



GENERAL FUND BUDGET  
DEBT SERVICE BUDGET  
SOLID WASTE BUDGET  
UTILITY FUND (In Progress)  
SPECIAL REVENUE FUNDS  
STREET MAINTENANCE FUND  
(1/4 Cent Sales Tax)

Annual Adopted Budget  
FY 2009-2010

**In compliance with House Bill Number 3195,**

This budget will raise more total property taxes than last year's budget by \$737,561 (8.8%), and of that amount \$315,480 is tax revenue to be raised from new property added to the tax roll this year.



**GENERAL FUND  
BUDGET REPORT  
(Revenues, Expenditures and Change in Fund Balance)**

ACCOUNT DESCRIPTION	ACTUAL 2007-2008	BUDGET 2008 2009	ESTIMATE 2008-2009	PROPOSED 2009-2010
<b>Revenues</b>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Property taxes	5,672,030	6,688,569	6,730,138	6,813,876
Other taxes	2,846,482	2,618,412	2,599,408	2,643,731
Permits and licenses	1,232,527	742,045	811,564	757,645
Fees and charges	1,634,824	715,200	806,224	885,025
Intergovernmental	370,605	409,200	461,728	361,960
Miscellaneous	254,271	227,500	204,992	218,200
<b>Total Revenue</b>	<b>12,010,738</b>	<b>11,400,926</b>	<b>11,614,053</b>	<b>11,680,437</b>
<b>Expenditures</b>				
Town Council/Attorney	426,938	244,750	258,850	359,750
Town Secretary	128,440	128,075	127,948	134,254
Town Manager	210,684	226,039	222,967	230,032
Finance	523,810	578,033	553,502	530,263
Court	147,414	169,972	175,579	233,629
Human Resources	206,158	291,378	292,373	370,972
Information Technology	304,895	358,255	331,927	477,823
Library	226,180	283,575	256,083	291,323
Engineering	253,009	400,314	395,627	567,968
Community Development	231,267	311,661	305,365	305,833
Code Enforcement	180,673	209,078	197,227	232,306
Inspections	272,515	276,395	266,307	282,145
Police	2,826,753	3,095,283	2,910,851	3,478,060
Animal Control	124,207	146,390	124,984	157,874
Fleet Services	137,705	175,400	162,510	183,970
Building Maint	315,267	306,342	373,001	363,195
Streets	970,734	893,261	842,113	1,038,130
Parks	829,560	1,077,986	1,079,173	1,222,255
Fire	2,878,289	3,174,629	3,078,829	3,241,660
<b>Total Expenditures</b>	<b>11,194,497</b>	<b>12,346,816</b>	<b>11,955,218</b>	<b>13,701,440</b>
<b>expenditures</b>	816,241	(945,890)	(341,165)	(2,021,004)
<b>Other Financing Sources &amp; (Uses)</b>				
<b>Proceeds of debt financing</b>	342,168	-	-	-
<b>Economic Development</b>	(75,000)	(126,600)	(145,000)	(118,000)
<b>Transfers In</b>	888,999	1,023,375	1,154,375	1,196,861
<b>Transfers Out</b>	(99,688)	(5,000)	(2,375)	-
<b>Total Other Financing (Sources and Uses)</b>	<b>1,056,479</b>	<b>891,775</b>	<b>1,007,000</b>	<b>1,078,861</b>
<b>NET CHANGES IN FUND BALANCE</b>	<b>1,872,720</b>	<b>(54,115)</b>	<b>665,835</b>	<b>(942,143)</b>
<b>Prior Period Audit Adj</b>				
<b>Beginning Fund Balance</b>	<b>3,016,244</b>	<b>4,888,964</b>	<b>4,888,964</b>	<b>5,156,149</b>
<b>Prior period adje</b>			<b>(398,650)</b>	
<b>Ending Fund Balance</b>	<b>4,888,964</b>	<b>4,834,849</b>	<b>5,156,149</b>	<b>4,214,006</b>
<b>Fund Balance Analysis</b>				
% of total Revenues before restrictions	40.7%	42.4%	44.4%	36.1%
25% Fund Balance Policy (25% of revenue)	2,332,553	2,332,553	2,850,232	2,903,513
Backstop Reserve for CIP	0	0	0	1,000,000
Unrestricted Fund Balance	2,556,411	2,502,296	2,305,917	310,493
	<b>4,888,964</b>	<b>4,834,849</b>	<b>5,156,149</b>	<b>4,214,006</b>

