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**CITY OF GLADEWATER, TEXAS
FISCAL YEAR 2014-2015
ANNUAL BUDGET**

MAYOR
Harold R. Wells

MAYOR PRO-TEM
J.D. Shipp

COUNCILMEMBERS
Leon Watson
Lana Niemann
Chris Bland
Elijah Anderson
Scott Owens

CITY MANAGER
Sean Pate

CITY SECRETARY
Melba Haralson

This budget will raise more revenue from property taxes than last year's budget by an amount of \$12,236, which is a 0.61% increase. The property tax revenue to be raised from new property added to the tax roll this year is \$12,236.

City Council Record Vote

The members of the governing body voted on the adoption of the budget as follows:

FOR: Wells, Shipp, Watson, Niemann, Bland, Anderson, Owens
AGAINST: None

| Tax Rate | Adopted FY 2014-15 | Adopted FY 2013-14 |
|------------------------|--------------------|--------------------|
| Property Tax Rate | 0.641426 | 0.644502 |
| Effective Rate | 0.641426 | 0.644502 |
| Effective M&O Tax Rate | 0.576425 | 0.579189 |
| Rollback Tax Rate | 0.687227 | 0.695313 |
| Debt Rate | 0.064688 | 0.065313 |

The total amount of municipal debt obligation secured by property taxes for the City of Gladewater is \$1,999,554.



Honorable Mayor and Council,

In accordance with the Gladewater City Charter, the FY 2014-15 Municipal Budget is hereby presented. This year has been most challenging given the continued struggle our community as with most communities has dealt with in regards to older infrastructure, unpredictable weather and aged equipment. While sales tax continues to steadily climb, property values are like a roller coaster and do not present a historical pattern of steady increase. Our city staff has always done a fantastic job with diversifying revenue sources, but given the problems we face with rising costs and capital needs, we struggle to establish a consistent baseline to build from.

Within the General Fund portion of the budget, you will notice that property tax revenue has no changes because we have elected to adopt the effective tax rate for this fiscal year. The main reason for this is to not present an unreasonable burden on our citizens due to the utility rate increase we will be imposing. You will find a significant increase in sales tax due to our steady climb each year for the previous three fiscal years. Gladewater has been fortunate to have solid business stability as well as the recruitment of new businesses to our community. The municipal fines are increased due to great traffic contact enforcement, as well as the enforcement of our truck route violations. We are also fortunate to have a well-organized warrant program that reduces the amount of unpaid citations in our municipal court.

The building permits section of our budget has been increased well over \$30,000 due to the construction of a new middle school as well as the remodeling and addition to Weldon School. Our transfer from the Utility Fund is increased by over \$140,000 from last year due to the match needed for the TPWD Boating Access grant. You will also notice an extreme dip in the miscellaneous revenue portion of our budget due to the close out of the bond proceeds for the Water Meter and Utility Line projects. These have been transferred over to the utility Fund as that is the correct department to report such activity.

Overall, the proposed revenue is down from last year by nearly \$1,000,000, this is largely due to the bond proceeds from the previous year.

Within the General Fund expenditures section, the largest changes rest in the Police Department where we see the benefits of some reorganization of personnel. We can also notice significant changes in the Main Street budget due to the addition of the City's first full time Main Street Manager. The Grants section of our budget is increased by over \$450,000 due to the expenses related to the Boating Access Grant at Lake Gladewater.

Debt service is slightly increased due to the funding schedules identified on our debt payment calendar. You will also notice the addition of a debt service payment for the new fire truck. The proposed \$41,000 a year payment is for a proposed 10 year note. The \$46,000 yearly payment for both the vehicles and the console are for the Police Department fleet replacement program. The console is needed as the existing console is out of date and proposes a significant liability to the department if not replaced. This yearly payment is for a three year note. It should be noted that this is the final year to make a payment for the CopSync software at \$20,000 a year. The Capital Outlay budget is significantly reduced due to the expense close out of the bond projects. You will also notice minor projects related to both police and fire equipment additions.

Overall, the expenses for the General Fund are down nearly \$1,000,000 due to the close out of the bond proceeds and projects.

The Enterprise fund has been the latest dilemma for the City. The net profit for this fund has dwindled each year for the past four years. This is largely due to the increased costs of personnel, chemicals, supplies and equipment. As you may recall, the Veolia takeover has caused the City to take on the task of updating equipment and infrastructure that was neglected for years.

Under the revenues section of the budget, you will notice significant increase (\$250,000) this year as opposed to last fiscal year in both our water and sewer sales. This increase is due to the proposed rate increases city staff has presented in budget workshops. A TML survey highlighted the need for Gladewater to increase rates that were closer to the statewide averages for a city our size. The neglected steady increases the city should have proposed in years past has placed the city in a “catch up” mode to match the CPI increases we have faced in supplies and services each year from our vendors.

The addition of the W&S project revenue is the remaining portion of the bond proceeds that are to be used for the replacement of utility lines throughout the city.

Under the expense portion of the Enterprise Fund, you will notice a large increase in utility personnel. Staff has proposed shifting additional Public Works salaries to this fund from the General Fund because this personnel handles more duties in the Enterprise Fund than in the General Fund. The largest increase in the Water Utility budget is the increase in chemicals and general maintenance. The City must buy chemicals that are at a market price that can and will fluctuate. We have also viewed a larger than normal need in repairs to our lines due to the extreme weather patterns that wreak havoc on our utility mains. Wastewater utility increase are the same as water, the chemical and general portion of the budget needs to be adjusted to the justified spending levels we have been experiencing.

The cause for the extreme increase in the Non Departmental is due to the employee benefit increases. These increases are due to the additional employees that were transferred from the General Fund to the Enterprise Fund. The justification for the transfer increase was noted earlier in the revenues section of the General Fund.

The noted expenses in the Capital Outlay section of the budget are due to the utility line replacement projects throughout town.

Overall, the expenses for the Enterprise Fund are nearly \$900,000 greater than last fiscal year due to the utility line replacement project.

There are no significant increases or changes to the airport budget. The City anticipates another year of participation in the TXDOT Ramp Grant project.

The most significant changes to both the revenue and expense portions of the Cemetery Fund are related to the shifting of personnel from the Cemetery to the General Fund. Because of this, the previous practice of utilizing reserves out of the Cemetery Fund are not needed. The cemetery bench project is a new project taken on by the cemetery board to be a yearlong project/fundraiser. The benches will be located underneath the existing pavilion.

As we look forward to this fiscal year, we realize many things need to happen. In the General Fund, Property values need to continue to remain strong and need to increase (Champion Contract is a 5 year recurring expense that will not go down)-Utilities and other supplies continue to increase. Productivity in both building activities and the court need to remain productive. Gladewater tax base needs to grow i.e. land mass increase, valuation audit, new business recruitment, etc.

In the Enterprise Fund, water production needs to increase and line replacement needs to be addressed as it is identified. Overtime will only continue to increase as our system becomes stressed and the weather changes cause shifting to the earth that disturb our older lines. While the City does not have a feasible improvement plan for infrastructure replacement due to money, new avenues need to be explored to help offset the demand.

This fiscal year the following will be studied for possible inclusion in fiscal year 2015 budget;

A new youth sports complex is needed to replace the older fields on the loop that have went away due to the new middle school. While not economically feasible, this project is a vital part of our quality of life and our youth.

We need to consider a Certification Pay Plan for Police/Fire/Public Works and present it as early as next fiscal year. One proposal is a flat fee paid for a certain level of certification.

The City's TMRS Plan needs to be updated. Current proposal is 1.5 to 1 at 5% with a possible annual increase.

Work will need to be done to the pay policy as the Waters Consulting Group study is becoming insufficient.

As always, our municipal budget planning would not be possible without the dedication of our employees and the support of our City Council.

Sincerely,



Sean Pate
City Manager

ORDINANCE NO. 0-1417

AN ORDINANCE ADOPTING AND APPROVING A BUDGET FOR THE CITY OF GLADEWATER, TEXAS, FOR THE FISCAL YEAR OCTOBER 1, 2014 THROUGH SEPTEMBER 30, 2015.

WHEREAS, an annual operating budget for the fiscal year October 1, 2014 through September 30, 2015, has been prepared by the City Manager for the City of Gladewater, Texas, and

WHEREAS, said budget has been presented by the City Manager in accordance with City Charter, and

WHEREAS, public notice of public hearings upon this budget have been duly and legally made as required by law, and a copy of which has been filed with the City Secretary as required, and

WHEREAS, said full and final consideration, the public hearings have been held on said budget, and it is the consensus of opinion that the budget as submitted, should be approved and adopted.

ARTICLE I

THAT, the City Council for the City of Gladewater, Texas, does hereby ratify, adopt, and approve the budget as filed for the fiscal year beginning October 1, 2014 through September 30, 2015.


ARTICLE II

THAT, all ordinances or parts of ordinances found to be in direct conflict with this Ordinance are hereby repealed to the extend of the direct conflict only.

ARTICLE III

THAT, all this Ordinance shall be and shall remain in full force and effect from and after its passage and approval by the City Council of the City of Gladewater, Texas.

PASSED AND APPROVED on this 18th day of September, 2014.



HAROLD R. WELLS, MAYOR
CITY OF GLADEWATER, TEXAS

ATTEST:



MELBA HARALSON, CITY SECRETARY
CITY OF GLADEWATER, TEXAS

ORDINANCE NO. 0-14-18

AN ORDINANCE OF THE CITY OF GLADEWATER, TEXAS, LEVYING TAXES FOR THE USE AND SUPPORT OF THE GENERAL GOVERNMENT AND FOR RETIREMENT OF GENERAL OBLIGATION BONDED INDEBTEDNESS THROUGH AN INTEREST AND SINKING FUND. SAID ORDINANCE SHALL PROVIDE FOR THE COLLECTION OF SAID TAXES, PROVIDING FOR THE PAYMENT OF PENALTIES AND INTEREST, PROVIDE FOR THE COLLECTION OF OCCUPATION TAXES AND ALCOHOLIC BEVERAGE FEES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015.

NOW, THEREFORE, be it ordained by the City Council of the City of Gladewater, Texas;

SECTION 1: That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Gladewater and to provide for the Interest and Sinking Fund for the fiscal year beginning October 1, 2014, and ending September 30, 2015, upon all property, real, personal and mixed within the corporate limits of the City of Gladewater subject to taxation, a tax of .641426 per \$100 valuation.

THAT, the tax so levied and assessed shall be apportioned to the following accounts and funds in the amount set forth:

| | |
|----------------------|------------|
| GENERAL FUND | \$.576738 |
| INTEREST AND SINKING | \$.064688 |

SECTION 2: All monies collected under this ordinance for the specific items therein named, be and the same are hereby appropriated and set apart for the specific purpose indicated in each item and that the Assessor and collector of Taxes and the Director of Finance shall keep these accounts to as to readily and distinctly show the amount collected, the amounts expended, and the amount on hand at any time, belonging to such funds. It is hereby the duty of the Tax Assessor and Collector and every person collecting money for the City of Gladewater, to deliver to the Director of Finance, at the time of depositing monies, a statement showing to what fund such deposit should be made and from what source received. All receipts for the City not specifically apportioned by the Ordinance are hereby made payable to the General Fund of the City.

SECTION 3: That the Ad Valorem Taxes herein levied shall become due and payable on the 1st day of October, 2014 and may be paid up to and including the following January 31st without penalty, but if not so paid such taxes shall become delinquent the following day, February 1st. Penalty and interest shall accrue on any such unpaid and delinquent taxes in accordance with the provisions of Section 33.01 of the Texas Property Tax Code, and shall continue until said taxes are paid. Taxes that remain unpaid and delinquent on July 1, 2015, shall incur an additional penalty of 20 percent of the amount of taxes, penalty, and interest then due. Ten dollars shall be charged for each tax certificate issued by the Tax Assessor and Collector as cost.

SECTION 4: The taxes herein levied shall be a first and prior lien against all the property upon which they are assessed and the said first lien shall be superior and prior to all other liens, charges and encumbrances, and this lien shall attach to personal property to the same extent and with the same priorities as the real estate. Liens provided herein shall attach as of February 1, 2015.

SECTION 5: An occupation tax equal to one-half (1/2) of the State Occupation tax to which said tax applies under the existing laws of the State of Texas; and further, a fee is hereby levied in the maximum amount authorized in accordance with Section 11.38 and 61.36 of the Texas Alcohol Beverage Code on all business establishments, individuals, institutions and corporations, holding permits or licenses under the Texas Alcoholic Beverage Code and doing business within the City of Gladewater, Texas.

SECTION 6: The City Council of the City of Gladewater hereby accepts and adopts the approved records of the Gregg County Appraisal Review Board and the approved records of the Upshur County Appraisal Review Board for that portion which lists taxable property in the City of Gladewater, Texas, for the taxable year of 2014.

SECTION 7: Should any part of the ordinance be declared invalid, for any reason, that invalidity shall not affect the remainder of this ordinance, and which remainder shall remain in full force and effect.

SECTION 8: That this ordinance shall take effect and be in force from and after its passage.

PASSED, APPROVED and ADOPTED this the 18th day of September, 2014.



HAROLD R. WELLS, MAYOR
CITY OF GLADEWATER, TEXAS

ATTEST:



MELBA HARALSON, CITY SECRETARY
CITY OF GLADEWATER, TEXAS

**Gladewater County Line Independent School District
& City of Gladewater Tax Office**

P.O. Box 1688 • Gladewater, TX 75647 • (903) 845-2436 phone • (903) 845-6891 fax

*Office of Tax Assessor - Collector
Trecia N. Hodges*

September 23, 2014

City of Gladewater
PO Box 1725
Gladewater, Texas 75647

ATTN: Melba Haralson

Mrs. Haralson,

In Compliance with the Texas Property Tax Code, I certify the following value for 2014:

Total Taxable Value for 2014: \$313,376,435.

Under SB 1420 (effective June 29, 1987) I certify the 2014 anticipated collection rate at 95% for bonded indebtedness.

Thank you,



Trecia N Hodges, RTA
Tax Assessor/Collector



**PROPERTY TAX CODE, SECTION 26.01
CERTIFICATION OF APPRAISAL ROLL**

I, Thomas R. Hays, Chief Appraiser for the Gregg Appraisal District, solemnly swear that the following is a recap of the Certified Appraisal Roll of the Gregg Appraisal District which lists property taxable by **City of Gladewater** and constitutes the Appraisal Roll for **City of Gladewater** for 2014.

\$ 193,402,178

TOTAL CERTIFIED TAXABLE VALUE

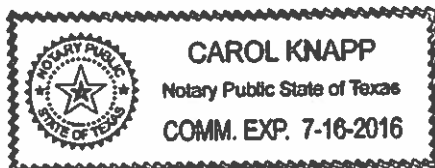
JULY 15, 2014

DATE


CHIEF APPRAISER

Approval of the appraisal records by the Gregg Appraisal Review Board occurred on the 3RD day of July, 2014.

On this the 15th day of July, 2014, personally appeared Thomas R. Hays, who having being duly sworn by me, subscribed to the foregoing certification and upon oath stated that the facts contained in said certification are true.




NOTARY PUBLIC

7-16-16
COMMISSION EXPIRES

2014 CERTIFIED TOTALS

Property Count: 20,235

CGW - CITY OF GLADEWATER
ARB Approved Totals

7/15/2014

9:44:31AM

| Land | | Value | | | |
|----------------------------|------------|------------|---|----------------|-------------|
| Homesite: | | 4,511,250 | | | |
| Non Homesite: | | 14,638,865 | | | |
| Ag Market: | | 1,798,051 | | | |
| Timber Market: | | 1,152,440 | Total Land | (+) | 22,100,606 |
| Improvement | | Value | | | |
| Homesite: | | 53,709,090 | | | |
| Non Homesite: | | 79,730,991 | Total Improvements | (+) | 133,440,081 |
| Non Real | | Count | Value | | |
| Personal Property: | 535 | | 37,266,620 | | |
| Mineral Property: | 17,134 | | 27,115,020 | | |
| Autos: | 0 | | 0 | Total Non Real | (+) |
| | | | | Market Value | = |
| | | | | | 64,381,640 |
| | | | | | 219,922,327 |
| Ag | Non Exempt | Exempt | | | |
| Total Productivity Market: | 2,950,491 | 0 | | | |
| Ag Use: | 92,890 | 0 | Productivity Loss | (-) | 2,756,077 |
| Timber Use: | 101,524 | 0 | Appraised Value | = | 217,166,250 |
| Productivity Loss: | 2,756,077 | 0 | | | |
| | | | Homestead Cap | (-) | 145,632 |
| | | | Assessed Value | = | 217,020,618 |
| | | | Total Exemptions Amount (Breakdown on Next Page) | (-) | 23,618,440 |
| | | | Net Taxable | = | 193,402,178 |

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,246,480.91 = 193,402,178 * (0.644502 / 100)

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

EFFECTIVE TAX RATE CALCULATIONS

2014 CERTIFIED TOTALS

Property Count: 20,235

CGW - CITY OF GLADEWATER
ARB Approved Totals

7/15/2014

9:44:37AM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|------------------|-------|------------------|-------------------|-------------------|
| AB | 2 | 352,135 | 0 | 352,135 |
| DP | 24 | 0 | 0 | 0 |
| DV1S | 2 | 0 | 10,000 | 10,000 |
| DV2 | 1 | 0 | 7,500 | 7,500 |
| DV2S | 1 | 0 | 7,500 | 7,500 |
| DV4 | 14 | 0 | 144,000 | 144,000 |
| DV4S | 7 | 0 | 72,000 | 72,000 |
| DVHS | 3 | 0 | 266,230 | 266,230 |
| DVHSS | 1 | 0 | 34,000 | 34,000 |
| EX | 64 | 0 | 212,830 | 212,830 |
| EX-XG | 3 | 0 | 70,900 | 70,900 |
| EX-XL | 6 | 0 | 257,550 | 257,550 |
| EX-XN | 6 | 0 | 263,900 | 263,900 |
| EX-XV | 164 | 0 | 19,994,605 | 19,994,605 |
| EX-XV (Prorated) | 11 | 0 | 179,530 | 179,530 |
| EX366 | 7,202 | 0 | 266,980 | 266,980 |
| HS | 574 | 0 | 0 | 0 |
| OV65 | 221 | 1,300,280 | 0 | 1,300,280 |
| OV65S | 21 | 114,700 | 0 | 114,700 |
| PPV | 3 | 63,800 | 0 | 63,800 |
| Totals | | 1,830,915 | 21,787,525 | 23,618,440 |

2014 CERTIFIED TOTALS

Property Count 20,237

CGW - CITY OF GLADEWATER

Effective Rate Assumption

7/15/2014

9:44:37AM

New Value

| | |
|--------------------------|-------------|
| TOTAL NEW VALUE MARKET: | \$2,458,180 |
| TOTAL NEW VALUE TAXABLE: | \$1,832,760 |

New Exemptions

| Exemption | Description | Count | | |
|--------------------------------|--|-------|-------------------|-----------|
| EX-XN | 11.252 Motor vehicles leased for personal use | 6 | 2013 Market Value | \$0 |
| EX-XV | Other Exemptions (including public property, r | 10 | 2013 Market Value | \$242,650 |
| EX366 | HB366 Exempt | 22 | 2013 Market Value | \$5,510 |
| ABSOLUTE EXEMPTIONS VALUE LOSS | | | | \$248,160 |

| Exemption | Description | Count | Exemption Amount |
|-------------------------------|-----------------------|-------|------------------|
| DP | Disability | 1 | \$0 |
| HS | Homestead | 7 | \$0 |
| OV65 | Over 65 | 2 | \$12,000 |
| OV65S | OV65 Surviving Spouse | 2 | \$12,000 |
| PARTIAL EXEMPTIONS VALUE LOSS | | 12 | \$24,000 |
| TOTAL EXEMPTIONS VALUE LOSS | | | \$272,160 |

New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value****Category A and E**

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 572 | \$86,459 | \$251 | \$86,208 |
| Category A Only | | | |

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 560 | \$86,038 | \$257 | \$85,781 |

Lower Value Used

| Count of Protested Properties | Total Market Value | Total Value Used |
|-------------------------------|--------------------|------------------|
| 2 | \$344,400.00 | \$344,400 |

2014 CERTIFIED TOTALS

Property Count: 2

CGW - CITY OF GLADEWATER
Under ARB Review Totals

7/15/2014

9:44:31AM

| Land | | Value | | | |
|---------------------------|------------|--------|---|-----|---------|
| Homesite | | 0 | | | |
| Non Homesite | | 0 | | | |
| Ag Market | | 0 | | | |
| Timber Market | | 0 | Total Land | (+) | 0 |
| Improvement | | Value | | | |
| Homesite | | 0 | | | |
| Non Homesite | | 0 | Total Improvements | (+) | 0 |
| Non Real | | Count | Value | | |
| Personal Property | 2 | | 344,400 | | |
| Mineral Property | 0 | | 0 | | |
| Autos | 0 | | 0 | | |
| | | | Total Non Real | (+) | 344,400 |
| | | | Market Value | = | 344,400 |
| Ag | Non Exempt | Exempt | | | |
| Total Productivity Market | 0 | 0 | | | |
| Ag Use | 0 | 0 | Productivity Loss | (-) | 0 |
| Timber Use | 0 | 0 | Appraised Value | = | 344,400 |
| Productivity Loss | 0 | 0 | | | |
| | | | Homestead Cap | (-) | 0 |
| | | | Assessed Value | = | 344,400 |
| | | | Total Exemptions Amount (Breakdown on Next Page) | (-) | 0 |
| | | | Net Taxable | = | 344,400 |

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

2,219.66 = 344,400 * (0.644502 / 100)

Tax Increment Finance Value

0

Tax Increment Finance Levy:

0.00

CERTIFICATION OF 2014 APPRAISAL ROLL
FOR
City of Gladewater

I, Sarah Curtis, Chief Appraiser for Upshur County Appraisal District, solemnly swear that the attached is that portion of the appraisal roll of the Upshur County Appraisal District which lists property in your jurisdiction.
Records were approved by the Appraisal Review Board on July 8, 2014



