

# City of Huntsville, Texas Annual Budget - Fiscal Year 2014-15

## City of Huntsville, Texas

### Annual Operating Budget for Fiscal Year 2014-2015

This budget will raise more total property taxes than last year's budget by \$129,500 (2.4%), and of that amount \$96,145 is tax revenue to be raised from new property added to the tax roll this year.

Record vote on adopting the FY 14-15 Budget:

<u>Councilmember Name</u>	<u>Position</u>	<u>Vote Yes/No</u>
Mac Woodward	Mayor	Yes
Joe Emmett	Ward 1	Yes
Tish Humphrey	Ward 2	Yes
Ronald Allen	Ward 3	Yes
Joe Rodriguez	Ward 4	Yes
Andy Brauninger	Position 1 at large	Yes
Lydia Montgomery	Position 2 at large	Yes
Don Johnson	Position 3 at large	Yes
Keith Olson	Pos. 4 at large (Mayor Pro-Tem)	Yes

#### Property Tax Rate Information:

	<u>Fiscal Yr 14-15</u>	<u>Fiscal Yr 13-14</u>
Tax Rate adopted	\$0.4106	\$0.4206
Effective Tax Rate	\$0.4136	\$0.4562
Effective M&O Tax Rate	\$0.2892	\$0.3276
Debt Rate	\$0.1244	\$0.1286
Rollback Tax Rate	\$0.4519	\$0.4503

City Debt Obligations secured by property taxes    \$13,539,655

# *Huntsville, Texas*

## City Council



From Left to Right:

Joe Emmett – Ward 1, Ronald Allen – Ward 3, Andy Brauning – Position 1,  
Don Johnson – Position 3, Mac Woodward – Mayor, Keith Olson – Position 4,  
Lydia Montgomery – Position 2, Joe Rodriguez – 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 & Economic Development Director
Joseph Wiggs	Parks and Leisure Director
Kimm Thomas	Tourism and Cultural Services Director
Julie O'Connell	Human Resources Director
Sherry McKibben	Neighborhood Resources Director
Chris Vasquez	Information Technology Director
Y. S. Ramachandra	City Engineer
Steve Ritter	Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Huntsville**

**Texas**

For the Fiscal Year Beginning

**October 1, 2013**

A handwritten signature in cursive script, reading "Jeffrey R. Egan".

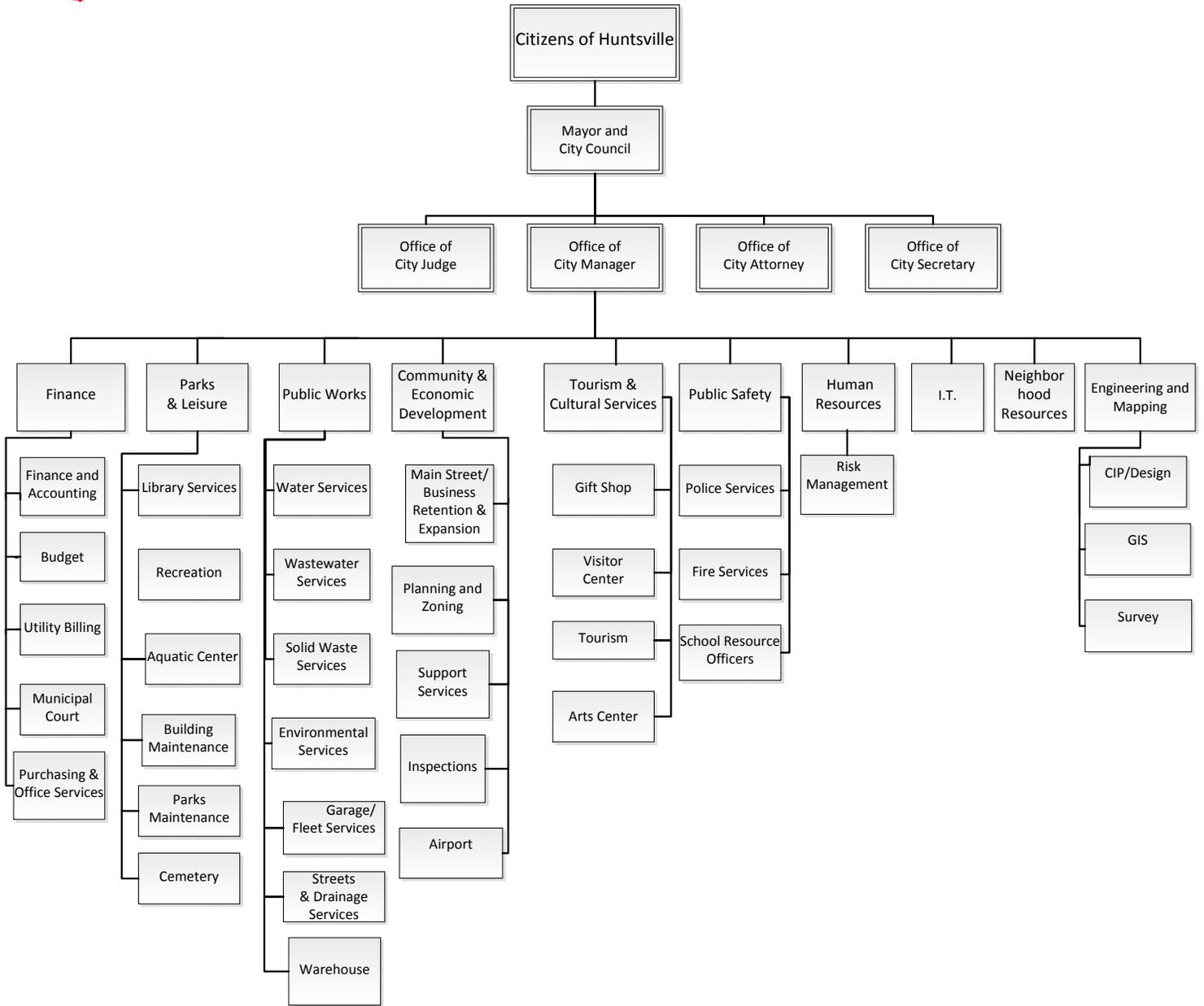
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Huntsville, Texas for its annual budget for the fiscal year beginning October 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operational guide, as a financial plan, and as a communication device.

The award is valid for a 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 2014-15



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### **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

**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

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

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



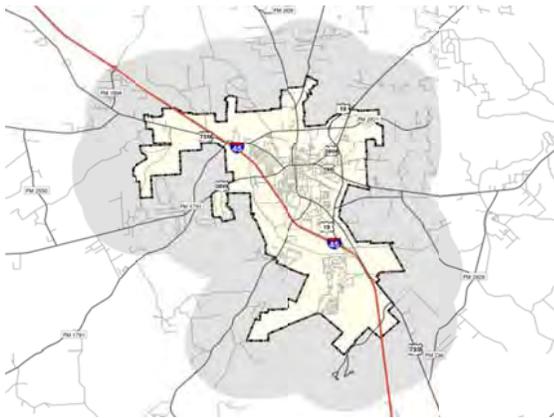
# About the City of Huntsville

## Community Profile

Form of Government ..... Council/Manager  
 Date of Incorporation ..... January 30, 1845  
 Total Square Miles ..... 36  
 Public Safety-Certified Police officers ..... 56  
 Fire and Rescue-Fulltime Fire Fighters ..... 16

## Population

County ..... 68,817  
 City ..... 39,666  
 Male ..... 62.6%  
 Female ..... 37.4%  
 Median Age ..... 28.6  
 18 years and over ..... 34,122  
 65 years and over ..... 3,361



## Cultural Diversity

White ..... 49.8%  
 Black or African American ..... 28.7%  
 Hispanic or Latino ..... 19.2%  
 American Indian & Alaska Native ..... 0.3%  
 Asian ..... 1.9%  
 Some Other Race ..... 0.1%

## Taxes

City Property Tax ..... .4106  
 Walker County Property Tax ..... .6589  
 Huntsville ISD Property Tax ..... 1.21  
 Hospital District Property Tax ..... .1537  
 Total Property Tax Rate ..... 2.4332

## Labor Force

Civilian labor force ..... 15,563  
 Employed ..... 14,334  
 Unemployed ..... 1,229  
 Unemployment Rate ..... 7.9%

## Income and Benefits

Total households ..... 10,953  
 Less than \$10,000 ..... 2,677  
 \$10,000 to \$24,999 ..... 2,392  
 \$25,000 to \$49,999 ..... 2,913  
 \$50,000 to \$99,999 ..... 2,204  
 \$100,000 to \$199,999 ..... 659  
 \$200,000 or more ..... 108  
 Per capita income (\$) ..... 12,249  
 Median household income (\$) ..... 29,527

## Estimated Mean Housing Prices

All housing units ..... \$117,448  
 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

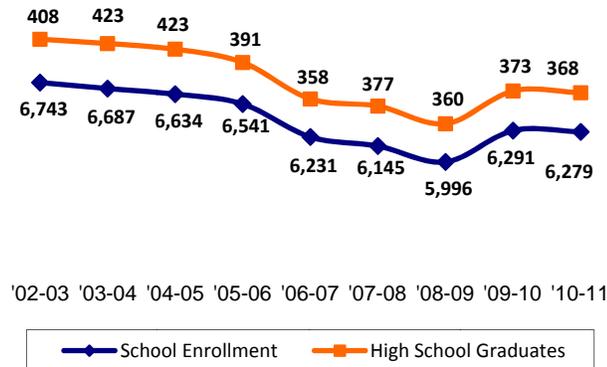
### Enrollment

Sam Houston State University .....	19,577
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## Educational Attainment

High school graduates (age 25+) .....	78.9%
Bachelor's degree or higher (age 25+).....	18.7%
Graduate or professional degree (age 25+)....	6.7%

High School Graduates and School Enrollment



## Top Ten Employers

### # of Employees

Texas Department of Criminal Justice .....	6,783
Sam Houston State University .....	3,364
Huntsville ISD .....	900
Huntsville Memorial Hospital .....	522
Wal-Mart.....	485
Walker County.....	389
Region VI Education Service Center.....	375
City of Huntsville.....	295
Weatherford Completion Services .....	188
Gulf Coast Trade Center .....	186

## Top Ten Taxpayers

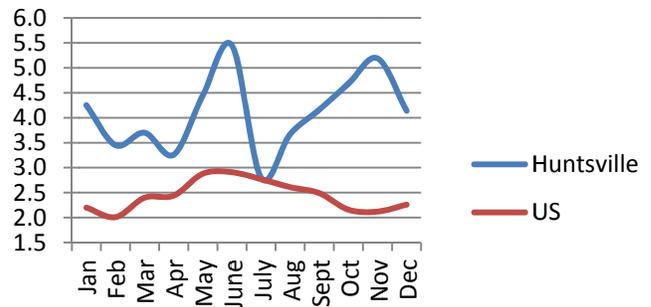
### 14/15 Taxable Assessed Valuation

Weatherford Completion.....	\$23,564,033
Diamond URS Huntsville LLC .....	\$21,772,510
University House Huntsville LLC .....	\$19,427,270
Sycamore Avenue Associates LLC .....	\$18,759,030
Wal-Mart Stores Texas LP .....	\$18,312,010
Vesper Forum LLC .....	\$15,936,020
Entergy Texas, Inc.....	\$15,729,160
Campus Crest At Huntsville I, LP .....	\$13,680,740
Huntsville Place LP.....	\$13,661,600
Hyponex Corporation.....	\$12,327,563

## 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

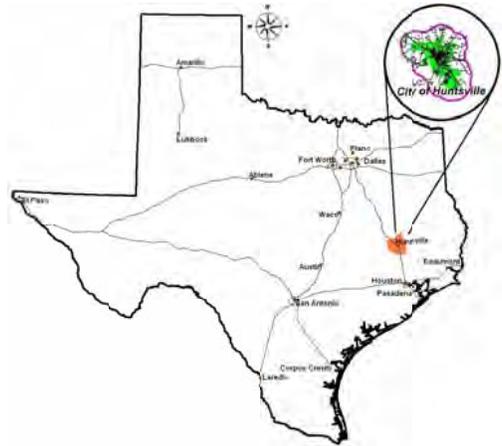
The Bruce Brothers/Huntsville Regional Airport

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



## 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 seven colleges within the university – Fine Arts and Mass Communications, Sciences, Business Administration, Criminal Justice, Education, Humanities and Social Sciences, and Health Sciences - with 85 undergraduate degree programs, 56 masters programs, and 6 doctoral programs. Fall 2014 enrollment reached 19,577.

## 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 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 66 including 58 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.

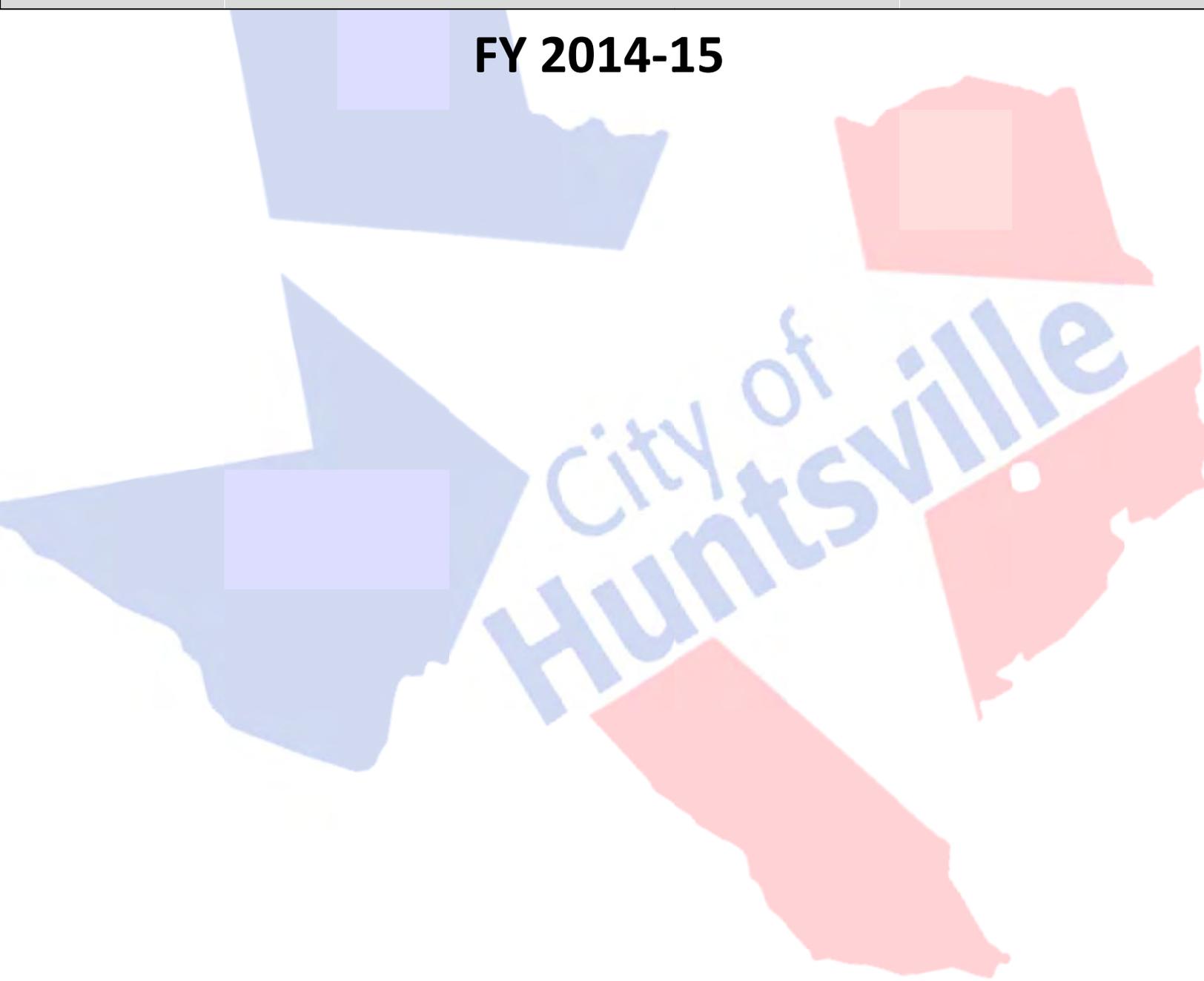
Information regarding the property tax rates, a ten-year operating budget history, and employee history, pay scale, and schedule of fees and charges can be found in the **Supplemental Section**. Fiscal and budgetary polices, budget and tax ordinances.

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 2014-15**



City of  
Huntsville



# CITY OF Huntsville

Incorporated in 1845 under the Republic of Texas

August 14, 2014

Honorable Mayor and City Councilmembers

City of Huntsville, Texas

Included herein is my recommended 2014-2015 Budget. Per the requirements set forth in the City Charter, as well as those contained in your Fiscal and Financial Policies, each fund is balanced with revenue sources equal to or exceeding all expenditures.

This year's budget shows total revenues of \$58,543,809 and total expenditures of \$62,895,769. When compared with last year's adopted budget, the expenditures are up by 5.5%, and revenues are up by 0.3%. Because the City of Huntsville completes a budget on a fund basis, as do virtually all cities in the State of Texas, comparisons amongst funds are typically more meaningful and indicative of policy initiatives.

Before delving into the highlights of this budget, I would like to share with you some of the main themes I believe this budget represents. First, many of the major funds - including the General, Water, Wastewater, Solid Waste, Streets and Hotel Occupancy Tax funds - are seeing current year increases in revenues over the adopted budget estimates. These funds are also expected to experience continued growth during fiscal year 2014-2015.

As part of the conservative revenue estimates, most of the funds are not assuming operational expenses to match the estimated revenue increases. Rather, this budget reflects a more "wait and see" approach to determine if the revenue increases are anomalies or realities. Where there are increases in expenditures, they are typically of a "one-time" nature funded with Unallocated Reserve balances from the various funds resulting from current year revenue growth.

Second, there are a significant amount of resources devoted to studying the City's aging infrastructure. The Council(s) seated between 2018 and 2019 will have the option of issuing significant amounts of debt in three major funds without adjusting rates. A large portion of the resources allocated to studying the City's aging infrastructure should be viewed as a planning tool for future Councils to decide what projects to pursue and how much (or little) debt to issue. Of equal importance, there should be a more immediate return on investment. In the last year, I believe the City discovered its Capital Improvement Projects list was getting stale and somewhat void of direction. Certainly, City staff stays vigilant and understands the maintenance challenges associated with the City's aging infrastructure. Those needs and concerns were reflected prominently in our CIP list. However, beyond maintenance concerns, there was little concern given to the general age of our infrastructure.

## ADMINISTRATION

1212 Avenue M • Huntsville, TX 77340-4608 • 936.291.5400 • 936.291.5409 fax • [www.ci.huntsville.tx.us](http://www.ci.huntsville.tx.us)

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

I believe these studies will help us establish a business plan to determine how best to transition away from our aging infrastructure into water, sewer, sanitation and street services that will serve the City of Huntsville for decades to come.

Third, this budget recommends a significant investment in our human resources. As the Council understands, the City reduced a total of 20 positions in the current fiscal year. There were and still are very good reasons for that strategy. However, our ability to stay lean and provide the services the community knows and expects hinges on our ability to attract and retain a seasoned and knowledgeable workforce. City staff also shared with you our research indicating other Texas cities, cities in our region, and our local public sector peers are likely to adjust their wages upward. With the improved and recovered economy in the greater Houston region, we are likely to see competition for our workforce. For those reasons, this budget includes a 2.5% across-the-board budget adjustment for all pay ranges (to be implemented January 1, 2015), as well as a 2.5% merit adjustment paid at the employee's anniversary and upon achievement of goals and objectives set forth for employees by their supervisors. By September 2015, most of our workforce should see a 5% increase in pay.

Finally, this budget makes a significant attempt to allocate resources to the City Council's Strategic Plan. As I shared with some of you almost two years ago when I interviewed for this position, I believe a Strategic Planning process is imperative to your ability to achieve policy goals and staff's ability to implement those decisions. Of the total \$58,543,809 of expenditures in this budget, I am attributing \$1,252,500 (or 2.1%) directly to your Strategic Plan. I have included a section at the conclusion of this letter that illustrates the direct link between the established priorities in your Strategic Plan and the resources allocated in this budget.

### **General Fund**

General fund revenues are projected to increase by \$57,900 (or 0.3%) over the current year adopted budget. Sales tax is estimated to increase by \$200,000 (or 3%). This budget also recommends a 1 cent decrease to the current year adopted tax rate.

The reduction in the tax rate from the current year adopted tax rate can be attributed to three factors. First, this budget recommends the elimination or restructuring of three positions totaling \$162,253 in estimated annual savings. Second, although the revenue estimated from sales tax collections is estimated to grow by \$200,000, there has been no attempt to budget for additional collections that will result from development occurring in Ravenwood Village Shopping Center. At current estimates, the City could see an additional \$188,000 resulting from those retailers in fiscal year 2014-2015. Third is a proposed use of Unallocated Reserve to pay off a previous debt issuance, resulting in a \$0.004 reduction in the tax rate attributed to debt service.

It is important to note that while the tax rate decrease from the current year adopted tax rate will certainly be appreciated, the City's General fund is becoming more and more reliant on sales tax proceeds. With estimated revenues from sales tax of \$6,800,000, the City is collecting 39% of its General Fund revenues from sales tax. This percentage is increasing steadily from a low of 36.32% in fiscal year 2006-2007.

As the City continues to experience (and in all likelihood enjoy) continued sales tax increases and reliance on that revenue source, the Council should realize two important strategies. First, if (as is the case in this recommended budget) further property tax reductions are considered, the City Council should carefully consider responsible attempts to strengthen our sales tax base. Second, as the Council well understands, no act by the governing body can control sales tax decreases. To insulate the City's services against the inevitable, strong Unallocated Reserve balances should be maintained.

General Fund expenditures are estimated to decrease by \$1,314,044 (or 6.5%) when compared to the current year adopted budget. Setting aside expenditures funded with Unallocated Reserves yields a slight increase of \$57,920 (or 0.3%). Considering the proposed increases in this budget attributed to the across-the-board market adjustment and continued merit-based step increases, the expenditure side of the General Fund essentially remains flat.

The most notable elements of the expenditure side of the General Fund budget include those proposals funded with Unallocated Reserve balances. They include:

1. \$450,000 for space needs and facilities assessments associated with City Hall, the Service Center and Warehouse Facilities, the Police Department and Fire Station #2.
2. A complete rewrite of the City's Parks and Recreation Master Plan for \$100,000.

These expenditures are the result of both the Council's Strategic Planning efforts and initiatives resulting from the Council's desire to plan for possible debt issuances in the future.

3. Funds to reconstruct 7<sup>th</sup> Street from Old Madisonville Road to Avenue M. The segment of 7th Street between Old Madisonville Road and Avenue M has been scheduled for reconstruction due to extensive failures in the pavement sections. The pavement sections have been frequently repaired and patched during the last several years. The underlying subgrade failure is the main cause for these failures and it is likely necessary to reconstruct the pavement to its full depth with appropriate subgrade stabilization and provide a smooth riding profile. Moreover, there has been steady deterioration of the pavement at and near the crossing of Town Branch of Parker Creek location.

The General fund is balanced, with \$74,731 devoted to "future appropriations."

### **Water Fund**

Water sales revenues are estimated to increase by \$400,000 (or 3.7%) over the 2014 adopted budget. This increase is the result of a planned, phased water rate increase stemming from a rate study completed in 2011. All other water revenue is estimated to remain flat. The effects of the proposed increases to residential customers for fiscal year 2014-2015 are as follows:

- Minimum 3,000 gallons usage – no increase
- 3,001 to 7,000 gallons usage - \$.96/month
- 7,001 to 10,000 gallons usage - \$1.73/month
- 10,001 to 13,000 gallons usage - \$2.48/month

The expenditures in the Water fund, when compared to the 2014 adopted budget (less one-time uses of Unallocated Reserve for both years), shows an increase of \$1,119,000. This is primarily attributed to proposed Capital Projects as follows:

1. Continuation of the Automated Meter Replacement program (\$100,000), installation of Surge Protection devices to the 30" main (\$390,000), and funds set aside for possible Utility Extension Agreements per the Development Code (\$50,000). These expenditures round out the conventional Capital Project section of the Water fund.
2. As for the "R&R" (Repair and Replacement) projects proposed, there are three projects totaling \$190,000 that will upgrade 2 inch lines to 6 inch lines, thereby creating better capacity and fire protection. The City has also allocated \$760,000 for the engineering design to replace the line on Avenue M between 11<sup>th</sup> and FM 2821, and \$400,000 to replace the line on Normal Park between Avenue S and 19<sup>th</sup> Street.

Continuing with the theme of planning for future projects, this budget proposes the use of \$250,000 to complete a Water Distribution Master Plan and Condition Assessment of the entire water distribution system, and \$50,000 to complete a Condition Assessment for the Palm Street Water Plant. Both of these expenses are to be paid for with Unallocated Reserves.

The Water fund is balanced, with a total of \$200,000 devoted to "future appropriations."

### **Wastewater Fund**

Wastewater revenue is estimated to increase by \$100,000 (or 1.2%) over the current year adopted budget. All other sources of revenue in the Wastewater fund are estimated to increase \$39,000 over the current year adopted budget.

Estimated expenditures for fiscal year 2014-2015 are up \$192,600 (or 2.2%) over the current year adopted budget, and 16.6% of the Wastewater fund is allocated toward Capital Projects in this proposed budget. Those projects proposed for 2014-2015 include:

1. Consulting services totaling \$150,000 to complete design engineering for phases 1 and 2 of the identified plant improvements at N.B. Davidson Wastewater Plant. The City Council received a report at the January 21, 2014 meeting illustrating the need for two phases of work totaling \$1,330,000 that will be needed over the next several years to secure the future of this plant.
2. Construction funds in the amount of \$700,000 to construct 8" and 12" gravity sanitary sewer from TDCJ Offices on I-45 to McGary Creek lift station. Construction of this line is not only an added value to the City's infrastructure in the northwest part of the City, but also will result in elimination of one existing lift station near TDCJ offices on I-45. Approximate length of the project is 7,800 linear feet.
3. Construction funds to replace an 18" sewer section along Avenue M from 9<sup>th</sup> Street to Avenue J in the amount of \$900,000. This existing line is in need of upsizing to accommodate increased flows from developments over the years. Also, for the most part, sewer line and manholes are old, have been the source of infiltration and are deteriorating rapidly. The current line is made

of old clay tile pipes and manholes or of old brick construction.

4. Possible Utility Extension Agreements per the Development Code (\$50,000).

Continuing with the theme of planning for future projects, this budget proposes the use of \$400,000 to complete a Sewer Collection Master Plan and Condition Assessment of the entire sewer collection system (\$350,000), as well as a Condition Assessment for the AJ Brown Wastewater Treatment Plant (\$50,000). Both of these expenses are to be paid for with Unallocated Reserves.

Presently, this fund is balanced, with a total of \$173,847 devoted to “future appropriations.”

### **Solid Waste Fund**

Solid Waste fund collection revenues are expected to increase by \$205,000 (or 5.5%) over the current year adopted budget. Solid Waste fund disposal revenues are estimated to increase by \$58,000 (or 7.9%) over the 2014 adopted budget. All of these revenue increases are the result of increased volumes collected and disposed of by the Solid Waste division. In other words, there are no rate increases driving these revenue forecasts.

From an operational standpoint, expenditures are down by \$378,000 from the current adopted budget. Most of these decreases are attributed to lower fuel costs, savings from a better disposal contract and lower Administrative Overhead costs to the General Fund.

The most notable operational changes to the expenditure side, however, result from adding a new position and a new vehicle to keep pace with the increased commercial collections. A large portion (61%) of the additional collection revenue described above is attributed to commercial collections. While the revenue increases are nice, the additional volume warrants a recommended driver and vehicle in this budget at a total additional operational cost of \$47,981. The additional vehicle is recommended to receive funding from Unallocated Reserves at a cost of \$277,000. In addition, using Unallocated Reserves, I am recommending our continued practice of replacing one Curotto can vehicle with a Residential side-loader at a cost of \$290,000. Staff continues to mention how much easier to maintain and how much more operationally effective the Residential side-loader vehicles are when compared to the Curotto can vehicles. With this budgeted replacement of a Curotto can vehicle, only one is left in the fleet.

From a Capital Improvement standpoint, City staff is recommending the replacement of the Transfer Station and construction of a new facility at an estimated cost of \$3,680,000. This recommended budget includes adequate funds to design the facility (\$335,000), and contribute an amount of money sufficient (\$609,145) to allow the Council to issue debt for the remaining construction (\$2,735,855) *if* that is what the Council desires.

The Council may recall authorizing funds to conduct a rate study for the Solid Waste Fund. The purpose of the rate study is multifaceted. It is intended to accomplish:

1. A thorough review of the various service and cost components of the Solid Waste Fund. The City has eased into some very popular “at no additional cost” services over the years that are

likely placing a larger burden than we may realize. It will be important to understand those costs and confront either easing their burden or raising fees for their costs.

2. A comprehensive analysis of recycling costs. The City has fully transitioned into one day/week residential recycling. There were projections about the volume of recyclable materials that would be diverted from the landfill, as well as estimates of how much volume would need to be diverted to consider the program cost-effective. While the recycling program will have its philosophical arguments, it will be important to understand recycling from a financial perspective.
3. Possible modifications to services or rates will need to be taken into consideration as the Council determines a mechanism to pay for the Transfer Station.

The rate study should be completed in the first quarter of the 2014-2015 fiscal year. Until the rate study is complete, I would not suggest any further action or consideration on the Transfer Station, other than proceeding with design.

Presently, this fund is balanced, with a total of \$344,873 devoted to “future appropriations.”

### **Street Fund**

The Street fund is forecasting nominal revenue increases totaling \$85,000 (or 4%) over the current year adopted budget. Expenditures are forecast to decrease by \$215,000. These decreases are attributed to fuel, maintenance of equipment and fewer personnel in the Street Department.

The Street fund is not without its future planning efforts as well. This recommended budget includes \$100,000 for a comprehensive street condition assessment. In the last several years, the technology related to Ground Penetrating Radar, Instrumented Rollers, High Resolution 3D Lasers and the associated software systems has advanced significantly. These street condition assessments are capable of gathering large amounts of quality data in a short period of time. The results of this study are going to be very valuable to the City for current maintenance efforts, as well as future decisions related to street reconstruction that may be candidates for a future bond issue.

Presently, this fund is balanced, with a total of \$200,000 devoted to “future appropriations.”

### **Hotel Occupancy Tax Fund**

The Hotel Occupancy Tax (HOT) fund continues to see year-over-year and month-over-month increases in revenues. Revenues in the HOT fund are estimated to increase by \$140,000 (or 28%) over the current year adopted budget. Expenditures, on the other hand, continue to remain fairly steady (with the exception of a needs assessment and design of additional Visitor’s Center space and sidewalk construction). The HOT fund is balanced with a planned \$196,300 contribution to Unallocated Reserves.

As of the audit for the fiscal year ending September 30, 2013, the Unallocated Reserve for the HOT fund stood at \$1,010,000. Estimated contributions from lower than expected expenditures and higher than anticipated revenues in the current fiscal year are estimated to add an additional \$201,000. With the budgeted \$196,300 contribution to Unallocated Reserves, the HOT fund may have a balance in excess of

\$1,400,000 at the conclusion of the 2014-2015 fiscal year.

The Council should expect to use a portion of that balance to fund design and construction of additional space at the Statute and Visitor's Center in the upcoming fiscal year. However, it is important that the City Council give considerable thought to the use of these funds for eligible projects. In addition, as we collectively "think big" about this fund and the available Unallocated Reserve, I would encourage you to avoid any initial "sticker shock" discussions. Of course you need to ensure value in the proposed uses of funds; however, as this fund approaches \$1,500,000, creativity and thoughtfulness should prevail over a strictly fiscal conservative approach.

### **Health Insurance Fund**

The Health Insurance Fund is the only major fund that is recommended to you with a deficit budget to be balanced using Unallocated Reserves. Revenues for the Health Insurance Fund are estimated to be down \$349,000 when compared to the current year adopted budget of \$2,538,500. There are two primary reasons for this decrease:

1. In the current (2013-2014 Fiscal Year), the City reduced (through vacant positions elimination and position restructuring) a total of 20 full-time positions city-wide. Each of those positions was contributing \$9,000 to the Health Insurance Fund. Thus, position elimination and restructuring resulted in a \$180,000 loss in revenue to the Health Insurance Fund.
2. For the upcoming (2014-2015) fiscal year, the Finance Department, thanks to a new release of our financial systems software, is using position budgeting. Position budgeting is a precise way of budgeting for individual positions and associated expenses. Typically, position budgeting saves money and is a more accurate way to target personnel expenses. One way that position budgeting saves money and is more accurate is, for those eligible employees who have opted out of our health insurance benefit, \$9,000 is not sent on their behalf for benefits (whereas previously we simply counted the number of full-time positions and sent \$9,000 to the Health Insurance fund per position). As a result, position budgeting is responsible for another nine employees who have opted out of coverage, or \$81,000 of additional revenue loss.

On the expense side, medical claims are estimated to increase \$15,600 over the adopted 2013-14 budget. Plan Administrative Costs (third party administrative fees, stop loss insurance, etc.) are estimated to increase \$20,000, as are dental claims. As such, expenses are remaining relatively flat.

As I mentioned to the City Council at the pre-budget workshop on July 22, I believe the issue here is a problem with the revenue, not out-of-control or rocketing medical claim expenditures. What is at issue here is simply the disadvantage of last year's budget balancing exercise of position elimination. The revenue shortfalls are no fault of the employees or retirees using the plan. As such, I am reluctant to pass the cost of the revenue shortfall on to the employees or retirees.

At the same time, there have been some very discouraging claim expenditures hitting the fund in recent months. Because the City is self-insured, we must endure these higher-than-expected expenditure increases. These claim trends, compared with the revenue problem discussed above are the reasons

why I am presenting a deficit budget in this fund. The estimated Unallocated Reserve for the Health Insurance Fund for the end of the current fiscal year is in excess of \$2,300,000. This amount represents almost a year's worth of medical claim costs. By budgeting a reduction of \$367,377 to the Unallocated Reserve for this recommended budget, City staff can monitor the health insurance claims and determine an appropriate fix for revenue lost to position elimination and restructuring.

**Resources Assigned to Strategic Planning Initiatives:**

<b><u>Goal</u></b>	<b><u>Objective</u></b>	<b><u>Resource</u></b>
Goal # 1. City Appearance	Objective #2 - Consistently enforce codes contained in Section 22 of the City of Huntsville Code of Ordinances.	\$40,000
Goal # 1. City Appearance	Objectives #4 - Implement a tree-planting campaign.	\$6,000
Goal # 2. Communications - Provide public information outreach efforts that inform the public of City operations, accomplishments and policies and allows for citizens input on matters of Council policy.	Objective #5 - Continue the State of the City Address and grow the audience.	\$2,000
Goal # 2. Communications - Provide public information outreach efforts that inform the public of City operations, accomplishments and policies and allows for citizens input on matters of Council policy.	Objective # 8 - Consider printing a 2015 City calendar that provides regular and routine information and highlights accomplishments for 2014 for residents.	\$4,500
Goal # 3. Economic Development - Promote and enhance a strong and diverse economy.	Objective # 10 - See a public/private partnership that will allow the City to leverage Hotel/Motel Occupancy Tax proceeds to expand and enhance the Visitor's Center.	\$75,000. Although the strategy envisioned in the Strategic Plan for a Public/Private partnership has been explored and does not appear advantageous, funds are included to plan and design additional space at the Visitor's Center.
Goal # 4. Infrastructure - Ensure the quality of the City utilities, transportation and physical structures	Objective # 12 - Consider adding longer - range planning into the Capital Projects program by	\$900,000

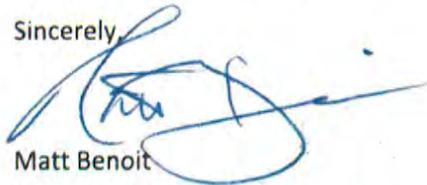
so that the City's core services can be provided in an effective and efficient manner.	updating infrastructure Master Plans and condition assessments.	
Goal # 8 Public Safety - Provide safety and security for all citizens.	Objective # 16 - Carefully review and consider the possibility of a consolidated Public Safety Complex finance by retired debt.	\$225,000

**Total Resources Assigned to the City Council's Strategic Planning Goals and Objectives - \$1,252,500**

In closing, I would like to briefly review with you the remaining budget adoption process. At the regular City Council meeting on August 19, City staff will present an abbreviated version of the July 22 presentation illustrating where decisions were made or changes occurred. This item will be posted and will offer an opportunity for the Council to discuss the budget. Then, on September 2, the Council will conduct its first budget public hearing and begin consideration of the decision packages. On September 16, the Council will conduct a second budget public hearing and (presumably) approve decision packages and adopt the budget. If the Council is unable to adopt a budget at the September 16 meeting, the Council has approximately six business days to conduct as many special sessions as necessary to adopt a budget by September 27th when (by Charter) the City Manager's recommended budget is automatically adopted.

I would like to offer my most sincere thanks to the Council for their time and energy spent to-date and the time you'll spend in the coming months as you work toward adoption. As always, I stand ready to answer any questions you may have.

Sincerely,



Matt Benoit

City Manager, City of Huntsville

# **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**

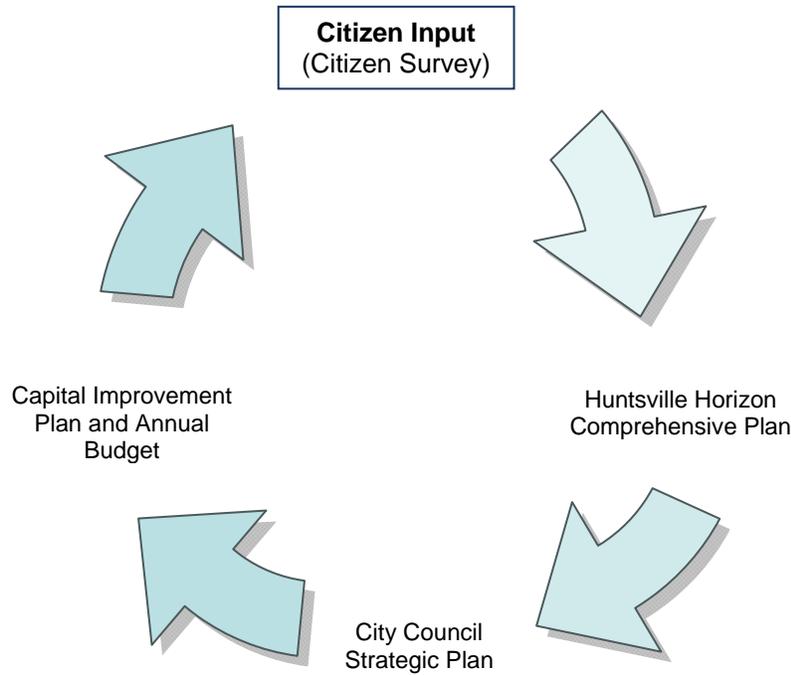
Library Endowment Fund  
Cemetery Endowment Fund

### **Capital Project Funds**

General Capital Projects  
Water Capital Projects  
Wastewater Capital Projects  
Solid Waste 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 2014-15 is provided on the following page:

# Budget Calendar

2014

- April 1  
City Council Policy Workshop
- Projected Unallocated Reserves Balances
  - 2014 Assumptions
  - 2014 Considerations and Challenges by Fund

JANUARY						
Su	Mo	Tu	We	Th	Fr	Sa
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MAY						
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SEPTEMBER						
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- April 8  
Train Departments on Budget Software
- Strategic planning budget sessions with Directors

FEBRUARY						
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JUNE						
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29	30					

OCTOBER						
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- June 18-June 25  
Departmental budget hearings with City Manager and Finance Department

MARCH						
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NOVEMBER						
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- July 22  
City Council Budget Workshop

- August 15  
City Manager's recommended budget to City Council

APRIL						
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DECEMBER						
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- August 19  
City Council Meeting
- City Staff presentation of City Manager's Recommended Budget to City Council

- September 2  
City Council Budget Workshop and Public Hearing
- Discussion of Decision Packages
  - 1<sup>st</sup> Budget Public Hearing

- September 16  
City Council meeting
- 2<sup>nd</sup> Budget Public Hearing
  - Budget and Property Tax Rate Adopted



## ***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:

<b>Fund:</b>	General Fund
<b>Department:</b>	Public Safety
<b>Division:</b>	Police
<b>Classification:</b>	Salaries/Other Pay/Benefits
<b>Line Item:</b>	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, Public Works 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.

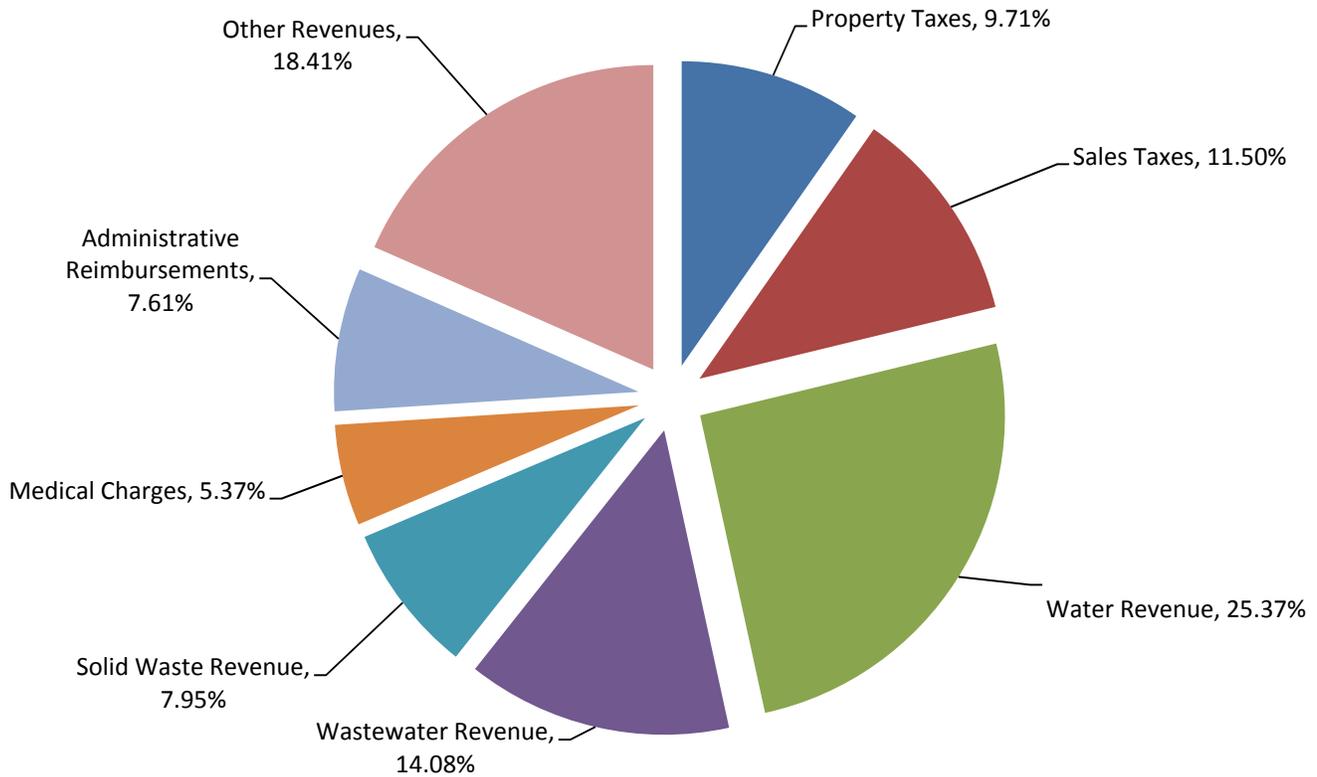
The table on the following page shows the relationship between the City of Huntsville's funds and divisions and indicates the department responsible for budgetary control of each division:

*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
<b>Charter Offices</b>						
City Council	✓					
Office of City Manager	✓					
Office of City Attorney	✓					
Office of City Secretary	✓					
Office of City Judge	✓					
<b>Financial Services</b>						
Finance	✓					
Municipal Court	✓					
Purchasing	✓					
Office Services	✓					
Risk Management	✓					
Utility Billing		✓				
<b>Neighborhood Resources</b>						
Neighborhood Resources	✓					
<b>Human Resources</b>						
Human Resources	✓					
<b>Information Technology</b>						
Information Technology	✓					
<b>Public Works</b>						
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	✓					
Warehouse	✓					
<b>Community &amp; Economic Development</b>						
Community & Eco Dev. Administration	✓					
Planning	✓					
Customer Service - Service Center	✓					
Airport						✓
Central Inspection	✓					
Health Inspection	✓					
<b>Engineering</b>	✓					
Surveying	✓					
GIS	✓					
Survey	✓					
<b>Parks &amp; Leisure</b>						
Community Services Administration	✓					
Recreation	✓					
Parks Maintenance	✓					
Aquatic Center Operations	✓					
Library	✓					
Cemetery	✓					
Building Maintenance	✓					
<b>Public Safety</b>						
Public Safety Administration	✓					
Police	✓					
Fire	✓					
School Resource Officers						✓
Court Security						✓
<b>Tourism &amp; Cultural Services</b>						
Gift Shop	✓					
Main Street	✓					
Tourism						✓
Visitors Center						✓
Arts Center						✓

## Operating Budget Summary

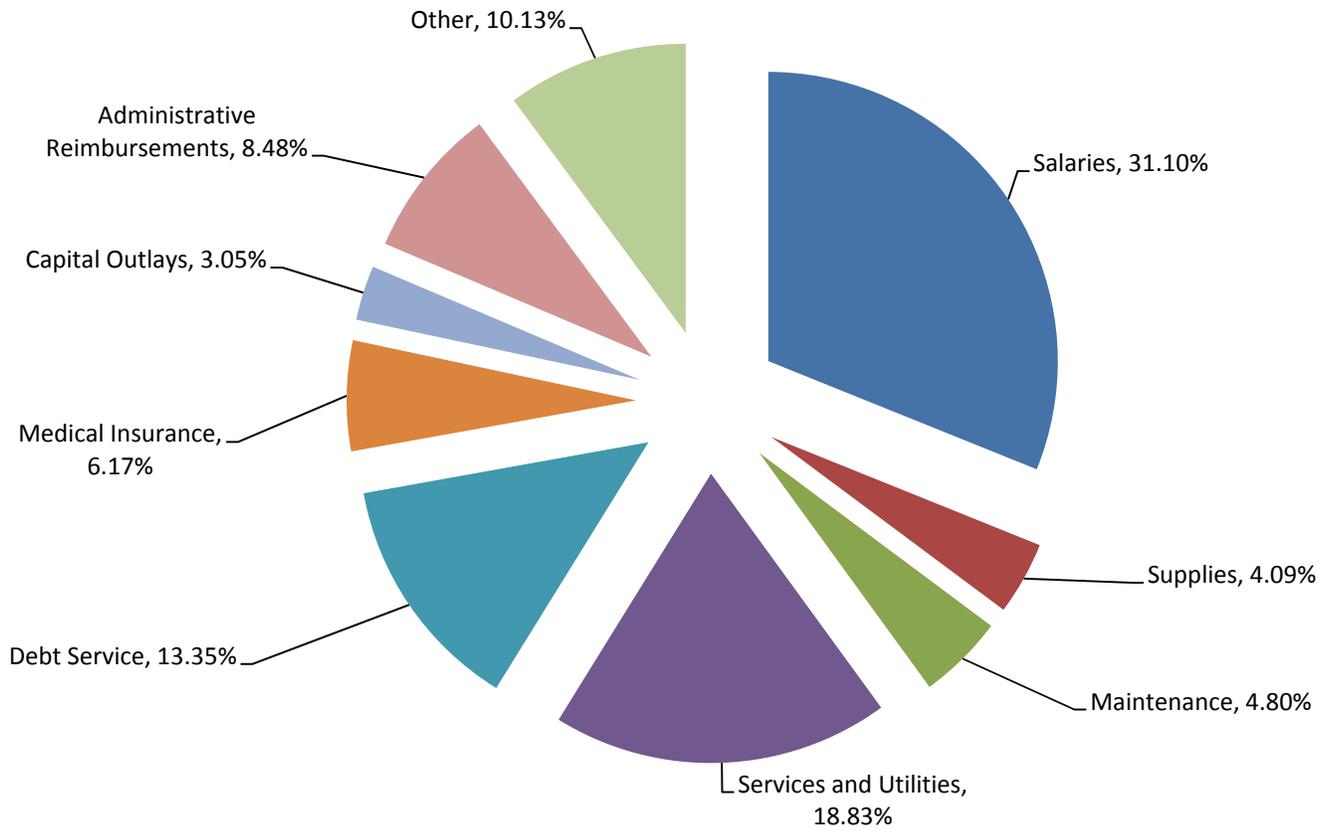
### Where the Money Comes From...



**Other Revenues include:**

Permits/Licenses/Development Fees	0.50%
Municipal Court Fines	1.63%
Fees/Charges/Sales	1.23%
Inter Governmental	1.10%
Interest Earnings	0.48%
Grants/Reimbursements/Contributions	1.29%
Other Revenues	1.18%
Utility Franchise Fees	5.20%
Hotel/Motel Taxes	1.24%
Transfers In	4.69%
Other Taxes	0.17%

### Where the Money Goes...



**Other Expenses Include:**

Insurance/Sundry/Elections	1.62%
Programs/Projects	0.24%
Future Appropriations/Bad Debt	1.86%
Right-of-Way Charges	1.78%
Transfers Out	4.63%

# Operating Budget Summary

	General Fund	Debt Service Fund	Water Fund	Wastewater Fund	Solid Waste Fund
<b>Beginning Fund Balance Oct. 1</b>	<b>7,850,486</b>	<b>120,056</b>	<b>6,197,263</b>	<b>3,907,971</b>	<b>2,795,040</b>
<b>Sources of Funds</b>					
<b>Revenues</b>					
Property Taxes	3,923,000	1,719,500	-	-	-
Sales Taxes	6,824,816	-	-	-	-
Other Taxes	98,000	-	-	-	-
Permits/Licenses/Development Fees	296,200	-	-	-	-
Municipal Court Fines	918,608	-	-	-	-
Fees/Charges/Sales	272,170	-	87,000	60,000	47,882
Inter Governmental	246,942	-	-	-	-
Interest Earnings	101,000	-	45,825	51,850	25,000
Grants/Reimbursements/Contributions	102,750	-	-	-	22,500
Other Revenues	111,071	325,067	20,000	79,781	20,067
Water Revenues	-	-	15,058,505	-	-
Wastewater Revenues	-	-	-	8,360,000	-
Solid Waste Revenues	-	-	-	-	4,717,733
Health Insurance Payments	-	-	-	-	-
Utility Franchise Fees	-	-	-	-	-
Hotel/Motel Taxes	-	-	-	-	-
<b>Total Revenues</b>	<b>12,894,557</b>	<b>2,044,567</b>	<b>15,211,330</b>	<b>8,551,631</b>	<b>4,833,182</b>
<b>Administrative Reimbursements</b>	<b>4,517,827</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Right-of-Way Maintenance Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Transfers In</b>	<b>-</b>	<b>-</b>	<b>337,455</b>	<b>-</b>	<b>-</b>
<b>Total Sources of Funds</b>	<b>17,412,384</b>	<b>2,044,567</b>	<b>15,548,785</b>	<b>8,551,631</b>	<b>4,833,182</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
<b>Operating Expenses</b>					
Salaries/Other Pay/Benefits	11,882,613	-	1,473,584	1,456,813	1,351,477
Supplies	940,027	-	279,120	223,961	436,067
Maintenance of Structures	108,500	-	467,000	572,500	13,500
Maintenance of Equipment	230,610	-	115,300	52,000	290,688
Services and Utilities	3,157,143	-	4,576,747	1,136,511	788,022
Insurance/Sundry/Elections	426,722	-	102,259	91,428	127,036
Programs/Projects	75,905	-	-	-	3,500
Debt Service	-	2,022,708	4,097,374	1,557,548	-
Capital Outlays	140,205	-	62,000	-	-
Future Appropriations/Bad Debt	74,731	-	200,000	173,847	419,873
Medical Insurance	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>17,036,456</b>	<b>2,022,708</b>	<b>11,373,384</b>	<b>5,264,608</b>	<b>3,430,163</b>
<b>Administrative Reimbursements</b>	<b>-</b>	<b>-</b>	<b>1,889,379</b>	<b>1,601,208</b>	<b>784,280</b>
<b>Right-of-Way Charges</b>	<b>-</b>	<b>-</b>	<b>554,707</b>	<b>299,307</b>	<b>169,161</b>
<b>Total Expenditures</b>	<b>17,036,456</b>	<b>2,022,708</b>	<b>13,817,470</b>	<b>7,165,123</b>	<b>4,383,604</b>
<b>Operating Transfers Out</b>	<b>713,283</b>	<b>-</b>	<b>109,212</b>	<b>387,083</b>	<b>1,032,703</b>
<b>Total Uses of Resources</b>	<b>17,749,739</b>	<b>2,022,708</b>	<b>13,926,682</b>	<b>7,552,206</b>	<b>5,416,307</b>
<b>Ending Fund Balance Sept. 30</b>	<b>7,513,131</b>	<b>141,915</b>	<b>7,819,366</b>	<b>4,907,396</b>	<b>2,211,915</b>
<b>Transfer to Capital</b>	<b>1,200,000</b>	<b>-</b>	<b>1,854,000</b>	<b>1,520,125</b>	<b>947,020</b>
<b>Projected Reserve</b>	<b>6,313,131</b>	<b>141,915</b>	<b>5,965,366</b>	<b>3,387,271</b>	<b>1,264,895</b>

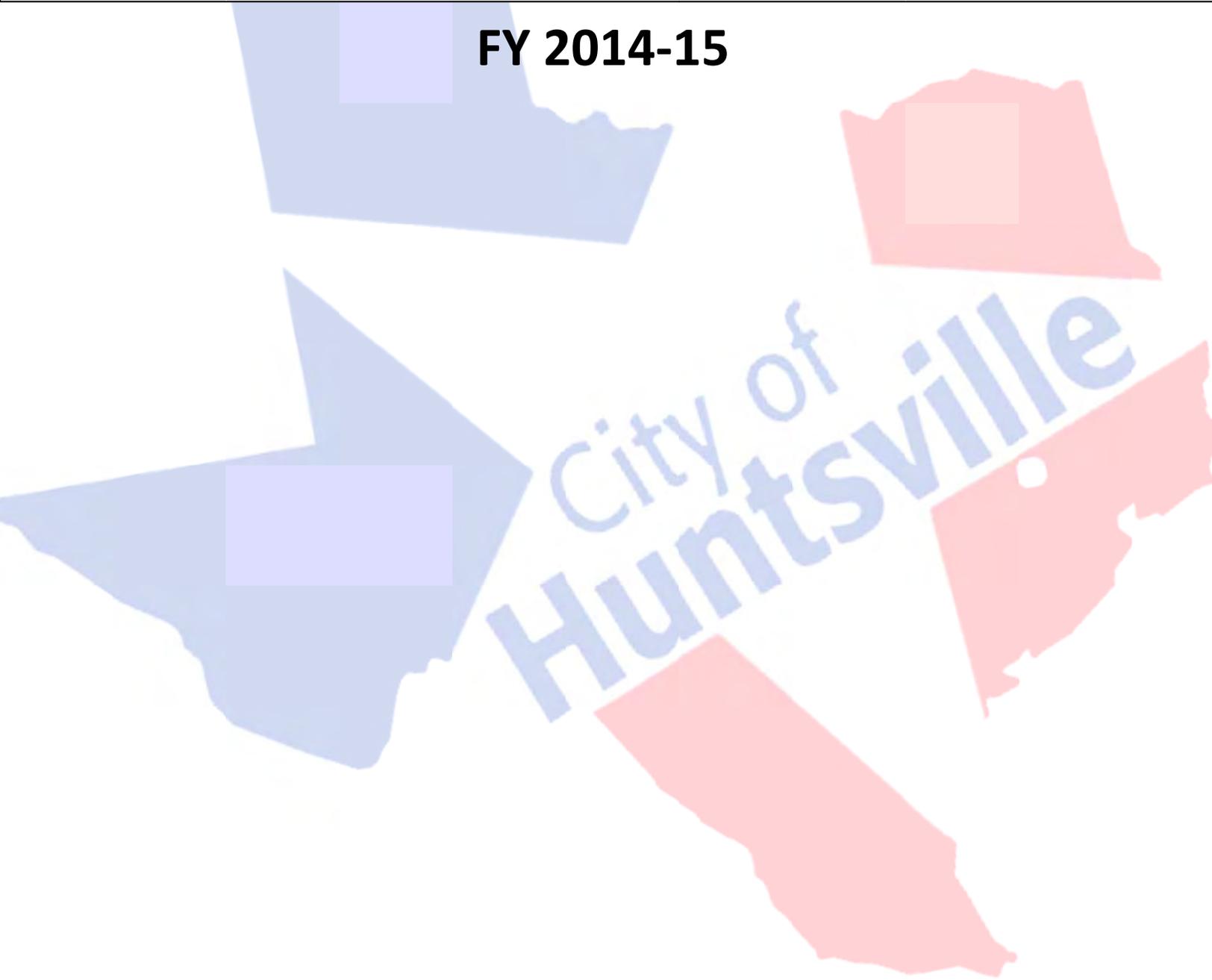
Street Special Revenue Fund	Other Special Revenue Funds	Internal Service Funds	Permanent Funds	Total Operating Budget
<b>565,275</b>	<b>2,291,391</b>	<b>3,656,563</b>	<b>3,160,706</b>	<b>\$ 30,544,751</b>
-	118,000	-	-	5,760,500
-	-	-	-	6,824,816
-	-	-	-	98,000
-	-	-	-	296,200
-	49,000	-	-	967,608
67,500	22,500	-	-	557,052
-	403,701	-	-	650,643
1,000	13,950	19,500	26,000	284,125
-	639,995	-	-	765,245
251,160	246,710	1,826,802	-	2,880,658
-	-	-	-	15,058,505
-	-	-	-	8,360,000
-	-	-	-	4,717,733
-	-	1,010,553	-	1,010,553
3,088,175	-	-	-	3,088,175
-	735,000	-	-	735,000
<b>3,407,835</b>	<b>2,228,856</b>	<b>2,856,855</b>	<b>26,000</b>	<b>52,054,813</b>
-	-	-	-	4,517,827
-	-	-	-	-
		<b>2,445,070</b>		<b>2,782,525</b>
<b>3,407,835</b>	<b>2,228,856</b>	<b>5,301,925</b>	<b>26,000</b>	<b>59,355,165</b>
914,175	811,993	-	-	17,890,655
152,872	256,915	62,600	-	2,351,562
736,393	72,500	-	-	1,970,393
95,800	8,900	-	-	793,298
409,655	753,275	10,000	-	10,831,353
70,018	113,165	-	-	930,628
15,000	41,270	-	-	135,675
-	-	-	-	7,677,630
-	70,333	1,479,940	-	1,752,478
200,000	-	-	-	1,068,451
-	-	3,550,000	-	3,550,000
<b>2,593,913</b>	<b>2,128,351</b>	<b>5,102,540</b>	-	<b>48,952,123</b>
<b>601,481</b>	-	-	-	<b>4,876,348</b>
-	-	-	-	<b>1,023,175</b>
<b>3,195,394</b>	<b>2,128,351</b>	<b>5,102,540</b>	-	<b>54,851,646</b>
<b>193,643</b>	<b>224,499</b>	-	<b>5,000</b>	<b>2,665,423</b>
<b>3,389,037</b>	<b>2,352,850</b>	<b>5,102,540</b>	<b>5,000</b>	<b>57,517,069</b>
<b>584,073</b>	<b>2,167,397</b>	<b>3,855,948</b>	<b>3,181,706</b>	<b>\$ 32,382,847</b>
<b>2,821</b>	-	-	-	<b>\$ 5,523,966</b>
<b>581,252</b>	<b>2,167,397</b>	<b>3,855,948</b>	<b>3,181,706</b>	<b>\$ 26,858,881</b>

*City of Huntsville*  
**Operating Budget Summary**  
**Five Year Historical**

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
Property Taxes	\$ 5,062,245	\$ 5,454,343	\$ 5,619,000	\$ 5,725,880	\$ 5,760,500
Sales Taxes	\$ 6,515,890	\$ 6,736,638	\$ 6,600,000	\$ 7,283,370	\$ 6,824,816
Utility Franchise Fees	\$ 2,913,605	\$ 3,081,374	\$ 2,981,972	\$ 3,067,159	\$ 3,088,175
Hotel/Motel Taxes	\$ 570,847	\$ 788,533	\$ 583,334	\$ 906,453	\$ 735,000
Water Service Charges	\$ 12,776,080	\$ 14,768,995	\$ 14,496,683	\$ 14,413,024	\$ 14,946,505
Wastewater Service Charges	\$ 8,514,328	\$ 8,033,870	\$ 8,200,000	\$ 8,082,925	\$ 8,300,000
Water/Wastewater Taps	\$ 79,073	\$ 176,946	\$ 110,000	\$ 126,009	\$ 120,000
Collection Charges	\$ 3,206,371	\$ 3,268,105	\$ 3,230,000	\$ 3,122,190	\$ 3,365,000
Solid Waste Disposal	\$ 1,258,550	\$ 1,321,119	\$ 1,225,000	\$ 1,407,434	\$ 1,352,733
Late Paymnet Penalties	\$ 154,141	\$ 169,533	\$ 155,984	\$ 158,559	\$ 154,782
Other Taxes	\$ 81,632	\$ 100,670	\$ 83,000	\$ 77,194	\$ 98,000
Permits/Development Fees	\$ 11,800	\$ 13,225	\$ 11,200	\$ 15,425	\$ 13,200
Permits and Licenses	\$ 247,477	\$ 345,624	\$ 264,500	\$ 359,508	\$ 283,000
Municipal Court Fines	\$ 1,142,552	\$ 740,137	\$ 878,000	\$ 1,058,922	\$ 967,608
Fees/Charges/Sales	\$ 533,222	\$ 1,173,435	\$ 442,242	\$ 716,632	\$ 454,270
Inter Governmental	\$ 626,656	\$ 631,257	\$ 631,257	\$ 631,258	\$ 650,643
Administrative Reimbursements	\$ 4,966,455	\$ 4,801,728	\$ 4,779,151	\$ 4,779,151	\$ 4,517,827
Interest Earnings	\$ 425,309	\$ 131,036	\$ 222,744	\$ 499,961	\$ 284,125
Grants/Reimbursements/Contributions	\$ 1,660,481	\$ 1,167,027	\$ 2,964,402	\$ 666,601	\$ 765,245
Other Revenues	\$ 10,694,359	\$ 7,118,525	\$ 6,820,171	\$ 7,189,585	\$ 6,673,736
<b>Total Revenues</b>	<b>\$ 61,441,072</b>	<b>\$ 60,022,120</b>	<b>\$ 60,298,640</b>	<b>\$ 60,287,239</b>	<b>\$ 59,355,165</b>
Salaries/Other Pay/Benefits	\$ 16,986,174	\$ 17,172,674	\$ 18,839,164	\$ 17,241,682	\$ 17,890,656
Supplies	\$ 2,283,262	\$ 1,984,710	\$ 2,336,337	\$ 1,949,709	\$ 2,351,562
Maintenance of Structures	\$ 1,845,681	\$ 1,632,506	\$ 1,847,453	\$ 1,547,273	\$ 1,970,393
Maintenance of Equipment	\$ 799,169	\$ 699,364	\$ 863,273	\$ 737,733	\$ 793,298
Services and Utilities	\$ 5,932,009	\$ 5,899,083	\$ 7,835,882	\$ 5,092,776	\$ 7,141,753
Insurance/Sundry/Elections	\$ 965,260	\$ 906,383	\$ 2,382,993	\$ 1,065,706	\$ 930,628
Right-of-Way Maintenance	\$ 845,720	\$ 1,008,339	\$ 1,001,972	\$ 1,001,972	\$ 1,023,175
Programs/Projects	\$ 3,594,884	\$ 3,468,680	\$ 3,691,601	\$ 3,112,297	\$ 3,725,675
Capital Outlays	\$ 1,800,759	\$ 1,163,954	\$ 839,535	\$ 1,468,782	\$ 1,712,478
TRA Water Plant	\$ 3,640,629	\$ 3,848,880	\$ 3,618,700	\$ 3,557,403	\$ 3,689,600
TRA Water Debt Payments	\$ 1,347,520	\$ 3,707,129	\$ 3,851,207	\$ 3,841,132	\$ 3,861,057
Debt Service	\$ 7,921,756	\$ 4,273,694	\$ 3,881,127	\$ 4,367,321	\$ 3,816,573
Future Appropriations/Bad Debt/Depreciation	\$ 11,945	\$ -	\$ 181,331	\$ -	\$ 1,068,451
Administrative Reimbursements Out	\$ 5,365,179	\$ 5,203,952	\$ 5,181,799	\$ 5,181,799	\$ 4,922,063
Interfund Charges/Transfers Out	\$ 3,241,967	\$ 2,044,727	\$ 2,449,208	\$ 1,873,953	\$ 2,553,458
Transfer to Capital Improvements	\$ 9,857,178	\$ 7,384,317	\$ 2,753,424	\$ 3,448,424	\$ 5,590,216
	\$ -	\$ 30,450	\$ -	\$ -	\$ -
<b>Operating Expenditures</b>	<b>\$ 66,439,091</b>	<b>\$ 60,428,841</b>	<b>\$ 61,555,006</b>	<b>\$ 55,487,963</b>	<b>\$ 63,041,036</b>

# Revenues

FY 2014-15



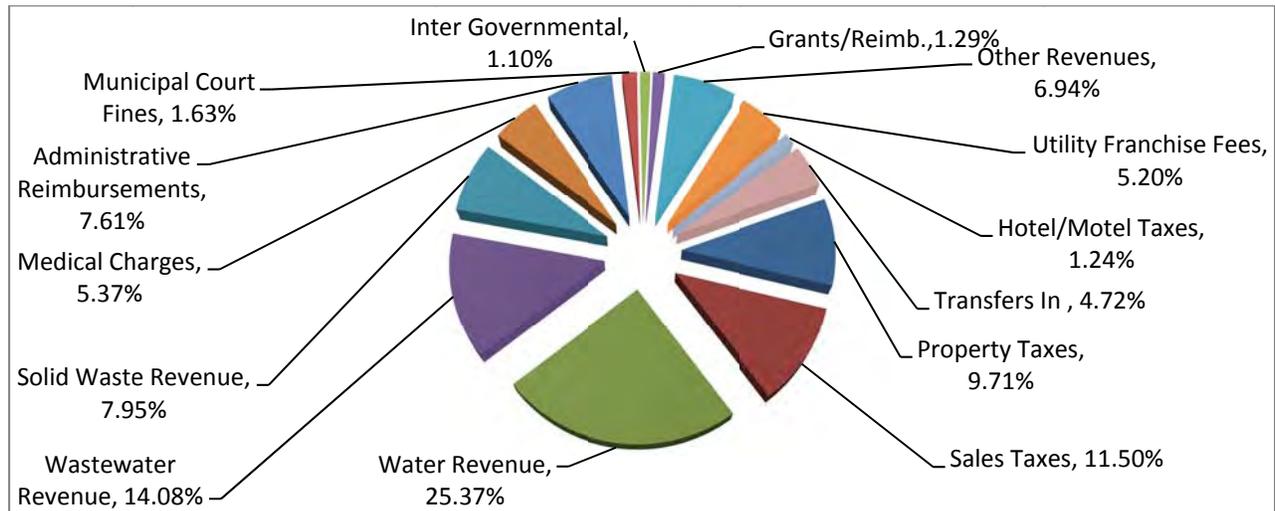
## Revenues

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	9.71%	✓	✓		
Sales Taxes	11.5%	✓	✓	✓	
Mixed Drink Taxes	0.68%	✓	✓	✓	
Municipal Court Fines	1.46%	✓	✓	✓	
Permits, Licenses, Development Fees	0.46%	✓	✓	✓	
Water Service Charges	25.37%	✓	✓	✓	✓
Wastewater Service Charges	14.08%	✓	✓	✓	
Solid Waste Service Charges	7.95%	✓	✓	✓	✓
Fees, Charges, Sales	0.94%	✓	✓	✓	
Utility Franchise Fees	5.20%	✓	✓	✓	✓
Right-of-Way Maintenance	1.78%			✓	
Grants, Reimbursements, Contributions	1.29%	✓	✓	✓	
Interest Earnings	0.48%	✓	✓	✓	
Hotel/Motel Taxes	1.24%	✓	✓	✓	
Intergovernmental Payments	1.10%				✓
Health Insurance Payments	5.37%	✓	✓	✓	
Administrative Reimbursements	7.61%			✓	

The City of Huntsville receives revenue from several different sources. The following graph shows the sources of income for the City for fiscal year 14-15 as budgeted:



## Property Taxes

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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.

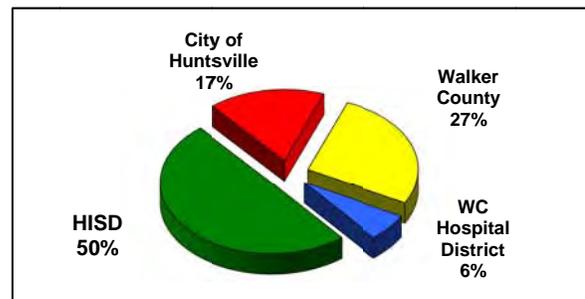
**The City Council adopted the tax rate of \$0.4106 per \$100 valuation. One cent (2.4%) less than the previous year rate.**

For fiscal year 14-15, the City Council approved a rate of \$0.4106, which is \$0.003 less than the effective rate of \$0.4136. 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 \$410.60 ( $\$100,000/100 * .4106$ ).

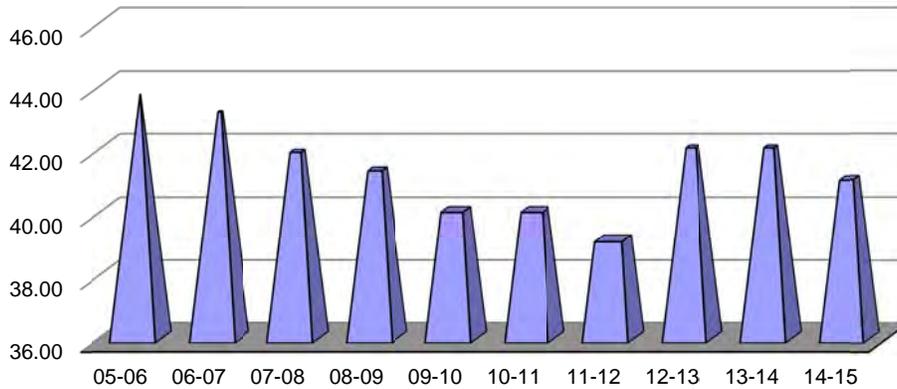
The City is not the only jurisdiction that taxes property located in Huntsville. Other entities including Walker County, Huntsville Independent School District, and the Walker County Hospital District also levy a property tax. Most citizens of Huntsville pay only 17% of their total property tax bill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

**2014 Overlapping Tax Rate**



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

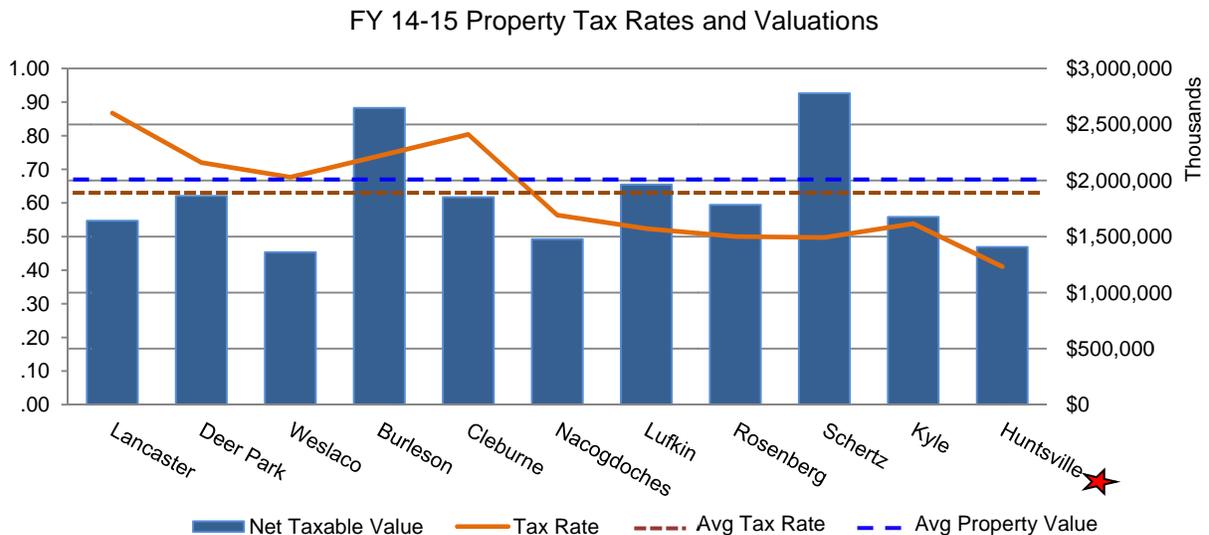
### City of Huntsville Tax Rates



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 30% 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 36% below the average.

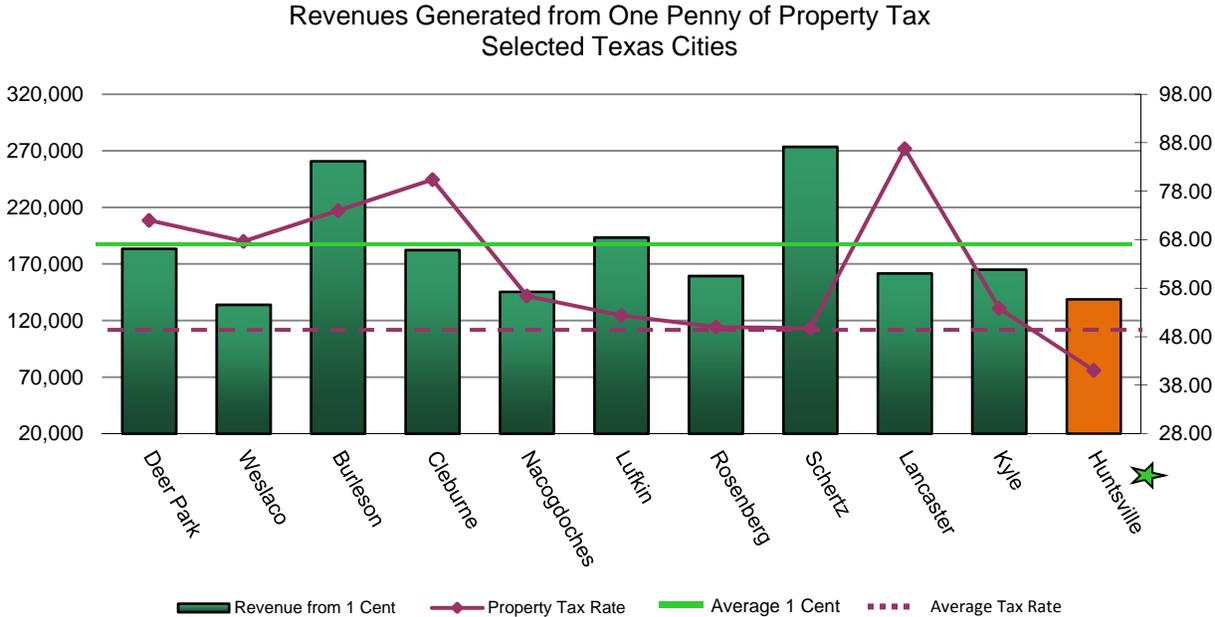
The following graph shows the taxable valuations and the tax rates of selected Texas cities with populations between 30,000 and 40,000:



**One penny of the property tax rate generates \$138,000 of actual property tax revenue for Huntsville – 25% below the average.**

Huntsville's total net taxable property valuation of \$1,407,684,452 is 30% below the average valuation of these cities, but Huntsville's tax rate is over 36% 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 \$138,000 in revenue for City services. In contrast, each penny on Lufkin's tax rate generates approximately \$193,000 in revenue for their city services (excluding an uncollectible allowance). So, even though Lufkin's tax rate is 27.5% higher than Huntsville's, Lufkin collects 39% 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.

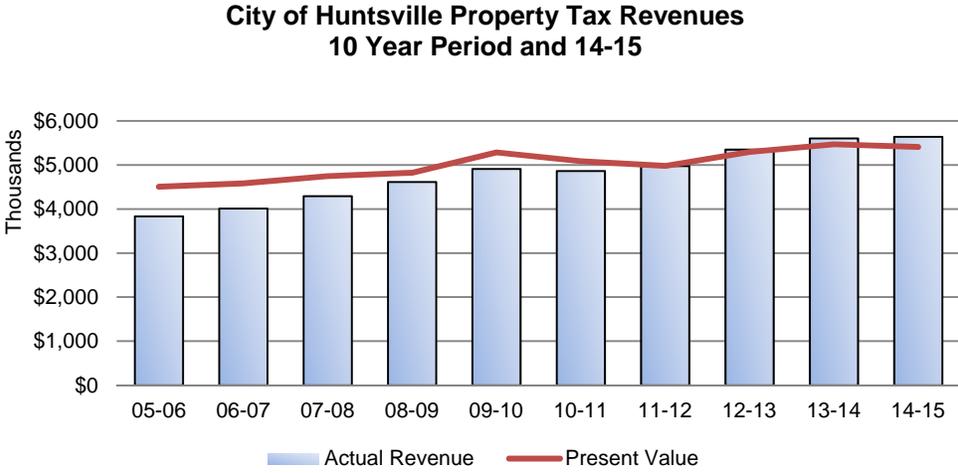
The Huntsville City Council is committed to keeping the property tax rates in Huntsville affordable and in recent years, every effort has been made to reduce the tax rate to the effective rate. In accordance with

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 98.5% 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. City Council was able to drop the FY 14-15 rate by 1 cent to \$0.4106 which is \$0.003 less than the effective rate of \$0.4136.

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 1.8% 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 14-15:



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

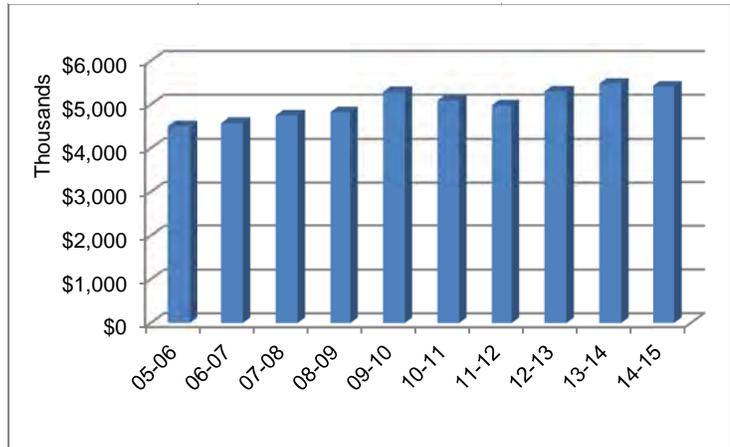
The average annual increase in property tax revenue in fiscal years 09-10 through 13-14 was 4.0%. The property tax budget for M&O for FY 14-15 was increased 5.3%, while debt service was decreased 4.1% due to some General Obligation debt being paid off in FY 13-14.

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 utilities, construction materials, healthcare, and many other increasing 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.

**Present Value Property Tax Actuals and FY 14-15 Budget**



Inflation has outpaced the increase in property tax revenue the City received in various years in the last nine years as the chart to the right demonstrates. 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 14-15 for both General and Debt Service Funds:

**Property Tax Revenue**

	<b>Actual 09-10</b>	<b>Actual 10-11</b>	<b>Actual 11-12</b>	<b>Actual 12-13</b>	<b>Actual 13-14</b>	<b>Budget 14-15</b>
Current	4,754,050	4,767,210	4,830,440	5,268,117	5,495,621	5,542,500
Delinquent	90,345	54,802	97,878	59,603	55,553	50,000
Penalty & Interest	69,688	43,574	50,339	54,392	56,034	50,000
<b>Total</b>	<b>4,914,083</b>	<b>4,865,586</b>	<b>4,978,657</b>	<b>5,383,112</b>	<b>5,607,208</b>	<b>5,642,500</b>

**Sales Taxes**

The sales tax is used for general operating purposes. Revenues from sales taxes account for 11.5% 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

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

of this additional half cent, property tax rates for FY 2014-15 were able to be kept lower by \$0.1904 per \$100 valuation (\$190 on a \$100,000 home).

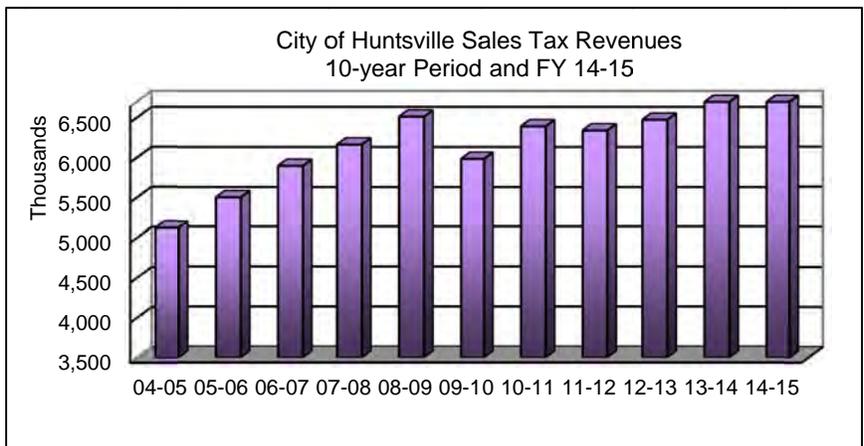
Every dollar of sales tax revenue the city receives is used to support general operating services such as police and fire protection, parks, recreation, and library services.

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



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.

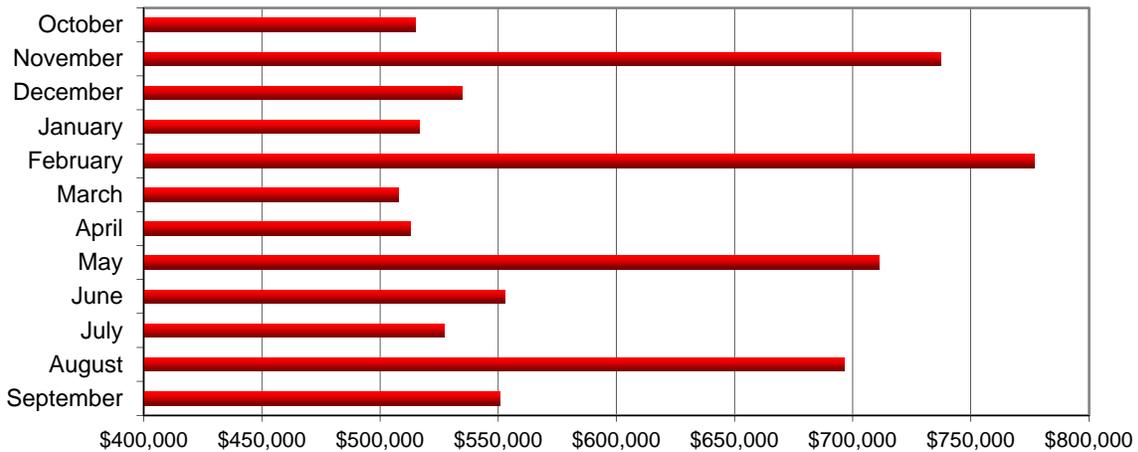
The average annual increase in sales tax revenue over the past seven years was 2.5%. The fiscal year 14-15 sales tax revenue budget was conservatively increased by 3.4%. The budget currently reflects targets with normal economic conditions.



**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 13-14 Actuals)**

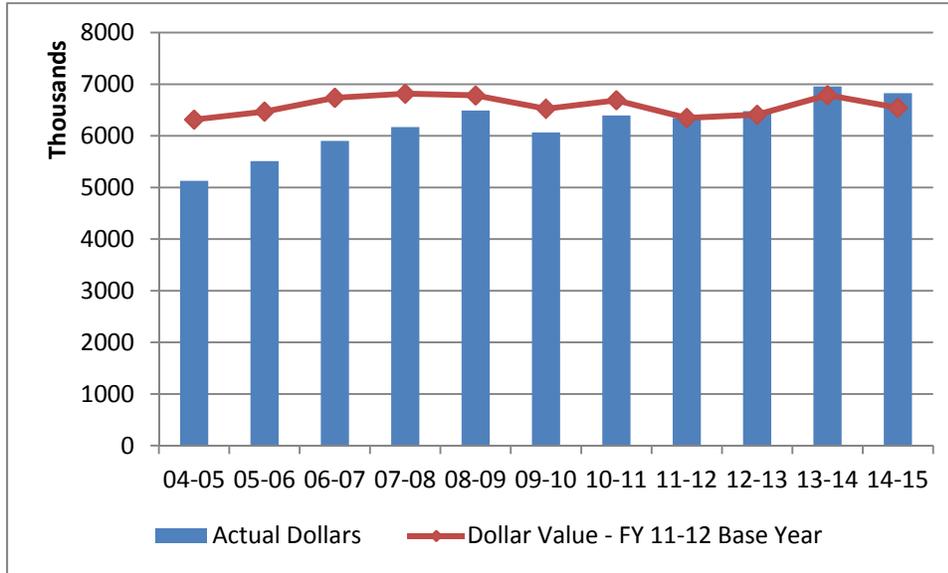


Sales tax is an extremely important source of revenue for the City of Huntsville. Huntsville's relatively low property tax base, the rising cost of providing city services due to inflation, and the adoption of the effective tax rate in past years made the sales tax revenue stream an essential component 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.

**For the most part, Huntsville's sales tax revenue has been able to keep pace with inflation and cover any purchasing power loss.**

The following graph shows Sales Tax revenue compared using actual dollar amounts received and compared using FY 11-12 as a base year for the value of a dollar. As the reader can see, for the most part Huntsville's Sales Tax revenue has been able to keep pace with inflation.



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	Actual 12-13	Actual 13-14	Budget 14-15
Sales Tax	6,065,379	6,396,102	6,344,995	6,478,011	6,955,839	6,824,816

### 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 14-15 mixed drink tax budget was increased 18% from the previous year budget.

The following table shows total mixed drink tax revenue received in prior years and mixed drink tax revenue budgeted for fiscal year 14-15 for General Fund:

### Mixed Drink Tax Revenue

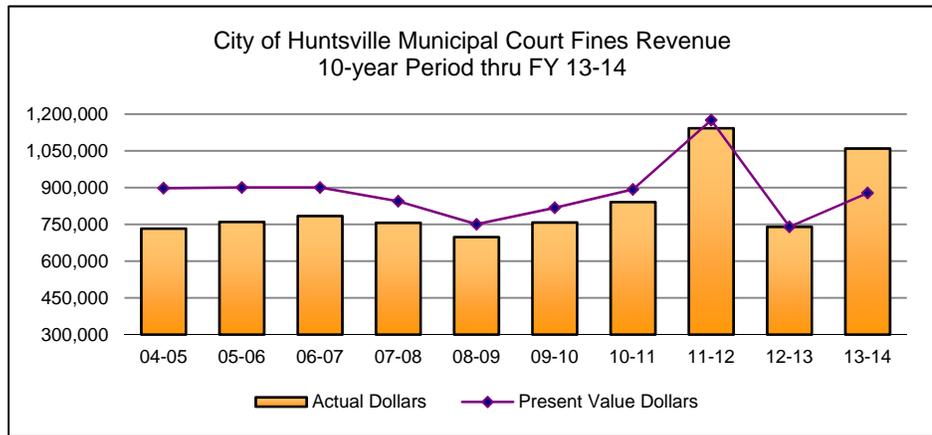
	Actual 09-10	Actual 10-11	Actual 11-12	Actual 12-13	Actual 13-14	Budget 14-15
Mixed Drink Tax	82,790	92,897	75,760	100,670	102,451	95,000

## 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 14-15 the City budgeted \$918,000 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 \$30,000 in court fine revenue in fiscal year 14-15.

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:

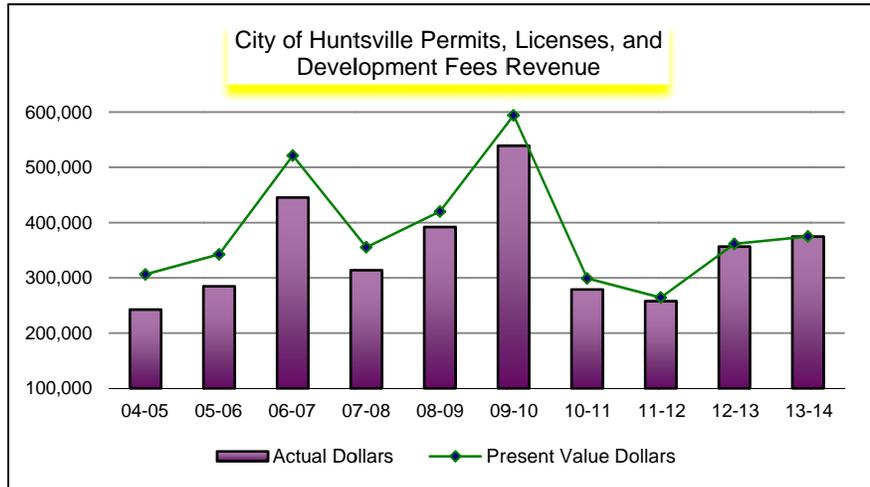
### Municipal Court Fine Revenue

	Actual 10-11	Actual 11-12	Actual 12-13	Budget 13-14	Actual 13-14	Budget 14-15
Municipal Court Fines	804,706	1,092,532	706,900	843,000	1,009,900	918,600
Court Security Fines	15,655	21,438	14,300	15,000	21,000	21,000
Court Technology Fines	20,873	28,584	19,000	20,000	28,000	28,000
<b>Total</b>	<b>841,234</b>	<b>1,142,554</b>	<b>740,200</b>	<b>878,000</b>	<b>1,058,900</b>	<b>967,600</b>

## 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 10-11	Actual 11-12	Actual 12-13	Budget 13-14	Actual 13-14	Budget 14-15
Licenses	25,250	29,855	21,130	19,200	28,251	23,200
Permits	235,231	212,759	322,335	241,500	330,154	258,000
Development Fees	18,664	15,365	13,160	15,000	16,528	15,000
<b>Total</b>	<b>279,145</b>	<b>257,978</b>	<b>356,625</b>	<b>275,700</b>	<b>374,933</b>	<b>296,200</b>

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

## **Water Service Charges**

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Revenues from water service charges account for 25.37% 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 14-15 the increase in rates based on the FY 10-11 water study calculates to about a 3% increase from FY 13-14 or \$0.96 per month for a customer using 7,000 gallons of water.