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL			PROPOSED	
		2005-2006	2006-2007	2007-2008			2009-2010	
112-5111-00-00	CURRENT YEAR PROPERTY TAXES	2,732,276	3,711,930	5,486,410	6,503,569	<u>6,596,931</u>	<u>6,653,876</u>	<u>7,118,898</u>
112-5115-00-00	PENALTY & INTEREST ON DELINQUE	51,369	54,842	70,236	65,000	63,605	65,000	70,000
112-5121-00-00	PRIOR YEAR PROPERTY TAXES	40,025	119,097	115,384	120,000	69,601	95,000	105,000
	<b>PROPERTY TAXES</b>	<b>2,823,670</b>	<b>3,885,868</b>	<b>5,672,030</b>	<b>6,688,569</b>	<b>6,730,138</b>	<b>6,813,876</b>	<b>7,293,898</b>
112-5132-00-00	CITY SALES TAX	895,643	1,001,450	1,450,636	1,425,000	1,433,794	1,456,126	1,528,932
112-5141-00-00	MIXED DRINK TAX	6,019	4,787	11,408	12,549	18,000	18,500	19,055
112-5143-00-00	FRANCHISE FEE - ELECTRIC	664,217	719,800	1,120,135	897,456	865,856	878,540	922,467
112-5144-00-00	FRANCHISE FEE - GAS	84,482	100,310	116,019	129,895	116,028	120,000	124,800
112-5145-00-00	FRANCHISE FEE - CABLE	19,977	39,707	73,275	70,852	86,905	89,375	93,844
112-5146-00-00	TELEPHONE R-O-W ACCESS FEES	100,228	106,695	75,010	82,660	78,825	81,190	83,626
	<b>OTHER TAXES</b>	<b>1,770,566</b>	<b>1,972,749</b>	<b>2,846,482</b>	<b>2,618,412</b>	<b>2,599,408</b>	<b>2,643,731</b>	<b>2,772,724</b>
112-5211-00-00	MOBILE HOME PARK LICENSE	11,796	11,796	11,795	11,795	11,796	11,795	12,267
112-5212-00-00	ALCOHOL PERMITS	0	0	0	0	0	11,300	11,752
112-5214-00-00	ENVIRONMENTAL HEALTH LICENSES	10,005	17,600	24,150	23,500	23,775	23,500	24,440
112-5221-00-00	CERTIFICATE OF OCCUPANCY	20,783	20,756	18,435	18,000	17,855	18,000	18,720
112-5222-00-00	BUILDING PERMITS	1,549,488	800,842	592,084	400,000	532,128	477,550	500,000
112-5223-00-00	ELECTRICAL PERMITS	123,538	164,302	108,288	50,000	45,176	45,000	46,800
112-5224-00-00	PLUMBING PERMITS	217,173	323,263	259,689	125,000	69,718	65,000	67,600
112-5225-00-00	MECHANICAL PERMITS	112,744	158,733	129,401	62,500	36,387	35,000	36,400
112-5227-00-00	OTHER PERMITS	0	0	691	1,000	0	0	-
112-5226-00-00	CONTRACTOR REGS & RE-INSPECTS	11,707	40,466	64,090	27,500	51,738	48,000	49,920
112-5516-00-00	ALARM PERMITS	0	0	23,204	22,000	22,616	22,000	22,880
112-5690-00-00	MISC. INCOME/BURN PERMITS	10,626	8,733	700	750	375	500	520
	<b>PERMITS AND LICENSES</b>	<b>2,067,860</b>	<b>1,546,491</b>	<b>1,232,527</b>	<b>742,045</b>	<b>811,564</b>	<b>757,645</b>	<b>791,299</b>
112-5401-00-00	INFRASTRUCTURE INSPECT FEES	77,657	113,716	91,534	75,000	5,960	5,000	5,000
112-5421-00-00	PLATTING FEES	44,226	105,006	7,867	3,000	2,700	3,000	3,090
112-5422-00-00	ZONING FEES	4,715	4,729	5,221	2,500	2,850	2,500	2,575
112-5425-00-00	ANIMAL CONTROL FEES	4,804	9,154	12,272	10,000	12,128	12,000	12,360
112-5511-00-00	MUNICIPAL COURT FINES	607,589	618,150	898,407	250,000	289,609	370,000	650,000
112-5512-00-00	ACCIDENT REPORT FEES	1,352	1,280	131	200	0	0	-
112-5694-00-00	AMBULANCE FEES	182,233	262,471	577,754	335,000	444,256	450,000	600,000
112-5513-00-00	COURT TECHNOLOGY GEES	21,581	17,376	13,091	13,000	12,870	0	-
112-5331-00-00	CHILD SAFETY FEES	3,123	5,122	0	0	0	0	-
112-5721-00-00	IN-HOME DAY CARE REGISTRATIONS	0	0	70	0	300	300	300
112-5514-00-00	COURT BLDG SECURITY FEES	0	11,861	9,834	8,500	8,050	0	-
112-5683-00-00	BASEBALL FIELD USE FEE	0	0	0	0	0	0	-
112-5685-00-00	PARKS AND RECREATION FEES	13,118	13,565	18,643	18,000	27,500	30,225	32,000
112-56xx-00-00	PARKS AND RECREATION PROGRAMS	0	0	0	0	0	12,000	12,600
	<b>CHARGES FOR SERVICES</b>	<b>960,399</b>	<b>1,162,429</b>	<b>1,634,824</b>	<b>715,200</b>	<b>806,224</b>	<b>885,025</b>	<b>1,317,925</b>