Sarah Curtis, Chief Appraiser

7/15/2014

Date

2014 Certified Values

| | | |
|-----------------------------|----|----------------|
| Total Market Value | \$ | 155,741,588.00 |
| Total Assessed Value | \$ | 153,554,833.00 |
| Net Taxable (before freeze) | \$ | 119,974,257.00 |
| Freeze Adjusted Taxable | \$ | - |
| Market Value Under Protest | \$ | - |

2014 CERTIFIED TOTALS

Property Count: 5,772

C36 - CITY OF GLADEWATER

Grand Totals

7/15/2014

8:03:05AM

| Land | | Value | | | |
|----------------------------|------------|------------|---|----------------|-------------|
| Homesite: | | 14,116,609 | | | |
| Non Homesite: | | 11,227,172 | | | |
| Ag Market: | | 899,530 | | | |
| Timber Market: | | 1,071,960 | Total Land | (+) | 27,315,271 |
| Improvement | | Value | | | |
| Homesite: | | 62,291,204 | | | |
| Non Homesite: | | 53,776,282 | Total Improvements | (+) | 116,067,486 |
| Non Real | | Count | Value | | |
| Personal Property: | 69 | | 5,438,489 | | |
| Mineral Property: | 4,324 | | 6,920,342 | | |
| Autos: | 0 | | 0 | Total Non Real | (+) |
| | | | Market Value | = | 12,358,831 |
| | | | | | 155,741,588 |
| Ag | Non Exempt | Exempt | | | |
| Total Productivity Market: | 1,971,490 | 0 | | | |
| Ag Use | 23,040 | 0 | Productivity Loss | (-) | 1,889,550 |
| Timber Use: | 58,900 | 0 | Appraised Value | = | 153,852,038 |
| Productivity Loss: | 1,889,550 | 0 | | | |
| | | | Homestead Cap | (-) | 297,205 |
| | | | Assessed Value | = | 153,554,833 |
| | | | Total Exemptions Amount (Breakdown on Next Page) | (-) | 33,580,576 |
| | | | Net Taxable | = | 119,974,257 |

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

770,906.59 = 119,974,257 * (0.642560 / 100)

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

2014 CERTIFIED TOTALS

Property Count: 5,772

C36 - CITY OF GLADEWATER
Grand Totals

7/15/2014

8 03:11AM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|------------------|-------|------------------|-------------------|-------------------|
| DV1 | 4 | 0 | 20,000 | 20,000 |
| DV2 | 1 | 0 | 7,500 | 7,500 |
| DV4 | 12 | 0 | 48,355 | 48,355 |
| DV4S | 3 | 0 | 36,000 | 36,000 |
| DVHS | 9 | 0 | 1,388,970 | 1,388,970 |
| EX | 28 | 0 | 21,837 | 21,837 |
| EX-XG | 3 | 0 | 364,360 | 364,360 |
| EX-XL | 1 | 0 | 158,670 | 158,670 |
| EX-XV | 34 | 0 | 29,909,880 | 29,909,880 |
| EX-XV (Prorated) | 11 | 0 | 53,012 | 53,012 |
| EX366 | 2,203 | 0 | 230,992 | 230,992 |
| OV65 | 217 | 1,269,000 | 0 | 1,269,000 |
| OV65S | 12 | 72,000 | 0 | 72,000 |
| Totals | | 1,341,000 | 32,239,576 | 33,580,576 |

2014 CERTIFIED TOTALS

Property Count: 5,772

C36 - CITY OF GLADEWATER
Effective Rate Assumption

7/15/2014

8:03:11AM

New Value

| | |
|--------------------------|-----------|
| TOTAL NEW VALUE MARKET: | \$803,060 |
| TOTAL NEW VALUE TAXABLE: | \$708,980 |

New Exemptions

| Exemption | Description | Count | | |
|--------------------------------|--|-------|-------------------|----------|
| EX-XV | Other Exemptions (including public property, r | 7 | 2013 Market Value | \$43,660 |
| EX366 | HB366 Exempt | 2 | 2013 Market Value | \$5,780 |
| ABSOLUTE EXEMPTIONS VALUE LOSS | | | | \$49,440 |

| Exemption | Description | Count | Exemption Amount |
|-------------------------------|-------------|-------|------------------|
| OV65 | Over 65 | 2 | \$12,000 |
| PARTIAL EXEMPTIONS VALUE LOSS | | 2 | \$12,000 |
| TOTAL EXEMPTIONS VALUE LOSS | | | \$61,440 |

New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value****Category A and E**

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 567 | \$126,480 | \$524 | \$125,956 |
| Category A Only | | | |

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 538 | \$123,396 | \$545 | \$122,851 |

Lower Value Used

| Count of Protested Properties | Total Market Value | Total Value Used |
|-------------------------------|--------------------|------------------|
|-------------------------------|--------------------|------------------|

For Entity : CITY OF GLADEWATER

Year: 2014

State Code: <ALL>

| Owner ID | Taxpayer Name | Market Value | Taxable Value |
|-----------------|--------------------------------|---------------------|----------------------|
| 216737 | OHI ASSET LLC | \$2,900,560 | \$2,900,560 |
| 217067 | GLADEWATER REAL ESTATE LP | \$2,100,140 | \$2,100,140 |
| 231413 | AEP SOUTHWESTERN ELEC POWER CO | \$1,729,210 | \$1,729,210 |
| 231616 | XTO ENERGY INC | \$1,534,949 | \$1,534,949 |
| 260549 | QUANTUM RESOURCES MANAGEMENT | \$1,261,285 | \$1,261,285 |
| 50038 | ODER R B | \$1,068,700 | \$1,068,700 |
| 232152 | BASA RESOURCES INC | \$1,013,763 | \$1,013,763 |
| 18205 | TALLENT JOHN PAUL & BEVERLY | \$911,000 | \$911,000 |
| 231404 | UNION PACIFIC RAILROAD CO | \$797,760 | \$797,760 |
| 235691 | GOLDSTON OIL CORP | \$781,159 | \$781,159 |

2014 Effective Tax Rate Worksheet

Taxing Units Other Than School Districts

| | | |
|----|--|------------------|
| 1. | 2013 total taxable value. Enter the amount of 2013 taxable value on the 2013 tax roll today. Include any adjustments since last year's certification; exclude Tax Code § 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). | \$ 310,325,039. |
| 2. | 2013 tax ceilings. Counties, cities and junior college districts. Enter 2013 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2013 or a prior year for homeowners age 65 or older or disabled, use this step. | \$ |
| 3. | Preliminary 2013 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 310,325,039. |
| 4. | 2013 total adopted tax rate. | \$.644502/\$100 |
| 5. | 2013 taxable value lost because court appeals of ARB decisions reduced 2013 appraised value. A. Original 2013 ARB values: \$ _____ B. 2013 values resulting from final court decisions: - \$ _____ C. 2013 value loss. Subtract B from A. | \$ |
| 6. | 2013 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C. | \$ 310,325,039. |
| 7. | 2013 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2013. Enter the 2013 value of property in deannexed territory. | \$ |
| 8. | 2013 taxable value lost because property first qualified for an exemption in 2014. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions. A. Absolute exemptions. Use 2013 market value: \$ 297,600. | \$ |

| | | |
|-----|--|-----------------|
| | B. Partial exemptions. 2014 exemption amount or 2014 percentage exemption times 2013 value: + \$ 333,600. | |
| | C. Value loss. Add A and B. | 631,200. |
| 9. | 2013 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2014. Use only properties that qualified in 2014 for the first time; do not use properties that qualified in 2013. A. 2013 market value: \$ _____ B. 2014 productivity or special appraised value: - \$ _____ C. Value loss. Subtract B from A. | \$ |
| 10. | Total adjustments for lost value. Add Lines 7, 8C and 9C. | \$ 631,200. |
| 11. | 2013 adjusted taxable value. Subtract Line 10 from Line 6 | \$ 309,693,839. |
| 12. | Adjusted 2013 taxes. Multiply Line 4 by Line 11 and divide by \$100. | \$ 1,995,983. |
| 13. | Taxes refunded for years preceding tax year 2013. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2013. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2013. This line applies only to tax years preceding tax year 2013. | \$ |
| 14. | Taxes in tax increment financing (TIF) for tax year 2013. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2014 captured appraised value in Line 16D, enter 0. | \$ |
| 15. | Adjusted 2013 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. | \$ 1,995,983. |
| 16. | Total 2014 taxable value on the 2014 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. A. Certified values: \$ 313,376,435. B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____ C. Pollution control exemption: Deduct the value of property exempted for | \$ |

| | | |
|-----|---|------------------------|
| | <p>the current tax year for the first time as pollution control property: - \$ _____</p> <p>D. Tax increment financing: Deduct the 2014 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2014 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. - \$ _____</p> <p>E. Total 2014 value. Add A and B, then subtract C and D.</p> | <p>313,376,435.</p> |
| 17. | <p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2014 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. \$ _____</p> <p>B. 2014 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. + \$ _____</p> <p>C. Total value under protest or not certified. Add A and B.</p> | <p>\$ 344,400.</p> |
| 18. | <p>2014 tax ceilings. Counties, cities and junior colleges enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2013 or a prior year for homeowners age 65 or older or disabled, use this step.</p> | <p>\$</p> |
| 19. | <p>2014 total taxable value. Add Lines 16E and 17C. Subtract Line 18.</p> | <p>\$ 313,720,835.</p> |
| 20. | <p>Total 2014 taxable value of properties in territory annexed after Jan. 1, 2013. Include both real and personal property. Enter the 2014 value of property in territory annexed.</p> | <p>\$</p> |

| | | |
|-----|--|------------------|
| 21. | Total 2014 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2013. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2013, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2014. | \$ 2,541,740. |
| 22. | Total adjustments to the 2014 taxable value. Add Lines 20 and 21. | \$ 2,541,740. |
| 23. | 2014 adjusted taxable value. Subtract Line 22 from Line 19. | \$ 311,179,095. |
| 24. | 2014 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. | \$.641426/\$100 |
| 25. | COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2014 county effective tax rate. | \$ /\$100 |

A county, city or hospital district that adopted the additional sales tax in November 2013 or in May 2014 must adjust its effective tax rate. The Additional Sales Tax Rate Worksheet sets out this adjustment. Do not forget to complete the Additional Sales Tax Rate Worksheet if the taxing unit adopted the additional sales tax on these dates.

2014 Rollback Tax Rate Worksheet

Taxing Units Other Than School Districts

| | | |
|-----|---|------------------|
| 26. | 2013 maintenance and operations (M&O) tax rate. | \$.579189/\$100 |
| 27. | 2013 adjusted taxable value. Enter the amount from Line 11. | \$ 309,693,839. |
| 28. | <p>2013 M&O taxes.</p> <p>A. Multiply Line 26 by Line 27 and divide by \$100. \$ <u>1,793,713.</u></p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2013. Enter amount from full year's sales tax revenue spent for M&O in 2013 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. <div style="text-align: right;">+ \$ _____</div> </p> <p>C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0. <div style="text-align: right;">+ \$ _____</div> </p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0. <div style="text-align: right;">+/- \$ _____</div> </p> <p>E. Taxes refunded for years preceding tax year 2013: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2013. This line applies only to tax years preceding tax year 2013. <div style="text-align: right;">+ \$ _____</div> </p> | \$ |

| | | |
|-----|---|------------------|
| | <p>F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.</p> <p style="text-align: right;">+ \$ _____</p> <p>G. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2014 captured appraised value in Line 16D, enter 0.</p> <p style="text-align: right;">- \$ _____</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p> | 1,793,713. |
| 29. | <p>2014 adjusted taxable value. Enter Line 23 from the <i>Effective Tax Rate Worksheet</i>.</p> | \$ 311,179,095. |
| 30. | <p>2014 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.</p> | \$.576425/\$100 |
| 31. | <p>2014 rollback maintenance and operation rate. Multiply Line 30 by 1.08.</p> | \$.622539/\$100 |
| 32. | <p>Total 2014 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service.</p> <p style="text-align: right;">\$ _____</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p style="text-align: right;">- \$ _____</p> <p>C. Subtract amount paid from other resources.</p> <p style="text-align: right;">- \$ _____</p> <p>D. Adjusted debt. Subtract B and C from A.</p> | \$ 192,793. |

| | | |
|------------|---|-------------------------|
| 33. | Certified 2013 excess debt collections. Enter the amount certified by the collector. | \$ |
| 34. | Adjusted 2014 debt. Subtract Line 33 from Line 32D. | \$ 192,793. |
| 35. | Certified 2014 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent. | 95 % |
| 36. | 2014 debt adjusted for collections. Divide Line 34 by Line 35 | \$ 202,940. |
| 37. | 2014 total taxable value. Enter the amount on Line 19. | \$ 313,720,835. |
| 38. | 2014 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100. | \$.064688/\$100 |
| 39. | 2014 rollback tax rate. Add Lines 31 and 38. | \$.687227/\$100 |
| 40. | COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2014 county rollback tax rate. | \$ /\$100 |

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

ANALYSIS OF PROPERTY VALUES CITY OF GLADEWATER, TEXAS

| | | |
|--|-----|----------------|
| TOTAL CERTIFIED VALUE FOR 2014/2015 | | \$ 313,376,435 |
| ESTIMATED COLLECTIONS | 95% | \$ 297,707,613 |
| APPROVED TAX RATE/\$100 VALUE BASED ON EFFECTIVE RATE .641426 | | 0.641426% |
| ESTIMATED COLLECTIONS 2014/2015 | | \$ 1,909,574 |

TAX DISTRIBUTION

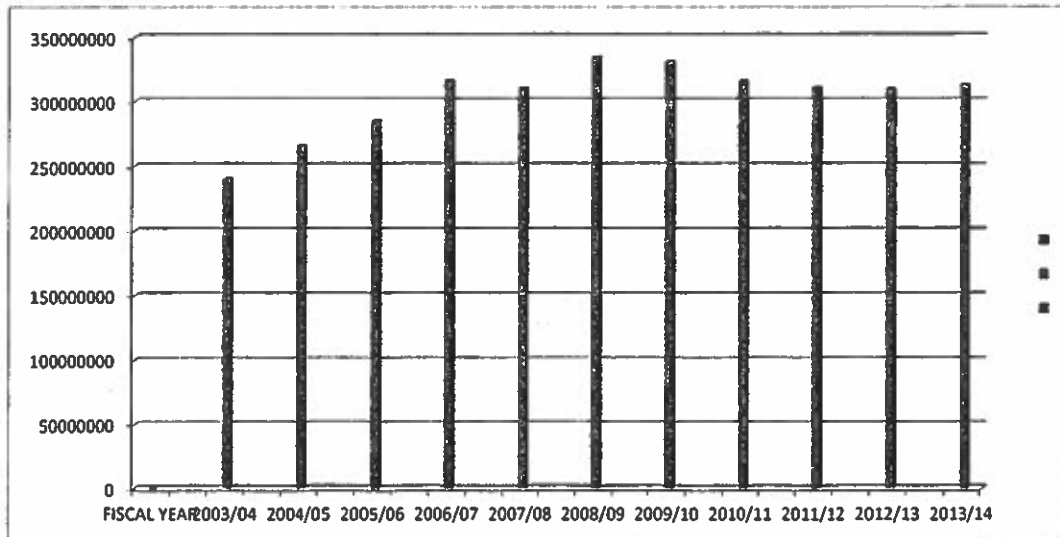
| | |
|------------------------------------|----------------|
| <u>INTEREST & SINKING FUND</u> | \$ 297,707,613 |
| | 0.064688% |
| VALUE | \$ 192,581 |
| <u>MAIN OPERATING FUND</u> | \$ 297,707,613 |
| | 0.576738% |
| VALUE | \$ 1,716,993 |

HISTORICAL CHANGES IN APPRAISED VALUES

| FISCAL YEAR | APPRAISED VALUES |
|-------------|------------------|
| 2003/04 | \$240,664,491 |
| 2004/05 | \$266,096,747 |
| 2005/06 | \$285,451,621 |
| 2006/07 | \$316,445,363 |
| 2007/08 | \$310,480,200 |
| 2008/09 | \$334,416,063 |
| 2009/10 | \$331,117,912 |
| 2010/11 | \$315,966,553 |
| 2011/12 | \$310,998,181 |
| 2012/13 | \$309,891,224 |
| 2013/14 | \$313,376,435 |

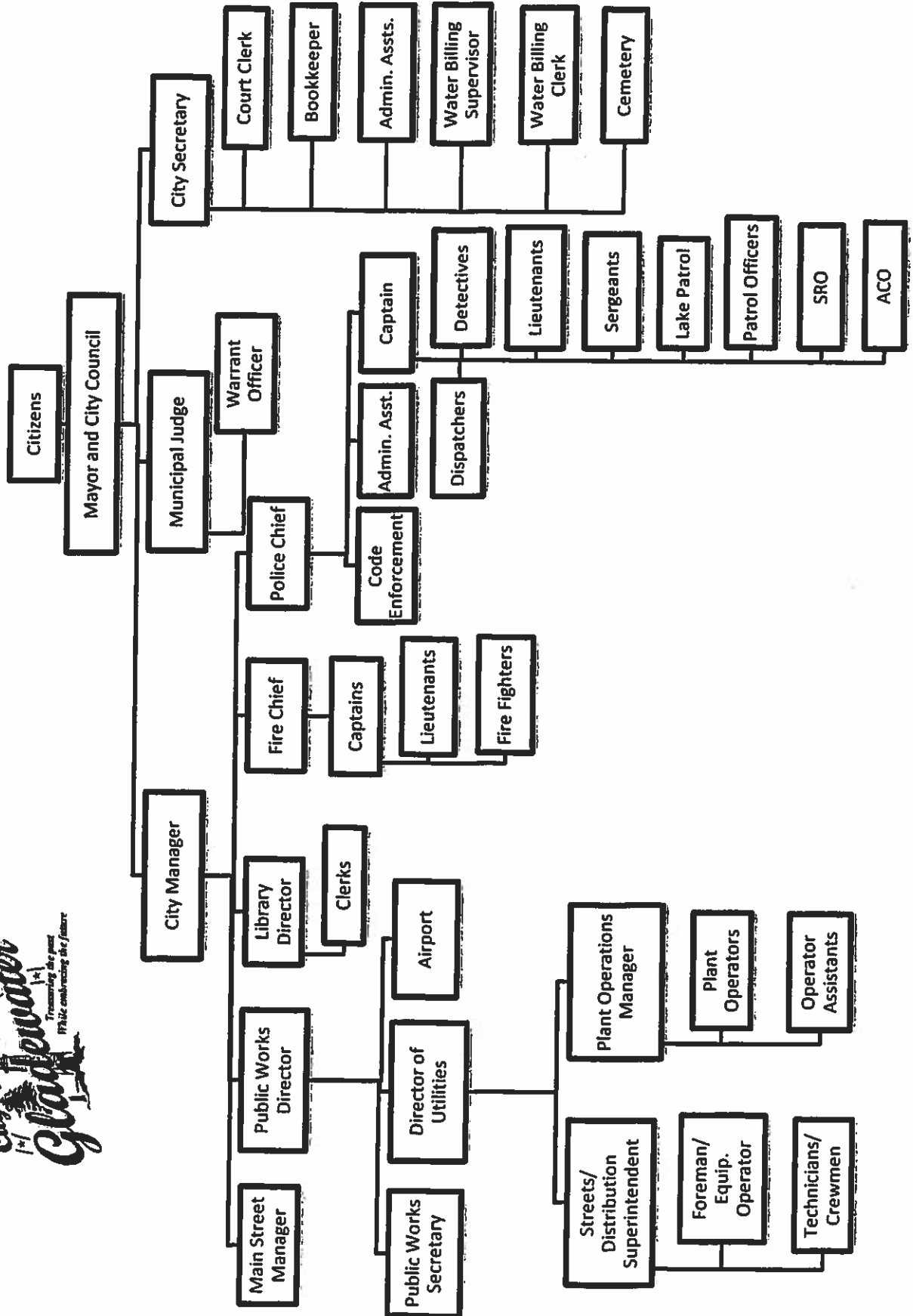
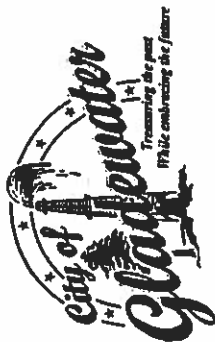


HISTORICAL CHANGES IN APPRAISED VALUES



| Fiscal Year | Value Amount |
|-------------|---------------|
| 2003/2004 | \$240,664,491 |
| 2004/2005 | \$266,096,747 |
| 2005/2006 | \$285,451,621 |
| 2006/2007 | \$316,445,363 |
| 2007/2008 | \$310,480,200 |
| 2008/2009 | \$334,416,063 |
| 2009/2010 | \$331,117,912 |
| 2010/2011 | \$315,966,553 |
| 2011/2012 | \$310,998,181 |
| 2012/2013 | \$309,891,224 |
| 2013/2014 | \$313,376,435 |

