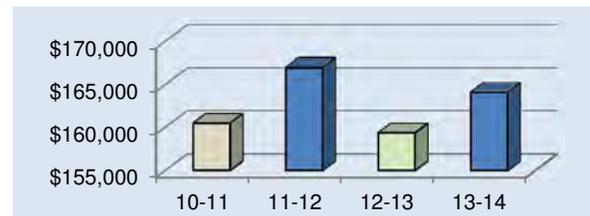
FY 13-14 Objectives

- ✓ City Secretary to complete CPM & Parliamentary designation; provide parliamentary trainings
- ✓ Deputy to work on Laserfiche certification; development of social media & public education
- ✓ City Sec. & Deputy serving on TML, TMCA, IIMC committees & providing local public outreach
- ✓ Continue to offer excellent service to all who interact with the City in the provision of information and resources.

Personnel

Division	10-11	11-12	12-13	13-14
Office of City Secretary	2.00	2.00	2.00	2.00
Total	2.00	2.00	2.00	2.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
City Council agendas prepared	41	44	43	All
Public Information Requests processed	323	431	275	All
Municipal elections held	1	1	1	1
Monthly newsletters published (employee newsletter begun 3/11)	19	12/12	12/12	12/12
Press releases – media/Facebook/twitter	untracked	Approx.300	250	250-300
Document pages indexed/ filed (Laserfiche imaging installed in 2011)	20,000	28,673	18,000	30,000
Ordinances	100%	100%	100%	100%
Resolutions	100%	100%	100%	100%
Contracts/Agreements	98%	98%	98%	100%

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Target
% of Citizens satisfied with the City's communication with citizens	71%	Biennial survey	100%	Biennial survey
% of Citizens satisfied with City's efforts to provide an adequate forum for public input	70%	Biennial survey	100%	Biennial survey
% of Public Information Requests processed within required time	99%	100%	100%	100%
% of City Council meeting minutes prepared on time	100%	100%	100%	100%

Our Purpose

The purpose of the Office of City Judge is to administer effective and impartial justice for citizens in matters related to Class "C" offenses filed within the city limits of the City of Huntsville in order to provide due process and enhance public safety.

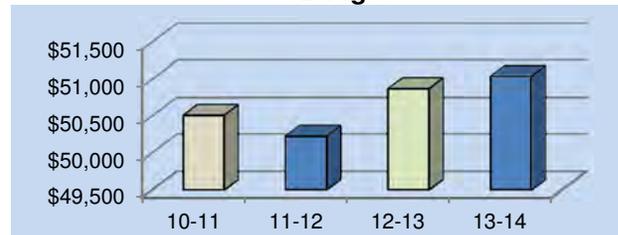
Description of our Services

The City Judge presides over the City of Huntsville's municipal court proceedings. The City Judge conducts trials for Class "C" Misdemeanors which include: traffic violations, Class "C" Penal violations, parking violations, City Ordinance violations, Texas Alcoholic Beverage Code violations, Texas Health & Safety Code violations and Texas Education Code violations.

Personnel

Division	10-11	11-12	12-13	13-14
City Judge	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Number of cases scheduled for court appearance	5,534	6,206	4,500	4,500
Number of cases filed ¹	9,508	9,967	5,800	5,800
Number of cases adjudicated/closed	8,133	10,290	6,600	6,600
Number of cases appealed	48	53	40	40
Number of warrants issued	3,308	3,753	2,600	2,600

1- Includes traffic, parking, State law, and City ordinance violations

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Target
% of Total Cases Appealed ²	.6%	.5%	.6%	.6%

2- Calculated as a % of total cases adjudicated/closed



Community & Economic Development

Account	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
609 395 RAMP Grant					
Maintenance of Structures	\$ -	\$ 9,298	\$ 59,839	\$ 17,139	\$ 60,000
Services and Utilities	\$ -	\$ -	\$ 921	\$ 921	\$ 1,200
Total RAMP Grant	\$ -	\$ 9,298	\$ 60,760	\$ 18,060	\$ 61,200
220 396 CIP/Design					
Salaries/Other Pay/Benefits	\$ 191,647	\$ 178,233	\$ 195,264	\$ 192,569	\$ 197,623
Supplies	\$ 13,604	\$ 11,956	\$ 18,290	\$ 8,782	\$ 16,290
Maintenance of Structures	\$ -	\$ 4,911	\$ 2,500	\$ -	\$ 5,000
Maintenance of Equipment	\$ 3,697	\$ 6,152	\$ 8,680	\$ 8,680	\$ 7,100
Services and Utilities	\$ 906	\$ 529	\$ 1,244	\$ 551	\$ 2,613
Total CIP/Design	\$ 209,855	\$ 201,780	\$ 225,978	\$ 210,582	\$ 228,626
609 399 Airport SRF					
Salaries/Other Pay/Benefits	\$ 3,913	\$ 5,756	\$ 9,499	\$ 9,499	\$ 8,196
Supplies	\$ -	\$ -	\$ 400	\$ 31	\$ 400
Maintenance of Structures	\$ 12,463	\$ 43,268	\$ 2,771	\$ -	\$ 3,500
Services and Utilities	\$ 49,957	\$ 64,450	\$ -	\$ -	\$ -
Others	\$ -	\$ 39,026	\$ -	\$ -	\$ -
Total Airport SRF	\$ 66,333	\$ 152,500	\$ 12,670	\$ 9,529	\$ 12,096
101 642 GIS					
Salaries/Other Pay/Benefits	\$ 205,384	\$ 175,111	\$ 193,007	\$ 193,007	\$ 190,799
Supplies	\$ 3,006	\$ 2,410	\$ 4,250	\$ 3,001	\$ 4,750
Services and Utilities	\$ 7,002	\$ 5,142	\$ 5,508	\$ 5,464	\$ 5,200
Capital Outlays	\$ -	\$ -	\$ 8,100	\$ 8,014	\$ -
Interfund Charges/Transfers Out	\$ -	\$ 1,500	\$ 500	\$ 500	\$ -
Total GIS	\$ 215,391	\$ 184,163	\$ 211,365	\$ 209,985	\$ 200,749
101 700 Community & Econom Develop Admin					
Salaries/Other Pay/Benefits	\$ 276,294	\$ 265,970	\$ 285,119	\$ 285,119	\$ 368,200
Supplies	\$ 10,449	\$ 5,409	\$ 2,771	\$ 1,785	\$ 5,200
Maintenance of Equipment	\$ -	\$ 73	\$ 500	\$ 30	\$ 500
Services and Utilities	\$ 14,616	\$ 15,095	\$ 11,204	\$ 9,571	\$ 8,603
Total Community & Econom Develop Adm	\$ 301,360	\$ 286,546	\$ 299,594	\$ 296,504	\$ 382,503
101 715 Support Services					
Salaries/Other Pay/Benefits	\$ 171,081	\$ 159,898	\$ 160,966	\$ 157,127	\$ 162,296
Supplies	\$ 4,990	\$ 5,332	\$ 8,700	\$ 5,623	\$ 3,700
Maintenance of Equipment	\$ 312	\$ -	\$ 500	\$ -	\$ 500
Services and Utilities	\$ 2,082	\$ 1,267	\$ 2,496	\$ 549	\$ 1,960
Total Support Services	\$ 178,465	\$ 166,497	\$ 172,662	\$ 163,299	\$ 168,456
101 716 Planning and Zoning					
Salaries/Other Pay/Benefits	\$ 81,279	\$ 70,243	\$ 64,830	\$ 64,829	\$ 63,234
Supplies	\$ 6,666	\$ 3,634	\$ 6,197	\$ 2,520	\$ 5,500
Services and Utilities	\$ 9,117	\$ 32,388	\$ 11,030	\$ 6,459	\$ 9,760
Insurance/Sundry/Elections	\$ 2,086	\$ 1,147	\$ 2,327	\$ 2,326	\$ 1,500
Total Planning and Zoning	\$ 99,149	\$ 107,412	\$ 84,384	\$ 76,135	\$ 79,994
101 717 Engineering and Mapping					
Salaries/Other Pay/Benefits	\$ 414,665	\$ 361,328	\$ 397,176	\$ 339,885	\$ 333,628
Supplies	\$ 12,005	\$ 10,685	\$ 15,590	\$ 6,580	\$ 12,790
Maintenance of Equipment	\$ 1,449	\$ 1,853	\$ 1,500	\$ 537	\$ 2,000



Community & Economic Development

Account	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
Services and Utilities	\$ 3,980	\$ 5,808	\$ 7,475	\$ 2,352	\$ 6,376
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Total Engineering and Mapping	\$ 432,100	\$ 379,674	\$ 421,741	\$ 349,354	\$ 355,794
101 719 Survey					
Salaries/Other Pay/Benefits	\$ 317,964	\$ 306,806	\$ 326,321	\$ 304,284	\$ 323,311
Supplies	\$ 11,113	\$ 15,607	\$ 13,060	\$ 10,481	\$ 22,684
Maintenance of Equipment	\$ 3,494	\$ 1,049	\$ 4,900	\$ 3,105	\$ 3,200
Services and Utilities	\$ 4,293	\$ 4,391	\$ 6,794	\$ 5,134	\$ 5,546
Total Survey	\$ 336,864	\$ 327,853	\$ 351,075	\$ 323,004	\$ 354,741
101 724 Inspections					
Salaries/Other Pay/Benefits	\$ 297,077	\$ 316,336	\$ 328,539	\$ 298,943	\$ 321,415
Supplies	\$ 12,362	\$ 13,020	\$ 16,500	\$ 11,670	\$ 16,500
Maintenance of Equipment	\$ 2,115	\$ 1,049	\$ 3,200	\$ 1,594	\$ 2,700
Services and Utilities	\$ 8,196	\$ 8,000	\$ 14,872	\$ 9,386	\$ 16,379
Programs/Projects	\$ 21,483	\$ 22,241	\$ 500	\$ 316	\$ 2,500
Interfund Charges/Transfers Out	\$ -	\$ 20,000	\$ 7,000	\$ 7,000	\$ -
Total Inspections	\$ 341,233	\$ 380,646	\$ 370,611	\$ 328,909	\$ 359,494
101 725 Health					
Salaries/Other Pay/Benefits	\$ 118,086	\$ 111,563	\$ 117,597	\$ 117,596	\$ 117,189
Supplies	\$ 3,262	\$ 3,484	\$ 5,222	\$ 3,910	\$ 5,500
Maintenance of Equipment	\$ 260	\$ 293	\$ 1,032	\$ 1,032	\$ 1,200
Services and Utilities	\$ 4,585	\$ 3,601	\$ 3,395	\$ 2,582	\$ 3,444
Interfund Charges/Transfers Out	\$ -	\$ -	\$ 4,800	\$ 4,800	\$ -
Total Health	\$ 126,193	\$ 118,941	\$ 132,046	\$ 129,919	\$ 127,333
101 830 Economic Development					
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Services and Utilities	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 17,200
Total Economic Development	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 18,700
101 839 Main Street/Bus Ret and Exp					
Salaries/Other Pay/Benefits	\$ 54,816	\$ 61,351	\$ 54,902	\$ 49,580	\$ 53,011
Supplies	\$ 11,915	\$ 9,754	\$ 9,804	\$ 7,769	\$ 9,950
Services and Utilities	\$ 7,264	\$ 13,220	\$ 28,294	\$ 22,155	\$ 27,250
Insurance/Sundry/Elections	\$ 1,648	\$ 2,436	\$ 2,196	\$ 2,196	\$ 2,500
Programs/Projects	\$ 1,651	\$ 1,877	\$ 8,000	\$ 4,531	\$ 13,000
Total Main Street/Bus Ret and Exp	\$ 77,294	\$ 88,638	\$ 103,196	\$ 86,232	\$ 105,711
Community & Economic Development Totals	\$ 2,384,235	\$ 2,403,948	\$ 2,506,082	\$ 2,261,514	\$ 2,455,397

Our Purpose

The purpose of Central Inspections is to provide inspection services of private development and public improvement development as well as code enforcement of existing buildings and property to the citizens developers, contractors, property owners, and visitors of Huntsville so they can occupy properties and buildings that are constructed and maintained for the health and life safety of occupants as directed by the codes, laws, and good engineering practices adopted by the State of Texas and the City of Huntsville.

Description of our Services

Central Inspections is responsible for the administration of building permits as well as the inspection of private construction development. Central Inspections is also responsible for code enforcement and for investigating code enforcement complaints. Central Inspections reviews plans for private and public improvements, inspects and permits all public swimming pools and on-site sewer facilities in the city limits of Huntsville.

FY 12-13 Accomplishments

- ✓ Upgraded permitting and reporting software, upgraded electronic reporting equipment for in-field use for immediate electronic reporting and filing as well as electronic retrieval of plans and technical information in the field.
- ✓ Upgraded number of licenses required of inspectors to test and certify City's backflow preventers and maintain public water cross-connection control program as required by TCEQ.

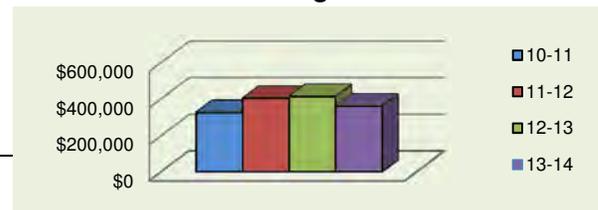
FY 13-14 Objectives

- ✓ By use of the SHSU Intern program, create a study of neighborhoods within the city limits focusing on types of changes due to age and location to create and maintain code enforcement that is needed to maintain the quality of life desired in Huntsville by the City Council.
- ✓ Encourage and increase contractor participation in the electronic permitting of work.
- ✓ Enable electronic plans to be viewed out in the field consistent with old file storage system

Personnel

Division	10-11	11-12	12-13	13-14
Central Inspections	4.00	5.00	5.00	5.00
Total Personnel	4.00	5.00	5.00	5.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Number of Permits Issued	2,142	2,011	3,000	3,000
Number of Inspections Performed	7,204	5,607	6,000	6,000
Number of Vacant Substandard Buildings Identified	19	19	14	25
Number of Housing Complaints Investigated	56	72	42	80
Number Junk Vehicle Complaints Investigated	25	47	30	50
Number Trash/Debris Complaints Investigated	67	140	144	160
Number of Weed Complaints Investigated	45	288	90	150
Number of Sewer Complaints Investigated	9	9	10	20
Number of Sign Complaints Investigated	23	34	27	25
Number of Zoning Complaints Investigated	3	3	5	5
Number of On-Site Sewer Facility Inspections Investigated	39	34	39	40
Number of Public Swimming Pool Inspections Investigated	93	165	160	160
Number of Miscellaneous Ordinances Investigated	-	140	63	150

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
% of Inspections Performed Within 24 hours of Request	94%	94%	100%	100%
% of Complaints Investigated Within 24 hours of Receipt	100%	100%	100%	100%
% of Citizens Rating Building Inspection Services as Good or Excellent	66%	Bi-annual survey	95%	Bi-annual survey
% of Citizens Rating Code Enforcement Services as Good or Excellent	58%	Bi-annual survey	85%	Bi-annual survey

Our Purpose

The Support Services Division/Call Center is the gateway to the City of Huntsville as we are committed to achieving the highest level of customer satisfaction. Our mission is to exceed customer expectations by providing accurate information that is communicated in an efficient and effective manner through the integration of people and technology.

Description of our Services

The Support Service Division offers readily accessible customer service professionals who are focused on providing quality customer service through phone, electronic, and personal interactions. The division provides "one-stop-shop" opportunities for those who live, work, and visit the City of Huntsville with easy access to all City services and information.

By calling central numbers, citizens can talk to customer service representatives who process requests for services, provide information and respond to citizen complaints for water line damage, water meter problems, wastewater line problems, solid waste dump request, potholes in streets, sidewalk problems, drainage problems, permitting, planning and zoning, illegal dumping, junk vehicles, substandard housing issues, vacant lot clean-up, building inspection requests, food service establishment complaints, street lighting and signage, etc.

Additionally, the Support Services Division serves as a collection site for revenues including fees for building permits, trade permits, planning and zoning, contractor licensing, food establishments, daycare facilities, swimming pools/spa, water and wastewater taps, driveway culverts, recreation programs, cemetery lot sales, etc.

FY 12-13 Accomplishments

- ✓ Permitting software upgraded and integrated with GIS which improved staff efficiency and reduced duplication of efforts.
- ✓ Automated additional permit types to streamline permitting from application intake through project completion.
- ✓ Began digital imaging of all permit records including building construction plans.

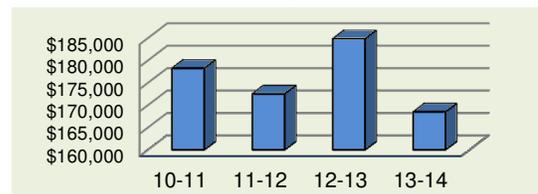
FY 13-14 Objectives

- ✓ Continue to review/update workflow/processes and implement changes due to continued advancements in automation.
- ✓ Continue digital imaging of all permit records including building construction plans.
- ✓ Upgrade software utilized to document citizen calls and initiate work orders.

Personnel

Division	10-11	11-12	12-13	13-14
Support Services	3.50	3.50	3.50	3.00
Total	3.50	3.50	3.50	3.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Service Requests/Inspection Requests Generated	10,621	8,059	10,200	10,800
Permits Processed	1,984	1,869	2,000	2,200
Food Handler Cards Issued	305	231	230	240
Number of Incoming/Outgoing Calls	24,610/12,565	22,357/12,712	22,300/12,700	22,500/12,700
Dollar Value of Revenue Collected	\$465,294	\$383,348	\$400,000	\$415,000
Number of Financial Transactions Processed	2,974	2,780	3,200	3,300

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
% of customers satisfied with employees' knowledge of city services, policies, and procedures	95%	Bi-annual survey	100%	Bi-annual survey
% of customers satisfied with employees being professional, courteous, and having a positive attitude.	95%	Bi-annual survey	100%	Bi-annual survey

1- 37% of citizens surveyed answered "no opinion" when asked to rate building inspection services.
 2- 27% of citizens surveyed answered "no opinion" when asked to rate code enforcement services.

Our Purpose

The purpose of these divisions of the Community & Economic Development Department is to provide comprehensive development and review services to citizens, developers, and contractors. To ensure proper, safe, and high quality infrastructure improvements and renovations that are designed and constructed by the private sector and the City of Huntsville in order to reach a balance between the natural and built environments. To inspect and ensure compliance with local/state/federal rules and regulations that will achieve the overall Comprehensive Plan and Program of the City of Huntsville.

Description of our Services

These divisions are responsible for the survey data, plan review, design, contract administration, construction, inspection, and as-built data of public improvements. As a collective team, these divisions work together to ensure a well-planned and constructed infrastructure system for the City. All developments and projects are designed/reviewed, inspected, and as-built to ensure compliance with the design and specifications of the improvements. Capital Improvement Projects assigned are developed, easements written and obtained, designed, contract administered, constructed, inspected, and as-built by this team. The collected information is the basis and foundation for the data to implement and maintain the City of Huntsville's Geographic Information System.

FY 12-13 Accomplishments

- ✓ Continued to revise, implement, and incorporate new technologies into the City Standard Specifications.
- ✓ Continued to improve, review, administer, and complete contract documentation.
- ✓ Continued to improve, maintain, and support COH Control network.
- ✓ Continued to improve the CIP process.

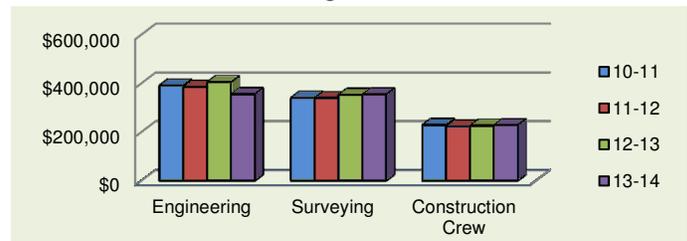
FY 13-14 Objectives

- ✓ Continue to revise, implement, and incorporate new technologies into the City Standard Specifications.
- ✓ Continue to improve, review, administer, and complete contract documents.
- ✓ Continue to improve, maintain, and support COH Survey Master Control network points.
- ✓ Continue to improve the CIP process, update project cost estimates and work towards updating master plans for water and wastewater.

Personnel

Division	10-11	11-12	12-13	13-14
Engineering	5.00	5.00	5.00	4.00
Surveying	5.00	5.00	5.00	3.00
Construction Crew	4.00	4.00	4.00	4.00
Total	14.00	14.00	14.00	11.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Number of Utility placement permits administered	11	11	10	12
Number of CIP projects administered	65	65	43	45
Number of Development projects administered	17	17	23	20
Number of Inter-Department project assistance	16	16	25	20

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
% of Utility Permits reviewed within 5 days	100%	95%	100%	100%
% of CIP projects completed Within Budget	100%	100%	100%	100%
% of CIP projects completed on schedule	89%	90%	95%	100%
% of Development projects complete	93%	95%	100%	100%
% on Inter-Departmental programs completed	93%	90%	100%	100%

Our Purpose

Geographic Information System (GIS) is a tool for linking and displaying graphical (spatial) data with tabular data. This combination allows for the creation of products and services that would be difficult, if not impossible, to produce by other means. GIS allows for the management and analysis of large sets of information. GIS is increasingly important to support decision-making. With this in mind, the City of Huntsville's GIS Division is here to support and serve its citizens and all City departments.

Description of our Services

A Geographic Information System (GIS) is basically the integration of spatial information (maps, topographic maps, aerial info, survey information, computer aided design (CAD) drawings, building layouts, etc.) with database information (well measurements, population, customer data, contours, pipeline specifications, etc.) The integration allows the user to then query and analyze information and view the results spatially. The visualization of the data in relation to spatial objects enhances our understanding of the data in a way that would be difficult to see using only a database. Keeping this in mind, GIS is a data and asset management tool for all departments. Some examples include mapping crime and fire trends, managing utility usage and utilizing it to visualize and develop street maintenance plans. The GIS department also provides mapping and data access to the public through internet mapping applications and PDFs.

FY 12-13 Accomplishments

- ✓ Upgraded ArcGIS Server and SDE Databases from version 10.0 to version 10.1
- ✓ Developed SDE database replication python scripts to improve data access and editing environments for internal and public users
- ✓ Migrated www.huntsvillegis.com web mapping applications to ArcGIS API for Javascript by developing an updated GIS Viewer to replace old Web Mapping Applications
- ✓ Developed/implemented GIS applications for collecting and maintaining GIS data in the field with GPS
- ✓ Began enterprise GIS data integration with Cityworks asset management / work order software
- ✓ Completed sewer line "age of pipe" attribution project
- ✓ Began water line "age of pipe" attribution project
- ✓ Updated/corrected city owned property list
- ✓ Updated planimetric data using 2012 aerial imagery
- ✓ Developed custom GIS desktop and web applications, and provided GIS data and maps to departments and the public as needed

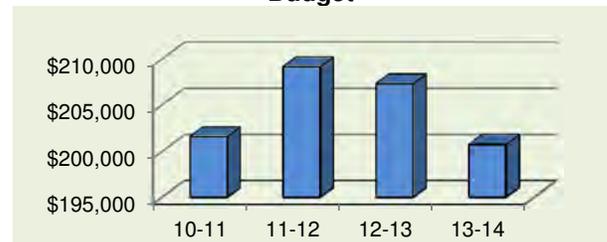
FY 13-14 Objectives

- ✓ Upgrade ArcGIS Server and SDE Databases from version 10.1 to version 10.2
- ✓ Develop advanced tools for the www.huntsvillegis.com Javascript Viewer
- ✓ Complete enterprise GIS data integration with Cityworks asset management / work order software
- ✓ Complete water line "age of pipe" attribution project
- ✓ Continue utility data/attribute cleanup on CAD-imported data and GIS utility data through GIS Intern efforts
- ✓ Continue development of the GIS for City Project Areas-of-Interest and extend this project to incorporate the surveyor project data and inspector project approvals
- ✓ Initial development and testing of Esri JTX Workflow Manager GIS processes and workflows
- ✓ Acquire 2014 aerial imagery through the H-GAC Aerial Imagery Cost-Share Program
- ✓ Continue to develop custom GIS desktop and web applications, and provided GIS data and maps to departments and the public as needed

Personnel

Division	10-11	11-12	12-13	13-14
GIS	3.00	3.00	3.00	2.00
Total	3.00	3.00	3.00	2.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Number of Mapping Requests	179	221	150	150
Number of Survey Points Entered	4,862	14,736	10,000	10,000
Number of Addresses Assigned	95	116	100	100
Number of New Data Requests	887	1,597	1,200	1,200

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
Number of Mapping Requests Completed	179	221	150	150
% of Time Spent on Special Projects	95%	95%	95%	95%

Our Purpose

The purpose of Health Inspections is to provide health inspection services of all food service establishments to the citizens and visitors of Huntsville so they can eat and purchase meals and food products that are produced and sold under the State and local laws designed to protect the health and life safety of the public.

Description of our Services

Health Inspections is responsible for the inspection in accordance with State law of all Huntsville food service establishments such as restaurants, schools, groceries, convenience stores, mobile food units and bakeries. Health Inspections investigates all health related complaints and provides training and education for food service personnel.

FY 12-13 Accomplishments

- ✓ Through education and inspection reduced re-inspections of food service re-inspections from 10% to 8%.
- ✓ Implemented the SWEEPS health inspection software making inspection reports and records paperless and electronic.

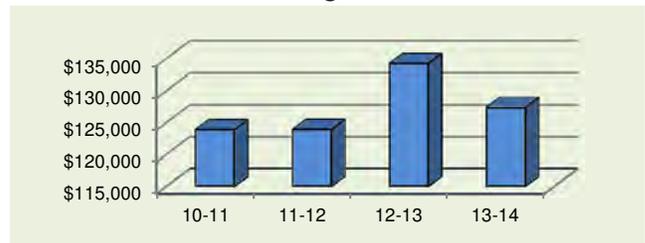
FY 13-14 Objectives

- ✓ Continue and maintain the Health Inspection Reports on the City's website as well as the local newspaper.
- ✓ Continue specific education for managers and operators of food service establishments in an effort to reduce both re-inspections and complaints.

Personnel

Division	10-11	11-12	12-13	13-14
Health Inspection	2.00	2.00	2.00	2.00
Total Personnel	2.00	2.00	2.00	2.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Number of Establishment Inspections Performed	604	492	495	500
Number of Re-Inspections Performed	63	56	40	40
Number of Complaints Investigated	69	46	50	40
Number of Courtesy Warnings Issued	91	59	50	50
Number of Court Citations Issued	16	1	10	10

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
% of Complaints investigated within 24 hours of request	100%	100%	100%	100%
% of total food establishments receiving a minimum of two inspections	100%	100%	100%	100%
Number of re-inspections required as a % of total food establishments	10%	10%	8%	8%
% of citizens rating Health Inspection Services as good or excellent	67%	Bi-annual survey	90%	Bi-annual survey

Main Street

Our Purpose

The purpose of Main Street is to provide assistance in promotion of the historic downtown district to downtown merchants so they can grow businesses and attract tourism dollars while preserving the historical nature of downtown.

Description of our Services

The Main Street Office coordinates historical design assistance from the Texas Historical Commission's staff of architects and

local architects and designers, provides marketing guidance for local downtown businesses, and assists with the design of promotional items. The Main Street Office is responsible for the administration of the Pedestrian Sign Program and the Signage and Façade Grant Program. These programs assist in providing signage and or building façades to help citizens and visitors locate downtown businesses, help to keep the building looking fresh and help to aesthetically tie the downtown area together. Additionally, the Main Street Office provides downtown businesses a channel to City government for permits and questions.

FY 12-13 Accomplishments

- ✓ Increased participation in Spring Clean allowing for more projects than ever before to be accomplished
- ✓ Organized and increased attendance for another consecutive year of Scare on the Square
- ✓ Doubled the attendance and profits at the Downtown Christmas Fair
- ✓ Organized and partnered with the Downtown Business Alliance to have a successful Wine and Shopping event
- ✓ Organized and promoted the third year of the Downtown Farmers Market
- ✓ Maintained the Main Street and Cultural District Website and created a Facebook Page
- ✓ Created a website for the Farmers Market
- ✓ Worked with the County to do a Courthouse Plaza beautification project identified from the Downtown Master plan

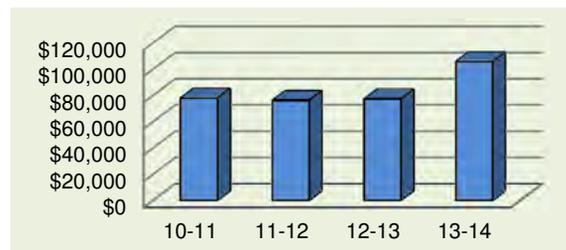
FY 13-14 Objectives

- ✓ Continue to seek grants to do more infrastructure projects downtown
- ✓ Continue to work with the Downtown Business Alliance on future promotions and events
- ✓ Increase attendance and revenue at the Downtown Christmas Fair
- ✓ Work on improving directional and parking lot signage downtown
- ✓ Work on obtaining more public art downtown to enhance the Cultural District Designation
- ✓ Create a more walkable environment between downtown and SHSU along University Avenue
- ✓ Establish Design Guidelines to help business and property owners with making preservation minded choices when modifying their building

Personnel

Division	10-11	11-12	12-13	13-14
Main Street	1.00	1.00	1.00	1.00
Total Personnel	1.00	1.00	1.00	1.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Number of Businesses in the Downtown District	93	94	94	94
Number of Main Street Events/Program Held	6	5	5	5
Estimated Number of Participants in Main Street Events/Programs	14,858	15,000	18,000	20,000
Pedestrian Sign Program Applications Processed	1	2	2	2
Signage Grant Applications Processed	3	4	3	3
Board/Committee Meetings Held/Hosted	33	32	34	35
Other Meetings Attended	40	59	50	50
Community Presentations Made	3	2	3	3

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
% of Occupancy in the Downtown District	95%	95%	96%	96%
% of Total Downtown Businesses Participating in Business Marketing Organization (Huntsville Downtown Business Alliance) HDBA	35%	30%	35%	35%
% Increase (Decrease) in Participants in Main Street Events/Programs	459%	1%	5%	5%
% of Citizens Rating Main Street Services as Good or Excellent	97%	Bi-annual Survey	98%	Bi-annual Survey

Business Retention & Expansion

Our Purpose

The purpose of Business Retention and Expansion is to provide assistance to businesses within our community by offering City staff support, resources and educational opportunities to business owners.

Description of our Services

The Business Retention and Expansion Division of the Community and Economic Development Department coordinates with community partners to assist business owners in staying competitive or expanding their current business.

FY 12-13 Accomplishments

- ✓ Assisted in creating the foundation for the City's economic development efforts
- ✓ Offered a pilot course for website development to business owners in the downtown community
- ✓ Worked with SHSU business students to create a website for Economic Development purposes to increase City Economic Development presence online
- ✓ Had a meeting with community partners at SHSU to brainstorm ideas for potential economic development opportunities

FY 13-14 Objectives

- ✓ Continue to work on and expand the Economic Development website
- ✓ Continue to work with SHSU on future marketing endeavors
- ✓ Work with the Main Street Economic Development committee to create a guide for doing business in Huntsville for new and existing businesses

Our Purpose

The purpose of the Planning Division is to implement the Comprehensive Plan by ensuring development activities are in compliance with local and state laws.

Description of our Services

The Planning Division is responsible for guiding customers through the development process; reviews development plans and issues Certificates of Compliance; ensures that plats meet the minimum requirements; processes zoning change requests, zoning verification requests, annexation requests, variance requests, and amendments to the Huntsville *Development Code* and other ordinances and plans.

The Planning Division is responsible for providing support to the Planning and Zoning Commission (P&Z) and the Zoning Board of Adjustment (ZBA).

FY 12-13 Accomplishments

- ✓ Hired a firm to update the *Development Code*

FY 13-14 Objectives

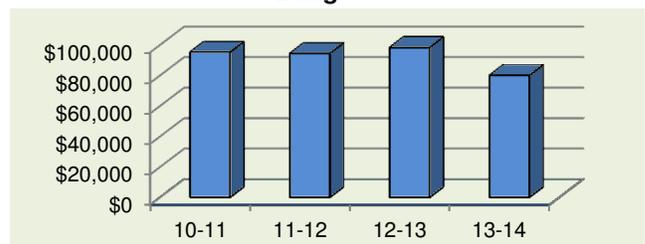
- ✓ Complete the Huntsville *Development Code* update

Personnel

Division	10-11	11-12	12-13	13-14
Planning	2.00	1.50	1.50	1.00
Total	2.00	1.50	1.50	1.00

*In FY10-11, the City Planner became the Public Works Director leaving just a Planner and added a PT Planning Technician.

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Number of Certificate of Compliances Issued	251	282	250	250
Number of Plats Received	29	35	25	25
Number of Variance Requests heard by P&Z and ZBA	15	9	4	5
Number of Zoning Change Requests	2	1	1	0
Number of Plans or Ordinances Created/Amended	1	1	1	1

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
% of Citizens Satisfied with City's Efforts to Plan for the Future	70%	Bi-annual survey	80%	Bi-annual survey



Adopted Budget
FY 2013-14

Finance

Account	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
101 151 Risk and Safety Management					
Salaries/Other Pay/Benefits	\$ -	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
Supplies	\$ 12,828	\$ 34,652	\$ 28,880	\$ 23,740	\$ 21,058
Maintenance of Equipment	\$ 189	\$ 9,653	\$ -	\$ -	\$ -
Services and Utilities	\$ 14,678	\$ 26,717	\$ 49,546	\$ 16,325	\$ 13,140
Insurance/Sundry/Elections	\$ 78,373	\$ 74,748	\$ 46,068	\$ 40,916	\$ 102,847
Total Risk and Safety Management	\$ 106,068	\$ 147,571	\$ 126,294	\$ 82,781	\$ 138,845
101 210 Finance					
Salaries/Other Pay/Benefits	\$ 709,315	\$ 700,770	\$ 770,259	\$ 699,545	\$ 746,932
Supplies	\$ 12,420	\$ 9,782	\$ 14,000	\$ 4,710	\$ 9,000
Services and Utilities	\$ 241,687	\$ 231,170	\$ 253,782	\$ 213,977	\$ 223,701
Insurance/Sundry/Elections	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ -	\$ 47,422	\$ -	\$ -	\$ -
Total Finance	\$ 963,421	\$ 989,144	\$ 1,038,041	\$ 918,231	\$ 979,633
220 212 Utility Billing					
Salaries/Other Pay/Benefits	\$ 339,635	\$ 329,142	\$ 353,890	\$ 345,515	\$ 345,243
Supplies	\$ 45,558	\$ 47,009	\$ 52,000	\$ 46,713	\$ 50,500
Maintenance of Equipment	\$ 63	\$ -	\$ 500	\$ -	\$ 500
Services and Utilities	\$ 61,685	\$ 76,823	\$ 94,300	\$ 77,853	\$ 85,250
Total Utility Billing	\$ 446,940	\$ 452,974	\$ 500,690	\$ 470,080	\$ 481,493
101 216 Office Services					
Supplies	\$ 29,291	\$ 37,156	\$ 40,000	\$ 37,313	\$ 40,166
Maintenance of Equipment	\$ 88	\$ -	\$ -	\$ -	\$ -
Services and Utilities	\$ 67,524	\$ 57,991	\$ 77,500	\$ 48,271	\$ 66,941
Total Office Services	\$ 96,903	\$ 95,147	\$ 117,500	\$ 85,584	\$ 107,107
101 231 Municipal Court					
Salaries/Other Pay/Benefits	\$ 359,030	\$ 317,073	\$ 318,125	\$ 300,344	\$ 313,699
Supplies	\$ 9,773	\$ 10,765	\$ 13,350	\$ 10,457	\$ 11,050
Maintenance of Structures	\$ -	\$ -	\$ 800	\$ -	\$ -
Maintenance of Equipment	\$ 1,076	\$ 1,013	\$ 1,200	\$ 514	\$ 600
Services and Utilities	\$ 18,354	\$ 22,803	\$ 25,444	\$ 21,547	\$ 22,766
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ -
Total Municipal Court	\$ 388,233	\$ 351,654	\$ 358,919	\$ 332,863	\$ 348,115
101 234 Purchasing					
Salaries/Other Pay/Benefits	\$ 101,729	\$ 96,703	\$ 92,515	\$ 79,620	\$ 90,845
Supplies	\$ 1,968	\$ 516	\$ 1,340	\$ 1,019	\$ 600
Services and Utilities	\$ 4,504	\$ 5,630	\$ 5,078	\$ 2,368	\$ 3,387
Insurance/Sundry/Elections	\$ 2,828	\$ 2,446	\$ 3,300	\$ 1,360	\$ 2,500
Total Purchasing	\$ 111,029	\$ 105,295	\$ 102,233	\$ 84,367	\$ 97,332
101 388 Warehouse					
Salaries/Other Pay/Benefits	\$ 48,306	\$ 44,481	\$ 47,727	\$ 47,727	\$ 48,038
Supplies	\$ 2,681	\$ 1,581	\$ 490	\$ 465	\$ 680
Services and Utilities	\$ 210	\$ 1,271	\$ 1,800	\$ 1,215	\$ 1,674
Total Warehouse	\$ 51,197	\$ 47,332	\$ 50,017	\$ 49,408	\$ 50,392
601 432 Court Security Division					
Salaries/Other Pay/Benefits	\$ 800	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -

City of Huntsville

Adopted Budget

FY 2013-14

Finance



Account	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
Maintenance of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Court Security Division	\$ 800	\$ -	\$ -	\$ -	\$ -
Finance Totals	\$ 2,164,591	\$ 2,189,117	\$ 2,293,694	\$ 2,023,314	\$ 2,202,917

Our Purpose

The purpose of the Finance Division is to provide financial reporting and analysis, assurance of internal controls, employee and vendor payments, and timely and accurate information to the City Council, City Staff, Vendors, and Citizens of Huntsville so that they may manage their resources, effectively administer their programs and projects, and make informed decisions.

Description of our Services

The Finance Division is responsible for the administration and supervision of all financial affairs of the City, the accurate and timely recording of the collection of City funds, the disbursement of City funds, and purchasing, recording and reporting in accordance with State laws, City policies, and Generally Accepted Accounting Principles (GAAP). The Finance Division advises the City Manager and departments regarding proper procedures and internal controls to other City departments in order to ensure accurate fiscal management. The Finance Division also conducts internal auditing as needed. The department consists of Accounting, Treasury, Utility Billing, Purchasing, Warehouse, and oversight of Court personnel and procedures.

FY 12-13 Accomplishments

- ✓ Obtained 4th Gold Seal Award for financial transparency from the Comptroller’s office for web presentation
- ✓ Obtained Achievement of Excellence in Purchasing from the National Purchasing Institute
- ✓ Obtained Comprehensive Annual Financial Report Award for 36th year
- ✓ Obtained Distinguished Budget Presentation Award for 26th year
- ✓ Diversified investment portfolio matching duration and available funds, resulting in a ± 0.8% rate increase for instruments invested and equaling best national pools.

FY 13-14 Objectives

- ✓ Obtain 5th Gold Seal Award for financial transparency
- ✓ Obtain Achievement of Excellence in Purchasing from the National Purchasing Institute
- ✓ Obtain 37th Comprehensive Annual Financial Report Award
- ✓ Obtain 27th Distinguished Budget Presentation Award Complete retirement plan changes

Continue investment portfolio operation so that earnings are equal to or greater than the 2 Year Treasury Note rate

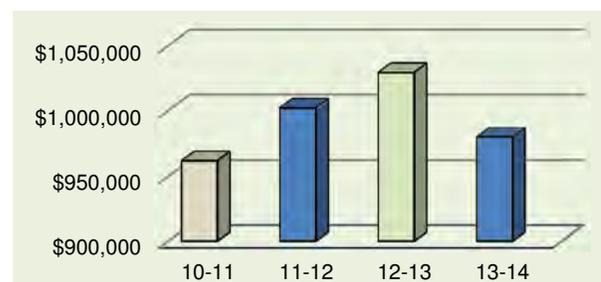
Implement use of the Kronos timekeeping, benefit hours tracking and work scheduling software

Implement use of Position Control and Budgeting in the New World Financial System software

Personnel

Division	10-11	11-12	12-13	13-14
Finance	9.00	9.00	9.00	7.00
Total	9.00	9.00	9.00	7.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Number of Invoices Processed	13,950	12,362	12,800	13,283
Number of Vendor Checks	6,603	6,056	6,200	6,604
Number of Payroll Checks/ACH Issued	9,351	9,313	9,300	9,000
Number of Purchasing Card Transactions	4,315	3,911	4,000	4,388
Number of Monthly Financial Reports Released	12	12	12	12
Number of Receivable Invoices Mailed	268	254	250	230
Number of Official Budget Documents Prepared	1	1	1	1
Number of Comprehensive Annual Financial Reports Prepared	1	1	1	1

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
% of Monthly Financial Reports Released On-Schedule	80%	100%	100%	100%
GFOA's Distinguished Budget Presentation Award Received	24th	25th	26th	27th
GFOA's Excellence in Financial Reporting Award Received	34th	35th	36th	37th
Unqualified Audit Opinion Received	✓	✓	✓	✓
City of Huntsville's General Obligation Bond Rating - Standard & Poor's	AA-	AA-	AA-	AA-
Fitch	AA	AA	AA	AA
City of Huntsville's Waterworks and Sewer System Bond Rating - Moody's				
Standard & Poor's	AA-	AA-	AA-	AA-

Our Purpose

The purpose of Utility Billing is to provide billing and revenue collection services to both City utility customers and other City departments in order to provide excellent service to our utility customers and accurately record and receipt revenues for the City of Huntsville.

Description of our Services

Utility Billing ensures that utility customers are billed in accordance with the rate structure established by City Council and are treated equitably in compliance with ordinances and policies. Utility Billing performs a wide variety of functions including billing and collection; customer requests for connects, disconnects, and transfers of service; bad debt and non-payment issues; assisting customers with payment options and arrangements; and answering questions regarding billing and services. The division also acts as a central collection point for all monies received by other City departments.

FY 12-13 Accomplishments

- ✓ Implemented new utility rates
- ✓ Maintained utility account receivables at better than 98% current
- ✓ Held bad debts write offs to .09% of dollars billed
- ✓ Continued scanning old service applications for records retention
- ✓ Began scanning and attaching service applications and related information to utility accounts
- ✓ Began laserfiche electronic storage of billing records for records retention and document management
- ✓ Successfully transitioned to new bank relationship
- ✓ Began remote capture of checks for deposit
- ✓ Instituted email bill presentment option

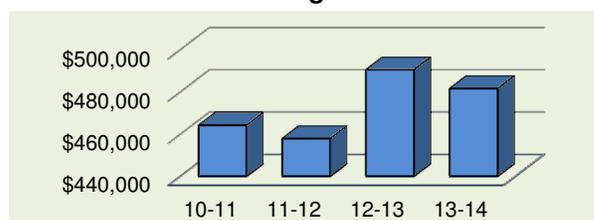
FY 13-14 Objectives

- ✓ Continue efforts to minimize utility account charge –offs with a target of less than .5% of dollars billed
- ✓ Continue to work on completion of project to scan old utility applications for records retention
- ✓ Implement electronic transfer of online bank payments
- ✓ Target utility accounts receivables for 99% current

Personnel

Division	10-11	11-12	12-13	13-14
Utility Billing	6.00	6.00	6.00	5.50
Total	6.00	6.00	6.00	5.50

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Number of Utility Account Bills Generated	105,976	106,186	106,300	106,500
Number of Utility Payments Received	98,832	99,893	99,900	100,000
Number of Other Cash Collections Received	10,749	10,284	10,500	10,500
Meter Reading Service Orders Generated	11,025	13,207	13,000	13,000
Number of Penalties Processed	16,444	16,046	16,500	16,500
Number of Billing Adjustments Made ¹	193	201	200	200
Number of Other Adjustments Made ²	8,499	7,604	8,500	8,500

1- Billing Adjustments are adjustments made to utility accounts and consumption data because of meter misreads or other billing errors.

2- Other Adjustments include adjustments made to utility accounts because of leaks, waiving of penalties, service fees, reinstate fees, tamper fees, etc. No adjustment is made to consumption data.

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
% of Monthly Bills Posted to Customer Accounts On-Time	100%	100%	100%	100%
Number of Billing Adjustments to Correct Meter Reading and/or Billing Errors	.18%	.19%	.50%	.50%
% of Utility Accounts With Balances More Than 30 Days Past Due	1.0%	.52%	.50%	.50%
Uncollectible Account Charge-Offs as a % of Total Dollars Billed	.15%	.09%	.50%	.50%

Our Purpose

The purpose of Purchasing Services is to provide a systematic and efficient procurement and surplus disposition for all City operations so that City employees can have the equipment and supplies they need to be as efficient as possible in their service to the citizens of Huntsville.

Description of our Services

Purchasing Services provides procurement assistance to City departments for goods and services through bidding and contracts and works to ensure the best possible combination of price, quality and timeliness while maintaining a reputation of fairness and integrity. Purchasing Services also manages the City's surplus program for the disposal of property in a timely manner.

FY 12-13 Accomplishments

- ✓ Received the 2011 Achievement of Excellence in Procurement Award
- ✓ Reviewed of the Accounts Payable records and established several sequential purchasing contracts
- ✓ Purchased new auction barn allowing for greater efficiency in auctions
- ✓ Received updated Certified Professional Public Buyer certification
- ✓ Implemented Electronic Contract Purchase Orders in the financial software, New World
- ✓ Conducted vendor "How To Do Business" training with the City of Huntsville at the HUB Vendor Show
- ✓ Successfully passed the Texas Dept. of Housing and Community Affairs purchasing/grant audit
- ✓ Begin implementation of Laser Fiche
- ✓ Purchasing became more involved in the budget process

FY 13-14 Objectives

- ✓ Continue with the implementation of LaserFiche
- ✓ Conduct internal and external customer survey
- ✓ Conduct extensive audit of credit card purchases
- ✓ Research PO Requisition process for improvements
- ✓ Implement electronic travel card program
- ✓ Continue to review/update the purchasing manual –review purchasing threshold
- ✓ Continue steps to maintain Achievement of Excellence in Procurement Award
- ✓ Review/update work flow/process due to continued advancements in automation
- ✓ Continue to conduct market research for cost saving ideas and trends

Personnel

Division	10-11	11-12	12-13	13-14
Purchasing	2.50	2.50	2.50	1.00
Office Services	-	-	-	-
Total	2.50	2.50	2.50	1.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Active Annual Contracts	144	146	160	160
Purchase Orders Issued	414	423	500	500
Formal Bids Issued	29	31	35	30

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
% Increase in the Number of Annual Contracts	2%	2%	10%	160
External Satisfaction Survey	Not Tracked	Not Tracked	Not Tracked	90%
Internal Satisfaction Survey	Not Tracked	Not Tracked	Not Tracked	90%
NPI Excellence in Purchasing Award	2 nd yr	3 rd yr	4 th yr	5 th yr

Our Purpose

The purpose of the Warehouse is to coordinate and manage inventory for City operations so employees have the right equipment and supplies to maximize their efficiency in providing service to the citizens of Huntsville.

Description of our Services

Warehouse Services coordinates and manages City's inventory and fuel supply system.

FY 12-13 Accomplishments

- ✓ Conducted fuel tank vapor testing, goal to gain fuel tank insurance
- ✓ Implemented electronic scanning filing system
- ✓ Continued quarterly cycle counts for inventory
- ✓ Audit equipment in comparison of listing in the fuel system
- ✓ Held warehouse open house
- ✓ Improved process for fuel tracking during outages
- ✓ Conducted a review of catalogue items with the Water and Wastewater Departments – enhancing products
- ✓ Began conversion of catalogue items for a low/no lead manufacturing process
- ✓ Began purging of items for computer update
- ✓ Improved monthly reports
- ✓ Relocated the stockless inventory system for greater efficiency
- ✓ Improved bin locations for fast moving items

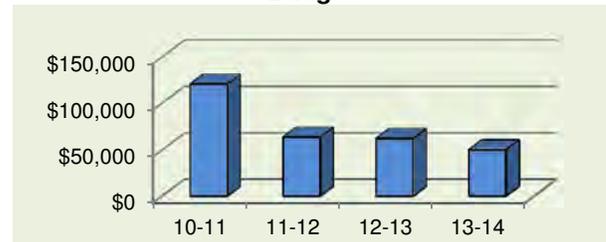
FY 13-14 Objectives

- ✓ Continue with the implementation LaserFiche
- ✓ Continue to review work flow process for month end reporting
- ✓ Maintain inventory shrinkage levels
- ✓ Implement inventory bar coding
- ✓ Implement security card access system, increase security and decrease call out overtime
- ✓ Successfully begin conversion of new asset management software

Personnel

Division	10-11	11-12	12-13	13-14
Warehouse	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

Budget



* Warehouse divided in Oct 2010 into general, water / wastewater, streets under one division and auto sections under another division.

Our Workload

Workload Indicator	10-11* Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Number of Warehouse Transactions (stock issued)	7,954	8,033	8,000	8,000
Number of Warehouse Transactions (number of items pulled)	9,629	9,743	9,800	9,800

*Warehouse divided in Oct 2010 into water / wastewater and auto sections.

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Target
% of shrinkage in Warehouse inventory	.005%	1.15%	3%	3%
Inventory shrinkage – controlled loss	863	1,301	6,000	6,000
Inventory shrinkage – uncontrolled loss	0	0	1,000	1,000
General Fund Warehouse Value	6,087	6,345	6,100	6,000
Water Fund Warehouse Value	129,598	126,682	157,000	140,000
Wastewater Fund Warehouse Value	17,129	10,519	12,000	15,000
Street Fund Warehouse Value	18,252	18,730	18,600	18,000

This information is exclusive general, water, wastewater and street inventory

Our Purpose

The purpose of the Municipal Court is to provide a forum for citizens to be heard in a professional and courteous environment in matters related to Class “C” misdemeanor offenses filed within the city limits of the City of Huntsville so that the law may be administered in a fair and efficient manner.

Description of our Services

The Municipal Court provides administrative support for the City of Huntsville’s municipal court proceedings. The Municipal Court is responsible for the collection of fines, fees, and State costs: filing citations/complaints; court scheduling; issuing, tracking, and clearing warrants; updating and maintaining court records; and reporting collections, convictions, and statistical data to the appropriate State agencies.

FY 12-13 Accomplishments

- ✓ Due to the successful implementation of digital imaging of documents, no paper records are sent out for storage any longer. Records will now be retentioned and destroyed from within the computer system.
- ✓ Replaced aged City Marshal vehicle.
- ✓ All Deputy Court Clerks have achieved and maintained Level I Certified Court Clerk status.

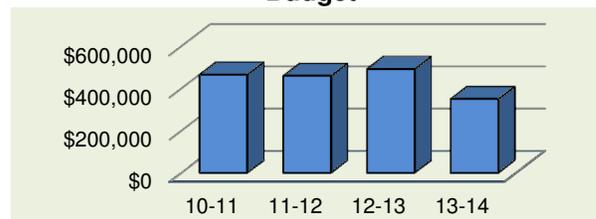
FY 13-14 Objectives

- ✓ Implemented new reporting requirements by the state Office of Court Administration
- ✓ Expand digital imaging project, toward the goal of a paper-lite office.
- ✓ Expand use of e-mail to communicate with defendants.
- ✓ Successfully implement all changes in the law, brought about by the 83rd Texas Legislative Session.

Personnel

Division	10-11	11-12	12-13	13-14
Municipal Court	6.50	6.50	6.50	4.50
Total	6.50	6.50	6.50	4.50

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Number of cases filed (includes juveniles and minors)	9,508	9,967	5,800	5,800
Number of juvenile and minor cases filed	506	331	430	430
Number of cases scheduled for court appearance	5,534	6,206	4,500	4,500
Number of cases adjudicated/closed	8,133	10,290	6,600	6,600
Number of warrants issued	3,308	3,753	2,600	2,600
Number of warrants served	2,809	3,408	2,600	2,600
Number of translations of Spanish speaking persons	778	792	630	630

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Target
Average fine & costs collected per case disposed	142	152	149	149
Clearance Rate	86%	103%	113%	113%
Collection Rate of Monthly Assessed Fines/Fees Due	-	86%	86%	86%

City of Huntsville

**Adopted Budget
FY 2013-14**



Human Resources

Account	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted	
101 150 Human Resources						
Salaries/Other Pay/Benefits	\$ 158,701	\$ 145,078	\$ 182,828	\$ 182,828	\$ 296,464	
Supplies	\$ 43,757	\$ 22,197	\$ 17,184	\$ 17,183	\$ 24,978	
Services and Utilities	\$ 63,748	\$ 108,752	\$ 150,486	\$ 140,478	\$ 78,296	
Insurance/Sundry/Elections	\$ 9,009	\$ 12,048	\$ 18,000	\$ 7,648	\$ 10,000	
Total Human Resources	\$ 275,215	\$ 288,075	\$ 368,498	\$ 348,138	\$ 409,738	
Human Resources	Totals	\$ 275,215	\$ 288,075	\$ 368,498	\$ 348,138	\$ 409,738

Our Purpose

The purpose of the Human Resources Division is to provide information regarding policies, procedures, employment and employee benefits to City staff and Citizens of Huntsville so they can receive the best possible service from a diverse and well qualified staff.

Description of our Services

The City of Huntsville seeks to attract and develop a diverse group of talented people who share a commitment to our core values of professionalism, respect, results, teamwork and partnerships and who will provide the highest quality of service to our citizens. The Human Resources division provides

support to city departments in human resource planning budgeting, recruitment, and selection. Human Resources also works to ensure all personnel policies adopted by the City Council are administered in a consistent manner and is responsible for advising the department supervisors in compliance with State and Federal law involving employment issues.

The division also conducts job analysis and administers and maintains the city's classification, compensation and pay plan system. Human Resources is responsible for coordination of both retirement and benefits. Human Resources ensures equal employment to all individuals without regard to race, color, religion, sex, national origin, age or disability and strives to provide every employee the opportunity to advance and realize their maximum potential.

FY 12-13 Accomplishments

- ✓ Conducted HR audits on retirees, payroll deductions for benefits, benefit plan enrollment, vendor invoices and reorganized employee and retiree files
- ✓ Counseled with Directors and Supervisors regarding hiring, compensation, discipline and termination on over 45 situations and Provided consultation and problem solving in over 30 interactions with retirees
- ✓ Researched and Resolved retiree insurance issues.
- ✓ Interviewed and employed new Benefit Consultant for better service to City with Holmes Murphy
- ✓ Compensation: Collected and analyzed survey data to assisted and guided Asst. Police Chief in developing a step program for all Police Officers, including placing all employees on a step and costing to stay within the budget figures for this fiscal year.
- ✓ Created step program for general employees, analyzed survey data for proper placement of current employees in structure and costed for budget with future projected plan to take to stage two for competitive compensation program.
- ✓ Continued to monitor and manage employee health care costs for employees/retirees and reduced cost of the medical program through elimination of commissions and transition to new benefits consultant.
- ✓ Continued efforts to improve strategies for recruiting and retaining a qualified workforce

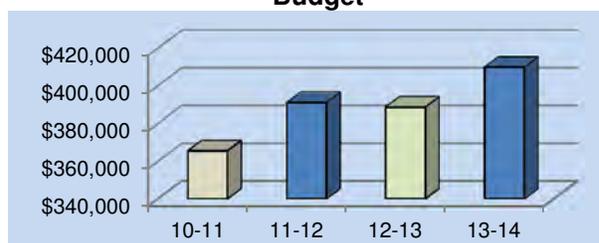
FY 13-14 Objectives

- ✓ Continue to manage and adjust employee/retiree benefit plan as required by the Government Accounting Standards Board (GASB) Statement 45
- ✓ Continue to monitor and manage employee health care costs for employees/retirees
- ✓ Continue efforts to improve strategies for recruiting and retaining a qualified workforce
- ✓ Continue with the Wellness Program through external company with screenings and possible premium discounts for employees/retirees who participate.
- ✓ Reduce medical cost through education, early detection, and convenience of medical care measures
- ✓ Professional development of employees and supervisors though training
- ✓ Develop policies and procedures for consistency in all departments of the City.
- ✓ Provide high quality Human Resource customer service to the employees, retirees, supervisors and citizens.
- ✓ Maintain and administer all compensation programs.
- ✓ Implement and ensure compliance with the Health Care Reform Mandates

Personnel

Division	10-11	11-12	12-13	13-14
Human Resources	3.00	3.00	3.00	4.00
Total	3.00	3.00	3.00	4.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Number of Applicants Reviewed/Processed	1,079	1,079	555	1,000
Average Number of Applicants per Recruitment	21	21	20	22
Budgeted Full Time Equivalent Employees	190.66	290.66	292.16	
Employee Turnover Rate	12%	12%	10%	12%

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
% of Eligible Employees Enrolled in Benefit Program	99%	99%	99%	99%
% of New Hires that Successfully Complete Probation	100%	88%	90%	90%
% of Citizens Satisfied with City's Efforts to Maintain a Qualified Workforce	85%	Bi-annual survey	Bi-annual Survey	Bi-annual survey

City of Huntsville

Adopted Budget
FY 2013-14



Information Technology

Account	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
101 640 Information Technology					
Salaries/Other Pay/Benefits	\$ 299,119	\$ 275,287	\$ 295,097	\$ 295,097	\$ 292,985
Supplies	\$ 41,469	\$ 52,807	\$ 36,050	\$ 34,681	\$ 36,050
Maintenance of Equipment	\$ 690	\$ 728	\$ 700	\$ 177	\$ 500
Services and Utilities	\$ 503,657	\$ 476,327	\$ 509,009	\$ 486,485	\$ 565,320
Capital Outlays	\$ -	\$ 8,576	\$ -	\$ -	\$ -
Total Information Technology	\$ 844,936	\$ 813,724	\$ 840,856	\$ 816,439	\$ 894,855

Information Technology Totals	\$ 844,936	\$ 813,724	\$ 840,856	\$ 816,439	\$ 894,855
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Our Purpose

The purpose of Information Technology is to provide technical resources, systems, and services to City staff so that they can have the systems and support they need to be as efficient as possible in their service to the citizens of Huntsville.

Description of our Services

Information Technology coordinates, evaluates, implements, and supports use of technologies and voice communications services within the City of Huntsville. Information Technology provides high quality and timely desktop and application support (help desk) to all City employees, manages and improves the City's technical infrastructure, and provides management and guidance to City Departments regarding technology implementations. Information Technology is also responsible for the management of the City's website.

FY 12-13 Accomplishments

- ✓ Network Infrastructure Upgrade
- ✓ File Services Upgrade
- ✓ E-Mail Services Upgrade
- ✓ Document Management Expansion
- ✓ Virtualization Expansion
- ✓ Fiber to Palm St. Water Plant

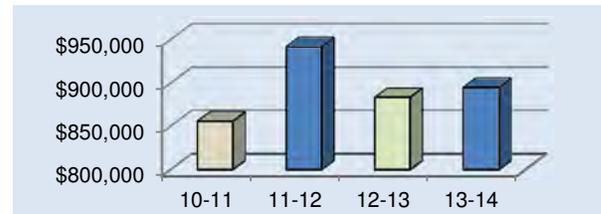
FY 13-14 Objectives

- ✓ Call Manager/Voicemail Upgrade
- ✓ City Works Asset Management Implementation
- ✓ Redundant Internet Connection
- ✓ Redundant SAN Storage
- ✓ Setup Primary Data Center
- ✓ Fiber to Fire Station #1

Personnel

Division	10-11	11-12	12-13	13-14
Information Technology	4.00	4.00	4.00	4.00
Total	4.00	4.00	4.00	4.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Help Desk Requests Completed	1,743	1,771	1,800	1,800
Technical Projects Completed	23	22	25	25
Total Workstations/Servers/Telephones/Printers/Networking Equipment Supported	650	715	850	850
Total Applications Supported	100	100	110	110
Help Desk Requests to IT Staff Ratio	435:7	442:8	450:1	450:1
Workstations/Equipment to IT Staff Ratio	162:5	178:8	213:1	213:1

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
Average Time to Resolve Help Desk Requests				
Critical Priority - Goal is to resolve within 4 hours	3 hours	4 hours	6 hours	6 hours
Medium Priority - Goal is resolve within 1 day	6 hours	6 hours	18 hours	1 day
Low Priority - Goal is to resolve within 3 business days	1 day	1 day	2 days	3 days

City of Huntsville

**Adopted Budget
FY 2013-14**



Neighborhood Resources

Account	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
101 718 Neighborhood Resources					
Salaries/Other Pay/Benefits	\$ 60,192	\$ 157,605	\$ 191,312	\$ 165,988	\$ 195,293
Supplies	\$ 16	\$ 2,895	\$ 3,200	\$ 2,919	\$ 1,300
Services and Utilities	\$ 91,954	\$ 7,497	\$ 12,719	\$ 12,885	\$ 13,286
Insurance/Sundry/Elections	\$ -	\$ 1,216	\$ 400	\$ 382	\$ 1,000
Total Neighborhood Resources	\$ 152,162	\$ 169,213	\$ 207,631	\$ 182,173	\$ 210,879
Neighborhood Resources Totals	\$ 152,162	\$ 169,213	\$ 207,631	\$ 182,173	\$ 210,879

Our Purpose

The purpose of the Department of Neighborhood Resources is to develop and coordinate grant-funded programs to supplement local annual budget allocations. The Department of Neighborhood Resources is responsible to assist in the mission of the City of Huntsville's goal of maintaining and improving the social and economic well-being of its citizens, and the sustainability of the community.

Description of our Services

The Department of Neighborhood Resources discusses program requirements with administrative personnel and confers with personnel to develop program goals and objectives. The Department of Neighborhood Resources ensures that all local, state and federal grant guidelines, policies, and reporting is maintained.

The Department of Neighborhood Resources develops, and submits all grant proposals with Council approval. The Department of Neighborhood Resources finds available funding and researches all available resources. The Department of Neighborhood Resources writes, directs and coordinates the evaluation or monitoring of grant funded programs and writes specifications for evaluation or monitoring of programs by outside agencies. Department of Neighborhood Resources, with the assistance of other City Department personnel, writes and submits periodic reports to comply with grant requirements. The Department of Neighborhood Resources maintains master files for all grants. The Department of Neighborhood Resources monitors all paperwork connected with grant-funded programs. The Department of Neighborhood Resources establishes procedures required by funding agencies. The Department of Neighborhood Resources coordinates community outreach associated with grants and other special projects and investigates special projects as assigned by the City Manager.

FY 12-13 Accomplishments

- ✓ Administering \$7,500,000.00 of grant funds
- ✓ 11 new homes completed
- ✓ Project Manager for Special Projects
- ✓ City Liaison for the Chamber of Commerce Tourism Board
- ✓ City Liaison for the Annual Trade Expo
- ✓ Coordinates City Ceremonies, Groundbreakings, Town Hall Meetings, and Public Hearings
- ✓ City Liaison for Regional Sustainability Initiative
- ✓ Coordinator for the COH Fair Housing Work Group
- ✓ Completed 3 HUD Audits with no adverse findings
- ✓ Completed the Harnessing Huntsville's Potential Case Study

FY 13-14 Objectives

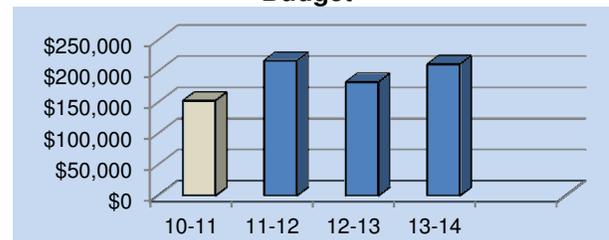
- ✓ Submit a total of 16 grant applications totaling \$2,000,000.00
- ✓ Secure a minimum of \$1,500,000.00
- ✓ Build a minimum of 6 new homes
- ✓ 50% of Grant applications submitted will be funded

Personnel

Division	10-11	11-12	12-13	13-14
Neighborhood Resources	-	3.00	3.00	2.00
Total	-	3.00	3.00	2.00

*Utilized Contract Labor prior to FY11-12.

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
# of Grants Submitted	19	19	16	16
# of Grants Received	11	12	8	8
# of Town Hall Meetings & Public Hearings	3	2	2	2
# of Projects Completed/Managed	3	8	4	4
# of Special Projects	6	5	2	2

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
% of Grants Awarded	58%	63%	50%	50%
Amount of Grant Funds Awarded	3,045,203	1,337,197	1,500,000	1,500,000



Adopted Budget
FY 2013-14

Parks & Leisure

Account	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
101 420 Parks & Leisure Administration					
Salaries/Other Pay/Benefits	\$ 156,866	\$ 146,544	\$ 152,153	\$ 151,890	\$ 150,470
Supplies	\$ 1,857	\$ 1,681	\$ 3,450	\$ 2,231	\$ 2,150
Services and Utilities	\$ 31,319	\$ 101,237	\$ 93,069	\$ 89,322	\$ 39,391
Programs/Projects	\$ -	\$ -	\$ 1,000	\$ -	\$ -
Total Parks & Leisure Administration	\$ 190,043	\$ 249,462	\$ 249,672	\$ 243,443	\$ 192,011
101 421 Recreation					
Salaries/Other Pay/Benefits	\$ 65,999	\$ 62,470	\$ 67,036	\$ 40,614	\$ 54,772
Supplies	\$ 2,872	\$ 1,224	\$ 2,150	\$ 1,113	\$ 1,700
Maintenance of Equipment	\$ -	\$ -	\$ 500	\$ -	\$ 500
Services and Utilities	\$ 34,939	\$ 8,702	\$ 4,330	\$ 672	\$ 4,205
Insurance/Sundry/Elections	\$ 325	\$ -	\$ -	\$ -	\$ -
Programs/Projects	\$ 67,026	\$ 24,518	\$ 9,250	\$ 8,294	\$ 11,470
Total Recreation	\$ 171,161	\$ 96,915	\$ 83,266	\$ 50,692	\$ 72,647
101 422 Parks Maintenance					
Salaries/Other Pay/Benefits	\$ 650,723	\$ 634,957	\$ 646,834	\$ 600,342	\$ 684,599
Supplies	\$ 65,227	\$ 67,052	\$ 59,799	\$ 56,015	\$ 67,214
Maintenance of Structures	\$ 79,222	\$ 77,009	\$ 50,000	\$ 44,365	\$ 50,000
Maintenance of Equipment	\$ 35,718	\$ 47,735	\$ 36,550	\$ 27,841	\$ 38,200
Services and Utilities	\$ 70,510	\$ 88,340	\$ 80,512	\$ 71,974	\$ 81,989
Capital Outlays	\$ -	\$ 35,114	\$ -	\$ -	\$ -
Total Parks Maintenance	\$ 901,400	\$ 950,206	\$ 873,695	\$ 800,537	\$ 922,002
101 424 Aquatic Center Operations					
Salaries/Other Pay/Benefits	\$ 154,868	\$ 150,240	\$ 156,078	\$ 142,041	\$ 166,171
Supplies	\$ 26,979	\$ 22,519	\$ 26,400	\$ 21,495	\$ 25,675
Maintenance of Structures	\$ 3,886	\$ 8,145	\$ 7,000	\$ 6,984	\$ 6,015
Maintenance of Equipment	\$ 1,703	\$ 1,886	\$ 2,686	\$ 2,686	\$ 2,500
Services and Utilities	\$ 18,981	\$ 17,032	\$ 24,419	\$ 21,848	\$ 21,350
Programs/Projects	\$ 1,209	\$ 984	\$ 4,500	\$ -	\$ 1,200
Capital Outlays	\$ -	\$ -	\$ 8,950	\$ 8,450	\$ 12,000
Total Aquatic Center Operations	\$ 207,626	\$ 200,806	\$ 230,033	\$ 203,504	\$ 234,911
101 430 Community Service Asst. Groups					
Supplies	\$ -	\$ -	\$ 50,598	\$ 50,776	\$ 36,900
Maintenance of Equipment	\$ -	\$ -	\$ 1,553	\$ 1,553	\$ 3,150
Total Community Service Asst. Groups	\$ -	\$ -	\$ 52,151	\$ 52,329	\$ 40,050
610 440 Library SRF					
Maintenance of Equipment	\$ 1,271	\$ 3,404	\$ 2,700	\$ 2,037	\$ 2,700
Services and Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
Programs/Projects	\$ 4,437	\$ 6,755	\$ 7,600	\$ 5,859	\$ 9,000
Total Library SRF	\$ 5,708	\$ 10,159	\$ 10,300	\$ 7,896	\$ 11,700
101 444 Building Maintenance					
Salaries/Other Pay/Benefits	\$ 147,439	\$ 141,784	\$ 115,075	\$ 114,050	\$ 106,367
Supplies	\$ 6,357	\$ 6,419	\$ 8,131	\$ 5,930	\$ 7,154
Maintenance of Structures	\$ 57,525	\$ 70,500	\$ 69,500	\$ 49,209	\$ 68,000
Maintenance of Equipment	\$ 102,834	\$ 41,038	\$ 44,500	\$ 20,996	\$ 41,500
Services and Utilities	\$ 216,322	\$ 229,075	\$ 308,324	\$ 198,884	\$ 253,742
Total Building Maintenance	\$ 530,476	\$ 488,816	\$ 545,530	\$ 389,069	\$ 476,763

City of Huntsville

Adopted Budget
FY 2013-14



Parks & Leisure

Account		10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
101 460	Cemetery					
	Salaries/Other Pay/Benefits	\$ 95,627	\$ 87,480	\$ 57,562	\$ 57,198	\$ 56,529
	Supplies	\$ 11,255	\$ 13,159	\$ 16,014	\$ 8,964	\$ 9,850
	Maintenance of Structures	\$ 5,125	\$ 1,545	\$ -	\$ -	\$ 3,500
	Maintenance of Equipment	\$ 4,571	\$ 4,722	\$ 4,150	\$ 3,181	\$ 4,500
	Services and Utilities	\$ 972	\$ 5,120	\$ 1,524	\$ 1,085	\$ 1,124
	Programs/Projects	\$ 3,134	\$ 1,781	\$ 5,000	\$ 944	\$ 2,500
	Total Cemetery	\$ 120,684	\$ 113,807	\$ 84,250	\$ 71,372	\$ 78,003
6101 61001	Library Grants					
	Supplies	\$ 11,367	\$ 89,280	\$ -	\$ -	\$ -
	Services and Utilities	\$ 4,390	\$ -	\$ -	\$ -	\$ -
	Capital Outlays	\$ 13,791	\$ -	\$ -	\$ -	\$ -
	Others	\$ -	\$ 10,342	\$ -	\$ -	\$ -
	Total Library Grants	\$ 29,548	\$ 99,622	\$ -	\$ -	\$ -
101 647	Library Services					
	Salaries/Other Pay/Benefits	\$ 366,365	\$ 402,726	\$ 441,170	\$ 418,628	\$ 432,586
	Supplies	\$ 16,801	\$ 40,043	\$ 20,293	\$ 18,881	\$ 23,623
	Maintenance of Equipment	\$ 3,843	\$ 8,899	\$ 5,080	\$ 4,311	\$ 6,000
	Services and Utilities	\$ 18,850	\$ 17,451	\$ 19,841	\$ 17,173	\$ 30,964
	Programs/Projects	\$ 3,906	\$ 2,198	\$ 3,220	\$ 3,017	\$ 3,248
	Capital Outlays	\$ 60,349	\$ 50,731	\$ 62,120	\$ 52,268	\$ 66,000
	Total Library Services	\$ 470,114	\$ 522,048	\$ 551,724	\$ 514,278	\$ 562,421
Parks & Leisure Totals		\$ 2,626,762	\$ 2,731,842	\$ 2,680,621	\$ 2,333,119	\$ 2,590,508

Our Purpose

The purpose of Recreation Services is to provide quality recreational programming in a safe, accessible and affordable manner to citizens of all ages so they can experience life-enhancing leisure opportunities.