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 14-15:

### **City of Huntsville Water Rates**

#### ***Minimum Bill*** Based on meter size

<u>Meter Size</u>	<u>Rate Charged</u>
0.75	\$ 13.00*
1.00	19.00
1.50	25.00
2.00	41.50
3.00	163.00
4.00	208.00
6.00	313.00
8.00	433.00

#### ***Usage Charges*** Based on gallons used

##### **Single Family Residential**

<u>Gallons Used</u>	<u>Rate Charged</u>
Under 3,000	See Minimum Bill
3,000 - 7,000	\$4.58 per 1,000 gallons
7,001 - 12,999	\$5.03 per 1,000 gallons
Over 13,000	\$5.72 per 1,000 gallons

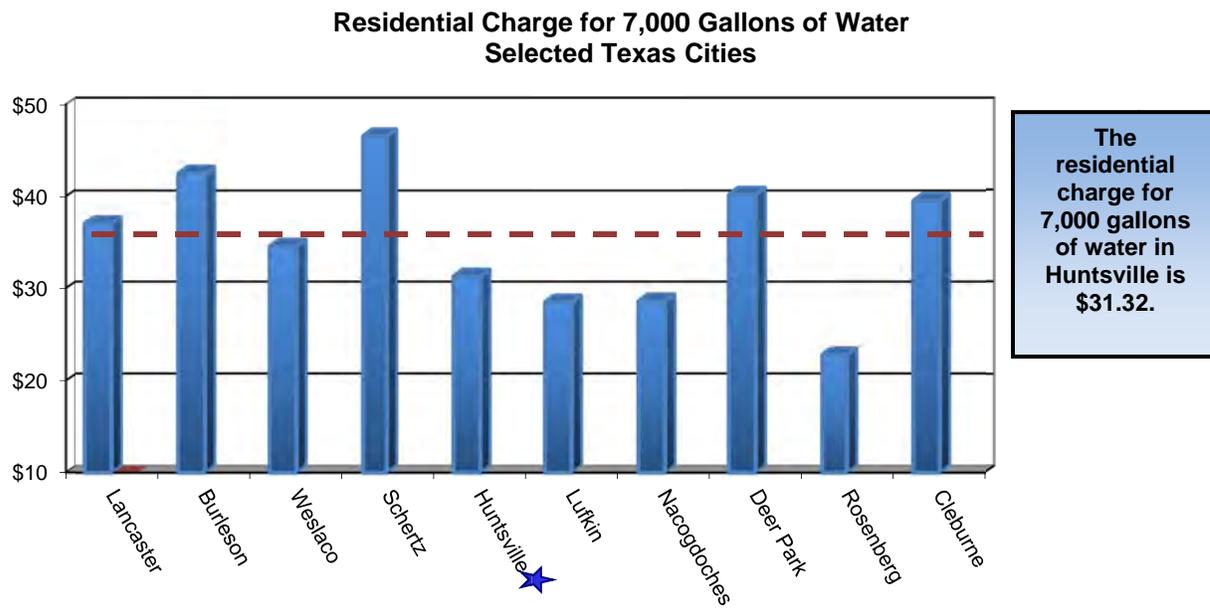
##### **Commercial**

<u>Gallons Used</u>	<u>Rate Charged</u>
Under 3,000	See Minimum Bill
Over 3,000	\$5.72 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:



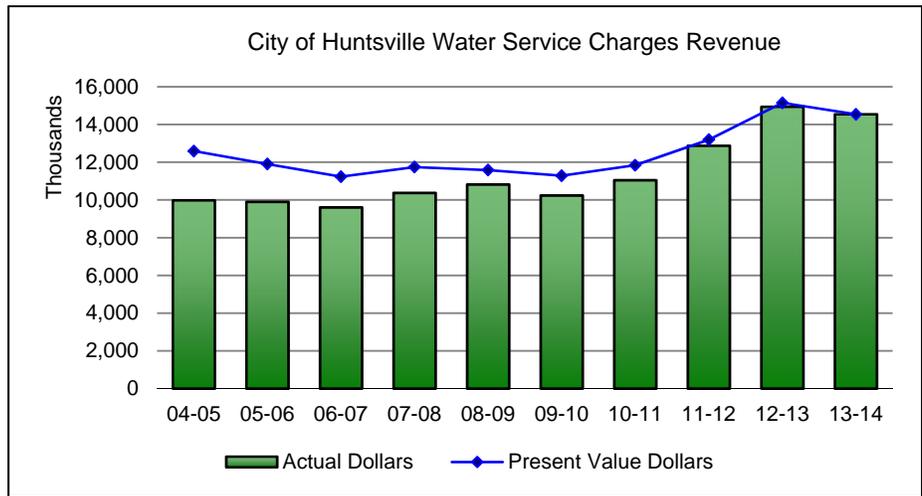
Compared to other Texas cities similar in size, Huntsville’s water rates are extremely competitive. The cost for 7,000 gallons of water to a residential customer in Huntsville is \$31.32. Huntsville remains below the average and currently charges a rate 11% lower than the FY 14-15 year’s average. The 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 14-15 for the Water Fund:

**Water Service Revenue**

	Actual 10-11	Actual 11-12	Actual 12-13	Budget 13-14	Actual 13-14	Budget 14-15
Water Sales	10,932,888	12,776,080	14,768,995	14,496,683	14,413,024	14,946,505
Water Taps	62,904	39,166	99,952	70,000	65,513	60,000
Late Payment Penalties	48,860	53,754	64,879	52,000	60,087	49,000
<b>Total</b>	<b>11,044,652</b>	<b>12,869,000</b>	<b>14,933,826</b>	<b>14,618,683</b>	<b>14,538,624</b>	<b>15,058,505</b>

**Wastewater Service Charges**

Revenues from wastewater service charges account for 14.08% 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

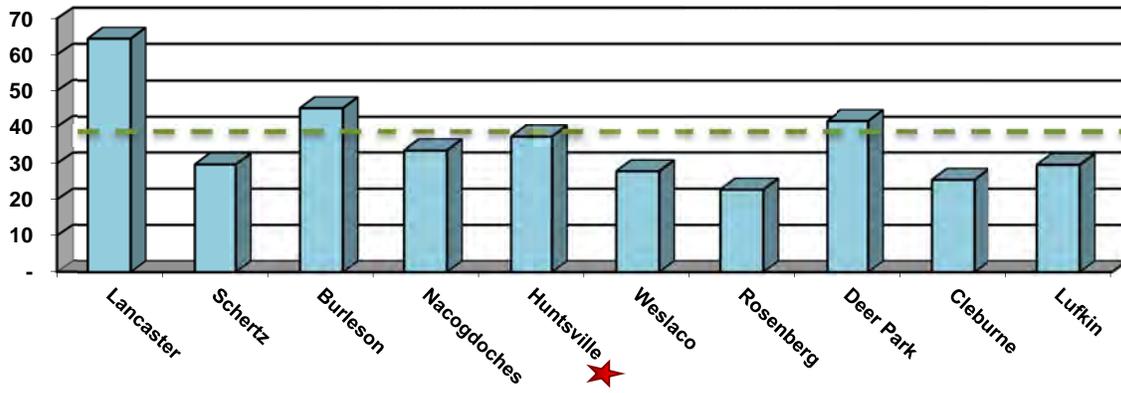
The Huntsville City Council is committed to providing high quality service to its citizens at the lowest possible cost. As such, for fiscal year 09-10, the City Council agreed to decrease the base rate for residential customers from \$15 to \$13. Huntsville’s beautiful topography of seven hills and seven 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 similar to Huntsville. 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



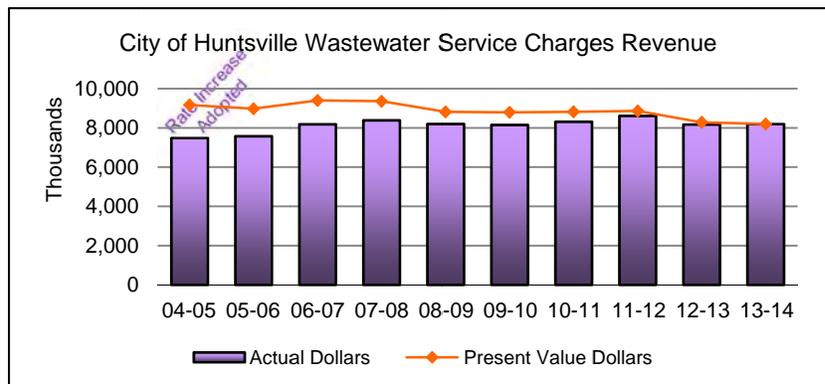
The preparation of our budget for wastewater service revenue begins with a review of Huntsville's historical wastewater service revenue collection trends. Charges for wastewater service are comprised of two components - a minimum charge and a consumption charge based on the amount of water used. For 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 4.3% above average of comparison cities. FY 14-15 budgeted wastewater revenue increased \$120,000 (1.4%) 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 14-15 increased slightly 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 04-05, 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

	<b>Actual 10-11</b>	<b>Actual 11-12</b>	<b>Actual 12-13</b>	<b>Budget 13-14</b>	<b>Actual 13-14</b>	<b>Budget 14-15</b>
Wastewater Charges	8,214,623	8,514,328	8,033,870	8,200,000	8,082,925	8,300,000
Wastewater Taps	39,224	39,907	76,994	40,000	60,496	60,000
Late Payment Penalties	56,718	55,676	57,928	56,000	52,418	56,000
<b>Total</b>	<b>8,310,565</b>	<b>8,609,911</b>	<b>8,168,792</b>	<b>8,296,000</b>	<b>8,195,839</b>	<b>8,416,000</b>

### Solid Waste Service Charges

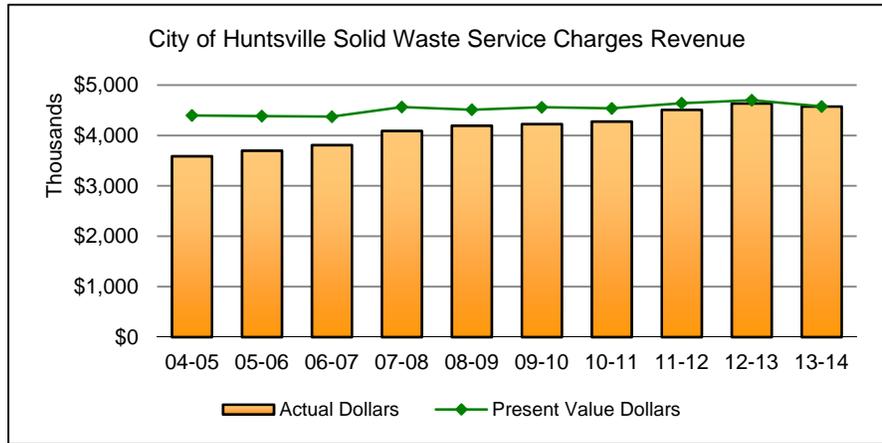
Revenues from solid waste service charges account for 7.95% of overall city revenues. The City of Huntsville provides the collection and disposal of solid waste for the residents and businesses of Huntsville. Residential customers in single family dwellings are charged \$20.00 per month for these services, 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 were 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 2.75%, but the average annual increase



over the past five years was 1.78%. 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 rate study was budgeted for in FY 14-15.

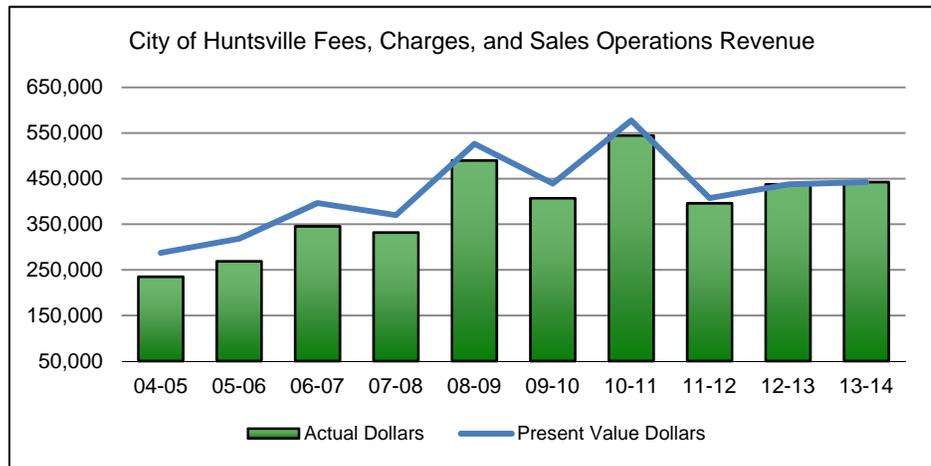
The following table shows total solid waste service charges revenue received in prior years and revenue budgeted for fiscal year 14-15 for the Solid Waste Fund:

### Solid Waste Service Charges Revenue

	Actual 10-11	Actual 11-12	Actual 12-13	Budget 13-14	Actual 13-14	Budget 14-15
Residential Collections	1,496,189	1,616,029	1,681,692	1,680,000	1,542,738	1,690,000
Commercial Collections	1,912,922	2,071,110	2,070,280	2,040,000	2,186,388	2,235,000
Disposal Fees	826,647	777,782	837,251	735,000	800,498	792,733
Late Payment Penalties	41,235	44,710	46,726	47,984	46,053	46,782
<b>Total</b>	<b>4,276,993</b>	<b>4,509,631</b>	<b>4,635,949</b>	<b>4,502,984</b>	<b>4,575,677</b>	<b>4,764,515</b>

### Fees, Charges, Sales Operations

Revenues from fees, charges, and other sales account for 0.94% 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:

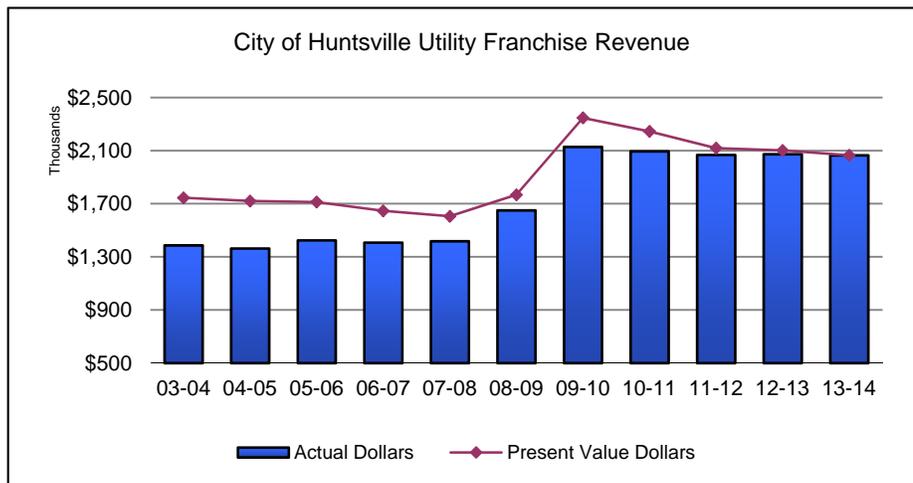
**Fees, Charges, Sales Operations Revenue**

	<b>Actual 10-11</b>	<b>Actual 11-12</b>	<b>Actual 12-13</b>	<b>Budget 13-14</b>	<b>Actual 13-14</b>	<b>Budget 14-15</b>
General Fund	331,776	272,535	970,929	264,612	310,550	272,170
Special Revenue Funds	121,895	136,869	104,072	94,850	184,897	90,000
Water Fund	89,357	91,188	92,468	81,600	94,730	87,000
Solid Waste Fund	1,150	1,180	-	1,180	1,100	1,100
Wastewater Fund	-	500	6,000	-	5,100	4,000
<b>Total</b>	<b>544,178</b>	<b>395,798</b>	<b>1,151,329</b>	<b>442,242</b>	<b>596,377</b>	<b>454,270</b>

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 5.2% 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. Utility Franchise Fee revenue in the last four years has decreased 0.8%.

The following table shows total utility franchise fee revenue received in prior years and revenue budgeted for fiscal year 14-15 for the Street Special Revenue Fund and demonstrates the revenue source has remained essentially flat in the last 4 years:

## Utility Franchise Fees Revenue

	<b>Actual 10-11</b>	<b>Actual 11-12</b>	<b>Actual 12-13</b>	<b>Budget 13-14</b>	<b>Actual 13-14</b>	<b>Budget 14-15</b>
Electric	1,439,154	1,411,687	1,410,064	1,400,000	1,385,302	1,410,000
Telephone	213,276	243,627	236,741	220,000	207,520	225,000
Gas	147,757	129,443	144,252	70,000	167,479	150,000
Tele-cable	294,847	283,127	281,978	290,000	304,886	280,000
<b>Total</b>	<b>2,095,034</b>	<b>2,067,887</b>	<b>2,073,035</b>	<b>1,980,000</b>	<b>2,065,187</b>	<b>2,065,000</b>

## Right-of-way Maintenance

Revenues from right-of-way maintenance charges account for 1.78% 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 14-15 for the Street Special Revenue Fund:

## Right-of-Way Maintenance Revenue

	<b>Actual 10-11</b>	<b>Actual 11-12</b>	<b>Actual 12-13</b>	<b>Budget 13-14</b>	<b>Actual 13-14</b>	<b>Budget 14-15</b>
Charge to Water Fund	361,928	404,919	555,046	543,742	543,742	554,707
Charge to Wastewater Fund	288,644	290,045	294,388	294,346	294,346	299,307
Charge to Solid Waste Fund	148,064	150,756	158,905	163,884	163,884	169,161
<b>Total</b>	<b>798,636</b>	<b>845,720</b>	<b>1,008,339</b>	<b>1,001,972</b>	<b>1,001,972</b>	<b>1,023,175</b>

## Grants, Reimbursements, Contributions

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Revenues from grants, reimbursements, and contributions account for 1.29% 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 FY 14-15 budget includes grant funding for the following:

- Airport                      \$ 30,000
- Housing Grants            \$ 564,000
- Solid Waste                 \$ 22,500
- Emergency Management    \$ 20,800
- Fire                            \$ 11,000
- Police                         \$ 99,895

The following table shows total grants, reimbursements, and contributions revenue received in prior years and revenue budgeted for fiscal year 14-15 for all operating funds:

### Grants, Reimbursements, and Contributions Revenue\*

	Actual 10-11	Actual 11-12	Actual 12-13	Budget 13-14	Actual 13-14	Budget 14-15
Grants	1,358,269	1,466,922	1,017,440	969,202	987,751	727,395
Contributions	148,829	163,910	90,504	55,200	69,238	37,850
<b>Total</b>	<b>1,507,098</b>	<b>1,630,832</b>	<b>1,107,944</b>	<b>1,024,402</b>	<b>1,056,989</b>	<b>765,245</b>

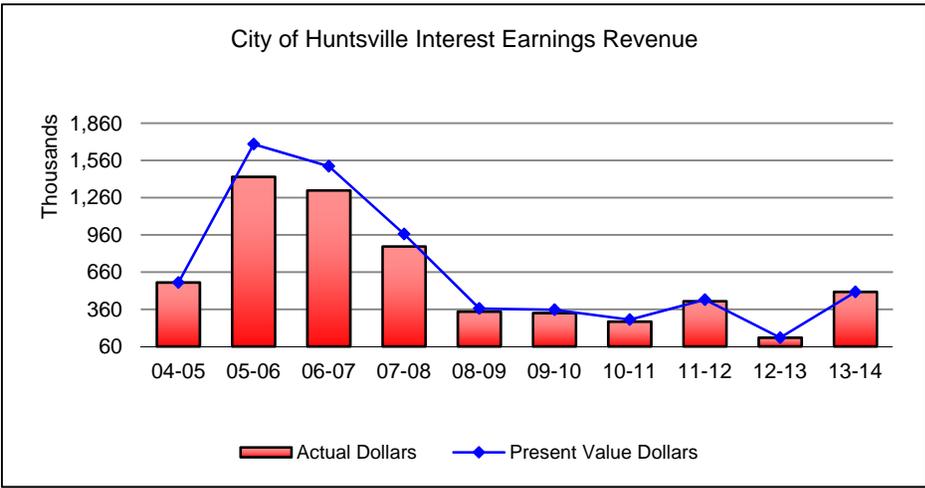
\* Grants for capital projects are not included in this table.

## Interest Earnings

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Revenues from interest earnings account for 0.48% 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 table to the left shows total interest earnings revenue received in the previous 10 years.

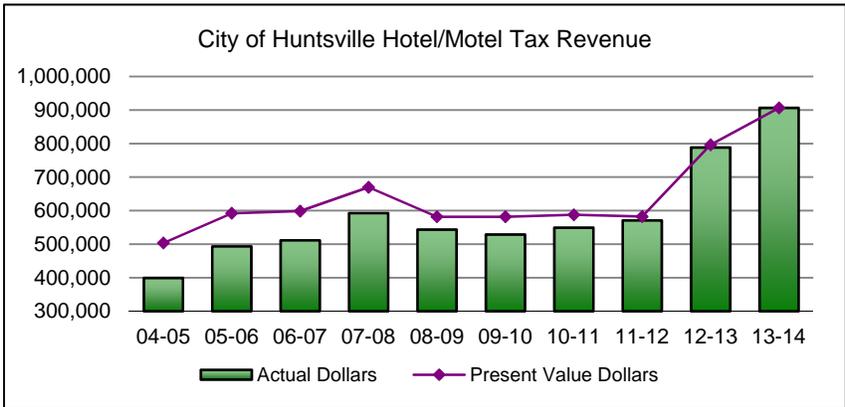
**Interest Earnings Revenue**

	Actual 10-11	Actual 11-12	Actual 12-13	Budget 13-14	Actual 13-14	Budget 14-15
Interest Earnings	260,757	425,309	131,036	222,744	499,961	284,125
<b>Total</b>	<b>260,757</b>	<b>425,309</b>	<b>131,036</b>	<b>222,744</b>	<b>499,961</b>	<b>284,125</b>

**Hotel/Motel Taxes**

Revenues from hotel/motel taxes account for 1.24% 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, construction of new lodging facilities, hotel/motel tax revenue budget for fiscal year 14-15 was budgeted at 25% more than FY 13-14 Budget. The revenue source has

consistently grown in the last 2 years and is expected to continue the growth for FY 14-15 before leveling off.

The following table shows total hotel/motel tax revenue received in prior years and revenue budgeted for fiscal year 14-15 for the Hotel/Motel and Arts Center Funds:

**Hotel/Motel Tax Revenue**

	<b>Actual 10-11</b>	<b>Actual 11-12</b>	<b>Actual 12-13</b>	<b>Budget 13-14</b>	<b>Actual 13-14</b>	<b>Budget 14-15</b>
H/M Tax - Arts	78,461	81,549	112,647	87,500	129,493	105,000
H/M Tax - Tourism	236,072	244,649	338,079	247,914	388,480	315,000
H/M Tax - Visitors Center	234,692	244,649	337,807	247,917	388,480	315,000
<b>Total</b>	<b>549,225</b>	<b>570,847</b>	<b>788,533</b>	<b>583,334</b>	<b>906,453</b>	<b>735,000</b>

**Intergovernmental Payments**

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Revenues from intergovernmental payments received account for 1.10% 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 14-15 for the General Fund and the School Resource Officer Fund:

**Intergovernmental Payments Revenue**

	<b>Actual 10-11</b>	<b>Actual 11-12</b>	<b>Actual 12-13</b>	<b>Budget 13-14</b>	<b>Actual 13-14</b>	<b>Budget 14-15</b>
Walker County Payments	246,492	246,492	246,492	246,492	246,492	246,942
HISD Payments (SRO)	380,314	380,164	384,765	384,765	384,765	403,701
<b>Total</b>	<b>626,656</b>	<b>626,656</b>	<b>631,257</b>	<b>631,257</b>	<b>631,257</b>	<b>650,643</b>

**Health Insurance Payments**

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Revenues to the Insurance Fund from City and employee health insurance payments account for 5.37% of overall city revenues and transfers. Of the 5.37%, 4.44% or \$2,639,070 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, 0.93% or \$551,553 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 14-15 for the Medical Insurance Fund:

### Health Insurance Payments Revenue

	<b>Actual 10-11</b>	<b>Actual 11-12</b>	<b>Actual 12-13</b>	<b>Budget 13-14</b>	<b>Actual 13-14</b>	<b>Budget 14-15</b>
City Fund Payments	3,227,471	2,989,444	2,878,216	3,240,933	2,545,724	2,639,070
Employee/Retiree Payments	641,922	663,811	582,262	551,475	575,198	551,553
<b>Total</b>	<b>3,869,393</b>	<b>3,653,255</b>	<b>3,460,478</b>	<b>3,792,408</b>	<b>3,120,922</b>	<b>3,190,623</b>

### Administrative Reimbursements

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Revenues from administrative reimbursements account for 7.61% 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 2014-15 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%)

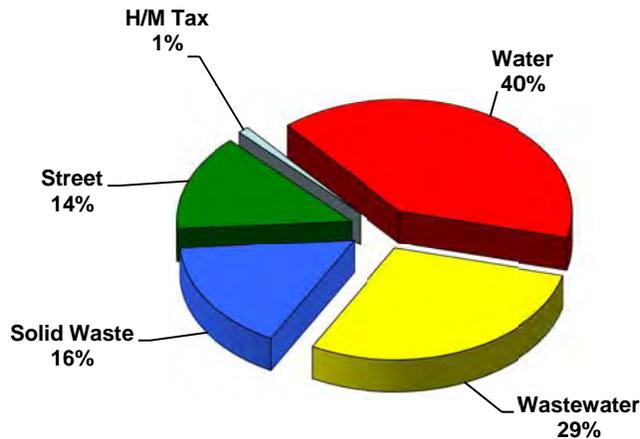
Environmental Lab - allocated to Water (25%) and Wastewater (75%)

#### 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 14-15:

**City of Huntsville Administrative Costs Paid by Each Fund  
FY14-15**



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 14-15 will equal estimated, as reimbursements are made according to the budget as projected. The General Fund decreased 5.5% 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.

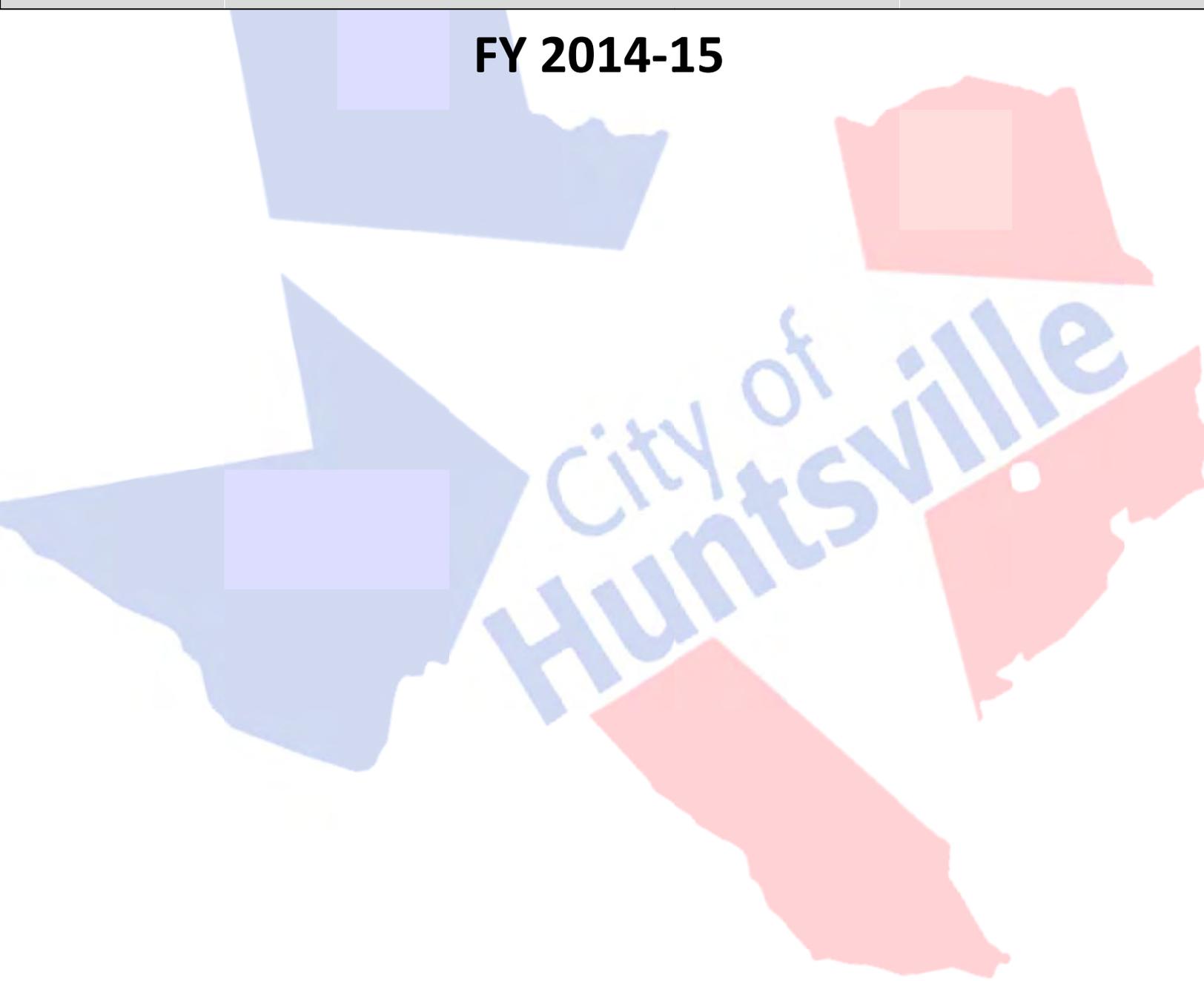
The following table shows total administrative reimbursements revenue received in prior years and revenue budgeted for fiscal year 14-15 for the General, Water, and Wastewater:

**Administrative Reimbursement Revenue**

	<b>Actual 10-11</b>	<b>Actual 11-12</b>	<b>Actual 12-13</b>	<b>Budget 13-14</b>	<b>Actual 13-14</b>	<b>Budget 14-15</b>
Reimbursements - General	4,894,039	4,966,455	4,801,728	4,779,151	4,779,151	4,517,827
Reimbursements - Water	334,336	332,622	351,012	338,209	338,209	337,455
Reimbursements - Wastewater	62,991	62,170	64,080	64,438	64,438	66,781
<b>Total</b>	<b>5,291,366</b>	<b>5,361,247</b>	<b>5,216,820</b>	<b>5,181,798</b>	<b>5,216,820</b>	<b>4,922,063</b>

# Fund Overview

FY 2014-15



City of  
Huntsville

## Description of Funds

### **Fund Balance – Unallocated Reserves**

Fund Balance – Unallocated Reserves 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 Unallocated Reserve of 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 25% of the annual budget (excluding transfers to capital projects) for each fund. Fund balances in excess of the Unallocated Reserve requirements, by policy, are not used to support on-going operating expenditures but may be used for one time type expenditures (example – Capital Project funding).

### **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 2014-15 total General Fund budget excluding transfers to capital projects and one time use of Fund Balance is \$16,212,384. The General Fund has a projected ending fund balance for FY 2014-15 of \$6,293,131 after \$1,537,355 of budgeted expenditures using fund balance and transfer to capital projects of \$1,200,000.

Included in the FY 2014-15 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 2014 City Council Strategic Plan.

The FY 2014-15 budget includes a Market/COLA (cost of living adjustment) of 2.5% and includes funding to allow the City to continue the step program during the fiscal year. The gas and oil budget for FY 2014-15 has been budgeted based on our trend data. The electricity budget for FY 2014-15 has been budgeted based on our trend data and information obtained from Entergy, our electric provider and Department of Energy projections.

Healthcare costs have a significant effect on the City of Huntsville's operating budget. However, for FY 2014-15, healthcare cost is budgeted at \$9,000 per eligible employee, which remains flat from FY 2013-14.

### **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 2014-15 total General Debt Service Fund budget excluding transfers is \$2,022,708. The General Debt Service Fund has a projected ending fund balance for FY 2014-15 of \$141,915. 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 2014-15 total Water Fund budget excluding transfers to capital projects and one time use of equity is \$13,491,782. The Water Fund has a projected ending fund balance for FY 2014-15 of \$5,965,366 after \$448,900 of one time use of equity and transfers to capital projects of \$1,854,000.

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 2014-15 total Wastewater Fund budget excluding transfers to capital projects and one time use of equity is \$7,041,631. The Wastewater Fund has a projected ending fund balance for FY 2014-15 of \$3,387,271 after \$520,700 of one time use of equity and transfers to capital projects of \$1,510,000.

### **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 2014-15 total Solid Waste Fund budget excluding transfers to capital projects and one time use of equity is \$4,833,182. The Solid Waste Fund has a projected ending fund balance for FY 2014-15 of \$1,264,895 after \$1,530,145 of one time use of equity.

### **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 2014-15 total Street Fund budget, excluding one time equity use, is \$3,279,858. The Street Fund has a projected ending fund balance for FY 2014-15 of \$581,252 after \$112,000 of one time use of fund balance.

### **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 **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 grant for a victim's coordinator position 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 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**

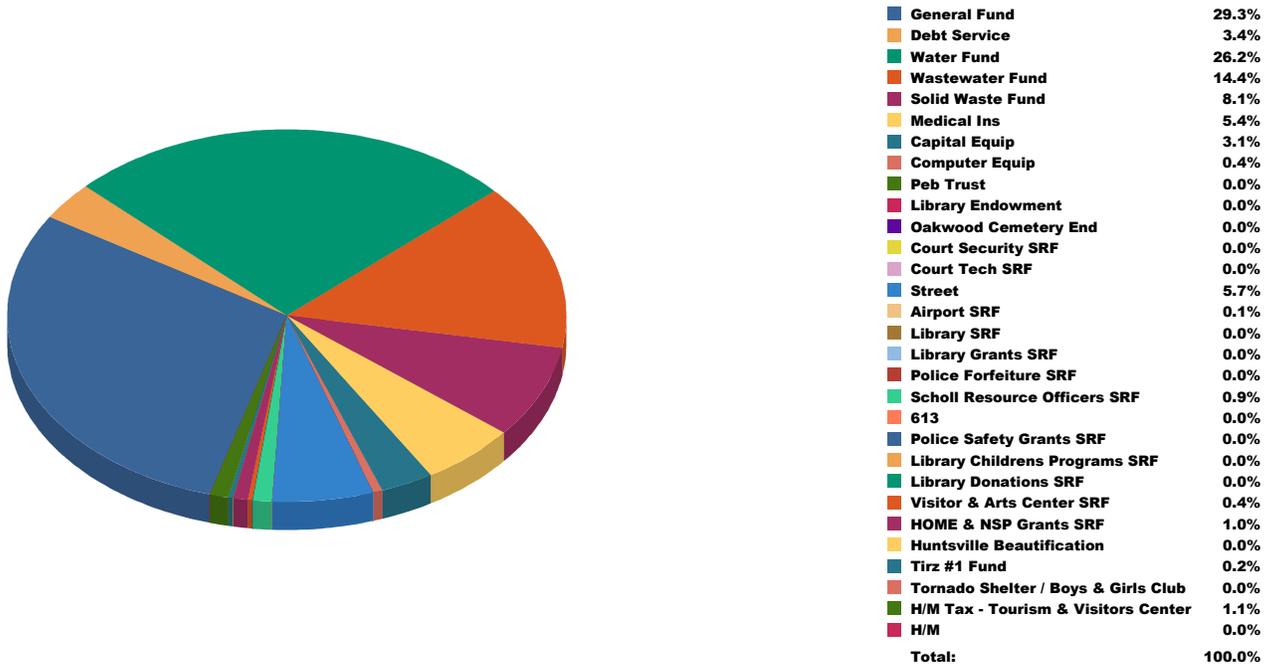
Permanent funds are used to report resources that are legally restricted to the extent that only interest earnings, not principal, may be used for purposes that support City programs. The City of Huntsville has two permanent funds, the **Cemetery Endowment Fund** and the **Library Endowment Fund**.

### **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 2014-15**

## Percent of Budget

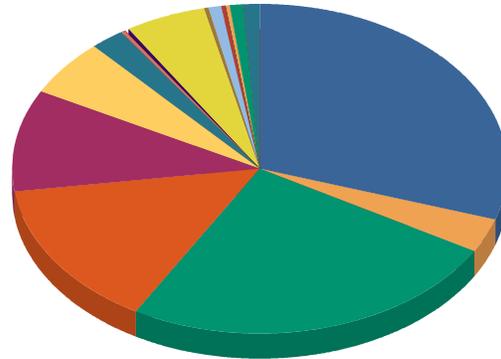


Account	11-12 Actuals	12-13 Actuals	13-14 Amended	14-15 Adopted	15 vs 14 Budget
101 General Fund	\$ 17,571,361	\$ 18,165,982	\$ 17,336,648	\$ 17,412,384	\$ 75,736
116 Debt Service Fund	\$ 4,731,725	\$ 2,183,204	\$ 2,566,000	\$ 2,044,567	\$ (521,433)
220 Water Fund	\$ 13,376,142	\$ 15,523,714	\$ 15,123,682	\$ 15,548,785	\$ 425,103
221 Wastewater Fund	\$ 8,758,429	\$ 8,408,108	\$ 8,412,336	\$ 8,551,631	\$ 139,295
224 Solid Waste Fund	\$ 4,568,160	\$ 4,658,474	\$ 4,543,423	\$ 4,833,182	\$ 289,759
302 Medical Insurance Fund	\$ 3,709,106	\$ 3,469,355	\$ 3,589,818	\$ 3,202,623	\$ (387,195)
306 Capital Equipment Fund	\$ 1,607,730	\$ 472,542	\$ 1,096,741	\$ 1,834,302	\$ 737,561
309 Computer Equip. Replacement Fund	\$ 205,647	\$ 261,836	\$ 215,150	\$ 265,000	\$ 49,850
402 PEB Trust - Medical Fund	\$ 637,267	\$ 699,406	\$ 295,000	\$ 20,000	\$ (275,000)
418 Library Endowment Fund	\$ 958	\$ 1,466	\$ 1,500	\$ 1,000	\$ (500)
461 Oakwood Cemetery Endowment Fund	\$ 11,257	\$ 8,085	\$ 5,000	\$ 5,000	\$ -
601 Court Security SRF	\$ 21,446	\$ 14,319	\$ 15,030	\$ 21,050	\$ 6,020
602 Court Technology SRF	\$ 28,778	\$ 19,774	\$ 20,300	\$ 28,100	\$ 7,800
603 Street SRF	\$ 3,362,339	\$ 3,488,723	\$ 3,383,107	\$ 3,407,835	\$ 24,728
609 Airport SRF	\$ 318,123	\$ 369,331	\$ 74,296	\$ 73,500	\$ (796)
610 Library SRF	\$ 10,080	\$ 11,800	\$ 7,800	\$ 9,300	\$ 1,500
6101 Library Grants SRF	\$ 99,622	\$ -	\$ -	\$ -	\$ -
611 Police Seizure & Forfeiture SRF	\$ 6,620	\$ 19,601	\$ 1,000	\$ 1,000	\$ -
612 PD School Resource Officer SRF	\$ 475,015	\$ 508,444	\$ 508,489	\$ 529,944	\$ 21,455
613 PD Fed Equitable Sharing Fds SRF	\$ -	\$ 11,683	\$ -	\$ -	\$ -
614 Police Grants SRF	\$ 51,006	\$ 68,726	\$ 81,599	\$ 15,195	\$ (66,404)
615 Library Children's Programs SRF	\$ 10	\$ -	\$ 20	\$ -	\$ (20)
616 Library Donations SRF	\$ 99,436	\$ 32,158	\$ 27,000	\$ 8,150	\$ (18,850)
618 Arts Center SRF	\$ 185,613	\$ 200,576	\$ 220,921	\$ 213,617	\$ (7,304)

Account		11-12 Actuals	12-13 Actuals	13-14 Amended	14-15 Adopted	15 vs 14 Budget
620	HOME & NSP Grants SRF	\$ 899,557	\$ 583,194	\$ 564,000	\$ 564,000	\$ -
625	Huntsville Beautification/KHB	\$ 2,158	\$ 3,866	\$ 2,550	\$ 2,500	\$ (50)
630	TIRZ #1 Fund	\$ 87,225	\$ 95,985	\$ 101,000	\$ 118,000	\$ 17,000
631	Tornado Shelter/ B & G Club	\$ 31,259	\$ 59,083	\$ -	\$ -	\$ -
663	H/M Tax- Tourism & Visitors Cntr	\$ 844,976	\$ 679,560	\$ 496,834	\$ 642,500	\$ 145,666
665	Hotel/Motel Tax - Statue Contrib	\$ 3,075	\$ 3,123	\$ 1,100	\$ 2,000	\$ 900
<b>Total Revenue of all Funds</b>		<b>\$ 61,704,121</b>	<b>\$ 60,022,120</b>	<b>\$ 58,690,344</b>	<b>\$ 59,355,165</b>	<b>\$ 664,821</b>

*City of Huntsville*  
**Summary of Adopted Expenses by FUND**  
**FY 2014-15**

**Percent of Budget**



101	30.1%
116	3.2%
220	25.0%
221	14.4%
224	10.1%
302	5.7%
306	2.1%
309	0.3%
461	0.0%
601	0.0%
602	0.1%
603	5.4%
609	0.1%
610	0.0%
6101	0.0%
611	0.2%
612	0.9%
613	0.2%
614	0.0%
615	0.0%
616	0.0%
618	0.3%
620	0.9%
625	0.0%
630	0.0%
631	0.0%
663	1.0%
665	0.0%
Total:	100.0%

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
101 General Fund	\$ 18,155,131	\$ 16,377,679	\$ 20,258,967	\$ 18,374,363	\$18,949,739
116 Debt Service Fund	\$ 5,154,521	\$ 2,218,828	\$ 2,072,663	\$ 2,517,624	\$ 2,022,708
220 Water Fund	\$ 14,100,257	\$ 16,686,079	\$ 14,417,782	\$ 14,084,217	\$15,780,682
221 Wastewater Fund	\$ 10,856,666	\$ 9,657,521	\$ 8,415,235	\$ 8,245,794	\$ 9,072,331
224 Solid Waste Fund	\$ 4,724,022	\$ 4,171,240	\$ 4,511,974	\$ 4,286,717	\$ 6,363,327
302 Medical Insurance Fund	\$ 3,720,178	\$ 3,699,251	\$ 3,804,408	\$ 2,942,802	\$ 3,570,000
306 Capital Equipment Fund	\$ 3,158,570	\$ 2,061,025	\$ 505,000	\$ 451,636	\$ 1,327,540
309 Computer Equip. Replacement Fund	\$ 391,302	\$ 407,048	\$ 202,100	\$ 199,206	\$ 205,000
461 Oakwood Cemetery Endowment Fund	\$ 2,000	\$ 9,000	\$ 5,000	\$ 5,000	\$ 5,000
601 Court Security SRF	\$ 13,695	\$ 13,593	\$ 14,525	\$ 14,525	\$ 16,250
602 Court Technology SRF	\$ 9,888	\$ 157	\$ 10,000	\$ 1,408	\$ 40,333
603 Street SRF	\$ 3,361,292	\$ 3,218,160	\$ 3,406,107	\$ 3,049,153	\$ 3,391,858
609 Airport SRF	\$ 161,798	\$ 45,146	\$ 73,296	\$ 14,798	\$ 73,038
610 Library SRF	\$ 10,159	\$ 7,896	\$ 11,700	\$ 5,151	\$ 10,550
6101 Library Grants SRF	\$ 99,622	\$ 0	\$ 0	\$ 0	\$ 0
611 Police Seizure & Forfeiture SRF	\$ 18,502	\$ 34,796	\$ 45,760	\$ 36,891	\$ 125,000
612 PD School Resource Officer SRF	\$ 448,148	\$ 516,167	\$ 529,752	\$ 518,133	\$ 544,289
613 PD Fed Equitable Sharing Fds SRF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 120,000
614 Police Grants SRF	\$ 56,205	\$ 89,748	\$ 65,000	\$ 83,037	\$ 15,145
615 Library Children's Programs SRF	\$ 900	\$ 0	\$ 800	\$ 665	\$ 800
616 Library Donations SRF	\$ 201,114	\$ 26,574	\$ 27,000	\$ 25,690	\$ 8,150
618 Arts Center SRF	\$ 195,691	\$ 178,275	\$ 236,799	\$ 216,577	\$ 211,478
620 HOME & NSP Grants SRF	\$ 899,557	\$ 583,193	\$ 564,000	\$ 7,580	\$ 564,000
625 Huntsville Beautification/KHB	\$ 0	\$ 2,579	\$ 2,500	\$ 2,129	\$ 2,500
630 TIRZ #1 Fund	\$ 279,306	\$ 650	\$ 0	\$ 250	\$ 0

<b>Account</b>	<b>11-12 Actuals</b>	<b>12-13 Actuals</b>	<b>13-14 Budget</b>	<b>13-14 Actuals</b>	<b>14-15 Adopted</b>
<b>631</b> Tornado Shelter/ B & G Club	\$ 31,259	\$ 59,083	\$ 1,931,455	\$ 0	\$ 0
<b>663</b> H/M Tax- Tourism & Visitors Cntr	\$ 389,306	\$ 364,554	\$ 438,108	\$ 404,618	\$ 616,242
<b>665</b> Hotel/Motel Tax - Statue Contrib	\$ 0	\$ 601	\$ 5,075	\$ 0	\$ 5,075
<b>Total Expenses of all Departments</b>	<b>\$ 66,439,091</b>	<b>\$ 60,428,841</b>	<b>\$ 61,555,006</b>	<b>\$ 55,487,963</b>	<b>\$ 63,041,036</b>

*City of Huntsville*  
Fund Revenues, Expenditures and Projected Balances  
Fiscal Year 2014-15

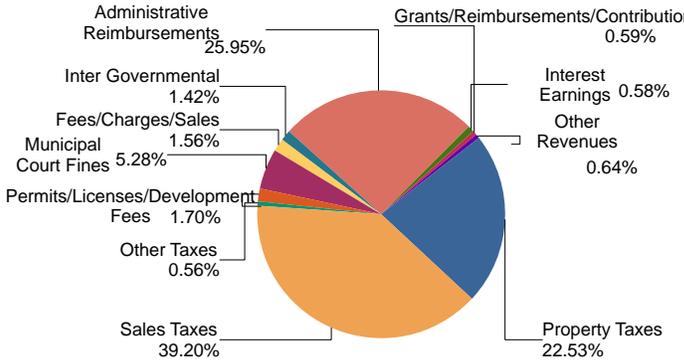


Fund	Fund Name	Estimated 09/30/14 Unallocated Reserve	Revenues	Admin Reimb In	Trans In	Total Revenue	Expenditures	Admin Reimb Out	Trans Out	Transfer to Cap	Exp	One Time Equity	Total Exp	Estimated 09/30/15 Unallocated Reserve
<b>Fund Name</b>														
101	General Fund	7,850,486	12,843,486	4,517,827	51,071	17,412,384	15,610,641	-	601,743	1,200,000	17,412,384	1,537,355	18,949,739	6,313,131
<b>Debt Service</b>														
116	Debt Service Fund	120,056	2,044,567	-	-	2,044,567	2,022,708	-	-	-	2,022,708	-	2,022,708	141,915
<b>Enterprise</b>														
220	Water Fund	6,197,263	15,211,330	337,455	-	15,548,785	11,508,191	1,889,379	94,212	1,840,000	15,331,782	448,900	15,780,682	5,965,366
221	Wastewater Fund	3,907,971	8,484,850	66,781	-	8,551,631	5,072,215	1,601,208	368,208	1,510,000	8,551,631	520,700	9,072,331	3,387,271
224	Solid Waste Fund	2,795,040	4,833,182	-	-	4,833,182	3,580,324	784,280	468,578	-	4,833,182	1,530,145	6,363,327	1,264,895
<b>Internal Service</b>														
302	Medical Insurance Fund	2,340,701	3,202,623	-	-	3,202,623	3,570,000	-	-	-	3,570,000	-	3,570,000	1,973,324
306	Capital Equipment Fund	1,219,229	109,500	-	1,724,802	1,834,302	1,327,540	-	-	-	1,327,540	-	1,327,540	1,725,991
309	Computer Equip. Replacement Fund	96,633	-	-	265,000	265,000	205,000	-	-	-	205,000	-	205,000	156,633
<b>Special Revenue</b>														
601	Court Security SRF	23,767	21,050	-	-	21,050	-	-	16,250	-	16,250	-	16,250	28,567
602	Court Technology SRF	145,025	28,100	-	-	28,100	10,000	-	-	-	10,000	30,333	40,333	132,792
603	Street SRF	565,275	3,157,675	-	250,160	3,407,835	2,481,913	601,481	196,464	-	3,279,858	112,000	3,391,858	581,252
609	Airport SRF	268,204	41,500	-	32,000	73,500	73,038	-	-	-	73,038	-	73,038	268,666
610	Library SRF	49,621	9,300	-	-	9,300	10,550	-	-	-	10,550	-	10,550	48,371
611	Police Seizure & Forfeiture SRF	122,695	1,000	-	-	1,000	51,000	-	74,000	-	125,000	-	125,000	(1,305)
612	PD School Resource Officer SRF	26,069	423,965	-	105,979	529,944	517,205	-	19,284	-	536,489	7,800	544,289	11,724
613	PD Fed Equitable Sharing Fds SRF	120,683	-	-	-	-	120,000	-	-	-	120,000	-	120,000	683
614	Police Grants SRF	26,750	15,195	-	-	15,195	15,145	-	-	-	15,145	-	15,145	26,800
615	Library Children's Programs SRF	5,590	-	-	-	-	800	-	-	-	800	-	800	4,790
616	Library Donations SRF	5,614	8,150	-	-	8,150	8,150	-	-	-	8,150	-	8,150	5,614
625	Huntsville Beautification/KHB	25,343	2,500	-	-	2,500	2,500	-	-	-	2,500	-	2,500	25,343
630	TIRZ #1 Fund	38,782	118,000	-	-	118,000	-	-	-	-	-	-	-	156,782
665	Hotel/Motel Tax - Statue Contrib	52,599	2,000	-	-	2,000	5,075	-	-	-	5,075	-	5,075	49,524
<b>Grants</b>														
620	HOME & NSP Grants SRF	66,076	564,000	-	-	564,000	564,000	-	-	-	564,000	-	564,000	66,076
6101	Library Grants SRF	5,353	-	-	-	-	-	-	-	-	-	-	-	5,353
<b>Hotel/Motel Tax</b>														
618	Arts Center SRF	94,726	125,100	-	88,517	213,617	207,878	-	-	-	207,878	3,600	211,478	96,865
663	H/M Tax- Tourism & Visitors Cntr	1,214,494	642,500	-	-	642,500	382,777	45,715	19,250	-	447,742	168,500	616,242	1,240,752
<b>Endowment</b>														
402	PEB Trust - Medical Fund	2,690,581	20,000	-	-	20,000	-	-	-	-	-	-	-	2,710,581
418	Library Endowment Fund	109,379	1,000	-	-	1,000	-	-	-	-	-	-	-	110,379
461	Oakwood Cemetery Endowment Fund	360,746	5,000	-	-	5,000	-	-	5,000	-	5,000	-	5,000	360,746
		<b>30,544,751</b>	<b>51,915,573</b>	<b>4,922,063</b>	<b>2,517,529</b>	<b>59,355,165</b>	<b>47,346,650</b>	<b>4,922,063</b>	<b>1,862,989</b>	<b>4,550,000</b>	<b>58,681,702</b>	<b>4,359,333</b>	<b>63,041,035</b>	<b>26,858,881</b>

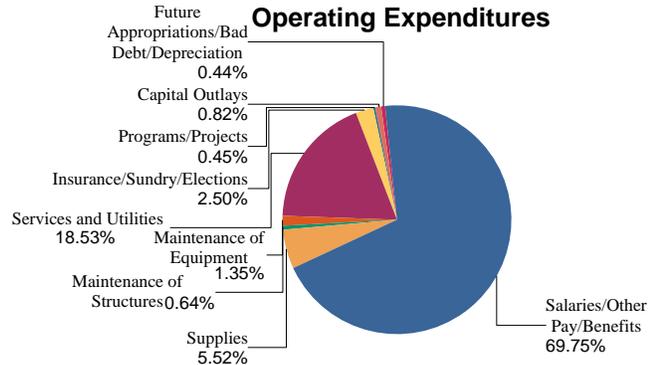


**Adopted Budget  
FY 2014-15  
101 General Fund**

**Total Revenue**



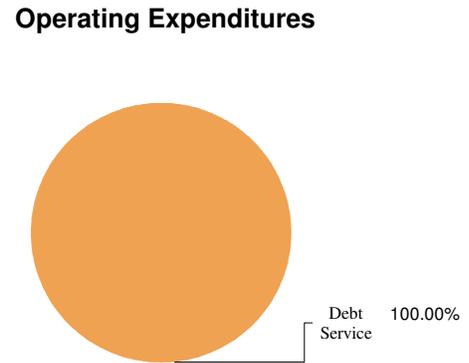
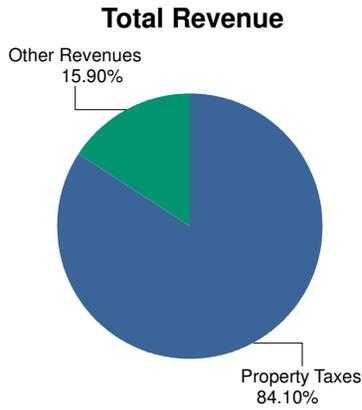
**Operating Expenditures**



**Beginning Fund Balance : \$ 7,850,486**

	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
Property Taxes	\$ 3,004,836	\$ 3,336,837	\$ 3,725,067	\$ 3,886,325	\$ 3,923,000
Sales Taxes	\$ 6,515,890	\$ 6,736,638	\$ 6,600,000	\$ 7,283,370	\$ 6,824,816
Other Taxes	\$ 81,632	\$ 100,670	\$ 83,000	\$ 77,194	\$ 98,000
Permits/Licenses/Development Fees	\$ 259,277	\$ 358,849	\$ 275,700	\$ 374,933	\$ 296,200
Municipal Court Fines	\$ 1,092,531	\$ 706,861	\$ 843,000	\$ 1,012,961	\$ 918,608
Fees/Charges/Sales	\$ 272,536	\$ 970,895	\$ 264,612	\$ 310,550	\$ 272,170
Inter Governmental	\$ 246,492	\$ 246,492	\$ 246,492	\$ 246,492	\$ 246,942
Administrative Reimbursements	\$ 4,966,455	\$ 4,801,728	\$ 4,779,151	\$ 4,779,151	\$ 4,517,827
Interest Earnings	\$ 132,352	\$ 26,672	\$ 101,000	\$ 186,620	\$ 101,000
Grants/Reimbursements/Contributions	\$ 246,803	\$ 373,390	\$ 307,202	\$ 430,472	\$ 102,750
Other Revenues	\$ 752,557	\$ 506,950	\$ 104,424	\$ 81,353	\$ 111,071
<b>Total Revenues</b>	<b>\$ 17,571,361</b>	<b>\$ 18,165,982</b>	<b>\$ 17,329,648</b>	<b>\$ 18,669,421</b>	<b>\$ 17,412,384</b>
Salaries/Other Pay/Benefits	\$ 10,910,141	\$ 11,092,588	\$ 12,408,303	\$ 11,314,088	\$ 11,882,613
Supplies	\$ 850,891	\$ 769,589	\$ 898,752	\$ 796,970	\$ 940,027
Maintenance of Structures	\$ 157,199	\$ 100,558	\$ 127,515	\$ 100,920	\$ 108,500
Maintenance of Equipment	\$ 251,624	\$ 190,346	\$ 253,493	\$ 197,121	\$ 230,610
Services and Utilities	\$ 2,517,636	\$ 2,739,936	\$ 2,742,968	\$ 2,524,316	\$ 3,157,143
Insurance/Sundry/Elections	\$ 528,089	\$ 515,473	\$ 2,108,740	\$ 549,574	\$ 426,722
Programs/Projects	\$ 61,453	\$ 19,926	\$ 37,418	\$ 12,692	\$ 75,905
Capital Outlays	\$ 141,050	\$ 93,437	\$ 177,835	\$ 787,386	\$ 140,205
Debt Service	\$ 157,906	\$ -	\$ -	\$ -	\$ -
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 106,331	\$ -	\$ 74,731
<b>Operating Expenditures</b>	<b>\$ 15,575,988</b>	<b>\$ 15,521,854</b>	<b>\$ 18,861,355</b>	<b>\$ 16,283,067</b>	<b>\$ 17,036,456</b>
Interfund Charges/Transfers Out	\$ 961,338	\$ 668,825	\$ 796,612	\$ 681,292	\$ 713,283
Transfer to Capital	\$ 1,617,804	\$ 187,000	\$ 601,000	\$ 1,296,000	\$ 1,200,000
<b>Transfers</b>	<b>\$ 2,579,142</b>	<b>\$ 855,825</b>	<b>\$ 1,397,612</b>	<b>\$ 1,977,292</b>	<b>\$ 1,913,283</b>
<b>Total Expenditures</b>	<b>\$ 18,155,131</b>	<b>\$ 16,377,679</b>	<b>\$ 20,258,967</b>	<b>\$ 18,260,359</b>	<b>\$ 18,949,739</b>
<b>Revenues Less Expenses</b>					<b>\$ (1,537,355)</b>
<b>Ending Fund Balance:</b>					<b>\$ 6,313,131</b>

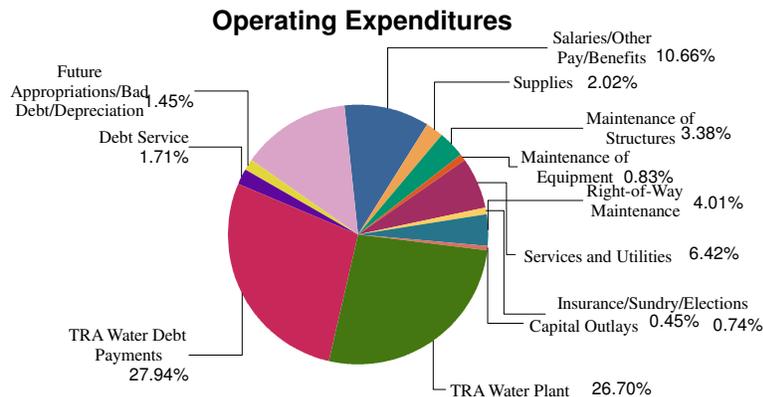
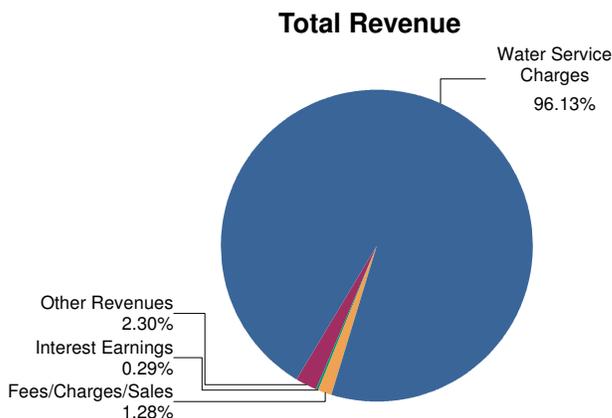
*City of Huntsville*  
**Adopted Budget**  
**FY 2014-15**  
**116 Debt Service Fund**



<b>Beginning Fund Balance : \$ 120,056</b>					
	<b>11-12 Actuals</b>	<b>12-13 Actuals</b>	<b>13-14 Budget</b>	<b>13-14 Actuals</b>	<b>14-15 Adopted</b>
Property Taxes	\$ 1,973,821	\$ 2,016,293	\$ 1,792,933	\$ 1,720,884	\$ 1,719,500
Interest Earnings	\$ 3,592	\$ 70	\$ 3,000	\$ 195	\$ -
Other Revenues	\$ 2,754,312	\$ 166,841	\$ 325,067	\$ 770,067	\$ 325,067
<b>Total Revenues</b>	<b>\$ 4,731,725</b>	<b>\$ 2,183,204</b>	<b>\$ 2,121,000</b>	<b>\$ 2,490,755</b>	<b>\$ 2,044,567</b>
Services and Utilities	\$ -	\$ 169,327	\$ -	\$ 3,000	\$ -
Debt Service	\$ 4,996,614	\$ 2,049,501	\$ 2,072,663	\$ 2,514,624	\$ 2,022,708
<b>Operating Expenditures</b>	<b>\$ 4,996,614</b>	<b>\$ 2,218,828</b>	<b>\$ 2,072,663</b>	<b>\$ 2,517,624</b>	<b>\$ 2,022,708</b>
Interfund Charges/Transfers Out	\$ 157,907	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>	<b>\$ 157,907</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 5,154,521</b>	<b>\$ 2,218,828</b>	<b>\$ 2,072,663</b>	<b>\$ 2,517,624</b>	<b>\$ 2,022,708</b>
<b>Revenues Less Expenses</b>					<b>\$ 21,859</b>
<b>Ending Fund Balance:</b>					<b>\$ 141,915</b>



**Adopted Budget  
FY 2014-15  
220 Water Fund**



**Beginning Fund Balance : \$ 6,197,263**

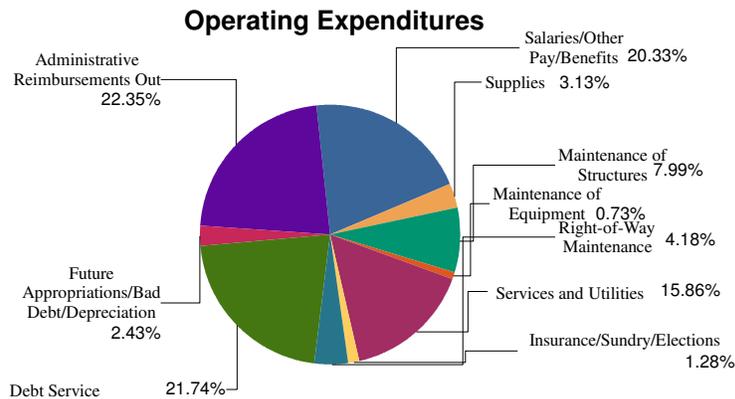
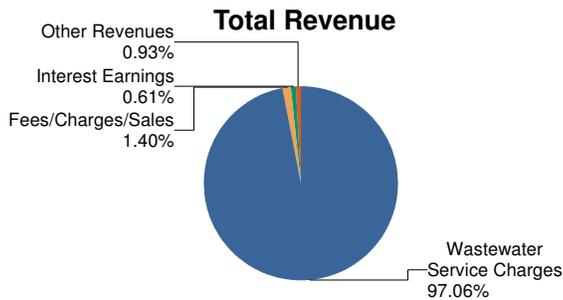
	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
Water Service Charges	\$ 12,776,080	\$ 14,768,995	\$ 14,496,683	\$ 14,413,024	\$ 14,946,505
Fees/Charges/Sales	\$ 184,109	\$ 257,299	\$ 203,600	\$ 220,330	\$ 199,000
Interest Earnings	\$ 57,591	\$ 45,925	\$ 26,190	\$ 70,944	\$ 45,825
Grants/Reimbursements/Contributions	\$ 11,374	\$ -	\$ -	\$ -	\$ -
Other Revenues	\$ 346,989	\$ 451,495	\$ 347,209	\$ 787,765	\$ 357,455
<b>Total Revenues</b>	<b>\$ 13,376,142</b>	<b>\$ 15,523,714</b>	<b>\$ 15,073,682</b>	<b>\$ 15,492,064</b>	<b>\$ 15,548,785</b>
Salaries/Other Pay/Benefits	\$ 1,627,630	\$ 1,616,270	\$ 1,686,329	\$ 1,435,933	\$ 1,473,584
Supplies	\$ 236,299	\$ 286,700	\$ 306,990	\$ 240,649	\$ 279,120
Maintenance of Structures	\$ 346,184	\$ 315,907	\$ 422,000	\$ 371,565	\$ 467,000
Maintenance of Equipment	\$ 92,728	\$ 104,698	\$ 122,400	\$ 127,953	\$ 115,300
Services and Utilities	\$ 427,050	\$ 515,858	\$ 554,993	\$ 635,101	\$ 887,147
Insurance/Sundry/Elections	\$ 91,508	\$ 89,734	\$ 125,845	\$ 91,087	\$ 102,259
Right-of-Way Maintenance	\$ 404,919	\$ 555,046	\$ 543,742	\$ 543,742	\$ 554,707
Capital Outlays	\$ 19,158	\$ -	\$ -	\$ -	\$ 62,000
TRA Water Plant	\$ 3,640,629	\$ 3,848,880	\$ 3,618,700	\$ 3,557,403	\$ 3,689,600
TRA Water Debt Payments	\$ 1,347,520	\$ 3,707,129	\$ 3,851,207	\$ 3,841,132	\$ 3,861,057
Debt Service	\$ 275,087	\$ 246,787	\$ 240,411	\$ 291,317	\$ 236,317
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Administrative Reimbursements Out	\$ 2,071,870	\$ 2,096,877	\$ 2,157,662	\$ 2,157,662	\$ 1,889,379
<b>Operating Expenditures</b>	<b>\$ 10,580,581</b>	<b>\$ 13,383,885</b>	<b>\$ 13,630,279</b>	<b>\$ 13,293,544</b>	<b>\$ 13,817,470</b>
Interfund Charges/Transfers Out	\$ 2,019,054	\$ 1,990,490	\$ 150,478	\$ 124,648	\$ 109,212
Transfer to Capital	\$ 1,500,621	\$ 1,311,704	\$ 637,025	\$ 637,025	\$ 1,854,000
<b>Transfers</b>	<b>\$ 3,519,675</b>	<b>\$ 3,302,194</b>	<b>\$ 787,503</b>	<b>\$ 761,673</b>	<b>\$ 1,963,212</b>
<b>Total Expenditures</b>	<b>\$ 14,100,257</b>	<b>\$ 16,686,079</b>	<b>\$ 14,417,782</b>	<b>\$ 14,055,217</b>	<b>\$ 15,780,682</b>
<b>Revenues Less Expenses</b>					<b>\$ (231,897)</b>
					<b>Ending Fund Balance: \$ 5,965,366</b>



Adopted Budget

FY 2014-15

221 Wastewater Fund



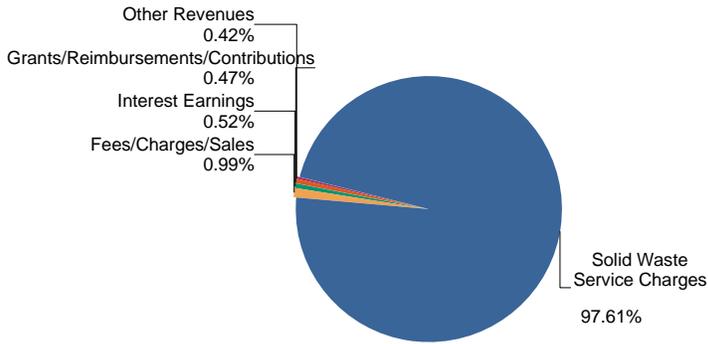
**Beginning Fund Balance : \$ 3,907,971**

	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
Wastewater Service Charges	\$ 8,514,328	\$ 8,033,870	\$ 8,200,000	\$ 8,082,925	\$ 8,300,000
Fees/Charges/Sales	\$ 96,083	\$ 140,922	\$ 96,000	\$ 118,014	\$ 120,000
Interest Earnings	\$ 57,052	\$ 557	\$ 41,898	\$ 95,188	\$ 51,850
Other Revenues	\$ 69,432	\$ 232,759	\$ 74,438	\$ 89,169	\$ 79,781
<b>Total Revenues</b>	<b>\$ 8,736,895</b>	<b>\$ 8,408,108</b>	<b>\$ 8,412,336</b>	<b>\$ 8,385,297</b>	<b>\$ 8,551,631</b>
Salaries/Other Pay/Benefits	\$ 1,371,997	\$ 1,321,287	\$ 1,391,304	\$ 1,392,972	\$ 1,456,813
Supplies	\$ 216,296	\$ 193,360	\$ 236,691	\$ 204,242	\$ 223,961
Maintenance of Structures	\$ 717,960	\$ 474,659	\$ 449,500	\$ 403,203	\$ 572,500
Maintenance of Equipment	\$ 52,102	\$ 43,065	\$ 60,000	\$ 47,875	\$ 52,000
Services and Utilities	\$ 685,965	\$ 662,044	\$ 783,797	\$ 721,106	\$ 1,136,511
Insurance/Sundry/Elections	\$ 72,614	\$ 78,429	\$ 107,284	\$ 77,527	\$ 91,428
Right-of-Way Maintenance	\$ 290,045	\$ 294,388	\$ 294,346	\$ 294,346	\$ 299,307
Capital Outlays	\$ 27,100	\$ 16,554	\$ -	\$ -	\$ -
Debt Service	\$ 2,074,077	\$ 1,965,242	\$ 1,568,053	\$ 1,561,380	\$ 1,557,548
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ 173,847
Administrative Reimbursements Out	\$ 1,540,632	\$ 1,434,990	\$ 1,287,541	\$ 1,287,541	\$ 1,310,095
Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Expenditures</b>	<b>\$ 7,048,789</b>	<b>\$ 6,484,018</b>	<b>\$ 6,178,516</b>	<b>\$ 5,990,192</b>	<b>\$ 6,874,010</b>
Administrative Reimbursements Out	\$ 286,231	\$ 301,468	\$ 290,060	\$ 290,060	\$ 291,113
Interfund Charges/Transfers Out	\$ 1,995,151	\$ 1,850,165	\$ 462,522	\$ 438,672	\$ 387,083
Transfer to Capital	\$ 1,526,495	\$ 1,021,870	\$ 1,484,137	\$ 1,484,137	\$ 1,520,125
<b>Transfers</b>	<b>\$ 3,807,877</b>	<b>\$ 3,173,503</b>	<b>\$ 2,236,719</b>	<b>\$ 2,212,869</b>	<b>\$ 2,198,321</b>
<b>Total Expenditures</b>	<b>\$ 10,856,666</b>	<b>\$ 9,657,521</b>	<b>\$ 8,415,235</b>	<b>\$ 8,203,061</b>	<b>\$ 9,072,331</b>
<b>Revenues Less Expenses</b>					<b>\$ (520,700)</b>
<b>Ending Fund Balance: \$ 3,387,271</b>					

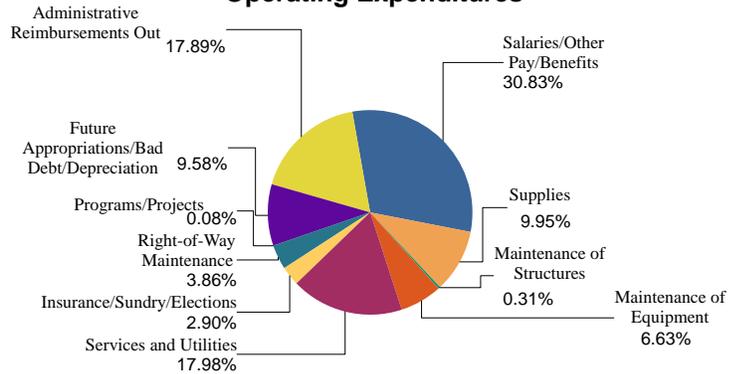


Adopted Budget  
FY 2014-15  
224 Solid Waste Fund

Total Revenue



Operating Expenditures



Beginning Fund Balance : \$ 2,795,040

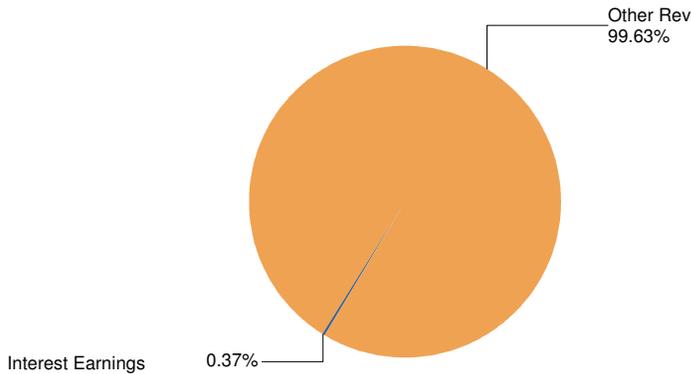
	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
Solid Waste Service Charges	\$ 4,464,921	\$ 4,589,224	\$ 4,455,000	\$ 4,529,624	\$ 4,717,733
Fees/Charges/Sales	\$ 45,890	\$ 46,726	\$ 49,164	\$ 47,153	\$ 47,882
Interest Earnings	\$ 35,292	\$ 2,382	\$ 20,806	\$ 53,144	\$ 25,000
Grants/Reimbursements/Contributions	\$ -	\$ -	\$ -	\$ -	\$ 22,500
Other Revenues	\$ 22,058	\$ 20,142	\$ 18,453	\$ 16,431	\$ 20,067
<b>Total Revenues</b>	<b>\$ 4,568,160</b>	<b>\$ 4,658,474</b>	<b>\$ 4,543,423</b>	<b>\$ 4,646,352</b>	<b>\$ 4,833,182</b>
Salaries/Other Pay/Benefits	\$ 1,299,238	\$ 1,257,816	\$ 1,262,414	\$ 1,276,296	\$ 1,351,477
Supplies	\$ 457,464	\$ 481,962	\$ 513,262	\$ 473,077	\$ 436,067
Maintenance of Structures	\$ 9,078	\$ 12,514	\$ 13,500	\$ 1,782	\$ 13,500
Maintenance of Equipment	\$ 270,911	\$ 289,164	\$ 303,500	\$ 271,801	\$ 290,688
Services and Utilities	\$ 747,775	\$ 743,554	\$ 820,615	\$ 776,022	\$ 788,022
Insurance/Sundry/Elections	\$ 89,071	\$ 62,441	\$ 149,050	\$ 125,191	\$ 127,036
Right-of-Way Maintenance	\$ 150,756	\$ 158,905	\$ 163,884	\$ 163,884	\$ 169,161
Programs/Projects	\$ 6,019	\$ 1,976	\$ 3,500	\$ 395	\$ 3,500
Capital Outlays	\$ 14,051	\$ 17,427	\$ -	\$ -	\$ -
Debt Service	\$ 8,675	\$ -	\$ -	\$ -	\$ -
Future Appropriations/Bad Debt/Depreciation	\$ 11,945	\$ -	\$ 75,000	\$ -	\$ 419,873
Administrative Reimbursements Out	\$ 632,798	\$ 630,957	\$ 651,479	\$ 651,479	\$ 737,938
Improvements	\$ -	\$ 30,450	\$ -	\$ -	\$ -
<b>Operating Expenditures</b>	<b>\$ 3,697,779</b>	<b>\$ 3,687,165</b>	<b>\$ 3,956,204</b>	<b>\$ 3,739,929</b>	<b>\$ 4,337,262</b>
Administrative Reimbursements Out	\$ 46,391	\$ 49,544	\$ 48,149	\$ 48,149	\$ 46,342
Interfund Charges/Transfers Out	\$ 943,867	\$ 403,170	\$ 496,491	\$ 475,551	\$ 1,032,703
Transfer to Capital	\$ 35,985	\$ 31,360	\$ 11,130	\$ 11,130	\$ 947,020
<b>Transfers</b>	<b>\$ 1,026,243</b>	<b>\$ 484,074</b>	<b>\$ 555,770</b>	<b>\$ 534,830</b>	<b>\$ 2,026,065</b>
<b>Total Expenditures</b>	<b>\$ 4,724,022</b>	<b>\$ 4,171,240</b>	<b>\$ 4,511,974</b>	<b>\$ 4,274,759</b>	<b>\$ 6,363,327</b>
<b>Revenues Less Expenses</b>					<b>\$ (1,530,145)</b>
					<b>Ending Fund Balance: \$ 1,264,895</b>



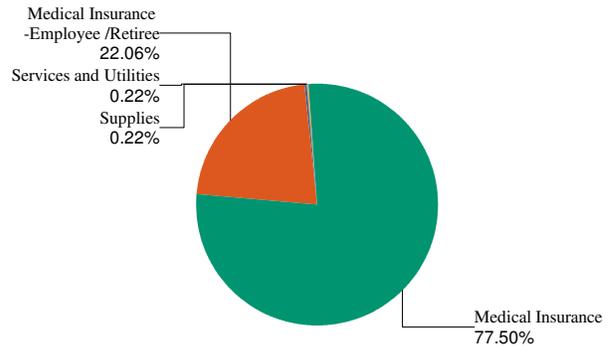
Adopted Budget  
FY 2014-15

302 Medical Insurance Fund

Total Revenue



Operating Expenditures

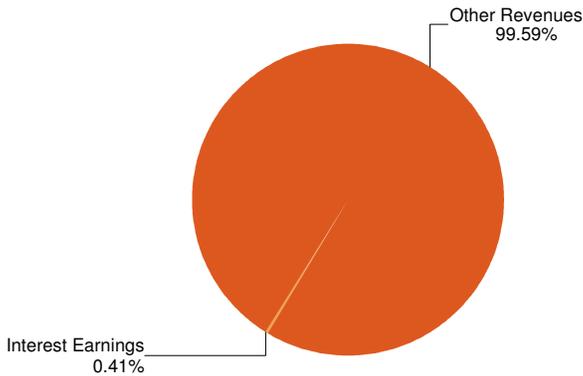


<b>Beginning Fund Balance : \$ 2,340,701</b>					
	<b>11-12 Actuals</b>	<b>12-13 Actuals</b>	<b>13-14 Budget</b>	<b>13-14 Actuals</b>	<b>14-15 Adopted</b>
Interest Earnings	\$ 21,716	\$ 8,648	\$ 12,000	\$ 40,281	\$ 12,000
Other Revenues	\$ 3,687,390	\$ 3,460,706	\$ 3,792,408	\$ 3,120,968	\$ 3,190,623
<b>Total Revenues</b>	<b>\$ 3,709,106</b>	<b>\$ 3,469,355</b>	<b>\$ 3,804,408</b>	<b>\$ 3,161,249</b>	<b>\$ 3,202,623</b>
Supplies	\$ 13,042	\$ 14,684	\$ 20,000	\$ 88	\$ 10,000
Services and Utilities	\$ -	\$ 1,360	\$ 10,000	\$ -	\$ 10,000
Medical Insurance	\$ 3,407,136	\$ 3,288,207	\$ 3,479,408	\$ 2,991,522	\$ 3,550,000
<b>Operating Expenditures</b>	<b>\$ 3,420,178</b>	<b>\$ 3,304,251</b>	<b>\$ 3,509,408</b>	<b>\$ 2,991,610</b>	<b>\$ 3,570,000</b>
Interfund Charges/Transfers Out	\$ 300,000	\$ 395,000	\$ 295,000	\$ -	\$ -
<b>Transfers</b>	<b>\$ 300,000</b>	<b>\$ 395,000</b>	<b>\$ 295,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 3,720,178</b>	<b>\$ 3,699,251</b>	<b>\$ 3,804,408</b>	<b>\$ 2,991,610</b>	<b>\$ 3,570,000</b>
<b>Revenues Less Expenses</b>					<b>\$ (367,377)</b>
<b>Ending Fund Balance: \$ 1,973,324</b>					

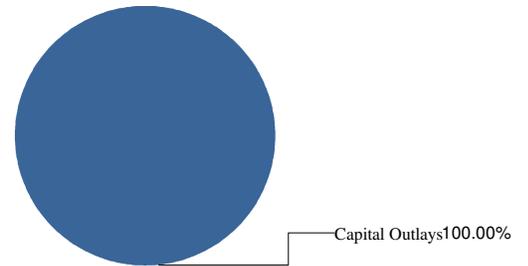
*City of Huntsville*  
**Adopted Budget**  
**FY 2014-15**  
**306 Capital Equipment Fund**



**Total Revenue**



**Operating Expenditures**

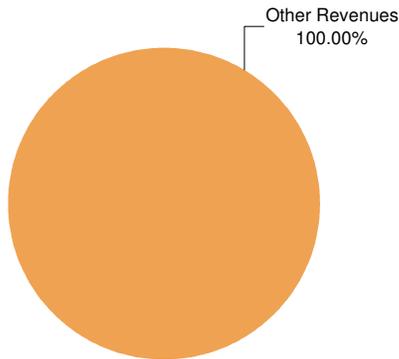


<b>Beginning Fund Balance : \$ 1,219,229</b>					
	<b>11-12 Actuals</b>	<b>12-13 Actuals</b>	<b>13-14 Budget</b>	<b>13-14 Actuals</b>	<b>14-15 Adopted</b>
Fees/Charges/Sales	\$ 30,950	\$ -	\$ -	\$ 120,255	\$ -
Interest Earnings	\$ 30,470	\$ 16,770	\$ 7,500	\$ 4,897	\$ 7,500
Grants/Reimbursements/Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenues	\$ 1,322,885	\$ 455,772	\$ 1,068,241	\$ 1,217,781	\$ 1,826,802
<b>Total Revenues</b>	<b>\$ 1,384,305</b>	<b>\$ 472,542</b>	<b>\$ 1,075,741</b>	<b>\$ 1,342,933</b>	<b>\$ 1,834,302</b>
Capital Outlays	\$ 1,400,351	\$ 863,207	\$ 505,000	\$ 543,071	\$ 1,327,540
Debt Service	\$ 409,398	\$ 12,164	\$ -	\$ -	\$ -
<b>Operating Expenditures</b>	<b>\$ 1,809,748</b>	<b>\$ 875,371</b>	<b>\$ 505,000</b>	<b>\$ 543,071</b>	<b>\$ 1,327,540</b>
Interfund Charges/Transfers Out	\$ 1,348,822	\$ 1,185,654	\$ -	\$ -	\$ -
<b>Transfers</b>	<b>\$ 1,348,822</b>	<b>\$ 1,185,654</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 3,158,570</b>	<b>\$ 2,061,025</b>	<b>\$ 505,000</b>	<b>\$ 543,071</b>	<b>\$ 1,327,540</b>
<b>Revenues Less Expenses</b>					<b>\$ 506,762</b>
<b>Ending Fund Balance:</b>					<b>\$ 1,725,991</b>

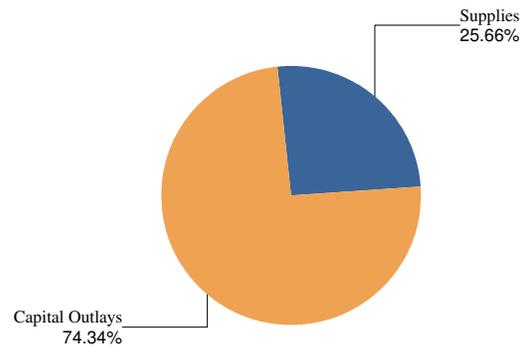


309 Computer Equip. Replacement Fund

Total Revenue

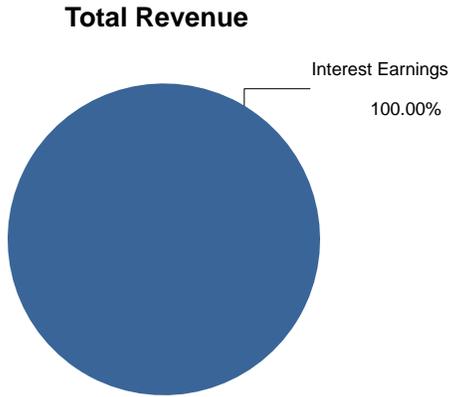


Operating Expenditures



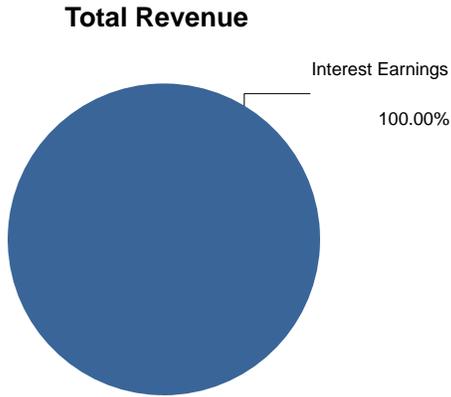
<b>Beginning Fund Balance : \$ 96,633</b>					
	<b>11-12 Actuals</b>	<b>12-13 Actuals</b>	<b>13-14 Budget</b>	<b>13-14 Actuals</b>	<b>14-15 Adopted</b>
Interest Earnings	\$ 135	\$ -	\$ 50	\$ -	\$ -
Other Revenues	\$ 205,512	\$ 261,836	\$ 202,100	\$ 215,100	\$ 265,000
<b>Total Revenues</b>	<b>\$ 205,647</b>	<b>\$ 261,836</b>	<b>\$ 202,150</b>	<b>\$ 215,100</b>	<b>\$ 265,000</b>
Supplies	\$ 32,427	\$ 42,477	\$ 67,400	\$ 66,286	\$ 52,600
Capital Outlays	\$ 125,989	\$ 151,912	\$ 134,700	\$ 132,920	\$ 152,400
<b>Operating Expenditures</b>	<b>\$ 158,416</b>	<b>\$ 194,390</b>	<b>\$ 202,100</b>	<b>\$ 199,206</b>	<b>\$ 205,000</b>
Interfund Charges/Transfers Out	\$ 185,903	\$ 212,659	\$ -	\$ -	\$ -
Transfer to Capital	\$ 46,984	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>	<b>\$ 232,887</b>	<b>\$ 212,659</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 391,302</b>	<b>\$ 407,048</b>	<b>\$ 202,100</b>	<b>\$ 199,206</b>	<b>\$ 205,000</b>
<b>Revenues Less Expenses</b>					<b>\$ 60,000</b>
<b>Ending Fund Balance: \$</b>					<b>156,633</b>

*City of Huntsville*  
**Adopted Budget**  
**FY 2014-15**  
**402 PEB Trust - Medical Fund**



<b>Beginning Fund Balance : \$ 2,690,581</b>					
	<b>11-12 Actuals</b>	<b>12-13 Actuals</b>	<b>13-14 Budget</b>	<b>13-14 Actuals</b>	<b>14-15 Adopted</b>
Interest Earnings	\$ 61,727	\$ 17,780	\$ -	\$ 21,334	\$ 20,000
Other Revenues	\$ 575,540	\$ 681,626	\$ 295,000	\$ 286,240	\$ -
<b>Total Revenues</b>	<b>\$ 637,267</b>	<b>\$ 699,406</b>	<b>\$ 295,000</b>	<b>\$ 307,574</b>	<b>\$ 20,000</b>
<b>Revenues Less Expenses</b>					
<b>Ending Fund Balance: \$ 2,710,581</b>					

*City of Huntsville*  
**Adopted Budget  
 FY 2014-15**  
**418 Library Endowment Fund**

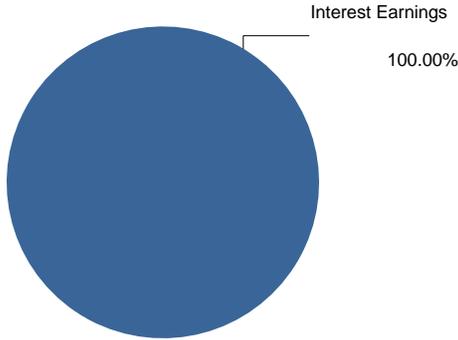


<b>Beginning Fund Balance : \$ 109,379</b>									
	<b>11-12 Actuals</b>		<b>12-13 Actuals</b>		<b>13-14 Budget</b>	<b>13-14 Actuals</b>	<b>14-15 Adopted</b>		
Interest Earnings	\$ 958	\$	1,466	\$	1,500	\$	1,081	\$	1,000
<b>Total Revenues</b>	<b>\$ 958</b>	<b>\$</b>	<b>1,466</b>	<b>\$</b>	<b>1,500</b>	<b>\$</b>	<b>1,081</b>	<b>\$</b>	<b>1,000</b>
<b>Revenues Less Expenses</b>									
<b>Ending Fund Balance: \$ 110,379</b>									



461 Oakwood Cemetery Endowment Fund

Total Revenue



<b>Beginning Fund Balance : \$ 360,746</b>					
	<b>11-12 Actuals</b>	<b>12-13 Actuals</b>	<b>13-14 Budget</b>	<b>13-14 Actuals</b>	<b>14-15 Adopted</b>
Interest Earnings	\$ 11,257	\$ 8,085	\$ 5,000	\$ 3,554	\$ 5,000
Grants/Reimbursements/Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 11,257</b>	<b>\$ 8,085</b>	<b>\$ 5,000</b>	<b>\$ 3,554</b>	<b>\$ 5,000</b>
Interfund Charges/Transfers Out	\$ 2,000	\$ 9,000	\$ 5,000	\$ 5,000	\$ 5,000
<b>Transfers</b>	<b>\$ 2,000</b>	<b>\$ 9,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>Total Expenditures</b>	<b>\$ 2,000</b>	<b>\$ 9,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>Revenues Less Expenses</b>					<b>\$ -</b>
<b>Ending Fund Balance: \$ 360,746</b>					

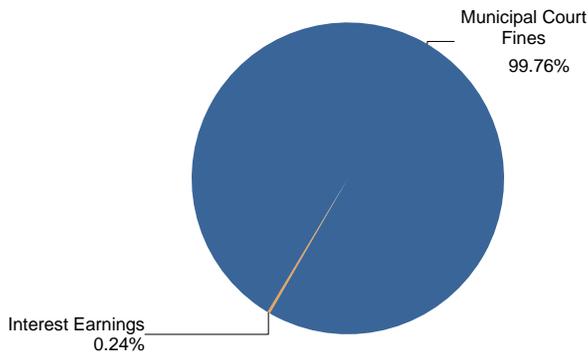
City of Huntsville

Adopted Budget  
FY 2014-15

601 Court Security SRF



Total Revenue



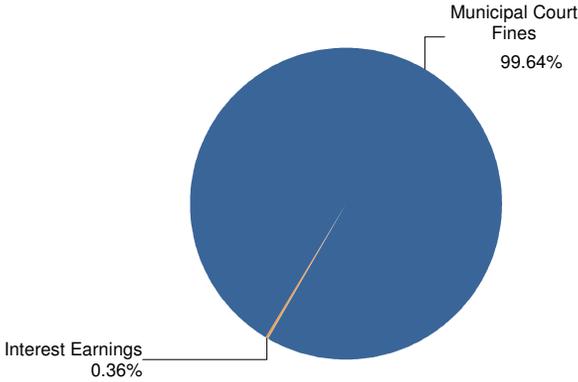
Operating Expenditures

<b>Beginning Fund Balance : \$ 23,767</b>					
	<b>11-12 Actuals</b>	<b>12-13 Actuals</b>	<b>13-14 Budget</b>	<b>13-14 Actuals</b>	<b>14-15 Adopted</b>
Municipal Court Fines	\$ 21,438	\$ 14,261	\$ 15,000	\$ 21,052	\$ 21,000
Interest Earnings	\$ 9	\$ 58	\$ 30	\$ 85	\$ 50
<b>Total Revenues</b>	<b>\$ 21,446</b>	<b>\$ 14,319</b>	<b>\$ 15,030</b>	<b>\$ 21,137</b>	<b>\$ 21,050</b>
Salaries/Other Pay/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfer to Capital	\$ 13,695	\$ 13,593	\$ 14,525	\$ 14,525	\$ 16,250
<b>Transfers</b>	<b>\$ 13,695</b>	<b>\$ 13,593</b>	<b>\$ 14,525</b>	<b>\$ 14,525</b>	<b>\$ 16,250</b>
<b>Total Expenditures</b>	<b>\$ 13,695</b>	<b>\$ 13,593</b>	<b>\$ 14,525</b>	<b>\$ 14,525</b>	<b>\$ 16,250</b>
<b>Revenues Less Expenses</b>					<b>\$ 4,800</b>
<b>Ending Fund Balance: \$</b>					<b>28,567</b>

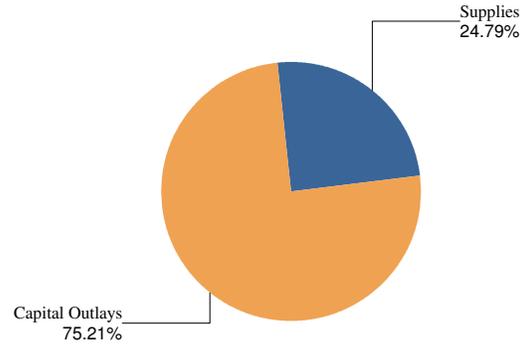
*City of Huntsville*  
**Adopted Budget**  
**FY 2014-15**  
**602 Court Technology SRF**