ORGANIZATION CHART 2014 - 2015





GENERAL FUND



**GENERAL FUND
SUMMARY COMPARISON**

| | 2013/2014 BUDGET | 2013/2014 AMEND. | 2013/2014 AFTER AMEND. | 2013/2014 ESTIMATED | 2014/2015 FORECAST |
|-----------------------------------|---------------------|---------------------|---------------------------|------------------------|-----------------------|
| Estimated Fund Balance | \$ 3,727,158 | | \$ 3,727,158 | \$ 2,240,359 | \$ 2,254,359 |
| Revenues | \$4,194,103 | \$75,748 | \$4,269,851 | \$4,129,446 | \$4,908,768 |
| TOTAL AVAILABLE RESOURCES | \$7,921,261 | | \$7,997,009 | \$6,369,805 | \$7,163,127 |
| EXPENDITURES | | | | | |
| Legislative | \$22,214 | \$0 | \$22,214 | \$22,713 | \$23,250 |
| Administrative | \$123,958 | \$0 | \$123,958 | \$118,954 | \$133,487 |
| Finance & Records | \$188,016 | \$0 | \$188,016 | \$193,972 | \$209,720 |
| Fire | \$630,854 | \$0 | \$630,854 | \$613,968 | \$645,575 |
| Police | \$1,098,403 | \$0 | \$1,098,403 | \$1,026,892 | \$1,095,051 |
| Streets | \$356,498 | \$0 | \$356,498 | \$309,602 | \$396,435 |
| Lake Patrol | \$47,872 | \$0 | \$47,872 | \$44,982 | \$45,729 |
| Municipal Building | \$131,234 | \$0 | \$131,234 | \$113,108 | \$130,600 |
| Code/Inspection | \$87,396 | \$0 | \$87,396 | \$84,526 | \$92,957 |
| Main Street | \$53,250 | \$0 | \$53,250 | \$24,133 | \$78,859 |
| Municipal Court | \$113,346 | \$0 | \$113,346 | \$134,369 | \$125,528 |
| Animal Control | \$73,838 | \$0 | \$73,838 | \$71,665 | \$78,039 |
| Library | \$85,163 | \$0 | \$85,163 | \$82,318 | \$85,877 |
| Tax Department | \$60,920 | \$0 | \$60,920 | \$60,929 | \$61,867 |
| Grants | \$250,000 | \$0 | \$250,000 | \$2,460 | \$703,000 |
| SUB-TOTAL OPERATIONAL | \$3,322,962 | \$0 | \$3,322,962 | \$2,904,591 | \$3,905,974 |
| Non-Departmental | \$632,843 | \$0 | \$632,843 | \$627,905 | \$656,399 |
| Debt Services | \$213,198 | \$0 | \$213,198 | \$213,241 | \$300,700 |
| Capital Outlay | \$1,634,920 | \$68,748 | \$1,703,668 | \$158,530 | \$45,695 |
| SUB-TOTAL NON-DEPARTMENTAL | \$2,480,961 | \$68,748 | \$7,132,188 | \$4,832,359 | \$1,002,794 |
| TOTAL EXPENDITURES | \$5,803,923 | \$68,748 | \$5,872,671 | \$5,941,419 | \$4,908,768 |
| YEAR ENDING FUND BALANCE | \$2,117,338 | | \$2,124,338 | \$428,386 | \$2,254,359 |



ANALYSIS OF GENERAL FUND BONDED INDEBTEDNESS

GENERAL OBLIGATION DEBT
OCTOBER 1, 2014 THROUGH SEPTEMBER 30, 2015

| CERTIFICATES | PRINCIPAL | INTEREST | TOTAL |
|-------------------------------------|------------------|-----------------|------------------|
| * SERIES 2012 | \$49,350 | \$10,528 | \$59,878 |
| * SERIES 2013 | \$75,431 | \$57,194 | \$132,625 |
| TOTAL CERTIFICATES | \$124,781 | \$67,722 | \$192,503 |
| * 2014/15 Paying Agents Fees | | | \$290 |
| TOTAL | | | \$192,793 |

**CITY OF GLADEWATER
SERIES 2012 REVENUE BONDS - GENERAL FUND PORTION**

| FY Ending 9/30 | Principal | Interest | Total New Issue |
|---------------------------|------------------|-----------------|----------------------------|
| 2015 | \$ 49,350 | \$ 10,528 | \$ 59,878 |
| 2016 | \$ 49,350 | \$ 9,541 | \$ 58,891 |
| 2017 | \$ 50,525 | \$ 8,416 | \$ 58,941 |
| 2018 | \$ 52,875 | \$ 7,124 | \$ 59,999 |
| 2019 | \$ 54,050 | \$ 5,787 | \$ 59,837 |
| 2020 | \$ 55,225 | \$ 4,283 | \$ 59,508 |
| 2021 | \$ 56,400 | \$ 2,609 | \$ 59,009 |
| 2022 | \$ 58,750 | \$ 881 | \$ 59,631 |

**CITY OF GLADEWATER
SERIES 2013 COMBINATION TAX
& REVENUE CERTIFICATES OF OBLIGATION
GENERAL FUND PORTION**

| FY Ending 9/30 | | Principal | Interest | Total New Issue |
|---------------------------|---|------------------|-----------------|----------------------------|
| 2015 | | \$ 75,431 | \$ 57,194 | \$ 132,625 |
| 2016 | | \$ 77,516 | \$ 53,409 | \$ 130,925 |
| 2017 | | \$ 83,464 | \$ 50,761 | \$ 134,225 |
| 2018 | | \$ 84,300 | \$ 48,125 | \$ 132,425 |
| 2019 | | \$ 88,243 | \$ 42,382 | \$ 130,625 |
| 2020 | | \$ 90,890 | \$ 42,935 | \$ 133,825 |
| 2021 | | \$ 94,247 | \$ 37,678 | \$ 131,925 |
| 2022 | | \$ 96,565 | \$ 38,460 | \$ 135,025 |
| 2023 | | \$ 134,970 | \$ 37,055 | \$ 172,025 |
| 2024 | | \$ 138,367 | \$ 33,758 | \$ 172,125 |
| 2025 | | \$ 145,189 | \$ 26,861 | \$ 172,050 |
| 2026 | | \$ 149,070 | \$ 22,730 | \$ 171,800 |
| 2027 | | \$ 155,278 | \$ 16,097 | \$ 171,375 |
| 2028 | | \$ 159,489 | \$ 11,286 | \$ 170,775 |
| 2029 | * | \$ - | \$ - | \$ - |
| 2030 | * | \$ - | \$ - | \$ - |

* 100% Attributed to Enterprise Fund



GENERAL FUND REVENUES

BUDGET FY2015

CITY OF GLADEWATER, TEXAS - GENERAL FUND REVENUES

| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
|----------------------------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|
| TAXES | | | | | | | |
| 01-41010 | Current Taxes | \$1,660,078 | \$1,728,592 | \$1,884,911 | \$1,897,492 | \$1,902,401 | \$1,902,401 |
| 01-41020 | Delinquent Taxes | \$54,213 | \$58,827 | \$69,390 | \$59,000 | \$64,492 | \$65,000 |
| 01-41030 | Penalty & Interest | \$42,314 | \$44,041 | \$51,002 | \$44,000 | \$47,678 | \$47,000 |
| 01-41035 | Tax Certificates | \$300 | \$230 | \$250 | \$0 | \$200 | \$250 |
| | SUB-TOTAL PROPERTY TAXES | \$1,756,905 | \$1,831,690 | \$2,005,553 | \$2,000,492 | \$2,014,771 | \$2,014,651 |
| NON-PROPERTY TAX REVENUES | | | | | | | |
| 01-41040 | City Sales Tax | \$700,853 | \$712,146 | \$708,638 | \$750,000 | \$765,000 | \$775,000 |
| 01-41050 | Utility Franchise Tax | \$234,127 | \$280,795 | \$276,187 | \$280,000 | \$310,000 | \$330,000 |
| 01-41055 | Hotel Occupancy Tax | \$21,524 | \$18,550 | \$17,500 | \$16,000 | \$15,500 | \$17,000 |
| | SUB-TOTAL NON-PROPERTY TAXES | \$956,504 | \$1,011,491 | \$1,002,325 | \$1,046,000 | \$1,090,500 | \$1,122,000 |
| | TOTAL TAX REVENUES | \$2,713,409 | \$2,843,181 | \$3,007,878 | \$3,046,492 | \$3,105,271 | \$3,136,651 |

| | | | | | | | |
|-----------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| COURT REVENUES | | | | | | | |
| 01-42010 | Public Safety Fines | \$151,831 | \$225,616 | \$250,000 | \$250,000 | \$259,000 | \$310,000 |
| 01-42020 | Warrants | \$17,554 | \$19,345 | \$26,425 | \$30,000 | \$31,407 | \$30,000 |
| 01-42030 | Court Security | \$3,751 | \$11,157 | \$5,499 | \$6,000 | \$6,500 | \$6,000 |
| 01-42040 | Court Technology | \$4,965 | \$8,505 | \$7,000 | \$7,500 | \$7,120 | \$7,000 |
| 01-42045 | Omni Base | \$3,155 | \$4,129 | \$4,500 | \$5,200 | \$5,574 | \$5,200 |
| 01-42060 | Animal Impoundment Fees | \$0 | \$0 | \$72 | \$100 | \$0 | \$0 |
| | TOTAL COURT RECEIPTS | \$181,256 | \$268,752 | \$293,496 | \$298,800 | \$309,601 | \$358,200 |

| | | | | | | | |
|-------------------------------|-------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| LICENSES & PERMITS | | | | | | | |
| 01-43000 | Lake Permits | \$12,702 | \$11,157 | \$6,200 | \$10,000 | \$6,072 | \$5,500 |
| 01-43010 | Building, Plumbing, A/C & Moving | \$12,509 | \$11,900 | \$14,000 | \$15,000 | \$22,360 | \$55,000 |
| 01-43030 | Liquor License & Dance Hall Permits | \$1,900 | \$1,880 | \$1,750 | \$2,000 | \$2,432 | \$2,000 |
| 01-43040 | Other Licenses - Alarm Permits | \$3,195 | \$3,560 | \$4,000 | \$4,300 | \$1,180 | \$6,000 |
| 01-43050 | Certificate of Occupancy | \$800 | \$840 | \$720 | \$1,000 | \$2,000 | \$2,000 |
| | TOTAL LICENSES & PERMITS | \$31,106 | \$29,337 | \$28,670 | \$32,300 | \$34,044 | \$70,500 |

| | | | | | | | |
|---------------------|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| SERVICE FEES | | | | | | | |
| 01-44010 | Sanitation | \$119,011 | \$118,522 | \$127,642 | \$168,000 | \$172,000 | \$172,000 |
| 01-44030 | Zoning Fees | \$250 | \$2,104 | \$375 | \$250 | \$375 | \$500 |
| 01-44035 | GF Credit Card Fee Revenue | \$0 | \$0 | \$204 | \$200 | \$1,050 | \$200 |
| 01-44045 | Record Duplication | \$1,559 | \$2,100 | \$1,525 | \$1,500 | \$1,750 | \$1,500 |
| | TOTAL SERVICE FEES | \$120,820 | \$122,726 | \$129,746 | \$169,950 | \$175,175 | \$174,200 |

| | | | | | | | |
|----------------------------------|--|------------------|-----------------|-----------------|-----------------|-----------------|------------------|
| INTERGOVERNMENTAL REVENUE | | | | | | | |
| 01-45010 | Fire Service Contracts | \$26,992 | \$25,250 | \$26,500 | \$26,500 | \$26,500 | \$36,500 |
| 01-45030 | Housing Authority | \$6,880 | \$7,308 | \$9,059 | \$7,500 | \$10,326 | \$10,000 |
| 01-45060 | G.I.S.D Officer | \$31,300 | \$31,300 | \$31,300 | \$31,300 | \$31,300 | \$31,300 |
| 01-47000 | Library-Gregg County Contribution | \$13,500 | \$13,500 | \$13,500 | \$13,500 | \$13,500 | \$13,500 |
| 01-47001 | Library-Upshur County Contribution | \$5,000 | \$0 | \$0 | \$0 | \$1,000 | \$1,000 |
| 01-42070 | GEDCO Payment - Retail Coach | \$30,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Gregg County Streets | \$0 | \$0 | \$0 | \$0 | \$0 | \$25,000 |
| | TOTAL INTERGOVERNMENTAL REVENUE | \$113,672 | \$77,358 | \$80,359 | \$78,800 | \$82,626 | \$117,300 |

| | | | | | | | |
|-----------------|--|----------------|----------------|----------------|----------------|----------------|----------------|
| INTEREST | | | | | | | |
| 01-46012 | Interest Earned on GF Investments | \$2,483 | \$2,991 | \$3,400 | \$3,000 | \$4,591 | \$4,500 |
| 01-46015 | Interest Earned on GF Checking Account | \$5,200 | \$5,724 | \$5,700 | \$4,500 | \$982 | \$1,000 |
| 01-46075 | Transfer from I & S Fund - Interest on Invstmt | \$498 | \$588 | \$375 | \$600 | \$300 | \$200 |
| 13-41210 | Interest on N. Special Savings Account | \$0 | \$4 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL INTEREST EARNED | \$8,181 | \$9,307 | \$9,475 | \$8,100 | \$5,873 | \$5,700 |

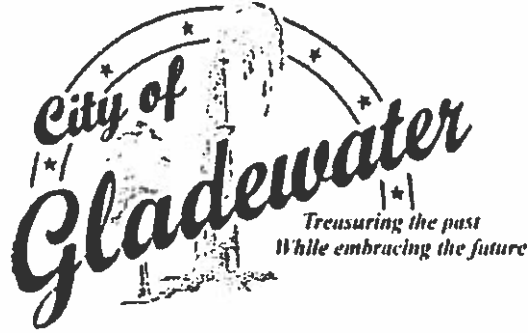
| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
|---------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|
| GRANTS | | | | | | | |
| 01-46044 | Texas Capital Fund/Main Street Grant | \$0 | \$0 | \$112,900 | \$0 | \$0 | \$0 |
| 01-46047 | Gregg County Tobacco Grant | \$5,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-46055 | Exxon Summer Intern Grant | \$7,500 | \$2,500 | \$0 | \$0 | \$0 | \$0 |
| 01-46060 | ETCOG Grant-Clean Up Day | \$0 | \$10,000 | \$0 | \$0 | \$0 | \$0 |
| 01-46038 | Texas Forest Service Grant | \$0 | \$17,480 | \$500 | \$0 | \$1,000 | \$0 |
| 01-46039 | Disaster Relief Grant | \$0 | \$15,425 | \$0 | \$0 | \$0 | \$0 |
| 01-46058 | ETCOG SWAC Grant (Litter Abatement) | \$0 | \$10,000 | \$0 | \$0 | \$7,208 | \$0 |
| 01-46068 | Home Grant | \$303,818 | \$0 | \$265,244 | \$250,000 | \$0 | \$250,000 |
| 01-46036 | Homeland Security Grant | \$0 | \$125,486 | \$0 | \$0 | \$0 | \$0 |
| 01-47500 | Library-Lone Star Grant | \$4,342 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-46066 | Friends of Library Grant | \$0 | \$1,200 | \$2,500 | \$0 | \$0 | \$0 |
| 01-46049 | SECO Grant | \$7,733 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-47540 | B.T.O.P. Grant - Library | \$0 | \$5,760 | \$0 | \$0 | \$0 | \$0 |
| 01-46053 | Library - Priddy Grant | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$0 |
| 01-46067 | ETCOG - Communication Equipment | \$0 | \$0 | \$15,000 | \$0 | \$0 | \$0 |
| 04-46000 | Anise Read Grant (Main St) | \$0 | \$0 | \$0 | \$0 | \$2,345 | \$0 |
| 01-47550 | Texas Parks & Wildlife Grant | \$0 | \$0 | \$0 | \$0 | \$0 | \$339,000 |
| TOTAL GRANTS | | \$328,393 | \$187,851 | \$397,144 | \$250,000 | \$10,553 | \$589,000 |

| | | | | | | | |
|------------------------|--------------|------------|----------------|-----------------|------------|------------|------------|
| N SPECIAL | | | | | | | |
| 13-42010 | Seized Goods | \$0 | \$8,901 | \$29,000 | \$0 | \$0 | \$0 |
| TOTAL N SPECIAL | | \$0 | \$8,901 | \$29,000 | \$0 | \$0 | \$0 |

| | | | | | | | |
|------------------------|---|------------------|------------------|-----------------|------------------|------------------|------------------|
| TRANSFERS | | | | | | | |
| 01-46070 | Contribution from Enterprise Fund | \$80,000 | \$115,000 | \$0 | \$158,248 | \$166,400 | \$286,617 |
| 01-46080 | Transfer from "N" Special | \$2,300 | \$3,485 | \$0 | \$0 | \$0 | \$0 |
| 01-46072 | Transfer from TCDP Fund | \$26,065 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-46082 | Transfer from LEOSE Fund | \$0 | \$1,437 | \$0 | \$0 | \$0 | \$0 |
| 01-46074 | Transfer from Airport | \$0 | \$0 | \$6,237 | \$19,211 | \$19,211 | \$19,200 |
| 01-46076 | Transfer from Cemetery | \$0 | \$0 | \$33,000 | \$46,000 | \$26,000 | \$0 |
| | Transfer from Reserves Court Security | \$0 | \$0 | \$20,000 | \$0 | \$0 | \$8,000 |
| | Transfer from Reserves Court Technology | \$0 | \$0 | \$20,000 | \$0 | \$0 | \$2,000 |
| TOTAL TRANSFERS | | \$108,365 | \$119,922 | \$79,237 | \$223,459 | \$211,611 | \$315,817 |

| | | | | | | | |
|-------------------------------------|---|------------------|------------------|------------------|--------------------|--------------------|-----------------|
| MISCELLANEOUS REVENUES | | | | | | | |
| 01-43060 | Lien Release, OGW & Demolition Payments | \$0 | \$1,945 | \$941 | \$0 | \$0 | \$0 |
| 01-46040 | Mineral Related Revenue | \$82,454 | \$52,764 | \$48,500 | \$45,000 | \$58,000 | \$58,000 |
| 01-46050 | Miscellaneous Revenue | \$16,490 | \$24,317 | \$16,000 | \$55,000 | \$61,000 | \$5,000 |
| 01-46400 | Police Electronic | \$1,649 | \$1,103 | \$712 | \$750 | \$480 | \$500 |
| 01-46025 | Restitution | \$249 | \$91,863 | \$0 | \$100 | \$40 | \$100 |
| 01-46045 | Returned Check Fees | \$50 | \$100 | \$75 | \$100 | \$75 | \$100 |
| 01-46354 | Fire Dept Donations | \$0 | \$11,127 | \$11,500 | \$0 | \$2,187 | \$1,000 |
| 01-46357 | Police Dept Donations | \$0 | \$0 | \$175 | \$0 | \$200 | \$100 |
| 01-46360 | Donations | \$25,386 | \$0 | \$100 | \$0 | \$0 | \$0 |
| 01-46600 | Revenue Rescue | \$0 | \$1,852 | \$2,150 | \$1,500 | \$0 | \$1,000 |
| 01-46500 | Timber Revenue | \$102,492 | \$33,917 | \$0 | \$0 | \$0 | \$0 |
| 01-46375 | Library Services | \$8,382 | \$7,521 | \$6,400 | \$7,000 | \$6,100 | \$6,000 |
| 01-46365 | Library-Donations | \$2,852 | \$23,696 | \$2,000 | \$2,000 | \$3,750 | \$3,000 |
| 01-49001 | Loan Proceeds | \$0 | \$179,282 | \$0 | \$0 | \$0 | \$0 |
| 01-49002 | 2013 Cert of Oblig Proceeds | \$0 | \$0 | \$125,180 | \$1,609,820 | \$1,609,820 | \$0 |
| | Main Street Fundraisers | \$0 | \$4,870 | \$0 | \$0 | \$0 | \$0 |
| 04-43000 | Main Street Calendars | \$0 | \$0 | \$0 | \$0 | \$1,910 | \$0 |
| 04-42000 | Main Street Donations | \$0 | \$0 | \$0 | \$0 | \$750 | \$0 |
| 01-45070 | GEDCO Donation | \$0 | \$0 | \$0 | \$0 | \$0 | \$23,000 |
| TOTAL MISCELLANEOUS REVENUES | | \$240,004 | \$434,357 | \$213,733 | \$1,721,270 | \$1,744,312 | \$97,800 |

| | | | | | | | |
|-----------------------------------|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| LEASES & RENTALS | | | | | | | |
| 01-46200 | ETMC Lease | \$12,729 | \$12,000 | \$9,000 | \$0 | \$0 | \$0 |
| 01-46250 | Lake Lot Leases | \$11,950 | \$13,219 | \$13,000 | \$13,000 | \$28,000 | \$13,000 |
| 01-46260 | Pavilion Rental | \$1,690 | \$1,425 | \$1,300 | \$1,500 | \$1,200 | \$1,200 |
| 01-46350 | Cell Tower Lease | \$31,402 | \$24,652 | \$24,400 | \$25,000 | \$25,000 | \$24,000 |
| 01-46225 | Lake Store Lease | \$3,300 | \$800 | \$2,400 | \$2,400 | \$2,400 | \$2,400 |
| 01-46370 | Library-Rental Income | \$3,675 | \$4,024 | \$3,600 | \$3,600 | \$3,600 | \$3,000 |
| TOTAL LEASES & RENTALS | | \$64,746 | \$56,120 | \$53,700 | \$45,500 | \$60,200 | \$43,600 |
| TOTAL TAX REVENUES | | \$2,713,409 | \$2,843,181 | \$3,007,878 | \$3,046,492 | \$3,105,271 | \$3,136,651 |
| TOTAL NON-TAX REVENUES | | \$1,196,543 | \$1,314,631 | \$1,312,560 | \$2,828,179 | \$2,633,995 | \$1,772,117 |
| TOTAL REVENUES | | \$3,909,952 | \$4,157,812 | \$4,320,438 | \$5,874,671 | \$5,739,266 | \$4,908,768 |