Description of our Services

Recreation Services is responsible for the creation, implementation, development, and improvement of organized sports and leisure activities. Recreation Services provides "in-house" recreational programming and also creates partnerships with other organizations and service providers in the community to offer several different venues for citizens of all ages and manages those contracts and resources. Additionally, Recreation Services assists in managing schedules for various sports leagues and organizations and provides funding for league participation in the Texas Amateur Athletic Federation (TAAF).

FY 12-13 Accomplishments

- ✓ Increased the number of Water Aerobics classes
- ✓ Created a new partnership with the Huntsville Head start Program
- ✓ Added a new programs to our community

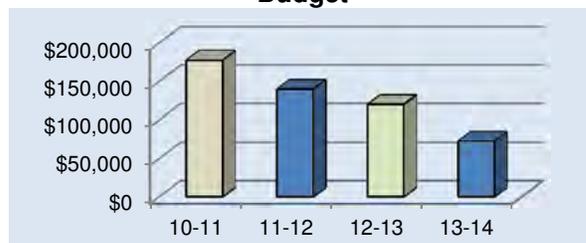
FY 13-14 Objectives

- ✓ To expand the amount of programs available
- ✓ Become more involved in the TAAF organization
- ✓ To create a program geared to the younger community (ages 3-6)

Personnel

Division	10-11	11-12	12-13	13-14
Recreation	1.50	1.50	1.50	1.00
Total	1.50	1.50	1.50	1.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Number of in-house programs offered	44	44	31	32
Number of participants in in-house programs	3,600	3,600	3,750	4,000
Number of contracted programs offered	4	4	0	0
Number of participants in contracted programs	1,600	1,600	0	0

* The total number of participants for Fair on the Square could not be measured; therefore, they were not included in the numbers. The number of participants for Scare on the Square is based on one booth's count and does not take into account participants that did not visit that particular booth. The Winter in the Park event was a free recreation program open to the public, the only counts that we used are the release forms for the rock wall and moonbounces; therefore, the number of participants could not be accurately determined. The total number of participants for Zumba class could not be exactly measured; we took the average amount of people that consistently show up. We no longer offer contracted programs, we have been trained and certified to teach all programs in order to save on expenses.

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Target
% change in community recreation program participation	83%	83%	87%	89%
% of citizens rating Recreation services as good or excellent	92%	92%	93%	95%

Our Purpose

The purpose of the Aquatics Center is to provide water-related activities to citizens and visitors so they may enjoy a safe swim experience.

Description of our Services

The Aquatic Center Division is responsible for the operation and maintenance of the newly built aquatic facility. The Aquatic Center division will coordinate and provide recreation swimming time and swimming instruction to the public, and coordinate and facilitate swim practice times and meets with Huntsville Independent School District Swim Team and the Huntsville Lakers Swim Team. Other programming will be explored and provided in order to meet community needs.

FY 12-13 Accomplishments

- ✓ Increased aquatic programs
- ✓ Offered more swim lessons
- ✓ Replaced floors in concession and office area
- ✓ Clean and Paint Rec. pool

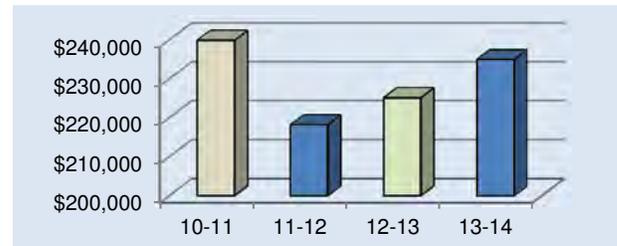
FY 13-14 Objectives

- ✓ Increase Aquatic Programs
- ✓ Lower ceiling in restrooms
- ✓ Upgrade concession sells
- ✓ Maintenance filter system

Personnel

Division	10-11	11-12	12-13	13-14
Aquatic Center	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Average Daily Attendance	285	315	350	350
Average Daily Attendance During Extended Season	25	25	30	30
Number of Hours Operated	1,000	1,000	1,000	1,000
Number of Swim Meets Held	5	6	8	10
Number of Lessons Held	16	16	20	20
Number of Programs Held	5	5	8	8

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Target
Average Cost Per Participant Per Day in Aquatic Center Activities	\$4.50	\$5.00	\$8.00	\$8.00
% of Citizens Rating Aquatic Services as Good or Excellent	100%	Bi-annual survey	100%	Bi-annual survey

Our Purpose

The mission of Huntsville Public Library is to serve the community by providing opportunities and resources for educational and cultural enrichment for all citizens.

Description of our Services

The Huntsville Public Library promotes the development of independent, self-confident, and literate citizens by providing a balanced collection of educational, recreational and intellectually stimulating information products; programming that encourages reading, learning and cultural enrichment; and exemplary services relevant to our community. The Huntsville Public Library has an extensive genealogy collection which includes local history and archive materials. The Library also offers a literacy program designed to teach adults to read and to aid those who wanted to learn to speak, read and write English.

FY 12-13 Accomplishments

- ✓ Organized, supervised and worked move to west wing..
- ✓ Organized, supervised and worked move to new facility.
- ✓ Tagged collection to accommodate new security system.
- ✓ Awarded FamilySearch Affiliate Library status
- ✓ FY12 March thru September vs. same period of best previous year saw increases of 73% in children's programming, 32% In circulation, new users 53%, and computer use 21%.

FY 13-14 Objectives

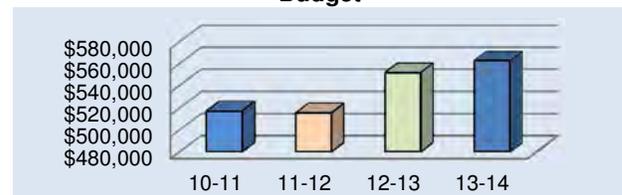
- ✓ Further develop genealogy collection and programming.
- ✓ Partner with educational institutions to develop win/win programs and projects for our customers and partners.
- ✓ Inventory Library furnishings and equipment.

Personnel

Division	10-11	11-12	12-13	13-14
Library Services	7.00	9.00	9.00	9.00
Total	7.00	9.00	9.00	9.00

FY12 saw the opening of the new facility and with it growth in every area of the library. With current staffing this is likely to level off.

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual ¹	12-13 Estimate	13-14 Target
Number of Items Circulated	117,495	150,635	170,400	176,300
Number of Library Visitors ²	157,567	81,987	101,400	106,400
Library Program Attendance	8,496	8,508	9,300	9,650
Adult Program Attendance	241	901	910	1,000
Teen Program Attendance	NA	87	200	250
Children Program Attendance	8,255	7,520	8,150	8,200
Literacy Student Hours	2,636.5	1,931	2,300	2,300
Interlibrary Loans	1,211	637	800	1,250

¹The Library was closed for six weeks during FY12. Interlibrary Loans were shut down for a longer period due to changes in move dates.

²Past door counts less reliable due to location of counter between restrooms and library interior.

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Target
Rate of Collection Turnover ¹	3	4	4	4
% of Collection Less Than 5 Years Old	30%	38%	38%	38%
Circulation Per Capita ²	4	6	6	6
% Increase (Decrease) in Literacy Program Student Hours	(9%)	(27%)	19%	0%
% Increase (Decrease) in Adult Program Attendance	(59%)	374% ³	1%	10%
% Increase (Decrease) in Children's Program Attendance	52%	38.4%	10%	1%
% of Citizens Rating Library Services as Good or Excellent	94%	Bi-annual survey	95%	Bi-annual survey

1 - The number of times each item would have circulated if circulation had been spread evenly throughout the entire collection.

2 - Calculated with the City of Huntsville's adjusted population.

Our Purpose

The purpose of Building Services is to provide safe, comfortable, and well-maintained city-owned buildings and facilities so that City employees are supplied with a safe environment that allows them to be as efficient as possible in their service to the citizens of Huntsville.

Description of our Services

Building Services is responsible for the maintenance, repair, and improvements to all city-owned buildings and facilities. Building Services also performs internal projects, community projects, and oversees contractual projects.

FY 12-13 Accomplishments

- ✓ Purchased office restrooms
- ✓ Replaced Visitor Center Porch
- ✓ Painted the Wynne Home
- ✓ Completed new IT Building at the Service Center
- ✓ Completed Visitor Center Bathroom makeover
- ✓ Completed police department flooring

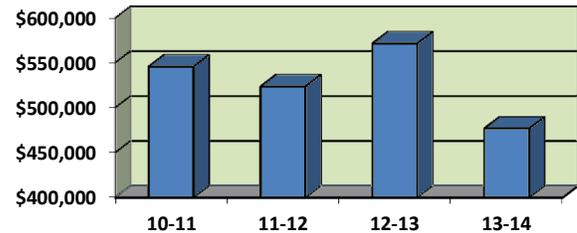
FY 13-14 Department Objectives

- ✓ Small conference room makeover at Service Center
- ✓ Reopen Fire station 2
- ✓ Complete Fire station 1 door project
- ✓ New software system for new library's HVAC controls

Personnel

Division	10-11	11-12	12-13	13-14
Building Services	3.00	3.00	2.00	2.00
Total	3.00	3.00	2.00	2.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Total Square Footage of Buildings and Facilities Maintained	227,443	227,443	252,443	252,443
Number of Building and Facilities Maintained	67	67	69	70
Special Projects Completed	5	5	5	5

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Target
% of Non-Emergency Service Calls Responded to Within 3 Days	95%	95%	95%	95%
Customer Satisfaction	90%	90%	90%	90%
% of Emergency Service Calls Responded to Within 24 Hours	90%	90%	90%	95%

Our Purpose

The purpose of Parks Maintenance is to provide quality maintenance of City-owned parks, cemeteries, and recreational facilities to citizens and visitors so they can enjoy and safely utilize park facilities.

Description of our Services

Parks Maintenance is responsible for maintaining the City parks, baseball, softball, soccer and other recreation-related facilities, such as the Aquatic Center and the Martin Luther King Center, and the Oakwood Cemetery. Major City-owned parks include Eastham-Thomason Park, Kate Barr Ross Park and Emancipation Park. Other pocket or neighborhood parks are scattered throughout the City. Parks Maintenance also provides grounds keeping services at City facilities such as City Hall, the City Service Center, the Huntsville Police Department, and the Huntsville Public Library.

FY 12-13 Accomplishments

- ✓ Opened new basketball court at Kate Barr Ross Park
- ✓ Opened new restroom/ concession stand at KBR Park
- ✓ Splash pad at Eastham-Thomason Park
- ✓ Replaced scoreboard at Josey ball field
- ✓ Installed historical marker for Sam Houston 's Steamboat House

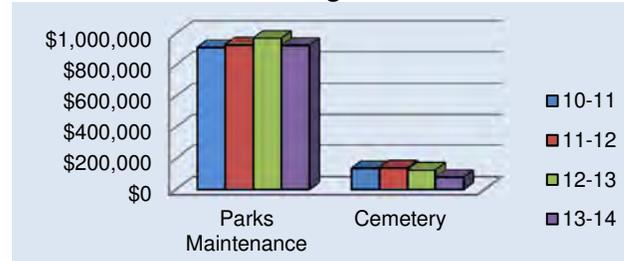
FY 13-14 Objectives

- ✓ Continue to reach mowing schedule goals
- ✓ Finish new baseball field at Kate Barr Ross Park
- ✓ Continue to improve trail system
- ✓ Install granite path at cemetery to Jesus statue
- ✓ Install new infield Josey Softball Field

Personnel

Division	10-11	11-12	12-13	13-14
Parks Maintenance	16.16	16.16	16.16	11.66
Cemetery	2.00	2.00	2.00	1.00
Total	18.16	18.16	18.16	12.66

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Acres of Parks/Grounds Maintained	414	414	414	414
Tons of Trash Removed	633.96	596.81	575	400
Number of Play Ground Safety Inspections Performed	144	144	144	144
Hours Spent Maintaining Existing Parks/Recreation Facilities	22,878	23,117	24,000	19,000
Hours Spent Providing Improvements to Parks/Recreation Facilities	813	562	1,900	1,900
Hours Spent Assisting Other Departments with Special Projects	2,914.5	3424.5	1,000	1,000

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
% of Park Maintenance Completed On-Schedule	81%	81%	80%	80%
% of Time Spent Improvements to Parks/Recreation Facilities	3.5%	2.4%	15%	15%
% of Time Spent on Special Projects (not maintenance related)	12.7%	12.9%	5%	5%
% of Citizens Rating Parks Maintenance Services as Good or Excellent	100%	Bi-annual survey	90%	Bi-annual survey



**Adopted Budget
FY 2013-14
Public Safety**

Account	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
101 550 Public Safety Administration					
Salaries/Other Pay/Benefits	\$ 181,928	\$ 174,679	\$ 186,165	\$ 186,164	\$ 183,184
Supplies	\$ 1,060	\$ 524	\$ 2,000	\$ 1,068	\$ 2,400
Maintenance of Equipment	\$ 32	\$ 117	\$ 500	\$ 241	\$ 500
Services and Utilities	\$ 474,700	\$ 529,899	\$ 527,574	\$ 523,853	\$ 658,366
Total Public Safety Administration	\$ 657,720	\$ 705,220	\$ 716,239	\$ 711,327	\$ 844,450
101 551 Police Services					
Salaries/Other Pay/Benefits	\$ 3,751,150	\$ 3,569,579	\$ 3,759,852	\$ 3,647,034	\$ 3,943,607
Supplies	\$ 237,956	\$ 261,000	\$ 279,925	\$ 238,253	\$ 269,144
Maintenance of Equipment	\$ 48,756	\$ 50,612	\$ 58,261	\$ 58,261	\$ 56,069
Services and Utilities	\$ 55,896	\$ 62,673	\$ 75,101	\$ 63,363	\$ 76,520
Insurance/Sundry/Elections	\$ -	\$ -	\$ -	\$ -	\$ -
Programs/Projects	\$ 269	\$ -	\$ 500	\$ 384	\$ 500
Capital Outlays	\$ -	\$ -	\$ 1,472	\$ 10,713	\$ 99,835
Interfund Charges/Transfers Out	\$ 17,580	\$ 145,890	\$ 11,300	\$ 11,300	\$ 12,000
Total Police Services	\$ 4,111,608	\$ 4,089,755	\$ 4,186,411	\$ 4,029,308	\$ 4,457,675
101 552 Fire Services					
Salaries/Other Pay/Benefits	\$ 999,589	\$ 899,592	\$ 1,150,923	\$ 1,093,852	\$ 1,196,678
Supplies	\$ 82,314	\$ 76,192	\$ 87,420	\$ 55,026	\$ 85,052
Maintenance of Equipment	\$ 38,837	\$ 55,761	\$ 52,374	\$ 38,104	\$ 62,374
Services and Utilities	\$ 27,536	\$ 16,286	\$ 47,935	\$ 28,405	\$ 75,585
Programs/Projects	\$ 1,631	\$ 7,854	\$ 2,875	\$ 2,440	\$ 3,000
Capital Outlays	\$ -	\$ 36,305	\$ 9,898	\$ 9,898	\$ -
Total Fire Services	\$ 1,149,908	\$ 1,091,990	\$ 1,351,425	\$ 1,227,724	\$ 1,422,689
611 554 Police Forfeiture SRF					
Supplies	\$ -	\$ -	\$ 5,000	\$ 187	\$ -
Services and Utilities	\$ 7,680	\$ 3,840	\$ 5,760	\$ 4,800	\$ 5,760
Insurance/Sundry/Elections	\$ -	\$ -	\$ 48,814	\$ 3,623	\$ 40,000
Capital Outlays	\$ -	\$ -	\$ 26,186	\$ -	\$ -
Others	\$ -	\$ -	\$ -	\$ 26,186	\$ -
Total Police Forfeiture SRF	\$ 7,680	\$ 3,840	\$ 85,760	\$ 34,796	\$ 45,760
612 555 School Resource Officers					
Salaries/Other Pay/Benefits	\$ 405,166	\$ 384,860	\$ 443,265	\$ 443,264	\$ 446,148
Supplies	\$ 16,919	\$ 31,636	\$ 24,184	\$ 24,183	\$ 28,250
Maintenance of Equipment	\$ 2,711	\$ 3,556	\$ 2,650	\$ 2,649	\$ 3,200
Services and Utilities	\$ 7,545	\$ 6,667	\$ 8,123	\$ 8,122	\$ 10,740
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ 31,000	\$ -	\$ -	\$ -	\$ -
Others	\$ 17,679	\$ 21,429	\$ 21,964	\$ 21,964	\$ 20,214
Total School Resource Officers	\$ 481,020	\$ 448,148	\$ 500,186	\$ 500,183	\$ 508,552
614 559 Police Grants					
Supplies	\$ -	\$ 15,781	\$ 159	\$ 158	\$ -
Services and Utilities	\$ 1,149	\$ -	\$ -	\$ -	\$ -
Programs/Projects	\$ 165,479	\$ 40,424	\$ 85,448	\$ 84,462	\$ 65,000
Others	\$ -	\$ -	\$ -	\$ 5,128	\$ -
Total Police Grants	\$ 166,628	\$ 56,205	\$ 85,607	\$ 89,748	\$ 65,000

City of Huntsville

Adopted Budget

FY 2013-14

Public Safety



Account	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
Public Safety Totals	\$ 6,574,563	\$ 6,395,158	\$ 6,925,628	\$ 6,593,086	\$ 7,344,126

Our Purpose

The purpose of the Huntsville Police Department is to provide police services, general assistance, and educational opportunities to the citizens of Huntsville so that they feel safe and well protected from crime and disorder.

Description of our Services

The Huntsville Police Department provides law enforcement services to the citizens of Huntsville. The Uniformed Services

Division responds to calls for service, conducts proactive preventative patrols, enforces traffic laws and investigates motor vehicle crashes. Uniformed Services also provides School Resource Officer services to all HISD Campuses. Additional services include Animal Control and Parking Enforcement.

The Support Services Division conducts criminal investigations, undercover narcotics investigations and manages sex offender registration programs. Support Services also provides community oriented programs, coordinates departmental training, enforces local codes and manages departmental records, information and reception services.

FY 12-13 Accomplishments

- ✓ Continued Grant for Crime Victim Coordinator
- ✓ Expanded use of Social Media
- ✓ Updated Alarm Ordinance and Animal Ordinance
- ✓ On schedule with accreditation process through TPCA Best Practices Program
- ✓ Updated Patrol/Records area with new flooring
- ✓ Streamlined CID Case Review Procedures
- ✓ Implementation of HPD Honor Guard
- ✓ Updated FTO Program
- ✓ More community involvement by our officers
- ✓ Partial implementation and streamlining of new ICVS procedures
- ✓ Updated Technology in Training Room

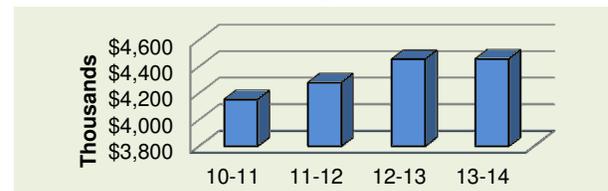
FY 13-14 Objectives

- ✓ Continue implementation and expansion of ICVS procedures
- ✓ Complete accreditation process through TPCA Best Practices Program
- ✓ Reinstate Traffic Officer Positions if manpower allows
- ✓ Update technology in Interview Room
- ✓ Implementation of Automatic Fingerprint Identification Systems through grant funds
- ✓ Explore minor upgrades to uniform, i.e. hash marks, collar brass, slight badge redesign.
- ✓ Explore Inter-Agency Agreement with Attorney General Child Exploitation Unit

Personnel

Division	10-11	11-12	12-13	13-14
Sworn Police Officers	55.00	55.00	57.00	58.00
Civilian Personnel	7.00	7.00	8.00	8.00
Total Personnel	62.00	62.00	65.00	66.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Number of Calls for Service Responded to by Police Department	52,013	47,945	41,696	42,947
Citizen Requested	18,260	17,633	17,068	17,580
Officer Initiated	26,889	23,812	19,308	19,887
Multiple Officer Incidents	6,864	6,500	5,320	5,480
Number of Arrests Made	2,401	2,272	2,124	2,188
Adult	2,312	2,202	2,064	2,126
Juvenile	89	70	60	62
Number of Citations Issued	7,854	6,931	4,340	4,470
Number of Accidents	907	886	928	956
Number of Offenses/Incidents Reported	3,746	3,298	3,124	3,218
Number of Offenses Cleared by Investigation	2,602	2,554	2,248	2,315
Number of Calls Responded to by School Resource Officers	1,560	1,447	1,440	1,483
Number of Complaints Investigated by Animal Control Officer	1,017	766	644	663
Number of Community Service Programs Conducted	57	39	32	34

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
% of Citizens Rating Police Department Services as Good or Excellent	89%	Bi-annual survey	90%	Bi-annual survey
% of Citizens Rating Animal Control Services as Good or Excellent	71%	Bi-annual survey	75%	Bi-annual survey

Our Purpose

The purpose of the Huntsville Fire Department is to provide fire suppression, prevention, and educational services to the citizens of Huntsville and Walker County so they can live and work in a safe environment where loss of life and property due to fire is reduced.

Description of our Services

The Huntsville Fire Department protects the citizens of Huntsville and their property through fire control and suppression activities, hazardous material incident response, and through support of on-scene emergency medical services (EMS) operations. The Department also enhances the quality of life of our citizens through a comprehensive program of educational services directed toward fire prevention and public awareness.

FY 12-13 Accomplishments

- ✓ Applied and successfully received from FEMA four (4) additional full-time firefighters, bringing total paid staffing to sixteen (16)
- ✓ Added two (2) overhead carports to protect fire equipment from weather conditions. One (1) carport at Station #1 for HAZMAT Truck/Trailer. One (1) carport at Station #4 for Dive Truck and 6x6 Military Tank Truck.
- ✓ Training Certifications – 33 firefighters, both paid and volunteer, have advanced in certification levels, Basic, Intermediate and Advanced firefighting skills. Instructor I-III, Investigations, ECA and EMT Medical Training, and Driver Operator courses.
- ✓ Public Education – Since the 2011 Wildfire season, the HFD has increased public awareness in the area of protecting citizens from the effects of wildfires. Programs such as Ready-Set-Go and Firewise Community program. Successfully received the first Firewise Community award within the City of Huntsville.

FY 13-14 Objectives

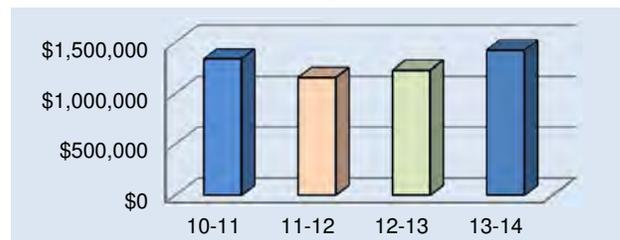
- ✓ Repair Station #2 that was flooded from heavy rains and add one (1) ambulance from Walker County EMS.
- ✓ Training advancements to certify four (4) additional firefighters in Public Safety Diving, four (4) in Driver Operator course, two (2) in full sale exercises through the EMC program, and send six (6) to HAZMAT Training.
- ✓ Continue with fire mitigations programs within the identity area of the City. Supported by TFS grants when available
- ✓ Apply for funding the FEMA Grant for a Fast Attach one (1) ton Brush Truck

Personnel

Division	10-11	11-12	12-13	13-14
Fire Department ¹	12.00	12.00	13.00	16.00
Total	12.00	12.00	13.00	16.00

¹Apply and successfully receive funding through FEMA-SAFER grant for staffing

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Number of Calls responded to by Fire Department	1,501	1,225	1,560	1,600
Inside City Limits	986	880	900	1,000
Outside City Limits	515	345	660	600
Number of Main Alarms Answered	185	160	190	220
Inside City Limits	88	81	85	100
Outside City Limits	97	79	105	120
Number of Burning Permits Issued	394	926	1,000	1,200
Number of Inspections Conducted	184	169	190	220
Number of Presentations Made	119	80	90	100

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
Number of Buildings Inspected as a % of Total Buildings	23%	23%	23%	35%
Average Number of Training Hours by Each Firefighter (both paid and volunteer)	6,029	5,202	5,000	6,000
% of Citizens Rating Fire Department Services as Good or Excellent	94%	Bi-annual survey	90%	Bi-annual survey

City of Huntsville

Adopted Budget
FY 2013-14

Public Works



Account	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
101 320 Public Works Administration					
Salaries/Other Pay/Benefits	\$ 153,669	\$ 148,535	\$ 167,189	\$ 167,189	\$ 168,829
Supplies	\$ 3,939	\$ 2,190	\$ 3,000	\$ 2,722	\$ 3,000
Services and Utilities	\$ 8,027	\$ 7,268	\$ 9,570	\$ 8,334	\$ 8,993
Total Public Works Administration	\$ 165,635	\$ 157,993	\$ 179,759	\$ 178,245	\$ 180,822
603 323 Streets					
Salaries/Other Pay/Benefits	\$ 978,505	\$ 925,106	\$ 1,020,777	\$ 955,588	\$ 1,010,024
Supplies	\$ 115,498	\$ 134,405	\$ 146,626	\$ 105,723	\$ 169,572
Maintenance of Structures	\$ 786,168	\$ 528,680	\$ 748,144	\$ 687,763	\$ 743,438
Maintenance of Equipment	\$ 68,867	\$ 96,908	\$ 70,500	\$ 57,006	\$ 90,500
Services and Utilities	\$ 255,858	\$ 265,548	\$ 296,864	\$ 265,446	\$ 326,768
Programs/Projects	\$ 2,898	\$ 1,707	\$ 15,000	\$ 7,183	\$ 15,000
Capital Outlays	\$ -	\$ 16,922	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Streets	\$ 2,207,795	\$ 1,969,277	\$ 2,297,911	\$ 2,078,708	\$ 2,355,302
220 360 Surface Water Plant					
Others	\$ 3,975,727	\$ 3,640,629	\$ 3,976,300	\$ 3,848,880	\$ 3,618,700
Total Surface Water Plant	\$ 3,975,727	\$ 3,640,629	\$ 3,976,300	\$ 3,848,880	\$ 3,618,700
220 361 Water Production					
Salaries/Other Pay/Benefits	\$ 269,021	\$ 166,520	\$ 196,799	\$ 176,752	\$ 176,943
Supplies	\$ 93,810	\$ 89,954	\$ 121,489	\$ 121,489	\$ 104,100
Maintenance of Structures	\$ 213,572	\$ 103,546	\$ 127,000	\$ 67,494	\$ 127,000
Maintenance of Equipment	\$ 6,787	\$ 7,616	\$ 10,000	\$ 4,863	\$ 10,000
Services and Utilities	\$ 460,454	\$ 318,516	\$ 454,275	\$ 407,735	\$ 428,890
Capital Outlays	\$ -	\$ 10,775	\$ -	\$ -	\$ -
Total Water Production	\$ 1,043,644	\$ 696,927	\$ 909,563	\$ 778,332	\$ 846,933
220 362 Water Distribution					
Salaries/Other Pay/Benefits	\$ 522,865	\$ 672,190	\$ 753,758	\$ 686,974	\$ 743,485
Supplies	\$ 115,694	\$ 77,981	\$ 119,500	\$ 100,606	\$ 121,300
Maintenance of Structures	\$ 201,550	\$ 237,727	\$ 275,000	\$ 237,039	\$ 290,000
Maintenance of Equipment	\$ 59,285	\$ 77,856	\$ 90,128	\$ 90,128	\$ 102,800
Services and Utilities	\$ 5,187	\$ 30,350	\$ 20,161	\$ 16,833	\$ 36,650
Capital Outlays	\$ 33,132	\$ 8,383	\$ -	\$ -	\$ -
Total Water Distribution	\$ 937,714	\$ 1,104,488	\$ 1,258,547	\$ 1,131,580	\$ 1,294,235
221 363 Wastewater Collection					
Salaries/Other Pay/Benefits	\$ 591,576	\$ 502,593	\$ 534,510	\$ 490,382	\$ 528,325
Supplies	\$ 72,183	\$ 100,978	\$ 114,196	\$ 73,461	\$ 107,330
Maintenance of Structures	\$ 186,326	\$ 313,698	\$ 160,000	\$ 147,159	\$ 220,000
Maintenance of Equipment	\$ 24,511	\$ 33,216	\$ 33,000	\$ 28,834	\$ 35,500
Services and Utilities	\$ 81,388	\$ 71,477	\$ 94,432	\$ 64,455	\$ 82,628
Capital Outlays	\$ -	\$ 27,100	\$ 38,000	\$ 1,085	\$ -
Interfund Charges/Transfers Out	\$ 10,000	\$ 28,000	\$ -	\$ -	\$ -
Others	\$ -	\$ -	\$ -	\$ -	\$ -
Total Wastewater Collection	\$ 965,984	\$ 1,077,061	\$ 974,138	\$ 805,377	\$ 973,783
221 364 A J Brown WW Treatment Plant					
Salaries/Other Pay/Benefits	\$ 234,283	\$ 222,294	\$ 239,043	\$ 227,024	\$ 239,887
Supplies	\$ 48,603	\$ 44,670	\$ 58,561	\$ 49,574	\$ 53,911
Maintenance of Structures	\$ 103,343	\$ 296,980	\$ 83,300	\$ 78,822	\$ 100,200



Adopted Budget
FY 2013-14
Public Works

Account	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
Maintenance of Equipment	\$ 5,585	\$ 9,056	\$ 11,800	\$ 8,662	\$ 12,500
Services and Utilities	\$ 214,211	\$ 268,853	\$ 278,075	\$ 223,779	\$ 278,510
Capital Outlays	\$ 69,815	\$ -	\$ -	\$ -	\$ -
Total A J Brown WW Treatment Plant	\$ 675,840	\$ 841,853	\$ 670,779	\$ 587,861	\$ 685,008
221 365 N B Davidson WW Treatment Plant					
Salaries/Other Pay/Benefits	\$ 203,512	\$ 196,731	\$ 214,453	\$ 214,849	\$ 205,152
Supplies	\$ 13,557	\$ 24,304	\$ 22,750	\$ 17,474	\$ 23,350
Maintenance of Structures	\$ 42,337	\$ 47,068	\$ 53,100	\$ 52,914	\$ 55,100
Maintenance of Equipment	\$ 4,996	\$ 4,414	\$ 5,000	\$ 1,840	\$ 5,900
Services and Utilities	\$ 106,406	\$ 104,583	\$ 111,934	\$ 93,436	\$ 125,440
Total N B Davidson WW Treatment Plant	\$ 370,808	\$ 377,100	\$ 407,237	\$ 380,512	\$ 414,942
221 366 Robinson Creek WW Treatment Plant					
Salaries/Other Pay/Benefits	\$ 193,302	\$ 187,529	\$ 202,168	\$ 183,526	\$ 202,076
Supplies	\$ 21,138	\$ 21,839	\$ 25,481	\$ 19,727	\$ 23,600
Maintenance of Structures	\$ 74,328	\$ 59,915	\$ 197,150	\$ 195,636	\$ 74,000
Maintenance of Equipment	\$ 3,637	\$ 3,476	\$ 4,500	\$ 2,495	\$ 4,500
Services and Utilities	\$ 212,326	\$ 194,328	\$ 235,695	\$ 203,785	\$ 246,630
Capital Outlays	\$ 27,945	\$ -	\$ 64,000	\$ 15,469	\$ -
Total Robinson Creek WW Treatment Plant	\$ 532,675	\$ 467,086	\$ 728,994	\$ 620,637	\$ 550,806
221 367 Environmental Services					
Salaries/Other Pay/Benefits	\$ 178,815	\$ 169,221	\$ 177,287	\$ 174,771	\$ 176,864
Supplies	\$ 23,968	\$ 24,506	\$ 30,275	\$ 30,274	\$ 28,500
Maintenance of Structures	\$ 167	\$ 300	\$ 200	\$ 128	\$ 200
Maintenance of Equipment	\$ 1,293	\$ 1,940	\$ 1,600	\$ 1,235	\$ 1,600
Services and Utilities	\$ 45,460	\$ 46,725	\$ 49,558	\$ 49,558	\$ 50,589
Total Environmental Services	\$ 249,704	\$ 242,692	\$ 258,920	\$ 255,966	\$ 257,753
220 368 Meter Reading					
Salaries/Other Pay/Benefits	\$ 193,932	\$ 169,192	\$ 181,255	\$ 177,578	\$ 176,535
Supplies	\$ 11,896	\$ 9,399	\$ 16,900	\$ 9,111	\$ 14,800
Maintenance of Equipment	\$ 3,247	\$ 1,103	\$ 3,000	\$ 1,028	\$ 2,000
Services and Utilities	\$ 869	\$ 832	\$ 2,065	\$ 437	\$ 1,590
Total Meter Reading	\$ 209,944	\$ 180,526	\$ 203,220	\$ 188,153	\$ 194,925
224 373 Commercial Collection					
Salaries/Other Pay/Benefits	\$ 316,572	\$ 292,786	\$ 303,251	\$ 304,163	\$ 300,394
Supplies	\$ 119,611	\$ 130,852	\$ 133,877	\$ 129,773	\$ 141,840
Maintenance of Equipment	\$ 120,305	\$ 94,512	\$ 103,500	\$ 69,369	\$ 103,500
Services and Utilities	\$ 6,915	\$ 346	\$ 1,050	\$ 595	\$ 1,050
Capital Outlays	\$ -	\$ 6,708	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Total Commercial Collection	\$ 563,402	\$ 625,204	\$ 541,678	\$ 503,900	\$ 546,784
224 374 Solid Waste Disposal					
Salaries/Other Pay/Benefits	\$ 521,332	\$ 519,352	\$ 546,371	\$ 535,633	\$ 509,280
Supplies	\$ 158,793	\$ 152,412	\$ 177,462	\$ 165,942	\$ 189,692
Maintenance of Structures	\$ 23,934	\$ 9,078	\$ 12,500	\$ 11,762	\$ 12,500
Maintenance of Equipment	\$ 105,609	\$ 79,983	\$ 139,753	\$ 135,426	\$ 102,000
Services and Utilities	\$ 710,815	\$ 745,608	\$ 838,250	\$ 740,967	\$ 816,800
Programs/Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlays	\$ -	\$ -	\$ 20,000	\$ 17,427	\$ -



Adopted Budget
FY 2013-14
Public Works

Account	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
Interfund Charges/Transfers Out	\$ -	\$ 13,000	\$ -	\$ -	\$ -
Others	\$ -	\$ -	\$ 32,000	\$ 30,450	\$ -
Total Solid Waste Disposal	\$ 1,520,483	\$ 1,519,433	\$ 1,766,336	\$ 1,637,608	\$ 1,630,272
224 375 Residential Collection					
Salaries/Other Pay/Benefits	\$ 401,443	\$ 365,095	\$ 404,418	\$ 343,751	\$ 370,169
Supplies	\$ 112,226	\$ 102,174	\$ 226,620	\$ 111,810	\$ 136,620
Maintenance of Structures	\$ 1,000	\$ -	\$ 1,000	\$ 752	\$ 1,000
Maintenance of Equipment	\$ 92,888	\$ 93,231	\$ 89,995	\$ 78,467	\$ 90,000
Services and Utilities	\$ 75	\$ -	\$ 595	\$ 595	\$ 590
Capital Outlays	\$ -	\$ -	\$ 270,000	\$ -	\$ -
Total Residential Collection	\$ 607,632	\$ 560,501	\$ 992,628	\$ 535,376	\$ 598,379
224 377 Recycling					
Salaries/Other Pay/Benefits	\$ 45,320	\$ 39,613	\$ 46,240	\$ 47,222	\$ 44,321
Supplies	\$ 64,130	\$ 72,026	\$ 95,818	\$ 74,436	\$ 45,110
Maintenance of Equipment	\$ 4,393	\$ 3,184	\$ 8,000	\$ 5,902	\$ 8,000
Services and Utilities	\$ 1,419	\$ 1,821	\$ 2,175	\$ 1,397	\$ 2,175
Insurance/Sundry/Elections	\$ 3,699	\$ 3,074	\$ 3,000	\$ 2,489	\$ 3,000
Programs/Projects	\$ 186,870	\$ 6,019	\$ 10,000	\$ 1,976	\$ 3,500
Total Recycling	\$ 305,831	\$ 125,736	\$ 165,233	\$ 133,421	\$ 106,106
603 382 Street Sweeping					
Salaries/Other Pay/Benefits	\$ 66,990	\$ 57,000	\$ 60,205	\$ 59,281	\$ 59,129
Supplies	\$ 12,306	\$ 10,219	\$ 15,765	\$ 10,101	\$ 15,980
Maintenance of Equipment	\$ 14,009	\$ 17,960	\$ 15,000	\$ 8,629	\$ 18,000
Total Street Sweeping	\$ 93,305	\$ 85,179	\$ 90,970	\$ 78,010	\$ 93,109
603 384 Drainage Maintenance					
Salaries/Other Pay/Benefits	\$ 187,840	\$ 185,652	\$ 204,877	\$ 181,234	\$ 182,904
Supplies	\$ 14,699	\$ 14,447	\$ 21,324	\$ 10,625	\$ 18,572
Maintenance of Structures	\$ 9,774	\$ 25,918	\$ 25,000	\$ 16,183	\$ 25,000
Maintenance of Equipment	\$ 7,643	\$ 8,375	\$ 7,300	\$ 1,430	\$ 7,300
Services and Utilities	\$ 1,090	\$ 788	\$ 1,760	\$ -	\$ 750
Total Drainage Maintenance	\$ 221,047	\$ 235,179	\$ 260,261	\$ 209,473	\$ 234,526
101 389 Garage/Fleet Services					
Salaries/Other Pay/Benefits	\$ 482,875	\$ 450,501	\$ 495,314	\$ 471,073	\$ 467,481
Supplies	\$ 51,920	\$ 45,195	\$ 59,580	\$ 51,319	\$ 50,434
Maintenance of Equipment	\$ 20,646	\$ 25,143	\$ 31,000	\$ 26,185	\$ 27,000
Services and Utilities	\$ 3,887	\$ 9,515	\$ 11,509	\$ 4,308	\$ 29,154
Capital Outlays	\$ -	\$ 10,324	\$ 4,200	\$ 4,095	\$ -
Total Garage/Fleet Services	\$ 559,329	\$ 540,678	\$ 601,603	\$ 556,979	\$ 574,069
Public Works Totals	\$ 15,206,498	\$ 14,447,543	\$ 16,284,077	\$ 14,509,019	\$ 15,156,454

Our Purpose

The purpose of Street Services is to provide maintenance and construction of the City of Huntsville's street infrastructure and storm-water collection system and keep the streets and storm-water collection system clean of debris so that the Citizens of Huntsville can have a clean, safe and drivable transportation system and that storm-water is conveyed away from their homes and businesses.

Description of our Services

The Streets Division is responsible for maintaining the over 142 miles of public streets in the City of Huntsville. Street Services target on a rotating basis approximately 14 centerline miles of

public streets for maintenance annually. The Streets Division is responsible for the construction of new street infrastructure, sidewalks, and parking lots. The Streets Division maintains the City of Huntsville's roadway signage, pavement markings, traffic control devices, curbs, gutters, and public right-of-ways and is responsible for the maintenance of the infrastructure of the Huntsville Municipal Airport. The Drainage Maintenance Division is responsible for the construction and maintenance of the City of Huntsville's storm-water collection system. The Street Sweeping Division is responsible for the removal of grass, leaves, and other debris from the City of Huntsville's public streets and parking areas.

FY 12-13 Accomplishments

- ✓ Seal Coat 12.53 lane miles of City Streets
- ✓ Overlay 6.48 lane miles of City streets
- ✓ Crack Seal 17.18 miles of City streets

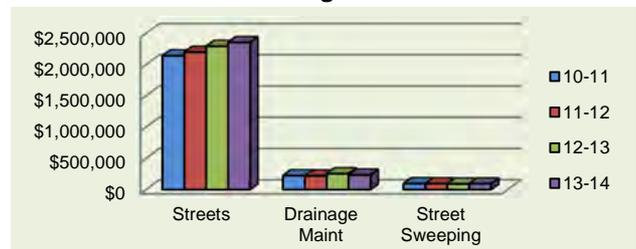
FY 13-14 Objectives

- ✓ Seal Coat 18.35 lane miles of City Streets
- ✓ Overlay 6.29 lane miles of City Streets
- ✓ Crack Seal 17.48 lane miles of City Streets

Personnel

Division	10-11	11-12	12-13	13-14
Streets	19.00	19.00	19.00	11.00
Drainage Maintenance	4.00	4.00	4.00	3.00
Street Sweeping	1.00	1.00	1.00	1.00
Total Personnel	24.00	24.00	24.00	15.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Number of Street Signs Made and Installed	560	550	600	600
Tons of Hot Mix Asphalt Concrete (HMAC) Used for Utility Cuts	190	425.4	500	500
Tons of HMAC Used for Street Failure Patches ¹	3,008.6	1,895.3	2,800	3,000
Tons of HMAC Used for Street Overlays	4,131.9	3037.82	3,970	3,300
Tons of HMAC Used for Special Projects ²	2,110.3	685.48	0	0
Lane Miles of Seal Coating of Existing Streets ³	11.22	14.04	13.1	18.35
Tons of Litter and Debris Removed from Public Right-of-Ways	59.3	216.8	200	200
Tons of Debris Removed from Public Drainage Ways	149.6	33.2	90	100
Tons of Debris Removed by Street Sweeper	727.3	656.3	700	800

1- The number of street failure patches required should decline over time as quality of streets improve.
 2- The number of special projects completed will vary depending on how many projects are funded by City Council each year.
 3- The frequency of seal coating of existing streets will vary depending on in-house special projects and weather conditions.

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
% of Annual Lane Mile Scheduled Maintenance Completed	99%	110%	100%	100%
% of Emergency Calls Responded to Within 4 Hours	100%	100%	100%	100%
% of Citizens Rating Street Maintenance Services as Good or Excellent	0%	Bi-annual survey	0%	Bi-annual survey
% of Citizens Rating Drainage Maintenance Services as Good or Excellent	0%	Bi-annual survey	0%	Bi-annual survey

Our Purpose

The purpose of Water Services is to provide an adequate supply of safe, affordable, and dependable drinking water to the utility customers of Huntsville in order to meet consumption, fire suppression and other community needs.

Description of our Services

The Divisions of Water Services are responsible for water production and treatment, water distribution, and meter reading. Services are provided in accordance with standards established and governed by the Environmental Protection

Agency (EPA) and the Texas Commission on Environmental Quality (TCEQ). The Water Production division operates seven water wells and two water production plants. This division is charged with providing potable water to the City of Huntsville. Duties include water well maintenance, motor and pump maintenance, and chemical treatment. Water Distribution division maintains approximately 200 miles of water distribution lines in the City of Huntsville and surrounding rural areas. This division is charged with line maintenance, line construction, water taps, fire hydrant maintenance, water line locates, and water line repair. Meter Reading division maintains approximately 10,587 water meters. This division is charged with meter maintenance, meter reading, and customer service.

FY 12-13 Accomplishments

- ✓ Continued Water Line Cleaning
- ✓ Changed out Elkins Lake meters
- ✓ Constructed Well 21 to replace Well 14
- ✓ Pressure washed 3MG Storage Tank at Palm Street
- ✓ Painted piping at Spring Lake per TCEQ color code
- ✓ Installed 20 Automatic Flush Valves

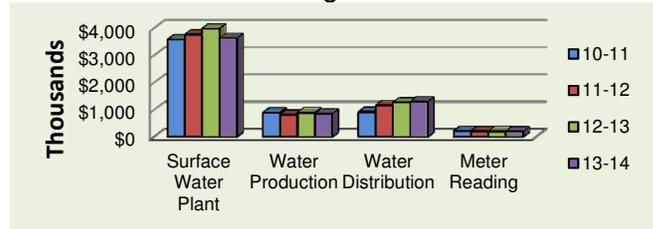
FY 13-14 Objectives

- ✓ Continue waterline cleaning program
- ✓ Continue meter change out program
- ✓ Continue painting fire hydrants
- ✓ Install additional automatic flush valves
- ✓ Continue to eliminate dead end lines
- ✓ Identify lines that need to be added to CIP for replacement

Personnel

Division	10-11	11-12	12-13	13-14
Surface Water Plant	-	-	-	-
Water Production	4.00	3.00	3.00	3.00
Water Distribution	10.00	13.00	13.00	13.00
Meter Reading	4.00	4.00	4.00	4.00
Total Personnel	18.00	20.00	20.00	20.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Customers Service Calls Performed by Meter Reading Crew	11,872	13,597	14,200	15,000
Number of Water Quality Samples Taken	4,200	4,200	4,200	4328
Total Gallons of Water Produced	2.7 billion	3.3 billion	2.8 billion	2.8 billion
Water Main Leaks Repaired	245	188	250	240
Number of Locates on the City's Underground Infrastructure	1,412	1,125	1,200	1,400
Average SCADA Call-outs Per Month	5	8	4	3
New Water Connections Installed	89	77	80	80
New Sewer Taps Installed	80	88	80	80
Number of Service Complaints Received	883	824	600	800

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
Service Complaints as a % of total Customer Accounts	0.01%	0.01%	0.01%	0.01%
% of Water Taps Completed Within 14 Days	100%	100%	100%	100%
Ratio of Repair Work Orders to Preventative Maintenance Work Orders - Water Plant	1 to 1	1 to 1	1 to 1	1 to 1
% of Citizens Rating Water Services as Good or Excellent	0%	Bi-annual survey	0%	Bi-annual survey

Our Purpose

The purpose of the Wastewater Services Division is to provide wastewater collection infrastructure and treatment capacity for the utility customers of Huntsville and the State of Texas in order to provide a clean and healthy waterway for domestic and recreational uses.

Description of our Services

Wastewater Services is responsible for the collection and treatment of the wastewater generated in Huntsville. The activities of this division are conducted within the guidelines of the Texas Commission on Environmental Quality (TCEQ), the Environmental Protection Agency (EPA), and local ordinances.

The Wastewater Collection Division is responsible for maintaining the collection system infrastructure including the

gravity sewer lines, manholes, and lift stations. The City of Huntsville uses a Supervisory Control and Data Acquisition (SCADA) computer system in the collection system for operational control and maintenance management. The computer system monitors various functions from the collection system, meter stations and lift stations.

The Wastewater Collection staff installs new service connections, cleans lines, and works to reduce inflow and infiltration (I&I) in the system.

The wastewater collected by the sewer system flows to and is treated at one of Huntsville's three wastewater treatment plants: AJ Brown Plant, N.B. Davidson Plant, and Robinson Creek Plant. The Wastewater Services Treatment staff is responsible for the operation and maintenance of each treatment facility. The City's wastewater treatment facilities play an integral role in the protection of our vital surface water resource by working to deliver quality effluent back to the environment.

FY 12-13 Accomplishments

- ✓ Continued to identify and repair problems in the sewer collection system
- ✓ Replaced weirs on both clarifiers at A.J. Brown WWTP
- ✓ Cleaned aeration basins at A.J. Brown WWTP
- ✓ Retro fit grit removal system at Robinson Creek WWTP (Pending)
- ✓ Replaced submersible pump at main lift station at Robinson Creek WWTP

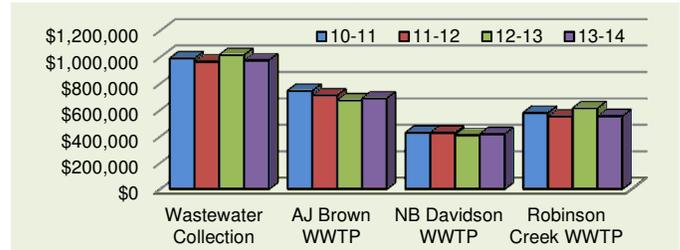
FY 13-14 Objectives

- ✓ Continue to identify and repair problems in the sewer collection system
- ✓ Rehab BOT lift station
- ✓ Rehab Elkins Lake Post Office Lift Station (CIP)
- ✓ Replace Generator at Elkins Lake Dam Lift Station

Personnel

Division	10-11	11-12	12-13	13-14
Wastewater Collection	11.00	9.00	9.00	9.00
AJ Brown WWTP	5.00	5.00	5.00	5.00
NB Davidson WWTP	4.00	4.00	4.00	4.00
Robinson Creek WWTP	4.00	4.00	4.00	4.00
Total Personnel	24.00	22.00	22.00	22.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Total Gallons of Wastewater Treated	1.35 billion	1.3 billion	1.35 billion	1.35 billion
Wastewater Work Orders Performed	111	111	136	125
Number of Manholes Inspected and Serviced	426	426	350	400
Man Hours Spent Locating Areas of Inflow and Infiltration	5,110	5,110	4,800	6,500
Average SCADA Call-outs Per Month	435	435	450	430
Service Request Completed	78	78	95	110
Approximate % of Solids Removed from Wastewater at Treatment Plants	98%	98%	98%	98%
Number of Service Complaints Received	133	133	100	130

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
Service Complaints as a % of total Customer Accounts	0.35%	0.35%	0.35%	.35%
Number of Sanitary Sewer Overflows	23	23	15	15
Ratio of Repair Work Orders to Preventative Maintenance Work Orders	2.0 to 1	2.0 to 1	2.0 to 1	2.0 to 1

Our Purpose

The purpose of Solid Waste & Recycling Services is to provide collection, disposal and recycling services to the citizens of Huntsville, Texas Department of Criminal Justice, Sam Houston State University, and areas throughout Walker County in order to have a clean and attractive environment.

Description of our Services

Solid Waste & Recycling Services is responsible for the collection and disposal of solid waste in accordance with standards established by the Texas Commission on Environmental Quality, the United States Environmental Protection Agency and City Ordinances.

The Commercial Collection division provides services for commercial customers through the use of dumpsters, open top roll off containers, and compacting roll off containers. The containers are maintained through an in-house container maintenance shop. The Solid Waste Disposal

division operates the solid waste transfer station, which is the collection point for all municipal waste for the City, TDCJ, SHSU, and other areas throughout Walker County. The collected waste is transferred to the Polk County Solid Waste Management Center Facility.

The Residential Waste division provides curbside garbage and recycling services to residential customers. Customers receive one garbage, one recycling collection each week or twice per week garbage collection services plus yard waste collection on the 1st, 3rd and 5th Wednesday of each month and heavy trash/large yard waste collection on the 2nd and 4th Wednesday of each month on a call in basis as part of their standard residential service. The Recycling Division encourages citizens to minimize waste through recycling and education. Programs such as the annual Trash Bash, E-Waste Recycling Day and partnerships with other organizations in Walker County, such as Walker County Proud Communities and Walker County Master Gardeners, to help keep our city clean and reduce the amount of disposed waste.

FY 12-13 Accomplishments

- ✓ Promoted waste minimization through composting, recycling and other methods of solid waste reduction to make disposal as efficient and cost effective through on-going expansion of Residential Curbside Recycling.
- ✓ Assisted 87 low income families and non-profit organizations by supplying construction materials from the Trash Into Plowshares (TIP) Warehouse Program; promote donations of construction and deconstruction materials.
- ✓ Provided regularly scheduled pickup of heavy debris/recyclables for over 7,000 residential customers and the clearance of 200 tons of vacant or substandard demolished structures through Building Inspections.
- ✓ Collected, transported and disposed of over 2,300 tons of sludge through interdepartmental agreement between Wastewater Division and Solid Waste Division.
- ✓ Promoted Electronics Recycling Day in coordination with State, local and private entities for the purpose of avoiding over 9 tons of electronics in the landfill.

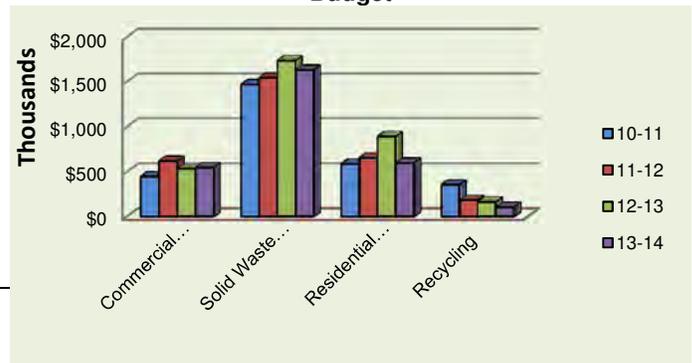
FY 13-14 Objectives

- ✓ Promote waste minimization through composting, recycling and other methods of solid waste reduction to make disposal as efficient and cost effective through on-going expansion of Residential Curbside Recycling.
- ✓ Assist low income families and non-profit organizations by supplying construction materials from the Trash Into Plowshares (TIP) Warehouse Program; promote donations of construction and deconstruction materials.
- ✓ Provide regularly scheduled pickup of heavy debris/recyclables for over 7,000 residential customers and the clearance of 100 tons of vacant or substandard demolished structures through Building Inspections.
- ✓ Collect, transport and dispose of over 2,000 tons of sludge through interdepartmental agreement between Wastewater Division and Solid Waste Division.
- ✓ Promoted Electronics Recycling Day in coordination with State, local and private entities for the purpose of avoiding over 10 tons of electronics in the landfill.

Personnel

Division	10-11	11-12	12-13	13-14
Commercial Collection	5.00	5.00	5.00	5.00
Solid Waste Disposal	9.00	9.00	9.00	9.00
Residential Collection	7.00	7.00	7.00	7.00
Recycling	1.00	1.00	1.00	1.00
Total Personnel	22.00	22.00	22.00	22.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Tons of Commercial Waste Collected	20,677	20,085	20,037	20,237
Tons of Residential Waste Collected	6,821	6,417	6,056	6,117
Tons of Waste Brought to Transfer Station	42,310	35,708	34,479	34,824
Tons of Waste Transferred to Polk County Landfill	39,251	35,055	35,439	35,794
Tons of Waste Recycled	3,218	6,635	7,134	7,205
Miles Traveled Collecting Commercial Waste	71,453	66,571	65,805	66,463
Miles Traveled Collecting Residential Waste	46,974	47,113	46,943	47,412
Miles Traveled Transferring Waste to Polk County Landfill	182,812	167,075	171,874	173,593

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
Service Complaints as a % of total Customer Accounts	.9%	1%	1%	1%
Ratio of Tons of Waste Transferred to Tons of Waste Recycled	7.45% to 1	18% to 1	18% to 1	18% to 1
% of Citizens Rating Solid Waste Services as Good or Excellent	87%	80%	80%	80%

Our Purpose

The purpose of Environmental Services is to provide professional information, accurate and reliable data, and industrial oversight to City of Huntsville citizens, staff, and regulatory agencies in order for them to make informed decisions, maintain regulatory compliance, and protect public health and the environment.

Description of our Services

The Environmental Services Division is responsible for monitoring Wastewater Treatment Plant effluent in

accordance with National Pollutant Discharge Elimination System (NPDES) permits for the City of Huntsville's three treatment plants. In addition, this division performs process control analysis to assist in wastewater operations. The Environmental Services Division also monitors the biological sanitary conditions of the drinking water system, administers the Industrial Pretreatment program, and develops and maintains the Industrial Storm Water Permits. These programs are administered in accordance with the standards established by the United States Environmental Protection Agency (EPA), Texas Commission on Environmental Quality (TCEQ), National Environmental Laboratory Accreditation Conference (NELAC), and City Ordinances.

FY 12-13 Accomplishments

- ✓ Received TCEQ approval on the permit renewal for discharge wastes at the Robinson Creek WWTP.
- ✓ Successfully implemented the additional analysis as required by our renewed permits at AJ Brown WWTP, NB Davidson WWTP and Robinson Creek WWTP.
- ✓ Provided reliable data and reporting efficiency for safe and compliant operation of City water/wastewater utility services.
- ✓ Efficiently completed all bacteriological monitoring/reporting and internal program quality control and assurance in accordance with the Safe Drinking Water Act and certification by the State of Texas as scheduled.
- ✓ Obtained renewal of NELAP accreditation of Microbiology Drinking Water Laboratory Program.

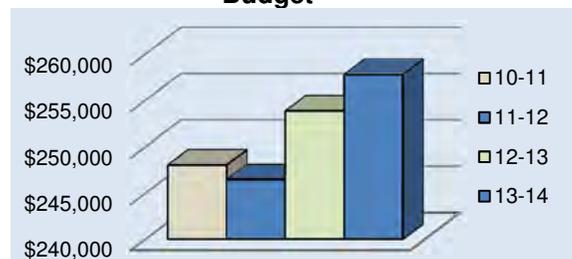
FY 13-14 Objectives

- ✓ Completed Streamlining Revisions to the Industrial User Pretreatment Program and submitted it the TCEQ for approval in 2012. Still waiting for final approval.
- ✓ Provide reliable data and reporting efficiency for safe and compliant operation of City water/wastewater utility services.
- ✓ Develop web-based Industrial User forms and information on City's web page
- ✓ Complete the 10th set of Lead and Copper sampling as part of the Texas Commission on Environmental Quality public drinking water monitoring program.
- ✓ Implement the new Cityworks Software System.
- ✓ Revise the Risk Management Plans for AJ Brown WWTP, Robinson Creek WWTP, Palm Street Water Plant and Spring Creek Water Plant.

Personnel

Division	10-11	11-12	12-13	13-14
Environmental Services	3.00	3.00	3.00	3.00
Total	3.00	3.00	3.00	3.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Number of Bacteriological Analysis of Drinking Water Samples Conducted	878	845	785	800
Number of Conventional Wastewater Pollutant Analysis Conducted (Biochemical Oxygen Demand [BOD], Carbonaceous BOD, Total Suspended Solids, Ammonia, Chlorine Residual, Dissolved Oxygen, pH)	2,160	2,800	3,165	3,165
Number of Wastewater Samples Collected	800	1,025	1,350	1,341
Number of Industrial Samples Collected	2	2	4	4
Number of Whole Effluent Toxicity (Bio-monitoring) Samples Analyzed by Contract Lab	33	33	42	30

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Target
% of Bacteriological Proficiency Tests Performed with Acceptable Scores of 90% or better with no false negatives	100%	100%	100%	100%
% of Discharge Monitoring Report Quality Assurance Proficiency Tests for Wastewater Analysis Performed with Acceptable Scores of 90% or better	100%	100%	100%	100%
Number of "Required Action" Result Received from EPA and TCEQ laboratory and pretreatment program audits and inspections	0	0	0	0

Our Purpose

The purpose of the Garage is to provide high quality maintenance for safe operation of City vehicles and equipment in a cost effective and timely manner.

Description of our Services

Garage Operations is responsible for maintaining safe, efficient, dependable vehicles and equipment for City departments; reviewing new vehicle and equipment specification; and providing recommendations on vehicle and equipment replacement schedules.

FY 12-13 Accomplishments

- ✓ Replaced mobile welding unit
- ✓ Replaced Service Truck and air compressor
- ✓ Expanded GPS to 30 more vehicles
- ✓ Increased preventive maintenance
- ✓ Purchased new Pegisys Scan Tool
- ✓ Hired 1 new Service technician
- ✓ All employees attended various training
- ✓ Fleet Manager attended Leadercast
- ✓ Fleet Manager and Senior Mechanic attended Police Fleet Expo

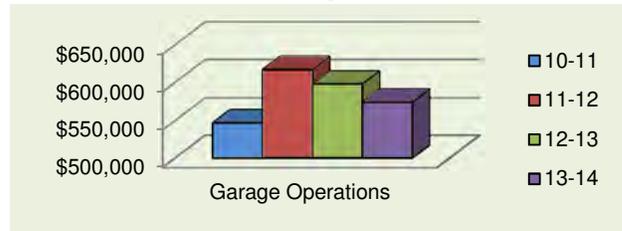
FY 13-14 Objectives

- ✓ Increase productivity and customer satisfaction
- ✓ Reduce Vehicle and Equipment down time
- ✓ Increase preventive maintenance
- ✓ Replace Welder in garage
- ✓ Increase Training for all employees
- ✓ Obtain space for secure Tool Room
- ✓ Repair leaking roof and replace insulation
- ✓ Fill vacant positions
- ✓ Cross train employees on various job duties
- ✓ Conduct a fleet review/audit to ensure City equipment is safe, right sized and right fit for operational efficiency. Update database and replacement schedule accordingly.

Personnel

Division	10-11	11-12	12-13	13-14
Warehouse	1.00	1.00	1.00	0.00
Garage Operations	7.00	7.00	7.00	6.00
Total	8.00	8.00	8.00	6.00

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Number of Vehicles and Equipment	732	742	745	732
Rolling Stock ¹	322	327	330	322
Non-rolling Stock ²	410	415	415	410
Fixed Asset to Mechanic Ratio (based on # of certified mechanics)	183:1	186:1	186:3	244.0
Number of Garage Work Orders Processed	2,416	2,453	2,475	2,400

1- Includes autos, trucks, vans, dump trucks, sanitation trucks, specialty equip., heavy equip., riding mowers, backhoes, tractors, and fire vehicles.
 2- Includes generators, trailers, implements, and small equipment.

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Target
% of Preventative Maintenance work orders completed	100%	100%	100%	100%



Adopted Budget
FY 2013-14

Tourism & Cultural Services

Account	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
618 840 Arts Center					
Salaries/Other Pay/Benefits	\$ 82,943	\$ 78,607	\$ 80,604	\$ 80,604	\$ 114,637
Supplies	\$ 6,688	\$ 8,103	\$ 8,868	\$ 7,800	\$ 8,968
Maintenance of Structures	\$ -	\$ 4,143	\$ 5,453	\$ 5,231	\$ -
Maintenance of Equipment	\$ 1,489	\$ 1,600	\$ 1,680	\$ 329	\$ 1,680
Services and Utilities	\$ 28,547	\$ 37,189	\$ 37,036	\$ 29,184	\$ 27,706
Insurance/Sundry/Elections	\$ -	\$ -	\$ -	\$ -	\$ -
Programs/Projects	\$ 15,112	\$ 34,423	\$ 33,000	\$ 31,329	\$ 29,700
Others	\$ 23,498	\$ 29,466	\$ 21,800	\$ 21,638	\$ 40,000
Total Arts Center	\$ 158,278	\$ 193,531	\$ 188,441	\$ 176,115	\$ 222,691
663 881 Tourism					
Salaries/Other Pay/Benefits	\$ 70,721	\$ 76,589	\$ 83,786	\$ 83,723	\$ 128,093
Supplies	\$ 3,933	\$ 16,550	\$ 28,700	\$ 23,435	\$ 29,300
Services and Utilities	\$ 232,895	\$ 81,681	\$ 28,585	\$ 24,626	\$ 38,810
Insurance/Sundry/Elections	\$ 163,168	\$ 114,550	\$ 124,500	\$ 103,824	\$ 125,100
Others	\$ 11,100	\$ 7,500	\$ 9,000	\$ 7,500	\$ 9,000
Total Tourism	\$ 481,817	\$ 296,871	\$ 274,571	\$ 243,109	\$ 330,303
663 882 Visitors Center					
Salaries/Other Pay/Benefits	\$ 63,257	\$ 63,597	\$ 87,982	\$ 71,521	\$ 76,460
Supplies	\$ 6,110	\$ 1,557	\$ 9,000	\$ 5,801	\$ 3,200
Maintenance of Structures	\$ -	\$ 3,953	\$ 5,000	\$ 2,551	\$ 3,000
Maintenance of Equipment	\$ 150	\$ -	\$ 200	\$ 9	\$ 500
Services and Utilities	\$ 10,154	\$ 8,303	\$ 14,700	\$ 12,019	\$ 15,520
Total Visitors Center	\$ 79,671	\$ 77,411	\$ 116,882	\$ 91,901	\$ 98,680
101 883 Gift Shop @ Visitors Center					
Salaries/Other Pay/Benefits	\$ 9,367	\$ 11,223	\$ 17,124	\$ 14,840	\$ 19,067
Supplies	\$ 57,812	\$ 57,438	\$ 58,697	\$ 58,696	\$ 64,150
Maintenance of Equipment	\$ 500	\$ -	\$ -	\$ -	\$ -
Services and Utilities	\$ 40,630	\$ 41,886	\$ 53,766	\$ 43,770	\$ 53,695
Total Gift Shop @ Visitors Center	\$ 108,309	\$ 110,547	\$ 129,587	\$ 117,307	\$ 136,912
665 884 Statue					
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Programs/Projects	\$ -	\$ -	\$ 3,575	\$ 601	\$ 3,575
Total Statue	\$ -	\$ -	\$ 3,575	\$ 601	\$ 5,075
101 886 Tourism					
Supplies	\$ 173	\$ 2,188	\$ 1,814	\$ 1,814	\$ 5,000
Services and Utilities	\$ -	\$ 12	\$ -	\$ -	\$ -
Insurance/Sundry/Elections	\$ -	\$ 143	\$ 320	\$ 319	\$ -
Total Tourism	\$ 173	\$ 2,343	\$ 2,134	\$ 2,133	\$ 5,000
Tourism & Cultural Services Totals	\$ 828,248	\$ 680,702	\$ 715,190	\$ 631,165	\$ 798,661

Our Purpose

The purpose of the Cultural Services Division is to operate a cultural facility and to provide opportunities to citizens and visitors to create and observe art and to share in the celebration of our community heritage.

Description of our Services

The Division of Cultural Services operates The Wynne Home Arts Center which provides an art gallery with rotating exhibits, field trips with activities for school children and other groups and individuals, classes and workshops, tours of the historic home, space for community activities and rentals, special events.

and receptions, visitor information and a sales gallery representing local artists.

Cultural Services, is responsible, through the Huntsville Arts Commission, for the development and monitoring of service contracts with local artists and organizations to conduct arts programs and projects designed to enhance the quality of life in Huntsville. Special beautification projects, the historical marker program, community partnerships such as the Huntsville Cultural District, and maintenance of City-owned art are also responsibilities of the division.

FY 12-13 Accomplishments

- ✓ Increased, by 12% (projected), participation in arts activities for citizens and visitors
- ✓ Planned and implemented a Latin Arts Festival for the community and visitors with grant support from the National Endowment for the Arts;
- ✓ Assisted 10 local arts organizations with funding support for projects; participated in 5 downtown and community activities
- ✓ Applied for an Arts Engagement in American Communities Award from NEA to support project featuring Jesús Moroles
- ✓ Received and dedicated the Texas Historical Commission marker for the Rogersville Historical Marker.

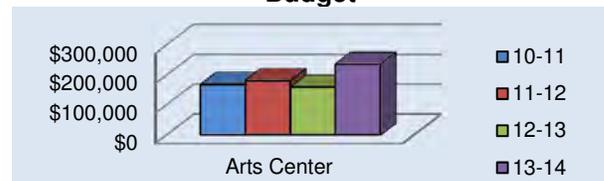
FY 13-14 Objectives

- ✓ Increase participation by 5% in all arts activities including classes, rotating exhibits and contracts
- ✓ Implement Arts Engagement in American Communities Project with grant award from the NEA (projected), and matching funds from Friends of the Wynne.
- ✓ Contract with 11 organizations and artists to provide arts and cultural projects; participate in a minimum of five community projects.
- ✓ Complete the signage project for the Huntsville Cultural District.
- ✓ Obtain historical marker for Bishop Ward College

Personnel

Division	10-11	11-12	12-13	13-14
Arts Center ¹	1.00	1.00	1.00	1.75
Total	1.00	1.00	1.00	1.75

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Number of Visitors to the Wynne Home	30,516	30,516	34,788	36,527
Estimated Number of Attendees at Arts and Cultural Events (Contracts)	65,887	38,273	42,100	44,205
Number of Events/Activities Held at Wynne Home	370	403	456	479
Number of Community Activities/Rentals	30	39	40	42

Measuring our Effectiveness

88Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
% Increase (Decrease) in Visitors to Wynne Home	10%	0%	14%	5%
% Increase (Decrease) in Attendance at Art/Cultural Events (Arts Contacts)	(16%)	(28%)	10%	5%
% Increase (Decrease) in Number of Events/Activities Held (offered by Wynne Home)	10%	9%	12%	5%
% Increase (Decrease) in Number of Community Activities/Rentals	10%	33%	3%	5%

Our Purpose

The Tourism Division is promotes the efficient use of Hotel/Motel Occupancy Tax revenue through the support of events and programs, thereby enhancing the tourism and hotel industry and visitors to the city. The purpose of the Gift Shop is to provide citizens and visitors to the city with Texas, City of Huntsville, and Sam Houston memorabilia.

Description of our Services

The Tourism Division promotes Huntsville as a tourist destination via advertising and brochures distributed through various media. The Visitor Center provides information on Huntsville to all visitors and encourages all guests to stop, shop, and stay within the city and Walker County. The purpose of the Gift Shop is to provide all visitors to the city with Texas, City of Huntsville, and Sam Houston memorabilia and other unique gift items.

FY 12-13 Accomplishments

- ✓ Millionth Signatures – Sam Houston Statue Visitor Center
- ✓ Texas Co-Op Shows AARP & Balloon Festival NM
- ✓ Texas Travel Counselors Fair
- ✓ SHSU Parent Orientation
- ✓ Dept. Director completed Destination Marketing Certification
- ✓ Workshop for Grant Recipient's
- ✓ Established a Facebook Campaign
- ✓ March Second Celebration
- ✓ Grew Visibility Through Social Media Awareness
- ✓ Dept. Director was elected President – Elect Forest Trail, received TACVB CEO Board Member nomination, and was elected President of the I-45 Corridor association
- ✓ 2012 TACVB Cooperative Marketing 1st Place
- ✓ 2012 TACVB Website 1st Place

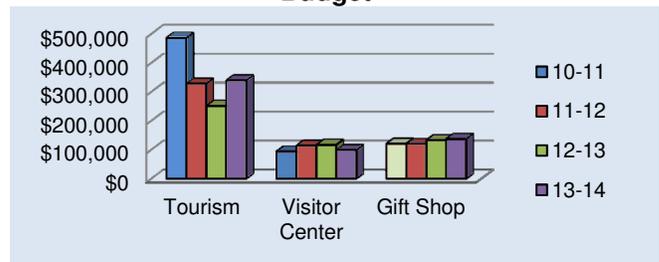
FY 13-14 Objectives

- ✓ Increase Volunteer Program
- ✓ Advertising Campaign – Picture Yourself
- ✓ Create a Tourism Buzz throughout the community (Tourism Awareness Program)
- ✓ Attend National Tourism Shows though Co-ops to increase Huntsville's awareness
- ✓ Tourism Mobile App
- ✓ Assist and Promote – Baptize Texan
- ✓ Create Marketing Plan for Statue 20th Anniversary
- ✓ Specialized Marketing to Increase Gift Shop Sales
- ✓ Increase visibility to overnight Tour Groups
- ✓ Establish Advertising Partnerships to maximize opportunities.