**Total Revenue**



**Operating Expenditures**

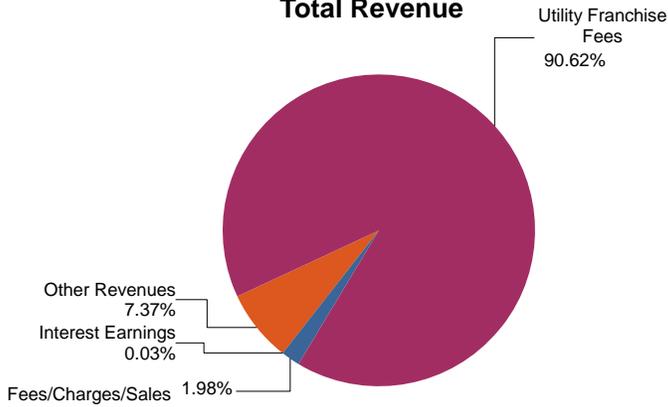


**Beginning Fund Balance : \$ 145,025**

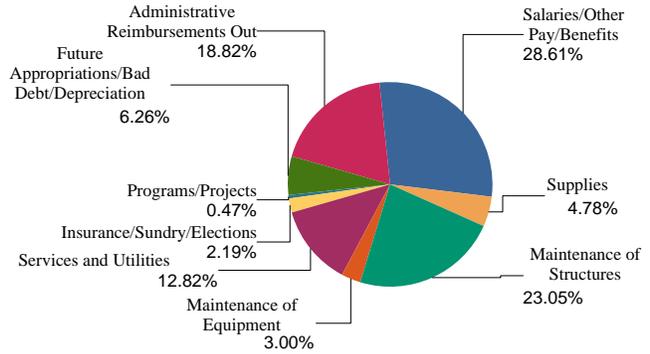
	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
Municipal Court Fines	\$ 28,584	\$ 19,015	\$ 20,000	\$ 28,071	\$ 28,000
Interest Earnings	\$ 194	\$ 759	\$ 300	\$ 1,103	\$ 100
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 28,778</b>	<b>\$ 19,774</b>	<b>\$ 20,300</b>	<b>\$ 29,174</b>	<b>\$ 28,100</b>
Supplies	\$ 9,888	\$ 157	\$ 10,000	\$ 1,408	\$ 10,000
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ 30,333
<b>Operating Expenditures</b>	<b>\$ 9,888</b>	<b>\$ 157</b>	<b>\$ 10,000</b>	<b>\$ 1,408</b>	<b>\$ 40,333</b>
Transfer to Capital	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>	<b>\$ -</b>				
<b>Total Expenditures</b>	<b>\$ 9,888</b>	<b>\$ 157</b>	<b>\$ 10,000</b>	<b>\$ 1,408</b>	<b>\$ 40,333</b>
<b>Revenues Less Expenses</b>					<b>\$ (12,233)</b>
<b>Ending Fund Balance:</b>					<b>\$ 132,792</b>



**Total Revenue**



**Operating Expenditures**



**Beginning Fund Balance : \$ 565,275**

	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
Fees/Charges/Sales	\$ 108,285	\$ 67,838	\$ 72,500	\$ 51,071	\$ 67,500
Interest Earnings	\$ 1,195	\$ 1,002	\$ 1,000	\$ 3,938	\$ 1,000
Grants/Reimbursements/Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenues	\$ 322,844	\$ 338,509	\$ 327,635	\$ 327,666	\$ 251,160
Utility Franchise Fees	\$ 2,913,605	\$ 3,081,374	\$ 2,981,972	\$ 3,067,159	\$ 3,088,175
<b>Total Revenues</b>	<b>\$ 3,345,929</b>	<b>\$ 3,488,723</b>	<b>\$ 3,383,107</b>	<b>\$ 3,449,833</b>	<b>\$ 3,407,835</b>
Salaries/Other Pay/Benefits	\$ 1,167,758	\$ 1,196,103	\$ 1,287,807	\$ 878,755	\$ 914,175
Supplies	\$ 159,071	\$ 126,449	\$ 204,124	\$ 96,862	\$ 152,872
Maintenance of Structures	\$ 554,598	\$ 703,947	\$ 768,438	\$ 665,626	\$ 736,393
Maintenance of Equipment	\$ 123,244	\$ 67,065	\$ 115,800	\$ 86,131	\$ 95,800
Services and Utilities	\$ 266,336	\$ 313,591	\$ 327,518	\$ 256,743	\$ 409,655
Insurance/Sundry/Elections	\$ 69,428	\$ 52,860	\$ (285,826)	\$ 69,378	\$ 70,018
Programs/Projects	\$ 1,707	\$ 7,183	\$ 15,000	\$ 1,898	\$ 15,000
Capital Outlays	\$ 16,922	\$ -	\$ -	\$ -	\$ -
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Administrative Reimbursements Out	\$ 783,325	\$ 702,984	\$ 746,908	\$ 746,908	\$ 601,481
<b>Operating Expenditures</b>	<b>\$ 3,142,389</b>	<b>\$ 3,170,181</b>	<b>\$ 3,179,769</b>	<b>\$ 2,802,300</b>	<b>\$ 3,195,394</b>
Interfund Charges/Transfers Out	\$ 210,033	\$ 41,609	\$ 220,731	\$ 199,011	\$ 193,643
Transfer to Capital	\$ 8,870	\$ 6,370	\$ 5,607	\$ 5,607	\$ 2,821
<b>Transfers</b>	<b>\$ 218,903</b>	<b>\$ 47,979</b>	<b>\$ 226,338</b>	<b>\$ 204,618</b>	<b>\$ 196,464</b>
<b>Total Expenditures</b>	<b>\$ 3,361,292</b>	<b>\$ 3,218,160</b>	<b>\$ 3,406,107</b>	<b>\$ 3,006,918</b>	<b>\$ 3,391,858</b>

**Revenues Less Expenses \$ 15,977**

**Ending Fund Balance: \$ 581,252**

# City of Huntsville

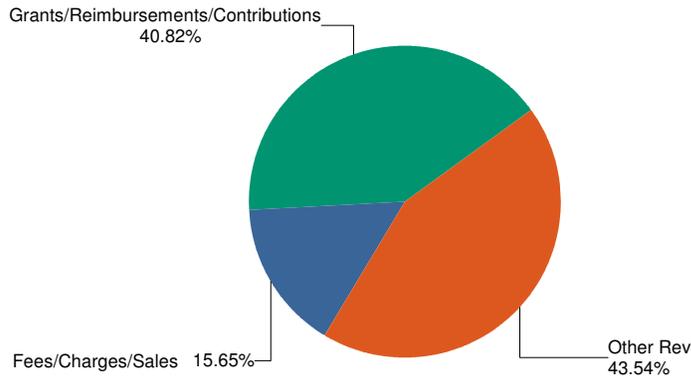
## Adopted Budget

FY 2014-15

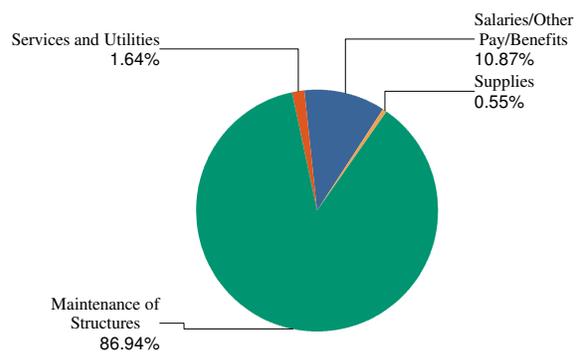
609 Airport SRF



### Total Revenue



### Operating Expenditures



**Beginning Fund Balance : \$ 268,204**

	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
Fees/Charges/Sales	\$ 11,550	\$ 11,550	\$ 11,550	\$ 11,550	\$ 11,500
Interest Earnings	\$ 19	\$ -	\$ -	\$ -	\$ -
Grants/Reimbursements/Contributions	\$ 195,846	\$ 8,345	\$ 30,000	\$ 1,430	\$ 30,000
Other Revenues	\$ 110,708	\$ 349,436	\$ 32,746	\$ 32,746	\$ 32,000
<b>Total Revenues</b>	<b>\$ 318,123</b>	<b>\$ 369,331</b>	<b>\$ 74,296</b>	<b>\$ 45,726</b>	<b>\$ 73,500</b>
Salaries/Other Pay/Benefits	\$ 5,756	\$ 9,499	\$ 8,196	\$ 10,054	\$ 7,938
Supplies	\$ -	\$ 31	\$ 400	\$ -	\$ 400
Maintenance of Structures	\$ 52,566	\$ 17,139	\$ 63,500	\$ 4,176	\$ 63,500
Services and Utilities	\$ 64,450	\$ 18,477	\$ 1,200	\$ 567	\$ 1,200
<b>Operating Expenditures</b>	<b>\$ 122,772</b>	<b>\$ 45,146</b>	<b>\$ 73,296</b>	<b>\$ 14,798</b>	<b>\$ 73,038</b>
Transfer to Capital	\$ 39,026	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>	<b>\$ 39,026</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 161,798</b>	<b>\$ 45,146</b>	<b>\$ 73,296</b>	<b>\$ 14,798</b>	<b>\$ 73,038</b>
<b>Revenues Less Expenses</b>					<b>\$ 462</b>
<b>Ending Fund Balance: \$</b>					<b>268,666</b>

City of Huntsville

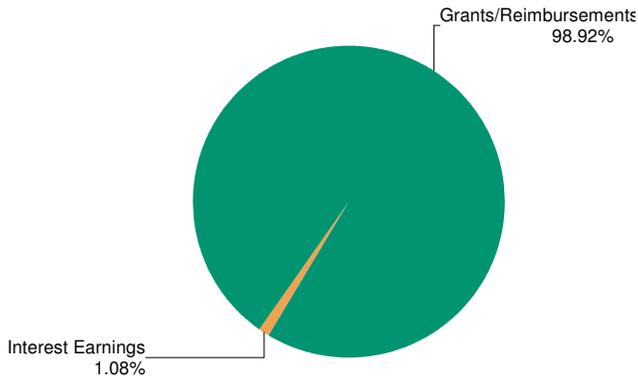
Adopted Budget

FY 2014-15

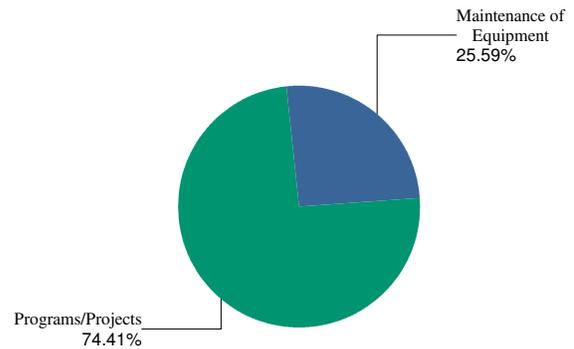
610 Library SRF



Total Revenue



Operating Expenditures



Beginning Fund Balance : \$ 49,621

	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
Fees/Charges/Sales	\$ 4	\$ 2	\$ -	\$ 953	\$ -
Interest Earnings	\$ 104	\$ 58	\$ 100	\$ 85	\$ 100
Grants/Reimbursements/Contributions	\$ 9,972	\$ 11,740	\$ 7,700	\$ 10,945	\$ 9,200
<b>Total Revenues</b>	<b>\$ 10,080</b>	<b>\$ 11,800</b>	<b>\$ 7,800</b>	<b>\$ 11,983</b>	<b>\$ 9,300</b>
Maintenance of Equipment	\$ 3,404	\$ 2,037	\$ 2,700	\$ 202	\$ 2,700
Services and Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
Programs/Projects	\$ 6,755	\$ 5,859	\$ 9,000	\$ 4,949	\$ 7,850
<b>Operating Expenditures</b>	<b>\$ 10,159</b>	<b>\$ 7,896</b>	<b>\$ 11,700</b>	<b>\$ 5,151</b>	<b>\$ 10,550</b>
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>	<b>\$ -</b>				
<b>Total Expenditures</b>	<b>\$ 10,159</b>	<b>\$ 7,896</b>	<b>\$ 11,700</b>	<b>\$ 5,151</b>	<b>\$ 10,550</b>
<b>Revenues Less Expenses</b>					<b>\$ (1,250)</b>
<b>Ending Fund Balance:</b>					<b>\$ 48,371</b>

*City of Huntsville*  
**Adopted Budget**  
**FY 2014-15**  
**6101 Library Grants SRF**



**Total Revenue**

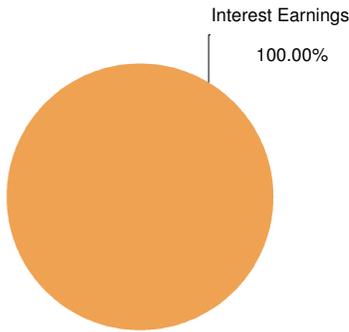
**Operating Expenditures**

<b>Beginning Fund Balance : \$ 5,353</b>					
	<b>11-12 Actuals</b>	<b>12-13 Actuals</b>	<b>13-14 Budget</b>	<b>13-14 Actuals</b>	<b>14-15 Adopted</b>
Grants/Reimbursements/Contributions	\$ 99,622	\$ -	\$ -	\$ -	\$ -
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 99,622</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Supplies	\$ 89,280	\$ -	\$ -	\$ -	\$ -
Services and Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Expenditures</b>	<b>\$ 89,280</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Interfund Charges/Transfers Out	\$ 10,342	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>	<b>\$ 10,342</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 99,622</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues Less Expenses</b>					<b>\$ -</b>
<b>Ending Fund Balance: \$</b>					<b>5,353</b>

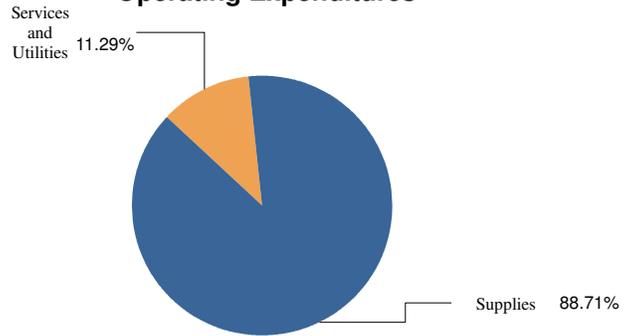


611 Police Seizure & Forfeiture SRF

Total Revenue



Operating Expenditures

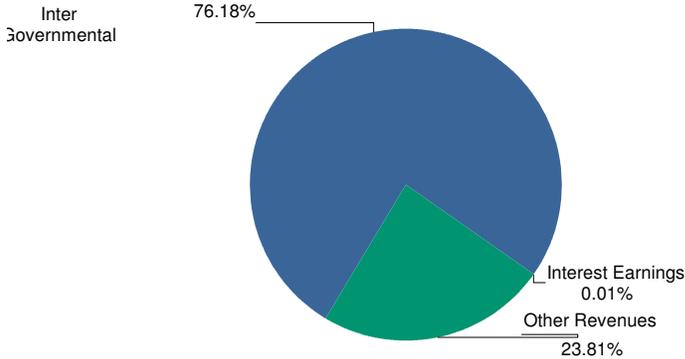


<b>Beginning Fund Balance : \$ 122,695</b>					
	<b>11-12 Actuals</b>	<b>12-13 Actuals</b>	<b>13-14 Budget</b>	<b>13-14 Actuals</b>	<b>14-15 Adopted</b>
Fees/Charges/Sales	\$ 3,768	\$ 16,987	\$ -	\$ 98,821	\$ -
Interest Earnings	\$ 2,852	\$ 2,614	\$ 1,000	\$ 790	\$ 1,000
<b>Total Revenues</b>	<b>\$ 6,620</b>	<b>\$ 19,601</b>	<b>\$ 1,000</b>	<b>\$ 98,031</b>	<b>\$ 1,000</b>
Supplies	\$ -	\$ 187	\$ -	\$ -	\$ 45,240
Services and Utilities	\$ 3,840	\$ 4,800	\$ 5,760	\$ 3,840	\$ 5,760
Insurance/Sundry/Elections	\$ -	\$ 3,623	\$ 40,000	\$ 33,051	\$ -
<b>Operating Expenditures</b>	<b>\$ 3,840</b>	<b>\$ 8,610</b>	<b>\$ 45,760</b>	<b>\$ 36,891</b>	<b>\$ 51,000</b>
Interfund Charges/Transfers Out	\$ 14,662	\$ 26,186	\$ -	\$ -	\$ 74,000
<b>Transfers</b>	<b>\$ 14,662</b>	<b>\$ 26,186</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 74,000</b>
<b>Total Expenditures</b>	<b>\$ 18,502</b>	<b>\$ 34,796</b>	<b>\$ 45,760</b>	<b>\$ 36,891</b>	<b>\$ 125,000</b>
<b>Revenues Less Expenses</b>					<b>\$ (124,000)</b>
<b>Ending Fund Balance:</b>					<b>\$ (1,305)</b>

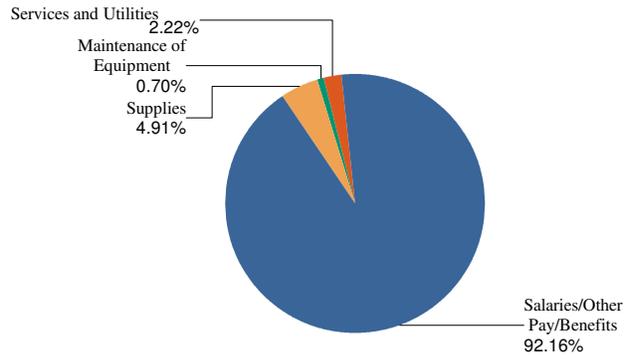


612 PD School Resource Officer SRF

Total Revenue



Operating Expenditures



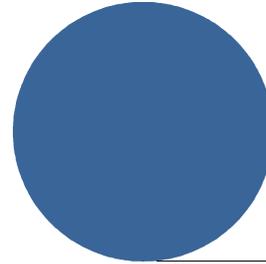
Beginning Fund Balance : \$ 26,069

	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
Inter Governmental	\$ 380,164	\$ 384,765	\$ 384,765	\$ 384,766	\$ 403,701
Interest Earnings	\$ 76	\$ 33	\$ 50	\$ 48	\$ 50
Other Revenues	\$ 94,775	\$ 123,646	\$ 123,674	\$ 123,673	\$ 126,193
<b>Total Revenues</b>	<b>\$ 475,015</b>	<b>\$ 508,444</b>	<b>\$ 508,489</b>	<b>\$ 508,487</b>	<b>\$ 529,944</b>
Salaries/Other Pay/Benefits	\$ 384,860	\$ 443,264	\$ 459,548	\$ 460,270	\$ 483,825
Supplies	\$ 31,636	\$ 24,183	\$ 28,250	\$ 21,949	\$ 25,800
Maintenance of Equipment	\$ 3,556	\$ 2,649	\$ 3,200	\$ 2,321	\$ 3,700
Services and Utilities	\$ 6,667	\$ 8,122	\$ 10,740	\$ 8,873	\$ 11,680
Insurance/Sundry/Elections	\$ -	\$ -	\$ 7,800	\$ -	\$ -
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Expenditures</b>	<b>\$ 426,719</b>	<b>\$ 478,219</b>	<b>\$ 509,538</b>	<b>\$ 493,414</b>	<b>\$ 525,005</b>
Interfund Charges/Transfers Out	\$ 21,429	\$ 37,948	\$ 20,214	\$ 20,214	\$ 19,284
<b>Transfers</b>	<b>\$ 21,429</b>	<b>\$ 37,948</b>	<b>\$ 20,214</b>	<b>\$ 20,214</b>	<b>\$ 19,284</b>
<b>Total Expenditures</b>	<b>\$ 448,148</b>	<b>\$ 516,167</b>	<b>\$ 529,752</b>	<b>\$ 513,628</b>	<b>\$ 544,289</b>
<b>Revenues Less Expenses</b>					<b>\$ (14,345)</b>
					<b>Ending Fund Balance: \$ 11,724</b>



Total Revenue

Operating Expenditures



Supplies 100.00%

<b>Beginning Fund Balance : \$ 120,683</b>					
	<b>11-12 Actuals</b>	<b>12-13 Actuals</b>	<b>13-14 Budget</b>	<b>13-14 Actuals</b>	<b>14-15 Adopted</b>
Other Revenues	\$ -	\$ 11,683	\$ -	\$ 108,742	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 11,683</b>	<b>\$ -</b>	<b>\$ 108,742</b>	<b>\$ -</b>
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 120,000
<b>Operating Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,000</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,000</b>
<b>Revenues Less Expenses</b>					<b>\$ (120,000)</b>
<b>Ending Fund Balance:</b>					<b>\$ 120,683</b>

City of Huntsville

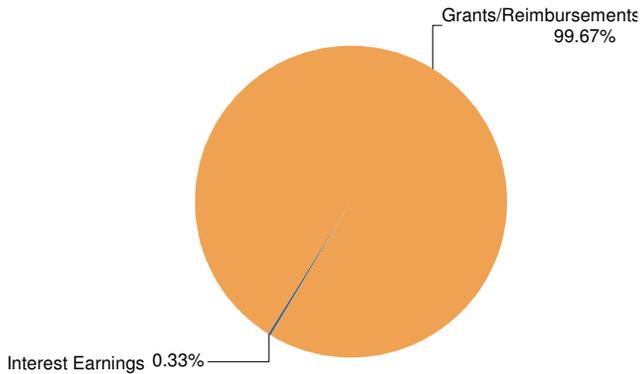
Adopted Budget

FY 2014-15

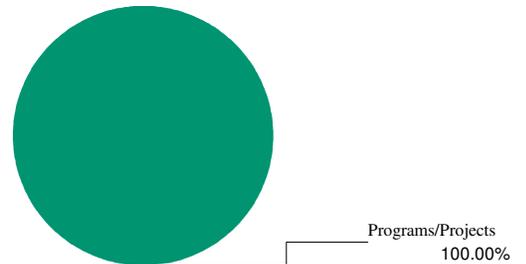
614 Police Grants SRF



Total Revenue



Operating Expenditures



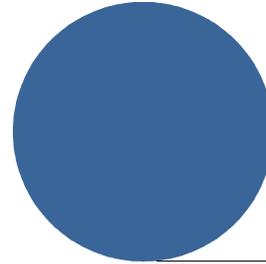
<b>Beginning Fund Balance : \$ 26,750</b>					
	<b>11-12 Actuals</b>	<b>12-13 Actuals</b>	<b>13-14 Budget</b>	<b>13-14 Actuals</b>	<b>14-15 Adopted</b>
Interest Earnings	\$ 102	\$ 54	\$ 50	\$ 78	\$ 50
Grants/Reimbursements/Contributions	\$ 45,786	\$ 68,672	\$ 65,000	\$ 99,840	\$ 15,145
Other Revenues	\$ 5,118	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 51,006</b>	<b>\$ 68,726</b>	<b>\$ 65,050</b>	<b>\$ 99,918</b>	<b>\$ 15,195</b>
Supplies	\$ 15,781	\$ 158	\$ -	\$ -	\$ -
Services and Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
Programs/Projects	\$ 40,424	\$ 84,462	\$ 65,000	\$ 83,037	\$ 15,145
<b>Operating Expenditures</b>	<b>\$ 56,205</b>	<b>\$ 84,620</b>	<b>\$ 65,000</b>	<b>\$ 83,037</b>	<b>\$ 15,145</b>
Interfund Charges/Transfers Out	\$ -	\$ 5,128	\$ -	\$ -	\$ -
<b>Transfers</b>	<b>\$ -</b>	<b>\$ 5,128</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 56,205</b>	<b>\$ 89,748</b>	<b>\$ 65,000</b>	<b>\$ 83,037</b>	<b>\$ 15,145</b>
<b>Revenues Less Expenses</b>					<b>\$ 50</b>
<b>Ending Fund Balance: \$</b>					<b>26,800</b>



615 Library Children's Programs SRF

Total Revenue

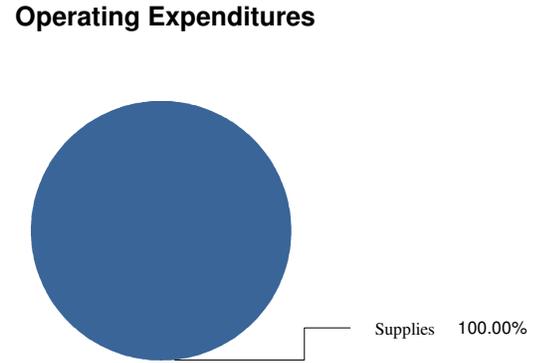
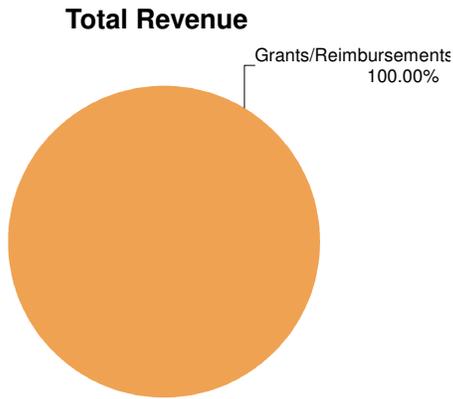
Operating Expenditures



Services and Utilities 100.00%

<b>Beginning Fund Balance : \$ 5,590</b>					
	<b>11-12 Actuals</b>	<b>12-13 Actuals</b>	<b>13-14 Budget</b>	<b>13-14 Actuals</b>	<b>14-15 Adopted</b>
Interest Earnings	\$ 10	\$ -	\$ 20	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 10</b>	<b>\$ -</b>	<b>\$ 20</b>	<b>\$ -</b>	<b>\$ -</b>
Services and Utilities	\$ 900	\$ -	\$ 800	\$ 665	\$ 800
<b>Operating Expenditures</b>	<b>\$ 900</b>	<b>\$ -</b>	<b>\$ 800</b>	<b>\$ 665</b>	<b>\$ 800</b>
<b>Total Expenditures</b>	<b>\$ 900</b>	<b>\$ -</b>	<b>\$ 800</b>	<b>\$ 665</b>	<b>\$ 800</b>
<b>Revenues Less Expenses</b>					<b>\$ (800)</b>
<b>Ending Fund Balance: \$ 4,790</b>					

*City of Huntsville*  
**Adopted Budget**  
**FY 2014-15**  
**616 Library Donations SRF**

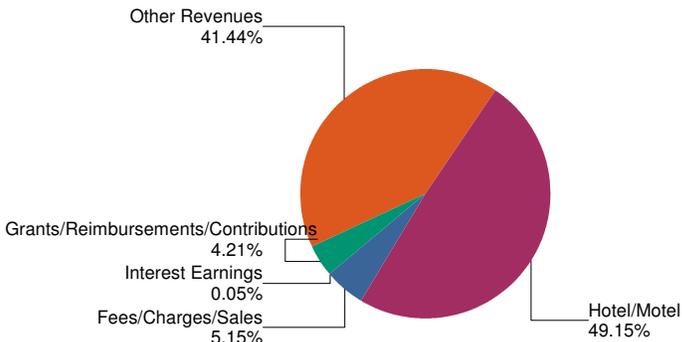


<b>Beginning Fund Balance : \$ 5,614</b>					
	<b>11-12 Actuals</b>	<b>12-13 Actuals</b>	<b>13-14 Budget</b>	<b>13-14 Actuals</b>	<b>14-15 Adopted</b>
Interest Earnings	\$ 163	\$ -	\$ -	\$ -	\$ -
Grants/Reimbursements/Contributions	\$ 97,593	\$ 32,158	\$ 27,000	\$ 25,179	\$ 8,150
<b>Total Revenues</b>	<b>\$ 97,756</b>	<b>\$ 32,158</b>	<b>\$ 27,000</b>	<b>\$ 25,179</b>	<b>\$ 8,150</b>
Supplies	\$ 144,975	\$ 5,157	\$ 5,000	\$ 17,334	\$ 8,150
Capital Outlays	\$ 56,139	\$ 21,417	\$ 22,000	\$ 8,356	\$ -
<b>Operating Expenditures</b>	<b>\$ 201,114</b>	<b>\$ 26,574</b>	<b>\$ 27,000</b>	<b>\$ 25,690</b>	<b>\$ 8,150</b>
<b>Total Expenditures</b>	<b>\$ 201,114</b>	<b>\$ 26,574</b>	<b>\$ 27,000</b>	<b>\$ 25,690</b>	<b>\$ 8,150</b>
<b>Revenues Less Expenses</b>					<b>\$ -</b>
<b>Ending Fund Balance: \$ 5,614</b>					

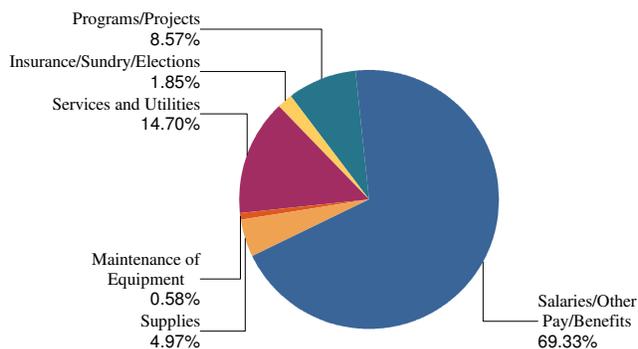


**Adopted Budget  
FY 2014-15  
618 Arts Center SRF**

**Total Revenue**



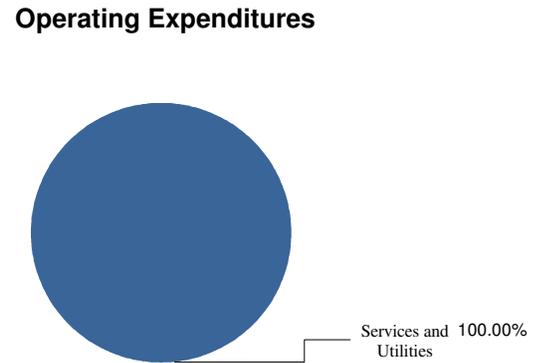
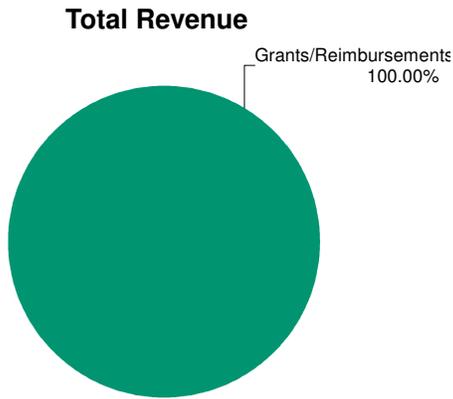
**Operating Expenditures**



**Beginning Fund Balance : \$ 94,726**

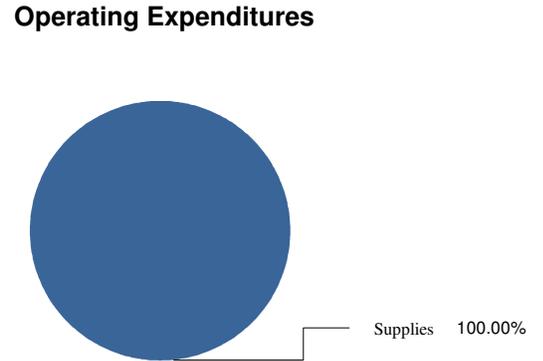
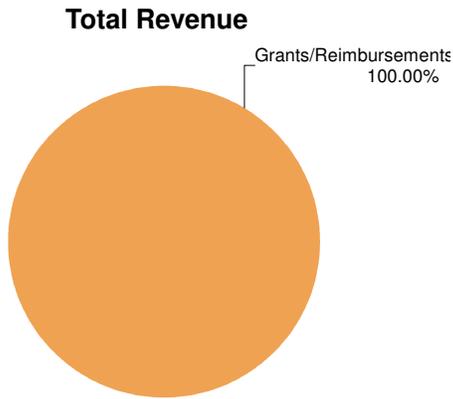
	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
Fees/Charges/Sales	\$ 13,262	\$ 7,695	\$ 10,800	\$ 11,952	\$ 11,000
Interest Earnings	\$ 105	\$ 12	\$ 100	\$ 8	\$ 100
Grants/Reimbursements/Contributions	\$ 17,576	\$ 28,099	\$ 20,000	\$ 17,146	\$ 9,000
Other Revenues	\$ 73,121	\$ 52,123	\$ 108,776	\$ 102,524	\$ 88,517
Hotel/Motel Taxes	\$ 81,549	\$ 112,647	\$ 87,500	\$ 129,493	\$ 105,000
<b>Total Revenues</b>	<b>\$ 185,613</b>	<b>\$ 200,576</b>	<b>\$ 227,176</b>	<b>\$ 261,123</b>	<b>\$ 213,617</b>
Salaries/Other Pay/Benefits	\$ 78,607	\$ 80,604	\$ 124,885	\$ 113,400	\$ 118,883
Supplies	\$ 8,103	\$ 7,800	\$ 8,968	\$ 8,815	\$ 8,525
Maintenance of Structures	\$ 4,143	\$ 5,231	\$ -	\$ -	\$ -
Maintenance of Equipment	\$ 1,600	\$ 329	\$ 1,680	\$ 903	\$ 1,000
Services and Utilities	\$ 37,189	\$ 29,184	\$ 27,706	\$ 25,346	\$ 25,205
Insurance/Sundry/Elections	\$ -	\$ -	\$ 1,700	\$ -	\$ 3,165
Programs/Projects	\$ 34,423	\$ 31,329	\$ 29,700	\$ 26,940	\$ 14,700
Miscellaneous Projects	\$ 29,466	\$ 21,638	\$ 40,000	\$ 39,672	\$ 40,000
<b>Operating Expenditures</b>	<b>\$ 193,531</b>	<b>\$ 176,115</b>	<b>\$ 234,639</b>	<b>\$ 215,077</b>	<b>\$ 211,478</b>
Interfund Charges/Transfers Out	\$ 2,160	\$ 2,160	\$ 2,160	\$ -	\$ -
<b>Transfers</b>	<b>\$ 2,160</b>	<b>\$ 2,160</b>	<b>\$ 2,160</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 195,691</b>	<b>\$ 178,275</b>	<b>\$ 236,799</b>	<b>\$ 215,077</b>	<b>\$ 211,478</b>
<b>Revenues Less Expenses</b>					<b>\$ 2,139</b>
<b>Ending Fund Balance :</b>					<b>\$ 96,865</b>

*City of Huntsville*  
**Adopted Budget**  
**FY 2014-15**  
**620 HOME & NSP Grants SRF**



<b>Beginning Fund Balance : \$ 66,076</b>						
	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>13-14</b>	<b>14-15</b>	
	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Actuals</b>	<b>Adopted</b>	
Fees/Charges/Sales	\$ -	\$ -	\$ -	\$ 10,551	\$ -	-
Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	-
Grants/Reimbursements/Contributions	\$ 899,557	\$ 578,194	\$ 564,000	\$ 74,656	\$ 564,000	564,000
Other Revenues	\$ -	\$ 5,000	\$ -	\$ -	\$ -	-
<b>Total Revenues</b>	<b>\$ 899,557</b>	<b>\$ 583,194</b>	<b>\$ 564,000</b>	<b>\$ 85,207</b>	<b>\$ 564,000</b>	<b>564,000</b>
Services and Utilities	\$ 895,625	\$ 596,061	\$ 564,000	\$ 7,580	\$ 564,000	564,000
Administrative Reimbursements Out	\$ 3,932	\$ 12,868	\$ -	\$ -	\$ -	-
<b>Operating Expenditures</b>	<b>\$ 899,557</b>	<b>\$ 583,193</b>	<b>\$ 564,000</b>	<b>\$ 7,580</b>	<b>\$ 564,000</b>	<b>564,000</b>
<b>Total Expenditures</b>	<b>\$ 899,557</b>	<b>\$ 583,193</b>	<b>\$ 564,000</b>	<b>\$ 7,580</b>	<b>\$ 564,000</b>	<b>564,000</b>
<b>Revenues Less Expenses</b>					<b>\$ -</b>	
<b>Ending Fund Balance: \$ 66,076</b>						

*City of Huntsville*  
**Adopted Budget**  
**FY 2014-15**  
**625 Huntsville Beautification/KHB**



<b>Beginning Fund Balance : \$ 25,343</b>					
	<b>11-12 Actuals</b>	<b>12-13 Actuals</b>	<b>13-14 Budget</b>	<b>13-14 Actuals</b>	<b>14-15 Adopted</b>
Interest Earnings	\$ 36	\$ 19	\$ 50	\$ 28	\$ -
Grants/Reimbursements/Contributions	\$ 2,122	\$ 3,847	\$ 2,500	\$ 3,973	\$ 2,500
<b>Total Revenues</b>	<b>\$ 2,158</b>	<b>\$ 3,866</b>	<b>\$ 2,550</b>	<b>\$ 4,001</b>	<b>\$ 2,500</b>
Supplies	\$ -	\$ 2,579	\$ 2,500	\$ 2,129	\$ 2,500
<b>Operating Expenditures</b>	<b>\$ -</b>	<b>\$ 2,579</b>	<b>\$ 2,500</b>	<b>\$ 2,129</b>	<b>\$ 2,500</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 2,579</b>	<b>\$ 2,500</b>	<b>\$ 2,129</b>	<b>\$ 2,500</b>
<b>Revenues Less Expenses</b>					<b>\$ -</b>
<b>Ending Fund Balance: \$ 25,343</b>					

City of Huntsville

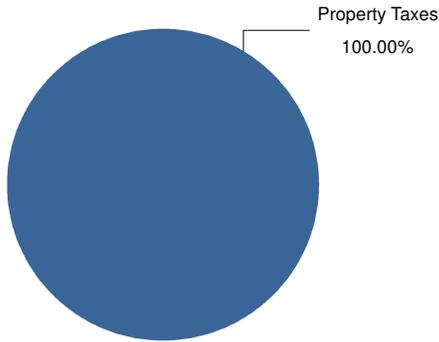
Adopted Budget

FY 2014-15

630 TIRZ #1 Fund



Total Revenue

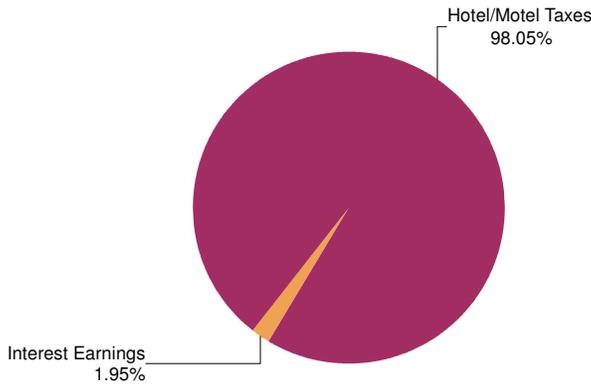


Operating Expenditures

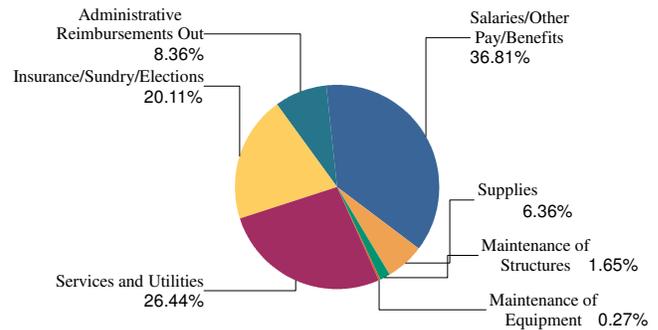
<b>Beginning Fund Balance :</b>					<b>\$ 38,782</b>
	<b>11-12 Actuals</b>	<b>12-13 Actuals</b>	<b>13-14 Budget</b>	<b>13-14 Actuals</b>	<b>14-15 Adopted</b>
Property Taxes	\$ 83,588	\$ 101,214	\$ 101,000	\$ 118,672	\$ 118,000
Interest Earnings	\$ 3,636	\$ 5,229	\$ -	\$ 2,267	\$ -
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 87,225</b>	<b>\$ 95,985</b>	<b>\$ 101,000</b>	<b>\$ 120,939</b>	<b>\$ 118,000</b>
Services and Utilities	\$ 157,334	\$ 650	\$ -	\$ 250	\$ -
<b>Operating Expenditures</b>	<b>\$ 157,334</b>	<b>\$ 650</b>	<b>\$ -</b>	<b>\$ 250</b>	<b>\$ -</b>
Interfund Charges/Transfers Out	\$ 121,972	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>	<b>\$ 121,972</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 279,306</b>	<b>\$ 650</b>	<b>\$ -</b>	<b>\$ 250</b>	<b>\$ -</b>
<b>Revenues Less Expenses</b>					<b>\$ 118,000</b>
<b>Ending Fund Balance:</b>					<b>\$ 156,782</b>



Total Revenue



Operating Expenditures



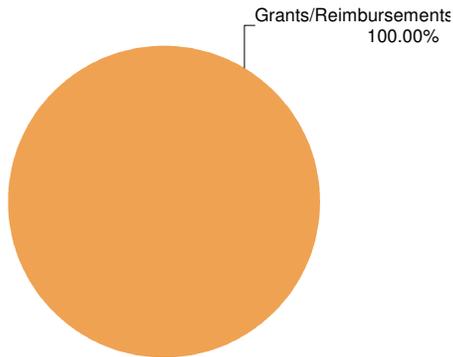
Beginning Fund Balance : \$ 1,214,494

	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
Fees/Charges/Sales	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	\$ 4,559	\$ 2,675	\$ 1,000	\$ 15,357	\$ 12,500
Grants/Reimbursements/Contributions	\$ -	\$ 1,000	\$ -	\$ 1,140	\$ -
Other Revenues	\$ 351,119	\$ -	\$ -	\$ 793	\$ -
Hotel/Motel Taxes	\$ 489,297	\$ 675,886	\$ 495,834	\$ 776,960	\$ 630,000
<b>Total Revenues</b>	<b>\$ 844,976</b>	<b>\$ 679,560</b>	<b>\$ 496,834</b>	<b>\$ 794,250</b>	<b>\$ 642,500</b>
Salaries/Other Pay/Benefits	\$ 140,187	\$ 155,244	\$ 210,378	\$ 184,360	\$ 201,347
Supplies	\$ 18,108	\$ 29,236	\$ 32,500	\$ 19,900	\$ 34,800
Maintenance of Structures	\$ 3,953	\$ 2,551	\$ 3,000	\$ -	\$ 9,000
Maintenance of Equipment	\$ -	\$ 9	\$ 500	\$ 476	\$ 1,500
Services and Utilities	\$ 89,985	\$ 37,036	\$ 54,330	\$ 56,344	\$ 144,630
Insurance/Sundry/Elections	\$ 114,550	\$ 103,824	\$ 128,400	\$ 119,898	\$ 110,000
Administrative Reimbursements Out	\$ -	\$ -	\$ -	\$ -	\$ 45,715
Miscellaneous Projects	\$ 7,500	\$ 7,500	\$ 9,000	\$ -	\$ -
<b>Operating Expenditures</b>	<b>\$ 374,281</b>	<b>\$ 335,401</b>	<b>\$ 438,108</b>	<b>\$ 380,977</b>	<b>\$ 546,992</b>
Interfund Charges/Transfers Out	\$ 15,025	\$ 29,153	\$ -	\$ 21,000	\$ 19,250
Transfer to Capital	\$ -	\$ -	\$ -	\$ -	\$ 50,000
<b>Transfers</b>	<b>\$ 15,025</b>	<b>\$ 29,153</b>	<b>\$ -</b>	<b>\$ 21,000</b>	<b>\$ 69,250</b>
<b>Total Expenditures</b>	<b>\$ 389,306</b>	<b>\$ 364,554</b>	<b>\$ 438,108</b>	<b>\$ 401,977</b>	<b>\$ 616,242</b>
<b>Revenues Less Expenses</b>					<b>\$ 26,258</b>
<b>Ending Fund Balance: \$ 1,260,752</b>					

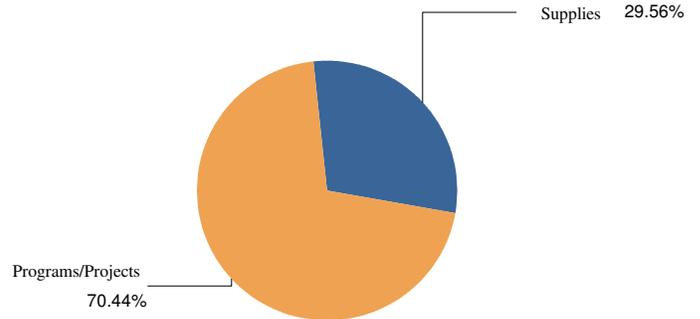


665 Hotel/Motel Tax - Statue Contrib

Total Revenue



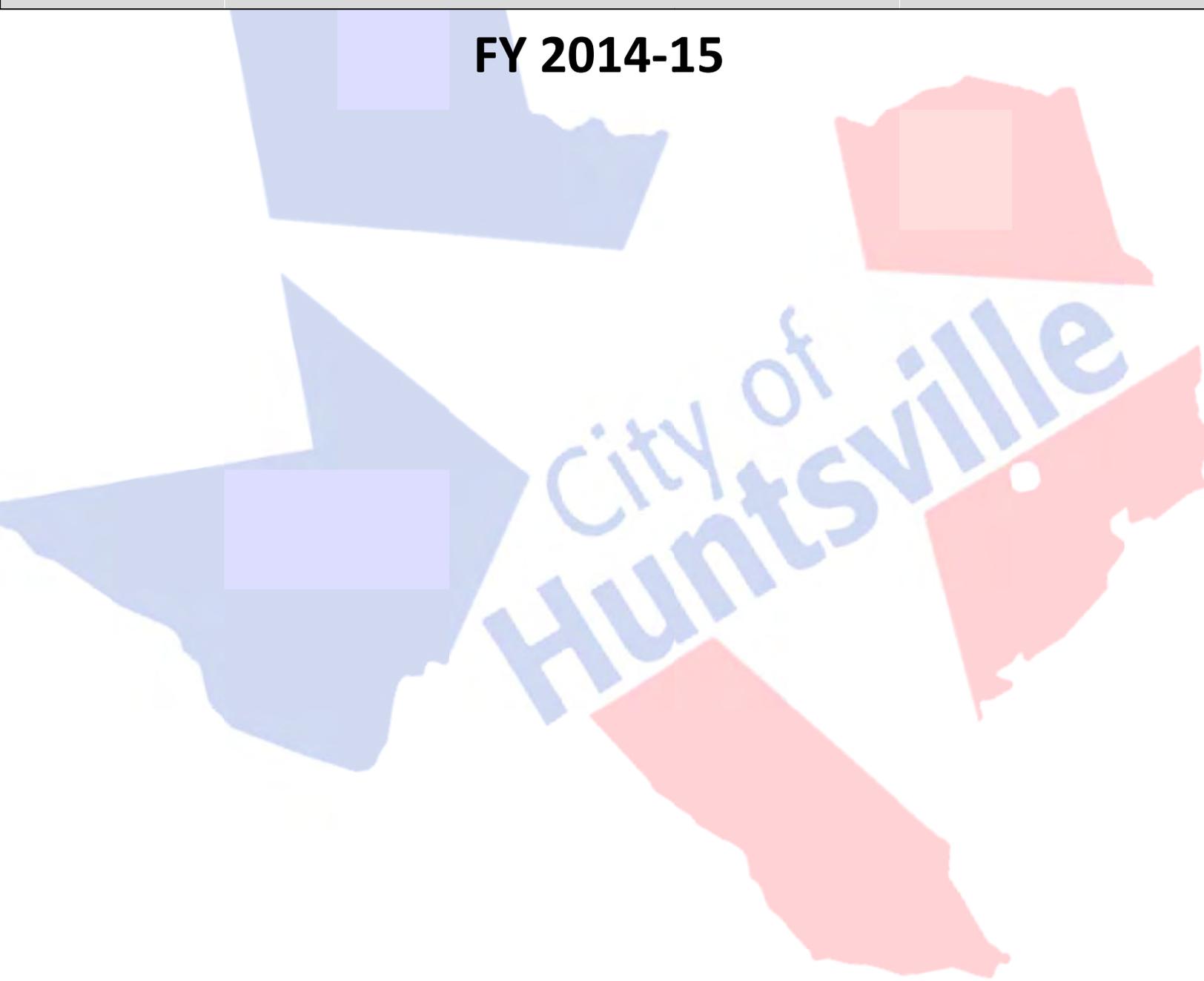
Operating Expenditures



<b>Beginning Fund Balance : \$ 52,599</b>					
	<b>11-12 Actuals</b>	<b>12-13 Actuals</b>	<b>13-14 Budget</b>	<b>13-14 Actuals</b>	<b>14-15 Adopted</b>
Interest Earnings	\$ 105	\$ 623	\$ 100	\$ 905	\$ -
Grants/Reimbursements/Contributions	\$ 2,970	\$ 2,500	\$ 1,000	\$ 1,820	\$ 2,000
<b>Total Revenues</b>	<b>\$ 3,075</b>	<b>\$ 3,123</b>	<b>\$ 1,100</b>	<b>\$ 2,725</b>	<b>\$ 2,000</b>
Supplies	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500
Programs/Projects	\$ -	\$ 601	\$ 3,575	\$ -	\$ 3,575
<b>Operating Expenditures</b>	<b>\$ -</b>	<b>\$ 601</b>	<b>\$ 5,075</b>	<b>\$ -</b>	<b>\$ 5,075</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 601</b>	<b>\$ 5,075</b>	<b>\$ -</b>	<b>\$ 5,075</b>
<b>Revenues Less Expenses</b>					<b>\$ (3,075)</b>
<b>Ending Fund Balance: \$</b>					<b>49,524</b>

# Department Overviews

FY 2014-15



City of  
Huntsville



## ***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 ongoing 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**

City Appearance – Provide policies, amenities, and all events that enhance the City's already beautiful and historic natural environment.

Communications – Provide public information outreach efforts that inform the public of City operations, accomplishments and policies and allows for citizens input on matter of Council policy.

Economic Development – Promote and enhance a strong and diverse economy.

Infrastructure – Ensure the quality of the City utilities, transportation and physical structures so that the City's core services can be provided in an effective and efficient manner.

Marketing – Develop a new, differentiated identity about Huntsville in the minds of residents, visitors and potential businesses.

Resource Development – Enhance the quality of life for citizens, businesses and visitors by leveraging the human and fiscal resources available to the community.

Finance – Provide a sustainable, efficient and fiscally sound government through conservative fiscal practices and resource management.

Public Safety – Provide safety and security for all citizens

## Establishing our Long-term Goals and Short-term Objectives

### Long-term Goal

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

### FY 2014-15 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 2014-15 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 2014-15 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 2014-15 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 2014-15 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

## Establishing our Long-term Goals and Short-term Objectives

### Long-term Goal

*City Appearance - Provide policies, amenities, and events that enhance the City's already beautiful and historic natural environment.*

#### FY 2014-15 Short –term Objective

- Consider a Comprehensive Development Plan to enhance community and building uniformity.
- Consistently enforce codes contained in Section 22 of the City of Huntsville Code of Ordinances.
- Implement monument entry and way-finding signage recommended in the Harnessing Huntsville's Potential study.
- Implement a tree-planting campaign.

### Long-term Goal

*Communications - Provide public information outreach efforts that inform the public of City operations, accomplishments and policies and allows for citizens input on matters of Council policy.*

#### FY 2014-15 Short –term Objective

- Continue the State of the City Address and grow the audience.
- Conduct one quarterly town hall meetings within each of the four wards (a total of four town hall meetings per year) and coordinate At-Large and Ward Councilmembers to attend.
- Grow the distribution list of This Week in Huntsville to 1,000 by involving by encouraging City staff to help with distribution and attending events to personally help citizens sign up.
- Consider printing a 2015 City calendar that provides regular and routine information and highlights accomplishments for 2014 for residents.

### Long-term Goal

*Economic Development – Promote and enhance a strong and diverse economy.*

#### FY 2014-15 Short –term Objective

- Continue to consider responsible incentives to businesses interested in locating in Huntsville.
- Seek a public/private partnership that will allow the City to leverage Hotel/Motel Occupancy Tax proceeds to expand and enhance the Visitor's Center.

### Long-term Goal

*Infrastructure - Ensure the quality of the City utilities, transportation and physical structures so that the City's core services can be provided in an effective and efficient manner.*

#### FY 2014-15 Short-term Objective

- Determine the disposition of Capital Projects awarded in previous budget years.
- Consider adding longer-range planning into the Capital Projects program by updating infrastructure Master Plans and condition assessments.

### Long-term Goal

*Marketing – Develop a new, differentiated identity about Huntsville in the minds of residents, visitors and potential businesses.*

#### FY 2014-15 Short-term Objective

- Consider hiring a Public Relations firm to help community leaders determine the image the community wishes to portray about itself, and provide the City with recommendations for implementing and publicizing its new brand or enhancing its current brand.

### Long-term Goal

*Resource Development - Enhance the quality of life for citizens, businesses and visitors by leveraging the human and fiscal resources available to the community.*

#### FY 2014-15 Short-term Objective

- Identify a partner to coordinate and facilitate a Huntsville/Walker County Leadership Forum to create an atmosphere in which all the public entities are engaged and aware of efforts of mutual interest in the community.

### Long-term Goal

*Finance - Provide a sustainable, efficient and fiscally sound government through conservative fiscal practices and resource management.*

#### FY 2014-15 Short-term Objective

- Review and consider changes to the City's provision of healthcare for employees who retire with the City in the future.

### Long-term Goal

*Public Safety - Provide safety and security for all citizens.*

#### FY 2014-15 Short-term Objective

- Carefully review and consider the possibility of a consolidated Public Safety Complex financed by debt replacing retiring debt.

# 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) HDBA
- % 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

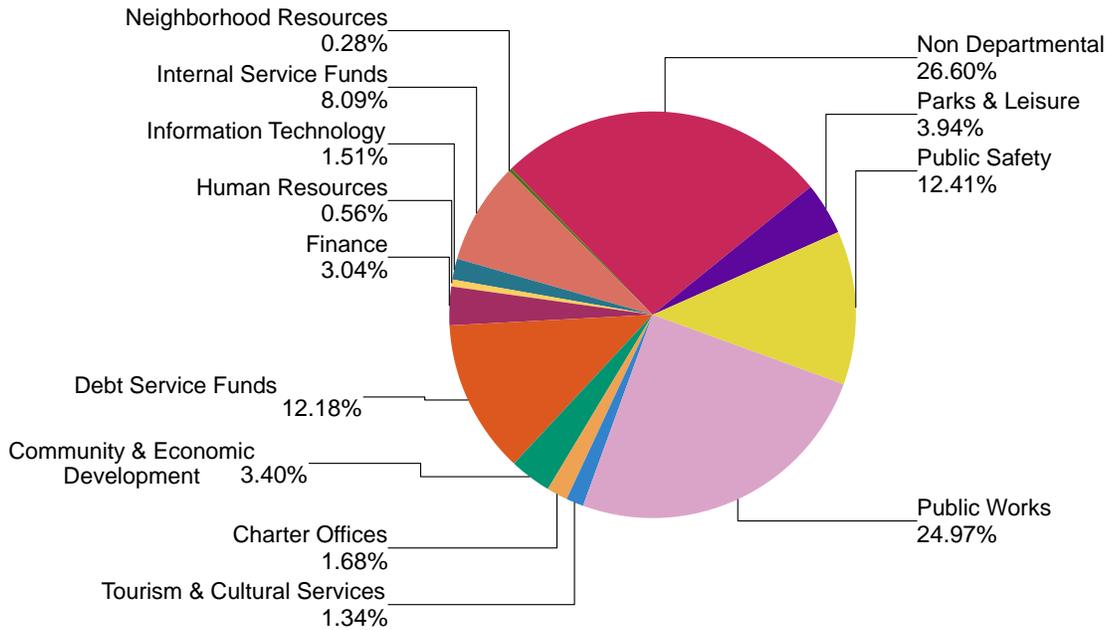
- % Increase (Decrease) in Visitors to Wynne Home
- % Increase (Decrease) in Attendance at Art/Cultural Events (Arts Contracts)
- % Increase (Decrease) in Number of Events/Activities Held (offered by Wynne Home)
- % Increase (Decrease) in Number of Community Activities/Rentals

### 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 2014-15**

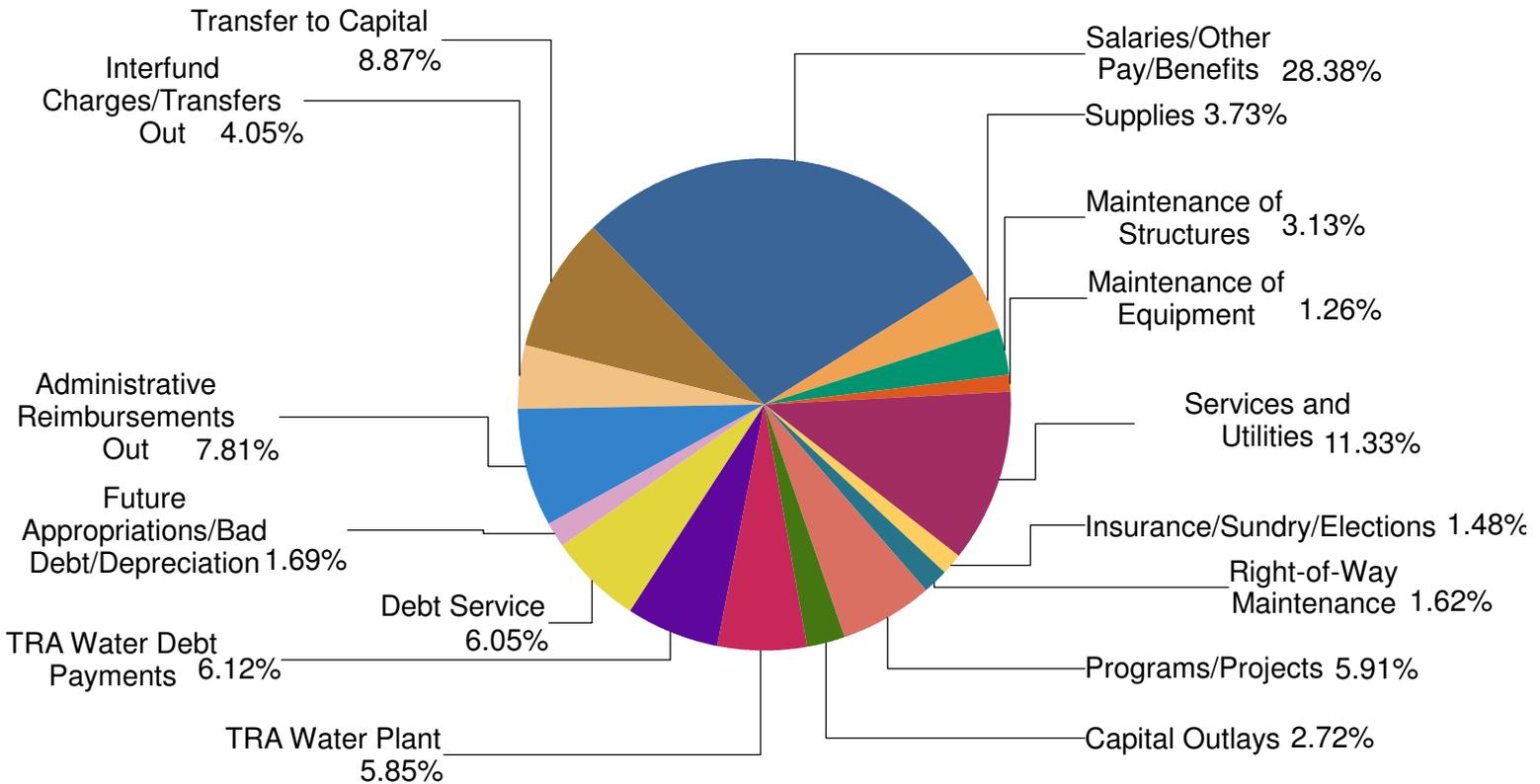
**Percent of Budget**



Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Charter Offices</b>	\$ 841,562	\$ 756,669	\$ 785,980	\$ 794,801	\$ 1,062,197
<b>Community &amp; Economic Development</b>	\$ 2,403,948	\$ 2,279,070	\$ 2,455,397	\$ 2,014,738	\$ 2,144,053
<b>Debt Service Funds</b>	\$ 9,080,602	\$ 7,955,792	\$ 7,722,334	\$ 8,154,223	\$ 7,677,630
<b>Finance</b>	\$ 2,141,785	\$ 1,973,906	\$ 2,152,525	\$ 1,845,174	\$ 1,915,213
<b>Human Resources</b>	\$ 288,075	\$ 348,138	\$ 409,738	\$ 349,444	\$ 350,011
<b>Information Technology</b>	\$ 813,724	\$ 816,439	\$ 894,855	\$ 885,219	\$ 949,774
<b>Internal Service Funds</b>	\$ 5,278,945	\$ 4,756,848	\$ 4,511,508	\$ 3,593,644	\$ 5,102,540
<b>Neighborhood Resources</b>	\$ 169,565	\$ 182,173	\$ 210,879	\$ 167,592	\$ 177,711
<b>Non Departmental</b>	\$ 21,103,647	\$ 17,137,016	\$ 16,471,649	\$ 12,425,275	\$ 16,768,386
<b>Parks &amp; Leisure</b>	\$ 2,731,842	\$ 2,338,074	\$ 2,590,508	\$ 2,269,316	\$ 2,483,123
<b>Public Safety</b>	\$ 6,409,820	\$ 6,609,070	\$ 7,344,126	\$ 8,179,065	\$ 7,823,820
<b>Public Works</b>	\$ 14,494,875	\$ 14,643,867	\$ 15,206,846	\$ 14,088,673	\$ 15,739,973
<b>Tourism &amp; Cultural Services</b>	\$ 680,702	\$ 631,780	\$ 798,661	\$ 720,799	\$ 846,605
<b>Total Expenses of all Departments</b>	<b>\$ 66,439,091</b>	<b>\$ 60,428,841</b>	<b>\$ 61,555,006</b>	<b>\$ 55,487,963</b>	<b>\$ 63,041,036</b>

*City of Huntsville*  
**Summary of Adopted Expenditures by Category**  
**FY 2014-15**

## Percent of Budget



Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
Salaries/Other Pay/Benefits	\$ 16,986,174	\$ 17,172,674	\$ 18,839,164	\$ 17,241,682	\$ 17,890,656
Supplies	\$ 2,283,262	\$ 1,984,710	\$ 2,336,337	\$ 1,949,709	\$ 2,351,562
Maintenance of Structures	\$ 1,845,681	\$ 1,632,506	\$ 1,847,453	\$ 1,547,273	\$ 1,970,393
Maintenance of Equipment	\$ 799,169	\$ 699,364	\$ 863,273	\$ 737,733	\$ 793,298
Services and Utilities	\$ 5,932,009	\$ 5,899,083	\$ 7,835,882	\$ 5,092,776	\$ 7,141,753
Insurance/Sundry/Elections	\$ 965,260	\$ 906,383	\$ 2,382,993	\$ 1,065,706	\$ 930,628
Right-of-Way Maintenance	\$ 845,720	\$ 1,008,339	\$ 1,001,972	\$ 1,001,972	\$ 1,023,175
Programs/Projects	\$ 3,594,884	\$ 3,468,680	\$ 3,691,601	\$ 3,112,297	\$ 3,725,675
Capital Outlays	\$ 1,800,759	\$ 1,163,954	\$ 839,535	\$ 1,468,782	\$ 1,712,478
TRA Water Plant	\$ 3,640,629	\$ 3,848,880	\$ 3,618,700	\$ 3,557,403	\$ 3,689,600
TRA Water Debt Payments	\$ 1,347,520	\$ 3,707,129	\$ 3,851,207	\$ 3,841,132	\$ 3,861,057
Debt Service	\$ 7,921,756	\$ 4,273,694	\$ 3,881,127	\$ 4,367,321	\$ 3,816,573
Future Appropriations/Bad Debt/Depreciation	\$ 11,945	\$ -	\$ 181,331	\$ -	\$ 1,068,451
Administrative Reimbursements Out	\$ 5,365,179	\$ 5,203,952	\$ 5,181,799	\$ 5,181,799	\$ 4,922,063
Interfund Charges/Transfers Out	\$ 8,309,665	\$ 6,857,147	\$ 2,449,208	\$ 1,873,953	\$ 2,553,458
Transfer to Capital	\$ 4,789,480	\$ 2,571,897	\$ 2,753,424	\$ 3,448,424	\$ 5,590,216
Improvements	\$ -	\$ 30,450	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 66,439,091</b>	<b>\$ 60,428,841</b>	<b>\$ 61,555,006</b>	<b>\$ 55,487,963</b>	<b>\$ 63,041,036</b>



Charter Offices

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>112 City Council</b>					
Supplies	\$ 7,941	\$ 4,065	\$ 7,000	\$ 4,067	\$ 7,000
Services and Utilities	\$ 68,254	\$ 30,386	\$ 98,750	\$ 103,857	\$ 117,050
<b>Total City Council</b>	<b>\$ 76,195</b>	<b>\$ 34,451</b>	<b>\$ 105,750</b>	<b>\$ 107,924</b>	<b>\$ 124,050</b>
<b>113 Office of City Manager</b>					
Salaries/Other Pay/Benefits	\$ 295,838	\$ 219,622	\$ 252,128	\$ 270,713	\$ 257,347
Supplies	\$ 3,881	\$ 5,117	\$ 4,500	\$ 3,665	\$ 4,500
Services and Utilities	\$ 114,114	\$ 82,633	\$ 58,450	\$ 31,529	\$ 286,950
<b>Total Office of City Manager</b>	<b>\$ 413,834</b>	<b>\$ 307,372</b>	<b>\$ 315,078</b>	<b>\$ 305,907</b>	<b>\$ 548,797</b>
<b>114 Office of City Secretary</b>					
Salaries/Other Pay/Benefits	\$ 117,578	\$ 135,461	\$ 141,363	\$ 149,975	\$ 145,207
Supplies	\$ 561	\$ 278	\$ 750	\$ 5,254	\$ 750
Services and Utilities	\$ 14,736	\$ 14,179	\$ 9,006	\$ 15,877	\$ 17,880
Insurance/Sundry/Elections	\$ 11,034	\$ 13,674	\$ 13,000	\$ 8,214	\$ 13,000
<b>Total Office of City Secretary</b>	<b>\$ 143,910</b>	<b>\$ 163,593</b>	<b>\$ 164,119</b>	<b>\$ 179,321</b>	<b>\$ 176,837</b>
<b>115 Office of City Attorney</b>					
Services and Utilities	\$ 157,776	\$ 201,386	\$ 150,000	\$ 147,377	\$ 150,000
<b>Total Office of City Attorney</b>	<b>\$ 157,776</b>	<b>\$ 201,386</b>	<b>\$ 150,000</b>	<b>\$ 147,377</b>	<b>\$ 150,000</b>
<b>117 Office of City Judge</b>					
Salaries/Other Pay/Benefits	\$ 49,010	\$ 49,271	\$ 49,478	\$ 53,799	\$ 61,113
Supplies	\$ -	\$ -	\$ 100	\$ -	\$ 100
Services and Utilities	\$ 837	\$ 596	\$ 1,455	\$ 474	\$ 1,300
<b>Total Office of City Judge</b>	<b>\$ 49,847</b>	<b>\$ 49,867</b>	<b>\$ 51,033</b>	<b>\$ 54,273</b>	<b>\$ 62,513</b>
<b>Charter Offices Totals</b>	<b>\$ 841,562</b>	<b>\$ 756,669</b>	<b>\$ 785,980</b>	<b>\$ 794,801</b>	<b>\$ 1,062,197</b>

**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 13-14 Accomplishments**

- ✓ 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.
- ✓ Prepare for the City Council possible modifications to the City's future retiree healthcare benefits to reduce the OPEB liability.

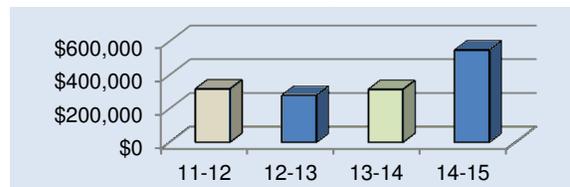
**FY 14-15 Objectives**

- ✓ Accomplish the Objective and Strategies established by the City Council.
- ✓ Provide the Council with a Recommended Budget that meets the Council's policy objectives.
- ✓ Continue to seek inefficiencies and strive to implement efficient measures that provide better service at lower cost.

**Personnel**

Division	11-12	12-13	13-14	14-15
Office of City Manager	2.00	2.50	2.00	2.00
<b>Total</b>	<b>2.00</b>	<b>2.50</b>	<b>2.00</b>	<b>2.00</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Budget
Council Meetings Attended	38		24	
Training Events Attended	12		3	
Regular Reports to Council	0		52	

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Actual	13-14 Target	14-15 Budget
% of Citizens Satisfied with the Overall Quality of Life in Huntsville	Bi-annual survey		Bi-annual survey	
% of Citizens Satisfied with the City's Communication with Citizens	Bi-annual survey		Bi-annual survey	
% of Citizens Satisfied with City's Efforts to Plan for the Future	Bi-annual survey		Bi-annual survey	
% of Citizens Satisfied with City's Efforts to Encourage Economic Growth	Bi-annual survey		Bi-annual survey	
% of Citizens Satisfied with City's Efforts to Maintain a Reasonable Tax Rate	Bi-annual survey		Bi-annual survey	
% of Citizens Satisfied with City Employee's Responsiveness	Bi-annual survey		Bi-annual survey	
% of Citizens Satisfied with the Efficiency & Economy of Services	Bi-annual survey		Bi-annual survey	

**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 13-14 Accomplishments**

- ✓ City Sec. completed CPM coursework; Deputy extended public information & emer. mgmt.. knowledge
- ✓ Development of social media & public education through *This Week in Huntsville*
- ✓ City Sec. & Deputy serving on association committees, in local events, & providing public outreach to youth

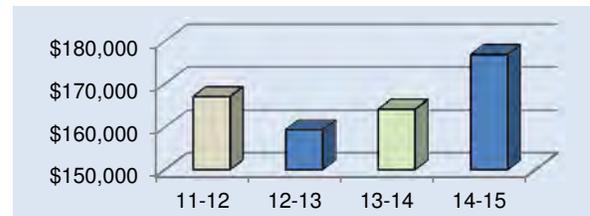
**FY 14-15 Objectives**

- ✓ City Secretary to complete CPM project & Parliamentarian designation
- ✓ Implement City U. to increase public knowledge with City departmental functions & staff
- ✓ Continue to offer excellent service to all who interact with the City in the provision of information and resources.

**Personnel**

Division	11-12	12-13	13-14	14-15
Office of City Secretary	2.00	2.00	2.00	2.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Budget
City Council agendas prepared	44	45	All	All
Public Information Requests processed	431	281	All	All
Municipal elections held	1	1	1	1
Newsletters published ( <i>This Week in Huntsville</i> begun in 2013)	12/12	12/12	12/5/28	12/28
Press releases – media/Facebook/twitter	Approx.300	Approx. 250	175-200	175-200
Total document pages indexed/ filed (Laserfiche imaging installed in 2011)	28,673	Approx. 38,000	Approx. 64,000	Approx. 85,000
Ordinances	42	46	100%	100%
Resolutions	33	18	100%	100%

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Actual	13-14 Target	14-15 Target
% of Public Information Requests processed within required time	100%	100%	100%	100%
% of City Council meeting minutes prepared on time	100%	100%	100%	100%
<i>This Week in Huntsville</i> subscriptions (begun 6/2013)	N/A	Approx. 200	1000+ by mid-April	2000+

**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.

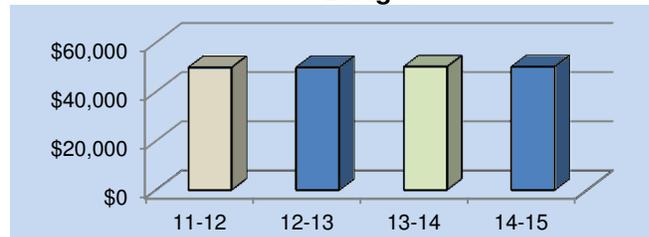
**Description of our Services**

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	11-12	12-13	13-14	14-15
City Judge	1.00	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Estimate	13-14 Budget	14-15 Budget
Number of cases scheduled for court appearance	6,206	4,812	5,800	5,800
Number of cases filed <sup>1</sup>	9,967	7,534	10,000	10,000
Number of cases adjudicated/closed	10,290	6,835	10,300	10,300
Number of cases appealed	53	28	20	20
Number of warrants issued	3,753	2,909	4,000	4,000

1- Includes traffic, parking, state law, and city ordinance violations

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Actual	13-14 Target	14-15 Estimate
% of Total Cases Appealed <sup>2</sup>	.5%	.4%	.2%	.5%

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



Community & Economic Development

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>395 RAMP Grant</b>					
Maintenance of Structures	\$ 9,298	\$ 17,139	\$ 60,000	\$ 4,176	\$ 60,000
Services and Utilities	\$ -	\$ 921	\$ 1,200	\$ 567	\$ 1,200
<b>Total RAMP Grant</b>	<b>\$ 9,298</b>	<b>\$ 18,060</b>	<b>\$ 61,200</b>	<b>\$ 4,743</b>	<b>\$ 61,200</b>
<b>396 CIP/Design</b>					
Salaries/Other Pay/Benefits	\$ 178,233	\$ 192,569	\$ 197,623	\$ 128,431	\$ 2
Supplies	\$ 11,956	\$ 8,782	\$ 16,290	\$ 5,414	\$ -
Maintenance of Structures	\$ 4,911	\$ -	\$ 5,000	\$ 291	\$ -
Maintenance of Equipment	\$ 6,152	\$ 8,680	\$ 7,100	\$ 1,122	\$ -
Services and Utilities	\$ 529	\$ 551	\$ 2,613	\$ 389	\$ -
<b>Total CIP/Design</b>	<b>\$ 201,780</b>	<b>\$ 210,582</b>	<b>\$ 228,626</b>	<b>\$ 135,647</b>	<b>\$ 2</b>
<b>399 Airport SRF</b>					
Salaries/Other Pay/Benefits	\$ 5,756	\$ 9,499	\$ 8,196	\$ 10,054	\$ 8,412
Supplies	\$ -	\$ 31	\$ 400	\$ -	\$ 400
Maintenance of Structures	\$ 43,268	\$ -	\$ 3,500	\$ -	\$ 3,500
Services and Utilities	\$ 64,450	\$ 17,556	\$ -	\$ -	\$ -
Transfer to Capital	\$ 39,026	\$ -	\$ -	\$ -	\$ -
<b>Total Airport SRF</b>	<b>\$ 152,500</b>	<b>\$ 27,085</b>	<b>\$ 12,096</b>	<b>\$ 10,054</b>	<b>\$ 12,312</b>
<b>642 GIS</b>					
Salaries/Other Pay/Benefits	\$ 175,111	\$ 193,007	\$ 190,799	\$ 140,372	\$ 140,280
Supplies	\$ 2,410	\$ 3,001	\$ 4,750	\$ 2,512	\$ 6,750
Services and Utilities	\$ 5,142	\$ 5,464	\$ 5,200	\$ 3,332	\$ 6,665
Capital Outlays	\$ -	\$ 8,014	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ 1,500	\$ 500	\$ -	\$ -	\$ -
<b>Total GIS</b>	<b>\$ 184,163</b>	<b>\$ 209,985</b>	<b>\$ 200,749</b>	<b>\$ 146,216</b>	<b>\$ 153,695</b>
<b>700 Community &amp; Econom Develop Adn</b>					
Salaries/Other Pay/Benefits	\$ 265,970	\$ 285,119	\$ 368,200	\$ 303,313	\$ -
Supplies	\$ 5,409	\$ 1,785	\$ 5,200	\$ 3,828	\$ -
Maintenance of Equipment	\$ 73	\$ 30	\$ 500	\$ 9	\$ -
Services and Utilities	\$ 15,095	\$ 9,571	\$ 8,603	\$ 6,699	\$ -
<b>Total Community &amp; Econom Develop Admin</b>	<b>\$ 286,546</b>	<b>\$ 296,504</b>	<b>\$ 382,503</b>	<b>\$ 313,849</b>	<b>\$ -</b>
<b>715 Support Services</b>					
Salaries/Other Pay/Benefits	\$ 159,898	\$ 157,127	\$ 162,296	\$ 168,798	\$ 176,295
Supplies	\$ 5,332	\$ 5,623	\$ 3,700	\$ 3,138	\$ 6,500
Maintenance of Equipment	\$ -	\$ -	\$ 500	\$ -	\$ -
Services and Utilities	\$ 1,267	\$ 549	\$ 1,960	\$ 1,255	\$ 2,381
<b>Total Support Services</b>	<b>\$ 166,497</b>	<b>\$ 163,299</b>	<b>\$ 168,456</b>	<b>\$ 173,191</b>	<b>\$ 185,176</b>
<b>716 Planning and Zoning</b>					
Salaries/Other Pay/Benefits	\$ 70,243	\$ 64,829	\$ 63,234	\$ 65,378	\$ 193,917
Supplies	\$ 3,634	\$ 2,520	\$ 5,500	\$ 4,526	\$ 5,800
Services and Utilities	\$ 32,388	\$ 6,459	\$ 9,760	\$ 3,491	\$ 14,149
Insurance/Sundry/Elections	\$ 1,147	\$ 2,326	\$ 1,500	\$ 1,758	\$ 1,500
<b>Total Planning and Zoning</b>	<b>\$ 107,412</b>	<b>\$ 76,135</b>	<b>\$ 79,994</b>	<b>\$ 75,153</b>	<b>\$ 215,366</b>



Community & Economic Development

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>717 Engineering and Mapping</b>					
Salaries/Other Pay/Benefits	\$ 361,328	\$ 339,885	\$ 333,628	\$ 279,729	\$ 535,486
Supplies	\$ 10,685	\$ 6,580	\$ 12,790	\$ 7,365	\$ 14,550
Maintenance of Equipment	\$ 1,853	\$ 537	\$ 2,000	\$ 540	\$ 2,000
Services and Utilities	\$ 5,808	\$ 2,352	\$ 6,376	\$ 3,443	\$ 13,690
Interfund Charges/Transfers Out	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
<b>Total Engineering and Mapping</b>	<b>\$ 379,674</b>	<b>\$ 349,354</b>	<b>\$ 355,794</b>	<b>\$ 292,077</b>	<b>\$ 565,726</b>
<b>719 Survey</b>					
Salaries/Other Pay/Benefits	\$ 306,806	\$ 304,284	\$ 323,311	\$ 256,225	\$ 221,605
Supplies	\$ 15,607	\$ 10,481	\$ 22,684	\$ 13,194	\$ 65,292
Maintenance of Equipment	\$ 1,049	\$ 3,105	\$ 3,200	\$ 2,514	\$ 3,200
Services and Utilities	\$ 4,391	\$ 5,134	\$ 5,546	\$ 3,830	\$ 6,354
<b>Total Survey</b>	<b>\$ 327,853</b>	<b>\$ 323,004</b>	<b>\$ 354,741</b>	<b>\$ 275,763</b>	<b>\$ 296,451</b>
<b>724 Inspections</b>					
Salaries/Other Pay/Benefits	\$ 316,336	\$ 298,943	\$ 321,415	\$ 336,937	\$ 334,770
Supplies	\$ 13,020	\$ 11,670	\$ 16,500	\$ 13,197	\$ 15,700
Maintenance of Equipment	\$ 1,049	\$ 1,594	\$ 2,700	\$ 3,760	\$ 2,800
Services and Utilities	\$ 8,000	\$ 9,386	\$ 16,379	\$ 11,401	\$ 16,425
Programs/Projects	\$ 22,241	\$ 316	\$ 2,500	\$ 820	\$ 40,000
Interfund Charges/Transfers Out	\$ 20,000	\$ 7,000	\$ -	\$ -	\$ 18,000
<b>Total Inspections</b>	<b>\$ 380,646</b>	<b>\$ 328,909</b>	<b>\$ 359,494</b>	<b>\$ 366,115</b>	<b>\$ 427,695</b>
<b>725 Health</b>					
Salaries/Other Pay/Benefits	\$ 111,563	\$ 117,596	\$ 117,189	\$ 123,423	\$ 119,436
Supplies	\$ 3,484	\$ 3,910	\$ 5,500	\$ 4,214	\$ 8,650
Maintenance of Equipment	\$ 293	\$ 1,032	\$ 1,200	\$ 1,146	\$ 1,200
Services and Utilities	\$ 3,601	\$ 2,582	\$ 3,444	\$ 2,995	\$ 3,289
Interfund Charges/Transfers Out	\$ -	\$ 4,800	\$ -	\$ -	\$ -
<b>Total Health</b>	<b>\$ 118,941</b>	<b>\$ 129,919</b>	<b>\$ 127,333</b>	<b>\$ 131,778</b>	<b>\$ 132,575</b>
<b>830 Economic Development</b>					
Supplies	\$ -	\$ -	\$ 1,500	\$ -	\$ 500
Services and Utilities	\$ -	\$ 60,000	\$ 17,200	\$ 15,178	\$ 8,300
<b>Total Economic Development</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 18,700</b>	<b>\$ 15,178</b>	<b>\$ 8,800</b>
<b>839 Main Street/Bus Ret and Exp</b>					
Salaries/Other Pay/Benefits	\$ 61,351	\$ 49,580	\$ 53,011	\$ 55,711	\$ 51,146
Supplies	\$ 9,754	\$ 7,769	\$ 9,950	\$ 8,365	\$ 8,500
Services and Utilities	\$ 13,220	\$ 22,155	\$ 27,250	\$ 6,491	\$ 11,409
Insurance/Sundry/Elections	\$ 2,436	\$ 2,196	\$ 2,500	\$ 2,050	\$ 2,500
Programs/Projects	\$ 1,877	\$ 4,531	\$ 13,000	\$ 2,359	\$ 11,500
<b>Total Main Street/Bus Ret and Exp</b>	<b>\$ 88,638</b>	<b>\$ 86,232</b>	<b>\$ 105,711</b>	<b>\$ 74,975</b>	<b>\$ 85,055</b>
<b>Community &amp; Economic Development Totals</b>	<b>\$ 2,403,948</b>	<b>\$ 2,279,070</b>	<b>\$ 2,455,397</b>	<b>\$ 2,014,738</b>	<b>\$ 2,144,053</b>

**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 13-14 Accomplishments**

- ✓ Continued to upgrade the backflow prevention program required by TCEQ
- ✓ With the addition of another code enforcement officer, pro-active code enforcement was again implemented to target specific violations
- ✓ Brought training and continuing education opportunities to Huntsville to assist local contractors in code education and continuing education for their specific licenses

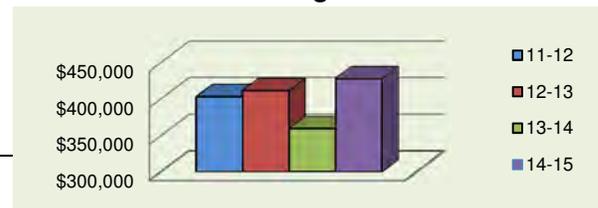
**FY 14-15 Objectives**

- ✓ Provide education to communities within Huntsville concerning code enforcement and ways to maintain desired qualities of life through maintenance of properties and assistance through volunteer organizations
- ✓ Continue to grow educational opportunities to contractors concerning the codes that they building by and for licensing continuing education

**Personnel**

Division	11-12	12-13	13-14	14-15
Central Inspections	5.00	5.00	5.00	5.00
<b>Total Personnel</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Number of Permits Issued	2,011	2287	2500	2500
Number of Inspections Performed	5,607	6168	6200	6500
Number of Vacant Substandard Buildings Identified	19	11	30	20
Number of Housing Complaints Investigated	72	45	60	60
Number Junk Vehicle Complaints Investigated	47	23	50	50
Number Trash/Debris Complaints Investigated	140	148	150	150
Number of Weed Complaints Investigated	288	146	300	300
Number of Sewer Complaints Investigated	9	2	5	5
Number of Sign Complaints Investigated	34	22	50	50
Number of Zoning Complaints Investigated	3	4	5	5
Number of On-Site Sewer Facility Inspections Investigated	34	2	2	2
Number of Public Swimming Pool Inspections Investigated	165	101	140	160
Number of Miscellaneous Ordinances Investigated	140	94	160	180

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Actual	13-14 Target	14-15 Target
% of Inspections Performed Within 24 hours of Request	94%	100%	100%	100%
% of Complaints Investigated Within 24 hours of Receipt	100%	100%	100%	100%
% of Citizens Rating Building Inspection Services as Good or Excellent	Bi-annual survey		Bi-annual survey	
% of Citizens Rating Code Enforcement Services as Good or Excellent	Bi-annual survey		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 13-14 Accomplishments**

- ✓ Upgraded software utilized to document citizen calls and initiate service requests
- ✓ Began digital imaging of permanent permit records stored in the records room
- ✓ Implemented digital imaging of construction plans/documents

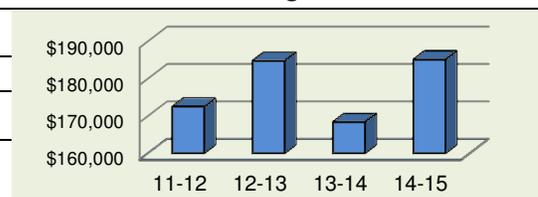
**FY 14-15 Objectives**

- ✓ Continue to review/update workflow processes and implement changes to streamline permitting process
- ✓ Update commercial and residential building/permit guides
- ✓ Continue digital imaging of permanent permit records stored in the records room
- ✓ Initiate an on-line pay option for customers

**Personnel**

**Budget**

Division	11-12	12-13	13-14	14-15
Support Services	3.50	3.50	3.00	3.5
<b>Total</b>	<b>3.50</b>	<b>3.50</b>	<b>3.00</b>	<b>3.5</b>



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Service Requests/Inspection Requests Generated	8,059	7,101	6,700	7,000
Permits Processed	1,869	2,497	2,630	2,650
Food Handler Cards Issued	746	576	490	500
Number of Incoming/Outgoing Calls	22,357/12,712	14,247/8,039	17,000/13,500	18,000/13,000
Dollar Value of Revenue Collected	\$383,348	\$558,730	\$550,000	\$550,000
Number of Financial Transactions Processed	2,780	3,851	3,700	3,700

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Actual	13-14 Target	14-15 Target
% of customers satisfied with employees' knowledge of city services, policies, and procedures	Bi-annual survey		Bi-annual survey	
% of customers satisfied with employees being professional, courteous, and having a positive attitude.	Bi-annual survey		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 Engineering Department is to provide comprehensive Engineering design review, construction administration services for Capital Improvement Program (CIP) projects and private development projects. The divisions also provide floodplain administration and traffic engineering services. 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. Citizen inquiries and complaints will be resolved in an effective and timely manner

**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 (GIS).

**FY 13-14 Accomplishments**

- ✓ 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 all infrastructure master plans

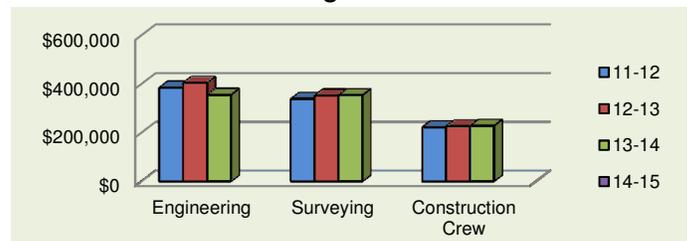
**FY 14-15 Objectives**

- ✓ 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 the CIP process, update project cost estimates and work towards updating all infrastructure master plans
- ✓ Work towards achieving efficient and expedited delivery of design and construction of CIP projects

**Personnel**

Division	11-12	12-13	13-14	14-15
Engineering	5.00	5.00	4.00	7.00
Surveying	5.00	5.00	3.00	3.00
Construction Crew	4.00	4.00	4.00	0.00
<b>Total</b>	<b>14.00</b>	<b>14.00</b>	<b>11.00</b>	<b>10.00</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Number of Utility placement permits administered	11	10	8	12
Number of CIP projects administered	65	65	70	65
Number of Development projects administered	17	18	12	20
Number of Inter-Department project assistance	18	20	18	20

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Actual	13-14 Target	14-15 Target
% of Utility Permits reviewed within 5 days	95%	100%	95%	100%
% of CIP projects completed Within Budget	100%	95%	80%	100%
% of CIP projects completed on schedule	90%	85%	85%	100%
% of Development projects complete	95%	100%	100%	100%
% on Inter-Departmental programs completed	90%	100%	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 13-14 Accomplishments**

- ✓ Completed enterprise GIS data integration with Cityworks asset management / work order software
- ✓ Completed water line "age of pipe" attribution project
- ✓ Continued work on utility data/attribute cleanup on CAD-imported data and GIS utility data through GIS Intern efforts
- ✓ Completed historic asbuilt field book scanning through GIS Intern efforts
- ✓ Developed custom GIS desktop and web applications, and provided GIS data and maps to departments and the public as needed
- ✓ Provided support for property/deed research, addressing, easements, and right-of-way acquisition

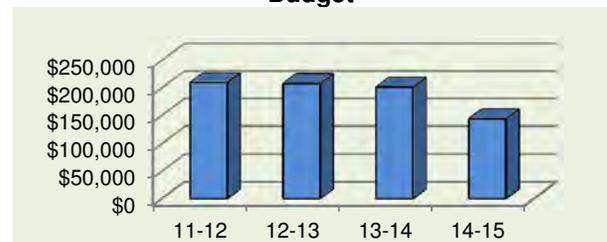
**FY 14-15 Objectives**

- ✓ Upgrade ArcGIS Server and SDE Databases from version 10.1 to version 10.2
- ✓ Develop advanced tools for the [www.huntsvillegis.com](http://www.huntsvillegis.com) Javascript Viewer
- ✓ Develop a GIS data download interface for engineers and consultants to download source GIS/CAD data for projects and contract work from [www.huntsvillegis.com](http://www.huntsvillegis.com)
- ✓ Complete water and wastewater data cleanup and conversion from Microstation CAD files
- ✓ Build a comprehensive storm water GIS dataset in coordination with the Surveying Division
- ✓ Author metadata for GIS datasets
- ✓ Develop a long term GIS Division Strategic Plan
- ✓ Continue to develop custom GIS desktop and web applications, and provide GIS data and maps to departments and the public as needed
- ✓ Continue to provided support for property/deed research, addressing, easements, and right-of-way acquisition

**Personnel**

Division	11-12	12-13	13-14	14-15
GIS	3.00	3.00	2.00	2.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>

**Budget**



## Our Workload

<b>Workload Indicator</b>	<b>11-12 Actual</b>	<b>12-13 Actual</b>	<b>13-14 Budget</b>	<b>14-15 Budget</b>
Number of Mapping Requests	221	177	150	150
Number of Survey Points Entered	14,736	21,093	10,000	10,000
Number of Addresses Assigned	116	98	100	100
Number of New Data Requests	1,597	1,295	1,200	1,200

## Measuring our Effectiveness

<b>Performance Measure</b>	<b>11-12 Actual</b>	<b>12-13 Actual</b>	<b>13-14 Target</b>	<b>14-15 Budget</b>
Number of Mapping Requests Completed	221	177	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 13-14 Accomplishments**

- ✓ Obtainment of REHS/ Registered Sanitarian Certification
- ✓ Implemented new software for electronic records with the ability of automatically creating and filing written reports during the actual inspections in the field.

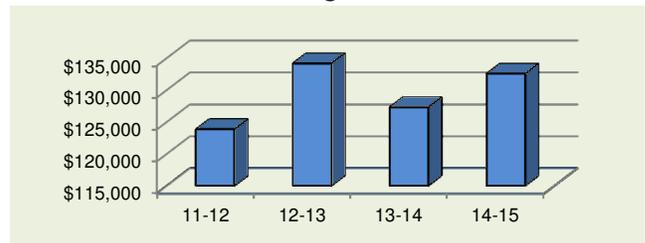
**FY 14-15 Objectives**

- ✓ Continue to improve the electronic newsletter to food service establishments
- ✓ Continue to upgrade inspection procedures electronically to continue to provide quality inspections of food service establishments with increasing technology and increasing numbers of establishments.

**Personnel**

Division	11-12	12-13	13-14	14-15
Health Inspection	2.00	2.00	2.00	2.00
<b>Total Personnel</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Number of Establishment Inspections Performed	492	495	500	510
Number of Re-Inspections Performed	56	40	50	30
Number of Complaints Investigated	46	50	50	50
Number of Courtesy Warnings Issued	59	50	50	40
Number of Court Citations Issued	1	10	5	2

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Actual	13-14 Target	14-15 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%	8%	8%	5%
% of citizens rating Health Inspection Services as good or excellent	Bi-annual survey	90%	Bi-annual survey	95%

**Main Street**

**Our Purpose**

The purpose of Main Street is twofold; (1) to aid in the promotion, revitalization and economic development of downtown Huntsville and (2) to encourage, facilitate and guide Historic Preservation across the city (but which downtown has extensive historical interests) so as to attract tourism, encourage local business development and local spending, and to enhance the overall community by preserving those buildings, landmarks and programs which make Huntsville unique and significant.

**Description of our Services**

The Main Street Office provides a variety of services. Its three largest categories would be: (1) community programming, (2) downtown business support, and (3) historic preservation throughout the community.

Community programming consists of large scale events or series of events that occur throughout the year. Examples are: the Main Street Music Series, Downtown Farmers Market, Square on the Square and the Christmas Fair. In addition to these events coordinated and executed entirely by Main Street,

there are additionally events that Main Street significantly contributes to, such as the Downtown Business Alliance's "Wine Down, Shop Small", Fair on the Square, SHSU's All Paws In, the Walker County Trade Expo and Fair, and various events by other partner associations such as the Walker County Historical Commission, the Wynne Home Arts Center and the Walker County Chamber of Commerce.