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL			PROPOSED	
		2005-2006	2006-2007	2007-2008			2009-2010	
112-5672-00-00	COTTONWOOD CRK MARINA - LAND		0.00	625.00	2,500.00	2,500	2,500	2,500
112-5679-00-00	COTTONWOOD CRK MARINA - SALES	1,875	3,125.00	52,564.11	30,000.00	23,243	24,500	25,000
112-5621-00-00	COMMUNITY CENTER RENTAL	0	0.00	0.00	0.00	0	0	-
112-5681-00-00	JULY JUBILEE RENTAL	0.00	0.00	0.00	0.00	0	0	-
112-5682-00-00	LITTLE ELM PARK/PARK RENTAL	0	0.00	0.00	0.00	0	0	-
112-5671-00-00	MISCELLANEOUS	109,573	149,168.67	28,536.60	20,000.00	17,095	12,000	12,000
112-5611-00-00	INTEREST EARNINGS	220,800	271,414.22	125,038.95	130,000.00	137,654	150,000	150,000
112-5720-00-00	STREETSCAPE (TOWER LEASE)	0	0	47,506	45,000	24,500	29,200	30,000
	<b>MISCELLANEOUS</b>	<b>332,247</b>	<b>423,708</b>	<b>254,271</b>	<b>227,500</b>	<b>204,992</b>	<b>218,200</b>	<b>219,500</b>
112-5697-00-00	SRO REIMBURSEMENTS	61,493	108,973	126,591	86,000	101,860	101,860	104,916
112-5717-00-00	REIMBURSEMENTS-OTHER	0	0	60,510	50,000	126,479	45,000	50,000
112-5719-00-00	ABATEMENT REIMBURSEMENTS	0	27,787	35,076	30,000	40,461	46,500	45,000
112-5691-00-00	LAKEWOOD VILLAGE AGREEMENT	0	12,120	15,630	12,600	25,527	34,500	35,000
112-5692-00-00	HACKBERRY AGREEMENT	7,700	10,800	9,000	12,000	12,000	12,000	12,000
112-5330-00-00	LIBRARY QTR PLEDGE DENTON CO	35,002	27,141	39,000	39,000	39,000	35,900	35,000
112-5340-00-00	FIRE SERVICES PLEDGE DENTON CO	34,487	42,844	48,391	44,400	48,200	48,000	48,000
112-5341-00-00	AMBULANCE PLEDGE DENTON COUNTY	36,552	33,246	36,407	38,200	38,200	38,200	38,200
112-5342-00-00	MUSTANG SUD GIS CONTRACT	0	0	0	67,000	0	0	-
112-5696-00-00	OTHER GRANTS/REIMBURSEMENTS	41,252	76,057	0	0	0	0	-
112-5343-00-00	EDC GIS CONTRACT	0	0	0	30,000	30,000	0	-
	<b>OTHER GOVERNMENTS</b>	<b>216,486</b>	<b>338,968</b>	<b>370,605</b>	<b>409,200</b>	<b>461,728</b>	<b>361,960</b>	<b>368,116</b>
112-5800-00-00	TRANSFER IN WATER UTILITIES	150,000	530,840	715,429	784,783	784,783	889,861	925,455
112-5801-00-00	TRANSFER IN SOLID WASTE	77,000	99,064	143,570	202,592	202,592	96,000	85,000
112-5802-00-00	TRANSFER IN EDC	12,000	12,000	24,000	24,000	24,000	24,000	24,000
112-5803-00-00	TRANSFER IN CDC	0	0	6,000	12,000	12,000	37,000	12,000
112-5804-00-00	TRANSFER IN BONDS	0	0	0	0	38,000	150,000	150,000
112-5993-00-00	TRANSFERS IN FROM OTHER FUNDS	251,718	250,000	0	0	93,000	0	-
	<b>TRANSFERS IN</b>	<b>490,718</b>	<b>891,904</b>	<b>888,999</b>	<b>1,023,375</b>	<b>1,154,375</b>	<b>1,196,861</b>	<b>1,196,455</b>
112-8970-00-00	CAPITAL LEASE PROCEEDS	0	178,905	342,168	0	0	0	-
112-5675-00-00	AUCTION PROCEEDS	7,626	0	0	0	0	0	-
	<b>OTHER FINANCING SOURCES</b>	<b>7,626</b>	<b>178,905</b>	<b>342,168</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL REVENUE</b>	<b>8,669,571</b>	<b>10,401,022</b>	<b>13,241,905</b>	<b>12,424,301</b>	<b>12,768,428</b>	<b>12,877,297</b>	<b>13,959,917</b>