GENERAL FUND EXPENSES

CITY OF GLADEWATER, TEXAS - GENERAL FUND EXPENSE

| Department No. 1 | | Division: Legislative | | Department: City Council | | | |
|-----------------------------|-----------------------------------|-----------------------|---------------------|--------------------------|---------------------|------------------------|---------------------|
| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
| SALARIES & WAGES | | | | | | | |
| 01-50001-01 | Salaries & Wages - Part Time | \$500 | \$600 | \$500 | \$700 | \$600 | \$700 |
| | TOTAL SALARIES & WAGES | \$500 | \$600 | \$500 | \$700 | \$600 | \$700 |
| SUPPLIES | | | | | | | |
| 01-51001-01 | Office Supplies | \$436 | \$1,924 | \$350 | \$700 | \$395 | \$700 |
| 01-54060-01 | Code Book Updates | \$2,104 | \$1,185 | \$1,803 | \$1,850 | \$1,850 | \$1,850 |
| | TOTAL SUPPLIES | \$2,540 | \$3,109 | \$2,153 | \$2,550 | \$2,245 | \$2,550 |
| SERVICES | | | | | | | |
| 01-54005-01 | Advertising | \$3,702 | \$3,218 | \$5,166 | \$3,000 | \$3,800 | \$3,500 |
| 01-54006-01 | Travel & Dues (ETCOG - \$920) | \$5,816 | \$3,440 | \$6,482 | \$7,464 | \$8,275 | \$8,000 |
| 01-54023-01 | Audit - 1/2 | \$5,950 | \$5,950 | \$6,250 | \$6,500 | \$6,250 | \$6,500 |
| 01-54030-01 | Texas Municipal League Membership | \$1,300 | \$1,300 | \$1,443 | \$1,500 | \$1,443 | \$1,500 |
| 01-54050-01 | Council Retreat /Training | \$40 | \$975 | \$500 | \$500 | \$100 | \$500 |
| | Contingency Reserve | \$0 | \$20,651 | \$40,575 | \$0 | \$0 | \$0 |
| | TOTAL SERVICES | \$16,808 | \$35,534 | \$60,416 | \$18,964 | \$19,868 | \$20,000 |
| | TOTAL DEPARTMENTAL BUDGET | \$19,848 | \$39,243 | \$63,069 | \$22,214 | \$22,713 | \$23,250 |

| Department No. 2 | | Division: Administrative | | Department: City Manager | | | |
|------------------|---------------------------|--------------------------|-----------|--------------------------|-----------|-----------|-----------|
| SALARIES & WAGES | | | | | | | |
| 01-50001-02 | Supervision | \$88,996 | \$95,114 | \$97,267 | \$101,158 | \$101,158 | \$103,687 |
| 01-50004-02 | Summer Interns | \$6,692 | \$2,491 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SALARIES & WAGES | \$95,688 | \$97,605 | \$97,267 | \$101,158 | \$101,158 | \$103,687 |
| SUPPLIES | | | | | | | |
| 01-51001-02 | Office Supplies | \$436 | \$619 | \$800 | \$1,000 | \$815 | \$1,000 |
| 01-51005-02 | Postage | \$2,456 | \$15 | \$100 | \$200 | \$200 | \$200 |
| | TOTAL SUPPLIES | \$2,892 | \$634 | \$900 | \$1,200 | \$1,015 | \$1,200 |
| SERVICES | | | | | | | |
| 01-54002-02 | Auto Expense | \$9,600 | \$9,600 | \$9,600 | \$9,600 | \$9,600 | \$9,600 |
| 01-54006-02 | Travel & Dues | \$3,201 | \$3,228 | \$3,000 | \$4,500 | \$2,631 | \$4,500 |
| 01-54021-02 | Engineering Services | \$3,056 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-54022-02 | Legal Services | \$37,629 | \$15,922 | \$7,100 | \$7,000 | \$4,550 | \$8,000 |
| 01-54032-02 | Staff Training | \$500 | \$400 | \$400 | \$500 | \$0 | \$500 |
| 01-54055-02 | Retail Coach | \$30,791 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-54025-02 | Muniservices Audit | \$0 | \$0 | \$0 | \$0 | \$0 | \$6,000 |
| | TOTAL SERVICES | \$84,777 | \$29,150 | \$20,100 | \$21,600 | \$16,781 | \$28,600 |
| | TOTAL DEPARTMENTAL BUDGET | \$183,357 | \$127,389 | \$118,267 | \$123,958 | \$118,954 | \$133,487 |

| Department No. 3 | | Division: Finance & Records | | Department: City Secretary | | | |
|-----------------------|------------------------------|-----------------------------|-----------|----------------------------|-----------|-----------|-----------|
| SALARIES & WAGES | | | | | | | |
| 01-50001-03 | Supervision | \$58,280 | \$65,369 | \$67,003 | \$70,464 | \$70,464 | \$73,670 |
| 01-50002-03 | Clerical | \$50,340 | \$61,703 | \$64,002 | \$83,802 | \$91,783 | \$100,050 |
| | TOTAL SALARIES & WAGES | \$108,620 | \$127,072 | \$131,005 | \$154,266 | \$162,247 | \$173,720 |
| SUPPLIES | | | | | | | |
| 01-51001-03 | Office Supplies | \$3,971 | \$4,132 | \$4,200 | \$4,500 | \$5,000 | \$5,500 |
| 01-51004-03 | Employee Shirts | \$223 | \$13 | \$210 | \$300 | \$50 | \$300 |
| 01-51005-03 | Postage | \$996 | \$560 | \$700 | \$800 | \$1,500 | \$1,000 |
| | TOTAL SUPPLIES | \$5,190 | \$4,705 | \$5,110 | \$5,600 | \$6,550 | \$6,800 |
| EQUIPMENT MAINTENANCE | | | | | | | |
| 01-53013-03 | Office Equipment Maintenance | \$15,354 | \$13,093 | \$15,036 | \$14,000 | \$11,190 | \$13,800 |
| | TOTAL EQUIPMENT MAINTENANCE | \$15,354 | \$13,093 | \$15,036 | \$14,000 | \$11,190 | \$13,800 |
| SERVICES | | | | | | | |
| 01-54001-03 | Records Management | \$2,068 | \$659 | \$2,000 | \$2,200 | \$2,200 | \$2,200 |
| 01-54002-03 | Auto Expenses | \$4,800 | \$4,800 | \$4,800 | \$4,800 | \$4,800 | \$6,000 |
| 01-54003-03 | Assistant's Car Expense | \$126 | \$134 | \$125 | \$150 | \$120 | \$150 |
| 01-54006-03 | Travel & Dues | \$2,229 | \$3,992 | \$3,400 | \$5,000 | \$5,000 | \$5,000 |
| 01-54018-03 | Elections | \$2,031 | \$2,043 | \$2,000 | \$2,000 | \$1,800 | \$2,000 |
| 01-59999-03 | Credit Card Expense | \$0 | \$0 | \$95 | \$0 | \$65 | \$50 |
| | TOTAL SERVICES | \$11,254 | \$11,628 | \$12,420 | \$14,150 | \$13,985 | \$15,400 |
| | TOTAL DEPARTMENTAL BUDGET | \$140,418 | \$156,498 | \$163,571 | \$188,016 | \$193,972 | \$209,720 |

| Department No. 4 | | Division: Emergency Services | | | Department: Fire | | |
|--|---|------------------------------|---------------------|---------------------|---------------------|------------------------|---------------------|
| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
| SALARIES & WAGES | | | | | | | |
| 01-50001-04 | Supervision | \$62,689 | \$68,697 | \$73,958 | \$77,779 | \$75,596 | \$81,376 |
| 01-50003-04 | Operational | \$426,939 | \$471,598 | \$467,280 | \$476,375 | \$470,170 | \$490,099 |
| 01-50005-04 | Overtime | \$9,140 | \$8,832 | \$15,000 | \$12,900 | \$4,360 | \$7,275 |
| 01-50006-04 | Holiday Pay | \$12,190 | \$13,206 | \$12,400 | \$14,000 | \$15,077 | \$14,225 |
| | TOTAL SALARY & WAGES | \$510,958 | \$562,333 | \$568,638 | \$581,054 | \$565,203 | \$592,975 |
| SUPPLIES | | | | | | | |
| 01-51001-04 | Office | \$451 | \$659 | \$500 | \$600 | \$565 | \$600 |
| 01-51004-04 | Uniforms | \$1,193 | \$1,765 | \$2,000 | \$2,000 | \$3,024 | \$2,500 |
| 01-51006-04 | Fuel | \$8,591 | \$8,376 | \$8,500 | \$9,000 | \$8,520 | \$9,000 |
| 01-51007-04 | Minor Tools | \$7,405 | \$777 | \$500 | \$2,000 | \$1,608 | \$2,000 |
| 01-51008-04 | Station | \$1,079 | \$1,100 | \$1,000 | \$1,200 | \$1,320 | \$1,300 |
| 01-51009-04 | Medical | \$36 | \$501 | \$700 | \$1,000 | \$0 | \$1,000 |
| 01-51016-04 | Chemicals | \$250 | \$250 | \$500 | \$600 | \$185 | \$600 |
| 01-51070-04 | Arson Investigation | \$145 | \$35 | \$250 | \$500 | \$0 | \$500 |
| | TOTAL SUPPLIES | \$19,150 | \$13,463 | \$13,950 | \$16,900 | \$15,222 | \$17,500 |
| MAINTENANCE OF EQUIPMENT & BUILDING | | | | | | | |
| 01-53003-04 | Equipment | \$3,518 | \$1,653 | \$6,000 | \$6,000 | \$4,620 | \$7,000 |
| 01-53004-04 | Vehicles | \$7,836 | \$17,400 | \$7,500 | \$10,000 | \$11,064 | \$11,000 |
| 01-53005-04 | Pagers/Radios | \$2,349 | \$1,915 | \$2,000 | \$2,500 | \$430 | \$2,500 |
| 01-53006-04 | Buildings & Grounds | \$1,095 | \$656 | \$500 | \$1,000 | \$1,180 | \$1,200 |
| 01-53007-04 | Copy Machine | \$1,342 | \$1,556 | \$1,500 | \$1,900 | \$1,375 | \$1,900 |
| 01-53010-04 | Computer Support | \$1,500 | \$841 | \$200 | \$1,500 | \$150 | \$1,500 |
| | TOTAL MAINTENANCE EQUIP & BLDG | \$17,640 | \$24,021 | \$17,700 | \$22,900 | \$18,819 | \$25,100 |
| TRAVEL & DUES | | | | | | | |
| 01-54006-04 | Travel & Dues | \$2,397 | \$2,241 | \$3,000 | \$6,000 | \$1,130 | \$6,000 |
| 01-54008-04 | Warning System | \$0 | \$3,938 | \$3,938 | \$4,000 | \$3,938 | \$4,000 |
| 01-54500-04 | Expenses Via Donated Funds | \$0 | \$8,755 | \$7,500 | \$0 | \$9,656 | \$0 |
| | TOTAL TRAVEL & DUES | \$2,397 | \$14,934 | \$14,438 | \$10,000 | \$14,724 | \$10,000 |
| | TOTAL DEPARTMENTAL BUDGET | \$550,145 | \$614,751 | \$614,726 | \$630,854 | \$613,968 | \$645,575 |

| Department No. 5 | | Division: Emergency Services | | Department: Police | | | |
|------------------------------------|-----------------------------------|------------------------------|-------------|--------------------|-------------|-------------|-------------|
| SALARIES & WAGES | | | | | | | |
| 01-50001-05 | Supervision | \$61,173 | \$67,035 | \$71,870 | \$68,777 | \$88,893 | \$85,476 |
| 01-50002-05 | Clerical | \$41,573 | \$40,961 | \$41,929 | \$43,019 | \$41,928 | \$43,880 |
| 01-50003-05 | Operational | \$645,462 | \$732,846 | \$720,000 | \$779,307 | \$690,295 | \$771,945 |
| 01-50005-05 | Overtime | \$33,109 | \$21,358 | \$20,000 | \$20,000 | \$17,870 | \$18,146 |
| 01-50006-05 | Holiday Pay | \$15,929 | \$20,346 | \$18,320 | \$22,000 | \$23,457 | \$23,854 |
| | TOTAL SALARIES & WAGES | \$797,246 | \$882,546 | \$872,119 | \$933,103 | \$862,443 | \$943,301 |
| SUPPLIES | | | | | | | |
| 01-51001-05 | Office | \$3,697 | \$3,152 | \$5,000 | \$5,000 | \$8,146 | \$6,500 |
| 01-51002-05 | Ammunition | \$2,986 | \$3,666 | \$5,512 | \$6,500 | \$5,506 | \$6,500 |
| 01-51003-05 | Prisoners' Meals & Supples | \$5,903 | \$5,488 | \$6,700 | \$6,000 | \$6,165 | \$8,000 |
| 01-51004-05 | Uniforms | \$6,422 | \$2,649 | \$3,500 | \$5,000 | \$3,826 | \$7,000 |
| 01-51006-05 | Fuel | \$44,406 | \$56,702 | \$54,687 | \$50,000 | \$47,890 | \$50,000 |
| 01-51007-05 | Minor Tools | \$3,954 | \$6,778 | \$3,800 | \$4,200 | \$3,726 | \$6,000 |
| 01-55030-05 | Community Policing (NNO) | \$0 | \$1,489 | \$1,750 | \$1,750 | \$1,750 | \$1,750 |
| 13-51012-05 | N Special Expenses | \$6,879 | \$7,850 | \$10,680 | \$0 | \$50 | \$0 |
| 01-55040-05 | Halloween Carnival | \$0 | \$350 | \$350 | \$350 | \$350 | \$0 |
| | TOTAL SUPPLIES | \$74,247 | \$88,124 | \$91,979 | \$48,500 | \$77,409 | \$85,750 |
| MAINTENANCE OF EQUIPMENT & SYSTEMS | | | | | | | |
| 01-53004-05 | Vehicles | \$22,970 | \$27,000 | \$25,000 | \$25,000 | \$17,723 | \$22,100 |
| 01-53005-05 | Radios / Wireless Air Cards | \$3,961 | \$5,800 | \$5,100 | \$6,000 | \$13,292 | \$5,500 |
| 01-53006-05 | Building & Grounds Maintenance | \$6,385 | \$6,850 | \$4,200 | \$6,500 | \$6,780 | \$8,700 |
| 01-53007-05 | Teletype & Copy Machines | \$8,667 | \$4,100 | \$6,100 | \$6,000 | \$5,100 | \$7,200 |
| 01-53010-05 | Computer Licenses (Badge) | \$4,243 | \$4,800 | \$4,700 | \$5,000 | \$8,033 | \$5,000 |
| | TOTAL MAINTENANCE EQUIP & SYSTEMS | \$46,226 | \$48,550 | \$45,100 | \$48,500 | \$50,928 | \$48,500 |
| SERVICES | | | | | | | |
| 01-54004-05 | Investigations | \$3,393 | \$4,567 | \$4,000 | \$5,000 | \$2,637 | \$6,500 |
| 01-54006-05 | Travel & Dues | \$3,599 | \$7,333 | \$6,000 | \$6,000 | \$2,518 | \$6,000 |
| 01-55050-05 | Racial Profiling Report | \$2,300 | \$4,800 | \$0 | \$0 | \$0 | \$0 |
| 01-55060-05 | ETCOG 911 Services | \$4,187 | \$4,187 | \$4,200 | \$5,000 | \$4,300 | \$5,000 |
| 01-54043-05 | Litter Abatement Expense | \$20,136 | \$10,000 | \$0 | \$0 | \$0 | \$0 |
| 01-54045-05 | Tobacco Grant Expense | \$3,983 | \$1,415 | \$0 | \$0 | \$4,657 | \$0 |
| 01-55110-05 | Management Assessment | \$0 | \$0 | \$0 | \$22,000 | \$22,000 | \$0 |
| | TOTAL SERVICES | \$37,598 | \$32,302 | \$14,200 | \$38,000 | \$36,112 | \$17,500 |
| | TOTAL DEPARTMENTAL BUDGET | \$955,317 | \$1,051,522 | \$1,023,398 | \$1,068,103 | \$1,026,892 | \$1,095,051 |

| Department No. 6 | | Division: Finance & Records | | Department: Streets / Parks | | | |
|-----------------------------|--------------------------------------|-----------------------------|---------------------|-----------------------------|---------------------|------------------------|---------------------|
| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
| SALARIES & WAGES | | | | | | | |
| 01-50001-06 | Supervision | \$44,370 | \$66,135 | \$36,150 | \$37,952 | \$37,810 | \$0 |
| 01-50003-06 | Operational | \$163,376 | \$162,083 | \$182,000 | \$107,146 | \$67,365 | \$124,135 |
| 01-50005-06 | Overtime | \$4,872 | \$5,337 | \$8,400 | \$1,000 | \$7,502 | \$0 |
| | TOTAL SALARIES & WAGES | \$212,618 | \$233,555 | \$226,550 | \$146,098 | \$112,677 | \$124,135 |
| SUPPLIES | | | | | | | |
| 01-51004-06 | Uniforms | \$1,694 | \$2,271 | \$2,300 | \$2,000 | \$1,810 | \$2,200 |
| 01-51001-06 | Office Supplies | \$922 | \$681 | \$500 | \$600 | \$575 | \$600 |
| 01-51006-06 | Fuel | \$33,238 | \$34,294 | \$25,000 | \$25,000 | \$27,975 | \$30,000 |
| 01-51007-06 | Minor Tools | \$2,945 | \$2,857 | \$3,300 | \$3,800 | \$4,050 | \$5,000 |
| | TOTAL SUPPLIES | \$38,799 | \$40,103 | \$31,100 | \$31,400 | \$34,410 | \$37,800 |
| SERVICES | | | | | | | |
| 01-56030-06 | Signals | \$18,609 | \$6,757 | \$1,000 | \$1,000 | \$226 | \$1,500 |
| 01-56040-06 | Street Lighting | \$78,904 | \$76,689 | \$75,000 | \$80,000 | \$80,920 | \$82,000 |
| 01-56025-06 | Street Sweeping | \$9,630 | \$10,305 | \$11,000 | \$11,000 | \$10,910 | \$11,000 |
| 01-54032-06 | Training | \$808 | \$1,735 | \$50 | \$1,000 | \$436 | \$1,000 |
| | Ball Field Study | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,000 |
| 01-52000-06 | Contracted - 1/2 Admin. | \$11,184 | \$11,817 | \$900 | \$0 | \$0 | \$0 |
| | TOTAL SERVICES | \$119,135 | \$107,303 | \$87,950 | \$93,000 | \$92,492 | \$105,500 |
| MAINTENANCE | | | | | | | |
| 01-53004-06 | Vehicle Maintenance | \$6,533 | \$10,976 | \$4,500 | \$6,000 | \$6,025 | \$6,000 |
| 01-53003-06 | Equipment Maintenance | \$16,331 | \$17,519 | \$30,000 | \$10,000 | \$14,257 | \$20,000 |
| 01-53006-06 | Parks Building & Grounds Maintenance | \$9,993 | \$12,692 | \$12,500 | \$10,000 | \$17,787 | \$20,000 |
| 01-56010-06 | Street Program | \$275,758 | \$40,854 | \$50,000 | \$50,000 | \$31,954 | \$73,000 |
| 01-56060-06 | Drainage Repair | \$262,072 | \$5,925 | \$10,000 | \$10,000 | \$0 | \$10,000 |
| 01-58000-06 | Office Furniture | \$1,051 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL MAINTENANCE | \$571,738 | \$87,966 | \$107,000 | \$86,000 | \$70,023 | \$129,000 |
| | TOTAL DEPARTMENTAL BUDGET | \$942,290 | \$468,927 | \$452,600 | \$356,498 | \$309,602 | \$396,435 |

| Department No. 7 | | Division: Emergency Services | | Department: Lake Patrol | | | |
|-----------------------------|-----------------------------------|------------------------------|---------------------|-------------------------|---------------------|------------------------|---------------------|
| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
| SALARIES & WAGES | | | | | | | |
| 01-50003-07 | Operational | \$34,362 | \$26,574 | \$19,350 | \$39,922 | \$38,088 | \$39,729 |
| 01-50005-07 | Overtime | \$48 | \$1,456 | \$600 | \$250 | \$0 | \$272 |
| 01-50006-07 | Holiday Pay | \$522 | \$542 | \$600 | \$1,550 | \$1,550 | \$1,528 |
| | TOTAL SALARIES & WAGES | \$34,932 | \$28,572 | \$20,550 | \$41,722 | \$39,638 | \$41,529 |
| SUPPLIES | | | | | | | |
| 01-51001-07 | Supplies | \$169 | \$73 | \$250 | \$300 | \$100 | \$300 |
| 01-51004-07 | Uniforms | \$1,042 | \$0 | \$300 | \$350 | \$375 | \$400 |
| 01-51017-07 | Boat Ramp Permits | \$443 | \$971 | \$435 | \$700 | \$530 | \$0 |
| 01-51006-07 | Fuel | \$2,121 | \$536 | \$900 | \$1,000 | \$1,315 | \$1,000 |
| 01-54015-07 | Cell Phone | \$1,568 | \$1,409 | \$800 | \$500 | \$959 | \$0 |
| | TOTAL SUPPLIES | \$5,343 | \$2,989 | \$2,685 | \$2,850 | \$3,279 | \$1,700 |
| MAINTENANCE | | | | | | | |
| 01-53004-07 | Vehicle - Boat & Golf Cart | \$3,325 | \$277 | \$1,200 | \$800 | \$1,215 | \$1,000 |
| 01-53006-07 | Building & Grounds - Lake Office | \$6,029 | \$6,115 | \$2,200 | \$1,500 | \$850 | \$1,500 |
| 01-53900-07 | Boat Permit Commission | \$1,035 | \$820 | \$450 | \$1,000 | \$0 | \$0 |
| | TOTAL MAINTENANCE | \$10,389 | \$7,212 | \$3,850 | \$3,300 | \$2,065 | \$2,500 |
| | TOTAL DEPARTMENTAL BUDGET | \$50,664 | \$38,773 | \$27,085 | \$47,872 | \$44,982 | \$45,729 |