Downtown business support comes largely in the form of programming directed to increase traffic and awareness of downtown businesses. Additionally, participation in the Downtown Business Alliance, and assistance with advertising, promotion, networking, facility-finding and signage grants are some other ways Main Street promotes economic development in the historic downtown district.

Main Street oversees the forthcoming Historic Preservation Board which will operate under the Historic Preservation Ordinance, established November 2013. Both were created to ease those interested in preserving private or public property that has historical significance, and that might require investment. It is for the good of the whole community to preserve those buildings and facilities with historical significance and the board will appropriate funds and administer guidelines so as to see that Huntsville's historical treasures do not fall to the wayside.

**FY 13-14 Accomplishments**

- ✓ Partnership with SHSU for All Paws In effort encouraged relationships and fostered a positive impact on both downtown as well as the SHSU college population.
- ✓ Fall events (Square on the Square and Christmas Fair) were successfully completed while department was significantly understaffed.
- ✓ Organized and partnered with the Downtown Business Alliance to have the best wine and shopping event thus far.
- ✓ Partnered with new businesses and moved the Main Street Music Series to a new location which was well received by attendees and musicians.
- ✓ Overhauled the Main Street Facebook to establish a better reach and use of free marketing services.
- ✓ Courthouse Plaza beautification project saw completion.
- ✓ Downtown area received many sidewalk paver upgrades as well as beautification to Rather Park.

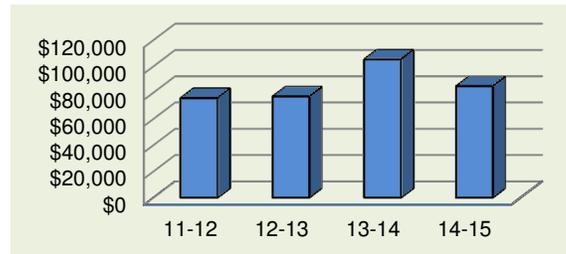
**FY 14-15 Objectives**

- ✓ Continue to research and utilize grants to offset necessary infrastructure projects downtown.
- ✓ Establish Historical Preservation Board so that they may start accepting applications, and get projects underway.
- ✓ Increase fundraising revenue by growing Square on the Square, Christmas Fair and a larger scale concert series or festival.
- ✓ Develop branding and marketing of Huntsville's downtown district.
- ✓ Increase real estate knowledge and promotional material to fill vacant downtown properties.
- ✓ Establish better marketing practices to increase participation on current downtown events and activities.
- ✓ Establish Design Guidelines to help business and property owners with making preservation minded choices when modifying their building.

**Personnel**

Division	11-12	12-13	13-14	14-15
Main Street	1.00	1.00	1.00	1.00
<b>Total Personnel</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Number of Businesses in the Downtown District	94	94	94	94
Number of Main Street Events/Program Held	5	5	5	5
Estimated Number of Participants in Main Street Events/Programs	15,000	18,000	20,000	25,000
Pedestrian Sign Program Applications Processed	2	2	2	2
Signage Grant Applications Processed	4	3	2	2
Board/Committee Meetings Held/Hosted	32	34	15	30
Other Meetings Attended	59	50	40	40
Community Presentations Made	2	3	2	6

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Actual	13-14 Target	14-15 Target
% of Occupancy in the Downtown District	95%	96%	96%	97%
% of Total Downtown Businesses Participating in Business Marketing Organization (Huntsville Downtown Business Alliance) HDBA	30%	35%	35%	50%
% Increase (Decrease) in Participants in Main Street Events/Programs	1%	5%	5%	5%
% of Citizens Rating Main Street Services as Good or Excellent	Bi-annual Survey	98%	Bi-annual Survey	98%

**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 13-14 Accomplishments**

- ✓ Complete the Huntsville *Development Code* update

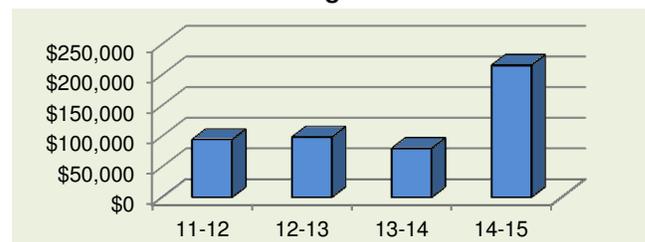
**FY 14-15 Objectives**

- ✓ Adopt the revised Huntsville *Development Code*
- ✓ Scan all paper Certificates of Compliance into Laserfiche

**Personnel**

Division	11-12	12-13	13-14	14-15
Planning	1.50	1.50	1.00	1.0
<b>Total</b>	<b>1.50</b>	<b>1.50</b>	<b>1.00</b>	<b>1.0</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Number of Certificate of Compliances Issued	282	239	250	250
Number of Plats Received	35	24	25	25
Number of Variance Requests heard by P&Z and ZBA	9	12	4	4
Number of Zoning Change Requests	1	0	1	0
Number of Plans or Ordinances Created/Amended	1	5	1	1

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Actual	13-14 Target	14-15 Target
% of Citizens Satisfied with City's Efforts to Plan for the Future	Bi-annual survey	75%	Bi-annual survey	80%



Finance

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>151 Risk and Safety Management</b>					
Salaries/Other Pay/Benefits	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,808	\$ 2,450
Supplies	\$ 34,652	\$ 23,740	\$ 21,058	\$ 19,355	\$ 21,058
Maintenance of Equipment	\$ 9,653	\$ -	\$ -	\$ -	\$ -
Services and Utilities	\$ 26,717	\$ 16,325	\$ 13,140	\$ 2,660	\$ 14,274
Insurance/Sundry/Elections	\$ 74,748	\$ 40,916	\$ 102,847	\$ 92,385	\$ 105,722
<b>Total Risk and Safety Management</b>	<b>\$ 147,571</b>	<b>\$ 82,781</b>	<b>\$ 138,845</b>	<b>\$ 116,208</b>	<b>\$ 143,504</b>
<b>210 Finance</b>					
Salaries/Other Pay/Benefits	\$ 700,770	\$ 699,545	\$ 746,932	\$ 576,411	\$ 558,118
Supplies	\$ 9,782	\$ 4,710	\$ 9,000	\$ 11,992	\$ 8,000
Services and Utilities	\$ 231,170	\$ 213,977	\$ 223,701	\$ 230,500	\$ 239,845
Insurance/Sundry/Elections	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ 47,422	\$ -	\$ -	\$ -	\$ -
<b>Total Finance</b>	<b>\$ 989,144</b>	<b>\$ 918,231</b>	<b>\$ 979,633</b>	<b>\$ 818,903</b>	<b>\$ 805,963</b>
<b>212 Utility Billing</b>					
Salaries/Other Pay/Benefits	\$ 329,142	\$ 345,515	\$ 345,243	\$ 317,002	\$ 316,165
Supplies	\$ 47,009	\$ 46,713	\$ 50,500	\$ 51,138	\$ 55,500
Maintenance of Equipment	\$ -	\$ -	\$ 500	\$ -	\$ 500
Services and Utilities	\$ 76,823	\$ 77,853	\$ 85,250	\$ 89,659	\$ 91,250
<b>Total Utility Billing</b>	<b>\$ 452,974</b>	<b>\$ 470,080</b>	<b>\$ 481,493</b>	<b>\$ 457,799</b>	<b>\$ 463,415</b>
<b>216 Office Services</b>					
Supplies	\$ 37,156	\$ 37,313	\$ 40,166	\$ 36,956	\$ 40,000
Maintenance of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Services and Utilities	\$ 57,991	\$ 48,271	\$ 66,941	\$ 49,061	\$ 58,000
<b>Total Office Services</b>	<b>\$ 95,147</b>	<b>\$ 85,584</b>	<b>\$ 107,107</b>	<b>\$ 86,016</b>	<b>\$ 98,000</b>
<b>231 Municipal Court</b>					
Salaries/Other Pay/Benefits	\$ 317,073	\$ 300,344	\$ 313,699	\$ 248,112	\$ 252,382
Supplies	\$ 10,765	\$ 10,457	\$ 11,050	\$ 5,879	\$ 6,850
Maintenance of Structures	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance of Equipment	\$ 1,013	\$ 514	\$ 600	\$ -	\$ -
Services and Utilities	\$ 22,803	\$ 21,547	\$ 22,766	\$ 19,291	\$ 24,758
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Municipal Court</b>	<b>\$ 351,654</b>	<b>\$ 332,863</b>	<b>\$ 348,115</b>	<b>\$ 273,283</b>	<b>\$ 283,990</b>
<b>234 Purchasing</b>					
Salaries/Other Pay/Benefits	\$ 96,703	\$ 79,620	\$ 90,845	\$ 85,951	\$ 83,513
Supplies	\$ 516	\$ 1,019	\$ 600	\$ 1,756	\$ 600
Services and Utilities	\$ 5,630	\$ 2,368	\$ 3,387	\$ 2,944	\$ 3,395
Insurance/Sundry/Elections	\$ 2,446	\$ 1,360	\$ 2,500	\$ 2,314	\$ 2,500
<b>Total Purchasing</b>	<b>\$ 105,295</b>	<b>\$ 84,367</b>	<b>\$ 97,332</b>	<b>\$ 92,965</b>	<b>\$ 90,008</b>
<b>432 Court Security Division</b>					
Salaries/Other Pay/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -

*City of Huntsville*

**Adopted Budget**

**FY 2014-15**



**Finance**

<b>Account</b>	<b>11-12 Actuals</b>	<b>12-13 Actuals</b>	<b>13-14 Budget</b>	<b>13-14 Actuals</b>	<b>14-15 Adopted</b>
<b>Total Court Security Division</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>433 Court Technology Division</b>					
Capital Outlays	\$ -	\$ -	\$ -	\$ -	30,333
<b>Total Court Technology Division</b>	\$ -	\$ -	\$ -	\$ -	<b>30,333</b>
<b>Finance Totals</b>	<b>\$ 2,141,785</b>	<b>\$ 1,973,906</b>	<b>\$ 2,152,525</b>	<b>\$ 1,845,174</b>	<b>\$ 1,915,213</b>

**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 and financial reporting. The department consists of Accounting, Treasury, Utility Billing, Purchasing, and oversight of Court personnel and procedures.

**FY 13-14 Accomplishments**

- ✓ Obtain 5<sup>th</sup> Gold Seal Award for financial transparency
- ✓ Obtain Achievement of Excellence in Purchasing from the National Purchasing Institute
- ✓ Obtain 37<sup>th</sup> Comprehensive Annual Financial Report Award
- ✓ Obtain 27<sup>th</sup> 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

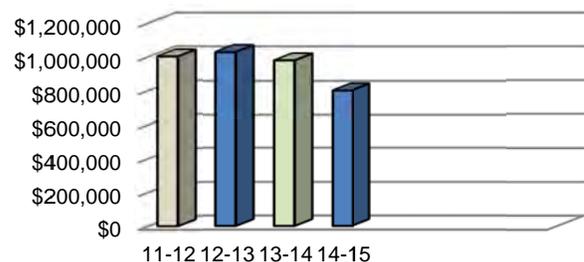
**FY 14-15 Objectives**

- ✓ Obtain 6<sup>th</sup> Gold Seal Award for financial transparency
- ✓ Obtain Achievement of Excellence in Purchasing from the National Purchasing Institute
- ✓ Obtain 38<sup>th</sup> Comprehensive Annual Financial Report Award
- ✓ Obtain 28<sup>th</sup> 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

**Personnel**

Division	11-12	12-13	13-14	14-15
Finance	9.00	9.00	7.00	7.00
<b>Total</b>	<b>9.00</b>	<b>9.00</b>	<b>7.00</b>	<b>7.00</b>

**Budget**



**Our Workload**

<b>Workload Indicator</b>	<b>11-12 Actual</b>	<b>12-13 Actual</b>	<b>13-14 Estimate</b>	<b>14-15 Budget</b>
Number of Invoices Processed	12,362	12,892	11,950	12,000
Number of Vendor Checks	6,056	6,139	5,863	6,000
Number of Payroll Checks/ACH Issued	9,313	7,252	9,337	9,300
Number of Purchasing Card Transactions	3,911	3,306	3,141	3,200
Number of Monthly Financial Reports Released	12	12	12	12
Number of Receivable Invoices Mailed	254	138	149	140
Number of Official Budget Documents Prepared	1	1	1	1
Number of Comprehensive Annual Financial Reports Prepared	1	1	1	1

**Measuring our Effectiveness**

<b>Performance Measure</b>	<b>11-12 Actual</b>	<b>12-13 Actual</b>	<b>13-14 Target</b>	<b>14-15 Target</b>
% of Monthly Financial Reports Released On-Schedule	100%	92%	100%	100%
GFOA's Distinguished Budget Presentation Award Received	25th	26th	27th	28th
GFOA's Excellence in Financial Reporting Award Received	35th	34th	37th	38th
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 -				
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 13-14 Accomplishments**

- ✓ Implemented new utility rates
- ✓ Maintained utility accounts receivable at better than 98% current
- ✓ Held bad debts write offs to .08% of dollars billed
- ✓ Completed scanning of old utility service application for records retention

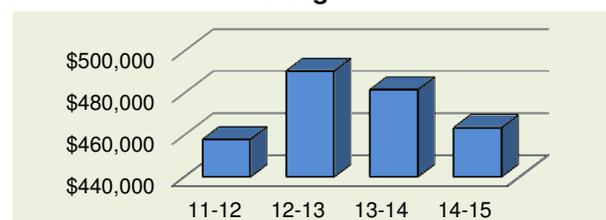
**FY 14-15 Objectives**

- ✓ Continue efforts to minimize utility account charge-offs with a target of less than .5% of dollars billed
- ✓ Target utility accounts receivables for 99% current
- ✓ Implement new water rates

**Personnel**

Division	11-12	12-13	13-14	14-15
Utility Billing	6.00	6.00	5.50	5.50
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>5.50</b>	<b>5.50</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Number of Utility Account Bills Generated	106,186	107,269	107,500	107,800
Number of Utility Payments Received	99,893	101,130	101,400	101,500
Number of Other Cash Collections Received	10,284	10,901	10,500	10,800
Meter Reading Service Orders Generated	13,207	14,143	13,500	13,700
Number of Penalties Processed	16,046	16,420	16,600	16,800
Number of Billing Adjustments Made <sup>1</sup>	201	103	140	150
Number of Other Adjustments Made <sup>2</sup>	7,604	7,479	7,500	7,600

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	11-12 Actual	12-13 Actual	13-14 Target	14-15 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	.19%	.09%	.50%	.50%
% of Utility Accounts With Balances More Than 30 Days Past Due	.52%	.43%	.50%	.50%
Uncollectible Account Charge-Offs as a % of Total Dollars Billed	.09%	.08%	.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. Along with managing shared departmental core administrative purchases.

**FY 13-14 Accomplishments**

- ✓ Conducted internal customer survey – 89% satisfaction rating
- ✓ Researched/revise PO Requisition process for improvements – Utilizing the Google forms software
- ✓ Updated the Purchasing Policy Manual
- ✓ Received the Achievement of Excellence in Procurement Award
- ✓ Review/update work flow/process due to continued advancements in automation both in LaserFiche and paperless processes
- ✓ Successfully conducted quarterly auctions
- ✓ Held two formal internal staff training sessions and one external vendor training session
- ✓ Reorganized department processes for a staff of 1

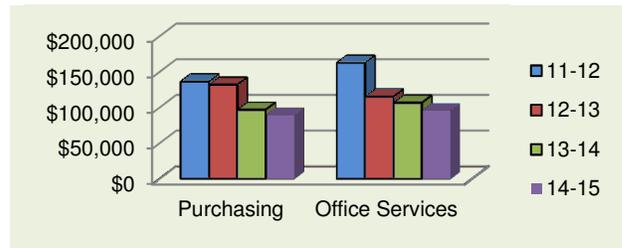
**FY 14-15 Objectives**

- ✓ Continue with the implementation of LaserFiche – adding auction and annual PO work flows
- ✓ Finalize Purchasing Procedure Manual
- ✓ Review fixed asset policy
- ✓ Continue to sponsor the HUB Vendor Show
- ✓ Continue steps to receive the Achievement of Excellence in Procurement Award
- ✓ Review credit card policy and procedures
- ✓ Continue supporting departments by conducting training, attending solicitation meetings, assisting is developing speciation's and scope of works

**Personnel**

Division	11-12	12-13	13-14	14-15
Purchasing	2.50	2.50	1.00	1.00
Office Services	-	-	-	-
<b>Total</b>	<b>2.50</b>	<b>2.50</b>	<b>1.00</b>	<b>1.00</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Estimate
Active Annual Contracts	146	218	166	175
Purchase Orders Issued	423	449	342	300
Formal Bids Issued	31	25	30	35

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Target
% Increase in the Number of Annual Contracts	2%	29%	-24%	1%
External Satisfaction Survey	Not Tracked	Not Tracked	Not Tracked	90%
Internal Satisfaction Survey	Not Tracked	89%	Not Tracked	90%
NPI Excellence in Procurement Award	3 <sup>rd</sup> yr	4 <sup>th</sup> Yr	5 <sup>th</sup> yr	6 <sup>th</sup> 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 13-14 Accomplishments**

- ✓ Eliminated warehouse staff "call out" overtime
- ✓ Restructured warehouse oversight
- ✓ Converted to City Works
- ✓ Removed Fastenal Machines
- ✓ Placed common use items back into stock
- ✓ Streamlined checkout process for customers

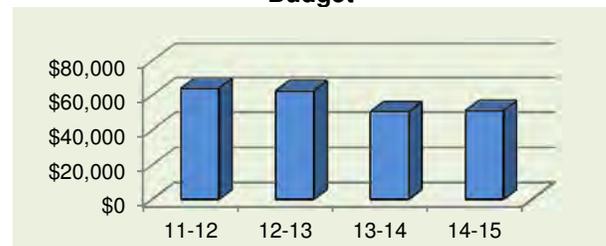
**FY 14-15 Objectives**

- ✓ Increase customer satisfaction
- ✓ Conduct customer satisfaction survey
- ✓ Review and adjust inventory levels
- ✓ Insure customer needs are being met

**Personnel**

Division	11-12	12-13	13-14	14-15
Warehouse	1.00	1.00	1.00	1
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Number of Warehouse Issue Tickets Created	8,033	2274	8,060	8,100
Number of Warehouse items sold	9,743	4455		

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Actual	13-14 Target	14-15 Budget
% of shrinkage in Warehouse inventory	1.15%	3%	3%	
Inventory shrinkage – controlled loss	1,301		6,000	
Inventory shrinkage – uncontrolled loss	0	6,144	1,000	
General Fund Warehouse Value	6,345	23,885	6,000	10,000
Water Fund Warehouse Value	126,682	27,021	140,000	170,000
Wastewater Fund Warehouse Value	10,519	25,027	15,000	15,000
Street Fund Warehouse Value	18,730	157,050	18,000	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 13-14 Accomplishments**

- ✓ Implemented new reporting requirements by the state Office of Court Administration
- ✓ Expanded digital imaging project, toward the goal of a paper-lite office by eliminating the use of physical “paper” files in the office.
- ✓ Implemented amended judicial standing orders which allow Defendants more flexibility in handling charges filed against them.
- ✓ Successfully implemented all changes in the law, brought about by the 83<sup>rd</sup> Texas Legislative Session.

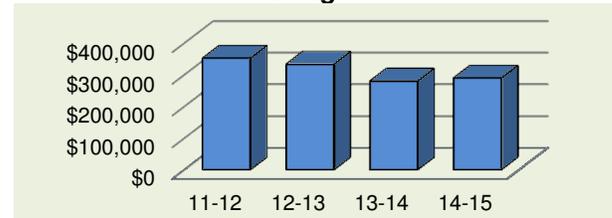
**FY 14-15 Objectives**

- ✓ Review and clean-up old warrant files.
- ✓ Expand online services available to Defendants such as Driving Safety Course and Deferred Disposition options.
- ✓ Purchase electronic ticket writers for Police Department traffic enforcement and patrol officers with Court Technology funds.

**Personnel**

Division	11-12	12-13	13-14	14-15
Municipal Court	6.50	6.50	4.50	4.5
<b>Total</b>	<b>6.50</b>	<b>6.50</b>	<b>4.50</b>	<b>4.5</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Number of cases filed (includes juveniles and minors)	9,967	7,534	10,000	10,000
Number of juvenile and minor cases filed	331	391	240	240
Number of cases scheduled for court appearance	6,206	4,812	6,000	6,000
Number of cases adjudicated/closed	10,290	6,835	10,300	10,300
Number of warrants issued	3,753	2,909	4,000	4,000
Number of warrants served	3,408	2,605	3,500	3,500
Number of translations of Spanish speaking persons	792	738	825	825

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Actual	13-14 Target	14-15 Target
Average fine & costs collected per case disposed	152	150	159	159
Clearance Rate	109%	94%	96%	96%
Collection Rate of Monthly Assessed Fines/Fees Due	86%	83%	85%	85%



Human Resources

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>150 Human Resources</b>					
Salaries/Other Pay/Benefits	\$ 145,078	\$ 182,828	\$ 296,464	\$ 233,085	\$ 277,351
Supplies	\$ 22,197	\$ 17,183	\$ 24,978	\$ 20,305	\$ 23,400
Services and Utilities	\$ 108,752	\$ 140,478	\$ 78,296	\$ 82,105	\$ 38,260
Insurance/Sundry/Elections	\$ 12,048	\$ 7,648	\$ 10,000	\$ 13,949	\$ 11,000
<b>Total Human Resources</b>	<b>\$ 288,075</b>	<b>\$ 348,138</b>	<b>\$ 409,738</b>	<b>\$ 349,444</b>	<b>\$ 350,011</b>
<b>Human Resources Totals</b>	<b>\$ 288,075</b>	<b>\$ 348,138</b>	<b>\$ 409,738</b>	<b>\$ 349,444</b>	<b>\$ 350,011</b>

**Our Purpose**

The purpose of the Human Resources (HR) Department is to recruit and retain a high-performing workforce, and to create an environment for employees to become life-long learners. This is done through innovation and continuous improvement efforts to provide outstanding customer service to our employees, leading to a high level of service to our citizens.

**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 Department provides

support to city departments in human resource planning budgeting, recruitment, and selection, and acts as a consultant to the departments on a variety of HR issues. 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 regarding legal compliance, as well as resolving all employee relations concerns.

The department also conducts job analysis and administers and maintains the city's classification, compensation and pay plan system. Human Resources is responsible for management of both retirement and benefits programs. 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, by providing professional development opportunities to all employees.

**FY 13-14 Accomplishments**

- ✓ Continued to monitor the employee/retiree benefit plan as required by the Government Accounting Standards Board (GASB) Statement 45
- ✓ Continued to monitor and manage employee health care costs for employees/retirees
- ✓ Continued efforts to improve strategies for recruiting and retaining a qualified workforce
- ✓ Continued the Wellness Program through external company with screenings
- ✓ Reduced medical cost through education, early detection, and convenience of medical care measures
- ✓ Conducted professional development of employees and supervisors through training
- ✓ Continued to develop policies and procedures for consistency in all departments of the City.
- ✓ Provided high quality Human Resource customer service to the employees, retirees, supervisors and citizens.
- ✓ Maintained and administered all compensation programs.
- ✓ Implemented and ensured compliance with the Health Care Reform Mandates
- ✓ Implemented new salary schedules
- ✓ Completed staffing of HR Department

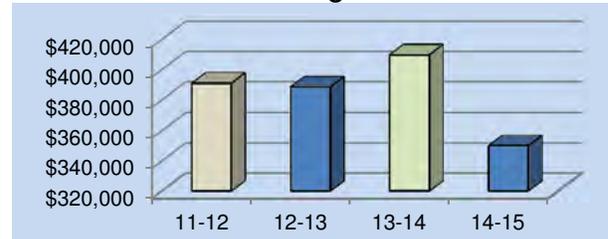
**FY 14-15 Objectives**

- ✓ Implement New Hire Orientation program
- ✓ Review and revise all job descriptions
- ✓ Develop annual training calendar
- ✓ Implement supervisory/management leadership training programs
- ✓ Implement on-line employment application process
- ✓ Implement customer service training program leading to culture change to facilitate employee engagement and understanding of strategic priorities
- ✓ Revise employee handbook
- ✓ Conduct survey to obtain feedback regarding HR services
- ✓ Conduct salary survey utilizing comparable cities; make recommendations for 15-16 budget process
- ✓ Continue to monitor and manage employee/retiree health care costs; make recommendations to reduce GASB liability on retiree health plans
- ✓ Continue to monitor compliance with Affordable Care Act
- ✓ Review Performance Appraisal process
- ✓ Continue to look for continuous opportunities to streamline processes and procedures in City departments
- Develop employment law training module for supervisors

**Personnel**

Division	11-12	12-13	13-14	14-15
Human Resources	3.00	3.00	4.00	3.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>3.00</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Number of Applications Received	1,079	450	1,100	1,100
Average Number of Applicants per Recruitment	21	20	22	N/A
Budgeted Full Time Equivalent Employees	290.66	294.66	269.91	
Employee Turnover Rate	12%	13%	15%	12%
Total Contact Training Hours				1000
Number of Benefit Outreach Sessions Offered				10

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Actual	13-14 Target	14-15 Target
% of Eligible Employees Enrolled in Benefit Program	99%	99%	99%	N/A
% of New Hires that Successfully Complete Probation	88%	93%	90%	93%
% of Citizens Satisfied with City's Efforts to Maintain a Qualified Workforce	Bi-annual survey	N/A	Bi-annual survey	N/A
% Positions posted within two business days of final receipt in HR Office	95%	95%	95%	95%
% of employees satisfied with HR services based on survey	85%	85%	85%	85%
Address employee relations claims within five business days	100%	100%	100%	100%



Information Technology

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>640 Information Technology</b>					
Salaries/Other Pay/Benefits	\$ 275,287	\$ 295,097	\$ 292,985	\$ 305,796	\$ 297,844
Supplies	\$ 52,807	\$ 34,681	\$ 36,050	\$ 45,082	\$ 36,000
Maintenance of Equipment	\$ 728	\$ 177	\$ 500	\$ 241	\$ 500
Services and Utilities	\$ 476,327	\$ 486,485	\$ 565,320	\$ 534,100	\$ 615,430
Capital Outlays	\$ 8,576	\$ -	\$ -	\$ -	\$ -
<b>Total Information Technology</b>	<b>\$ 813,724</b>	<b>\$ 816,439</b>	<b>\$ 894,855</b>	<b>\$ 885,219</b>	<b>\$ 949,774</b>
<b>Information Technology Totals</b>	<b>\$ 813,724</b>	<b>\$ 816,439</b>	<b>\$ 894,855</b>	<b>\$ 885,219</b>	<b>\$ 949,774</b>

**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 13-14 Accomplishments**

- ✓ Call Manager/Voicemail Upgrade
- ✓ Network Infrastructure Redesign
- ✓ CityWorks Asset Management Implementation
- ✓ CityWorks Proxy for Remote Access
- ✓ Google E-Mail Services Upgrade
- ✓ City Hall Door Entry Access
- ✓ Service Center Door/Gate Entry Access Upgrade
- ✓ Migration of City Forms from InfoPath to PDF
- ✓ Council Video Streaming Automation
- ✓ Networking and Server Systems Outage Alerting
- ✓ Active Directory Upgrade
- ✓ PC Deployments

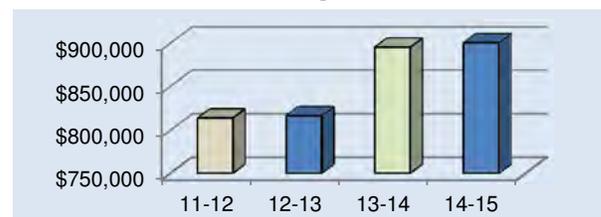
**FY 14-15 Objectives**

- ✓ Fiber to Fire Station #1
- ✓ Relocate Key Equipment to Data Centers
- ✓ SAN Upgrade
- ✓ NetMotion Upgrade
- ✓ Virtualize and Migrate Incode/RMS
- ✓ PC Deployments
- ✓ Document Management Expansion

**Personnel**

Division	11-12	12-13	13-14	14-15
Information Technology	4.00	4.00	4.00	4.00
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Estimate
Help Desk Requests Completed	1,743	2,075	2,100	2,100
Technical Projects Completed	23	25	20	20
Total IT Equipment Supported	650	850	850	850
Total Applications Supported	100	110	110	110
Help Desk Requests to IT Staff Ratio	349:1	450:1	450:1	450:1
Workstations/Equipment to IT Staff Ratio	163:1	213:1	213:1	213:1

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Target
Average Time to Resolve Help Desk Requests				
Critical Priority - Goal is to resolve within 4 hours	4 hours	6 hours	1 day	4 hours
Medium Priority - Goal is resolve within 1 day	6 hours	18 hours	2 days	1 day
Low Priority - Goal is to resolve within 3 business days	1 day	2 days	3 days	3 days



**Neighborhood Resources**

<b>Account</b>	<b>11-12 Actuals</b>	<b>12-13 Actuals</b>	<b>13-14 Budget</b>	<b>13-14 Actuals</b>	<b>14-15 Adopted</b>
<b>718 Neighborhood Resources</b>					
Salaries/Other Pay/Benefits	\$ 157,605	\$ 165,988	\$ 195,293	\$ 153,237	\$ 151,328
Supplies	\$ 2,895	\$ 2,919	\$ 1,300	\$ 2,935	\$ 1,300
Services and Utilities	\$ 7,849	\$ 12,885	\$ 13,286	\$ 11,420	\$ 24,583
Insurance/Sundry/Elections	\$ 1,216	\$ 382	\$ 1,000	\$ -	\$ 500
<b>Total Neighborhood Resources</b>	<b>\$ 169,565</b>	<b>\$ 182,173</b>	<b>\$ 210,879</b>	<b>\$ 167,592</b>	<b>\$ 177,711</b>
<b>Neighborhood Resources Totals</b>	<b>\$ 169,565</b>	<b>\$ 182,173</b>	<b>\$ 210,879</b>	<b>\$ 167,592</b>	<b>\$ 177,711</b>

**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 grant proposals with Council approval. The Department of Neighborhood Resources finds available funding and researches 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 grants. The Department of Neighborhood Resources monitors 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 13-14 Accomplishments**

- ✓ Administered \$5,500,000.00 of grant funds
- ✓ Project Manager for Special Projects
- ✓ City Liaison for the State of the City Address
- ✓ City Liaison for the Annual Trade Expo
- ✓ Coordinates City Ceremonies, Groundbreakings, Town Hall Meetings, Charity Events and Public Hearings
- ✓ Received the 2013 Long Range Planning Award from the Texas Chapter of the American Planning Association
- ✓ Grant Audits passed with no adverse findings

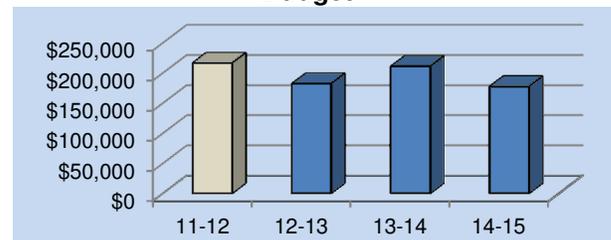
**FY 14-15 Objectives**

- ✓ Complete construction on the Huntsville Safe Room
- ✓ Secure a minimum of \$500,000.00 in outside funding
- ✓ Build a minimum of 6 new homes
- ✓ 50% of Grant applications submitted will be funded
- ✓ Secure funding for Town Creek Phase II Construction

**Personnel**

Division	11-12	12-13	13-14	14-15
Neighborhood Resources	3.00	3.00	2.00	2.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
# of Grants Submitted	19	8	9	8
# of Grants Received	12	7	8	5
# of Town Hall Meetings & Public Hearings	2	3	3	2
# of Projects Completed/Managed	8	2	8	4
# of Special Projects	5	2	4	8

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Actual	13-14 Target	14-15 Target
% of Grants Awarded	63%	87.5%	50%	50%
Amount of Grant Funds Awarded	1,337,197	1,170,193	1,500,000	500,000



Parks & Leisure

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>420 Parks &amp; Leisure Administration</b>					
Salaries/Other Pay/Benefits	\$ 146,544	\$ 151,890	\$ 150,470	\$ 145,503	\$ 155,879
Supplies	\$ 1,681	\$ 2,231	\$ 2,150	\$ 3,560	\$ 2,150
Services and Utilities	\$ 101,237	\$ 89,322	\$ 39,391	\$ 35,476	\$ 140,250
<b>Total Parks &amp; Leisure Administration</b>	<b>\$ 249,462</b>	<b>\$ 243,443</b>	<b>\$ 192,011</b>	<b>\$ 184,539</b>	<b>\$ 298,279</b>
<b>421 Recreation</b>					
Salaries/Other Pay/Benefits	\$ 62,470	\$ 40,614	\$ 54,772	\$ 17,643	\$ 34,652
Supplies	\$ 1,224	\$ 1,113	\$ 1,700	\$ 1,246	\$ 1,500
Maintenance of Equipment	\$ -	\$ -	\$ 500	\$ 38	\$ -
Services and Utilities	\$ 8,702	\$ 672	\$ 4,205	\$ 544	\$ 3,725
Insurance/Sundry/Elections	\$ -	\$ -	\$ -	\$ -	\$ -
Programs/Projects	\$ 24,518	\$ 8,294	\$ 11,470	\$ 4,768	\$ 13,470
<b>Total Recreation</b>	<b>\$ 96,915</b>	<b>\$ 50,692</b>	<b>\$ 72,647</b>	<b>\$ 24,238</b>	<b>\$ 53,347</b>
<b>422 Parks Maintenance</b>					
Salaries/Other Pay/Benefits	\$ 634,957	\$ 600,342	\$ 684,599	\$ 566,831	\$ 548,355
Supplies	\$ 67,052	\$ 56,015	\$ 67,214	\$ 56,321	\$ 67,350
Maintenance of Structures	\$ 77,009	\$ 44,365	\$ 50,000	\$ 38,400	\$ 54,000
Maintenance of Equipment	\$ 47,735	\$ 27,841	\$ 38,200	\$ 33,256	\$ 38,200
Services and Utilities	\$ 88,340	\$ 76,929	\$ 81,989	\$ 75,307	\$ 83,679
Capital Outlays	\$ 35,114	\$ -	\$ -	\$ -	\$ -
<b>Total Parks Maintenance</b>	<b>\$ 950,206</b>	<b>\$ 805,492</b>	<b>\$ 922,002</b>	<b>\$ 770,114</b>	<b>\$ 791,584</b>
<b>424 Aquatic Center Operations</b>					
Salaries/Other Pay/Benefits	\$ 150,240	\$ 142,041	\$ 166,171	\$ 148,683	\$ 159,823
Supplies	\$ 22,519	\$ 21,495	\$ 25,675	\$ 21,805	\$ 26,500
Maintenance of Structures	\$ 8,145	\$ 6,984	\$ 6,015	\$ 5,147	\$ 6,000
Maintenance of Equipment	\$ 1,886	\$ 2,686	\$ 2,500	\$ 897	\$ 2,500
Services and Utilities	\$ 17,032	\$ 21,848	\$ 21,350	\$ 21,067	\$ 21,604
Programs/Projects	\$ 984	\$ -	\$ 1,200	\$ -	\$ 1,200
Capital Outlays	\$ -	\$ 8,450	\$ 12,000	\$ 29,010	\$ -
<b>Total Aquatic Center Operations</b>	<b>\$ 200,806</b>	<b>\$ 203,504</b>	<b>\$ 234,911</b>	<b>\$ 226,607</b>	<b>\$ 217,627</b>
<b>430 Community Service Asst. Groups</b>					
Supplies	\$ -	\$ 50,776	\$ 36,900	\$ 36,295	\$ 38,400
Maintenance of Equipment	\$ -	\$ 1,553	\$ 3,150	\$ 1,527	\$ 1,500
<b>Total Community Service Asst. Groups</b>	<b>\$ -</b>	<b>\$ 52,329</b>	<b>\$ 40,050</b>	<b>\$ 37,821</b>	<b>\$ 39,900</b>
<b>440 Library SRF</b>					
Maintenance of Equipment	\$ 3,404	\$ 2,037	\$ 2,700	\$ 202	\$ 2,700
Services and Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
Programs/Projects	\$ 6,755	\$ 5,859	\$ 9,000	\$ 4,949	\$ 7,850
<b>Total Library SRF</b>	<b>\$ 10,159</b>	<b>\$ 7,896</b>	<b>\$ 11,700</b>	<b>\$ 5,151</b>	<b>\$ 10,550</b>
<b>444 Building Maintenance</b>					
Salaries/Other Pay/Benefits	\$ 141,784	\$ 114,050	\$ 106,367	\$ 115,775	\$ 111,480
Supplies	\$ 6,419	\$ 5,930	\$ 7,154	\$ 6,404	\$ 6,154
Maintenance of Structures	\$ 70,500	\$ 49,209	\$ 68,000	\$ 55,691	\$ 45,000
Maintenance of Equipment	\$ 41,038	\$ 20,996	\$ 41,500	\$ 37,965	\$ 39,200



Parks & Leisure

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
Services and Utilities	\$ 229,075	\$ 198,884	\$ 253,742	\$ 272,677	\$ 236,862
<b>Total Building Maintenance</b>	<b>\$ 488,816</b>	<b>\$ 389,069</b>	<b>\$ 476,763</b>	<b>\$ 488,512</b>	<b>\$ 438,696</b>
<b>460 Cemetery</b>					
Salaries/Other Pay/Benefits	\$ 87,480	\$ 57,198	\$ 56,529	\$ 58,640	\$ 57,815
Supplies	\$ 13,159	\$ 8,964	\$ 9,850	\$ 6,561	\$ 9,850
Maintenance of Structures	\$ 1,545	\$ -	\$ 3,500	\$ 1,683	\$ 3,500
Maintenance of Equipment	\$ 4,722	\$ 3,181	\$ 4,500	\$ 1,582	\$ 4,500
Services and Utilities	\$ 5,120	\$ 1,085	\$ 1,124	\$ 976	\$ 1,184
Programs/Projects	\$ 1,781	\$ 944	\$ 2,500	\$ -	\$ 2,500
<b>Total Cemetery</b>	<b>\$ 113,807</b>	<b>\$ 71,372</b>	<b>\$ 78,003</b>	<b>\$ 69,444</b>	<b>\$ 79,349</b>
<b>6100<sup>1</sup> Library Grants</b>					
Supplies	\$ 89,280	\$ -	\$ -	\$ -	\$ -
Services and Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ 10,342	\$ -	\$ -	\$ -	\$ -
<b>Total Library Grants</b>	<b>\$ 99,622</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>647 Library Services</b>					
Salaries/Other Pay/Benefits	\$ 402,726	\$ 418,628	\$ 432,586	\$ 389,542	\$ 439,228
Supplies	\$ 40,043	\$ 18,881	\$ 23,623	\$ 19,743	\$ 22,775
Maintenance of Equipment	\$ 8,899	\$ 4,311	\$ 6,000	\$ 1,736	\$ 5,500
Services and Utilities	\$ 17,451	\$ 17,173	\$ 30,964	\$ 7,219	\$ 16,963
Programs/Projects	\$ 2,198	\$ 3,017	\$ 3,248	\$ 1,782	\$ 3,300
Capital Outlays	\$ 50,731	\$ 52,268	\$ 66,000	\$ 42,867	\$ 66,025
<b>Total Library Services</b>	<b>\$ 522,048</b>	<b>\$ 514,278</b>	<b>\$ 562,421</b>	<b>\$ 462,889</b>	<b>\$ 553,791</b>
<b>Parks &amp; Leisure Totals</b>	<b>\$ 2,731,842</b>	<b>\$ 2,338,074</b>	<b>\$ 2,590,508</b>	<b>\$ 2,269,316</b>	<b>\$ 2,483,123</b>

**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 13-14 Accomplishments**

- ✓ 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)

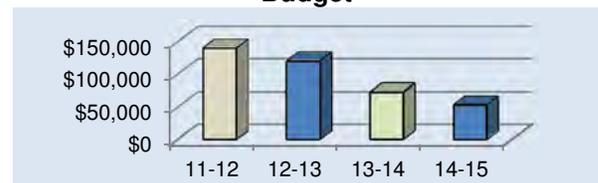
**FY 14-15 Objectives**

- ✓ To expand participation in department programs
- ✓ To create new programs for community
- ✓ To obtain Texas Parks and Wildlife Grant to help establish new programs and expand current programs

**Personnel**

Division	11-12	12-13	13-14	14-15
Recreation	1.50	1.50	.50	.50
<b>Total</b>	<b>1.50</b>	<b>1.50</b>	<b>.50</b>	<b>.50</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Number of in-house programs offered	44	44	10	13
Number of participants in in-house programs	3,600	3,600	1,500	2,000
Number of contracted programs offered	4	4	0	0
Number of participants in contracted programs	1,600	1,600	0	0

\*. 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. The total number of participants 4<sup>th</sup> of July celebration was an event open to the public, the only counts that we could gather were the registration forms from the moonbounces and the rock wall. 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	11-12 Actual	12-13 Actual	13-14 Target	14-15 Target
% change in community recreation program participation	83%	83%	89%	94%
% of citizens rating Recreation services as good or excellent	92%	93%	95%	98%

**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 13-14 Accomplishments**

- Increased Aquatic Programs
- Upgraded concession sells
- ✓ Upgrade concession sells
- ✓ Plastered Rec. Pool

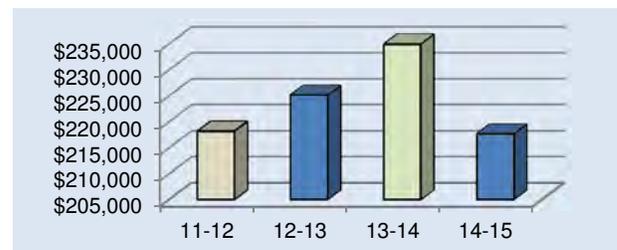
**FY 14-15 Objectives**

- ✓ Increase Aquatic Programs
- ✓ Lower ceiling in restrooms
- ✓ Maintenance filter system
- ✓ New lifeguard stands and pool chairs

**Personnel**

Division	11-12	12-13	13-14	14-15
Aquatic Center	1.00	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Average Daily Attendance	315	350	350	350
Average Daily Attendance During Extended Season	25	30	30	30
Number of Hours Operated	1,000	1,000	1,000	1,000
Number of Swim Meets Held	6	8	8	8
Number of Lessons Held	16	20	20	20
Number of Programs Held	5	7	8	6

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Actual	13-14 Target	14-15 Target
Average Cost Per Participant Per Day in Aquatic Center Activities	\$5.00	\$8.00	\$8.00	\$12.00
% of Citizens Rating Aquatic Services as Good or Excellent	Bi-annual survey	100%	Bi-annual survey	100%

**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 13-14 Accomplishments**

- ✓ Added 231 new books and 260 vertical files to the genealogy collection; presented a two day genealogy weekend that had visitors staying overnight.
- ✓ Completed an inventory of Library furnishings and equipment.
- ✓ Supported Huntsville Independent School District's promotion of Mindset by Carol S. Dweck, Ph.D.
- ✓ City Librarian joined SHSU's Center for Community Engagement's advisory board.
- ✓ Partnered with SHSU in promoting free events at the university.

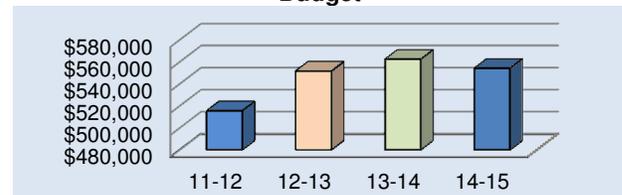
**FY 14-15 Objectives**

- ✓ Develop additional adult programming.
- ✓ Maximize staff productivity and improve service by evaluating and perfecting processes, services and responsibilities using techniques found in Lean Management and Quality Management.

**Personnel**

Division	11-12	12-13	13-14	14-15
Library Services	9.00	9.00	8.55	8.55
<b>Total</b>	<b>9.00</b>	<b>9.00</b>	<b>8.55</b>	<b>8.55</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Number of Items Circulated	150,635	168,738	157,500	159,000
Number of Library Visitors	81,987	99,670	103,470	104,500
Library Program Attendance	8,508	9,010	5,777	6,150
Adult Program Attendance	901	1,085	870	1,100
Teen Program Attendance	87	280	345	350
Children Program Attendance	7,520	7,645	4,562	4,700
Literacy Student Hours	1,931	2,985	2,776	3,000
Interlibrary Loans	637	730	621	625

<sup>1</sup> In August FY14, Library hours were cut from 48 hours/week to 42 hours/week. It is estimated total circulation will be down over 11,000 items; however circulation/hour is up 2% at this time.

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Actual	13-14 Target	14-15 Target
Rate of Collection Turnover <sup>1</sup>	4	3	4	3
% of Collection Less Than 5 Years Old	38%	32%	38%	32%
Circulation Per Capita <sup>2</sup>	6	6.75	6	6
% Increase (Decrease) in Literacy Program Student Hours	(27%)	(7%)	0%	8%
% Increase (Decrease) in Adult Program Attendance	374%	20%	10%	27%
% Increase (Decrease) in Children's Program Attendance	38.4%	2%	1%	3%
% of Citizens Rating Library Services as Good or Excellent	Bi-annual survey	NA	Bi-annual survey	NA

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 13-14 Accomplishments**

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

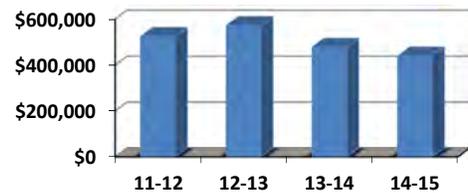
**FY 14-15 Department Objectives**

- ✓ New roof, and Fire and EMS separated at Fire Station 2
- ✓ New flooring at Police Department
- ✓ Warehouse roof renovation
- ✓ Parks restroom renovations (all parks)

**Personnel**

Division	11-12	12-13	13-14	14-15
Building Services	3.00	2.00	2.00	2.0
<b>Total</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.0</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Total Square Footage of Buildings and Facilities Maintained	227,443	227,443	227,443	227,943
Number of Building and Facilities Maintained	67	67	66	66
Special Projects Completed	5	4	3	4

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Target
% of Non-Emergency Service Calls Responded to Within 3 Days	95%	95%	95%	95%
Customer Satisfaction	90%	92%	90%	90%
% of Emergency Service Calls Responded to Within 24 Hours	90%	90%	95%	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 13-14 Accomplishments**

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

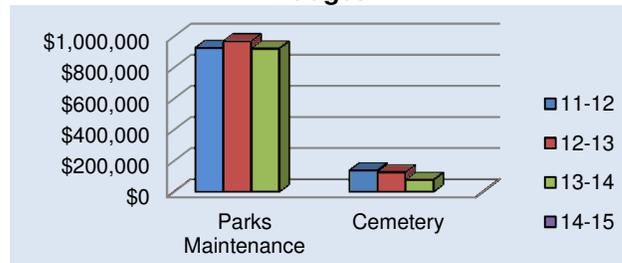
**FY 14-15 Objectives**

- ✓ Continue to reach mowing schedule goals
- ✓ Continue to improve trail system
- ✓ Install parking barrier and gate at field # 10
- ✓ Install trail fitness stations at Eastham Thomason
- ✓ Repair road at Adickes Addition Oakwood Cemetery

**Personnel**

Division	11-12	12-13	13-14	14-15
Parks Maintenance	16.16	16.16	11.66	11.66
Cemetery	2.00	2.00	1.00	1.00
<b>Total</b>	<b>18.16</b>	<b>18.16</b>	<b>12.66</b>	<b>12.66</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Acres of Parks/Grounds Maintained	414	414	414	414
Tons of Trash Removed	596.81	217	200	200
Number of Play Ground Safety Inspections Performed	144	144	144	144
Hours Spent Maintaining Existing Parks/Recreation Facilities	23,117	17601	22880	30000
Hours Spent Providing Improvements to Parks/Recreation Facilities	562	94	100	3000
Hours Spent Assisting Other Departments with Special Projects	3424.5	3512	1500	3000

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Actual	13-14 Target	14-15 Target
% of Park Maintenance Completed On-Schedule	81%	77%	80%	90%
% of Time Spent Improvements to Parks/Recreation Facilities	2.4%	.5%	10%	10%
% of Time Spent on Special Projects (not maintenance related)	12.9%	20%	10%	10%
% of Citizens Rating Parks Maintenance Services as Good or Excellent	Bi-annual survey	95%	Bi-annual survey	100%



Public Safety

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>550 Public Safety Administration</b>					
Salaries/Other Pay/Benefits	\$ 174,679	\$ 186,164	\$ 183,184	\$ 196,773	\$ 190,761
Supplies	\$ 524	\$ 1,068	\$ 2,400	\$ 2,058	\$ 2,400
Maintenance of Equipment	\$ 117	\$ 241	\$ 500	\$ -	\$ 500
Services and Utilities	\$ 529,899	\$ 523,853	\$ 658,366	\$ 667,451	\$ 738,763
<b>Total Public Safety Administration</b>	<b>\$ 705,220</b>	<b>\$ 711,327</b>	<b>\$ 844,450</b>	<b>\$ 866,281</b>	<b>\$ 932,424</b>
<b>551 Police Services</b>					
Salaries/Other Pay/Benefits	\$ 3,569,579	\$ 3,647,034	\$ 3,943,607	\$ 4,105,884	\$ 4,083,711
Supplies	\$ 261,000	\$ 238,253	\$ 269,144	\$ 248,147	\$ 268,209
Maintenance of Equipment	\$ 50,612	\$ 58,261	\$ 56,069	\$ 49,630	\$ 43,000
Services and Utilities	\$ 62,673	\$ 63,363	\$ 76,520	\$ 60,251	\$ 81,480
Insurance/Sundry/Elections	\$ -	\$ -	\$ -	\$ -	\$ -
Programs/Projects	\$ -	\$ 384	\$ 500	\$ 433	\$ 250
Capital Outlays	\$ -	\$ 10,713	\$ 99,835	\$ 88,485	\$ 74,180
Interfund Charges/Transfers Out	\$ 145,890	\$ 11,300	\$ 12,000	\$ 12,000	\$ 73,852
<b>Total Police Services</b>	<b>\$ 4,089,755</b>	<b>\$ 4,029,308</b>	<b>\$ 4,457,675</b>	<b>\$ 4,564,831</b>	<b>\$ 4,624,682</b>
<b>552 Fire Services</b>					
Salaries/Other Pay/Benefits	\$ 899,592	\$ 1,093,852	\$ 1,196,678	\$ 1,233,977	\$ 1,218,153
Supplies	\$ 76,192	\$ 55,026	\$ 85,052	\$ 70,156	\$ 90,054
Maintenance of Equipment	\$ 55,761	\$ 38,104	\$ 62,374	\$ 42,549	\$ 63,510
Services and Utilities	\$ 16,286	\$ 28,405	\$ 75,585	\$ 45,172	\$ 83,977
Programs/Projects	\$ 7,854	\$ 2,440	\$ 3,000	\$ 2,530	\$ 3,685
Capital Outlays	\$ 36,305	\$ 9,898	\$ -	\$ 715,510	\$ -
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 19,688
<b>Total Fire Services</b>	<b>\$ 1,091,990</b>	<b>\$ 1,227,724</b>	<b>\$ 1,422,689</b>	<b>\$ 2,109,893</b>	<b>\$ 1,479,067</b>
<b>553 PD Fed Equitable Sharing SRF</b>					
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 120,000
<b>Total PD Fed Equitable Sharing SRF</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,000</b>
<b>554 Police Forfeiture SRF</b>					
Supplies	\$ -	\$ 187	\$ -	\$ -	\$ 45,240
Services and Utilities	\$ 3,840	\$ 4,800	\$ 5,760	\$ 3,840	\$ 5,760
Insurance/Sundry/Elections	\$ -	\$ 3,623	\$ 40,000	\$ 33,051	\$ -
Interfund Charges/Transfers Out	\$ 14,662	\$ 26,186	\$ -	\$ -	\$ 74,000
<b>Total Police Forfeiture SRF</b>	<b>\$ 18,502</b>	<b>\$ 34,796</b>	<b>\$ 45,760</b>	<b>\$ 36,891</b>	<b>\$ 125,000</b>
<b>555 School Resource Officers</b>					
Salaries/Other Pay/Benefits	\$ 384,860	\$ 443,264	\$ 446,148	\$ 464,775	\$ 467,038
Supplies	\$ 31,636	\$ 24,183	\$ 28,250	\$ 21,949	\$ 25,800
Maintenance of Equipment	\$ 3,556	\$ 2,649	\$ 3,200	\$ 2,321	\$ 3,700
Services and Utilities	\$ 6,667	\$ 8,122	\$ 10,740	\$ 8,873	\$ 11,680
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ 21,429	\$ 37,948	\$ 20,214	\$ 20,214	\$ 19,284
<b>Total School Resource Officers</b>	<b>\$ 448,148</b>	<b>\$ 516,167</b>	<b>\$ 508,552</b>	<b>\$ 518,133</b>	<b>\$ 527,502</b>
<b>559 Police Grants</b>					
Supplies	\$ 15,781	\$ 158	\$ -	\$ -	\$ -



Public Safety

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
Services and Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
Programs/Projects	\$ 40,424	\$ 84,462	\$ 65,000	\$ 83,037	\$ 15,145
Interfund Charges/Transfers Out	\$ -	\$ 5,128	\$ -	\$ -	\$ -
<b>Total Police Grants</b>	<b>\$ 56,205</b>	<b>\$ 89,748</b>	<b>\$ 65,000</b>	<b>\$ 83,037</b>	<b>\$ 15,145</b>
<b>Public Safety Totals</b>	<b>\$ 6,409,820</b>	<b>\$ 6,609,070</b>	<b>\$ 7,344,126</b>	<b>\$ 8,179,065</b>	<b>\$ 7,823,820</b>

**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, Parking Enforcement and City Marshal.

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 13-14 Accomplishments**

- ✓ Continued Implementation and Expansion of the ICVS Procedures.
- ✓ Achieved accreditation through TPCA Best Practices Recognition Program.
- ✓ Reinstated Traffic Officer positions.
- ✓ Updated video technology in Interview Room.
- ✓ Entered into an Inter-Agency Agreement with Attorney General Child Exploitation Unit.
- ✓ Entered into a Memorandum of Understanding with Sam Houston State University Police Department.

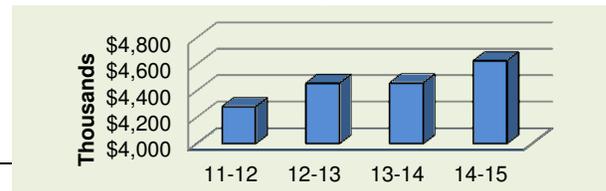
**FY 14-15 Objectives**

- ✓ Implementation of Automatic Fingerprint Identification System.
- ✓ Remain at Full Staff +/- 3%
- ✓ Begin implementation of Mobile Data Terminal replacement schedule in Patrol Vehicles.
- ✓ Train all officers in the nationally recognized Advanced Law Enforcement Rapid Response Training (ALERTT) program.
- ✓ Utilization of Seizure Funds to explore/implement new technology for Law Enforcement.
- ✓ Utilization of Seizure Funds to continue addition of long gun assets for use in emergency situations.
- ✓ Continue current Public Relations campaign through sustained use of Citizens Police Academy, Police Honor Guard and Crime Prevention Programs.

**Personnel**

Division	11-12	12-13	13-14	14-15
Sworn Police Officers	55.00	57.00	57.00	58.00
Civilian Personnel	7.00	8.00	8.00	8.00
<b>Total Personnel</b>	<b>62.00</b>	<b>62.00</b>	<b>65.00</b>	<b>66.00</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Number of Calls for Service Responded to by Police Department	47,945	47,831	47,768	52,544
Citizen Requested	17,633	18,541	17,916	19,707
Officer Initiated	23,812	23,141	23,676	26,043
Multiple Officer Incidents	6,500	6,149	6,176	6,793
Number of Arrests Made	2,272	2,339	2,620	2,882
Adult	2,202	2,273	2,544	2,798
Juvenile	70	66	76	83
Number of Citations Issued	6,931	5,492	7,560	8,316
Number of Accidents	886	1,032	1,008	1,108
Number of Offenses/Incidents Reported	3,298	3,418	3,124	3,436
Number of Offenses Cleared by Investigation	2,554	2,481	2,300	2,530
Number of Calls Responded to by School Resource Officers	1,447	1,787	1,568	1,724
Number of Complaints Investigated by Animal Control Officer	766	863	944	1,038
Number of Community Service Programs Conducted	39	39	112	123

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Actual	13-14 Target	14-15 Target
% of Citizens Rating Police Department Services as Good or Excellent	80%	Bi-annual survey	No Results Available	Bi-annual survey
% of Citizens Rating Animal Control Services as Good or Excellent	60%	Bi-annual survey	No Results Available	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 13-14 Accomplishments**

- ✓ Completed Phase I of Station #2 Remodel due to flood event. Project completed on time and under budget..
- ✓ Facilitated moving EMS crew to Station #2 after remodel.
- ✓ Retired two 30 year old trucks. Replaced with one new 75' ladder truck, providing for safer operations.
- ✓ Upgraded Dive Team truck from a 1988 Chevy to a 1999 Ford Ambulance, providing safer transportation and additional room for team gear.
- ✓ Active in fire prevention and wildfire mitigation programs. Over 5000 school children visited.
- ✓ Enhanced training achievements to include 62 various qualifications achieved by paid and volunteer staff in a wide range of firefighting disciplines.

**FY 14-15 Objectives**

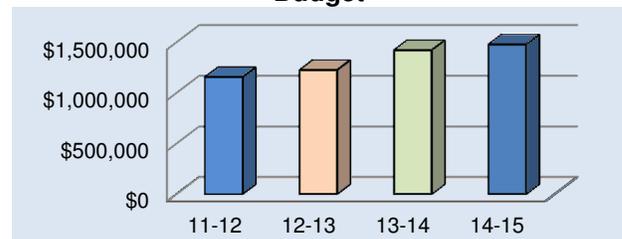
- ✓ Apply for and receive funding from Wildfire Mitigation Grant for brush truck and replacement hand held radios.
- ✓ Provide funding for 4 paid firefighters who were acquired through the SAFER Grant from FEMA.
- ✓ Repair and replace the roof of Fire Station #2 located at 2109 Sam Houston Avenue ( Phase II of remodel).
- ✓ Begin replacing breathing air tanks, 10 per year until all 90 have been replaced.
- ✓ Replace Fire truck that is manned 24/7/365 with 102,482 miles.

**Personnel**

Division	11-12	12-13	13-14	14-15
Fire Department <sup>1</sup>	12.00	13.00	16.00	16.00
<b>Total</b>	<b>12.00</b>	<b>13.00</b>	<b>16.00</b>	<b>16.00</b>

<sup>1</sup> Apply and successfully receive funding through FEMA-SAFER grant for staffing

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Number of Calls responded to by Fire Department	1,225	1,263	1,300	1,400
Inside City Limits	880	881	800	900
Outside City Limits	345	382	500	500
Number of Main Alarms Answered	160	173	200	220
Inside City Limits	81	103	1052	110
Outside City Limits	79	70	95	110
Number of Burning Permits Issued	926	916	900	1,000
Number of Inspections Conducted	169	211	200	225
Number of Presentations Made	80	133	130	140

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Actual	13-14 Target	14-15 Target
Number of Buildings Inspected as a % of Total Buildings	23%	23%	35%	35%
Average Number of Training Hours by Each Firefighter (both paid and volunteer)	5,202	4,843	5,000	5,000
% of Citizens Rating Fire Department Services as Good or Excellent	94%	90%	No Results Available	90%



Public Works

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>320 Public Works Administration</b>					
Salaries/Other Pay/Benefits	\$ 148,535	\$ 167,189	\$ 168,829	\$ 178,982	\$ 174,986
Supplies	\$ 2,190	\$ 2,722	\$ 3,000	\$ 4,215	\$ 6,000
Services and Utilities	\$ 7,268	\$ 8,334	\$ 8,993	\$ 7,371	\$ 10,035
<b>Total Public Works Administration</b>	<b>\$ 157,993</b>	<b>\$ 178,245</b>	<b>\$ 180,822</b>	<b>\$ 190,568</b>	<b>\$ 191,021</b>
<b>323 Streets</b>					
Salaries/Other Pay/Benefits	\$ 925,106	\$ 955,588	\$ 1,010,024	\$ 700,521	\$ 702,313
Supplies	\$ 134,405	\$ 105,723	\$ 169,572	\$ 83,517	\$ 129,000
Maintenance of Structures	\$ 528,680	\$ 687,763	\$ 743,438	\$ 657,101	\$ 716,393
Maintenance of Equipment	\$ 96,908	\$ 57,006	\$ 90,500	\$ 63,450	\$ 80,500
Services and Utilities	\$ 265,548	\$ 297,181	\$ 326,768	\$ 287,728	\$ 409,155
Programs/Projects	\$ 1,707	\$ 7,183	\$ 15,000	\$ 1,898	\$ 15,000
Capital Outlays	\$ 16,922	\$ -	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Streets</b>	<b>\$ 1,969,277</b>	<b>\$ 2,110,443</b>	<b>\$ 2,355,302</b>	<b>\$ 1,794,214</b>	<b>\$ 2,052,361</b>
<b>360 Surface Water Plant</b>					
TRA Water Plant	\$ 3,640,629	\$ 3,848,880	\$ 3,618,700	\$ 3,557,403	\$ 3,689,600
<b>Total Surface Water Plant</b>	<b>\$ 3,640,629</b>	<b>\$ 3,848,880</b>	<b>\$ 3,618,700</b>	<b>\$ 3,557,403</b>	<b>\$ 3,689,600</b>
<b>361 Water Production</b>					
Salaries/Other Pay/Benefits	\$ 166,520	\$ 176,752	\$ 176,943	\$ 172,565	\$ 183,018
Supplies	\$ 89,954	\$ 121,489	\$ 104,100	\$ 90,900	\$ 105,620
Maintenance of Structures	\$ 103,546	\$ 78,868	\$ 127,000	\$ 116,942	\$ 127,000
Maintenance of Equipment	\$ 7,616	\$ 4,863	\$ 10,000	\$ 8,804	\$ 10,000
Services and Utilities	\$ 318,516	\$ 420,184	\$ 428,890	\$ 533,494	\$ 509,058
Capital Outlays	\$ 10,775	\$ -	\$ -	\$ -	\$ 50,000
<b>Total Water Production</b>	<b>\$ 696,927</b>	<b>\$ 802,155</b>	<b>\$ 846,933</b>	<b>\$ 922,705</b>	<b>\$ 984,696</b>
<b>362 Water Distribution</b>					
Salaries/Other Pay/Benefits	\$ 672,190	\$ 686,974	\$ 743,485	\$ 647,693	\$ 733,074
Supplies	\$ 77,981	\$ 100,606	\$ 121,300	\$ 84,726	\$ 104,300
Maintenance of Structures	\$ 237,727	\$ 237,039	\$ 290,000	\$ 254,331	\$ 340,000
Maintenance of Equipment	\$ 77,856	\$ 90,128	\$ 102,800	\$ 115,178	\$ 102,800
Services and Utilities	\$ 30,350	\$ 16,833	\$ 36,650	\$ 23,637	\$ 35,715
Capital Outlays	\$ 8,383	\$ -	\$ -	\$ -	\$ 12,000
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 29,000
<b>Total Water Distribution</b>	<b>\$ 1,104,488</b>	<b>\$ 1,131,580</b>	<b>\$ 1,294,235</b>	<b>\$ 1,125,565</b>	<b>\$ 1,356,889</b>
<b>363 Wastewater Collection</b>					
Salaries/Other Pay/Benefits	\$ 502,593	\$ 490,382	\$ 528,325	\$ 520,466	\$ 542,938
Supplies	\$ 100,978	\$ 73,461	\$ 107,330	\$ 78,895	\$ 97,000
Maintenance of Structures	\$ 313,698	\$ 147,159	\$ 220,000	\$ 181,148	\$ 220,000
Maintenance of Equipment	\$ 33,216	\$ 28,834	\$ 35,500	\$ 29,740	\$ 29,700
Services and Utilities	\$ 71,477	\$ 67,773	\$ 82,628	\$ 73,645	\$ 82,608
Capital Outlays	\$ 27,100	\$ 1,085	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ 28,000	\$ -	\$ -	\$ -	\$ 29,000
Improvements	\$ -	\$ -	\$ -	\$ -	\$ -



Public Works

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>Total Wastewater Collection</b>	<b>\$ 1,077,061</b>	<b>\$ 808,695</b>	<b>\$ 973,783</b>	<b>\$ 883,894</b>	<b>\$ 1,001,246</b>
<b>364 A J Brown WW Treatment Plant</b>					
Salaries/Other Pay/Benefits	\$ 222,294	\$ 227,024	\$ 239,887	\$ 268,601	\$ 259,867
Supplies	\$ 44,670	\$ 49,574	\$ 53,911	\$ 56,957	\$ 53,911
Maintenance of Structures	\$ 296,980	\$ 78,822	\$ 100,200	\$ 93,602	\$ 193,200
Maintenance of Equipment	\$ 9,056	\$ 8,662	\$ 12,500	\$ 7,314	\$ 10,500
Services and Utilities	\$ 268,853	\$ 240,039	\$ 278,510	\$ 287,827	\$ 277,940
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total A J Brown WW Treatment Plant</b>	<b>\$ 841,853</b>	<b>\$ 604,121</b>	<b>\$ 685,008</b>	<b>\$ 714,301</b>	<b>\$ 795,418</b>
<b>365 N B Davidson WW Treatment Plant</b>					
Salaries/Other Pay/Benefits	\$ 196,731	\$ 214,849	\$ 205,152	\$ 218,386	\$ 216,318
Supplies	\$ 24,304	\$ 17,474	\$ 23,350	\$ 20,260	\$ 21,150
Maintenance of Structures	\$ 47,068	\$ 52,914	\$ 55,100	\$ 67,303	\$ 55,100
Maintenance of Equipment	\$ 4,414	\$ 1,840	\$ 5,900	\$ 4,492	\$ 5,900
Services and Utilities	\$ 104,583	\$ 100,889	\$ 125,440	\$ 114,365	\$ 125,580
<b>Total N B Davidson WW Treatment Plant</b>	<b>\$ 377,100</b>	<b>\$ 387,965</b>	<b>\$ 414,942</b>	<b>\$ 424,806</b>	<b>\$ 424,048</b>
<b>366 Robinson Creek WW Treatment Plant</b>					
Salaries/Other Pay/Benefits	\$ 187,529	\$ 183,526	\$ 202,076	\$ 213,840	\$ 212,091
Supplies	\$ 21,839	\$ 22,577	\$ 23,600	\$ 22,059	\$ 23,600
Maintenance of Structures	\$ 59,915	\$ 195,636	\$ 74,000	\$ 60,971	\$ 104,000
Maintenance of Equipment	\$ 3,476	\$ 2,495	\$ 4,500	\$ 5,009	\$ 4,300
Services and Utilities	\$ 194,328	\$ 203,785	\$ 246,630	\$ 225,396	\$ 246,570
Capital Outlays	\$ -	\$ 15,469	\$ -	\$ -	\$ -
<b>Total Robinson Creek WW Treatment Plant</b>	<b>\$ 467,086</b>	<b>\$ 623,487</b>	<b>\$ 550,806</b>	<b>\$ 527,276</b>	<b>\$ 590,561</b>
<b>367 Environmental Services</b>					
Salaries/Other Pay/Benefits	\$ 169,221	\$ 174,771	\$ 176,864	\$ 187,380	\$ 183,588
Supplies	\$ 24,506	\$ 30,274	\$ 28,500	\$ 26,071	\$ 28,300
Maintenance of Structures	\$ 300	\$ 128	\$ 200	\$ 179	\$ 200
Maintenance of Equipment	\$ 1,940	\$ 1,235	\$ 1,600	\$ 1,320	\$ 1,600
Services and Utilities	\$ 46,725	\$ 49,558	\$ 50,589	\$ 46,904	\$ 53,813
<b>Total Environmental Services</b>	<b>\$ 242,692</b>	<b>\$ 255,966</b>	<b>\$ 257,753</b>	<b>\$ 261,854</b>	<b>\$ 267,501</b>
<b>368 Meter Reading</b>					
Salaries/Other Pay/Benefits	\$ 169,192	\$ 177,578	\$ 176,535	\$ 186,793	\$ 194,670
Supplies	\$ 9,399	\$ 9,111	\$ 14,800	\$ 8,473	\$ 13,700
Maintenance of Equipment	\$ 1,103	\$ 1,028	\$ 2,000	\$ 2,849	\$ 2,000
Services and Utilities	\$ 832	\$ 437	\$ 1,590	\$ 371	\$ 1,124
<b>Total Meter Reading</b>	<b>\$ 180,526</b>	<b>\$ 188,153</b>	<b>\$ 194,925</b>	<b>\$ 198,486</b>	<b>\$ 211,494</b>
<b>373 Commercial Collection</b>					
Salaries/Other Pay/Benefits	\$ 292,786	\$ 304,163	\$ 300,394	\$ 319,569	\$ 358,763
Supplies	\$ 130,852	\$ 129,773	\$ 141,840	\$ 156,773	\$ 134,428
Maintenance of Equipment	\$ 94,512	\$ 69,369	\$ 103,500	\$ 81,990	\$ 89,150
Services and Utilities	\$ 346	\$ 595	\$ 1,050	\$ 311	\$ 575
Capital Outlays	\$ 6,708	\$ -	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ 100,000	\$ -	\$ -	\$ -	\$ 277,000



Public Works

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>Total Commercial Collection</b>	\$ 625,204	\$ 503,900	\$ 546,784	\$ 558,643	\$ 859,916
<b>374 Solid Waste Disposal</b>					
Salaries/Other Pay/Benefits	\$ 519,352	\$ 535,633	\$ 509,280	\$ 530,885	\$ 521,724
Supplies	\$ 152,412	\$ 165,942	\$ 189,692	\$ 181,786	\$ 168,783
Maintenance of Structures	\$ 9,078	\$ 11,762	\$ 12,500	\$ 1,734	\$ 12,500
Maintenance of Equipment	\$ 79,983	\$ 135,426	\$ 102,000	\$ 122,467	\$ 124,200
Services and Utilities	\$ 745,608	\$ 740,967	\$ 816,800	\$ 735,386	\$ 755,186
Programs/Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlays	\$ -	\$ 17,427	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ 13,000	\$ -	\$ -	\$ -	\$ -
Improvements	\$ -	\$ 30,450	\$ -	\$ -	\$ -
<b>Total Solid Waste Disposal</b>	\$ 1,519,433	\$ 1,637,608	\$ 1,630,272	\$ 1,572,258	\$ 1,582,393
<b>375 Residential Collection</b>					
Salaries/Other Pay/Benefits	\$ 365,095	\$ 343,751	\$ 370,169	\$ 391,250	\$ 384,656
Supplies	\$ 102,174	\$ 111,810	\$ 136,620	\$ 100,178	\$ 116,820
Maintenance of Structures	\$ -	\$ 752	\$ 1,000	\$ 49	\$ 1,000
Maintenance of Equipment	\$ 93,231	\$ 78,467	\$ 90,000	\$ 64,947	\$ 75,000
Services and Utilities	\$ -	\$ 595	\$ 590	\$ 590	\$ 590
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 290,000
<b>Total Residential Collection</b>	\$ 560,501	\$ 535,376	\$ 598,379	\$ 557,014	\$ 868,066
<b>377 Recycling</b>					
Salaries/Other Pay/Benefits	\$ 39,613	\$ 47,222	\$ 44,321	\$ 50,312	\$ 47,586
Supplies	\$ 72,026	\$ 74,436	\$ 45,110	\$ 34,340	\$ 16,036
Maintenance of Equipment	\$ 3,184	\$ 5,902	\$ 8,000	\$ 2,397	\$ 2,338
Services and Utilities	\$ 1,821	\$ 1,397	\$ 2,175	\$ 17,230	\$ 31,671
Insurance/Sundry/Elections	\$ 3,074	\$ 2,489	\$ 3,000	\$ 1,908	\$ 3,000
Programs/Projects	\$ 6,019	\$ 1,976	\$ 3,500	\$ 395	\$ 3,500
<b>Total Recycling</b>	\$ 125,736	\$ 133,421	\$ 106,106	\$ 106,583	\$ 104,131
<b>382 Street Sweeping</b>					
Salaries/Other Pay/Benefits	\$ 57,000	\$ 59,281	\$ 59,129	\$ 60,448	\$ 46,373
Supplies	\$ 10,219	\$ 10,101	\$ 15,980	\$ 8,176	\$ 10,480
Maintenance of Equipment	\$ 17,960	\$ 8,629	\$ 18,000	\$ 19,595	\$ 12,000
<b>Total Street Sweeping</b>	\$ 85,179	\$ 78,010	\$ 93,109	\$ 88,220	\$ 68,853
<b>384 Drainage Maintenance</b>					
Salaries/Other Pay/Benefits	\$ 185,652	\$ 181,234	\$ 182,904	\$ 128,286	\$ 144,115
Supplies	\$ 14,447	\$ 10,625	\$ 18,572	\$ 5,169	\$ 13,392
Maintenance of Structures	\$ 25,918	\$ 16,183	\$ 25,000	\$ 8,525	\$ 20,000
Maintenance of Equipment	\$ 8,375	\$ 1,430	\$ 7,300	\$ 3,086	\$ 3,300
Services and Utilities	\$ 788	\$ -	\$ 750	\$ 750	\$ 500
<b>Total Drainage Maintenance</b>	\$ 235,179	\$ 209,473	\$ 234,526	\$ 145,816	\$ 181,307
<b>388 Warehouse</b>					
Salaries/Other Pay/Benefits	\$ 44,481	\$ 47,727	\$ 48,038	\$ 38,408	\$ 49,349
Supplies	\$ 1,581	\$ 465	\$ 680	\$ 517	\$ 945
Services and Utilities	\$ 1,271	\$ 1,215	\$ 1,674	\$ 56	\$ 600



Public Works

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>Total Warehouse</b>	\$ 47,332	\$ 49,408	\$ 50,392	\$ 38,981	\$ 50,894
<b>389 Garage/Fleet Services</b>					
Salaries/Other Pay/Benefits	\$ 450,501	\$ 471,073	\$ 467,481	\$ 355,234	\$ 377,068
Supplies	\$ 45,195	\$ 51,319	\$ 50,434	\$ 37,899	\$ 50,990
Maintenance of Equipment	\$ 25,143	\$ 26,185	\$ 27,000	\$ 22,682	\$ 22,500
Services and Utilities	\$ 9,515	\$ 4,308	\$ 29,154	\$ 4,272	\$ 9,020
Capital Outlays	\$ 10,324	\$ 4,095	\$ -	\$ -	\$ -
<b>Total Garage/Fleet Services</b>	\$ 540,678	\$ 556,979	\$ 574,069	\$ 420,087	\$ 459,578
<b>Public Works Totals</b>	\$ 14,494,875	\$ 14,643,867	\$ 15,206,846	\$ 14,088,673	\$ 15,739,973

**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 Street Division is responsible for the construction of new street infrastructure, sidewalks, and parking lots. The Street 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 13-14 Accomplishments**

- ✓ Seal Coat 21.07 lane miles of City Streets
- ✓ Overlay 6.22 lane miles of City Streets
- ✓ Crack Seal 16.79 lane miles of City Streets

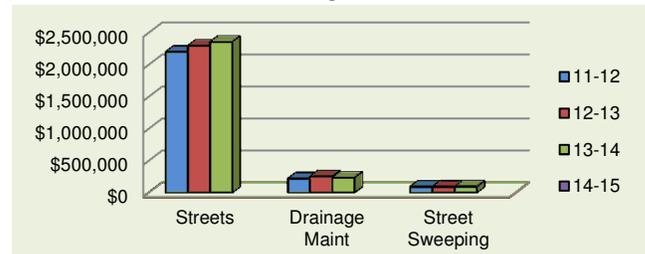
**FY 14-15 Objectives**

- ✓ Seal Coat 4.64 lane miles of City Streets
- ✓ Overlay 9.39 lane miles of City Streets
- ✓ Crack Seal 18.41 lane miles of City Streets

**Personnel**

Division	11-12	12-13	13-14	14-15
Streets	19.00	19.00	11.00	11
Drainage Maintenance	4.00	4.00	3.00	3
Street Sweeping	1.00	1.00	1.00	1
<b>Total Personnel</b>	<b>24.00</b>	<b>24.00</b>	<b>15.00</b>	<b>15</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Number of Street Signs Made and Installed	550	307	300	300
Tons of Hot Mix Asphalt Concrete (HMAC) Used for Utility Cuts	425.4	292.7	500	400
Tons of HMAC Used for Street Failure Patches <sup>1</sup>	1,895.3	1750.1	1500	1500
Tons of HMAC Used for Street Overlays	3037.82	6458.28	4000	3500
Tons of HMAC Used for Special Projects <sup>2</sup>	685.48	0	0	0
Lane Miles of Seal Coating of Existing Streets <sup>3</sup>	14.04	10.36	21	5
Tons of Litter and Debris Removed from Public Right-of-Ways	216.8	296.19	150	150
Tons of Debris Removed from Public Drainage Ways	33.2	25	25	25
Tons of Debris Removed by Street Sweeper	656.3	614.95	600	600

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	11-12 Actual	12-13 Actual	13-14 Target	14-15 Target
% of Annual Lane Mile Scheduled Maintenance Completed	110%	100%	100%	100%
% of Emergency Calls Responded to Within 4 Hours	100%	100%	100%	100%
% of Citizens Rating Street Maintenance Services as Good or Excellent	Bi-annual survey		Bi-annual survey	
% of Citizens Rating Drainage Maintenance Services as Good or Excellent	Bi-annual survey		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 13-14 Accomplishments**

- ✓ Piped Hwy 30 East from IH 45 to Brazos
- ✓ Installed 750 new AMR's
- ✓ Painted and serviced 250 hydrants
- ✓ Installed 20 automatic flush valves
- ✓ Identified lines that need to be added to CIP for replacement

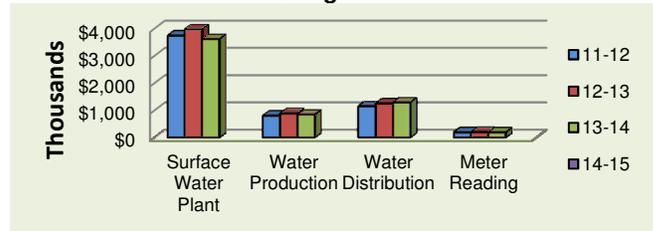
**FY 14-15 Objectives**

- Continue water line cleaning program
- Install 750 AMR's
- Paint and service >144 hydrants
- Install automatic flush valves as needed
- Enhance Water Loss Program

**Personnel**

Division	11-12	12-13	13-14	14-15
Surface Water Plant	-	-	-	-
Water Production	3.00	3.00	3.00	3.00
Water Distribution	13.00	13.00	13.00	13.00
Meter Reading	4.00	4.00	4.00	4.00
<b>Total Personnel</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Customers Service Calls Performed by Meter Reading Crew	13,597	14,162	12,700	13,000
Number of Water Quality Samples Taken	4,200	4200	4200	4200
Total Gallons of Water Produced	3.3 billion	3.0 billion	3.3 billion	3.5 billion
Water Main Leaks Repaired	188	130	150	160
Number of Locates on the City's Underground Infrastructure	1,125	2186	2256	2300
Average SCADA Call-outs Per Month	8	3	<1	<1
New Water Connections Installed	77	121	74	110
New Sewer Taps Installed	88	104	102	110
Number of Service Complaints Received	824	745	862	850

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Target	13-14 Target	14-15 Target
Service Complaints as a % of total Customer Accounts	0.01%	7%	0.01%	<5%
% 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	
% of Citizens Rating Water Services as Good or Excellent	Bi-annual survey		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 13-14 Accomplishments**

- ✓ Continued to identify and repair problems in the sewer collection system
- ✓ Rehab Airport Lift Stations (Pending)
- ✓ Rehab Elkins Lake Post Office Lift Station (CIP) (Est. completion June 2014)
- ✓ Replace Generator at Elkins Lake Dam Lift Station (On Order April 2014)

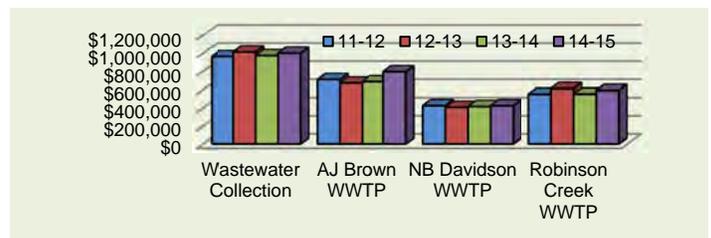
**FY 14-15 Objectives**

- ✓ Continue to identify and repair problems in the sewer collection system
- ✓ Replace Aeration equipment at the N.B. Davidson WWTP (Part of SPI assessment Report)
- ✓ Replace check valves in pump house at the A.J. Brown WWTP
- ✓ Replace Wiper system On UV system at Robinson Creek WWTP

**Personnel**

Division	11-12	12-13	13-14	14-15
Wastewater Collection	9.00	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
<b>Total Personnel</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Total Gallons of Wastewater Treated	1.3 billion	1.4 billion	1.45 billion	1.45 billion
Wastewater Work Orders Performed	111	105	180	180
Number of Manholes Inspected and Serviced	426	350	500	500
Man Hours Spent Locating Areas of Inflow and Infiltration	5,110	3,600	4,500	4,500
Average SCADA Call-outs Per Month	435	428	460	480
Service Request Completed	78	120	135	140
Approximate % of Solids Removed from Wastewater at Treatment Plants	98%	98%	98%	98%

Number of Service Complaints Received	133	120	135	140
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### Measuring our Effectiveness

Performance Measure	11-12 Actual	12-13 Actual	13-14 Target	14-15 Target
Service Complaints as a % of total Customer Accounts	0.35%	.28%	.35%	.30%
Number of Sanitary Sewer Overflows	23	10	15	10
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 and one recycling collection each week, 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. All of this is a 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, help to keep our city clean and reduce the amount of disposed waste.

**FY 13-14 Accomplishments**

- ✓ Promoted waste minimization through composting, recycling and other methods of solid waste reduction. Disposal is made more efficient and cost effective through the on-going expansion of Residential Curbside Recycling.
- ✓ Assisted 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 100 tons of vacant or substandard demolished structures through Building Inspections.
- ✓ Collected, transported and disposed of nearly 1,800 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 nearly 10 tons of electronics going into the landfill.

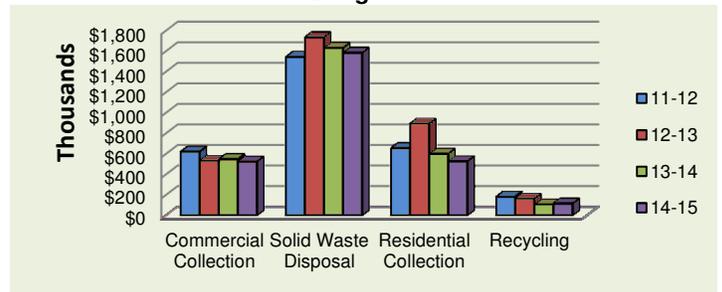
**FY 14-15 Objectives**

- ✓ Promote waste minimization through composting, recycling and other methods of solid waste reduction. Disposal will be made more efficient and cost effective through the 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.
- ✓ Promote Electronics Recycling Day in coordination with State, local and private entities for the purpose of avoiding over 10 tons of electronics going into the landfill.

**Personnel**

Division	11-12	12-13	13-14	14-15
Commercial Collection	5.00	5.00	5.00	5
Solid Waste Disposal	9.00	9.00	9.00	9
Residential Collection	7.00	7.00	7.00	7
Recycling	1.00	1.00	1.00	1
<b>Total Personnel</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>

**Budget**



**Our Workload**

<b>Workload Indicator</b>	<b>11-12 Actual</b>	<b>12-13 Actual</b>	<b>13-14 Estimate</b>	<b>14-15 Budget</b>
Tons of Commercial Waste Collected	20,085	18,912	19,745	19,942
Tons of Residential Waste Collected	6,417	5,950	5,930	5,989
Tons of Waste Brought to Transfer Station	35,708	34,223	35,603	35,959
Tons of Waste Transferred to Polk County Landfill	35,055	35,929	36,865	37,234
Tons of Waste Recycled	6,635	3,970	3,141	3,173
Miles Traveled Collecting Commercial Waste	66,571	65,270	69,925	70,624
Miles Traveled Collecting Residential Waste	47,113	46,904	47,810	48,288
Miles Traveled Transferring Waste to Polk County Landfill	167,075	169,393	173,682	175,418

**Measuring our Effectiveness**

<b>Performance Measure</b>	<b>11-12 Actual</b>	<b>12-13 Actual</b>	<b>13-14 Target</b>	<b>14-15 Target</b>
Service Complaints as a % of total Customer Accounts	1%	1%	1%	1%
Ratio of Tons of Waste Transferred to Tons of Waste Recycled	18% to 1	14% to 1	18% to 1	18% to 1
% of Citizens Rating Solid Waste Services as Good or Excellent	80%	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 13-14 Accomplishments**

- ✓ Provide reliable data and reporting efficiency for safe and compliant operation of City water/wastewater utility services.
- ✓ Completed the 10<sup>th</sup> 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.
- ✓ Completed required revisions to the Parker Creek Quality System as required by the NELAC accreditation of Microbiological Drinking Waster Program
- ✓ Revised the Risk Management Plans for AJ Brown WWTP, Robinson Creek WWTP, Palm Street Water Plant and Spring Creek Water Plant.
- ✓ Received TCEQ approval for the Frequency Reduction of E. Coli Analysis at Parker Creek WWTP and NB Davidson WWTP due to continuous compliance.

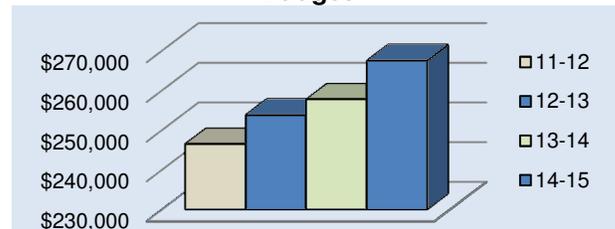
**FY 14-15 Objectives**

- ✓ Provide reliable data and reporting efficiency for safe and compliant operation of City water/wastewater utility services.
- ✓ Completed Streamlining Revisions to the Industrial User Pretreatment Program and submitted it the TCEQ for approval in 2012. Still waiting for final approval.
- ✓ Obtain renewal of NELAP accreditation of the Microbiology Drinking Water Laboratory Program.
- ✓ Complete permit renewal for discharge wastes at the NB Davidson WWTP.
- ✓ Seek TCEQ approval to have an updated Receiving Water Assessment (RWA) performed by TCEQ on Robinson Creek.

**Personnel**

Division	11-12	12-13	13-14	14-15
Environmental Services	3.00	3.00	3.00	3.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

**Budget**



**Our Workload**

<b>Workload Indicator</b>	<b>11-12 Actual</b>	<b>12-13 Actual</b>	<b>13-14 Estimate</b>	<b>14-15 Budget</b>
Number of Bacteriological Analysis of Drinking Water Samples Conducted	845	804	750	800
Number of Conventional Wastewater Pollutant Analysis Conducted (Biochemical Oxygen Demand [BOD], Carbonaceous BOD, Total Suspended Solids, Ammonia, Chlorine Residual, Dissolved Oxygen, pH)	2,800	3,143	3,165	3,165
Number of Wastewater Samples Collected	1,025	1,325	1,341	1,341
Number of Industrial Samples Collected	2	4	4	4
Number of Whole Effluent Toxicity (Bio-monitoring) Samples Analyzed by Contract Lab	33	30	48	30

**Measuring our Effectiveness**

<b>Performance Measure</b>	<b>11-12 Actual</b>	<b>12-13 Actual</b>	<b>13-14 Target</b>	<b>14-15 Target</b>
% 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 13-14 Accomplishments**

- ✓ Increased productivity and customer satisfaction
- ✓ Reduced Vehicle and Equipment down time
- ✓ Increase preventive maintenance
- ✓ Staff attended Air Conditioning Service Essentials Training
- ✓ Repaired leaking roof and replace insulation
- ✓ Purchased new Plasma Cuter
- ✓ Cross trained employees on various job duties
- ✓ Hire a Part Time Generator Service Technician
- ✓ Conducted a fleet review/audit to ensure City equipment is safe, right sized and right fit for operational efficiency. Update database and replacement schedule accordingly.

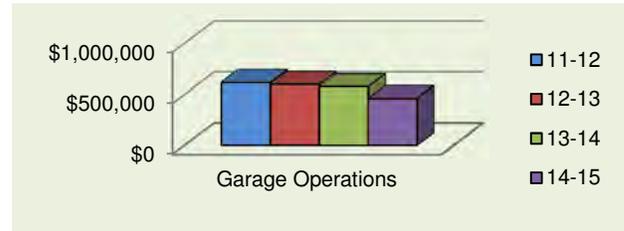
**FY 14-15 Objectives**

- ✓ Reduce Vehicle and Equipment down time
- ✓ Replace Welder in garage
- ✓ Increase preventive maintenance
- ✓ Increase training for all employees
- ✓ Cross train employees on various job duties
- ✓ Continue generator preventive maintenance
- ✓ Start a "Generator Replacement Schedule"
- ✓ Add the Fire Department to the "Replacement Schedule"

**Personnel**

Division	11-12	12-13	13-14	14-15
Warehouse	1.00	1.00	0.00	
Garage Operations	7.00	7.00	6.00	6
<b>Total</b>	<b>8.00</b>	<b>8.00</b>	<b>6.00</b>	<b>6</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Number of Vehicles and Equipment	742	741	741	739
Rolling Stock <sup>1</sup>	327	326	326	324
Non-rolling Stock <sup>2</sup>	415	415	415	415
Fixed Asset to Mechanic Ratio (based on # of certified mechanics)	186:1	185:1	247:1	185:1
Number of Garage Work Orders Processed	2,453	2571	2600	2600

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	11-12 Actual	12-13 Actual	13-14 Target	14-15 Target
% of Preventative Maintenance work orders completed	100%	100%	100%	100%



Tourism & Cultural Services

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>840 Arts Center</b>					
Salaries/Other Pay/Benefits	\$ 78,607	\$ 80,604	\$ 114,637	\$ 114,900	\$ 114,180
Supplies	\$ 8,103	\$ 7,800	\$ 8,968	\$ 8,815	\$ 8,525
Maintenance of Structures	\$ 4,143	\$ 5,231	\$ -	\$ -	\$ -
Maintenance of Equipment	\$ 1,600	\$ 329	\$ 1,680	\$ 903	\$ 1,000
Services and Utilities	\$ 37,189	\$ 29,184	\$ 27,706	\$ 25,346	\$ 25,205
Insurance/Sundry/Elections	\$ -	\$ -	\$ -	\$ -	\$ 3,165
Programs/Projects	\$ 63,889	\$ 52,967	\$ 69,700	\$ 66,612	\$ 54,700
<b>Total Arts Center</b>	<b>\$ 193,531</b>	<b>\$ 176,115</b>	<b>\$ 222,691</b>	<b>\$ 216,577</b>	<b>\$ 206,775</b>
<b>881 Tourism</b>					
Salaries/Other Pay/Benefits	\$ 76,589	\$ 83,723	\$ 128,093	\$ 111,312	\$ 115,110
Supplies	\$ 16,550	\$ 23,435	\$ 29,300	\$ 16,034	\$ 31,600
Maintenance of Equipment	\$ -	\$ -	\$ -	\$ 288	\$ 1,000
Services and Utilities	\$ 81,681	\$ 24,626	\$ 38,810	\$ 43,849	\$ 129,110
Insurance/Sundry/Elections	\$ 114,550	\$ 103,824	\$ 125,100	\$ 119,898	\$ 110,000
Programs/Projects	\$ 7,500	\$ 7,500	\$ 9,000	\$ -	\$ -
<b>Total Tourism</b>	<b>\$ 296,871</b>	<b>\$ 243,109</b>	<b>\$ 330,303</b>	<b>\$ 291,380</b>	<b>\$ 386,820</b>
<b>882 Visitors Center</b>					
Salaries/Other Pay/Benefits	\$ 63,597	\$ 71,521	\$ 76,460	\$ 75,298	\$ 78,840
Supplies	\$ 1,557	\$ 5,801	\$ 3,200	\$ 3,866	\$ 3,200
Maintenance of Structures	\$ 3,953	\$ 2,551	\$ 3,000	\$ -	\$ 9,000
Maintenance of Equipment	\$ -	\$ 9	\$ 500	\$ 188	\$ 500
Services and Utilities	\$ 8,303	\$ 12,410	\$ 15,520	\$ 12,886	\$ 15,520
<b>Total Visitors Center</b>	<b>\$ 77,411</b>	<b>\$ 92,292</b>	<b>\$ 98,680</b>	<b>\$ 92,238</b>	<b>\$ 107,060</b>
<b>883 Gift Shop @ Visitors Center</b>					
Salaries/Other Pay/Benefits	\$ 11,223	\$ 14,840	\$ 19,067	\$ 13,798	\$ 19,311
Supplies	\$ 57,438	\$ 58,696	\$ 64,150	\$ 60,778	\$ 61,950
Maintenance of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Services and Utilities	\$ 41,886	\$ 43,994	\$ 53,695	\$ 42,347	\$ 53,814
<b>Total Gift Shop @ Visitors Center</b>	<b>\$ 110,547</b>	<b>\$ 117,531</b>	<b>\$ 136,912</b>	<b>\$ 116,923</b>	<b>\$ 135,075</b>
<b>884 Statue</b>					
Supplies	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500
Programs/Projects	\$ -	\$ 601	\$ 3,575	\$ -	\$ 3,575
<b>Total Statue</b>	<b>\$ -</b>	<b>\$ 601</b>	<b>\$ 5,075</b>	<b>\$ -</b>	<b>\$ 5,075</b>
<b>886 Tourism</b>					
Supplies	\$ 2,188	\$ 1,814	\$ 5,000	\$ 3,681	\$ 3,000
Services and Utilities	\$ 12	\$ -	\$ -	\$ -	\$ 800
Insurance/Sundry/Elections	\$ 143	\$ 319	\$ -	\$ -	\$ 2,000
<b>Total Tourism</b>	<b>\$ 2,343</b>	<b>\$ 2,133</b>	<b>\$ 5,000</b>	<b>\$ 3,681</b>	<b>\$ 5,800</b>
<b>Tourism &amp; Cultural Services Totals</b>	<b>\$ 680,702</b>	<b>\$ 631,780</b>	<b>\$ 798,661</b>	<b>\$ 720,799</b>	<b>\$ 846,605</b>
<b>Total Expenses of all Funds</b>	<b>\$ 66,439,091</b>	<b>\$ 60,428,841</b>	<b>\$ 61,555,006</b>	<b>\$ 55,487,963</b>	<b>\$ 63,041,036</b>

**Our Purpose**

The purpose of the Cultural Services Division is to provide opportunities to citizens and visitors to create and observe art and to share in the celebration of our cultural and 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, budgeting and monitoring of service contracts with local artists and organizations to conduct arts programs and projects designed to attract visitors and to enhance the quality of life in Huntsville. Special beautification projects, the historical marker program, community partnerships such as the Huntsville Cultural District, grant projects and maintenance of City-owned art, including certain Downtown murals, are responsibilities of the division.