Personnel

Division	10-11	11-12	12-13	13-14
Tourism	1.00	1.00	1.00	2.00
Visitor Center	3.50	3.50	3.50	2.50
Gift Shop	-	-	-	1.00
Total	4.50	4.50	4.50	5.50

Budget



Our Workload

Workload Indicator	10-11 Actual	11-12 Actual	12-13 Estimate	13-14 Budget
Number of visitors to the Visitor Center	65,253	65,167	67,794	68,000
Number of Tour Groups	77	58	55	55
Number of conferences/tournaments & groups serviced	27	27	21	30

Measuring our Effectiveness

Performance Measure	10-11 Actual	11-12 Actual	12-13 Target	13-14 Target
% Increase (Decrease) in Visitors to Visitor Center	25%	(1%)	1%	0%

City of Huntsville

Adopted Budget
FY 2013-14



Internal Service Funds

Account	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
302 1302 Nondepartmental Medical Insurance Fund					
Supplies	\$ -	\$ 13,042	\$ 70,000	\$ 14,684	\$ 20,000
Services and Utilities	\$ 16,007	\$ -	\$ 20,000	\$ 1,360	\$ 10,000
Others	\$ 4,462,612	\$ 3,707,136	\$ 4,285,000	\$ 3,683,207	\$ 3,774,408
Total Nondepartmental Medical Insurance	\$ 4,478,619	\$ 3,720,178	\$ 4,375,000	\$ 3,699,251	\$ 3,804,408
306 379 Fleet/Rolling Stock					
Capital Outlays	\$ 656,178	\$ 1,400,351	\$ 628,605	\$ 863,207	\$ 505,000
Total Fleet/Rolling Stock	\$ 656,178	\$ 1,400,351	\$ 628,605	\$ 863,207	\$ 505,000
309 655 IT Computer/Software Equipment					
Supplies	\$ 77,126	\$ 32,427	\$ 42,483	\$ 42,477	\$ 67,400
Capital Outlays	\$ 98,135	\$ 125,989	\$ 188,103	\$ 151,912	\$ 134,700
Total IT Computer/Software Equipment	\$ 175,261	\$ 158,416	\$ 230,586	\$ 194,390	\$ 202,100
Internal Service Funds Totals	\$ 5,310,057	\$ 5,278,945	\$ 5,234,191	\$ 4,756,848	\$ 4,511,508

City of Huntsville

Adopted Budget
FY 2013-14



Debt Service Funds

Account	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
101 1111 Debt Payments-General Fund					
Others	\$ 158,550	\$ 157,906	\$ -	\$ -	\$ -
Total Debt Payments-General Fund	\$ 158,550	\$ 157,906	\$ -	\$ -	\$ -
116 1161 Debt Payments-Debt Service					
Others	\$ 2,091,424	\$ 4,945,721	\$ 2,049,502	\$ 2,049,501	\$ 2,072,663
Total Debt Payments-Debt Service	\$ 2,091,424	\$ 4,945,721	\$ 2,049,502	\$ 2,049,501	\$ 2,072,663
220 2201 Debt Payments-Water Fund					
Others	\$ 1,513,068	\$ 1,597,038	\$ 4,097,859	\$ 3,951,861	\$ 4,091,618
Total Debt Payments-Water Fund	\$ 1,513,068	\$ 1,597,038	\$ 4,097,859	\$ 3,951,861	\$ 4,091,618
221 2211 Debt Payments-Wastewater Fund					
Others	\$ 2,075,828	\$ 1,961,865	\$ 1,957,887	\$ 1,952,375	\$ 1,558,053
Total Debt Payments-Wastewater Fund	\$ 2,075,828	\$ 1,961,865	\$ 1,957,887	\$ 1,952,375	\$ 1,558,053
224 2241 Debt Payments-Solid Waste Fund					
Others	\$ -	\$ 8,675	\$ -	\$ -	\$ -
Total Debt Payments-Solid Waste Fund	\$ -	\$ 8,675	\$ -	\$ -	\$ -
306 3061 Debt Payments-Equip Replace Fund					
Others	\$ 215,339	\$ 409,398	\$ -	\$ -	\$ -
Total Debt Payments-Equip Replace Fund	\$ 215,339	\$ 409,398	\$ -	\$ -	\$ -
Debt Service Funds Totals	\$ 6,054,210	\$ 9,080,602	\$ 8,105,248	\$ 7,953,737	\$ 7,722,334

City of Huntsville



Adopted Budget
FY 2013-14

Non Departmental

Account	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
101 1101 Nondepartmental General Fund					
Salaries/Other Pay/Benefits	\$ -	\$ -	\$ -	\$ -	\$ 415,855
Services and Utilities	\$ -	\$ -	\$ 265,382	\$ 265,381	\$ -
Insurance/Sundry/Elections	\$ 123,944	\$ 422,870	\$ 241,862	\$ 446,651	\$ 1,975,393
Others	\$ 617,961	\$ 2,334,330	\$ 593,091	\$ 590,834	\$ 1,490,943
Total Nondepartmental General Fund	\$ 741,905	\$ 2,757,200	\$ 1,100,335	\$ 1,302,866	\$ 3,882,191
116 1116 Nondepartmental Debt Service Fund					
Services and Utilities	\$ -	\$ -	\$ 169,327	\$ 169,327	\$ -
Others	\$ 158,550	\$ 208,800	\$ -	\$ -	\$ -
Total Nondepartmental Debt Service Fund	\$ 158,550	\$ 208,800	\$ 169,327	\$ 169,327	\$ -
220 1220 Nondepartmental Water Fund					
Salaries/Other Pay/Benefits	\$ -	\$ 112,354	\$ -	\$ -	\$ 46,500
Insurance/Sundry/Elections	\$ 132,015	\$ 91,508	\$ 99,425	\$ 89,734	\$ 125,845
Others	\$ 3,756,328	\$ 4,550,533	\$ 2,768,132	\$ 4,647,153	\$ 3,488,907
Total Nondepartmental Water Fund	\$ 3,888,343	\$ 4,754,394	\$ 2,867,557	\$ 4,736,887	\$ 3,661,252
221 1221 Nondepartmental Wastewater Fund					
Salaries/Other Pay/Benefits	\$ -	\$ 93,628	\$ 5,103	\$ -	\$ 39,000
Insurance/Sundry/Elections	\$ 100,695	\$ 72,614	\$ 86,368	\$ 78,429	\$ 107,284
Others	\$ 4,001,104	\$ 4,462,766	\$ 2,457,091	\$ 3,897,045	\$ 3,828,606
Total Nondepartmental Wastewater Fund	\$ 4,101,799	\$ 4,629,008	\$ 2,548,562	\$ 3,975,474	\$ 3,974,890
224 1224 Nondepartmental Solid Waste Fund					
Salaries/Other Pay/Benefits	\$ -	\$ 82,393	\$ -	\$ -	\$ 38,250
Insurance/Sundry/Elections	\$ 98,077	\$ 85,997	\$ 59,952	\$ 59,952	\$ 146,050
Capital Outlays	\$ -	\$ 7,342	\$ -	\$ -	\$ -
Others	\$ 1,314,160	\$ 1,467,979	\$ 917,226	\$ 1,255,640	\$ 1,446,133
Total Nondepartmental Solid Waste Fund	\$ 1,412,237	\$ 1,643,711	\$ 977,178	\$ 1,315,592	\$ 1,630,433
306 1306 Nondepartmental Capital Equipment Fund					
Others	\$ 1,057,038	\$ 1,348,822	\$ -	\$ 1,197,818	\$ -
Total Nondepartmental Capital Equipment	\$ 1,057,038	\$ 1,348,822	\$ -	\$ 1,197,818	\$ -
309 1309 Nondepartmental Computer Equipment Replace					
Others	\$ 251,329	\$ 185,903	\$ -	\$ 212,659	\$ -
Total Nondepartmental Computer Equipm	\$ 251,329	\$ 185,903	\$ -	\$ 212,659	\$ -
461 1461 Nondepartmental Cemetary Endowment Fund					
Others	\$ 3,550	\$ 2,000	\$ 9,000	\$ 9,000	\$ 5,000
Total Nondepartmental Cemetary Endown	\$ 3,550	\$ 2,000	\$ 9,000	\$ 9,000	\$ 5,000
491 1491 Nondept - Employee Assist Fund					
Insurance/Sundry/Elections	\$ 2,000	\$ 500	\$ -	\$ 2,500	\$ -
Total Nondept - Employee Assist Fund	\$ 2,000	\$ 500	\$ -	\$ 2,500	\$ -
492 1492 Nondept. - Scholarship Fund					
Insurance/Sundry/Elections	\$ 3,202	\$ 1,169	\$ -	\$ 6,139	\$ -
Total Nondept. - Scholarship Fund	\$ 3,202	\$ 1,169	\$ -	\$ 6,139	\$ -
601 1601 Nondepartmental Court Security					
Others	\$ 14,235	\$ 13,695	\$ 13,593	\$ 13,593	\$ 14,525
Total Nondepartmental Court Security	\$ 14,235	\$ 13,695	\$ 13,593	\$ 13,593	\$ 14,525

City of Huntsville



Adopted Budget
FY 2013-14

Non Departmental

Account	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
602 1602 Nondepartmental Court Technology Fund					
Supplies	\$ -	\$ 9,888	\$ 10,000	\$ 157	\$ 10,000
Capital Outlays	\$ 16,066	\$ -	\$ -	\$ -	\$ -
Others	\$ -	\$ -	\$ -	\$ -	\$ -
Total Nondepartmental Court Technology	\$ 16,066	\$ 9,888	\$ 10,000	\$ 157	\$ 10,000
603 1603 Nondepartmental Street Fund					
Salaries/Other Pay/Benefits	\$ -	\$ -	\$ -	\$ -	\$ 35,750
Services and Utilities	\$ 3,331	\$ -	\$ 16,410	\$ 16,410	\$ -
Insurance/Sundry/Elections	\$ 83,168	\$ 69,428	\$ 52,860	\$ 52,860	\$ 285,826
Others	\$ 924,800	\$ 1,002,228	\$ 750,963	\$ 750,963	\$ 973,246
Total Nondepartmental Street Fund	\$ 1,011,300	\$ 1,071,656	\$ 820,233	\$ 820,233	\$ 723,170
610 1610 Nondepartmental Library SRF					
Others	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Total Nondepartmental Library SRF	\$ 2,000	\$ -	\$ -	\$ -	\$ -
612 1612 Nondept. PD School Res Offcr SRF					
Salaries/Other Pay/Benefits	\$ -	\$ -	\$ -	\$ -	\$ 13,400
Insurance/Sundry/Elections	\$ -	\$ -	\$ -	\$ -	\$ 7,800
Total Nondept. PD School Res Offcr SRF	\$ -	\$ -	\$ -	\$ -	\$ 21,200
615 1615 Nondepartmental Library Children's Programs					
Services and Utilities	\$ 780	\$ -	\$ -	\$ -	\$ 800
Total Nondepartmental Library Children's	\$ 780	\$ -	\$ -	\$ -	\$ 800
616 1616 Nondep Library Donations Fund					
Supplies	\$ -	\$ 144,975	\$ 9,436	\$ 5,157	\$ 5,000
Capital Outlays	\$ -	\$ 56,139	\$ 21,500	\$ 21,417	\$ 22,000
Total Nondep Library Donations Fund	\$ -	\$ 201,114	\$ 30,936	\$ 26,574	\$ 27,000
618 1618 Nondep Wynne Home Operations SRF					
Salaries/Other Pay/Benefits	\$ -	\$ -	\$ -	\$ -	\$ 10,248
Insurance/Sundry/Elections	\$ -	\$ -	\$ -	\$ -	\$ 1,700
Others	\$ 2,985	\$ 2,160	\$ 2,160	\$ 2,160	\$ 2,160
Total Nondep Wynne Home Operations SF	\$ 2,985	\$ 2,160	\$ 2,160	\$ 2,160	\$ 14,108
620 1620 HOME Grant					
Services and Utilities	\$ 421,284	\$ 75,540	\$ -	\$ (18,842)	\$ -
Total HOME Grant	\$ 421,284	\$ 75,540	\$ -	\$ (18,842)	\$ -
620 1621 NSP Grant					
Services and Utilities	\$ 74,457	\$ 812,406	\$ 312,631	\$ 220,356	\$ -
Others	\$ 8,412	\$ 3,932	\$ -	\$ (12,868)	\$ -
Total NSP Grant	\$ 82,869	\$ 816,339	\$ 312,631	\$ 207,489	\$ -
620 1622 HOME Reservation Grant					
Services and Utilities	\$ -	\$ 7,679	\$ 437,934	\$ 408,800	\$ 564,000
Total HOME Reservation Grant	\$ -	\$ 7,679	\$ 437,934	\$ 408,800	\$ 564,000
625 1625 Nondept.-Huntsvll Beautification					
Supplies	\$ -	\$ -	\$ 2,500	\$ 2,579	\$ 2,500
Total Nondept.-Huntsvll Beautification	\$ -	\$ -	\$ 2,500	\$ 2,579	\$ 2,500
630 1630 Nondepartmental - TIRZ #1					

City of Huntsville

Adopted Budget
FY 2013-14



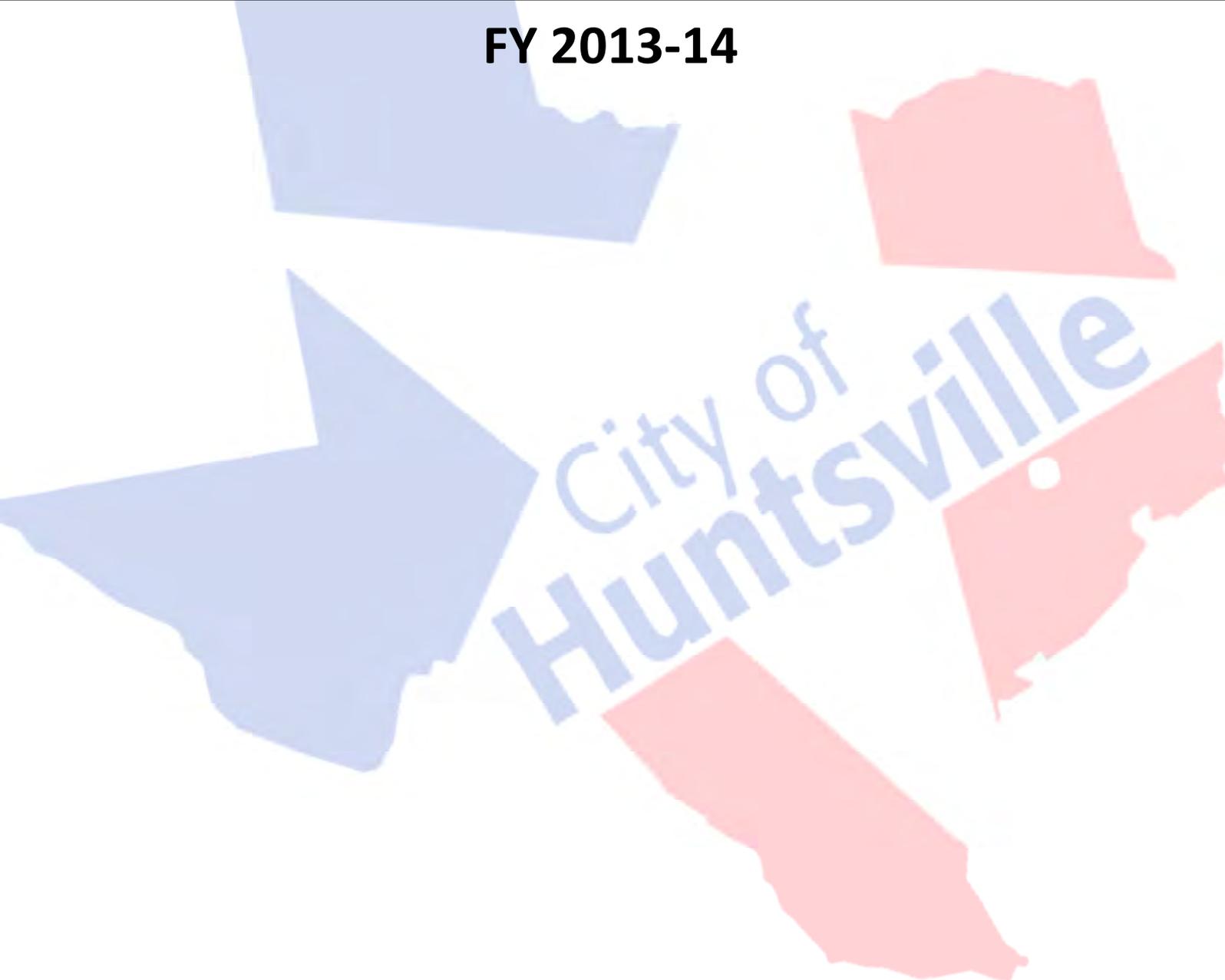
Non Departmental

Account	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
Services and Utilities	\$ -	\$ 157,334	\$ 5,000	\$ 650	\$ -
Others	\$ -	\$ 121,972	\$ -	\$ -	\$ -
Total Nondepartmental - TIRZ #1	\$ -	\$ 279,306	\$ 5,000	\$ 650	\$ -
631 1631 Tornado Shelter					
Services and Utilities	\$ -	\$ 31,259	\$ 172,483	\$ 59,083	\$ 1,931,455
Total Tornado Shelter	\$ -	\$ 31,259	\$ 172,483	\$ 59,083	\$ 1,931,455
663 1663 Nondept-Tourism & Visitors Cntr					
Salaries/Other Pay/Benefits	\$ -	\$ -	\$ -	\$ -	\$ 5,825
Insurance/Sundry/Elections	\$ -	\$ -	\$ -	\$ -	\$ 3,300
Others	\$ 14,173	\$ 15,025	\$ 29,153	\$ 29,153	\$ -
Total Nondept-Tourism & Visitors Cntr	\$ 14,173	\$ 15,025	\$ 29,153	\$ 29,153	\$ 9,125
Non Departmental Totals	\$ 13,185,644	\$ 18,055,168	\$ 9,508,582	\$ 14,479,890	\$ 16,471,649



Capital

FY 2013-14



Capital Improvement Projects

What are capital improvement projects?

Capital improvement projects are expenditures of a non-recurring nature related to the acquisition, construction, expansion, or major rehabilitation of an element of Huntsville's infrastructure. Capital improvement projects can include such things as parks, buildings, water and wastewater lines, streets, and sidewalks.

Huntsville's capital improvement budget includes only non-routine, one-time expenditures and is separate and distinct from Huntsville's operating budget which includes routine, ongoing expenses. The capital improvement budget also differs from the operating budget in that all capital project budgets are adopted as project-length budgets and not as an annual budget.

How are capital improvement projects funded?

The City of Huntsville has several sources of funding available for capital improvement projects, including the issuance of debt, grants, contributions, and transfers from operating funds. Non-recurring funding sources such as these are most appropriate for capital improvement projects since these projects are non-recurring expenditures.

How is the capital improvement budget developed?

The capital improvement budget is developed through a joint effort between City Council and City staff in order to respond to the City's infrastructure needs. City professional staff, with consideration of citizen input, recommends appropriate projects to the City Council. After reviewing the project's purpose, impact, and costs, the City Council must prioritize projects and align those projects with the resources available for funding. Based on priorities, goals, and issues, a five-year plan is developed for each area of the capital programs. The first year of the program includes projects or portions of projects that have been approved for funding. The remaining four years include projects or portions of projects that are proposed for funding in future years but have not yet been funded.

How do capital improvement projects impact the operating budget?

The City of Huntsville's capital improvement projects affect the operating budget in several ways. Many of the City's capital improvement projects are funded through transfers from operating funds. Certain capital improvement projects may provide potential new sources of revenues. Some capital improvement projects, once complete, may have associated day-to-day operational and maintenance costs which would be included in the operating budget. Other projects may result in a reduction of costs through improved efficiency and operations or less maintenance requirements. The operating impacts of each capital improvement project are included in the individual project description information in the following page.

What is included in this year's capital improvement budget?

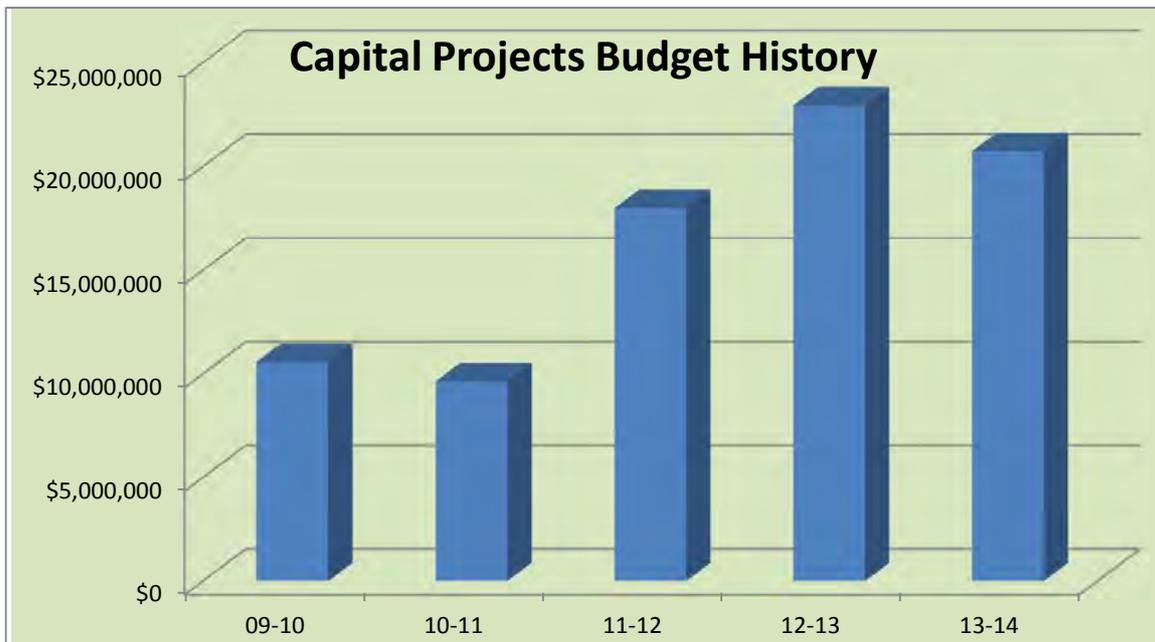
The City Council approved a total capital improvements budget for FY 2013-14 of \$20,745,537, including \$2,714,000 in new projects. A Safe Routes to School grant was received and will be used for the construction of sidewalks around Huntsville. The new projects also include some additions to existing projects such as Old Colony Road V and VI, as well as East Mosley Lane.

What can you find in this section?

The following tables show the total capital improvement budget for fiscal year 2013-14 and the additions and funding sources for new projects. We have also included a list of current and new CIP projects, along with information regarding their expected completion dates and remaining/proposed amounts. The five-year CIP plan is also included in this section along with descriptions of some of the major projects in each of the funds.

City of Huntsville
Capital Project Budget Summary
 Fiscal Year 2013-14

	Remaining Budget (September 30, 2013)	FY 13-14 Additions	Total CIP Budget
General Capital Projects	711,133	-	711,133
Sidewalks Capital Projects	1,466,798	241,000	1,707,798
Water Capital Projects	3,184,897	633,000	3,817,897
Wastewater & Drainage CIP	11,691,916	1,480,000	13,171,916
Streets Capital Projects	498,251	360,000	858,251
Information Technology CIP	478,542	-	478,542
Total Capital Project Budget	18,031,537	2,714,000	20,745,537



FY 13-14 Capital Project Additions and Funding Sources

Project Additions	13-14 Amount	Funding Sources
Automated Meter Replacement (AMR) (E)	100,000	
Water Capital Projects - Fund 701	100,000	Water 220

Water Tank Rehabilitation	533,000	
Water R & R Capital Projects - Fund 703	533,000	Water 220

Old Colony Rd. V (Eng. Phase II, Acq, Const) (E)	340,000	
Old Colony Rd. VI (Eng. Phase II, Acq, Const) (E)	420,000	
Elkins Lake Post Office Lift Station Rehab	220,000	
Avenue M (Ave J to Sycamore Ave) 18" Replacement	500,000	
Wastewater & Drainage CIP - Fund 702	1,480,000	Wastewater 221

7th St (Old Madisonville Rd & Ave M) Reconstruction	250,000	
East Mosley Lane Reconstruction (E)	110,000	
Streets Capital Projects - Fund 800	360,000	General 101

Main Street University Avenue Block 7D	60,000	
Main Street Sam Houston Avenue Block 3B	50,000	
Bobby K Marks (Bowers - 17th Street)	60,000	
Avenue C (13th Street - 16th Street)	71,000	
Sidewalks Capital Projects - Fund 814	241,000	General 101

13-14 Total Uses of Funds	2,714,000
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GF Contributions	241,000
GF Contributions - Streets	360,000
Water Contributions	633,000
WW Contributions	1,480,000
Total	\$ 2,714,000

(E) - existing project to which funds/budget is being added

Current and New Projects
(Balances as of September 30, 2013)

	FY Approved	Expected Completion	Remaining/ Proposed Amt
<u>WATER CIP</u>			
Current Projects			
I-45 North (Hwy 30 to Crosstimbers)	07-08	Apr 2014	\$ 101,251
190 East (Sycamore to Hwy 19)	09-10	May 2014	\$ 360,913
Hickory (Eastham to Normal Park)	09-10	Oct 2013	\$ 33,175
Waterwell Development	10-11	Pending	\$ 391,500
Smith Hill Road	10-11	Pending	\$ 405,884
FM 247 Phase I Fire Protection	10-11	July 2014	\$ 331,194
New Water Well - Well #21	11-12	Pending	\$ 87,292
Pleasant Street	11-12	Dec 2013	\$ 41,000
Hwy 75 South Industrial Park	11-12	Pending	\$ 100,000
Palm Street Water Plant Office Renovation	11-12	Dec 2013	\$ 40,507
Automated Meters Program	11-12	Ongoing	\$ 198,000
New Water Wells	12-13	Ongoing	\$ 370,000
Bobby K Marks (Bowers - Ave J)	12-13	June 2014	\$ 55,000
9th St (University - Ave J)	12-13	Aug 2014	\$ 20,000
Sam Houston (Thomason - University)	12-13	Sep 2014	\$ 30,000
Ave C (7th - 9th)	12-13	Oct 2014	\$ 41,000
18th St (Ave S - Ave Q)	12-13	Nov 2014	\$ 68,000
Pine Shadows St	12-13	May 2014	\$ 35,000
Water Tank Rehabilitation	12-13	Mar 2014	\$ 175,000
11th St (IH 45- Ave M)	12-13	Pending	\$ 122,000
11th St (Ave J - Ave G)	12-13	Pending	\$ 32,000
Sam Houston (11th -22nd)	12-13	Pending	\$ 111,000
			<u>\$ 3,149,716</u>
New Projects			
Automated Meter Replacement (AMR)(add to existing)	13-14		\$ 100,000
Water Tank Rehabilitation	13-14		\$ 533,000
			<u>\$ 633,000</u>
Total Water Projects			\$ 3,782,716

WASTEWATER & DRAINAGE CIP

Current Projects

North Sam Houston	03-04	Feb 2014	\$ 68,271
Graham Road/Hwy 75 South	06-07	On Hold	\$ 68,200
Hwy 30 East	06-07	On Hold	\$ 43,900
Old Colony Rd WW - Phase V	08-09	Apr 2015	\$ 702,480
Old Colony Rd WW - Phase VI	08-09	Apr 2015	\$ 714,777
Lakeridge/Crawford	09-10	Pending	\$ 69,336
Dawson Dam (TCEQ) Drainage EAP	09-10	Pending	\$ 180,600
Bobbitt Addition/I-45	10-11	Pending	\$ 617,231
Avenue Q	11-12	Sep 2014	\$ 101,000
Avenue M/22nd Street	11-12	On Hold	\$ 35,492
BOT/TDCJ Area Interceptor	11-12	Feb 2014	\$ 85,347

	FY Approved	Expected Completion	Remaining/ Proposed Amt
Town Creek Watershed Study Phase II	11-12	Sep 2013	\$ 12,195
Tanyard Creek Watershed Study	11-12	July 2014	\$ 60,000
Town Creek Drainage	11-12	In Progress	\$ 8,447,362
Ave M to Sycamore 18" Replacement	12-13	July 2014	\$ 180,000
McGary Creek Watershed Study	12-13	Aug 2014	\$ 60,000
Town Creek Horse Branch Watershed Study	12-13	Dec 2013	\$ 52,502
Verdes-Haynes Drainage @ 9th/Ave H	12-13	Apr 2014	\$ 75,000
Drainage Fee Study	12-13	Pending	\$ 50,000
			<u>\$ 11,623,693</u>

New Projects

Old Colony Road V (Eng Phase II, Acq, Const)(add to existing)	13-14		\$ 340,000
Old Colony Road VI (Eng Phase II, Acq, Const)(add to existing)	13-14		\$ 420,000
Elkins Lake Post Office Lift Station Rehab	13-14		\$ 220,000
Ave M (Ave J to Sycamore Ave) 18" Replacement	13-14		\$ 500,000
			<u>\$ 1,480,000</u>

Total Wastewater & Drainage Projects	\$ 13,103,693
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STREET CIP

Current Projects

E Mosley Lane	10-11	Apr 2014	\$ 233,176
Holland St Reconstruction	10-11	Pending	\$ 95,368
OHR/Hwy 19 Cul-de-sacs (2)	12-13	Apr 2014	\$ 137,547
			<u>\$ 466,091</u>

New Projects

7th St (Old Madisonville Rd & Ave M) Reconstruction	13-14		\$ 250,000
E Mosley Lane Reconstruction (add to existing)	13-14		\$ 110,000
			<u>\$ 360,000</u>

Total Street Projects	\$ 826,091
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INFORMATION TECHNOLOGY CIP

Current Projects

Police Incode Software	10-11		\$ 71,470
City Software	10-11		\$ 333,138
Imaging Software	10-11		\$ 63,619
Disaster Data Backup Center	12-13		\$ 10,315
			<u>\$ 478,542</u>

Total Information Technology Projects	\$ 478,542
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GENERAL

Current Projects

Way Finding Sign Project	01-02	Pending	\$ 14,143
Kate Barr Ross Concrete Work	06-07	Pending	\$ 7,254
Comprehensive Plan Implementation	06-07	Developing Schedule	\$ 30,000
KBR Park - 4 Plex Parking Lot	07-08	July 2014	\$ 66,320
Fiber Loop Project	07-08	Pending	\$ 108,331

	FY Approved	Expected Completion	Remaining/ Proposed Amt
Service Center Fuel Tanks	11-12	On hold	\$ 197,425
KBR - Baseball Field	11-12	Pending	\$ 26,196
KBR Restroom @ 4 Plex	12-13	Pending	\$ 75,000
Development Code Update (40%)	12-13	Ongoing	\$ 66,500
Fire Station #2 Repairs	12-13	Pending	\$ 119,964
			<u>\$ 711,133</u>

Total General Projects	\$ 711,133
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SIDEWALK CIP

Current Projects

Downtown Streetscape - II	10-11	In Progress	\$ 24,830
Avenue J North	11-12	Mar 20014	\$ 54,073
Lake Road South	11-12	Mar 2014	\$ 99,145
Safe Routes to School	12-13	Dec 2014	\$ 1,288,750
			<u>\$ 1,466,798</u>

New Projects

Main Street University Avenue Block 7D	13-14		\$ 60,000
Main Street Sam Houston Avenue Block 3B	13-14		\$ 50,000
Bobby K Marks (Bowers - 17th Street)	13-14		\$ 60,000
Avenue C (13th Street - 16th Street)	13-14		\$ 71,000
			<u>\$ 241,000</u>

Total Sidewalks Projects	\$ 1,707,798
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Total Current Projects	\$ 17,895,973
Total New Projects	\$ 2,714,000
Total of all Projects	<u>\$ 20,609,973</u>

City of Huntsville
Five Year CIP Plan

Water CIP	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL	Available Funds	GO Bonds	Revenue Bonds	Grants	Total
Automated Meter Replacement	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 500	\$ 500				\$ 500
Lakeridge/Crawford		\$ 77				\$ 77	\$ 77				\$ 77
Well 18-Well 19 Connector		\$ 156				\$ 156	\$ 156				\$ 156
Avenue M (11th - FM 2821)		\$ 482				\$ 482			\$ 482		\$ 482
FM 3411 (Hwy 19 - Champ/Wood Yd)			\$ 338			\$ 338			\$ 338		\$ 338
FM 1374 (Tall Timber - CL)		\$ 274				\$ 274			\$ 274		\$ 274
BUS 30 East (Rev. - Hwy 19)		\$ 88				\$ 88	\$ 88				\$ 88
Hwy 75 South (Palm to Hwy 19)			\$ 250			\$ 250			\$ 250		\$ 250
FM 980 Fire Protection Phase II				\$ 265		\$ 265	\$ 265				\$ 265
FM 247 Fire Protection Phase II				\$ 382		\$ 382	\$ 382				\$ 382
Palm WTP to Bowers			\$ 491			\$ 491			\$ 491		\$ 491
Hwy 75 North (Hypnx - CL) Rev				\$ 219		\$ 219			\$ 219		\$ 219
Total	\$ 100	\$ 815	\$ 1,050	\$ 1,457	\$ 100	\$ 3,522	\$ 1,468	\$ -	\$ 2,054	\$ -	\$ 3,522
Water CIP R&R	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL	Available Funds	GO Bonds	Revenue Bonds	Grants	Total
Water Tank Rehabilitation	\$ 533					\$ 533	\$ 450				\$ 450
Avenue O (11th - 15th)		\$ 83				\$ 83	\$ 83				\$ 83
Highway 190		\$ 333				\$ 333			\$ 688		\$ 688
11th Street (IH 45 - Ave M)		\$ 688				\$ 688			\$ 688		\$ 688
11th Street (Ave J - Ave G)		\$ 183				\$ 183			\$ 183		\$ 183
Sam Houston (11th - 22nd)		\$ 627				\$ 627			\$ 627		\$ 627
30" Emergency Parallel line (TRA Plant to Palm St Plant)	\$ 500	\$ 2,000	\$ 2,000	\$ 2,000		\$ 6,500	\$ 500		\$ 6,000		\$ 6,500
Hwy 75 South (Palm to Hwy 19)		\$ 250				\$ 250			\$ 250		\$ 250
State Park Rd. 40 Rev.				\$ 640		\$ 640			\$ 640		\$ 640
Hwy 75 North (Hypnx - CL) Rev				\$ 219		\$ 219			\$ 219		\$ 219
Normal Park (Ave S to 19th Street)					\$ 350	\$ 350			\$ 350		\$ 350
Summer Place Village					\$ 400	\$ 400			\$ 400		\$ 400
Total	\$ 533	\$ 2,414	\$ 2,250	\$ 2,859	\$ 2,750	\$ 10,806	\$ 1,033	\$ -	\$ 10,045	\$ -	\$ 11,078
Wastewater & Drainage CIP	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL	Available Funds	GO Bonds	Revenue Bonds	Grants	Total
Old Colony Road V (Eng. Phase II, Acq., Const)	\$ 340					\$ 340	\$ 340				\$ 340
Old Colony Rd VI (Eng. Phase II, Acq., Const)	\$ 420					\$ 420	\$ 420				\$ 420
Elkins Lake Post Office Lift Station Rehab	\$ 220					\$ 220	\$ 220				\$ 220
West Fork Tan Yard Creek		\$ 268	\$ 1,600			\$ 1,868	\$ 1,868				\$ 1,868
BOT/TDCJ Area Interceptor		\$ 388				\$ 388	\$ 388				\$ 388
30" Sewer Realignment around Camellia Lake		\$ 550				\$ 550	\$ 550				\$ 550
Hwy 75 North (SHSU Gibbs Ranch to City Limit)			\$ 141	\$ 728		\$ 869	\$ 869				\$ 869
Avenue M (J-Sycamore) Phase II 15" Replacement (FEMA)	\$ 500					\$ 500	\$ 200			\$ 200	\$ 400
Avenue M (9th-J) Phase I 18" Replacement		\$ 88	\$ 496			\$ 584	\$ 584				\$ 584
Shepard Creek/Southwood Dr.		\$ 70	\$ 619			\$ 689	\$ 689				\$ 689
Sewer Master Plan Update		\$ 150				\$ 150	\$ 150				\$ 150
Pinehill Road II				\$ 168		\$ 168	\$ 168				\$ 168
Braxton Ave.				\$ 274		\$ 274	\$ 274				\$ 274
Summer Place Village					\$ 534	\$ 534	\$ 534				\$ 534
Town Creek Drainage		\$ 3,000				\$ 3,000				\$ 3,000	\$ 3,000
Dawson Dam Improvements			\$ 1,125			\$ 1,125	\$ 1,125				\$ 1,125
Hadley Creek Watershed Study		\$ 60				\$ 60	\$ 60				\$ 60
Prairie Branch Watershed Study		\$ 60				\$ 60	\$ 60				\$ 60
Shepard Creek Watershed Study		\$ 60				\$ 60	\$ 60				\$ 60
Drainage Master Plan		\$ 30				\$ 30	\$ 30				\$ 30
Drainage Improvements			\$ 500	\$ 500	\$ 500	\$ 1,500			\$ 1,500		\$ 1,500
Total	\$ 1,480	\$ 4,724	\$ 4,481	\$ 1,670	\$ 1,034	\$ 13,389	\$ 8,589	\$ -	\$ 1,500	\$ 3,200	\$ 13,289
Airport CIP (Managed by TXDOT)	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL	Available Funds	GO Bonds	Revenue Bonds	Grants	Total
Airport Rehab and Reconstruction		2699	2589	200		5488	829			4659	\$ 5,488
Airport Fuel Tank		313				313	31			282	\$ 313
Total	\$ -	\$ 3,012	\$ 2,589	\$ 200	\$ -	\$ 5,801	\$ 860	\$ -	\$ -	\$ 4,941	\$ 5,801

City of Huntsville
Five Year CIP Plan

General CIP	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL	Available Funds	GO Bonds	Revenue Bonds	Grants	Total
Parks Master Plan Update		\$ 35				\$ 35	\$ 35				\$ 35
Addickes Addition road		\$ 40				\$ 40	\$ 40				\$ 40
Field #10 Lighting and Sidewalks		\$ 210				\$ 210				\$ 210	\$ 210
Library Generators (1)		\$ 90				\$ 90				\$ 90	\$ 90
Oakwood Cemetery Fence/RW		\$ 199				\$ 199	\$ 199				\$ 199
KBR Parking Lot #9 and 10		\$ 250				\$ 250				\$ 250	\$ 250
Kate Barr Ross 200' Field			\$ 200			\$ 200	\$ 200				\$ 200
Aerial Mapping-Imagery, LiDAR, Planimetric & Topo			\$ 200			\$ 200	\$ 200				\$ 200
Aquatic Center Pool Cover			\$ 250			\$ 250				\$ 250	\$ 250
Visitor Center Expansion			\$ 150			\$ 150	\$ 150				\$ 150
HB Toney Mem. FS #4 Fiber				\$ 119		\$ 119	\$ 119				\$ 119
New Restroom & concession stand south of soccer field				\$ 100		\$ 100	\$ 100				\$ 100
Texas Recreational Trail TPW					\$ 251	\$ 251				\$ 251	\$ 251
Total	\$ -	\$ 824	\$ 800	\$ 219	\$ 251	\$ 2,094	\$ 1,043	\$ -	\$ -	\$ 1,051	\$ 2,094
CIP - Sidewalks	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL	Available Funds	GO Bonds	Revenue Bonds	Grants	Total
Mainstreet University Ave. Block 7D	\$ 60					\$ 60	\$ 60				\$ 60
Mainstreet Sam Houston Ave. Block 3B	\$ 50					\$ 50	\$ 50				\$ 50
Bobby K Marks (Bowers to 17th St)	\$ 60					\$ 60	\$ 60				\$ 60
Ave C (13th - 16th)	\$ 71					\$ 71	\$ 71				\$ 71
Accessible Route Study		\$ 50				\$ 50	\$ 50				\$ 50
Downtown Mainstreet University Ave. (12-13 E.S.)		\$ 185				\$ 185	\$ 185				\$ 185
Ave S (19th - 18th)		\$ 19				\$ 19	\$ 19				\$ 19
University Ave (13th St to 16th St.)		\$ 500				\$ 500	\$ 100			400	\$ 500
Avenue M (Josey - 22nd St)		\$ 50				\$ 50	\$ 50				\$ 50
Josey Street (SH - AVE M)		\$ 53				\$ 53	\$ 53				\$ 53
18th St. (Ave S - Ave O)			\$ 124			\$ 124	\$ 124				\$ 124
Sycamore Ave (Bowers - Hwy 190)			\$ 310			\$ 310	\$ 310				\$ 310
Sycamore Ave (Bowers - SH)			\$ 270			\$ 270	\$ 270				\$ 270
13th Street (Syc-Ave B)				\$ 102		\$ 102	\$ 102				\$ 102
Old Houston Rd (SH-Hayman)				\$ 200		\$ 200	\$ 200				\$ 200
16th (Syc-Ave B)					\$ 98	\$ 98	\$ 98				\$ 98
Total	\$ 241	\$ 857	\$ 704	\$ 302	\$ 98	\$ 2,202	\$ 1,802	\$ -	\$ -	\$ 400	\$ 2,202
CIP - Streets	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL	Available Funds	GO Bonds	Revenue Bonds	Grants	Total
Future ROW Acquisitions		\$ 100	\$ 200	\$ 100	\$ 200	\$ 600	\$ 600				\$ 600
7th St (OMR - Ave M) Reconstruct	\$ 250	\$ 755				\$ 1,005	\$ 1,005				\$ 1,005
East Mosley Lane	\$ 110					\$ 110	\$ 110				\$ 110
Transportation Master Plan		\$ 150				\$ 150	\$ 150				\$ 150
Normal Park Street Renovations (19th - 22nd)		\$ 531				\$ 531		\$ 531			\$ 531
20th Street (NP - IH45)		\$ 140				\$ 140	\$ 140				\$ 140
Smith Hill Rd (FM 2821 - Pinehill)			\$ 690	\$ 5,900		\$ 6,590		\$ 6,590			\$ 6,590
Elks Dr (IH45 - FM 1374)			\$ 650			\$ 650	\$ 650				\$ 650
Avenue M (IH 45-22nd)			\$ 1,000			\$ 1,000		\$ 1,000			\$ 1,000
Cline St (FM 1374 - Lake Rd)					\$ 275	\$ 275	\$ 275				\$ 275
Sycamore widening (Sam Houston to 11th)				\$ 100	\$ 1,300	\$ 1,400	\$ 100	\$ 1,300			\$ 1,400
Pine Shadows (IH45-Hickory)					\$ 500	\$ 500	\$ 500				\$ 500
25th Street Extension (Sycamore to Avenue S)				\$ 1,474	\$ 5,896	\$ 7,370		\$ 7,370			\$ 7,370
Parkwood/Westhills Dr. Ext.				\$ 100	\$ 1,100	\$ 1,200	\$ 240	\$ 960			\$ 1,200
Lakeridge Extension				\$ 93	\$ 264	\$ 357	\$ 357				\$ 357
Thomason St (MLK - Ave M)				\$ 443	\$ 2,604	\$ 3,047		\$ 3,047			\$ 3,047
North Sam Houston Extension (7th - University)					\$ 355	\$ 355	\$ 355				\$ 355
Veterans Memorial Parkway (FM 1374 to IH 45)					\$ 1,250	\$ 1,250		\$ 1,250			\$ 1,250
Collard St (New Ext - FM 1374)					\$ 336	\$ 336	\$ 336				\$ 336
10th Street (Hickory to Highway 30)					\$ 6,400	\$ 6,400		\$ 6,400			\$ 6,400
Total	\$ 360	\$ 1,676	\$ 2,540	\$ 8,210	\$ 20,480	\$ 33,266	\$ 4,818	\$ 28,448	\$ -	\$ -	\$ 33,266

City of Huntsville
Five Year CIP Plan

Five Year CIP Plan Summary

	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	Total	Available Funds	GO Bonds	Revenue Bonds	Grants	Total
Water	\$ 100	\$ 815	\$ 1,050	\$ 1,457	\$ 100	\$ 3,522	\$ 1,468	\$ -	\$ 2,054	\$ -	\$ 3,522
Water R&R	\$ 533	\$ 2,414	\$ 2,250	\$ 2,859	\$ 2,750	\$ 10,806	\$ 1,033	\$ -	\$ 10,045	\$ -	\$ 11,078
Wastewater & Drainage	\$ 1,480	\$ 4,724	\$ 4,481	\$ 1,670	\$ 1,034	\$ 13,389	\$ 8,589	\$ -	\$ 1,500	\$ 3,200	\$ 13,289
Airport CIP	\$ -	\$ 3,012	\$ 2,589	\$ 200	\$ -	\$ 5,801	\$ 860	\$ -	\$ -	\$ 4,941	\$ 5,801
General	\$ -	\$ 824	\$ 800	\$ 219	\$ 251	\$ 2,094	\$ 1,043	\$ -	\$ -	\$ 1,051	\$ 2,094
Sidewalks	\$ 241	\$ 857	\$ 704	\$ 302	\$ 98	\$ 2,202	\$ 1,802	\$ -	\$ -	\$ 400	\$ 2,202
Street	\$ 360	\$ 1,676	\$ 2,540	\$ 8,210	\$ 20,480	\$ 33,266	\$ 4,818	\$ 28,448	\$ -	\$ -	\$ 33,266
Total 5 Year CIP Plan	\$ 2,714	\$ 14,322	\$ 14,414	\$ 14,917	\$ 24,713	\$ 71,080	\$ 19,613	\$ 28,448	\$ 13,599	\$ 9,592	\$ 71,252

Capital Equipment Purchases

What is Capital Equipment?

The City of Huntsville considers equipment valued at \$5,000 or more and with a useful life of at least one year to be capital equipment. Most capital equipment purchases are of a recurring nature and are made out of the operating budget.

How are Capital Equipment Purchases Funded?

Capital equipment purchases made by the City of Huntsville typically falls into one of two categories: fleet and machinery inventory or technology equipment. Capital fleet and machinery is replaced based on a capital equipment replacement schedule. The City of Huntsville's capital equipment replacement schedule is prepared by dividing the cost of replacement for each piece of equipment by the equipment's expected useful life span. Each operating fund pays this calculated annual amount for their equipment into the Capital Equipment Replacement Fund. Based on the replacement schedule, purchases of replacement equipment are budgeted in the Capital Equipment Replacement Fund.

The replacement budget is reviewed and adopted annually by the City Council as part of the operating budget. For new fleet or equipment purchases, the operating fund typically transfers the entire cost of the purchase to the Capital Equipment Replacement Fund the first year. The equipment is then added to the replacement schedule and the operating fund pays only the calculated annual amount in each subsequent year. Capital technology equipment purchases are usually budgeted directly from the operating fund or in the Computer Equipment Replacement Internal Service Fund through a transfer from the operating fund purchasing the equipment.

For the fiscal year 2012-2013, the operating funds could not fund annual replacement amounts. Fund reservations for the General and Enterprise Funds are divided by contribution amounts. Future year purchases will be made by supplemental requests until utilizing reserve amounts attributed to each fund. Purchase prices in the replacement schedule will be reviewed in the upcoming year.

How do Capital Equipment Purchases Impact the Operating Budget?

The City of Huntsville's capital equipment purchases affect the operating budget in several ways. Capital equipment purchases are made out of the operating budget. Often a piece of equipment is purchased in order to increase the efficiency of operations. For fleet and machinery purchases, the use of the capital equipment replacement schedule is designed to help stabilize the impact of the cost of capital equipment purchases from year-to-year and minimize erratic annual spending patterns.

Because the replacement schedule divides the total replacement cost by the estimated useful life span of the equipment, the operating funds are able to spread the cost of replacement out over the entire life of the equipment instead of having to absorb the full cost of replacement in a single year. This level of planning and management by City Council and staff helps to ensure that Huntsville's fleet and equipment

inventory are maintained in a fiscally responsible manner that gives City staff the equipment they need to provide the citizens of Huntsville with excellent services. Maintaining a high-quality fleet and equipment inventory reduces inefficiency and employee down time due to equipment that is in disrepair. Aging equipment is often accompanied by excessive maintenance costs. Regular replacement of capital equipment helps to ensure increased efficiency and minimized maintenance costs.

What is Included in this Year's Capital Equipment Budget?

The City Council approved a total budget for the purchase of capital equipment in FY 2013-14 of \$707,100. This includes \$505,000 for fleet equipment and \$202,100 for technology equipment. The table on the following pages shows the budget and fund for each FY 2013-14 equipment addition:

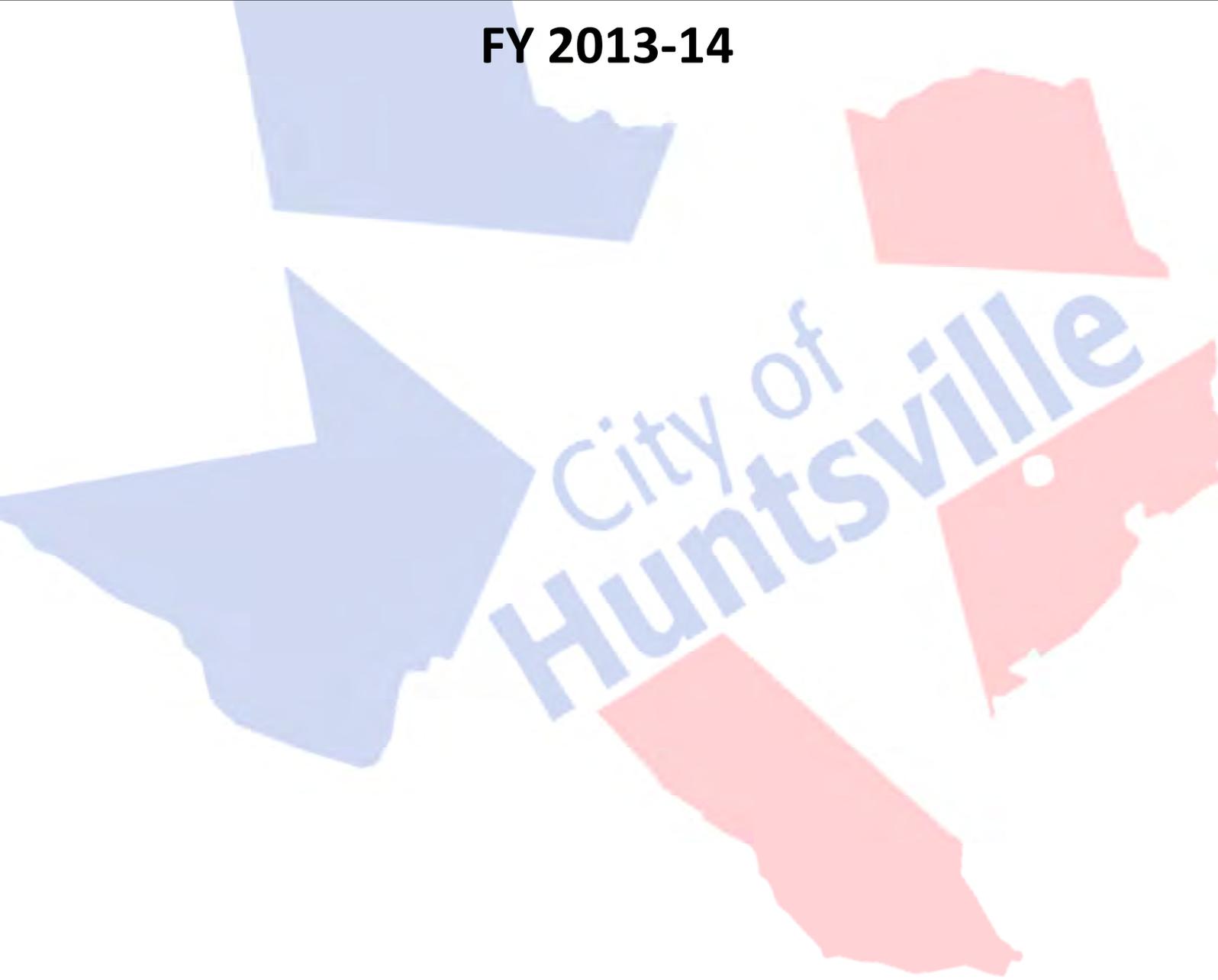
City of Huntsville Fiscal Year 2013-14

Capital Equipment Purchases

Equipment		Fund							Total All Funds
		General Fund	Water Fund	Wastewater Fund	Street Fund	Solid Waste Fund	Capital Equipment	Computer Equipment	
Fleet/Motor Vehicles	Residential Garbage Truck (Residential Collection) R		-	-	-	280,000	-	-	280,000
	Riding Lawnmower (Wastewater) R	-	-	-	-	-	12,000	-	12,000
	1/2 ton Truck (Water) R	-	-	-	-	-	19,000	-	19,000
	Road Broom (Streets) R	-	-	-	-	-	49,000	-	49,000
	Crown Victoria (Police) R	-	-	-	-	-	29,000	-	29,000
	Crown Victoria (Police) R	-	-	-	-	-	29,000	-	29,000
	Crown Victoria (Police) R	-	-	-	-	-	29,000	-	29,000
	Crown Victoria (Police) R	-	-	-	-	-	29,000	-	29,000
	Crown Victoria (Police) R	-	-	-	-	-	29,000	-	29,000
	Accessories for 5 vehicles (PD) R	99,835	-	-	-	-	-	-	99,835
	Subtotal Fleet Motor Vehicles	99,835	-	-	-	-	280,000	225,000	-
Computer Servers (Information Technology) R	-	-	-	-	-	-	126,700	-	126,700
Capital Software Purchases (City-wide) R	-	-	-	-	-	-	8,000	-	8,000
Computer Replacements (City-wide) R	-	-	-	-	-	-	67,400	-	67,400
Subtotal Technology	-	-	-	-	-	-	202,100	-	202,100
Total	99,835	-	-	-	-	280,000	225,000	202,100	806,935

Debt

FY 2013-14



Description of Debt

The City's total outstanding debt at October 1, 2013, is \$46,964,000. Trinity River Authority (TRA) contract debt comprises approximately 50% of the total city debt. When pass through contract debt is not considered, debt payments comprise 14.6% of the total combined budget of these funds. The below tables show total municipal debt by use:

City of Huntsville Summary of Total Municipal Debt by Use

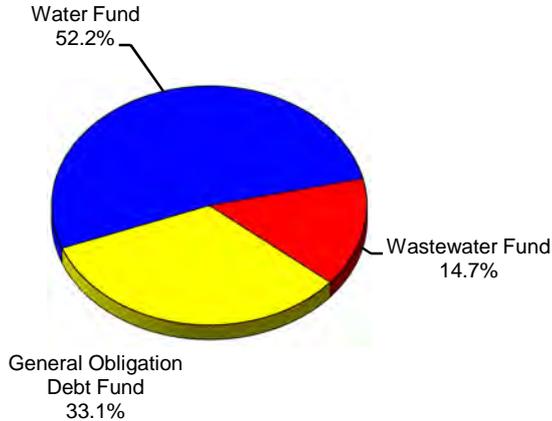
	General Obligation	Water	Wastewater	Total
Streets	7,013,853	-	-	7,013,853
Golf	4,050,000	-	-	4,050,000
Fire Station (2004)	500,000	-	-	500,000
Aquatic Center	-	-	-	-
Enterprise Infrastructure	-	906,524	6,919,623	7,826,147
TRA Contract (Refunding)	-	23,610,000	-	23,610,000
Fire Station (2009)	1,044,000	-	-	1,044,000
Library Bonds	2,920,000			2,920,000
Total Municipal Debt	15,527,853	24,516,524	6,919,623	46,964,000

The below tables show total municipal debt service requirements for FY 13-14 by fund:

City of Huntsville Summary of FY 13-14 Debt Service Requirements

	Current Outstanding Balance	Debt Service Requirement FY 2013-14		
		Principal	Interest	Total
General Obligation Fund	15,527,853	1,548,198	524,465	2,072,663
Water Fund	24,516,524	3,262,031	829,586	4,091,617
Wastewater Fund	6,919,623	1,386,771	171,282	1,558,053
Total Municipal Debt	\$ 46,964,000	6,197,000	1,525,333	7,722,333

**City of Huntsville
Summary of Total Municipal Debt Fund**



General Obligation Debt Service Fund

Debt Payable from Ad Valorem (Property) Taxes

The City's total outstanding General Obligation Debt, payable from ad valorem (property) taxes at October 1, 2013, is \$15,527,853. The below table shows the use of those funds:

**City of Huntsville
Outstanding General Obligation Debt**

Streets	\$ 7,013,853	Fire Stations ('04 & '09)	\$ 1,544,000
Golf	\$ 4,050,000	Library Bonds	\$ 2,920,000

Future Outlook and Impact

The City's legal debt limit is 10% of Huntsville's assessed value. Based on current assessed value of \$1,321,041,412, the legal debt limit is \$132,104,141. Council expects to be able to meet current outstanding debt payments with the adopted property tax rate .4206¢ per \$100 assessed tax rate. The debt portion of the property tax rate for FY 2013-14 is 12.86¢ and constitutes 30.6% of the total tax rate. The debt portion of the property tax rate for the prior fiscal year was 15.67¢.

In November 2001, debt in the amount of \$5,000,000 was issued for construction of a golf course. The City issued debt in FY 03-04 in the amount of \$1,200,000 to build a fire station and for improvements to two existing fire stations. A refunding issue in 2004 in the amount of \$2,200,000 replaced debt issues in General, Water, Wastewater, and Solid Waste Funds. In 2005, a refunding issue in the amount of \$3,820,000 was issued for the outstanding street certificate of obligation principal of \$4,965,000. Also in 2005, tax notes in the amount of \$1,145,000 were issued for the construction of an aquatic center and the purchase of equipment (asphalt paver). In 2009, there was a refunding issue in the amount of \$6,405,000 to refund Series 1998 certificate of obligation.

In the November 2009 election, the voters approved bond financing for library expansion/renovation up to \$3,500,000, construction was completed in 2011.

Refunding Issue 2012

In 2012, the City issued \$8,150,000 of bonds to refund the following:

Water bond (2007)	\$1,122,454
Sewer bond (2002)	4,273,694
GO Refunding (2004, 2005) (Street Bonds)	<u>2,753,852</u>
	\$8,150,000

The net present value of savings is \$1,032,329 over the life of the bonds through FY 2024.

Water and Wastewater Funds

Revenue bond covenants require that net revenues of the combined water and wastewater utilities equal to at least one and one-fourth times the average annual requirements for the payment of principal and interest on the City revenue bonds. The City has at all times met this requirement. Contract debt with the Trinity River Authority (TRA) is considered an operating expense.

Water Fund

Debt payments, comprising 28% of the total Water Fund budget, consists of contract debt with the Trinity River Authority on the surface water treatment plant, water distribution lines to serve Texas Department of Criminal Justice (TDCJ) units and Tenaska Frontier Partners, Ltd. (operates an electrical power plant located approximately 20 miles west of the City of Huntsville), and waterworks revenue bonds for water capital projects.

Contract debt with the Trinity River Authority (TRA) includes debt issued in 1996 used to provide water to the TDCJ's Ellis Unit, Estelle Unit, and the Medical Facility. Delivery of water to these units required construction of pumping, metering, and pipeline facilities. TDCJ pays a monthly minimum service charge equal to the amount necessary to amortize the debt and purchase water from the City at the rate that the City pays TRA. In 1997, the City issued debt through TRA for improvements to the water treatment plant including an additional clarifier, modifying two existing clarifiers and modifying existing filters. In early 1999, the City issued debt for expansion of the water plant to serve Tenaska, an electric cogenerating plant. This debt is fully paid by Tenaska. A refunding issue in March 2010 of all contract debt with the TRA netted over \$1.3 million in savings.

Future Outlook and Impact – 2012 Bond Issue

In 2012, a portion of the 2007 Water bond issue original bond (\$1,085,000) was refunded with a general obligation issue. The Water fund pays debt on its portion of the refunding issue.

Also during 2012, the City approved issuance of contract debt by the Trinity River Authority (TRA) in the amount of \$19,190,000 for upgrades and expansion of the water plant operated by TRA. The contract bond term is nine years, with reserves funding the final payment after eight years.

Wastewater Fund

Debt payments comprise approximately 18.5% of the total Wastewater Fund budget. Debt in the Wastewater Fund is comprised of several categories: 1) revenue bonds (both of which were refunded in 2011 and 2012); and 2) contract debt with the Trinity River Authority (TRA) for a financing agreement for sewer lateral lines and for work done at the wastewater plants as a result of U.S. Environmental Protection Agency (USEPA) mandates (\$375,000 outstanding balance).

Future Outlook and Impact

In 1997, the City issued revenue bonds in the amount of \$14,395,000 for construction of a third wastewater treatment plant and to provide sewer service to an area that did not have access to city sewer service. In 2002, the City issued revenue bonds for \$7,255,000 for expansion of sewer service to areas near the new wastewater treatment plant and extension of wastewater lines to un-served areas, including the Highway 75 South area. Both of those issues were refunded. No future debt issues are planned.

Equipment Replacement Fund

In November of 2007, the City Council approved the purchase and financing of equipment for conversion to automated residential collection of solid waste. Services with the new system began in September 2008. In 2012, the lease was paid off one year early. The City has no debt on equipment.

Computation of Legal Debt Margin

	October 1, 2013
Assessed Value less Exemptions:	\$ 1,321,041,412
Debt Limit 10 Percent of Assessed Value	\$ 132,104,141
Amount of Debt Applicable to Debt Limit:	
General Obligation Debt:	
2001 Certificate of Obligation - Golf Course	4,050,000
2004 Certificate of Obligation - Fire Station	500,000
2009 Certificate of Obligation – Fire Station	1,044,000
2009 Refunding Series	4,260,000
2010 Library Bonds	2,920,000
2012 Refunding Series	2,753,853
Net General Obligation Debt Payable from Ad Valorem Taxes	15,527,853
Interest & Sinking Fund Balance as of September 30	(150,193)
Total Net General Obligation Debt Payable from Ad Valorem Taxes	\$ 15,377,660
Ratio of Net General Obligation Debt to Taxable Assessed Valuation per \$100	1.2%

Summary of General Obligation Debt

<i>General Obligation Debt</i>	Current Outstanding Balance	Debt Service Requirement FY 2013-14		
		Principal	Interest	Total
Tax and Revenue Golf CO Series 2001, \$5,000,000	\$ 4,050,000	125,000	198,925	323,925
Tax and Revenue Fire Station CO Series 2004, \$1,200,000	500,000	60,000	18,716	78,716
Tax and Revenue Fire Station CO, Series 2009, \$1,850,000	1,044,000	162,000	30,276	192,276
Refunding Bonds, Series 2009	4,260,000	600,000	134,525	734,525
Library Bonds, Series 2010	2,920,000	210,000	89,678	299,678
Refunding Bonds, 2012, \$8,150,000 (Gen Debt share)	2,753,853	391,198	52,345	443,543
Total General Obligation Debt	\$ 15,527,853	1,548,198	524,465	2,072,663

Summary of Water Fund Debt

<i>Water Debt</i>	Current Outstanding Balance	Debt Service Requirement FY 2013-14		
		Principal	Interest	Total
Refunding Bonds, 2012, \$8,150,000 (Water Fund share)	906,524	222,031	18,380	240,411
Trinity River Authority Contract Revenue Bonds, Series 2010A - \$1,795,000	810,000	265,000	16,888	281,888
Trinity River Authority Contract Revenue Bonds, Series 2010B - \$1,755,000	1,030,000	195,000	24,312	219,312
Trinity River Authority Contract Revenue Bonds, Series 2010C - \$6,725,000	4,540,000	580,000	180,806	760,806
Trinity River Contract Bonds 2012	17,230,000	2,000,000	589,200	2,589,200
Total Water Debt	\$ 24,516,524	3,262,031	829,586	4,091,617

Summary of Wastewater Fund Debt

<i>Wastewater Debt</i>	Current Outstanding Balance	Debt Service Requirement FY 2013-14		
		Principal	Interest	Total
Huntsville Texas Waterworks and Sewer 2011 Refunding \$4,970,000	\$ 3,040,000	985,000	72,960	1,057,960
Refunding Bonds, 2012, \$8,150,000 (Wastewater Fund share)	3,879,623	401,771	98,322	500,093
Total Wastewater Debt	\$ 6,919,623	1,386,771	171,282	1,558,053

Debt Summary By Type

	City Debt	Contract Debt	Total
General Obligation	\$ 15,527,853		15,527,853
Water (share of 2012 Ref)	906,524	2010 { 810,000 1,030,000 4,540,000 2012 { 17,230,000	24,516,524
Wastewater (share of 2012 Ref)	3,879,623		3,879,623
Wastewater (2011 Ref)	3,040,000		3,040,000
	\$ 23,354,000	\$ 23,610,000	\$ 46,964,000

Bond Debt Service Schedule
City of Huntsville General Obligation
Tax & Revenue Golf C/O Series 2001, \$5,000,000

Issue Date: 11/15/2001

Maturity Date: 8/15/2032

Payment Date	Principal	Interest	Total	Annual Total
2/15/2014	-	99,462.50	99,462.50	
8/15/2014	125,000.00	99,462.50	224,462.50	323,925.00
2/15/2015	-	96,743.75	96,743.75	
8/15/2015	135,000.00	96,743.75	231,743.75	328,487.50
2/15/2016	-	93,706.25	93,706.25	
8/15/2016	140,000.00	93,706.25	233,706.25	327,412.50
2/15/2017	-	90,486.25	90,486.25	
8/15/2017	150,000.00	90,486.25	240,486.25	330,972.50
2/15/2018	-	86,961.25	86,961.25	
8/15/2018	155,000.00	86,961.25	241,961.25	328,922.50
2/15/2019	-	83,280.00	83,280.00	
8/15/2019	165,000.00	83,280.00	248,280.00	331,560.00
2/15/2020	-	79,320.00	79,320.00	
8/15/2020	175,000.00	79,320.00	254,320.00	333,640.00
2/15/2021	-	75,032.50	75,032.50	
8/15/2021	185,000.00	75,032.50	260,032.50	335,065.00
2/15/2022	-	70,500.00	70,500.00	
8/15/2022	195,000.00	70,500.00	265,500.00	336,000.00
2/15/2023	-	65,625.00	65,625.00	
8/15/2023	205,000.00	65,625.00	270,625.00	336,250.00
2/15/2024	-	60,500.00	60,500.00	
8/15/2024	215,000.00	60,500.00	275,500.00	336,000.00
2/15/2025	-	55,125.00	55,125.00	
8/15/2025	225,000.00	55,125.00	280,125.00	335,250.00
2/15/2026	-	49,500.00	49,500.00	
8/15/2026	240,000.00	49,500.00	289,500.00	339,000.00
2/15/2027	-	43,500.00	43,500.00	
8/15/2027	255,000.00	43,500.00	298,500.00	342,000.00
2/15/2028	-	37,125.00	37,125.00	
8/15/2028	265,000.00	37,125.00	302,125.00	339,250.00
2/15/2029	-	30,500.00	30,500.00	
8/15/2029	280,000.00	30,500.00	310,500.00	341,000.00
2/15/2030	-	23,500.00	23,500.00	
8/15/2030	295,000.00	23,500.00	318,500.00	342,000.00
2/15/2031	-	16,125.00	16,125.00	
8/15/2031	315,000.00	16,125.00	331,125.00	347,250.00
2/15/2032	-	8,250.00	8,250.00	
8/15/2032	330,000.00	8,250.00	338,250.00	346,500.00
Total	\$ 4,050,000.00	\$ 2,330,485.00	\$ 6,380,485.00	\$ 6,380,485.00

Bond Debt Service Schedule
City of Huntsville General Obligation
Tax & Revenue Fire Station C/O Series 2004, \$1,200,000

Issue Date: 4/22/2004

Maturity Date: 3/15/2024

Payment Date	Principal	Interest	Total	Annual Total
2/15/2014	60,000.00	9,883.00	69,883.00	
8/15/2014	-	8,833.00	8,833.00	78,716.00
2/15/2015	35,000.00	8,833.00	43,833.00	
8/15/2015	-	8,203.00	8,203.00	52,036.00
2/15/2016	35,000.00	8,203.00	43,203.00	
8/15/2016	-	7,573.00	7,573.00	50,776.00
2/15/2017	40,000.00	7,573.00	47,573.00	
8/15/2017	-	6,813.00	6,813.00	54,386.00
2/15/2018	40,000.00	6,813.00	46,813.00	
8/15/2018	-	6,053.00	6,053.00	52,866.00
2/15/2019	45,000.00	6,053.00	51,053.00	
8/15/2019	-	5,153.00	5,153.00	56,206.00
2/15/2020	45,000.00	5,153.00	50,153.00	
8/15/2020	-	4,253.00	4,253.00	54,406.00
2/15/2021	45,000.00	4,253.00	49,253.00	
8/15/2021	-	3,308.00	3,308.00	52,561.00
2/15/2022	50,000.00	3,308.00	53,308.00	
8/15/2022	-	2,258.00	2,258.00	55,566.00
2/15/2023	50,000.00	2,258.00	52,258.00	
8/15/2023	-	1,183.00	1,183.00	53,441.00
2/15/2024	55,000.00	1,183.00	56,183.00	56,183.00
Total	\$ 500,000.00	\$ 117,143.00	\$ 617,143.00	\$ 617,143.00

Bond Debt Service Schedule
City of Huntsville General Obligation
Tax & Revenue Fire Station C/O Series 2009, \$1,850,000

Payment Date	Principal	Interest	Total	Annual Total
2/15/2014		15,138.00	15,138.00	
8/15/2014	162,000.00	15,138.00	177,138.00	192,276.00
2/15/2015		12,789.00	12,789.00	
8/15/2015	167,000.00	12,789.00	179,789.00	192,578.00
2/15/2016		10,367.50	10,367.50	
8/15/2016	171,000.00	10,367.50	181,367.50	191,735.00
2/15/2017		7,888.00	7,888.00	
8/15/2017	176,000.00	7,888.00	183,888.00	191,776.00
2/15/2018		5,336.00	5,336.00	
8/15/2018	181,000.00	5,336.00	186,336.00	191,672.00
2/15/2019		2,711.50	2,711.50	
8/15/2019	187,000.00	2,711.50	189,711.50	192,423.00
Total	\$ 1,044,000.00	\$ 108,460.00	\$ 1,152,460.00	\$ 1,152,460.00

City of Huntsville General Obligation
Refunding Bonds, Series 2009, \$6,405,000

Issue Date: 4/16/2009

Maturity Date: 2/15/2019

Payment Date	Principal	Interest	Total	Annual Total
2/15/2014	600,000.00	71,762.50	671,762.50	
8/15/2014	-	62,762.50	62,762.50	734,525.00
2/15/2015	620,000.00	62,762.50	682,762.50	
8/15/2015	-	53,462.50	53,462.50	736,225.00
2/15/2016	660,000.00	53,462.50	713,462.50	
8/15/2016	-	42,737.50	42,737.50	756,200.00
2/15/2017	720,000.00	42,737.50	762,737.50	
8/15/2017	-	30,137.50	30,137.50	792,875.00
2/15/2018	790,000.00	30,137.50	820,137.50	
8/15/2018	-	16,312.50	16,312.50	836,450.00
2/15/2019	870,000.00	16,312.50	886,312.50	886,312.50
Total	\$ 4,260,000.00	\$ 482,587.50	\$ 4,742,587.50	\$ 4,742,587.50

Bond Debt Service Schedule
City of Huntsville General Obligation
Library Bonds, Series 2010, \$3,500,000