| Department No. 8 Division: Finance & Records Department: Municipal Building & Grounds | | | | | | | |
|---|--------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| MAINTENANCE OF BLDGS. & GROUNDS | | | | | | | |
| 01-25200-08 | Clean Up Day Expenses | \$0 | \$0 | \$1,718 | \$0 | \$0 | \$0 |
| 01-53006-08 | Buildings & Grounds | \$13,794 | \$14,470 | \$12,500 | \$13,000 | \$13,734 | \$14,000 |
| | TOTAL MAINT OF BUILDINGS & GROUNDS | \$13,794 | \$14,470 | \$14,218 | \$13,000 | \$13,734 | \$14,000 |
| SERVICES | | | | | | | |
| 01-57001-08 | Telephone | \$30,022 | \$29,219 | \$21,000 | \$21,000 | \$21,000 | \$21,000 |
| 01-57005-08 | Cleaning Service | \$6,048 | \$6,648 | \$6,650 | \$6,650 | \$6,300 | \$6,650 |
| 01-57011-08 | Utilities | \$48,575 | \$42,214 | \$50,000 | \$50,000 | \$37,025 | \$50,000 |
| 01-57020-08 | General Liability Insurance | \$2,791 | \$2,494 | \$3,050 | \$3,300 | \$3,279 | \$3,456 |
| 01-57030-08 | Law Enforcement Liability Insurance | \$8,632 | \$9,775 | \$12,100 | \$10,211 | \$10,006 | \$11,319 |
| 01-57040-08 | Public Officials Liability Insurance | \$4,652 | \$4,749 | \$5,739 | \$6,265 | \$6,137 | \$7,010 |
| 01-57050-08 | Equipment & Rolling Stock Insurance | \$10,149 | \$10,345 | \$11,000 | \$15,208 | \$11,775 | \$12,236 |
| 01-57060-08 | Building Insurance | \$3,969 | \$4,029 | \$3,750 | \$5,600 | \$3,852 | \$4,929 |
| | TOTAL SERVICES | \$114,838 | \$109,473 | \$113,289 | \$118,234 | \$99,374 | \$116,600 |
| | TOTAL DEPARTMENTAL BUDGET | \$128,632 | \$123,943 | \$127,507 | \$131,234 | \$113,108 | \$130,600 |

| Department No. 9 | | Division: Code Enforcement | | | Department: Inspection | | |
|---|--|----------------------------|---------------------|---------------------|------------------------|------------------------|---------------------|
| | CATEGORY | BUDGETED 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
| SALARIES & WAGES | | | | | | | |
| 01-50001-09 | Supervision | \$53,996 | \$59,638 | \$72,000 | \$79,846 | \$78,189 | \$80,707 |
| 01-50003-09 | Operational | \$0 | \$0 | \$40 | \$0 | \$0 | \$0 |
| 01-50005-09 | Overtime | \$0 | \$0 | \$650 | \$100 | \$125 | \$100 |
| | TOTAL SALARIES & WAGES | \$53,996 | \$59,638 | \$72,690 | \$79,946 | \$78,314 | \$80,807 |
| SUPPLIES | | | | | | | |
| 01-51001-09 | Office | \$750 | \$2,083 | \$1,200 | \$1,500 | \$360 | \$1,500 |
| 01-51004-09 | Uniforms | \$75 | \$336 | \$300 | \$300 | \$306 | \$300 |
| 01-51005-09 | Postage | \$800 | \$300 | \$300 | \$300 | \$300 | \$300 |
| 01-51006-09 | Fuel | \$1,744 | \$1,186 | \$1,500 | \$1,500 | \$600 | \$1,500 |
| 01-51007-09 | Minor Tools | \$8 | \$151 | \$150 | \$150 | \$0 | \$150 |
| | TOTAL SUPPLIES | \$3,377 | \$4,056 | \$3,450 | \$3,750 | \$1,566 | \$3,750 |
| MAINTENANCE OF EQUIPMENT & SYSTEMS | | | | | | | |
| 01-53004-09 | Vehicles | \$99 | \$115 | \$25 | \$500 | \$115 | \$500 |
| | TOTAL MAINT. EQUIP. & SYSTEMS | \$99 | \$115 | \$25 | \$500 | \$115 | \$500 |
| SERVICES | | | | | | | |
| 01-54006-09 | Travel & Dues | \$1,735 | \$1,504 | \$750 | \$2,000 | \$2,160 | \$2,500 |
| 01-54007-09 | Demolition | \$20,000 | \$15,300 | \$0 | \$0 | \$0 | \$0 |
| 01-54010-09 | Special Services | \$8,537 | \$0 | \$0 | \$0 | \$0 | \$3,000 |
| 01-54199-09 | IWORQ - Permit & Code | \$0 | \$0 | \$2,371 | \$1,200 | \$2,371 | \$2,400 |
| | TOTAL SERVICES | \$30,272 | \$16,804 | \$3,121 | \$3,200 | \$4,531 | \$7,900 |
| | TOTAL DEPARTMENTAL BUDGET | \$87,744 | \$80,613 | \$79,286 | \$87,396 | \$84,526 | \$92,957 |

| Department No. 11 | | Division: Finance & Records | | | Department: Municipal Court | | |
|-----------------------------|-----------------------------------|-----------------------------|---------------------|---------------------|-----------------------------|------------------------|---------------------|
| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
| SALARIES & WAGES | | | | | | | |
| 01-50001-11 | Municipal Court Judge (Part Time) | \$15,519 | \$15,861 | \$16,257 | \$16,907 | \$16,525 | \$19,000 |
| 01-50002-11 | Clerical | \$29,886 | \$32,748 | \$32,748 | \$34,439 | \$33,473 | \$35,128 |
| 01-50003-11 | Operational | \$14,179 | \$13,523 | \$15,000 | \$21,000 | \$20,064 | \$14,700 |
| | TOTAL SALARIES & WAGES | \$59,584 | \$62,132 | \$64,005 | \$72,346 | \$70,062 | \$68,828 |
| SUPPLIES | | | | | | | |
| 01-51001-11 | Office | \$153,351 | \$2,332 | \$3,600 | \$3,000 | \$2,670 | \$3,000 |
| 01-51005-11 | Postage | \$800 | \$800 | \$800 | \$800 | \$800 | \$800 |
| 01-55003-11 | Court Security | \$1,310 | \$3,510 | \$22,000 | \$2,000 | \$1,052 | \$12,000 |
| 01-55004-11 | Court Technology | \$2,609 | \$4,378 | \$14,200 | \$3,000 | \$2,553 | \$9,000 |
| | TOTAL SUPPLIES | \$158,070 | \$11,020 | \$40,600 | \$8,800 | \$7,075 | \$3,000 |
| SERVICES | | | | | | | |
| 01-54006-11 | Travel & Dues | \$1,106 | \$840 | \$1,300 | \$1,100 | \$1,176 | \$1,100 |
| 01-54002-11 | Auto Allowance | \$2,400 | \$4,800 | \$4,800 | \$4,800 | \$4,800 | \$4,800 |
| 01-55005-11 | Omni Base | \$798 | \$882 | \$1,300 | \$1,000 | \$950 | \$1,000 |
| 01-55006-11 | MVBA Collection Fees | \$14,209 | \$7,294 | \$3,700 | \$0 | \$5,143 | \$0 |
| 01-55007-11 | Other Court Costs | \$77 | \$277 | \$400 | \$300 | \$50 | \$300 |
| 01-55099-11 | Warrant Collections | \$0 | \$0 | \$25,000 | \$20,000 | \$36,918 | \$36,000 |
| 01-51006-11 | Fuel | \$0 | \$0 | \$0 | \$4,000 | \$4,845 | \$5,500 |
| 01-53004-11 | Vehicle Maintenance | \$0 | \$0 | \$0 | \$1,000 | \$2,500 | \$4,000 |
| 01-59999-11 | Credit Card Expense | \$0 | \$0 | \$150 | \$0 | \$850 | \$1,000 |
| | TOTAL SERVICES | \$18,590 | \$14,093 | \$36,650 | \$32,200 | \$57,232 | \$53,700 |
| | TOTAL DEPARTMENTAL BUDGET | \$236,244 | \$87,245 | \$141,255 | \$113,346 | \$134,369 | \$125,528 |

| Department No. 12 | | Division: Emergency Services | | Department: Animal Control | | | |
|-------------------|-----------------------------|------------------------------|----------|----------------------------|----------|----------|----------|
| SALARIES & WAGES | | | | | | | |
| 01-50003-12 | Operational | \$1,193 | \$29,109 | \$26,364 | \$31,200 | \$30,367 | \$33,435 |
| 01-50005-12 | Overtime | \$607 | \$0 | \$100 | \$100 | \$300 | \$100 |
| | TOTAL SALARIES & WAGES | \$1,800 | \$29,109 | \$26,464 | \$31,300 | \$30,667 | \$33,535 |
| SUPPLIES | | | | | | | |
| 01-51007-12 | Minor Tools | \$0 | \$0 | \$100 | \$600 | \$0 | \$600 |
| 01-51015-12 | Animal Control Supplies | \$376 | \$381 | \$400 | \$500 | \$550 | \$500 |
| 01-51025-12 | Vaccinations | \$0 | \$0 | \$0 | \$650 | \$0 | \$0 |
| | TOTAL SUPPLIES | \$376 | \$381 | \$500 | \$1,750 | \$550 | \$1,100 |
| MAINTENANCE | | | | | | | |
| 01-53004-12 | Vehicles | \$16 | \$86 | \$150 | \$600 | \$260 | \$600 |
| | TOTAL MAINTENANCE | \$16 | \$86 | \$150 | \$600 | \$260 | \$600 |
| SERVICES | | | | | | | |
| 01-54077-12 | Gregg County Humane Society | \$25,338 | \$25,338 | \$31,668 | \$40,188 | \$40,188 | \$42,804 |
| | TOTAL SERVICES | \$25,338 | \$25,338 | \$31,668 | \$40,188 | \$40,188 | \$42,804 |
| | TOTAL DEPARTMENTAL BUDGET | \$27,530 | \$54,914 | \$58,782 | \$73,838 | \$71,665 | \$78,039 |

| Department No. 13 | | | | Library | | | |
|---|---|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|
| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
| SALARIES & WAGES | | | | | | | |
| 01-50001-13 | Supervision | \$30,632 | \$29,500 | \$33,567 | \$34,439 | \$33,470 | \$35,128 |
| 01-50002-13 | Clerical | \$23,059 | \$26,266 | \$23,000 | \$24,374 | \$21,395 | \$23,049 |
| | TOTAL SALARIES & WAGES EXPENSE | \$53,691 | \$55,766 | \$56,567 | \$58,813 | \$54,865 | \$58,177 |
| SUPPLIES | | | | | | | |
| 01-51001-13 | Office Supplies | \$1,910 | \$2,053 | \$2,500 | \$1,700 | \$640 | \$1,700 |
| 01-51022-13 | Books | \$4,992 | \$4,650 | \$5,000 | \$5,000 | \$4,951 | \$5,000 |
| 01-51030-13 | Audiobooks | \$375 | \$0 | \$514 | \$600 | \$0 | \$600 |
| 01-51040-13 | Periodicals/Newspaper | \$504 | \$518 | \$500 | \$500 | \$191 | \$500 |
| 01-51045-13 | Videos | \$452 | \$506 | \$200 | \$500 | \$470 | \$500 |
| 01-51060-13 | Internet | \$815 | \$839 | \$850 | \$850 | \$959 | \$1,000 |
| 01-51005-13 | Postage | \$196 | \$0 | \$200 | \$200 | \$0 | \$200 |
| 01-51080-13 | Library Supplies | \$0 | \$0 | \$0 | \$1,700 | \$696 | \$1,700 |
| | TOTAL SUPPLIES EXPENSE | \$9,244 | \$8,566 | \$9,764 | \$11,050 | \$7,907 | \$11,200 |
| BUILDING & EQUIPMENT MAINTENANCE | | | | | | | |
| 01-57005-13 | Building-Cleaning | \$2,400 | \$2,200 | \$2,400 | \$2,400 | \$2,913 | \$2,900 |
| 01-52020-13 | Janitorial Supplies | \$450 | \$650 | \$750 | \$800 | \$0 | \$800 |
| 01-52030-13 | Computer Maintenance | \$169 | \$517 | \$2,182 | \$700 | \$252 | \$700 |
| 01-52040-13 | Copier Expense | \$2,537 | \$2,283 | \$2,285 | \$2,400 | \$2,283 | \$2,400 |
| 01-53006-13 | Building Maintenance | \$2,922 | \$4,218 | \$4,200 | \$4,000 | \$4,050 | \$4,200 |
| | TOTAL BLDG & EQUIPMENT MAINTENANCE | \$8,478 | \$9,868 | \$11,817 | \$10,300 | \$9,498 | \$11,000 |
| OTHER EXPENSES | | | | | | | |
| 01-54006-13 | Travel | \$676 | \$240 | \$500 | \$500 | \$0 | \$500 |
| 01-54019-13 | Miscellaneous | \$1,116 | \$1,316 | \$1,100 | \$500 | \$748 | \$1,000 |
| 01-54035-13 | Lone Star Grant Expenses | \$4,341 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-54031-13 | Atrium Update | \$1,731 | \$1,731 | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| 01-53013-13 | Equipment-Library | \$0 | \$0 | \$0 | \$1,000 | \$1,000 | \$1,000 |
| 01-54037-13 | B.T.O.P. Grant Expense | \$0 | \$5,000 | \$0 | \$0 | \$0 | \$0 |
| 01-54038-13 | U.N.T. Grant Expense | \$0 | \$0 | \$453 | \$0 | \$1,000 | \$0 |
| 01-54039-13 | Friends of the Library Grant Expense | \$0 | \$0 | \$2,491 | \$0 | \$2,500 | \$0 |
| 01-54500-13 | Expenses Via Donated Funds | \$0 | \$0 | \$11,153 | \$0 | \$1,800 | \$0 |
| 01-53020-13 | Summer Reading Program | \$0 | \$0 | \$900 | \$1,000 | \$1,000 | \$1,000 |
| | TOTAL OTHER EXPENSES | \$7,864 | \$8,287 | \$18,597 | \$5,000 | \$10,048 | \$5,500 |
| | TOTAL LIBRARY EXPENSES | \$79,277 | \$82,487 | \$96,745 | \$85,163 | \$82,318 | \$85,877 |

| Department No. 14 | | Division: Finance & Records | | | Department: Tax | | |
|----------------------|----------------------------------|-----------------------------|----------|----------|-----------------|----------|----------|
| CONTRACTUAL SERVICES | | | | | | | |
| 01-54221-14 | Appraisals (G.C.A.D.) | \$16,885 | \$16,560 | \$16,338 | \$16,912 | \$16,912 | \$17,167 |
| 01-54222-14 | Appraisals (U.C.A.D.) | \$15,644 | \$15,515 | \$16,668 | \$17,508 | \$17,508 | \$18,200 |
| 01-54226-14 | Gladewater I.S.D. | \$20,000 | \$20,000 | \$25,000 | \$25,000 | \$25,000 | \$25,000 |
| 01-54228-14 | Data Processing (Mineral Values) | \$1,048 | \$1,159 | \$1,405 | \$1,500 | \$1,500 | \$1,500 |
| | TOTAL CONTRACTUAL SERVICES | \$53,577 | \$53,234 | \$59,411 | \$60,920 | \$60,920 | \$61,867 |
| | TOTAL DEPARTMENTAL BUDGET | \$53,577 | \$53,234 | \$59,411 | \$60,920 | \$60,920 | \$61,867 |

| Department No. 15 | | | Division: Main Street Program | | | | |
|-------------------|--|----------|-------------------------------|----------|----------|----------|-----------|
| SALARIES & WAGES | | | | | | | |
| 04-50001-15 | Supervision | \$0 | \$0 | \$0 | \$0 | \$18,000 | \$ 35,992 |
| | TOTAL SALARIES | \$0 | \$0 | \$0 | \$0 | \$18,000 | \$35,992 |
| SUPPLIES | | | | | | | |
| 04-51001-15 | Office Supplies | \$145 | \$0 | \$0 | \$300 | \$875 | \$600 |
| 04-51005-15 | Postage | \$0 | \$65 | \$100 | \$100 | \$0 | \$100 |
| | TOTAL SUPPLIES | \$145 | \$65 | \$100 | \$400 | \$875 | \$700 |
| SERVICES | | | | | | | |
| 04-52010-15 | Payment to Chamber (Main Street Manager) | \$22,750 | \$22,750 | \$22,750 | \$22,750 | \$980 | \$0 |
| 04-54300-15 | Façade Grant | \$0 | \$0 | \$0 | \$10,000 | \$0 | \$10,000 |
| 04-54002-15 | Car Expense | \$0 | \$0 | \$600 | \$0 | \$1,200 | \$3,600 |
| 04-54013-15 | Downtown Christmas Lighting Contest | \$600 | \$600 | \$600 | \$600 | \$600 | \$600 |
| 04-54014-15 | Signage/Painting Grant | \$876 | \$585 | \$1,000 | \$1,500 | \$0 | \$1,500 |
| 04-54005-15 | Advertising & Promotion | \$3,094 | \$4,540 | \$3,500 | \$8,000 | \$5,000 | \$8,000 |
| 04-54006-15 | Travel & Dues | \$3,101 | \$2,975 | \$2,000 | \$2,500 | \$4,000 | \$2,500 |
| 04-54200-15 | Main Street Lighting Program | \$0 | \$0 | \$4,136 | \$0 | \$6,478 | \$0 |
| 04-54350-15 | Beautification | \$0 | \$3,355 | \$0 | \$7,500 | \$5,000 | \$7,500 |
| 04-55501-15 | Health Insurance | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,337 |
| 04-55502-15 | Social Security & Medicare Tax | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,753 |
| 04-55503-15 | Retirement | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,377 |
| | TOTAL SERVICES | \$30,421 | \$34,805 | \$34,586 | \$52,850 | \$23,258 | \$42,167 |
| | TOTAL BUDGET | \$30,566 | \$34,870 | \$34,686 | \$53,250 | \$24,133 | \$78,859 |

Grants

| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
|-------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|
| GRANTS | | | | | | | |
| 01-55524-60 | HOME Match | \$326 | \$146 | \$270,000 | \$250,000 | \$0 | \$250,000 |
| 01-55525-60 | Texas Capital Fund/Main Street Grant | \$185 | \$21,875 | \$150,000 | \$0 | \$100 | \$0 |
| 01-55530-60 | Fema Grant Match | \$0 | \$0 | \$1,998 | \$0 | \$0 | \$0 |
| 01-55532-60 | Forest Service Grant | \$1,250 | \$15,555 | \$0 | \$0 | \$0 | \$0 |
| 01-54045-05 | Gregg County Tobacco Grant Expenses | \$3,983 | \$1,415 | \$0 | \$0 | \$0 | \$0 |
| 12-54012-05 | LEOSE | \$3,486 | \$3,232 | \$0 | \$0 | \$0 | \$0 |
| 01-55515-60 | ETCOG SWAC Grant | \$20,136 | \$10,000 | \$6,009 | \$0 | \$2,360 | \$0 |
| 01-55521-60 | Home Grant Match 1001015 | \$356,589 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-55523-60 | TPWD Boat Grant | \$0 | \$0 | \$0 | \$0 | \$0 | \$453,000 |
| | TOTAL GRANTS | \$385,955 | \$52,223 | \$428,007 | \$250,000 | \$2,460 | \$703,000 |
| | TOTAL BUDGET | \$385,955 | \$52,223 | \$428,007 | \$250,000 | \$2,460 | \$703,000 |

Non-Departmental Expense

| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
|---|---|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|
| CONTRACTUAL | | | | | | | |
| 01-50700-60 | Champion EMS | \$0 | \$0 | \$0 | \$90,000 | \$90,000 | \$90,000 |
| 01-50500-60 | I.T. Support | \$7,456 | \$6,150 | \$8,014 | \$8,700 | \$7,100 | \$8,700 |
| | TOTAL CONTRACTUAL | \$7,456 | \$6,150 | \$8,014 | \$98,700 | \$97,100 | \$98,700 |
| EMPLOYEE SERVICES & BENEFITS | | | | | | | |
| 01-55501-55 | Employee Health Insurance | \$207,735 | \$228,493 | \$206,900 | \$194,219 | \$177,625 | \$212,491 |
| 01-55502-55 | F.I.C.A. (Social Security & Medicare Taxes) | \$145,015 | \$167,176 | \$179,010 | \$168,538 | \$170,250 | \$172,690 |
| 01-55503-55 | TMRS (Retirement) | \$200,902 | \$90,303 | \$72,100 | \$74,686 | \$75,910 | \$82,518 |
| 01-55504-55 | Workers' Compensation Insurance | \$26,840 | \$40,236 | \$44,856 | \$46,500 | \$47,500 | \$35,000 |
| 01-55508-55 | Unemployment Compensation | \$326 | \$4,491 | \$2,234 | \$0 | \$7,735 | \$3,000 |
| 01-55509-55 | Employee Longevity Program | \$16,981 | \$19,980 | \$20,000 | \$20,000 | \$20,000 | \$20,000 |
| 01-55805-60 | Employee Christmas | \$959 | \$972 | \$983 | \$1,000 | \$700 | \$1,000 |
| 01-55810-60 | Employment Screening | \$2,055 | \$1,501 | \$2,540 | \$2,200 | \$1,388 | \$1,500 |
| | TOTAL EMPLOYEE SERVICES & BENEFITS | \$600,813 | \$553,152 | \$528,623 | \$507,143 | \$501,108 | \$528,199 |
| CONTRIBUTIONS & SUNDRY | | | | | | | |
| 01-55645-60 | Longview Transit - Bus Service | \$0 | \$0 | \$23,450 | \$0 | \$0 | \$0 |
| 01-55655-60 | ETCADA | \$1,000 | \$1,000 | \$1,000 | \$0 | \$0 | \$0 |
| 01-55100-60 | Pay to Chamber - H.O.T. | \$24,922 | \$17,839 | \$17,480 | \$16,000 | \$16,089 | \$16,000 |
| 01-55000-60 | Pay to Chamber - Restrooms | \$3,000 | \$3,000 | \$3,000 | \$0 | \$0 | \$0 |
| 01-55506-60 | Contribution to Girl's Softball | \$3,600 | \$1,500 | \$2,500 | \$2,500 | \$2,500 | \$2,500 |
| 01-55507-60 | Contribution to Boy's Baseball | \$1,500 | \$1,500 | \$2,500 | \$2,500 | \$2,500 | \$2,500 |
| 01-55510-60 | Contribution to Youth Flag Football | \$1,358 | \$1,500 | \$2,500 | \$2,500 | \$2,500 | \$2,500 |
| 01-55511-60 | Contribution to Youth Track | \$1,500 | \$1,357 | \$2,500 | \$2,500 | \$2,408 | \$2,500 |
| 01-55512-60 | Contribution to Youth Basketball | \$0 | \$0 | \$0 | \$0 | \$2,500 | \$2,500 |
| 01-55200-60 | Fireworks Contribution | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| 01-51054-55 | Bad Debt | \$4,650 | \$5,179 | \$0 | \$0 | \$200 | \$0 |
| | TOTAL CONTRIBUTIONS & SUNDRY | \$42,530 | \$33,875 | \$55,930 | \$27,000 | \$29,697 | \$29,500 |
| | TOTAL DEPARTMENTAL BUDGET | \$650,799 | \$593,177 | \$592,567 | \$632,843 | \$627,905 | \$656,399 |