**FY 13-14 Accomplishments**

- ✓ Increased participation in all arts activities including classes, rotating exhibits and contract projects
- ✓ Completed Arts Engagement in American Communities Project (Rock 'N the Arts) with grant award from the NEA and matching funds from Arts Commission and Friends of the Wynne.
- ✓ Contracted with 17 organizations and artists to provide arts and cultural projects; participated in 14 community projects.
- ✓ Began Facebook, twitter and social media presence

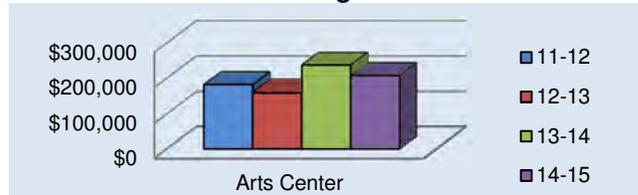
**FY 14-15 Objectives**

- ✓ Increase participation in all arts activities by a minimum of 5%
- ✓ Further develop presence on social media
- ✓ Contract with a minimum of 11 organizations or artists to provide arts and cultural projects
- ✓ Complete the street-sign toppers for the Huntsville Cultural District.
- ✓ Obtain historical marker for Bishop Ward College

**Personnel**

Division	11-12	12-13	13-14	14-15
Arts Center <sup>1</sup>	1.00	1.00	1.75	1.75
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.75</b>	<b>1.75</b>

**\*Budget**



2

**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Number of Visitors to the Wynne Home	30,516	36,814**	38,221**	40,132
Estimated Number of Attendees at Arts and Cultural Events (Contracts)	38,273	58,048	51,950	54,547
Number of Events/Activities Held at Wynne Home	403	367	383	402
Number of Community Activities/Rentals	39	32	40	42

**\*\*Approximate estimate on visitors. Door counters out of service\*\***

**Measuring our Effectiveness**

88Performance Measure	11-12 Actual	12-13 Actual	13-14 Target	14-15 Target
% Increase (Decrease) in Visitors to Wynne Home	0%	21%	5%	5%
% Increase (Decrease) in Attendance at Art/Cultural Events (Arts Contracts)	(28%)	52%	5%	5%
% Increase (Decrease) in Number of Events/Activities Held (offered by Wynne Home)	9%	<9%>	5%	5%
% Increase (Decrease) in Number of Community Activities/Rentals	33%	<18%>	5%	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 13-14 Accomplishments**

- ✓ 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 20<sup>th</sup> Anniversary
- ✓ Specialized Marketing to Increase Gift Shop Sales
- ✓ Increase visibility to overnight Tour Groups
- ✓ Establish Advertising Partnerships to maximize opportunities

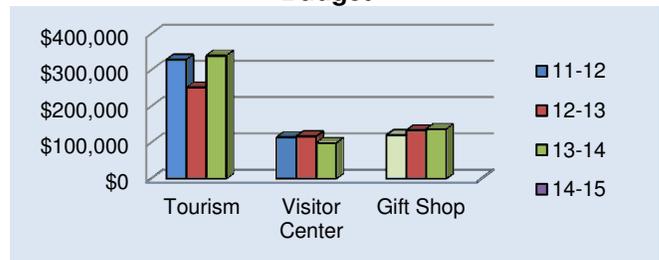
**FY 14-15 Objectives**

- ✓ Increase Volunteer Program
- ✓ Expand the Picture Yourself Advertising Campaign
- ✓ Texas Friendly Training –(Hospitality Training for front end personal- customer service for hotels, restaurants etc)
- ✓ Create Marketing Plan for Statue 25<sup>th</sup> Anniversary
- ✓ Market to overnight Tour Groups
- ✓ Actively participate in Texas Forest Trail, I-45 Corridor, TACVB & TTIA
- ✓ Participate with Texas Co-Op to maximize Huntsville’s exposure as a destination
- ✓ Establish Tourism Advertising Partnership to maximize dollars
- ✓ Partner with SHSU to establish internships for marketing and guests services

**Personnel**

Division	11-12	12-13	13-14	14-15
Tourism	1.00	1.00	2.00	2.00
Visitor Center	3.50	3.50	2.50	2.5
Gift Shop	-	-	1.00	1
<b>Total</b>	<b>4.50</b>	<b>4.50</b>	<b>5.50</b>	<b>5.5</b>

**Budget**



**Our Workload**

Workload Indicator	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Budget
Number of visitors to the Visitor Center	65,167	68,575	65,000	67,000
Number of Tour Groups	58	46	30	30
Number of conferences/tournaments & groups serviced	27	33	20	20

**Measuring our Effectiveness**

Performance Measure	11-12 Actual	12-13 Target	13-14 Target	14-15 Target
% Increase (Decrease) in Visitors to Visitor Center	(1%)		0%	



Internal Service Funds

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>1302 Nondepartmental Medical Insurance</b>					
Supplies	\$ 13,042	\$ 14,684	\$ 20,000	\$ 88	\$ 10,000
Services and Utilities	\$ -	\$ 1,360	\$ 10,000	\$ -	\$ 10,000
Programs/Projects	\$ 3,407,136	\$ 3,288,207	\$ 3,479,408	\$ 2,942,714	\$ 3,550,000
Interfund Charges/Transfers Out	\$ 300,000	\$ 395,000	\$ 295,000	\$ -	\$ -
<b>Total Nondepartmental Medical Insurance Fun</b>	<b>\$ 3,720,178</b>	<b>\$ 3,699,251</b>	<b>\$ 3,804,408</b>	<b>\$ 2,942,802</b>	<b>\$ 3,570,000</b>
<b>379 Fleet/Rolling Stock</b>					
Capital Outlays	\$ 1,400,351	\$ 863,207	\$ 505,000	\$ 451,636	\$ 1,327,540
<b>Total Fleet/Rolling Stock</b>	<b>\$ 1,400,351</b>	<b>\$ 863,207</b>	<b>\$ 505,000</b>	<b>\$ 451,636</b>	<b>\$ 1,327,540</b>
<b>655 IT Computer/Software Equipment</b>					
Supplies	\$ 32,427	\$ 42,477	\$ 67,400	\$ 66,286	\$ 52,600
Capital Outlays	\$ 125,989	\$ 151,912	\$ 134,700	\$ 132,920	\$ 152,400
<b>Total IT Computer/Software Equipment</b>	<b>\$ 158,416</b>	<b>\$ 194,390</b>	<b>\$ 202,100</b>	<b>\$ 199,206</b>	<b>\$ 205,000</b>
<b>Internal Service Funds Totals</b>	<b>\$ 5,278,945</b>	<b>\$ 4,756,848</b>	<b>\$ 4,511,508</b>	<b>\$ 3,593,644</b>	<b>\$ 5,102,540</b>



Debt Service Funds

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>1111 Debt Payments-General Fund</b>					
Debt Service	\$ 157,906	\$ -	\$ -	\$ -	\$ -
<b>Total Debt Payments-General Fund</b>	<b>\$ 157,906</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>1161 Debt Payments-Debt Service</b>					
Debt Service	\$ 4,945,721	\$ 2,049,501	\$ 2,072,663	\$ 2,514,624	\$ 2,022,708
<b>Total Debt Payments-Debt Service</b>	<b>\$ 4,945,721</b>	<b>\$ 2,049,501</b>	<b>\$ 2,072,663</b>	<b>\$ 2,514,624</b>	<b>\$ 2,022,708</b>
<b>2201 Debt Payments-Water Fund</b>					
TRA Water Debt Payments	\$ 1,347,520	\$ 3,707,129	\$ 3,851,207	\$ 3,841,132	\$ 3,861,057
Debt Service	\$ 249,517	\$ 246,787	\$ 240,411	\$ 240,412	\$ 236,317
<b>Total Debt Payments-Water Fund</b>	<b>\$ 1,597,038</b>	<b>\$ 3,953,916</b>	<b>\$ 4,091,618</b>	<b>\$ 4,081,544</b>	<b>\$ 4,097,374</b>
<b>2211 Debt Payments-Wastewater Fund</b>					
Debt Service	\$ 1,961,865	\$ 1,952,375	\$ 1,558,053	\$ 1,558,055	\$ 1,557,548
<b>Total Debt Payments-Wastewater Fund</b>	<b>\$ 1,961,865</b>	<b>\$ 1,952,375</b>	<b>\$ 1,558,053</b>	<b>\$ 1,558,055</b>	<b>\$ 1,557,548</b>
<b>2241 Debt Payments-Solid Waste Fund</b>					
Debt Service	\$ 8,675	\$ -	\$ -	\$ -	\$ -
<b>Total Debt Payments-Solid Waste Fund</b>	<b>\$ 8,675</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3061 Debt Payments-Equip Replace Fund</b>					
Debt Service	\$ 409,398	\$ -	\$ -	\$ -	\$ -
<b>Total Debt Payments-Equip Replace Fund</b>	<b>\$ 409,398</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Debt Service Funds Totals</b>	<b>\$ 9,080,602</b>	<b>\$ 7,955,792</b>	<b>\$ 7,722,334</b>	<b>\$ 8,154,223</b>	<b>\$ 7,677,630</b>



Non Departmental

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>1101 Nondepartmental General Fund</b>					
Salaries/Other Pay/Benefits	\$ -	\$ -	\$ 415,855	\$ 48,467	\$ 402,455
Services and Utilities	\$ -	\$ 265,381	\$ -	\$ -	\$ -
Insurance/Sundry/Elections	\$ 422,870	\$ 446,651	\$ 1,975,393	\$ 428,904	\$ 288,000
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 106,331	\$ -	\$ 74,731
Interfund Charges/Transfers Out	\$ 746,526	\$ 645,225	\$ 783,612	\$ 576,857	\$ 601,743
Transfer to Capital	\$ 1,617,804	\$ 187,000	\$ 601,000	\$ 1,296,000	\$ 1,200,000
<b>Total Nondepartmental General Fund</b>	<b>\$ 2,787,200</b>	<b>\$ 1,544,257</b>	<b>\$ 3,882,191</b>	<b>\$ 2,350,228</b>	<b>\$ 2,566,929</b>
<b>1116 Nondepartmental Debt Service Fund</b>					
Services and Utilities	\$ -	\$ 169,327	\$ -	\$ 3,000	\$ -
Debt Service	\$ 50,893	\$ -	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ 157,907	\$ -	\$ -	\$ -	\$ -
<b>Total Nondepartmental Debt Service Fund</b>	<b>\$ 208,800</b>	<b>\$ 169,327</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ -</b>
<b>1220 Nondepartmental Water Fund</b>					
Salaries/Other Pay/Benefits	\$ 112,354	\$ 36,882	\$ 46,500	\$ -	\$ 46,655
Services and Utilities	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Insurance/Sundry/Elections	\$ 91,508	\$ 89,734	\$ 125,845	\$ 91,087	\$ 102,259
Right-of-Way Maintenance	\$ 404,919	\$ 555,046	\$ 543,742	\$ 543,742	\$ 554,707
Debt Service	\$ 25,569	\$ -	\$ -	\$ 50,905	\$ -
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Administrative Reimbursements Out	\$ 2,071,870	\$ 2,096,877	\$ 2,157,662	\$ 2,157,662	\$ 1,889,379
Interfund Charges/Transfers Out	\$ 2,019,054	\$ 1,990,490	\$ 150,478	\$ 124,648	\$ 80,212
Transfer to Capital	\$ 1,500,621	\$ 1,311,704	\$ 637,025	\$ 637,025	\$ 1,854,000
<b>Total Nondepartmental Water Fund</b>	<b>\$ 6,225,895</b>	<b>\$ 6,080,733</b>	<b>\$ 3,661,252</b>	<b>\$ 3,605,069</b>	<b>\$ 4,977,212</b>
<b>1221 Nondepartmental Wastewater Fund</b>					
Salaries/Other Pay/Benefits	\$ 93,628	\$ 30,735	\$ 39,000	\$ -	\$ 42,011
Services and Utilities	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Insurance/Sundry/Elections	\$ 72,614	\$ 78,429	\$ 107,284	\$ 77,527	\$ 91,428
Right-of-Way Maintenance	\$ 290,045	\$ 294,388	\$ 294,346	\$ 294,346	\$ 299,307
Debt Service	\$ 112,212	\$ 12,867	\$ 10,000	\$ 3,325	\$ -
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ 173,847
Administrative Reimbursements Out	\$ 1,826,863	\$ 1,736,458	\$ 1,577,601	\$ 1,577,601	\$ 1,601,208
Interfund Charges/Transfers Out	\$ 1,967,151	\$ 1,850,165	\$ 462,522	\$ 438,672	\$ 358,083
Transfer to Capital	\$ 1,526,495	\$ 1,021,870	\$ 1,484,137	\$ 1,484,137	\$ 1,520,125
<b>Total Nondepartmental Wastewater Fund</b>	<b>\$ 5,889,008</b>	<b>\$ 5,024,912</b>	<b>\$ 3,974,890</b>	<b>\$ 3,875,608</b>	<b>\$ 4,436,009</b>
<b>1224 Nondepartmental Solid Waste Fund</b>					
Salaries/Other Pay/Benefits	\$ 82,393	\$ 27,047	\$ 38,250	\$ -	\$ 38,748
Services and Utilities	\$ -	\$ -	\$ -	\$ 18,743	\$ -
Insurance/Sundry/Elections	\$ 85,997	\$ 59,952	\$ 146,050	\$ 123,284	\$ 124,036
Right-of-Way Maintenance	\$ 150,756	\$ 158,905	\$ 163,884	\$ 163,884	\$ 169,161
Capital Outlays	\$ 7,342	\$ -	\$ -	\$ -	\$ -
Future Appropriations/Bad Debt/Depreciation	\$ 11,945	\$ -	\$ 75,000	\$ -	\$ 419,873
Administrative Reimbursements Out	\$ 679,189	\$ 680,501	\$ 699,628	\$ 699,628	\$ 784,280
Interfund Charges/Transfers Out	\$ 830,867	\$ 403,170	\$ 496,491	\$ 475,551	\$ 465,703
Transfer to Capital	\$ 35,985	\$ 31,360	\$ 11,130	\$ 11,130	\$ 947,020



Non Departmental

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>Total Nondepartmental Solid Waste Fund</b>	\$ 1,884,474	\$ 1,360,935	\$ 1,630,433	\$ 1,492,220	\$ 2,948,821
<b>1306 Nondepartmental Capital Equipmen</b>					
Debt Service	\$ -	\$ 12,164	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ 1,348,822	\$ 1,185,654	\$ -	\$ -	\$ -
<b>Total Nondepartmental Capital Equipment Fun</b>	\$ 1,348,822	\$ 1,197,818	\$ -	\$ -	\$ -
<b>1309 Nondepartmental Computer Equipm</b>					
Interfund Charges/Transfers Out	\$ 185,903	\$ 212,659	\$ -	\$ -	\$ -
Transfer to Capital	\$ 46,984	\$ -	\$ -	\$ -	\$ -
<b>Total Nondepartmental Computer Equipment F</b>	\$ 232,887	\$ 212,659	\$ -	\$ -	\$ -
<b>1461 Nondepartmental Cemetary Endowr</b>					
Interfund Charges/Transfers Out	\$ 2,000	\$ 9,000	\$ 5,000	\$ 5,000	\$ 5,000
<b>Total Nondepartmental Cemetary Endowment</b>	\$ 2,000	\$ 9,000	\$ 5,000	\$ 5,000	\$ 5,000
<b>1601 Nondepartmental Court Security</b>					
Transfer to Capital	\$ 13,695	\$ 13,593	\$ 14,525	\$ 14,525	\$ 16,250
<b>Total Nondepartmental Court Security</b>	\$ 13,695	\$ 13,593	\$ 14,525	\$ 14,525	\$ 16,250
<b>1602 Nondepartmental Court Technology</b>					
Supplies	\$ 9,888	\$ 157	\$ 10,000	\$ 1,408	\$ 10,000
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Capital	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Nondepartmental Court Technology Func</b>	\$ 9,888	\$ 157	\$ 10,000	\$ 1,408	\$ 10,000
<b>1603 Nondepartmental Street Fund</b>					
Salaries/Other Pay/Benefits	\$ -	\$ -	\$ 35,750	\$ -	\$ 21,374
Services and Utilities	\$ -	\$ 16,410	\$ -	\$ -	\$ -
Insurance/Sundry/Elections	\$ 69,428	\$ 52,860	\$ (285,826)	\$ 69,378	\$ 70,018
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Administrative Reimbursements Out	\$ 783,325	\$ 702,984	\$ 746,908	\$ 746,908	\$ 601,481
Interfund Charges/Transfers Out	\$ 210,033	\$ 41,609	\$ 220,731	\$ 199,011	\$ 193,643
Transfer to Capital	\$ 8,870	\$ 6,370	\$ 5,607	\$ 5,607	\$ 2,821
<b>Total Nondepartmental Street Fund</b>	\$ 1,071,656	\$ 820,233	\$ 723,170	\$ 1,020,904	\$ 1,089,337
<b>1609 Nondepartmental Airport SRF</b>					
Salaries/Other Pay/Benefits	\$ -	\$ -	\$ -	\$ -	\$ (474)
<b>Total Nondepartmental Airport SRF</b>	\$ -	\$ -	\$ -	\$ -	\$ 474
<b>1610 Nondepartmental Library SRF</b>					
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Nondepartmental Library SRF</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>1612 Nondept. PD School Res Offcr SRF</b>					
Salaries/Other Pay/Benefits	\$ -	\$ -	\$ 13,400	\$ -	\$ 16,787
Insurance/Sundry/Elections	\$ -	\$ -	\$ 7,800	\$ -	\$ -
<b>Total Nondept. PD School Res Offcr SRF</b>	\$ -	\$ -	\$ 21,200	\$ -	\$ 16,787
<b>1615 Nondepartmental Library Children's</b>					

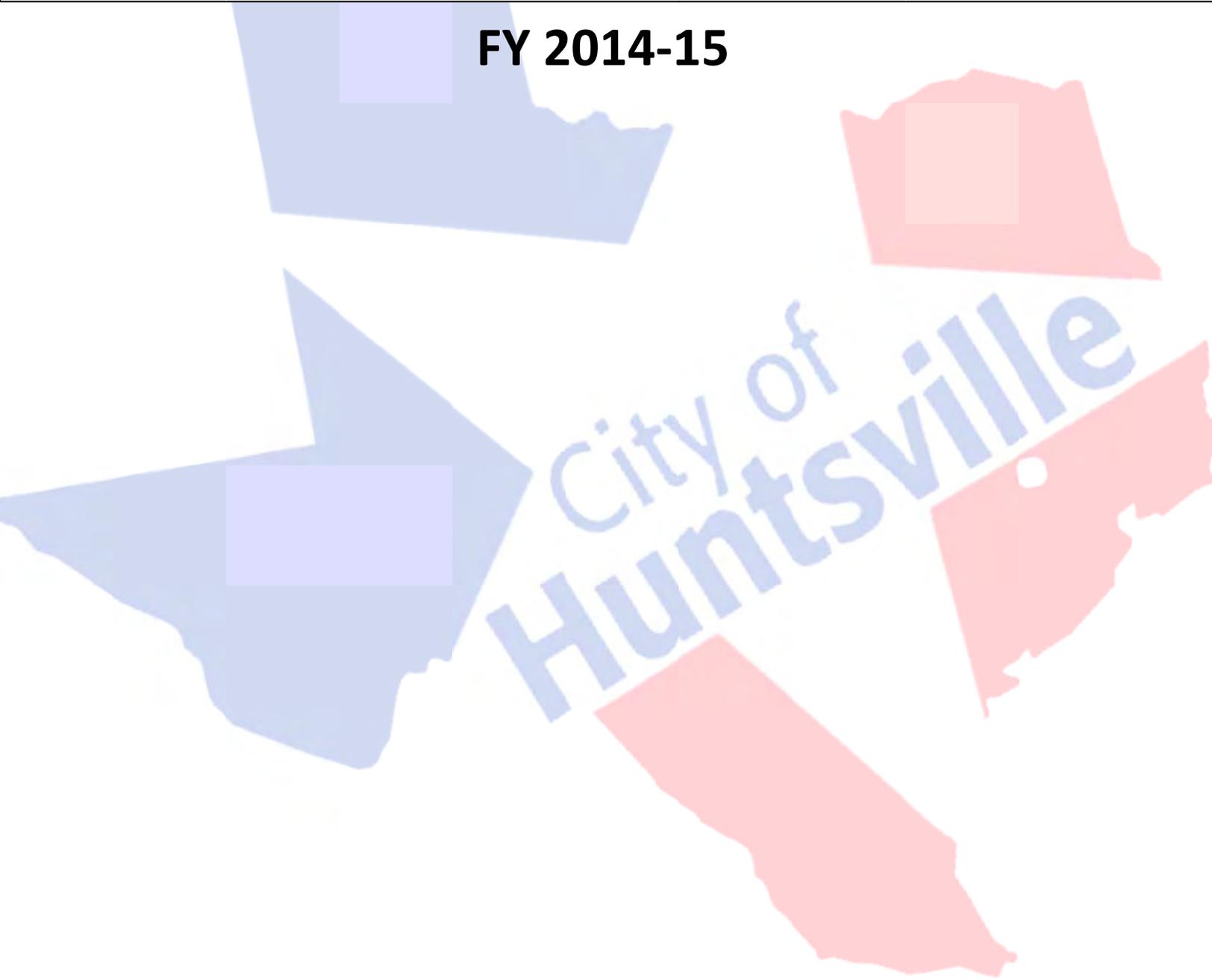


Non Departmental

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
Services and Utilities	\$ 900	\$ -	\$ 800	\$ 665	\$ 800
<b>Total Nondepartmental Library Children's Prog</b>	<b>\$ 900</b>	<b>\$ -</b>	<b>\$ 800</b>	<b>\$ 665</b>	<b>\$ 800</b>
<b>1616 Nondep Library Donations Fund</b>					
Supplies	\$ 144,975	\$ 5,157	\$ 5,000	\$ 17,334	\$ 8,150
Capital Outlays	\$ 56,139	\$ 21,417	\$ 22,000	\$ 8,356	\$ -
<b>Total Nondep Library Donations Fund</b>	<b>\$ 201,114</b>	<b>\$ 26,574</b>	<b>\$ 27,000</b>	<b>\$ 25,690</b>	<b>\$ 8,150</b>
<b>1618 Nondep Wynne Home Operations S</b>					
Salaries/Other Pay/Benefits	\$ -	\$ -	\$ 10,248	\$ -	\$ 4,703
Insurance/Sundry/Elections	\$ -	\$ -	\$ 1,700	\$ -	\$ -
Interfund Charges/Transfers Out	\$ 2,160	\$ 2,160	\$ 2,160	\$ -	\$ -
<b>Total Nondep Wynne Home Operations SRF</b>	<b>\$ 2,160</b>	<b>\$ 2,160</b>	<b>\$ 14,108</b>	<b>\$ -</b>	<b>\$ 4,703</b>
<b>1620 HOME Grant</b>					
Services and Utilities	\$ 75,540	\$ 18,842	\$ -	\$ -	\$ -
<b>Total HOME Grant</b>	<b>\$ 75,540</b>	<b>\$ 18,842</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>1621 NSP Grant</b>					
Services and Utilities	\$ 812,406	\$ 206,103	\$ -	\$ 7,580	\$ -
Administrative Reimbursements Out	\$ 3,932	\$ 12,868	\$ -	\$ -	\$ -
<b>Total NSP Grant</b>	<b>\$ 816,339</b>	<b>\$ 193,236</b>	<b>\$ -</b>	<b>\$ 7,580</b>	<b>\$ -</b>
<b>1622 HOME Reservation Grant</b>					
Services and Utilities	\$ 7,679	\$ 408,800	\$ 564,000	\$ -	\$ 564,000
<b>Total HOME Reservation Grant</b>	<b>\$ 7,679</b>	<b>\$ 408,800</b>	<b>\$ 564,000</b>	<b>\$ -</b>	<b>\$ 564,000</b>
<b>1625 Nondept.-Huntsvll Beautification</b>					
Supplies	\$ -	\$ 2,579	\$ 2,500	\$ 2,129	\$ 2,500
<b>Total Nondept.-Huntsvll Beautification</b>	<b>\$ -</b>	<b>\$ 2,579</b>	<b>\$ 2,500</b>	<b>\$ 2,129</b>	<b>\$ 2,500</b>
<b>1630 Nondepartmental - TIRZ #1</b>					
Services and Utilities	\$ 157,334	\$ 650	\$ -	\$ 250	\$ -
Interfund Charges/Transfers Out	\$ 121,972	\$ -	\$ -	\$ -	\$ -
<b>Total Nondepartmental - TIRZ #1</b>	<b>\$ 279,306</b>	<b>\$ 650</b>	<b>\$ -</b>	<b>\$ 250</b>	<b>\$ -</b>
<b>1631 Tornado Shelter</b>					
Services and Utilities	\$ 31,259	\$ 59,083	\$ 1,931,455	\$ -	\$ -
<b>Total Tornado Shelter</b>	<b>\$ 31,259</b>	<b>\$ 59,083</b>	<b>\$ 1,931,455</b>	<b>\$ -</b>	<b>\$ -</b>
<b>1663 Nondept-Tourism &amp; Visitors Cntr</b>					
Salaries/Other Pay/Benefits	\$ -	\$ -	\$ 5,825	\$ -	\$ 7,397
Insurance/Sundry/Elections	\$ -	\$ -	\$ 3,300	\$ -	\$ -
Administrative Reimbursements Out	\$ -	\$ -	\$ -	\$ -	\$ 45,715
Interfund Charges/Transfers Out	\$ 15,025	\$ 29,153	\$ -	\$ 21,000	\$ 19,250
Transfer to Capital	\$ -	\$ -	\$ -	\$ -	\$ 50,000
<b>Total Nondept-Tourism &amp; Visitors Cntr</b>	<b>\$ 15,025</b>	<b>\$ 29,153</b>	<b>\$ 9,125</b>	<b>\$ 21,000</b>	<b>\$ 122,362</b>
<b>Non Departmental Totals</b>	<b>\$ 21,103,647</b>	<b>\$ 17,137,016</b>	<b>\$ 16,471,649</b>	<b>\$ 12,425,275</b>	<b>\$ 16,768,386</b>

# Capital

FY 2014-15



# 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?**

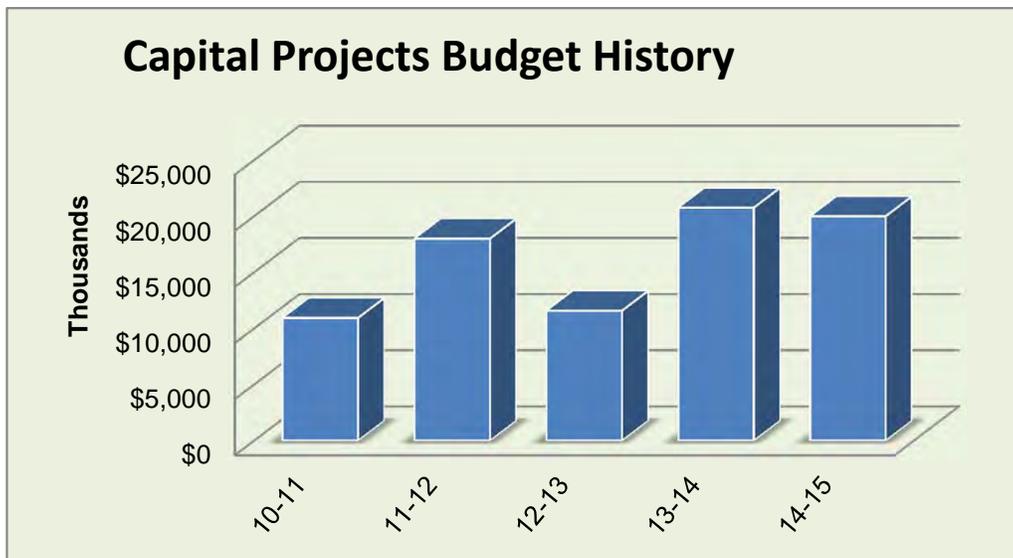
The City Council approved a total capital improvements budget for FY 2014-15 of \$19,980,285 including \$5,834,145 in new projects. The new projects include projects for streets, water infrastructure, wastewater infrastructure, and a new Transfer Station for solid waste operations.

## **What can you find in this section?**

The following tables show the total capital improvement budget for fiscal year 2014-15 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 2014-15

	<b>Remaining Budget</b> (September 30, 2014)	<b>FY 14-15 Additions</b>
General	431,601	-
Sidewalks	888,520	-
Water Capital Projects **	1,031,092	1,890,000
Wastewater Capital Projects **	11,259,167	1,800,000
Solid Waste Capital Projects	-	944,145
Streets Capital Projects *	232,803	1,200,000
Information Technology CIP	302,957	-
<b>Total Capital Project Budget</b>	<b>14,146,140</b>	<b>5,834,145</b>



\*Streets Capital Project of \$140K included in General Fund total

\*\* Allocation for development code of \$30K each to Water and Wastewater included at adoption to be added for fiscal year total

*City of Huntsville*  
**FY 14-15 Capital Funding Additions and Sources**

Project Additions	14-15 Amount	Funding Sources
7th St (Old Madisonville Road and Avenue M) Reconstruction	1,200,000	
<b>Streets Capital Projects</b>	<b>1,200,000</b>	<b>General Fund 101</b>

Automated Meter Replacement (AMR)	100,000	<b>Water Fund 220</b>
Hydro Pneumatic Tank to 30" Water Transmission Line	390,000	<b>Water Fund 220</b>
Cost Participation for Development Projects	50,000	<b>Water CIP Fund - Unallocated</b>
<b>Water Capital Projects</b>	<b>540,000</b>	

17th St (Avenue S to Avenue R) Waterline Replacement	60,000	<b>Water Fund 220</b>
Ave R (17th St to 18th St) Waterline Replacement	40,000	<b>Water Fund 220</b>
Pine Valley (Eastham to Normal Park) Waterline Replacement	90,000	<b>Water Fund 220</b>
Ave M (11th St to FM 2821) Waterline Replacement	760,000	<b>Water Fund 220</b>
Normal Park (Avenue S to 19th St) Waterline Replacement	400,000	<b>Water Fund 220</b>
<b>Water R&amp;R Capital Projects</b>	<b>1,350,000</b>	

N.B. Davidson Systems Replacement & Rehabilitation Design	150,000	<b>Wastewater Fund 221</b>
Ave M from 9th St to Ave J Sewer Line Replacement	900,000	<b>\$660K WW Fd 221/\$240K WWCIP - Unalloc</b>
BOT/TDCJ Sanitary Sewer Interceptor Project	700,000	<b>Wastewater Fund 221</b>
Cost Participation for Development Projects	50,000	<b>WW Fund CIP - Unallocated</b>
<b>Wastewater Capital Projects</b>	<b>1,800,000</b>	

Transfer Station - Engineering & Construction down payment	944,145	<b>Solid Waste Fund 224</b>
<b>Solid Waste Projects</b>	<b>944,145</b>	

<b>14-15 Total Uses of Funds</b>	<b>5,834,145</b>
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Total Sources Summary	
General Fund Contributions	\$ 1,200,000
Water Contributions	\$ 1,840,000
Water CIP - Unallocated	\$ 50,000
Wastewater Contributions	\$ 1,510,000
WW CIP - Unallocated	\$ 290,000
Solid Waste Fund Contributions	\$ 944,145
<b>14-15 Total Sources of Funds</b>	<b>\$ 5,834,145</b>

## Current and New Capital Projects

(Balances as of September 30, 2014)

	FY Approved	Expected Completion	Remaining/ Proposed Amt
<b>Water CIP</b>			
<b>Current Projects</b>			
I-45 North (Hwy 30 to Crosstimbers)	07-08	Pending	\$ 101,251
190 East (Sycamore to Hwy 19)	09-10	Oct 2014	\$ 95,188
Smith Hill Road	10-11	Feb 2015	\$ 373,122
Pleasant Street	11-12	Nov 2014	\$ 43,020
9th St (University - Ave J)	12-13	Nov 2014	\$ 20,783
Sam Houston (Thomason - Univeristy)	12-13	Pending	\$ 30,000
Avenue C (7th - 9th)	12-13	Pending	\$ 41,000
18th St (Ave S - Ave Q)	12-13	Nov 2014	\$ 71,340
11th Street (IH 45 - Ave M)	12-13	May 2015	\$ 112,685
11th Street (Ave J - Ave G)	12-13	May 2015	\$ 29,570
Sam Houston (11th - 22nd)	12-13	May 2015	\$ 102,495
Water Wells Generators	12-13	Oct 2014	\$ 10,638
			<b>\$ 1,031,092</b>
<b>New Projects</b>			
Hydro Pneumatic Tank to 30" Water Transmission Line	13-14		\$ 390,000
Development Projects Participation	13-14		\$ 50,000
17th Street (Avenue S to Avenue R)	13-14		\$ 60,000
Avenue R (17th to 18th Streets)	13-14		\$ 40,000
Automated Meter Replacement	13-14		\$ 100,000
Pine Valley (Eastham to Normal Park)	13-14		\$ 90,000
Avenue M (11th St. to FM 2821)	13-14		\$ 760,000
Normal Park (Ave S to 19th St)	13-14		\$ 400,000
			<b>\$ 1,890,000</b>
<b>Total Water Projects</b>			<b>\$ 2,921,092</b>
<b>Wastewater CIP</b>			
<b>Current Projects</b>			
Old Colony Rd WW - Phase V	08-09	April 2015	\$ 920,826
Old Colony Rd WW - Phase VI	08-09	April 2015	\$ 989,080
Avenue Q	11-12	Feb 2015	\$ 101,000
Avenue M - Sycamore (18" replacement)	12-13	Jan 2015	\$ 167,712
BOT/TDCJ Area Interceptor	11-12	March 2015	\$ 85,347
Town Creek Drainage	09-10	Pending	\$ 8,420,202
Avenue M (Avenue J to Sycamore)	13-14	Pending	\$ 500,000
Verdes-Haynes Drainage @ 9th /Ave H	12-13	Pending	\$ 75,000
			<b>\$ 11,259,167</b>
<b>New Projects</b>			
N.B. Davidson Plant - Systems Replacement & Rehab	14-15		\$ 150,000
Avenue M (9th St to Ave J)	14-15		\$ 900,000
BOT/TDCJ Area Interceptor Project - addition to existing	14-15		\$ 700,000
Development Projects Participation	14-15		\$ 50,000
			<b>\$ 1,800,000</b>
<b>Total Wastewater Projects</b>			<b>\$ 13,059,167</b>
<b>Solid Waste CIP</b>			
<b>New Project</b>			
Tranfer Station - initial funding	14-15		\$ 944,145
			<b>\$ 944,145</b>
<b>Total Solid Waste Projects</b>			<b>\$ 944,145</b>

	FY Approved	Expected Completion	Remaining/ Proposed Amt
<b>Street CIP</b>			
<b>Current Projects</b>			
OHR/Hwy 19 Cul-de-sacs (2)	12-13	Pending	\$ 128,935
7th Street (OMR - Ave M)	13-14	April 2015	\$ 103,868
			<b>\$ 232,803</b>
<b>New Projects</b>			
7th Street (OMR - Ave M) addition to existing	14-15		\$ 1,200,000
			<b>\$ 1,200,000</b>
<b>Total Street Projects</b>			<b>\$ 1,432,803</b>

<b>City IT CIP</b>			
<b>Current Projects</b>			
City Software	10-11	Pending	\$ 241,450
Imaging Software	10-11	Dec 2014	\$ 48,114
Disaster Backup Center	12-13	Oct 2014	\$ 5,884
Kronos - Time & Attendance	13-14	Oct 2014	\$ 7,509
			<b>\$ 302,957</b>
<b>New Projects</b>			
			\$ -
<b>Total City IT Projects</b>			<b>\$ 302,957</b>

<b>General</b>			
<b>Current Project</b>			
Way Finding Sign Project	13-14	Pending	\$ 264,143
Comprehensive Plan Implementation	13-14	Developing Schedule	\$ 26,894
Fiber Loop Project	07-08	Pending	\$ 108,331
Service Center Fuel Tanks	11-12	Pending	\$ 5,204
Development Code Update	12-13	Dec 2014	\$ 27,029
			<b>\$ 431,601</b>
<b>New Projects</b>			
			\$ -
<b>Total General Funds Projects</b>			<b>\$ 431,601</b>

<b>Sidewalks CIP</b>			
<b>Current Projects</b>			
Safe Routes to Schools	10-11	April 2015	\$ 647,946
Main Street (University Avenue)	13-14	Dec 2014	\$ 59,787
Main Street (Sam Houston Ave)	13-14	Dec 2014	\$ 49,787
Bobby K Marks (Bowers - 17th)	13-14	Pending	\$ 60,000
Avenue C (13th - 16th)	13-14	Dec 2014	\$ 71,000
			<b>\$ 888,520</b>
<b>New Projects</b>			
			\$ -
<b>Total Sidewalks Projects</b>			<b>\$ 888,520</b>

<b>Total Current Projects</b>	<b>\$ 14,146,140</b>
<b>Total New Projects</b>	<b>\$ 5,834,145</b>
<b>Total of all Projects</b>	<b>\$ 19,980,285</b>

*City of Huntsville*  
**Five Year CIP Plan (\$000 omitted)**

Water CIP	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL	Available Funds	GO Bonds	Revenue Bonds	Grants
Automated Meter Replacement	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 500	\$ 500			
Surge Protection to 30" Transmission Main	\$ 390	\$ 260				\$ 650	\$ 650			
Economic Development Projects	\$ 50					\$ 50	\$ 50			
Water filter for Palm Street water plant		\$ 1,400				\$ 1,400	\$ 1,400			
30" Emergency Parallel line (TRA Plant to Palm St Plant)		\$ 250	\$ 2,000	\$ 2,000	\$ 2,000	\$ 6,250	\$ 250		\$ 6,000	
BUS 30 East (Rev. - Hwy 19)		\$ 100				\$ 100	\$ 100			
Palm WTP to Bowers			\$ 550			\$ 550			\$ 550	
Hwy 75 North (Hypnx - CL) Rev			\$ 240			\$ 240			\$ 240	
Well 18-Well 19 Connector				\$ 200		\$ 200			\$ 200	
FM 1374 (Tall Timber - CL)				\$ 300		\$ 300			\$ 300	
FM 980 Fire Protection Phase II					\$ 350	\$ 350			\$ 350	
FM 247 Fire Protection Phase II					\$ 410	\$ 410			\$ 410	
FM 3411 (Hwy 19 - Champ/Wood Yd)					\$ 370	\$ 370			\$ 370	
Lakeridge/Crawford					\$ 90	\$ 90	\$ 90			
<b>Total</b>	<b>\$ 540</b>	<b>\$ 2,110</b>	<b>\$ 2,890</b>	<b>\$ 2,600</b>	<b>\$ 3,320</b>	<b>\$ 11,710</b>	<b>\$ 3,040</b>	<b>\$ -</b>	<b>\$ 8,420</b>	<b>\$ -</b>
Water CIP R&R	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL	Available Funds	GO Bonds	Revenue Bonds	Grants
17th St (Ave S to Ave R) - Upsize from 2" to 6"	\$ 60					\$ 60	\$ 60			
Avenue R (17th to 18th) - Upsize from 2" to 6"	\$ 40					\$ 40	\$ 40			
Pine Valley (Normal Park to Eastham) - Upsize from 2" to 6")	\$ 90					\$ 90	\$ 90			
Avenue M (11th - FM 2821) - Engineer design	\$ 760					\$ 760	\$ 760			
Normal Park (Ave S to 19th Street) -Enginner design	\$ 400					\$ 400	\$ 400			
Avenue P (19th to 22nd) - Upsize from 2" to 6"		\$ 100				\$ 100	\$ 100			
Hwy 75 South (Palm to Hwy 19)		\$ 300				\$ 300			\$ 300	
Avenue O (11th - 15th)			\$ 150			\$ 150	\$ 150			
State Park Rd. 40 Rev.			\$ 640			\$ 640			\$ 640	
Hwy 75 North (Hypnx - CL) Rev			\$ 230			\$ 230			\$ 230	
Summer Place Village - Upsize to 8" and 6" ( in ETJ)				\$ 400		\$ 400			\$ 400	
11th Street (Ave J - Ave G)					\$ 360	\$ 360	\$ 360			
11th Street (IH 45 - Ave M)					\$ 1,050	\$ 1,050	\$ 1,050			
Sam Houston (11th - 22nd)					\$ 1,160	\$ 1,160			\$ 1,160	
<b>Total</b>	<b>\$ 1,350</b>	<b>\$ 400</b>	<b>\$ 1,020</b>	<b>\$ 400</b>	<b>\$ 2,570</b>	<b>\$ 5,740</b>	<b>\$ 3,010</b>	<b>\$ -</b>	<b>\$ 2,730</b>	<b>\$ -</b>
Wastewater CIP	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL	Available Funds	GO Bonds	Revenue Bonds	Grants
N.B. Davidson WWTP	\$ 150	\$ 1,250	\$ 450	\$ 450	\$ 600	\$ 2,900	\$ 1,400		\$ 1,500	
BOT/TDCJ Area Interceptor	\$ 700					\$ 700	\$ 700			
Avenue M (9th-J) Phase II - 18" San. Sewer Replacement	\$ 900					\$ 900	\$ 660			
Economic Development Projects	\$ 50					\$ 50	\$ 50			
West Fork Tan Yard Creek		\$ 360	\$ 740	\$ 600	\$ 600	\$ 2,300	\$ 1,100		\$ 1,200	
30" Sewer Realignment around Camellia Lake	\$ 100	\$ 700				\$ 800	\$ 100		\$ 700	
Hwy 75 North (SHSU Gibbs Ranch to City Limit)	\$ 150	\$ 800				\$ 950			\$ 950	
Pinehill Road II (rest of the segment to City Limit)		\$ 200				\$ 200			\$ 200	
Braxton Ave.		\$ 300				\$ 300	\$ 300			
Shepard Creek/Southwood Dr.				\$ 100	\$ 650	\$ 750			\$ 750	
Summer Place Village (west of Westridge, in ETJ)					\$ 600	\$ 600			\$ 600	
<b>Total</b>	<b>\$ 1,800</b>	<b>\$ 1,860</b>	<b>\$ 3,190</b>	<b>\$ 1,150</b>	<b>\$ 2,450</b>	<b>\$ 10,800</b>	<b>\$ 4,310</b>	<b>\$ -</b>	<b>\$ 5,900</b>	<b>\$ -</b>
General CIP	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL	Available Funds	GO Bonds	Revenue Bonds	Grants
Addicks Addition road		\$ 50				\$ 50	\$ 50			
Library Generators (1)		\$ 100				\$ 100	\$ 10			\$ 90
Field #10 Lighting and Sidewalks		\$ 230				\$ 230				\$ 230
Oakwood Cemetery Fence/RW		\$ 220				\$ 220	\$ 220			
Kate Barr Ross 200' Field (soft ball)		\$ 200				\$ 200	\$ 200			
Aerial Mapping-Imagery,LiDAR, Planimetric & Topo		\$ 200				\$ 200	\$ 200			
Aquatic Center Pool Cover			\$ 250			\$ 250	\$ 100			\$ 150
HB Toney Mem. FS #4 Fiber			\$ 120			\$ 120	\$ 120			
New Restroom & concession stand south of soccer field			\$ 100			\$ 100	\$ 100			
KBR Parking Lot #9 and 10				\$ 250		\$ 250				\$ 250
Texas Recreational Trail TPW				\$ 250		\$ 250				\$ 250
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 470</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 2,220</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 970</b>

*City of Huntsville*  
**Five Year CIP Plan (\$000 omitted)**

CIP - Sidewalks	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL	Available Funds	GO Bonds	Revenue Bonds	Grants
Downtown Mainstreet University Ave. (12-13 E.S.)		\$ 100				\$ 100	\$ 100			
University Ave (13th St to 16th St.)		\$ 500				\$ 500	\$ 100			400
Avenue M (Josey - 22nd St)		\$ 50				\$ 50	\$ 50			
Josey Street (SH - AVE M)		\$ 60				\$ 60	\$ 60			
18th St. (Ave S - Ave O)			\$ 140			\$ 140	\$ 140			
Sycamore Ave (Bowers - Hwy 190)			\$ 310			\$ 310	\$ 310			
Sycamore Ave (Bowers - SH)			\$ 270			\$ 270	\$ 270			
13th Street (Syc-Ave B) - (open ditch street)				\$ 110		\$ 110	\$ 110			
Old Houston Rd (SH-Hayman)				\$ 200		\$ 200	\$ 200			
16th (Syc-Ave B) - (open ditch street)					\$ 110	\$ 110	\$ 110			
<b>Total</b>	<b>\$ 50</b>	<b>\$ 710</b>	<b>\$ 720</b>	<b>\$ 310</b>	<b>\$ 110</b>	<b>\$ 2,150</b>	<b>\$ 1,450</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 450</b>
CIP - Streets	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL	Available Funds	GO Bonds	Revenue Bonds	Grants
7th St (OMR - Ave M) Reconstruct	\$ 1,200					\$ 1,200	\$ 1,200			
Transportation Master Plan		\$ 200				\$ 200	\$ 200			
20th Street (NP - IH45)		\$ 140				\$ 140	\$ 140			
Normal Park Street Renovations (19th - 22nd)		\$ 600				\$ 600		\$ 600		
Smith Hill Rd (FM 2821 - Old Madisonville St)		\$ 690	\$ 6,000			\$ 6,690		\$ 6,690		
Elks Dr (IH45 - FM 1374)		\$ 180	\$ 1,200			\$ 1,380	\$ 180	\$ 1,200		
Avenue M (IH 45-22nd)		\$ 150	\$ 1,000			\$ 1,150	\$ 150	\$ 1,000		
Future ROW/Easement Acquisitions		\$ 100	\$ 100	\$ 100	\$ 100	\$ 400	\$ 400			
Cline St (FM 1374 - Lake Rd)				\$ 300		\$ 300	\$ 300			
Sycamore widening (Sam Houston to 11th)			\$ 100	\$ 1,300		\$ 1,400	\$ 100	\$ 1,300		
Pine Shadows (IH45-Hickory)				\$ 500		\$ 500	\$ 500			
25th Street Extension (Sycamore to Avenue S)			\$ 1,500	\$ 6,000		\$ 7,500		\$ 7,500		
Parkwood/Westhills Dr. Ext.			\$ 100	\$ 1,100		\$ 1,200	\$ 240	\$ 960		
Lakeridge Extension			\$ 100	\$ 300		\$ 400	\$ 400			
Thomason St (MLK - Ave M)			\$ 500	\$ 2,800		\$ 3,300		\$ 3,300		
North Sam Houston Extension (7th - University)				\$ 380		\$ 380	\$ 380			
Veterans Memorial Parkway (FM 1374 to IH 45)				\$ 6,000		\$ 6,000		\$ 6,000		
Collard St (New Ext - FM 1374) - Widening				\$ 370		\$ 370	\$ 370			
10th Street (Hickory to Highway 30)				\$ 6,400		\$ 6,400		\$ 6,400		
<b>Total</b>	<b>\$ 1,200</b>	<b>\$ 2,060</b>	<b>\$ 10,600</b>	<b>\$ 25,550</b>	<b>\$ 100</b>	<b>\$ 39,610</b>	<b>\$ 4,560</b>	<b>\$ 34,950</b>	<b>\$ -</b>	<b>\$ -</b>
CIP - Drainage	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL	Available Funds	GO Bonds	Revenue Bonds	Grants
Dawson Dam Improvements						\$ -				
Hadley Creek Watershed Study						\$ -				
Prairie Branch Watershed Study						\$ -				
Shepard Creek Watershed Study						\$ -				
Drainage Master Plan						\$ -				
Drainage Improvements		\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,000	\$ 500		\$ 1,500	
<b>Total</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 4,500</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ -</b>
Solid Waste	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL	Available Funds	GO Bonds	Revenue Bonds	Grants
Transfer Station Building Replacement	\$ 944					\$ 944	\$ 944		\$ 2,600	
<b>Total</b>	<b>\$ 944</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 944</b>	<b>\$ 944</b>	<b>\$ -</b>	<b>\$ 2,600</b>	<b>\$ -</b>
Information Technology CIP	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL	Available Funds	GO Bonds	Revenue Bonds	Grants
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Five Year CIP Plan Summary**

	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Total	Available Funds	GO Bonds	Revenue Bonds	Grants
Water	\$ 540	\$ 2,110	\$ 2,890	\$ 2,600	\$ 3,320	\$ 11,460	\$ 3,040	\$ -	\$ 8,420	\$ -
Water R&R	\$ 1,350	\$ 400	\$ 1,020	\$ 400	\$ 2,570	\$ 5,740	\$ 3,010	\$ -	\$ 2,730	\$ -
Wastewater	\$ 1,800	\$ 1,860	\$ 3,190	\$ 1,150	\$ 2,450	\$ 10,450	\$ 4,310	\$ -	\$ 5,900	\$ -
Airport CIP	\$ -	\$ 3,000	\$ 200	\$ 800	\$ -	\$ 4,000	\$ 550	\$ -	\$ -	\$ 4,950
General	\$ -	\$ 1,000	\$ 470	\$ 500	\$ -	\$ 1,970	\$ 1,000	\$ -	\$ -	\$ 970
Sidewalks	\$ -	\$ 710	\$ 720	\$ 310	\$ 110	\$ 1,850	\$ 1,450	\$ -	\$ -	\$ 450
Street	\$ 1,200	\$ 2,060	\$ 10,600	\$ 25,550	\$ 100	\$ 39,510	\$ 4,560	\$ 34,950	\$ -	\$ -
Drainage	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,000	\$ 500	\$ -	\$ 4,000	\$ -
Solid Waste	\$ 944	\$ -	\$ -	\$ -	\$ -	\$ 944	\$ 944	\$ -	\$ 2,600	\$ -
Court Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total 5 Year CIP Plan</b>	<b>\$ 5,834</b>	<b>\$ 11,640</b>	<b>\$ 19,590</b>	<b>\$ 31,810</b>	<b>\$ 9,050</b>	<b>\$ 77,924</b>	<b>\$ 19,364</b>	<b>\$ 34,950</b>	<b>\$ 23,650</b>	<b>\$ 6,370</b>

## **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?**

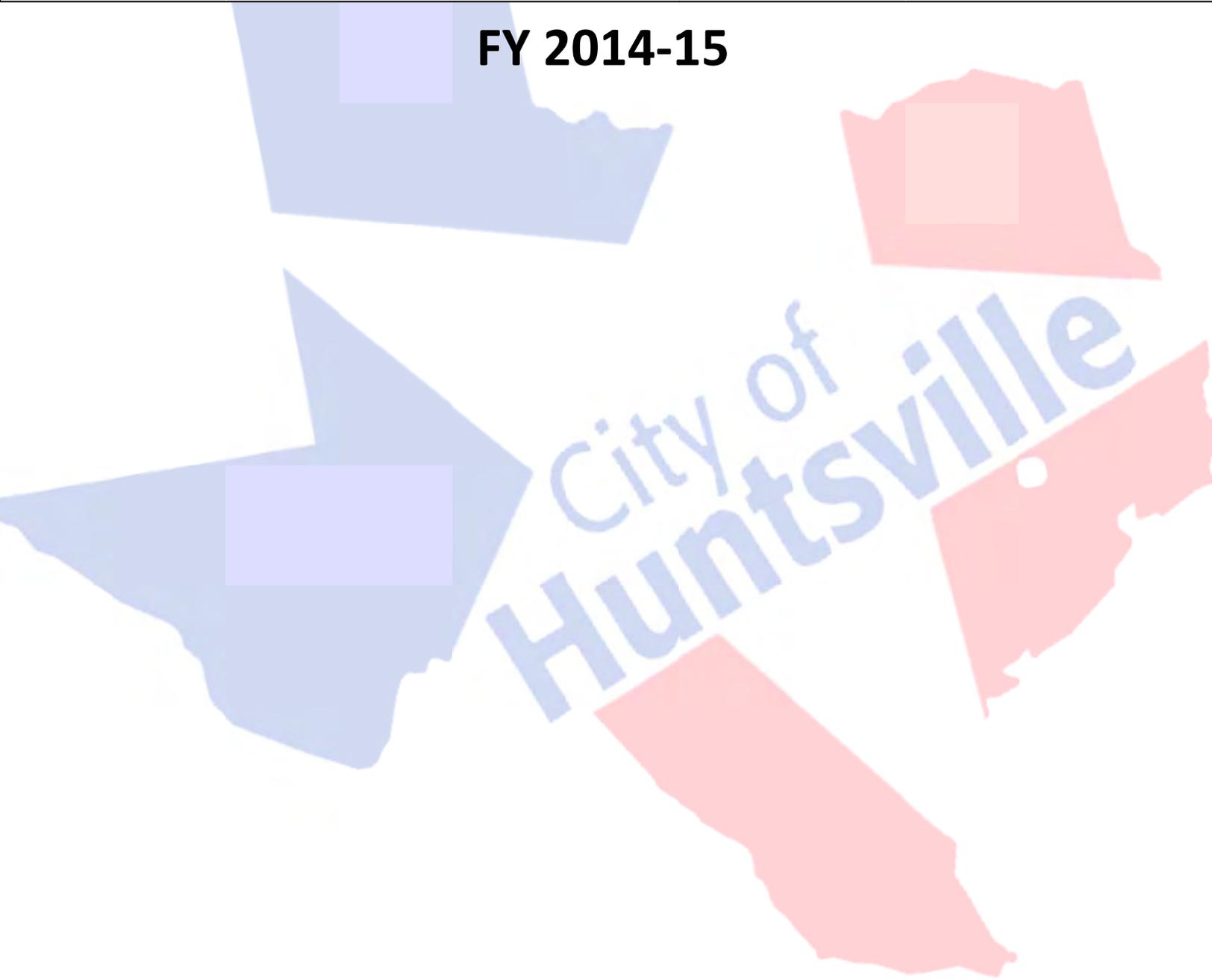
The City Council approved a total budget for the purchase of capital equipment in FY 2014-15 of \$1,327,540. This includes \$541,000 for fleet equipment and \$205,000 for technology equipment. The table on the following pages shows the budget and fund for each FY 2014-15 equipment addition:

*City of Huntsville Fiscal Year 2014-15*  
**Capital Equipment Purchases**

Equipment		Fund								Total All Funds	
		General Fund	Water Fund	Wastewater Fund	Street Fund	Solid Waste Fund	Police Seizure	Capital Equipment	Computer Equipment		
<b>Fleet/Motor Vehicles</b>	Residential Garbage Truck (Residential Collection)	N		-	-	-	290,000	-	-	290,000	
	Commercial Front Load Truck	N					277,000			277,000	
	Commercial Front Load Truck	R						277,000		277,000	
	Transfer Truck (Disposal)	R						115,000		115,000	
	Sand Pro Machine	R	-	-	-	-	-	17,000	-	17,000	
	1/2 ton Truck (Inspections)	R	-	-	-	-	-	16,000	-	16,000	
	Hydrovactor (Water & WW)	N	-	29,000	29,000	-	-		-	58,000	
	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 4 vehicles (PD)	R	74,180	-	-	-	-			-	74,180
	Ford Fusions 3 -(CID)	N	45,852								45,852
	Motorcycle & Accessories (Police)	N	28,000								28,000
	1/2 ton Truck (Fire)	N	19,688								19,688
	1/2 ton Truck (Inspections)	N	18,000	-	-	-	-			-	18,000
	Canine Tahoe w/ Accessories	N						50,000			50,000
	<b>Subtotal Fleet Motor Vehicles</b>		<b>185,720</b>	<b>29,000</b>	<b>29,000</b>	<b>-</b>	<b>567,000</b>	<b>50,000</b>	<b>541,000</b>	<b>-</b>	<b>1,401,720</b>
Computer Servers (Information Technology)	R	-	-	-	-	-		-	128,400	128,400	
Computer Replacements (City-wide)	R	-	-	-	-	-		-	76,600	76,600	
<b>Subtotal Technology</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>205,000</b>	<b>205,000</b>	
<b>Total</b>		<b>185,720</b>	<b>29,000</b>	<b>29,000</b>	<b>-</b>	<b>567,000</b>	<b>50,000</b>	<b>541,000</b>	<b>205,000</b>	<b>1,606,720</b>	

# Debt

FY 2014-15



## Description of Debt

The City's total outstanding debt at October 1, 2014, 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**

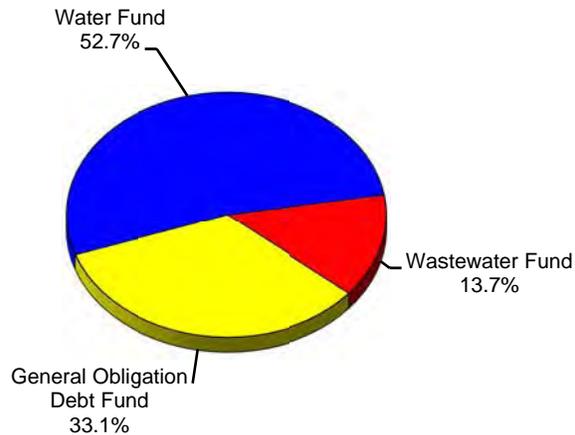
	General Obligation	Water	Wastewater	Total
Streets	6,022,655	-	-	<b>6,022,655</b>
Golf	3,925,000	-	-	<b>3,925,000</b>
Fire Station (2004)	-	-	-	-
Aquatic Center	-	-	-	-
Enterprise Infrastructure	-	684,493	5,532,852	<b>6,217,345</b>
TRA Contract (Refunding)	-	20,570,000	-	<b>20,570,000</b>
Fire Station (2009)	882,000	-	-	<b>882,000</b>
Library Bonds	2,710,000			<b>2,710,000</b>
<b>Total Municipal Debt</b>	<b>13,539,655</b>	<b>21,254,493</b>	<b>5,532,852</b>	<b>40,327,000</b>

The below tables show total municipal debt service requirements for FY 14-15 by fund:

**City of Huntsville  
Summary of FY 14-15 Debt Service Requirements**

	Current Outstanding Balance	Debt Service Requirement FY 2014-15		
		Principal	Interest	Total
General Obligation Fund	<b>13,539,655</b>	1,556,069	466,638	2,022,707
Water Fund	<b>21,254,493</b>	3,337,377	759,996	4,097,373
Wastewater Fund	<b>5,532,852</b>	1,418,554	138,994	1,557,548
<b>Total Municipal Debt</b>	<b>\$ 40,327,000</b>	<b>6,312,000</b>	<b>1,365,628</b>	<b>7,677,628</b>

**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, 2014, is \$13,539,655. The below table shows the use of those funds:

**City of Huntsville  
Outstanding General Obligation Debt**

Streets	\$ 6,022,655	Fire Stations '09	\$ 882,000
Golf	\$ 3,925,000	Library Bonds	\$ 2,710,000

**Future Outlook and Impact**

The City's legal debt limit is 10% of Huntsville's assessed value. Based on current assessed value of \$1,407,684,452, the legal debt limit is \$140,768,445. Council expects to be able to meet current outstanding debt payments with the adopted property tax rate .4106¢ per \$100 assessed tax rate. The debt portion of the property tax rate for FY 2014-15 is 12.44¢ and constitutes 30.3% of the total tax rate. The debt portion of the property tax rate for the prior fiscal year was 12.86¢.

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 certificates 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.

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>
	<b>\$8,150,000</b>

The net present value of savings is \$1,032,329 over the life of the bonds through FY 2024.

In the 2013-2014 Fiscal Year the City Council voted to call and payoff the remaining \$440,000 of principal outstanding on the 2004 Certificates of Obligation which were issued for construction of a Fire Station. This action saved about \$98,000 of interest cost in the future.

### **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**

	<b>October 1, 2014</b>
Assessed Value less Exemptions:	\$ 1,407,684,452
Debt Limit 10 Percent of Assessed Value	\$ 140,768,445
Amount of Debt Applicable to Debt Limit:	
General Obligation Debt:	
2001 Certificate of Obligation - Golf Course	3,925,000
2009 Certificate of Obligation – Fire Station	882,000
2009 Refunding Series	3,660,000
2010 Library Bonds	2,710,000
2012 Refunding Series	2,362,655
Net General Obligation Debt Payable from Ad Valorem Taxes	13,539,655
Interest & Sinking Fund Balance as of September 30	(253,618)
Total Net General Obligation Debt Payable from Ad Valorem Taxes	\$ 13,286,037
Ratio of Net General Obligation Debt to Taxable Assessed Valuation per \$100	0.94%

## Summary of General Obligation Debt

<i>General Obligation Debt</i>	Current Outstanding Balance	Debt Service Requirement FY 2014-15		
		Principal	Interest	Total
Tax and Revenue Golf CO Series 2001, \$5,000,000	\$ 3,925,000	135,000	193,488	328,488
Tax and Revenue Fire Station CO, Series 2009, \$1,850,000	882,000	167,000	25,578	192,578
Refunding Bonds, Series 2009	3,660,000	620,000	116,225	736,225
Library Bonds, Series 2010	2,710,000	210,000	86,212	296,212
Refunding Bonds, 2012, \$8,150,000 (Gen Debt share)	2,362,655	424,069	45,135	469,204
<b>Total General Obligation Debt</b>	<b>\$ 13,539,655</b>	<b>1,556,069</b>	<b>466,638</b>	<b>2,022,707</b>

## Summary of Water Fund Debt

<i>Water Debt</i>	Current Outstanding Balance	Debt Service Requirement FY 2014-15		
		Principal	Interest	Total
Refunding Bonds, 2012, \$8,150,000 (Water Fund share)	684,493	222,377	13,940	236,317
Trinity River Authority Contract Revenue Bonds, Series 2010A - \$1,795,000	545,000	270,000	11,588	281,588
Trinity River Authority Contract Revenue Bonds, Series 2010B - \$1,755,000	835,000	205,000	20,412	225,412
Trinity River Authority Contract Revenue Bonds, Series 2010C - \$6,725,000	3,960,000	600,000	164,856	764,856
Trinity River Contract Bonds 2012	15,230,000	2,040,000	549,200	2,589,200
<b>Total Water Debt</b>	<b>\$ 21,254,493</b>	<b>3,337,377</b>	<b>759,996</b>	<b>4,097,373</b>

## Summary of Wastewater Fund Debt

<i>Wastewater Debt</i>	Current Outstanding Balance	Debt Service Requirement FY 2014-15		
		Principal	Interest	Total
Huntsville Texas Waterworks and Sewer 2011 Refunding \$4,970,000	\$ 2,055,000	1,010,000	49,320	1,059,320
Refunding Bonds, 2012, \$8,150,000 (Wastewater Fund share)	3,477,852	408,554	89,674	498,228
<b>Total Wastewater Debt</b>	<b>\$ 5,532,852</b>	<b>1,418,554</b>	<b>138,994</b>	<b>1,557,548</b>

## Debt Summary By Type

	City Debt	Contract Debt	Total
<b>General Obligation</b>	\$ 13,539,655		13,539,655
<b>Water (share of 2012 Ref)</b>	684,493	{ 545,000 835,000 3,960,000 15,230,000	21,254,493
<b>Wastewater (share of 2012 Ref)</b>	3,477,852		3,477,852
<b>Wastewater (2011 Ref)</b>	2,055,000		2,055,000
	<b>\$ 19,757,000</b>	<b>\$ 20,570,000</b>	<b>\$ 40,327,000</b>

**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

<b>Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Annual Total</b>
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
<b>Total</b>	<b>\$ 3,925,000.00</b>	<b>\$ 2,131,560.00</b>	<b>\$ 6,056,560.00</b>	<b>\$ 6,056,560.00</b>

**Bond Debt Service Schedule**  
**City of Huntsville General Obligation**  
**Tax & Revenue Fire Station C/O Series 2009, \$1,850,000**

<b>Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Annual Total</b>
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
<b>Total</b>	<b>\$ 882,000.00</b>	<b>\$ 78,184.00</b>	<b>\$ 960,184.00</b>	<b>\$ 960,184.00</b>

**City of Huntsville General Obligation**  
**Refunding Bonds, Series 2009, \$6,405,000**

**Issue Date:** 4/16/2009

**Maturity Date:** 2/15/2019

<b>Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Annual Total</b>
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
<b>Total</b>	<b>\$ 3,660,000.00</b>	<b>\$ 348,062.50</b>	<b>\$ 4,008,062.50</b>	<b>\$ 4,008,062.50</b>

**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
2/15/2015	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
<b>Total</b>	<b>\$ 2,710,000.00</b>	<b>\$ 572,000.00</b>	<b>\$ 3,282,000.00</b>	<b>\$ 3,282,000.00</b>

**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
2/15/2015		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
<b>Total</b>	<b>\$ 2,362,655.00</b>	<b>\$ 169,390.00</b>	<b>\$ 2,532,045.00</b>	<b>\$ 2,532,045.00</b>

## General Obligation Debt Service Fund Debt Service Requirements to Maturity

Fiscal Year	Outstanding Beginning	Maturities		
		Principal	Interest	Total
2014-2015	13,539,655.00	1,556,069.00	466,638.00	2,022,707.00
2015-2016	11,983,586.00	1,596,813.00	423,710.00	2,020,523.00
2016-2017	10,386,773.00	1,654,152.00	376,363.50	2,030,515.50
2017-2018	8,732,621.00	1,704,889.00	324,841.50	2,029,730.50
2018-2019	7,027,732.00	1,763,604.00	268,938.00	2,032,542.00
2019-2020	5,264,128.00	853,351.00	226,109.75	1,079,460.75
2020-2021	4,410,777.00	460,556.00	199,650.00	660,206.00
2021-2022	3,950,221.00	480,221.00	180,909.50	661,130.50
2022-2023	3,470,000.00	475,000.00	159,822.50	634,822.50
2023-2024	2,995,000.00	495,000.00	138,842.50	633,842.50
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
		13,539,655.00	3,299,196.50	16,838,851.50

**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

<b>Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Annual Total</b>
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
	<b>684,493.00</b>	<b>28,238.00</b>	<b>712,731.00</b>	<b>712,731.00</b>

**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

<b>Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Annual Total</b>
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
<b>Total</b>	<b>\$ 545,000.00</b>	<b>\$ 17,775.00</b>	<b>\$ 562,775.00</b>	<b>\$ 562,775.00</b>

**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

<b>Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Annual Total</b>
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
<b>Total</b>	<b>\$ 835,000.00</b>	<b>\$ 54,875.00</b>	<b>\$ 889,875.00</b>	<b>\$ 889,875.00</b>

**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

<b>Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Annual Total</b>
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
<b>Total</b>	<b>\$ 3,960,000.00</b>	<b>\$ 631,101.50</b>	<b>\$ 4,591,101.50</b>	<b>\$ 4,591,101.50</b>

**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

<b>Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Annual Total</b>
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
<b>Total</b>	<b>\$ 15,230,000.00</b>	<b>\$ 2,282,600.00</b>	<b>\$ 17,512,600.00</b>	<b>\$ 17,512,600.00</b>

## Water Fund - Debt Service Requirements to Maturity

Fiscal Year	Outstanding Beginning	Maturities		
		Principal	Interest	Total
2014-2015	21,254,493.00	3,337,377.00	759,995.50	4,097,372.50
2015-2016	17,917,116.00	3,408,230.00	685,717.50	4,093,947.50
2016-2017	14,508,886.00	3,253,886.00	564,151.50	3,818,037.50
2017-2018	11,255,000.00	3,135,000.00	441,343.00	3,576,343.00
2018-2019	8,120,000.00	3,035,000.00	315,815.00	3,350,815.00
2019-2020	5,085,000.00	3,165,000.00	189,967.00	3,354,967.00
2020-2021	1,920,000.00	1,920,000.00	57,600.00	1,977,600.00
		21,254,493.00	3,014,589.50	24,269,082.50

## 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

<b>Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Annual Total</b>
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
<b>Total</b>	<b>\$ 3,477,852.00</b>	<b>\$ 437,472.00</b>	<b>\$ 3,915,324.00</b>	<b>\$ 3,915,324.00</b>

## Bond Debt Service Schedule

City of Huntsville Waterworks & Sewer System

2011 Refunding

**Issue Date:** 4/5/2011

**Maturity Date:** 8/15/2016

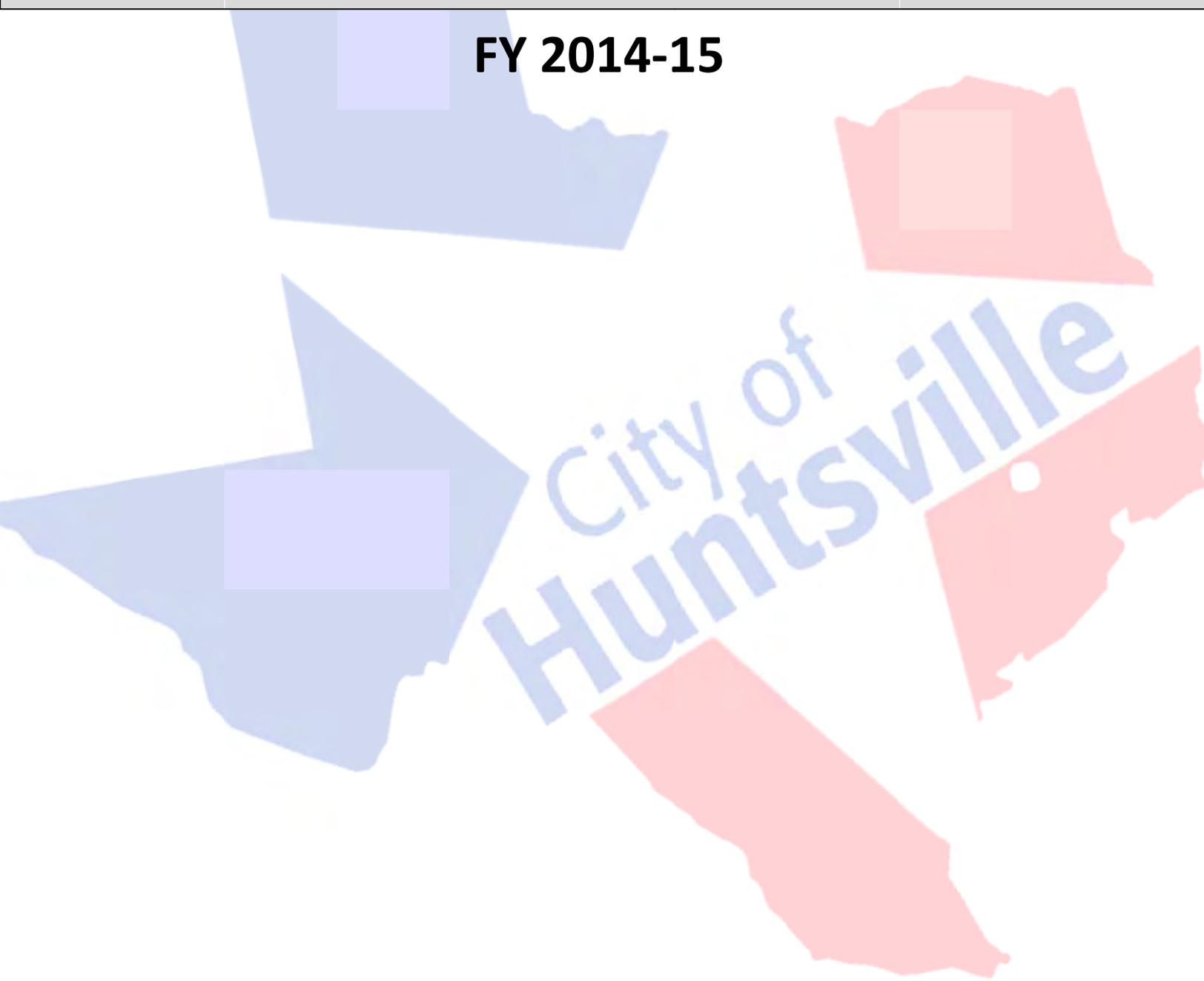
<b>Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Annual Total</b>
2/15/2015		24,660.00	24,660.00	
8/15/2015	1,010,000.00	24,660.00	1,034,660.00	1,059,320.00
2/15/2016	-	12,540.00	12,540.00	
8/15/2016	1,045,000.00	12,540.00	1,057,540.00	1,070,080.00
<b>Total</b>	<b>\$ 2,055,000.00</b>	<b>\$ 74,400.00</b>	<b>\$ 2,129,400.00</b>	<b>\$ 2,129,400.00</b>

## Wastewater Fund - Debt Service Requirements to Maturity

Fiscal Year	Outstanding Beginning	Maturities		
		Principal	Interest	Total
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
		5,532,852.00	511,872.00	6,044,724.00

# Supplemental

FY 2014-15



City of  
Huntsville

## ORDINANCE NO. 2014-42

**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, 2014, THROUGH SEPTEMBER 30, 2015; 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; and

**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 2014-2015 [Texas Local Government Code § 102.006]; and

**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 § 102.003(a)]; and

**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 § 102.003(b)]; and

**WHEREAS** on August 27, 2014 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 30<sup>th</sup> day or later than the tenth day before the date of the hearing [Texas Local Government Code § 102.0065]; and

**WHEREAS** the budget for the year October 1, 2014, through September 30, 2015, 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, 2014, through September 30, 2015.

**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 2014-2015 in the Capital Improvements budget portion of the 2014-2015 budget are approved at the cost level indicated, subject to the availability of funding of project costs (Exhibit A1).

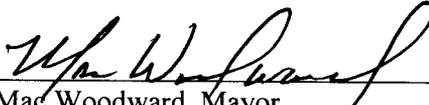
**SECTION 4:** City Council approves the monthly payment for an eligible employee to the City's Medical Insurance Internal Service Fund of \$750.00 per month (\$9,000.00 annually), per employee electing coverage.

**SECTION 5:** City Council approves a budgeted TMRS rate established according to TMRS rates for the benefit levels elected by the City.

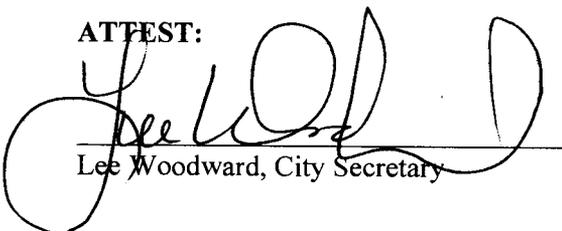
- SECTION 6:** City Council approves a transfer of an amount equal to three and one half (3.5%) percent of the gross revenues received during Fiscal Year 2014-2015 from all water, wastewater, and solid waste customers, as a transfer to the Street Special Revenue Fund to compensate the City for the use 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 (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 (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 (Exhibit 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 16<sup>th</sup> day of September, 2014.

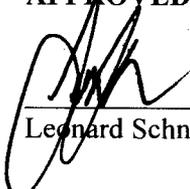
**THE CITY OF HUNTSVILLE, TEXAS**

  
 \_\_\_\_\_  
 Mac Woodward, Mayor

**ATTEST:**

  
 \_\_\_\_\_  
 Lee Woodward, City Secretary

**APPROVED AS TO FORM:**

  
 \_\_\_\_\_  
 Leonard Schneider, City Attorney

**ORDINANCE NO. 2014-43**

**AN ORDINANCE ADOPTING THE TAX RATE AND LEVYING TAXES FOR THE CITY OF HUNTSVILLE FOR THE 2014-2015 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 2014-2015 fiscal year ending September 30, 2015, an ad valorem tax of NO AND 41.06/100 (\$0.4106) DOLLARS for each ONE HUNDRED (\$100.00) DOLLARS of assessed value of property located within the city limits of Huntsville, Texas on January 1, 2014, 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:

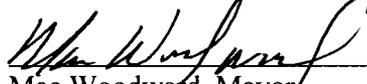
General Fund Operations	\$0.2862
Debt Service for Payment of General Obligations Indebtedness	\$0.1244
	\$0.4106

**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].

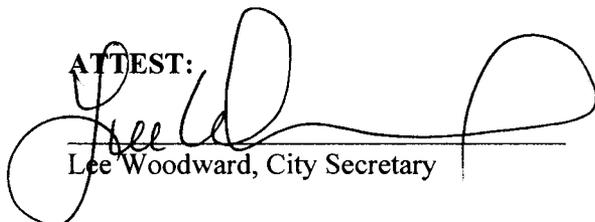
**SECTION 3:** This ordinance shall take effect from and after its passage by City Council.

PASSED AND APPROVED on this 16<sup>th</sup> day of September 2014.

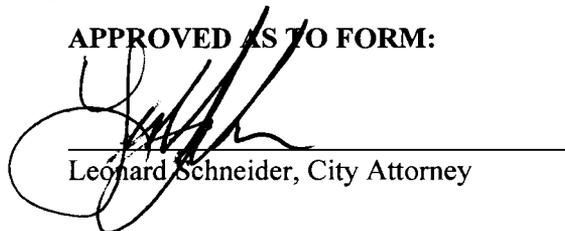
**THE CITY OF HUNTSVILLE, TEXAS**

  
\_\_\_\_\_  
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

Library Special Revenues

Police Special Revenues

Municipal Court Special Revenues

Airport 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.
  - 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 posted on the City's website 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.
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, by Division, 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. **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.
  4. **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.
  5. **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.
  6. **Self Sufficient Enterprise Funds.** Enterprise operations, Water, Wastewater, Solid Waste, , are intended to be self-sufficient.
  7. **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.
  8. **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.
  9. **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.
  10. **Performance Indicators and Productivity Indicators.** The annual budget, where possible, will utilize performance measures and productivity indicators.
- D. **BALANCED BUDGET.** The budget shall be balanced using a combination of current revenues and available funds. Current year operating expenses shall be funded with current year generated revenues. 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.
- F. CONTROL. Operating Expenditure Control is addressed in Section V of these Policies.
- G. CONTINGENT APPROPRIATION. The General Fund, Water Fund, Wastewater Fund, Solid Waste Fund, and Street Fund may 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.
  - 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.
- E. **CAPITAL PROJECT FUNDS.** Monies in the Capital Projects Funds shall be expended in accordance with an approved budget. There is no reserve requirement.
- 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.
- J. The City shall contract for an actuarial review once every two years related to its OPEB liability for retiree medical insurance benefit, 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. Property tax rates shall be maintained at a rate adequate to fund an acceptable service level. Based upon taxable values, rates may 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.

- 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.
- J. **REVENUE PROJECTIONS.** 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.
- 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. **CITY MANAGER'S AUTHORITY TO AMEND BUDGET.**
  - 1. **Reserve for Future Allocation.** The City Manager may authorize transfers of \$50,000 or less from the budgeted Reserve for Future Allocation. For authorizations of \$25,000 or less, the City Manager will report the use of Reserve for Future Allocation as an informational item. For authorizations between \$25,001 and \$50,000, the City Manager shall provide written notice to the Council of his/her intent to authorize a transfer of Reserve for Future Allocation in excess of \$25,000 (but not more than \$50,000), and allow seven (7) business days to pass without a request by a Councilmember to place the proposed expenditure on a City Council meeting agenda for full City Council consideration.
  - 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) The expenditure is not budgeted;

- c) Savings from City Council - approved capital purchases may not be spent for other than their intended purpose;
- d) Additions to the Fleet and additional computer equipment may not be purchased from equipment replacement funds

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.