**TOWN COUNCIL (1)**

<b>ACCT CODE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET 2008-2009</b>	<b>ESTIMATE 2008-2009</b>	<b>ADOPTED 2009-2010</b>
112-6108-01-00	SALARIES & WAGES	-	-	100,000
TOTAL PERSONNEL		-	-	100,000
112-6214-01-00	CITY ATTORNEY	200,000	225,000	225,000
112-6231-01-00	COUNCIL MEETING STIPEND	9,000	7,500	9,000
TOTAL CONTRACT SERVICES		209,000	232,500	234,000
112-6328-01-00	IT SERVICES	1,000	1,000	1,000
112-6333-01-00	MISC. EXPENDITURES	6,000	6,250	6,000
112-6334-01-00	BOOKS AND MAGAZINES	150	50	150
112-6342-01-00	OFFICE SUPPLIES	1,000	1,200	1,000
112-6344-01-00	PRINTING AND MAILING	2,000	1,950	2,000
112-6712-01-00	DUES/MEMBERSHIPS/PLEDGES	6,500	5,500	5,500
112-6715-01-00	SCHOOLS & SEMINARS	18,400	10,000	9,600
112-6719-01-00	UNIFORMS	700	400	500
112-6721-01-00	PUBLIC RELATIONS COMMITTEE	-	-	-
TOTAL SUPPLIES AND MATERIALS		35,750	26,350	25,750
112-6630-01-00	CAPITAL OUTLAY	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-
<b>TOTAL TOWN COUNCIL (1)</b>		<b>244,750</b>	<b>258,850</b>	<b>359,750</b>

**2008-2009 BUDGET**

<b>ACCT CODE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET 2008-2009</b>	<b>ESTIMATE 2008-2009</b>	<b>ADOPTED 2009-2010</b>
112-6108-03-00	SALARIES & WAGES	163,360	159,524	166,969
112-6114-03-00	EMPLOYEE RETIREMENT PROGRAM	13,780	14,025	15,518
112-6115-03-00	LONGEVITY	360	360	480
112-6116-03-00	OVERTIME	500	1,460	500
112-6118-03-00	CAR ALLOWANCE	5,000	5,000	5,000
112-6141-03-00	SOCIAL SECURITY	11,119	11,129	11,332
112-6142-03-00	GROUP INSURANCE	7,729	7,754	6,309
112-6143-03-00	WORKER'S COMPENSATION	751	625	565
112-6144-03-00	LIFE INSURANCE	-	-	-
112-6145-03-00	UNEMPLOYMENT COMPENSATION	540	90	360
112-6148-03-00	LONG-TERM DISABILITY INSUR EXP	-	-	-
<b>TOTAL PERSONNEL COSTS</b>		<b>203,139</b>	<b>199,967</b>	<b>207,032</b>
112-6272-03-00	TELEPHONE	1,300	1,000	1,000
<b>TOTAL CONTRACT SERVICES</b>		<b>1,300</b>	<b>1,000</b>	<b>1,000</b>
112-6333-03-00	MISC. EXPENDITURES	1,200	1,500	1,500
112-6334-03-00	BOOKS AND MAGAZINES	200	200	200
112-6342-03-00	OFFICE SUPPLIES	4,000	5,000	5,000
112-6344-03-00	PRINTING AND MAILING	750	750	750
112-6712-03-00	DUES/MEMBERSHIPS/PLEDGES	9,200	7,300	7,300
112-6713-03-00	TRANSPORTATION EXPENSES	-	-	-
112-6715-03-00	TRAINING & TRAVEL	6,000	7,000	7,000
112-6719-03-00	UNIFORMS	250	250	250
<b>TOTAL SUPPLIES AND MATERIALS</b>		<b>21,600</b>	<b>22,000</b>	<b>22,000</b>
112-6630-03-00	CAPITAL OUTLAY	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TOWN MANAGER (03)</b>		<b>226,039</b>	<b>222,967</b>	<b>230,032</b>

ACCT CODE	ACCOUNT DESCRIPTION	BUDGET 2008-2009	ESTIMATE 2008-2009	ADOPTED 2009-2010
112-6108-06-00	SALARIES & WAGES	76,784	76,706	79,076
112-6114-06-00	EMPLOYEE RETIREMENT PROGRAM	6,589	6,580	7,214
112-6115-06-00	LONGEVITY	1,260	1,260	1,320
112-6141-06-00	SOCIAL SECURITY	5,971	5,940	6,150
112-6142-06-00	GROUP INSURANCE	4,802	4,871	5,001
112-6143-06-00	WORKER'S COMPENSATION	359	296	262
112-6144-06-00	LIFE INSURANCE	-	-	-
112-6145-06-00	UNEMPLOYMENT COMPENSATION	270	45	180
112-6148-06-00	LONG-TERM DISABILITY INSUR EXP	-	-	-
TOTAL PERSONNEL		96,035	95,698	99,204
112-6214-06-00	PROFESSIONAL SERVICES	2,500	2,500	3,600
112-6232-06-00	ADVERTISING	700	700	900
112-6272-06-00	TELEPHONE	740	600	500
112-6321-06-00	ANNUAL CODIFICATION UPDATE	10,500	10,500	10,500
112-6328-06-00	IT SERVICES	2,000	2,000	-
TOTAL CONTRACT SERVICES		16,440	16,300	15,500
112-6333-06-00	MISC. EXPENDITURES	700	700	700
112-6334-06-00	BOOKS AND MAGAZINES	700	250	250
112-6342-06-00	OFFICE SUPPLIES	2,500	3,200	4,000
112-6343-06-00	OFFICE EQUIPMENT	-	-	-
112-6344-06-00	PRINTING AND MAILING	500	700	700
112-6712-06-00	DUES/MEMBERSHIPS/PLEDGES	1,000	300	300
112-6715-06-00	SCHOOLS & SEMINARS	1,200	800	600
112-6717-06-00	ELECTION EXPENSES	9,000	10,000	13,000
TOTAL SUPPLIES AND MATERIALS		15,600	15,950	19,550
112-6630-06-00	CAPITAL OUTLAY	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-
<b>TOTAL TOWN SECRETARY (06)</b>		<b>128,075</b>	<b>127,948</b>	<b>134,254</b>