Issue Date: 2/15/2010

Maturity Date: 2/15/2025

Payment Date	Principal	Interest	Total	Annual Total
2/15/2014	210,000.00	45,600.00	255,600.00	
8/15/2014	-	44,077.50	44,077.50	299,677.50
2/15/2015	210,000.00	44,077.50	254,077.50	
8/15/2015	-	42,135.00	42,135.00	296,212.50
2/15/2016	215,000.00	42,135.00	257,135.00	
8/15/2016	-	39,662.50	39,662.50	296,797.50
2/15/2017	220,000.00	39,662.50	259,662.50	
8/15/2017	-	36,802.50	36,802.50	296,465.00
2/15/2018	230,000.00	36,802.50	266,802.50	
8/15/2018	-	33,467.50	33,467.50	300,270.00
2/15/2019	235,000.00	33,467.50	268,467.50	
8/15/2019	-	29,825.00	29,825.00	298,292.50
2/15/2020	245,000.00	29,825.00	274,825.00	
8/15/2020	-	25,843.75	25,843.75	300,668.75
2/15/2021	250,000.00	25,843.75	275,843.75	
8/15/2021	-	21,531.25	21,531.25	297,375.00
2/15/2022	260,000.00	21,531.25	281,531.25	
8/15/2022	-	16,851.25	16,851.25	298,382.50
2/15/2023	270,000.00	16,851.25	286,851.25	
8/15/2023	-	11,721.25	11,721.25	298,572.50
2/15/2024	280,000.00	11,721.25	291,721.25	
8/15/2024	-	6,121.25	6,121.25	297,842.50
2/15/2025	295,000.00	6,121.25	301,121.25	301,121.25
Total	\$ 2,920,000.00	\$ 661,677.50	\$ 3,581,677.50	\$ 3,581,677.50

City of Huntsville General Obligation
Refunding Bonds, Series 2012, \$8,150,000

Issue Date: 7/15/2012

Maturity Date: 9/1/2022

Payment Date	Principal	Interest	Total	Annual Total
2/15/2014		26,172.50	26,172.50	
8/15/2014	391,198.00	26,172.50	417,370.50	443,543.00
2/15/2015		22,567.50	22,567.50	
8/15/2015	424,069.00	22,567.50	446,636.50	469,204.00
2/15/2016		18,782.50	18,782.50	
8/15/2016	410,813.00	18,782.50	429,595.50	448,378.00
2/15/2017		15,137.50	15,137.50	
8/15/2017	388,152.00	15,137.50	403,289.50	418,427.00
2/15/2018		11,763.50	11,763.50	
8/15/2018	348,889.00	11,763.50	360,652.50	372,416.00
2/15/2019		8,675.00	8,675.00	
8/15/2019	306,604.00	8,675.00	315,279.00	323,954.00
2/15/2020		5,900.50	5,900.50	
8/15/2020	433,351.00	5,900.50	439,251.50	445,152.00
2/15/2021		1,105.00	1,105.00	
8/15/2021	25,556.00	1,105.00	26,661.00	27,766.00
2/15/2022		763.50	763.50	
8/15/2022	25,221.00	763.50	25,984.50	26,748.00
Total	\$ 2,753,853.00	\$ 221,735.00	\$ 2,975,588.00	\$ 2,975,588.00

**General Obligation Debt Service Fund
Debt Service Requirements to Maturity**

Fiscal Year	Outstanding Beginning	Maturities		
		Principal	Interest	Total
2013-2014	15,527,853.00	1,548,198.00	524,464.50	2,072,662.50
2014-2015	13,979,655.00	1,591,069.00	483,674.00	2,074,743.00
2015-2016	12,388,586.00	1,631,813.00	439,486.00	2,071,299.00
2016-2017	10,756,773.00	1,694,152.00	390,749.50	2,084,901.50
2017-2018	9,062,621.00	1,744,889.00	337,707.50	2,082,596.50
2018-2019	7,317,732.00	1,808,604.00	280,144.00	2,088,748.00
2019-2020	5,509,128.00	898,351.00	235,515.75	1,133,866.75
2020-2021	4,610,777.00	505,556.00	207,211.00	712,767.00
2021-2022	4,105,221.00	530,221.00	186,475.50	716,696.50
2022-2023	3,575,000.00	525,000.00	163,263.50	688,263.50
2023-2024	3,050,000.00	550,000.00	140,025.50	690,025.50
2024-2025	2,500,000.00	520,000.00	116,371.25	636,371.25
2025-2026	1,980,000.00	240,000.00	99,000.00	339,000.00
2026-2027	1,740,000.00	255,000.00	87,000.00	342,000.00
2027-2028	1,485,000.00	265,000.00	74,250.00	339,250.00
2028-2029	1,220,000.00	280,000.00	61,000.00	341,000.00
2029-2030	940,000.00	295,000.00	47,000.00	342,000.00
2030-2031	645,000.00	315,000.00	32,250.00	347,250.00
2031-2032	330,000.00	330,000.00	16,500.00	346,500.00
		15,527,853.00	3,922,088.00	19,449,941.00

Bond Debt Service Schedule

Waterworks Portion, Series 2012 GO Refunding Bonds, \$1,122,454

Issue Date: July 2012**Maturity Date:** Serially 8/15/2013 through 8/15/2019

Payment Date	Principal	Interest	Total	Annual Total
2/15/2014	-	9,190.00	9,190.00	
8/15/2014	222,031.00	9,190.00	231,221.00	240,411.00
2/15/2015	-	6,970.00	6,970.00	
8/15/2015	222,377.00	6,970.00	229,347.00	236,317.00
2/15/2016	-	4,731.00	4,731.00	
8/15/2016	228,230.00	4,731.00	232,961.00	237,692.00
2/15/2017	-	2,418.00	2,418.00	
8/15/2017	233,886.00	2,418.00	236,304.00	238,722.00
	906,524.00	46,618.00	953,142.00	953,142.00

Contract Debt Schedule

Trinity River Authority Contract Revenue Refunding Bonds, Series 2010A, \$1,795,000

Issue Date: March 2010**Maturity Date:** Serially 04/06/2010 through 08/01/2016

Payment Date	Principal	Interest	Total	Annual Total
2/1/2014	-	8,443.75	8,443.75	
8/1/2014	265,000.00	8,443.75	273,443.75	281,887.50
2/1/2015	-	5,793.75	5,793.75	
8/1/2015	270,000.00	5,793.75	275,793.75	281,587.50
2/1/2016	-	3,093.75	3,093.75	
8/1/2016	275,000.00	3,093.75	278,093.75	281,187.50
Total	\$ 810,000.00	\$ 34,662.50	\$ 844,662.50	\$ 844,662.50

Trinity River Authority Contract Revenue Refunding Bonds, Series 2010B, \$1,755,000

Issue Date: March 2010

Maturity Date: Serially 04/06/2010 through 11/01/2018

Payment Date	Principal	Interest	Total	Annual Total
2/1/2014	-	12,156.25	12,156.25	
8/1/2014	195,000.00	12,156.25	207,156.25	219,312.50
2/1/2015	-	10,206.25	10,206.25	
8/1/2015	205,000.00	10,206.25	215,206.25	225,412.50
2/1/2016	-	8,156.25	8,156.25	
8/1/2016	205,000.00	8,156.25	213,156.25	221,312.50
2/1/2017	-	5,850.00	5,850.00	
8/1/2017	210,000.00	5,850.00	215,850.00	221,700.00
2/1/2018	-	3,225.00	3,225.00	
8/1/2018	215,000.00	3,225.00	218,225.00	221,450.00
Total	\$ 1,030,000.00	\$ 79,187.50	\$ 1,109,187.50	\$ 1,109,187.50

Trinity River Authority Contract Revenue Refunding Bonds, Series 2010C, \$6,725,000

Issue Date: March 2010

Maturity Date: Serially 8/1/2010 through 8/1/2020

Payment Date	Principal	Interest	Total	Annual Total
2/1/2014	-	90,402.75	90,402.75	
8/1/2014	580,000.00	90,402.75	670,402.75	760,805.50
2/1/2015	-	82,427.75	82,427.75	
8/1/2015	600,000.00	82,427.75	682,427.75	764,855.50
2/1/2016	-	72,677.75	72,677.75	
8/1/2016	620,000.00	72,677.75	692,677.75	765,355.50
2/1/2017	-	61,207.75	61,207.75	
8/1/2017	645,000.00	61,207.75	706,207.75	767,415.50
2/1/2018	-	48,146.50	48,146.50	
8/1/2018	670,000.00	48,146.50	718,146.50	766,293.00
2/1/2019	-	33,607.50	33,607.50	
8/1/2019	695,000.00	33,607.50	728,607.50	762,215.00
2/1/2020	-	17,483.50	17,483.50	
8/1/2020	730,000.00	17,483.50	747,483.50	764,967.00
Total	\$ 4,540,000.00	\$ 811,907.00	\$ 5,351,907.00	\$ 5,351,907.00

Trinity River Authority Contract Revenue Refunding Bonds, Series 2012, \$19,190,000

Issue Date: May 2012

Maturity Date: Serially 11/30/2012 through 11/30/2021

Payment Date	Principal	Interest	Total	Annual Total
2/1/2014	-	294,600.00	294,600.00	
8/1/2014	2,000,000.00	294,600.00	2,294,600.00	2,589,200.00
2/1/2015	-	274,600.00	274,600.00	
8/1/2015	2,040,000.00	274,600.00	2,314,600.00	2,589,200.00
2/1/2016	-	254,200.00	254,200.00	
8/1/2016	2,080,000.00	254,200.00	2,334,200.00	2,588,400.00
2/1/2017	-	212,600.00	212,600.00	
8/1/2017	2,165,000.00	212,600.00	2,377,600.00	2,590,200.00
2/1/2018	-	169,300.00	169,300.00	
8/1/2018	2,250,000.00	169,300.00	2,419,300.00	2,588,600.00
2/1/2019	-	124,300.00	124,300.00	
8/1/2019	2,340,000.00	124,300.00	2,464,300.00	2,588,600.00
2/1/2020	-	77,500.00	77,500.00	
8/1/2020	2,435,000.00	77,500.00	2,512,500.00	2,590,000.00
2/1/2021	-	28,800.00	28,800.00	
8/1/2021	1,920,000.00	28,800.00	1,948,800.00	1,977,600.00
Total	\$ 17,230,000.00	\$ 2,871,800.00	\$ 20,101,800.00	\$ 20,101,800.00

Bond Debt Service Schedule

City of Huntsville Waterworks & Sewer System

Wastewater Portion, Series 2012 GO Refunding Bonds, \$4,273,694

Issue Date: July 2012**Maturity Date:** 8/15/2022

Payment Date	Principal	Interest	Total	Annual Total
2/15/2014	-	49,161.00	49,161.00	
8/15/2014	401,771.00	49,161.00	450,932.00	500,093.00
2/15/2015	-	44,837.00	44,837.00	
8/15/2015	408,554.00	44,837.00	453,391.00	498,228.00
2/15/2016	-	40,313.00	40,313.00	
8/15/2016	420,957.00	40,313.00	461,270.00	501,583.00
2/15/2017	-	35,669.00	35,669.00	
8/15/2017	427,962.00	35,669.00	463,631.00	499,300.00
2/15/2018	-	30,961.00	30,961.00	
8/15/2018	436,111.00	30,961.00	467,072.00	498,033.00
2/15/2019	-	26,200.00	26,200.00	
8/15/2019	443,396.00	26,200.00	469,596.00	495,796.00
2/15/2020	-	21,475.00	21,475.00	
8/15/2020	456,649.00	21,475.00	478,124.00	499,599.00
2/15/2021	-	12,920.00	12,920.00	
8/15/2021	434,444.00	12,920.00	447,364.00	460,284.00
2/15/2022	-	6,361.00	6,361.00	
8/15/2022	449,779.00	6,361.00	456,140.00	462,501.00
Total	\$ 3,879,623.00	\$ 535,794.00	\$ 4,415,417.00	\$ 4,415,417.00

Wastewater Fund - Debt Service Requirements to Maturity

Fiscal Year	Outstanding Beginning	Maturities		
		Principal	Interest	Total
2013-2014	6,919,623.00	1,386,771.00	171,282.00	1,558,053.00
2014-2015	5,532,852.00	1,418,554.00	138,994.00	1,557,548.00
2015-2016	4,114,298.00	1,465,957.00	105,706.00	1,571,663.00
2016-2017	2,648,341.00	427,962.00	71,338.00	499,300.00
2017-2018	2,220,379.00	436,111.00	61,922.00	498,033.00
2018-2019	1,784,268.00	443,396.00	52,400.00	495,796.00
2019-2020	1,340,872.00	456,649.00	42,950.00	499,599.00
2020-2021	884,223.00	434,444.00	25,840.00	460,284.00
2021-2022	449,779.00	449,779.00	12,722.00	462,501.00
		6,919,623.00	683,154.00	7,602,777.00

Bond Debt Service Schedule
City of Huntsville Waterworks & Sewer System
2011 Refunding

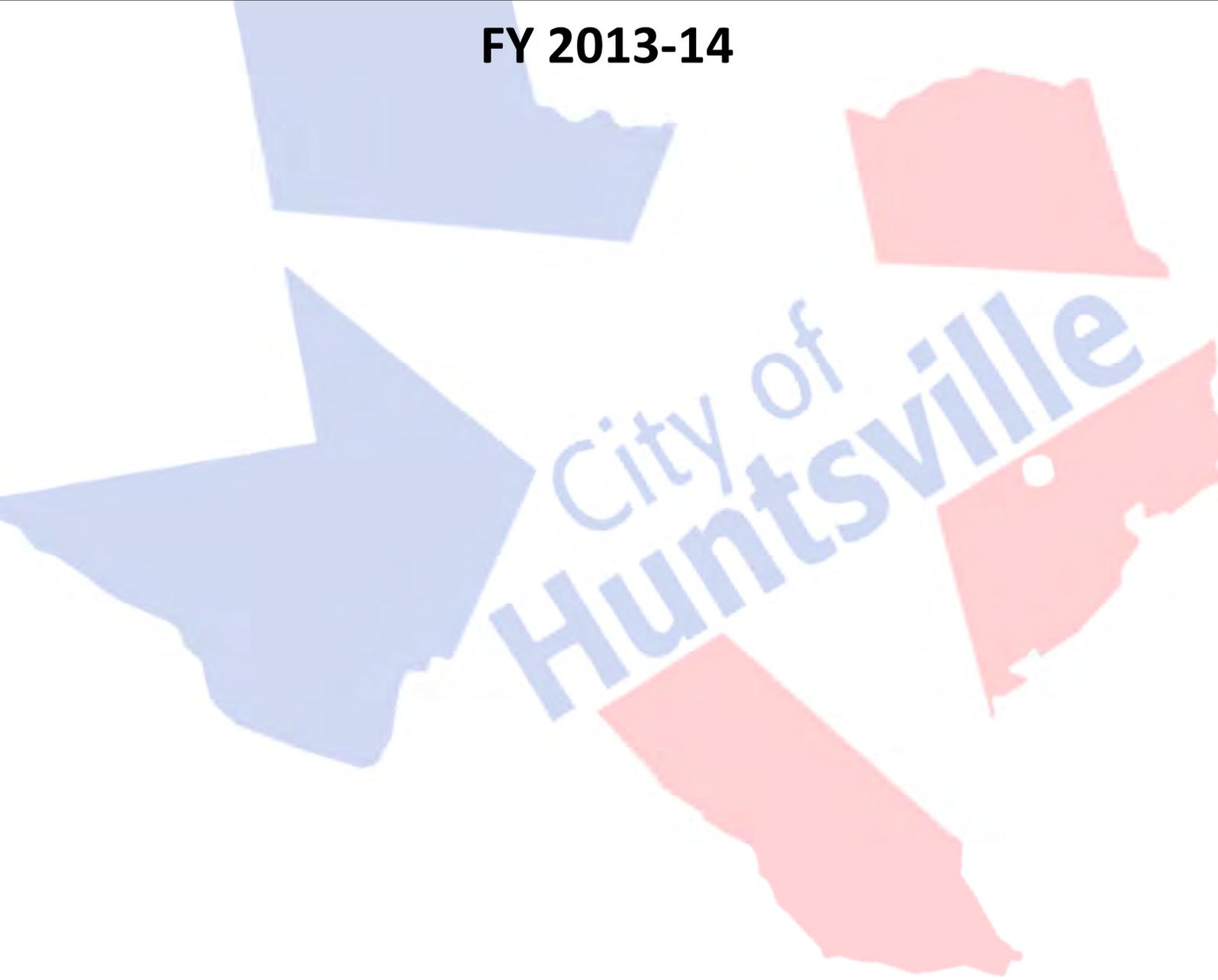
Issue Date: 4/5/2011

Maturity Date: 8/15/2016

Payment Date	Principal	Interest	Total	Annual Total
2/15/2014	-	36,480.00	36,480.00	
8/15/2014	985,000.00	36,480.00	1,021,480.00	1,057,960.00
2/15/2015		24,660.00	24,660.00	
8/15/2015	1,010,000.00	24,660.00	1,034,660.00	1,059,320.00
2/15/2016	-	12,540.00	12,540.00	
8/15/2016	1,045,000.00	12,540.00	1,057,540.00	1,070,080.00
Total	\$ 3,040,000.00	\$ 147,360.00	\$ 3,187,360.00	\$ 3,187,360.00

Supplemental

FY 2013-14



ORDINANCE NO. 2013-42

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HUNTSVILLE, TEXAS, FINDING THAT ALL THINGS REQUISITE AND NECESSARY HAVE BEEN DONE IN PREPARATION AND PRESENTMENT OF AN ANNUAL BUDGET; APPROVING AND ADOPTING THE OPERATING AND CAPITAL IMPROVEMENTS BUDGET FOR THE CITY OF HUNTSVILLE, TEXAS, FOR THE PERIOD OCTOBER 1, 2013, THROUGH SEPTEMBER 30, 2014; RATIFYING AND APPROVING FISCAL AND BUDGETARY POLICIES; RATIFYING AND APPROVING THE INVESTMENT AND BANKING POLICIES; RATIFYING AND APPROVING VARIOUS FEES, RATES AND CHARGES; AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.

- WHEREAS** More than thirty days before the end of the City's fiscal year and more than thirty days before the adoption of this ordinance, the City Manager of the City Huntsville, Texas, submitted a proposed budget for the ensuing fiscal year according to Section 11.05 of the Charter of the City of Huntsville, Texas, and Texas Local Government Code Section 102.005;
- WHEREAS** the City Manager filed a copy of the proposed budget with the City Secretary and the budget was available for public inspection at least fifteen days before the budget hearing and tax levy for the fiscal year 2013-2014 [Texas Local Government Code § 102.006];
- WHEREAS** the itemized budget shows a comparison of expenditures between the proposed budget and the actual expenditures for the same or similar purposes for the preceding year and the estimated amount of money carried for each [Texas Local Government Code § 102.103(a)];
- WHEREAS** the budget contains financial information of the municipality that shows the outstanding obligations of the City, the available funds on hand to the credit of each fund, the funds received from all sources during the preceding year; the funds available from all sources during the ensuing year; the estimated revenue available to cover the proposed budget; and the estimated tax rate required to cover the proposed budget [Texas Local Government Code § 102.103(b)];
- WHEREAS** on August 23rd, 2013 the City Secretary published notice in the City's official newspaper of a public hearing relating to the budget, which include one publication not earlier than the 30th day or later than the tenth day before the date of the hearing [Texas Local Government Code § 102.0065];
- WHEREAS** the budget for the year October 1, 2013, through September 30, 2014, has been presented to the City Council, and the City Council has held a public hearing with all notice as required by law, and all comments and objections have been considered; and
- WHEREAS** the fees, rates and charges set out herein are reasonable and necessary and are established and set in the best interests of the City,

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

- SECTION 1:** City Council adopts the budget for the City of Huntsville, Texas, now before the City Council for consideration and attached, as the budget for the City for the period of October 1, 2013, through September 30, 2014.
- SECTION 2:** The appropriation for the ensuing fiscal year for operating expenses, debt service and capital outlay budgets shall be fixed and determined as shown in Exhibit A and by reference to the Fund Summaries with account classification totals in the City Secretary's office.
- SECTION 3:** New projects described for fiscal year 2013-2014 in the Capital Improvements budget portion of the 2013-2014 budget are approved at the cost level indicated, subject to the availability of funding of project costs (see Exhibit A1).
- SECTION 4:** City Council approves the monthly payment for an eligible employee to the City's Medical Insurance Internal Service Fund of \$750.00 per month (\$9,000.00 annually), per budgeted position.
- SECTION 5:** City Council approves a budgeted TMRS rate established according to TMRS rates for the benefit levels elected by the City.

SECTION 6: City Council approves a transfer of an amount equal to three and one half (3.5%) percent of the gross revenues received during Fiscal Year 2013-2014 from all water, wastewater, and solid waste customers, as a transfer to the Street Special Revenue Fund to compensate the City for the use of streets and rights-of-way by the Water, Wastewater, and Solid Waste Funds.

SECTION 7: City Council hereby has reviewed and approves the Fiscal and Budgetary Policies (See Exhibit B).

SECTION 8: City Council approves fees, rates, charges and their associated revenue, which is incorporated into the budget. Council authorizes the City Manager to make such adjustments in fees, rates and charges from time to time as are in the City Manager's discretion reasonable and necessary based upon facts then existing, including the implementation of new fees, rates and charges or elimination of current ones; provided, however, that a change of more than 25% or the implementation or elimination of any fee, rate or charge shall be reported to the next regular Finance Committee meeting (see Exhibit C).

Exhibit C authorizes water rate increases as noted for volumetric rates.

SECTION 9: City Council has reviewed and approves the investment policies, strategies, and the Investment and Banking Policies and Investment Policy Statement for the Post Employment Benefit Plan (see Exhibits D).

SECTION 10: The City Secretary is directed to maintain a copy of the adopted budget, to file a copy of it with the City Library and the County Clerk, and to publish a notice saying the budget is available for public inspection [Texas Local Government Code §§ 102.008 and 102.009(d)].

SECTION 11: Council may amend this budget from time to time as provided by law for the purposes of authorizing emergency expenditures or for municipal purposes, provided, however, no obligation shall be incurred or any expenditure made except in conformity with the budget. [Texas Local Government Code §§ 102.009-102.011; Huntsville City Charter §§ 11.06-11.07]

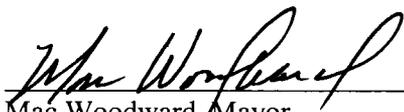
SECTION 12: The City Manager may, within the policies adopted within this budget, authorize transfers between budget line items; City Council may transfer any unencumbered appropriated balance or portion of it from one office, department, or agency to another at any time, or any appropriation balance from one expenditure account to another within a single office, department, or agency of the City. [Huntsville City Charter § 11.06.]

SECTION 13: City Council expressly repeals all previous budget ordinances and appropriations if in conflict with the provisions of this ordinance. If a court of competent jurisdiction declares any part, portion, or section of this ordinance invalid, inoperative, or void for any reason, such decision, opinion, or judgment shall in no way affect the remaining portions, parts, or sections, or parts of a section of this ordinance, which provisions shall be, remain, and continue to be in full force and effect.

SECTION 14: This ordinance shall take effect immediately after its passage.

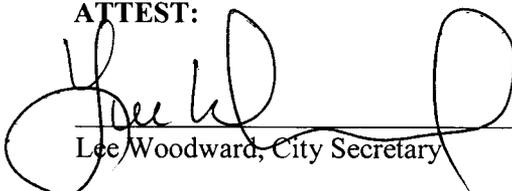
PASSED AND APPROVED on this, the 17th day of September, 2013.

THE CITY OF HUNTSVILLE, TEXAS



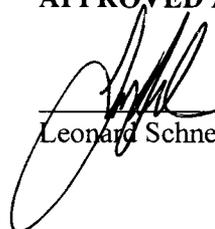
Mac Woodward, Mayor

ATTEST:



Lee Woodward, City Secretary

APPROVED AS TO FORM:



Leonard Schneider, City Attorney

ORDINANCE NO. 2013-43

AN ORDINANCE ADOPTING THE TAX RATE AND LEVYING TAXES FOR THE CITY OF HUNTSVILLE FOR THE 2013-2014 FISCAL YEAR UPON ALL TAXABLE PROPERTY LOCATED WITHIN AND SUBJECT TO TAXATION IN THE CITY; AND PROVIDING FOR THE EFFECTIVE DATE HEREOF.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HUNTSVILLE, TEXAS, THAT:

SECTION 1: There is levied and assessed and shall be collected for the 2013-2014 fiscal year ending September 30, 2014, an ad valorem tax of NO AND 42.06/100 (\$0.4206) DOLLARS for each ONE HUNDRED (\$100.00) DOLLARS of assessed value of property located within the city limits of Huntsville, Texas on January 1, 2013, made taxable by law, which when collected, shall be apportioned among funds and departments of the city government of the City of Huntsville for these purposes:

General Fund Operations	\$0.2920
Debt Service for Payment of General Obligations Indebtedness	<u>\$0.1286</u>
	\$0.4206

SECTION 2: All property upon which tax is levied shall be assessed on the basis of 100 percent of its appraised value. Property Tax Code § 26.02.

SECTION 3: This ordinance shall take effect from and after its passage by City Council.

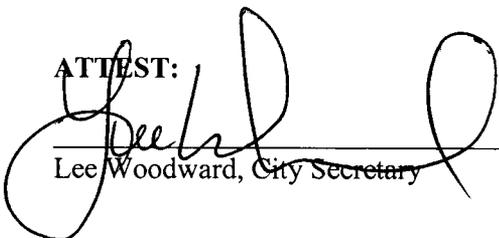
PASSED AND APPROVED on this 17th day of September 2013.

THE CITY OF HUNTSVILLE, TEXAS



Mac Woodward, Mayor

ATTEST:



Lee Woodward, City Secretary

APPROVED AS TO FORM:



Leonard Schneider, City Attorney

Fiscal and Budgetary Policies

I. STATEMENT OF PURPOSE

The purpose of the Fiscal and Budgetary Policies is to identify and present an overview of policies dictated by state law, the City Charter, City ordinances, and administrative policies. The aim of these policies is to achieve long-term stability and a positive financial condition. These policies provide guidelines to the administration and finance staff in planning and directing the City's day-to-day financial affairs and in developing financial recommendations to the City Council. These policies set forth the basic framework for the overall fiscal management of the City. Operating independently of changing circumstances and conditions, these policies assist in the decision-making process. These policies provide guidelines for evaluating both current activities and proposals for future programs.

These policies represent long-standing principles, traditions and practices which have guided the City in the past and have helped maintain financial stability. An important aspect of the policies is the application of budget and fiscal policies in the context of a long-term financial approach. The scope of these policies span accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, asset management and debt management.

The City Council and/or Finance Committee annually review and approve the Fiscal and Budgetary Policies as part of the budget process.

II. BASIS OF ACCOUNTING

A. **Accounting in Accordance With GAAP.** The City's finances shall be accounted for in accordance with generally accepted accounting principles as established by the Governmental Accounting Standards Board.

1. **Organization of Accounts.** The accounts of the City shall be organized and operated on the basis of funds. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions

2. **Fund Structure.** The City of Huntsville uses the following fund groups:

Governmental Funds

General Fund
General Obligation Debt Service Fund
Capital Projects Funds

Special Revenue Funds:

Street	Municipal Court Special Revenues
Library Special Revenues	Airport Special Revenues
Police Special Revenues	Hotel/Motel Tax & Arts

Proprietary Funds:

Enterprise Funds:

Water	Wastewater
Solid Waste	

Internal Service Funds:

Medical Insurance	Equipment Replacement
Computer Replacement	

Permanent Funds:

Library Endowment
Oakwood Cemetery Endowment

Trust Funds:

Retiree PEB Trust –Medical	Scholarship Fund
Employee Assistance Fund	

3. **Governmental Fund Types.** Governmental funds are used to account for the government's general government activities and include the General, Special Revenue, General Obligation Debt Service and Capital Project funds. Governmental fund types shall use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized when the related fund liability is incurred, if measurable, except for principal and interest on general long-term debt, which are recorded when due, and compensated absences, which are recorded when payable from currently available financial resources.

4. **Proprietary Fund Types.** Proprietary fund types are used to account for the City's business type activities (e.g., activities that receive a significant portion of their funding through user charges). The City has two types of proprietary funds: Enterprise Funds and Internal Service Funds. The City's Proprietary fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Enterprise funds receive their revenues primarily through user charges for service. Internal Service funds receive their revenues primarily from the other funds of the City.

5. **Permanent Funds.** The Library Endowment Fund and Oakwood Cemetery Endowment Fund are used to account for endowments received by the City. Money available for expenditures in these funds are the accumulated interest earnings.

6. **Trust Funds.** The PEB Trust for retirees is used to account for funds designated for use for retiree Health Insurance costs if needed. Monies in this Fund help to lessen the City's Unfunded Accrued Actuarial Liability (UAAL) that is the result of the City providing a health insurance benefit to certain retirees. The Employee Assistance Fund is funded by contributions from City employees and monies are used to assist employees encountering catastrophic illness (examples – cancer,

vehicle accidents, etc.) medical costs. The Scholarship Fund is also funded by contributions from employee. The monies are used to provide \$500 scholarships to graduating seniors of employees who will be continuing their education at a university, junior/community college, or a technical school.

7. **Encumbrance Accounting.** The City shall utilize encumbrance accounting under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

III. OPERATING BUDGET

A. BUDGET PROCESS.

1. **Proposed Budget.** Section 11.05 of the City Charter requires that the City Manager submit to the City Council a proposed budget at least 30 days prior to the end of the fiscal year that presents a complete financial plan for the ensuing year. Public hearings shall be held in the manner prescribed by the laws of the State of Texas relating to budgets in cities and towns. The Charter requires that no budget be adopted or appropriations made unless the total of estimated revenues, income and funds available shall be equal to or in excess of such budget or appropriations. Past practice has been to present a draft budget to City Council at least six weeks prior to fiscal year end.
 - a. The budget shall include four basic segments for review and evaluation: (1) personnel costs, (2) base budget (same level of service) for operations and maintenance costs, (3) decision packages for capital and other (non-capital) project costs, and (4) revenues. In the base budget, the City Manager may elect to include decision package items, or replacement items with a cost of up to \$5,000, and may include in the base budget scheduled replacements in the Equipment Replacement Fund.
 - b. The budget review process shall include City Council participation in the development of each of the four segments of the proposed budget.
 - c. The budget process will allow the opportunity for the City Council to address policy and fiscal issues.
 - d. A copy of the proposed budget shall be filed with the City Secretary when it is submitted to the City Council.
2. **Modified Incremental Approach.** The operating budget less prior year supplemental requests, shall serve as the starting point for budget estimates. Increases or decreases shall be detailed in supporting documents. Detail supporting sheets shall be prepared for each object series.
3. **Adoption.** Upon the presentation of a proposed budget document to the City Council, the City Council shall call and publicize a public hearing. The City Council shall subsequently adopt by Ordinance such budget, as it may have been amended, as the City's Annual Budget, effective for the fiscal year beginning October 1.

As required by Section 11.05 of the Charter, if the City Council takes no action to adopt a budget on or prior to September 27th, the budget as submitted by the City Manager, is deemed to have been finally adopted by the City Council.

4. **Government Finance Officers Association.** The annual budget shall be submitted to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Distinguished Budget Presentation Award.
 5. **Truth in Taxation.** Budget development procedures will be in conformance with State law, outlined in the Truth in Taxation process. In the event of a tax increase, at least two notices will be given and public hearings held.
- B. **PLANNING.** Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The budget planning process is for a five year period recognizing that budgets are influenced by decisions made in prior year budgets and that decisions made in the current year budgets serve a precursor to future budget requirements. The City shall recognize both short-term needs and objectives in relation to the long-term goals of the City.
- C. **PREPARATION.** The operating budget is the City's annual financial operating plan. The budget includes all of the operating departments of the City, the debt service fund, all capital projects funds, internal service funds, and all special revenue funds of the City. An annual budget shall be prepared for all funds of the City, with the exception that capital projects will be budgeted on a project length basis, rather than an annual basis.
1. **Basis of Budget.** Operating budgets are adopted on a basis consistent with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board, with exceptions, including that depreciation is not included in the budget, capital purchases are budgeted in the year of purchase, unmatured interest on long-term debt is recognized when due, and debt principal is budgeted in the year it is to be paid.
 - a. Governmental Fund Types are budgeted on a modified accrual basis, with exceptions as noted above. Revenues are included in the budget in the year they are expected to become measurable and available. Expenditures are included in the budget when they are measurable, a liability is incurred, and the liability will be liquidated with resources included in the budget.
 - b. Capital project budgets are project length budgets and are budgeted on a modified accrual basis.
 - c. Proprietary fund types are budgeted generally on an accrual basis with exceptions as noted above. Revenues are budgeted in the year they are expected to be earned and expenses are budgeted in the year the liability is expected to be incurred. The emphasis is on cash transactions in lieu of non-cash transactions, such as depreciation. The focus is on the net change in working capital.
 2. **Legal Level of Control.** The budget shall be adopted at the "legal level of control," which is within individual funds. The level at which management, without prior council approval, loses the ability to reapply budgeted resources from one use to

another is known as the budgets' "legal level of control." The City has a number of levels of detail in the operating budgets - the fund, the department, the division, the object and the line item.

Example:

Fund - General Fund
 Department - Public Safety
 Division - Police
 Object - Salaries, Other Pay and Benefits
 Line Item - Regular Salaries

In the above example, the legal level of control is the budget total for the Police Division. Department Heads may not exceed budget allocations at the object code level in controllable account without City Manager approval.

3. **Line Item.** A detail budget supporting requested allocations shall be presented to City Council for review.
4. **Identify Available Funds.** The budget shall be sufficiently detailed to identify all available funds. The format will include estimated beginning funds, sources of funds, uses of funds, and estimated remaining funds at budget year-end. An actual prior year, estimated current year and proposed budget shall be presented.
5. **Interfund Transfers/Charges.** A summary showing transfers and charges between funds will be provided during the budget process to explain the "double counting" of revenues and expenditures.
6. **Periodic Reports.** In compliance with Section 11.02(e) of the Charter, the City will maintain a budgetary control system to ensure adherence to the budget and will prepare periodic reports comparing actual revenues, expenditures and encumbrances with budgeted amounts.
7. **Self Sufficient Enterprise Funds.** Enterprise operations, Water, Wastewater, Solid Waste, , are intended to be self-sufficient.
8. **Administrative Cost Reimbursement.** Enterprise fund budgets shall include a reimbursement to the General Fund to pay a proportionate share of administrative costs. Documentation to support the transfer shall be presented to City Council during the budget process.
9. **Charges to Other Funds by Internal Service Funds.** Charges by internal service funds to user divisions and funds shall be documented as part of the budget process.
10. **Appropriations Lapse.** Pursuant with Section 11.06 of the Charter, annual appropriations lapse at year end. Items purchased through the formal purchase order system (i.e., the encumbered portions), and not received by fiscal year end, are presented to City Council for re-appropriation in the subsequent fiscal year. To be eligible for automatic re-appropriation in a subsequent year, the goods or services must have been ordered in good faith and appropriated in the year encumbered.. The original budget is amended to include the re-appropriations. Capital projects budgets do not lapse at year-end.
11. **Performance Indicators and Productivity Indicators.** The annual budget, where possible, will utilize performance measures and productivity indicators. ICMA

benchmarking will be used to the extent possible.

- D. **BALANCED BUDGET.** The budget shall be balanced using a combination of current revenues and available funds [defined in Section III(a)]. Current year operating expenses shall be funded with current year generated revenues. Proprietary Funds with outstanding revenue bonds and Governmental Funds shall not rely on funds available from the prior year to balance the operating budget. No budget shall be adopted unless the total of estimated revenues, income, and funds available is equal to or in excess of such budget.
- E. **REPORTING.** Periodic financial reports shall be prepared to enable the Department Heads to manage their budgets and to enable monitoring and control of the budget. A quarterly budget review shall be presented to City Council in sufficient detail to allow decision-making.
- F. **CONTROL.** Operating Expenditure Control is addressed in Section VI of these Policies.
- G. **CONTINGENT APPROPRIATION.** The General Fund, Water Fund, Wastewater Fund, Solid Waste Fund, and Street Fund shall have an adequate contingent appropriation. This contingent appropriation, titled "Reserve for Future Allocation", shall be disbursed only by transfer to another departmental appropriation. Transfers from this item shall be controlled as outlined in Section VI, D of these policies.
- H. **EMPLOYEE BENEFITS.** The City budget process shall include a review of employee benefits.
1. **Medical Insurance Fund -** The Finance Committee shall review rates to be charged for employee and dependent coverage. The City shall pay the cost of employee coverage, and the dependent coverage may be purchased at the employee's cost. Changes in benefits shall be at the recommendation of the Trustees of the Employee Medical Plan.
 2. **Retirement Plan -** The City is a member of the Texas Municipal Retirement System (TMRS). Employees working at least 1,000 hours per year shall contribute 7% to the TMRS plan. The City's match will be established according to TMRS rates for the benefit levels elected by the City. Any budgeted funds not spent can be deposited with TMRS to reduce the City's unfunded liability with Council's approval or will revert back to the unallocated monies in the appropriate fund.
 3. **Workers Compensation Insurance -** The City shall participate in the Texas Municipal League (TML) Workers Compensation Risk Pool. Rates for required coverage will be established by the Pool, adjusted for experience on an annual basis. Refunds that may be granted through the pool will be prorated between the City funds. Unspent monies will revert back to the appropriate fund.
 4. **Social Security/Medicare -** The City does not pay Social Security for employees. Medicare is paid for employees hired after March 31, 1986 or for those employees otherwise having access through the City.
 5. **Recommendations for adjustments to the pay and classification system will be made annually in order to maintain external parity and internal equity. Recommendations will be built into the proposed basic budget.**

IV. RESERVES/UNALLOCATED FUNDS

- A. **OPERATING RESERVES/FUND BALANCES.** The City shall maintain unallocated reserves in operating funds to pay expenditures caused by unforeseen emergencies or for shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. Generally, unallocated reserves for all operating funds excluding, Internal Service Funds, Capital Projects, and Special Revenue Fund (except the Street Fund) shall be maintained at a minimum amount of 25% of the annual budget (less transfers to capital projects) for each fund unless specifically identified in this section. Unallocated reserves shall not be used to support on-going operating expenditures. This reserve is defined as unreserved current assets less inventory and on-going receivables (ex. utility billing, sales tax) minus current liabilities payable from these assets.
- B. **FUND BALANCES USED FOR CAPITAL EXPENDITURES.** Reserves shall be used for one time capital expenditures only if:
1. there are surplus balances remaining after all reserve and fund allocations are made;
or
 2. the City has made a rational analysis with justifying evidence that it has an adequate level of short and long-term resources.
- C. **SPECIFIC APPROPRIATION BY CITY COUNCIL.** If fund balances are used to support one time capital and onetime non-operating expenditures, the funds must be specifically appropriated by the City Council.
- D. **SPECIAL REVENUE FUNDS.** Monies in the Special Revenue Funds shall be expended for their intended purposes, in accordance with an approved budget. There is no reserve requirement, with the exception of the Hotel/Motel Tax , Arts Fund and Street Fund. The Hotel/Motel Tax and Arts Special Revenue Fund reserves shall be at least 10% of the annual tourism and Visitors Center Operations budget or at a level approved by City Council. Adequate reserves are essential due to the cyclical nature of this revenue source.
- E. **CAPITAL PROJECT FUNDS.** Monies in the Capital Projects Funds shall be expended in accordance with an approved budget. There is no reserve requirement. Interest income will be used to offset construction costs or interest expense on the debt issue.
- F. **INTERNAL SERVICE FUNDS.** Working capital in equipment replacement funds will vary to meet annual fluctuations in expenditures. Monies in the Internal Service Funds shall be expended for their intended purpose in conformance with the approved budget and approved replacement schedules. Additions to the Fleet or additional computer equipment will not be funded from replacement funds without council approval.
- G. **GENERAL OBLIGATION DEBT SERVICE FUND AND INTEREST ACCOUNTS.** Reserves in the General Obligation Debt Service Fund and Water and Wastewater Funds Interest and Sinking accounts shall be maintained as required by outstanding bond indentures. Reduction of reserves for debt shall be done only with City Council approval after Council has conferred with the City's financial advisor to insure there is no violation of bond covenants.

- H. **DEBT COVERAGE RATIOS.** Debt Coverage Ratios shall be maintained as specified by the bond covenants.
- I. **MEDICAL INSURANCE FUND RESERVE.** A reserve shall be established in the City's Health Insurance Fund to avoid potential shortages. Such reserve shall be used for no purpose other than for financing losses under the insurance program. Excess reserves shall be used to reduce premiums charges; an insufficient reserve shall be increased by adjustments to the premium. The reserve shall be approximately 25 % of anticipated unreimbursed claims for the budget year.
- J. The City shall maintain sufficient reserves for the retiree medical trust to offset medical liabilities established by the city's actuary and provide for future benefits pursuant:
- K. The City shall contract for an actuarial review once every two years, in accordance with Government Accounting Standard Board pronouncements.

V. REVENUE MANAGEMENT

- A. **CHARACTERISTICS OF THE REVENUE SYSTEM.** The City strives for the following optimum characteristics in its revenue system:
 - 1. **Simplicity and Certainty.** The City shall strive to keep the revenue classification system simple to promote understanding of the revenue sources. The City shall describe its revenue sources and enact consistent collection policies to provide assurances that the revenue are collected according to budgets and plans.
 - 2. **Equity.** The City shall make every effort to maintain equity in its revenue system structure. The City shall minimize all forms of subsidization between entities, funds, services, utilities, and customers.
 - 3. **Realistic and Conservative Estimates.** Revenues are to be estimated realistically. Revenues of volatile nature shall be budgeted conservatively.
 - 4. **Centralized Reporting.** Receipts will be submitted daily to the Finance Department for deposit and investment. Daily transaction reports and supporting documentation will be prepared.
 - 5. **Review of Fees and Charges.** The City shall review all fees and charges annually in order to match fees and charges with the cost of providing that service.
 - 6. **Aggressive Collection Policy.** The City shall follow an aggressive policy of collecting revenues. Utility services will be discontinued (i.e. turned off) for non-payment in accordance with established policies and ordinances. The attorney responsible for delinquent tax collection, through the central collection agency, shall be encouraged to collect delinquent property taxes using an established tax suit policy and sale of real and personal property to satisfy non-payment of property taxes. A warrant officer will aggressively pursue outstanding warrants, and the Court will use a collection agency to pursue delinquent fines.
- B. **NON-RECURRING REVENUES.** One-time or non-recurring revenues will not be used

to finance current ongoing operations. Non-recurring revenues will be used only for one-time expenditures such as capital needs.

- C. **PROPERTY TAX REVENUES.** All real and business personal property located within the City shall be valued at 100% of the fair market value based on the appraisal supplied by the Walker County Appraisal District. Reappraisal and reassessment is as provided by the Appraisal District. A ninety-six percent (96%) collection rate shall serve each year as a goal for tax collections and the budgeted revenue projection. Property tax rates shall be maintained at a rate adequate to fund an acceptable service level. Based upon taxable values, rates will be adjusted to fund this service level. Collection services shall be contracted out with a central collection agency, currently the Walker County Appraisal District.
- D. **INTEREST INCOME.** Interest earned from investment of available monies, whether pooled or not, shall be distributed to the funds in accordance with the equity balance of the fund from which monies were invested.
- E. **USER-BASED FEES AND SERVICE CHARGES.** For services associated with a user fee or charge, the direct and indirect costs of that service shall be offset wholly or partially by a fee where possible. There shall be an annual review of fees and charges to ensure that the fees provide adequate coverage of costs of services. Full fee support for operations and debt service costs shall be required in the Proprietary Funds. Partial fee support shall be generated by charges for miscellaneous licenses and fines, sports programs, and from other parks, recreational, cultural activities, and youth programs.
- F. **UTILITY RATES.** The City shall review and adopt utility rates annually that generate revenues required to cover operating expenditures, meet the legal requirements of applicable bond covenants, and provide for an adequate level of working capital. This policy does not preclude drawing down cash balances to finance current operations if legal requirements of the bond covenants are met.
- G. **COST REIMBURSEMENTS TO THE GENERAL FUND.** The General Fund shall be reimbursed by other funds for a proportionate share of administrative costs. Documentation to support the transfer shall be presented to City Council as part of the budget process.
- H. **INTERGOVERNMENTAL REVENUES/GRANTS/SPECIAL REVENUES.** Grant revenues and other special revenues shall be spent for the purpose(s) intended. The City shall review grant match requirements and include in the budget all grant revenues and expenditures.
- I. **REVENUE MONITORING.** Revenues actually received are to be regularly compared to budgeted revenues and reported to the City Council quarterly.
- J. **REVENUE PROJECTIONS.** The City shall project revenues for a five-year period and will update this projection annually. Each existing and potential revenue source shall be re-examined annually.

VI. EXPENDITURE CONTROL

- A. **APPROPRIATIONS.** The responsibility for budgetary control lies with the Department Head. Department Heads may not approve expenditures that exceed monies available at the object code level. Capital expenditures are approved by the City Council on a per project basis. Personnel allocations may not be changed without the approval of City Council.
- B. **AMENDMENTS TO THE BUDGET.** In accordance with the City Charter, the City Council may transfer any unencumbered appropriated balance or portion thereof from any office, department, or agency to another at any time.
- C. **CENTRAL CONTROL.** Unspent funds in salary (except temporary, part-time, or overtime accounts) and capital allocation object codes may not be spent for any purpose other than their specifically intended purpose without prior authorization of City Council. Salary amendments must be reported to council.
- D. **CITY MANAGER'S AUTHORITY TO AMEND BUDGET.**
1. **Reserve for Future Allocation.** The City Manager may authorize transfers of \$25,000 or less from the budgeted Reserve for Future Allocation without prior City Council approval. The amount will be reported to the Council as an informational item. The cumulative total of transfers approved by the City Manager, without prior Council approval, may not exceed 25% of the budgeted Reserve for Future Allocation.
 2. **Transfer Between Line Items.** The City Manager may, without prior City Council approval, authorize transfers between budget line items within a fund with the exception that:
 - a) Regular personnel allocations may not be changed, except increases in temporary, part-time, or overtime accounts
 - b) Salary and benefit saving, including those due to vacancies may not be transferred from the object code;
 - c) The expenditure is not budgeted;
 - d) The city administration proposes to award the bid to other than the low bidder meeting specifications;
 - e) Savings from City Council - approved capital purchases may not be spent for other than their intended purpose;
 - f) Additions to the Fleet and additional computer equipment may not be purchased from equipment replacement funds; and
 - g) Contracts for expenditures involving \$3,000 or more must be expressly approved by Council (Sec.2-91, Huntsville Code of Ordinance).
 3. **Capital Project Budgets.** The City Manager shall have the authority to transfer amounts between line items of a capital project budget and to transfer monies from a project's Contingency Reserve to fund change orders on the project. The City

Manager, without prior Council approval, may approve a change order to a construction or engineering contract in an amount not to exceed \$50,000, as long as the cumulative total of all change orders to the project do not exceed the State allowed maximum of 25% of the original contract price. Change orders approved by the City Manager shall be presented to Council at their next regularly scheduled meeting.

- 4. **Reports to Council.** Transfers from the reserve for future allocation or transfers between divisions authorized by the City Manager shall be reported to City Council on a quarterly basis for review by the City Council as part of the regular quarterly budget review.

- E. **PURCHASING.** All purchases shall be made in accordance with the Purchasing Procurement and Disposition Policies approved by the Finance Committee. Purchasing will review all bids before posting. The sealed bid requirement will be increased to \$50,000. Separate and sequential purchases of \$50,000 and more require city council approval. Purchases from \$25,000 to \$50,000 shall be reported quarterly to city council as informational items. The following shows a summary of approval requirements for purchases.

APPROVAL REQUIREMENTS FOR PURCHASES

Dollar Figure	Supervisor Or Director Designee	Department Director	Purchasing Agent	City Manager	City Council
Less than \$1,000	✓				
\$1,000 to less than \$3,000 (Quotation Form)	✓	✓			
\$3,000 to \$8,000	✓	✓	✓		
\$8,000 to less than \$50,000 (Purchase Order)	✓	✓	✓	✓	
\$50,000 or more		✓	✓	✓	✓

✓ Denotes signature approval

- F. **CONTRACTS.** The City Manager, or Mayor as authorized by Council, shall be the signature authority on contracts above \$8,000 pursuant to the approval requirement for purchases as outlines after review by the City Attorney and Finance Director.

- G. **PROMPT PAYMENT.** All invoices approved for payment by the proper City authorities shall be paid by the Finance Department within thirty (30) calendar days of receipt, in accordance with the provisions of state law. Proper procedures shall be established that

enables the City to take advantage of all purchase discounts, except in the instance where payments can be reasonably and legally delayed in order to maximize the City's investable cash.

VII. CAPITAL IMPROVEMENTS PROGRAM AND THE CAPITAL BUDGET.

- A. **PROGRAM PLANNING.** The City shall develop and maintain a multi-year plan for capital improvements and make capital improvements in accordance with the approved plan. The Capital Improvements Program will be updated annually. The Capital Improvements Program (CIP) is a planning document and does not authorize or fund projects. The planning time frame for the capital improvements program will normally be five to ten years.
- B. **BUDGET PREPARATION.** The capital budget shall evolve from the Capital Improvements Program. Capital project expenditures must be appropriated in the capital budget. A funding source and resource availability shall be presented to the City Council at the time a project is presented for funding. The City's Capital Budget is to be prepared annually in conjunction with the operating budget on a fiscal year basis to ensure that capital and operating needs are balanced against each other. Projects approved for funding from the Capital Improvements Program will be included in the Capital Budget.
- C. **PROJECT LENGTH BUDGET.** A budget for a capital project shall be a project length budget. At the end of the fiscal year, the unspent budget of an approved capital project shall automatically carry forward to the subsequent fiscal year until the project is completed. At project end, funds shall be available for project reallocation or returned to the originating fund.
- D. **BUDGET AMENDMENT.** All budget amendments shall be in accordance with State law. City Manager authority to amend the budget is identified in Section VI - D.
- E. **FINANCING PROGRAMS.** Alternative financing sources will be explored. Debt shall be used only to acquire major assets. The term of the debt issue may not exceed the expected useful life of the asset.
- F. **REPORTING.** Periodic financial reports shall be prepared to enable the Department Heads to manage their capital budgets and to enable the Finance Department to monitor, report, and provide information about the capital budget. Capital project status reports shall be presented to the City Council at least quarterly.
- G. **EVALUATION CRITERIA.** Capital investments shall foster goals of economic vitality, neighborhood vitality, infrastructure preservation, provide service to areas lacking service and improve services in areas with deficient services. Evaluation criteria for selecting which capital assets and projects to include for funding shall include the following:
- mandatory projects
 - efficiency improvement
 - policy area projects
 - project's expected useful life
 - availability of state/federal grants
 - prior commitments
 - maintenance projects
 - project provides a new service
 - extent of usage
 - effect of project on operation and maintenance costs
 - elimination of hazards

VIII. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

A. ACCOUNTING. The Finance Director is responsible for establishing the Chart of Accounts and for recording financial transactions.

B. AUDITING.

1. **Qualifications of the Auditor.** Section 11.16 of the City's Charter requires the City to be audited annually by independent accountants ("auditor"). The CPA firm must demonstrate that it has staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements. The auditor must be licensed by the State of Texas.
2. **Responsibility of Auditor to City Council and Finance Committee.** The auditor is retained by and is accountable to the City Council. The auditor shall communicate directly with the Finance Committee as necessary to fulfill its legal and professional responsibilities. The auditor's report on the City's financial statements shall be completed within 120 days of the City's fiscal year end.
3. **Selection of Auditor.** The City shall request proposals for audit services at least once every three years. The City shall select the auditor by May 31, of each year. As required in Section 11.16 of the City Charter, the Auditor is appointed by the Mayor, with approval of the Council. The Certified Public Accountant shall have no personal interest, directly or indirectly, in the financial affairs of the City or any of its officers.
4. **Contract with Auditor.** The agreement between the independent auditor and the City shall be in form of a written contract. A time schedule for completion of the audit shall be included.
5. **Scope of Audit.** All general purpose statements, combining statements and individual fund and account group statements and schedules shall be subject to a full scope audit.
6. **Publication of Results of Audit.** As required by Section 11.16 of the City Charter, notice of the completion of the audit shall be published in a newspaper and copies placed in the office of the Director of Finance and the Huntsville Public Library. A copy will also be available in the office of the City Secretary.

C. FINANCIAL REPORTING.

1. **External Reporting.** As a part of the audit, the auditor shall assist with preparation of a written Comprehensive Annual Financial Report (CAFR) to be presented to the City Council. The CAFR shall be prepared in accordance with generally accepted accounting principles (GAAP) and shall be presented annually to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting.
2. **Availability of Reports.** The comprehensive annual financial report shall be made available to the elected officials, bond rating agencies, creditors and citizens.

3. **Internal Reporting.** The Finance Department shall prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs.

IX. INVESTMENTS AND CASH MANAGEMENT

- A. **DEPOSITORY BANK.** A Depository Bank shall be selected by the City Council for a two-year period, and may be renewed in accordance with the Public Funds Investment Act. A request for proposal shall be used as the means of selecting a Depository Bank. The Depository Bank shall specifically outline safekeeping requirements.
- B. **DEPOSITING OF FUNDS.** The Finance Director shall promptly deposit all City funds with the Depository Bank in accordance with the provisions of the current Bank Depository Agreement and the City Council approved Investment Policies. Investments and reporting shall strictly adhere to the City Council approved Investment Policies.
- C. **INVESTMENT POLICY.** All funds shall be invested in accordance with the approved investment policy. Investment of City funds emphasizes preservation of principal. Objectives are, in order, safety, liquidity and yield. A procedures manual shall be approved by the Finance Committee.
- D. **MONTHLY REPORT.** A monthly cash and investment report shall be prepared.

X. ASSET MANAGEMENT

- A. **FIXED ASSETS AND INVENTORY.** A fixed asset of the City is defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, infrastructure addition, or addition to existing land, buildings, etc. A fixed asset's cost or value is \$5,000 or more, with an expected useful life greater than one year. Improvements and infrastructure values are \$25,000 or more in cost with a useful life or extension of five years.
- B. **MAINTENANCE OF PHYSICAL ASSETS.** The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of fixed assets.
- C. **OPERATIONAL PROCEDURES MANUAL.** Records shall be purged that do not meet the capitalization criteria and operational procedures shall be in accordance with a fixed asset records procedure manual.
- D. **SAFEGUARDING OF ASSETS.** The City's fixed assets will be reasonably safeguarded and properly accounted for. Responsibility for the safeguarding of the City's fixed assets lies with the Department Head in whose department the fixed asset is assigned.
- E. **MAINTENANCE OF RECORDS.** The Finance Department shall maintain the records of the City's fixed assets including description, cost, department of responsibility, date of acquisition and depreciation where applicable. Records of land and rights-of-way shall be maintained in the Planning & Development Department.
- F. **ANNUAL INVENTORY.** An annual inventory of assets shall be performed and

accounted for by each department using guidelines established by the Finance Department. Such inventory shall be performed by the Department Head or the designated agent. The Department Head shall use a detailed listing and shall be responsible for a complete review of assigned fixed assets. A signed inventory list shall be returned to the Finance Department.

- G. **INFRASTRUCTURE MAINTENANCE.** The City recognizes that deferred maintenance increases future capital costs. Funds shall be included in the budget each year to maintain the quality of the City's infrastructure. Replacement schedules should be developed in order to anticipate this inevitable ongoing and obsolescence of infrastructure.
- H. **SCHEDULED REPLACEMENT OF ASSETS.** As a part of the ongoing replacement of assets, the City has established Equipment Replacement Funds. These funds charge the user funds, based on the estimated replacement cost and estimated life of the equipment. The City maintains fleet and computer replacement funds.

XI. DEBT MANAGEMENT

- A. **DEBT ISSUANCE.** The City shall issue debt when the use of debt is appropriate and specifically approved by the City Council and expenditure of such monies shall be in strict accordance with the designated purpose.
- B. **ISSUANCE OF LONG-TERM DEBT.** The issuance of long-term debt is limited to use for capital improvements or projects that cannot be financed from current revenues or resources and future citizens will receive a benefit from the improvement. Debt may be issued for the purposes of purchasing land or rights-of-way and/or improvements to land, street improvements, or construction projects to provide for the general good. For purposes of this policy, current resources are defined as that portion of fund balance in excess of the required reserves. The payback period of the debt will be limited to the estimated useful life of the capital projects or improvements.
- C. The City shall strive to schedule debt issues to take advantage of the small issuer status designation in regard to Federal Arbitrage laws.
- D. **PAYMENT OF DEBT.** When the City utilizes long-term debt financing it will ensure that the debt is financed soundly by realistically projecting the revenue sources that will be used to pay the debt; and financing the improvement over a period not greater than the useful life of the improvement.
- E. **TYPES OF DEBT.**
 - 1. **General Obligation Bonds (G.O.'s).** General obligation bonds shall be used only to fund capital assets of the general government, and not used to fund operating needs of the City. General obligation bonds are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City. The term of a bond issue shall not exceed the useful life of the asset(s) funded by the bond issue. General obligation bonds must be authorized by a vote of the citizens of the City of Huntsville.
 - 2. **Revenue Bonds (R.B.'s).** Revenue bonds shall be issued as determined by City Council to provide for the capital needs of any activities where the capital

- requirements are necessary for continuation or expansion of a service which produces revenue and for which the asset may reasonably be expected to provide for a revenue stream to fund the debt service requirements. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the bond issue.
3. **Certificates of Obligation (C.O.'s).** Certificates of obligation may be used in order to fund capital assets. Debt service for C.O.'s may be either from general revenues or backed by a specific revenue stream or streams or by a combination of both. C.O.'s may be used to fund capital assets where full bond issues are not warranted as a result of the cost of the asset(s) to be funded through the instrument. Infrastructure and building needs may also be financed with Certificates of Obligation, after evaluation of financing alternatives by the City's Financial Advisor. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the proceeds of the debt issue.
 4. **Tax Anticipation Notes.** Tax Anticipation Notes may be used to fund capital assets of the general government or to fund operating needs of the City. Tax Anticipation Notes are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City. The term of a note issue shall not exceed the useful life of the asset(s) funded by the debt issued or seven years whichever is less.
 5. **Capital Lease.** Capital leases may be used to fund capital assets with shorter lives (generally less than 10 years) for vehicles, equipment and software. The term shall not exceed the useful life of the assets.
- F. **METHOD OF SALE.** The City shall use a competitive bidding process in the sale of bonds and certificates of obligation unless some other method is specifically agreed to by City Council.
- G. **FINANCIAL ADVISOR.** The Finance Committee will recommend to the City Council a financial advisor to oversee all aspects of any bond issue.
- H. **ANALYSIS OF FINANCING ALTERNATIVES.** Staff will explore alternatives to the issuance of debt for capital acquisitions and construction projects. These alternatives will include, but not be limited to, 1) grants in aid, 2) use of reserves, 3) use of current revenues, 4) contributions from developers and others, 5) leases, and 6) impact fees.
- I. **DISCLOSURE.** Full disclosure of operations shall be made to the bond rating agencies and other users of financial information. The City staff, with the assistance of financial advisors and bond counsel, shall prepare the necessary materials for presentation to the rating agencies, and shall aid in the production of Offering Statements.
- J. **DEBT STRUCTURING.** The City will generally issue debt for a term not to exceed 20 years. The City will exceed a 20-year term only upon recommendation of the City's Financial Advisor and in no case shall the term of the debt issue exceed the life of the asset acquired. The repayment schedule shall approximate level debt service unless operational matters dictate otherwise or if market conditions indicate a potential savings could result from modifying the level payment stream. Consideration of market factors, including tax-exempt qualification, and minimum tax alternatives will be given during the structuring of long-term debt instruments.
- K. **FEDERAL REQUIREMENTS.** The City will maintain procedures to comply with

arbitrage rebate and other Federal requirements.

- L. **BIDDING PARAMETERS.** The notice of the sale of bonds will be carefully constructed so as to ensure the best possible bid for the City, in light of the existing market conditions and other prevailing factors. Parameters to be examined include:

- **Limits between lowest and highest coupons**
- **Coupon requirements relative to the yield curve**
- **Method of underwriter compensation, discount or premium coupons**
- **Use of bond insurance**
- **Call provisions**

XII. INTERNAL CONTROLS

- A. **WRITTEN PROCEDURES.** Wherever possible, written procedures shall be established and maintained by the Finance Department for all functions involving cash handling and/or accounting throughout the City. These procedures shall embrace the general concepts of fiscal responsibility set forth in this policy statement.
- B. **DEPARTMENT HEAD RESPONSIBILITIES.** Each Department Head is responsible to ensure that good internal controls are followed throughout the Department, that all Finance Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed.
- C. **COMPUTER SYSTEM/DATA SECURITY.** The City shall provide security of its computer system and data files through physical security and appropriate backup procedures. A disaster recovery plan shall be developed by the Information Services Department. Computer systems shall be accessible only to authorized personnel.

XIII. RISK MANAGEMENT

- A. **RESPONSIBILITY.** A risk manager is responsible for the general risk liability insurance risk management function of the City. Recommendations for deductibles, limits of coverage, etc. shall be presented to the Finance Committee for review.
- B. **EMPLOYEE SAFETY.** The City will aggressively pursue opportunities to provide for employee safety. The goal will be to minimize the risk of loss, with an emphasis on regularly scheduled safety programs.
- C. **SELF INSURED HEALTH INSURANCE.** A detailed annual report shall be given to the Finance Committee that includes available funds, expected payouts in the plan, reinsurance costs and a rate recommendation. The presentation shall include a proposed budget for a period coinciding with the City's fiscal year.