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. 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.
- 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
  - maintenance projects
  - project provides a new service
  - extent of usage
  - effect of project on operation and maintenance costs
  - elimination of hazards

- prior commitments

## 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.

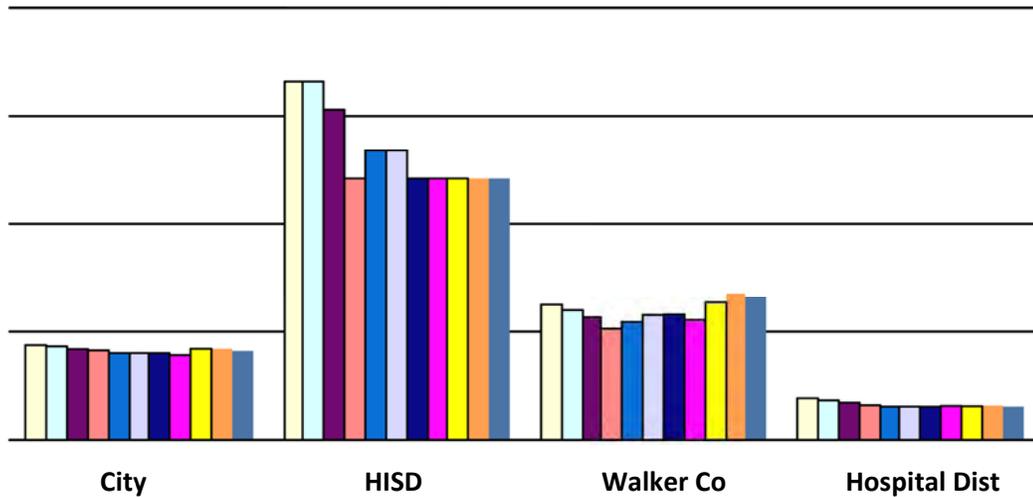
XIV. ROLE OF THE FINANCE COMMITTEE OF CITY COUNCIL

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 14-15

Fiscal Year	City			Huntsville ISD	Walker County	Hospital District	Total
	General	Debt Service	Total				
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
<b>2014-15</b>	<b>.2862</b>	<b>.1244</b>	<b>.4106</b>	<b>1.21</b>	<b>.6589</b>	<b>.1537</b>	<b>2.4332</b>



04-05
  05-06
  06-07
  07-08
  08-09
  09-10
  10-11
  11-12
  12-13
  13-14
  14-15

*City of Huntsville*  
**Summary of Budgeted Personnel (FTEs) by Fund and Department**

	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>
<b>General Fund</b>				
<b><u>Charter Offices/General Administration</u></b>				
City Manager	2.00	2.50	2.00	2.00
City Secretary	2.00	2.00	2.00	2.00
City Attorney	-	-	-	-
City Judge	1.00	1.00	1.00	1.00
<b>Total</b>	<b>5.00</b>	<b>5.50</b>	<b>5.00</b>	<b>5.00</b>
<b><u>Human Resources Department</u></b>				
Human Resources	3.00	3.00	4.00	3.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>3.00</b>
<b><u>Information Technology Department</u></b>				
Information Technology	4.00	4.00	4.00	4.00
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b><u>Finance Department</u></b>				
Finance	9.00	9.00	7.00	7.00
Purchasing	2.50	2.50	1.00	1.00
Warehouse	1.00	1.00	1.00	-
Municipal Court	6.50	7.00	4.50	4.50
<b>Total</b>	<b>19.00</b>	<b>19.50</b>	<b>13.50</b>	<b>12.50</b>
<b><u>Public Works Department</u></b>				
Public Works Administration	2.00	2.00	2.00	2.00
Garage Operations	8.00	8.00	6.00	6.50
Warehouse	-	-	-	1.00
<b>Total</b>	<b>10.00</b>	<b>10.00</b>	<b>8.00</b>	<b>9.50</b>
<b><u>Community &amp; Economic Development Department</u></b>				
Community & Economic Development Admin.	3.00	3.00	3.00	1.00
Planning	1.50	1.50	1.00	1.00
Customer Service - Service Center	3.50	3.50	3.00	3.50
Central Inspection	5.00	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
<b>Total</b>	<b>16.00</b>	<b>16.00</b>	<b>15.00</b>	<b>13.50</b>
<b><u>Engineering</u></b>				
Engineering	5.00	5.00	4.00	7.00
GIS	3.00	3.00	2.00	2.00
Survey	5.00	5.00	3.00	3.00
<b>Total</b>	<b>13.00</b>	<b>13.00</b>	<b>9.00</b>	<b>12.00</b>

	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>
<b><u>Parks &amp; Leisure Department</u></b>				
Parks & Leisure Administration	2.00	2.00	2.00	2.00
Recreation	1.50	1.50	1.00	0.75
Parks Maintenance	16.16	16.16	10.66	10.66
Aquatic Center	1.00	1.00	2.50	2.50
Cemetery	2.00	2.00	1.00	1.00
Building Services	3.00	3.00	2.00	2.00
Library	9.00	9.00	8.66	9.66
<b>Total</b>	<b>34.66</b>	<b>34.66</b>	<b>27.82</b>	<b>28.57</b>
<b><u>Tourism &amp; Cultural Services Department</u></b>				
Visitors Center Gift Shop	1.00	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b><u>Neighborhood Resources Department</u></b>				
Neighborhood Resources	3.00	3.00	2.00	2.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>
<b><u>Public Safety Department</u></b>				
Public Safety Administration	2.00	2.00	2.00	2.00
Police*	58.00	57.00	58.00	58.00
Fire	12.00	13.00	16.00	16.00
<b>Total</b>	<b>72.00</b>	<b>72.00</b>	<b>76.00</b>	<b>76.00</b>
<b><u>Total General Fund</u></b>	<b><u>180.66</u></b>	<b><u>181.66</u></b>	<b><u>165.32</u></b>	<b><u>167.07</u></b>
<b>School Resource Officer Fund</b>				
<b><u>Public Safety Department</u></b>				
School Resource Officer	6.00	6.00	6.00	6.00
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b><u>Total School Resource Officer Fund</u></b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>
<b>Water</b>				
<b><u>Public Works Department</u></b>				
Water Production	3.00	3.00	3.00	3.00
Water Distribution	13.00	13.00	13.00	13.00
Meter Reading	4.00	4.00	4.00	4.00
<b>Total</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>
<b><u>Community &amp; Economic Development Department</u></b>				
Construction Crew	4.00	4.00	4.00	-
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>
<b><u>Finance Department</u></b>				
Utility Billing	6.00	6.00	5.50	5.50
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>5.50</b>	<b>5.50</b>
<b><u>Total Water Fund</u></b>	<b><u>30.00</u></b>	<b><u>30.00</u></b>	<b><u>29.50</u></b>	<b><u>25.50</u></b>

	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>
<b>Wastewater</b>				
<b><u>Public Works Department</u></b>				
Wastewater Collection	9.00	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
<b>Total</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>
<b><u>Total Wastewater Fund</u></b>	<b><u>25.00</u></b>	<b><u>25.00</u></b>	<b><u>25.00</u></b>	<b><u>25.00</u></b>
<b>Solid Waste Fund</b>				
<b><u>Public Works Department</u></b>				
Commercial Collection	5.00	5.00	5.00	6.00
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
<b>Total</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>	<b>23.00</b>
<b><u>Total Solid Waste Fund</u></b>	<b><u>22.00</u></b>	<b><u>22.00</u></b>	<b><u>22.00</u></b>	<b><u>23.00</u></b>
<b>Street Fund</b>				
<b><u>Public Works Department</u></b>				
Street	19.00	19.00	11.00	11.00
Street Sweeping	1.00	1.00	1.00	1.00
Drainage Maintenance	4.00	4.00	3.00	3.00
<b>Total</b>	<b>24.00</b>	<b>24.00</b>	<b>15.00</b>	<b>15.00</b>
<b><u>Total Street Fund</u></b>	<b><u>24.00</u></b>	<b><u>24.00</u></b>	<b><u>15.00</u></b>	<b><u>15.00</u></b>

	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>
<b><u>Tourism &amp; Cultural Services Department</u></b>				
Arts & Visitor Center	1.00	1.00	1.75	1.75
Tourism	1.00	1.50	2.00	2.00
Visitors Center	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>
<b>Total</b>	<b>5.50</b>	<b>6.00</b>	<b>7.25</b>	<b>7.25</b>
<b><u>Total H/M Tax - Tourism &amp; Visitors Center</u></b>	<b><u>5.50</u></b>	<b><u>6.00</u></b>	<b><u>7.25</u></b>	<b><u>7.25</u></b>
<b>Total Full Time Equivalent</b>	<b>293.16</b>	<b>294.66</b>	<b>270.07</b>	<b>268.82</b>
Current actual number of full-time employees	288.00	280.00	255.00	-
Current actual number of part-time employees	22.00	27.00	20.00	-
Budgeted number of interns	4.00	5.00	5.00	5.00
Budgeted number of volunteer firefighters	36.00	41.00	41.00	41.00

## **Summary of Personnel Changes**

### **General Fund**

#### **Human Resources**

Human Resources one position eliminated (1.00)

#### **Finance**

Warehouse - one position moved to Public Works (1.00)

#### **Public Works**

Garage - one part-time position added 0.50

Warehouse - one position from Finance 1.00

**Public Works - net total** **1.50**

#### **Community & Economic Development**

Comm & Eco Development Admin - 2 positions to Engineering (2.00)

Customer Service - added one part-time position 0.50

**Community & Economic Development - net total** **(1.50)**

#### **Engineering**

Engineering -

2 positions from Comm & Eco Development Admin 2.00

Added Construction Inspector 1.00

**Engineering - net total** **3.00**

#### **Parks & Leisure**

Recreation - position reduced from full-time to part-time (0.25)

Library - added two part-time positions 1.00

**Parks & Leisure - net total** **0.75**

**Net Position Additions/Deletions General Fund** **1.75**

### **Water Fund**

#### **CIP**

CIP Crew eliminated (4.00)

-

**Net Position Additions/Deletions Water Fund** **(4.00)**

### **Solid Waste Fund**

Comercial Collections - added 1 full time position 1.00

-

**Net Position Additions/Deletions Solid Waste Fund** **1.00**

**Net Position Additions/Deletions All Funds** **(1.25)**



## *City of Huntsville - Non-Exempt Grades*

	<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
<b>Grade 41</b>	<b>10.94</b>	<b>13.60</b>	<b>16.25</b>
Facility Technician			
<b>Grade 42</b>	<b>11.71</b>	<b>14.55</b>	<b>17.38</b>
Cataloger			
Crewman			
Fleet Services Technician			
Meter Reader			
Parking Enforcement Official			
<b>Grade 43</b>	<b>12.52</b>	<b>15.55</b>	<b>18.57</b>
Customer Service Representative			
Police Data Control Clerk			
WWEO-Right of Way Maintenance			
<b>Grade 44</b>	<b>13.40</b>	<b>16.65</b>	<b>19.90</b>
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			
<b>Grade 45</b>	<b>14.34</b>	<b>17.84</b>	<b>21.33</b>
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*

	<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
<b>Grade 46</b>	<b>15.34</b>	<b>19.05</b>	<b>22.76</b>
Aquatic Center Manager Code Enforcement Inspector Crewleader Program Administrator Senior Customer Service Representative Solid Waste Trans Station Oper Survey Party Chief			
<b>Grade 47</b>	<b>16.42</b>	<b>20.40</b>	<b>24.37</b>
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			
<b>Grade 48</b>	<b>17.55</b>	<b>21.80</b>	<b>26.05</b>
Deputy City Secretary/Asst. PIO Help Desk Analyst HR Coordinator Plant Operator SCADA Tech			
<b>Grade 49</b>	<b>18.78</b>	<b>23.33</b>	<b>27.88</b>
Executive Assistant			
<b>Grade 50</b>	<b>20.65</b>	<b>25.65</b>	<b>30.65</b>
Electrician			



*City of Huntsville - Exempt Grades*

	Minimum	Midpoint	Maximum
<b>Grade 70</b>	<b>30,798</b>	<b>38,259</b>	<b>45,720</b>
Cultural Services Coordinator Main Street Coordinator Visitor Center Coordinator			
<b>Grade 71</b>	<b>33,873</b>	<b>42,079</b>	<b>50,285</b>
Chief Wastewater Plant Operator			
<b>Grade 72</b>	<b>37,307</b>	<b>46,345</b>	<b>55,382</b>
Assistant City Librarian Assistant Superintendent			
<b>Grade 73</b>	<b>41,037</b>	<b>50,978</b>	<b>60,919</b>
Planner Systems Analyst			
<b>Grade 74</b>	<b>45,195</b>	<b>56,144</b>	<b>67,092</b>
Accountant II Building Official Capital Improvement Program Mgr City Surveyor Fleet Manager GIS Manager Superintendent			
<b>Grade 75</b>	<b>49,624</b>	<b>61,646</b>	<b>73,667</b>
Accountant III Finance & Budget Administrator/ Analyst HR Manager IT Network Administrator Project Manager			
<b>Grade 76</b>	<b>54,338</b>	<b>67,502</b>	<b>80,665</b>
City Librarian Court Clerk / Administrator Procurement Manager Revenue Manager			
<b>Grade 77</b>	<b>59,500</b>	<b>73,914</b>	<b>88,328</b>
<b>Grade 78</b>	<b>66,641</b>	<b>82,785</b>	<b>98,929</b>
<b>Grade 79</b>	<b>74,637</b>	<b>92,718</b>	<b>110,799</b>
City Engineer			



## City of Huntsville - Police / Fire Grades

### Police Department

	Minimum	Midpoint	Maximum
<b>Grade PD - A</b> Police Recruit	16.82		
<b>Grade PD - B</b> Police Officer	19.47	20.46	20.97
<b>Grade PD - C</b> Senior Police Officer	21.60	24.44	26.97
<b>Grade PD - D</b> Police Sergeant	27.40	30.25	32.57
<b>Grade PD - E</b> Police Lieutenant	33.65	36.54	38.08
<b>Grade PD - F</b> Assistant Police Chief	40.38	42.43	44.58

### Fire Department

	Minimum	Midpoint	Maximum
<b>Grade FD - A</b> Firefighter	17.98	21.69	25.40
<b>Grade FD - B</b> Firefighter/EMC	21.09	25.07	29.08
<b>Grade FD - C</b> Assistant Fire Chief	29.81	32.10	33.72
<b>Grade FD - D</b> Fire Chief	36.06	38.83	40.80

Volunteer Firefighter \$10.00 per call  
Volunteer Firefighter/Diver \$10.00 per call



*City of Huntsville*  
*Part Time / Seasonal*

	Minimum	Midpoint	Maximum
<b>Grade - PT - 35</b>	<b>7.29</b>	<b>8.25</b>	<b>9.33</b>
Cashier - Seasonal Interns - Temporary Library Clerk - PT			
<b>Grade PT - 36</b>	<b>7.80</b>	<b>8.82</b>	<b>9.98</b>
Laborer - Seasonal Lifeguard - Seasonal			
<b>Grade PT - 37</b>	<b>8.35</b>	<b>9.45</b>	<b>10.69</b>
<b>Grade PT - 38</b>	<b>8.94</b>	<b>10.11</b>	<b>11.44</b>
Gift Shop Clerk - PT Guest Services Representative - PT			
<b>Grade PT - 39</b>	<b>9.56</b>	<b>10.82</b>	<b>12.24</b>
<b>Grade PT - 40</b>	<b>10.23</b>	<b>11.58</b>	<b>13.10</b>
Head Lifeguard - PT			
<b>Grade PT - 41</b>	<b>10.94</b>	<b>12.37</b>	<b>14.00</b>
<b>Grade PT - 42</b>	<b>11.71</b>	<b>13.25</b>	<b>15.00</b>
<b>Grade PT - 43</b>	<b>12.52</b>	<b>14.17</b>	<b>16.02</b>
Customer Service Rep - PT			
<b>Grade PT - 44</b>	<b>13.40</b>	<b>15.16</b>	<b>17.16</b>
Administrative Assistant - PT Deputy Court Clerk - PT Library Circulation Clerk - PT Library Services Technician - PT Recreation Assistant - PT			
<b>Grade PT - 45</b>	<b>14.34</b>	<b>16.24</b>	<b>18.39</b>
Equipment Operator - PT			
<b>Grade PT - 46</b>	<b>15.34</b>	<b>17.34</b>	<b>19.62</b>
Horticulturist - PT			

## Summary of Transfers and Internal Charges

### Summary of Operating Transfers

		T O								
		General Fund	Street Fund	Police SRO SRF	Capital Equipment	Computer Equipment	Arts Center SRF	Airport SRF	General CIP	Total Out
F	General Fund	-	-	105,979	236,497	138,750	88,517	32,000	1,200,000	1,801,743
R	Debt Service Fund	-	-	-	-	-	-	-	-	-
O	Water Fund	14,000	554,707		62,162	18,050			1,840,000	2,488,919
M	Wastewater Fund	10,125	299,307	-	88,273	19,650	-	-	1,510,000	1,927,355
	Solid Waste Fund	2,875	169,161	-	407,653	26,050	-	-	944,145	1,549,884
	Medical Insurance									-
	Street Fund	2,821	-	-	172,393	21,250	-	-		196,464
	SRO Fund	-	-	-	19,284	-	-	-	-	19,284
	Arts Center SRF		-	-	-	-	-	-	-	-
	Tourism & Visitors Cntr	-	-	-	2,000	17,250	-	-	-	19,250
	Court Technology	-	-	-	-	-	-	-	-	-
	Court Security SRF	16,250	-	-	-	-	-	-	-	16,250
	Cemetery Endowment	5,000	-	-	-	-	-	-	-	5,000
	<b>Total In</b>	<b>51,071</b>	<b>1,023,175</b>	<b>105,979</b>	<b>988,262</b>	<b>241,000</b>	<b>88,517</b>	<b>32,000</b>	<b>5,494,145</b>	<b>8,024,149</b>

### Summary of Administrative Reimbursements

		T O				T O	
		General Fund	Water Fund	Wastewater Fund	Total Out	Medical Insurance	Total Out
F	Water Fund	1,822,598	-	66,781	1,889,379	General Fund	1,343,015
R	Wastewater Fund	1,310,095	291,113	-	1,601,208	Water Fund	198,610
O	Solid Waste Fund	737,868	46,342	-	784,210	Wastewater Fund	215,695
M	Street SRF	601,481	-	-	601,481	Solid Waste Fund	188,650
	Tourism & Visitors Cntr	45,715			45,715	Street SRF	135,048
	<b>Total In</b>	<b>4,517,757</b>	<b>337,455</b>	<b>66,781</b>	<b>4,921,993</b>	SRO Fund	54,052
						Tourism & Visitors Center	27,000
						Art Center SRF	18,000
						<b>Total In</b>	<b>2,180,070</b>
							<b>2,180,070</b>

### Summary of Right-of-Way Maintenance Charges

		T O	
		Street SRF	Total Out
F	Water Fund	554,707	554,707
R	Wastewater Fund	299,307	299,307
O	Solid Waste Fund	169,161	169,161
M	<b>Total In</b>	<b>1,023,175</b>	<b>1,023,175</b>





# City of Huntsville

## Adopted Budget

FY 14-15

		Transfers In	Transfers Out
<b>101</b>	<b>General Fund</b>		
42401	Administrative Reimbursement	\$2,113,719	
42402	AdminCost Reimb - Fleet	\$303,405	
42403	AdminCost Reimb-Planning&Develop	\$1,481,505	
42404	AdminCost Reimb - Info Svcs	\$619,198	
43503	Transfer from Water Fund	\$14,000	
43504	Transfer from Wastewater Fund	\$10,125	
43505	Transfer from Solid Waste Fund	\$2,875	
43514	Transfer from Street SRF	\$2,821	
43532	Transfer - Court Security Fund	\$16,250	
43560	Transfer from Cemetery Endow	\$5,000	
94306	Transfer - Equip Replace Fund		\$236,497
94309	Transfer - Computer Replace Fd		\$138,750
95609	Transfer to Airport SRF		\$32,000
95612	Transfer to Police SRO Fund		\$105,979
95618	Transfer to Arts Center SRF		\$88,517
<b>220</b>	<b>Water Fund</b>		
43405	Charge to Solid Waste	\$46,342	
43410	Charge to Wstwtr Fund(Util Bill)	\$185,366	
43411	Charge to Wstwtr Fd(Meter Read)	\$105,747	
89603	Franchise Fee Street SRF		\$554,707
91240	Transfer to General Fund		\$14,000
93170	Admin Cost Reimburse - General		\$973,411
93221	Admin Costs by Wastewater Fund		\$66,781
93388	Admin Costs Fleet		\$51,143
93640	Admin Costs IT Operations		\$284,456
93720	Admin Costs Plan/Develop		\$513,588
94306	Transfer - Equip Replace Fund		\$62,162
94309	Transfer - Computer Replace Fd		\$18,050

		Transfers In	Transfers Out
<b>221</b>	<b>Wastewater Fund</b>		
43403	Charge to Water Fund	\$66,781	
89603	Franchise Fee Street SRF		\$299,307
91240	Transfer to General Fund		\$10,125
93170	Admin Cost Reimburse - General		\$594,480
93230	Admin Costs Wtr Fd(Util Bill)		\$185,366
93240	Admin Costs Wtr Fd(Meter Read)		\$105,747
93388	Admin Costs Fleet		\$34,561
93640	Admin Costs IT Operations		\$167,466
93720	Admin Costs Plan/Develop		\$513,588
94306	Transfer - Equip Replace Fund		\$88,273
94309	Transfer - Computer Replace Fd		\$19,650
95603	Transfer to Street SRF		\$250,160
<b>306</b>	<b>Capital Equipment Fund</b>		
43401	Charge to General Fund	\$236,497	
43402	Charge to Street SRF	\$172,393	
43403	Charge to Water Fund	\$62,162	
43404	Charge to Wstwtr Fund	\$88,273	
43405	Charge to Solid Waste	\$407,653	
43415	Charges-Police SRO Fund	\$19,284	
43419	Charge to H/M Tax Tourism & Visitors C	\$2,000	
43505	Transfer from Solid Waste Fund	\$32,000	
43521	Transfer - Police Forfeiture	\$50,000	
<b>309</b>	<b>Computer Equip. Replacement Fund</b>		
43401	Charge to General Fund	\$138,750	
43402	Charge to Street SRF	\$21,250	
43403	Charge to Water Fund	\$18,050	
43404	Charge to Wstwtr Fund	\$19,650	
43405	Charge to Solid Waste	\$26,050	
43419	Charge to H/M Tax Tourism & Visitors C	\$17,250	
43521	Transfer - Police Forfeiture	\$24,000	
<b>224</b>	<b>Solid Waste Fund</b>		
89603	Franchise Fee Street SRF		\$169,161
91240	Transfer to General Fund		\$2,875
93170	Admin Cost Reimburse - General		\$294,253
93230	Admin Costs Wtr Fd(Util Bill)		\$46,342
93388	Admin Costs Fleet		\$160,070
93640	Admin Costs IT Operations		\$86,081
93720	Admin Costs Plan/Develop		\$197,534
94306	Transfer - Equip Replace Fund		\$439,653
94309	Transfer - Computer Replace Fd		\$26,050
<b>461</b>	<b>Oakwood Cemetery Endowment Fund</b>		
95101	Transfer to General Fund		\$5,000

		Transfers In	Transfers Out
<b>601</b>	<b>Court Security SRF</b>		
91240	Transfer to General Fund		\$16,250
<b>603</b>	<b>Street SRF</b>		
41305	Water Fund - Use of Right of Way	\$554,707	
41306	WW Fund - Use of Right of Way	\$299,307	
41307	Solid Waste-Use of Right of Way	\$169,161	
43404	Charge to Wstwr Fund	\$250,160	
91240	Transfer to General Fund		\$2,821
93170	Admin Cost Reimburse - General		\$215,946
93388	Admin Costs Fleet		\$57,632
93640	Admin Costs IT Operations		\$71,109
93720	Admin Costs Plan/Develop		\$256,794
94306	Transfer - Equip Replace Fund		\$172,393
94309	Transfer - Computer Replace Fd		\$21,250
<b>609</b>	<b>Airport SRF</b>		
43501	Transfer from General Fund	\$32,000	
<b>611</b>	<b>Police Seizure &amp; Forfeiture SRF</b>		
94306	Transfer - Equip Replace Fund		\$50,000
94309	Transfer - Computer Replace Fd		\$24,000
<b>612</b>	<b>PD School Resource Officer SRF</b>		
43501	Transfer from General Fund	\$105,979	
94306	Transfer - Equip Replace Fund		\$19,284
<b>618</b>	<b>Arts Center SRF</b>		
43501	Transfer from General Fund	\$88,517	
<b>663</b>			
93170	Admin Cost Reimburse - General		\$35,629
93640	Admin Costs IT Operations		\$10,086
94306	Transfer - Equip Replace Fund		\$2,000
94309	Transfer - Computer Replace Fd		\$17,250
		\$7,808,227	\$7,808,227

# City of Huntsville Operating Budget

Ten Year Period and FY 14-15

Fiscal Year	GENERAL FUND	Debt Service Fund	SPECIAL REVENUE FUNDS	WATER FUND	WASTE-WATER FUND	SOLID WASTE FUND
	-5		-1	-5	-5	-5
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
2014-15	17,749,739	2,022,708	5,741,887	13,926,682	7,552,206	5,416,307

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 14-15

GOLF COURSE FUND	CEMETERY OPERATIONS FUND	INTERNAL SERVICE FUNDS	PERMANENT FUNDS	TOTAL	INTERFUND	NET BUDGET
	-2	-3	-4			
-	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	8,647,504	50,168,603
		5,102,540	5,000	57,517,069	8,564,946	48,952,123

City of Huntsville  
Budget Detail History  
FY 2014-15



Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>101 General Fund</b>					
41101 Current Property Taxes	\$ 2,525,991	\$ 3,287,441	\$ 3,665,067	\$ 3,816,612	\$ 3,863,000
41102 Delinquent Property Taxes	\$ 30,791	\$ 16,568	\$ 30,000	\$ 33,222	\$ 30,000
41103 Tax Penalty & Interest	\$ 24,052	\$ 32,828	\$ 30,000	\$ 36,491	\$ 30,000
41201 Sales Tax Revenue	\$ 6,443,698	\$ 6,736,638	\$ 6,600,000	\$ 7,283,370	\$ 6,824,816
41501 Tax on Sale of Mixed Drinks	\$ 92,897	\$ 100,670	\$ 80,000	\$ 76,751	\$ 95,000
41503 Payment if Lieu of Taxes	\$ 4,985	\$ -	\$ 3,000	\$ 442	\$ 3,000
41611 CoC - City Limits	\$ 4,550	\$ 6,225	\$ 6,000	\$ 6,950	\$ 7,000
41621 CoC - ETJ	\$ 1,350	\$ 1,150	\$ 1,200	\$ 1,750	\$ 1,200
41631 Plats	\$ 1,950	\$ 3,550	\$ 2,500	\$ 3,750	\$ 3,000
41651 Variances	\$ 1,350	\$ 2,300	\$ 1,500	\$ 2,800	\$ 2,000
41661 Zoning Changes	\$ 600	\$ -	\$ -	\$ 175	\$ -
41703 Beer, Liquor, Wine License	\$ 15,390	\$ 10,130	\$ 8,000	\$ 12,826	\$ 10,000
41704 Building Permits	\$ 120,116	\$ 167,639	\$ 120,000	\$ 176,703	\$ 130,000
41705 Electrical Permits	\$ 29,218	\$ 20,125	\$ 16,000	\$ 20,068	\$ 16,000
41706 Refrigeration Permits	\$ 18,659	\$ 15,063	\$ 12,000	\$ 12,757	\$ 12,000
41707 Plumbing Permits	\$ 15,655	\$ 24,576	\$ 17,000	\$ 25,746	\$ 20,000
41708 Miscellaneous Permits	\$ 33,314	\$ 42,472	\$ 25,000	\$ 41,905	\$ 30,000
41709 Wrecker/Taxi/Chauffer Permits	\$ 1,673	\$ 1,470	\$ 1,500	\$ 2,425	\$ -
41710 Food Establishment Permits	\$ 16,596	\$ 50,990	\$ 50,000	\$ 50,550	\$ 50,000
41711 Construct Trade Registr Permits	\$ 18,664	\$ 13,160	\$ 15,000	\$ 16,528	\$ 15,000
41712 Public Improvement Permits	\$ -	\$ -	\$ -	\$ -	\$ -
41801 Municipal Court Fines	\$ 767,564	\$ 674,821	\$ 800,000	\$ 963,305	\$ 875,000
41804 Municipal Court Extension Fee	\$ 8,110	\$ 9,050	\$ 10,000	\$ 9,540	\$ 9,500
41805 Juvenile Case Coordinator Fees	\$ 25,750	\$ 19,836	\$ 28,000	\$ 30,970	\$ 30,108
41808 Judicial Efficiency Fees	\$ 2,028	\$ 2,263	\$ 2,000	\$ 2,385	\$ 2,000
41809 TXSBLT Fees	\$ 1,254	\$ 890	\$ 3,000	\$ 152	\$ 500
41811 Truancy Prevention & Diversion Fee	\$ -	\$ -	\$ -	\$ 3,545	\$ 1,500
41903 Library Card Fees	\$ 299	\$ 1,379	\$ 500	\$ 1,252	\$ 500
41904 Food Handlers Fees	\$ 4,277	\$ 2,753	\$ 3,000	\$ 2,607	\$ 2,500
41905 Miscellaneous Fees	\$ 582	\$ 1,198	\$ 700	\$ 2,120	\$ 1,100
41907 Copier Fees	\$ 4,426	\$ 5,988	\$ 5,000	\$ 6,890	\$ 5,000
41908 Returned Check Fees	\$ 250	\$ 105	\$ -	\$ 185	\$ 70
41909 Library Fines/Misc Fees	\$ 10,381	\$ 14,138	\$ 12,000	\$ 13,014	\$ 12,000
41910 Program Fees	\$ 8,485	\$ 19,496	\$ 15,000	\$ 14,261	\$ 15,000
41913 Proceeds from Auction	\$ 1,008	\$ 16,490	\$ -	\$ 31,150	\$ 1,500
41914 Alarm Revenue - Police	\$ -	\$ -	\$ -	\$ 2,786	\$ 2,500
41916 Use of City Equipment or Labor	\$ 6,833	\$ 5,727	\$ 5,000	\$ 5,476	\$ 5,000
41917 Building/Park Rentals	\$ 3,380	\$ 6,270	\$ 3,000	\$ 5,475	\$ 5,000
41924 Accident/Offense Reports	\$ 5,064	\$ 5,382	\$ 5,000	\$ 4,218	\$ 5,000
41925 Lease of City Property	\$ 17,128	\$ 23,900	\$ 20,000	\$ 23,043	\$ 20,000
41926 Health Reinspection	\$ 5,390	\$ 3,475	\$ 3,000	\$ 4,420	\$ 3,000
41927 Fingerprint Fees	\$ 1,130	\$ 490	\$ 500	\$ 680	\$ 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	\$ 30	\$ -	\$ -	\$ -
41937 Swimming Fees & Passes	\$ 30,909	\$ 40,409	\$ 27,000	\$ 37,249	\$ 35,000
41938 Swimming Pool Rental	\$ 2,020	\$ 3,292	\$ -	\$ 2,412	\$ 1,000
41939 Swim Pool Concessions & Vending	\$ 7,698	\$ 5,964	\$ 7,000	\$ 6,426	\$ 6,000
41948 Library Room Rental	\$ -	\$ 1,620	\$ 1,000	\$ 1,575	\$ 1,500

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
41949	Tour Fees - "Adventure Guides"	\$ 2,173	\$ 2,175	\$ 2,000	\$ 1,722	\$ 2,000
41950	Gift Shop Sales	\$ 120,558	\$ 130,104	\$ 136,912	\$ 122,649	\$ 130,000
41960	Sales - Cemetery Space	\$ 21,705	\$ 26,016	\$ 18,000	\$ 21,000	\$ 18,000
41961	Cemetery Filing Fees	\$ 51	\$ 32	\$ -	\$ 60	\$ -
42201	County (Fire Service)	\$ 246,492	\$ 246,492	\$ 246,492	\$ 246,492	\$ 246,942
42401	Administrative Reimbursement	\$ 2,393,133	\$ 2,265,767	\$ 2,279,052	\$ 2,279,052	\$ 2,113,719
42402	AdminCost Reimb - Fleet	\$ 408,298	\$ 405,009	\$ 382,432	\$ 382,432	\$ 303,405
42403	AdminCost	\$ 1,445,916	\$ 1,526,360	\$ 1,539,277	\$ 1,539,277	\$ 1,481,505
42404	Reimb-Planning&Develop					
42404	AdminCost Reimb - Info Svcs	\$ 646,692	\$ 604,592	\$ 578,390	\$ 578,390	\$ 619,198
42601	Interest - Checking	\$ 706	\$ 4,173	\$ 1,000	\$ 1,721	\$ 1,000
42602	Interest Income	\$ 117,104	\$ 22,499	\$ 100,000	\$ 184,899	\$ 100,000
42605	Interest - Special Funds	\$ 6	\$ -	\$ -	\$ -	\$ -
42801	Grants	\$ 149,399	\$ 352,330	\$ 300,202	\$ 421,438	\$ 95,750
42808	From County - Dispatch Rfnd	\$ 11,925	\$ -	\$ -	\$ -	\$ -
42905	Contributions	\$ 2,371	\$ 12,660	\$ -	\$ 2,204	\$ -
42918	Visitors Center - Donations	\$ 3,803	\$ 8,400	\$ 7,000	\$ 6,830	\$ 7,000
43201	Miscellaneous Revenues	\$ 119,649	\$ 87,048	\$ 50,000	\$ 27,749	\$ 50,000
43202	Over/Short	\$ 122	\$ 164	\$ -	\$ 31	\$ -
43205	Mainstreet Fundraiser Revenues	\$ 11,575	\$ 15,913	\$ 10,000	\$ 9,149	\$ 10,000
43209	Gain/Loss - Sale of Security	\$ -	\$ -	\$ -	\$ -	\$ -
43210	Golf Course Lease	\$ 325,067	\$ 325,067	\$ -	\$ -	\$ -
43503	Transfer from Water Fund	\$ 20,200	\$ 4,740	\$ 4,025	\$ 4,025	\$ 14,000
43504	Transfer from Wastewater Fund	\$ 4,975	\$ 4,870	\$ 4,137	\$ 4,137	\$ 10,125
43505	Transfer from Solid Waste Fund	\$ 3,325	\$ 11,360	\$ 11,130	\$ 11,130	\$ 2,875
43513	Transfer - Court Tech Fund	\$ -	\$ -	\$ -	\$ -	\$ -
43514	Transfer from Street SRF	\$ 7,150	\$ 6,370	\$ 5,607	\$ 5,607	\$ 2,821
43523	Transfer from Debt Service Fund	\$ 158,550	\$ -	\$ -	\$ -	\$ -
43526	Transfr from Other H/M Tax Funds	\$ 14,173	\$ 29,153	\$ -	\$ -	\$ -
43527	Transfer from TIRZ Fund	\$ -	\$ -	\$ -	\$ -	\$ -
43532	Transfer - Court Security Fund	\$ 14,235	\$ 13,593	\$ 14,525	\$ 14,525	\$ 16,250
43560	Transfer from Cemetery Endow	\$ 3,550	\$ 9,000	\$ 5,000	\$ 5,000	\$ 5,000
<b>Total</b>		<b>\$ 17,571,361</b>	<b>\$ 18,165,982</b>	<b>\$ 17,329,648</b>	<b>\$ 18,666,357</b>	<b>\$ 17,412,384</b>
<b>1101 Nondepartmental General Fund</b>						
51140	Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 415,855	\$ 48,467	\$ 402,455
55226	Refund Prior Year Property Taxes	\$ -	\$ 265,381	\$ -	\$ -	\$ -
56060	Retiree Health Insur Premiums	\$ 123,840	\$ 240,960	\$ 253,580	\$ 253,580	\$ 288,000
56120	Miscellaneous Expense	\$ 104	\$ 205,691	\$ 1,721,813	\$ 175,324	\$ -
91230	Transfer to CIP Program	\$ 454,888	\$ 187,000	\$ 601,000	\$ 851,000	\$ 1,200,000
91260	Transfer to Debt Service	\$ -	\$ -	\$ -	\$ 445,000	\$ -
94302	Transfer Insurance Fund	\$ 205,500	\$ 500	\$ 200,500	\$ -	\$ -
94306	Transfer - Equip Replace Fund	\$ 147,248	\$ 54,391	\$ 219,470	\$ 219,470	\$ 236,497
94309	Transfer - Computer Replace Fd	\$ 78,619	\$ 99,649	\$ 120,410	\$ 120,410	\$ 138,750
95602	Transfer to Court Technology Fund	\$ 6,066	\$ -	\$ -	\$ -	\$ -
95609	Transfer to Airport SRF	\$ 11,647	\$ 331,880	\$ 32,746	\$ 32,746	\$ 32,000
95611	Transfer to Library Grants SRF	\$ 7,703	\$ -	\$ -	\$ -	\$ -
95612	Transfer to Police SRO Fund	\$ 102,450	\$ 101,682	\$ 101,710	\$ 101,710	\$ 105,979
95618	Transfer to Arts Center SRF	\$ 61,478	\$ 52,123	\$ 108,776	\$ 102,521	\$ 88,517
97173	Transfer to Police Grant SRF	\$ 11,720	\$ -	\$ -	\$ -	\$ -
98130	Transfer to HOME Grant SRF	\$ -	\$ 5,000	\$ -	\$ -	\$ -
99100	Future Appropriations	\$ -	\$ -	\$ 106,331	\$ -	\$ 74,731
<b>Total</b>		<b>\$ 2,787,200</b>	<b>\$ 1,544,257</b>	<b>\$ 3,882,191</b>	<b>\$ 2,350,228</b>	<b>\$ 2,566,929</b>
<b>1111 Debt Payments-General Fund</b>						
82090	Anticipation Note Principal	\$ 150,000	\$ -	\$ -	\$ -	\$ -
82100	Anticipation Note Interest	\$ 8,550	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 157,906</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>112 City Council</b>						
52120	Reproduction & Printing	\$ 493	\$ -	\$ 500	\$ 212	\$ 500
52129	Reception Expenses	\$ 2,400	\$ 1,648	\$ 3,500	\$ 1,596	\$ 3,500
52130	Other Supplies	\$ 676	\$ 332	\$ 500	\$ 523	\$ 500
52134	City Council Expenses	\$ 3,264	\$ 2,085	\$ 2,500	\$ 1,737	\$ 2,500
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
55070	Purchased Services/Contracts	\$ 2,023	\$ 360	\$ 81,750	\$ 87,238	\$ 97,750
55075	Payments to Council Members	\$ 2,350	\$ 2,040	\$ 2,500	\$ 1,810	\$ 2,500
55080	Travel & Training	\$ 7,236	\$ 5,115	\$ 5,000	\$ 6,780	\$ 7,100
55085	Community Relations	\$ 8,230	\$ 1,790	\$ 1,500	\$ 1,901	\$ 1,500
55090	Memberships/Subscriptions	\$ 5,495	\$ 6,043	\$ 6,000	\$ 6,128	\$ 6,200
55236	Public Communications Committee	\$ 8,700	\$ -	\$ -	\$ -	\$ -
55530	Channel 7 Contract	\$ 3	\$ 15,000	\$ -	\$ -	\$ -
55889	Special Studies	\$ 4,500	\$ 38	\$ 2,000	\$ -	\$ 2,000
<b>Total</b>		<b>\$ 76,195</b>	<b>\$ 34,451</b>	<b>\$ 105,750</b>	<b>\$ 107,924</b>	<b>\$ 124,050</b>
<b>113 Office of City Manager</b>						
51111	Salaries - Full Time	\$ 157,888	\$ 162,987	\$ 187,200	\$ 198,942	\$ 187,200
51115	Seasonal	\$ 11,920	\$ -	\$ -	\$ -	\$ -
51118	Salaries - Part Time	\$ 9,649	\$ -	\$ -	\$ -	\$ -
51121	Longevity	\$ 254	\$ 243	\$ 385	\$ 341	\$ 450
51125	Car Allowance	\$ 6,025	\$ 5,025	\$ 6,000	\$ 6,025	\$ 6,000
51127	Tools Allowance	\$ -	\$ 1,005	\$ 1,200	\$ 1,205	\$ 1,200
51130	Overtime	\$ 516	\$ 190	\$ 200	\$ 34	\$ 100
51200	ICMA Retirement Expense	\$ 2,700	\$ 6,281	\$ 7,500	\$ 7,531	\$ 7,500
51201	TMRS Retirement	\$ 30,477	\$ 22,731	\$ 27,543	\$ 33,719	\$ 33,434
51202	Health Insurance	\$ 27,138	\$ 18,000	\$ 18,138	\$ 19,454	\$ 18,000
51203	Disability Insurance	\$ 527	\$ 387	\$ 429	\$ -	\$ -
51204	Workers Comp Insur	\$ 160	\$ 220	\$ 187	\$ 186	\$ 175
51205	Medicare Tax	\$ 2,596	\$ 2,367	\$ 2,824	\$ 2,863	\$ 2,861
51206	Unemployment Comp Insur	\$ 451	\$ 185	\$ 522	\$ 414	\$ 427
52010	Office Supplies	\$ 10,731	\$ 4,593	\$ 4,000	\$ 3,391	\$ 4,000
52130	Other Supplies	\$ -	\$ 524	\$ -	\$ -	\$ -
52610	Office Furnishings/Equip	\$ -	\$ -	\$ 500	\$ -	\$ 500
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 274	\$ -
55030	Long Distance/Circuit Ch	\$ 223	\$ 154	\$ 300	\$ 103	\$ 300
55070	Purchased Services/Contracts	\$ 61,356	\$ 74,413	\$ 50,000	\$ 19,555	\$ 275,000
55080	Travel & Training	\$ 14,675	\$ 4,946	\$ 3,500	\$ 7,586	\$ 7,000
55085	Community Relations	\$ 13,732	\$ -	\$ 3,000	\$ 42	\$ 3,000
55087	Community Relations - State & Other	\$ -	\$ -	\$ -	\$ -	\$ -
55090	Memberships/Subscriptions	\$ 870	\$ 429	\$ 1,650	\$ 4,244	\$ 1,650
55195	Cellular Phone Charges	\$ 1,892	\$ 302	\$ -	\$ -	\$ -
55941	Moving Expenses Reimbursement	\$ -	\$ 2,390	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 413,834</b>	<b>\$ 307,372</b>	<b>\$ 315,078</b>	<b>\$ 305,907</b>	<b>\$ 548,797</b>
<b>114 Office of City Secretary</b>						
51111	Salaries - Full Time	\$ 81,302	\$ 93,716	\$ 99,312	\$ 103,889	\$ 100,290
51121	Longevity	\$ 115	\$ 301	\$ 481	\$ 405	\$ 500
51125	Car Allowance	\$ 4,650	\$ 6,025	\$ 6,000	\$ 6,025	\$ 6,000
51130	Overtime	\$ 19	\$ -	\$ -	\$ 29	\$ -
51201	TMRS Retirement	\$ 15,202	\$ 15,538	\$ 14,959	\$ 18,077	\$ 18,315
51202	Health Insurance	\$ 15,365	\$ 18,000	\$ 18,138	\$ 19,454	\$ 18,000
51203	Disability Insurance	\$ 273	\$ 293	\$ 318	\$ -	\$ -
51204	Workers Comp Insur	\$ 73	\$ 130	\$ 99	\$ 99	\$ 96
51205	Medicare Tax	\$ 1,233	\$ 1,440	\$ 1,534	\$ 1,583	\$ 1,580
51206	Unemployment Comp Insur	\$ 144	\$ 18	\$ 522	\$ 414	\$ 426
52010	Office Supplies	\$ 517	\$ 173	\$ 400	\$ 212	\$ 400
52120	Reproduction & Printing	\$ 18	\$ -	\$ 150	\$ -	\$ 150

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
52130	Other Supplies	\$ 437	\$ 105	\$ 200	\$ 152	\$ 200
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 4,890	\$ -
55030	Long Distance/Circuit Ch	\$ 125	\$ 139	\$ 125	\$ 130	\$ 125
55070	Purchased Services/Contracts	\$ 2,641	\$ 2,306	\$ 3,500	\$ 5,137	\$ 10,000
55080	Travel & Training	\$ 9,239	\$ 10,308	\$ 3,750	\$ 8,658	\$ 5,600
55090	Memberships/Subscriptions	\$ -	\$ 101	\$ 845	\$ 821	\$ 855
55195	Cellular Phone Charges	\$ 881	\$ 1,325	\$ 786	\$ 1,131	\$ 1,300
55610	Microfilming Services	\$ -	\$ -	\$ -	\$ -	\$ -
56020	Elections	\$ 11,820	\$ 11,480	\$ 11,000	\$ 6,053	\$ 11,000
56030	Legal Advertising	\$ 1,976	\$ 2,194	\$ 2,000	\$ 2,161	\$ 2,000
<b>Total</b>		<b>\$ 143,910</b>	<b>\$ 163,593</b>	<b>\$ 164,119</b>	<b>\$ 179,321</b>	<b>\$ 176,837</b>
<b>115 Office of City Attorney</b>						
55060	Attorney Fees/Court Costs	\$ -	\$ 235	\$ -	\$ -	\$ -
55070	Purchased Services/Contracts	\$ 148,791	\$ 201,151	\$ 150,000	\$ 147,377	\$ 150,000
55080	Travel & Training	\$ 400	\$ -	\$ -	\$ -	\$ -
55195	Cellular Phone Charges	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 157,776</b>	<b>\$ 201,386</b>	<b>\$ 150,000</b>	<b>\$ 147,377</b>	<b>\$ 150,000</b>
<b>117 Office of City Judge</b>						
51111	Salaries - Full Time	\$ 45,216	\$ 45,173	\$ 45,000	\$ 52,779	\$ 59,982
51200	ICMA Retirement Expense	\$ -	\$ 3,375	\$ 3,375	\$ -	\$ -
51203	Disability Insurance	\$ -	\$ -	\$ 144	\$ -	\$ -
51204	Workers Comp Insur	\$ 39	\$ 59	\$ 45	\$ 48	\$ 54
51205	Medicare Tax	\$ 656	\$ 655	\$ 653	\$ 765	\$ 870
51206	Unemployment Comp Insur	\$ 72	\$ 9	\$ 261	\$ 207	\$ 207
52080	Educational	\$ 87	\$ -	\$ 100	\$ -	\$ 100
55060	Attorney Fees/Court Costs	\$ -	\$ 71	\$ 500	\$ -	\$ 500
55070	Purchased Services/Contracts	\$ -	\$ -	\$ 250	\$ 13	\$ 250
55080	Travel & Training	\$ 335	\$ 525	\$ 655	\$ 461	\$ 500
55090	Memberships/Subscriptions	\$ -	\$ -	\$ 50	\$ -	\$ 50
<b>Total</b>		<b>\$ 49,847</b>	<b>\$ 49,867</b>	<b>\$ 51,033</b>	<b>\$ 54,273</b>	<b>\$ 62,513</b>
<b>150 Human Resources</b>						
51111	Salaries - Full Time	\$ 108,638	\$ 120,763	\$ 234,199	\$ 168,003	\$ 184,882
51117	SHSU Intern/Student	\$ -	\$ -	\$ -	\$ 1,180	\$ 20,000
51118	Salaries - Part Time	\$ -	\$ 12,173	\$ 14,464	\$ -	\$ -
51121	Longevity	\$ 683	\$ 640	\$ 818	\$ 649	\$ 900
51125	Car Allowance	\$ -	\$ -	\$ -	\$ 3,640	\$ 4,800
51126	License Pay	\$ 452	\$ 904	\$ 900	\$ 904	\$ 900
51130	Overtime	\$ -	\$ 996	\$ -	\$ 297	\$ 500
51200	ICMA Retirement Expense	\$ -	\$ 4,294	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 23,245	\$ 17,196	\$ 15,269	\$ 27,268	\$ 32,925
51202	Health Insurance	\$ 23,505	\$ 23,254	\$ 27,207	\$ 27,707	\$ 27,009
51203	Disability Insurance	\$ 364	\$ 241	\$ 247	\$ -	\$ -
51204	Workers Comp Insur	\$ 86	\$ 176	\$ 106	\$ 157	\$ 172
51205	Medicare Tax	\$ 1,513	\$ 1,889	\$ 2,471	\$ 2,424	\$ 4,401
51206	Unemployment Comp Insur	\$ 216	\$ 303	\$ 783	\$ 855	\$ 861
52010	Office Supplies	\$ 1,012	\$ 1,926	\$ 2,200	\$ 1,704	\$ 2,200
52120	Reproduction & Printing	\$ 897	\$ 149	\$ 574	\$ -	\$ 2,000
52130	Other Supplies	\$ 1,398	\$ 1,483	\$ 1,204	\$ 1,313	\$ 1,200
52600	Employee Recognition	\$ 17,366	\$ 12,443	\$ 21,000	\$ 17,240	\$ 18,000
52601	Benefits Fair	\$ 128	\$ 30	\$ -	\$ -	\$ -
52602	Wellness Program	\$ 22,956	\$ 1,152	\$ -	\$ 48	\$ -
55017	Intern/Special Pay Program	\$ 19,868	\$ -	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 132	\$ 291	\$ 300	\$ 196	\$ 300
55070	Purchased Services/Contracts	\$ 18,212	\$ 112,069	\$ 40,000	\$ 58,908	\$ 8,200
55080	Travel & Training	\$ 3,243	\$ 2,150	\$ 3,236	\$ 1,177	\$ 3,500
55081	Organization Training	\$ 4,800	\$ 10,507	\$ 10,000	\$ 4,005	\$ 10,000
55086	Job Fair Registration/Exps	\$ -	\$ -	\$ -	\$ -	\$ -

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
55090	Memberships/Subscriptions	\$ 255	\$ 250	\$ 1,000	\$ 265	\$ 1,000
55130	Service Awards	\$ 5,061	\$ 4,500	\$ 4,500	\$ 4,094	\$ 4,500
55195	Cellular Phone Charges	\$ 179	\$ 1,630	\$ 1,260	\$ 999	\$ 1,260
55720	Employee Physicals/Testing	\$ 11,998	\$ 7,638	\$ 7,000	\$ 12,223	\$ 9,500
55735	Random Drug Testing	\$ -	\$ -	\$ 5,000	\$ -	\$ -
55880	Employee Compensation Studies	\$ -	\$ 1,443	\$ 6,000	\$ 240	\$ -
55889	Special Studies	\$ -	\$ -	\$ -	\$ -	\$ -
56030	Legal Advertising	\$ 5,009	\$ 2,760	\$ 6,000	\$ 9,959	\$ 6,000
56070	Tuition Reimbursement	\$ 4,000	\$ 4,888	\$ 4,000	\$ 3,990	\$ 5,000
<b>Total</b>		<b>\$ 288,075</b>	<b>\$ 348,138</b>	<b>\$ 409,738</b>	<b>\$ 349,444</b>	<b>\$ 350,011</b>
<b>151 Risk and Safety Management</b>						
51125	Car Allowance	\$ -	\$ 1,800	\$ 1,800	\$ 1,808	\$ 1,800
51201	TMRS Retirement	\$ -	\$ -	\$ -	\$ -	\$ 308
51202	Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ 309
51204	Workers Comp Insur	\$ -	\$ -	\$ -	\$ -	\$ 2
51205	Medicare Tax	\$ -	\$ -	\$ -	\$ -	\$ 27
51206	Unemployment Comp Insur	\$ -	\$ -	\$ -	\$ -	\$ 4
52010	Office Supplies	\$ 200	\$ 118	\$ 200	\$ 6	\$ 200
52031	Clothing - Safety Gear	\$ 10,722	\$ 12,597	\$ 15,000	\$ 14,838	\$ 15,000
52040	Fuel	\$ 194	\$ -	\$ -	\$ -	\$ -
52120	Reproduction & Printing	\$ 500	\$ 317	\$ 300	\$ -	\$ 300
52130	Other Supplies	\$ 191	\$ 53	\$ 250	\$ -	\$ 250
52132	Safety Program Expenses	\$ 1,021	\$ 9,095	\$ 5,308	\$ 4,511	\$ 5,308
52200	Non Capital Equipment Purchases	\$ -	\$ 1,559	\$ -	\$ -	\$ -
54030	Radio Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 189	\$ -	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ -	\$ 4	\$ 50	\$ -	\$ 50
55070	Purchased Services/Contracts	\$ 13,509	\$ 13,579	\$ 10,000	\$ 202	\$ 10,000
55080	Travel & Training	\$ -	\$ 806	\$ 1,150	\$ 905	\$ 2,000
55090	Memberships/Subscriptions	\$ 965	\$ 1,155	\$ 1,400	\$ 1,175	\$ 1,400
55195	Cellular Phone Charges	\$ 204	\$ 781	\$ 540	\$ 378	\$ 824
55735	Random Drug Testing	\$ -	\$ -	\$ -	\$ -	\$ -
56010	Liab/Comp Insurance	\$ 22,190	\$ 24,804	\$ 29,398	\$ 27,567	\$ 30,993
56012	Insurance - Fleet	\$ 38,348	\$ -	\$ 51,449	\$ 45,320	\$ 54,729
56015	Insurance Deductibles	\$ 11,436	\$ 10,000	\$ 12,000	\$ 7,500	\$ 10,000
56050	Liability Claims Pd by City	\$ 6,399	\$ 6,112	\$ 10,000	\$ 11,998	\$ 10,000
<b>Total</b>		<b>\$ 147,571</b>	<b>\$ 82,781</b>	<b>\$ 138,845</b>	<b>\$ 116,208</b>	<b>\$ 143,504</b>
<b>210 Finance</b>						
51111	Salaries - Full Time	\$ 516,134	\$ 534,296	\$ 562,174	\$ 425,706	\$ 410,891
51121	Longevity	\$ 2,523	\$ 2,906	\$ 3,800	\$ 3,075	\$ 3,450
51125	Car Allowance	\$ 5,415	\$ 750	\$ 3,600	\$ -	\$ -
51130	Overtime	\$ 1,265	\$ 1,754	\$ 2,000	\$ 993	\$ 1,500
51201	TMRS Retirement	\$ 98,241	\$ 72,569	\$ 80,792	\$ 70,792	\$ 71,318
51202	Health Insurance	\$ 75,477	\$ 76,380	\$ 81,621	\$ 68,089	\$ 62,692
51203	Disability Insurance	\$ 1,716	\$ 1,519	\$ 1,749	\$ -	\$ -
51204	Workers Comp Insur	\$ 467	\$ 703	\$ 562	\$ 388	\$ 370
51205	Medicare Tax	\$ 7,439	\$ 7,531	\$ 8,285	\$ 5,919	\$ 6,337
51206	Unemployment Comp Insur	\$ 638	\$ 1,137	\$ 2,349	\$ 1,449	\$ 1,560
52010	Office Supplies	\$ 4,480	\$ 3,287	\$ 5,000	\$ 5,873	\$ 4,500
52120	Reproduction & Printing	\$ 7,940	\$ 1,423	\$ 4,000	\$ 4,381	\$ 3,500
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 1,739	\$ -
55030	Long Distance/Circuit Ch	\$ 294	\$ 226	\$ 300	\$ 172	\$ 200
55070	Purchased Services/Contracts	\$ 35,403	\$ 21,248	\$ 12,500	\$ 20,846	\$ 14,000
55080	Travel & Training	\$ 18,553	\$ 9,184	\$ 10,000	\$ 5,551	\$ 9,000
55090	Memberships/Subscriptions	\$ 3,387	\$ 2,474	\$ 2,535	\$ 2,158	\$ 1,930
55195	Cellular Phone Charges	\$ 1,203	\$ 1,499	\$ 1,116	\$ 599	\$ 900
55510	Bank/Paying Agent Fees	\$ 18,064	\$ 13,799	\$ 1,750	\$ 2,279	\$ 1,700

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
55520	Appraisal/Collection Contract	\$ 124,846	\$ 120,481	\$ 141,500	\$ 140,302	\$ 148,000
55575	Software - Support Services	\$ 1,995	\$ 1,082	\$ -	\$ -	\$ 1,000
55620	Annual Audit Contract	\$ 22,000	\$ 40,000	\$ 44,000	\$ 41,000	\$ 43,000
55770	Financial Services	\$ 15,942	\$ 3,985	\$ 10,000	\$ 17,593	\$ 20,115
56030	Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
90312	Computers & Software	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Total</b>		<b>\$ 989,144</b>	<b>\$ 918,231</b>	<b>\$ 979,633</b>	<b>\$ 818,903</b>	<b>\$ 805,963</b>
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**216 Office Services**

52010	Office Supplies	\$ 479	\$ 2,000	\$ 2,000	\$ 2,533	\$ 2,000
52020	Postage	\$ 18,676	\$ 24,867	\$ 26,000	\$ 25,036	\$ 26,000
52040	Fuel	\$ -	\$ -	\$ -	\$ 221	\$ -
52120	Reproduction & Printing	\$ 5,480	\$ 4,989	\$ 5,166	\$ 4,685	\$ 5,000
52200	Non Capital Equipment Purchases	\$ 959	\$ 3,379	\$ 3,000	\$ 1,047	\$ 3,000
52610	Office Furnishings/Equip	\$ 3,696	\$ 2,078	\$ 4,000	\$ 3,434	\$ 4,000
54040	Vehicle and Equipment Maintenance	\$ 88	\$ -	\$ -	\$ -	\$ -
55011	Postage Meter	\$ 6,238	\$ 5,997	\$ 7,800	\$ 5,722	\$ 7,000
55080	Travel & Training	\$ -	\$ 54	\$ 1,100	\$ 427	\$ -
55170	Contract Printing	\$ 12,801	\$ 6,748	\$ 12,000	\$ 7,759	\$ 11,000
55562	Copier Contracts	\$ 43,178	\$ 33,569	\$ 41,088	\$ 32,299	\$ 36,000
55630	Rug Rental	\$ 5,307	\$ 1,903	\$ 4,953	\$ 2,854	\$ 4,000

<b>Total</b>		<b>\$ 95,147</b>	<b>\$ 85,584</b>	<b>\$ 107,107</b>	<b>\$ 86,016</b>	<b>\$ 98,000</b>
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**231 Municipal Court**

51111	Salaries - Full Time	\$ 232,342	\$ 202,282	\$ 205,755	\$ 166,715	\$ 164,813
51115	Seasonal	\$ -	\$ -	\$ -	\$ -	\$ -
51118	Salaries - Part Time	\$ 10,347	\$ 8,683	\$ 21,060	\$ 6,508	\$ 13,936
51121	Longevity	\$ 2,269	\$ 1,857	\$ 2,165	\$ 1,977	\$ 2,250
51126	License Pay	\$ 1,616	\$ 2,054	\$ 2,100	\$ 904	\$ 900
51130	Overtime	\$ 1,248	\$ 1,934	\$ 1,300	\$ 2,736	\$ 2,000
51200	ICMA Retirement Expense	\$ -	\$ 649	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 46,190	\$ 37,903	\$ 29,697	\$ 28,226	\$ 29,149
51202	Health Insurance	\$ 60,340	\$ 41,430	\$ 45,345	\$ 38,158	\$ 36,000
51203	Disability Insurance	\$ 801	\$ 621	\$ 645	\$ -	\$ -
51204	Workers Comp Insur	\$ 638	\$ 790	\$ 514	\$ 161	\$ 162
51205	Medicare Tax	\$ 2,644	\$ 2,073	\$ 3,291	\$ 1,658	\$ 2,039
51206	Unemployment Comp Insur	\$ 595	\$ 69	\$ 1,827	\$ 1,068	\$ 1,133
52010	Office Supplies	\$ 6,936	\$ 5,801	\$ 6,500	\$ 5,531	\$ 6,500
52040	Fuel	\$ 2,046	\$ 3,142	\$ 3,700	\$ -	\$ -
52080	Educational	\$ 161	\$ 283	\$ 350	\$ -	\$ 350
52130	Other Supplies	\$ 630	\$ 1,231	\$ 500	\$ -	\$ -
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 348	\$ -
53010	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 1,076	\$ 514	\$ 600	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 210	\$ 242	\$ 230	\$ 176	\$ 230
55034	Communication & Data Services	\$ -	\$ -	\$ 240	\$ 80	\$ 240
55045	Bldg Overhead Justice Center	\$ 7,134	\$ 7,970	\$ 8,000	\$ 4,425	\$ 8,000
55060	Attorney Fees/Court Costs	\$ 144	\$ 42	\$ 500	\$ 66	\$ 500
55070	Purchased Services/Contracts	\$ 1,352	\$ 1,069	\$ 986	\$ 844	\$ 1,000
55080	Travel & Training	\$ 2,319	\$ 3,692	\$ 4,130	\$ 1,918	\$ 3,502
55090	Memberships/Subscriptions	\$ 432	\$ 356	\$ 356	\$ 276	\$ 286
55195	Cellular Phone Charges	\$ 356	\$ 631	\$ 324	\$ 322	\$ -
55510	Bank/Paying Agent Fees	\$ 6,408	\$ 7,547	\$ 8,000	\$ 11,183	\$ 11,000
69040	Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Total</b>		<b>\$ 351,654</b>	<b>\$ 332,863</b>	<b>\$ 348,115</b>	<b>\$ 273,283</b>	<b>\$ 283,990</b>
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**234 Purchasing**

51111	Salaries - Full Time	\$ 67,972	\$ 56,679	\$ 59,979	\$ 63,517	\$ 61,479
51118	Salaries - Part Time	\$ -	\$ -	\$ 10,400	\$ -	\$ -
51121	Longevity	\$ 919	\$ 914	\$ 962	\$ 962	\$ 1,050

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
51126	License Pay	\$ 452	\$ -	\$ -	\$ -	\$ -
51130	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
51200	ICMA Retirement Expense	\$ -	\$ -	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 15,693	\$ 11,881	\$ 8,617	\$ 10,550	\$ 10,724
51202	Health Insurance	\$ 15,318	\$ 9,000	\$ 9,069	\$ 9,727	\$ 9,000
51203	Disability Insurance	\$ 223	\$ 184	\$ 192	\$ -	\$ -
51204	Workers Comp Insur	\$ 88	\$ 79	\$ 70	\$ 58	\$ 56
51205	Medicare Tax	\$ 992	\$ 875	\$ 1,034	\$ 930	\$ 972
51206	Unemployment Comp Insur	\$ 72	\$ 9	\$ 522	\$ 207	\$ 232
52010	Office Supplies	\$ 384	\$ 1,019	\$ 600	\$ 600	\$ 600
52200	Non Capital Equipment Purchases	\$ 1,583	\$ -	\$ -	\$ -	\$ -
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 1,157	\$ -
55030	Long Distance/Circuit Ch	\$ 141	\$ 154	\$ 200	\$ 106	\$ 200
55070	Purchased Services/Contracts	\$ -	\$ -	\$ -	\$ -	\$ -
55080	Travel & Training	\$ 2,317	\$ 1,186	\$ 1,000	\$ 912	\$ 1,000
55090	Memberships/Subscriptions	\$ 1,668	\$ 615	\$ 1,095	\$ 1,304	\$ 1,095
55195	Cellular Phone Charges	\$ 377	\$ 413	\$ 1,092	\$ 622	\$ 1,100
56030	Legal Advertising	\$ 2,828	\$ 1,360	\$ 2,500	\$ 2,314	\$ 2,500
<b>Total</b>		<b>\$ 105,295</b>	<b>\$ 84,367</b>	<b>\$ 97,332</b>	<b>\$ 92,965</b>	<b>\$ 90,008</b>
<b>320 Public Works Administration</b>						
51111	Salaries - Full Time	\$ 106,551	\$ 122,094	\$ 123,966	\$ 129,499	\$ 126,215
51121	Longevity	\$ 1,004	\$ 1,195	\$ 1,299	\$ 1,254	\$ 1,400
51125	Car Allowance	\$ 4,218	\$ 4,218	\$ 4,200	\$ 4,218	\$ 4,200
51130	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 20,712	\$ 19,355	\$ 18,306	\$ 22,155	\$ 22,607
51202	Health Insurance	\$ 19,044	\$ 18,000	\$ 18,138	\$ 19,454	\$ 18,000
51203	Disability Insurance	\$ 356	\$ 381	\$ 397	\$ -	\$ -
51204	Workers Comp Insur	\$ 95	\$ 166	\$ 124	\$ 122	\$ 118
51205	Medicare Tax	\$ 1,545	\$ 1,762	\$ 1,877	\$ 1,867	\$ 1,999
51206	Unemployment Comp Insur	\$ 144	\$ 18	\$ 522	\$ 414	\$ 447
52010	Office Supplies	\$ 2,441	\$ 2,722	\$ 3,000	\$ 2,771	\$ 6,000
52200	Non Capital Equipment Purchases	\$ 1,498	\$ -	\$ -	\$ -	\$ -
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 1,443	\$ -
55030	Long Distance/Circuit Ch	\$ 49	\$ 43	\$ 55	\$ 26	\$ 55
55080	Travel & Training	\$ 4,754	\$ 3,758	\$ 3,750	\$ 3,679	\$ 5,100
55090	Memberships/Subscriptions	\$ 2,362	\$ 3,718	\$ 3,688	\$ 3,050	\$ 3,380
55195	Cellular Phone Charges	\$ 861	\$ 815	\$ 1,500	\$ 616	\$ 1,500
<b>Total</b>		<b>\$ 157,993</b>	<b>\$ 178,245</b>	<b>\$ 180,822</b>	<b>\$ 190,568</b>	<b>\$ 191,021</b>
<b>321 Parks Admin/Recreation</b>						
52130	Other Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 0</b>				
<b>388 Warehouse</b>						
51111	Salaries - Full Time	\$ 31,411	\$ 31,444	\$ 31,429	\$ 24,346	\$ 30,764
51121	Longevity	\$ 136	\$ 176	\$ 241	\$ 103	\$ -
51130	Overtime	\$ 1,870	\$ 655	\$ 1,500	\$ 706	\$ 1,000
51201	TMRS Retirement	\$ 6,048	\$ 5,163	\$ 4,478	\$ 4,112	\$ 5,448
51202	Health Insurance	\$ 7,696	\$ 9,000	\$ 9,069	\$ 8,013	\$ 9,000
51203	Disability Insurance	\$ 105	\$ 98	\$ 101	\$ -	\$ -
51204	Workers Comp Insur	\$ 509	\$ 719	\$ 500	\$ 389	\$ 477
51205	Medicare Tax	\$ 458	\$ 463	\$ 459	\$ 342	\$ 2,430
51206	Unemployment Comp Insur	\$ 72	\$ 9	\$ 261	\$ 398	\$ 230
52010	Office Supplies	\$ 1,054	\$ 305	\$ 350	\$ 323	\$ 500
52030	Clothing	\$ 73	\$ 89	\$ 310	\$ 194	\$ 345
52031	Clothing - Safety Gear	\$ 5	\$ 71	\$ 20	\$ -	\$ 100
52200	Non Capital Equipment Purchases	\$ 1,548	\$ -	\$ -	\$ -	\$ -
52270	Non Controlled-Phys Count Differ	\$ -	\$ -	\$ -	\$ -	\$ -
52329	Controlled-Auction/Scrap	\$ -	\$ -	\$ -	\$ -	\$ -

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
55030	Long Distance/Circuit Ch	\$ 100	\$ 74	\$ 100	\$ 56	\$ 100
55070	Purchased Services/Contracts	\$ -	\$ 900	\$ 1,250	\$ -	\$ -
55080	Travel & Training	\$ -	\$ -	\$ -	\$ -	\$ 500
55195	Cellular Phone Charges	\$ 110	\$ 241	\$ 324	\$ -	\$ -
<b>Total</b>		<b>\$ 47,332</b>	<b>\$ 49,408</b>	<b>\$ 50,392</b>	<b>\$ 38,981</b>	<b>\$ 50,894</b>

**389 Garage/Fleet Services**

51111	Salaries - Full Time	\$ 314,563	\$ 323,796	\$ 311,766	\$ 231,356	\$ 230,242
51115	Seasonal	\$ 3,170	\$ -	\$ -	\$ -	\$ -
51118	Salaries - Part Time	\$ -	\$ -	\$ -	\$ 5,518	\$ 18,845
51121	Longevity	\$ 5,713	\$ 2,510	\$ 2,453	\$ 758	\$ 1,150
51127	Tools Allowance	\$ 2,988	\$ 2,700	\$ 6,240	\$ 4,804	\$ 4,200
51130	Overtime	\$ 12,303	\$ 16,252	\$ 20,000	\$ 10,036	\$ 16,000
51201	TMRS Retirement	\$ 63,913	\$ 53,682	\$ 44,872	\$ 40,464	\$ 43,148
51202	Health Insurance	\$ 72,550	\$ 65,262	\$ 72,552	\$ 54,701	\$ 54,052
51203	Disability Insurance	\$ 862	\$ 785	\$ 772	\$ -	\$ -
51204	Workers Comp Insur	\$ 3,558	\$ 3,152	\$ 2,957	\$ 2,733	\$ 2,762
51205	Medicare Tax	\$ 2,205	\$ 2,880	\$ 3,781	\$ 3,423	\$ 4,986
51206	Unemployment Comp Insur	\$ 1,051	\$ 54	\$ 2,088	\$ 1,441	\$ 1,683
52010	Office Supplies	\$ 285	\$ 902	\$ 1,000	\$ 884	\$ 1,200
52030	Clothing	\$ 2,220	\$ 1,753	\$ 2,500	\$ 2,199	\$ 2,500
52031	Clothing - Safety Gear	\$ 753	\$ 1,467	\$ 1,000	\$ 875	\$ 1,000
52040	Fuel	\$ 16,468	\$ 18,268	\$ 21,500	\$ 11,266	\$ 15,000
52050	Minor Tools/Instruments	\$ 939	\$ 3,283	\$ 2,133	\$ 2,011	\$ 3,545
52060	Cleaning Supplies	\$ 4,481	\$ 4,834	\$ 5,000	\$ 3,391	\$ 5,000
52130	Other Supplies	\$ 3,651	\$ 4,042	\$ 4,000	\$ 4,140	\$ 4,000
52200	Non Capital Equipment Purchases	\$ 6,393	\$ 10,335	\$ 7,000	\$ 5,566	\$ 11,745
52250	Garage Supplies	\$ 8,554	\$ 5,737	\$ 6,301	\$ 6,572	\$ 7,000
52270	Non Controlled-Phys Count Differ	\$ 8,176	\$ 699	\$ -	\$ -	\$ -
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 995	\$ -
54040	Vehicle and Equipment Maintenance	\$ 17,866	\$ 23,685	\$ 24,500	\$ 20,783	\$ 20,000
54080	Maintenance of Pumps/Motors	\$ 2,780	\$ 2,500	\$ 2,500	\$ 1,899	\$ 2,500
55030	Long Distance/Circuit Ch	\$ 204	\$ 179	\$ 200	\$ 184	\$ 200
55070	Purchased Services/Contracts	\$ 1,011	\$ -	\$ 21,824	\$ -	\$ 1,824
55080	Travel & Training	\$ 1,430	\$ 1,302	\$ 4,472	\$ 1,842	\$ 4,290
55087	Community Relations - State & Other	\$ -	\$ -	\$ -	\$ -	\$ -
55090	Memberships/Subscriptions	\$ -	\$ 1,699	\$ 1,699	\$ 1,699	\$ 1,698
55195	Cellular Phone Charges	\$ 1,242	\$ 1,129	\$ 959	\$ 548	\$ 1,008
69020	Cap. Mach/Tools/Equip	\$ -	\$ 4,095	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 540,678</b>	<b>\$ 556,979</b>	<b>\$ 574,069</b>	<b>\$ 420,087</b>	<b>\$ 459,578</b>

**420 Parks & Leisure Administration**

51111	Salaries - Full Time	\$ 105,236	\$ 109,859	\$ 108,310	\$ 105,556	\$ 110,116
51121	Longevity	\$ 1,312	\$ 1,499	\$ 1,684	\$ 1,066	\$ 300
51125	Car Allowance	\$ 3,615	\$ 3,615	\$ 3,600	\$ 2,695	\$ 4,200
51130	Overtime	\$ 2,470	\$ 257	\$ 1,177	\$ 618	\$ 1,100
51201	TMRS Retirement	\$ 20,641	\$ 17,698	\$ 16,062	\$ 17,919	\$ 19,846
51202	Health Insurance	\$ 22,547	\$ 18,000	\$ 18,138	\$ 16,454	\$ 18,000
51203	Disability Insurance	\$ 354	\$ 339	\$ 347	\$ -	\$ -
51204	Workers Comp Insur	\$ 97	\$ 150	\$ 108	\$ 99	\$ 104
51205	Medicare Tax	\$ 450	\$ 454	\$ 522	\$ 683	\$ 1,765
51206	Unemployment Comp Insur	\$ 144	\$ 18	\$ 522	\$ 414	\$ 447
52010	Office Supplies	\$ 510	\$ 362	\$ 650	\$ 471	\$ 650
52040	Fuel	\$ 59	\$ -	\$ -	\$ -	\$ -
52130	Other Supplies	\$ 905	\$ 1,605	\$ 1,000	\$ 896	\$ 1,000
52610	Office Furnishings/Equip	\$ 384	\$ 264	\$ 500	\$ 259	\$ 500
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 1,933	\$ -
55020	Lease of Land	\$ 10,100	\$ 8,650	\$ 9,050	\$ 9,050	\$ 8,300

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
55030	Long Distance/Circuit Ch	\$ 27	\$ 19	\$ 60	\$ 18	\$ -
55070	Purchased Services/Contracts	\$ 17,000	\$ 51,386	\$ -	\$ -	\$ 100,000
55080	Travel & Training	\$ 2,136	\$ 1,609	\$ 620	\$ 199	\$ 2,200
55090	Memberships/Subscriptions	\$ 700	\$ 1,019	\$ 1,025	\$ 300	\$ 950
55195	Cellular Phone Charges	\$ 804	\$ 815	\$ 636	\$ 278	\$ 800
55240	HEAP/Youth Contract	\$ -	\$ 25,824	\$ 28,000	\$ 25,632	\$ 28,000
55510	Bank/Paying Agent Fees	\$ 135	\$ -	\$ -	\$ -	\$ -
55511	Credit Card Fees	\$ 417	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 249,462</b>	<b>\$ 243,443</b>	<b>\$ 192,011</b>	<b>\$ 184,539</b>	<b>\$ 298,279</b>
<b>421 Recreation</b>						
51111	Salaries - Full Time	\$ 33,980	\$ 18,168	\$ 30,763	\$ -	\$ 1
51118	Salaries - Part Time	\$ 11,165	\$ 11,273	\$ 9,131	\$ 15,750	\$ 21,435
51121	Longevity	\$ 176	\$ 103	\$ -	\$ -	\$ -
51130	Overtime	\$ 4,359	\$ 730	\$ -	\$ 184	\$ -
51200	ICMA Retirement Expense	\$ -	\$ 842	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 7,080	\$ 3,303	\$ 4,350	\$ 1,243	\$ 3,676
51202	Health Insurance	\$ 7,733	\$ 5,250	\$ 9,069	\$ -	\$ 9,000
51203	Disability Insurance	\$ 125	\$ 51	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 410	\$ 381	\$ 359	\$ 25	\$ 21
51205	Medicare Tax	\$ 717	\$ 437	\$ 578	\$ 231	\$ 312
51206	Unemployment Comp Insur	\$ 255	\$ 76	\$ 522	\$ 210	\$ 207
52010	Office Supplies	\$ 294	\$ -	\$ -	\$ -	\$ -
52040	Fuel	\$ -	\$ 382	\$ 200	\$ 147	\$ -
52060	Cleaning Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
52120	Reproduction & Printing	\$ 83	\$ 361	\$ 500	\$ 456	\$ 500
52130	Other Supplies	\$ 2,496	\$ 370	\$ 1,000	\$ 643	\$ 1,000
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ -	\$ -	\$ 500	\$ 38	\$ -
54100	Recreation Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
55010	Rental of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 15	\$ 7	\$ 25	\$ 14	\$ 25
55070	Purchased Services/Contracts	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000
55080	Travel & Training	\$ 776	\$ -	\$ -	\$ 30	\$ -
55090	Memberships/Subscriptions	\$ 680	\$ 665	\$ 1,180	\$ 500	\$ 700
55240	HEAP/Youth Contract	\$ 25,968	\$ -	\$ -	\$ -	\$ -
55890	Fireworks Contract	\$ 7,500	\$ -	\$ -	\$ -	\$ -
56030	Legal Advertising	\$ 325	\$ -	\$ -	\$ -	\$ -
57375	Youth and Recreation Programs	\$ 67,026	\$ 8,294	\$ 11,470	\$ 4,768	\$ 13,470
<b>Total</b>		<b>\$ 96,915</b>	<b>\$ 50,692</b>	<b>\$ 72,647</b>	<b>\$ 24,238</b>	<b>\$ 53,347</b>
<b>422 Parks Maintenance</b>						
51111	Salaries - Full Time	\$ 382,275	\$ 364,734	\$ 416,510	\$ 344,273	\$ 298,813
51115	Seasonal	\$ 891	\$ -	\$ -	\$ 14,999	\$ 56,000
51118	Salaries - Part Time	\$ 53,167	\$ 33,406	\$ 29,241	\$ 26,222	\$ 29,241
51121	Longevity	\$ 1,914	\$ 3,107	\$ 3,896	\$ 3,100	\$ 3,650
51130	Overtime	\$ 17,754	\$ 21,286	\$ 20,000	\$ 22,294	\$ 20,000
51200	ICMA Retirement Expense	\$ -	\$ -	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 73,761	\$ 60,515	\$ 63,580	\$ 64,992	\$ 60,318
51202	Health Insurance	\$ 107,980	\$ 106,935	\$ 136,035	\$ 78,531	\$ 63,820
51203	Disability Insurance	\$ 1,174	\$ 1,174	\$ 1,078	\$ -	\$ -
51204	Workers Comp Insur	\$ 3,775	\$ 3,135	\$ 3,940	\$ 3,616	\$ 2,888
51205	Medicare Tax	\$ 6,385	\$ 5,865	\$ 6,404	\$ 5,700	\$ 10,851
51206	Unemployment Comp Insur	\$ 1,647	\$ 184	\$ 3,915	\$ 3,102	\$ 2,775
52010	Office Supplies	\$ 20	\$ 20	\$ 50	\$ 251	\$ 50
52030	Clothing	\$ 3,836	\$ 2,781	\$ 3,864	\$ 2,664	\$ 4,000
52031	Clothing - Safety Gear	\$ 806	\$ 858	\$ 900	\$ 1,185	\$ 900
52040	Fuel	\$ 30,358	\$ 30,092	\$ 34,500	\$ 30,865	\$ 32,500
52050	Minor Tools/Instruments	\$ 1,806	\$ 1,543	\$ 1,500	\$ 1,021	\$ 1,500

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
52060	Cleaning Supplies	\$ 4,895	\$ 4,319	\$ 3,500	\$ 4,021	\$ 3,500
52070	Chemical Supplies	\$ 1,020	\$ 1,250	\$ 1,000	\$ 815	\$ 1,000
52090	Botanical/Agricultural	\$ 11,696	\$ 5,893	\$ 11,000	\$ 8,409	\$ 13,000
52130	Other Supplies	\$ 2,012	\$ 2,228	\$ 2,500	\$ 2,654	\$ 2,500
52200	Non Capital Equipment Purchases	\$ 8,778	\$ 7,030	\$ 8,400	\$ 4,155	\$ 8,400
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 281	\$ -
53080	Parks Maintenance	\$ 47,797	\$ 44,365	\$ 50,000	\$ 38,400	\$ 54,000
53110	Drainage Maintenance	\$ 31,425	\$ -	\$ -	\$ -	\$ -
54020	Maint - Mach/Tools/Instruments	\$ 798	\$ 1,330	\$ 1,200	\$ 1,295	\$ 1,200
54030	Radio Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 28,006	\$ 23,585	\$ 30,000	\$ 28,658	\$ 30,000
54100	Recreation Equipment Maintenance	\$ -	\$ 1,187	\$ 2,000	\$ 1,135	\$ 2,000
54150	Maint - Fence/Netting@Parks	\$ 6,914	\$ 1,738	\$ 5,000	\$ 2,168	\$ 5,000
55010	Rental of Equipment	\$ 5,284	\$ 5,368	\$ 7,000	\$ 3,740	\$ 7,000
55030	Long Distance/Circuit Ch	\$ 10	\$ 10	\$ 25	\$ 11	\$ 25
55040	Electric	\$ 58,654	\$ 66,859	\$ 70,000	\$ 66,959	\$ 70,000
55080	Travel & Training	\$ 3,747	\$ 1,937	\$ 2,292	\$ 1,874	\$ 3,390
55087	Community Relations - State & Other	\$ -	\$ 19	\$ -	\$ -	\$ -
55090	Memberships/Subscriptions	\$ 283	\$ 98	\$ 280	\$ 188	\$ 132
55180	Alarm Monitoring	\$ 704	\$ 760	\$ 772	\$ 672	\$ 772
55195	Cellular Phone Charges	\$ 1,828	\$ 1,878	\$ 1,620	\$ 1,863	\$ 2,360
69020	Cap. Mach/Tools/Equip	\$ 17,800	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 950,206</b>	<b>\$ 805,492</b>	<b>\$ 922,002</b>	<b>\$ 770,114</b>	<b>\$ 791,584</b>

**424 Aquatic Center Operations**

51111	Salaries - Full Time	\$ 36,369	\$ 36,619	\$ 37,627	\$ 38,641	\$ 38,834
51115	Seasonal	\$ 76,566	\$ 56,429	\$ 75,000	\$ 59,598	\$ 63,986
51118	Salaries - Part Time	\$ 18,099	\$ 23,499	\$ 27,456	\$ 27,506	\$ 31,919
51121	Longevity	\$ 248	\$ 339	\$ 433	\$ 398	\$ 450
51130	Overtime	\$ 1,694	\$ 1,324	\$ 1,000	\$ 1,232	\$ 1,000
51200	ICMA Retirement Expense	\$ -	\$ 5,989	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 7,013	\$ 5,450	\$ 5,382	\$ 6,614	\$ 6,909
51202	Health Insurance	\$ 9,318	\$ 9,000	\$ 9,069	\$ 9,727	\$ 9,000
51203	Disability Insurance	\$ 123	\$ 118	\$ 120	\$ -	\$ -
51204	Workers Comp Insur	\$ 1,441	\$ 1,489	\$ 1,261	\$ 1,121	\$ 623
51205	Medicare Tax	\$ 1,898	\$ 1,675	\$ 2,037	\$ 1,786	\$ 6,033
51206	Unemployment Comp Insur	\$ 2,098	\$ 110	\$ 6,786	\$ 2,060	\$ 1,069
52010	Office Supplies	\$ 82	\$ 54	\$ 200	\$ 234	\$ 200
52030	Clothing	\$ 1,234	\$ 858	\$ 1,500	\$ 857	\$ 1,500
52031	Clothing - Safety Gear	\$ 399	\$ 205	\$ 500	\$ 390	\$ 500
52060	Cleaning Supplies	\$ 1,339	\$ 691	\$ 1,000	\$ 1,041	\$ 1,000
52070	Chemical Supplies	\$ 12,079	\$ 12,033	\$ 10,975	\$ 12,026	\$ 12,000
52120	Reproduction & Printing	\$ 191	\$ 19	\$ 200	\$ -	\$ -
52130	Other Supplies	\$ 763	\$ 609	\$ 800	\$ 532	\$ 800
52139	Concession Supplies	\$ 5,773	\$ 4,801	\$ 6,500	\$ 4,959	\$ 6,500
52200	Non Capital Equipment Purchases	\$ 5,120	\$ 2,226	\$ 4,000	\$ 1,765	\$ 4,000
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53010	Building Maintenance	\$ 3,886	\$ 6,984	\$ 6,015	\$ 5,147	\$ 6,000
54020	Maint - Mach/Tools/Instruments	\$ 1,703	\$ 2,686	\$ 2,500	\$ 897	\$ 2,500
55010	Rental of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 358	\$ -	\$ 50	\$ -	\$ 50
55040	Electric	\$ 15,182	\$ 14,220	\$ 18,000	\$ 17,079	\$ 18,000
55051	Gas Heating	\$ 3,441	\$ 4,195	\$ 1,500	\$ 723	\$ 1,500
55080	Travel & Training	\$ -	\$ 3,062	\$ 1,500	\$ 2,949	\$ 1,500
55090	Memberships/Subscriptions	\$ -	\$ 60	\$ -	\$ 170	\$ 170
55195	Cellular Phone Charges	\$ -	\$ 311	\$ 300	\$ 145	\$ 384
57375	Youth and Recreation Programs	\$ 1,209	\$ -	\$ 1,200	\$ -	\$ 1,200
69020	Cap. Mach/Tools/Equip	\$ -	\$ 8,450	\$ 12,000	\$ 29,010	\$ -

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>Total</b>	<b>\$ 200,806</b>	<b>\$ 203,504</b>	<b>\$ 234,911</b>	<b>\$ 226,607</b>	<b>\$ 217,627</b>
<b>430 Community Service Asst. Groups</b>					
52031 Clothing - Safety Gear	\$ -	\$ 1,212	\$ 500	\$ 654	\$ 500
52040 Fuel	\$ -	\$ 5,522	\$ 5,000	\$ 5,598	\$ 5,000
52130 Other Supplies	\$ -	\$ 41,110	\$ 29,500	\$ 29,405	\$ 31,000
52200 Non Capital Equipment Purchases	\$ -	\$ 2,932	\$ 1,900	\$ 638	\$ 1,900
54040 Vehicle and Equipment Maintenance	\$ -	\$ 1,553	\$ 3,150	\$ 1,527	\$ 1,500
<b>Total</b>	<b>\$ 0</b>	<b>\$ 52,329</b>	<b>\$ 40,050</b>	<b>\$ 37,821</b>	<b>\$ 39,900</b>
<b>444 Building Maintenance</b>					
51111 Salaries - Full Time	\$ 94,503	\$ 76,630	\$ 70,782	\$ 76,023	\$ 72,655
51121 Longevity	\$ 1,274	\$ 1,323	\$ 1,395	\$ 1,357	\$ 1,500
51130 Overtime	\$ 5,513	\$ 2,335	\$ 3,300	\$ 3,305	\$ 3,300
51201 TMRS Retirement	\$ 17,935	\$ 12,214	\$ 10,206	\$ 13,213	\$ 13,284
51202 Health Insurance	\$ 25,170	\$ 18,909	\$ 18,138	\$ 19,488	\$ 18,046
51203 Disability Insurance	\$ 314	\$ 231	\$ 227	\$ -	\$ -
51204 Workers Comp Insur	\$ 1,106	\$ 1,291	\$ 750	\$ 831	\$ 749
51205 Medicare Tax	\$ 1,407	\$ 1,098	\$ 1,047	\$ 1,144	\$ 1,421
51206 Unemployment Comp Insur	\$ 216	\$ 18	\$ 522	\$ 414	\$ 525
52030 Clothing	\$ 774	\$ 560	\$ 554	\$ 525	\$ 554
52031 Clothing - Safety Gear	\$ 64	\$ 46	\$ 100	\$ 56	\$ 100
52040 Fuel	\$ 4,373	\$ 4,221	\$ 5,500	\$ 4,535	\$ 4,500
52050 Minor Tools/Instruments	\$ 1,009	\$ 972	\$ 600	\$ 396	\$ 600
52060 Cleaning Supplies	\$ 137	\$ 131	\$ 400	\$ 306	\$ 400
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 586	\$ -
53010 Building Maintenance	\$ 33,883	\$ 32,098	\$ 35,000	\$ 36,932	\$ 35,000
53090 Special Maintenance Projects	\$ 23,642	\$ 17,111	\$ 33,000	\$ 18,759	\$ 10,000
54040 Vehicle and Equipment Maintenance	\$ 1,177	\$ 1,872	\$ 2,000	\$ 3,503	\$ 2,700
54060 Heat/AC Maintenance	\$ 97,975	\$ 13,247	\$ 33,000	\$ 30,534	\$ 30,000
54140 Ice Machine Maintenance	\$ 3,682	\$ 5,877	\$ 6,500	\$ 3,928	\$ 6,500
55040 Electric	\$ 137,893	\$ 122,224	\$ 157,000	\$ 155,399	\$ 150,000
55051 Gas Heating	\$ 16,046	\$ 12,860	\$ -	\$ 17,372	\$ 15,000
55070 Purchased Services/Contracts	\$ 487	\$ 240	\$ 25,000	\$ 24,950	\$ -
55080 Travel & Training	\$ 200	\$ -	\$ 1,000	\$ -	\$ 1,000
55160 Pest Control Services	\$ 4,724	\$ 3,756	\$ 4,094	\$ 5,484	\$ 4,094
55195 Cellular Phone Charges	\$ 788	\$ 694	\$ 648	\$ 743	\$ 768
55500 Janitorial Services	\$ 56,184	\$ 59,111	\$ 66,000	\$ 68,729	\$ 66,000
<b>Total</b>	<b>\$ 488,816</b>	<b>\$ 389,069</b>	<b>\$ 476,763</b>	<b>\$ 488,512</b>	<b>\$ 438,696</b>
<b>460 Cemetery</b>					
51111 Salaries - Full Time	\$ 61,522	\$ 38,983	\$ 38,979	\$ 39,603	\$ 38,980
51121 Longevity	\$ 515	\$ 493	\$ 577	\$ 545	\$ 600
51130 Overtime	\$ 2,197	\$ 793	\$ 1,000	\$ 936	\$ 1,000
51201 TMRS Retirement	\$ 11,971	\$ 6,771	\$ 5,593	\$ 6,742	\$ 6,960
51202 Health Insurance	\$ 17,699	\$ 9,000	\$ 9,069	\$ 9,727	\$ 9,000
51203 Disability Insurance	\$ 173	\$ 122	\$ 125	\$ -	\$ -
51204 Workers Comp Insur	\$ 515	\$ 507	\$ 351	\$ 362	\$ 343
51205 Medicare Tax	\$ 843	\$ 521	\$ 574	\$ 518	\$ 688
51206 Unemployment Comp Insur	\$ 192	\$ 9	\$ 261	\$ 207	\$ 244
52030 Clothing	\$ 617	\$ 251	\$ 300	\$ 261	\$ 300
52031 Clothing - Safety Gear	\$ 50	\$ 2	\$ 50	\$ 4	\$ 50
52040 Fuel	\$ 6,297	\$ 4,461	\$ 6,000	\$ 3,445	\$ 6,000
52050 Minor Tools/Instruments	\$ 655	\$ 337	\$ 200	\$ 105	\$ 200
52070 Chemical Supplies	\$ 393	\$ 3	\$ 200	\$ 26	\$ 200
52090 Botanical/Agricultural	\$ 1,964	\$ 2,377	\$ 2,000	\$ 2,228	\$ 2,000
52130 Other Supplies	\$ 543	\$ 916	\$ 400	\$ 54	\$ 400
52200 Non Capital Equipment Purchases	\$ 736	\$ 618	\$ 700	\$ 391	\$ 700
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 47	\$ -
53080 Parks Maintenance	\$ 5,125	\$ -	\$ 3,500	\$ 1,683	\$ 3,500

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
54020	Maint - Mach/Tools/Instruments	\$ 775	\$ 514	\$ 500	\$ 251	\$ 500
54040	Vehicle and Equipment Maintenance	\$ 3,029	\$ 2,181	\$ 2,500	\$ 1,332	\$ 2,500
54150	Maint - Fence/Netting@Parks	\$ 768	\$ 485	\$ 1,500	\$ -	\$ 1,500
55010	Rental of Equipment	\$ 611	\$ 715	\$ 800	\$ 605	\$ 800
55087	Community Relations - State & Other	\$ -	\$ -	\$ -	\$ -	\$ -
55195	Cellular Phone Charges	\$ 362	\$ 370	\$ 324	\$ 371	\$ 384
57022	Improvements	\$ 3,134	\$ 944	\$ 2,500	\$ -	\$ 2,500
<b>Total</b>		<b>\$ 113,807</b>	<b>\$ 71,372</b>	<b>\$ 78,003</b>	<b>\$ 69,444</b>	<b>\$ 79,349</b>
<b>550 Public Safety Administration</b>						
51111	Salaries - Full Time	\$ 132,108	\$ 140,122	\$ 138,934	\$ 146,937	\$ 141,399
51121	Longevity	\$ 1,520	\$ 1,705	\$ 1,876	\$ 1,749	\$ 1,900
51123	Incentive Pay	\$ 904	\$ 904	\$ 900	\$ 904	\$ 900
51126	License Pay	\$ 1,205	\$ 1,205	\$ 1,200	\$ 1,205	\$ 1,200
51130	Overtime	\$ 183	\$ 236	\$ 250	\$ -	\$ 250
51201	TMRS Retirement	\$ 24,866	\$ 21,969	\$ 20,208	\$ 24,594	\$ 24,979
51202	Health Insurance	\$ 19,096	\$ 18,021	\$ 18,138	\$ 19,510	\$ 18,052
51203	Disability Insurance	\$ 436	\$ 433	\$ 419	\$ -	\$ -
51204	Workers Comp Insur	\$ 891	\$ 961	\$ 139	\$ 852	\$ 858
51205	Medicare Tax	\$ 575	\$ 591	\$ 598	\$ 608	\$ 759
51206	Unemployment Comp Insur	\$ 144	\$ 18	\$ 522	\$ 414	\$ 464
52040	Fuel	\$ 1,060	\$ 1,068	\$ 2,400	\$ 2,058	\$ 2,400
54040	Vehicle and Equipment Maintenance	\$ 32	\$ 241	\$ 500	\$ -	\$ 500
55030	Long Distance/Circuit Ch	\$ -	\$ 34	\$ 30	\$ 32	\$ 30
55070	Purchased Services/Contracts	\$ 29,750	\$ 21,750	\$ 3,000	\$ 2,700	\$ 228,000
55195	Cellular Phone Charges	\$ 52	\$ -	\$ -	\$ -	\$ -
55540	Animal Shelter Contract	\$ 44,899	\$ 41,421	\$ 44,500	\$ 44,899	\$ 44,500
55905	WCPSCC-Dispatcher Contract	\$ 400,000	\$ 460,648	\$ 610,836	\$ 619,820	\$ 466,233
<b>Total</b>		<b>\$ 705,220</b>	<b>\$ 711,327</b>	<b>\$ 844,450</b>	<b>\$ 866,281</b>	<b>\$ 932,424</b>
<b>551 Police Services</b>						
51111	Salaries - Full Time	\$ 2,415,221	\$ 2,478,526	\$ 2,761,614	\$ 2,790,232	\$ 2,752,422
51121	Longevity	\$ 20,696	\$ 20,222	\$ 23,521	\$ 21,557	\$ 24,350
51123	Incentive Pay	\$ 28,643	\$ 26,751	\$ 30,600	\$ 32,066	\$ 32,100
51124	Allowances-Car/Clothing/Cell Phone	\$ 7,838	\$ 7,011	\$ 7,502	\$ 7,352	\$ 7,503
51125	Car Allowance	\$ 12,649	\$ 12,653	\$ 12,600	\$ 12,653	\$ 12,600
51126	License Pay	\$ 30,520	\$ 30,984	\$ 34,500	\$ 36,021	\$ 34,800
51130	Overtime	\$ 124,608	\$ 117,978	\$ 122,152	\$ 109,735	\$ 125,200
51201	TMRS Retirement	\$ 499,201	\$ 416,773	\$ 381,878	\$ 489,405	\$ 512,610
51202	Health Insurance	\$ 543,161	\$ 467,058	\$ 489,726	\$ 532,373	\$ 495,929
51203	Disability Insurance	\$ 7,612	\$ 7,315	\$ 7,807	\$ -	\$ -
51204	Workers Comp Insur	\$ 22,534	\$ 25,186	\$ 19,946	\$ 22,441	\$ 21,400
51205	Medicare Tax	\$ 33,708	\$ 36,093	\$ 37,667	\$ 40,619	\$ 52,377
51206	Unemployment Comp Insur	\$ 4,759	\$ 485	\$ 14,094	\$ 11,430	\$ 12,420
52010	Office Supplies	\$ 5,011	\$ 4,844	\$ 7,300	\$ 6,762	\$ 6,550
52020	Postage	\$ 560	\$ 1,070	\$ 1,000	\$ 389	\$ 910
52030	Clothing	\$ 26,789	\$ 33,623	\$ 33,264	\$ 33,525	\$ 35,582
52040	Fuel	\$ 140,390	\$ 142,880	\$ 170,000	\$ 142,464	\$ 155,000
52050	Minor Tools/Instruments	\$ 6,156	\$ 6,737	\$ 6,335	\$ 6,597	\$ 6,350
52051	Ammunition and Supplies	\$ 16,523	\$ 12,543	\$ 19,125	\$ 21,579	\$ 25,375
52100	Traffic Supplies	\$ 535	\$ 516	\$ 750	\$ 702	\$ 250
52120	Reproduction & Printing	\$ 9,127	\$ 9,772	\$ 10,292	\$ 10,266	\$ 13,092
52130	Other Supplies	\$ 5,502	\$ 9,061	\$ 6,878	\$ 5,734	\$ 8,100
52200	Non Capital Equipment Purchases	\$ 20,147	\$ 7,824	\$ 10,200	\$ 10,137	\$ 11,900
52400	K-9 Program	\$ 1,179	\$ 2,468	\$ 2,000	\$ 795	\$ 2,000
52415	Animal Control Supplies	\$ -	\$ 684	\$ 1,000	\$ 900	\$ 1,000
52420	Bicycle Program	\$ 6,037	\$ 6,229	\$ 1,000	\$ 3,165	\$ 2,100
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 5,132	\$ -

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
54020	Maint - Mach/Tools/Instruments	\$ 5,752	\$ 539	\$ 5,500	\$ 17	\$ 3,500
54030	Radio Maintenance	\$ 1,682	\$ 2,724	\$ 2,569	\$ 2,712	\$ 4,500
54040	Vehicle and Equipment Maintenance	\$ 41,322	\$ 54,998	\$ 48,000	\$ 46,901	\$ 35,000
55030	Long Distance/Circuit Ch	\$ 1,584	\$ 1,483	\$ 1,400	\$ 1,223	\$ 1,400
55070	Purchased Services/Contracts	\$ 2,870	\$ 2,271	\$ 3,800	\$ 3,292	\$ 6,400
55080	Travel & Training	\$ 30,345	\$ 37,781	\$ 41,933	\$ 40,808	\$ 43,283
55085	Community Relations	\$ 2,152	\$ 2,825	\$ 2,750	\$ 2,101	\$ 2,750
55090	Memberships/Subscriptions	\$ 552	\$ 609	\$ 1,365	\$ 759	\$ 1,365
55180	Alarm Monitoring	\$ 672	\$ 728	\$ 672	\$ 672	\$ 672
55195	Cellular Phone Charges	\$ 4,846	\$ 6,254	\$ 6,000	\$ 4,665	\$ 7,240
55720	Employee Physicals/Testing	\$ 7,238	\$ 6,349	\$ 10,000	\$ 2,290	\$ 6,800
55730	Investigation Testing Fees	\$ 2,038	\$ 1,764	\$ 5,000	\$ 841	\$ 7,970
55790	Parking Contracts	\$ 3,600	\$ 3,300	\$ 3,600	\$ 3,600	\$ 3,600
56012	Insurance - Fleet	\$ -	\$ -	\$ -	\$ -	\$ -
57510	Police Reserve Program	\$ 269	\$ 384	\$ 500	\$ 433	\$ 250
69040	Motor Vehicles	\$ -	\$ 10,713	\$ 99,835	\$ 88,485	\$ 74,180
90300	Vehicle & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 73,852
90312	Computers & Software	\$ 17,580	\$ 11,300	\$ 12,000	\$ 12,000	\$ -

<b>Total</b>	<b>\$ 4,089,755</b>	<b>\$ 4,029,308</b>	<b>\$ 4,457,675</b>	<b>\$ 4,564,831</b>	<b>\$ 4,624,682</b>
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**552 Fire Services**

51111	Salaries - Full Time	\$ 566,253	\$ 684,420	\$ 744,130	\$ 770,041	\$ 752,538
51112	Firefighters Pay	\$ 34,310	\$ 22,570	\$ 35,000	\$ 45,099	\$ 90,000
51118	Salaries - Part Time	\$ 24,534	\$ 44,772	\$ 55,000	\$ 30,714	\$ -
51121	Longevity	\$ 5,681	\$ 7,123	\$ 8,369	\$ 8,007	\$ 8,800
51123	Incentive Pay	\$ 3,086	\$ 4,710	\$ 4,500	\$ 5,423	\$ 5,400
51125	Car Allowance	\$ 4,216	\$ 4,218	\$ 4,200	\$ 4,218	\$ 4,200
51126	License Pay	\$ 5,724	\$ 8,011	\$ 8,700	\$ 9,164	\$ 9,000
51130	Overtime	\$ 44,636	\$ 39,321	\$ 39,075	\$ 35,328	\$ 40,100
51200	ICMA Retirement Expense	\$ -	\$ -	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 144,572	\$ 109,565	\$ 108,864	\$ 136,153	\$ 140,637
51202	Health Insurance	\$ 134,768	\$ 136,960	\$ 145,104	\$ 155,585	\$ 143,958
51203	Disability Insurance	\$ 1,873	\$ 2,104	\$ 2,381	\$ -	\$ -
51204	Workers Comp Insur	\$ 5,233	\$ 5,756	\$ 5,839	\$ 6,199	\$ 5,244
51205	Medicare Tax	\$ 8,296	\$ 9,799	\$ 12,469	\$ 10,649	\$ 14,347
51206	Unemployment Comp Insur	\$ 1,657	\$ 136	\$ 7,047	\$ 4,731	\$ 3,929
51210	Retirement-Parttime Firefighters	\$ 14,748	\$ 14,388	\$ 16,000	\$ 12,668	\$ -
52010	Office Supplies	\$ 1,059	\$ 1,020	\$ 1,250	\$ 697	\$ 1,250
52030	Clothing	\$ 7,688	\$ 3,240	\$ 16,434	\$ 5,532	\$ 16,400
52040	Fuel	\$ 30,885	\$ 30,216	\$ 32,000	\$ 28,385	\$ 32,000
52050	Minor Tools/Instruments	\$ 5,020	\$ 3,990	\$ 5,459	\$ 2,592	\$ 6,000
52060	Cleaning Supplies	\$ 2,617	\$ 1,253	\$ 2,000	\$ 2,199	\$ 3,000
52070	Chemical Supplies	\$ 4,576	\$ 2,945	\$ 5,000	\$ 4,268	\$ 5,000
52080	Educational	\$ 3,984	\$ 2,530	\$ 3,209	\$ 2,967	\$ 3,209
52130	Other Supplies	\$ 926	\$ 2,326	\$ 1,700	\$ 672	\$ 1,700
52200	Non Capital Equipment Purchases	\$ 3,198	\$ -	\$ -	\$ -	\$ 2,695
52240	Fire Gear / P.A.S.S.	\$ 22,362	\$ 15,486	\$ 18,000	\$ 17,332	\$ 18,800
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 5,514	\$ -
54020	Maint - Mach/Tools/Instruments	\$ 4,327	\$ 4,850	\$ 4,000	\$ 3,751	\$ 4,000
54030	Radio Maintenance	\$ 2,638	\$ 2,775	\$ 8,374	\$ 5,425	\$ 9,510
54040	Vehicle and Equipment Maintenance	\$ 31,872	\$ 30,479	\$ 50,000	\$ 33,373	\$ 50,000
55030	Long Distance/Circuit Ch	\$ 147	\$ 119	\$ 300	\$ 88	\$ 300
55065	State Mandated Testing	\$ 5,071	\$ 6,298	\$ 2,928	\$ 3,399	\$ 9,470
55070	Purchased Services/Contracts	\$ 2,590	\$ 1,384	\$ 27,398	\$ 16,721	\$ 27,998
55080	Travel & Training	\$ 17,594	\$ 20,162	\$ 39,985	\$ 23,912	\$ 39,985
55090	Memberships/Subscriptions	\$ 1,659	\$ -	\$ 2,474	\$ 680	\$ 2,474
55120	Mileage & Miscellaneous Meals	\$ -	\$ -	\$ -	\$ -	\$ 1,250
55195	Cellular Phone Charges	\$ 465	\$ 432	\$ 2,000	\$ 371	\$ 2,000