ACCT CODE	ACCOUNT DESCRIPTION	BUDGET 2008-2009	ESTIMATE 2008-2009	PROPOSED 2009-2010
112-6108-08-00	SALARIES & WAGES	288,237	263,854	300,582
112-6114-08-00	EMPLOYEE RETIREMENT PROGRAM	24,387	22,305	27,058
112-6115-08-00	LONGEVITY	420	240	480
112-6116-08-00	OVERTIME	500	39	500
112-6141-08-00	SOCIAL SECURITY	22,098	19,992	22,809
112-6142-08-00	GROUP INSURANCE	27,806	23,897	27,576
112-6143-08-00	WORKER'S COMPENSATION	1,329	1,012	984
112-6144-08-00	LIFE INSURANCE	-	-	-
112-6145-08-00	UNEMPLOYMENT COMPENSATION	1,356	260	900
112-6148-08-00	LONG-TERM DISABILITY INSUR EXP	-	-	-
TOTAL PERSONNEL		366,133	331,599	380,888
112-6013-02-00	SALES TAX REFUND (LOWES)	75,000	75,000	13,000
112-6200-02-00	DENTON COUNTY TAX COLLECTIONS	8,000	7,801	7,955
112-6207-02-00	QTRLY BUDGET ALLOCATION (DCAD)	57,000	70,000	75,150
112-6214-08-00	PROFESSIONAL SERVICES (audit)	56,600	47,500	48,000
112-6214-02-00	PROFESSIONAL SERVICES(HS Miller)	70,000	70,000	70,000
112-6232-08-00	ADVERTISING	2,000	1,500	2,000
112-6255-08-00	SERVICE CONTRACT	6,500	6,785	6,880
112-6272-08-00	TELEPHONE	1,250	1,375	2,040
TOTAL CONTRACT SERVICES		276,350	279,961	225,025
112-6328-08-00	IT SERVICES	16,450	17,217	12,800
112-6333-08-00	MISC. EXPENDITURES	2,500	1,100	1,500
112-6334-08-00	BOOKS AND MAGAZINES	-	-	-
112-6336-08-00	BANK FEES/CHARGES	20,000	23,400	10,000
112-6342-08-00	OFFICE SUPPLIES	5,000	5,000	5,000
112-6343-08-00	OFFICE EQUIPMENT & SOFTWARE	1,000	-	500
112-6344-08-00	PRINTING AND MAILING	5,000	5,000	5,000
112-6712-08-00	DUES/MEMBERSHIPS	2,200	760	2,200
112-6715-08-00	SCHOOLS & SEMINARS	9,500	6,300	4,850
112-6719-08-00	EQUIPMENT & UNIFORMS	500	665	500
TOTAL SUPPLIES AND MATERIALS		62,150	59,442	42,350
112-6630-08-00	CAPITAL OUTLAY	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-
112-8994-08-00	TRANSFER OUT TO FUND 200	5,000	2,375	-
112-9995-08-00	TRANSFER OUT TO FUND 712	-	-	-
TOTAL TRANSFERS		5,000	2,375	-
<b>TOTAL FINANCE (08)</b>		<b>709,633</b>	<b>673,377</b>	<b>648,263</b>