Department No. 25

Non-Departmental Expense: Debt Service

| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
|---------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|
| DEBT SERVICE | | | | | | | |
| 08-51006-25 | Principal - Series 1997 | \$119,350 | \$123,200 | \$130,900 | \$0 | \$0 | \$0 |
| 08-51008-25 | Principal - Series 2001 | \$26,348 | \$27,812 | \$0 | \$0 | \$0 | \$0 |
| 08-51009-25 | Principal - Series 2012 | \$0 | \$0 | \$28,200 | \$48,175 | \$48,175 | \$49,350 |
| 08-52007-25 | Interest - Series 1997 | \$14,180 | \$8,663 | \$2,945 | \$0 | \$0 | \$0 |
| 08-52010-25 | Interest - Series 2001 | \$18,308 | \$17,014 | \$0 | \$0 | \$0 | \$0 |
| 08-52020-25 | Interest - Series 2012 | \$0 | \$0 | \$12,030 | \$11,503 | \$11,503 | \$10,528 |
| 08-51010-25 | Principal Series 2013 | \$0 | \$0 | \$0 | \$62,999 | \$63,020 | \$75,431 |
| 08-52030-25 | Interest Series 2013 | \$0 | \$0 | \$0 | \$69,314 | \$69,336 | \$57,194 |
| 08-53010-25 | Paying Agent Fees series 2013 | \$0 | \$0 | \$0 | \$230 | \$230 | \$220 |
| 08-53007-25 | Paying Agent's Fees - Series 2012 | \$231 | \$231 | \$375 | \$70 | \$70 | \$70 |
| 08-53008-25 | Paying Agent's Fees - Series 2001 | \$95 | \$0 | \$375 | \$0 | \$0 | \$0 |
| 01-59900-55 | Vehicle Loan | \$0 | \$102,143 | \$0 | \$0 | \$0 | \$0 |
| 01-59930-55 | Austin Bank - Patrol Units & Console | \$0 | \$0 | \$0 | \$0 | \$0 | \$46,000 |
| 01-59920-55 | Austin Bank - Asphalt Zipper | \$0 | \$92,825 | \$0 | \$0 | \$0 | \$0 |
| 01-59940-55 | Fire Truck | \$0 | \$0 | \$0 | \$0 | \$0 | \$41,000 |
| 01-59910-55 | COPSYNC Software Loan Pmt - T B & T | \$0 | \$0 | \$20,907 | \$20,907 | \$20,907 | \$20,907 |
| | TOTAL DEBT SERVICE | \$178,512 | \$371,888 | \$195,732 | \$213,198 | \$213,241 | \$300,700 |
| | TOTAL DEPARTMENTAL BUDGET | \$178,512 | \$371,888 | \$195,732 | \$213,198 | \$213,241 | \$300,700 |

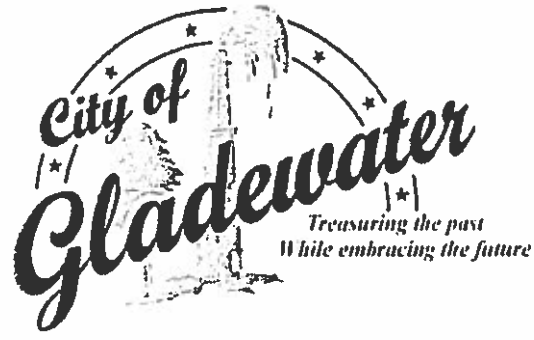
CITY OF GLADEWATER, TEXAS
GENERAL FUND
COMPUTATION OF EMPLOYEE BENEFIT REQUIREMENTS
Fiscal Year 2014/ 2015

| DEPARTMENT | FULL TIME EMPLOYEES | SALARY | PART TIME EMPLOYEES | SALARY | HOLIDAY & OVERTIME |
|---|---------------------------------------|---------------------|------------------------|-------------------|-----------------------|
| CITY COUNCIL | | | 7 | \$ 700 | |
| ADMINISTRATION | 1 | \$ 103,687 | | | |
| FINANCE & RECORDS | 4 | \$ 173,720 | | | |
| FIRE | 13 | \$ 571,475 | | | \$ 21,500 |
| POLICE | 21 | \$ 894,101 | 2 | \$ 7,200 | \$ 42,000 |
| INSPECTION | 1 | \$ 43,891 | 1 | \$ 36,816 | \$ 100 |
| MUNICIPAL COURT | 1 | \$ 35,128 | 4 | \$ 33,700 | |
| ANIMAL CONTROL | 1 | \$ 33,435 | | | \$ 100 |
| LAKE PATROL | 1 | \$ 39,729 | | | \$ 1,800 |
| LIBRARY | 1 | \$ 35,128 | 2 | \$ 23,049 | |
| STREET / PARKS | 4 | \$ 124,135 | | | |
| MAIN STREET (FUND 4) | 1 | \$ 35,992 | | | |
| TOTAL SALARIES | 49 | \$ 2,090,421 | 16 | \$ 101,465 | \$ 65,500 |
| BENEFIT | | | | | |
| 1. Employee's Health Insurance (49 employees @ 361.38) | | | \$ 212,491 | | |
| 2. Social Security & Medicare | Base Salaries Full-Time | \$ 2,090,421 | | | |
| | Part-Time | \$ 101,465 | | | |
| | Overtime & Holiday | \$ 65,500 | | | |
| | Total Base Salaries | \$ 2,257,386 | x 7.65% | \$ 172,690 | |
| 3. Retirement: Base Salaries 2,155,921 ÷ 12 = \$179,660 month | | | | | |
| | 179,660 x 3 months @ 3.58% = \$19,296 | | | | |
| | 179,660 x 9 months @ 3.91% = \$63,222 | | | | |
| | Estimated Retirement = \$82,518 | | \$ 82,518 | | |
| TOTAL BENEFITS | | | \$ 467,699 | | |

| Department No. 70 | | | | Capital Outlay Fund | | | |
|------------------------------|--|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|
| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
| ADMINISTRATION | | | | | | | |
| 01-50150-70 | Light Fixtures - SECO GRANT | \$7,690 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-50130-70 | Siemens - Infrastructure | 0 | 0 | \$125,180 | \$1,609,820 | \$109,525 | \$0 |
| FINANCE & RECORDS | | | | | | | |
| 01-50200-70 | Computer System | \$0 | \$1,599 | \$0 | \$0 | \$0 | \$0 |
| 01-50210-70 | STW Hardware /Software | \$0 | \$0 | \$0 | \$0 | \$7,297 | \$0 |
| FIRE DEPARTMENT | | | | | | | |
| 01-58010-70 | Fire Hose | \$3,215 | \$2,957 | \$0 | \$0 | \$0 | \$0 |
| 01-58020-70 | Bunker Gear | \$3,296 | \$1,645 | \$5,865 | \$6,400 | \$1,380 | \$6,400 |
| 01-58022-70 | Fire Safety Equipment | \$0 | \$0 | \$5,500 | \$4,200 | \$5,700 | \$11,000 |
| 01-58028-70 | Heating Unit | \$0 | \$0 | \$3,300 | \$0 | \$0 | \$0 |
| 01-58030-70 | Computers | \$4,900 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-57010-70 | Hose Testing Machine | \$2,445 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-57015-70 | Hose Washer | \$425 | \$0 | \$0 | \$0 | \$0 | \$0 |
| POLICE DEPARTMENT | | | | | | | |
| 01-58100-70 | New Squad Cars | \$0 | \$93,525 | \$0 | \$0 | \$0 | \$0 |
| 01-58115-70 | Audio & Camera Equipment | \$805 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-58128-70 | Filing System | \$5,100 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-58130-70 | Tasers | \$6,196 | \$0 | \$7,000 | \$7,000 | \$6,380 | \$0 |
| 01-58132-70 | Communications Equip - Homeland Security | \$0 | \$115,478 | \$0 | \$0 | \$0 | \$0 |
| 01-58129-70 | Furniture Equipment | \$0 | \$3,955 | \$0 | \$0 | \$0 | \$0 |
| 01-58148-70 | Jail Cell Doors | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,500 |
| 01-58118-70 | Computer Server | \$0 | \$5,933 | \$0 | \$0 | \$0 | \$0 |
| 01-58118-70 | Computer | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,500 |
| 01-58122-70 | ETCOG Grant - 911 PSAP Equipment | \$0 | \$0 | \$15,000 | \$0 | \$0 | \$0 |
| 01-58126-70 | Police Vests | \$0 | \$0 | \$7,500 | \$7,500 | \$7,500 | \$0 |
| 01-53005-05 | Radios | \$3,961 | \$7,723 | \$0 | \$0 | \$0 | \$0 |
| 01-58113-70 | Patrol Car Laptop Computer | \$3,319 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-58140-70 | Patrol Car Cameras | \$0 | \$0 | \$0 | \$0 | \$0 | \$6,900 |
| 01-58150-70 | Outfitting Lake Patrol | \$2,348 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01-58018-70 | ETCOG Grant - Vertex Radios | \$0 | \$12,478 | \$0 | \$0 | \$0 | \$0 |
| 01-58146-70 | CopSync System | \$0 | \$70,825 | \$0 | \$0 | \$0 | \$0 |
| CODE ENFORCEMENT | | | | | | | |
| 01-59200-70 | Permitting Software | \$0 | \$2,871 | \$0 | \$0 | \$0 | \$0 |
| STREET DEPARTMENT | | | | | | | |
| 01-58700-70 | Splash Pad | 0 | 0 | \$0 | \$48,000 | \$48,000 | \$0 |
| 01-59085-70 | Mowers | \$0 | \$0 | \$0 | \$20,748 | \$20,748 | \$0 |
| 01-59110-70 | Rear Blade Attachment | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,100 |
| 01-59115-70 | Tiller | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,295 |
| LIBRARY | | | | | | | |
| 01-59800-70 | Roof Repair | \$0 | \$0 | \$0 | \$0 | \$0 | \$7,000 |
| | TOTAL CAPITAL OUTLAY | \$43,700 | \$318,989 | \$169,345 | \$1,703,668 | \$206,530 | \$45,695 |
| | TOTAL DEPARTMENT BUDGET | \$43,700 | \$318,989 | \$169,345 | \$1,703,668 | \$206,530 | \$45,695 |

| SUMMARY OF GENERAL FUND REVENUE | | | | | | | |
|---------------------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|
| | | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
| | TOTAL PROPERTY TAXES | \$1,756,905 | \$1,831,690 | \$2,005,553 | \$2,000,492 | \$2,014,771 | \$2,014,651 |
| | TOTAL NON-PROPERTY TAXES | \$956,504 | \$1,011,491 | \$1,002,325 | \$1,046,000 | \$1,090,500 | \$1,122,000 |
| | TOTAL COURT RECEIPTS | \$181,256 | \$268,752 | \$293,496 | \$298,800 | \$309,601 | \$358,200 |
| | TOTAL LICENSES & PERMITS | \$31,106 | \$29,337 | \$26,670 | \$32,300 | \$34,044 | \$70,500 |
| | TOTAL SERVICE FEES | \$120,820 | \$122,726 | \$129,746 | \$169,950 | \$175,175 | \$174,200 |
| | TOTAL INTERGOVERNMENTAL REVENUE | \$113,672 | \$77,358 | \$80,359 | \$78,800 | \$82,626 | \$117,300 |
| | TOTAL INTEREST EARNED | \$8,181 | \$9,307 | \$9,475 | \$8,100 | \$5,873 | \$5,700 |
| | TOTAL GRANTS | \$328,393 | \$187,851 | \$397,144 | \$250,000 | \$10,553 | \$589,000 |
| | TOTAL N SPECIAL | \$0 | \$8,901 | \$29,000 | \$0 | \$0 | \$0 |
| | TOTAL TRANSFERS | \$108,365 | \$119,922 | \$79,237 | \$223,459 | \$211,611 | \$315,817 |
| | TOTAL MISCELLANEOUS REVENUES | \$240,004 | \$434,357 | \$213,733 | \$1,721,270 | \$1,744,312 | \$97,800 |
| | TOTAL LEASES & RENTALS | \$64,746 | \$56,120 | \$53,700 | \$45,500 | \$60,200 | \$43,600 |
| | TOTAL REVENUES | \$3,909,952 | \$4,157,812 | \$4,320,438 | \$5,874,671 | \$5,739,266 | \$4,908,768 |

| SUMMARY OF GENERAL FUND EXPENSES BY DEPARTMENT | | | | | | | |
|--|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| No. 1 | LEGISLATIVE | \$19,848 | \$39,243 | \$63,069 | \$22,214 | \$22,713 | \$23,250 |
| No. 2 | ADMINISTRATIVE | \$183,357 | \$127,389 | \$118,267 | \$123,958 | \$118,954 | \$133,487 |
| No. 3 | FINANCE | \$140,418 | \$156,498 | \$163,571 | \$188,016 | \$193,972 | \$209,720 |
| No. 4 | FIRE DEPT | \$550,145 | \$614,751 | \$614,726 | \$630,854 | \$613,968 | \$645,575 |
| No. 5 | POLICE DEPT | \$955,317 | \$1,051,522 | \$1,023,398 | \$1,068,103 | \$1,026,892 | \$1,095,051 |
| No. 6 | STREETS / PARKS | \$942,290 | \$468,927 | \$452,600 | \$356,498 | \$309,602 | \$396,435 |
| No. 7 | LAKE PATROL | \$50,664 | \$38,773 | \$27,085 | \$47,872 | \$44,982 | \$45,729 |
| No. 8 | MUNICIPAL BUILDINGS & GROUNDS | \$128,632 | \$123,943 | \$127,507 | \$131,234 | \$113,108 | \$130,600 |
| No. 9 | INSPECTION | \$87,744 | \$80,613 | \$79,286 | \$87,396 | \$84,526 | \$92,957 |
| No. 11 | MUNICIPAL COURT | \$236,244 | \$87,245 | \$141,255 | \$113,346 | \$134,369 | \$125,528 |
| No. 12 | ANIMAL CONTROL | \$27,530 | \$54,914 | \$58,782 | \$73,838 | \$71,665 | \$78,039 |
| No. 13 | LIBRARY | \$79,277 | \$82,487 | \$96,745 | \$85,163 | \$82,318 | \$85,877 |
| No. 14 | TAX | \$53,577 | \$53,234 | \$59,411 | \$60,920 | \$60,920 | \$61,867 |
| No. 10 | MAIN STREET | \$30,566 | \$34,870 | \$34,686 | \$53,250 | \$24,133 | \$78,859 |
| | GRANTS | \$385,955 | \$52,223 | \$428,007 | \$250,000 | \$2,460 | \$703,000 |
| | NON-DEPARTMENTAL | \$650,799 | \$593,177 | \$592,567 | \$632,843 | \$627,905 | \$656,399 |
| No. 25 | DEBT SERVICE | \$178,512 | \$371,888 | \$195,732 | \$213,198 | \$213,241 | \$300,700 |
| No. 70 | CAPITAL OUTLAY | \$43,700 | \$318,989 | \$169,345 | \$1,703,668 | \$206,530 | \$45,695 |
| | TOTAL BUDGET GENERAL FUND EXPENSES | \$4,744,575 | \$4,350,686 | \$4,446,039 | \$5,842,371 | \$3,952,258 | \$4,908,768 |



ENTERPRISE FUND



ENTERPRISE FUND SUMMARY COMPARISON

| | 2013/2014 BUDGET | 2013/2014 AMEND. | 2013/2014 AFTER AMEND. | 2013/2014 ESTIMATED | 2014/2015 FORECAST |
|---------------------------------------|---------------------|---------------------|---------------------------|------------------------|-----------------------|
| Estimated Fund Balance | \$3,361,321 | | \$3,361,321 | \$3,189,760 | \$3,950,586 |
| Revenues | \$2,392,320 | \$0 | \$2,392,320 | \$3,478,235 | \$3,284,120 |
| TOTAL AVAILABLE RESOURCES | \$5,753,641 | | \$5,753,641 | \$6,667,995 | \$7,234,706 |
| EXPENDITURES | | | | | |
| Water Accounting | \$106,760 | \$0 | \$106,760 | \$109,931 | \$113,038 |
| Utility Personnel | \$495,582 | \$0 | \$495,582 | \$526,847 | \$557,129 |
| Public Works/Water Utility | \$311,550 | \$0 | \$311,550 | \$365,986 | \$369,050 |
| Public Works/Wastewater Utility | \$138,350 | \$0 | \$138,350 | \$109,361 | \$157,000 |
| SUB-TOTAL OPERATIONAL | \$1,052,242 | \$0 | \$1,052,242 | \$1,112,125 | \$1,196,217 |
| Non-Departmental | \$508,714 | \$0 | \$508,714 | \$469,337 | \$779,661 |
| Debt Service | \$626,364 | \$0 | \$626,364 | \$640,050 | \$629,301 |
| Capital Outlay | \$1,715,000 | \$504,965 | \$2,219,965 | \$2,104,112 | \$2,208,000 |
| SUB-TOTAL NON-DEPARTMENTAL | \$2,850,078 | \$504,965 | \$3,355,043 | \$3,213,499 | \$3,616,962 |
| TOTAL EXPENDITURES | \$3,902,320 | \$504,965 | \$4,407,285 | \$4,325,624 | \$4,813,179 |
| YEAR ENDING FUND BALANCE | \$ 1,851,321 | | \$ 1,346,356 | \$ 2,342,371 | \$ 2,421,527 |



ANALYSIS OF ENTERPRISE FUND BONDED INDEBTEDNESS

ENTERPRISE FUND DEBT
OCTOBER 1, 2014 THROUGH SEPTEMBER 30, 2015

| CERTIFICATES | PRINCIPAL | INTEREST | TOTAL |
|-------------------------------------|-------------------|-------------------|-------------------|
| SERIES 2009 (RDA Loan) | \$ 58,000 | \$ 215,821 | \$ 273,821 |
| SERIES 2012 | \$ 160,650 | \$ 34,272 | \$ 194,922 |
| SERIES 2013 | \$ 64,569 | \$ 48,956 | \$ 113,525 |
| TOTAL CERTIFICATES | \$ 283,219 | \$ 299,049 | \$ 582,268 |
| * 2014/15 Paying Agents Fees | | | \$ 1,403 |
| TOTAL | | | \$ 583,671 |

**CITY OF GLADEWATER
SERIES 2009 REVENUE BONDS
ORIGINAL ISSUE \$4,984,000
40-YEAR REPAYMENT**

| <u>FY Ending 9/30</u> | <u>Principal Due 3/15</u> | <u>Rate</u> | <u>Interest Due 3/15</u> | <u>Interest Due 9/15</u> | <u>Total New Issue</u> |
|---------------------------|-------------------------------|-------------|------------------------------|------------------------------|----------------------------|
| 2015 | \$ 58,000 | 4.500% | \$ 108,563 | \$ 107,258 | \$ 273,821 |
| 2016 | \$ 61,000 | 4.500% | \$ 107,258 | \$ 105,885 | \$ 274,143 |
| 2017 | \$ 63,000 | 4.500% | \$ 105,885 | \$ 104,468 | \$ 273,353 |
| 2018 | \$ 66,000 | 4.500% | \$ 104,468 | \$ 102,983 | \$ 273,451 |
| 2019 | \$ 69,000 | 4.500% | \$ 102,983 | \$ 101,430 | \$ 273,413 |
| 2020 | \$ 73,000 | 4.500% | \$ 101,430 | \$ 99,788 | \$ 274,218 |
| 2021 | \$ 76,000 | 4.500% | \$ 99,788 | \$ 98,078 | \$ 273,866 |
| 2022 | \$ 79,000 | 4.500% | \$ 98,078 | \$ 96,300 | \$ 273,378 |
| 2023 | \$ 83,000 | 4.500% | \$ 96,300 | \$ 94,433 | \$ 273,733 |
| 2024 | \$ 87,000 | 4.500% | \$ 94,433 | \$ 92,475 | \$ 273,908 |
| 2025 | \$ 91,000 | 4.500% | \$ 92,475 | \$ 90,428 | \$ 273,903 |
| 2026 | \$ 95,000 | 4.500% | \$ 90,428 | \$ 88,290 | \$ 273,718 |
| 2027 | \$ 99,000 | 4.500% | \$ 88,290 | \$ 86,063 | \$ 273,353 |
| 2028 | \$ 104,000 | 4.500% | \$ 86,063 | \$ 83,723 | \$ 273,786 |
| 2029 | \$ 109,000 | 4.500% | \$ 83,723 | \$ 81,270 | \$ 273,993 |
| 2030 | \$ 114,000 | 4.500% | \$ 81,270 | \$ 78,705 | \$ 273,975 |
| 2031 | \$ 119,000 | 4.500% | \$ 78,705 | \$ 76,028 | \$ 273,733 |
| 2032 | \$ 125,000 | 4.500% | \$ 76,028 | \$ 73,215 | \$ 274,243 |
| 2033 | \$ 130,000 | 4.500% | \$ 73,215 | \$ 70,290 | \$ 273,505 |
| 2034 | \$ 136,000 | 4.500% | \$ 70,290 | \$ 67,230 | \$ 273,520 |
| 2035 | \$ 143,000 | 4.500% | \$ 67,230 | \$ 64,013 | \$ 274,243 |
| 2036 | \$ 149,000 | 4.500% | \$ 64,013 | \$ 60,660 | \$ 273,673 |
| 2037 | \$ 156,000 | 4.500% | \$ 60,660 | \$ 57,150 | \$ 273,810 |
| 2038 | \$ 163,000 | 4.500% | \$ 57,150 | \$ 53,483 | \$ 273,633 |
| 2039 | \$ 171,000 | 4.500% | \$ 53,483 | \$ 49,635 | \$ 274,118 |
| 2040 | \$ 179,000 | 4.500% | \$ 49,635 | \$ 45,608 | \$ 274,243 |
| 2041 | \$ 187,000 | 4.500% | \$ 45,608 | \$ 41,400 | \$ 274,008 |
| 2042 | \$ 195,000 | 4.500% | \$ 41,400 | \$ 37,013 | \$ 273,413 |
| 2043 | \$ 204,000 | 4.500% | \$ 37,013 | \$ 32,423 | \$ 273,436 |
| 2044 | \$ 214,000 | 4.500% | \$ 32,423 | \$ 27,608 | \$ 274,031 |
| 2045 | \$ 224,000 | 4.500% | \$ 27,608 | \$ 22,568 | \$ 274,176 |
| 2046 | \$ 234,000 | 4.500% | \$ 22,568 | \$ 17,303 | \$ 273,871 |
| 2047 | \$ 245,000 | 4.500% | \$ 17,303 | \$ 11,790 | \$ 274,093 |
| 2048 | \$ 256,000 | 4.500% | \$ 11,790 | \$ 6,030 | \$ 273,820 |
| 2049 | \$ 268,000 | 4.500% | \$ 6,030 | \$ - | \$ 274,030 |
| | <u>\$ 4,825,000</u> | | <u>\$ 2,433,587</u> | <u>\$ 2,325,024</u> | <u>\$ 9,583,611</u> |