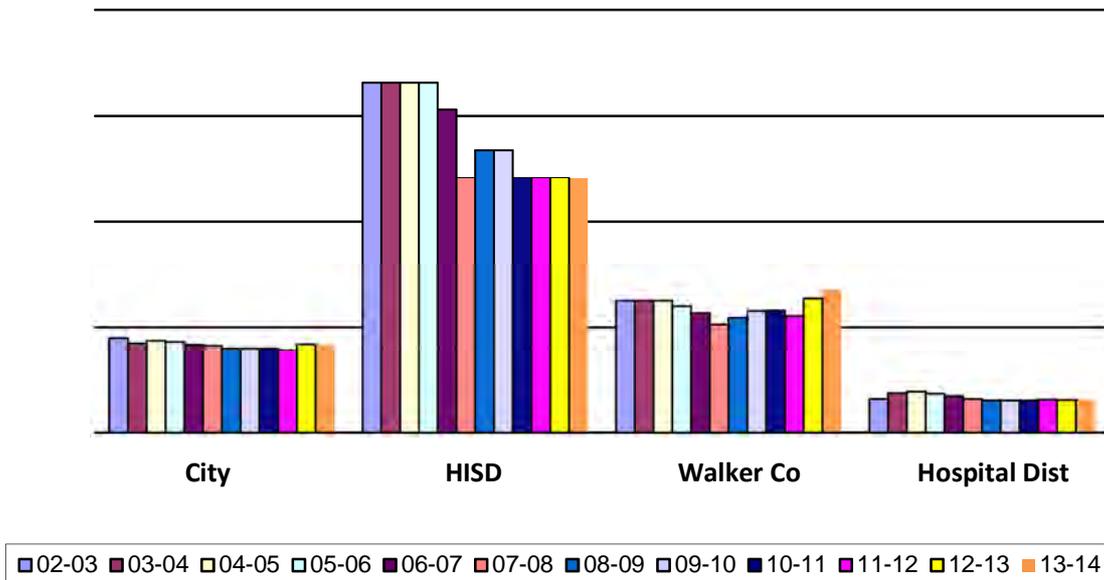
XIV. ROLE OF THE FINANCE COMMITTEE OF CITY COUNCIL

The finance committee appointed by City Council upon recommendation of the Mayor shall have responsibilities including:

- A. Monitoring and recommending changes to the Investment Policy;
- B. Managing the audit;
- C. Review of liability insurance coverage's.
- D. Oversight of budget and finances

Property Tax Rates
All Overlapping Governments
Ten Year Period and FY 13-14

Fiscal Year	City			Huntsville ISD	Walker County	Hospital District	Total
	General	Debt Service	Total				
2002-03	.28397	.16603	.4500	1.66	.6250	.1600	2.8950
2003-04	.23223	.19277	.4250	1.66	.6250	.1850	2.8950
2004-05	.24473	.19277	.4375	1.66	.6250	.1922	2.9147
2005-06	.23913	.19277	.4319	1.66	.5997	.1825	2.8741
2006-07	.23810	.18110	.4192	1.53	.5667	.1720	2.6879
2007-08	.24050	.17300	.4135	1.21	.5136	.1600	2.2971
2008-09	.21080	.18990	.4007	1.34	.5450	.1537	2.4394
2009-10	.22490	.17580	.4007	1.34	.5770	.1537	2.4714
2010-11	.21340	.18730	.4007	1.21	.5793	.1530	2.3430
2011-12	.23810	.15340	.3915	1.21	.5536	.1568	2.3119
2012-13	.26390	.15670	.4206	1.21	.6355	.1554	2.4215
2013-14	.2920	.1286	.4206	1.21	.6778	.159	2.4674



City of Huntsville
Summary of Budgeted Personnel by Fund and Department

General Fund	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>
<u>Charter Offices/General Administration</u>				
City Manager	2.00	2.00	2.50	2.00
City Secretary	2.00	2.00	2.00	2.00
City Attorney	-	-	-	-
City Judge	1.00	1.00	1.00	1.00
Total	5.00	5.00	5.50	5.00
<u>Human Resources Department</u>				
Human Resources	3.00	3.00	3.00	4.00
Total	3.00	3.00	3.00	4.00
<u>Information Technology Department</u>				
Information Technology	4.00	4.00	4.00	4.00
Total	4.00	4.00	4.00	4.00
<u>Finance Department</u>				
Finance	9.00	9.00	9.00	7.00
Purchasing	2.50	2.50	2.50	1.00
Warehouse	1.00	1.00	1.00	1.00
Municipal Court	6.50	6.50	7.00	4.50
Total	19.00	19.00	19.50	13.50
<u>Public Works Department</u>				
Public Works Administration	2.00	2.00	2.00	2.00
Garage Operations	8.00	8.00	8.00	6.00
Total	10.00	10.00	10.00	8.00
<u>Community & Economic Development Department</u>				
Community & Economic Development Admin.	3.00	3.00	3.00	3.00
GIS	3.00	3.00	3.00	2.00
Planning	1.50	1.50	1.50	1.00
Customer Service - Service Center	3.50	3.50	3.50	3.00
Engineering	5.00	5.00	5.00	4.00
Survey	5.00	5.00	5.00	3.00
Central Inspection	4.00	5.00	5.00	5.00
Health	2.00	2.00	2.00	2.00
Main Street	1.00	1.00	1.00	1.00
Total	28.00	29.00	29.00	24.00
<u>Parks & Leisure Department</u>				
Parks & Leisure Administration	2.00	2.00	2.00	2.00
Recreation	1.50	1.50	1.50	1.00
Parks Maintenance	16.16	16.16	16.16	11.66
Aquatic Center	1.00	1.00	1.00	2.00
Cemetery	2.00	2.00	2.00	1.00
Building Services	3.00	3.00	3.00	2.00
Library	9.00	9.00	9.00	9.00
Total	34.66	34.66	34.66	28.66

	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>
<u>Tourism & Cultural Services Department</u>				
Visitors Center Gift Shop	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	1.00	1.00	1.00	1.00
<u>Neighborhood Resources Department</u>				
Neighborhood Resources	<u>-</u>	<u>3.00</u>	<u>3.00</u>	<u>2.00</u>
Total	-	3.00	3.00	2.00
<u>Public Safety Department</u>				
Public Safety Administration	2.00	2.00	2.00	2.00
Police*	54.00	58.00	57.00	58.00
Fire	<u>12.00</u>	<u>12.00</u>	<u>13.00</u>	<u>16.00</u>
Total	68.00	72.00	72.00	76.00
<u>Total General Fund</u>	<u>169.66</u>	<u>177.66</u>	<u>181.66</u>	<u>166.16</u>
School Resource Officer Fund				
<u>Public Safety Department</u>				
School Resource Officer	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>
Total	6.00	6.00	6.00	6.00
<u>Total School Resource Officer Fund</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>
Water				
<u>Public Works Department</u>				
Water Production	4.00	3.00	3.00	3.00
Water Distribution	10.00	13.00	13.00	13.00
Meter Reading	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
Total	18.00	20.00	20.00	20.00
<u>Community & Economic Development Department</u>				
Construction Crew	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
Total	4.00	4.00	4.00	4.00
<u>Finance Department</u>				
Utility Billing	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>5.50</u>
Total	6.00	6.00	6.00	5.50
<u>Total Water Fund</u>	<u>28.00</u>	<u>30.00</u>	<u>30.00</u>	<u>29.50</u>

	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>
Wastewater				
<u>Public Works Department</u>				
Wastewater Collection	11.00	9.00	9.00	9.00
AJ Brown WWTP	5.00	5.00	5.00	5.00
NB Davidson WWTP	4.00	4.00	4.00	4.00
Robinson Creek WWTP	4.00	4.00	4.00	4.00
Environmental Services	3.00	3.00	3.00	3.00
Total	27.00	25.00	25.00	25.00
<u>Total Wastewater Fund</u>	<u>27.00</u>	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>
Solid Waste Fund				
<u>Public Works Department</u>				
Commercial Collection	5.00	5.00	5.00	5.00
Solid Waste Disposal	9.00	9.00	9.00	9.00
Residential Collection	7.00	7.00	7.00	7.00
Recycling	1.00	1.00	1.00	1.00
Total	22.00	22.00	22.00	22.00
<u>Total Solid Waste Fund</u>	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>
Street Fund				
<u>Public Works Department</u>				
Street	19.00	19.00	19.00	11.00
Street Sweeping	1.00	1.00	1.00	1.00
Drainage Maintenance	4.00	4.00	4.00	3.00
Total	24.00	24.00	24.00	15.00
<u>Total Street Fund</u>	<u>24.00</u>	<u>24.00</u>	<u>24.00</u>	<u>15.00</u>

	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>
H/M Tax - Tourism & Visitors Center				
<u>Tourism & Cultural Services Department</u>				
Arts & Visitor Center	1.00	1.00	1.00	1.75
Tourism	1.00	1.00	1.50	2.00
Visitors Center	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	<u>2.50</u>
Total	5.50	5.50	6.00	6.25
<u>Total H/M Tax - Tourism & Visitors Center</u>	<u>5.50</u>	<u>5.50</u>	<u>6.00</u>	<u>6.25</u>
Total Full Time Equivalents	282.16	290.16	294.66	269.91
Current actual number of full-time employees	279.00	288.00	280.00	-
Current actual number of part-time employees	22.00	22.00	27.00	-
Budgeted number of interns	4.00	4.00	5.00	5.00
Budgeted number of volunteer firefighters	36.00	36.00	41.00	41.00

Summary of Personnel Changes

General Fund

City Manager

Lost 1 part time positions (0.50)

Human Resources

Added 1 full time position 1.00

Finance

Finance

Lost 2 full time positions **(2.00)**

Purchasing

Lost 1 full time position **(1.00)**

Lost 1 part time position **(0.50)**

Municipal Courts

Lost 2 full time positions **(2.00)**

Lost 1 part time position **(0.50)**

Finance - net total

(6.00)

Public Works

Garage Operations **(2.00)**

Community & Economic Development

Planning

Lost 1 part time position **(0.50)**

Customer Service

Lost 1 part time position **(0.50)**

Engineering

Lost 1 full time position **(1.00)**

Survey

Lost 2 full time positions **(2.00)**

GIS

Lost 1 full time position **(1.00)**

Community & Economic Development - net total

(5.00)

Parks & Leisure

Recreation

Lost 1 part time position **(0.50)**

Parks Maintenance

Lost 4 full time positions **(4.00)**

Lost 1 part time position **(0.50)**

Aquatic Center

Added 2 part time positions **1.00**

Cemetery

Lost 1 full time position **(1.00)**

Building Services

Lost 1 full time position **(1.00)**

Parks & Leisure - net total	<u>(6.00)</u>
<u>Neighborhood Resources</u>	
Neighborhood Resources	<u>(1.00)</u>
<u>Public Safety</u>	
Police	
Added 1 full time position	1.00
Fire	
Added 3 full time positions	<u>3.00</u>
Public Safety - net total	<u>4.00</u>
Net Position Additions/Deletions General Fund	<u>(15.50)</u>
Water Fund	
<u>Finance</u>	
Utility Billing	
Reduced a full time position to part time	<u>(0.50)</u>
Net Position Additions/Deletions Water Fund	(0.50)
Street Fund	
<u>Street Maintenance</u>	
Lost 8 full time positions	(8.00)
<u>Drainage</u>	
Lost 1 full time position	<u>(1.00)</u>
Net Position Additions/Deletions Street Fund	(9.00)
H/M Tax - Tourism & Visitor Center Fund	
<u>Arts & Visitors Center</u>	
Added 1 part time positions	0.75
<u>Tourism</u>	
Added 1 part time positions	0.50
<u>Visitors Center</u>	
Lost 1 full time position	<u>(1.00)</u>
Net Position Additions/Deletions H/M Tax Fund	0.25
<u>Net Position Additions/Deletions All Funds</u>	<u>(24.75)</u>

Exempt Grades

	Minimum	Midpoint	Maximum
Grade 70	30,798	38,259	45,720
Cultural Services Coordinator Main Street Coordinator Visitor Center Coordinator			
Grade 71	33,873	42,079	50,285
Chief Wastewater Plant Operator			
Grade 72	37,307	46,345	55,382
Assistant City Librarian Assistant Superintendent			
Grade 73	41,037	50,978	60,919
Planner Systems Analyst			
Grade 74	45,195	56,144	67,092
Accountant II Building Official Capital Improvement Program Mgr City Surveyor Fleet Manager GIS Manager Superintendent			
Grade 75	49,624	61,646	73,667
Accountant III Finance & Budget Administrator/ Analyst HR Manager IT Network Administrator Project Manager			
Grade 76	54,338	67,502	80,665
City Librarian Court Clerk / Administrator Procurement Manager Revenue Manager			
Grade 77	59,500	73,914	88,328
Grade 78	66,641	82,785	98,929
Grade 79	74,637	92,718	110,799
City Engineer			



City of Huntsville - Non-Exempt Grades

	Minimum	Midpoint	Maximum
Grade 41	10.94	13.60	16.25
Facility Technician			
Grade 42	11.71	14.55	17.38
Cataloger			
Crewman			
Fleet Services Technician			
Meter Reader			
Parking Enforcement Official			
Grade 43	12.52	15.55	18.57
Customer Service Representative			
Police Data Control Clerk			
WWEO-Right of Way Maintenance			
Grade 44	13.40	16.65	19.90
Accounting Clerk			
Administrative Assistant			
Animal Control Officer			
Cemetery Attendant			
Deputy Court Clerk			
Environmental Services Lab Technician			
Fire Hydrant Technician			
Inventory Specialist			
Library Services Technician			
Permit Technician			
Street Sweeper			
Vacuum Truck Operator			
Wastewater TV Video Operator			
Water Plant Technician			
Water Utility Line Locator			
Grade 45	14.34	17.84	21.33
Assistant Wastewater Plant Operator			
Engineering Design Tech			
Equipment Operator			
Juvenile Case Manager / Deputy Court Clerk			
Property Research Analyst			
Solid Waste Container Operator			
Solid Waste Driver			
Survey Technician			
Utility Billing Specialist			



City of Huntsville - Non-Exempt Grades

	Minimum	Midpoint	Maximum
Grade 46	15.34	19.05	22.76
Aquatic Center Manager Code Enforcement Inspector Crewleader Program Administrator Senior Customer Service Representative Solid Waste Trans Station Oper Survey Party Chief			
Grade 47	16.42	20.40	24.37
Administrative Coordinator Building Inspector Crime Scene Tech/Evid Prop Mgr Environmental Lab Analyst Fleet Mechanic Health Inspector Project Analyst Support Services Supervisor Utility Inspector Victim Assistant			
Grade 48	17.55	21.80	26.05
Deputy City Secretary/Asst. PIO Help Desk Analyst HR Coordinator Plant Operator SCADA Tech			
Grade 49	18.78	23.33	27.88
Executive Assistant			
Grade 50	20.65	25.65	30.65
Electrician			



City of Huntsville
Part Time / Seasonal

	Minimum	Midpoint	Maximum
Grade - PT - 35	7.29	8.25	9.33
Cashier - Seasonal Interns - Temporary Library Clerk - PT			
Grade PT - 36	7.80	8.82	9.98
Laborer - Seasonal Lifeguard - Seasonal			
Grade PT - 37	8.35	9.45	10.69
Grade PT - 38	8.94	10.11	11.44
Gift Shop Clerk - PT Guest Services Representative - PT			
Grade PT - 39	9.56	10.82	12.24
Grade PT - 40	10.23	11.58	13.10
Head Lifeguard - PT			
Grade PT - 41	10.94	12.37	14.00
Grade PT - 42	11.71	13.25	15.00
Grade PT - 43	12.52	14.17	16.02
Customer Service Rep - PT			
Grade PT - 44	13.40	15.16	17.16
Administrative Assistant - PT Deputy Court Clerk - PT Library Circulation Clerk - PT Library Services Technician - PT Recreation Assistant - PT			
Grade PT - 45	14.34	16.24	18.39
Equipment Operator - PT			
Grade PT - 46	15.34	17.34	19.62
Horticulturist - PT			



City of Huntsville - Police / Fire Grades

Police Department

	Minimum	Midpoint	Maximum
Grade PD - A Police Recruit	16.82		
Grade PD - B Police Officer	19.47	20.46	20.97
Grade PD - C Senior Police Officer	21.60	24.44	26.97
Grade PD - D Police Sergeant	27.40	30.25	32.57
Grade PD - E Police Lieutenant	33.65	36.54	38.08
Grade PD - F Assistant Police Chief	40.38	42.43	44.58

Fire Department

	Minimum	Midpoint	Maximum
Grade FD - A Firefighter	17.98	21.69	25.40
Grade FD - B Firefighter/EMC	21.09	25.07	29.08
Grade FD - C Assistant Fire Chief	29.81	32.10	33.72
Grade FD - D Fire Chief	36.06	38.83	40.80

Volunteer Firefighter \$10.00 per call
Volunteer Firefighter/Diver \$10.00 per call

Summary of Transfers and Internal Charges

Summary of Operating Transfers

		T O										
		General Fund	Street Fund	Police SRO SRF	Capital Equipment	Computer Equipment	Insurance Fund	PEB Trust - Medical Fund	Arts Center SRF	Airport SRF	General CIP	Total Out
F	General Fund	-	-	101,710	219,470	120,410	200,500		108,776	32,746	601,000	1,384,612
R	Debt Service Fund	-	-	-	-	-	-		-	-	-	-
O	Water Fund	4,025			83,376	41,272	25,830				633,000	787,503
M	Wastewater Fund	4,137	327,635	-	93,859	17,178	23,850		-	-	1,480,000	1,946,659
	Solid Waste Fund	11,130	-	-	462,454	13,097	20,940		-	-	-	507,621
	Medical Insurance							295,000				295,000
	Street Fund	5,607	-	-	188,868	10,143	21,720		-	-		226,338
	SRO Fund	-	-	-	20,214	-	-		-	-	-	20,214
	Arts Center SRF	-	-	-	-	-	2,160		-	-	-	2,160
	Tourism & Visitors Cntr	-	-	-	-	-	-		-	-	-	-
	Court Technology	-	-	-	-	-	-		-	-	-	-
	Court Security SRF	14,525	-	-	-	-	-		-	-	-	14,525
	Cemetery Endowment	5,000	-	-	-	-	-		-	-	-	5,000
	Total In	44,424	327,635	101,710	1,068,241	202,100	295,000	295,000	108,776	32,746	2,714,000	5,189,632

Summary of Administrative Reimbursements

		T O			
		General Fund	Water Fund	Wastewater Fund	Total Out
F	Water Fund	2,093,223	-	64,438	2,157,661
R	Wastewater Fund	1,287,541	290,060	-	1,577,601
O	Solid Waste Fund	651,480	48,149	-	699,629
M	Street SRF	746,908	-	-	746,908
	Total In	4,779,152	338,209	64,438	5,181,799

Summary of Medical Insurance Charges

		T O	
		Medical Insurance	Total Out
F	General Fund	1,537,684	1,537,684
R	Water Fund	275,394	275,394
O	Wastewater Fund	229,314	229,314
M	Solid Waste Fund	192,964	192,964
	Street SRF	220,027	220,027
	SRO Fund	55,404	55,404
	Tourism & Visitors Center	18,410	18,410
	Art Center SRF	9,256	9,256
	Total In	2,538,453	2,538,453

Summary of Right-of-Way Maintenance Charges

		T O	
		Street SRF	Total Out
F	Water Fund	543,742	543,742
R	Wastewater Fund	294,346	294,346
O	Solid Waste Fund	163,884	163,884
M	Total In	1,001,972	1,001,972



City of Huntsville

Adopted Budget

FY 13-14

Administrative Reimbursements and Transfers

		Transfers In	Transfers Out
101	General Fund		
42401	Administrative Reimbursement	\$2,279,052	
42402	AdminCost Reimb - Fleet	\$382,432	
42403	AdminCost Reimb-Planning&Develop	\$1,539,278	
42404	AdminCost Reimb - Info Svcs	\$578,390	
43503	Transfer from Water Fund	\$4,025	
43504	Transfer from Wastewater Fund	\$4,137	
43505	Transfer from Solid Waste Fund	\$11,130	
43514	Transfer from Street SRF	\$5,607	
43532	Transfer - Court Security Fund	\$14,525	
43560	Transfer from Cemetery Endowment Fund	\$5,000	
94302	Transfer Insurance Fund		\$200,500
94306	Transfer - Equip Replace Fund		\$219,470
94309	Transfer - Computer Replace Fd		\$120,410
95609	Transfer to Airport SRF		\$32,746
95612	Transfer to Police SRO Fund		\$101,710
95618	Transfer to Arts Center SRF		\$108,776
		\$4,823,576	\$783,612
220	Water Fund		
43405	Charge to Solid Waste	\$48,149	
43410	Charge to Wstwtr Fund(Util Bill)	\$192,597	
43411	Charge to Wstwtr Fd(Meter Read)	\$97,463	
89603	Franchise Fee Street SRF		\$543,742
91240	Transfer to General Fund		\$4,025
93170	Admin Cost Reimburse - General		\$1,112,073
93221	Admin Costs by Wastewater Fund		\$64,438
93388	Admin Costs Fleet		\$62,520
93640	Admin Costs IS Operations		\$298,644
93720	Admin Costs Plan/Develop		\$619,987
94302	Transfer Insurance Fund		\$25,830
94306	Transfer - Equip Replace Fund		\$83,376
94309	Transfer - Computer Replace Fd		\$41,272
		\$338,209	\$2,855,907
221	Wastewater Fund		
43403	Charge to Water Fund	\$64,438	
89603	Franchise Fee Street SRF		\$294,346
91240	Transfer to General Fund		\$4,137
93170	Admin Cost Reimburse - General		\$503,419
93230	Admin Costs Wtr Fd(Util Bill)		\$192,597
93240	Admin Costs Wtr Fd(Meter Read)		\$97,463
93388	Admin Costs Fleet		\$37,971
93640	Admin Costs IS Operations		\$126,164

City of Huntsville

Adopted Budget

FY 13-14

Administrative Reimbursements and Transfers

		Transfers In	Transfers Out
93720	Admin Costs Plan/Develop		\$619,987
94302	Transfer Insurance Fund		\$23,850
94306	Transfer - Equip Replace Fund		\$93,859
94309	Transfer - Computer Replace Fd		\$17,178
95603	Transfer to Street SRF		\$327,635
		\$64,438	\$2,338,606
224	Solid Waste Fund		
89603	Franchise Fee Street SRF		\$163,884
91240	Transfer to General Fund		\$11,130
93170	Admin Cost Reimburse - General		\$364,055
93230	Admin Costs Wtr Fd(Util Bill)		\$48,149
93388	Admin Costs Fleet		\$207,101
93640	Admin Costs IS Operations		\$80,323
94302	Transfer Insurance Fund		\$20,940
94306	Transfer - Equip Replace Fund		\$462,454
94309	Transfer - Computer Replace Fd		\$13,097
			\$1,371,133
302	Medical Insurance Fund		
43501	Transfer from General Fund	\$200,500	
43503	Transfer from Water Fund	\$25,830	
43504	Transfer from Wastewater Fund	\$23,850	
43505	Transfer from Solid Waste Fund	\$20,940	
43514	Transfer from Street SRF	\$21,720	
43533	Transfer from Arts Center SRF	\$2,160	
94402	Transfer to PEB Trust - Medical Fund		\$295,000
		\$295,000	\$295,000
306	Capital Equipment Fund		
43401	Charge to General Fund	\$219,470	
43402	Charge to Street SRF	\$188,868	
43403	Charge to Water Fund	\$80,376	
43404	Charge to Wstwtr Fund	\$93,859	
43405	Charge to Solid Waste	\$462,454	
43415	Charges-Police SRO Fund	\$20,214	
43503	Transfer from Water Fund	\$3,000	
		\$1,068,241	
309	Computer Equip. Replacement Fund		
43401	Charge to General Fund	\$120,410	
43402	Charge to Street SRF	\$10,143	
43403	Charge to Water Fund	\$41,272	
43404	Charge to Wstwtr Fund	\$17,178	
43405	Charge to Solid Waste	\$13,097	
		\$202,100	

City of Huntsville

Adopted Budget

FY 13-14

Administrative Reimbursements and Transfers

		Transfers In	Transfers Out
402	PEB Trust - Medical Fund		
43529	Transfer from Medical Fund	\$295,000	
		\$295,000	
461	Oakwood Cemetery Endowment Fund		
95101	Transfer to General Fund		\$5,000
			\$5,000
601	Court Security SRF		
91240	Transfer to General Fund		\$14,525
			\$14,525
603	Street SRF		
41305	Water Fund - Use of Right of Way	\$543,742	
41306	WW Fund - Use of Right of Way	\$294,346	
41307	Solid Waste-Use of Right of Way	\$163,884	
43404	Charge to Wstwtr Fund	\$327,635	
91240	Transfer to General Fund		\$5,607
93170	Admin Cost Reimburse - General		\$299,505
93388	Admin Costs Fleet		\$74,840
93640	Admin Costs IS Operations		\$73,259
93720	Admin Costs Plan/Develop		\$299,304
94302	Transfer Insurance Fund		\$21,720
94306	Transfer - Equip Replace Fund		\$188,868
94309	Transfer - Computer Replace Fd		\$10,143
		\$1,329,607	\$973,246
609	Airport SRF		
43501	Transfer from General Fund	\$32,746	
		\$32,746	
612	PD School Resource Officer SRF		
43501	Transfer from General Fund	\$101,710	
94306	Transfer - Equip Replace Fund		\$20,214
		\$101,710	\$20,214
618	Arts Center SRF		
43501	Transfer from General Fund	\$108,776	
94302	Transfer Insurance Fund		\$2,160
		\$108,776	\$2,160
		\$8,659,403	\$8,659,403

City of Huntsville Operating Budget

Ten Year Period and FY 13-14

Fiscal Year	GENERAL FUND	Debt Service Fund	SPECIAL REVENUE FUNDS	WATER FUND	WASTE-WATER FUND	SOLID WASTE FUND
	-5		-1	-5	-5	-5
2004-05	12,959,512	1,768,625	3,160,771	9,724,857	7,296,973	3,574,815
2005-06	13,427,821	2,345,770	3,209,562	10,493,271	7,674,610	3,492,426
2006-07	13,534,351	1,868,215	3,686,911	11,560,215	8,224,542	3,663,040
2007-08	15,615,978	1,866,305	4,258,656	14,770,189	8,924,359	4,580,852
2008-09	16,530,410	2,052,721	4,407,539	10,363,420	8,170,580	4,272,123
2009-10	17,173,040	1,987,730	4,714,815	10,915,531	7,979,140	4,191,110
2010-11	16,611,820	2,249,974	4,724,654	10,473,661	7,814,854	4,162,574
2011-12	17,402,335	2,263,110	4,861,685	10,825,235	7,729,990	4,822,927
2012-13	17,425,616	2,049,502	5,045,563	14,058,765	7,474,598	4,362,709
2013-14	19,657,967	2,072,663	7,356,270	13,780,757	6,931,098	4,500,844

Notes:

- 1 Includes Court Security, Court Technology, Street, Airport, Library, Police Forfeiture, School Resource Officers, Police Safety Grants, Visitor & Arts Center, Huntsville Beautification, TIRZ, Hotel/Motel Tax – Tourism & Visitor Center and Statue Pavers
- 2 Beginning in FY 2001-02, includes only the Oakwood Cemetery Operations Fund. Beginning FY 2009-10 Oakwood Cemetery moved to General Fund.
- 3 Includes Medical Insurance, Planning & Development, Equipment Replacement, Fire Equipment Replacement, Fleet Management/Warehouse, Computer Equipment Replacement, and Information Technology Operations Internal Service Funds in years prior to FY 2002-03. Beginning in FY 2002-03, includes the Medical Insurance Fund and Equipment Replacement Funds. Fleet Operations and Information Technology operations were moved to General Fund. Planning & Development was split between the General, Water, and Wastewater Funds.
- 4 Includes Library Endowment, Oakwood Cemetery Endowment Funds and PEB Trust-Medical.
- 5 Includes one time equity expenses -not meant to be an ongoing operating expense

City of Huntsville Operating Budget

Ten Year Period and FY 13-14

GOLF COURSE FUND	CEMETERY OPERATIONS FUND	INTERNAL SERVICE FUNDS	PERMANENT FUNDS	TOTAL	INTERFUND	NET BUDGET
	-2	-3	-4			
1,064,652	111,607	2,387,472	4,500	42,053,784	7,032,347	35,021,437
-	122,022	3,021,461	11,500	43,798,443	8,877,932	34,920,511
-	127,008	3,804,007	11,000	46,479,289	11,763,753	35,796,333
-	133,827	6,394,644	16,700	56,561,510	13,556,110	39,791,008
-	150,677	3,897,094	11,800	49,856,364	11,349,867	38,262,469
-	-	4,546,831	6,057	51,566,492	9,251,237	42,315,255
-	-	4,626,736	3,550	50,667,823	8,210,368	42,457,455
-	-	5,747,900	15,900	53,669,082	9,216,934	44,452,148
-	-	5,099,086	9,000	55,524,839	7,921,367	47,603,472
-	-	4,511,508	5,000	58,816,107	7,686,157	51,129,950

City of Huntsville
Budget Detail History
FY 2013-14



	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
101 General Fund					
41101 Current Property Taxes	\$ 2,525,991	\$ 2,920,077	\$ 3,303,009	\$ 3,287,441	\$ 3,665,067
41102 Delinquent Property Taxes	\$ 30,791	\$ 55,128	\$ 30,000	\$ 34,469	\$ 30,000
41103 Tax Penalty & Interest	\$ 24,052	\$ 29,631	\$ 30,000	\$ 32,828	\$ 30,000
41201 Sales Tax Revenue	\$ 6,443,698	\$ 6,515,890	\$ 6,400,000	\$ 6,736,638	\$ 6,600,000
41501 Tax on Sale of Mixed Drinks	\$ 92,897	\$ 75,760	\$ 90,000	\$ 77,662	\$ 80,000
41503 Payment if Lieu of Taxes	\$ 4,985	\$ 5,872	\$ -	\$ -	\$ 3,000
41611 CoC - City Limits	\$ 4,550	\$ 5,450	\$ 5,000	\$ 6,225	\$ 6,000
41621 CoC - ETJ	\$ 1,350	\$ 1,175	\$ 1,200	\$ 1,150	\$ 1,200
41631 Plats	\$ 1,950	\$ 3,275	\$ 2,000	\$ 3,550	\$ 2,500
41651 Variances	\$ 1,350	\$ 1,600	\$ 1,300	\$ 2,300	\$ 1,500
41661 Zoning Changes	\$ 600	\$ 300	\$ -	\$ -	\$ -
41703 Beer, Liquor, Wine License	\$ 15,390	\$ 18,355	\$ 15,000	\$ 10,130	\$ 8,000
41704 Building Permits	\$ 120,116	\$ 87,760	\$ 120,000	\$ 167,639	\$ 120,000
41705 Electrical Permits	\$ 29,218	\$ 16,439	\$ 25,000	\$ 20,125	\$ 16,000
41706 Refrigeration Permits	\$ 18,659	\$ 12,782	\$ 12,000	\$ 15,063	\$ 12,000
41707 Plumbing Permits	\$ 15,655	\$ 15,082	\$ 16,000	\$ 24,576	\$ 17,000
41708 Miscellaneous Permits	\$ 33,314	\$ 28,050	\$ 30,000	\$ 42,472	\$ 25,000
41709 Wrecker/Taxi/Chauffer Permits	\$ 1,673	\$ 66	\$ 1,800	\$ 1,470	\$ 1,500
41710 Food Establishment Permits	\$ 16,596	\$ 53,580	\$ 52,000	\$ 50,990	\$ 50,000
41711 Construct Trade Registr Permits	\$ 18,664	\$ 15,364	\$ 20,000	\$ 13,160	\$ 15,000
41712 Public Improvement Permits	\$ -	\$ -	\$ 15,000	\$ -	\$ -
41801 Municipal Court Fines	\$ 767,564	\$ 1,041,580	\$ 800,000	\$ 674,821	\$ 800,000
41804 Municipal Court Extension Fee	\$ 8,110	\$ 15,742	\$ 10,000	\$ 9,050	\$ 10,000
41805 Juvenile Case Coordinator Fees	\$ 25,750	\$ 30,098	\$ 28,000	\$ 19,836	\$ 28,000
41808 Judicial Efficiency Fees	\$ 2,028	\$ 3,935	\$ 2,000	\$ 2,263	\$ 2,000
41809 TXSBLT Fees	\$ 1,254	\$ 1,177	\$ 3,000	\$ 890	\$ 3,000
41903 Library Card Fees	\$ 299	\$ 995	\$ 400	\$ 1,379	\$ 500
41904 Food Handlers Fees	\$ 4,277	\$ 3,596	\$ 7,000	\$ 2,753	\$ 3,000
41905 Miscellaneous Fees	\$ 582	\$ 1,080	\$ 700	\$ 1,198	\$ 700
41907 Copier Fees	\$ 4,426	\$ 4,561	\$ 3,000	\$ 5,988	\$ 5,000
41908 Returned Check Fees	\$ 250	\$ 325	\$ 250	\$ 105	\$ -
41909 Library Fines/Misc Fees	\$ 10,381	\$ 12,611	\$ 10,000	\$ 14,138	\$ 12,000
41910 Program Fees	\$ 8,485	\$ 9,650	\$ 10,000	\$ 19,496	\$ 15,000
41913 Proceeds from Auction	\$ 1,008	\$ 7,527	\$ -	\$ 16,490	\$ -
41916 Use of City Equipment or Labor	\$ 6,833	\$ 6,176	\$ 6,500	\$ 5,727	\$ 5,000
41917 Building/Park Rentals	\$ 3,380	\$ 4,275	\$ 6,000	\$ 6,270	\$ 3,000
41924 Accident/Offense Reports	\$ 5,064	\$ 4,965	\$ 5,000	\$ 5,382	\$ 5,000
41925 Lease of City Property	\$ 17,128	\$ 15,095	\$ 8,000	\$ 23,900	\$ 20,000
41926 Health Reinspection	\$ 5,390	\$ 3,175	\$ 5,000	\$ 3,475	\$ 3,000
41927 Fingerprint Fees	\$ 1,130	\$ 670	\$ 700	\$ 490	\$ 500
41928 Sale of City Property	\$ 77,700	\$ -	\$ -	\$ 650,000	\$ -
41929 FD Svcs-Veh Extr, Haz Mat, etc.	\$ -	\$ -	\$ -	\$ 4,528	\$ -
41931 Inspection - Use City Labor	\$ 380	\$ 60	\$ -	\$ 30	\$ -
41937 Swimming Fees & Passes	\$ 30,909	\$ 28,015	\$ 27,000	\$ 40,409	\$ 27,000
41938 Swimming Pool Rental	\$ 2,020	\$ 1,647	\$ -	\$ 3,292	\$ -
41939 Swim Pool Concessions & Vending	\$ 7,698	\$ 6,970	\$ 7,000	\$ 5,964	\$ 7,000

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
41948 Library Room Rental	\$ -	\$ 1,890	\$ 2,000	\$ 1,620	\$ 1,000
41949 Tour Fees - "Adventure Guides"	\$ 2,173	\$ 2,074	\$ 700	\$ 2,175	\$ 2,000
41950 Gift Shop Sales	\$ 120,558	\$ 125,252	\$ 110,000	\$ 130,104	\$ 136,912
41960 Sales - Cemetery Space	\$ 21,705	\$ 32,000	\$ 18,000	\$ 26,016	\$ 18,000
41961 Cemetery Filing Fees	\$ 51	\$ 72	\$ -	\$ 32	\$ -
42201 County (Fire Service)	\$ 246,492	\$ 246,492	\$ 246,000	\$ 246,492	\$ 246,492
42401 Administrative Reimbursement	\$ 2,393,133	\$ 2,413,217	\$ 2,265,767	\$ 2,265,767	\$ 2,279,052
42402 AdminCost Reimb - Fleet	\$ 408,298	\$ 409,206	\$ 405,009	\$ 405,009	\$ 382,432
42403 AdminCost Reimb-Planning&Develop	\$ 1,445,916	\$ 1,426,109	\$ 1,526,360	\$ 1,526,360	\$ 1,539,277
42404 AdminCost Reimb - Info Svcs	\$ 646,692	\$ 717,923	\$ 604,592	\$ 604,592	\$ 578,390
42601 Interest - Checking	\$ 706	\$ 432	\$ 300	\$ 4,173	\$ 1,000
42602 Interest Income	\$ 117,104	\$ 131,919	\$ 120,000	\$ 67,037	\$ 100,000
42605 Interest - Special Funds	\$ 6	\$ 1	\$ -	\$ -	\$ -
42801 Grants	\$ 149,399	\$ 238,784	\$ 291,044	\$ 341,620	\$ 300,202
42808 From County - Dispatch Rfnd	\$ 11,925	\$ -	\$ -	\$ -	\$ -
42905 Contributions	\$ 2,371	\$ 50	\$ -	\$ 12,660	\$ -
42918 Visitors Center - Donations	\$ 3,803	\$ 7,969	\$ 7,000	\$ 8,400	\$ 7,000
43201 Miscellaneous Revenues	\$ 119,649	\$ 53,470	\$ 100,000	\$ 42,388	\$ 50,000
43202 Over/Short	\$ 122	\$ -	\$ -	\$ 164	\$ -
43205 Mainstreet Fundraiser Revenues	\$ 11,575	\$ 21,210	\$ 12,000	\$ 15,913	\$ 10,000
43209 Gain/Loss - Sale of Security	\$ -	\$ 6,259	\$ -	\$ -	\$ -
43210 Golf Course Lease	\$ 325,067	\$ 325,067	\$ -	\$ 325,067	\$ -
43503 Transfer from Water Fund	\$ 20,200	\$ 29,120	\$ 4,740	\$ 4,740	\$ 4,025
43504 Transfer from Wastewater Fund	\$ 4,975	\$ 6,495	\$ 4,870	\$ 4,870	\$ 4,137
43505 Transfer from Solid Waste Fund	\$ 3,325	\$ 3,985	\$ 11,360	\$ 11,360	\$ 11,130
43513 Transfer - Court Tech Fund	\$ -	\$ -	\$ -	\$ -	\$ -
43514 Transfer from Street SRF	\$ 7,150	\$ 8,870	\$ 6,370	\$ 6,370	\$ 5,607
43523 Transfer from Debt Service Fund	\$ 158,550	\$ 157,907	\$ -	\$ -	\$ -
43526 Transfr from Other H/M Tax Funds	\$ 14,173	\$ 15,025	\$ 29,153	\$ 29,153	\$ -
43527 Transfer from TIRZ Fund	\$ -	\$ 121,972	\$ -	\$ -	\$ -
43532 Transfer - Court Security Fund	\$ 14,235	\$ 13,695	\$ 13,593	\$ 13,593	\$ 14,525
43560 Transfer from Cemetery Endow	\$ 3,550	\$ 2,000	\$ 9,000	\$ 9,000	\$ 5,000
Total	\$ 16,646,101	\$ 17,571,361	\$ 16,896,717	\$ 18,150,043	\$ 17,329,648

1101 Nondepartmental General Fund

51140 Step/COLA Adjustment	\$ -	\$ -	\$ -	\$ -	\$ 415,855
55226 Refund Prior Year Property Taxes	\$ -	\$ -	\$ 265,382	\$ 265,381	\$ -
56060 Retiree Health Insur Premiums	\$ 123,840	\$ 199,780	\$ 240,960	\$ 240,960	\$ 253,580
56120 Miscellaneous Expense	\$ 104	\$ 223,090	\$ 902	\$ 198,441	\$ 1,721,813
91230 Transfer to CIP Program	\$ 454,888	\$ 1,617,804	\$ 498,000	\$ 498,000	\$ 601,000
94302 Transfer Insurance Fund	\$ 205,500	\$ 205,500	\$ 500	\$ 500	\$ 200,500
94306 Transfer - Equip Replace Fund	\$ 147,248	\$ 167,161	\$ 70,898	\$ 54,391	\$ 219,470
94309 Transfer - Computer Replace Fd	\$ 78,619	\$ 95,261	\$ 85,399	\$ 99,649	\$ 120,410
95602 Transfer to Court Technology Fund	\$ 6,066	\$ -	\$ -	\$ -	\$ -
95609 Transfer to Airport SRF	\$ 11,647	\$ 110,708	\$ 331,880	\$ 331,880	\$ 32,746
95611 Transfer to Library Grants SRF	\$ 7,703	\$ -	\$ -	\$ -	\$ -
95612 Transfer to Police SRO Fund	\$ 102,450	\$ 94,775	\$ 101,682	\$ 101,682	\$ 101,710
95618 Transfer to Arts Center SRF	\$ 61,478	\$ 73,121	\$ 52,123	\$ 52,123	\$ 108,776
97173 Transfer to Police Grant SRF	\$ 11,720	\$ -	\$ -	\$ -	\$ -
98130 Transfer to HOME Grant SRF	\$ -	\$ -	\$ 5,000	\$ -	\$ -
99100 Future Appropriations	\$ -	\$ -	\$ -	\$ -	\$ 106,331
Total Nondepartmental General Fund	\$ 1,211,263	\$ 2,787,200	\$ 1,652,726	\$ 1,843,007	\$ 3,882,191

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
1111 Debt Payments-General Fund					
82090 Anticipation Note Principal	\$ 150,000	\$ 155,000	\$ -	\$ -	\$ -
82100 Anticipation Note Interest	\$ 8,550	\$ 2,906	\$ -	\$ -	\$ -
Total Debt Payments-General Fund	\$ 158,550	\$ 157,906	\$ -	\$ -	\$ -
112 City Council					
52120 Reproduction & Printing	\$ 493	\$ 354	\$ 500	\$ -	\$ 500
52129 Reception Expenses	\$ 2,400	\$ 3,573	\$ 3,500	\$ 1,648	\$ 3,500
52130 Other Supplies	\$ 676	\$ 780	\$ 500	\$ 332	\$ 500
52134 City Council Expenses	\$ 3,264	\$ 3,234	\$ 2,750	\$ 2,085	\$ 2,500
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55070 Purchased Services/Contracts	\$ 2,023	\$ 1,304	\$ 2,500	\$ 360	\$ 81,750
55075 Payments to Council Members	\$ 2,350	\$ 2,200	\$ 2,500	\$ 2,040	\$ 2,500
55080 Travel & Training	\$ 7,236	\$ 7,456	\$ 7,125	\$ 5,115	\$ 5,000
55085 Community Relations	\$ 8,230	\$ 2,215	\$ 1,500	\$ 1,790	\$ 1,500
55090 Memberships/Subscriptions	\$ 5,495	\$ 5,495	\$ 6,000	\$ 6,043	\$ 6,000
55236 Public Communications Committee	\$ 8,700	\$ 11,784	\$ -	\$ -	\$ -
55530 Channel 7 Contract	\$ 3	\$ 37,500	\$ 22,000	\$ 15,000	\$ -
55889 Special Studies	\$ 4,500	\$ 300	\$ 5,000	\$ 38	\$ 2,000
Total City Council	\$ 45,371	\$ 76,195	\$ 53,875	\$ 34,451	\$ 105,750
113 Office of City Manager					
51111 Salaries - Full Time	\$ 157,888	\$ 218,579	\$ 168,830	\$ 162,987	\$ 187,200
51115 Seasonal	\$ 11,920	\$ 19,380	\$ -	\$ -	\$ -
51118 Salaries - Part Time	\$ 9,649	\$ -	\$ -	\$ -	\$ -
51121 Longevity	\$ 254	\$ 354	\$ 529	\$ 243	\$ 385
51125 Car Allowance	\$ 6,025	\$ 6,500	\$ 6,000	\$ 5,025	\$ 6,000
51127 Tools Allowance	\$ -	\$ -	\$ -	\$ 1,005	\$ 1,200
51130 Overtime	\$ 516	\$ 31	\$ -	\$ 190	\$ 200
51200 ICMA Retirement Expense	\$ 2,700	\$ 5,332	\$ -	\$ 6,281	\$ 7,500
51201 TMRS Retirement	\$ 30,477	\$ 25,376	\$ 25,283	\$ 22,731	\$ 27,543
51202 Health Insurance	\$ 27,138	\$ 15,435	\$ 18,000	\$ 18,000	\$ 18,138
51203 Disability Insurance	\$ 527	\$ 391	\$ 470	\$ 387	\$ 429
51204 Workers Comp Insur	\$ 160	\$ 228	\$ 172	\$ 220	\$ 187
51205 Medicare Tax	\$ 2,596	\$ 3,448	\$ 2,674	\$ 2,367	\$ 2,824
51206 Unemployment Comp Insur	\$ 451	\$ 783	\$ 522	\$ 185	\$ 522
52010 Office Supplies	\$ 10,731	\$ 3,881	\$ 6,000	\$ 4,593	\$ 4,000
52130 Other Supplies	\$ -	\$ -	\$ -	\$ 524	\$ -
52610 Office Furnishings/Equip	\$ -	\$ -	\$ 1,000	\$ -	\$ 500
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55030 Long Distance/Circuit Ch	\$ 223	\$ 66	\$ 300	\$ 154	\$ 300
55070 Purchased Services/Contracts	\$ 61,356	\$ 105,085	\$ 73,066	\$ 74,413	\$ 50,000
55080 Travel & Training	\$ 14,675	\$ 5,641	\$ 7,000	\$ 4,946	\$ 3,500
55085 Community Relations	\$ 13,732	\$ 1,685	\$ 3,000	\$ -	\$ 3,000
55087 Community Relations - State & Other	\$ -	\$ -	\$ 2,000	\$ -	\$ -
55090 Memberships/Subscriptions	\$ 870	\$ 1,000	\$ 1,600	\$ 429	\$ 1,650
55195 Cellular Phone Charges	\$ 1,892	\$ 637	\$ 1,000	\$ 302	\$ -
55941 Moving Expenses Reimbursement	\$ -	\$ -	\$ -	\$ 2,390	\$ -
Total Office of City Manager	\$ 353,778	\$ 413,834	\$ 317,446	\$ 307,372	\$ 315,078
114 Office of City Secretary					
51111 Salaries - Full Time	\$ 81,302	\$ 83,265	\$ 95,573	\$ 93,716	\$ 99,312
51121 Longevity	\$ 115	\$ 210	\$ 385	\$ 301	\$ 481
51125 Car Allowance	\$ 4,650	\$ 6,000	\$ 6,000	\$ 6,025	\$ 6,000

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
51130 Overtime	\$ 19	\$ 126	\$ -	\$ -	\$ -
51201 TMRS Retirement	\$ 15,202	\$ 10,242	\$ 13,232	\$ 15,538	\$ 14,959
51202 Health Insurance	\$ 15,365	\$ 15,576	\$ 18,000	\$ 18,000	\$ 18,138
51203 Disability Insurance	\$ 273	\$ 285	\$ 305	\$ 293	\$ 318
51204 Workers Comp Insur	\$ 73	\$ 71	\$ 87	\$ 130	\$ 99
51205 Medicare Tax	\$ 1,233	\$ 1,281	\$ 1,357	\$ 1,440	\$ 1,534
51206 Unemployment Comp Insur	\$ 144	\$ 522	\$ 522	\$ 18	\$ 522
52010 Office Supplies	\$ 517	\$ 419	\$ (371)	\$ 173	\$ 400
52120 Reproduction & Printing	\$ 18	\$ 52	\$ 150	\$ -	\$ 150
52130 Other Supplies	\$ 437	\$ 90	\$ 500	\$ 105	\$ 200
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55030 Long Distance/Circuit Ch	\$ 125	\$ 121	\$ 100	\$ 139	\$ 125
55070 Purchased Services/Contracts	\$ 2,641	\$ 5,069	\$ 2,449	\$ 2,306	\$ 3,500
55080 Travel & Training	\$ 9,239	\$ 8,884	\$ 10,114	\$ 10,308	\$ 3,750
55090 Memberships/Subscriptions	\$ -	\$ 70	\$ 830	\$ 101	\$ 845
55195 Cellular Phone Charges	\$ 881	\$ 591	\$ 686	\$ 1,325	\$ 786
55610 Microfilming Services	\$ -	\$ -	\$ -	\$ -	\$ -
56020 Elections	\$ 11,820	\$ 9,129	\$ 12,475	\$ 11,480	\$ 11,000
56030 Legal Advertising	\$ 1,976	\$ 1,905	\$ 1,200	\$ 2,194	\$ 2,000
Total Office of City Secretary	\$ 146,026	\$ 143,910	\$ 163,594	\$ 163,593	\$ 164,119
115 Office of City Attorney					
55060 Attorney Fees/Court Costs	\$ -	\$ -	\$ -	\$ 235	\$ -
55070 Purchased Services/Contracts	\$ 148,791	\$ 157,124	\$ 211,387	\$ 201,151	\$ 150,000
55080 Travel & Training	\$ 400	\$ 652	\$ -	\$ -	\$ -
55195 Cellular Phone Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Total Office of City Attorney	\$ 149,191	\$ 157,776	\$ 211,387	\$ 201,386	\$ 150,000
117 Office of City Judge					
51111 Salaries - Full Time	\$ 45,216	\$ 44,957	\$ 46,125	\$ 45,173	\$ 45,000
51200 ICMA Retirement Expense	\$ -	\$ 3,106	\$ 2,255	\$ 3,375	\$ 3,375
51203 Disability Insurance	\$ -	\$ -	\$ 162	\$ -	\$ 144
51204 Workers Comp Insur	\$ 39	\$ 35	\$ 46	\$ 59	\$ 45
51205 Medicare Tax	\$ 656	\$ 652	\$ 669	\$ 655	\$ 653
51206 Unemployment Comp Insur	\$ 72	\$ 261	\$ 261	\$ 9	\$ 261
52080 Educational	\$ 87	\$ -	\$ 100	\$ -	\$ 100
55060 Attorney Fees/Court Costs	\$ -	\$ 25	\$ 1,800	\$ 71	\$ 500
55070 Purchased Services/Contracts	\$ -	\$ -	\$ 1,000	\$ -	\$ 250
55080 Travel & Training	\$ 335	\$ 762	\$ 655	\$ 525	\$ 655
55090 Memberships/Subscriptions	\$ -	\$ 50	\$ 50	\$ -	\$ 50
Total Office of City Judge	\$ 46,405	\$ 49,847	\$ 53,123	\$ 49,867	\$ 51,033
150 Human Resources					
51111 Salaries - Full Time	\$ 108,638	\$ 102,494	\$ 131,592	\$ 120,763	\$ 234,199
51118 Salaries - Part Time	\$ -	\$ 2,732	\$ -	\$ 12,173	\$ 14,464
51121 Longevity	\$ 683	\$ 713	\$ 1,154	\$ 640	\$ 818
51126 License Pay	\$ 452	\$ 450	\$ 900	\$ 904	\$ 900
51130 Overtime	\$ -	\$ 674	\$ -	\$ 996	\$ -
51200 ICMA Retirement Expense	\$ -	\$ 664	\$ -	\$ 4,294	\$ -
51201 TMRS Retirement	\$ 23,245	\$ 11,386	\$ 18,873	\$ 17,196	\$ 15,269
51202 Health Insurance	\$ 23,505	\$ 23,009	\$ 27,000	\$ 23,254	\$ 27,207
51203 Disability Insurance	\$ 364	\$ 338	\$ 460	\$ 241	\$ 247
51204 Workers Comp Insur	\$ 86	\$ 73	\$ 131	\$ 176	\$ 106
51205 Medicare Tax	\$ 1,513	\$ 1,505	\$ 1,935	\$ 1,889	\$ 2,471

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
51206 Unemployment Comp Insur	\$ 216	\$ 1,040	\$ 783	\$ 303	\$ 783
52010 Office Supplies	\$ 1,012	\$ 821	\$ 1,084	\$ 1,926	\$ 2,200
52120 Reproduction & Printing	\$ 897	\$ 251	\$ 1,800	\$ 149	\$ 574
52130 Other Supplies	\$ 1,398	\$ 1,011	\$ 1,000	\$ 1,483	\$ 1,204
52600 Employee Recognition	\$ 17,366	\$ 15,534	\$ 12,800	\$ 12,443	\$ 21,000
52601 Benefits Fair	\$ 128	\$ -	\$ 500	\$ 30	\$ -
52602 Wellness Program	\$ 22,956	\$ 4,580	\$ -	\$ 1,152	\$ -
55017 Intern/Special Pay Program	\$ 19,868	\$ 17,040	\$ -	\$ -	\$ -
55030 Long Distance/Circuit Ch	\$ 132	\$ 142	\$ (60)	\$ 291	\$ 300
55070 Purchased Services/Contracts	\$ 18,212	\$ 73,317	\$ 108,510	\$ 112,069	\$ 40,000
55080 Travel & Training	\$ 3,243	\$ 333	\$ 3,236	\$ 2,150	\$ 3,236
55081 Organization Training	\$ 4,800	\$ 1,500	\$ 20,000	\$ 10,507	\$ 10,000
55086 Job Fair Registration/Exps	\$ -	\$ -	\$ -	\$ -	\$ -
55090 Memberships/Subscriptions	\$ 255	\$ 313	\$ 300	\$ 250	\$ 1,000
55130 Service Awards	\$ 5,061	\$ 4,183	\$ 4,500	\$ 4,500	\$ 4,500
55195 Cellular Phone Charges	\$ 179	\$ 358	\$ -	\$ 1,630	\$ 1,260
55720 Employee Physicals/Testing	\$ 11,998	\$ 11,566	\$ 12,000	\$ 7,638	\$ 7,000
55735 Random Drug Testing	\$ -	\$ -	\$ -	\$ -	\$ 5,000
55880 Employee Compensation Studies	\$ -	\$ -	\$ 2,000	\$ 1,443	\$ 6,000
55889 Special Studies	\$ -	\$ -	\$ -	\$ -	\$ -
56030 Legal Advertising	\$ 5,009	\$ 5,548	\$ 10,000	\$ 2,760	\$ 6,000
56070 Tuition Reimbursement	\$ 4,000	\$ 6,500	\$ 8,000	\$ 4,888	\$ 4,000
Total Human Resources	\$ 275,215	\$ 288,075	\$ 368,498	\$ 348,138	\$ 409,738

151 Risk and Safety Management

51125 Car Allowance	\$ -	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
52010 Office Supplies	\$ 200	\$ 614	\$ 200	\$ 118	\$ 200
52031 Clothing - Safety Gear	\$ 10,722	\$ 13,526	\$ 17,030	\$ 12,597	\$ 15,000
52040 Fuel	\$ 194	\$ -	\$ -	\$ -	\$ -
52120 Reproduction & Printing	\$ 500	\$ -	\$ 500	\$ 317	\$ 300
52130 Other Supplies	\$ 191	\$ 41	\$ 250	\$ 53	\$ 250
52132 Safety Program Expenses	\$ 1,021	\$ 9,595	\$ 9,000	\$ 9,095	\$ 5,308
52200 Non Capital Equipment Purchases	\$ -	\$ 10,875	\$ 1,900	\$ 1,559	\$ -
54030 Radio Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
54040 Vehicle and Equipment Maintenance	\$ 189	\$ 9,653	\$ -	\$ -	\$ -
55030 Long Distance/Circuit Ch	\$ -	\$ -	\$ 50	\$ 4	\$ 50
55070 Purchased Services/Contracts	\$ 13,509	\$ 23,775	\$ 34,446	\$ 13,579	\$ 10,000
55080 Travel & Training	\$ -	\$ 1,285	\$ 2,850	\$ 806	\$ 1,150
55090 Memberships/Subscriptions	\$ 965	\$ 1,445	\$ 1,660	\$ 1,155	\$ 1,400
55195 Cellular Phone Charges	\$ 204	\$ 213	\$ 540	\$ 781	\$ 540
55735 Random Drug Testing	\$ -	\$ -	\$ 10,000	\$ -	\$ -
56010 Liab/Comp Insurance	\$ 22,190	\$ 25,242	\$ 24,068	\$ 24,804	\$ 29,398
56012 Insurance - Fleet	\$ 38,348	\$ 43,171	\$ 47,261	\$ 47,261	\$ 51,449
56015 Insurance Deductibles	\$ 11,436	\$ -	\$ 12,000	\$ 10,000	\$ 12,000
56050 Liability Claims Pd by City	\$ 6,399	\$ 6,335	\$ 10,000	\$ 6,112	\$ 10,000
Total Risk and Safety Management	\$ 106,068	\$ 147,571	\$ 173,555	\$ 130,042	\$ 138,845

210 Finance

51111 Salaries - Full Time	\$ 516,134	\$ 545,318	\$ 587,024	\$ 534,296	\$ 562,174
51121 Longevity	\$ 2,523	\$ 2,790	\$ 3,367	\$ 2,906	\$ 3,800
51125 Car Allowance	\$ 5,415	\$ 3,600	\$ 3,600	\$ 750	\$ 3,600
51130 Overtime	\$ 1,265	\$ 1,925	\$ 1,000	\$ 1,754	\$ 2,000
51201 TMRS Retirement	\$ 98,241	\$ 63,451	\$ 80,921	\$ 72,569	\$ 80,792

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
51202 Health Insurance	\$ 75,477	\$ 71,278	\$ 81,000	\$ 76,380	\$ 81,621
51203 Disability Insurance	\$ 1,716	\$ 1,743	\$ 2,136	\$ 1,519	\$ 1,749
51204 Workers Comp Insur	\$ 467	\$ 467	\$ 564	\$ 703	\$ 562
51205 Medicare Tax	\$ 7,439	\$ 7,799	\$ 8,298	\$ 7,531	\$ 8,285
51206 Unemployment Comp Insur	\$ 638	\$ 2,401	\$ 2,349	\$ 1,137	\$ 2,349
52010 Office Supplies	\$ 4,480	\$ 5,199	\$ 4,500	\$ 3,287	\$ 5,000
52120 Reproduction & Printing	\$ 7,940	\$ 4,583	\$ 9,500	\$ 1,423	\$ 4,000
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55030 Long Distance/Circuit Ch	\$ 294	\$ 199	\$ 300	\$ 226	\$ 300
55070 Purchased Services/Contracts	\$ 35,403	\$ 22,099	\$ 21,000	\$ 21,248	\$ 12,500
55080 Travel & Training	\$ 18,553	\$ 16,419	\$ 11,380	\$ 9,184	\$ 10,000
55090 Memberships/Subscriptions	\$ 3,387	\$ 5,805	\$ 3,785	\$ 2,474	\$ 2,535
55195 Cellular Phone Charges	\$ 1,203	\$ 1,289	\$ 1,200	\$ 1,499	\$ 1,116
55510 Bank/Paying Agent Fees	\$ 18,064	\$ 12,595	\$ 18,000	\$ 13,799	\$ 1,750
55520 Appraisal/Collection Contract	\$ 124,846	\$ 139,282	\$ 135,117	\$ 120,481	\$ 141,500
55575 Software - Support Services	\$ 1,995	\$ -	\$ 6,000	\$ 1,082	\$ -
55620 Annual Audit Contract	\$ 22,000	\$ 22,000	\$ 50,000	\$ 40,000	\$ 44,000
55770 Financial Services	\$ 15,942	\$ 11,482	\$ 7,000	\$ 3,985	\$ 10,000
56030 Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
90312 Computers & Software	\$ -	\$ 47,422	\$ -	\$ -	\$ -
Total Finance	\$ 963,421	\$ 989,144	\$ 1,038,041	\$ 918,231	\$ 979,633

216 Office Services

52010 Office Supplies	\$ 479	\$ 1,447	\$ 2,000	\$ 2,000	\$ 2,000
52020 Postage	\$ 18,676	\$ 24,099	\$ 25,000	\$ 24,867	\$ 26,000
52040 Fuel	\$ -	\$ 155	\$ -	\$ -	\$ -
52120 Reproduction & Printing	\$ 5,480	\$ 4,653	\$ 6,000	\$ 4,989	\$ 5,166
52200 Non Capital Equipment Purchases	\$ 959	\$ 3,873	\$ 3,000	\$ 3,379	\$ 3,000
52610 Office Furnishings/Equip	\$ 3,696	\$ 2,927	\$ 4,000	\$ 2,078	\$ 4,000
54040 Vehicle and Equipment Maintenance	\$ 88	\$ -	\$ -	\$ -	\$ -
55011 Postage Meter	\$ 6,238	\$ 6,470	\$ 8,000	\$ 5,997	\$ 7,800
55080 Travel & Training	\$ -	\$ -	\$ 500	\$ 54	\$ 1,100
55170 Contract Printing	\$ 12,801	\$ 6,118	\$ 12,000	\$ 6,748	\$ 12,000
55562 Copier Contracts	\$ 43,178	\$ 42,804	\$ 51,000	\$ 33,569	\$ 41,088
55630 Rug Rental	\$ 5,307	\$ 2,599	\$ 6,000	\$ 1,903	\$ 4,953
Total Office Services	\$ 96,903	\$ 95,147	\$ 117,500	\$ 85,584	\$ 107,107

231 Municipal Court

51111 Salaries - Full Time	\$ 232,342	\$ 209,542	\$ 209,761	\$ 202,282	\$ 205,755
51115 Seasonal	\$ -	\$ 10,332	\$ -	\$ -	\$ -
51118 Salaries - Part Time	\$ 10,347	\$ 10,778	\$ 20,119	\$ 8,683	\$ 21,060
51121 Longevity	\$ 2,269	\$ 1,981	\$ 2,357	\$ 1,857	\$ 2,165
51126 License Pay	\$ 1,616	\$ 1,700	\$ 2,100	\$ 2,054	\$ 2,100
51130 Overtime	\$ 1,248	\$ 4,220	\$ 1,300	\$ 1,934	\$ 1,300
51200 ICMA Retirement Expense	\$ -	\$ 1,515	\$ 1,580	\$ 649	\$ -
51201 TMRS Retirement	\$ 46,190	\$ 24,633	\$ 30,284	\$ 37,903	\$ 29,697
51202 Health Insurance	\$ 60,340	\$ 46,709	\$ 45,000	\$ 41,430	\$ 45,345
51203 Disability Insurance	\$ 801	\$ 572	\$ 733	\$ 621	\$ 645
51204 Workers Comp Insur	\$ 638	\$ 517	\$ 507	\$ 790	\$ 514
51205 Medicare Tax	\$ 2,644	\$ 2,480	\$ 2,557	\$ 2,073	\$ 3,291
51206 Unemployment Comp Insur	\$ 595	\$ 2,093	\$ 1,827	\$ 69	\$ 1,827
52010 Office Supplies	\$ 6,936	\$ 6,731	\$ 8,000	\$ 5,801	\$ 6,500
52040 Fuel	\$ 2,046	\$ 2,730	\$ 3,500	\$ 3,142	\$ 3,700

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
52080 Educational	\$ 161	\$ 51	\$ 350	\$ 283	\$ 350
52130 Other Supplies	\$ 630	\$ 1,253	\$ 1,500	\$ 1,231	\$ 500
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53010 Building Maintenance	\$ -	\$ -	\$ 800	\$ -	\$ -
54040 Vehicle and Equipment Maintenance	\$ 1,076	\$ 1,013	\$ 1,200	\$ 514	\$ 600
55030 Long Distance/Circuit Ch	\$ 210	\$ 225	\$ -	\$ 242	\$ 230
55034 Communication & Data Services	\$ -	\$ -	\$ 600	\$ -	\$ 240
55045 Bldg Overhead Justice Center	\$ 7,134	\$ 8,220	\$ 7,000	\$ 7,970	\$ 8,000
55060 Attorney Fees/Court Costs	\$ 144	\$ 168	\$ 1,500	\$ 42	\$ 500
55070 Purchased Services/Contracts	\$ 1,352	\$ 823	\$ 3,500	\$ 1,069	\$ 986
55080 Travel & Training	\$ 2,319	\$ 3,674	\$ 4,130	\$ 3,692	\$ 4,130
55090 Memberships/Subscriptions	\$ 432	\$ 346	\$ 396	\$ 356	\$ 356
55195 Cellular Phone Charges	\$ 356	\$ 362	\$ 318	\$ 631	\$ 324
55510 Bank/Paying Agent Fees	\$ 6,408	\$ 8,984	\$ 8,000	\$ 7,547	\$ 8,000
69040 Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
Total Municipal Court	\$ 388,233	\$ 351,654	\$ 358,919	\$ 332,863	\$ 348,115

234 Purchasing

51111 Salaries - Full Time	\$ 67,972	\$ 69,990	\$ 62,186	\$ 56,679	\$ 59,979
51118 Salaries - Part Time	\$ -	\$ -	\$ 10,400	\$ -	\$ 10,400
51121 Longevity	\$ 919	\$ 988	\$ 914	\$ 914	\$ 962
51126 License Pay	\$ 452	\$ 450	\$ -	\$ -	\$ -
51130 Overtime	\$ -	\$ 24	\$ -	\$ -	\$ -
51200 ICMA Retirement Expense	\$ -	\$ -	\$ 780	\$ -	\$ -
51201 TMRS Retirement	\$ 15,693	\$ 8,233	\$ 7,542	\$ 11,881	\$ 8,617
51202 Health Insurance	\$ 15,318	\$ 15,449	\$ 9,000	\$ 9,000	\$ 9,069
51203 Disability Insurance	\$ 223	\$ 232	\$ 183	\$ 184	\$ 192
51204 Workers Comp Insur	\$ 88	\$ 65	\$ 63	\$ 79	\$ 70
51205 Medicare Tax	\$ 992	\$ 1,011	\$ 925	\$ 875	\$ 1,034
51206 Unemployment Comp Insur	\$ 72	\$ 261	\$ 522	\$ 9	\$ 522
52010 Office Supplies	\$ 384	\$ 516	\$ 1,340	\$ 1,019	\$ 600
52200 Non Capital Equipment Purchases	\$ 1,583	\$ -	\$ -	\$ -	\$ -
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55030 Long Distance/Circuit Ch	\$ 141	\$ 122	\$ 200	\$ 154	\$ 200
55070 Purchased Services/Contracts	\$ -	\$ 2,502	\$ -	\$ -	\$ -
55080 Travel & Training	\$ 2,317	\$ 2,070	\$ 3,125	\$ 1,186	\$ 1,000
55090 Memberships/Subscriptions	\$ 1,668	\$ 595	\$ 1,453	\$ 615	\$ 1,095
55195 Cellular Phone Charges	\$ 377	\$ 341	\$ 300	\$ 413	\$ 1,092
56030 Legal Advertising	\$ 2,828	\$ 2,446	\$ 3,300	\$ 1,360	\$ 2,500
Total Purchasing	\$ 111,029	\$ 105,295	\$ 102,233	\$ 84,367	\$ 97,332

320 Public Works Administration

51111 Salaries - Full Time	\$ 106,551	\$ 111,573	\$ 124,504	\$ 122,094	\$ 123,966
51121 Longevity	\$ 1,004	\$ 1,097	\$ 1,203	\$ 1,195	\$ 1,299
51125 Car Allowance	\$ 4,218	\$ 4,200	\$ 4,200	\$ 4,218	\$ 4,200
51130 Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
51201 TMRS Retirement	\$ 20,712	\$ 13,453	\$ 16,518	\$ 19,355	\$ 18,306
51202 Health Insurance	\$ 19,044	\$ 15,615	\$ 18,000	\$ 18,000	\$ 18,138
51203 Disability Insurance	\$ 356	\$ 371	\$ 437	\$ 381	\$ 397
51204 Workers Comp Insur	\$ 95	\$ 94	\$ 112	\$ 166	\$ 124
51205 Medicare Tax	\$ 1,545	\$ 1,611	\$ 1,693	\$ 1,762	\$ 1,877
51206 Unemployment Comp Insur	\$ 144	\$ 522	\$ 522	\$ 18	\$ 522
52010 Office Supplies	\$ 2,441	\$ 2,190	\$ 3,000	\$ 2,722	\$ 3,000

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
52200 Non Capital Equipment Purchases	\$ 1,498	\$ -	\$ -	\$ -	\$ -
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55030 Long Distance/Circuit Ch	\$ 49	\$ 42	\$ -	\$ 43	\$ 55
55080 Travel & Training	\$ 4,754	\$ 4,004	\$ 6,067	\$ 3,758	\$ 3,750
55090 Memberships/Subscriptions	\$ 2,362	\$ 2,604	\$ 2,682	\$ 3,718	\$ 3,688
55195 Cellular Phone Charges	\$ 861	\$ 619	\$ 821	\$ 815	\$ 1,500
Total Public Works Administration	\$ 165,635	\$ 157,993	\$ 179,759	\$ 178,245	\$ 180,822
321 Parks Admin/Recreation					
52130 Other Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Total Parks Admin/Recreation	\$ -				
388 Warehouse					
51111 Salaries - Full Time	\$ 31,411	\$ 31,282	\$ 32,597	\$ 31,444	\$ 31,429
51121 Longevity	\$ 136	\$ 127	\$ 192	\$ 176	\$ 241
51130 Overtime	\$ 1,870	\$ 406	\$ -	\$ 655	\$ 1,500
51201 TMRS Retirement	\$ 6,048	\$ 3,640	\$ 4,582	\$ 5,163	\$ 4,478
51202 Health Insurance	\$ 7,696	\$ 7,774	\$ 9,000	\$ 9,000	\$ 9,069
51203 Disability Insurance	\$ 105	\$ 107	\$ 113	\$ 98	\$ 101
51204 Workers Comp Insur	\$ 509	\$ 434	\$ 512	\$ 719	\$ 500
51205 Medicare Tax	\$ 458	\$ 449	\$ 470	\$ 463	\$ 459
51206 Unemployment Comp Insur	\$ 72	\$ 261	\$ 261	\$ 9	\$ 261
52010 Office Supplies	\$ 1,054	\$ 1,515	\$ 350	\$ 305	\$ 350
52030 Clothing	\$ 73	\$ 63	\$ 121	\$ 89	\$ 310
52031 Clothing - Safety Gear	\$ 5	\$ 3	\$ 19	\$ 71	\$ 20
52200 Non Capital Equipment Purchases	\$ 1,548	\$ -	\$ -	\$ -	\$ -
52270 Non Controlled-Phys Count Differ	\$ -	\$ -	\$ -	\$ -	\$ -
52329 Controlled-Auction/Scrap	\$ -	\$ -	\$ -	\$ -	\$ -
55030 Long Distance/Circuit Ch	\$ 100	\$ 73	\$ 300	\$ 74	\$ 100
55070 Purchased Services/Contracts	\$ -	\$ 985	\$ 1,200	\$ 900	\$ 1,250
55080 Travel & Training	\$ -	\$ -	\$ -	\$ -	\$ -
55195 Cellular Phone Charges	\$ 110	\$ 213	\$ 300	\$ 241	\$ 324
Total Warehouse	\$ 51,197	\$ 47,332	\$ 50,017	\$ 49,408	\$ 50,392
389 Garage/Fleet Services					
51111 Salaries - Full Time	\$ 314,563	\$ 317,937	\$ 341,435	\$ 323,796	\$ 311,766
51115 Seasonal	\$ 3,170	\$ -	\$ -	\$ -	\$ -
51121 Longevity	\$ 5,713	\$ 5,180	\$ 5,099	\$ 2,510	\$ 2,453
51127 Tools Allowance	\$ 2,988	\$ 2,880	\$ 3,120	\$ 2,700	\$ 6,240
51130 Overtime	\$ 12,303	\$ 13,759	\$ 15,000	\$ 16,252	\$ 20,000
51201 TMRS Retirement	\$ 63,913	\$ 39,065	\$ 48,427	\$ 53,682	\$ 44,872
51202 Health Insurance	\$ 72,550	\$ 62,604	\$ 72,000	\$ 65,262	\$ 72,552
51203 Disability Insurance	\$ 862	\$ 993	\$ 1,170	\$ 785	\$ 772
51204 Workers Comp Insur	\$ 3,558	\$ 3,295	\$ 3,869	\$ 3,152	\$ 2,957
51205 Medicare Tax	\$ 2,205	\$ 2,437	\$ 3,106	\$ 2,880	\$ 3,781
51206 Unemployment Comp Insur	\$ 1,051	\$ 2,349	\$ 2,088	\$ 54	\$ 2,088
52010 Office Supplies	\$ 285	\$ 593	\$ 750	\$ 902	\$ 1,000
52030 Clothing	\$ 2,220	\$ 2,847	\$ 3,130	\$ 1,753	\$ 2,500
52031 Clothing - Safety Gear	\$ 753	\$ 647	\$ 1,000	\$ 1,467	\$ 1,000
52040 Fuel	\$ 16,468	\$ 18,373	\$ 21,600	\$ 18,268	\$ 21,500
52050 Minor Tools/Instruments	\$ 939	\$ 2,677	\$ 3,200	\$ 3,283	\$ 2,133
52060 Cleaning Supplies	\$ 4,481	\$ 5,701	\$ 5,000	\$ 4,834	\$ 5,000
52130 Other Supplies	\$ 3,651	\$ 4,257	\$ 4,000	\$ 4,042	\$ 4,000
52200 Non Capital Equipment Purchases	\$ 6,393	\$ 6,049	\$ 13,900	\$ 10,335	\$ 7,000

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
52250 Garage Supplies	\$ 8,554	\$ 4,051	\$ 7,000	\$ 5,737	\$ 6,301
52270 Non Controlled-Phys Count Differ	\$ 8,176	\$ -	\$ -	\$ 699	\$ -
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
54040 Vehicle and Equipment Maintenance	\$ 17,866	\$ 21,374	\$ 28,500	\$ 23,685	\$ 24,500
54080 Maintenance of Pumps/Motors	\$ 2,780	\$ 3,770	\$ 2,500	\$ 2,500	\$ 2,500
55030 Long Distance/Circuit Ch	\$ 204	\$ 209	\$ 200	\$ 179	\$ 200
55070 Purchased Services/Contracts	\$ 1,011	\$ -	\$ 1,488	\$ -	\$ 21,824
55080 Travel & Training	\$ 1,430	\$ 5,137	\$ 7,122	\$ 1,302	\$ 4,472
55087 Community Relations - State & Other	\$ -	\$ 1,536	\$ -	\$ -	\$ -
55090 Memberships/Subscriptions	\$ -	\$ 1,699	\$ 1,699	\$ 1,699	\$ 1,699
55195 Cellular Phone Charges	\$ 1,242	\$ 935	\$ 1,000	\$ 1,129	\$ 959
69020 Cap. Mach/Tools/Equip	\$ -	\$ 10,324	\$ 4,200	\$ 4,095	\$ -
Total Garage/Fleet Services	\$ 559,329	\$ 540,678	\$ 601,603	\$ 556,979	\$ 574,069

420 Parks and Leisure Administration

51111 Salaries - Full Time	\$ 105,236	\$ 110,500	\$ 109,444	\$ 109,859	\$ 108,310
51121 Longevity	\$ 1,312	\$ 1,403	\$ 1,574	\$ 1,499	\$ 1,684
51125 Car Allowance	\$ 3,615	\$ 3,600	\$ 3,600	\$ 3,615	\$ 3,600
51130 Overtime	\$ 2,470	\$ 561	\$ 1,500	\$ 257	\$ 1,177
51201 TMRS Retirement	\$ 20,641	\$ 13,359	\$ 16,426	\$ 17,698	\$ 16,062
51202 Health Insurance	\$ 22,547	\$ 15,686	\$ 18,000	\$ 18,000	\$ 18,138
51203 Disability Insurance	\$ 354	\$ 370	\$ 443	\$ 339	\$ 347
51204 Workers Comp Insur	\$ 97	\$ 93	\$ 111	\$ 150	\$ 108
51205 Medicare Tax	\$ 450	\$ 451	\$ 533	\$ 454	\$ 522
51206 Unemployment Comp Insur	\$ 144	\$ 522	\$ 522	\$ 18	\$ 522
52010 Office Supplies	\$ 510	\$ 344	\$ 650	\$ 362	\$ 650
52040 Fuel	\$ 59	\$ -	\$ -	\$ -	\$ -
52130 Other Supplies	\$ 905	\$ 1,039	\$ 2,300	\$ 1,605	\$ 1,000
52610 Office Furnishings/Equip	\$ 384	\$ 298	\$ 500	\$ 264	\$ 500
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55020 Lease of Land	\$ 10,100	\$ 10,047	\$ 9,050	\$ 8,650	\$ 9,050
55030 Long Distance/Circuit Ch	\$ 27	\$ 18	\$ -	\$ 19	\$ 60
55070 Purchased Services/Contracts	\$ 17,000	\$ 59,704	\$ 51,500	\$ 51,386	\$ -
55080 Travel & Training	\$ 2,136	\$ 2,252	\$ 2,813	\$ 1,609	\$ 620
55090 Memberships/Subscriptions	\$ 700	\$ 938	\$ 1,020	\$ 1,019	\$ 1,025
55195 Cellular Phone Charges	\$ 804	\$ 619	\$ 686	\$ 815	\$ 636
55240 HEAP/Youth Contract	\$ -	\$ 27,360	\$ 28,000	\$ 25,824	\$ 28,000
55510 Bank/Paying Agent Fees	\$ 135	\$ -	\$ -	\$ -	\$ -
55511 Credit Card Fees	\$ 417	\$ 300	\$ -	\$ -	\$ -
57375 Youth and Recreation Programs	\$ -	\$ -	\$ 1,000	\$ -	\$ -
Total Parks and Leisure Administration	\$ 190,043	\$ 249,462	\$ 249,672	\$ 243,443	\$ 192,011

421 Recreation

51111 Salaries - Full Time	\$ 33,980	\$ 37,318	\$ 37,904	\$ 18,168	\$ 30,763
51118 Salaries - Part Time	\$ 11,165	\$ 9,327	\$ 8,805	\$ 11,273	\$ 9,131
51121 Longevity	\$ 176	\$ 223	\$ 289	\$ 103	\$ -
51130 Overtime	\$ 4,359	\$ 1,157	\$ 3,000	\$ 730	\$ -
51200 ICMA Retirement Expense	\$ -	\$ 624	\$ 685	\$ 842	\$ -
51201 TMRS Retirement	\$ 7,080	\$ 4,435	\$ 5,558	\$ 3,303	\$ 4,350
51202 Health Insurance	\$ 7,733	\$ 7,741	\$ 9,000	\$ 5,250	\$ 9,069
51203 Disability Insurance	\$ 125	\$ 130	\$ 136	\$ 51	\$ -
51204 Workers Comp Insur	\$ 410	\$ 355	\$ 434	\$ 381	\$ 359
51205 Medicare Tax	\$ 717	\$ 692	\$ 703	\$ 437	\$ 578

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
51206 Unemployment Comp Insur	\$ 255	\$ 468	\$ 522	\$ 76	\$ 522
52010 Office Supplies	\$ 294	\$ 265	\$ -	\$ -	\$ -
52040 Fuel	\$ -	\$ 610	\$ 650	\$ 382	\$ 200
52060 Cleaning Supplies	\$ -	\$ 19	\$ -	\$ -	\$ -
52120 Reproduction & Printing	\$ 83	\$ 306	\$ 500	\$ 361	\$ 500
52130 Other Supplies	\$ 2,496	\$ 25	\$ 1,000	\$ 370	\$ 1,000
52200 Non Capital Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ -
54040 Vehicle and Equipment Maintenance	\$ -	\$ -	\$ 500	\$ -	\$ 500
54100 Recreation Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
55010 Rental of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
55030 Long Distance/Circuit Ch	\$ 15	\$ 22	\$ 50	\$ 7	\$ 25
55070 Purchased Services/Contracts	\$ -	\$ -	\$ -	\$ -	\$ 3,000
55080 Travel & Training	\$ 776	\$ 133	\$ 2,898	\$ -	\$ -
55090 Memberships/Subscriptions	\$ 680	\$ 1,048	\$ 1,382	\$ 665	\$ 1,180
55240 HEAP/Youth Contract	\$ 25,968	\$ -	\$ -	\$ -	\$ -
55890 Fireworks Contract	\$ 7,500	\$ 7,500	\$ -	\$ -	\$ -
56030 Legal Advertising	\$ 325	\$ -	\$ -	\$ -	\$ -
57375 Youth and Recreation Programs	\$ 67,026	\$ 24,518	\$ 9,250	\$ 8,294	\$ 11,470
Total Recreation	\$ 171,161	\$ 96,915	\$ 83,266	\$ 50,692	\$ 72,647