ACCT CODE	ACCOUNT DESCRIPTION	BUDGET 2008-2009	ESTIMATE 2008-2009	ADOPTED 2009-2010
112-6108-07-00	SALARIES & WAGES	62,933	63,518	133,333
112-6114-07-00	EMPLOYEE RETIREMENT PROGRAM	5,587	5,590	6,116
112-6115-07-00	LONGEVITY	240	240	360
112-6116-07-00	OVERTIME	3,000	2,725	3,000
112-6117-07-00	INCENTIVE PAY	-	-	-
112-6141-07-00	SOCIAL SECURITY	5,063	5,162	5,215
112-6142-07-00	GROUP INSURANCE	9,604	9,743	10,003
112-6143-07-00	WORKER'S COMPENSATION	305	249	222
112-6144-07-00	LIFE INSURANCE	-	-	-
112-6145-07-00	UNEMPLOYMENT COMPENSATION	540	117	360
112-6148-07-00	LONG-TERM DISABILITY INSUR EXP	-	-	-
TOTAL PERSONNEL		<u>87,272</u>	<u>87,344</u>	<u>158,609</u>
112-6202-07-00	MUNICIPAL COURT JUDGE	16,200	16,200	16,200
112-6210-07-00	JURY TRIAL EXPENSE	400	400	400
112-6211-07-00	CITY ATTORNEY/PROSECUTOR	43,200	43,200	43,200
TOTAL CONTRACT SERVICES		<u>59,800</u>	<u>59,800</u>	<u>59,800</u>
112-6328-07-00	IT SERVICES	-	4,335	4,335
112-6333-07-00	MISC. EXPENDITURES	500	400	500
112-6342-07-00	OFFICE SUPPLIES	2,500	2,500	2,500
112-6343-07-00	OFFICE EQUIPMENT	500	500	500
112-6344-07-00	PRINTING AND MAILING	4,000	3,200	4,000
112-6346-07-00	COMMUNICATION EQUIPMENT	-	-	-
112-6712-07-00	DUES/MEMBERSHIPS/PLEDGES	200	200	200
112-6715-07-00	SCHOOLS & SEMINARS	2,000	2,000	2,000
112-6719-07-00	UNIFORMS	200	300	1,185
TOTAL SUPPLIES AND MATERIALS		<u>9,900</u>	<u>13,435</u>	<u>15,220</u>
112-6630-07-00	CAPITAL OUTLAY	13,000	15,000	-
TOTAL CAPITAL OUTLAY		<u>13,000</u>	<u>15,000</u>	<u>-</u>
<b>TOTAL MUNICIPAL COURT (07)</b>		<b><u>169,972</u></b>	<b><u>175,579</u></b>	<b><u>233,629</u></b>

<b>ACCT CODE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET 2008-2009</b>	<b>ESTIMATE 2008-2009</b>	<b>ADOPTED 2009-2010</b>
112-6108-12-00	SALARIES & WAGES	83,746	84,258	86,939
112-6114-12-00	EMPLOYEE RETIREMENT PROGRAM	7,137	7,194	7,926
112-6115-12-00	LONGEVITY	780	780	900
112-6116-12-00	OVERTIME	-	349	500
112-6141-12-00	SOCIAL SECURITY	6,467	5,616	6,758
112-6142-12-00	GROUP INSURANCE	12,787	12,973	13,571
112-6143-12-00	WORKER'S COMPENSATION	389	322	288
112-6144-12-00	LIFE/LTD EMPLOYEE INSURANCE	30,532	27,216	40,000
112-6145-12-00	UNEMPLOYMENT COMPENSATION	540	91	360
112-6148-12-00	LONG-TERM DISABILITY INSUR EXP	-	-	-
	<b>TOTAL PERSONNEL</b>	<b>142,378</b>	<b>138,798</b>	<b>157,242</b>
112-6214-12-00	PROFESSIONAL SERVICES	20,000	25,000	20,000
112-6232-12-00	ADVERTISING	2,000	1,500	2,000
112-6272-12-00	TELEPHONE & INTERNET	700	700	700
112-6276-12-00	EMPLOYEE TUITION REIMBURSEMENT	10,000	6,500	15,000
112-6277-12-00	RECRUITMENT AND TRAINING	21,000	15,920	20,000
112-6722-12-00	LIABILITY INSURANCE	17,000	35,384	73,331
112-6723-12-00	PROPERTY INSURANCE	60,000	55,000	65,405
	<b>TOTAL CONTRACT SERVICES</b>	<b>130,700</b>	<b>140,004</b>	<b>196,436</b>
112-6328-12-00	IT SERVICES	-	-	-
112-6333-12-00	MISC. EXPENDITURES	500	500	500
112-6334-12-00	BOOKS AND MAGAZINES	250	250	250
112-6342-12-00	OFFICE SUPPLIES	4,250	3,000	3,500
112-6343-12-00	OFFICE EQUIPMENT	200	200	500
112-6344-12-00	PRINTING AND MAILING	4,000	2,800	4,000
112-6354-12-00	RECOGNITION	5,000	3,003	4,000
112-6712-12-00	DUES/MEMBERSHIPS/PLEDGES	400	400	745
112-6715-12-00	TRAINING AND TRAVEL	3,500	3,218	3,500
112-6719-12-00	UNIFORMS	200	200	300
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>18,300</b>	<b>13,571</b>	<b>17,295</b>
112-6630-12-00	CAPITAL OUTLAY	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL HUMAN RESOURCES (12)</b>	<b>291,378</b>	<b>292,373</b>	<b>370,972</b>