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
55200 Pager Air Time	\$ -	\$ -	\$ -	\$ -	\$ -
55720 Employee Physicals/Testing	\$ 10	\$ 10	\$ 500	\$ -	\$ 500
57151 FEMA - WMD Exercise	\$ 1,631	\$ 2,440	\$ 3,000	\$ 2,530	\$ 3,685
57476 Fire Mitigation Costs	\$ -	\$ -	\$ -	\$ -	\$ -
69020 Cap. Mach/Tools/Equip	\$ -	\$ 9,898	\$ -	\$ -	\$ -
69041 Fire Equipment/Vehicles	\$ -	\$ -	\$ -	\$ 715,510	\$ -
90300 Vehicle & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 19,688

<b>Total</b>	<b>\$ 1,091,990</b>	<b>\$ 1,227,724</b>	<b>\$ 1,422,689</b>	<b>\$ 2,109,893</b>	<b>\$ 1,479,067</b>
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**640 Information Technology**

51111 Salaries - Full Time	\$ 210,426	\$ 219,691	\$ 218,655	\$ 224,936	\$ 216,433
51121 Longevity	\$ 1,032	\$ 1,403	\$ 1,732	\$ 1,316	\$ 1,400
51130 Overtime	\$ 197	\$ -	\$ -	\$ -	\$ 1,850
51201 TMRS Retirement	\$ 38,265	\$ 33,964	\$ 31,163	\$ 37,079	\$ 37,676
51202 Health Insurance	\$ 45,094	\$ 35,996	\$ 36,276	\$ 38,164	\$ 36,000
51203 Disability Insurance	\$ 696	\$ 683	\$ 700	\$ -	\$ -
51204 Workers Comp Insur	\$ 182	\$ 287	\$ 219	\$ 204	\$ 195
51205 Medicare Tax	\$ 2,939	\$ 3,036	\$ 3,196	\$ 3,063	\$ 3,387
51206 Unemployment Comp Insur	\$ 288	\$ 36	\$ 1,044	\$ 1,035	\$ 903
52010 Office Supplies	\$ 1,914	\$ 763	\$ 1,000	\$ 938	\$ 1,000
52040 Fuel	\$ 471	\$ 414	\$ 550	\$ 423	\$ 500
52080 Educational	\$ 48	\$ 237	\$ 500	\$ 1,708	\$ 500
52140 Computer Supplies	\$ 39,038	\$ 33,267	\$ 34,000	\$ 40,758	\$ 34,000
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 1,256	\$ -
54040 Vehicle and Equipment Maintenance	\$ 690	\$ 177	\$ 500	\$ 241	\$ 500
55030 Long Distance/Circuit Ch	\$ 299	\$ 255	\$ 300	\$ 348	\$ 300
55034 Communication & Data Services	\$ 92,400	\$ 93,629	\$ 106,000	\$ 97,096	\$ 109,200
55053 Microsoft Licenses	\$ 63,032	\$ 40,715	\$ 41,000	\$ 40,715	\$ 41,000
55070 Purchased Services/Contracts	\$ 23,550	\$ 63,042	\$ 64,000	\$ 82,570	\$ 98,120
55080 Travel & Training	\$ 10,570	\$ 4,957	\$ 3,500	\$ 1,564	\$ 17,000
55090 Memberships/Subscriptions	\$ 763	\$ 390	\$ 100	\$ 20	\$ 300
55195 Cellular Phone Charges	\$ 4,189	\$ 3,795	\$ 3,000	\$ 2,894	\$ 3,000
55570 Software Annual Maint Agreemnts	\$ 308,854	\$ 279,703	\$ 347,420	\$ 308,892	\$ 346,510
69020 Cap. Mach/Tools/Equip	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Total</b>	<b>\$ 813,724</b>	<b>\$ 816,439</b>	<b>\$ 894,855</b>	<b>\$ 885,219</b>	<b>\$ 949,774</b>
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**642 GIS**

51111 Salaries - Full Time	\$ 134,954	\$ 139,990	\$ 139,334	\$ 103,162	\$ 101,175
51121 Longevity	\$ 702	\$ 828	\$ 1,010	\$ 276	\$ 400
51130 Overtime	\$ 132	\$ -	\$ -	\$ -	\$ 1,000
51201 TMRS Retirement	\$ 25,546	\$ 22,641	\$ 19,845	\$ 16,348	\$ 17,592
51202 Health Insurance	\$ 41,494	\$ 27,000	\$ 27,207	\$ 18,704	\$ 18,000
51203 Disability Insurance	\$ 450	\$ 437	\$ 446	\$ -	\$ -
51204 Workers Comp Insur	\$ 116	\$ 257	\$ 139	\$ 97	\$ 91
51205 Medicare Tax	\$ 1,773	\$ 1,826	\$ 2,035	\$ 1,352	\$ 1,575
51206 Unemployment Comp Insur	\$ 216	\$ 27	\$ 783	\$ 433	\$ 447
52010 Office Supplies	\$ 589	\$ 426	\$ 1,000	\$ 366	\$ 1,000
52080 Educational	\$ -	\$ -	\$ 750	\$ -	\$ 750
52120 Reproduction & Printing	\$ 2,417	\$ 2,575	\$ 3,000	\$ 2,146	\$ 3,000
52200 Non Capital Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ 2,000
55030 Long Distance/Circuit Ch	\$ 19	\$ 7	\$ 50	\$ 9	\$ 50
55080 Travel & Training	\$ 6,390	\$ 4,085	\$ 3,175	\$ 2,592	\$ 4,640
55090 Memberships/Subscriptions	\$ 425	\$ 775	\$ 735	\$ 347	\$ 735
55195 Cellular Phone Charges	\$ -	\$ 240	\$ 240	\$ 220	\$ 240
55590 Easements/Filing Fees	\$ 169	\$ 357	\$ 1,000	\$ 164	\$ 1,000
69020 Cap. Mach/Tools/Equip	\$ -	\$ 8,014	\$ -	\$ -	\$ -
90312 Computers & Software	\$ -	\$ 500	\$ -	\$ -	\$ -

<b>Total</b>	<b>\$ 184,163</b>	<b>\$ 209,985</b>	<b>\$ 200,749</b>	<b>\$ 146,216</b>	<b>\$ 153,695</b>
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**647 Library Services**

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
51111	Salaries - Full Time	\$ 230,575	\$ 230,024	\$ 251,854	\$ 207,901	\$ 217,606
51115	Seasonal	\$ 6,110	\$ 2,340	\$ 2,900	\$ 2,902	\$ 2,900
51118	Salaries - Part Time	\$ 28,491	\$ 87,597	\$ 73,611	\$ 87,474	\$ 118,340
51121	Longevity	\$ 1,548	\$ 2,027	\$ 2,549	\$ 2,059	\$ 2,300
51130	Overtime	\$ 713	\$ 1,075	\$ 2,000	\$ 1,204	\$ 2,850
51200	ICMA Retirement Expense	\$ -	\$ 6,307	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 44,465	\$ 35,959	\$ 35,973	\$ 36,935	\$ 41,358
51202	Health Insurance	\$ 48,653	\$ 47,410	\$ 54,414	\$ 44,141	\$ 45,000
51203	Disability Insurance	\$ 695	\$ 703	\$ 806	\$ -	\$ -
51204	Workers Comp Insur	\$ 229	\$ 420	\$ 296	\$ 271	\$ 302
51205	Medicare Tax	\$ 3,736	\$ 4,496	\$ 4,798	\$ 4,145	\$ 5,488
51206	Unemployment Comp Insur	\$ 1,149	\$ 268	\$ 3,385	\$ 2,510	\$ 3,084
52010	Office Supplies	\$ 687	\$ 809	\$ 1,000	\$ 835	\$ 1,050
52090	Botanical/Agricultural	\$ 74	\$ 67	\$ 120	\$ -	\$ 75
52120	Reproduction & Printing	\$ 3,513	\$ 3,488	\$ 7,213	\$ 2,905	\$ 7,000
52128	Library Program Expenses	\$ 2,992	\$ 5,237	\$ 5,074	\$ 4,232	\$ 4,900
52129	Reception Expenses	\$ 466	\$ -	\$ -	\$ -	\$ -
52130	Other Supplies	\$ 726	\$ 1,109	\$ 1,716	\$ 2,647	\$ 1,750
52200	Non Capital Equipment Purchases	\$ 198	\$ -	\$ 500	\$ 247	\$ -
52440	Library Process/Marc Rec	\$ 8,146	\$ 8,172	\$ 8,000	\$ 7,843	\$ 8,000
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 1,035	\$ -
54010	Office Equipment Maintenance	\$ -	\$ 2,949	\$ 1,000	\$ 1,026	\$ 500
54040	Vehicle and Equipment Maintenance	\$ -	\$ -	\$ 1,000	\$ 39	\$ 1,000
54110	Book Replacement	\$ 3,843	\$ 1,362	\$ 4,000	\$ 671	\$ 4,000
55030	Long Distance/Circuit Ch	\$ 120	\$ 145	\$ 170	\$ 132	\$ 150
55070	Purchased Services/Contracts	\$ 3,901	\$ 2,871	\$ 18,080	\$ 2,265	\$ 4,750
55080	Travel & Training	\$ 1,157	\$ 693	\$ 995	\$ -	\$ 1,013
55084	City Promotional Items	\$ 889	\$ 898	\$ 736	\$ 478	\$ 750
55085	Community Relations	\$ 599	\$ 227	\$ 200	\$ 495	\$ 300
55090	Memberships/Subscriptions	\$ 12,184	\$ 12,340	\$ 10,683	\$ 3,848	\$ 10,000
55195	Cellular Phone Charges	\$ -	\$ -	\$ 100	\$ -	\$ -
57647	Literacy Project	\$ 3,906	\$ 3,017	\$ 3,248	\$ 1,782	\$ 3,300
69110	Reference Books	\$ 60,349	\$ 52,268	\$ 66,000	\$ 42,867	\$ 66,025
<b>Total</b>		<b>\$ 522,048</b>	<b>\$ 514,278</b>	<b>\$ 562,421</b>	<b>\$ 462,889</b>	<b>\$ 553,791</b>

**700 Community & Econom Develop Admin**

51111	Salaries - Full Time	\$ 201,051	\$ 212,338	\$ 296,621	\$ 224,429	\$ -
51121	Longevity	\$ 560	\$ 843	\$ 1,058	\$ 974	\$ -
51125	Car Allowance	\$ 5,018	\$ 6,628	\$ 6,600	\$ 6,573	\$ -
51130	Overtime	\$ -	\$ -	\$ 200	\$ -	\$ -
51201	TMRS Retirement	\$ 37,512	\$ 34,158	\$ 31,526	\$ 38,017	\$ -
51202	Health Insurance	\$ 28,139	\$ 27,000	\$ 27,207	\$ 29,181	\$ -
51203	Disability Insurance	\$ 671	\$ 664	\$ 689	\$ -	\$ -
51204	Workers Comp Insur	\$ 241	\$ 391	\$ 283	\$ 281	\$ -
51205	Medicare Tax	\$ 2,887	\$ 3,071	\$ 3,233	\$ 3,236	\$ -
51206	Unemployment Comp Insur	\$ 216	\$ 27	\$ 783	\$ 621	\$ -
52010	Office Supplies	\$ 734	\$ 529	\$ 1,000	\$ 488	\$ -
52040	Fuel	\$ -	\$ 126	\$ 700	\$ -	\$ -
52120	Reproduction & Printing	\$ 360	\$ 469	\$ 1,000	\$ 309	\$ -
52130	Other Supplies	\$ 1,153	\$ 629	\$ 1,500	\$ 799	\$ -
52200	Non Capital Equipment Purchases	\$ 8,202	\$ 32	\$ 1,000	\$ 854	\$ -
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 1,378	\$ -
54030	Radio Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ -	\$ 30	\$ 500	\$ 9	\$ -
55030	Long Distance/Circuit Ch	\$ 168	\$ 178	\$ 200	\$ 247	\$ -
55080	Travel & Training	\$ 10,859	\$ 5,057	\$ 3,775	\$ 3,205	\$ -
55090	Memberships/Subscriptions	\$ 1,742	\$ 2,114	\$ 2,756	\$ 1,954	\$ -
55195	Cellular Phone Charges	\$ 1,848	\$ 2,222	\$ 1,872	\$ 1,293	\$ -

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>Total</b>	<b>\$ 286,546</b>	<b>\$ 296,504</b>	<b>\$ 382,503</b>	<b>\$ 313,849</b>	<b>\$ 0</b>
<b>715 Support Services</b>					
51111 Salaries - Full Time	\$ 107,319	\$ 103,784	\$ 112,472	\$ 113,813	\$ 110,740
51118 Salaries - Part Time	\$ 15,233	\$ 5,800	\$ -	\$ -	\$ 13,936
51121 Longevity	\$ 1,471	\$ 1,610	\$ 1,684	\$ 1,659	\$ 1,800
51126 License Pay	\$ -	\$ -	\$ -	\$ -	\$ -
51130 Overtime	\$ 1,196	\$ 1,518	\$ 2,000	\$ 2,966	\$ 1,000
51200 ICMA Retirement Expense	\$ -	\$ 437	\$ -	\$ -	\$ -
51201 TMRS Retirement	\$ 20,773	\$ 17,179	\$ 16,142	\$ 19,421	\$ 19,473
51202 Health Insurance	\$ 23,095	\$ 25,482	\$ 27,207	\$ 29,276	\$ 27,053
51203 Disability Insurance	\$ 323	\$ 308	\$ 258	\$ -	\$ -
51204 Workers Comp Insur	\$ 113	\$ 146	\$ 111	\$ 107	\$ 112
51205 Medicare Tax	\$ 1,060	\$ 829	\$ 1,639	\$ 930	\$ 1,287
51206 Unemployment Comp Insur	\$ 497	\$ 33	\$ 783	\$ 627	\$ 893
52010 Office Supplies	\$ 1,040	\$ 1,196	\$ 1,500	\$ 1,034	\$ 1,500
52120 Reproduction & Printing	\$ 909	\$ 3,066	\$ 1,200	\$ 1,202	\$ 2,000
52130 Other Supplies	\$ 1,847	\$ 567	\$ 1,000	\$ 902	\$ 1,000
52200 Non Capital Equipment Purchases	\$ 1,195	\$ 794	\$ -	\$ -	\$ 2,000
54010 Office Equipment Maintenance	\$ 312	\$ -	\$ 500	\$ -	\$ -
55030 Long Distance/Circuit Ch	\$ 243	\$ 170	\$ 300	\$ 53	\$ 150
55080 Travel & Training	\$ 1,695	\$ 320	\$ 1,600	\$ 1,070	\$ 2,100
55090 Memberships/Subscriptions	\$ 145	\$ 60	\$ 60	\$ 131	\$ 131
<b>Total</b>	<b>\$ 166,497</b>	<b>\$ 163,299</b>	<b>\$ 168,456</b>	<b>\$ 173,191</b>	<b>\$ 185,176</b>
<b>716 Planning and Zoning</b>					
51111 Salaries - Full Time	\$ 45,359	\$ 46,163	\$ 45,986	\$ 47,322	\$ 140,188
51118 Salaries - Part Time	\$ 9,872	\$ 1,140	\$ -	\$ -	\$ -
51121 Longevity	\$ 317	\$ 413	\$ 481	\$ 368	\$ 850
51125 Car Allowance	\$ -	\$ -	\$ -	\$ 35	\$ 4,200
51200 ICMA Retirement Expense	\$ -	\$ 86	\$ -	\$ -	\$ -
51201 TMRS Retirement	\$ 8,485	\$ 7,198	\$ 6,570	\$ 7,830	\$ 24,908
51202 Health Insurance	\$ 16,103	\$ 9,000	\$ 9,069	\$ 8,977	\$ 18,000
51203 Disability Insurance	\$ 151	\$ 144	\$ 147	\$ -	\$ -
51204 Workers Comp Insur	\$ 46	\$ 62	\$ 46	\$ 43	\$ 131
51205 Medicare Tax	\$ 722	\$ 581	\$ 674	\$ 596	\$ 5,206
51206 Unemployment Comp Insur	\$ 224	\$ 42	\$ 261	\$ 207	\$ 434
52010 Office Supplies	\$ 670	\$ 283	\$ 700	\$ 53	\$ 700
52080 Educational	\$ 484	\$ -	\$ 600	\$ -	\$ 500
52120 Reproduction & Printing	\$ 3,301	\$ 664	\$ 2,100	\$ 209	\$ 2,000
52130 Other Supplies	\$ 1,912	\$ 1,246	\$ 1,800	\$ 1,594	\$ 1,800
52200 Non Capital Equipment Purchases	\$ 300	\$ 327	\$ 300	\$ -	\$ 800
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 2,670	\$ -
55030 Long Distance/Circuit Ch	\$ 49	\$ 36	\$ 70	\$ 34	\$ 170
55070 Purchased Services/Contracts	\$ 4,136	\$ 2,895	\$ 3,500	\$ -	\$ 3,500
55080 Travel & Training	\$ 1,915	\$ 727	\$ 2,250	\$ 325	\$ 4,750
55085 Community Relations	\$ 1,247	\$ 970	\$ 1,500	\$ 834	\$ 1,500
55090 Memberships/Subscriptions	\$ 827	\$ 446	\$ 440	\$ 144	\$ 1,365
55195 Cellular Phone Charges	\$ -	\$ -	\$ -	\$ -	\$ 864
55590 Easements/Filing Fees	\$ 943	\$ 1,385	\$ 2,000	\$ 2,153	\$ 2,000
56030 Legal Advertising	\$ 2,086	\$ 2,326	\$ 1,500	\$ 1,758	\$ 1,500
<b>Total</b>	<b>\$ 107,412</b>	<b>\$ 76,135</b>	<b>\$ 79,994</b>	<b>\$ 75,153</b>	<b>\$ 215,366</b>
<b>717 Engineering and Mapping</b>					
51111 Salaries - Full Time	\$ 265,223	\$ 256,385	\$ 240,725	\$ 199,941	\$ 381,580
51121 Longevity	\$ 5,526	\$ 4,068	\$ 3,271	\$ 3,171	\$ 5,150
51125 Car Allowance	\$ -	\$ -	\$ -	\$ 20	\$ 2,400
51126 License Pay	\$ 452	\$ 452	\$ 450	\$ 457	\$ 1,051
51130 Overtime	\$ 12,930	\$ 2,588	\$ 4,500	\$ 2,943	\$ 6,000
51201 TMRS Retirement	\$ 50,381	\$ 36,769	\$ 34,565	\$ 34,079	\$ 67,947

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
51202	Health Insurance	\$ 77,012	\$ 37,500	\$ 45,345	\$ 35,920	\$ 63,000
51203	Disability Insurance	\$ 880	\$ 610	\$ 490	\$ -	\$ -
51204	Workers Comp Insur	\$ 676	\$ 334	\$ 396	\$ 801	\$ 1,476
51205	Medicare Tax	\$ 1,227	\$ 1,145	\$ 2,581	\$ 1,569	\$ 5,175
51206	Unemployment Comp Insur	\$ 360	\$ 36	\$ 1,305	\$ 828	\$ 1,707
52010	Office Supplies	\$ 399	\$ 449	\$ 500	\$ 369	\$ 1,000
52030	Clothing	\$ -	\$ -	\$ -	\$ -	\$ -
52040	Fuel	\$ 8,428	\$ 3,605	\$ 8,000	\$ 3,829	\$ 6,000
52050	Minor Tools/Instruments	\$ 30	\$ 39	\$ 100	\$ 93	\$ 100
52120	Reproduction & Printing	\$ 2,664	\$ 2,192	\$ 3,240	\$ 2,341	\$ 4,000
52130	Other Supplies	\$ 266	\$ 230	\$ 400	\$ 282	\$ 1,400
52160	Surveying Supplies	\$ -	\$ -	\$ 50	\$ -	\$ 50
52200	Non Capital Equipment Purchases	\$ 219	\$ 66	\$ 500	\$ 451	\$ 2,000
54010	Office Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 1,449	\$ 537	\$ 2,000	\$ 540	\$ 2,000
55030	Long Distance/Circuit Ch	\$ 102	\$ 72	\$ 200	\$ 63	\$ 300
55080	Travel & Training	\$ 1,915	\$ 609	\$ 3,560	\$ 1,930	\$ 8,685
55090	Memberships/Subscriptions	\$ 464	\$ 357	\$ 808	\$ 277	\$ 2,065
55195	Cellular Phone Charges	\$ 1,498	\$ 1,314	\$ 1,808	\$ 1,174	\$ 2,640
90312	Computers & Software	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
<b>Total</b>		<b>\$ 379,674</b>	<b>\$ 349,354</b>	<b>\$ 355,794</b>	<b>\$ 292,077</b>	<b>\$ 565,726</b>

**718 Neighborhood Resources**

51111	Salaries - Full Time	\$ -	\$ 122,561	\$ 143,789	\$ 113,223	\$ 110,698
51115	Seasonal	\$ 51,196	\$ -	\$ -	\$ -	\$ -
51118	Salaries - Part Time	\$ 6,080	\$ 1,961	\$ -	\$ -	\$ -
51121	Longevity	\$ -	\$ 8	\$ 144	\$ 64	\$ 200
51125	Car Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
51130	Overtime	\$ 1,662	\$ 388	\$ 500	\$ 522	\$ 1,000
51200	ICMA Retirement Expense	\$ -	\$ 6,033	\$ 5,766	\$ -	\$ -
51201	TMRS Retirement	\$ -	\$ 12,107	\$ 14,482	\$ 18,681	\$ 19,191
51202	Health Insurance	\$ -	\$ 20,820	\$ 27,138	\$ 18,674	\$ 18,000
51203	Disability Insurance	\$ -	\$ 128	\$ 460	\$ -	\$ -
51204	Workers Comp Insur	\$ 13	\$ 162	\$ 144	\$ 103	\$ 100
51205	Medicare Tax	\$ 855	\$ 1,743	\$ 2,087	\$ 1,557	\$ 1,697
51206	Unemployment Comp Insur	\$ 387	\$ 78	\$ 783	\$ 414	\$ 442
52010	Office Supplies	\$ 16	\$ 1,091	\$ 1,200	\$ 1,515	\$ 1,200
52020	Postage	\$ -	\$ 370	\$ 50	\$ 106	\$ 50
52120	Reproduction & Printing	\$ -	\$ -	\$ 50	\$ -	\$ 50
52200	Non Capital Equipment Purchases	\$ -	\$ 1,457	\$ -	\$ -	\$ -
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 1,313	\$ -
55030	Long Distance/Circuit Ch	\$ -	\$ 152	\$ 150	\$ 96	\$ 100
55070	Purchased Services/Contracts	\$ 90,954	\$ 3,166	\$ 3,500	\$ 3,000	\$ 3,000
55080	Travel & Training	\$ 949	\$ 4,011	\$ 4,500	\$ 347	\$ 2,900
55087	Community Relations - State & Other	\$ -	\$ 4,658	\$ 4,500	\$ 7,214	\$ 16,500
55090	Memberships/Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -
55120	Mileage & Miscellaneous Meals	\$ -	\$ -	\$ -	\$ 385	\$ 1,260
55195	Cellular Phone Charges	\$ 52	\$ 899	\$ 636	\$ 377	\$ 823
56030	Legal Advertising	\$ -	\$ 382	\$ 1,000	\$ -	\$ 500
<b>Total</b>		<b>\$ 169,565</b>	<b>\$ 182,173</b>	<b>\$ 210,879</b>	<b>\$ 167,592</b>	<b>\$ 177,711</b>

**719 Survey**

51111	Salaries - Full Time	\$ 227,718	\$ 219,979	\$ 234,145	\$ 186,866	\$ 160,138
51121	Longevity	\$ 3,745	\$ 4,120	\$ 4,329	\$ 3,167	\$ 2,950
51126	License Pay	\$ 181	\$ 181	\$ 180	\$ 181	\$ 180
51130	Overtime	\$ 299	\$ 154	\$ 400	\$ -	\$ 400
51201	TMRS Retirement	\$ 43,380	\$ 35,537	\$ 33,746	\$ 31,040	\$ 28,070
51202	Health Insurance	\$ 39,172	\$ 41,250	\$ 45,345	\$ 32,164	\$ 27,000

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
51203	Disability Insurance	\$ 760	\$ 685	\$ 644	\$ -	\$ -
51204	Workers Comp Insur	\$ 382	\$ 560	\$ 421	\$ 324	\$ 273
51205	Medicare Tax	\$ 1,967	\$ 1,775	\$ 2,796	\$ 1,656	\$ 1,895
51206	Unemployment Comp Insur	\$ 360	\$ 45	\$ 1,305	\$ 828	\$ 699
52010	Office Supplies	\$ 365	\$ 292	\$ 300	\$ 223	\$ 300
52030	Clothing	\$ 481	\$ 492	\$ 624	\$ 403	\$ 432
52031	Clothing - Safety Gear	\$ 33	\$ 15	\$ 260	\$ 19	\$ 260
52040	Fuel	\$ 4,100	\$ 3,767	\$ 5,000	\$ 2,822	\$ 4,000
52120	Reproduction & Printing	\$ 233	\$ 114	\$ 300	\$ 259	\$ 300
52160	Surveying Supplies	\$ 1,756	\$ 1,692	\$ 2,000	\$ 572	\$ 2,000
52190	Minor Tools/Instruments/Survey	\$ 1,936	\$ 2,048	\$ 2,000	\$ 1,388	\$ 52,000
52200	Non Capital Equipment Purchases	\$ 2,208	\$ 2,061	\$ 12,200	\$ 7,507	\$ 6,000
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
54020	Maint - Mach/Tools/Instruments	\$ 17	\$ 2,412	\$ 1,200	\$ 1,504	\$ 1,200
54040	Vehicle and Equipment Maintenance	\$ 3,477	\$ 693	\$ 2,000	\$ 1,010	\$ 2,000
55030	Long Distance/Circuit Ch	\$ 24	\$ 35	\$ 50	\$ 20	\$ 50
55034	Communication & Data Services	\$ -	\$ 456	\$ 456	\$ 371	\$ 456
55080	Travel & Training	\$ 2,568	\$ 2,574	\$ 2,235	\$ 1,313	\$ 3,080
55090	Memberships/Subscriptions	\$ 920	\$ 999	\$ 1,322	\$ 1,406	\$ 1,352
55195	Cellular Phone Charges	\$ 781	\$ 1,069	\$ 1,483	\$ 721	\$ 1,416
<b>Total</b>		<b>\$ 327,853</b>	<b>\$ 323,004</b>	<b>\$ 354,741</b>	<b>\$ 275,763</b>	<b>\$ 296,451</b>

**724 Inspections**

51111	Salaries - Full Time	\$ 192,562	\$ 215,207	\$ 233,490	\$ 242,091	\$ 239,585
51115	Seasonal	\$ 29,936	\$ -	\$ -	\$ -	\$ -
51118	Salaries - Part Time	\$ -	\$ 2,653	\$ -	\$ -	\$ -
51121	Longevity	\$ 2,216	\$ 2,305	\$ 2,357	\$ 2,653	\$ 2,950
51130	Overtime	\$ 789	\$ 380	\$ 1,000	\$ 509	\$ 1,000
51200	ICMA Retirement Expense	\$ -	\$ 199	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 36,429	\$ 33,840	\$ 33,349	\$ 40,331	\$ 41,767
51202	Health Insurance	\$ 30,965	\$ 41,293	\$ 45,345	\$ 47,209	\$ 45,052
51203	Disability Insurance	\$ 640	\$ 593	\$ 635	\$ -	\$ -
51204	Workers Comp Insur	\$ 936	\$ 114	\$ 514	\$ 515	\$ 504
51205	Medicare Tax	\$ 2,244	\$ 2,145	\$ 3,420	\$ 2,593	\$ 2,786
51206	Unemployment Comp Insur	\$ 360	\$ 214	\$ 1,305	\$ 1,035	\$ 1,126
52010	Office Supplies	\$ 210	\$ 483	\$ 500	\$ 496	\$ 500
52030	Clothing	\$ 154	\$ 331	\$ 500	\$ 409	\$ 700
52040	Fuel	\$ 9,021	\$ 8,855	\$ 12,000	\$ 9,823	\$ 10,000
52050	Minor Tools/Instruments	\$ 290	\$ 252	\$ 500	\$ 247	\$ 500
52080	Educational	\$ 1,857	\$ 1,699	\$ 2,000	\$ 1,690	\$ 2,500
52200	Non Capital Equipment Purchases	\$ 830	\$ 50	\$ 1,000	\$ 533	\$ 1,500
54020	Maint - Mach/Tools/Instruments	\$ 87	\$ -	\$ 200	\$ 175	\$ 300
54040	Vehicle and Equipment Maintenance	\$ 2,028	\$ 1,594	\$ 2,500	\$ 3,585	\$ 2,500
55010	Rental of Equipment	\$ 1,637	\$ 3,420	\$ 3,420	\$ 2,565	\$ 3,420
55030	Long Distance/Circuit Ch	\$ 106	\$ 96	\$ 150	\$ 68	\$ 150
55080	Travel & Training	\$ 3,139	\$ 2,230	\$ 6,764	\$ 4,635	\$ 6,900
55090	Memberships/Subscriptions	\$ 822	\$ 988	\$ 1,145	\$ 708	\$ 1,295
55195	Cellular Phone Charges	\$ 1,671	\$ 1,884	\$ 3,900	\$ 3,426	\$ 3,910
55600	Condemnation Costs	\$ 821	\$ 768	\$ 1,000	\$ -	\$ 750
57280	Demolition Program	\$ 21,483	\$ 316	\$ 2,500	\$ 820	\$ 40,000
90300	Vehicle & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 18,000
90312	Computers & Software	\$ -	\$ 7,000	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 380,646</b>	<b>\$ 328,909</b>	<b>\$ 359,494</b>	<b>\$ 366,115</b>	<b>\$ 427,695</b>

**725 Health**

51111	Salaries - Full Time	\$ 82,242	\$ 84,160	\$ 83,866	\$ 86,980	\$ 83,866
51115	Seasonal	\$ 1,680	\$ -	\$ -	\$ -	\$ -
51118	Salaries - Part Time	\$ 590	\$ -	\$ -	\$ -	\$ -
51121	Longevity	\$ 356	\$ 547	\$ 722	\$ 640	\$ 750

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
51130	Overtime	\$ 302	\$ 28	\$ 300	\$ 56	\$ 300
51201	TMRS Retirement	\$ 15,433	\$ 13,301	\$ 11,961	\$ 14,387	\$ 14,564
51202	Health Insurance	\$ 15,465	\$ 18,018	\$ 18,138	\$ 19,501	\$ 18,043
51203	Disability Insurance	\$ 274	\$ 263	\$ 268	\$ -	\$ -
51204	Workers Comp Insur	\$ 349	\$ 43	\$ 185	\$ 184	\$ 177
51205	Medicare Tax	\$ 1,225	\$ 1,219	\$ 1,227	\$ 1,260	\$ 1,297
51206	Unemployment Comp Insur	\$ 170	\$ 18	\$ 522	\$ 414	\$ 439
52010	Office Supplies	\$ 225	\$ 372	\$ 350	\$ 280	\$ 350
52030	Clothing	\$ 294	\$ -	\$ 400	\$ 378	\$ 400
52040	Fuel	\$ 2,468	\$ 2,231	\$ 3,000	\$ 2,208	\$ 3,000
52050	Minor Tools/Instruments	\$ 181	\$ 257	\$ 600	\$ 713	\$ 600
52060	Cleaning Supplies	\$ 94	\$ 163	\$ 150	\$ 120	\$ 200
52080	Educational	\$ -	\$ 387	\$ 500	\$ 16	\$ 600
52200	Non Capital Equipment Purchases	\$ -	\$ 500	\$ 500	\$ 531	\$ 3,500
54040	Vehicle and Equipment Maintenance	\$ 260	\$ 1,032	\$ 1,200	\$ 1,146	\$ 1,200
55030	Long Distance/Circuit Ch	\$ 51	\$ 46	\$ 100	\$ 44	\$ 100
55080	Travel & Training	\$ 3,633	\$ 1,674	\$ 2,266	\$ 2,090	\$ 1,951
55090	Memberships/Subscriptions	\$ 190	\$ 190	\$ 430	\$ 331	\$ 590
55195	Cellular Phone Charges	\$ 711	\$ 671	\$ 648	\$ 529	\$ 648
55200	Pager Air Time	\$ -	\$ -	\$ -	\$ -	\$ -
90312	Computers & Software	\$ -	\$ 4,800	\$ -	\$ -	\$ -

<b>Total</b>	<b>\$ 118,941</b>	<b>\$ 129,919</b>	<b>\$ 127,333</b>	<b>\$ 131,778</b>	<b>\$ 132,575</b>
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**830 Economic Development**

52120	Reproduction & Printing	\$ -	\$ -	\$ 500	\$ -	\$ 500
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ 1,000	\$ -	\$ -
55070	Purchased Services/Contracts	\$ -	\$ 60,000	\$ 15,000	\$ 15,000	\$ -
55080	Travel & Training	\$ -	\$ -	\$ 2,200	\$ 178	\$ 2,200
55085	Community Relations	\$ -	\$ -	\$ -	\$ -	\$ 1,000
55090	Memberships/Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ 5,100

<b>Total</b>	<b>\$ 0</b>	<b>\$ 60,000</b>	<b>\$ 18,700</b>	<b>\$ 15,178</b>	<b>\$ 8,800</b>
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**839 Main Street/Bus Ret and Exp**

51111	Salaries - Full Time	\$ 35,920	\$ 32,974	\$ 37,413	\$ 22,941	\$ 35,716
51115	Seasonal	\$ -	\$ 1,720	\$ -	\$ -	\$ -
51117	SHSU Intern/Student	\$ -	\$ -	\$ -	\$ 16,729	\$ -
51118	Salaries - Part Time	\$ -	\$ 1,279	\$ -	\$ 5,207	\$ -
51121	Longevity	\$ 63	\$ 126	\$ 241	\$ -	\$ 50
51200	ICMA Retirement Expense	\$ -	\$ 222	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 6,655	\$ 4,284	\$ 5,324	\$ 3,934	\$ 6,134
51202	Health Insurance	\$ 11,497	\$ 8,265	\$ 9,069	\$ 6,000	\$ 9,000
51203	Disability Insurance	\$ 120	\$ 99	\$ 120	\$ -	\$ -
51204	Workers Comp Insur	\$ 30	\$ 47	\$ 37	\$ 41	\$ 33
51205	Medicare Tax	\$ 459	\$ 519	\$ 546	\$ 255	\$ 4
51206	Unemployment Comp Insur	\$ 72	\$ 45	\$ 261	\$ 603	\$ 209
52010	Office Supplies	\$ 711	\$ 446	\$ 750	\$ 295	\$ 500
52120	Reproduction & Printing	\$ 1,962	\$ 1,805	\$ 2,200	\$ 1,159	\$ 2,000
52130	Other Supplies	\$ 25	\$ -	\$ -	\$ -	\$ -
52135	Mainstreet Promo Expenses	\$ 8,462	\$ 4,989	\$ 6,000	\$ 4,558	\$ 5,000
52136	Main Street Meeting Expenses	\$ 754	\$ 528	\$ 1,000	\$ 847	\$ 1,000
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 1,506	\$ -
55017	Intern/Special Pay Program	\$ -	\$ 14,664	\$ 20,000	\$ -	\$ -
55021	Lease of Buildings	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 6,000
55030	Long Distance/Circuit Ch	\$ 16	\$ -	\$ -	\$ -	\$ -
55070	Purchased Services/Contracts	\$ 1,511	\$ 1,387	\$ 2,000	\$ 1,030	\$ 1,500
55080	Travel & Training	\$ 1,963	\$ 2,090	\$ 1,250	\$ 878	\$ 2,000
55090	Memberships/Subscriptions	\$ 774	\$ 1,015	\$ 1,000	\$ 1,064	\$ 1,285
55195	Cellular Phone Charges	\$ -	\$ -	\$ -	\$ 518	\$ 624
56031	Advertising	\$ 1,648	\$ 2,196	\$ 2,500	\$ 2,050	\$ 2,500

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
57839	Main St. Signage Grants	\$ 968	\$ 863	\$ 2,000	\$ 243	\$ 1,500
57900	Downtown Maint/Improvement	\$ 684	\$ 3,669	\$ 11,000	\$ 2,116	\$ 10,000
<b>Total</b>		<b>\$ 88,638</b>	<b>\$ 86,232</b>	<b>\$ 105,711</b>	<b>\$ 74,975</b>	<b>\$ 85,055</b>
<b>881 Tourism</b>						
55080	Travel & Training	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 0</b>				
<b>883 Gift Shop @ Visitors Center</b>						
51118	Salaries - Part Time	\$ 9,221	\$ 13,530	\$ 18,262	\$ 13,349	\$ 18,596
51200	ICMA Retirement Expense	\$ -	\$ 1,011	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 12	\$ 18	\$ 18	\$ 12	\$ 17
51205	Medicare Tax	\$ 134	\$ 196	\$ 265	\$ 194	\$ 270
51206	Unemployment Comp Insur	\$ -	\$ 85	\$ 522	\$ 243	\$ 428
52010	Office Supplies	\$ 374	\$ 346	\$ 600	\$ 445	\$ 600
52020	Postage	\$ -	\$ -	\$ 50	\$ -	\$ 50
52130	Other Supplies	\$ -	\$ 299	\$ 500	\$ 454	\$ 500
52200	Non Capital Equipment Purchases	\$ 587	\$ 365	\$ 3,000	\$ 3,012	\$ 800
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 102	\$ -
52945	Gift Shop-Mdse. COGS	\$ 56,852	\$ 57,686	\$ 60,000	\$ 56,765	\$ 60,000
54010	Office Equipment Maintenance	\$ 500	\$ -	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 1,551	\$ 34	\$ 280	\$ 28	\$ 150
55034	Communication & Data Services	\$ 113	\$ 1,340	\$ 1,320	\$ 1,315	\$ 1,320
55040	Electric	\$ 1,251	\$ 2,090	\$ 3,000	\$ 2,745	\$ 3,000
55051	Gas Heating	\$ 56	\$ 149	\$ 100	\$ 203	\$ 150
55070	Purchased Services/Contracts	\$ 34,872	\$ 37,406	\$ 46,000	\$ 34,872	\$ 46,000
55080	Travel & Training	\$ -	\$ 708	\$ 750	\$ 871	\$ 850
55090	Memberships/Subscriptions	\$ -	\$ 45	\$ 45	\$ 45	\$ 144
55120	Mileage & Miscellaneous Meals	\$ 711	\$ -	\$ -	\$ -	\$ -
55510	Bank/Paying Agent Fees	\$ 2,077	\$ 2,178	\$ 2,000	\$ 2,109	\$ 2,000
55560	Copier Contracts	\$ -	\$ -	\$ -	\$ -	\$ 200
55562	Copier Contracts	\$ -	\$ 45	\$ 200	\$ 159	\$ -
<b>Total</b>		<b>\$ 110,547</b>	<b>\$ 117,531</b>	<b>\$ 136,912</b>	<b>\$ 116,923</b>	<b>\$ 135,075</b>
<b>886 Tourism</b>						
52600	Employee Recognition	\$ 173	\$ 1,814	\$ 5,000	\$ 3,681	\$ 3,000
55080	Travel & Training	\$ -	\$ -	\$ -	\$ -	\$ 800
56100	Tourism Promotion	\$ -	\$ 319	\$ -	\$ -	\$ 2,000
<b>Total</b>		<b>\$ 2,343</b>	<b>\$ 2,133</b>	<b>\$ 5,000</b>	<b>\$ 3,681</b>	<b>\$ 5,800</b>
<b>116 Debt Service Fund</b>						
41101	Current Property Taxes	\$ 2,241,219	\$ 1,981,676	\$ 1,747,933	\$ 1,679,009	\$ 1,679,500
41102	Delinquent Property Taxes	\$ 24,011	\$ 13,054	\$ 25,000	\$ 22,331	\$ 20,000
41103	Tax Penalty & Interest	\$ 19,522	\$ 21,563	\$ 20,000	\$ 19,544	\$ 20,000
42602	Interest Income	\$ 3,392	\$ 70	\$ 3,000	\$ 195	\$ -
43001	Issue of Debt	\$ -	\$ -	\$ -	\$ -	\$ -
43201	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
43210	Golf Course Lease	\$ -	\$ -	\$ 325,067	\$ 325,067	\$ 325,067
43501	Transfer from General Fund	\$ -	\$ -	\$ -	\$ 445,000	\$ -
43509	Transfer from CIP	\$ -	\$ 166,841	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 4,731,725</b>	<b>\$ 2,183,204</b>	<b>\$ 2,121,000</b>	<b>\$ 2,490,755</b>	<b>\$ 2,044,567</b>
<b>1116 Nondepartmental Debt Service Fund</b>						
55070	Purchased Services/Contracts	\$ -	\$ -	\$ -	\$ 3,000	\$ -
55226	Refund Prior Year Property Taxes	\$ -	\$ 169,327	\$ -	\$ -	\$ -
88200	Debt Issue Costs	\$ -	\$ -	\$ -	\$ -	\$ -
95101	Transfer to General Fund	\$ 158,550	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 208,800</b>	<b>\$ 169,327</b>	<b>\$ 0</b>	<b>\$ 3,000</b>	<b>\$ 0</b>

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>1161 Debt Payments-Debt Service</b>					
81010 Bond Principal Payments	\$ 1,055,000	\$ 1,145,000	\$ 1,201,198	\$ 1,201,198	\$ 1,254,069
81020 Bond Interest Payments	\$ 434,668	\$ 313,034	\$ 276,548	\$ 276,548	\$ 247,573
82055 '01 Golf - Principal	\$ 110,000	\$ 120,000	\$ 125,000	\$ 125,000	\$ 135,000
82065 01' Golf - Interest	\$ 215,280	\$ 203,965	\$ 198,925	\$ 198,925	\$ 193,488
82075 '04 Fire Station - Principal	\$ 50,000	\$ 55,000	\$ 60,000	\$ 500,000	\$ -
82076 '08 Fire Station - Principal	\$ 148,000	\$ 157,000	\$ 162,000	\$ 162,000	\$ 167,000
82085 '04 Fire Station - Interest	\$ 34,918	\$ 20,673	\$ 18,716	\$ 20,678	\$ -
82086 '08 Fire Station - Interest	\$ 43,558	\$ 34,829	\$ 30,276	\$ 30,276	\$ 25,578
<b>Total</b>	<b>\$ 4,945,721</b>	<b>\$ 2,049,501</b>	<b>\$ 2,072,663</b>	<b>\$ 2,514,624</b>	<b>\$ 2,022,708</b>

## 220 Water Fund

40101 Water Revenue	\$ 7,199,546	\$ 10,981,532	\$ 10,800,000	\$ 10,712,971	\$ 11,200,000
40102 Water Sales - Tenaska	\$ 812,225	\$ 748,277	\$ 750,000	\$ 703,309	\$ 750,000
40103 Water - Tenaska Raw Water Charge	\$ 231,702	\$ 249,113	\$ 231,702	\$ 266,524	\$ 266,524
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	\$ 1,325,092	\$ 1,250,000	\$ 1,265,239	\$ 1,265,000
40143 Ellis/Estelle Bond Pmts-Water	\$ 288,177	\$ 288,177	\$ 288,177	\$ 288,177	\$ 288,177
40301 Water Taps	\$ 62,904	\$ 99,952	\$ 70,000	\$ 65,513	\$ 60,000
40801 Penalties - Water	\$ 48,860	\$ 64,879	\$ 52,000	\$ 60,087	\$ 52,000
41901 Reconnect Fees	\$ 44,900	\$ 40,286	\$ 40,000	\$ 43,225	\$ 40,000
41902 Service Connect Fees	\$ 34,286	\$ 44,309	\$ 35,000	\$ 44,545	\$ 42,000
41908 Returned Check Fees	\$ 2,910	\$ 3,465	\$ 3,000	\$ 3,300	\$ 3,000
41916 Use of City Equipment or Labor	\$ 7,261	\$ 4,408	\$ 3,600	\$ 3,660	\$ 2,000
42601 Interest - Checking	\$ 56	\$ 140	\$ 100	\$ 136	\$ 100
42602 Interest Income	\$ 22,975	\$ 44,781	\$ 25,000	\$ 70,146	\$ 45,000
42647 Interest - Wtr 2007 I & S	\$ 665	\$ 876	\$ 950	\$ 552	\$ 600
42648 Interest - Wtr 2007 Reserve	\$ 139	\$ 128	\$ 140	\$ 111	\$ 125
42801 Grants	\$ -	\$ -	\$ -	\$ -	\$ -
43201 Miscellaneous Revenues	\$ 7,254	\$ 100,576	\$ 9,000	\$ 449,611	\$ 20,000
43202 Over/Short	\$ 41	\$ 93	\$ -	\$ 55	\$ -
43405 Charge to Solid Waste	\$ 46,991	\$ 49,544	\$ 48,149	\$ 48,149	\$ 46,342
43410 Charge to Wstwtr Fund(Util Bill)	\$ 187,962	\$ 198,178	\$ 192,597	\$ 192,597	\$ 185,366
43411 Charge to Wstwtr Fd(Meter Read)	\$ 99,383	\$ 103,290	\$ 97,463	\$ 97,463	\$ 105,747
<b>Total</b>	<b>\$ 13,376,142</b>	<b>\$ 15,523,714</b>	<b>\$ 15,073,682</b>	<b>\$ 15,492,064</b>	<b>\$ 15,548,785</b>

## 1220 Nondepartmental Water Fund

51140 Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 46,500	\$ -	\$ 46,655
51299 Annual OPEB Allocation Adjustment	\$ -	\$ 36,882	\$ -	\$ -	\$ -
55070 Purchased Services/Contracts	\$ -	\$ -	\$ -	\$ -	\$ 250,000
56010 Liab/Comp Insurance	\$ 55,785	\$ 48,740	\$ 62,175	\$ 56,417	\$ 59,584
56012 Insurance - Fleet	\$ 6,750	\$ 13,154	\$ 7,530	\$ 7,530	\$ 6,675
56060 Retiree Health Insur Premiums	\$ 69,480	\$ 27,840	\$ 27,140	\$ 27,140	\$ 36,000
56120 Miscellaneous Expense	\$ -	\$ -	\$ 29,000	\$ -	\$ -
88190 Legal/Fiscal	\$ -	\$ -	\$ -	\$ 50,905	\$ -
88200 Debt Issue Costs	\$ -	\$ -	\$ -	\$ -	\$ -
89603 Franchise Fee Street SRF	\$ 361,928	\$ 555,046	\$ 543,742	\$ 543,742	\$ 554,707
91230 Transfer to CIP Program	\$ 1,566,160	\$ 1,306,964	\$ 633,000	\$ 633,000	\$ 1,840,000
91240 Transfer to General Fund	\$ 20,200	\$ 4,740	\$ 4,025	\$ 4,025	\$ 14,000
91400 Depreciation Expense	\$ 805,423	\$ 1,907,205	\$ -	\$ -	\$ -
93170 Admin Cost Reimburse - General	\$ 1,029,511	\$ 1,057,812	\$ 1,112,073	\$ 1,112,073	\$ 973,411
93221 Admin Costs by Wastewater Fund	\$ 62,991	\$ 64,080	\$ 64,438	\$ 64,438	\$ 66,781
93388 Admin Costs Fleet	\$ 103,704	\$ 70,225	\$ 62,520	\$ 62,520	\$ 51,143
93640 Admin Costs IT Operations	\$ 284,104	\$ 289,976	\$ 298,644	\$ 298,644	\$ 284,456
93720 Admin Costs Plan/Develop	\$ 633,826	\$ 614,784	\$ 619,987	\$ 619,987	\$ 513,588

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
94302	Transfer Insurance Fund	\$ 25,830	\$ 25,830	\$ 25,830	\$ -	\$ -
94306	Transfer - Equip Replace Fund	\$ 73,298	\$ -	\$ 83,376	\$ 83,376	\$ 62,162
94309	Transfer - Computer Replace Fd	\$ 39,391	\$ 57,455	\$ 41,272	\$ 41,272	\$ 18,050
99100	Future Appropriations	\$ -	\$ -	\$ -	\$ -	\$ 200,000
<b>Total</b>		<b>\$ 6,225,895</b>	<b>\$ 6,080,733</b>	<b>\$ 3,661,252</b>	<b>\$ 3,605,069</b>	<b>\$ 4,977,212</b>
<b>212 Utility Billing</b>						
51111	Salaries - Full Time	\$ 237,463	\$ 241,857	\$ 242,396	\$ 215,042	\$ 207,078
51118	Salaries - Part Time	\$ -	\$ 532	\$ -	\$ 6,838	\$ 15,860
51121	Longevity	\$ 3,325	\$ 3,801	\$ 4,377	\$ 2,980	\$ 3,250
51130	Overtime	\$ 3,089	\$ 3,021	\$ 3,000	\$ 2,682	\$ 3,000
51200	ICMA Retirement Expense	\$ -	\$ 37	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 44,370	\$ 37,360	\$ 34,894	\$ 36,110	\$ 36,586
51202	Health Insurance	\$ 46,409	\$ 54,069	\$ 54,414	\$ 48,749	\$ 45,094
51203	Disability Insurance	\$ 780	\$ 749	\$ 776	\$ -	\$ -
51204	Workers Comp Insur	\$ 207	\$ 334	\$ 242	\$ 204	\$ 201
51205	Medicare Tax	\$ 3,561	\$ 3,700	\$ 3,578	\$ 3,240	\$ 3,711
51206	Unemployment Comp Insur	\$ 432	\$ 55	\$ 1,566	\$ 1,157	\$ 1,386
52010	Office Supplies	\$ 1,520	\$ 1,663	\$ 2,500	\$ 2,053	\$ 2,500
52020	Postage	\$ 42,221	\$ 43,500	\$ 45,000	\$ 47,719	\$ 50,000
52200	Non Capital Equipment Purchases	\$ 959	\$ 638	\$ 2,000	\$ 440	\$ 2,000
52410	Customer Education Supplies	\$ 857	\$ 911	\$ 1,000	\$ 925	\$ 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	\$ 50	\$ 100	\$ 42	\$ 100
55070	Purchased Services/Contracts	\$ 11,018	\$ 2,441	\$ 5,000	\$ 1,605	\$ 3,000
55080	Travel & Training	\$ 190	\$ -	\$ 2,500	\$ 116	\$ 2,500
55172	Bill Services Supp/Mail	\$ 18,539	\$ 18,205	\$ 22,000	\$ 18,320	\$ 22,000
55236	Public Communications Committee	\$ -	\$ 10,299	\$ 11,650	\$ 10,780	\$ 11,650
55510	Bank/Paying Agent Fees	\$ 31,877	\$ 45,070	\$ 40,000	\$ 58,795	\$ 48,000
55575	Software - Support Services	\$ -	\$ 1,788	\$ 4,000	\$ -	\$ 4,000
<b>Total</b>		<b>\$ 452,974</b>	<b>\$ 470,080</b>	<b>\$ 481,493</b>	<b>\$ 457,799</b>	<b>\$ 463,415</b>
<b>2201 Debt Payments-Water Fund</b>						
80020	2010A Rfndg (orig '96 issue) - Principal	\$ 245,000	\$ 265,000	\$ 265,000	\$ 265,000	\$ 270,000
80030	2010B Rfndg (orig '97 issue) - Principal	\$ 185,000	\$ 190,000	\$ 195,000	\$ 184,925	\$ 205,000
80044	2010C Rfndg (orig '99 /Tenaska issue) - Principal	\$ 560,000	\$ 570,000	\$ 580,000	\$ 580,000	\$ 600,000
80050	2012 TRA Contr Rev Bonds - Principal	\$ -	\$ 1,960,000	\$ 2,000,000	\$ 2,000,000	\$ 2,040,000
80120	2010A Rfndg (orig '96 issue) - Interest	\$ 32,188	\$ 22,188	\$ 16,888	\$ 16,888	\$ 11,588
80130	2010B Rfndg (orig '97 issue) - Interest	\$ 35,613	\$ 28,113	\$ 24,313	\$ 24,313	\$ 20,413
80140	2010C Rfndg (orig '99/Tenaska issue) - Interest	\$ 211,302	\$ 193,745	\$ 180,806	\$ 180,806	\$ 164,856
80150	2012 TRA Contr Rev Bonds - Interest	\$ -	\$ 478,083	\$ 589,200	\$ 589,200	\$ 549,200
81015	Share of '12 GO Ref (ref '07) - Principal	\$ 185,000	\$ 215,929	\$ 222,031	\$ 222,031	\$ 222,377
81025	Share of '12 GO Ref (ref '07) - Interest	\$ 58,966	\$ 30,858	\$ 18,380	\$ 18,381	\$ 13,940
<b>Total</b>		<b>\$ 1,597,038</b>	<b>\$ 3,953,916</b>	<b>\$ 4,091,618</b>	<b>\$ 4,081,544</b>	<b>\$ 4,097,374</b>
<b>360 Surface Water Plant</b>						
79010	Plant Operations	\$ 3,537,427	\$ 3,393,080	\$ 3,145,600	\$ 3,084,290	\$ 3,216,500
79020	Raw Water Purchase	\$ 438,300	\$ 455,800	\$ 473,100	\$ 473,113	\$ 473,100
<b>Total</b>		<b>\$ 3,640,629</b>	<b>\$ 3,848,880</b>	<b>\$ 3,618,700</b>	<b>\$ 3,557,403</b>	<b>\$ 3,689,600</b>
<b>361 Water Production</b>						

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
51111	Salaries - Full Time	\$ 172,953	\$ 120,358	\$ 117,349	\$ 116,927	\$ 118,082
51121	Longevity	\$ 1,630	\$ 1,641	\$ 1,876	\$ 1,612	\$ 1,750
51126	License Pay	\$ 1,593	\$ 1,337	\$ 1,350	\$ 1,356	\$ 1,135
51130	Overtime	\$ 21,198	\$ 4,403	\$ 8,000	\$ 3,205	\$ 8,000
51201	TMRS Retirement	\$ 33,515	\$ 19,448	\$ 17,049	\$ 20,261	\$ 22,118
51202	Health Insurance	\$ 31,976	\$ 25,236	\$ 27,207	\$ 25,500	\$ 27,043
51203	Disability Insurance	\$ 588	\$ 364	\$ 370	\$ -	\$ -
51204	Workers Comp Insur	\$ 2,533	\$ 2,137	\$ 1,237	\$ 1,472	\$ 1,569
51205	Medicare Tax	\$ 2,752	\$ 1,801	\$ 1,722	\$ 1,778	\$ 2,475
51206	Unemployment Comp Insur	\$ 283	\$ 27	\$ 783	\$ 455	\$ 846
52010	Office Supplies	\$ 280	\$ 453	\$ 800	\$ 500	\$ 800
52020	Postage	\$ -	\$ -	\$ 100	\$ 57	\$ 120
52030	Clothing	\$ 1,060	\$ 1,046	\$ 1,100	\$ 970	\$ 1,100
52031	Clothing - Safety Gear	\$ 207	\$ 153	\$ 500	\$ 100	\$ 500
52040	Fuel	\$ 13,590	\$ 8,762	\$ 12,500	\$ 8,944	\$ 10,000
52050	Minor Tools/Instruments	\$ 2,573	\$ 1,245	\$ 2,500	\$ 1,738	\$ 2,500
52060	Cleaning Supplies	\$ 741	\$ 902	\$ 1,100	\$ 675	\$ 1,100
52070	Chemical Supplies	\$ 70,403	\$ 105,417	\$ 80,000	\$ 74,725	\$ 80,000
52090	Botanical/Agricultural	\$ -	\$ 415	\$ 500	\$ 203	\$ 500
52130	Other Supplies	\$ 532	\$ 281	\$ 500	\$ 334	\$ 500
52200	Non Capital Equipment Purchases	\$ 2,892	\$ 985	\$ 2,500	\$ 680	\$ 6,500
52410	Customer Education Supplies	\$ 1,531	\$ 1,829	\$ 2,000	\$ 878	\$ 2,000
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 1,098	\$ -
53010	Building Maintenance	\$ 2,615	\$ 1,364	\$ 2,000	\$ 801	\$ 2,000
53060	Maint.-Wells/Tank/Booster	\$ 210,958	\$ 77,504	\$ 125,000	\$ 116,142	\$ 125,000
54020	Maint - Mach/Tools/Instruments	\$ 3,601	\$ 156	\$ 2,000	\$ 3,471	\$ 2,000
54040	Vehicle and Equipment Maintenance	\$ 2,205	\$ 2,531	\$ 5,000	\$ 4,449	\$ 5,000
54130	SCADA Maintenance	\$ 980	\$ 2,175	\$ 3,000	\$ 884	\$ 3,000
55030	Long Distance/Circuit Ch	\$ 33	\$ 18	\$ 50	\$ 11	\$ 50
55040	Electric	\$ 340,972	\$ 322,805	\$ 300,000	\$ 417,947	\$ 330,000
55050	Gas Heating	\$ 704	\$ 818	\$ 600	\$ 1,165	\$ 1,000
55070	Purchased Services/Contracts	\$ 33,862	\$ 13,137	\$ 25,000	\$ 15,350	\$ 75,000
55080	Travel & Training	\$ 1,377	\$ 1,002	\$ 2,000	\$ 784	\$ 2,000
55090	Memberships/Subscriptions	\$ 240	\$ 180	\$ 240	\$ 120	\$ 240
55137	Bluebonnet Water Conserv. Dist	\$ 39,836	\$ 39,761	\$ 40,000	\$ 47,244	\$ 40,000
55195	Cellular Phone Charges	\$ 1,174	\$ 968	\$ 1,000	\$ 933	\$ 768
55700	Testing - TNRCC/TCEQ Fees	\$ 42,256	\$ 41,496	\$ 60,000	\$ 49,940	\$ 60,000
69020	Cap. Mach/Tools/Equip	\$ 289,709	\$ -	\$ -	\$ -	\$ 50,000
<b>Total</b>		<b>\$ 696,927</b>	<b>\$ 802,155</b>	<b>\$ 846,933</b>	<b>\$ 922,705</b>	<b>\$ 984,696</b>

**362 Water Distribution**

51111	Salaries - Full Time	\$ 306,494	\$ 453,139	\$ 472,425	\$ 426,401	\$ 472,302
51121	Longevity	\$ 2,890	\$ 4,508	\$ 5,339	\$ 3,802	\$ 4,250
51126	License Pay	\$ 1,810	\$ 3,615	\$ 3,600	\$ 2,953	\$ 2,850
51130	Overtime	\$ 55,172	\$ 35,125	\$ 60,000	\$ 35,695	\$ 60,000
51201	TMRS Retirement	\$ 68,474	\$ 74,694	\$ 68,065	\$ 79,405	\$ 92,508
51202	Health Insurance	\$ 77,266	\$ 102,417	\$ 117,897	\$ 84,519	\$ 81,421
51203	Disability Insurance	\$ 1,002	\$ 1,425	\$ 1,424	\$ -	\$ -
51204	Workers Comp Insur	\$ 3,672	\$ 4,943	\$ 4,412	\$ 4,992	\$ 4,942
51205	Medicare Tax	\$ 5,281	\$ 7,024	\$ 6,930	\$ 6,800	\$ 11,805
51206	Unemployment Comp Insur	\$ 804	\$ 85	\$ 3,393	\$ 3,126	\$ 2,996
52010	Office Supplies	\$ 443	\$ 427	\$ 900	\$ 584	\$ 900
52020	Postage	\$ 16	\$ -	\$ 100	\$ 18	\$ 100
52030	Clothing	\$ 1,538	\$ 2,723	\$ 3,000	\$ 3,521	\$ 3,000
52031	Clothing - Safety Gear	\$ 3,908	\$ 2,655	\$ 2,000	\$ 3,134	\$ 3,000
52040	Fuel	\$ 34,432	\$ 27,733	\$ 38,000	\$ 28,783	\$ 30,000
52050	Minor Tools/Instruments	\$ 7,013	\$ 5,729	\$ 7,000	\$ 5,157	\$ 7,000
52060	Cleaning Supplies	\$ 1,342	\$ 1,182	\$ 1,500	\$ 1,294	\$ 1,500

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
52100	Traffic Supplies	\$ 763	\$ 1,493	\$ 2,000	\$ 1,161	\$ 2,000
52150	Water Tap Supplies	\$ 57,984	\$ 46,460	\$ 60,000	\$ 36,671	\$ 50,000
52200	Non Capital Equipment Purchases	\$ 8,255	\$ 12,205	\$ 6,800	\$ 3,642	\$ 6,800
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 762	\$ -
53020	Water Line Maintenance	\$ 201,550	\$ 149,859	\$ 200,000	\$ 182,726	\$ 250,000
53050	Maint-Street/Curbs/Gutters	\$ -	\$ 87,180	\$ 90,000	\$ 71,605	\$ 90,000
54020	Maint - Mach/Tools/Instruments	\$ 1,241	\$ 247	\$ 800	\$ 308	\$ 800
54030	Radio Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 16,769	\$ 17,201	\$ 20,000	\$ 21,617	\$ 20,000
54042	Meters - Change Out Program	\$ 3,690	\$ 39,213	\$ 40,000	\$ 38,932	\$ 40,000
54050	Maintenance of Meters	\$ 33,289	\$ 25,407	\$ 30,000	\$ 39,840	\$ 30,000
54070	Maintenance of Fire Hydrants	\$ 4,296	\$ 8,059	\$ 12,000	\$ 14,481	\$ 12,000
55030	Long Distance/Circuit Ch	\$ 16	\$ 22	\$ 25	\$ 23	\$ 30
55080	Travel & Training	\$ 1,856	\$ 2,807	\$ 7,175	\$ 5,348	\$ 7,175
55090	Memberships/Subscriptions	\$ 540	\$ 1,322	\$ 1,350	\$ 1,025	\$ 1,350
55195	Cellular Phone Charges	\$ 2,205	\$ 3,254	\$ 3,100	\$ 2,776	\$ 2,160
55581	Waterline Cleaning	\$ 570	\$ 9,428	\$ 25,000	\$ 14,465	\$ 25,000
69020	Cap. Mach/Tools/Equip	\$ 33,132	\$ -	\$ -	\$ -	\$ 12,000
90300	Vehicle & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 29,000
<b>Total</b>		<b>\$ 1,104,488</b>	<b>\$ 1,131,580</b>	<b>\$ 1,294,235</b>	<b>\$ 1,125,565</b>	<b>\$ 1,356,889</b>

**368 Meter Reading**

51111	Salaries - Full Time	\$ 113,958	\$ 115,735	\$ 111,493	\$ 120,602	\$ 122,346
51121	Longevity	\$ 800	\$ 599	\$ 914	\$ 849	\$ 1,200
51126	License Pay	\$ 301	\$ 289	\$ 300	\$ 301	\$ 300
51130	Overtime	\$ 7,020	\$ 2,647	\$ 7,500	\$ 4,169	\$ 7,500
51200	ICMA Retirement Expense	\$ -	\$ -	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 21,103	\$ 18,329	\$ 15,937	\$ 20,803	\$ 22,526
51202	Health Insurance	\$ 47,161	\$ 36,021	\$ 36,276	\$ 36,184	\$ 36,051
51203	Disability Insurance	\$ 371	\$ 248	\$ 344	\$ -	\$ -
51204	Workers Comp Insur	\$ 1,332	\$ 1,847	\$ 1,150	\$ 1,316	\$ 1,275
51205	Medicare Tax	\$ 1,587	\$ 1,670	\$ 1,577	\$ 1,794	\$ 2,444
51206	Unemployment Comp Insur	\$ 298	\$ 192	\$ 1,044	\$ 775	\$ 1,028
52030	Clothing	\$ 1,007	\$ 941	\$ 1,100	\$ 878	\$ 1,000
52031	Clothing - Safety Gear	\$ 14	\$ 88	\$ 200	\$ 14	\$ 200
52040	Fuel	\$ 9,193	\$ 7,652	\$ 10,000	\$ 7,056	\$ 9,000
52050	Minor Tools/Instruments	\$ 567	\$ 430	\$ 500	\$ 524	\$ 500
52200	Non Capital Equipment Purchases	\$ 1,114	\$ -	\$ 3,000	\$ -	\$ 3,000
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 3,247	\$ 1,028	\$ 2,000	\$ 2,849	\$ 2,000
55080	Travel & Training	\$ 274	\$ -	\$ 1,000	\$ -	\$ 500
55090	Memberships/Subscriptions	\$ 240	\$ 60	\$ 240	\$ -	\$ 240
55195	Cellular Phone Charges	\$ 355	\$ 377	\$ 350	\$ 371	\$ 384
<b>Total</b>		<b>\$ 180,526</b>	<b>\$ 188,153</b>	<b>\$ 194,925</b>	<b>\$ 198,486</b>	<b>\$ 211,494</b>

**396 CIP/Design**

51111	Salaries - Full Time	\$ 127,959	\$ 125,710	\$ 129,588	\$ 82,746	\$ -
51121	Longevity	\$ 1,354	\$ 1,470	\$ 1,780	\$ 1,195	\$ -
51126	License Pay	\$ 603	\$ 603	\$ 600	\$ 598	\$ -
51130	Overtime	\$ 2,461	\$ 4,131	\$ 6,000	\$ 2,047	\$ -
51201	TMRS Retirement	\$ 24,340	\$ 20,716	\$ 18,660	\$ 14,992	\$ 1
51202	Health Insurance	\$ 30,935	\$ 35,851	\$ 36,276	\$ 23,818	\$ -
51203	Disability Insurance	\$ 427	\$ 385	\$ 410	\$ -	\$ -
51204	Workers Comp Insur	\$ 1,407	\$ 2,057	\$ 1,372	\$ 985	\$ 1
51205	Medicare Tax	\$ 1,873	\$ 1,774	\$ 1,893	\$ 1,305	\$ 1
51206	Unemployment Comp Insur	\$ 288	\$ 126	\$ 1,044	\$ 745	\$ -
52030	Clothing	\$ 1,032	\$ 1,038	\$ 1,040	\$ 640	\$ -
52031	Clothing - Safety Gear	\$ 372	\$ 234	\$ 500	\$ 211	\$ -
52040	Fuel	\$ 8,853	\$ 6,173	\$ 10,000	\$ 2,705	\$ -

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
52050 Minor Tools/Instruments	\$ 523	\$ 620	\$ 1,000	\$ 34	\$ -
52060 Cleaning Supplies	\$ 54	\$ 61	\$ 100	\$ 10	\$ -
52100 Traffic Supplies	\$ -	\$ 2	\$ 200	\$ -	\$ -
52130 Other Supplies	\$ 115	\$ 299	\$ 450	\$ 294	\$ -
52200 Non Capital Equipment Purchases	\$ 2,655	\$ 354	\$ 3,000	\$ 1,520	\$ -
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53090 Special Maintenance Projects	\$ -	\$ -	\$ 5,000	\$ 291	\$ -
54020 Maint - Mach/Tools/Instruments	\$ -	\$ -	\$ 100	\$ -	\$ -
54040 Vehicle and Equipment Maintenance	\$ 3,697	\$ 8,680	\$ 7,000	\$ 1,122	\$ -
55080 Travel & Training	\$ 200	\$ -	\$ 1,500	\$ -	\$ -
55090 Memberships/Subscriptions	\$ 351	\$ 240	\$ 789	\$ 231	\$ -
55195 Cellular Phone Charges	\$ 355	\$ 311	\$ 324	\$ 158	\$ -
<b>Total</b>	<b>\$ 201,780</b>	<b>\$ 210,582</b>	<b>\$ 228,626</b>	<b>\$ 135,647</b>	<b>\$ 2</b>

## 221 Wastewater Fund

40201 Wastewater Revenue	\$ 8,214,623	\$ 8,033,870	\$ 8,200,000	\$ 8,082,925	\$ 8,300,000
40302 Wastewater Taps	\$ 39,224	\$ 76,994	\$ 40,000	\$ 60,496	\$ 60,000
40802 Penalties - Wastewater	\$ 56,718	\$ 57,928	\$ 56,000	\$ 52,418	\$ 56,000
41930 Fines - WW Customers - PreTreatment Violations	\$ -	\$ 6,000	\$ -	\$ 5,100	\$ 4,000
42601 Interest - Checking	\$ -	\$ -	\$ -	\$ -	\$ -
42602 Interest Income	\$ 63,165	\$ 1,872	\$ 40,000	\$ 93,575	\$ 50,000
42642 1997 TWDB RSV Interest	\$ 235	\$ 602	\$ 398	\$ 318	\$ 350
42643 1997 I&S Interest	\$ 1,567	\$ 1,225	\$ 1,500	\$ 914	\$ 1,000
42645 Interest - Nov '02 I&S	\$ 614	\$ 603	\$ -	\$ 381	\$ 500
43201 Miscellaneous Revenues	\$ 14,165	\$ 168,679	\$ 10,000	\$ 24,731	\$ 13,000
43209 Gain/Loss - Sale of Security	\$ -	\$ -	\$ -	\$ -	\$ -
43403 Charge to Water Fund	\$ 62,991	\$ 64,080	\$ 64,438	\$ 64,438	\$ 66,781
<b>Total</b>	<b>\$ 8,736,895</b>	<b>\$ 8,408,108</b>	<b>\$ 8,412,336</b>	<b>\$ 8,385,297</b>	<b>\$ 8,551,631</b>

### 1221 Nondepartmental Wastewater Fund

51140 Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 39,000	\$ -	\$ 42,011
51299 Annual OPEB Allocation Adjustment	\$ -	\$ 30,735	\$ -	\$ -	\$ -
55070 Purchased Services/Contracts	\$ -	\$ -	\$ -	\$ -	\$ 350,000
56010 Liab/Comp Insurance	\$ 55,785	\$ 48,740	\$ 62,174	\$ 56,417	\$ 59,584
56012 Insurance - Fleet	\$ 6,750	\$ 13,597	\$ 7,530	\$ 7,530	\$ 9,344
56060 Retiree Health Insur Premiums	\$ 38,160	\$ 14,340	\$ 13,580	\$ 13,580	\$ 22,500
56120 Miscellaneous Expense	\$ -	\$ 1,752	\$ 24,000	\$ -	\$ -
88190 Legal/Fiscal	\$ 59,363	\$ 10,810	\$ 10,000	\$ 3,325	\$ -
88200 Debt Issue Costs	\$ -	\$ -	\$ -	\$ -	\$ -
88500 Gain/Loss on Disposal FixedAsset	\$ -	\$ 2,057	\$ -	\$ -	\$ -
89603 Franchise Fee Street SRF	\$ 288,644	\$ 294,388	\$ 294,346	\$ 294,346	\$ 299,307
91230 Transfer to CIP Program	\$ 999,710	\$ 1,017,000	\$ 1,480,000	\$ 1,480,000	\$ 1,510,000
91240 Transfer to General Fund	\$ 4,975	\$ 4,870	\$ 4,137	\$ 4,137	\$ 10,125
91400 Depreciation Expense	\$ 1,387,281	\$ 1,419,259	\$ -	\$ -	\$ -
93170 Admin Cost Reimburse - General	\$ 732,087	\$ 608,906	\$ 503,419	\$ 503,419	\$ 594,480
93230 Admin Costs Wtr Fd(Util Bill)	\$ 187,962	\$ 198,178	\$ 192,597	\$ 192,597	\$ 185,366
93240 Admin Costs Wtr Fd(Meter Read)	\$ 99,383	\$ 103,290	\$ 97,463	\$ 97,463	\$ 105,747
93388 Admin Costs Fleet	\$ 44,705	\$ 46,320	\$ 37,971	\$ 37,971	\$ 34,561
93640 Admin Costs IT Operations	\$ 201,967	\$ 164,980	\$ 126,164	\$ 126,164	\$ 167,466
93720 Admin Costs Plan/Develop	\$ 534,791	\$ 614,784	\$ 619,987	\$ 619,987	\$ 513,588
94302 Transfer Insurance Fund	\$ 23,850	\$ 23,850	\$ 23,850	\$ -	\$ -
94306 Transfer - Equip Replace Fund	\$ 81,554	\$ 29,883	\$ 93,859	\$ 93,859	\$ 88,273
94309 Transfer - Computer Replace Fd	\$ 27,697	\$ 40,566	\$ 17,178	\$ 17,178	\$ 19,650
95603 Transfer to Street SRF	\$ 326,845	\$ 336,607	\$ 327,635	\$ 327,635	\$ 250,160
99100 Future Appropriations	\$ -	\$ -	\$ -	\$ -	\$ 173,847

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>Total</b>	<b>\$ 5,889,008</b>	<b>\$ 5,024,912</b>	<b>\$ 3,974,890</b>	<b>\$ 3,875,608</b>	<b>\$ 4,436,009</b>
<b>2211 Debt Payments-Wastewater Fund</b>					
81013 '97 WW&SS - Principal	\$ 845,000	\$ -	\$ -	\$ -	\$ -
81014 Share of '12 GO Ref (ref '02) - Principal	\$ 340,000	\$ 394,071	\$ 401,771	\$ 401,771	\$ 408,554
81016 2011 Ref (ref '97) - Principal	\$ 40,000	\$ 960,000	\$ 985,000	\$ 985,000	\$ 1,010,000
81023 '97 WW&SS - Interest	\$ 179,600	\$ -	\$ -	\$ -	\$ -
81024 Share of '12 GO Ref (ref 02) - Interest	\$ 232,940	\$ 101,665	\$ 98,322	\$ 98,324	\$ 89,674
81026 2011 Ref (ref '97) - Interest	\$ 43,073	\$ 96,000	\$ 72,960	\$ 72,960	\$ 49,320
81029 Amortizatin Issue Costs	\$ -	\$ 7,827	\$ -	\$ -	\$ -
83030 93 Orig / 03 Rfnd TWDB - Prncpl	\$ 345,000	\$ 375,000	\$ -	\$ -	\$ -
83031 93 Orig / 03 Rfnd TWDB - Intrst	\$ 50,215	\$ 17,812	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,961,865</b>	<b>\$ 1,952,375</b>	<b>\$ 1,558,053</b>	<b>\$ 1,558,055</b>	<b>\$ 1,557,548</b>
<b>363 Wastewater Collection</b>					
51111 Salaries - Full Time	\$ 373,644	\$ 328,402	\$ 344,575	\$ 353,676	\$ 349,965
51121 Longevity	\$ 2,606	\$ 2,856	\$ 3,463	\$ 2,882	\$ 3,400
51126 License Pay	\$ 3,476	\$ 2,874	\$ 2,850	\$ 2,424	\$ 2,551
51130 Overtime	\$ 39,172	\$ 20,499	\$ 35,000	\$ 23,587	\$ 35,000
51201 TMRS Retirement	\$ 73,640	\$ 52,421	\$ 49,616	\$ 62,455	\$ 67,042
51202 Health Insurance	\$ 87,834	\$ 75,034	\$ 81,621	\$ 65,246	\$ 72,000
51203 Disability Insurance	\$ 1,158	\$ 1,012	\$ 1,019	\$ -	\$ -
51204 Workers Comp Insur	\$ 3,188	\$ 2,222	\$ 2,775	\$ 3,006	\$ 2,781
51205 Medicare Tax	\$ 5,815	\$ 4,857	\$ 5,057	\$ 5,241	\$ 8,050
51206 Unemployment Comp Insur	\$ 1,042	\$ 205	\$ 2,349	\$ 1,950	\$ 2,149
52010 Office Supplies	\$ 319	\$ 458	\$ 480	\$ 548	\$ 450
52030 Clothing	\$ 2,460	\$ 1,788	\$ 2,050	\$ 1,753	\$ 2,050
52031 Clothing - Safety Gear	\$ -	\$ 521	\$ 300	\$ 1,014	\$ 300
52040 Fuel	\$ 52,458	\$ 54,288	\$ 65,000	\$ 63,872	\$ 60,000
52050 Minor Tools/Instruments	\$ 1,873	\$ 857	\$ 2,000	\$ 1,602	\$ 2,000
52060 Cleaning Supplies	\$ 369	\$ 408	\$ 500	\$ 818	\$ 500
52070 Chemical Supplies	\$ 939	\$ 473	\$ 1,400	\$ 67	\$ 1,200
52100 Traffic Supplies	\$ 120	\$ 468	\$ 600	\$ 128	\$ 500
52170 Sewer Tap Supplies	\$ 10,254	\$ 11,182	\$ 30,000	\$ 9,030	\$ 25,000
52200 Non Capital Equipment Purchases	\$ 3,392	\$ 3,018	\$ 5,000	\$ -	\$ 5,000
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 63	\$ -
53030 Sewer Line Maintenance	\$ 148,374	\$ 105,141	\$ 170,000	\$ 132,626	\$ 170,000
53070 Maint-Sewer Plant/Lift Station	\$ 37,952	\$ 42,018	\$ 50,000	\$ 48,522	\$ 50,000
54020 Maint - Mach/Tools/Instruments	\$ 796	\$ -	\$ 1,000	\$ 55	\$ 700
54040 Vehicle and Equipment Maintenance	\$ 21,329	\$ 20,138	\$ 26,500	\$ 25,863	\$ 21,000
54130 SCADA Maintenance	\$ 2,387	\$ 8,697	\$ 8,000	\$ 3,822	\$ 8,000
55010 Rental of Equipment	\$ -	\$ -	\$ 500	\$ -	\$ 500
55020 Lease of Land	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500
55030 Long Distance/Circuit Ch	\$ 16	\$ 16	\$ 50	\$ 9	\$ 30
55040 Electric	\$ 75,550	\$ 63,643	\$ 73,000	\$ 68,962	\$ 73,000
55051 Gas Heating	\$ -	\$ -	\$ -	\$ -	\$ -
55080 Travel & Training	\$ 3,243	\$ 969	\$ 4,500	\$ 1,745	\$ 4,500
55090 Memberships/Subscriptions	\$ 660	\$ 716	\$ 750	\$ 604	\$ 750
55195 Cellular Phone Charges	\$ 1,919	\$ 2,428	\$ 2,328	\$ 2,324	\$ 2,328
68030 Capital Utility Lines	\$ -	\$ -	\$ -	\$ -	\$ -
69020 Cap. Mach/Tools/Equip	\$ -	\$ 1,085	\$ -	\$ -	\$ -
69040 Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
90300 Vehicle & Equipment	\$ 10,000	\$ -	\$ -	\$ -	\$ 29,000
<b>Total</b>	<b>\$ 1,077,061</b>	<b>\$ 808,695</b>	<b>\$ 973,783</b>	<b>\$ 883,894</b>	<b>\$ 1,001,246</b>
<b>364 A J Brown WW Treatment Plant</b>					
51111 Salaries - Full Time	\$ 149,289	\$ 140,052	\$ 154,019	\$ 168,098	\$ 163,780
51121 Longevity	\$ 1,836	\$ 2,108	\$ 2,261	\$ 1,757	\$ 1,800

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
51126	License Pay	\$ 664	\$ 904	\$ 900	\$ 771	\$ 750
51130	Overtime	\$ 6,344	\$ 11,564	\$ 10,000	\$ 12,493	\$ 12,000
51201	TMRS Retirement	\$ 28,420	\$ 23,278	\$ 22,225	\$ 32,872	\$ 30,584
51202	Health Insurance	\$ 43,494	\$ 44,803	\$ 45,345	\$ 47,143	\$ 45,009
51203	Disability Insurance	\$ 462	\$ 407	\$ 412	\$ -	\$ -
51204	Workers Comp Insur	\$ 1,122	\$ 1,596	\$ 1,160	\$ 1,478	\$ 1,218
51205	Medicare Tax	\$ 2,126	\$ 2,127	\$ 2,260	\$ 2,747	\$ 3,442
51206	Unemployment Comp Insur	\$ 526	\$ 184	\$ 1,305	\$ 1,242	\$ 1,284
52010	Office Supplies	\$ 190	\$ 227	\$ 250	\$ 347	\$ 250
52030	Clothing	\$ 1,204	\$ 1,333	\$ 1,361	\$ 854	\$ 1,361
52031	Clothing - Safety Gear	\$ 538	\$ 510	\$ 700	\$ 490	\$ 700
52040	Fuel	\$ 8,519	\$ 7,436	\$ 10,500	\$ 13,664	\$ 10,500
52050	Minor Tools/Instruments	\$ 649	\$ 839	\$ 700	\$ 860	\$ 700
52060	Cleaning Supplies	\$ 523	\$ 951	\$ 900	\$ 1,011	\$ 900
52070	Chemical Supplies	\$ 36,760	\$ 35,957	\$ 37,000	\$ 39,623	\$ 37,000
52200	Non Capital Equipment Purchases	\$ 220	\$ 2,321	\$ 2,500	\$ -	\$ 2,500
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 108	\$ -
53010	Building Maintenance	\$ 48,611	\$ 77	\$ 200	\$ -	\$ 200
53070	Maint-Sewer Plant/Lift Station	\$ 54,732	\$ 78,745	\$ 100,000	\$ 93,602	\$ 193,000
54020	Maint - Mach/Tools/Instruments	\$ 1,128	\$ 569	\$ 1,500	\$ 18	\$ 1,500
54040	Vehicle and Equipment Maintenance	\$ 4,458	\$ 8,094	\$ 10,000	\$ 7,204	\$ 8,000
54130	SCADA Maintenance	\$ -	\$ -	\$ 1,000	\$ 93	\$ 1,000
55030	Long Distance/Circuit Ch	\$ 10	\$ 5	\$ 30	\$ 2	\$ 20
55040	Electric	\$ 147,014	\$ 185,979	\$ 201,000	\$ 205,496	\$ 201,000
55080	Travel & Training	\$ 825	\$ -	\$ 1,500	\$ -	\$ 1,000
55090	Memberships/Subscriptions	\$ 180	\$ 180	\$ 180	\$ 60	\$ 120
55195	Cellular Phone Charges	\$ 711	\$ 715	\$ 800	\$ 743	\$ 800
55580	Sludge Removal	\$ 44,198	\$ 33,364	\$ 50,000	\$ 47,653	\$ 50,000
55700	Testing - TNRCC/TCEQ Fees	\$ 21,274	\$ 19,797	\$ 25,000	\$ 33,873	\$ 25,000
69020	Cap. Mach/Tools/Equip	\$ 69,815	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 841,853</b>	<b>\$ 604,121</b>	<b>\$ 685,008</b>	<b>\$ 714,301</b>	<b>\$ 795,418</b>

**365 N B Davidson WW Treatment Plant**

51111	Salaries - Full Time	\$ 131,846	\$ 136,591	\$ 132,512	\$ 137,780	\$ 135,907
51121	Longevity	\$ 1,658	\$ 1,644	\$ 1,924	\$ 1,808	\$ 2,050
51126	License Pay	\$ 904	\$ 904	\$ 900	\$ 904	\$ 900
51130	Overtime	\$ 9,049	\$ 13,170	\$ 10,000	\$ 10,860	\$ 11,000
51201	TMRS Retirement	\$ 25,034	\$ 22,278	\$ 19,136	\$ 24,915	\$ 25,700
51202	Health Insurance	\$ 31,168	\$ 36,018	\$ 36,276	\$ 37,827	\$ 35,684
51203	Disability Insurance	\$ 439	\$ 415	\$ 420	\$ -	\$ -
51204	Workers Comp Insur	\$ 1,000	\$ 1,608	\$ 997	\$ 1,129	\$ 1,012
51205	Medicare Tax	\$ 2,127	\$ 2,185	\$ 1,943	\$ 2,194	\$ 2,982
51206	Unemployment Comp Insur	\$ 288	\$ 36	\$ 1,044	\$ 970	\$ 1,082
52010	Office Supplies	\$ -	\$ 117	\$ 100	\$ -	\$ 100
52030	Clothing	\$ 1,155	\$ 916	\$ 1,100	\$ 1,067	\$ 1,100
52031	Clothing - Safety Gear	\$ -	\$ -	\$ 200	\$ 180	\$ 200
52040	Fuel	\$ 2,518	\$ 3,769	\$ 8,000	\$ 5,961	\$ 6,000
52050	Minor Tools/Instruments	\$ 299	\$ 128	\$ 250	\$ 226	\$ 250
52060	Cleaning Supplies	\$ 518	\$ 177	\$ 500	\$ 108	\$ 500
52070	Chemical Supplies	\$ 8,976	\$ 10,385	\$ 11,000	\$ 11,857	\$ 11,000
52200	Non Capital Equipment Purchases	\$ 90	\$ 1,983	\$ 2,200	\$ 861	\$ 2,000
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53010	Building Maintenance	\$ 21	\$ -	\$ 100	\$ -	\$ 100
53070	Maint-Sewer Plant/Lift Station	\$ 42,316	\$ 52,914	\$ 55,000	\$ 67,303	\$ 55,000
54020	Maint - Mach/Tools/Instruments	\$ -	\$ 291	\$ 400	\$ 238	\$ 400
54040	Vehicle and Equipment Maintenance	\$ 4,996	\$ 1,549	\$ 4,500	\$ 4,254	\$ 4,500
54130	SCADA Maintenance	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
55020	Lease of Land	\$ 411	\$ 1,472	\$ 1,500	\$ 1,506	\$ 1,600

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
55030	Long Distance/Circuit Ch	\$ 12	\$ 12	\$ 30	\$ 5	\$ 20
55040	Electric	\$ 88,495	\$ 82,889	\$ 104,000	\$ 97,162	\$ 104,000
55050	Gas Heating	\$ -	\$ 684	\$ 700	\$ 813	\$ 800
55080	Travel & Training	\$ 405	\$ 300	\$ 450	\$ -	\$ 400
55090	Memberships/Subscriptions	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60
55195	Cellular Phone Charges	\$ 729	\$ 729	\$ 700	\$ 743	\$ 700
55580	Sludge Removal	\$ 4,284	\$ 5,633	\$ 6,000	\$ 3,564	\$ 6,000
55700	Testing - TNRCC/TCEQ Fees	\$ 12,008	\$ 9,110	\$ 12,000	\$ 10,512	\$ 12,000
<b>Total</b>		<b>\$ 377,100</b>	<b>\$ 387,965</b>	<b>\$ 414,942</b>	<b>\$ 424,806</b>	<b>\$ 424,048</b>

**366 Robinson Creek WW Treatment Plant**

51111	Salaries - Full Time	\$ 126,630	\$ 117,301	\$ 132,179	\$ 139,307	\$ 135,679
51121	Longevity	\$ 814	\$ 1,186	\$ 1,395	\$ 1,356	\$ 1,650
51126	License Pay	\$ 689	\$ 904	\$ 900	\$ 864	\$ 900
51130	Overtime	\$ 6,609	\$ 9,107	\$ 8,000	\$ 6,938	\$ 8,000
51201	TMRS Retirement	\$ 24,584	\$ 19,196	\$ 19,015	\$ 24,719	\$ 25,079
51202	Health Insurance	\$ 30,371	\$ 32,232	\$ 36,276	\$ 36,657	\$ 36,003
51203	Disability Insurance	\$ 379	\$ 338	\$ 342	\$ -	\$ -
51204	Workers Comp Insur	\$ 1,009	\$ 1,332	\$ 994	\$ 1,114	\$ 1,011
51205	Medicare Tax	\$ 1,893	\$ 1,763	\$ 1,931	\$ 2,058	\$ 2,719
51206	Unemployment Comp Insur	\$ 324	\$ 167	\$ 1,044	\$ 828	\$ 1,050
52010	Office Supplies	\$ -	\$ 151	\$ 200	\$ 196	\$ 200
52030	Clothing	\$ 1,298	\$ 943	\$ 1,100	\$ 686	\$ 1,100
52031	Clothing - Safety Gear	\$ 224	\$ 282	\$ 200	\$ 254	\$ 200
52040	Fuel	\$ 4,660	\$ 3,396	\$ 5,000	\$ 4,335	\$ 5,000
52050	Minor Tools/Instruments	\$ 537	\$ 35	\$ 500	\$ 540	\$ 500
52060	Cleaning Supplies	\$ 896	\$ 147	\$ 600	\$ 535	\$ 600
52070	Chemical Supplies	\$ 13,302	\$ 12,837	\$ 15,000	\$ 15,424	\$ 15,000
52200	Non Capital Equipment Purchases	\$ 223	\$ 4,786	\$ 1,000	\$ 21	\$ 1,000
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 69	\$ -
53070	Maint-Sewer Plant/Lift Station	\$ 74,328	\$ 195,636	\$ 74,000	\$ 60,971	\$ 104,000
54020	Maint - Mach/Tools/Instruments	\$ 435	\$ -	\$ 500	\$ -	\$ 300
54040	Vehicle and Equipment Maintenance	\$ 3,202	\$ 1,955	\$ 3,000	\$ 4,108	\$ 3,000
54130	SCADA Maintenance	\$ -	\$ 540	\$ 1,000	\$ 901	\$ 1,000
55030	Long Distance/Circuit Ch	\$ 12	\$ 16	\$ 50	\$ 16	\$ 50
55040	Electric	\$ 169,492	\$ 165,954	\$ 193,000	\$ 182,900	\$ 193,000
55080	Travel & Training	\$ 623	\$ -	\$ 700	\$ -	\$ 500
55090	Memberships/Subscriptions	\$ 180	\$ 120	\$ 180	\$ 120	\$ 120
55195	Cellular Phone Charges	\$ 780	\$ 768	\$ 700	\$ 743	\$ 900
55580	Sludge Removal	\$ 27,732	\$ 23,515	\$ 32,000	\$ 26,155	\$ 32,000
55700	Testing - TNRCC/TCEQ Fees	\$ 13,507	\$ 13,410	\$ 20,000	\$ 15,462	\$ 20,000
69020	Cap. Mach/Tools/Equip	\$ 27,945	\$ 15,469	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 467,086</b>	<b>\$ 623,487</b>	<b>\$ 550,806</b>	<b>\$ 527,276</b>	<b>\$ 590,561</b>

**367 Environmental Services**

51111	Salaries - Full Time	\$ 122,263	\$ 124,492	\$ 125,523	\$ 131,488	\$ 128,449
51121	Longevity	\$ 684	\$ 871	\$ 1,058	\$ 1,018	\$ 1,200
51126	License Pay	\$ 100	\$ 301	\$ 300	\$ 416	\$ 600
51130	Overtime	\$ 960	\$ 985	\$ 900	\$ 702	\$ 1,000
51201	TMRS Retirement	\$ 23,083	\$ 17,495	\$ 17,941	\$ 21,967	\$ 22,510
51202	Health Insurance	\$ 28,519	\$ 27,000	\$ 27,207	\$ 29,181	\$ 27,000
51203	Disability Insurance	\$ 407	\$ 385	\$ 396	\$ -	\$ -
51204	Workers Comp Insur	\$ 866	\$ 1,479	\$ 941	\$ 172	\$ 117
51205	Medicare Tax	\$ 1,718	\$ 1,737	\$ 1,815	\$ 1,813	\$ 2,040
51206	Unemployment Comp Insur	\$ 216	\$ 27	\$ 783	\$ 621	\$ 672
52010	Office Supplies	\$ 648	\$ 854	\$ 1,200	\$ 590	\$ 1,000
52020	Postage	\$ 171	\$ 138	\$ 200	\$ 211	\$ 300
52030	Clothing	\$ 358	\$ 213	\$ 500	\$ 463	\$ 500
52031	Clothing - Safety Gear	\$ 6	\$ 101	\$ 100	\$ -	\$ 100