422 Parks Maintenance

51111 Salaries - Full Time	\$ 382,275	\$ 396,077	\$ 391,431	\$ 364,734	\$ 416,510
51115 Seasonal	\$ 891	\$ -	\$ -	\$ -	\$ -
51118 Salaries - Part Time	\$ 53,167	\$ 43,602	\$ 29,241	\$ 33,406	\$ 29,241
51121 Longevity	\$ 1,914	\$ 2,664	\$ 3,704	\$ 3,107	\$ 3,896
51130 Overtime	\$ 17,754	\$ 15,597	\$ 20,000	\$ 21,286	\$ 20,000
51200 ICMA Retirement Expense	\$ -	\$ 1,127	\$ 2,193	\$ -	\$ -
51201 TMRS Retirement	\$ 73,761	\$ 50,555	\$ 58,531	\$ 60,515	\$ 63,580
51202 Health Insurance	\$ 107,980	\$ 109,789	\$ 126,000	\$ 106,935	\$ 136,035
51203 Disability Insurance	\$ 1,174	\$ 1,300	\$ 1,436	\$ 1,174	\$ 1,078
51204 Workers Comp Insur	\$ 3,775	\$ 3,440	\$ 3,956	\$ 3,135	\$ 3,940
51205 Medicare Tax	\$ 6,385	\$ 6,411	\$ 6,427	\$ 5,865	\$ 6,404
51206 Unemployment Comp Insur	\$ 1,647	\$ 4,393	\$ 3,915	\$ 184	\$ 3,915
52010 Office Supplies	\$ 20	\$ 125	\$ 100	\$ 20	\$ 50
52030 Clothing	\$ 3,836	\$ 3,461	\$ 3,500	\$ 2,781	\$ 3,864
52031 Clothing - Safety Gear	\$ 806	\$ 1,287	\$ 900	\$ 858	\$ 900
52040 Fuel	\$ 30,358	\$ 33,865	\$ 33,400	\$ 30,092	\$ 34,500
52050 Minor Tools/Instruments	\$ 1,806	\$ 1,557	\$ 1,900	\$ 1,543	\$ 1,500
52060 Cleaning Supplies	\$ 4,895	\$ 6,529	\$ 3,200	\$ 4,319	\$ 3,500
52070 Chemical Supplies	\$ 1,020	\$ 2,159	\$ 1,500	\$ 1,250	\$ 1,000
52090 Botanical/Agricultural	\$ 11,696	\$ 9,212	\$ 3,899	\$ 5,893	\$ 11,000
52130 Other Supplies	\$ 2,012	\$ 2,861	\$ 3,000	\$ 2,228	\$ 2,500
52200 Non Capital Equipment Purchases	\$ 8,778	\$ 5,996	\$ 8,400	\$ 7,030	\$ 8,400
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53080 Parks Maintenance	\$ 47,797	\$ 55,614	\$ 50,000	\$ 44,365	\$ 50,000
53110 Drainage Maintenance	\$ 31,425	\$ 21,395	\$ -	\$ -	\$ -
54020 Maint - Mach/Tools/Instruments	\$ 798	\$ 561	\$ 1,200	\$ 1,330	\$ 1,200
54030 Radio Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
54040 Vehicle and Equipment Maintenance	\$ 28,006	\$ 37,088	\$ 25,350	\$ 23,585	\$ 30,000
54100 Recreation Equipment Maintenance	\$ -	\$ 6,304	\$ 2,000	\$ 1,187	\$ 2,000
54150 Maint - Fence/Netting@Parks	\$ 6,914	\$ 3,782	\$ 8,000	\$ 1,738	\$ 5,000
55010 Rental of Equipment	\$ 5,284	\$ 6,776	\$ 8,500	\$ 5,368	\$ 7,000
55030 Long Distance/Circuit Ch	\$ 10	\$ 8	\$ 25	\$ 10	\$ 25

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
55040 Electric	\$ 58,654	\$ 58,582	\$ 66,000	\$ 61,904	\$ 70,000
55080 Travel & Training	\$ 3,747	\$ 4,266	\$ 3,550	\$ 1,937	\$ 2,292
55087 Community Relations - State & Other	\$ -	\$ 16,152	\$ -	\$ 19	\$ -
55090 Memberships/Subscriptions	\$ 283	\$ 183	\$ 265	\$ 98	\$ 280
55180 Alarm Monitoring	\$ 704	\$ 639	\$ 672	\$ 760	\$ 772
55195 Cellular Phone Charges	\$ 1,828	\$ 1,735	\$ 1,500	\$ 1,878	\$ 1,620
69020 Cap. Mach/Tools/Equip	\$ 17,800	\$ 35,114	\$ -	\$ -	\$ -
Total Parks Maintenance	\$ 919,200	\$ 950,206	\$ 873,695	\$ 800,537	\$ 922,002
424 Aquatic Center Operations					
51111 Salaries - Full Time	\$ 36,369	\$ 37,302	\$ 38,568	\$ 36,619	\$ 37,627
51115 Seasonal	\$ 76,566	\$ 87,176	\$ 62,000	\$ 56,429	\$ 75,000
51118 Salaries - Part Time	\$ 18,099	\$ 100	\$ 17,921	\$ 23,499	\$ 27,456
51121 Longevity	\$ 248	\$ 295	\$ 385	\$ 339	\$ 433
51130 Overtime	\$ 1,694	\$ 977	\$ 8,000	\$ 1,324	\$ 1,000
51200 ICMA Retirement Expense	\$ -	\$ 6,299	\$ 5,625	\$ 5,989	\$ -
51201 TMRS Retirement	\$ 7,013	\$ 4,394	\$ 5,508	\$ 5,450	\$ 5,382
51202 Health Insurance	\$ 9,318	\$ 7,856	\$ 9,000	\$ 9,000	\$ 9,069
51203 Disability Insurance	\$ 123	\$ 128	\$ 132	\$ 118	\$ 120
51204 Workers Comp Insur	\$ 1,441	\$ 1,303	\$ 1,022	\$ 1,489	\$ 1,261
51205 Medicare Tax	\$ 1,898	\$ 1,786	\$ 1,653	\$ 1,675	\$ 2,037
51206 Unemployment Comp Insur	\$ 2,098	\$ 2,623	\$ 6,264	\$ 110	\$ 6,786
52010 Office Supplies	\$ 82	\$ 204	\$ 200	\$ 54	\$ 200
52030 Clothing	\$ 1,234	\$ 1,076	\$ 1,200	\$ 858	\$ 1,500
52031 Clothing - Safety Gear	\$ 399	\$ 329	\$ 500	\$ 205	\$ 500
52060 Cleaning Supplies	\$ 1,339	\$ 760	\$ 2,000	\$ 691	\$ 1,000
52070 Chemical Supplies	\$ 12,079	\$ 9,854	\$ 15,000	\$ 12,033	\$ 10,975
52120 Reproduction & Printing	\$ 191	\$ -	\$ 200	\$ 19	\$ 200
52130 Other Supplies	\$ 763	\$ 1,048	\$ 800	\$ 609	\$ 800
52139 Concession Supplies	\$ 5,773	\$ 5,144	\$ 6,500	\$ 4,801	\$ 6,500
52200 Non Capital Equipment Purchases	\$ 5,120	\$ 4,104	\$ -	\$ 2,226	\$ 4,000
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53010 Building Maintenance	\$ 3,886	\$ 8,145	\$ 7,000	\$ 6,984	\$ 6,015
54020 Maint - Mach/Tools/Instruments	\$ 1,703	\$ 1,886	\$ 2,686	\$ 2,686	\$ 2,500
55010 Rental of Equipment	\$ -	\$ -	\$ 500	\$ -	\$ -
55030 Long Distance/Circuit Ch	\$ 358	\$ 27	\$ 50	\$ -	\$ 50
55040 Electric	\$ 15,182	\$ 15,101	\$ 18,864	\$ 14,220	\$ 18,000
55051 Gas Heating	\$ 3,441	\$ 512	\$ 1,500	\$ 4,195	\$ 1,500
55080 Travel & Training	\$ -	\$ 1,071	\$ 3,025	\$ 3,062	\$ 1,500
55090 Memberships/Subscriptions	\$ -	\$ -	\$ 180	\$ 60	\$ -
55195 Cellular Phone Charges	\$ -	\$ 322	\$ 300	\$ 311	\$ 300
57375 Youth and Recreation Programs	\$ 1,209	\$ 984	\$ 4,500	\$ -	\$ 1,200
69020 Cap. Mach/Tools/Equip	\$ -	\$ -	\$ 8,950	\$ 8,450	\$ 12,000
Total Aquatic Center Operations	\$ 207,626	\$ 200,806	\$ 230,033	\$ 203,504	\$ 234,911
430 Community Service Asst. Groups					
52031 Clothing - Safety Gear	\$ -	\$ -	\$ 3,000	\$ 1,212	\$ 500
52040 Fuel	\$ -	\$ -	\$ 5,000	\$ 5,522	\$ 5,000
52130 Other Supplies	\$ -	\$ -	\$ 40,698	\$ 41,110	\$ 29,500
52200 Non Capital Equipment Purchases	\$ -	\$ -	\$ 1,900	\$ 2,932	\$ 1,900
54040 Vehicle and Equipment Maintenance	\$ -	\$ -	\$ 1,553	\$ 1,553	\$ 3,150
Total Community Service Asst. Groups	\$ -	\$ -	\$ 52,151	\$ 52,329	\$ 40,050
444 Building Maintenance					

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
51111 Salaries - Full Time	\$ 94,503	\$ 98,008	\$ 77,002	\$ 76,630	\$ 70,782
51121 Longevity	\$ 1,274	\$ 1,414	\$ 1,348	\$ 1,323	\$ 1,395
51130 Overtime	\$ 5,513	\$ 3,571	\$ 3,300	\$ 2,335	\$ 3,300
51201 TMRS Retirement	\$ 17,935	\$ 11,855	\$ 11,079	\$ 12,214	\$ 10,206
51202 Health Insurance	\$ 25,170	\$ 23,356	\$ 19,558	\$ 18,909	\$ 18,138
51203 Disability Insurance	\$ 314	\$ 327	\$ 270	\$ 231	\$ 227
51204 Workers Comp Insur	\$ 1,106	\$ 1,046	\$ 815	\$ 1,291	\$ 750
51205 Medicare Tax	\$ 1,407	\$ 1,424	\$ 1,136	\$ 1,098	\$ 1,047
51206 Unemployment Comp Insur	\$ 216	\$ 783	\$ 567	\$ 18	\$ 522
52030 Clothing	\$ 774	\$ 797	\$ 831	\$ 560	\$ 554
52031 Clothing - Safety Gear	\$ 64	\$ 48	\$ 100	\$ 46	\$ 100
52040 Fuel	\$ 4,373	\$ 4,628	\$ 6,000	\$ 4,221	\$ 5,500
52050 Minor Tools/Instruments	\$ 1,009	\$ 845	\$ 600	\$ 972	\$ 600
52060 Cleaning Supplies	\$ 137	\$ 101	\$ 600	\$ 131	\$ 400
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53010 Building Maintenance	\$ 33,883	\$ 37,707	\$ 35,000	\$ 32,098	\$ 35,000
53090 Special Maintenance Projects	\$ 23,642	\$ 32,793	\$ 34,500	\$ 17,111	\$ 33,000
54040 Vehicle and Equipment Maintenance	\$ 1,177	\$ 1,344	\$ 3,500	\$ 1,872	\$ 2,000
54060 Heat/AC Maintenance	\$ 97,975	\$ 30,434	\$ 33,000	\$ 13,247	\$ 33,000
54140 Ice Machine Maintenance	\$ 3,682	\$ 9,259	\$ 8,000	\$ 5,877	\$ 6,500
55040 Electric	\$ 137,893	\$ 136,973	\$ 202,000	\$ 122,224	\$ 157,000
55051 Gas Heating	\$ 16,046	\$ 15,800	\$ 30,000	\$ 12,860	\$ -
55070 Purchased Services/Contracts	\$ 487	\$ 10,657	\$ -	\$ 240	\$ 25,000
55080 Travel & Training	\$ 200	\$ -	\$ 2,500	\$ -	\$ 1,000
55160 Pest Control Services	\$ 4,724	\$ 3,465	\$ 7,224	\$ 3,756	\$ 4,094
55195 Cellular Phone Charges	\$ 788	\$ 770	\$ 600	\$ 694	\$ 648
55500 Janitorial Services	\$ 56,184	\$ 61,410	\$ 66,000	\$ 59,111	\$ 66,000
Total Building Maintenance	\$ 530,476	\$ 488,816	\$ 545,530	\$ 389,069	\$ 476,763

460 Cemetery

51111 Salaries - Full Time	\$ 61,522	\$ 60,189	\$ 38,962	\$ 38,983	\$ 38,979
51121 Longevity	\$ 515	\$ 469	\$ 529	\$ 493	\$ 577
51130 Overtime	\$ 2,197	\$ 2,575	\$ 2,000	\$ 793	\$ 1,000
51201 TMRS Retirement	\$ 11,971	\$ 7,296	\$ 5,724	\$ 6,771	\$ 5,593
51202 Health Insurance	\$ 17,699	\$ 14,941	\$ 9,000	\$ 9,000	\$ 9,069
51203 Disability Insurance	\$ 173	\$ 203	\$ 139	\$ 122	\$ 125
51204 Workers Comp Insur	\$ 515	\$ 468	\$ 360	\$ 507	\$ 351
51205 Medicare Tax	\$ 843	\$ 817	\$ 587	\$ 521	\$ 574
51206 Unemployment Comp Insur	\$ 192	\$ 522	\$ 261	\$ 9	\$ 261
52030 Clothing	\$ 617	\$ 493	\$ 514	\$ 251	\$ 300
52031 Clothing - Safety Gear	\$ 50	\$ 77	\$ 100	\$ 2	\$ 50
52040 Fuel	\$ 6,297	\$ 8,647	\$ 10,000	\$ 4,461	\$ 6,000
52050 Minor Tools/Instruments	\$ 655	\$ 394	\$ 400	\$ 337	\$ 200
52070 Chemical Supplies	\$ 393	\$ 125	\$ 500	\$ 3	\$ 200
52090 Botanical/Agricultural	\$ 1,964	\$ 1,950	\$ 3,000	\$ 2,377	\$ 2,000
52130 Other Supplies	\$ 543	\$ 692	\$ 650	\$ 916	\$ 400
52200 Non Capital Equipment Purchases	\$ 736	\$ 781	\$ 850	\$ 618	\$ 700
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53080 Parks Maintenance	\$ 5,125	\$ 1,545	\$ -	\$ -	\$ 3,500
54020 Maint - Mach/Tools/Instruments	\$ 775	\$ 308	\$ 650	\$ 514	\$ 500
54040 Vehicle and Equipment Maintenance	\$ 3,029	\$ 3,313	\$ 2,000	\$ 2,181	\$ 2,500
54150 Maint - Fence/Netting@Parks	\$ 768	\$ 1,100	\$ 1,500	\$ 485	\$ 1,500
55010 Rental of Equipment	\$ 611	\$ 700	\$ 1,200	\$ 715	\$ 800

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
55087 Community Relations - State & Other	\$ -	\$ 4,070	\$ -	\$ -	\$ -
55195 Cellular Phone Charges	\$ 362	\$ 350	\$ 324	\$ 370	\$ 324
57022 Improvements	\$ 3,134	\$ 1,781	\$ 5,000	\$ 944	\$ 2,500
Total Cemetery	\$ 120,684	\$ 113,807	\$ 84,250	\$ 71,372	\$ 78,003

550 Public Safety Administration

51111 Salaries - Full Time	\$ 132,108	\$ 136,723	\$ 142,328	\$ 140,122	\$ 138,934
51121 Longevity	\$ 1,520	\$ 1,608	\$ 1,780	\$ 1,705	\$ 1,876
51123 Incentive Pay	\$ 904	\$ 900	\$ 900	\$ 904	\$ 900
51126 License Pay	\$ 1,205	\$ 1,200	\$ 1,200	\$ 1,205	\$ 1,200
51130 Overtime	\$ 183	\$ 30	\$ -	\$ 236	\$ 250
51201 TMRS Retirement	\$ 24,866	\$ 16,173	\$ 19,852	\$ 21,969	\$ 20,208
51202 Health Insurance	\$ 19,096	\$ 15,615	\$ 18,000	\$ 18,021	\$ 18,138
51203 Disability Insurance	\$ 436	\$ 455	\$ 462	\$ 433	\$ 419
51204 Workers Comp Insur	\$ 891	\$ 867	\$ 508	\$ 961	\$ 139
51205 Medicare Tax	\$ 575	\$ 588	\$ 613	\$ 591	\$ 598
51206 Unemployment Comp Insur	\$ 144	\$ 522	\$ 522	\$ 18	\$ 522
52040 Fuel	\$ 1,060	\$ 524	\$ 2,000	\$ 1,068	\$ 2,400
54040 Vehicle and Equipment Maintenance	\$ 32	\$ 117	\$ 500	\$ 241	\$ 500
55030 Long Distance/Circuit Ch	\$ -	\$ -	\$ -	\$ 34	\$ 30
55070 Purchased Services/Contracts	\$ 29,750	\$ 21,750	\$ 22,238	\$ 21,750	\$ 3,000
55195 Cellular Phone Charges	\$ 52	\$ 155	\$ -	\$ -	\$ -
55540 Animal Shelter Contract	\$ 44,899	\$ 47,346	\$ 44,500	\$ 41,421	\$ 44,500
55905 WCPSCC-Dispatcher Contract	\$ 400,000	\$ 460,648	\$ 460,836	\$ 460,648	\$ 610,836
Total Public Safety Administration	\$ 657,720	\$ 705,220	\$ 716,239	\$ 711,327	\$ 844,450

551 Police Services

51111 Salaries - Full Time	\$ 2,415,221	\$ 2,514,892	\$ 2,573,321	\$ 2,478,526	\$ 2,761,614
51121 Longevity	\$ 20,696	\$ 20,846	\$ 25,478	\$ 20,222	\$ 23,521
51123 Incentive Pay	\$ 28,643	\$ 29,100	\$ 29,100	\$ 26,751	\$ 30,600
51124 Allowances-Car/Clothing/CellPhone	\$ 7,838	\$ 6,919	\$ 7,000	\$ 7,011	\$ 7,502
51125 Car Allowance	\$ 12,649	\$ 12,631	\$ 12,600	\$ 12,653	\$ 12,600
51126 License Pay	\$ 30,520	\$ 29,888	\$ 31,500	\$ 30,984	\$ 34,500
51130 Overtime	\$ 124,608	\$ 119,698	\$ 139,000	\$ 117,978	\$ 122,152
51201 TMRS Retirement	\$ 499,201	\$ 314,303	\$ 379,186	\$ 416,773	\$ 381,878
51202 Health Insurance	\$ 543,161	\$ 441,626	\$ 484,020	\$ 467,058	\$ 489,726
51203 Disability Insurance	\$ 7,612	\$ 8,023	\$ 9,060	\$ 7,315	\$ 7,807
51204 Workers Comp Insur	\$ 22,534	\$ 21,573	\$ 20,101	\$ 25,186	\$ 19,946
51205 Medicare Tax	\$ 33,708	\$ 34,719	\$ 35,449	\$ 36,093	\$ 37,667
51206 Unemployment Comp Insur	\$ 4,759	\$ 15,362	\$ 14,037	\$ 485	\$ 14,094
52010 Office Supplies	\$ 5,011	\$ 7,309	\$ 5,100	\$ 4,844	\$ 7,300
52020 Postage	\$ 560	\$ 607	\$ 1,000	\$ 1,070	\$ 1,000
52030 Clothing	\$ 26,789	\$ 39,739	\$ 40,000	\$ 33,623	\$ 33,264
52040 Fuel	\$ 140,390	\$ 143,379	\$ 169,493	\$ 142,880	\$ 170,000
52050 Minor Tools/Instruments	\$ 6,156	\$ 6,515	\$ 7,900	\$ 6,737	\$ 6,335
52051 Ammunition and Supplies	\$ 16,523	\$ 17,276	\$ 18,750	\$ 12,543	\$ 19,125
52100 Traffic Supplies	\$ 535	\$ 155	\$ 750	\$ 516	\$ 750
52120 Reproduction & Printing	\$ 9,127	\$ 7,588	\$ 9,432	\$ 9,772	\$ 10,292
52130 Other Supplies	\$ 5,502	\$ 8,256	\$ 8,800	\$ 9,061	\$ 6,878
52200 Non Capital Equipment Purchases	\$ 20,147	\$ 22,924	\$ 9,700	\$ 7,824	\$ 10,200
52400 K-9 Program	\$ 1,179	\$ 1,961	\$ 2,000	\$ 2,468	\$ 2,000
52415 Animal Control Supplies	\$ -	\$ -	\$ 1,000	\$ 684	\$ 1,000
52420 Bicycle Program	\$ 6,037	\$ 5,290	\$ 6,000	\$ 6,229	\$ 1,000

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
54020 Maint - Mach/Tools/Instruments	\$ 5,752	\$ 2,222	\$ 5,500	\$ 539	\$ 5,500
54030 Radio Maintenance	\$ 1,682	\$ 3,456	\$ 4,500	\$ 2,724	\$ 2,569
54040 Vehicle and Equipment Maintenance	\$ 41,322	\$ 44,934	\$ 48,261	\$ 54,998	\$ 48,000
55030 Long Distance/Circuit Ch	\$ 1,584	\$ 1,219	\$ 1,400	\$ 1,483	\$ 1,400
55070 Purchased Services/Contracts	\$ 2,870	\$ 4,116	\$ 539	\$ 2,271	\$ 3,800
55080 Travel & Training	\$ 30,345	\$ 35,169	\$ 34,890	\$ 37,781	\$ 41,933
55085 Community Relations	\$ 2,152	\$ 1,983	\$ 2,500	\$ 2,825	\$ 2,750
55090 Memberships/Subscriptions	\$ 552	\$ 749	\$ 1,000	\$ 609	\$ 1,365
55180 Alarm Monitoring	\$ 672	\$ 616	\$ 672	\$ 728	\$ 672
55195 Cellular Phone Charges	\$ 4,846	\$ 5,119	\$ 5,500	\$ 6,254	\$ 6,000
55720 Employee Physicals/Testing	\$ 7,238	\$ 9,997	\$ 10,000	\$ 6,349	\$ 10,000
55730 Investigation Testing Fees	\$ 2,038	\$ 195	\$ 15,000	\$ 1,764	\$ 5,000
55790 Parking Contracts	\$ 3,600	\$ 3,900	\$ 3,600	\$ 3,300	\$ 3,600
56012 Insurance - Fleet	\$ -	\$ -	\$ -	\$ -	\$ -
57510 Police Reserve Program	\$ 269	\$ -	\$ 500	\$ 384	\$ 500
69040 Motor Vehicles	\$ -	\$ -	\$ 1,472	\$ 10,713	\$ 99,835
90300 Vehicle & Equipment	\$ -	\$ 145,890	\$ -	\$ -	\$ -
90312 Computers & Software	\$ 17,580	\$ -	\$ 11,300	\$ 11,300	\$ 12,000
Total Police Services	\$ 4,111,608	\$ 4,089,755	\$ 4,186,411	\$ 4,029,308	\$ 4,457,675

552 Fire Services

51111 Salaries - Full Time	\$ 566,253	\$ 583,263	\$ 704,057	\$ 684,420	\$ 744,130
51112 PT Firefighters Pay	\$ 34,310	\$ 27,520	\$ 45,000	\$ 22,570	\$ 35,000
51118 Salaries - Part Time	\$ 24,534	\$ 42,998	\$ 45,000	\$ 44,772	\$ 55,000
51121 Longevity	\$ 5,681	\$ 6,223	\$ 7,119	\$ 7,123	\$ 8,369
51123 Incentive Pay	\$ 3,086	\$ 3,600	\$ 6,000	\$ 4,710	\$ 4,500
51125 Car Allowance	\$ 4,216	\$ 4,210	\$ 4,200	\$ 4,218	\$ 4,200
51126 License Pay	\$ 5,724	\$ 6,050	\$ 7,475	\$ 8,011	\$ 8,700
51130 Overtime	\$ 44,636	\$ 24,414	\$ 49,075	\$ 39,321	\$ 39,075
51200 ICMA Retirement Expense	\$ -	\$ -	\$ 6,750	\$ -	\$ -
51201 TMRS Retirement	\$ 144,572	\$ 72,176	\$ 101,173	\$ 109,565	\$ 108,864
51202 Health Insurance	\$ 134,768	\$ 94,326	\$ 132,000	\$ 136,960	\$ 145,104
51203 Disability Insurance	\$ 1,873	\$ 1,959	\$ 2,564	\$ 2,104	\$ 2,381
51204 Workers Comp Insur	\$ 5,233	\$ 4,981	\$ 5,478	\$ 5,756	\$ 5,839
51205 Medicare Tax	\$ 8,296	\$ 8,294	\$ 11,985	\$ 9,799	\$ 12,469
51206 Unemployment Comp Insur	\$ 1,657	\$ 4,828	\$ 7,047	\$ 136	\$ 7,047
51210 Retirement-Parttime Firefighters	\$ 14,748	\$ 14,748	\$ 16,000	\$ 14,388	\$ 16,000
52010 Office Supplies	\$ 1,059	\$ 719	\$ 1,250	\$ 1,020	\$ 1,250
52030 Clothing	\$ 7,688	\$ 8,738	\$ 12,670	\$ 3,240	\$ 16,434
52040 Fuel	\$ 30,885	\$ 25,723	\$ 39,000	\$ 30,216	\$ 32,000
52050 Minor Tools/Instruments	\$ 5,020	\$ 5,900	\$ 4,000	\$ 3,990	\$ 5,459
52060 Cleaning Supplies	\$ 2,617	\$ 2,022	\$ 2,000	\$ 1,253	\$ 2,000
52070 Chemical Supplies	\$ 4,576	\$ 168	\$ 5,000	\$ 2,945	\$ 5,000
52080 Educational	\$ 3,984	\$ 2,437	\$ 3,000	\$ 2,530	\$ 3,209
52130 Other Supplies	\$ 926	\$ 12,162	\$ 1,700	\$ 2,326	\$ 1,700
52200 Non Capital Equipment Purchases	\$ 3,198	\$ -	\$ -	\$ -	\$ -
52240 Fire Gear / P.A.S.S.	\$ 22,362	\$ 18,323	\$ 18,800	\$ 15,486	\$ 18,000
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
54020 Maint - Mach/Tools/Instruments	\$ 4,327	\$ 7,483	\$ 4,000	\$ 4,850	\$ 4,000
54030 Radio Maintenance	\$ 2,638	\$ 8,920	\$ 8,374	\$ 2,775	\$ 8,374
54040 Vehicle and Equipment Maintenance	\$ 31,872	\$ 39,359	\$ 40,000	\$ 30,479	\$ 50,000
55030 Long Distance/Circuit Ch	\$ 147	\$ 141	\$ 202	\$ 119	\$ 300

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
55065 State Mandated Testing	\$ 5,071	\$ 786	\$ 10,000	\$ 6,298	\$ 2,928
55070 Purchased Services/Contracts	\$ 2,590	\$ 845	\$ 4,898	\$ 1,384	\$ 27,398
55080 Travel & Training	\$ 17,594	\$ 13,670	\$ 31,985	\$ 20,162	\$ 39,985
55090 Memberships/Subscriptions	\$ 1,659	\$ 369	\$ -	\$ -	\$ 2,474
55195 Cellular Phone Charges	\$ 465	\$ 452	\$ 350	\$ 432	\$ 2,000
55200 Pager Air Time	\$ -	\$ -	\$ -	\$ -	\$ -
55720 Employee Physicals/Testing	\$ 10	\$ 23	\$ 500	\$ 10	\$ 500
57151 FEMA - WMD Exercise	\$ 1,631	\$ 723	\$ 2,875	\$ 2,440	\$ 3,000
57476 Fire Mitigation Costs	\$ -	\$ 7,131	\$ -	\$ -	\$ -
69020 Cap. Mach/Tools/Equip	\$ -	\$ 36,305	\$ 9,898	\$ 9,898	\$ -
Total Fire Services	\$ 1,149,908	\$ 1,091,990	\$ 1,351,425	\$ 1,227,724	\$ 1,422,689

640 IT

51111 Salaries - Full Time	\$ 210,426	\$ 213,226	\$ 221,145	\$ 219,691	\$ 218,655
51121 Longevity	\$ 1,032	\$ 1,215	\$ 1,539	\$ 1,403	\$ 1,732
51130 Overtime	\$ 197	\$ -	\$ -	\$ -	\$ -
51201 TMRS Retirement	\$ 38,265	\$ 24,568	\$ 31,122	\$ 33,964	\$ 31,163
51202 Health Insurance	\$ 45,094	\$ 31,371	\$ 36,000	\$ 35,996	\$ 36,276
51203 Disability Insurance	\$ 696	\$ 728	\$ 838	\$ 683	\$ 700
51204 Workers Comp Insur	\$ 182	\$ 170	\$ 218	\$ 287	\$ 219
51205 Medicare Tax	\$ 2,939	\$ 2,965	\$ 3,191	\$ 3,036	\$ 3,196
51206 Unemployment Comp Insur	\$ 288	\$ 1,044	\$ 1,044	\$ 36	\$ 1,044
52010 Office Supplies	\$ 1,914	\$ 1,116	\$ 1,000	\$ 763	\$ 1,000
52040 Fuel	\$ 471	\$ 465	\$ 550	\$ 414	\$ 550
52080 Educational	\$ 48	\$ -	\$ 500	\$ 237	\$ 500
52140 Computer Supplies	\$ 39,038	\$ 51,226	\$ 34,000	\$ 33,267	\$ 34,000
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
54040 Vehicle and Equipment Maintenance	\$ 690	\$ 728	\$ 700	\$ 177	\$ 500
55030 Long Distance/Circuit Ch	\$ 299	\$ 161	\$ 300	\$ 255	\$ 300
55034 Communication & Data Services	\$ 92,400	\$ 100,641	\$ 104,729	\$ 93,629	\$ 106,000
55053 Microsoft Licenses	\$ 63,032	\$ 52,300	\$ 41,000	\$ 40,715	\$ 41,000
55070 Purchased Services/Contracts	\$ 23,550	\$ 40,521	\$ 54,250	\$ 63,042	\$ 64,000
55080 Travel & Training	\$ 10,570	\$ 11,298	\$ 7,000	\$ 4,957	\$ 3,500
55090 Memberships/Subscriptions	\$ 763	\$ 733	\$ 100	\$ 390	\$ 100
55195 Cellular Phone Charges	\$ 4,189	\$ 2,955	\$ 3,000	\$ 3,795	\$ 3,000
55570 Software Annual Maint Agreemnts	\$ 308,854	\$ 267,719	\$ 298,630	\$ 279,703	\$ 347,420
69020 Cap. Mach/Tools/Equip	\$ -	\$ 8,576	\$ -	\$ -	\$ -
Total IT	\$ 844,936	\$ 813,724	\$ 840,856	\$ 816,439	\$ 894,855

642 GIS

51111 Salaries - Full Time	\$ 134,954	\$ 131,986	\$ 140,495	\$ 139,990	\$ 139,334
51121 Longevity	\$ 702	\$ 738	\$ 866	\$ 828	\$ 1,010
51130 Overtime	\$ 132	\$ -	\$ 1,000	\$ -	\$ -
51201 TMRS Retirement	\$ 25,546	\$ 15,255	\$ 20,076	\$ 22,641	\$ 19,845
51202 Health Insurance	\$ 41,494	\$ 24,031	\$ 27,000	\$ 27,000	\$ 27,207
51203 Disability Insurance	\$ 450	\$ 347	\$ 587	\$ 437	\$ 446
51204 Workers Comp Insur	\$ 116	\$ 145	\$ 141	\$ 257	\$ 139
51205 Medicare Tax	\$ 1,773	\$ 1,713	\$ 2,059	\$ 1,826	\$ 2,035
51206 Unemployment Comp Insur	\$ 216	\$ 896	\$ 783	\$ 27	\$ 783
52010 Office Supplies	\$ 589	\$ 690	\$ 1,000	\$ 426	\$ 1,000
52080 Educational	\$ -	\$ -	\$ 250	\$ -	\$ 750
52120 Reproduction & Printing	\$ 2,417	\$ 1,720	\$ 3,000	\$ 2,575	\$ 3,000
55030 Long Distance/Circuit Ch	\$ 19	\$ 7	\$ 50	\$ 7	\$ 50

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
55080 Travel & Training	\$ 6,390	\$ 4,269	\$ 3,108	\$ 4,085	\$ 3,175
55090 Memberships/Subscriptions	\$ 425	\$ 249	\$ 1,110	\$ 775	\$ 735
55195 Cellular Phone Charges	\$ -	\$ 110	\$ 240	\$ 240	\$ 240
55590 Easements/Filing Fees	\$ 169	\$ 507	\$ 1,000	\$ 357	\$ 1,000
69020 Cap. Mach/Tools/Equip	\$ -	\$ -	\$ 8,100	\$ 8,014	\$ -
90312 Computers & Software	\$ -	\$ 1,500	\$ 500	\$ 500	\$ -
Total GIS	\$ 215,391	\$ 184,163	\$ 211,365	\$ 209,985	\$ 200,749

647 Library Services

51111 Salaries - Full Time	\$ 230,575	\$ 247,659	\$ 253,716	\$ 230,024	\$ 251,854
51115 Seasonal	\$ 6,110	\$ 2,880	\$ 2,900	\$ 2,340	\$ 2,900
51118 Salaries - Part Time	\$ 28,491	\$ 58,304	\$ 73,611	\$ 87,597	\$ 73,611
51121 Longevity	\$ 1,548	\$ 1,819	\$ 2,261	\$ 2,027	\$ 2,549
51130 Overtime	\$ 713	\$ 3,390	\$ 3,300	\$ 1,075	\$ 2,000
51200 ICMA Retirement Expense	\$ -	\$ 4,206	\$ 5,738	\$ 6,307	\$ -
51201 TMRS Retirement	\$ 44,465	\$ 28,938	\$ 36,195	\$ 35,959	\$ 35,973
51202 Health Insurance	\$ 48,653	\$ 47,117	\$ 54,000	\$ 47,410	\$ 54,414
51203 Disability Insurance	\$ 695	\$ 839	\$ 946	\$ 703	\$ 806
51204 Workers Comp Insur	\$ 229	\$ 268	\$ 297	\$ 420	\$ 296
51205 Medicare Tax	\$ 3,736	\$ 4,340	\$ 4,821	\$ 4,496	\$ 4,798
51206 Unemployment Comp Insur	\$ 1,149	\$ 2,968	\$ 3,385	\$ 268	\$ 3,385
52010 Office Supplies	\$ 687	\$ 1,067	\$ 850	\$ 809	\$ 1,000
52090 Botanical/Agricultural	\$ 74	\$ 257	\$ 120	\$ 67	\$ 120
52120 Reproduction & Printing	\$ 3,513	\$ 4,714	\$ 3,549	\$ 3,488	\$ 7,213
52128 Library Program Expenses	\$ 2,992	\$ 4,342	\$ 5,734	\$ 5,237	\$ 5,074
52129 Reception Expenses	\$ 466	\$ 114	\$ -	\$ -	\$ -
52130 Other Supplies	\$ 726	\$ 2,222	\$ 1,700	\$ 1,109	\$ 1,716
52200 Non Capital Equipment Purchases	\$ 198	\$ 10,199	\$ -	\$ -	\$ 500
52440 Library Process/Marc Rec	\$ 8,146	\$ 17,128	\$ 8,340	\$ 8,172	\$ 8,000
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
54010 Office Equipment Maintenance	\$ -	\$ -	\$ 3,080	\$ 2,949	\$ 1,000
54040 Vehicle and Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,000
54110 Book Replacement	\$ 3,843	\$ 8,899	\$ 2,000	\$ 1,362	\$ 4,000
55030 Long Distance/Circuit Ch	\$ 120	\$ 126	\$ 190	\$ 145	\$ 170
55070 Purchased Services/Contracts	\$ 3,901	\$ 3,116	\$ 4,514	\$ 2,871	\$ 18,080
55080 Travel & Training	\$ 1,157	\$ 339	\$ 668	\$ 693	\$ 995
55084 City Promotional Items	\$ 889	\$ 236	\$ 1,175	\$ 898	\$ 736
55085 Community Relations	\$ 599	\$ 232	\$ 194	\$ 227	\$ 200
55090 Memberships/Subscriptions	\$ 12,184	\$ 13,403	\$ 13,000	\$ 12,340	\$ 10,683
55195 Cellular Phone Charges	\$ -	\$ -	\$ 100	\$ -	\$ 100
57647 Literacy Project	\$ 3,906	\$ 2,198	\$ 3,220	\$ 3,017	\$ 3,248
69110 Reference Books	\$ 60,349	\$ 50,731	\$ 62,120	\$ 52,268	\$ 66,000
Total Library Services	\$ 470,114	\$ 522,048	\$ 551,724	\$ 514,278	\$ 562,421

700 Comm and Eco Develop Admin

51111 Salaries - Full Time	\$ 201,051	\$ 206,066	\$ 214,506	\$ 212,338	\$ 296,621
51121 Longevity	\$ 560	\$ 702	\$ 914	\$ 843	\$ 1,058
51125 Car Allowance	\$ 5,018	\$ 6,600	\$ 6,600	\$ 6,628	\$ 6,600
51130 Overtime	\$ -	\$ -	\$ 200	\$ -	\$ 200
51201 TMRS Retirement	\$ 37,512	\$ 24,420	\$ 30,928	\$ 34,158	\$ 31,526
51202 Health Insurance	\$ 28,139	\$ 23,493	\$ 27,000	\$ 27,000	\$ 27,207
51203 Disability Insurance	\$ 671	\$ 703	\$ 782	\$ 664	\$ 689
51204 Workers Comp Insur	\$ 241	\$ 233	\$ 234	\$ 391	\$ 283

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
51205 Medicare Tax	\$ 2,887	\$ 2,971	\$ 3,172	\$ 3,071	\$ 3,233
51206 Unemployment Comp Insur	\$ 216	\$ 783	\$ 783	\$ 27	\$ 783
52010 Office Supplies	\$ 734	\$ 1,198	\$ (1,429)	\$ 529	\$ 1,000
52040 Fuel	\$ -	\$ 851	\$ 700	\$ 126	\$ 700
52120 Reproduction & Printing	\$ 360	\$ 886	\$ 1,000	\$ 469	\$ 1,000
52130 Other Supplies	\$ 1,153	\$ 1,495	\$ 1,500	\$ 629	\$ 1,500
52200 Non Capital Equipment Purchases	\$ 8,202	\$ 980	\$ 1,000	\$ 32	\$ 1,000
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
54030 Radio Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
54040 Vehicle and Equipment Maintenance	\$ -	\$ 73	\$ 500	\$ 30	\$ 500
55030 Long Distance/Circuit Ch	\$ 168	\$ 154	\$ 200	\$ 178	\$ 200
55080 Travel & Training	\$ 10,859	\$ 9,936	\$ 6,934	\$ 5,057	\$ 3,775
55090 Memberships/Subscriptions	\$ 1,742	\$ 3,097	\$ 2,078	\$ 2,114	\$ 2,756
55195 Cellular Phone Charges	\$ 1,848	\$ 1,908	\$ 1,992	\$ 2,222	\$ 1,872
Total Comm and Eco Develop Admin	\$ 301,360	\$ 286,546	\$ 299,594	\$ 296,504	\$ 382,503

715 Support Services

51111 Salaries - Full Time	\$ 107,319	\$ 104,029	\$ 111,597	\$ 103,784	\$ 112,472
51118 Salaries - Part Time	\$ 15,233	\$ 13,449	\$ 426	\$ 5,800	\$ -
51121 Longevity	\$ 1,471	\$ 1,560	\$ 1,780	\$ 1,610	\$ 1,684
51126 License Pay	\$ -	\$ -	\$ -	\$ -	\$ -
51130 Overtime	\$ 1,196	\$ 1,887	\$ 2,000	\$ 1,518	\$ 2,000
51200 ICMA Retirement Expense	\$ -	\$ 887	\$ -	\$ 437	\$ -
51201 TMRS Retirement	\$ 20,773	\$ 12,279	\$ 15,985	\$ 17,179	\$ 16,142
51202 Health Insurance	\$ 23,095	\$ 23,294	\$ 27,000	\$ 25,482	\$ 27,207
51203 Disability Insurance	\$ 323	\$ 356	\$ 389	\$ 308	\$ 258
51204 Workers Comp Insur	\$ 113	\$ 99	\$ 103	\$ 146	\$ 111
51205 Medicare Tax	\$ 1,060	\$ 957	\$ 903	\$ 829	\$ 1,639
51206 Unemployment Comp Insur	\$ 497	\$ 1,101	\$ 783	\$ 33	\$ 783
52010 Office Supplies	\$ 1,040	\$ 1,477	\$ 3,500	\$ 1,196	\$ 1,500
52120 Reproduction & Printing	\$ 909	\$ 1,208	\$ 3,000	\$ 3,066	\$ 1,200
52130 Other Supplies	\$ 1,847	\$ 1,447	\$ 1,000	\$ 567	\$ 1,000
52200 Non Capital Equipment Purchases	\$ 1,195	\$ 1,200	\$ 1,200	\$ 794	\$ -
54010 Office Equipment Maintenance	\$ 312	\$ -	\$ 500	\$ -	\$ 500
55030 Long Distance/Circuit Ch	\$ 243	\$ 205	\$ 300	\$ 170	\$ 300
55080 Travel & Training	\$ 1,695	\$ 1,002	\$ 2,136	\$ 320	\$ 1,600
55090 Memberships/Subscriptions	\$ 145	\$ 60	\$ 60	\$ 60	\$ 60
Total Support Services	\$ 178,465	\$ 166,497	\$ 172,662	\$ 163,299	\$ 168,456

716 Planning and Zoning

51111 Salaries - Full Time	\$ 45,359	\$ 46,870	\$ 46,163	\$ 46,163	\$ 45,986
51118 Salaries - Part Time	\$ 9,872	\$ 7,800	\$ 1,140	\$ 1,140	\$ -
51121 Longevity	\$ 317	\$ 364	\$ 421	\$ 413	\$ 481
51200 ICMA Retirement Expense	\$ -	\$ 511	\$ 135	\$ 86	\$ -
51201 TMRS Retirement	\$ 8,485	\$ 5,431	\$ 6,727	\$ 7,198	\$ 6,570
51202 Health Insurance	\$ 16,103	\$ 7,945	\$ 9,000	\$ 9,000	\$ 9,069
51203 Disability Insurance	\$ 151	\$ 157	\$ 165	\$ 144	\$ 147
51204 Workers Comp Insur	\$ 46	\$ 42	\$ 57	\$ 62	\$ 46
51205 Medicare Tax	\$ 722	\$ 671	\$ 716	\$ 581	\$ 674
51206 Unemployment Comp Insur	\$ 224	\$ 452	\$ 306	\$ 42	\$ 261
52010 Office Supplies	\$ 670	\$ 471	\$ 1,200	\$ 283	\$ 700
52080 Educational	\$ 484	\$ 39	\$ 600	\$ -	\$ 600
52120 Reproduction & Printing	\$ 3,301	\$ 1,830	\$ 2,197	\$ 664	\$ 2,100

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
52130 Other Supplies	\$ 1,912	\$ 1,294	\$ 1,900	\$ 1,246	\$ 1,800
52200 Non Capital Equipment Purchases	\$ 300	\$ -	\$ 300	\$ 327	\$ 300
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55030 Long Distance/Circuit Ch	\$ 49	\$ 43	\$ 70	\$ 36	\$ 70
55070 Purchased Services/Contracts	\$ 4,136	\$ 27,934	\$ 3,000	\$ 2,895	\$ 3,500
55080 Travel & Training	\$ 1,915	\$ 1,518	\$ 3,440	\$ 727	\$ 2,250
55085 Community Relations	\$ 1,247	\$ 527	\$ 1,500	\$ 970	\$ 1,500
55090 Memberships/Subscriptions	\$ 827	\$ 488	\$ 1,020	\$ 446	\$ 440
55590 Easements/Filing Fees	\$ 943	\$ 1,877	\$ 2,000	\$ 1,385	\$ 2,000
56030 Legal Advertising	\$ 2,086	\$ 1,147	\$ 2,327	\$ 2,326	\$ 1,500
Total Planning and Zoning	\$ 99,149	\$ 107,412	\$ 84,384	\$ 76,135	\$ 79,994

717 Engineering and Mapping

51111 Salaries - Full Time	\$ 265,223	\$ 270,545	\$ 292,503	\$ 256,385	\$ 240,725
51121 Longevity	\$ 5,526	\$ 5,745	\$ 6,109	\$ 4,068	\$ 3,271
51126 License Pay	\$ 452	\$ 450	\$ 450	\$ 452	\$ 450
51130 Overtime	\$ 12,930	\$ 8,745	\$ 9,000	\$ 2,588	\$ 4,500
51201 TMRS Retirement	\$ 50,381	\$ 32,685	\$ 39,901	\$ 36,769	\$ 34,565
51202 Health Insurance	\$ 77,012	\$ 39,520	\$ 45,000	\$ 37,500	\$ 45,345
51203 Disability Insurance	\$ 880	\$ 918	\$ 1,119	\$ 610	\$ 490
51204 Workers Comp Insur	\$ 676	\$ 226	\$ 456	\$ 334	\$ 396
51205 Medicare Tax	\$ 1,227	\$ 1,189	\$ 1,333	\$ 1,145	\$ 2,581
51206 Unemployment Comp Insur	\$ 360	\$ 1,305	\$ 1,305	\$ 36	\$ 1,305
52010 Office Supplies	\$ 399	\$ 522	\$ 500	\$ 449	\$ 500
52030 Clothing	\$ -	\$ -	\$ -	\$ -	\$ -
52040 Fuel	\$ 8,428	\$ 6,855	\$ 11,000	\$ 3,605	\$ 8,000
52050 Minor Tools/Instruments	\$ 30	\$ 2	\$ 100	\$ 39	\$ 100
52120 Reproduction & Printing	\$ 2,664	\$ 2,575	\$ 3,240	\$ 2,192	\$ 3,240
52130 Other Supplies	\$ 266	\$ 466	\$ 400	\$ 230	\$ 400
52160 Surveying Supplies	\$ -	\$ -	\$ 50	\$ -	\$ 50
52200 Non Capital Equipment Purchases	\$ 219	\$ 264	\$ 300	\$ 66	\$ 500
54010 Office Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
54040 Vehicle and Equipment Maintenance	\$ 1,449	\$ 1,853	\$ 1,500	\$ 537	\$ 2,000
55030 Long Distance/Circuit Ch	\$ 102	\$ 73	\$ 200	\$ 72	\$ 200
55080 Travel & Training	\$ 1,915	\$ 4,015	\$ 5,275	\$ 609	\$ 3,560
55090 Memberships/Subscriptions	\$ 464	\$ 407	\$ 500	\$ 357	\$ 808
55195 Cellular Phone Charges	\$ 1,498	\$ 1,313	\$ 1,500	\$ 1,314	\$ 1,808
90312 Computers & Software	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Total Engineering and Mapping	\$ 432,100	\$ 379,674	\$ 421,741	\$ 349,354	\$ 355,794

718 Office of Community Development

51111 Salaries - Full Time	\$ -	\$ 141,598	\$ 149,222	\$ 122,561	\$ 143,789
51115 Seasonal	\$ 51,196	\$ -	\$ -	\$ -	\$ -
51118 Salaries - Part Time	\$ 6,080	\$ -	\$ -	\$ 1,961	\$ -
51121 Longevity	\$ -	\$ 30	\$ 288	\$ 8	\$ 144
51125 Car Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
51130 Overtime	\$ 1,662	\$ -	\$ -	\$ 388	\$ 500
51200 ICMA Retirement Expense	\$ -	\$ 8,214	\$ -	\$ 6,033	\$ 5,766
51201 TMRS Retirement	\$ -	\$ 3,649	\$ 8,605	\$ 12,107	\$ 14,482
51202 Health Insurance	\$ -	\$ 845	\$ 29,520	\$ 20,820	\$ 27,138
51203 Disability Insurance	\$ -	\$ 57	\$ 564	\$ 128	\$ 460
51204 Workers Comp Insur	\$ 13	\$ 110	\$ 150	\$ 162	\$ 144
51205 Medicare Tax	\$ 855	\$ 2,038	\$ 2,180	\$ 1,743	\$ 2,087

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
51206 Unemployment Comp Insur	\$ 387	\$ 1,064	\$ 783	\$ 78	\$ 783
52010 Office Supplies	\$ 16	\$ 1,194	\$ 1,200	\$ 1,091	\$ 1,200
52020 Postage	\$ -	\$ 148	\$ 200	\$ 370	\$ 50
52120 Reproduction & Printing	\$ -	\$ 53	\$ 200	\$ -	\$ 50
52200 Non Capital Equipment Purchases	\$ -	\$ 1,500	\$ 1,600	\$ 1,457	\$ -
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55030 Long Distance/Circuit Ch	\$ -	\$ 133	\$ 150	\$ 152	\$ 150
55070 Purchased Services/Contracts	\$ 90,954	\$ 3,956	\$ 3,500	\$ 3,000	\$ 3,500
55080 Travel & Training	\$ 949	\$ 3,142	\$ 4,233	\$ 4,011	\$ 4,500
55087 Community Relations - State & Other	\$ -	\$ -	\$ 4,200	\$ 4,658	\$ 4,500
55090 Memberships/Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -
55195 Cellular Phone Charges	\$ 52	\$ 619	\$ 636	\$ 899	\$ 636
56030 Legal Advertising	\$ -	\$ 1,216	\$ 400	\$ 382	\$ 1,000
Total Office of Community Development	\$ 152,162	\$ 169,565	\$ 207,631	\$ 182,007	\$ 210,879

719 Survey

51111 Salaries - Full Time	\$ 227,718	\$ 232,242	\$ 236,020	\$ 219,979	\$ 234,145
51121 Longevity	\$ 3,745	\$ 3,971	\$ 4,377	\$ 4,120	\$ 4,329
51126 License Pay	\$ 181	\$ 180	\$ 180	\$ 181	\$ 180
51130 Overtime	\$ 299	\$ 51	\$ 1,600	\$ 154	\$ 400
51201 TMRS Retirement	\$ 43,380	\$ 27,066	\$ 34,312	\$ 35,537	\$ 33,746
51202 Health Insurance	\$ 39,172	\$ 38,837	\$ 45,000	\$ 41,250	\$ 45,345
51203 Disability Insurance	\$ 760	\$ 793	\$ 921	\$ 685	\$ 644
51204 Workers Comp Insur	\$ 382	\$ 360	\$ 428	\$ 560	\$ 421
51205 Medicare Tax	\$ 1,967	\$ 2,001	\$ 2,178	\$ 1,775	\$ 2,796
51206 Unemployment Comp Insur	\$ 360	\$ 1,305	\$ 1,305	\$ 45	\$ 1,305
52010 Office Supplies	\$ 365	\$ 307	\$ 300	\$ 292	\$ 300
52030 Clothing	\$ 481	\$ 496	\$ 600	\$ 492	\$ 624
52031 Clothing - Safety Gear	\$ 33	\$ 139	\$ 260	\$ 15	\$ 260
52040 Fuel	\$ 4,100	\$ 3,585	\$ 5,500	\$ 3,767	\$ 5,000
52120 Reproduction & Printing	\$ 233	\$ 217	\$ 300	\$ 114	\$ 300
52160 Surveying Supplies	\$ 1,756	\$ 3,207	\$ 2,000	\$ 1,692	\$ 2,000
52190 Minor Tools/Instruments/Survey	\$ 1,936	\$ 2,363	\$ 2,000	\$ 2,048	\$ 2,000
52200 Non Capital Equipment Purchases	\$ 2,208	\$ 5,293	\$ 2,100	\$ 2,061	\$ 12,200
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
54020 Maint - Mach/Tools/Instruments	\$ 17	\$ 134	\$ 2,400	\$ 2,412	\$ 1,200
54040 Vehicle and Equipment Maintenance	\$ 3,477	\$ 915	\$ 2,500	\$ 693	\$ 2,000
55030 Long Distance/Circuit Ch	\$ 24	\$ 25	\$ 30	\$ 35	\$ 50
55034 Communication & Data Services	\$ -	\$ 275	\$ -	\$ 456	\$ 456
55080 Travel & Training	\$ 2,568	\$ 1,734	\$ 4,470	\$ 2,574	\$ 2,235
55090 Memberships/Subscriptions	\$ 920	\$ 1,414	\$ 1,322	\$ 999	\$ 1,322
55195 Cellular Phone Charges	\$ 781	\$ 944	\$ 972	\$ 1,069	\$ 1,483
Total Survey	\$ 336,864	\$ 327,853	\$ 351,075	\$ 323,004	\$ 354,741

724 Inspections

51111 Salaries - Full Time	\$ 192,562	\$ 244,482	\$ 238,817	\$ 215,207	\$ 233,490
51115 Seasonal	\$ 29,936	\$ -	\$ -	\$ -	\$ -
51118 Salaries - Part Time	\$ -	\$ -	\$ -	\$ 2,653	\$ -
51121 Longevity	\$ 2,216	\$ 2,400	\$ 2,604	\$ 2,305	\$ 2,357
51130 Overtime	\$ 789	\$ 539	\$ 1,000	\$ 380	\$ 1,000
51200 ICMA Retirement Expense	\$ -	\$ 3,321	\$ -	\$ 199	\$ -
51201 TMRS Retirement	\$ 36,429	\$ 22,868	\$ 35,696	\$ 33,840	\$ 33,349
51202 Health Insurance	\$ 30,965	\$ 38,136	\$ 45,000	\$ 41,293	\$ 45,345

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
51203 Disability Insurance	\$ 640	\$ 668	\$ 944	\$ 593	\$ 635
51204 Workers Comp Insur	\$ 936	\$ 76	\$ 549	\$ 114	\$ 514
51205 Medicare Tax	\$ 2,244	\$ 2,541	\$ 2,624	\$ 2,145	\$ 3,420
51206 Unemployment Comp Insur	\$ 360	\$ 1,305	\$ 1,305	\$ 214	\$ 1,305
52010 Office Supplies	\$ 210	\$ 344	\$ 500	\$ 483	\$ 500
52030 Clothing	\$ 154	\$ 463	\$ 500	\$ 331	\$ 500
52040 Fuel	\$ 9,021	\$ 10,061	\$ 12,000	\$ 8,855	\$ 12,000
52050 Minor Tools/Instruments	\$ 290	\$ 403	\$ 500	\$ 252	\$ 500
52080 Educational	\$ 1,857	\$ 1,131	\$ 2,000	\$ 1,699	\$ 2,000
52200 Non Capital Equipment Purchases	\$ 830	\$ 618	\$ 1,000	\$ 50	\$ 1,000
54020 Maint - Mach/Tools/Instruments	\$ 87	\$ 154	\$ 200	\$ -	\$ 200
54040 Vehicle and Equipment Maintenance	\$ 2,028	\$ 895	\$ 3,000	\$ 1,594	\$ 2,500
55010 Rental of Equipment	\$ 1,637	\$ 855	\$ 3,420	\$ 3,420	\$ 3,420
55030 Long Distance/Circuit Ch	\$ 106	\$ 104	\$ 150	\$ 96	\$ 150
55080 Travel & Training	\$ 3,139	\$ 4,454	\$ 7,350	\$ 2,230	\$ 6,764
55090 Memberships/Subscriptions	\$ 822	\$ 934	\$ 1,140	\$ 988	\$ 1,145
55195 Cellular Phone Charges	\$ 1,671	\$ 1,652	\$ 1,812	\$ 1,884	\$ 3,900
55600 Condemnation Costs	\$ 821	\$ -	\$ 1,000	\$ 768	\$ 1,000
57280 Demolition Program	\$ 21,483	\$ 22,241	\$ 500	\$ 316	\$ 2,500
90300 Vehicle & Equipment	\$ -	\$ 16,000	\$ -	\$ -	\$ -
90312 Computers & Software	\$ -	\$ 4,000	\$ 7,000	\$ 7,000	\$ -
Total Inspections	\$ 341,233	\$ 380,646	\$ 370,611	\$ 328,909	\$ 359,494

725 Health

51111 Salaries - Full Time	\$ 82,242	\$ 83,866	\$ 84,185	\$ 84,160	\$ 83,866
51115 Seasonal	\$ 1,680	\$ -	\$ -	\$ -	\$ -
51118 Salaries - Part Time	\$ 590	\$ -	\$ -	\$ -	\$ -
51121 Longevity	\$ 356	\$ 451	\$ 601	\$ 547	\$ 722
51130 Overtime	\$ 302	\$ 56	\$ 300	\$ 28	\$ 300
51201 TMRS Retirement	\$ 15,433	\$ 9,659	\$ 12,243	\$ 13,301	\$ 11,961
51202 Health Insurance	\$ 15,465	\$ 15,485	\$ 18,000	\$ 18,018	\$ 18,138
51203 Disability Insurance	\$ 274	\$ 286	\$ 301	\$ 263	\$ 268
51204 Workers Comp Insur	\$ 349	\$ 26	\$ 190	\$ 43	\$ 185
51205 Medicare Tax	\$ 1,225	\$ 1,214	\$ 1,255	\$ 1,219	\$ 1,227
51206 Unemployment Comp Insur	\$ 170	\$ 522	\$ 522	\$ 18	\$ 522
52010 Office Supplies	\$ 225	\$ 109	\$ 350	\$ 372	\$ 350
52030 Clothing	\$ 294	\$ 592	\$ 400	\$ -	\$ 400
52040 Fuel	\$ 2,468	\$ 2,285	\$ 2,722	\$ 2,231	\$ 3,000
52050 Minor Tools/Instruments	\$ 181	\$ 460	\$ 600	\$ 257	\$ 600
52060 Cleaning Supplies	\$ 94	\$ 38	\$ 150	\$ 163	\$ 150
52080 Educational	\$ -	\$ -	\$ 500	\$ 387	\$ 500
52200 Non Capital Equipment Purchases	\$ -	\$ -	\$ 500	\$ 500	\$ 500
54040 Vehicle and Equipment Maintenance	\$ 260	\$ 293	\$ 1,032	\$ 1,032	\$ 1,200
55030 Long Distance/Circuit Ch	\$ 51	\$ 42	\$ 100	\$ 46	\$ 100
55080 Travel & Training	\$ 3,633	\$ 2,102	\$ 2,265	\$ 1,674	\$ 2,266
55090 Memberships/Subscriptions	\$ 190	\$ 826	\$ 430	\$ 190	\$ 430
55195 Cellular Phone Charges	\$ 711	\$ 631	\$ 600	\$ 671	\$ 648
55200 Pager Air Time	\$ -	\$ -	\$ -	\$ -	\$ -
90312 Computers & Software	\$ -	\$ -	\$ 4,800	\$ 4,800	\$ -
Total Health	\$ 126,193	\$ 118,941	\$ 132,046	\$ 129,919	\$ 127,333

830 Economic Development

52120 Reproduction & Printing	\$ -	\$ -	\$ -	\$ -	\$ 500
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	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
52200 Non Capital Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ 1,000
55070 Purchased Services/Contracts	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 15,000
55080 Travel & Training	\$ -	\$ -	\$ -	\$ -	\$ 2,200
Total Economic Development	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 18,700

839 Main Street/Bus Ret and Exp

51111 Salaries - Full Time	\$ 35,920	\$ 37,413	\$ 38,348	\$ 32,974	\$ 37,413
51115 Seasonal	\$ -	\$ 9,710	\$ 921	\$ 1,720	\$ -
51118 Salaries - Part Time	\$ -	\$ -	\$ -	\$ 1,279	\$ -
51121 Longevity	\$ 63	\$ 109	\$ 192	\$ 126	\$ 241
51200 ICMA Retirement Expense	\$ -	\$ 696	\$ -	\$ 222	\$ -
51201 TMRS Retirement	\$ 6,655	\$ 4,303	\$ 5,449	\$ 4,284	\$ 5,324
51202 Health Insurance	\$ 11,497	\$ 7,773	\$ 9,000	\$ 8,265	\$ 9,069
51203 Disability Insurance	\$ 120	\$ 128	\$ 134	\$ 99	\$ 120
51204 Workers Comp Insur	\$ 30	\$ 42	\$ 38	\$ 47	\$ 37
51205 Medicare Tax	\$ 459	\$ 674	\$ 559	\$ 519	\$ 546
51206 Unemployment Comp Insur	\$ 72	\$ 503	\$ 261	\$ 45	\$ 261
52010 Office Supplies	\$ 711	\$ 776	\$ 1,000	\$ 446	\$ 750
52120 Reproduction & Printing	\$ 1,962	\$ 2,206	\$ 2,200	\$ 1,805	\$ 2,200
52130 Other Supplies	\$ 25	\$ -	\$ -	\$ -	\$ -
52135 Mainstreet Promo Expenses	\$ 8,462	\$ 5,786	\$ 5,804	\$ 4,989	\$ 6,000
52136 Main Street Meeting Expenses	\$ 754	\$ 986	\$ 800	\$ 528	\$ 1,000
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55017 Intern/Special Pay Program	\$ -	\$ -	\$ 20,000	\$ 14,664	\$ 20,000
55021 Lease of Buildings	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
55030 Long Distance/Circuit Ch	\$ 16	\$ -	\$ -	\$ -	\$ -
55070 Purchased Services/Contracts	\$ 1,511	\$ 6,710	\$ 2,000	\$ 1,387	\$ 2,000
55080 Travel & Training	\$ 1,963	\$ 2,591	\$ 2,250	\$ 2,090	\$ 1,250
55090 Memberships/Subscriptions	\$ 774	\$ 919	\$ 1,044	\$ 1,015	\$ 1,000
56031 Advertising	\$ 1,648	\$ 2,436	\$ 2,196	\$ 2,196	\$ 2,500
57839 Main St. Signage Grants	\$ 968	\$ 1,489	\$ 2,000	\$ 863	\$ 2,000
57900 Downtown Maint/Improvement	\$ 684	\$ 388	\$ 6,000	\$ 3,669	\$ 11,000
Total Main Street/Bus Ret and Exp	\$ 77,294	\$ 88,638	\$ 103,196	\$ 86,232	\$ 105,711

881 Tourism

55080 Travel & Training	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tourism	\$ -				

883 Gift Shop @ Visitors Center

51118 Salaries - Part Time	\$ 9,221	\$ 10,185	\$ 15,300	\$ 13,530	\$ 18,262
51200 ICMA Retirement Expense	\$ -	\$ 733	\$ 1,148	\$ 1,011	\$ -
51204 Workers Comp Insur	\$ 12	\$ 13	\$ 16	\$ 18	\$ 18
51205 Medicare Tax	\$ 134	\$ 148	\$ 138	\$ 196	\$ 265
51206 Unemployment Comp Insur	\$ -	\$ 145	\$ 522	\$ 85	\$ 522
52010 Office Supplies	\$ 374	\$ 508	\$ 600	\$ 346	\$ 600
52020 Postage	\$ -	\$ -	\$ 100	\$ -	\$ 50
52130 Other Supplies	\$ -	\$ 472	\$ 500	\$ 299	\$ 500
52200 Non Capital Equipment Purchases	\$ 587	\$ -	\$ 350	\$ 365	\$ 3,000
52945 Gift Shop-Mdse. COGS	\$ 56,852	\$ 56,458	\$ 57,147	\$ 57,686	\$ 60,000
54010 Office Equipment Maintenance	\$ 500	\$ -	\$ -	\$ -	\$ -
55030 Long Distance/Circuit Ch	\$ 1,551	\$ 287	\$ 280	\$ 34	\$ 280
55034 Communication & Data Services	\$ 113	\$ 1,334	\$ 1,320	\$ 1,340	\$ 1,320
55040 Electric	\$ 1,251	\$ 2,463	\$ 4,000	\$ 1,866	\$ 3,000
55051 Gas Heating	\$ 56	\$ 106	\$ 100	\$ 149	\$ 100

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
55070 Purchased Services/Contracts	\$ 34,872	\$ 34,872	\$ 45,866	\$ 34,872	\$ 46,000
55080 Travel & Training	\$ -	\$ 716	\$ -	\$ 708	\$ 750
55090 Memberships/Subscriptions	\$ -	\$ -	\$ -	\$ 45	\$ 45
55120 Mileage & Miscellaneous Meals	\$ 711	\$ -	\$ -	\$ -	\$ -
55510 Bank/Paying Agent Fees	\$ 2,077	\$ 2,004	\$ 2,000	\$ 2,178	\$ 2,000
55562 Copier Contracts	\$ -	\$ 104	\$ 200	\$ 45	\$ 200
Total Gift Shop @ Visitors Center	\$ 108,309	\$ 110,547	\$ 129,587	\$ 114,773	\$ 136,912

886 Tourism

52600 Employee Recognition	\$ 173	\$ 2,188	\$ 1,814	\$ 1,814	\$ 5,000
55080 Travel & Training	\$ -	\$ 12	\$ -	\$ -	\$ -
56100 Tourism Promotion	\$ -	\$ 143	\$ 320	\$ 319	\$ -
Total Tourism	\$ 173	\$ 2,343	\$ 2,134	\$ 2,133	\$ 5,000

116 Debt Service Fund

41101 Current Property Taxes	\$ 2,241,219	\$ 1,910,363	\$ 1,765,674	\$ 1,981,676	\$ 1,747,933
41102 Delinquent Property Taxes	\$ 24,011	\$ 42,750	\$ 25,000	\$ 25,135	\$ 25,000
41103 Tax Penalty & Interest	\$ 19,522	\$ 20,708	\$ 20,000	\$ 21,563	\$ 20,000
42602 Interest Income	\$ 3,392	\$ 3,592	\$ 3,400	\$ 453	\$ 3,000
43001 Issue of Debt	\$ -	\$ 2,753,852	\$ -	\$ -	\$ -
43201 Miscellaneous Revenues	\$ -	\$ 460	\$ -	\$ -	\$ -
43210 Golf Course Lease	\$ -	\$ -	\$ -	\$ -	\$ 325,067
43509 Transfer from CIP	\$ -	\$ -	\$ -	\$ 166,841	\$ -
Total	\$ 2,288,144	\$ 4,731,725	\$ 1,814,074	\$ 2,195,668	\$ 2,121,000

1116 Nondepartmental Debt Service Fund

55226 Refund Prior Year Property Taxes	\$ -	\$ -	\$ 169,327	\$ 169,327	\$ -
88200 Debt Issue Costs	\$ -	\$ 50,893	\$ -	\$ -	\$ -
95101 Transfer to General Fund	\$ 158,550	\$ 157,907	\$ -	\$ -	\$ -
Total Nondepartmental Debt Service Fund	\$ 158,550	\$ 208,800	\$ 169,327	\$ 169,327	\$ -

1161 Debt Payments-Debt Service

81010 Bond Principal Payments	\$ 1,055,000	\$ 3,970,716	\$ 1,145,000	\$ 1,145,000	\$ 1,201,198
81020 Bond Interest Payments	\$ 434,668	\$ 370,785	\$ 313,035	\$ 313,034	\$ 276,548
82055 '01 Golf - Principal	\$ 110,000	\$ 115,000	\$ 120,000	\$ 120,000	\$ 125,000
82065 01' Golf - Interest	\$ 215,280	\$ 208,680	\$ 203,965	\$ 203,965	\$ 198,925
82075 '04 Fire Station - Principal	\$ 50,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 60,000
82076 '08 Fire Station - Principal	\$ 148,000	\$ 153,000	\$ 157,000	\$ 157,000	\$ 162,000
82085 '04 Fire Station - Interest	\$ 34,918	\$ 33,274	\$ 20,673	\$ 20,673	\$ 18,716
82086 '08 Fire Station - Interest	\$ 43,558	\$ 39,266	\$ 34,829	\$ 34,829	\$ 30,276
Total Debt Payments-Debt Service	\$ 2,091,424	\$ 4,945,721	\$ 2,049,502	\$ 2,049,501	\$ 2,072,663

220 Water Fund

40101 Water Revenue	\$ 7,199,546	\$ 9,008,471	\$11,600,000	\$ 10,692,365	\$ 10,800,000
40102 Water Sales - Tenaska	\$ 812,225	\$ 839,599	\$ 800,000	\$ 748,277	\$ 750,000
40103 Water - Tenaska Raw Water Charge	\$ 231,702	\$ 231,702	\$ 231,702	\$ 249,113	\$ 231,702
40104 Water - Tenaska Fixed Payment	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
40105 Water - Tenaska Debt Payment	\$ 744,646	\$ 726,804	\$ 726,804	\$ 726,804	\$ 726,804
40142 Water Sales - Ellis/Estell	\$ 1,206,592	\$ 1,231,327	\$ 1,190,000	\$ 1,325,092	\$ 1,250,000
40143 Ellis/Estelle Bond Pmts-Water	\$ 288,177	\$ 288,177	\$ 288,177	\$ 288,177	\$ 288,177
40301 Water Taps	\$ 62,904	\$ 39,166	\$ 55,000	\$ 99,952	\$ 70,000
40801 Penalties - Water	\$ 48,860	\$ 53,754	\$ 49,000	\$ 64,879	\$ 52,000
41901 Reconnect Fees	\$ 44,900	\$ 43,025	\$ 40,000	\$ 40,286	\$ 40,000

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
41902 Service Connect Fees	\$ 34,286	\$ 41,675	\$ 35,000	\$ 44,309	\$ 35,000
41908 Returned Check Fees	\$ 2,910	\$ 2,700	\$ 2,500	\$ 3,465	\$ 3,000
41916 Use of City Equipment or Labor	\$ 7,261	\$ 3,788	\$ 1,000	\$ 4,408	\$ 3,600
42601 Interest - Checking	\$ 56	\$ 46	\$ 50	\$ 140	\$ 100
42602 Interest Income	\$ 22,975	\$ 56,470	\$ 35,000	\$ 11,367	\$ 25,000
42647 Interest - Wtr 2007 I & S	\$ 665	\$ 958	\$ -	\$ 876	\$ 950
42648 Interest - Wtr 2007 Reserve	\$ 139	\$ 118	\$ -	\$ 128	\$ 140
42801 Grants	\$ -	\$ 11,374	\$ -	\$ 11,374	\$ -
43201 Miscellaneous Revenues	\$ 7,254	\$ 14,349	\$ 9,000	\$ 79,815	\$ 9,000
43202 Over/Short	\$ 41	\$ 18	\$ 50	\$ 93	\$ -
43405 Charge to Solid Waste	\$ 46,991	\$ 46,391	\$ 49,544	\$ 49,544	\$ 48,149
43410 Charge to Wstwr Fund(Util Bill)	\$ 187,962	\$ 185,563	\$ 198,178	\$ 198,178	\$ 192,597
43411 Charge to Wstwr Fd(Meter Read)	\$ 99,383	\$ 100,668	\$ 103,290	\$ 103,290	\$ 97,463
Total	\$ 11,499,474	\$ 13,376,142	\$ 15,864,295	\$ 15,168,997	\$ 15,073,682

1220 Nondepartmental Water Fund

51140 Step/COLA Adjustment	\$ -	\$ -	\$ -	\$ -	\$ 46,500
51299 Annual OPEB Allocation Adjustment	\$ -	\$ 112,354	\$ -	\$ -	\$ -
56010 Liab/Comp Insurance	\$ 55,785	\$ 52,438	\$ 58,431	\$ 48,740	\$ 62,175
56012 Insurance - Fleet	\$ 6,750	\$ 8,990	\$ 13,154	\$ 13,154	\$ 7,530
56060 Retiree Health Insur Premiums	\$ 69,480	\$ 30,080	\$ 27,840	\$ 27,840	\$ 27,140
56120 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ 29,000
88190 Legal/Fiscal	\$ -	\$ 1,060	\$ -	\$ -	\$ -
88200 Debt Issue Costs	\$ -	\$ 24,510	\$ -	\$ -	\$ -
89603 Franchise Fee Street SRF	\$ 361,928	\$ 404,919	\$ 555,046	\$ 555,046	\$ 543,742
91230 Transfer to CIP Program	\$ 1,566,160	\$ 1,471,501	\$ 1,306,964	\$ 1,306,964	\$ 633,000
91240 Transfer to General Fund	\$ 20,200	\$ 29,120	\$ 4,740	\$ 4,740	\$ 4,025
91400 Depreciation Expense	\$ 805,423	\$ 1,904,645	\$ -	\$ 1,032,312	\$ -
93170 Admin Cost Reimburse - General	\$ 1,029,511	\$ 1,017,781	\$ 1,057,812	\$ 1,057,812	\$ 1,112,073
93221 Admin Costs by Wastewater Fund	\$ 62,991	\$ 62,170	\$ 64,080	\$ 64,080	\$ 64,438
93388 Admin Costs Fleet	\$ 103,704	\$ 109,290	\$ 70,225	\$ 70,225	\$ 62,520
93640 Admin Costs IT Operations	\$ 284,104	\$ 308,224	\$ 289,976	\$ 289,976	\$ 298,644
93720 Admin Costs Plan/Develop	\$ 633,826	\$ 574,405	\$ 614,784	\$ 614,784	\$ 619,987
94302 Transfer Insurance Fund	\$ 25,830	\$ 25,830	\$ 25,830	\$ 25,830	\$ 25,830
94306 Transfer - Equip Replace Fund	\$ 73,298	\$ 73,598	\$ -	\$ -	\$ 83,376
94309 Transfer - Computer Replace Fd	\$ 39,391	\$ 14,981	\$ 57,455	\$ 57,455	\$ 41,272
99100 Future Appropriations	\$ -	\$ -	\$ 28,184	\$ -	\$ -
Total Nondepartmental Water Fund	\$ 5,138,381	\$ 6,225,895	\$ 4,174,521	\$ 5,168,958	\$ 3,661,252