ACCT CODE	ACCOUNT DESCRIPTION	BUDGET 2008-2009	ESTIMATE 2008-2009	ADOPTED 2009-2010
112-6108-11-00	SALARIES & WAGES	132,440	105,571	116,700
112-6114-11-00	EMPLOYEE RETIREMENT PROGRAM	11,207	9,789	10,498
112-6115-11-00	LONGEVITY	300	300	300
112-6116-11-00	OVERTIME	-	-	-
112-6141-11-00	SOCIAL SECURITY	10,155	7,948	8,950
112-6142-11-00	GROUP INSURANCE	14,608	10,767	13,080
112-6143-11-00	WORKER'S COMPENSATION	611	445	382
112-6144-11-00	LIFE INSURANCE	-	-	-
112-6145-11-00	UNEMPLOYMENT COMPENSATION	810	91	540
112-6148-11-00	LONG-TERM DISABILITY INSUR EXP	-	-	-
TOTAL PERSONNEL		170,131	134,911	150,450
112-6241-11-00	VEHICLE MAINTENANCE	150	150	150
112-6214-11-00	PROF SERVICES (IT OUTSOURCING)	8,000	12,180	28,600
112-6272-11-00	TELEPHONE	57,500	57,708	58,000
112-6440-11-00	OPERATING LEASE	15,825	15,821	54,208
TOTAL CONTRACT SERVICES		81,475	85,859	140,958
112-6328-11-00	IT SERVICES	34,225	27,500	84,150
112-6333-11-00	MISC. EXPENDITURES	350	1,475	1,500
112-6342-11-00	OFFICE SUPPLIES	500	500	500
112-6343-11-00	OFFICE EQUIPMENT	1,000	1,000	1,000
112-6344-11-00	PRINTING AND MAILING	100	121	125
112-6711-11-00	GASOLINE AND OIL	-	150	200
112-6715-11-00	SCHOOLS & SEMINARS	4,500	3,985	6,200
112-6719-11-00	EQUIPMENT & UNIFORMS	300	300	300
TOTAL SUPPLIES AND MATERIALS		40,975	35,031	93,975
112-6326-11-00	IT HARDWARE/SOFTWARE	65,674	76,127	92,440
TOTAL CAPITAL OUTLAY		65,674	76,127	92,440
<b>TOTAL INFORMATION TECHNOLOGY (11)</b>		<b>358,255</b>	<b>331,927</b>	<b>477,823</b>

ACCT CODE	ACCOUNT DESCRIPTION	BUDGET 2008-2009	ESTIMATE 2008-2009	ADOPTED 2009-2010
112-6108-09-00	SALARIES & WAGES	190,642	171,038	193,555
112-6114-09-00	EMPLOYEE RETIREMENT PROGRAM	10,550	10,160	11,489
112-6115-09-00	LONGEVITY	420	420	600
112-6117-09-00	INCENTIVE PAY	-	0	-
112-6141-09-00	SOCIAL SECURITY	14,617	12,641	14,853
112-6142-09-00	GROUP INSURANCE	14,652	11,756	19,007
112-6143-09-00	WORKER'S COMPENSATION	879	645	634
112-6144-09-00	LIFE INSURANCE	-	0	-
112-6145-09-00	UNEMPLOYMENT COMPENSATION	1,890	348	1,260
112-6148-09-00	LONG-TERM DISABILITY INSUR EXP	-	0	-
TOTAL PERSONNEL		<u>233,650</u>	<u>207,008</u>	<u>241,398</u>
112-6232-09-00	ADVERTISING	100	100	100
112-6233-09-00	LIBRARY PROGRAMS	100	100	100
112-6255-09-00	SERVICE CONTRACTS	1,500	1,400	1,500
TOTAL CONTRACT SERVICES		<u>1,700</u>	<u>1,600</u>	<u>1,700</u>
112-6328-09-00	IT SERVICES	12,500	12,500	12,500
112-6332-09-00	LIBRARY BOOK SUPPLIES	3,000	3,000	3,000
112-6333-09-00	MISC. EXPENDITURES	200	200	200
112-6334-09-00	MAGAZINES & NEWSPAPERS	350	350	350
112-6342-09-00	OFFICE SUPPLIES	4,000	4,000	4,000
112-6343-09-00	OFFICE EQUIPMENT	1,000	800	1,000
112-6344-09-00	PRINTING AND MAILING	2,725	2,725	2,725
112-6351-09-00	SPECIAL EVENTS	250	250	250
112-6400-09-00	COLLECTION - BOOKS	20,000	20,000	20,000
112-6401-09-00	COLLECTION - PERIODICALS	1,000	1,000	1,000
112-6712-09-00	DUES/MEMBERSHIPS/PLEDGES	700	650	700
112-6715-09-00	SCHOOLS & SEMINARS	2,500	2,000	2,500
TOTAL SUPPLIES AND MATERIALS		<u>48,225</u>	<u>47,475</u>	<u>48,225</u>
112-6630-09-00	CAPITAL OUTLAY	-	0	-
TOTAL CAPITAL OUTLAY		<u>-</u>	<u>0</u>	<u>-</u>
<b>TOTAL LIBRARY (09)</b>		<b><u>283,575</u></b>	<b><u>256,083</u></b>	<b><u>291,323</u></b>