**CITY OF GLADEWATER
SERIES 2012 REVENUE BONDS - ENTERPRISE FUND PORTION**

| FY Ending 9/30 | Principal | Interest | Total New Issue |
|---------------------------|------------------|-----------------|----------------------------|
| 2015 | \$ 160,650 | \$ 34,272 | \$ 194,922 |
| 2016 | \$ 160,650 | \$ 31,059 | \$ 191,709 |
| 2017 | \$ 164,475 | \$ 27,396 | \$ 191,871 |
| 2018 | \$ 172,125 | \$ 23,189 | \$ 195,314 |
| 2019 | \$ 175,950 | \$ 18,838 | \$ 194,788 |
| 2020 | \$ 179,775 | \$ 13,942 | \$ 193,717 |
| 2021 | \$ 183,600 | \$ 8,491 | \$ 192,091 |
| 2022 | \$ 191,250 | \$ 2,869 | \$ 194,119 |

**CITY OF GLADEWATER
SERIES 2013 COMBINATION TAX
& REVENUE CERTIFICATES OF OBLIGATION
ENTERPRISE FUND PORTION**

| FY Ending 9/30 | Principal | Interest | Total New Issue |
|---------------------------|------------------|-----------------|----------------------------|
| 2015 | \$ 64,569 | \$ 48,956 | \$ 113,525 |
| 2016 | \$ 72,485 | \$ 49,940 | \$ 122,425 |
| 2017 | \$ 81,536 | \$ 49,589 | \$ 131,125 |
| 2018 | \$ 85,700 | \$ 48,925 | \$ 134,625 |
| 2019 | \$ 106,757 | \$ 51,268 | \$ 158,025 |
| 2020 | \$ 99,110 | \$ 46,815 | \$ 145,925 |
| 2021 | \$ 120,753 | \$ 48,272 | \$ 169,025 |
| 2022 | \$ 108,435 | \$ 43,190 | \$ 151,625 |
| 2023 | \$ 140,030 | \$ 38,445 | \$ 178,475 |
| 2024 | \$ 131,633 | \$ 32,117 | \$ 163,750 |
| 2025 | \$ 159,811 | \$ 29,564 | \$ 189,375 |
| 2026 | \$ 150,930 | \$ 23,020 | \$ 173,950 |
| 2027 | \$ 184,722 | \$ 19,153 | \$ 203,875 |
| 2028 | \$ 170,511 | \$ 12,064 | \$ 182,575 |
| 2029 | \$ 145,000 | \$ 11,800 | \$ 156,800 |
| 2030 | \$ 150,000 | \$ 6,000 | \$ 156,000 |



ENTERPRISE FUND REVENUES

| ENTERPRISE FUND REVENUES | | | | | | | |
|---------------------------------|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | PROJECTED | BUDGET |
| | CATEGORY | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2013-2014 | 2014-2015 |
| WATER AND SEWER REVENUES | | | | | | | |
| 02-41010 | Water Sales | \$1,281,723 | \$1,146,195 | \$1,173,153 | \$1,290,000 | \$1,262,572 | \$1,490,000 |
| 02-41011 | Sewer Sales | \$780,827 | \$763,652 | \$710,000 | \$785,000 | \$752,500 | \$860,000 |
| | TOTAL WATER AND SEWER REVENUES | \$2,062,550 | \$1,909,847 | \$1,883,153 | \$2,075,000 | \$2,015,072 | \$2,350,000 |
| OTHER REVENUES | | | | | | | |
| 02-41020 | Water Taps | \$9,130 | \$4,825 | \$11,000 | \$9,000 | \$5,290 | \$9,000 |
| 02-41040 | Sewer Taps | \$4,775 | \$2,750 | \$3,000 | \$3,000 | \$3,525 | \$7,000 |
| 02-41045 | Returned Check Fees | \$1,700 | \$1,400 | \$1,000 | \$1,700 | \$1,270 | \$1,400 |
| 02-41050 | Penalties | \$83,068 | \$76,964 | \$77,400 | \$80,000 | \$83,650 | \$85,000 |
| 02-41060 | Miscellaneous Revenue | \$3,748 | \$3,917 | \$14,000 | \$3,000 | \$4,000 | \$4,000 |
| 02-41065 | Ambulance Contract Collections | \$99 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 02-41080 | Gardens - Lift Station Services | \$0 | \$0 | \$2,820 | \$2,820 | \$2,820 | \$2,820 |
| 02-41255 | RDA Grant Revenue | \$0 | \$0 | \$0 | \$0 | \$46,237 | \$648,000 |
| 02-42030 | Lake Permits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 02-41072 | Interest Earned on W & S Investments | \$1,293 | \$2,051 | \$1,550 | \$1,200 | \$1,352 | \$1,200 |
| 02-46015 | Interest Earned on W & S Checking Account | \$4,820 | \$3,954 | \$4,275 | \$3,600 | \$440 | \$500 |
| 20-42016 | Interest Earned on I & R Investments | \$67 | \$26 | \$20 | \$200 | \$12 | \$200 |
| 02-41300 | TDRA Grant for WTP Generator | \$83,643 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 02-41310 | TDRA Grant for WWTP Generator | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18-42009 | TCDP - Dallas Force Main | \$0 | \$6,075 | \$275,000 | \$0 | \$26,267 | \$0 |
| 02-41250 | RDA Loan - WTP Improvements (2009) | \$1,768,750 | \$0 | \$300,000 | \$200,000 | \$0 | \$0 |
| 02-41540 | TCDP Grant - Generators(Tsf from TCDP) | \$0 | \$62,201 | \$0 | \$0 | \$4,941 | \$0 |
| 02-41650 | Transfer from RDA Fund | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 02-44035 | W&S Credit Card Fee Revenue | \$0 | \$0 | \$1,300 | \$500 | \$3,200 | \$3,000 |
| 02-45000 | Warren City Pro Rata Share - WTP Improv. | \$0 | \$16,524 | \$11,875 | \$11,800 | \$11,950 | \$12,000 |
| 02-41225 | 2013 Cert of Oblig Proceeds - Meters | \$0 | \$0 | \$450,000 | \$1,510,000 | \$1,608,215 | \$0 |
| | 2013 Cert of Oblig - W & S Projects | \$0 | \$0 | \$0 | \$408,215 | \$1,268,209 | \$1,554,000 |
| | Transfer in from Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 | \$160,000 |
| | SUB-TOTAL OTHER REVENUES | \$1,961,093 | \$180,687 | \$1,153,240 | \$2,235,035 | \$3,071,378 | \$2,488,120 |
| | TOTAL REVENUES | \$4,023,643 | \$2,090,534 | \$3,036,393 | \$4,310,035 | \$5,086,450 | \$4,838,120 |



ENTERPRISE FUND EXPENSES

ENTERPRISE FUND EXPENSE

| Department No. 50 | | Division: Water Accounting | | Department: Billing & Collecting | | | |
|-----------------------------|-----------------------------------|----------------------------|---------------------|----------------------------------|---------------------|------------------------|---------------------|
| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
| SALARIES & WAGES | | | | | | | |
| 02-50001-50 | Supervision | \$33,767 | \$35,600 | \$35,264 | \$37,085 | \$37,085 | \$38,772 |
| 02-50002-50 | Clerical | \$27,070 | \$29,663 | \$29,663 | \$32,775 | \$32,775 | \$34,266 |
| 02-50005-50 | Overtime | \$0 | \$0 | \$0 | \$0 | \$1,838 | \$0 |
| | TOTAL SALARIES & WAGES | \$60,837 | \$65,263 | \$64,927 | \$69,860 | \$71,698 | \$73,038 |
| SUPPLIES | | | | | | | |
| 02-51001-50 | Office | \$3,188 | \$1,646 | \$3,600 | \$4,000 | \$3,567 | \$4,000 |
| 02-51005-50 | Postage | \$10,897 | \$11,706 | \$12,250 | \$12,000 | \$12,800 | \$13,000 |
| | TOTAL SUPPLIES | \$14,085 | \$13,352 | \$15,850 | \$16,000 | \$16,367 | \$17,000 |
| SERVICES | | | | | | | |
| 02-54013-50 | Equipment Maintenance | \$8,955 | \$9,595 | \$10,000 | \$11,600 | \$11,485 | \$11,600 |
| 02-54023-50 | Audit | \$5,950 | \$5,950 | \$6,250 | \$6,500 | \$6,250 | \$6,500 |
| 02-54030-50 | Collections | \$592 | \$1,316 | \$1,600 | \$1,300 | \$785 | \$1,300 |
| 02-56600-50 | Curbside Delivery Vault | \$0 | \$0 | \$3,410 | \$0 | \$0 | \$0 |
| 02-59999-50 | Credit Card Expense | \$0 | \$100 | \$3,600 | \$1,500 | \$3,346 | \$3,600 |
| | TOTAL SERVICES | \$15,497 | \$16,961 | \$24,860 | \$20,900 | \$21,866 | \$23,000 |
| | TOTAL BUDGET | \$90,419 | \$95,576 | \$105,637 | \$106,760 | \$109,931 | \$113,038 |

| Department No. 51 | | Division: Public Works | | Department: Utility Personnel | | | |
|-------------------|------------------------|------------------------|-----|-------------------------------|-----------|-----------|-----------|
| SALARIES & WAGES | | | | | | | |
| 02-50001-51 | Supervision | \$0 | \$0 | \$0 | \$37,953 | \$38,022 | \$81,343 |
| 02-50002-51 | Clerical | \$0 | \$0 | \$0 | \$0 | \$0 | \$26,769 |
| 02-50003-51 | Operational | \$0 | \$0 | \$0 | \$420,629 | \$420,075 | \$399,017 |
| 02-50005-51 | Overtime | \$0 | \$0 | \$0 | \$37,000 | \$68,750 | \$50,000 |
| | TOTAL SALARIES & WAGES | \$0 | \$0 | \$0 | \$495,582 | \$526,847 | \$557,129 |
| | TOTAL BUDGET | \$0 | \$0 | \$0 | \$495,582 | \$526,847 | \$557,129 |

| Department No. 52 | | Division: Public Works | | Department: Water Utility | | | |
|-----------------------------|-----------------------------------|------------------------|---------------------|---------------------------|---------------------|------------------------|---------------------|
| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
| SALARIES & WAGES | | | | | | | |
| 02-50001-52 | Supervision | \$0 | \$0 | \$37,177 | \$0 | \$0 | \$0 |
| 02-50003-52 | Operational | \$0 | \$0 | \$227,178 | \$0 | \$0 | \$0 |
| 02-50005-52 | Overtime | \$0 | \$0 | \$20,000 | \$0 | \$0 | \$0 |
| | TOTAL SALARIES & WAGES | \$0 | \$0 | \$284,355 | \$0 | \$0 | \$0 |
| SUPPLIES | | | | | | | |
| 02-51001-52 | Office | \$0 | \$0 | \$2,150 | \$2,000 | \$960 | \$2,000 |
| 02-51006-52 | Fuel | \$0 | \$0 | \$26,500 | \$30,000 | \$35,235 | \$30,000 |
| 02-51015-52 | General & Chemical | \$0 | \$0 | \$0 | \$137,000 | \$176,965 | \$168,000 |
| 02-52550-52 | Pipe, Pie Fittings & Clamps | \$0 | \$0 | \$0 | \$50,000 | \$70,560 | \$65,000 |
| 02-52551-52 | Concrete | \$0 | \$0 | \$0 | \$5,000 | \$5,117 | \$6,000 |
| 02-52553-52 | Tools | \$0 | \$0 | \$0 | \$5,000 | \$3,686 | \$5,000 |
| 02-52554-52 | Safety Equipment | \$0 | \$0 | \$0 | \$3,000 | \$2,474 | \$5,500 |
| 02-52555-52 | Meter Boxes & Lids | \$0 | \$0 | \$0 | \$10,000 | \$11,404 | \$5,000 |
| | SUBTOTAL G & C | \$0 | \$0 | \$216,400 | \$210,000 | \$270,206 | \$254,500 |
| | TOTAL SUPPLIES | \$0 | \$0 | \$245,050 | \$242,000 | \$306,401 | \$286,500 |
| MAINTENANCE | | | | | | | |
| 02-53003-52 | Equipment Maintenance | \$0 | \$0 | \$16,100 | \$13,000 | \$16,305 | \$20,000 |
| 02-53004-52 | Vehicle Maintenance | \$0 | \$0 | \$5,000 | \$6,000 | \$6,434 | \$6,000 |
| 02-53006-52 | Building & Grounds Maintenance | \$0 | \$0 | \$6,000 | \$10,000 | \$6,530 | \$10,000 |
| | TOTAL MAINTENANCE | \$0 | \$0 | \$27,100 | \$29,000 | \$29,269 | \$36,000 |
| SERVICES | | | | | | | |
| 02-54006-52 | Travel & Dues | \$0 | \$0 | \$5,000 | \$12,000 | \$5,681 | \$10,000 |
| 02-55050-52 | Professional Services | \$0 | \$0 | \$16,000 | \$16,000 | \$22,485 | \$24,000 |
| 02-54021-52 | Engineering | \$0 | \$0 | \$0 | \$10,000 | \$0 | \$10,000 |
| 02-51004-52 | Uniforms | \$0 | \$0 | \$2,000 | \$2,550 | \$1,950 | \$2,550 |
| | TOTAL SERVICES | \$0 | \$0 | \$23,000 | \$40,550 | \$30,316 | \$46,550 |
| | TOTAL BUDGET | \$0 | \$0 | \$579,505 | \$311,550 | \$365,986 | \$369,050 |

| Department No. 53 Division: Public Works Department: Wastewater Utility | | | | | | | |
|---|-----------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|
| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
| SALARIES & WAGES | | | | | | | |
| 02-50001-53 | Supervision | \$0 | \$0 | \$94,000 | \$0 | \$0 | \$0 |
| 02-50005-53 | Overtime | \$0 | \$0 | \$9,660 | \$0 | \$0 | \$0 |
| | TOTAL SALARIES & WAGES | \$0 | \$0 | \$103,660 | \$0 | \$0 | \$0 |
| SUPPLIES | | | | | | | |
| 02-51001-53 | Office | \$0 | \$0 | \$1,300 | \$1,000 | \$287 | \$1,000 |
| 02-51006-53 | Fuel | \$0 | \$0 | \$3,000 | \$6,000 | \$8,643 | \$10,000 |
| 02-51015-53 | General & Chemical | \$0 | \$0 | \$0 | \$12,000 | \$16,429 | \$15,000 |
| 02-52550-53 | Pipe, Pie Fittings & Clamps | \$0 | \$0 | \$0 | \$20,000 | \$2,315 | \$20,000 |
| 02-52551-53 | Concrete | \$0 | \$0 | \$0 | \$5,000 | \$960 | \$5,000 |
| 02-52553-53 | Tools | \$0 | \$0 | \$0 | \$3,000 | \$1,460 | \$3,000 |
| 02-52554-53 | Safety Equipment | \$0 | \$0 | \$0 | \$5,000 | \$4,784 | \$7,500 |
| 02-52552-53 | Rental: Roll-off | \$0 | \$0 | \$0 | \$2,500 | \$4,780 | \$3,000 |
| 02-52556-53 | Chemicals (Field) | \$0 | \$0 | \$0 | \$15,000 | \$20,705 | \$20,000 |
| 02-52557-53 | Manholes, Rings & Lids | \$0 | \$0 | \$0 | \$12,500 | \$675 | \$10,000 |
| | SUBTOTAL G & C | | | \$0 | \$75,000 | \$52,108 | \$83,500 |
| | TOTAL SUPPLIES | \$0 | \$0 | \$4,300 | \$82,000 | \$61,038 | \$94,500 |
| MAINTENANCE | | | | | | | |
| 02-53003-53 | Equipment Maintenance | \$0 | \$0 | \$21,000 | \$14,000 | \$17,083 | \$20,000 |
| 02-53004-53 | Vehicle Maintenance | \$0 | \$0 | \$7,700 | \$8,000 | \$7,160 | \$8,000 |
| 02-53006-53 | Building & Grounds | \$0 | \$0 | \$7,000 | \$10,000 | \$7,500 | \$10,000 |
| | TOTAL MAINTENANCE | \$0 | \$0 | \$35,700 | \$32,000 | \$31,743 | \$38,000 |
| SERVICES | | | | | | | |
| 02-54006-53 | Travel & Dues | \$0 | \$0 | \$3,400 | \$3,500 | \$2,075 | \$3,500 |
| 02-54021-53 | Engineering | \$0 | \$0 | \$0 | \$10,000 | \$0 | \$10,000 |
| 02-55050-53 | Professional Services | \$0 | \$0 | \$11,500 | \$10,000 | \$13,950 | \$10,000 |
| 02-51004-53 | Uniforms | \$0 | \$0 | \$350 | \$850 | \$555 | \$1,000 |
| | TOTAL SERVICES | \$0 | \$0 | \$15,250 | \$24,350 | \$16,580 | \$24,500 |
| | TOTAL BUDGET | \$0 | \$0 | \$158,910 | \$138,350 | \$109,361 | \$157,000 |

| Department No. 55 | | Non-Departmental Expense | | | | | |
|---|--|--------------------------|---------------------|---------------------|---------------------|------------------------|---------------------|
| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
| CONTRACTUAL | | | | | | | |
| 02-51000-55 | Veolia Contract | \$847,201 | \$877,700 | \$73,141 | \$0 | \$0 | \$0 |
| 02-51050-55 | Veolia Repair & Maintenance Overage | \$161,147 | \$103,600 | \$77,737 | \$0 | \$0 | \$0 |
| 02-51077-55 | Siemens Audit | \$0 | \$0 | \$0 | \$18,000 | \$17,000 | \$18,000 |
| 02-54199-55 | IWORQ | \$0 | \$0 | \$0 | \$1,950 | \$1,950 | \$2,000 |
| 02-51052-55 | W & S Legal Fees | \$280 | \$411 | \$4,000 | \$5,000 | \$0 | \$5,000 |
| 02-50500-55 | I.T. Support | \$4,648 | \$3,762 | \$4,500 | \$5,000 | \$5,088 | \$5,200 |
| 02-56000-55 | Payment for Judgement | \$32,000 | \$0 | \$8,000 | \$8,000 | \$8,000 | \$4,000 |
| 02-51057-55 | Debt Issuance Expense | \$0 | \$0 | \$0 | \$0 | \$110 | \$0 |
| 02-51065-55 | Lab Testing Services | \$0 | \$0 | \$14,500 | \$15,000 | \$19,000 | \$19,000 |
| 02-51078-55 | ETEX Radio Tower Lease | \$0 | \$0 | \$0 | \$1,800 | \$1,800 | \$1,800 |
| 02-54011-55 | Utilities | \$5,403 | \$4,427 | \$90,000 | \$100,000 | \$99,500 | \$100,000 |
| | TOTAL CONTRACTUAL | \$1,050,679 | \$989,900 | \$271,878 | \$154,750 | \$152,448 | \$155,000 |
| EMPLOYEE SERVICES & BENEFITS | | | | | | | |
| 02-55501-55 | Employees Health Insurance | \$9,616 | \$9,686 | \$33,000 | \$61,985 | \$53,880 | \$65,049 |
| 02-55502-55 | F.I.C.A. (Social Security & Medicare) | \$4,539 | \$5,093 | \$27,500 | \$43,256 | \$45,060 | \$44,383 |
| 02-55503-55 | T.M.R.S. (Retirement) | \$6,464 | \$2,833 | \$14,175 | \$20,172 | \$21,924 | \$158,481 |
| 02-55504-55 | Worker's Comp | \$1,713 | \$1,138 | \$34,534 | \$15,500 | \$15,250 | \$23,000 |
| | TOTAL EMPLOYEE SERV. & BENEFITS | \$22,332 | \$18,750 | \$109,209 | \$140,913 | \$136,114 | \$290,913 |
| INSURANCE & SUNDRY | | | | | | | |
| 02-51072-55 | Transfer to General Fund | \$80,000 | \$115,000 | \$0 | \$137,500 | \$137,500 | \$286,617 |
| 02-51055-55 | Miscellaneous Expense | \$1,362 | \$1,383 | \$500 | \$3,000 | \$416 | \$3,000 |
| 02-51070-55 | Permit Fees | \$29,507 | \$17,708 | \$25,000 | \$25,000 | \$24,875 | \$25,000 |
| 02-51080-55 | Annual Water Quality Report | \$1,564 | \$1,858 | \$1,900 | \$1,800 | \$900 | \$900 |
| 02-54060-58 | Fish Re-Stocking | \$6,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 02-55506-55 | General Liability Ins. | \$0 | \$0 | \$929 | \$1,100 | \$1,035 | \$1,152 |
| 02-55507-55 | Errors & Omissions | \$0 | \$0 | \$1,591 | \$2,090 | \$2,046 | \$2,337 |
| 02-55552-55 | Building & Plant Insurance | \$2,602 | \$2,258 | \$2,115 | \$2,415 | \$2,231 | \$2,112 |
| 02-55553-55 | Vehicle & Rolling Stock Insurance | \$8,205 | \$8,562 | \$8,600 | \$6,700 | \$9,545 | \$10,249 |
| 02-55520-55 | Sewage Backup Insurance | \$1,825 | \$1,881 | \$1,850 | \$1,881 | \$1,843 | \$1,881 |
| 02-51054-55 | Bad Debt | \$8,998 | \$12,728 | \$0 | \$0 | \$384 | \$500 |
| | Contingency Reserve | \$0 | \$0 | \$0 | \$31,565 | \$0 | \$0 |
| | TOTAL INSURANCE & SUNDRY | \$140,063 | \$161,378 | \$42,485 | \$213,051 | \$180,775 | \$333,748 |
| | TOTAL NON-DEPARTMENTAL | \$1,213,074 | \$1,170,028 | \$423,572 | \$508,714 | \$469,337 | \$779,661 |