212 Utility Billing

51111 Salaries - Full Time	\$ 237,463	\$ 241,447	\$ 254,371	\$ 250,231	\$ 242,396
51118 Salaries - Part Time	\$ -	\$ -	\$ -	\$ 532	\$ -
51121 Longevity	\$ 3,325	\$ 3,598	\$ 4,089	\$ 3,801	\$ 4,377
51130 Overtime	\$ 3,089	\$ 3,029	\$ -	\$ 3,021	\$ 3,000
51200 ICMA Retirement Expense	\$ -	\$ -	\$ -	\$ 37	\$ -
51201 TMRS Retirement	\$ 44,370	\$ 28,489	\$ 35,092	\$ 37,360	\$ 34,894
51202 Health Insurance	\$ 46,409	\$ 46,444	\$ 54,000	\$ 54,069	\$ 54,414
51203 Disability Insurance	\$ 780	\$ 813	\$ 930	\$ 749	\$ 776
51204 Workers Comp Insur	\$ 207	\$ 198	\$ 244	\$ 334	\$ 242
51205 Medicare Tax	\$ 3,561	\$ 3,559	\$ 3,598	\$ 3,700	\$ 3,578
51206 Unemployment Comp Insur	\$ 432	\$ 1,566	\$ 1,566	\$ 55	\$ 1,566
52010 Office Supplies	\$ 1,520	\$ 2,194	\$ 4,000	\$ 1,663	\$ 2,500
52020 Postage	\$ 42,221	\$ 43,932	\$ 45,000	\$ 43,500	\$ 45,000

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
52200 Non Capital Equipment Purchases	\$ 959	\$ -	\$ 2,000	\$ 638	\$ 2,000
52410 Customer Education Supplies	\$ 857	\$ 883	\$ 1,000	\$ 911	\$ 1,000
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
54010 Office Equipment Maintenance	\$ 63	\$ -	\$ -	\$ -	\$ -
54180 Maint - Drive Thru Pymnt Window	\$ -	\$ -	\$ 500	\$ -	\$ 500
55030 Long Distance/Circuit Ch	\$ 62	\$ 52	\$ 100	\$ 50	\$ 100
55070 Purchased Services/Contracts	\$ 11,018	\$ 12,047	\$ 12,000	\$ 2,441	\$ 5,000
55080 Travel & Training	\$ 190	\$ -	\$ 2,550	\$ -	\$ 2,500
55172 Bill Services Supp/Mail	\$ 18,539	\$ 18,886	\$ 26,000	\$ 18,205	\$ 22,000
55236 Public Communications Committee	\$ -	\$ -	\$ 11,650	\$ 10,299	\$ 11,650
55510 Bank/Paying Agent Fees	\$ 31,877	\$ 36,938	\$ 38,000	\$ 45,070	\$ 40,000
55575 Software - Support Services	\$ -	\$ 8,900	\$ 4,000	\$ 1,788	\$ 4,000
Total Utility Billing	\$ 446,940	\$ 452,974	\$ 500,690	\$ 478,455	\$ 481,493
2201 Debt Payments-Water Fund					
80020 2010A Rfndg (orig '96 issue) - Principal	\$ 245,000	\$ 255,000	\$ 265,000	\$ 265,000	\$ 265,000
80030 2010B Rfndg (orig '97 issue) - Principal	\$ 185,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 195,000
80044 2010C Rfndg (orig '99 /Tenaska issue) -	\$ 560,000	\$ 565,000	\$ 570,000	\$ 570,000	\$ 580,000
80050 2012 TRA Contr Rev Bonds - Principal	\$ -	\$ -	\$ 1,960,000	\$ 1,960,000	\$ 2,000,000
80120 2010A Rfndg (orig '96 issue) - Interest	\$ 32,188	\$ 27,288	\$ 22,188	\$ 22,188	\$ 16,888
80130 2010B Rfndg (orig '97 issue) - Interest	\$ 35,613	\$ 31,913	\$ 28,113	\$ 28,113	\$ 24,313
80140 2010C Rfndg (orig '99/Tenaska issue) -	\$ 211,302	\$ 203,406	\$ 193,745	\$ 193,745	\$ 180,806
80150 2012 TRA Contr Rev Bonds - Interest	\$ -	\$ 74,913	\$ 628,400	\$ 478,083	\$ 589,200
81015 Share of '12 GO Ref (ref '07) - Principal	\$ 185,000	\$ 195,000	\$ 215,929	\$ 215,929	\$ 222,031
81025 Share of '12 GO Ref (ref '07) - Interest	\$ 58,966	\$ 54,517	\$ 24,484	\$ 28,803	\$ 18,380
Total Debt Payments-Water Fund	\$ 1,513,068	\$ 1,597,038	\$ 4,097,859	\$ 3,951,861	\$ 4,091,618
360 Surface Water Plant					
79010 Plant Operations	\$ 3,537,427	\$ 3,202,329	\$ 3,520,500	\$ 3,393,080	\$ 3,145,600
79020 Raw Water Purchase	\$ 438,300	\$ 438,300	\$ 455,800	\$ 455,800	\$ 473,100
Total Surface Water Plant	\$ 3,975,727	\$ 3,640,629	\$ 3,976,300	\$ 3,848,880	\$ 3,618,700
361 Water Production					
51111 Salaries - Full Time	\$ 172,953	\$ 110,484	\$ 125,304	\$ 119,481	\$ 117,349
51121 Longevity	\$ 1,630	\$ 1,444	\$ 1,732	\$ 1,641	\$ 1,876
51126 License Pay	\$ 1,593	\$ 1,350	\$ 1,350	\$ 1,337	\$ 1,350
51130 Overtime	\$ 21,198	\$ 10,745	\$ 20,000	\$ 4,403	\$ 8,000
51201 TMRS Retirement	\$ 33,515	\$ 14,892	\$ 17,186	\$ 19,448	\$ 17,049
51202 Health Insurance	\$ 31,976	\$ 23,222	\$ 27,000	\$ 25,236	\$ 27,207
51203 Disability Insurance	\$ 588	\$ 387	\$ 414	\$ 364	\$ 370
51204 Workers Comp Insur	\$ 2,533	\$ 1,346	\$ 1,268	\$ 2,137	\$ 1,237
51205 Medicare Tax	\$ 2,752	\$ 1,867	\$ 1,762	\$ 1,801	\$ 1,722
51206 Unemployment Comp Insur	\$ 283	\$ 783	\$ 783	\$ 27	\$ 783
52010 Office Supplies	\$ 280	\$ 559	\$ 800	\$ 453	\$ 800
52020 Postage	\$ -	\$ 309	\$ 100	\$ -	\$ 100
52030 Clothing	\$ 1,060	\$ 1,354	\$ 1,040	\$ 1,046	\$ 1,100
52031 Clothing - Safety Gear	\$ 207	\$ 123	\$ 1,000	\$ 153	\$ 500
52040 Fuel	\$ 13,590	\$ 15,556	\$ 25,000	\$ 8,762	\$ 12,500
52050 Minor Tools/Instruments	\$ 2,573	\$ 3,657	\$ 2,500	\$ 1,245	\$ 2,500
52060 Cleaning Supplies	\$ 741	\$ 1,334	\$ 1,100	\$ 902	\$ 1,100
52070 Chemical Supplies	\$ 70,403	\$ 62,710	\$ 84,949	\$ 105,417	\$ 80,000
52090 Botanical/Agricultural	\$ -	\$ 433	\$ -	\$ 415	\$ 500
52130 Other Supplies	\$ 532	\$ 348	\$ 500	\$ 281	\$ 500
52200 Non Capital Equipment Purchases	\$ 2,892	\$ 1,578	\$ 2,500	\$ 985	\$ 2,500

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
52410 Customer Education Supplies	\$ 1,531	\$ 1,994	\$ 2,000	\$ 1,829	\$ 2,000
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53010 Building Maintenance	\$ 2,615	\$ 192	\$ 2,000	\$ 1,364	\$ 2,000
53060 Maint.-Wells/Tank/Booster	\$ 210,958	\$ 103,354	\$ 125,000	\$ 66,130	\$ 125,000
54020 Maint - Mach/Tools/Instruments	\$ 3,601	\$ 1,609	\$ 2,000	\$ 156	\$ 2,000
54040 Vehicle and Equipment Maintenance	\$ 2,205	\$ 4,027	\$ 5,000	\$ 2,531	\$ 5,000
54130 SCADA Maintenance	\$ 980	\$ 1,980	\$ 3,000	\$ 2,175	\$ 3,000
55030 Long Distance/Circuit Ch	\$ 33	\$ 29	\$ 100	\$ 18	\$ 50
55040 Electric	\$ 340,972	\$ 253,798	\$ 360,000	\$ 310,356	\$ 300,000
55050 Gas Heating	\$ 704	\$ 765	\$ 600	\$ 818	\$ 600
55070 Purchased Services/Contracts	\$ 33,862	\$ -	\$ 5,000	\$ 13,137	\$ 25,000
55080 Travel & Training	\$ 1,377	\$ 1,382	\$ 2,475	\$ 1,002	\$ 2,000
55090 Memberships/Subscriptions	\$ 240	\$ 180	\$ 300	\$ 180	\$ 240
55137 Bluebonnet Water Conserv. Dist	\$ 39,836	\$ 22,578	\$ 40,000	\$ 39,761	\$ 40,000
55195 Cellular Phone Charges	\$ 1,174	\$ 1,012	\$ 800	\$ 968	\$ 1,000
55700 Testing - TNRCC/TCEQ Fees	\$ 42,256	\$ 38,772	\$ 45,000	\$ 41,496	\$ 60,000
69020 Cap. Mach/Tools/Equip	\$ 289,709	\$ 10,775	\$ -	\$ -	\$ -
Total Water Production	\$ 1,333,353	\$ 696,927	\$ 909,563	\$ 777,456	\$ 846,933

362 Water Distribution

51111 Salaries - Full Time	\$ 306,494	\$ 435,863	\$ 483,821	\$ 455,576	\$ 472,425
51121 Longevity	\$ 2,890	\$ 4,058	\$ 4,954	\$ 4,508	\$ 5,339
51126 License Pay	\$ 1,810	\$ 2,675	\$ 1,950	\$ 3,615	\$ 3,600
51130 Overtime	\$ 55,172	\$ 57,315	\$ 60,000	\$ 35,125	\$ 60,000
51201 TMRS Retirement	\$ 68,474	\$ 55,161	\$ 69,481	\$ 74,694	\$ 68,065
51202 Health Insurance	\$ 77,266	\$ 100,615	\$ 117,000	\$ 102,417	\$ 117,897
51203 Disability Insurance	\$ 1,002	\$ 1,419	\$ 1,472	\$ 1,425	\$ 1,424
51204 Workers Comp Insur	\$ 3,672	\$ 4,942	\$ 4,562	\$ 4,943	\$ 4,412
51205 Medicare Tax	\$ 5,281	\$ 6,727	\$ 7,125	\$ 7,024	\$ 6,930
51206 Unemployment Comp Insur	\$ 804	\$ 3,415	\$ 3,393	\$ 85	\$ 3,393
52010 Office Supplies	\$ 443	\$ 1,044	\$ 900	\$ 427	\$ 900
52020 Postage	\$ 16	\$ 98	\$ 100	\$ -	\$ 100
52030 Clothing	\$ 1,538	\$ 2,499	\$ -	\$ 2,723	\$ 3,000
52031 Clothing - Safety Gear	\$ 3,908	\$ 2,050	\$ 1,600	\$ 2,655	\$ 2,000
52040 Fuel	\$ 34,432	\$ 32,334	\$ 42,500	\$ 27,733	\$ 38,000
52050 Minor Tools/Instruments	\$ 7,013	\$ 6,146	\$ 5,000	\$ 5,729	\$ 7,000
52060 Cleaning Supplies	\$ 1,342	\$ 1,664	\$ 1,000	\$ 1,182	\$ 1,500
52100 Traffic Supplies	\$ 763	\$ 735	\$ 1,600	\$ 1,493	\$ 2,000
52150 Water Tap Supplies	\$ 57,984	\$ 26,494	\$ 60,000	\$ 46,460	\$ 60,000
52200 Non Capital Equipment Purchases	\$ 8,255	\$ 4,918	\$ 6,800	\$ 12,205	\$ 6,800
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53020 Water Line Maintenance	\$ 201,550	\$ 154,709	\$ 200,000	\$ 149,859	\$ 200,000
53050 Maint-Street/Curbs/Gutters	\$ -	\$ 83,018	\$ 75,000	\$ 87,180	\$ 90,000
54020 Maint - Mach/Tools/Instruments	\$ 1,241	\$ 2,801	\$ 800	\$ 247	\$ 800
54030 Radio Maintenance	\$ -	\$ 21	\$ -	\$ -	\$ -
54040 Vehicle and Equipment Maintenance	\$ 16,769	\$ 19,482	\$ 16,328	\$ 17,201	\$ 20,000
54042 Meters - Change Out Program	\$ 3,690	\$ 24,262	\$ 40,000	\$ 39,213	\$ 40,000
54050 Maintenance of Meters	\$ 33,289	\$ 22,918	\$ 25,000	\$ 25,407	\$ 30,000
54070 Maintenance of Fire Hydrants	\$ 4,296	\$ 8,372	\$ 8,000	\$ 8,059	\$ 12,000
55030 Long Distance/Circuit Ch	\$ 16	\$ 10	\$ -	\$ 22	\$ 25
55080 Travel & Training	\$ 1,856	\$ 6,737	\$ 5,847	\$ 2,807	\$ 7,175
55090 Memberships/Subscriptions	\$ 540	\$ 1,036	\$ 1,154	\$ 1,322	\$ 1,350
55195 Cellular Phone Charges	\$ 2,205	\$ 2,884	\$ 3,160	\$ 3,254	\$ 3,100

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
55581 Waterline Cleaning	\$ 570	\$ 19,683	\$ 10,000	\$ 9,428	\$ 25,000
69020 Cap. Mach/Tools/Equip	\$ 33,132	\$ 8,383	\$ -	\$ -	\$ -
Total Water Distribution	\$ 937,714	\$ 1,104,488	\$ 1,258,547	\$ 1,134,017	\$ 1,294,235

368 Meter Reading

51111 Salaries - Full Time	\$ 113,958	\$ 107,595	\$ 113,359	\$ 113,125	\$ 111,493
51121 Longevity	\$ 800	\$ 733	\$ 1,058	\$ 599	\$ 914
51126 License Pay	\$ 301	\$ 300	\$ 300	\$ 289	\$ 300
51130 Overtime	\$ 7,020	\$ 10,406	\$ 10,000	\$ 2,647	\$ 7,500
51200 ICMA Retirement Expense	\$ -	\$ 148	\$ -	\$ -	\$ -
51201 TMRS Retirement	\$ 21,103	\$ 13,519	\$ 16,221	\$ 18,329	\$ 15,937
51202 Health Insurance	\$ 47,161	\$ 32,108	\$ 36,000	\$ 36,021	\$ 36,276
51203 Disability Insurance	\$ 371	\$ 299	\$ 397	\$ 248	\$ 344
51204 Workers Comp Insur	\$ 1,332	\$ 1,191	\$ 1,213	\$ 1,847	\$ 1,150
51205 Medicare Tax	\$ 1,587	\$ 1,615	\$ 1,663	\$ 1,670	\$ 1,577
51206 Unemployment Comp Insur	\$ 298	\$ 1,277	\$ 1,044	\$ 192	\$ 1,044
52030 Clothing	\$ 1,007	\$ 955	\$ 1,100	\$ 941	\$ 1,100
52031 Clothing - Safety Gear	\$ 14	\$ 117	\$ -	\$ 88	\$ 200
52040 Fuel	\$ 9,193	\$ 7,811	\$ 12,000	\$ 7,652	\$ 10,000
52050 Minor Tools/Instruments	\$ 567	\$ 516	\$ 800	\$ 430	\$ 500
52200 Non Capital Equipment Purchases	\$ 1,114	\$ -	\$ 3,000	\$ -	\$ 3,000
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
54040 Vehicle and Equipment Maintenance	\$ 3,247	\$ 1,103	\$ 3,000	\$ 1,028	\$ 2,000
55080 Travel & Training	\$ 274	\$ 275	\$ 1,475	\$ -	\$ 1,000
55090 Memberships/Subscriptions	\$ 240	\$ 240	\$ 240	\$ 60	\$ 240
55195 Cellular Phone Charges	\$ 355	\$ 317	\$ 350	\$ 377	\$ 350
Total Meter Reading	\$ 209,944	\$ 180,526	\$ 203,220	\$ 185,544	\$ 194,925

396 CIP/Design

51111 Salaries - Full Time	\$ 127,959	\$ 121,405	\$ 128,027	\$ 121,161	\$ 129,588
51121 Longevity	\$ 1,354	\$ 1,270	\$ 1,491	\$ 1,470	\$ 1,780
51126 License Pay	\$ 603	\$ 600	\$ 600	\$ 603	\$ 600
51130 Overtime	\$ 2,461	\$ 4,553	\$ 6,000	\$ 4,131	\$ 6,000
51201 TMRS Retirement	\$ 24,340	\$ 14,664	\$ 18,399	\$ 20,716	\$ 18,660
51202 Health Insurance	\$ 30,935	\$ 31,304	\$ 36,000	\$ 35,851	\$ 36,276
51203 Disability Insurance	\$ 427	\$ 428	\$ 448	\$ 385	\$ 410
51204 Workers Comp Insur	\$ 1,407	\$ 1,186	\$ 1,369	\$ 2,057	\$ 1,372
51205 Medicare Tax	\$ 1,873	\$ 1,779	\$ 1,886	\$ 1,774	\$ 1,893
51206 Unemployment Comp Insur	\$ 288	\$ 1,044	\$ 1,044	\$ 126	\$ 1,044
52030 Clothing	\$ 1,032	\$ 1,020	\$ 1,040	\$ 1,038	\$ 1,040
52031 Clothing - Safety Gear	\$ 372	\$ 291	\$ 500	\$ 234	\$ 500
52040 Fuel	\$ 8,853	\$ 7,853	\$ 12,000	\$ 6,173	\$ 10,000
52050 Minor Tools/Instruments	\$ 523	\$ 729	\$ 1,000	\$ 620	\$ 1,000
52060 Cleaning Supplies	\$ 54	\$ 65	\$ 100	\$ 61	\$ 100
52100 Traffic Supplies	\$ -	\$ -	\$ 200	\$ 2	\$ 200
52130 Other Supplies	\$ 115	\$ 495	\$ 450	\$ 299	\$ 450
52200 Non Capital Equipment Purchases	\$ 2,655	\$ 1,504	\$ 3,000	\$ 354	\$ 3,000
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53090 Special Maintenance Projects	\$ -	\$ 4,911	\$ 2,500	\$ -	\$ 5,000
54020 Maint - Mach/Tools/Instruments	\$ -	\$ 97	\$ 100	\$ -	\$ 100
54040 Vehicle and Equipment Maintenance	\$ 3,697	\$ 6,055	\$ 8,580	\$ 8,680	\$ 7,000
55080 Travel & Training	\$ 200	\$ -	\$ 420	\$ -	\$ 1,500
55090 Memberships/Subscriptions	\$ 351	\$ 240	\$ 400	\$ 240	\$ 789

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
55195 Cellular Phone Charges	\$ 355	\$ 289	\$ 424	\$ 311	\$ 324
Total CIP/Design	\$ 209,855	\$ 201,780	\$ 225,978	\$ 206,033	\$ 228,626

221 Wastewater Fund

40201 Wastewater Revenue	\$ 8,214,623	\$ 8,514,328	\$ 8,200,000	\$ 7,916,641	\$ 8,200,000
40302 Wastewater Taps	\$ 39,224	\$ 39,907	\$ 40,000	\$ 76,994	\$ 40,000
40802 Penalties - Wastewater	\$ 56,718	\$ 55,676	\$ 56,000	\$ 57,928	\$ 56,000
41930 Fines - WW Customers - PreTreatment	\$ -	\$ 500	\$ -	\$ 6,000	\$ -
42601 Interest - Checking	\$ -	\$ -	\$ -	\$ -	\$ -
42602 Interest Income	\$ 63,165	\$ 53,464	\$ 40,000	\$ 33,893	\$ 40,000
42642 1997 TWDB RSV Interest	\$ 235	\$ 718	\$ -	\$ 602	\$ 398
42643 1997 I&S Interest	\$ 1,567	\$ 2,112	\$ 1,000	\$ 1,225	\$ 1,500
42645 Interest - Nov '02 I&S	\$ 614	\$ 758	\$ -	\$ 603	\$ -
43201 Miscellaneous Revenues	\$ 14,165	\$ 6,595	\$ 10,000	\$ 161,923	\$ 10,000
43209 Gain/Loss - Sale of Security	\$ -	\$ 667	\$ -	\$ -	\$ -
43403 Charge to Water Fund	\$ 62,991	\$ 62,170	\$ 64,080	\$ 64,080	\$ 64,438
Total	\$ 8,453,302	\$ 8,736,895	\$ 8,411,080	\$ 8,319,887	\$ 8,412,336

1221 Nondepartmental Wastewater Fund

51140 Step/COLA Adjustment	\$ -	\$ -	\$ 5,103	\$ -	\$ 39,000
51299 Annual OPEB Allocation Adjustment	\$ -	\$ 93,628	\$ -	\$ -	\$ -
56010 Liab/Comp Insurance	\$ 55,785	\$ 52,438	\$ 58,431	\$ 48,740	\$ 62,174
56012 Insurance - Fleet	\$ 6,750	\$ 6,987	\$ 13,597	\$ 13,597	\$ 7,530
56060 Retiree Health Insur Premiums	\$ 38,160	\$ 13,190	\$ 14,340	\$ 14,340	\$ 13,580
56120 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ 1,752	\$ 24,000
88190 Legal/Fiscal	\$ 59,363	\$ 16,320	\$ 15,000	\$ 10,810	\$ 10,000
88200 Debt Issue Costs	\$ -	\$ 83,782	\$ -	\$ -	\$ -
88500 Gain/Loss on Disposal FixedAsset	\$ -	\$ 12,111	\$ -	\$ 2,057	\$ -
89603 Franchise Fee Street SRF	\$ 288,644	\$ 290,045	\$ 294,388	\$ 294,388	\$ 294,346
91230 Transfer to CIP Program	\$ 999,710	\$ 1,520,000	\$ 1,017,000	\$ 1,017,000	\$ 1,480,000
91240 Transfer to General Fund	\$ 4,975	\$ 6,495	\$ 4,870	\$ 4,870	\$ 4,137
91400 Depreciation Expense	\$ 1,387,281	\$ 1,533,488	\$ -	\$ -	\$ -
93170 Admin Cost Reimburse - General	\$ 732,087	\$ 705,186	\$ 608,906	\$ 608,906	\$ 503,419
93230 Admin Costs Wtr Fd(Util Bill)	\$ 187,962	\$ 185,563	\$ 198,178	\$ 198,178	\$ 192,597
93240 Admin Costs Wtr Fd(Meter Read)	\$ 99,383	\$ 100,668	\$ 103,290	\$ 103,290	\$ 97,463
93388 Admin Costs Fleet	\$ 44,705	\$ 46,327	\$ 46,320	\$ 46,320	\$ 37,971
93640 Admin Costs IT Operations	\$ 201,967	\$ 214,714	\$ 164,980	\$ 164,980	\$ 126,164
93720 Admin Costs Plan/Develop	\$ 534,791	\$ 574,405	\$ 614,784	\$ 614,784	\$ 619,987
94302 Transfer Insurance Fund	\$ 23,850	\$ 23,850	\$ 23,850	\$ 23,850	\$ 23,850
94306 Transfer - Equip Replace Fund	\$ 81,554	\$ 80,126	\$ -	\$ 29,883	\$ 93,859
94309 Transfer - Computer Replace Fd	\$ 27,697	\$ 15,662	\$ 40,566	\$ 40,566	\$ 17,178
95603 Transfer to Street SRF	\$ 326,845	\$ 314,025	\$ 336,607	\$ 336,607	\$ 327,635
99100 Future Appropriations	\$ -	\$ -	\$ 5,352	\$ -	\$ -
Total Nondepartmental Wastewater Fund	\$ 5,101,509	\$ 5,889,008	\$ 3,565,562	\$ 3,574,918	\$ 3,974,890

2211 Debt Payments-Wastewater Fund

81013 '97 WW&SS - Principal	\$ 845,000	\$ -	\$ -	\$ -	\$ -
81014 Share of '12 GO Ref (ref '02) - Principal	\$ 340,000	\$ 355,000	\$ 394,071	\$ 394,071	\$ 401,771
81016 2011 Ref (ref '97) - Principal	\$ 40,000	\$ 930,000	\$ 960,000	\$ 960,000	\$ 985,000
81023 '97 WW&SS - Interest	\$ 179,600	\$ -	\$ -	\$ -	\$ -
81024 Share of '12 GO Ref (ref 02) - Interest	\$ 232,940	\$ 159,675	\$ 115,004	\$ 101,665	\$ 98,322
81026 2011 Ref (ref '97) - Interest	\$ 43,073	\$ 118,320	\$ 96,000	\$ 96,000	\$ 72,960
81029 Amortizatin Issue Costs	\$ -	\$ -	\$ -	\$ 7,827	\$ -

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
83030 93 Orig / 03 Rfnd TWDB - Prncpl	\$ 345,000	\$ 365,000	\$ 375,000	\$ 375,000	\$ -
83031 93 Orig / 03 Rfnd TWDB - Intrst	\$ 50,215	\$ 33,870	\$ 17,812	\$ 17,812	\$ -
Total Debt Payments-Wastewater Fund	\$ 2,075,828	\$ 1,961,865	\$ 1,957,887	\$ 1,952,375	\$ 1,558,053

363 Wastewater Collection

51111 Salaries - Full Time	\$ 373,644	\$ 345,391	\$ 349,691	\$ 328,548	\$ 344,575
51121 Longevity	\$ 2,606	\$ 2,539	\$ 3,175	\$ 2,856	\$ 3,463
51126 License Pay	\$ 3,476	\$ 2,750	\$ 2,700	\$ 2,874	\$ 2,850
51130 Overtime	\$ 39,172	\$ 27,403	\$ 36,000	\$ 20,499	\$ 35,000
51201 TMRS Retirement	\$ 73,640	\$ 42,814	\$ 50,277	\$ 52,421	\$ 49,616
51202 Health Insurance	\$ 87,834	\$ 70,207	\$ 81,000	\$ 75,034	\$ 81,621
51203 Disability Insurance	\$ 1,158	\$ 1,166	\$ 1,328	\$ 1,012	\$ 1,019
51204 Workers Comp Insur	\$ 3,188	\$ 2,814	\$ 2,834	\$ 2,222	\$ 2,775
51205 Medicare Tax	\$ 5,815	\$ 5,161	\$ 5,156	\$ 4,857	\$ 5,057
51206 Unemployment Comp Insur	\$ 1,042	\$ 2,349	\$ 2,349	\$ 205	\$ 2,349
52010 Office Supplies	\$ 319	\$ 390	\$ 480	\$ 458	\$ 480
52030 Clothing	\$ 2,460	\$ 2,283	\$ 2,050	\$ 1,788	\$ 2,050
52031 Clothing - Safety Gear	\$ -	\$ -	\$ -	\$ 521	\$ 300
52040 Fuel	\$ 52,458	\$ 59,765	\$ 68,500	\$ 54,288	\$ 65,000
52050 Minor Tools/Instruments	\$ 1,873	\$ 1,699	\$ 1,866	\$ 857	\$ 2,000
52060 Cleaning Supplies	\$ 369	\$ 239	\$ 500	\$ 408	\$ 500
52070 Chemical Supplies	\$ 939	\$ 117	\$ 1,400	\$ 473	\$ 1,400
52100 Traffic Supplies	\$ 120	\$ 130	\$ 600	\$ 468	\$ 600
52170 Sewer Tap Supplies	\$ 10,254	\$ 36,084	\$ 30,000	\$ 11,182	\$ 30,000
52200 Non Capital Equipment Purchases	\$ 3,392	\$ 272	\$ 8,800	\$ 3,018	\$ 5,000
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53030 Sewer Line Maintenance	\$ 148,374	\$ 251,491	\$ 110,000	\$ 105,141	\$ 170,000
53070 Maint-Sewer Plant/Lift Station	\$ 37,952	\$ 62,207	\$ 50,000	\$ 42,018	\$ 50,000
54020 Maint - Mach/Tools/Instruments	\$ 796	\$ -	\$ 1,000	\$ -	\$ 1,000
54040 Vehicle and Equipment Maintenance	\$ 21,329	\$ 25,482	\$ 24,000	\$ 20,138	\$ 26,500
54130 SCADA Maintenance	\$ 2,387	\$ 7,733	\$ 8,000	\$ 8,697	\$ 8,000
55010 Rental of Equipment	\$ -	\$ -	\$ 500	\$ -	\$ 500
55020 Lease of Land	\$ -	\$ 1,452	\$ 1,500	\$ -	\$ 1,500
55030 Long Distance/Circuit Ch	\$ 16	\$ 18	\$ 50	\$ 16	\$ 50
55040 Electric	\$ 75,550	\$ 63,700	\$ 85,000	\$ 60,325	\$ 73,000
55051 Gas Heating	\$ -	\$ -	\$ -	\$ -	\$ -
55080 Travel & Training	\$ 3,243	\$ 3,316	\$ 4,500	\$ 969	\$ 4,500
55090 Memberships/Subscriptions	\$ 660	\$ 738	\$ 702	\$ 716	\$ 750
55195 Cellular Phone Charges	\$ 1,919	\$ 2,253	\$ 2,180	\$ 2,428	\$ 2,328
68030 Capital Utility Lines	\$ -	\$ -	\$ -	\$ -	\$ -
69020 Cap. Mach/Tools/Equip	\$ -	\$ 27,100	\$ 15,500	\$ 1,085	\$ -
69040 Motor Vehicles	\$ -	\$ -	\$ 22,500	\$ -	\$ -
90300 Vehicle & Equipment	\$ 10,000	\$ 28,000	\$ -	\$ -	\$ -
Total Wastewater Collection	\$ 965,984	\$ 1,077,061	\$ 974,138	\$ 805,523	\$ 973,783

364 A J Brown WW Treatment Plant

51111 Salaries - Full Time	\$ 149,289	\$ 145,350	\$ 153,802	\$ 136,497	\$ 154,019
51121 Longevity	\$ 1,836	\$ 1,898	\$ 2,213	\$ 2,108	\$ 2,261
51126 License Pay	\$ 664	\$ 863	\$ 600	\$ 904	\$ 900
51130 Overtime	\$ 6,344	\$ 11,882	\$ 10,000	\$ 11,564	\$ 10,000
51201 TMRS Retirement	\$ 28,420	\$ 18,234	\$ 22,145	\$ 23,278	\$ 22,225
51202 Health Insurance	\$ 43,494	\$ 38,917	\$ 45,000	\$ 44,803	\$ 45,345
51203 Disability Insurance	\$ 462	\$ 426	\$ 538	\$ 407	\$ 412

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
51204 Workers Comp Insur	\$ 1,122	\$ 1,048	\$ 1,169	\$ 1,596	\$ 1,160
51205 Medicare Tax	\$ 2,126	\$ 2,235	\$ 2,271	\$ 2,127	\$ 2,260
51206 Unemployment Comp Insur	\$ 526	\$ 1,442	\$ 1,305	\$ 184	\$ 1,305
52010 Office Supplies	\$ 190	\$ 113	\$ 250	\$ 227	\$ 250
52030 Clothing	\$ 1,204	\$ 1,749	\$ 1,361	\$ 1,333	\$ 1,361
52031 Clothing - Safety Gear	\$ 538	\$ 485	\$ 750	\$ 510	\$ 700
52040 Fuel	\$ 8,519	\$ 8,864	\$ 15,000	\$ 7,436	\$ 10,500
52050 Minor Tools/Instruments	\$ 649	\$ 709	\$ 700	\$ 839	\$ 700
52060 Cleaning Supplies	\$ 523	\$ 607	\$ 1,000	\$ 951	\$ 900
52070 Chemical Supplies	\$ 36,760	\$ 32,142	\$ 37,000	\$ 35,957	\$ 37,000
52200 Non Capital Equipment Purchases	\$ 220	\$ -	\$ 2,500	\$ 2,321	\$ 2,500
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53010 Building Maintenance	\$ 48,611	\$ 60	\$ 500	\$ 77	\$ 200
53070 Maint-Sewer Plant/Lift Station	\$ 54,732	\$ 296,920	\$ 82,800	\$ 78,745	\$ 100,000
54020 Maint - Mach/Tools/Instruments	\$ 1,128	\$ 825	\$ 1,800	\$ 569	\$ 1,500
54040 Vehicle and Equipment Maintenance	\$ 4,458	\$ 7,906	\$ 10,000	\$ 8,094	\$ 10,000
54130 SCADA Maintenance	\$ -	\$ 325	\$ -	\$ -	\$ 1,000
55030 Long Distance/Circuit Ch	\$ 10	\$ 8	\$ 50	\$ 5	\$ 30
55040 Electric	\$ 147,014	\$ 175,043	\$ 200,000	\$ 169,719	\$ 201,000
55080 Travel & Training	\$ 825	\$ 275	\$ 1,925	\$ -	\$ 1,500
55090 Memberships/Subscriptions	\$ 180	\$ 315	\$ 300	\$ 180	\$ 180
55195 Cellular Phone Charges	\$ 711	\$ 902	\$ 800	\$ 715	\$ 800
55580 Sludge Removal	\$ 44,198	\$ 70,971	\$ 50,000	\$ 33,364	\$ 50,000
55700 Testing - TNRCC/TCEQ Fees	\$ 21,274	\$ 21,340	\$ 25,000	\$ 19,797	\$ 25,000
69020 Cap. Mach/Tools/Equip	\$ 69,815	\$ -	\$ -	\$ -	\$ -
Total A J Brown WW Treatment Plant	\$ 675,840	\$ 841,853	\$ 670,779	\$ 584,306	\$ 685,008

365 N B Davidson WW Treatment Plant

51111 Salaries - Full Time	\$ 131,846	\$ 131,895	\$ 142,054	\$ 136,194	\$ 132,512
51121 Longevity	\$ 1,658	\$ 1,573	\$ 1,732	\$ 1,644	\$ 1,924
51126 License Pay	\$ 904	\$ 900	\$ 900	\$ 904	\$ 900
51130 Overtime	\$ 9,049	\$ 10,172	\$ 10,000	\$ 13,170	\$ 10,000
51201 TMRS Retirement	\$ 25,034	\$ 16,921	\$ 19,265	\$ 22,278	\$ 19,136
51202 Health Insurance	\$ 31,168	\$ 30,765	\$ 36,000	\$ 36,018	\$ 36,276
51203 Disability Insurance	\$ 439	\$ 406	\$ 467	\$ 415	\$ 420
51204 Workers Comp Insur	\$ 1,000	\$ 944	\$ 1,016	\$ 1,608	\$ 997
51205 Medicare Tax	\$ 2,127	\$ 2,113	\$ 1,975	\$ 2,185	\$ 1,943
51206 Unemployment Comp Insur	\$ 288	\$ 1,044	\$ 1,044	\$ 36	\$ 1,044
52010 Office Supplies	\$ -	\$ 76	\$ 100	\$ 117	\$ 100
52030 Clothing	\$ 1,155	\$ 948	\$ 1,100	\$ 916	\$ 1,100
52031 Clothing - Safety Gear	\$ -	\$ -	\$ -	\$ -	\$ 200
52040 Fuel	\$ 2,518	\$ 5,394	\$ 7,500	\$ 3,769	\$ 8,000
52050 Minor Tools/Instruments	\$ 299	\$ 58	\$ 250	\$ 128	\$ 250
52060 Cleaning Supplies	\$ 518	\$ 261	\$ 600	\$ 177	\$ 500
52070 Chemical Supplies	\$ 8,976	\$ 17,567	\$ 11,000	\$ 10,385	\$ 11,000
52200 Non Capital Equipment Purchases	\$ 90	\$ -	\$ 2,200	\$ 1,983	\$ 2,200
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53010 Building Maintenance	\$ 21	\$ -	\$ 100	\$ -	\$ 100
53070 Maint-Sewer Plant/Lift Station	\$ 42,316	\$ 47,068	\$ 53,000	\$ 52,914	\$ 55,000
54020 Maint - Mach/Tools/Instruments	\$ -	\$ 282	\$ 500	\$ 291	\$ 400
54040 Vehicle and Equipment Maintenance	\$ 4,996	\$ 4,133	\$ 4,500	\$ 1,549	\$ 4,500
54130 SCADA Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,000
55020 Lease of Land	\$ 411	\$ -	\$ 415	\$ 1,472	\$ 1,500

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
55030 Long Distance/Circuit Ch	\$ 12	\$ 10	\$ 50	\$ 12	\$ 30
55040 Electric	\$ 88,495	\$ 90,255	\$ 91,559	\$ 75,436	\$ 104,000
55050 Gas Heating	\$ -	\$ -	\$ 700	\$ 684	\$ 700
55080 Travel & Training	\$ 405	\$ 275	\$ 450	\$ 300	\$ 450
55090 Memberships/Subscriptions	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60
55195 Cellular Phone Charges	\$ 729	\$ 768	\$ 700	\$ 729	\$ 700
55580 Sludge Removal	\$ 4,284	\$ 4,055	\$ 6,000	\$ 5,633	\$ 6,000
55700 Testing - TNRCC/TCEQ Fees	\$ 12,008	\$ 9,160	\$ 12,000	\$ 9,110	\$ 12,000
Total N B Davidson WW Treatment Plant	\$ 370,808	\$ 377,100	\$ 407,237	\$ 380,116	\$ 414,942

366 Robinson Creek WW Treatment Plant

51111 Salaries - Full Time	\$ 126,630	\$ 127,066	\$ 132,461	\$ 114,646	\$ 132,179
51121 Longevity	\$ 814	\$ 1,023	\$ 1,299	\$ 1,186	\$ 1,395
51126 License Pay	\$ 689	\$ 763	\$ 900	\$ 904	\$ 900
51130 Overtime	\$ 6,609	\$ 7,693	\$ 8,000	\$ 9,107	\$ 8,000
51201 TMRS Retirement	\$ 24,584	\$ 15,476	\$ 19,041	\$ 19,196	\$ 19,015
51202 Health Insurance	\$ 30,371	\$ 31,114	\$ 36,000	\$ 32,232	\$ 36,276
51203 Disability Insurance	\$ 379	\$ 375	\$ 463	\$ 338	\$ 342
51204 Workers Comp Insur	\$ 1,009	\$ 963	\$ 1,007	\$ 1,332	\$ 994
51205 Medicare Tax	\$ 1,893	\$ 1,920	\$ 1,953	\$ 1,763	\$ 1,931
51206 Unemployment Comp Insur	\$ 324	\$ 1,135	\$ 1,044	\$ 167	\$ 1,044
52010 Office Supplies	\$ -	\$ 157	\$ 200	\$ 151	\$ 200
52030 Clothing	\$ 1,298	\$ 1,091	\$ 1,100	\$ 943	\$ 1,100
52031 Clothing - Safety Gear	\$ 224	\$ 157	\$ 200	\$ 282	\$ 200
52040 Fuel	\$ 4,660	\$ 4,082	\$ 4,881	\$ 3,396	\$ 5,000
52050 Minor Tools/Instruments	\$ 537	\$ 366	\$ 500	\$ 35	\$ 500
52060 Cleaning Supplies	\$ 896	\$ 449	\$ 800	\$ 147	\$ 600
52070 Chemical Supplies	\$ 13,302	\$ 14,562	\$ 15,000	\$ 12,837	\$ 15,000
52200 Non Capital Equipment Purchases	\$ 223	\$ 975	\$ 5,650	\$ 4,786	\$ 1,000
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53070 Maint-Sewer Plant/Lift Station	\$ 74,328	\$ 59,915	\$ 197,150	\$ 195,636	\$ 74,000
54020 Maint - Mach/Tools/Instruments	\$ 435	\$ -	\$ 500	\$ -	\$ 500
54040 Vehicle and Equipment Maintenance	\$ 3,202	\$ 2,274	\$ 3,000	\$ 1,955	\$ 3,000
54130 SCADA Maintenance	\$ -	\$ 1,203	\$ 1,000	\$ 540	\$ 1,000
55030 Long Distance/Circuit Ch	\$ 12	\$ 12	\$ 50	\$ 16	\$ 50
55040 Electric	\$ 169,492	\$ 143,502	\$ 180,000	\$ 165,954	\$ 193,000
55080 Travel & Training	\$ 623	\$ 550	\$ 705	\$ -	\$ 700
55090 Memberships/Subscriptions	\$ 180	\$ 240	\$ 240	\$ 120	\$ 180
55195 Cellular Phone Charges	\$ 780	\$ 643	\$ 700	\$ 768	\$ 700
55580 Sludge Removal	\$ 27,732	\$ 22,320	\$ 34,000	\$ 23,515	\$ 32,000
55700 Testing - TNRCC/TCEQ Fees	\$ 13,507	\$ 27,060	\$ 20,000	\$ 13,410	\$ 20,000
69020 Cap. Mach/Tools/Equip	\$ 27,945	\$ -	\$ 64,000	\$ 15,469	\$ -
Total Robinson Creek WW Treatment Plant	\$ 532,675	\$ 467,086	\$ 731,844	\$ 620,832	\$ 550,806

367 Environmental Services

51111 Salaries - Full Time	\$ 122,263	\$ 125,315	\$ 126,906	\$ 125,299	\$ 125,523
51121 Longevity	\$ 684	\$ 735	\$ 914	\$ 871	\$ 1,058
51126 License Pay	\$ 100	\$ 300	\$ 300	\$ 301	\$ 300
51130 Overtime	\$ 960	\$ 697	\$ -	\$ 985	\$ 900
51201 TMRS Retirement	\$ 23,083	\$ 14,742	\$ 18,117	\$ 17,495	\$ 17,941
51202 Health Insurance	\$ 28,519	\$ 23,462	\$ 27,000	\$ 27,000	\$ 27,207
51203 Disability Insurance	\$ 407	\$ 339	\$ 444	\$ 385	\$ 396
51204 Workers Comp Insur	\$ 866	\$ 1,028	\$ 965	\$ 1,479	\$ 941

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
51205 Medicare Tax	\$ 1,718	\$ 1,771	\$ 1,858	\$ 1,737	\$ 1,815
51206 Unemployment Comp Insur	\$ 216	\$ 833	\$ 783	\$ 27	\$ 783
52010 Office Supplies	\$ 648	\$ 829	\$ 1,000	\$ 854	\$ 1,200
52020 Postage	\$ 171	\$ 109	\$ 200	\$ 138	\$ 200
52030 Clothing	\$ 358	\$ 158	\$ 500	\$ 213	\$ 500
52031 Clothing - Safety Gear	\$ 6	\$ 8	\$ 100	\$ 101	\$ 100
52040 Fuel	\$ 2,498	\$ 2,910	\$ 3,500	\$ 3,115	\$ 4,000
52050 Minor Tools/Instruments	\$ 2,312	\$ 1,609	\$ 2,000	\$ 2,021	\$ 2,000
52060 Cleaning Supplies	\$ 351	\$ 555	\$ 800	\$ 328	\$ 800
52070 Chemical Supplies	\$ 15,084	\$ 15,305	\$ 16,000	\$ 16,807	\$ 16,000
52080 Educational	\$ 75	\$ 557	\$ 500	\$ 258	\$ 500
52130 Other Supplies	\$ 181	\$ 175	\$ 200	\$ 194	\$ 200
52200 Non Capital Equipment Purchases	\$ 2,284	\$ 2,291	\$ 5,475	\$ 6,246	\$ 3,000
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53010 Building Maintenance	\$ 167	\$ 300	\$ 200	\$ 128	\$ 200
54020 Maint - Mach/Tools/Instruments	\$ 788	\$ 831	\$ 1,000	\$ 1,076	\$ 1,000
54040 Vehicle and Equipment Maintenance	\$ 505	\$ 1,110	\$ 600	\$ 159	\$ 600
55030 Long Distance/Circuit Ch	\$ 25	\$ 14	\$ 100	\$ 22	\$ 100
55080 Travel & Training	\$ 3,695	\$ 2,967	\$ 3,914	\$ 2,576	\$ 3,914
55090 Memberships/Subscriptions	\$ 465	\$ 779	\$ 800	\$ 808	\$ 825
55195 Cellular Phone Charges	\$ 356	\$ 667	\$ 800	\$ 884	\$ 750
55700 Testing - TNRCC/TCEQ Fees	\$ 40,920	\$ 42,298	\$ 43,944	\$ 45,267	\$ 45,000
Total Environmental Services	\$ 249,704	\$ 242,692	\$ 258,920	\$ 256,773	\$ 257,753

224 Solid Waste Fund

40601 Residential Collection	\$ 1,496,189	\$ 1,616,029	\$ 1,680,000	\$ 1,586,133	\$ 1,680,000
40602 Commercial Collection	\$ 1,415,910	\$ 1,590,342	\$ 1,550,000	\$ 1,586,413	\$ 1,550,000
40701 Solid Waste Disposal	\$ 417,684	\$ 377,185	\$ 400,000	\$ 400,270	\$ 400,000
40702 TDCJ - Waste Disposal	\$ 326,267	\$ 314,436	\$ 250,000	\$ 345,964	\$ 250,000
40703 SHSU - Waste Disposal	\$ 82,696	\$ 86,161	\$ 85,000	\$ 91,017	\$ 85,000
40704 Rolloffs	\$ 497,012	\$ 480,768	\$ 490,000	\$ 483,867	\$ 490,000
40803 Penalties - Solid Waste	\$ 41,235	\$ 44,710	\$ 42,000	\$ 46,726	\$ 47,984
41908 Returned Check Fees	\$ 50	\$ 80	\$ 51	\$ -	\$ 80
41925 Lease of City Property	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	\$ 1,100
42601 Interest - Checking	\$ -	\$ -	\$ -	\$ -	\$ -
42602 Interest Income	\$ 18,129	\$ 35,292	\$ 20,000	\$ 21,403	\$ 20,806
42801 Grants	\$ 190,000	\$ -	\$ -	\$ -	\$ -
43201 Miscellaneous Revenues	\$ 22,720	\$ 22,073	\$ 22,000	\$ 20,121	\$ 18,453
43202 Over/Short	\$ 18	\$ 15	\$ -	\$ 21	\$ -
Total	\$ 4,508,974	\$ 4,568,160	\$ 4,540,151	\$ 4,581,937	\$ 4,543,423

1224 Nondepartmental Solid Waste Fund

51140 Step/COLA Adjustment	\$ -	\$ -	\$ -	\$ -	\$ 38,250
51299 Annual OPEB Allocation Adjustment	\$ -	\$ 82,393	\$ -	\$ -	\$ -
56010 Liab/Comp Insurance	\$ 13,946	\$ 13,110	\$ 16,069	\$ 16,069	\$ 21,270
56012 Insurance - Fleet	\$ 30,131	\$ 31,387	\$ 35,834	\$ 35,834	\$ 43,920
56060 Retiree Health Insur Premiums	\$ 54,000	\$ 41,500	\$ 58,200	\$ 58,200	\$ 58,860
56120 Miscellaneous Expense	\$ -	\$ -	\$ 1,752	\$ 1,752	\$ 22,000
69020 Cap. Mach/Tools/Equip	\$ -	\$ 7,342	\$ -	\$ -	\$ -
89603 Franchise Fee Street SRF	\$ 148,064	\$ 150,756	\$ 158,905	\$ 158,905	\$ 163,884
91230 Transfer to CIP Program	\$ 50,000	\$ 32,000	\$ 20,000	\$ 20,000	\$ -
91240 Transfer to General Fund	\$ 3,325	\$ 3,985	\$ 11,360	\$ 11,360	\$ 11,130

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
91400 Depreciation Expense	\$ 94,529	\$ 94,840	\$ -	\$ -	\$ -
93170 Admin Cost Reimburse - General	\$ 338,068	\$ 366,959	\$ 343,471	\$ 343,471	\$ 364,055
93230 Admin Costs Wtr Fd(Util Bill)	\$ 46,991	\$ 46,391	\$ 49,544	\$ 49,544	\$ 48,149
93388 Admin Costs Fleet	\$ 164,759	\$ 167,888	\$ 204,778	\$ 204,778	\$ 207,101
93640 Admin Costs IT Operations	\$ 80,707	\$ 97,951	\$ 82,708	\$ 82,708	\$ 80,323
94302 Transfer Insurance Fund	\$ 20,940	\$ 20,940	\$ 20,940	\$ 20,940	\$ 20,940
94306 Transfer - Equip Replace Fund	\$ 403,833	\$ 706,234	\$ 16,245	\$ 269,410	\$ 462,454
94309 Transfer - Computer Replace Fd	\$ 12,944	\$ 8,853	\$ 20,677	\$ 20,677	\$ 13,097
99100 Future Appropriations	\$ -	\$ 11,945	\$ 8,598	\$ -	\$ 75,000
Total Nondepartmental Solid Waste Fund	\$ 1,462,237	\$ 1,884,474	\$ 1,049,081	\$ 1,293,648	\$ 1,630,433
2241 Debt Payments-Solid Waste Fund					
81029 Amortizatin Issue Costs	\$ -	\$ 8,675	\$ -	\$ -	\$ -
Total Debt Payments-Solid Waste Fund	\$ -	\$ 8,675	\$ -	\$ -	\$ -
373 Commercial Collection					
51111 Salaries - Full Time	\$ 201,482	\$ 200,608	\$ 199,741	\$ 198,809	\$ 198,213
51121 Longevity	\$ 2,741	\$ 2,989	\$ 3,367	\$ 3,229	\$ 3,608
51126 License Pay	\$ 1,204	\$ 1,050	\$ 900	\$ 904	\$ 900
51130 Overtime	\$ 15,002	\$ 15,303	\$ 17,358	\$ 13,254	\$ 15,000
51201 TMRS Retirement	\$ 37,510	\$ 24,949	\$ 28,230	\$ 32,080	\$ 28,665
51202 Health Insurance	\$ 50,438	\$ 39,078	\$ 45,000	\$ 45,000	\$ 45,345
51203 Disability Insurance	\$ 658	\$ 656	\$ 684	\$ 607	\$ 631
51204 Workers Comp Insur	\$ 4,201	\$ 3,864	\$ 3,771	\$ 6,327	\$ 3,804
51205 Medicare Tax	\$ 2,977	\$ 2,984	\$ 2,895	\$ 2,994	\$ 2,923
51206 Unemployment Comp Insur	\$ 360	\$ 1,305	\$ 1,305	\$ 45	\$ 1,305
52010 Office Supplies	\$ 289	\$ 128	\$ 350	\$ 306	\$ 350
52030 Clothing	\$ 1,316	\$ 1,316	\$ 1,460	\$ 1,481	\$ 1,440
52031 Clothing - Safety Gear	\$ 239	\$ 484	\$ 500	\$ 484	\$ 500
52040 Fuel	\$ 82,706	\$ 80,613	\$ 85,017	\$ 82,485	\$ 88,000
52050 Minor Tools/Instruments	\$ 283	\$ 409	\$ 500	\$ 356	\$ 500
52060 Cleaning Supplies	\$ 1,087	\$ 1,243	\$ 1,200	\$ 955	\$ 1,200
52070 Chemical Supplies	\$ 485	\$ 485	\$ 1,000	\$ 502	\$ 1,000
52130 Other Supplies	\$ 199	\$ 336	\$ 250	\$ 160	\$ 250
52200 Non Capital Equipment Purchases	\$ -	\$ -	\$ 3,600	\$ 3,118	\$ 3,600
52220 Commercial Containers	\$ 33,007	\$ 45,837	\$ 40,000	\$ 39,926	\$ 45,000
54020 Maint - Mach/Tools/Instruments	\$ -	\$ 308	\$ 500	\$ 444	\$ 500
54030 Radio Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
54040 Vehicle and Equipment Maintenance	\$ 104,389	\$ 85,229	\$ 90,000	\$ 56,823	\$ 90,000
54120 Container Maintenance	\$ 15,915	\$ 8,975	\$ 13,000	\$ 12,103	\$ 13,000
55015 Lease of Vehicles	\$ 6,000	\$ -	\$ -	\$ -	\$ -
55080 Travel & Training	\$ 915	\$ 346	\$ 575	\$ 595	\$ 575
55090 Memberships/Subscriptions	\$ -	\$ -	\$ 475	\$ -	\$ 475
69020 Cap. Mach/Tools/Equip	\$ -	\$ 6,708	\$ -	\$ -	\$ -
90300 Vehicle & Equipment	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Total Commercial Collection	\$ 563,402	\$ 625,204	\$ 541,678	\$ 502,987	\$ 546,784
374 Solid Waste Disposal					
51111 Salaries - Full Time	\$ 320,802	\$ 345,138	\$ 359,569	\$ 344,451	\$ 323,135
51118 Salaries - Part Time	\$ 26,542	\$ 25,605	\$ 24,710	\$ 26,044	\$ 24,450
51121 Longevity	\$ 3,177	\$ 3,325	\$ 3,608	\$ 3,577	\$ 4,089
51126 License Pay	\$ 1,506	\$ 1,800	\$ 1,500	\$ 1,004	\$ 900
51130 Overtime	\$ 20,655	\$ 21,173	\$ 20,900	\$ 26,802	\$ 24,000
51200 ICMA Retirement Expense	\$ -	\$ 1,812	\$ 1,853	\$ 2,018	\$ -

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
51201 TMRS Retirement	\$ 60,329	\$ 42,545	\$ 48,136	\$ 52,906	\$ 46,397
51202 Health Insurance	\$ 76,018	\$ 62,906	\$ 72,000	\$ 73,807	\$ 72,552
51203 Disability Insurance	\$ 1,060	\$ 1,122	\$ 1,174	\$ 927	\$ 1,034
51204 Workers Comp Insur	\$ 5,157	\$ 5,516	\$ 5,016	\$ 9,159	\$ 5,001
51205 Medicare Tax	\$ 5,154	\$ 5,527	\$ 5,295	\$ 5,573	\$ 5,112
51206 Unemployment Comp Insur	\$ 931	\$ 2,883	\$ 2,610	\$ 103	\$ 2,610
52010 Office Supplies	\$ 1,003	\$ 2,308	\$ 2,000	\$ 1,665	\$ 2,000
52030 Clothing	\$ 1,435	\$ 1,526	\$ 1,820	\$ 1,428	\$ 2,000
52031 Clothing - Safety Gear	\$ 948	\$ 858	\$ 892	\$ 838	\$ 892
52040 Fuel	\$ 148,468	\$ 144,012	\$ 165,500	\$ 155,851	\$ 177,500
52050 Minor Tools/Instruments	\$ 487	\$ 500	\$ 500	\$ 456	\$ 500
52060 Cleaning Supplies	\$ 2,102	\$ 2,512	\$ 2,500	\$ 1,865	\$ 2,500
52070 Chemical Supplies	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
52130 Other Supplies	\$ 415	\$ 446	\$ 400	\$ 471	\$ 450
52200 Non Capital Equipment Purchases	\$ 3,685	\$ -	\$ 3,600	\$ 3,118	\$ 3,600
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53010 Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
53050 Maint-Street/Curbs/Gutters	\$ 1,077	\$ 1,623	\$ 2,000	\$ 2,099	\$ 2,000
53100 Landfill Maintenance Costs	\$ 22,857	\$ 7,454	\$ 10,500	\$ 9,663	\$ 10,500
54010 Office Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
54020 Maint - Mach/Tools/Instruments	\$ 1,309	\$ 1,829	\$ 2,000	\$ 1,847	\$ 2,000
54030 Radio Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
54040 Vehicle and Equipment Maintenance	\$ 104,301	\$ 78,154	\$ 137,753	\$ 133,579	\$ 100,000
55010 Rental of Equipment	\$ 140	\$ 125	\$ 250	\$ -	\$ 250
55030 Long Distance/Circuit Ch	\$ 87	\$ 85	\$ 100	\$ 65	\$ 100
55040 Electric	\$ 12,783	\$ 10,118	\$ 14,000	\$ 9,266	\$ 12,000
55080 Travel & Training	\$ 396	\$ 500	\$ 700	\$ 769	\$ 1,500
55090 Memberships/Subscriptions	\$ 241	\$ 129	\$ 550	\$ 259	\$ 300
55195 Cellular Phone Charges	\$ 1,160	\$ 1,237	\$ 1,400	\$ 1,630	\$ 1,400
55550 Waste Disposal Contract	\$ 689,585	\$ 682,132	\$ 780,000	\$ 697,610	\$ 760,000
55650 Yard Waste Contract	\$ 6,423	\$ 51,283	\$ 41,250	\$ 31,367	\$ 41,250
55660 Composting Contract	\$ -	\$ -	\$ -	\$ -	\$ -
57231 Trnsfr Stn Tipping Floor Reconstruct	\$ -	\$ -	\$ -	\$ -	\$ -
68020 Improvements	\$ -	\$ -	\$ 32,000	\$ 30,450	\$ -
69020 Cap. Mach/Tools/Equip	\$ -	\$ -	\$ 20,000	\$ 17,427	\$ -
90300 Vehicle & Equipment	\$ -	\$ 13,000	\$ -	\$ -	\$ -
Total Solid Waste Disposal	\$ 1,520,483	\$ 1,519,433	\$ 1,766,336	\$ 1,648,345	\$ 1,630,272

375 Residential Collection

51111 Salaries - Full Time	\$ 256,725	\$ 243,793	\$ 266,658	\$ 226,918	\$ 240,195
51121 Longevity	\$ 4,066	\$ 3,565	\$ 3,992	\$ 2,927	\$ 3,415
51130 Overtime	\$ 22,158	\$ 18,872	\$ 20,800	\$ 11,834	\$ 18,000
51201 TMRS Retirement	\$ 51,118	\$ 32,416	\$ 38,281	\$ 36,490	\$ 34,446
51202 Health Insurance	\$ 56,602	\$ 54,270	\$ 63,000	\$ 60,612	\$ 63,483
51203 Disability Insurance	\$ 841	\$ 751	\$ 787	\$ 678	\$ 757
51204 Workers Comp Insur	\$ 5,458	\$ 5,137	\$ 5,148	\$ 7,116	\$ 4,566
51205 Medicare Tax	\$ 3,965	\$ 3,975	\$ 3,925	\$ 3,449	\$ 3,480
51206 Unemployment Comp Insur	\$ 510	\$ 2,316	\$ 1,827	\$ 166	\$ 1,827
52010 Office Supplies	\$ 30	\$ 24	\$ 150	\$ 66	\$ 150
52030 Clothing	\$ 1,466	\$ 1,817	\$ 1,820	\$ 1,748	\$ 1,820
52031 Clothing - Safety Gear	\$ 929	\$ 994	\$ 1,050	\$ 1,099	\$ 1,050
52040 Fuel	\$ 99,970	\$ 95,813	\$ 116,000	\$ 95,051	\$ 116,000
52060 Cleaning Supplies	\$ 1,589	\$ 1,758	\$ 1,800	\$ 1,482	\$ 1,800

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
52120 Reproduction & Printing	\$ -	\$ -	\$ 200	\$ -	\$ 200
52130 Other Supplies	\$ 1,500	\$ 1,769	\$ 2,000	\$ 1,767	\$ 2,000
52200 Non Capital Equipment Purchases	\$ -	\$ -	\$ 93,600	\$ 3,124	\$ 3,600
52220 Commercial Containers	\$ 6,743	\$ -	\$ 10,000	\$ 7,474	\$ 10,000
53300 Driveway Repairs	\$ 1,000	\$ -	\$ 1,000	\$ 752	\$ 1,000
54030 Radio Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
54040 Vehicle and Equipment Maintenance	\$ 92,888	\$ 93,231	\$ 89,995	\$ 78,467	\$ 90,000
55080 Travel & Training	\$ 75	\$ -	\$ 595	\$ 595	\$ 590
69040 Motor Vehicles	\$ -	\$ -	\$ 270,000	\$ -	\$ -
Total Residential Collection	\$ 607,632	\$ 560,501	\$ 992,628	\$ 541,815	\$ 598,379

377 Recycling

51111 Salaries - Full Time	\$ 26,438	\$ 27,054	\$ 31,508	\$ 30,594	\$ 29,120
51121 Longevity	\$ 421	\$ 467	\$ 529	\$ 515	\$ 577
51130 Overtime	\$ 12	\$ -	\$ -	\$ -	\$ -
51201 TMRS Retirement	\$ 4,930	\$ 3,084	\$ 3,913	\$ 4,806	\$ 4,199
51202 Health Insurance	\$ 12,555	\$ 7,875	\$ 9,000	\$ 8,981	\$ 9,069
51203 Disability Insurance	\$ 87	\$ 90	\$ 95	\$ 92	\$ 93
51204 Workers Comp Insur	\$ 475	\$ 450	\$ 532	\$ 851	\$ 571
51205 Medicare Tax	\$ 330	\$ 331	\$ 402	\$ 391	\$ 431
51206 Unemployment Comp Insur	\$ 72	\$ 261	\$ 261	\$ 9	\$ 261
52010 Office Supplies	\$ 33	\$ -	\$ 50	\$ -	\$ 50
52030 Clothing	\$ 250	\$ 252	\$ 260	\$ 383	\$ 260
52031 Clothing - Safety Gear	\$ 3	\$ 130	\$ 150	\$ 79	\$ 150
52040 Fuel	\$ 2,657	\$ 5,151	\$ 6,000	\$ 3,137	\$ 6,000
52060 Cleaning Supplies	\$ 190	\$ 113	\$ 300	\$ 257	\$ 150
52120 Reproduction & Printing	\$ 549	\$ 1,279	\$ 3,058	\$ 778	\$ 1,500
52130 Other Supplies	\$ 60,448	\$ 1,011	\$ 1,000	\$ 923	\$ 1,000
52220 Commercial Containers	\$ -	\$ 64,090	\$ 85,000	\$ 68,880	\$ 36,000
54040 Vehicle and Equipment Maintenance	\$ 4,393	\$ 3,184	\$ 8,000	\$ 5,902	\$ 8,000
55040 Electric	\$ 1,294	\$ 1,573	\$ 1,800	\$ 1,227	\$ 1,800
55090 Memberships/Subscriptions	\$ 125	\$ 248	\$ 375	\$ 170	\$ 375
56030 Legal Advertising	\$ 3,699	\$ 3,074	\$ 3,000	\$ 2,489	\$ 3,000
57235 Curbside Recycling Pilot	\$ 47,532	\$ 6,019	\$ 8,000	\$ 1,976	\$ 2,500
57377 Bag Som Litter Project	\$ 733	\$ -	\$ 2,000	\$ -	\$ 1,000
57381 Rcycl Cntr Addtn FY 2011 - HGAC Gran	\$ 138,606	\$ -	\$ -	\$ -	\$ -
Total Recycling	\$ 305,831	\$ 125,736	\$ 165,233	\$ 132,439	\$ 106,106

302 Medical Insurance Fund

42602 Interest Income	\$ 14,789	\$ 21,716	\$ 12,000	\$ 18,618	\$ 12,000
43201 Miscellaneous Revenues	\$ 292	\$ 34,135	\$ -	\$ 228	\$ -
43401 Charge to General Fund	\$ 1,588,706	\$ 1,386,351	\$ 1,561,330	\$ 1,459,059	\$ 1,537,684
43402 Charge to Street SRF	\$ 208,700	\$ 183,462	\$ 218,955	\$ 204,613	\$ 220,027
43403 Charge to Water Fund	\$ 263,460	\$ 249,609	\$ 273,661	\$ 255,736	\$ 275,394
43404 Charge to Wstwtr Fund	\$ 244,957	\$ 243,995	\$ 228,241	\$ 213,291	\$ 229,314
43405 Charge to Solid Waste	\$ 188,937	\$ 204,546	\$ 191,739	\$ 179,180	\$ 192,964
43415 Charges-Police SRO Fund	\$ 52,232	\$ 50,603	\$ 55,035	\$ 51,430	\$ 55,404
43418 Charge to Arts Center Fund	\$ 8,739	\$ 10,047	\$ 9,210	\$ 8,607	\$ 9,256
43419 Charge to H/M Tax Tourism & Visitors C	\$ 18,940	\$ 21,591	\$ 18,300	\$ 17,101	\$ 18,410
43501 Transfer from General Fund	\$ 205,500	\$ 205,500	\$ 500	\$ 500	\$ 200,500
43503 Transfer from Water Fund	\$ 25,830	\$ 25,830	\$ 25,830	\$ 25,830	\$ 25,830
43504 Transfer from Wastewater Fund	\$ 23,850	\$ 23,850	\$ 23,850	\$ 23,850	\$ 23,850

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
43505 Transfer from Solid Waste Fund	\$ 20,940	\$ 20,940	\$ 20,940	\$ 20,940	\$ 20,940
43514 Transfer from Street SRF	\$ 21,720	\$ 21,720	\$ 21,720	\$ 21,720	\$ 21,720
43533 Transfer from Arts Center SRF	\$ 2,160	\$ 2,160	\$ 2,160	\$ 2,160	\$ 2,160
43632 Retiree - Paid by City	\$ 352,800	\$ 339,240	\$ 394,200	\$ 394,200	\$ 407,480
43633 Employee Health Contribution	\$ 568,898	\$ 584,652	\$ 434,000	\$ 491,601	\$ 466,553
43634 Retiree Health Contribution	\$ 73,025	\$ 80,098	\$ 79,000	\$ 90,661	\$ 84,922
43636 Retiree Hlth Paid by Retiree	\$ -	\$ 939	\$ -	\$ -	\$ -
Total	\$ 3,884,474	\$ 3,709,106	\$ 3,570,671	\$ 3,479,325	\$ 3,804,408

1302 Nondepartmental Medical Insurance Fund

52602 Wellness Program	\$ -	\$ 13,042	\$ 70,000	\$ 14,684	\$ 20,000
55070 Purchased Services/Contracts	\$ 16,007	\$ -	\$ 20,000	\$ 1,360	\$ 10,000
78980 Dental Claim Disbursements	\$ 133,779	\$ 139,565	\$ 135,000	\$ 149,109	\$ 153,000
78981 Premiums-Vision, EAP, Life, Post 65, &	\$ 258,475	\$ 249,609	\$ 260,000	\$ 252,206	\$ 262,000
78982 EPSI Admin Costs(Vision/Dental)	\$ -	\$ -	\$ -	\$ 57	\$ -
78983 Claims Disbursements - Medical	\$ 2,060,175	\$ 2,426,561	\$ 2,900,000	\$ 2,282,501	\$ 2,469,408
78984 Plan Admin Costs, Medical, Stop Loss, &	\$ 505,742	\$ 580,243	\$ 580,000	\$ 578,468	\$ 580,000
78985 PEB Trust Admin Costs	\$ 4,441	\$ 11,158	\$ 15,000	\$ 14,317	\$ 15,000
94402 Transfer to PEB Trust - Medical Fund	\$ 1,500,000	\$ 300,000	\$ 395,000	\$ 395,000	\$ 295,000
Total Nondepartmental Medical Insurance	\$ 4,478,619	\$ 3,720,178	\$ 4,375,000	\$ 3,687,701	\$ 3,804,408

306 Capital Equipment Fund

41913 Proceeds from Auction	\$ 70,402	\$ 30,950	\$ -	\$ -	\$ -
42602 Interest Income	\$ 4,646	\$ 30,470	\$ 7,000	\$ 2,065	\$ 7,500
42803 Insurance Refunds/Credits	\$ 150	\$ -	\$ -	\$ -	\$ -
42905 Contributions	\$ 9,875	\$ -	\$ -	\$ -	\$ -
43201 Miscellaneous Revenues	\$ 15,733	\$ 612	\$ 5,789	\$ 33,454	\$ -
43401 Charge to General Fund	\$ 147,248	\$ 172,161	\$ -	\$ -	\$ 219,470
43402 Charge to Street SRF	\$ 137,605	\$ 180,822	\$ -	\$ -	\$ 188,868
43403 Charge to Water Fund	\$ 73,298	\$ 73,598	\$ -	\$ -	\$ 80,376
43404 Charge to Wstwr Fund	\$ 81,554	\$ 80,126	\$ -	\$ -	\$ 93,859
43405 Charge to Solid Waste	\$ 403,833	\$ 481,208	\$ -	\$ -	\$ 462,454
43415 Charges-Police SRO Fund	\$ 17,679	\$ 21,429	\$ -	\$ -	\$ 20,214
43501 Transfer from General Fund	\$ -	\$ 156,890	\$ 108,846	\$ 70,375	\$ -
43503 Transfer from Water Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,000
43504 Transfer from Wastewater Fund	\$ 10,000	\$ 28,000	\$ -	\$ 29,883	\$ -
43505 Transfer from Solid Waste Fund	\$ -	\$ 129,263	\$ 16,245	\$ 269,410	\$ -
43520 Transfer from Police SRO	\$ 31,000	\$ -	\$ -	\$ 21,964	\$ -
43521 Transfer - Police Forfeiture	\$ -	\$ -	\$ -	\$ 26,186	\$ -
43530 Trnsfr from Computer Equip Rplc	\$ -	\$ -	\$ -	\$ 4,500	\$ -
Total	\$ 1,003,022	\$ 1,384,305	\$ 137,880	\$ 457,837	\$ 1,075,741

1306 Nondepartmental Capital Equipment Fund

88500 Gain/Loss on Disposal FixedAsset	\$ -	\$ -	\$ -	\$ 12,164	\$ -
91400 Depreciation Expense	\$ 1,057,038	\$ 1,348,822	\$ -	\$ -	\$ -
Total Nondepartmental Capital Equipment	\$ 1,057,038	\$ 1,348,822	\$ -	\$ 12,164	\$ -

3061 Debt Payments-Equip Replace Fund

82070 Lease Principal	\$ 194,528	\$ 409,397	\$ -	\$ -	\$ -
82080 Lease Interest	\$ 20,811	\$ -	\$ -	\$ -	\$ -
Total Debt Payments-Equip Replace Fund	\$ 215,339	\$ 409,398	\$ -	\$ -	\$ -

379 Fleet/Rolling Stock

69020 Cap. Mach/Tools/Equip	\$ 268,082	\$ 253,418	\$ 285,745	\$ 206,654	\$ 61,000
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	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
69040 Motor Vehicles	\$ 388,096	\$ 1,146,933	\$ 342,860	\$ 656,553	\$ 444,000
Total Fleet/Rolling Stock	\$ 656,178	\$ 1,400,351	\$ 628,605	\$ 863,207	\$ 505,000