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
52040 Fuel	\$ 2,498	\$ 3,115	\$ 4,000	\$ 2,612	\$ 4,000
52050 Minor Tools/Instruments	\$ 2,312	\$ 2,021	\$ 2,000	\$ 2,510	\$ 2,000
52060 Cleaning Supplies	\$ 351	\$ 328	\$ 800	\$ 413	\$ 700
52070 Chemical Supplies	\$ 15,084	\$ 16,807	\$ 16,000	\$ 15,604	\$ 16,000
52080 Educational	\$ 75	\$ 258	\$ 500	\$ 498	\$ 500
52130 Other Supplies	\$ 181	\$ 194	\$ 200	\$ 77	\$ 200
52200 Non Capital Equipment Purchases	\$ 2,284	\$ 6,246	\$ 3,000	\$ 2,478	\$ 3,000
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 617	\$ -
53010 Building Maintenance	\$ 167	\$ 128	\$ 200	\$ 179	\$ 200
54020 Maint - Mach/Tools/Instruments	\$ 788	\$ 1,076	\$ 1,000	\$ 915	\$ 1,000
54040 Vehicle and Equipment Maintenance	\$ 505	\$ 159	\$ 600	\$ 405	\$ 600
55030 Long Distance/Circuit Ch	\$ 25	\$ 22	\$ 100	\$ 36	\$ 100
55080 Travel & Training	\$ 3,695	\$ 2,576	\$ 3,914	\$ 3,757	\$ 3,914
55090 Memberships/Subscriptions	\$ 465	\$ 808	\$ 825	\$ 787	\$ 825
55120 Mileage & Miscellaneous Meals	\$ -	\$ -	\$ -	\$ -	\$ 1,250
55195 Cellular Phone Charges	\$ 356	\$ 884	\$ 750	\$ 424	\$ 724
55700 Testing - TNRCC/TCEQ Fees	\$ 40,920	\$ 45,267	\$ 45,000	\$ 41,900	\$ 47,000
<b>Total</b>	<b>\$ 242,692</b>	<b>\$ 255,966</b>	<b>\$ 257,753</b>	<b>\$ 261,854</b>	<b>\$ 267,501</b>

## 224 Solid Waste Fund

40601 Residential Collection	\$ 1,496,189	\$ 1,681,692	\$ 1,680,000	\$ 1,542,738	\$ 1,690,000
40602 Commercial Collection	\$ 1,415,910	\$ 1,586,413	\$ 1,550,000	\$ 1,579,452	\$ 1,675,000
40701 Solid Waste Disposal	\$ 417,684	\$ 400,270	\$ 400,000	\$ 403,949	\$ 417,733
40702 TDCJ - Waste Disposal	\$ 326,267	\$ 345,964	\$ 250,000	\$ 319,058	\$ 300,000
40703 SHSU - Waste Disposal	\$ 82,696	\$ 91,017	\$ 85,000	\$ 77,491	\$ 75,000
40704 Rolloffs	\$ 497,012	\$ 483,867	\$ 490,000	\$ 606,936	\$ 560,000
40803 Penalties - Solid Waste	\$ 41,235	\$ 46,726	\$ 47,984	\$ 46,053	\$ 46,782
41908 Returned Check Fees	\$ 50	\$ -	\$ 80	\$ -	\$ -
41925 Lease of City Property	\$ 1,100	\$ -	\$ 1,100	\$ 1,100	\$ 1,100
42601 Interest - Checking	\$ -	\$ -	\$ -	\$ -	\$ -
42602 Interest Income	\$ 18,129	\$ 2,382	\$ 20,806	\$ 53,144	\$ 25,000
42801 Grants	\$ 190,000	\$ -	\$ -	\$ -	\$ 22,500
43201 Miscellaneous Revenues	\$ 22,720	\$ 20,121	\$ 18,453	\$ 16,406	\$ 20,046
43202 Over/Short	\$ 18	\$ 21	\$ -	\$ 26	\$ 21
<b>Total</b>	<b>\$ 4,568,160</b>	<b>\$ 4,658,474</b>	<b>\$ 4,543,423</b>	<b>\$ 4,646,352</b>	<b>\$ 4,833,182</b>

## 1224 Nondepartmental Solid Waste Fund

51140 Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 38,250	\$ -	\$ 38,748
51299 Annual OPEB Allocation Adjustment	\$ -	\$ 27,047	\$ -	\$ -	\$ -
55881 Special Studies	\$ -	\$ -	\$ -	\$ 18,743	\$ -
56010 Liab/Comp Insurance	\$ 13,946	\$ -	\$ 21,270	\$ 19,301	\$ 18,816
56012 Insurance - Fleet	\$ 30,131	\$ -	\$ 43,920	\$ 43,920	\$ 46,720
56060 Retiree Health Insur Premiums	\$ 54,000	\$ 58,200	\$ 58,860	\$ 58,860	\$ 58,500
56120 Miscellaneous Expense	\$ -	\$ 1,752	\$ 22,000	\$ 1,203	\$ -
69020 Cap. Mach/Tools/Equip	\$ -	\$ -	\$ -	\$ -	\$ -
89603 Franchise Fee Street SRF	\$ 148,064	\$ 158,905	\$ 163,884	\$ 163,884	\$ 169,161
91230 Transfer to CIP Program	\$ 50,000	\$ 20,000	\$ -	\$ -	\$ 944,145
91240 Transfer to General Fund	\$ 3,325	\$ 11,360	\$ 11,130	\$ 11,130	\$ 2,875
91400 Depreciation Expense	\$ 94,529	\$ 92,143	\$ -	\$ -	\$ -
93170 Admin Cost Reimburse - General	\$ 338,068	\$ 343,471	\$ 364,055	\$ 364,055	\$ 294,253
93230 Admin Costs Wtr Fd(Util Bill)	\$ 46,991	\$ 49,544	\$ 48,149	\$ 48,149	\$ 46,342
93388 Admin Costs Fleet	\$ 164,759	\$ 204,778	\$ 207,101	\$ 207,101	\$ 160,070
93640 Admin Costs IT Operations	\$ 80,707	\$ 82,708	\$ 80,323	\$ 80,323	\$ 86,081
93720 Admin Costs Plan/Develop	\$ -	\$ -	\$ -	\$ -	\$ 197,534
94302 Transfer Insurance Fund	\$ 20,940	\$ 20,940	\$ 20,940	\$ -	\$ -
94306 Transfer - Equip Replace Fund	\$ 403,833	\$ 269,410	\$ 462,454	\$ 462,454	\$ 439,653

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
94309	Transfer - Computer Replace Fd	\$ 12,944	\$ 20,677	\$ 13,097	\$ 13,097	\$ 26,050
99100	Future Appropriations	\$ -	\$ -	\$ 75,000	\$ -	\$ 419,873
<b>Total</b>		<b>\$ 1,884,474</b>	<b>\$ 1,360,935</b>	<b>\$ 1,630,433</b>	<b>\$ 1,492,220</b>	<b>\$ 2,948,821</b>
<b>2241 Debt Payments-Solid Waste Fund</b>						
81029	Amortizatin Issue Costs	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 8,675</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>373 Commercial Collection</b>						
51111	Salaries - Full Time	\$ 201,482	\$ 199,722	\$ 198,213	\$ 198,541	\$ 228,718
51121	Longevity	\$ 2,741	\$ 3,229	\$ 3,608	\$ 3,040	\$ 3,300
51126	License Pay	\$ 1,204	\$ 904	\$ 900	\$ 904	\$ 900
51130	Overtime	\$ 15,002	\$ 13,254	\$ 15,000	\$ 23,448	\$ 18,000
51201	TMRS Retirement	\$ 37,510	\$ 32,080	\$ 28,665	\$ 37,300	\$ 43,033
51202	Health Insurance	\$ 50,438	\$ 45,000	\$ 45,345	\$ 47,885	\$ 54,000
51203	Disability Insurance	\$ 658	\$ 607	\$ 631	\$ -	\$ -
51204	Workers Comp Insur	\$ 4,201	\$ 6,327	\$ 3,804	\$ 4,278	\$ 4,327
51205	Medicare Tax	\$ 2,977	\$ 2,994	\$ 2,923	\$ 3,139	\$ 4,960
51206	Unemployment Comp Insur	\$ 360	\$ 45	\$ 1,305	\$ 1,035	\$ 1,525
52010	Office Supplies	\$ 289	\$ 306	\$ 350	\$ 83	\$ 350
52030	Clothing	\$ 1,316	\$ 1,481	\$ 1,440	\$ 1,360	\$ 1,460
52031	Clothing - Safety Gear	\$ 239	\$ 484	\$ 500	\$ 435	\$ 500
52040	Fuel	\$ 82,706	\$ 82,485	\$ 88,000	\$ 84,418	\$ 84,668
52050	Minor Tools/Instruments	\$ 283	\$ 356	\$ 500	\$ 503	\$ 500
52060	Cleaning Supplies	\$ 1,087	\$ 955	\$ 1,200	\$ 432	\$ 1,200
52070	Chemical Supplies	\$ 485	\$ 502	\$ 1,000	\$ -	\$ 500
52130	Other Supplies	\$ 199	\$ 160	\$ 250	\$ 259	\$ 250
52200	Non Capital Equipment Purchases	\$ -	\$ 3,118	\$ 3,600	\$ 2,874	\$ -
52220	Commercial Containers	\$ 33,007	\$ 39,926	\$ 45,000	\$ 66,410	\$ 45,000
54020	Maint - Mach/Tools/Instruments	\$ -	\$ 444	\$ 500	\$ -	\$ 500
54030	Radio Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 104,389	\$ 56,823	\$ 90,000	\$ 75,327	\$ 75,650
54120	Container Maintenance	\$ 15,915	\$ 12,103	\$ 13,000	\$ 6,662	\$ 13,000
55015	Lease of Vehicles	\$ 6,000	\$ -	\$ -	\$ -	\$ -
55080	Travel & Training	\$ 915	\$ 595	\$ 575	\$ 161	\$ 575
55090	Memberships/Subscriptions	\$ -	\$ -	\$ 475	\$ 150	\$ -
69020	Cap. Mach/Tools/Equip	\$ -	\$ -	\$ -	\$ -	\$ -
90300	Vehicle & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 277,000
<b>Total</b>		<b>\$ 625,204</b>	<b>\$ 503,900</b>	<b>\$ 546,784</b>	<b>\$ 558,643</b>	<b>\$ 859,916</b>
<b>374 Solid Waste Disposal</b>						
51111	Salaries - Full Time	\$ 320,802	\$ 333,713	\$ 323,135	\$ 334,936	\$ 322,671
51118	Salaries - Part Time	\$ 26,542	\$ 26,044	\$ 24,450	\$ 29,072	\$ 27,935
51121	Longevity	\$ 3,177	\$ 3,577	\$ 4,089	\$ 3,572	\$ 4,000
51126	License Pay	\$ 1,506	\$ 1,004	\$ 900	\$ 909	\$ 900
51130	Overtime	\$ 20,655	\$ 26,802	\$ 24,000	\$ 20,941	\$ 20,500
51200	ICMA Retirement Expense	\$ -	\$ 2,018	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 60,329	\$ 52,906	\$ 46,397	\$ 57,786	\$ 59,695
51202	Health Insurance	\$ 76,018	\$ 73,807	\$ 72,552	\$ 71,274	\$ 72,010
51203	Disability Insurance	\$ 1,060	\$ 927	\$ 1,034	\$ -	\$ -
51204	Workers Comp Insur	\$ 5,157	\$ 9,159	\$ 5,001	\$ 5,103	\$ 4,672
51205	Medicare Tax	\$ 5,154	\$ 5,573	\$ 5,112	\$ 5,218	\$ 6,972
51206	Unemployment Comp Insur	\$ 931	\$ 103	\$ 2,610	\$ 2,074	\$ 2,369
52010	Office Supplies	\$ 1,003	\$ 1,665	\$ 2,000	\$ 1,089	\$ 2,000
52030	Clothing	\$ 1,435	\$ 1,428	\$ 2,000	\$ 2,028	\$ 2,000
52031	Clothing - Safety Gear	\$ 948	\$ 838	\$ 892	\$ 837	\$ 800
52040	Fuel	\$ 148,468	\$ 155,851	\$ 177,500	\$ 170,190	\$ 159,983
52050	Minor Tools/Instruments	\$ 487	\$ 456	\$ 500	\$ 583	\$ 500
52060	Cleaning Supplies	\$ 2,102	\$ 1,865	\$ 2,500	\$ 3,034	\$ 2,500
52070	Chemical Supplies	\$ 250	\$ 250	\$ 250	\$ 38	\$ 250

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
52130	Other Supplies	\$ 415	\$ 471	\$ 450	\$ 466	\$ 450
52200	Non Capital Equipment Purchases	\$ 3,685	\$ 3,118	\$ 3,600	\$ 2,874	\$ 300
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 647	\$ -
53010	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
53050	Maint-Street/Curbs/Gutters	\$ 1,077	\$ 2,099	\$ 2,000	\$ 51	\$ 2,000
53100	Landfill Maintenance Costs	\$ 22,857	\$ 9,663	\$ 10,500	\$ 1,683	\$ 10,500
54010	Office Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
54020	Maint - Mach/Tools/Instruments	\$ 1,309	\$ 1,847	\$ 2,000	\$ 1,255	\$ 2,000
54030	Radio Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 104,301	\$ 133,579	\$ 100,000	\$ 121,212	\$ 122,200
55010	Rental of Equipment	\$ 140	\$ -	\$ 250	\$ 250	\$ 250
55030	Long Distance/Circuit Ch	\$ 87	\$ 65	\$ 100	\$ 70	\$ 69
55040	Electric	\$ 12,783	\$ 9,266	\$ 12,000	\$ 10,785	\$ 10,195
55070	Purchased Services/Contracts	\$ -	\$ -	\$ -	\$ 45,077	\$ -
55080	Travel & Training	\$ 396	\$ 769	\$ 1,500	\$ 1,547	\$ 1,500
55090	Memberships/Subscriptions	\$ 241	\$ 259	\$ 300	\$ 152	\$ 300
55195	Cellular Phone Charges	\$ 1,160	\$ 1,630	\$ 1,400	\$ 945	\$ 1,872
55550	Waste Disposal Contract	\$ 689,585	\$ 697,610	\$ 760,000	\$ 653,324	\$ 700,000
55650	Yard Waste Contract	\$ 6,423	\$ 31,367	\$ 41,250	\$ 23,235	\$ 41,000
55660	Composting Contract	\$ -	\$ -	\$ -	\$ -	\$ -
57231	Trnsfr Stn Tipping Floor Reconstruct	\$ -	\$ -	\$ -	\$ -	\$ -
68020	Improvements	\$ -	\$ 30,450	\$ -	\$ -	\$ -
69020	Cap. Mach/Tools/Equip	\$ -	\$ 17,427	\$ -	\$ -	\$ -
90300	Vehicle & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 1,519,433</b>	<b>\$ 1,637,608</b>	<b>\$ 1,630,272</b>	<b>\$ 1,572,258</b>	<b>\$ 1,582,393</b>

**375 Residential Collection**

51111	Salaries - Full Time	\$ 256,725	\$ 220,479	\$ 240,195	\$ 246,733	\$ 243,797
51121	Longevity	\$ 4,066	\$ 2,927	\$ 3,415	\$ 3,341	\$ 3,600
51130	Overtime	\$ 22,158	\$ 11,834	\$ 18,000	\$ 22,026	\$ 16,000
51201	TMRS Retirement	\$ 51,118	\$ 36,490	\$ 34,446	\$ 43,490	\$ 45,173
51202	Health Insurance	\$ 56,602	\$ 60,612	\$ 63,483	\$ 65,497	\$ 62,685
51203	Disability Insurance	\$ 841	\$ 678	\$ 757	\$ -	\$ -
51204	Workers Comp Insur	\$ 5,458	\$ 7,116	\$ 4,566	\$ 4,979	\$ 4,584
51205	Medicare Tax	\$ 3,965	\$ 3,449	\$ 3,480	\$ 3,736	\$ 7,078
51206	Unemployment Comp Insur	\$ 510	\$ 166	\$ 1,827	\$ 1,449	\$ 1,739
52010	Office Supplies	\$ 30	\$ 66	\$ 150	\$ 146	\$ 150
52030	Clothing	\$ 1,466	\$ 1,748	\$ 1,820	\$ 1,703	\$ 1,820
52031	Clothing - Safety Gear	\$ 929	\$ 1,099	\$ 1,050	\$ 1,080	\$ 1,050
52040	Fuel	\$ 99,970	\$ 95,051	\$ 116,000	\$ 83,221	\$ 100,000
52060	Cleaning Supplies	\$ 1,589	\$ 1,482	\$ 1,800	\$ 1,275	\$ 1,800
52120	Reproduction & Printing	\$ -	\$ -	\$ 200	\$ 123	\$ -
52130	Other Supplies	\$ 1,500	\$ 1,767	\$ 2,000	\$ 2,006	\$ 2,000
52200	Non Capital Equipment Purchases	\$ -	\$ 3,124	\$ 3,600	\$ 2,945	\$ -
52220	Commercial Containers	\$ 6,743	\$ 7,474	\$ 10,000	\$ 7,680	\$ 10,000
53300	Driveway Repairs	\$ 1,000	\$ 752	\$ 1,000	\$ 49	\$ 1,000
54030	Radio Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 92,888	\$ 78,467	\$ 90,000	\$ 64,947	\$ 75,000
55080	Travel & Training	\$ 75	\$ 595	\$ 590	\$ 590	\$ 590
69040	Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
90300	Vehicle & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 290,000
<b>Total</b>		<b>\$ 560,501</b>	<b>\$ 535,376</b>	<b>\$ 598,379</b>	<b>\$ 557,014</b>	<b>\$ 868,066</b>

**377 Recycling**

51111	Salaries - Full Time	\$ 26,438	\$ 31,576	\$ 29,120	\$ 33,495	\$ 31,200
51121	Longevity	\$ 421	\$ 515	\$ 577	\$ 564	\$ 650
51130	Overtime	\$ 12	\$ -	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 4,930	\$ 4,806	\$ 4,199	\$ 5,358	\$ 5,463
51202	Health Insurance	\$ 12,555	\$ 8,981	\$ 9,069	\$ 9,659	\$ 8,955

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
51203	Disability Insurance	\$ 87	\$ 92	\$ 93	\$ -	\$ -
51204	Workers Comp Insur	\$ 475	\$ 851	\$ 571	\$ 621	\$ 593
51205	Medicare Tax	\$ 330	\$ 391	\$ 431	\$ 409	\$ 503
51206	Unemployment Comp Insur	\$ 72	\$ 9	\$ 261	\$ 207	\$ 222
52010	Office Supplies	\$ 33	\$ -	\$ 50	\$ 10	\$ 50
52030	Clothing	\$ 250	\$ 383	\$ 260	\$ 261	\$ 260
52031	Clothing - Safety Gear	\$ 3	\$ 79	\$ 150	\$ 90	\$ 150
52040	Fuel	\$ 2,657	\$ 3,137	\$ 6,000	\$ 1,454	\$ 2,926
52060	Cleaning Supplies	\$ 190	\$ 257	\$ 150	\$ 185	\$ 150
52120	Reproduction & Printing	\$ 549	\$ 778	\$ 1,500	\$ 1,449	\$ 1,500
52130	Other Supplies	\$ 60,448	\$ 923	\$ 1,000	\$ 860	\$ 1,000
52220	Commercial Containers	\$ -	\$ 68,880	\$ 36,000	\$ 30,033	\$ 10,000
54040	Vehicle and Equipment Maintenance	\$ 4,393	\$ 5,902	\$ 8,000	\$ 2,397	\$ 2,338
55040	Electric	\$ 1,294	\$ 1,227	\$ 1,800	\$ 1,331	\$ 1,296
55070	Purchased Services/Contracts	\$ -	\$ -	\$ -	\$ 15,675	\$ 30,000
55090	Memberships/Subscriptions	\$ 125	\$ 170	\$ 375	\$ 224	\$ 375
56030	Legal Advertising	\$ 3,699	\$ 2,489	\$ 3,000	\$ 1,908	\$ 3,000
57235	Curbside Recycling Pilot	\$ 47,532	\$ 1,976	\$ 2,500	\$ 103	\$ 2,500
57377	Bag Som Litter Project	\$ 733	\$ -	\$ 1,000	\$ 293	\$ 1,000
57381	Rcycl Cntr Addtn FY 2011 - HGAC Grant	\$ 138,606	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 125,736</b>	<b>\$ 133,421</b>	<b>\$ 106,106</b>	<b>\$ 106,583</b>	<b>\$ 104,131</b>

### 302 Medical Insurance Fund

42602	Interest Income	\$ 14,789	\$ 8,648	\$ 12,000	\$ 40,281	\$ 12,000
43201	Miscellaneous Revenues	\$ 292	\$ 228	\$ -	\$ 46	\$ -
43401	Charge to General Fund	\$ 1,588,706	\$ 1,459,059	\$ 1,537,684	\$ 1,305,904	\$ 1,343,015
43402	Charge to Street SRF	\$ 208,700	\$ 204,613	\$ 220,027	\$ 183,135	\$ 135,048
43403	Charge to Water Fund	\$ 263,460	\$ 255,736	\$ 275,394	\$ 228,891	\$ 198,610
43404	Charge to Wstwtr Fund	\$ 244,957	\$ 213,291	\$ 229,314	\$ 190,902	\$ 215,695
43405	Charge to Solid Waste	\$ 188,937	\$ 179,180	\$ 192,964	\$ 160,371	\$ 188,650
43415	Charges-Police SRO Fund	\$ 52,232	\$ 51,430	\$ 55,404	\$ 46,032	\$ 54,052
43418	Charge to Arts Center Fund	\$ 8,739	\$ 8,607	\$ 9,256	\$ 7,703	\$ 18,000
43419	Charge to H/M Tax Tourism & Visitors Center	\$ 18,940	\$ 17,101	\$ 18,410	\$ 15,306	\$ 27,000
43501	Transfer from General Fund	\$ 205,500	\$ 500	\$ 200,500	\$ -	\$ -
43503	Transfer from Water Fund	\$ 25,830	\$ 25,830	\$ 25,830	\$ -	\$ -
43504	Transfer from Wastewater Fund	\$ 23,850	\$ 23,850	\$ 23,850	\$ -	\$ -
43505	Transfer from Solid Waste Fund	\$ 20,940	\$ 20,940	\$ 20,940	\$ -	\$ -
43514	Transfer from Street SRF	\$ 21,720	\$ 21,720	\$ 21,720	\$ -	\$ -
43533	Transfer from Arts Center SRF	\$ 2,160	\$ 2,160	\$ 2,160	\$ -	\$ -
43632	Retiree - Paid by City	\$ 352,800	\$ 394,200	\$ 407,480	\$ 407,480	\$ 459,000
43633	Employee Health Contribution	\$ 568,898	\$ 491,601	\$ 466,553	\$ 485,781	\$ 466,553
43634	Retiree Health Contribution	\$ 73,025	\$ 90,661	\$ 84,922	\$ 89,417	\$ 85,000
43636	Retiree Hlth Paid by Retiree	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 3,709,106</b>	<b>\$ 3,469,355</b>	<b>\$ 3,804,408</b>	<b>\$ 3,161,249</b>	<b>\$ 3,202,623</b>

### 1302 Nondepartmental Medical Insurance Fund

52602	Wellness Program	\$ -	\$ 14,684	\$ 20,000	\$ 88	\$ 10,000
55070	Purchased Services/Contracts	\$ 16,007	\$ 1,360	\$ 10,000	\$ -	\$ 10,000
78980	Dental Claim Disbursements	\$ 133,779	\$ 149,109	\$ 153,000	\$ 142,039	\$ 175,000
78981	Premiums-Vision, EAP, Life, Post 65, & EE Supplemental Policies	\$ 258,475	\$ 252,206	\$ 262,000	\$ 186,521	\$ 275,000
78982	EPSI Admin Costs(Vision/Dental)	\$ -	\$ 57	\$ -	\$ -	\$ -
78983	Claims Disbursements - Medical	\$ 2,060,175	\$ 2,294,051	\$ 2,469,408	\$ 2,043,436	\$ 2,485,000
78984	Plan Admin Costs, Medical, Stop Loss, & Rx Admin(except Post 65)	\$ 505,742	\$ 578,468	\$ 580,000	\$ 545,113	\$ 600,000
78985	PEB Trust Admin Costs	\$ 4,441	\$ 14,317	\$ 15,000	\$ 25,606	\$ 15,000

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
94402 Transfer to PEB Trust - Medical Fund	\$ 1,500,000	\$ 395,000	\$ 295,000	\$ -	\$ -
<b>Total</b>	<b>\$ 3,720,178</b>	<b>\$ 3,699,251</b>	<b>\$ 3,804,408</b>	<b>\$ 2,942,802</b>	<b>\$ 3,570,000</b>

### 306 Capital Equipment Fund

41913 Proceeds from Auction	\$ 70,402	\$ -	\$ -	\$ 120,255	\$ -
42602 Interest Income	\$ 4,646	\$ 16,770	\$ 7,500	\$ 4,897	\$ 7,500
42803 Insurance Refunds/Credits	\$ 150	\$ -	\$ -	\$ -	\$ -
42905 Contributions	\$ 9,875	\$ -	\$ -	\$ -	\$ -
43201 Miscellaneous Revenues	\$ 15,733	\$ 33,454	\$ -	\$ 37,105	\$ 20,000
43401 Charge to General Fund	\$ 147,248	\$ -	\$ 219,470	\$ 219,470	\$ 236,497
43402 Charge to Street SRF	\$ 137,605	\$ -	\$ 188,868	\$ 188,868	\$ 172,393
43403 Charge to Water Fund	\$ 73,298	\$ -	\$ 80,376	\$ 80,376	\$ 62,162
43404 Charge to Wstwtr Fund	\$ 81,554	\$ -	\$ 93,859	\$ 93,859	\$ 88,273
43405 Charge to Solid Waste	\$ 403,833	\$ -	\$ 462,454	\$ 462,454	\$ 407,653
43415 Charges-Police SRO Fund	\$ 17,679	\$ -	\$ 20,214	\$ 20,214	\$ 19,284
43419 Charge to H/M Tax Tourism & Visitors Center	\$ -	\$ -	\$ -	\$ -	\$ 2,000
43501 Transfer from General Fund	\$ -	\$ 70,375	\$ -	\$ -	\$ 111,540
43503 Transfer from Water Fund	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 29,000
43504 Transfer from Wastewater Fund	\$ 10,000	\$ 29,883	\$ -	\$ -	\$ 29,000
43505 Transfer from Solid Waste Fund	\$ -	\$ 269,410	\$ -	\$ -	\$ 599,000
43520 Transfer from Police SRO	\$ 31,000	\$ 21,964	\$ -	\$ -	\$ -
43521 Transfer - Police Forfeiture	\$ -	\$ 26,186	\$ -	\$ -	\$ 50,000
43526 Transfr from Other H/M Tax Funds	\$ -	\$ -	\$ -	\$ 21,000	\$ -
43530 Trnsfr from Computer Equip Rplc	\$ -	\$ 4,500	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,384,305</b>	<b>\$ 472,542</b>	<b>\$ 1,075,741</b>	<b>\$ 1,251,498</b>	<b>\$ 1,834,302</b>

### 1306 Nondepartmental Capital Equipment Fund

88500 Gain/Loss on Disposal Fixed Asset	\$ -	\$ 12,164	\$ -	\$ -	\$ -
91400 Depreciation Expense	\$ 1,057,038	\$ 1,185,654	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,348,822</b>	<b>\$ 1,197,818</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

### 3061 Debt Payments-Equip Replace Fund

82070 Lease Principal	\$ 194,528	\$ -	\$ -	\$ -	\$ -
82080 Lease Interest	\$ 20,811	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 409,398</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

### 379 Fleet/Rolling Stock

69020 Cap. Mach/Tools/Equip	\$ 268,082	\$ 206,654	\$ 61,000	\$ 11,284	\$ 75,000
69040 Motor Vehicles	\$ 388,096	\$ 656,553	\$ 444,000	\$ 440,352	\$ 1,252,540
<b>Total</b>	<b>\$ 1,400,351</b>	<b>\$ 863,207</b>	<b>\$ 505,000</b>	<b>\$ 451,636</b>	<b>\$ 1,327,540</b>

### 309 Computer Equip. Replacement Fund

42602 Interest Income	\$ 39	\$ -	\$ 50	\$ -	\$ -
43401 Charge to General Fund	\$ 78,619	\$ 85,399	\$ 120,410	\$ 120,410	\$ 138,750
43402 Charge to Street SRF	\$ 12,515	\$ 19,889	\$ 10,143	\$ 10,143	\$ 21,250
43403 Charge to Water Fund	\$ 39,391	\$ 57,455	\$ 41,272	\$ 41,272	\$ 18,050
43404 Charge to Wstwtr Fund	\$ 27,697	\$ 40,566	\$ 17,178	\$ 17,178	\$ 19,650
43405 Charge to Solid Waste	\$ 12,944	\$ 20,677	\$ 13,097	\$ 13,097	\$ 26,050
43418 Charge to Arts Center Fund	\$ 825	\$ -	\$ -	\$ -	\$ -
43419 Charge to H/M Tax Tourism & Visitors Center	\$ -	\$ -	\$ -	\$ -	\$ 17,250
43501 Transfer from General Fund	\$ 17,580	\$ 37,850	\$ -	\$ 13,000	\$ -
43521 Transfer - Police Forfeiture	\$ -	\$ -	\$ -	\$ -	\$ 24,000
43522 Transfer from Library SRF	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 205,647</b>	<b>\$ 261,836</b>	<b>\$ 202,150</b>	<b>\$ 215,100</b>	<b>\$ 265,000</b>

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>1309 Nondepartmental Computer Equipment Replace</b>					
91230 Transfer to CIP Program	\$ 73,500	\$ -	\$ -	\$ -	\$ -
91400 Depreciation Expense	\$ 191,329	\$ 208,159	\$ -	\$ -	\$ -
94306 Transfer - Equip Replace Fund	\$ -	\$ 4,500	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 232,887</b>	<b>\$ 212,659</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>655 IT Computer/Software Equipment</b>					
52200 Non Capital Equipment Purchases	\$ 77,126	\$ 42,477	\$ 67,400	\$ 66,286	\$ 52,600
69020 Cap. Mach/Tools/Equip	\$ 80,566	\$ 112,656	\$ 126,700	\$ 116,420	\$ 152,400
69025 Capital Purch - Software License	\$ 17,569	\$ 39,257	\$ 8,000	\$ 16,500	\$ -
<b>Total</b>	<b>\$ 158,416</b>	<b>\$ 194,390</b>	<b>\$ 202,100</b>	<b>\$ 199,206</b>	<b>\$ 205,000</b>
<b>402 PEB Trust - Medical Fund</b>					
42501 Unrealized Gains & Losses on Investments	\$ -	\$ 286,626	\$ -	\$ 286,240	\$ -
42602 Interest Income	\$ -	\$ 17,780	\$ -	\$ 21,334	\$ 20,000
43529 Transfer from Medical ISF	\$ 1,500,000	\$ 395,000	\$ 295,000	\$ -	\$ -
<b>Total</b>	<b>\$ 637,267</b>	<b>\$ 699,406</b>	<b>\$ 295,000</b>	<b>\$ 307,574</b>	<b>\$ 20,000</b>
<b>418 Library Endowment Fund</b>					
42602 Interest Income	\$ 511	\$ 1,466	\$ 1,500	\$ 1,081	\$ 1,000
<b>Total</b>	<b>\$ 958</b>	<b>\$ 1,466</b>	<b>\$ 1,500</b>	<b>\$ 1,081</b>	<b>\$ 1,000</b>
<b>461 Oakwood Cemetery Endowment Fund</b>					
42602 Interest Income	\$ 4,726	\$ 8,085	\$ 5,000	\$ 3,554	\$ 5,000
42960 Contribs - Cemetery Assoc.	\$ 500	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 11,257</b>	<b>\$ 8,085</b>	<b>\$ 5,000</b>	<b>\$ 3,554</b>	<b>\$ 5,000</b>
<b>1461 Nondepartmental Cemetary Endowment Fund</b>					
95101 Transfer to General Fund	\$ 3,550	\$ 9,000	\$ 5,000	\$ 5,000	\$ 5,000
<b>Total</b>	<b>\$ 2,000</b>	<b>\$ 9,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>601 Court Security SRF</b>					
41806 Court Security Fees	\$ 15,655	\$ 14,261	\$ 15,000	\$ 21,010	\$ 21,000
42602 Interest Income	\$ 12	\$ 58	\$ 30	\$ 85	\$ 50
<b>Total</b>	<b>\$ 21,446</b>	<b>\$ 14,319</b>	<b>\$ 15,030</b>	<b>\$ 21,095</b>	<b>\$ 21,050</b>
<b>1601 Nondepartmental Court Security</b>					
91240 Transfer to General Fund	\$ 14,235	\$ 13,593	\$ 14,525	\$ 14,525	\$ 16,250
<b>Total</b>	<b>\$ 13,695</b>	<b>\$ 13,593</b>	<b>\$ 14,525</b>	<b>\$ 14,525</b>	<b>\$ 16,250</b>
<b>432 Court Security Division</b>					
51130 Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
52040 Fuel	\$ -	\$ -	\$ -	\$ -	\$ -
54040 Vehicle and Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 0</b>				
<b>602 Court Technology SRF</b>					
41807 Court Technology Fees	\$ 20,873	\$ 19,015	\$ 20,000	\$ 28,015	\$ 28,000
42602 Interest Income	\$ 175	\$ 759	\$ 300	\$ 1,103	\$ 100
43501 Transfer from General Fund	\$ 6,066	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 28,778</b>	<b>\$ 19,774</b>	<b>\$ 20,300</b>	<b>\$ 29,118</b>	<b>\$ 28,100</b>

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>1602 Nondepartmental Court Technology Fund</b>					
52200 Non Capital Equipment Purchases	\$ -	\$ 157	\$ 10,000	\$ 1,408	\$ 10,000
69020 Cap. Mach/Tools/Equip	\$ 16,066	\$ -	\$ -	\$ -	\$ -
91230 Transfer to CIP Program	\$ 65,700	\$ -	\$ -	\$ -	\$ -
91240 Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 9,888</b>	<b>\$ 157</b>	<b>\$ 10,000</b>	<b>\$ 1,408</b>	<b>\$ 10,000</b>
<b>433 Court Technology Division</b>					
69020 Cap. Mach/Tools/Equip	\$ -	\$ -	\$ -	\$ -	\$ 30,333
<b>Total</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 30,333</b>
<b>603 Street SRF</b>					
41301 Franchise - Electrical	\$ 1,439,154	\$ 1,410,064	\$ 1,400,000	\$ 1,385,302	\$ 1,410,000
41302 Franchise - Telephone	\$ 213,276	\$ 236,741	\$ 220,000	\$ 207,520	\$ 225,000
41303 Franchise - Gas	\$ 147,757	\$ 144,252	\$ 70,000	\$ 167,479	\$ 150,000
41304 Franchise - Telecable	\$ 294,847	\$ 281,977	\$ 290,000	\$ 304,886	\$ 280,000
41305 Water Fund - Use of Right of Way	\$ 361,928	\$ 555,046	\$ 543,742	\$ 543,742	\$ 554,707
41306 WW Fund - Use of Right of Way	\$ 288,644	\$ 294,388	\$ 294,346	\$ 294,346	\$ 299,307
41307 Solid Waste-Use of Right of Way	\$ 148,064	\$ 158,905	\$ 163,884	\$ 163,884	\$ 169,161
41915 Driveway & Culvert	\$ 5,682	\$ 8,125	\$ 2,500	\$ 2,400	\$ 2,500
41916 Use of City Equipment or Labor	\$ 72,414	\$ 59,713	\$ 70,000	\$ 48,671	\$ 65,000
42602 Interest Income	\$ 1,775	\$ 1,002	\$ 1,000	\$ 3,938	\$ 1,000
42915 Contributions - Customers	\$ 12,735	\$ -	\$ -	\$ -	\$ -
43201 Miscellaneous Revenues	\$ 246	\$ 1,902	\$ -	\$ 31	\$ 1,000
43404 Charge to Wstwtr Fund	\$ 326,845	\$ 336,607	\$ 327,635	\$ 327,635	\$ 250,160
<b>Total</b>	<b>\$ 3,345,929</b>	<b>\$ 3,488,723</b>	<b>\$ 3,383,107</b>	<b>\$ 3,449,833</b>	<b>\$ 3,407,835</b>
<b>1603 Nondepartmental Street Fund</b>					
51140 Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 35,750	\$ -	\$ 21,374
55070 Purchased Services/Contracts	\$ 3,331	\$ 16,410	\$ -	\$ -	\$ -
56012 Insurance - Fleet	\$ 15,848	\$ -	\$ 15,058	\$ 15,058	\$ 16,018
56060 Retiree Health Insur Premiums	\$ 67,320	\$ 52,860	\$ 54,320	\$ 54,320	\$ 54,000
56120 Miscellaneous Expense	\$ -	\$ -	\$ 355,204	\$ -	\$ -
91230 Transfer to CIP Program	\$ 441,151	\$ -	\$ -	\$ -	\$ -
91240 Transfer to General Fund	\$ 7,150	\$ 6,370	\$ 5,607	\$ 5,607	\$ 2,821
93170 Admin Cost Reimburse - General	\$ 293,467	\$ 255,578	\$ 299,505	\$ 299,505	\$ 215,946
93388 Admin Costs Fleet	\$ 95,130	\$ 83,686	\$ 74,840	\$ 74,840	\$ 57,632
93640 Admin Costs IT Operations	\$ 79,914	\$ 66,928	\$ 73,259	\$ 73,259	\$ 71,109
93720 Admin Costs Plan/Develop	\$ 277,299	\$ 296,792	\$ 299,304	\$ 299,304	\$ 256,794
94302 Transfer Insurance Fund	\$ 21,720	\$ 21,720	\$ 21,720	\$ -	\$ -
94306 Transfer - Equip Replace Fund	\$ 137,605	\$ -	\$ 188,868	\$ 188,868	\$ 172,393
94309 Transfer - Computer Replace Fd	\$ 12,515	\$ 19,889	\$ 10,143	\$ 10,143	\$ 21,250
99100 Future Appropriations	\$ -	\$ -	\$ -	\$ -	\$ 200,000
<b>Total</b>	<b>\$ 1,071,656</b>	<b>\$ 820,233</b>	<b>\$ 723,170</b>	<b>\$ 1,020,904</b>	<b>\$ 1,089,337</b>
<b>323 Streets</b>					
51111 Salaries - Full Time	\$ 618,964	\$ 607,160	\$ 643,291	\$ 443,661	\$ 432,703
51115 Seasonal	\$ 42,292	\$ 38,173	\$ 45,900	\$ 36,545	\$ 45,900
51121 Longevity	\$ 7,860	\$ 7,719	\$ 9,139	\$ 7,087	\$ 6,700
51130 Overtime	\$ 10,792	\$ 8,512	\$ 13,000	\$ 8,864	\$ 13,000
51200 ICMA Retirement Expense	\$ -	\$ 2,882	\$ -	\$ -	\$ -
51201 TMRS Retirement	\$ 121,501	\$ 100,343	\$ 92,254	\$ 74,829	\$ 77,587
51202 Health Insurance	\$ 147,517	\$ 163,630	\$ 172,311	\$ 108,500	\$ 99,048
51203 Disability Insurance	\$ 2,013	\$ 1,915	\$ 1,965	\$ -	\$ -
51204 Workers Comp Insur	\$ 15,696	\$ 15,770	\$ 15,591	\$ 10,973	\$ 9,607
51205 Medicare Tax	\$ 9,482	\$ 9,245	\$ 10,048	\$ 6,972	\$ 14,922
51206 Unemployment Comp Insur	\$ 2,388	\$ 238	\$ 6,525	\$ 3,089	\$ 2,846

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
52010	Office Supplies	\$ 310	\$ 28	\$ 300	\$ 243	\$ 300
52030	Clothing	\$ 5,183	\$ 4,089	\$ 7,075	\$ 3,301	\$ 5,000
52031	Clothing - Safety Gear	\$ 4,056	\$ 4,109	\$ 3,737	\$ 3,199	\$ 3,500
52040	Fuel	\$ 77,881	\$ 70,183	\$ 120,000	\$ 51,222	\$ 90,000
52050	Minor Tools/Instruments	\$ 2,721	\$ 2,319	\$ 2,500	\$ 1,722	\$ 2,400
52060	Cleaning Supplies	\$ 1,915	\$ 1,909	\$ 1,000	\$ 1,255	\$ 1,000
52070	Chemical Supplies	\$ 381	\$ 653	\$ 700	\$ 270	\$ 700
52100	Traffic Supplies	\$ 18,471	\$ 13,429	\$ 20,000	\$ 10,749	\$ 19,000
52130	Other Supplies	\$ 430	\$ 769	\$ 600	\$ 982	\$ 600
52200	Non Capital Equipment Purchases	\$ 4,150	\$ 8,233	\$ 13,660	\$ 10,467	\$ 6,500
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 106	\$ -
53050	Maint-Street/Curbs/Gutters	\$ 218,421	\$ 186,650	\$ 183,889	\$ 159,982	\$ 183,000
53051	Street Infrastructure Project	\$ 549,014	\$ 492,434	\$ 538,549	\$ 483,435	\$ 512,393
53053	Street Lighting	\$ 398	\$ 65	\$ 1,000	\$ 661	\$ 1,000
53160	Sidewalks Maintenance	\$ 119	\$ 175	\$ 5,000	\$ 4,259	\$ 5,000
53170	Street Sign Replacement	\$ 18,215	\$ 8,439	\$ 15,000	\$ 8,765	\$ 15,000
54020	Maint - Mach/Tools/Instruments	\$ 203	\$ 388	\$ 500	\$ 24	\$ 500
54030	Radio Maintenance	\$ 2	\$ -	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 68,662	\$ 56,617	\$ 90,000	\$ 63,426	\$ 80,000
55010	Rental of Equipment	\$ -	\$ -	\$ 300	\$ -	\$ 300
55030	Long Distance/Circuit Ch	\$ 30	\$ 10	\$ 30	\$ 8	\$ 30
55040	Electric	\$ 251,872	\$ 293,907	\$ 320,000	\$ 284,272	\$ 300,000
55070	Purchased Services/Contracts	\$ -	\$ -	\$ -	\$ -	\$ 102,535
55080	Travel & Training	\$ 1,361	\$ 351	\$ 3,710	\$ 1,277	\$ 4,000
55090	Memberships/Subscriptions	\$ 80	\$ 248	\$ 260	\$ 252	\$ 260
55195	Cellular Phone Charges	\$ 2,517	\$ 2,665	\$ 2,468	\$ 1,918	\$ 2,030
57100	Street Light Installation	\$ 2,898	\$ 7,183	\$ 15,000	\$ 1,898	\$ 15,000
69020	Cap. Mach/Tools/Equip	\$ -	\$ -	\$ -	\$ -	\$ -
90300	Vehicle & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Total</b>	<b>\$ 1,969,277</b>	<b>\$ 2,110,443</b>	<b>\$ 2,355,302</b>	<b>\$ 1,794,214</b>	<b>\$ 2,052,361</b>
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**382 Street Sweeping**

51111	Salaries - Full Time	\$ 39,419	\$ 40,443	\$ 40,206	\$ 41,243	\$ 29,287
51121	Longevity	\$ 940	\$ 1,034	\$ 1,106	\$ 739	\$ 400
51130	Overtime	\$ 1,342	\$ 406	\$ 1,000	\$ 755	\$ 1,000
51201	TMRS Retirement	\$ 7,541	\$ 6,284	\$ 5,842	\$ 7,005	\$ 5,263
51202	Health Insurance	\$ 16,038	\$ 8,997	\$ 9,069	\$ 8,972	\$ 9,000
51203	Disability Insurance	\$ 132	\$ 126	\$ 129	\$ -	\$ -
51204	Workers Comp Insur	\$ 962	\$ 1,443	\$ 917	\$ 949	\$ 651
51205	Medicare Tax	\$ 545	\$ 539	\$ 599	\$ 579	\$ 532
51206	Unemployment Comp Insur	\$ 72	\$ 9	\$ 261	\$ 207	\$ 240
52030	Clothing	\$ 250	\$ 255	\$ 355	\$ 166	\$ 355
52031	Clothing - Safety Gear	\$ -	\$ -	\$ 100	\$ 13	\$ 100
52040	Fuel	\$ 12,056	\$ 9,845	\$ 15,500	\$ 7,984	\$ 10,000
52060	Cleaning Supplies	\$ -	\$ -	\$ 25	\$ 13	\$ 25
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 14,009	\$ 8,629	\$ 18,000	\$ 19,595	\$ 12,000

<b>Total</b>	<b>\$ 85,179</b>	<b>\$ 78,010</b>	<b>\$ 93,109</b>	<b>\$ 88,220</b>	<b>\$ 68,853</b>
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**384 Drainage Maintenance**

51111	Salaries - Full Time	\$ 123,670	\$ 123,381	\$ 119,600	\$ 80,976	\$ 91,999
51121	Longevity	\$ 1,673	\$ 1,409	\$ 1,154	\$ 869	\$ 1,200
51130	Overtime	\$ 1,951	\$ 1,261	\$ 3,000	\$ 1,140	\$ 3,000
51201	TMRS Retirement	\$ 24,346	\$ 18,840	\$ 17,075	\$ 13,904	\$ 16,499
51202	Health Insurance	\$ 31,412	\$ 32,232	\$ 36,276	\$ 27,676	\$ 27,000
51203	Disability Insurance	\$ 401	\$ 335	\$ 277	\$ -	\$ -
51204	Workers Comp Insur	\$ 2,869	\$ 2,474	\$ 2,727	\$ 1,872	\$ 2,043
51205	Medicare Tax	\$ 1,095	\$ 1,266	\$ 1,751	\$ 1,124	\$ 1,656
51206	Unemployment Comp Insur	\$ 423	\$ 36	\$ 1,044	\$ 727	\$ 718

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
52010 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
52030 Clothing	\$ 1,043	\$ 985	\$ 1,516	\$ 689	\$ 1,336
52031 Clothing - Safety Gear	\$ 214	\$ 279	\$ 676	\$ 176	\$ 676
52040 Fuel	\$ 12,855	\$ 8,343	\$ 15,000	\$ 4,071	\$ 10,000
52050 Minor Tools/Instruments	\$ 141	\$ 97	\$ 200	\$ -	\$ 200
52060 Cleaning Supplies	\$ 86	\$ 41	\$ 100	\$ 87	\$ 100
52130 Other Supplies	\$ 10	\$ 103	\$ 200	\$ 146	\$ 200
52200 Non Capital Equipment Purchases	\$ 350	\$ 778	\$ 880	\$ -	\$ 880
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ -	\$ -
53110 Drainage Maintenance	\$ 9,774	\$ 16,183	\$ 25,000	\$ 8,525	\$ 20,000
54020 Maint - Mach/Tools/Instruments	\$ -	\$ -	\$ 300	\$ -	\$ 300
54040 Vehicle and Equipment Maintenance	\$ 7,643	\$ 1,430	\$ 7,000	\$ 3,086	\$ 3,000
55040 Electric	\$ 830	\$ -	\$ -	\$ -	\$ -
55080 Travel & Training	\$ 200	\$ -	\$ 750	\$ 750	\$ 500
55090 Memberships/Subscriptions	\$ 60	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 235,179</b>	<b>\$ 209,473</b>	<b>\$ 234,526</b>	<b>\$ 145,816</b>	<b>\$ 181,307</b>

### 609 Airport SRF

41911 Payments from Airport	\$ 313	\$ -	\$ -	\$ -	\$ -
41925 Lease of City Property	\$ 11,012	\$ 11,550	\$ 11,550	\$ 11,550	\$ 11,500
42602 Interest Income	\$ 72	\$ -	\$ -	\$ -	\$ -
42801 Grants	\$ 41,548	\$ 8,345	\$ 30,000	\$ 1,430	\$ 30,000
43201 Miscellaneous Revenues	\$ 762	\$ -	\$ -	\$ -	\$ -
43501 Transfer from General Fund	\$ 11,647	\$ 331,880	\$ 32,746	\$ 32,746	\$ 32,000
43509 Transfer from CIP	\$ -	\$ 17,556	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 318,123</b>	<b>\$ 369,331</b>	<b>\$ 74,296</b>	<b>\$ 45,726</b>	<b>\$ 73,500</b>

### 1609 Nondepartmental Airport SRF

51140 Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ -	\$ -	\$ 474
<b>Total</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (474)</b>

### 395 RAMP Grant

53010 Building Maintenance	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
53090 Special Maintenance Projects	\$ -	\$ 14,623	\$ 30,000	\$ -	\$ 30,000
53120 Airport Grounds Maintenance	\$ -	\$ 2,517	\$ 25,000	\$ 4,176	\$ 25,000
55080 Travel & Training	\$ -	\$ 921	\$ 1,200	\$ 567	\$ 1,200
<b>Total</b>	<b>\$ 9,298</b>	<b>\$ 18,060</b>	<b>\$ 61,200</b>	<b>\$ 4,743</b>	<b>\$ 61,200</b>

### 399 Airport SRF

51115 Seasonal	\$ 3,670	\$ 8,270	\$ 7,650	\$ 9,523	\$ 7,650
51130 Overtime	\$ 17	\$ 113	\$ -	\$ 114	\$ -
51200 ICMA Retirement Expense	\$ -	\$ 624	\$ -	\$ -	\$ -
51204 Workers Comp Insur	\$ 127	\$ 288	\$ 174	\$ 100	\$ -
51205 Medicare Tax	\$ 53	\$ 122	\$ 111	\$ 140	\$ 586
51206 Unemployment Comp Insur	\$ 45	\$ 82	\$ 261	\$ 178	\$ 176
52031 Clothing - Safety Gear	\$ -	\$ -	\$ 100	\$ -	\$ 100
52050 Minor Tools/Instruments	\$ -	\$ -	\$ 100	\$ -	\$ 100
52070 Chemical Supplies	\$ -	\$ -	\$ 150	\$ -	\$ 150
52130 Other Supplies	\$ -	\$ 31	\$ 50	\$ -	\$ 50
53010 Building Maintenance	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
53090 Special Maintenance Projects	\$ 9,500	\$ -	\$ 500	\$ -	\$ 500
53120 Airport Grounds Maintenance	\$ 2,963	\$ -	\$ 2,000	\$ -	\$ 2,000
55077 Grant Match - Airport	\$ 49,957	\$ 17,556	\$ -	\$ -	\$ -
91230 Transfer to CIP Program	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 152,500</b>	<b>\$ 27,085</b>	<b>\$ 12,096</b>	<b>\$ 10,054</b>	<b>\$ 12,312</b>

### 610 Library SRF

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
41906 Friends of the Library	\$ 1,248	\$ 2	\$ -	\$ 953	\$ -
42602 Interest Income	\$ 138	\$ 58	\$ 100	\$ 85	\$ 100
42801 Grants	\$ 1,000	\$ -	\$ -	\$ -	\$ -
42905 Contributions	\$ 1,722	\$ 1,630	\$ 1,000	\$ 1,800	\$ 2,300
42910 Contributions - Library Dons.	\$ 2,616	\$ 7,431	\$ 5,000	\$ 5,566	\$ 5,000
42911 Contributions - Library Memorial	\$ 870	\$ 573	\$ 700	\$ 2,075	\$ 700
42912 Contributions - Book Replacement	\$ 1,050	\$ 2,107	\$ 1,000	\$ 1,505	\$ 1,200
<b>Total</b>	<b>\$ 10,080</b>	<b>\$ 11,800</b>	<b>\$ 7,800</b>	<b>\$ 11,983</b>	<b>\$ 9,300</b>
<b>1610 Nondepartmental Library SRF</b>					
95611 Transfer to Library Grants SRF	\$ 2,000	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 0</b>				
<b>440 Library SRF</b>					
54110 Book Replacement	\$ 1,271	\$ 2,037	\$ 2,700	\$ 202	\$ 2,700
55070 Purchased Services/Contracts	\$ -	\$ -	\$ -	\$ -	\$ -
57037 Purchases - Special Monies	\$ 3,055	\$ 4,709	\$ 7,500	\$ 3,549	\$ 6,050
57038 Purchs - RIF & TX Reading Club	\$ 1,382	\$ 1,149	\$ 1,500	\$ 1,400	\$ 1,800
57647 Literacy Project	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 10,159</b>	<b>\$ 7,896</b>	<b>\$ 11,700</b>	<b>\$ 5,151</b>	<b>\$ 10,550</b>
<b>6101 Library Grants SRF</b>					
42801 Grants	\$ 25,198	\$ -	\$ -	\$ -	\$ -
42905 Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
43501 Transfer from General Fund	\$ 7,703	\$ -	\$ -	\$ -	\$ -
43522 Transfer from Library SRF	\$ 2,000	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 99,622</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>61001 Library Grants</b>					
52200 Non Capital Equipment Purchases	\$ 11,367	\$ -	\$ -	\$ -	\$ -
55070 Purchased Services/Contracts	\$ 4,390	\$ -	\$ -	\$ -	\$ -
69020 Cap. Mach/Tools/Equip	\$ 13,791	\$ -	\$ -	\$ -	\$ -
94309 Transfer - Computer Replace Fd	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 99,622</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>611 Police Seizure &amp; Forfeiture SRF</b>					
41913 Proceeds from Auction	\$ 8,131	\$ 16,140	\$ -	\$ -	\$ -
41922 Forfeiture/Restitution	\$ 14,433	\$ 847	\$ -	\$ 98,821	\$ -
42602 Interest Income	\$ 2,766	\$ 2,614	\$ 1,000	\$ 790	\$ 1,000
<b>Total</b>	<b>\$ 6,620</b>	<b>\$ 19,601</b>	<b>\$ 1,000</b>	<b>\$ 98,031</b>	<b>\$ 1,000</b>
<b>554 Police Forfeiture SRF</b>					
52200 Non Capital Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ 45,240
52400 K-9 Program	\$ -	\$ 187	\$ -	\$ -	\$ -
55015 Lease of Vehicles	\$ 7,680	\$ 4,800	\$ 5,760	\$ 3,840	\$ 5,760
56040 Other	\$ -	\$ 3,623	\$ 40,000	\$ 33,051	\$ -
94306 Transfer - Equip Replace Fund	\$ -	\$ 26,186	\$ -	\$ -	\$ 50,000
94309 Transfer - Computer Replace Fd	\$ -	\$ -	\$ -	\$ -	\$ 24,000
<b>Total</b>	<b>\$ 18,502</b>	<b>\$ 34,796</b>	<b>\$ 45,760</b>	<b>\$ 36,891</b>	<b>\$ 125,000</b>
<b>612 PD School Resource Officer SRF</b>					
42209 HISD Payments - School Officers	\$ 380,164	\$ 384,765	\$ 384,765	\$ 384,766	\$ 403,701
42602 Interest Income	\$ 44	\$ 33	\$ 50	\$ 48	\$ 50
43204 HISD Vehicle Lease Pmt	\$ -	\$ 21,964	\$ 21,964	\$ 21,963	\$ 20,214
43501 Transfer from General Fund	\$ 102,450	\$ 101,682	\$ 101,710	\$ 101,710	\$ 105,979

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>Total</b>	<b>\$ 475,015</b>	<b>\$ 508,444</b>	<b>\$ 508,489</b>	<b>\$ 508,487</b>	<b>\$ 529,944</b>
<b>1612 Nondept. PD School Res Offcr SRF</b>					
51140 Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 13,400	\$ -	\$ 16,787
56120 Miscellaneous Expense	\$ -	\$ -	\$ 7,800	\$ -	\$ -
<b>Total</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 21,200</b>	<b>\$ 0</b>	<b>\$ 16,787</b>
<b>555 School Resource Officers</b>					
51111 Salaries - Full Time	\$ 262,521	\$ 301,924	\$ 309,462	\$ 321,176	\$ 315,744
51121 Longevity	\$ 2,247	\$ 2,992	\$ 3,463	\$ 3,277	\$ 3,600
51123 Incentive Pay	\$ 3,199	\$ 5,611	\$ 5,700	\$ 5,824	\$ 5,700
51126 License Pay	\$ 4,266	\$ 5,185	\$ 5,400	\$ 5,425	\$ 5,700
51130 Overtime	\$ 8,284	\$ 10,286	\$ 12,100	\$ 6,003	\$ 13,100
51140 Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
51201 TMRS Retirement	\$ 59,124	\$ 50,570	\$ 45,817	\$ 55,925	\$ 58,970
51202 Health Insurance	\$ 57,933	\$ 58,281	\$ 54,414	\$ 57,780	\$ 54,052
51203 Disability Insurance	\$ 876	\$ 953	\$ 990	\$ -	\$ -
51204 Workers Comp Insur	\$ 2,389	\$ 2,836	\$ 2,538	\$ 2,739	\$ 2,618
51205 Medicare Tax	\$ 3,896	\$ 4,571	\$ 4,698	\$ 4,765	\$ 6,022
51206 Unemployment Comp Insur	\$ 432	\$ 54	\$ 1,566	\$ 1,863	\$ 1,532
52010 Office Supplies	\$ 634	\$ 460	\$ 500	\$ 500	\$ 500
52030 Clothing	\$ 81	\$ 1,694	\$ 2,000	\$ 2,037	\$ 2,000
52040 Fuel	\$ 12,788	\$ 15,431	\$ 17,500	\$ 12,359	\$ 15,000
52050 Minor Tools/Instruments	\$ 2,053	\$ 1,208	\$ 2,000	\$ 1,344	\$ 2,000
52080 Educational	\$ 738	\$ 196	\$ 250	\$ 41	\$ 250
52130 Other Supplies	\$ 624	\$ 186	\$ 250	\$ -	\$ 250
52200 Non Capital Equipment Purchases	\$ -	\$ 5,008	\$ 5,750	\$ 5,668	\$ 5,800
54020 Maint - Mach/Tools/Instruments	\$ 4	\$ 929	\$ 700	\$ 390	\$ 700
54030 Radio Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 500
54040 Vehicle and Equipment Maintenance	\$ 2,707	\$ 1,721	\$ 2,500	\$ 1,932	\$ 2,500
55030 Long Distance/Circuit Ch	\$ -	\$ -	\$ -	\$ -	\$ -
55080 Travel & Training	\$ 5,695	\$ 6,555	\$ 8,460	\$ 7,792	\$ 8,500
55090 Memberships/Subscriptions	\$ 160	\$ -	\$ 480	\$ 80	\$ 480
55195 Cellular Phone Charges	\$ 1,690	\$ 1,568	\$ 1,800	\$ 1,002	\$ 2,700
69040 Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
90300 Vehicle & Equipment	\$ 31,000	\$ -	\$ -	\$ -	\$ -
94306 Transfer - Equip Replace Fund	\$ 17,679	\$ 37,948	\$ 20,214	\$ 20,214	\$ 19,284
<b>Total</b>	<b>\$ 448,148</b>	<b>\$ 516,167</b>	<b>\$ 508,552</b>	<b>\$ 518,133</b>	<b>\$ 527,502</b>
<b>613 PD Fed Equitable Sharing Fds SRF</b>					
43211 Federal Equitable Sharing Revenue	\$ -	\$ 6,555	\$ -	\$ 108,742	\$ -
43528 Transfer from Police Grants SRF	\$ -	\$ 5,128	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 0</b>	<b>\$ 11,683</b>	<b>\$ 0</b>	<b>\$ 108,742</b>	<b>\$ 0</b>
<b>553 PD Fed Equitable Sharing SRF</b>					
52130 Other Supplies	\$ -	\$ -	\$ -	\$ -	\$ 40,000
52200 Non Capital Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ 80,000
<b>Total</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 120,000</b>
<b>614 Police Grants SRF</b>					
42602 Interest Income	\$ 75	\$ 54	\$ 50	\$ 78	\$ 50
42801 Grants	\$ 166,188	\$ 68,572	\$ 65,000	\$ 99,840	\$ 15,145
42905 Contributions	\$ -	\$ 100	\$ -	\$ -	\$ -
43521 Transfer - Police Forfeiture	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 51,006</b>	<b>\$ 68,726</b>	<b>\$ 65,050</b>	<b>\$ 99,918</b>	<b>\$ 15,195</b>

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>559 Police Grants</b>					
52400 K-9 Program	\$ -	\$ 158	\$ -	\$ -	\$ -
55080 Travel & Training	\$ 1,149	\$ -	\$ -	\$ -	\$ -
57472 JAG ICVS Purchases	\$ 9,034	\$ -	\$ -	\$ -	\$ -
57475 Grant Expenses	\$ 156,445	\$ 84,462	\$ 65,000	\$ 83,037	\$ 15,145
95613 Transfer to PD Federal Equitable Sharing	\$ -	\$ 5,128	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 56,205</b>	<b>\$ 89,748</b>	<b>\$ 65,000</b>	<b>\$ 83,037</b>	<b>\$ 15,145</b>
<b>615 Library Children's Programs SRF</b>					
42602 Interest Income	\$ 32	\$ -	\$ 20	\$ -	\$ -
<b>Total</b>	<b>\$ 10</b>	<b>\$ 0</b>	<b>\$ 20</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>1615 Nondepartmental Library Children's Programs</b>					
55012 Rental of Buildings	\$ 450	\$ -	\$ -	\$ -	\$ -
55070 Purchased Services/Contracts	\$ 780	\$ -	\$ 800	\$ 665	\$ 800
<b>Total</b>	<b>\$ 900</b>	<b>\$ 0</b>	<b>\$ 800</b>	<b>\$ 665</b>	<b>\$ 800</b>
<b>616 Library Donations SRF</b>					
42602 Interest Income	\$ 69	\$ -	\$ -	\$ -	\$ -
42905 Contributions	\$ 101,639	\$ 32,158	\$ 27,000	\$ 25,179	\$ 8,150
<b>Total</b>	<b>\$ 97,756</b>	<b>\$ 32,158</b>	<b>\$ 27,000</b>	<b>\$ 25,179</b>	<b>\$ 8,150</b>
<b>1616 Nondep Library Donations Fund</b>					
52130 Other Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
52200 Non Capital Equipment Purchases	\$ -	\$ 5,157	\$ 5,000	\$ 17,334	\$ 8,150
69020 Cap. Mach/Tools/Equip	\$ -	\$ 21,417	\$ 22,000	\$ 8,356	\$ -
<b>Total</b>	<b>\$ 201,114</b>	<b>\$ 26,574</b>	<b>\$ 27,000</b>	<b>\$ 25,690</b>	<b>\$ 8,150</b>
<b>618 Arts Center SRF</b>					
41401 H/M Tax - Art	\$ 78,461	\$ 112,647	\$ 87,500	\$ 129,493	\$ 105,000
41910 Program Fees	\$ 8,427	\$ 6,675	\$ 10,000	\$ 10,178	\$ 10,000
41917 Building/Park Rentals	\$ 235	\$ 1,020	\$ 800	\$ 1,774	\$ 1,000
42602 Interest Income	\$ 98	\$ 12	\$ 100	\$ 8	\$ 100
42801 Grants	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -
42905 Contributions	\$ 5,320	\$ 18,099	\$ 10,000	\$ 17,146	\$ 9,000
43201 Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 3	\$ -
43501 Transfer from General Fund	\$ 61,478	\$ 52,123	\$ 108,776	\$ 102,521	\$ 88,517
<b>Total</b>	<b>\$ 185,613</b>	<b>\$ 200,576</b>	<b>\$ 227,176</b>	<b>\$ 261,123</b>	<b>\$ 213,617</b>
<b>1618 Nondep Wynne Home Operations SRF</b>					
51140 Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 10,248	\$ -	\$ 4,703
56120 Miscellaneous Expense	\$ -	\$ -	\$ 1,700	\$ -	\$ -
94302 Transfer Insurance Fund	\$ 2,160	\$ 2,160	\$ 2,160	\$ -	\$ -
94309 Transfer - Computer Replace Fd	\$ 825	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,160</b>	<b>\$ 2,160</b>	<b>\$ 14,108</b>	<b>\$ 0</b>	<b>\$ 4,703</b>
<b>840 Arts Center</b>					
51111 Salaries - Full Time	\$ 57,308	\$ 58,684	\$ 58,459	\$ 60,199	\$ 58,460
51118 Salaries - Part Time	\$ -	\$ 1,224	\$ 35,321	\$ 19,170	\$ 20,904
51121 Longevity	\$ 1,705	\$ 1,801	\$ 1,876	\$ 1,850	\$ 1,900
51130 Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
51200 ICMA Retirement Expense	\$ -	\$ 87	\$ -	\$ -	\$ -
51201 TMRS Retirement	\$ 11,028	\$ 9,510	\$ 8,531	\$ 13,332	\$ 13,937
51202 Health Insurance	\$ 12,588	\$ 9,006	\$ 9,069	\$ 19,457	\$ 18,000

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
51203	Disability Insurance	\$ 191	\$ 183	\$ 187	\$ -	\$ -
51204	Workers Comp Insur	\$ 51	\$ 80	\$ 58	\$ 73	\$ 72
51205	Medicare Tax	\$ -	\$ 18	\$ 875	\$ 376	\$ 449
51206	Unemployment Comp Insur	\$ 72	\$ 10	\$ 261	\$ 443	\$ 458
52010	Office Supplies	\$ 842	\$ 1,907	\$ 1,750	\$ 884	\$ 1,750
52020	Postage	\$ -	\$ 28	\$ -	\$ -	\$ -
52080	Educational	\$ 11	\$ 602	\$ -	\$ -	\$ -
52120	Reproduction & Printing	\$ 2,740	\$ 3,080	\$ 3,675	\$ 2,303	\$ 3,675
52130	Other Supplies	\$ 1,228	\$ 641	\$ 1,743	\$ 1,685	\$ 1,200
52200	Non Capital Equipment Purchases	\$ 1,866	\$ 1,542	\$ 1,200	\$ 526	\$ 1,200
52600	Employee Recognition	\$ -	\$ -	\$ 600	\$ 651	\$ 700
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 2,765	\$ -
53010	Building Maintenance	\$ -	\$ 5,231	\$ -	\$ -	\$ -
54410	Maintenance of Art Pieces	\$ 1,489	\$ 329	\$ 1,680	\$ 903	\$ 1,000
55030	Long Distance/Circuit Ch	\$ 82	\$ 107	\$ 120	\$ 40	\$ 120
55040	Electric	\$ 7,268	\$ 10,247	\$ 15,000	\$ 12,641	\$ 12,000
55070	Purchased Services/Contracts	\$ 19,720	\$ 17,940	\$ 10,416	\$ 11,506	\$ 10,395
55080	Travel & Training	\$ 989	\$ 630	\$ 1,550	\$ 583	\$ 1,990
55090	Memberships/Subscriptions	\$ 488	\$ 259	\$ 620	\$ 576	\$ 700
56010	Liab/Comp Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
56031	Advertising	\$ -	\$ -	\$ -	\$ -	\$ 3,165
57108	Educational	\$ 7,891	\$ 5,129	\$ 5,000	\$ 5,200	\$ 5,000
57110	Historical Markers	\$ 1,600	\$ -	\$ 1,700	\$ -	\$ 1,700
57909	Exhibits	\$ 4,568	\$ 3,962	\$ 4,000	\$ 3,668	\$ 4,000
57910	Performances	\$ 1,053	\$ 2,238	\$ 4,000	\$ 2,058	\$ 4,000
57911	Latin Festival	\$ -	\$ 20,000	\$ 15,000	\$ 16,014	\$ -
78040	Arts Commission Contract	\$ 23,498	\$ 21,638	\$ 40,000	\$ 39,672	\$ 40,000
<b>Total</b>		<b>\$ 193,531</b>	<b>\$ 176,115</b>	<b>\$ 222,691</b>	<b>\$ 216,577</b>	<b>\$ 206,775</b>

#### 620 HOME & NSP Grants SRF

41928	Sale of City Property	\$ -	\$ -	\$ -	\$ 10,551	\$ -
42602	Interest Income	\$ 17	\$ -	\$ -	\$ -	\$ -
42801	Grants	\$ 483,153	\$ 578,194	\$ 564,000	\$ 74,656	\$ 564,000
43501	Transfer from General Fund	\$ -	\$ 5,000	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 899,557</b>	<b>\$ 583,194</b>	<b>\$ 564,000</b>	<b>\$ 85,207</b>	<b>\$ 564,000</b>

#### 1620 HOME Grant

55070	Purchased Services/Contracts	\$ 390	\$ -	\$ -	\$ -	\$ -
55780	Grant Admin - Contracted	\$ 992	\$ -	\$ -	\$ -	\$ -
55969	HOME Grnt Exps-209 Ave M	\$ 67,631	\$ 2,655	\$ -	\$ -	\$ -
55970	HOME Grnt Exps-2912 Angier Rd	\$ 71,860	\$ 6,304	\$ -	\$ -	\$ -
55971	HOME Grnt Exps-206 Gospel Hill	\$ 63,416	\$ -	\$ -	\$ -	\$ -
55972	HOME Grnt Exps - 400 Avenue H	\$ 73,202	\$ 3,614	\$ -	\$ -	\$ -
55973	HOME Grnt Exps - 521 Joshua St	\$ 65,249	\$ 2,655	\$ -	\$ -	\$ -
55974	HOME Grnt Exps - 1648 Holly Dr	\$ 78,544	\$ 3,614	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 75,540</b>	<b>\$ 18,842</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

#### 1621 NSP Grant

55070	Purchased Services/Contracts	\$ 1,706	\$ 1,174	\$ -	\$ -	\$ -
55961	NSP Grnt Exps-307 9th St	\$ 4,281	\$ -	\$ -	\$ -	\$ -
55963	NSP Grnt Exps-2001 Normal Park Dr	\$ 1,413	\$ 12,437	\$ -	\$ -	\$ -
55965	NSP Grnt Exps-500 2nd St	\$ 27,018	\$ 8,876	\$ -	\$ -	\$ -
55967	NSP Grnt Exps-907 Ave P	\$ 565	\$ 18,079	\$ -	\$ -	\$ -
55975	NSP Grnt Exps-115 Ave D	\$ 7,287	\$ 13,725	\$ -	\$ -	\$ -
55976	NSP Grnt Exps-117 Ave D	\$ 7,287	\$ 14,292	\$ -	\$ 3,632	\$ -
55977	NSP Grnt Exps-119 Ave D	\$ 7,287	\$ 14,217	\$ -	\$ 565	\$ -
55978	NSP Grnt Exps-121 Ave D	\$ 8,449	\$ 9,795	\$ -	\$ 3,106	\$ -

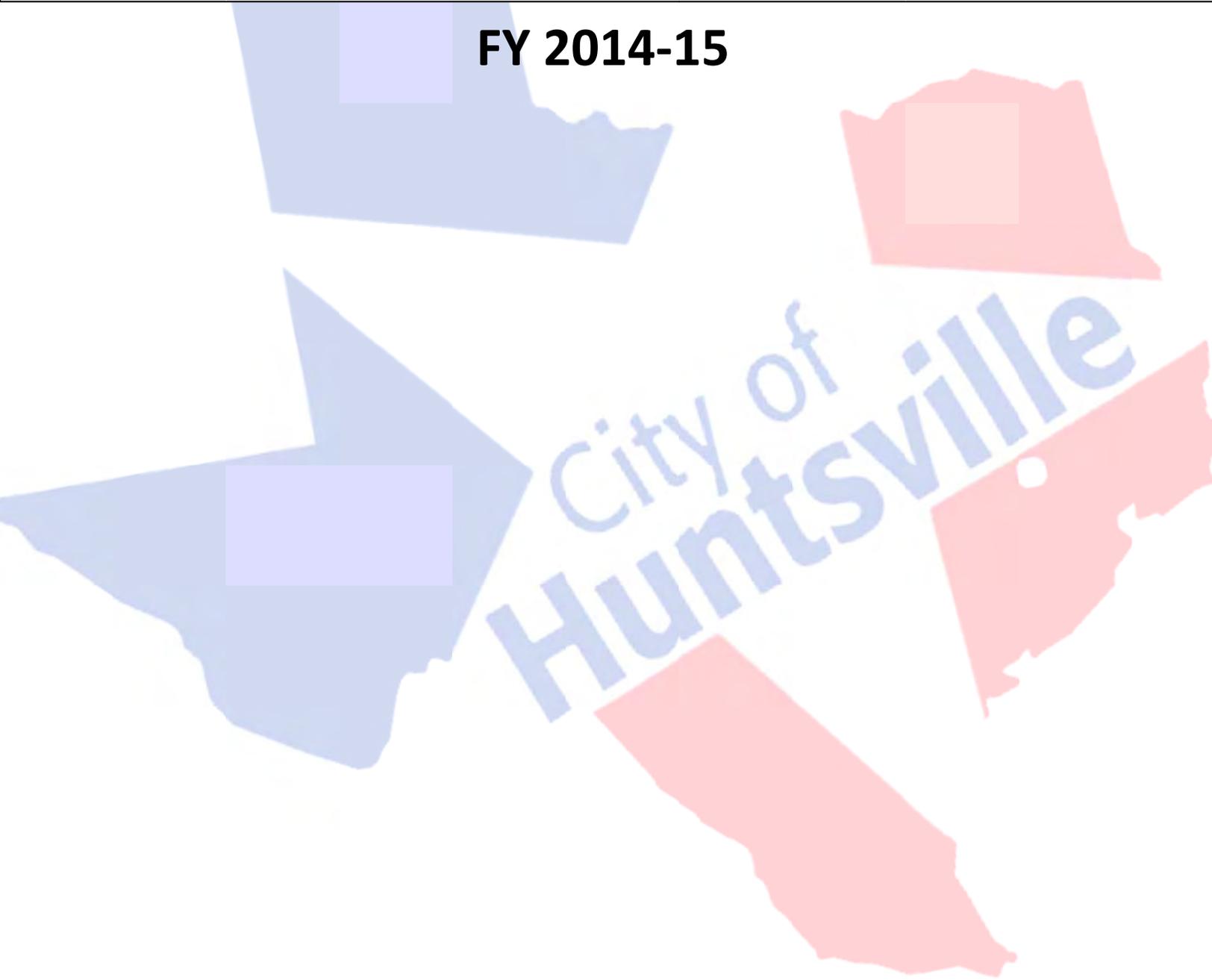
Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
55979	NSP Grnt Exps-123 Ave D	\$ 7,287	\$ 9,252	\$ -	\$ 232	\$ -
55980	NSP Grnt Exps - 293 Watkins St.	\$ 1,417	\$ 56,279	\$ -	\$ -	\$ -
55981	NSP Grnt Exps - 921 Avenue H	\$ 53,383	\$ 2,727	\$ -	\$ -	\$ -
55982	NSP Grnt Exps - 2208 Easley Circle	\$ 1,112	\$ 21,210	\$ -	\$ 45	\$ -
55983	NSP Grnt Exps - 88 Bernice Dr.	\$ -	\$ 23,702	\$ -	\$ -	\$ -
55984	NSP Grnt Exps - 1012 Thomason	\$ -	\$ 340	\$ -	\$ -	\$ -
93170	Admin Cost Reimburse - General	\$ 8,412	\$ 12,868	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 816,339</b>	<b>\$ 193,236</b>	<b>\$ 0</b>	<b>\$ 7,580</b>	<b>\$ 0</b>
<b>1622 HOME Reservation Grant</b>						
55071	Purchased Services	\$ -	\$ 662	\$ 564,000	\$ -	\$ 564,000
55985	HOME Rsrvtn - 1016 Elm Ave	\$ -	\$ 81,222	\$ -	\$ -	\$ -
55986	HOME Rsrvtn - 1807 Long Point Rd	\$ -	\$ 80,013	\$ -	\$ -	\$ -
55987	HOME Rsrvtn - 303 Sowell Dr	\$ -	\$ 80,994	\$ -	\$ -	\$ -
55989	HOME Rsrvtn - 405 Mary Ln	\$ -	\$ 80,122	\$ -	\$ -	\$ -
55990	HOME Rsrvtn - 425 7th St	\$ -	\$ -	\$ -	\$ -	\$ -
55991	HOME Rsrvtn - 1301 Rhodes Dr	\$ -	\$ 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	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 7,679</b>	<b>\$ 408,800</b>	<b>\$ 564,000</b>	<b>\$ 0</b>	<b>\$ 564,000</b>
<b>625 Huntsville Beautification/KHB</b>						
42602	Interest Income	\$ 57	\$ 19	\$ 50	\$ 28	\$ -
42903	Contributions - Parks/Cemetery/Trees	\$ -	\$ -	\$ -	\$ 200	\$ -
42905	Contributions	\$ 1,390	\$ 3,847	\$ 2,500	\$ 3,773	\$ 2,500
<b>Total</b>		<b>\$ 2,158</b>	<b>\$ 3,866</b>	<b>\$ 2,550</b>	<b>\$ 4,001</b>	<b>\$ 2,500</b>
<b>1625 Nondept.-Huntsvll Beautification</b>						
52090	Botanical/Agricultural	\$ -	\$ -	\$ -	\$ -	\$ -
52130	Other Supplies	\$ -	\$ 2,579	\$ 2,500	\$ 2,129	\$ 2,500
<b>Total</b>		<b>\$ 0</b>	<b>\$ 2,579</b>	<b>\$ 2,500</b>	<b>\$ 2,129</b>	<b>\$ 2,500</b>
<b>630 TIRZ #1 Fund</b>						
41101	Current Property Taxes	\$ 57,830	\$ 58,035	\$ 58,000	\$ 68,052	\$ 68,000
41104	County - Property Tax Participation	\$ -	\$ 43,178	\$ 43,000	\$ 50,620	\$ 50,000
42602	Interest Income	\$ 350	\$ 5,229	\$ -	\$ 2,267	\$ -
43201	Miscellaneous Revenues	\$ 49,576	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 87,225</b>	<b>\$ 95,985</b>	<b>\$ 101,000</b>	<b>\$ 120,939</b>	<b>\$ 118,000</b>
<b>1630 Nondepartmental - TIRZ #1</b>						
55070	Purchased Services/Contracts	\$ -	\$ 650	\$ -	\$ 250	\$ -
95101	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 279,306</b>	<b>\$ 650</b>	<b>\$ 0</b>	<b>\$ 250</b>	<b>\$ 0</b>
<b>631 Tornado Shelter/ B &amp; G Club</b>						
42801	Grants	\$ -	\$ 43,908	\$ 1,240,000	\$ -	\$ -
42905	Contributions	\$ -	\$ 15,175	\$ 700,000	\$ -	\$ -
<b>Total</b>		<b>\$ 31,259</b>	<b>\$ 59,083</b>	<b>\$ 1,940,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>1631 Tornado Shelter</b>						
55070	Purchased Services/Contracts	\$ -	\$ 59,083	\$ 1,931,455	\$ -	\$ -
<b>Total</b>		<b>\$ 31,259</b>	<b>\$ 59,083</b>	<b>\$ 1,931,455</b>	<b>\$ 0</b>	<b>\$ 0</b>

Account		11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>663 H/M Tax- Tourism &amp; Visitors Cntr</b>						
41402	H/M Tax - Tourism	\$ 236,072	\$ 338,079	\$ 247,917	\$ 388,480	\$ 315,000
41403	H/M Tax - Visitors Center	\$ 234,692	\$ 337,807	\$ 247,917	\$ 388,480	\$ 315,000
41913	Proceeds from Auction	\$ 48	\$ -	\$ -	\$ -	\$ -
41918	Revenue - Visitors Center	\$ 938	\$ -	\$ -	\$ -	\$ -
42602	Interest Income	\$ 1,547	\$ 2,675	\$ 1,000	\$ 15,357	\$ 12,500
42905	Contributions	\$ -	\$ 1,000	\$ -	\$ 1,140	\$ -
43201	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 793	\$ -
<b>Total</b>		<b>\$ 844,976</b>	<b>\$ 679,560</b>	<b>\$ 496,834</b>	<b>\$ 794,250</b>	<b>\$ 642,500</b>
<b>1663 Nondept-Tourism &amp; Visitors Cntr</b>						
51140	Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 5,825	\$ -	\$ 7,397
56120	Miscellaneous Expense	\$ -	\$ -	\$ 3,300	\$ -	\$ -
91230	Transfer to CIP Program	\$ -	\$ -	\$ -	\$ -	\$ 50,000
93170	Admin Cost Reimburse - General	\$ -	\$ -	\$ -	\$ -	\$ 35,629
93640	Admin Costs IT Operations	\$ -	\$ -	\$ -	\$ -	\$ 10,086
94306	Transfer - Equip Replace Fund	\$ -	\$ -	\$ -	\$ 21,000	\$ 2,000
94309	Transfer - Computer Replace Fd	\$ -	\$ -	\$ -	\$ -	\$ 17,250
95101	Transfer to General Fund	\$ 14,173	\$ 29,153	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 15,025</b>	<b>\$ 29,153</b>	<b>\$ 9,125</b>	<b>\$ 21,000</b>	<b>\$ 122,362</b>
<b>881 Tourism</b>						
51111	Salaries - Full Time	\$ 50,743	\$ 52,957	\$ 97,263	\$ 75,305	\$ 80,933
51115	Seasonal	\$ 280	\$ -	\$ -	\$ -	\$ -
51118	Salaries - Part Time	\$ 293	\$ 11,352	\$ 12,480	\$ 4,306	\$ -
51121	Longevity	\$ 50	\$ 145	\$ 241	\$ 186	\$ 300
51130	Overtime	\$ -	\$ -	\$ -	\$ 127	\$ 200
51200	ICMA Retirement Expense	\$ -	\$ 885	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 9,594	\$ 8,158	\$ 7,353	\$ 12,569	\$ 13,966
51202	Health Insurance	\$ 8,795	\$ 9,004	\$ 9,069	\$ 17,218	\$ 18,000
51203	Disability Insurance	\$ 169	\$ 162	\$ 166	\$ -	\$ -
51204	Workers Comp Insur	\$ 38	\$ 84	\$ 64	\$ 72	\$ 73
51205	Medicare Tax	\$ 686	\$ 885	\$ 935	\$ 1,080	\$ 1,212
51206	Unemployment Comp Insur	\$ 72	\$ 91	\$ 522	\$ 450	\$ 426
52010	Office Supplies	\$ 1,349	\$ 2,471	\$ 2,000	\$ 1,467	\$ 2,000
52020	Postage	\$ 1,665	\$ 829	\$ 1,700	\$ 1,275	\$ 1,100
52040	Fuel	\$ -	\$ -	\$ -	\$ 195	\$ 2,000
52120	Reproduction & Printing	\$ -	\$ 4,080	\$ 20,000	\$ 9,824	\$ 20,000
52131	Printed Material/Brochures	\$ -	\$ 16,056	\$ 5,000	\$ 2,241	\$ 5,000
52200	Non Capital Equipment Purchases	\$ 920	\$ -	\$ 600	\$ -	\$ 1,500
52700	P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 1,032	\$ -
54040	Vehicle and Equipment Maintenance	\$ -	\$ -	\$ -	\$ 288	\$ 1,000
55030	Long Distance/Circuit Ch	\$ -	\$ 133	\$ 160	\$ 88	\$ 160
55034	Communication & Data Services	\$ 2,075	\$ 2,029	\$ 2,500	\$ 2,422	\$ 2,500
55051	Gas Heating	\$ 56	\$ 149	\$ 200	\$ 203	\$ 300
55060	Attorney Fees/Court Costs	\$ 202,288	\$ 195	\$ -	\$ -	\$ -
55070	Purchased Services/Contracts	\$ 6,659	\$ 7,091	\$ 15,000	\$ 17,858	\$ 105,000
55080	Travel & Training	\$ 4,663	\$ 9,402	\$ 10,100	\$ 13,256	\$ 10,000
55090	Memberships/Subscriptions	\$ 1,899	\$ 1,828	\$ 2,500	\$ 3,382	\$ 2,500
55195	Cellular Phone Charges	\$ 1,099	\$ 815	\$ 1,200	\$ 733	\$ 1,450
55562	Copier Contracts	\$ -	\$ 191	\$ 1,200	\$ 363	\$ 1,200
55800	Promotion & Marketing	\$ 14,156	\$ 2,793	\$ 5,950	\$ 5,542	\$ 6,000
56031	Advertising	\$ 89,500	\$ 40,610	\$ 57,600	\$ 55,257	\$ 70,000
56100	Tourism Promotion	\$ 4,168	\$ 6,678	\$ 5,500	\$ 5,602	\$ 5,000
56110	Event Funding	\$ 69,500	\$ 56,537	\$ 62,000	\$ 59,038	\$ 35,000
78040	Arts Commission Contract	\$ 11,100	\$ 7,500	\$ 9,000	\$ -	\$ -

Account	11-12 Actuals	12-13 Actuals	13-14 Budget	13-14 Actuals	14-15 Adopted
<b>Total</b>	<b>\$ 296,871</b>	<b>\$ 243,109</b>	<b>\$ 330,303</b>	<b>\$ 291,380</b>	<b>\$ 386,820</b>
<b>882 Visitors Center</b>					
51111 Salaries - Full Time	\$ 27,241	\$ 33,724	\$ 33,166	\$ 34,979	\$ 33,995
51115 Seasonal	\$ 9,247	\$ -	\$ -	\$ -	\$ -
51118 Salaries - Part Time	\$ 12,576	\$ 20,716	\$ 27,175	\$ 23,093	\$ 27,893
51121 Longevity	\$ 50	\$ 145	\$ 241	\$ 193	\$ 250
51200 ICMA Retirement Expense	\$ -	\$ 1,511	\$ -	\$ -	\$ -
51201 TMRS Retirement	\$ 5,116	\$ 5,348	\$ 4,724	\$ 5,775	\$ 5,874
51202 Health Insurance	\$ 7,670	\$ 9,000	\$ 9,069	\$ 9,727	\$ 9,000
51203 Disability Insurance	\$ 90	\$ 103	\$ 106	\$ -	\$ -
51204 Workers Comp Insur	\$ 40	\$ 70	\$ 60	\$ 52	\$ 56
51205 Medicare Tax	\$ 707	\$ 779	\$ 878	\$ 839	\$ 917
51206 Unemployment Comp Insur	\$ 520	\$ 124	\$ 1,041	\$ 639	\$ 855
52010 Office Supplies	\$ 2,702	\$ 1,127	\$ 1,200	\$ 1,050	\$ 1,200
52020 Postage	\$ 173	\$ 360	\$ 1,000	\$ 144	\$ 1,000
52200 Non Capital Equipment Purchases	\$ 527	\$ 4,315	\$ 1,000	\$ 1,780	\$ 1,000
52600 Employee Recognition	\$ 2,708	\$ -	\$ -	\$ -	\$ -
52700 P-Card & Warehouse Incomplete	\$ -	\$ -	\$ -	\$ 892	\$ -
53010 Building Maintenance	\$ -	\$ 2,551	\$ 3,000	\$ -	\$ 9,000
54010 Office Equipment Maintenance	\$ 150	\$ 9	\$ 500	\$ 188	\$ 500
55030 Long Distance/Circuit Ch	\$ -	\$ 46	\$ 70	\$ 57	\$ 70
55034 Communication & Data Services	\$ 2,177	\$ 2,264	\$ 3,000	\$ 2,758	\$ 3,000
55040 Electric	\$ -	\$ 2,090	\$ 3,000	\$ 2,745	\$ 3,000
55051 Gas Heating	\$ 271	\$ 149	\$ 250	\$ 203	\$ 250
55070 Purchased Services/Contracts	\$ 386	\$ 125	\$ 500	\$ 398	\$ 500
55195 Cellular Phone Charges	\$ -	\$ 319	\$ 500	\$ 577	\$ 500
55231 Electric - Statue	\$ 5,785	\$ 2,074	\$ 3,000	\$ 2,192	\$ 3,000
55562 Copier Contracts	\$ 604	\$ 596	\$ 1,200	\$ 1,593	\$ 1,200
55620 Annual Audit Contract	\$ -	\$ -	\$ -	\$ -	\$ -
55800 Promotion & Marketing	\$ 931	\$ 4,746	\$ 4,000	\$ 2,362	\$ 4,000
<b>Total</b>	<b>\$ 77,411</b>	<b>\$ 92,292</b>	<b>\$ 98,680</b>	<b>\$ 92,238</b>	<b>\$ 107,060</b>
<b>665 Hotel/Motel Tax - Statue Contrib</b>					
42602 Interest Income	\$ 68	\$ 623	\$ 100	\$ 905	\$ -
42902 Contributions - Pavers	\$ 4,940	\$ 2,500	\$ 1,000	\$ 1,820	\$ 2,000
<b>Total</b>	<b>\$ 3,075</b>	<b>\$ 3,123</b>	<b>\$ 1,100</b>	<b>\$ 2,725</b>	<b>\$ 2,000</b>
<b>884 Statue</b>					
52131 Printed Material/Brochures	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500
57950 Paver Project	\$ -	\$ 601	\$ 3,575	\$ -	\$ 3,575
<b>Total</b>	<b>\$ 0</b>	<b>\$ 601</b>	<b>\$ 5,075</b>	<b>\$ 0</b>	<b>\$ 5,075</b>
<b>Total Expenses of all Funds</b>	<b>\$ 66,439,091</b>	<b>\$ 60,428,841</b>	<b>\$ 61,555,006</b>	<b>\$ 55,487,963</b>	<b>\$ 63,041,036</b>

# Glossary

FY 2014-15



## 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 1<sup>st</sup> and ends the following September 30<sup>th</sup>.

**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

<b>ADA</b>	Americans with Disabilities Act
<b>BVSWMA</b>	Brazos Valley Solid Waste Management Agency
<b>CCN</b>	Certificate of Convenience and Necessity
<b>CIP</b>	Capital Improvements Program
<b>CO</b>	Certificate of Obligation
<b>COPS</b>	Community Oriented Problem Solving
<b>ELMUD</b>	Elkins Lake Municipal Utility District and Elkins area
<b>EPA</b>	Environmental Protection Agency
<b>ETJ</b>	Extraterritorial Jurisdiction
<b>FAA</b>	Federal Aviation Administration
<b>FEMA</b>	The Federal Emergency Management Agency of the federal government
<b>FY</b>	Fiscal Year
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GASB</b>	Governmental Accounting Standards Board
<b>GFOA</b>	Government Finance Officers Association
<b>GIS</b>	Geographical Information System
<b>HGAC</b>	Houston-Galveston Area Council
<b>HRWSS</b>	Huntsville Rural Water Supply System
<b>HUD</b>	Housing and Urban Development
<b>HWCEMS</b>	Huntsville-Walker County Emergency Medical Service
<b>IH</b>	Interstate Highway
<b>ISF</b>	Internal Service Fund
<b>IT</b>	Information Technology
<b>NPDES</b>	Natural Pollutant Discharge Elimination System
<b>SCADA</b>	Supervisory Control and Data Acquisition
<b>SHSU</b>	Sam Houston State University
<b>SRF</b>	Special Revenue Fund
<b>TCA</b>	Texas Commission on the Arts
<b>TCEQ</b>	Texas Commission on Environmental Quality
<b>TDCJ</b>	Texas Department of Criminal Justice
<b>TEA-21</b>	Transportation Efficiency Act (formerly ISTEPA - Intermodal Surface Transportation Efficiency Act)
<b>TMRS</b>	Texas Municipal Retirement System
<b>TRA</b>	Trinity River Authority
<b>TWDB</b>	Texas Water Development Board
<b>TXDOT</b>	Texas Department of Transportation
<b>TX TF1</b>	Texas Task Force 1
<b>USEPA</b>	United States Environmental Protection Agency
<b>WCAD</b>	Walker County Appraisal District
<b>WCPSCC</b>	Walker County Public Safety Communication Center
<b>WWTP</b>	Wastewater Treatment Plant - as used in this document, referring to one of the three plants: N.B. Davidson, A.J. Brown, or Robinson Creek
<b>YMCA</b>	Young Men's Christian Association