CITY OF GLADEWATER, TEXAS
ENTERPRISE FUND
COMPUTATION OF EMPLOYEE BENEFIT REQUIREMENTS
Fiscal Year 2014/ 2015

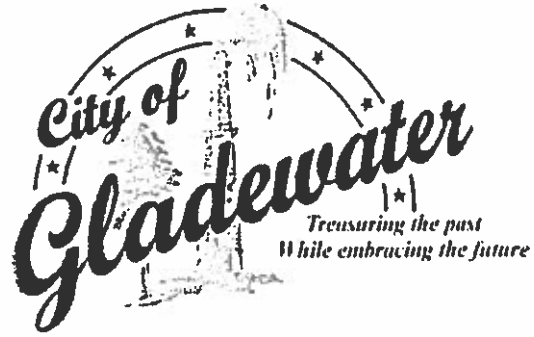
| DEPARTMENT | FULL TIME EMPLOYEES | SALARY | PART TIME EMPLOYEES | SALARY | HOLIDAY & OVERTIME |
|--|------------------------|-------------------|------------------------|-------------------|-----------------------|
| WATER BILLING | 2 | \$ 73,038 | | | |
| UTILITY OPERATIONS | 13 | \$ 507,129 | | | \$ 50,000 |
| TOTAL SALARIES | 15 | \$ 580,167 | \$ - | \$ - | \$ 50,000 |
| BENEFIT | | | | | |
| 1. Employee's Health Insurance (15 employees @ 361.38) | | | | \$ 65,048 | |
| 2. Social Security & Medicare (\$630,167 X 7.65%) | | | | \$ 48,208 | |
| 3. Retirement: Base Salaries 630,167 ÷ 12 = \$52,514 month | | | | | |
| 52,514x 3 months @ 3.58% = \$5,640. | | | | | |
| 52,514 x 9 months @ 3.91% = \$18,480 | | | | | |
| Estimated Retirement = \$24,120 | | | | \$ 24,120 | |
| TOTAL BENEFITS | | | | \$ 137,376 | |

| Department No. 55 | | Non-Departmental Expense | | | Debt Service | | |
|---------------------|--|--------------------------|---------------------|---------------------|---------------------|------------------------|---------------------|
| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
| DEBT SERVICE | | | | | | | |
| 20-51005-40 | Principal-1997 Certificate of Obligation | \$0 | \$0 | \$39,100 | \$0 | \$0 | \$0 |
| 20-51050-40 | Principal - Series 2013 | \$0 | \$0 | \$0 | \$52,001 | \$51,980 | \$64,569 |
| 20-51045-40 | Principal - Series 2012 | \$0 | \$0 | \$91,804 | \$156,825 | \$170,150 | \$160,650 |
| 20-51040-40 | Principal - 2009 - RDA Loan | \$0 | \$0 | \$53,000 | \$55,000 | \$55,000 | \$58,000 |
| 20-52050-40 | Interest - Series 2013 | \$0 | \$0 | \$0 | \$57,463 | \$57,232 | \$48,956 |
| 20-52045-40 | Interest - Series 2012 | \$0 | \$0 | \$39,500 | \$37,447 | \$40,628 | \$34,272 |
| 20-52040-40 | Interest 2009 -RDA Loan | \$122,014 | \$227,571 | \$221,985 | \$218,363 | \$218,363 | \$215,821 |
| 20-52030-40 | Interest-2003 Certificate of Obligation | \$44,925 | \$42,000 | \$0 | \$0 | \$0 | \$0 |
| 20-52010-40 | Interest-2001 Certificate of Obligation | \$43,791 | \$35,791 | \$0 | \$0 | \$0 | \$0 |
| 20-52005-40 | Interest-1997 Certificate of Obligation | \$4,030 | \$2,381 | \$880 | \$0 | \$0 | \$0 |
| * | Paying Agents Fees | \$4,121 | \$2,383 | \$2,050 | \$1,265 | \$1,067 | \$1,403 |
| 02-50060-57 | RDA Loan Reserve | \$0 | \$0 | \$44,000 | \$0 | \$0 | \$0 |
| 02-50070-57 | RDA-Depreciation | \$0 | \$0 | \$27,000 | \$0 | \$0 | \$0 |
| 20-53500-40 | Govt. Capital-Backhoe/Jetter | \$0 | \$0 | \$0 | \$48,000 | \$45,630 | \$45,630 |
| | TOTAL DEBT SERVICE | \$218,881 | \$310,126 | \$519,319 | \$626,364 | \$640,050 | \$629,301 |
| | TOTAL NON-DEPARTMENTAL (55) | \$1,431,955 | \$1,480,154 | \$942,891 | \$1,135,078 | \$1,109,387 | \$1,408,962 |
| 20-53005-40 | 1997 Paying Agent Fees | | \$69 | \$69 | \$0 | \$0 | \$0 |
| 20-53040-40 | RDA Paying Agents Fees | | \$1,073 | \$981 | \$750 | \$887 | \$890 |
| 20-53045-40 | 2012 Paying Agent Fees | | \$1,241 | \$1,000 | \$332 | \$332 | \$330 |
| 20-53050-40 | 2013 Paying Agent Fees | | | | \$183 | \$183 | \$183 |

| Department No. 58 | | | | Capital Outlay | | | |
|-------------------------------|--|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|
| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
| WATER UTILITY | | | | | | | |
| 02-51210-58 | Phase II RDA | \$0 | \$0 | \$470,000 | \$200,000 | \$135,000 | \$0 |
| 02-51220-58 | 12" E. Lake Water Main - RDA | \$0 | \$0 | \$0 | \$0 | \$10,500 | \$648,000 |
| 02-51400-58 | Water/Sewer Line Replacement | \$0 | \$35,500 | \$0 | \$0 | \$0 | \$579,000 |
| 02-51420-58 | N & W Water Lines (C of O) | \$0 | \$0 | \$0 | \$132,000 | \$131,000 | \$393,000 |
| 02-51425-58 | S & E Water Lines (C of O) | \$0 | \$0 | \$0 | \$0 | \$0 | \$404,000 |
| 02-51300-58 | GIS | \$0 | \$8,124 | \$5,000 | \$5,000 | \$0 | \$0 |
| 02-51010-58 | Tools | \$0 | \$0 | \$10,000 | \$0 | \$0 | \$0 |
| 02-50600-58 | Siemens - Water Meters | \$0 | \$0 | \$450,000 | \$1,608,215 | \$1,608,215 | \$0 |
| 02-51020-58 | (2) Chevrolet Silverado Pickups | \$0 | \$0 | \$40,100 | \$0 | \$0 | \$0 |
| WASTEWATER UTILITY | | | | | | | |
| 02-52210-58 | Muffle Furnace | \$0 | \$0 | \$2,000 | \$0 | \$0 | \$0 |
| 02-52600-58 | Permanganate Pump Station | \$0 | \$0 | \$1,600 | \$0 | \$0 | \$0 |
| 02-53035-58 | Emergency Services Generator(TCDP Grant) | \$0 | \$43,118 | \$0 | \$0 | \$0 | \$0 |
| 02-53080-58 | Trailer Mounted Jet Flusher | \$0 | \$0 | \$0 | \$0 | \$67,901 | \$0 |
| 02-53090-58 | Install fence | \$0 | \$0 | \$5,000 | \$0 | \$0 | \$0 |
| 02-53120-58 | Lift Station & Repair | \$0 | \$133 | \$0 | \$0 | \$0 | \$0 |
| 02-53130-58 | Clarifier Weirs | \$0 | \$5,510 | \$0 | \$0 | \$0 | \$0 |
| 02-53140-58 | WWTP Floating Rotor | \$0 | \$0 | \$33,640 | \$0 | \$0 | \$0 |
| 02-53145-58 | Install Effluent Pump | \$0 | \$0 | \$5,000 | \$0 | \$0 | \$0 |
| 02-52230-58 | Structural Improvements | \$0 | \$0 | \$20,600 | \$0 | \$0 | \$0 |
| 02-52250-58 | 2012 Ford F150 Pickup | \$0 | \$0 | \$18,360 | \$0 | \$0 | \$0 |
| 02-53520-58 | Manhole/Sewer Lines (C of O) | \$0 | \$0 | \$0 | \$178,000 | \$31,650 | \$178,000 |
| 02-56088-58 | Mower | \$0 | \$0 | \$0 | \$0 | \$0 | \$6,000 |
| LAKE GLADEWATER PARK | | | | | | | |
| 02-54075-58 | Piers Repair | \$14,516 | \$0 | \$0 | \$0 | \$0 | \$0 |
| LAKE GLADEWATER DAM | | | | | | | |
| 02-55000-58 | Lake Gladewater Dam Repair | \$196,325 | \$1,211 | \$0 | \$0 | \$0 | \$0 |
| GRANTS & CIP FUNDS | | | | | | | |
| 18-52007-35 | TCDP #711210 - Dallas Force Main | \$0 | \$0 | \$275,000 | \$0 | \$21,827 | \$0 |
| 02-56038-58 | TCDP # 711210 Dallas Force Main Match | \$0 | \$0 | \$55,425 | \$0 | \$10,095 | \$0 |
| 02-56070-58 | Backhoe | \$0 | \$0 | \$0 | \$96,750 | \$87,924 | \$0 |
| | TOTAL CAPITAL OUTLAY | \$210,841 | \$93,596 | \$1,391,725 | \$2,219,965 | \$2,104,112 | \$2,208,000 |

| SUMMARY OF ENTERPRISE FUND REVENUES | | | | | | | |
|--|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | TOTAL WATER AND SEWER REVENUES | \$2,062,550 | \$1,909,847 | \$1,883,153 | \$2,075,000 | \$2,015,072 | \$2,350,000 |
| | TOTAL OTHER REVENUES | \$1,961,093 | \$180,687 | \$1,153,240 | \$2,235,035 | \$2,940,378 | \$2,488,120 |
| | TOTAL REVENUES | \$4,023,643 | \$2,090,534 | \$3,036,393 | \$4,310,035 | \$4,955,450 | \$4,838,120 |

| SUMMARY OF ENTERPRISE FUND EXPENSES BY DEPARTMENT | | | | | | | |
|--|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| No. 50 | WATER ACCOUNTING | \$90,419 | \$95,576 | \$105,637 | \$106,760 | \$109,931 | \$113,038 |
| No. 51 | PUBLIC WORKS - LAKE GLADEWATER | \$0 | \$0 | \$0 | \$495,582 | \$526,847 | \$557,129 |
| No. 52 | PUBLIC WORKS - WATER UTILITY | \$0 | \$0 | \$579,505 | \$311,550 | \$365,986 | \$369,050 |
| No. 53 | PUBLIC WORKS - WASTEWATER UTILIT | \$0 | \$0 | \$158,910 | \$138,350 | \$109,361 | \$157,000 |
| No. 55 | NON-DEPARTMENTAL | \$1,213,074 | \$1,170,028 | \$423,572 | \$508,714 | \$469,337 | \$779,661 |
| | DEBT SERVICE | \$218,881 | \$537,739 | \$519,319 | \$626,364 | \$640,050 | \$629,301 |
| No. 58 | CAPITAL OUTLAY | \$210,841 | \$93,596 | \$1,391,725 | \$2,219,965 | \$2,104,112 | \$2,208,000 |
| | TOTAL EXPENSE (ENTERPRISE FUND) | \$1,733,215 | \$1,896,939 | \$3,178,668 | \$4,407,285 | \$4,325,624 | \$4,813,179 |



AIRPORT FUND



**AIRPORT FUND
SUMMARY COMPARISON**

| | 2013/2014 BUDGET | 2013/2014 AMEND. | 2013/2014 AFTER AMEND. | 2013/2014 ESTIMATED | 2014/2015 FORECAST |
|----------------------------------|---------------------|---------------------|---------------------------|------------------------|-----------------------|
| Estimated Fund Balance | \$ 130,156 | | \$ 130,156 | \$ 108,807 | \$ 80,257 |
| REVENUES | | | | | |
| Airport Revenues | \$ 130,325 | \$ - | \$ 130,325 | \$ 56,765 | \$ 133,150 |
| TOTAL AVAILABLE RESOURCES | \$ 260,481 | \$ - | \$ 260,481 | \$ 165,572 | \$ 213,407 |
| EXPENDITURES | | | | | |
| Airport Expenditures | \$ 130,325 | \$ - | \$ 130,325 | \$ 85,315 | \$ 130,500 |
| TOTAL EXPENDITURES | \$ 130,325 | \$ - | \$ 130,325 | \$ 85,315 | \$ 130,500 |
| YEAR ENDING FUND BALANCE | \$ 130,156 | | \$ 130,156 | \$ 80,257 | \$ 82,907 |

| Fund 6 AIRPORT FUND REVENUES | | | | | | | |
|------------------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|
| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
| 06-42002 | City Owned Hangars | \$4,680 | \$6,295 | \$6,000 | \$6,000 | \$4,000 | \$6,000 |
| 06-42003 | Ground Leases | \$13,969 | \$15,563 | \$15,000 | \$16,000 | \$19,730 | \$19,000 |
| 06-42004 | T-Hangar Rentals | \$6,845 | \$7,422 | \$8,300 | \$8,000 | \$7,395 | \$8,000 |
| 06-42012 | Interest on Investments | \$116 | \$156 | \$300 | \$100 | \$200 | \$100 |
| 06-46015 | Interest on Checking | \$302 | \$392 | \$425 | \$225 | \$30 | \$50 |
| 06-42500 | TXDOT Ramp Grant | \$5,784 | \$0 | \$3,923 | \$100,000 | \$25,410 | \$100,000 |
| 06-44035 | Credit Card Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL AIRPORT REVENUES | \$31,696 | \$29,828 | \$33,948 | \$130,325 | \$56,765 | \$133,150 |

| Fund 6 AIRPORT FUND EXPENSES | | | | | | | |
|------------------------------|--|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|
| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
| 06-50010-20 | Building Maintenance | \$273 | \$1,098 | \$750 | \$1,000 | \$840 | \$1,000 |
| 06-50015-20 | Relighting | \$987 | \$996 | \$2,300 | \$1,000 | \$3,288 | \$1,000 |
| 06-50017-20 | Road Work | \$1,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 06-50018-20 | Janitorial | \$0 | \$700 | \$1,200 | \$1,300 | \$756 | \$1,300 |
| 06-50020-20 | Mowing | \$0 | \$7,059 | \$0 | \$0 | \$0 | \$0 |
| 06-50030-20 | Other | \$1,284 | \$861 | \$800 | \$1,000 | \$3,183 | \$1,000 |
| 06-52002-20 | Electricity | \$3,029 | \$2,686 | \$2,500 | \$2,800 | \$3,040 | \$3,000 |
| 06-52004-20 | Liability Insurance | \$4,059 | \$3,767 | \$3,000 | \$3,014 | \$2,954 | \$3,000 |
| 06-52007-20 | TX DOT Airport Expansion Project | \$5,784 | \$0 | \$0 | \$0 | \$50,819 | \$0 |
| 06-52008-20 | Match-TXDOT Ramp Grant 0910 GLADE | \$0 | \$0 | \$8,545 | \$100,000 | \$0 | \$100,000 |
| 06-54006-20 | Travel & Dues | \$1,345 | \$260 | \$0 | \$1,000 | \$1,224 | \$1,000 |
| 06-55000-20 | Transfer to General Fund- Admin | \$0 | \$0 | \$4,000 | \$11,000 | \$11,000 | \$11,000 |
| 06-52040-20 | Transfer to General Fund - Maintenance | \$0 | \$0 | \$6,237 | \$8,211 | \$8,211 | \$8,200 |
| | TOTAL AIRPORT EXPENSES | \$17,761 | \$17,427 | \$29,332 | \$130,325 | \$85,315 | \$130,500 |



CEMETERY FUND



**CEMETERY FUND
SUMMARY COMPARISON**

| | 2013/2014 BUDGET | 2013/2014 AMEND. | 2013/2014 AFTER AMEND. | 2013/2014 ESTIMATED | 2014/2015 FORECAST |
|---------------------------------|---------------------|---------------------|---------------------------|------------------------|-----------------------|
| Estimated Fund Balance | \$ 110,265 | | \$ 110,265 | \$ 102,655 | \$ 92,608 |
| REVENUES | | | | | |
| Cemetery Revenues | \$ 47,850 | \$ - | \$ 47,850 | \$ 37,003 | \$ 16,980 |
| TOTAL AVAILABLE | \$ 158,115 | \$ - | \$ 158,115 | \$ 139,658 | \$ 109,588 |
| EXPENDITURES | | | | | |
| Cemetery Expenditures | \$ 47,850 | \$ - | \$ 47,850 | \$ 47,050 | \$ 12,850 |
| TOTAL EXPENDITURES | \$ 47,850 | \$ - | \$ 47,850 | \$ 47,050 | \$ 12,850 |
| YEAR ENDING FUND BALANCE | \$ 110,265 | | \$ 110,265 | \$ 92,608 | \$ 96,738 |

| FUND 7 CEMETERY FUND REVENUES | | | | | | | |
|-------------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|
| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
| 07-41022 | Interest Earned on Investments | \$214 | \$267 | \$450 | \$300 | \$360 | \$360 |
| 07-41030 | Lot Sales | \$31,212 | \$31,254 | \$14,700 | \$27,000 | \$17,053 | \$14,000 |
| 07-41050 | Donations | \$10 | \$30 | \$300 | \$100 | \$50 | \$100 |
| 07-46015 | Interest on Checking | \$237 | \$244 | \$180 | \$200 | \$15 | \$20 |
| 07-41040 | Interment Fees | \$3,200 | \$3,000 | \$2,500 | \$3,000 | \$2,275 | \$2,500 |
| - | from Reserve Funds | \$0 | \$0 | \$33,000 | \$17,250 | \$17,250 | \$0 |
| 07-42000 | Transfer from Airport - Admin | \$0 | \$1,513 | \$4,000 | \$0 | \$0 | \$0 |
| | TOTAL CEMETERY REVENUES | \$34,873 | \$36,308 | \$55,130 | \$47,850 | \$37,003 | \$16,980 |

| FUND 7 CEMETERY FUND EXPENSES | | | | | | | |
|-------------------------------|---|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|
| | CATEGORY | ACTUAL 2010-2011 | ACTUAL 2011-2012 | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
| SALARIES & WAGES | | | | | | | |
| 07-50002-07 | Clerical | \$25,783 | \$28,943 | \$30,429 | \$0 | \$0 | \$0 |
| 07-55501-07 | Employee Health Insurance | \$4,710 | \$4,843 | \$4,204 | \$0 | \$0 | \$0 |
| 07-55502-07 | Employee FICA (Social Security & Medicare) | \$1,921 | \$2,262 | \$2,328 | \$0 | \$0 | \$0 |
| 07-55503-07 | Employee Retirement | \$2,719 | \$1,251 | \$1,081 | \$0 | \$0 | \$0 |
| | TOTAL SALARIES & WAGES | \$35,133 | \$37,299 | \$38,042 | \$0 | \$0 | \$0 |
| OTHER EXPENSES | | | | | | | |
| 07-51001-07 | Supplies | \$261 | \$524 | \$700 | \$700 | \$600 | \$700 |
| 07-51005-07 | Postage | \$200 | \$100 | \$200 | \$200 | \$200 | \$200 |
| 07-51030-07 | Internet Service | \$893 | \$700 | \$139 | \$700 | \$0 | \$0 |
| 07-52008-07 | Cemetery Benches | \$0 | \$0 | \$0 | \$0 | \$0 | \$11,700 |
| 07-52002-07 | Other | \$293 | \$514 | \$2,800 | \$250 | \$250 | \$250 |
| 07-52040-07 | Transfer to General Fund | \$0 | \$0 | \$33,000 | \$46,000 | \$46,000 | \$0 |
| | TOTAL OTHER EXPENSES | \$1,647 | \$1,838 | \$36,839 | \$47,850 | \$47,050 | \$12,850 |
| | TOTAL CEMETERY EXPENSES | \$36,780 | \$39,137 | \$74,881 | \$47,850 | \$47,050 | \$12,850 |