309 Computer Equip. Replacement Fund

42602 Interest Income	\$ 39	\$ 135	\$ 50	\$ -	\$ 50
43401 Charge to General Fund	\$ 78,619	\$ 95,261	\$ 85,399	\$ 85,399	\$ 120,410
43402 Charge to Street SRF	\$ 12,515	\$ 7,491	\$ 19,889	\$ 19,889	\$ 10,143
43403 Charge to Water Fund	\$ 39,391	\$ 14,981	\$ 57,455	\$ 57,455	\$ 41,272
43404 Charge to Wstwr Fund	\$ 27,697	\$ 15,662	\$ 40,566	\$ 40,566	\$ 17,178
43405 Charge to Solid Waste	\$ 12,944	\$ 8,853	\$ 20,677	\$ 20,677	\$ 13,097
43418 Charge to Arts Center Fund	\$ 825	\$ -	\$ -	\$ -	\$ -
43501 Transfer from General Fund	\$ 17,580	\$ 52,922	\$ 23,600	\$ 37,850	\$ -
43522 Transfer from Library SRF	\$ -	\$ 10,342	\$ -	\$ -	\$ -
Total	\$ 189,610	\$ 205,647	\$ 247,636	\$ 261,836	\$ 202,150

1309 Nondepartmental Computer Equipment Replace

91230 Transfer to CIP Program	\$ 73,500	\$ 46,984	\$ -	\$ -	\$ -
91400 Depreciation Expense	\$ 191,329	\$ 185,903	\$ -	\$ -	\$ -
94306 Transfer - Equip Replace Fund	\$ -	\$ -	\$ -	\$ 4,500	\$ -
Total Nondepartmental Computer Equipme	\$ 264,829	\$ 232,887	\$ -	\$ 4,500	\$ -

655 IT Computer/Software Equipment

52200 Non Capital Equipment Purchases	\$ 77,126	\$ 32,427	\$ 42,483	\$ 42,477	\$ 67,400
69020 Cap. Mach/Tools/Equip	\$ 80,566	\$ 114,508	\$ 103,463	\$ 112,656	\$ 126,700
69025 Capital Purch - Software License	\$ 17,569	\$ 11,481	\$ 84,640	\$ 39,257	\$ 8,000
Total IT Computer/Software Equipment	\$ 175,261	\$ 158,416	\$ 230,586	\$ 194,390	\$ 202,100

402 PEB Trust - Medical Fund

42501 Unrealized Gains & Losses on Investme	\$ -	\$ 275,540	\$ -	\$ 286,626	\$ -
42602 Interest Income	\$ -	\$ 61,727	\$ -	\$ 17,780	\$ -
43529 Transfer from Medical ISF	\$ 1,500,000	\$ 300,000	\$ 395,000	\$ 395,000	\$ 295,000
Total	\$ 1,500,000	\$ 637,267	\$ 395,000	\$ 699,406	\$ 295,000

418 Library Endowment Fund

42602 Interest Income	\$ 511	\$ 958	\$ 1,000	\$ 424	\$ 1,500
Total	\$ 511	\$ 958	\$ 1,000	\$ 424	\$ 1,500

461 Oakwood Cemetery Endowment Fund

42602 Interest Income	\$ 4,726	\$ 11,257	\$ 9,000	\$ 2,870	\$ 5,000
42960 Contribs - Cemetery Assoc.	\$ 500	\$ -	\$ -	\$ -	\$ -
Total	\$ 5,226	\$ 11,257	\$ 9,000	\$ 2,870	\$ 5,000

1461 Nondepartmental Cemetary Endowment Fund

95101 Transfer to General Fund	\$ 3,550	\$ 2,000	\$ 9,000	\$ 9,000	\$ 5,000
Total Nondepartmental Cemetary Endowm	\$ 3,550	\$ 2,000	\$ 9,000	\$ 9,000	\$ 5,000

491 Employee Assistance Fund

42602 Interest Income	\$ 8	\$ 6	\$ -	\$ -	\$ -
42905 Contributions	\$ 1,158	\$ 1,565	\$ -	\$ 2,323	\$ -
Total	\$ 1,166	\$ 1,571	\$ -	\$ 2,323	\$ -

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
1491 Nondept - Employee Assist Fund					
56091 Employee Assist Disbursement	\$ 2,000	\$ 500	\$ -	\$ 2,500	\$ -
Total Nondept - Employee Assist Fund	\$ 2,000	\$ 500	\$ -	\$ 2,500	\$ -
492 Scholarship Fund					
42602 Interest Income	\$ 8	\$ 6	\$ -	\$ -	\$ -
42905 Contributions	\$ 4,150	\$ 4,869	\$ -	\$ 5,337	\$ -
Total	\$ 4,158	\$ 4,875	\$ -	\$ 5,337	\$ -
1492 Nondept. - Scholarship Fund					
56092 Scholarship Disbursement	\$ 3,202	\$ 1,169	\$ -	\$ 6,139	\$ -
Total Nondept. - Scholarship Fund	\$ 3,202	\$ 1,169	\$ -	\$ 6,139	\$ -
601 Court Security SRF					
41806 Court Security Fees	\$ 15,655	\$ 21,438	\$ 24,000	\$ 14,261	\$ 15,000
42602 Interest Income	\$ 12	\$ 9	\$ 20	\$ 58	\$ 30
Total	\$ 15,667	\$ 21,446	\$ 24,020	\$ 14,319	\$ 15,030
1601 Nondepartmental Court Security					
91240 Transfer to General Fund	\$ 14,235	\$ 13,695	\$ 13,593	\$ 13,593	\$ 14,525
Total Nondepartmental Court Security	\$ 14,235	\$ 13,695	\$ 13,593	\$ 13,593	\$ 14,525
432 Court Security Division					
51130 Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
52040 Fuel	\$ -	\$ -	\$ -	\$ -	\$ -
54040 Vehicle and Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Court Security Division	\$ -				
602 Court Technology SRF					
41807 Court Technology Fees	\$ 20,873	\$ 28,584	\$ 30,000	\$ 19,015	\$ 20,000
42602 Interest Income	\$ 175	\$ 194	\$ 175	\$ 759	\$ 300
43501 Transfer from General Fund	\$ 6,066	\$ -	\$ -	\$ -	\$ -
Total	\$ 27,114	\$ 28,778	\$ 30,175	\$ 19,774	\$ 20,300
1602 Nondepartmental Court Technology Fund					
52200 Non Capital Equipment Purchases	\$ -	\$ 9,888	\$ 10,000	\$ 157	\$ 10,000
69020 Cap. Mach/Tools/Equip	\$ 16,066	\$ -	\$ -	\$ -	\$ -
91230 Transfer to CIP Program	\$ 65,700	\$ -	\$ -	\$ -	\$ -
91240 Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Nondepartmental Court Technology Fund	\$ 81,766	\$ 9,888	\$ 10,000	\$ 157	\$ 10,000
603 Street SRF					
41301 Franchise - Electrical	\$ 1,439,154	\$ 1,411,687	\$ 1,440,000	\$ 1,236,432	\$ 1,400,000
41302 Franchise - Telephone	\$ 213,276	\$ 243,627	\$ 220,000	\$ 188,441	\$ 220,000
41303 Franchise - Gas	\$ 147,757	\$ 129,443	\$ 145,000	\$ 120,272	\$ 70,000
41304 Franchise - Telecable	\$ 294,847	\$ 283,127	\$ 290,000	\$ 215,409	\$ 290,000
41305 Water Fund - Use of Right of Way	\$ 361,928	\$ 404,919	\$ 554,827	\$ 555,046	\$ 543,742
41306 WW Fund - Use of Right of Way	\$ 288,644	\$ 290,045	\$ 294,388	\$ 294,388	\$ 294,346
41307 Solid Waste-Use of Right of Way	\$ 148,064	\$ 150,756	\$ 158,905	\$ 158,905	\$ 163,884
41915 Driveway & Culvert	\$ 5,682	\$ 20,011	\$ 2,500	\$ 8,125	\$ 2,500
41916 Use of City Equipment or Labor	\$ 72,414	\$ 88,274	\$ 90,000	\$ 59,713	\$ 70,000
42602 Interest Income	\$ 1,775	\$ 1,195	\$ 1,000	\$ 1,720	\$ 1,000

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
42915 Contributions - Customers	\$ 12,735	\$ -	\$ -	\$ -	\$ -
43201 Miscellaneous Revenues	\$ 246	\$ 8,819	\$ -	\$ 1,128	\$ -
43404 Charge to Wstwr Fund	\$ 326,845	\$ 314,025	\$ 336,607	\$ 336,607	\$ 327,635
Total	\$ 3,313,367	\$ 3,345,929	\$ 3,533,227	\$ 3,176,187	\$ 3,383,107

1603 Nondepartmental Street Fund

51140 Step/COLA Adjustment	\$ -	\$ -	\$ -	\$ -	\$ 35,750
55070 Purchased Services/Contracts	\$ 3,331	\$ -	\$ 16,410	\$ 16,410	\$ -
56012 Insurance - Fleet	\$ 15,848	\$ 14,738	\$ 13,842	\$ 13,842	\$ 15,058
56060 Retiree Health Insur Premiums	\$ 67,320	\$ 54,690	\$ 52,860	\$ 52,860	\$ 54,320
56120 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ 355,204
91230 Transfer to CIP Program	\$ 441,151	\$ -	\$ -	\$ -	\$ -
91240 Transfer to General Fund	\$ 7,150	\$ 8,870	\$ 6,370	\$ 6,370	\$ 5,607
93170 Admin Cost Reimburse - General	\$ 293,467	\$ 323,291	\$ 255,578	\$ 255,578	\$ 299,505
93388 Admin Costs Fleet	\$ 95,130	\$ 85,701	\$ 83,686	\$ 83,686	\$ 74,840
93640 Admin Costs IT Operations	\$ 79,914	\$ 97,034	\$ 66,928	\$ 66,928	\$ 73,259
93720 Admin Costs Plan/Develop	\$ 277,299	\$ 277,299	\$ 296,792	\$ 296,792	\$ 299,304
94302 Transfer Insurance Fund	\$ 21,720	\$ 21,720	\$ 21,720	\$ 21,720	\$ 21,720
94306 Transfer - Equip Replace Fund	\$ 137,605	\$ 180,822	\$ -	\$ -	\$ 188,868
94309 Transfer - Computer Replace Fd	\$ 12,515	\$ 7,491	\$ 19,889	\$ 19,889	\$ 10,143
Total Nondepartmental Street Fund	\$ 1,452,451	\$ 1,071,656	\$ 834,075	\$ 834,075	\$ 723,170

323 Streets

51111 Salaries - Full Time	\$ 618,964	\$ 622,123	\$ 651,158	\$ 607,160	\$ 643,291
51115 Seasonal	\$ 42,292	\$ 33,637	\$ 45,900	\$ 38,173	\$ 45,900
51121 Longevity	\$ 7,860	\$ 7,318	\$ 8,514	\$ 7,719	\$ 9,139
51130 Overtime	\$ 10,792	\$ 7,142	\$ 13,000	\$ 8,512	\$ 13,000
51200 ICMA Retirement Expense	\$ -	\$ 1,943	\$ 3,443	\$ 2,882	\$ -
51201 TMRS Retirement	\$ 121,501	\$ 72,971	\$ 92,873	\$ 100,343	\$ 92,254
51202 Health Insurance	\$ 147,517	\$ 148,288	\$ 171,000	\$ 163,630	\$ 172,311
51203 Disability Insurance	\$ 2,013	\$ 2,042	\$ 2,347	\$ 1,915	\$ 1,965
51204 Workers Comp Insur	\$ 15,696	\$ 14,355	\$ 15,828	\$ 15,770	\$ 15,591
51205 Medicare Tax	\$ 9,482	\$ 9,366	\$ 10,189	\$ 9,245	\$ 10,048
51206 Unemployment Comp Insur	\$ 2,388	\$ 5,920	\$ 6,525	\$ 238	\$ 6,525
52010 Office Supplies	\$ 310	\$ 56	\$ 400	\$ 28	\$ 300
52030 Clothing	\$ 5,183	\$ 4,273	\$ 6,400	\$ 4,089	\$ 7,075
52031 Clothing - Safety Gear	\$ 4,056	\$ 3,815	\$ 4,300	\$ 4,109	\$ 3,737
52040 Fuel	\$ 77,881	\$ 102,384	\$ 100,000	\$ 70,183	\$ 120,000
52050 Minor Tools/Instruments	\$ 2,721	\$ 2,761	\$ 2,500	\$ 2,319	\$ 2,500
52060 Cleaning Supplies	\$ 1,915	\$ 1,618	\$ 1,000	\$ 1,909	\$ 1,000
52070 Chemical Supplies	\$ 381	\$ 566	\$ 700	\$ 653	\$ 700
52100 Traffic Supplies	\$ 18,471	\$ 15,751	\$ 20,000	\$ 13,429	\$ 20,000
52130 Other Supplies	\$ 430	\$ 347	\$ 600	\$ 769	\$ 600
52200 Non Capital Equipment Purchases	\$ 4,150	\$ 2,834	\$ 10,726	\$ 8,233	\$ 13,660
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53050 Maint-Street/Curbs/Gutters	\$ 218,421	\$ 186,439	\$ 183,914	\$ 186,650	\$ 183,889
53051 Street Infrastructure Project	\$ 549,014	\$ 331,515	\$ 543,230	\$ 492,434	\$ 538,549
53053 Street Lighting	\$ 398	\$ 334	\$ 1,000	\$ 65	\$ 1,000
53160 Sidewalks Maintenance	\$ 119	\$ 2,494	\$ 5,000	\$ 175	\$ 5,000
53170 Street Sign Replacement	\$ 18,215	\$ 7,898	\$ 15,000	\$ 8,439	\$ 15,000
54020 Maint - Mach/Tools/Instruments	\$ 203	\$ 104	\$ 500	\$ 388	\$ 500
54030 Radio Maintenance	\$ 2	\$ -	\$ -	\$ -	\$ -
54040 Vehicle and Equipment Maintenance	\$ 68,662	\$ 96,805	\$ 70,000	\$ 56,617	\$ 90,000

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
55010 Rental of Equipment	\$ -	\$ -	\$ 300	\$ -	\$ 300
55030 Long Distance/Circuit Ch	\$ 30	\$ 5	\$ 30	\$ 10	\$ 30
55040 Electric	\$ 251,872	\$ 261,627	\$ 290,000	\$ 262,172	\$ 320,000
55080 Travel & Training	\$ 1,361	\$ 1,331	\$ 3,710	\$ 351	\$ 3,710
55090 Memberships/Subscriptions	\$ 80	\$ 383	\$ 354	\$ 248	\$ 260
55195 Cellular Phone Charges	\$ 2,517	\$ 2,201	\$ 2,470	\$ 2,665	\$ 2,468
57100 Street Light Installation	\$ 2,898	\$ 1,707	\$ 15,000	\$ 7,183	\$ 15,000
69020 Cap. Mach/Tools/Equip	\$ -	\$ 16,922	\$ -	\$ -	\$ -
90300 Vehicle & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Streets	\$ 2,207,795	\$ 1,969,277	\$ 2,297,911	\$ 2,078,708	\$ 2,355,302

382 Street Sweeping

51111 Salaries - Full Time	\$ 39,419	\$ 40,216	\$ 41,211	\$ 40,443	\$ 40,206
51121 Longevity	\$ 940	\$ 982	\$ 1,058	\$ 1,034	\$ 1,106
51130 Overtime	\$ 1,342	\$ 1,150	\$ 1,000	\$ 406	\$ 1,000
51201 TMRS Retirement	\$ 7,541	\$ 4,856	\$ 5,977	\$ 6,284	\$ 5,842
51202 Health Insurance	\$ 16,038	\$ 7,945	\$ 9,000	\$ 8,997	\$ 9,069
51203 Disability Insurance	\$ 132	\$ 137	\$ 145	\$ 126	\$ 129
51204 Workers Comp Insur	\$ 962	\$ 905	\$ 940	\$ 1,443	\$ 917
51205 Medicare Tax	\$ 545	\$ 547	\$ 613	\$ 539	\$ 599
51206 Unemployment Comp Insur	\$ 72	\$ 261	\$ 261	\$ 9	\$ 261
52030 Clothing	\$ 250	\$ 252	\$ 340	\$ 255	\$ 355
52031 Clothing - Safety Gear	\$ -	\$ -	\$ 100	\$ -	\$ 100
52040 Fuel	\$ 12,056	\$ 9,968	\$ 15,300	\$ 9,845	\$ 15,500
52060 Cleaning Supplies	\$ -	\$ -	\$ 25	\$ -	\$ 25
52200 Non Capital Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ -
54040 Vehicle and Equipment Maintenance	\$ 14,009	\$ 17,960	\$ 15,000	\$ 8,629	\$ 18,000
Total Street Sweeping	\$ 93,305	\$ 85,179	\$ 90,970	\$ 78,010	\$ 93,109

384 Drainage Maintenance

51111 Salaries - Full Time	\$ 123,670	\$ 129,463	\$ 138,604	\$ 123,381	\$ 119,600
51121 Longevity	\$ 1,673	\$ 2,016	\$ 2,357	\$ 1,409	\$ 1,154
51130 Overtime	\$ 1,951	\$ 2,165	\$ 3,000	\$ 1,261	\$ 3,000
51201 TMRS Retirement	\$ 24,346	\$ 15,285	\$ 19,103	\$ 18,840	\$ 17,075
51202 Health Insurance	\$ 31,412	\$ 31,885	\$ 36,000	\$ 32,232	\$ 36,276
51203 Disability Insurance	\$ 401	\$ 442	\$ 464	\$ 335	\$ 277
51204 Workers Comp Insur	\$ 2,869	\$ 2,167	\$ 3,027	\$ 2,474	\$ 2,727
51205 Medicare Tax	\$ 1,095	\$ 1,184	\$ 1,278	\$ 1,266	\$ 1,751
51206 Unemployment Comp Insur	\$ 423	\$ 1,044	\$ 1,044	\$ 36	\$ 1,044
52010 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
52030 Clothing	\$ 1,043	\$ 1,096	\$ 1,444	\$ 985	\$ 1,516
52031 Clothing - Safety Gear	\$ 214	\$ 36	\$ 500	\$ 279	\$ 676
52040 Fuel	\$ 12,855	\$ 12,926	\$ 18,000	\$ 8,343	\$ 15,000
52050 Minor Tools/Instruments	\$ 141	\$ 323	\$ 200	\$ 97	\$ 200
52060 Cleaning Supplies	\$ 86	\$ 66	\$ 100	\$ 41	\$ 100
52130 Other Supplies	\$ 10	\$ -	\$ 200	\$ 103	\$ 200
52200 Non Capital Equipment Purchases	\$ 350	\$ -	\$ 880	\$ 778	\$ 880
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53110 Drainage Maintenance	\$ 9,774	\$ 25,918	\$ 25,000	\$ 16,183	\$ 25,000
54020 Maint - Mach/Tools/Instruments	\$ -	\$ -	\$ 300	\$ -	\$ 300
54040 Vehicle and Equipment Maintenance	\$ 7,643	\$ 8,375	\$ 7,000	\$ 1,430	\$ 7,000
55040 Electric	\$ 830	\$ 788	\$ 950	\$ -	\$ -
55080 Travel & Training	\$ 200	\$ -	\$ 750	\$ -	\$ 750

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
55090 Memberships/Subscriptions	\$ 60	\$ -	\$ 60	\$ -	\$ -
Total Drainage Maintenance	\$ 221,047	\$ 235,179	\$ 260,261	\$ 209,473	\$ 234,526

609 Airport SRF

41911 Payments from Airport	\$ 313	\$ -	\$ -	\$ -	\$ -
41925 Lease of City Property	\$ 11,012	\$ 11,550	\$ 11,550	\$ 11,550	\$ 11,550
42602 Interest Income	\$ 72	\$ 19	\$ -	\$ -	\$ -
42801 Grants	\$ 41,548	\$ 195,846	\$ 30,380	\$ 8,345	\$ 30,000
43201 Miscellaneous Revenues	\$ 762	\$ -	\$ -	\$ -	\$ -
43501 Transfer from General Fund	\$ 11,647	\$ 110,708	\$ 331,880	\$ 331,880	\$ 32,746
43509 Transfer from CIP	\$ -	\$ -	\$ (8,830)	\$ -	\$ -
Total	\$ 65,353	\$ 318,123	\$ 364,980	\$ 351,775	\$ 74,296

395 RAMP Grant

53010 Building Maintenance	\$ -	\$ -	\$ 9,839	\$ -	\$ 5,000
53090 Special Maintenance Projects	\$ -	\$ 5,500	\$ 25,000	\$ 14,623	\$ 30,000
53120 Airport Grounds Maintenance	\$ -	\$ 3,799	\$ 25,000	\$ 2,517	\$ 25,000
55080 Travel & Training	\$ -	\$ -	\$ 921	\$ 921	\$ 1,200
Total RAMP Grant	\$ -	\$ 9,298	\$ 60,760	\$ 18,060	\$ 61,200

399 Airport SRF

51115 Seasonal	\$ 3,670	\$ 5,011	\$ 8,379	\$ 8,270	\$ 7,650
51130 Overtime	\$ 17	\$ -	\$ -	\$ 113	\$ -
51200 ICMA Retirement Expense	\$ -	\$ 376	\$ 574	\$ 624	\$ -
51204 Workers Comp Insur	\$ 127	\$ 152	\$ 174	\$ 288	\$ 174
51205 Medicare Tax	\$ 53	\$ 73	\$ 111	\$ 122	\$ 111
51206 Unemployment Comp Insur	\$ 45	\$ 145	\$ 261	\$ 82	\$ 261
52031 Clothing - Safety Gear	\$ -	\$ -	\$ 100	\$ -	\$ 100
52050 Minor Tools/Instruments	\$ -	\$ -	\$ 100	\$ -	\$ 100
52070 Chemical Supplies	\$ -	\$ -	\$ 150	\$ -	\$ 150
52130 Other Supplies	\$ -	\$ -	\$ 50	\$ 31	\$ 50
53010 Building Maintenance	\$ -	\$ -	\$ 271	\$ -	\$ 1,000
53090 Special Maintenance Projects	\$ 9,500	\$ 43,268	\$ 500	\$ -	\$ 500
53120 Airport Grounds Maintenance	\$ 2,963	\$ -	\$ 2,000	\$ -	\$ 2,000
55077 Grant Match - Airport	\$ 49,957	\$ 64,450	\$ 297,556	\$ 297,556	\$ -
91230 Transfer to CIP Program	\$ -	\$ 39,026	\$ -	\$ -	\$ -
Total Airport SRF	\$ 66,333	\$ 152,500	\$ 310,226	\$ 307,085	\$ 12,096

610 Library SRF

41906 Friends of the Library	\$ 1,248	\$ 4	\$ 800	\$ 2	\$ -
42602 Interest Income	\$ 138	\$ 104	\$ 150	\$ 58	\$ 100
42801 Grants	\$ 1,000	\$ -	\$ -	\$ -	\$ -
42905 Contributions	\$ 1,722	\$ 1,849	\$ 2,600	\$ 1,630	\$ 1,000
42910 Contributions - Library Dons.	\$ 2,616	\$ 5,555	\$ 3,000	\$ 7,431	\$ 5,000
42911 Contributions - Library Memorial	\$ 870	\$ 942	\$ 700	\$ 573	\$ 700
42912 Contributions - Book Replacement	\$ 1,050	\$ 1,626	\$ 1,000	\$ 2,107	\$ 1,000
Total	\$ 8,643	\$ 10,080	\$ 8,250	\$ 11,800	\$ 7,800

1610 Nondepartmental Library SRF

95611 Transfer to Library Grants SRF	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Total Nondepartmental Library SRF	\$ 2,000	\$ -	\$ -	\$ -	\$ -

440 Library SRF

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
54110 Book Replacement	\$ 1,271	\$ 3,404	\$ 2,700	\$ 2,037	\$ 2,700
55070 Purchased Services/Contracts	\$ -	\$ -	\$ -	\$ -	\$ -
57037 Purchases - Special Monies	\$ 3,055	\$ 5,430	\$ 5,000	\$ 4,709	\$ 7,500
57038 Purchs - RIF & TX Reading Club	\$ 1,382	\$ 1,325	\$ 2,600	\$ 1,149	\$ 1,500
57647 Literacy Project	\$ -	\$ -	\$ -	\$ -	\$ -
Total Library SRF	\$ 5,708	\$ 10,159	\$ 10,300	\$ 7,896	\$ 11,700

6101 Library Grants SRF

42801 Grants	\$ 25,198	\$ 79,622	\$ -	\$ -	\$ -
42905 Contributions	\$ -	\$ 20,000	\$ -	\$ -	\$ -
43501 Transfer from General Fund	\$ 7,703	\$ -	\$ -	\$ -	\$ -
43522 Transfer from Library SRF	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Total	\$ 34,901	\$ 99,622	\$ -	\$ -	\$ -

61001 Library Grants

52200 Non Capital Equipment Purchases	\$ 11,367	\$ 89,280	\$ -	\$ -	\$ -
55070 Purchased Services/Contracts	\$ 4,390	\$ -	\$ -	\$ -	\$ -
69020 Cap. Mach/Tools/Equip	\$ 13,791	\$ -	\$ -	\$ -	\$ -
94309 Transfer - Computer Replace Fd	\$ -	\$ 10,342	\$ -	\$ -	\$ -
Total Library Grants	\$ 29,548	\$ 99,622	\$ -	\$ -	\$ -

611 Police Seizure & Forfeiture SRF

41913 Proceeds from Auction	\$ 8,131	\$ -	\$ -	\$ 16,140	\$ -
41922 Forfeiture/Restitution	\$ 14,433	\$ 3,768	\$ 10,000	\$ 847	\$ -
42602 Interest Income	\$ 2,766	\$ 2,852	\$ 2,000	\$ 2,474	\$ 1,000
Total	\$ 25,330	\$ 6,620	\$ 12,000	\$ 19,461	\$ 1,000

554 Police Forfeiture SRF

52400 K-9 Program	\$ -	\$ -	\$ 5,000	\$ 187	\$ -
55015 Lease of Vehicles	\$ 7,680	\$ 3,840	\$ 5,760	\$ 4,800	\$ 5,760
56040 Other	\$ -	\$ -	\$ 48,814	\$ 3,623	\$ 40,000
69040 Motor Vehicles	\$ -	\$ -	\$ 26,186	\$ -	\$ -
94306 Transfer - Equip Replace Fund	\$ -	\$ 14,662	\$ -	\$ 26,186	\$ -
Total Police Forfeiture SRF	\$ 7,680	\$ 18,502	\$ 85,760	\$ 34,796	\$ 45,760

612 PD School Resource Officer SRF

42209 HISD Payments - School Officers	\$ 380,164	\$ 380,164	\$ 384,765	\$ 384,765	\$ 384,765
42602 Interest Income	\$ 44	\$ 76	\$ 45	\$ 33	\$ 50
43204 HISD Vehicle Lease Pmt	\$ -	\$ -	\$ 21,964	\$ 21,964	\$ 21,964
43501 Transfer from General Fund	\$ 102,450	\$ 94,775	\$ 101,682	\$ 101,682	\$ 101,710
Total	\$ 482,658	\$ 475,015	\$ 508,456	\$ 508,444	\$ 508,489

1612 Nondept. PD School Res Offcr SRF

51140 Step/COLA Adjustment	\$ -	\$ -	\$ -	\$ -	\$ 13,400
56120 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ 7,800
Total Nondept. PD School Res Offcr SRF	\$ -	\$ -	\$ -	\$ -	\$ 21,200

555 School Resource Officers

51111 Salaries - Full Time	\$ 262,521	\$ 276,198	\$ 313,207	\$ 301,924	\$ 309,462
51121 Longevity	\$ 2,247	\$ 2,511	\$ 2,982	\$ 2,992	\$ 3,463
51123 Incentive Pay	\$ 3,199	\$ 3,713	\$ 3,600	\$ 5,611	\$ 5,700
51126 License Pay	\$ 4,266	\$ 4,275	\$ 4,500	\$ 5,185	\$ 5,400
51130 Overtime	\$ 8,284	\$ 8,508	\$ 12,100	\$ 10,286	\$ 12,100

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
51140 Step/COLA Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
51201 TMRS Retirement	\$ 59,124	\$ 33,966	\$ 43,398	\$ 50,570	\$ 45,817
51202 Health Insurance	\$ 57,933	\$ 46,699	\$ 54,000	\$ 58,281	\$ 54,414
51203 Disability Insurance	\$ 876	\$ 932	\$ 1,035	\$ 953	\$ 990
51204 Workers Comp Insur	\$ 2,389	\$ 2,376	\$ 2,426	\$ 2,836	\$ 2,538
51205 Medicare Tax	\$ 3,896	\$ 4,118	\$ 4,451	\$ 4,571	\$ 4,698
51206 Unemployment Comp Insur	\$ 432	\$ 1,566	\$ 1,566	\$ 54	\$ 1,566
52010 Office Supplies	\$ 634	\$ 488	\$ (2,066)	\$ 460	\$ 500
52030 Clothing	\$ 81	\$ 508	\$ 2,000	\$ 1,694	\$ 2,000
52040 Fuel	\$ 12,788	\$ 14,902	\$ 16,000	\$ 15,431	\$ 17,500
52050 Minor Tools/Instruments	\$ 2,053	\$ 984	\$ 2,000	\$ 1,208	\$ 2,000
52080 Educational	\$ 738	\$ 200	\$ 250	\$ 196	\$ 250
52130 Other Supplies	\$ 624	\$ -	\$ 250	\$ 186	\$ 250
52200 Non Capital Equipment Purchases	\$ -	\$ 14,555	\$ 5,750	\$ 5,008	\$ 5,750
54020 Maint - Mach/Tools/Instruments	\$ 4	\$ 334	\$ 700	\$ 929	\$ 700
54040 Vehicle and Equipment Maintenance	\$ 2,707	\$ 3,222	\$ 1,950	\$ 1,721	\$ 2,500
55030 Long Distance/Circuit Ch	\$ -	\$ -	\$ -	\$ -	\$ -
55080 Travel & Training	\$ 5,695	\$ 5,094	\$ 6,503	\$ 6,555	\$ 8,460
55090 Memberships/Subscriptions	\$ 160	\$ -	\$ -	\$ -	\$ 480
55195 Cellular Phone Charges	\$ 1,690	\$ 1,573	\$ 1,620	\$ 1,568	\$ 1,800
69040 Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
90300 Vehicle & Equipment	\$ 31,000	\$ -	\$ -	\$ -	\$ -
94306 Transfer - Equip Replace Fund	\$ 17,679	\$ 21,429	\$ 37,948	\$ 37,948	\$ 20,214
Total School Resource Officers	\$ 481,020	\$ 448,148	\$ 516,170	\$ 516,167	\$ 508,552

613 PD Fed Equitable Sharing Fds SRF

43211 Federal Equitable Sharing Revenue	\$ -	\$ -	\$ -	\$ 6,555	\$ -
43528 Transfer from Police Grants SRF	\$ -	\$ -	\$ -	\$ 5,128	\$ -
Total	\$ -	\$ -	\$ -	\$ 11,683	\$ -

614 Police Grants SRF

42602 Interest Income	\$ 75	\$ 102	\$ 75	\$ 54	\$ 50
42801 Grants	\$ 166,188	\$ 26,809	\$ 85,607	\$ 68,572	\$ 65,000
42905 Contributions	\$ -	\$ 18,978	\$ 2,000	\$ 100	\$ -
43521 Transfer - Police Forfeiture	\$ -	\$ 5,118	\$ -	\$ -	\$ -
Total	\$ 166,262	\$ 51,006	\$ 87,682	\$ 68,726	\$ 65,050

559 Police Grants

52400 K-9 Program	\$ -	\$ 15,781	\$ 159	\$ 158	\$ -
55080 Travel & Training	\$ 1,149	\$ -	\$ -	\$ -	\$ -
57472 JAG ICVS Purchases	\$ 9,034	\$ -	\$ -	\$ -	\$ -
57475 Grant Expenses	\$ 156,445	\$ 40,424	\$ 85,448	\$ 84,462	\$ 65,000
95613 Transfer to PD Federal Equitable Sharin	\$ -	\$ -	\$ -	\$ 5,128	\$ -
Total Police Grants	\$ 166,628	\$ 56,205	\$ 85,607	\$ 89,748	\$ 65,000

615 Library Children's Programs SRF

42602 Interest Income	\$ 32	\$ 10	\$ 30	\$ -	\$ 20
Total	\$ 32	\$ 10	\$ 30	\$ -	\$ 20

1615 Nondepartmental Library Children's Programs

55012 Rental of Buildings	\$ 450	\$ -	\$ -	\$ -	\$ -
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	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
55070 Purchased Services/Contracts	\$ 780	\$ 900	\$ -	\$ -	\$ 800
Total Nondepartmental Library Children's F	\$ 1,230	\$ 900	\$ -	\$ -	\$ 800

616 Library Donations SRF

42602 Interest Income	\$ 69	\$ 163	\$ -	\$ -	\$ -
42905 Contributions	\$ 101,639	\$ 97,593	\$ 30,936	\$ 32,158	\$ 27,000
Total	\$ 101,708	\$ 97,756	\$ 30,936	\$ 32,158	\$ 27,000

1616 Nondep Library Donations Fund

52130 Other Supplies	\$ -	\$ 1,079	\$ 4,436	\$ -	\$ -
52200 Non Capital Equipment Purchases	\$ -	\$ 143,896	\$ 5,000	\$ 5,157	\$ 5,000
69020 Cap. Mach/Tools/Equip	\$ -	\$ 56,139	\$ 21,500	\$ 21,417	\$ 22,000
Total Nondep Library Donations Fund	\$ -	\$ 201,114	\$ 30,936	\$ 26,574	\$ 27,000

618 Arts Center SRF

41401 H/M Tax - Art	\$ 78,461	\$ 81,549	\$ 78,000	\$ 109,768	\$ 87,500
41910 Program Fees	\$ 8,427	\$ 12,457	\$ 15,000	\$ 6,675	\$ 10,000
41917 Building/Park Rentals	\$ 235	\$ 805	\$ 600	\$ 1,020	\$ 800
42602 Interest Income	\$ 98	\$ 105	\$ 100	\$ 12	\$ 100
42801 Grants	\$ -	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000
42905 Contributions	\$ 5,320	\$ 2,576	\$ 20,940	\$ 18,099	\$ 10,000
43201 Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
43501 Transfer from General Fund	\$ 61,478	\$ 73,121	\$ 52,123	\$ 52,123	\$ 108,776
Total	\$ 154,018	\$ 185,613	\$ 176,763	\$ 197,697	\$ 227,176

1618 Nondep Wynne Home Operations SRF

51140 Step/COLA Adjustment	\$ -	\$ -	\$ -	\$ -	\$ 10,248
56120 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ 1,700
94302 Transfer Insurance Fund	\$ 2,160	\$ 2,160	\$ 2,160	\$ 2,160	\$ 2,160
94309 Transfer - Computer Replace Fd	\$ 825	\$ -	\$ -	\$ -	\$ -
Total Nondep Wynne Home Operations SR	\$ 2,985	\$ 2,160	\$ 2,160	\$ 2,160	\$ 14,108

840 Arts Center

51111 Salaries - Full Time	\$ 57,308	\$ 58,459	\$ 60,514	\$ 58,684	\$ 58,459
51118 Salaries - Part Time	\$ -	\$ 3,366	\$ -	\$ 1,224	\$ 35,321
51121 Longevity	\$ 1,705	\$ 1,746	\$ 1,828	\$ 1,801	\$ 1,876
51130 Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
51200 ICMA Retirement Expense	\$ -	\$ 252	\$ -	\$ 87	\$ -
51201 TMRS Retirement	\$ 11,028	\$ 6,892	\$ 8,732	\$ 9,510	\$ 8,531
51202 Health Insurance	\$ 12,588	\$ 7,236	\$ 9,000	\$ 9,006	\$ 9,069
51203 Disability Insurance	\$ 191	\$ 200	\$ 210	\$ 183	\$ 187
51204 Workers Comp Insur	\$ 51	\$ 48	\$ 59	\$ 80	\$ 58
51205 Medicare Tax	\$ -	\$ 49	\$ -	\$ 18	\$ 875
51206 Unemployment Comp Insur	\$ 72	\$ 359	\$ 261	\$ 10	\$ 261
52010 Office Supplies	\$ 842	\$ 987	\$ 1,750	\$ 1,907	\$ 1,750
52020 Postage	\$ -	\$ 242	\$ -	\$ 28	\$ -
52080 Educational	\$ 11	\$ -	\$ -	\$ 602	\$ -
52120 Reproduction & Printing	\$ 2,740	\$ 3,989	\$ 3,675	\$ 3,080	\$ 3,675
52130 Other Supplies	\$ 1,228	\$ 1,305	\$ 1,743	\$ 641	\$ 1,743
52200 Non Capital Equipment Purchases	\$ 1,866	\$ 1,581	\$ 1,700	\$ 1,542	\$ 1,200
52600 Employee Recognition	\$ -	\$ -	\$ -	\$ -	\$ 600
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53010 Building Maintenance	\$ -	\$ 4,143	\$ 5,453	\$ 5,231	\$ -

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
54410 Maintenance of Art Pieces	\$ 1,489	\$ 1,600	\$ 1,680	\$ 329	\$ 1,680
55030 Long Distance/Circuit Ch	\$ 82	\$ 133	\$ 120	\$ 107	\$ 120
55040 Electric	\$ 7,268	\$ 13,188	\$ 13,000	\$ 10,247	\$ 15,000
55070 Purchased Services/Contracts	\$ 19,720	\$ 22,279	\$ 21,746	\$ 17,940	\$ 10,416
55080 Travel & Training	\$ 989	\$ 1,030	\$ 1,550	\$ 630	\$ 1,550
55090 Memberships/Subscriptions	\$ 488	\$ 559	\$ 620	\$ 259	\$ 620
56010 Liab/Comp Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
57108 Educational	\$ 7,891	\$ 7,772	\$ 5,000	\$ 5,129	\$ 5,000
57110 Historical Markers	\$ 1,600	\$ -	\$ -	\$ -	\$ 1,700
57909 Exhibits	\$ 4,568	\$ 4,024	\$ 4,000	\$ 3,962	\$ 4,000
57910 Performances	\$ 1,053	\$ 2,624	\$ 4,000	\$ 2,238	\$ 4,000
57911 Latin Festival	\$ -	\$ 20,002	\$ 20,000	\$ 20,000	\$ 15,000
78040 Arts Commission Contract	\$ 23,498	\$ 29,466	\$ 21,800	\$ 21,638	\$ 40,000
Total Arts Center	\$ 158,278	\$ 193,531	\$ 188,441	\$ 176,115	\$ 222,691

620 HOME & NSP Grants SRF

42602 Interest Income	\$ 17	\$ -	\$ -	\$ -	\$ -
42801 Grants	\$ 483,153	\$ 899,557	\$ 732,934	\$ 1,107,826	\$ 564,000
43501 Transfer from General Fund	\$ -	\$ -	\$ 5,000	\$ -	\$ -
Total	\$ 483,170	\$ 899,557	\$ 737,934	\$ 1,107,826	\$ 564,000

1620 HOME Grant

55070 Purchased Services/Contracts	\$ 390	\$ -	\$ -	\$ -	\$ -
55780 Grant Admin - Contracted	\$ 992	\$ -	\$ -	\$ -	\$ -
55969 HOME Grnt Exps-209 Ave M	\$ 67,631	\$ 10,724	\$ -	\$ -	\$ -
55970 HOME Grnt Exps-2912 Angier Rd	\$ 71,860	\$ 14,721	\$ -	\$ -	\$ -
55971 HOME Grnt Exps-206 Gospel Hill	\$ 63,416	\$ 10,719	\$ -	\$ -	\$ -
55972 HOME Grnt Exps - 400 Avenue H	\$ 73,202	\$ 14,333	\$ -	\$ -	\$ -
55973 HOME Grnt Exps - 521 Joshua St	\$ 65,249	\$ 10,721	\$ -	\$ -	\$ -
55974 HOME Grnt Exps - 1648 Holly Dr	\$ 78,544	\$ 14,322	\$ -	\$ -	\$ -
Total HOME Grant	\$ 421,284	\$ 75,540	\$ -	\$ -	\$ -

1621 NSP Grant

55070 Purchased Services/Contracts	\$ 1,706	\$ 750	\$ -	\$ 1,174	\$ -
55961 NSP Grnt Exps-307 9th St	\$ 4,281	\$ -	\$ -	\$ -	\$ -
55963 NSP Grnt Exps-2001 Normal Park Dr	\$ 1,413	\$ 393	\$ 35,480	\$ 26,690	\$ -
55965 NSP Grnt Exps-500 2nd St	\$ 27,018	\$ 85,667	\$ 14,982	\$ 5,702	\$ -
55967 NSP Grnt Exps-907 Ave P	\$ 565	\$ 79,821	\$ 24,943	\$ 15,876	\$ -
55975 NSP Grnt Exps-115 Ave D	\$ 7,287	\$ 61,721	\$ 22,846	\$ 13,725	\$ -
55976 NSP Grnt Exps-117 Ave D	\$ 7,287	\$ 96,311	\$ 23,104	\$ 14,292	\$ -
55977 NSP Grnt Exps-119 Ave D	\$ 7,287	\$ 80,366	\$ 23,091	\$ 14,217	\$ -
55978 NSP Grnt Exps-121 Ave D	\$ 8,449	\$ 87,565	\$ 15,312	\$ 6,507	\$ -
55979 NSP Grnt Exps-123 Ave D	\$ 7,287	\$ 85,045	\$ 15,006	\$ 6,245	\$ -
55980 NSP Grnt Exps - 293 Watkins St.	\$ 1,417	\$ 40,069	\$ 64,712	\$ 55,858	\$ -
55981 NSP Grnt Exps - 921 Avenue H	\$ 53,383	\$ 11,324	\$ 11,943	\$ 2,727	\$ -
55982 NSP Grnt Exps - 2208 Easley Circle	\$ 1,112	\$ 90,571	\$ 30,178	\$ 21,210	\$ -
55983 NSP Grnt Exps - 88 Bernice Dr.	\$ -	\$ 85,193	\$ 31,034	\$ 21,762	\$ -
55984 NSP Grnt Exps - 1012 Thomason	\$ -	\$ 7,610	\$ -	\$ 340	\$ -
93170 Admin Cost Reimburse - General	\$ 8,412	\$ 3,932	\$ -	\$ 12,868	\$ -
Total NSP Grant	\$ 82,869	\$ 816,339	\$ 312,631	\$ 193,455	\$ -

1622 HOME Reservation Grant

55071 Purchased Services	\$ -	\$ 1,397	\$ -	\$ 662	\$ 564,000
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	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
55985 HOME Rsrvtn - 1016 Elm Ave	\$ -	\$ 1,101	\$ 87,396	\$ 81,222	\$ -
55986 HOME Rsrvtn - 1807 Long Point Rd	\$ -	\$ 668	\$ 86,963	\$ 80,013	\$ -
55987 HOME Rsrvtn - 303 Sowell Dr	\$ -	\$ 924	\$ 86,456	\$ 80,994	\$ -
55989 HOME Rsrvtn - 405 Mary Ln	\$ -	\$ 924	\$ 87,396	\$ 80,122	\$ -
55990 HOME Rsrvtn - 425 7th St	\$ -	\$ 1,634	\$ -	\$ -	\$ -
55991 HOME Rsrvtn - 1301 Rhodes Dr	\$ -	\$ 1,031	\$ 89,723	\$ 82,412	\$ -
55992 HOME Rsrvtn - 821 Birmingham St	\$ -	\$ -	\$ -	\$ 1,186	\$ -
55993 HOME Rsrvtn - 221 Blalock St.	\$ -	\$ -	\$ -	\$ 1,004	\$ -
55994 HOME Rsrvtn - 511 Smith Hill Rd	\$ -	\$ -	\$ -	\$ 1,186	\$ -
Total HOME Reservation Grant	\$ -	\$ 7,679	\$ 437,934	\$ 408,800	\$ 564,000

625 Huntsville Beautification/KHB

42602 Interest Income	\$ 57	\$ 36	\$ 60	\$ 19	\$ 50
42905 Contributions	\$ 1,390	\$ 2,122	\$ 2,500	\$ 3,847	\$ 2,500
Total	\$ 1,448	\$ 2,158	\$ 2,560	\$ 3,866	\$ 2,550

1625 Nondept.-Huntsvll Beautification

52090 Botanical/Agricultural	\$ -	\$ -	\$ -	\$ -	\$ -
52130 Other Supplies	\$ -	\$ -	\$ 2,500	\$ 2,579	\$ 2,500
Total Nondept.-Huntsvll Beautification	\$ -	\$ -	\$ 2,500	\$ 2,579	\$ 2,500

630 TIRZ #1 Fund

41101 Current Property Taxes	\$ 57,830	\$ 83,588	\$ -	\$ 58,035	\$ 58,000
41104 County - Property Tax Participation	\$ -	\$ -	\$ -	\$ 43,178	\$ 43,000
42602 Interest Income	\$ 350	\$ 3,636	\$ -	\$ 19	\$ -
43201 Miscellaneous Revenues	\$ 49,576	\$ -	\$ -	\$ -	\$ -
Total	\$ 107,756	\$ 87,225	\$ -	\$ 101,233	\$ 101,000

1630 Nondepartmental - TIRZ #1

55070 Purchased Services/Contracts	\$ -	\$ 157,334	\$ 5,000	\$ 650	\$ -
95101 Transfer to General Fund	\$ -	\$ 121,972	\$ -	\$ -	\$ -
Total Nondepartmental - TIRZ #1	\$ -	\$ 279,306	\$ 5,000	\$ 650	\$ -

631 Tornado Shelter/ B & G Club

42801 Grants	\$ -	\$ 23,973	\$ 129,362	\$ 43,908	\$ 1,240,000
42905 Contributions	\$ -	\$ 7,286	\$ 43,121	\$ 15,175	\$ 700,000
Total	\$ -	\$ 31,259	\$ 172,483	\$ 59,083	\$ 1,940,000

1631 Tornado Shelter

55070 Purchased Services/Contracts	\$ -	\$ 31,259	\$ 172,483	\$ 59,249	\$ 1,931,455
Total Tornado Shelter	\$ -	\$ 31,259	\$ 172,483	\$ 59,249	\$ 1,931,455

663 H/M Tax- Tourism & Visitors Cntr

41402 H/M Tax - Tourism	\$ 236,072	\$ 244,649	\$ 230,000	\$ 329,307	\$ 247,917
41403 H/M Tax - Visitors Center	\$ 234,692	\$ 244,649	\$ 230,000	\$ 329,305	\$ 247,917
41913 Proceeds from Auction	\$ 48	\$ -	\$ -	\$ -	\$ -
41918 Revenue - Visitors Center	\$ 938	\$ -	\$ -	\$ -	\$ -
42602 Interest Income	\$ 1,547	\$ 4,559	\$ 1,500	\$ 6,533	\$ 1,000
42905 Contributions	\$ -	\$ -	\$ -	\$ 1,000	\$ -
43201 Miscellaneous Revenues	\$ -	\$ 351,119	\$ -	\$ -	\$ -
Total	\$ 473,296	\$ 844,976	\$ 461,500	\$ 666,144	\$ 496,834

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
1663 Nondept-Tourism & Visitors Cntr					
51140 Step/COLA Adjustment	\$ -	\$ -	\$ -	\$ -	\$ 5,825
56120 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ 3,300
95101 Transfer to General Fund	\$ 14,173	\$ 15,025	\$ 29,153	\$ 29,153	\$ -
Total Nondept-Tourism & Visitors Cntr	\$ 14,173	\$ 15,025	\$ 29,153	\$ 29,153	\$ 9,125
881 Tourism					
51111 Salaries - Full Time	\$ 50,743	\$ 52,758	\$ 53,057	\$ 52,957	\$ 97,263
51115 Seasonal	\$ 280	\$ -	\$ -	\$ -	\$ -
51118 Salaries - Part Time	\$ 293	\$ 7,781	\$ 11,440	\$ 11,352	\$ 12,480
51121 Longevity	\$ 50	\$ 96	\$ 192	\$ 145	\$ 241
51200 ICMA Retirement Expense	\$ -	\$ 510	\$ 858	\$ 885	\$ -
51201 TMRS Retirement	\$ 9,594	\$ 6,077	\$ 7,529	\$ 8,158	\$ 7,353
51202 Health Insurance	\$ 8,795	\$ 7,901	\$ 9,000	\$ 9,004	\$ 9,069
51203 Disability Insurance	\$ 169	\$ 177	\$ 186	\$ 162	\$ 166
51204 Workers Comp Insur	\$ 38	\$ 46	\$ 64	\$ 84	\$ 64
51205 Medicare Tax	\$ 686	\$ 815	\$ 938	\$ 885	\$ 935
51206 Unemployment Comp Insur	\$ 72	\$ 429	\$ 522	\$ 91	\$ 522
52010 Office Supplies	\$ 1,349	\$ 1,940	\$ 2,000	\$ 2,471	\$ 2,000
52020 Postage	\$ 1,665	\$ 515	\$ 1,700	\$ 829	\$ 1,700
52120 Reproduction & Printing	\$ -	\$ 1,435	\$ 5,000	\$ 4,080	\$ 20,000
52131 Printed Material/Brochures	\$ -	\$ 5,210	\$ 20,000	\$ 16,056	\$ 5,000
52200 Non Capital Equipment Purchases	\$ 920	\$ 7,451	\$ -	\$ -	\$ 600
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55030 Long Distance/Circuit Ch	\$ -	\$ -	\$ -	\$ 133	\$ 160
55034 Communication & Data Services	\$ 2,075	\$ 1,803	\$ 2,000	\$ 2,029	\$ 2,500
55051 Gas Heating	\$ 56	\$ 106	\$ 150	\$ 149	\$ 200
55060 Attorney Fees/Court Costs	\$ 202,288	\$ 9,939	\$ -	\$ 195	\$ -
55070 Purchased Services/Contracts	\$ 6,659	\$ 52,729	\$ 9,000	\$ 7,091	\$ 15,000
55080 Travel & Training	\$ 4,663	\$ 7,805	\$ 8,000	\$ 9,402	\$ 10,100
55090 Memberships/Subscriptions	\$ 1,899	\$ 3,130	\$ 2,500	\$ 1,828	\$ 2,500
55195 Cellular Phone Charges	\$ 1,099	\$ 639	\$ 685	\$ 815	\$ 1,200
55562 Copier Contracts	\$ -	\$ 319	\$ 300	\$ 191	\$ 1,200
55800 Promotion & Marketing	\$ 14,156	\$ 5,212	\$ 5,950	\$ 2,793	\$ 5,950
56031 Advertising	\$ 89,500	\$ 59,824	\$ 57,000	\$ 40,610	\$ 57,600
56100 Tourism Promotion	\$ 4,168	\$ 3,671	\$ 5,500	\$ 6,678	\$ 5,500
56110 Event Funding	\$ 69,500	\$ 51,055	\$ 62,000	\$ 56,537	\$ 62,000
78040 Arts Commission Contract	\$ 11,100	\$ 7,500	\$ 9,000	\$ 7,500	\$ 9,000
Total Tourism	\$ 481,817	\$ 296,871	\$ 274,571	\$ 243,109	\$ 330,303
882 Visitors Center					
51111 Salaries - Full Time	\$ 27,241	\$ 32,139	\$ 32,769	\$ 33,724	\$ 33,166
51115 Seasonal	\$ 9,247	\$ -	\$ -	\$ -	\$ -
51118 Salaries - Part Time	\$ 12,576	\$ 16,996	\$ 36,156	\$ 20,716	\$ 27,175
51121 Longevity	\$ 50	\$ 96	\$ 192	\$ 145	\$ 241
51200 ICMA Retirement Expense	\$ -	\$ 1,208	\$ 2,712	\$ 1,511	\$ -
51201 TMRS Retirement	\$ 5,116	\$ 3,695	\$ 4,661	\$ 5,348	\$ 4,724
51202 Health Insurance	\$ 7,670	\$ 7,800	\$ 9,000	\$ 9,000	\$ 9,069
51203 Disability Insurance	\$ 90	\$ 109	\$ 115	\$ 103	\$ 106
51204 Workers Comp Insur	\$ 40	\$ 37	\$ 69	\$ 70	\$ 60
51205 Medicare Tax	\$ 707	\$ 704	\$ 1,003	\$ 779	\$ 878
51206 Unemployment Comp Insur	\$ 520	\$ 814	\$ 1,305	\$ 124	\$ 1,041
52010 Office Supplies	\$ 2,702	\$ 1,044	\$ 1,000	\$ 1,127	\$ 1,200
52020 Postage	\$ 173	\$ 100	\$ 500	\$ 360	\$ 1,000

	10-11 Actual	11-12 Actual	12-13 Budget	12-13 Actual	13-14 Adopted
52200 Non Capital Equipment Purchases	\$ 527	\$ 293	\$ 7,500	\$ 4,315	\$ 1,000
52600 Employee Recognition	\$ 2,708	\$ 121	\$ -	\$ -	\$ -
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53010 Building Maintenance	\$ -	\$ 3,953	\$ 5,000	\$ 2,551	\$ 3,000
54010 Office Equipment Maintenance	\$ 150	\$ -	\$ 200	\$ 9	\$ 500
55030 Long Distance/Circuit Ch	\$ -	\$ -	\$ -	\$ 46	\$ 70
55034 Communication & Data Services	\$ 2,177	\$ 2,360	\$ 2,500	\$ 2,264	\$ 3,000
55040 Electric	\$ -	\$ 2,463	\$ -	\$ 1,866	\$ 3,000
55051 Gas Heating	\$ 271	\$ 106	\$ 150	\$ 149	\$ 250
55070 Purchased Services/Contracts	\$ 386	\$ 56	\$ 350	\$ 125	\$ 500
55195 Cellular Phone Charges	\$ -	\$ 26	\$ 300	\$ 319	\$ 500
55231 Electric - Statue	\$ 5,785	\$ 2,120	\$ 6,200	\$ 1,907	\$ 3,000
55562 Copier Contracts	\$ 604	\$ 863	\$ 1,200	\$ 596	\$ 1,200
55620 Annual Audit Contract	\$ -	\$ -	\$ -	\$ -	\$ -
55800 Promotion & Marketing	\$ 931	\$ 309	\$ 4,000	\$ 4,746	\$ 4,000
Total Visitors Center	\$ 79,671	\$ 77,411	\$ 116,882	\$ 91,901	\$ 98,680

664 Hotel/Motel Tax - Visitor Center

41918 Revenue - Visitors Center	\$ 136	\$ -	\$ -	\$ -	\$ -
42602 Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 136	\$ -	\$ -	\$ -	\$ -

665 Hotel/Motel Tax - Statue Contrib

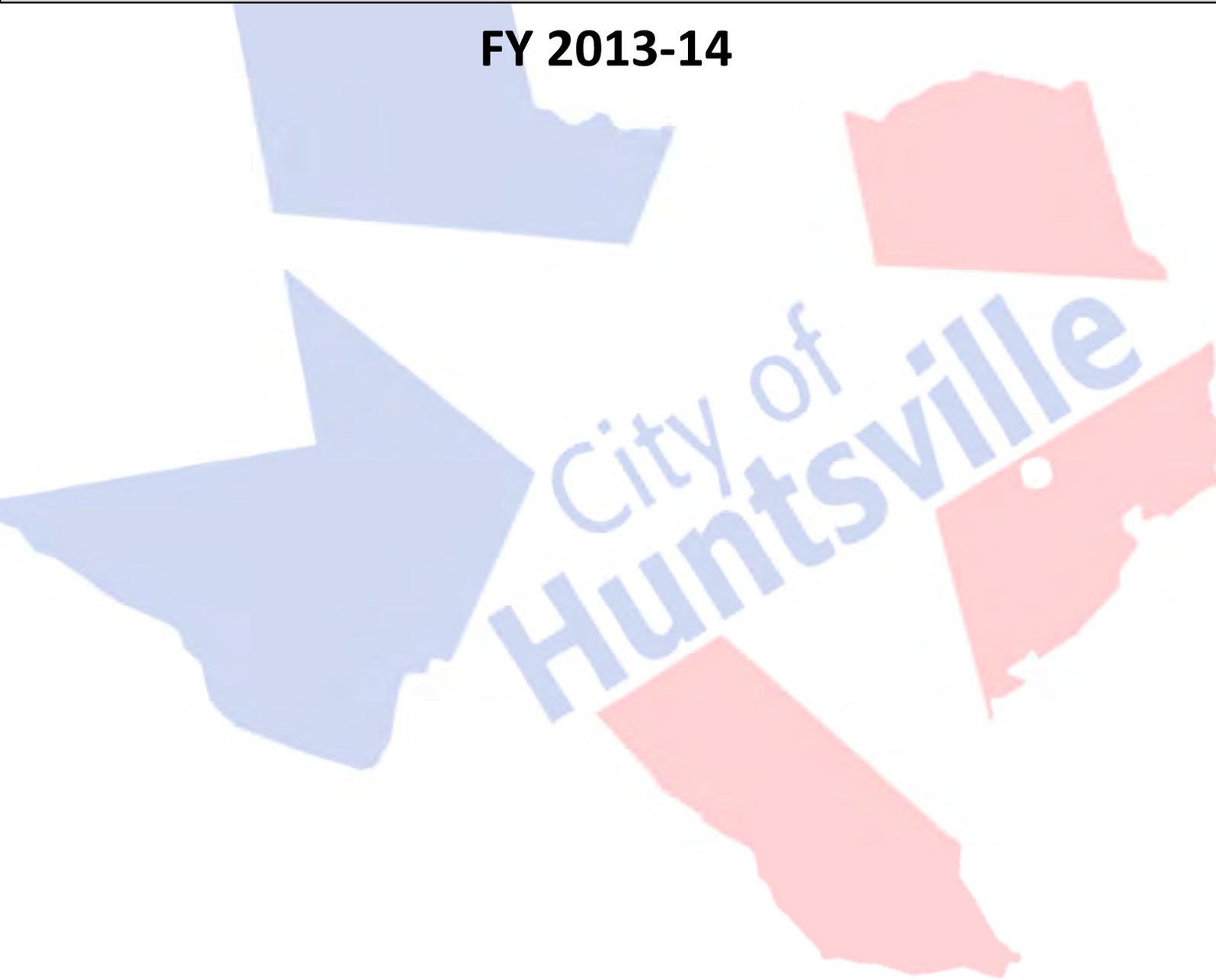
42602 Interest Income	\$ 68	\$ 105	\$ 75	\$ 623	\$ 100
42902 Contributions - Pavers	\$ 4,940	\$ 2,970	\$ 3,500	\$ 2,500	\$ 1,000
Total	\$ 5,007	\$ 3,075	\$ 3,575	\$ 3,123	\$ 1,100

884 Statue

52131 Printed Material/Brochures	\$ -	\$ -	\$ -	\$ -	\$ 1,500
57950 Paver Project	\$ -	\$ -	\$ 3,575	\$ 601	\$ 3,575
Total Statue	\$ -	\$ -	\$ 3,575	\$ 601	\$ 5,075

Glossary

FY 2013-14



Glossary

Accounting Procedures - All processes which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control

Accounts Receivable - An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services furnished by government

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Activity Center - The lowest level at which costs for operations are maintained

Ad Valorem - Latin for "value of". Refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.

Allocation - A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

Amount Available in Debt Service Funds - An "other debit" account in the General Long-Term Debt Account Group which designates the amount of assets available in Debt Service Funds for the retirement of general obligation debt.

Annual Budget - A budget applicable to a single fiscal year

Appraisal - (1) The act of appraising; (2) the estimated value resulting from such action

Appraise - To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for this term.

Appropriation - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Arbitrage - The interest earnings derived from invested bond proceeds or debt service fund balances

Assess - To value property officially for the purpose of taxation

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes

Assessment - (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

Assets - Resources owned or held by governments which have monetary value

Balanced Budget - A budget in which the total of estimated revenues, income, and funds available is equal to or in excess of appropriations

Balance Sheet - The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP

Bond - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

Bond Fund - A fund formerly used to account for the proceeds of general obligation bond issues. Such proceeds are now accounted for in a Capital Projects Fund.

Brazos Valley Solid Waste Management Agency - The City has signed a contract for solid waste disposal at the landfill site operated by this agency. The Cities of Bryan and College Station appoint members to the Board of this agency.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body. See [Annual Budget, Capital Budget, and Capital Program](#).

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.

Budget Message - A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budgetary Comparisons - Governmental GAAP financial reports must include comparisons of approved budgeted amounts with actual results of operations. Such reports should be subjected to an independent audit, so that all parties involved in the annual operating budget/legal appropriation process are provided with assurances that government monies are spent in accordance with the mutually agreed-upon budgetary plan.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budgetary Expenditures - Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by noncurrent liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

Capital Budget - A plan of proposed capital outlays and the means of financing them.

Capital Improvement Project (CIP) - A multi-year project that addresses repair and replacement of existing infrastructure as well as the development of new facilities to accommodate future growth.

Capital/Major Project Expenditure/Expense - An expenditure/expense which results in the acquisition or addition of a fixed asset or the improvement to an existing fixed asset.

Capital Outlays - Expenditures which result in the acquisition of or addition to fixed assets.

Capital Program - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Projects Fund - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, Special Assessment Funds, and Trust Funds).

Cash - An asset account reflecting currency, coin, checks, postal and express money orders, and bankers' drafts

on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. All cash must be accounted for as a part of the fund to which it belongs. Any restrictions or limitations as to its availability must be indicated in the records and statements. It is not necessary, however, to have a separate bank account for each fund unless required by law.

Cash Basis - A basis of accounting under which transactions are recognized only when cash changes hands.

Certificates of Obligations (CO's) - Similar to general obligation bonds except the certificates require no voter approval. One difference is that an entity must give voters a "notice of intent" to issue the debt, The voters have a right to stop the issue by filing a petition.

City Council - The current elected official of the City as set forth in the City's Charter.

City Manager - The individual appointed by the City Council who is responsible for the administration of City affairs.

Competitive Bidding Process - The process following State law requiring that for the purchases of \$25,000 or more, a city must advertise, solicit, and publicly open sealed bids from prospective vendors. After a review period, the Council then awards the bid to the successful bidder.

Comprehensive Annual Financial Report (CAFR) - The published results of the City's annual audit

Contract Obligation Bonds - Long-term debt which places the assets purchased or constructed as a part of the security for the issue

Cost - The amount of money or other considerations exchanged for property or services. Costs may be incurred even before money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

Coverage - The ratio of net revenue available for debt service to the average annual debt service requirements of an issue of revenue bonds. See [Net Revenue Available for Debt Service](#).

Current - A term which, applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually connotes items likely to be used up or converted into cash within one year.

Current Assets - Assets which are available or can be made readily available to finance current operations or to pay current liabilities. Assets which will be used up or converted into cash within one year. Examples are cash, temporary investments, and taxes receivable which will be collected within one year.

Current Expense - An obligation of a City as a result of an incurred expenditure/expense that is due for payment within a twelve (12) month period.

Current Liabilities - Debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

Current Revenue - The revenues or resources of a City convertible to cash within a twelve (12) month period.

Current Taxes - Taxes levied and becoming due within one year.

Debt - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, notes, and floating debt.

Debt Limit - The maximum amount of gross or net debt which is legally permitted

Debt Service - The annual amount of money necessary to pay the interest and principal (or sinking fund contribution) on outstanding debt

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of,

general long-term debt principal and interest

Debt Service Fund Requirement - The amounts of revenue which must be provided for a Debt Service Fund so that all principal and interest payments can be made in full on schedule.

Debt Service Requirement - The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

Delinquent Taxes - Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes.

Department - Separate branch of operation in the organization structure

Division - Unit of a department

Depreciation - (1) Expiration in the service life of fixed assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. (2) The portion of the cost of a fixed asset other than a wasting asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Encumbrances - Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Enterprise Fund - A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities; swimming pools; airports; parking garages; and transit systems.

Expenditure/Expense - Decreases in net financial resources for the purpose of acquiring goods or services. The General Fund recognizes expenditures and the Proprietary Funds recognize expenses.

Finance Director - The person appointed by the City Manager who is responsible for recording and reporting city financial activities and making recommendations regarding fiscal policies.

Fiscal Period - Any period at the end of which a government determines its financial position and the results of its operations

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Huntsville's fiscal year begins each October 1st and ends the following September 30th.

Fixed Assets - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Franchise - A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - The fund equity of governmental funds and Trust Funds. The difference between governmental fund assets and liabilities; also referred to as fund equity.

Fund Type - In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

General and Administrative Costs - Costs associated with the administration of City services.

General Fund - The fund used to account for all financial resources except those required to be accounted for in another fund.

General Ledger - A book, file, or device which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is NCGA Statement 1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from and much broader than the objectives of business enterprise GAAP financial reports.

General Long-Term Debt - Long-term debt (other than special assessment bonds) expected to be repaid from governmental funds.

General Obligation Bonds - Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the City pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

General Revenue - The revenues of a government other than those derived from and retained in an enterprise. If a portion of the net income in an Enterprise Fund is contributed to another non-enterprise fund, such as the General Fund, the amounts transferred constitute general revenue of the government.

Governmental Accounting - The composite activity of analyzing, recording summarizing, reporting, and interpreting the financial transactions of governments

Governmental Accounting Standards Board (GASB) - The authoritative accounting and financial reporting standard-setting body of governmental agencies.

Governmental Funds - Funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

Grants - Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility

Gross Bonded Debt - The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement

Improvements - Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers. Sidewalks, curbing, sewers, and highways are sometimes referred to as "betterments," but the term "improvements" is preferred.

Implementation Plan - The specific means of implementing a strategy; outline of the organization's response to fundamental policy choices.

Income - A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

Internal Control A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Thus, for example, an employee handling cash would not post the accounts receivable records. Moreover, under such a system, the procedures to be followed are definitely laid down and require proper authorizations by designated officials for all actions to be taken.

Internal Service Fund - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Investments - Securities held for the production of income, generally in the form of interest.

Levy - (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a government

Liabilities - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line Item Budget - The presentation of the City's adopted budget in a format presenting each department's approved expenditure/expense by specific account.

Long-Term Debt - Obligation of the City with a remaining maturity term of more than one (1) year.

Machinery and Equipment - Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon. Examples are machinery, tools, trucks, cars, furniture, and furnishings.

Maintenance - The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Mission Statement - The purpose of the organization; why the organization exists. Ultimate answer to, "What benefit?" and "To whom?"

Municipal - In its broadest sense, an adjective which denotes the state and all subordinate units of government. In a more restricted sense, an adjective which denotes a city or village as opposed to other local governments.

Net Bonded Debt - Gross bonded debt less any cash or other assets available and earmarked for its retirement.

Net Revenues Available for Debt Service - Proprietary fund gross operating revenues less operating and maintenance expenses but exclusive of depreciation and bond interest. "Net revenue available for debt service" as thus defined is used to compute "coverage" on revenue bond issues. See [Coverage](#). Under the laws of some states and the provisions of some revenue bond indentures, "net revenues available for debt service" for computation of revenue bond coverage must be computed on a cash basis rather than in conformity with GAAP.

Net Working Capital - Current Assets less Current Liabilities in an enterprise or internal service fund.

Non-Recurring Revenues - Resources recognized by the City that are unique and occur only one time or without pattern.

Object - As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies.

Object Total - Expenditure classification according to the types of items purchased or services obtained; for example, personal services, materials, supplies, and equipment.

Obligations - Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also un-liquidated encumbrances.

Official Budget - The budget as adopted by the Council

One-Time Revenues - See [Non-Recurring Revenues](#)

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

Ordinance - A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. See [Resolution](#).

Outlays - Synonymous with [Expenditures](#)

Performance Measure - Tools to determine what levels of service are being provided by the organization

Prior Years' Tax Levies - Taxes levied for fiscal periods preceding the current one

Proprietary Funds - Funds that focus on the determination of operating, income, changes in net assets (or cost recovery), financial position and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purchase Order - A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them

Reimbursements - (1) Repayments of amounts remitted on behalf of another party. (2) Inter-fund transactions which constitute reimbursements of a fund for expenditures or expenses initially made from it which are properly applicable to another fund--e.g., an expenditure properly chargeable to a Special Revenue Fund was initially made from the General Fund, which is subsequently reimbursed. They are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of the expenditure or expense in the fund that is reimbursed.

Reserve - (1) An account used to earmark a portion of a fund balance to indicate that it is not appropriate for expenditure; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute. See [Ordinance](#).

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

Revenues - (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers-in are classified separately from revenues.

Risk - The liability, either realized or potential, related to the City's daily operations

Self-Supporting or Liquidating Debt - Debt obligations whose principal and interest are payable solely from the earnings of the enterprise for the construction or improvement of which they were originally issued.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes

Statistical Tables - Financial presentations included in the Statistical Section of the CAFR which provide detailed data on the physical, economic, social, and political characteristics of the reporting government. They are intended to provide CAFR users with a broader and more complete understanding of the government and its financial affairs than is possible from the basic financial statements and supporting schedules included in the Financial Section. Statistical tables usually cover more than two fiscal years and often present data from outside the accounting records. In contrast to Financial Section information, therefore, Statistical Section data are not usually susceptible to independent audit.

Strategy - A fundamental policy choice that affects the organization's Missions, Visions, mandates, values, service levels, and costs

Supplies - A cost category for minor items (individually priced at less than \$1,000) required by departments to conduct their operations

Tax Freeze - A "cap" placed on certain property taxable value for citizens over 65 years of age

Tax Levy Ordinance - An ordinance by means of which taxes are levied

Tax Rate - The amount of tax stated in terms of a unit of the tax base; for example, 25 cents per \$100 of assessed valuation of taxable property

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

Unallotted Balance of Appropriation - An appropriation balance available for allotment

User Based Fee/Charge - A monetary fee or charge placed upon the user of services of the City

Vision Statements - The set of values by which the Council directs the staff about the intended impact the organization should have on the City as a whole - Provide answers to the preamble, "As a result of our efforts, citizens will..."

Acronyms

ADA	Americans with Disabilities Act
BVSWMA	Brazos Valley Solid Waste Management Agency
CCN	Certificate of Convenience and Necessity
CIP	Capital Improvements Program
CO	Certificate of Obligation
COPS	Community Oriented Problem Solving
ELMUD	Elkins Lake Municipal Utility District and Elkins area
EPA	Environmental Protection Agency
ETJ	Extraterritorial Jurisdiction
FAA	Federal Aviation Administration
FEMA	The Federal Emergency Management Agency of the federal government
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographical Information System
HGAC	Houston-Galveston Area Council
HRWSS	Huntsville Rural Water Supply System
HUD	Housing and Urban Development
HWCEMS	Huntsville-Walker County Emergency Medical Service
IH	Interstate Highway
ISF	Internal Service Fund
IT	Information Technology
NPDES	Natural Pollutant Discharge Elimination System
SCADA	Supervisory Control and Data Acquisition
SHSU	Sam Houston State University
SRF	Special Revenue Fund
TCA	Texas Commission on the Arts
TCEQ	Texas Commission on Environmental Quality
TDCJ	Texas Department of Criminal Justice
TEA-21	Transportation Efficiency Act (formerly ISTEPA - Intermodal Surface Transportation Efficiency Act)
TMRS	Texas Municipal Retirement System
TRA	Trinity River Authority
TWDB	Texas Water Development Board
TXDOT	Texas Department of Transportation
TX TF1	Texas Task Force 1
USEPA	United States Environmental Protection Agency
WCAD	Walker County Appraisal District
WCPSCC	Walker County Public Safety Communication Center
WWTP	Wastewater Treatment Plant - as used in this document, referring to one of the three plants: N.B. Davidson, A.J. Brown, or Robinson Creek
YMCA	Young Men's Christian Association