<b>ACCT CODE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET 2008-2009</b>	<b>ESTIMATE 2008-2009</b>	<b>ADOPTED 2009-2010</b>
112-6108-10-00	SALARIES & WAGES	233,485	211,181	349,574
112-6114-10-00	EMPLOYEE RETIREMENT PROGRAM	20,143	19,500	35,920
112-6115-10-00	LONGEVITY	360	240	360
112-6116-10-00	OVERTIME	5,000	7,657	8,000
112-6118-10-00	CAR ALLOWANCE	4,800	4,800	4,800
112-6141-10-00	SOCIAL SECURITY	18,639	16,533	27,749
112-6142-10-00	GROUP INSURANCE	19,299	18,161	34,409
112-6143-10-00	WORKER'S COMPENSATION	1,121	1,384	1,826
112-6144-10-00	LIFE INSURANCE	-	-	-
112-6145-10-00	UNEMPLOYMENT COMPENSATION	1,080	271	900
112-6148-10-00	LONG-TERM DISABILITY INSUR EXP	-	-	-
<b>TOTAL PERSONNEL</b>		<b>303,927</b>	<b>279,727</b>	<b>463,538</b>
112-6214-10-00	PROFESSIONAL SERVICES	17,000	20,000	29,000
112-6241-10-00	VEHICLE MAINTENANCE	1,500	500	1,500
112-6255-10-00	SERVICE CONTRACTS	-	-	-
112-6272-10-00	TELEPHONE	2,900	2,700	4,650
112-6310-10-00	MAINTENANCE & OPERATION SUPPLY	1,000	750	1,000
<b>TOTAL CONTRACT SERVICES</b>		<b>22,400</b>	<b>23,950</b>	<b>36,150</b>
112-6328-10-00	IT SERVICES	2,000	1,500	30,700
112-6333-10-00	MISC. EXPENDITURES	1,150	1,150	1,150
112-6342-10-00	OFFICE SUPPLIES	3,200	2,800	3,200
112-6343-10-00	OFFICE EQUIPMENT	9,200	9,000	3,000
112-6344-10-00	PRINTING AND MAILING	750	700	750
112-6711-10-00	GASOLINE & OIL	5,587	3,900	5,800
112-6712-10-00	DUES/MEMBERSHIPS/PLEDGES	1,000	800	1,460
112-6715-10-00	SCHOOLS & SEMINARS	7,500	6,300	8,220
112-6719-10-00	UNIFORMS	800	1,000	2,000
<b>TOTAL SUPPLIES AND MATERIALS</b>		<b>31,187</b>	<b>27,150</b>	<b>56,280</b>
112-6630-10-00	CAPITALOUTLAY	42,800	64,800	12,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>42,800</b>	<b>64,800</b>	<b>12,000</b>
<b>TOTAL ENGINEERING (10)</b>		<b>400,314</b>	<b>395,627</b>	<b>567,968</b>

ACCT CODE	ACCOUNT DESCRIPTION	BUDGET 2008-2009	ESTIMATE 2008-2009	ADOPTED 2009-2010
112-6108-16-00	SALARIES & WAGES	178,549	176,148	181,590
112-6114-16-00	EMPLOYEE RETIREMENT PROGRAM	14,887	17,024	16,693
112-6115-16-00	LONGEVITY	180	180	360
112-6116-16-00	OVERTIME	500	105	500
112-6118-16-00	CAR ALLOWANCE	3,600	3,600	3,600
112-6141-16-00	SOCIAL SECURITY	13,490	15,406	14,233
112-6142-16-00	GROUP INSURANCE	10,183	10,338	10,560
112-6143-16-00	WORKER'S COMPENSATION	812	676	607
112-6144-16-00	LIFE INSURANCE	-	-	-
112-6145-16-00	UNEMPLOYMENT COMPENSATION	810	138	540
112-6148-16-00	LONG-TERM DISABILITY INSUR EXP	-	-	-
TOTAL PERSONNEL		223,011	223,615	228,683
112-6214-16-00	PROFESSIONAL SERVICES	60,000	60,000	-
112-62XX-XX-XX	NEIGHBORHOOD INTEGRITY GRANTS	-	-	50,000
112-6232-16-00	ADVERTISING	800	475	500
112-6241-16-00	VEHICLE MAINTENANCE	1,000	775	1,000
112-6255-16-00	SERVICE CONTRACT	2,750	2,750	2,750
112-6272-16-00	TELEPHONE	1,000	800	1,000
TOTAL CONTRACT SERVICES		65,550	64,800	55,250
112-6328-16-00	IT SUPPLIES AND SERVICES	5,000	5,000	5,000
112-6333-16-00	MISC. EXPENDITURES	1,000	500	1,000
112-6334-16-00	BOOKS AND MAGAZINES	400	500	400
112-6342-16-00	OFFICE SUPPLIES	2,500	2,350	2,000
112-6343-16-00	OFFICE EQUIPMENT & SOFTWARE	1,000	1,000	1,000
112-6344-16-00	PRINTING AND MAILING	5,000	3,800	3,000
112-6711-16-00	GASOLINE & OIL	1,200	500	1,000
112-6712-16-00	DUES/MEMBERSHIPS/PLEDGES	1,000	1,000	1,000
112-6715-16-00	SCHOOLS & SEMINARS	5,700	2,000	7,200
112-6719-16-00	EQUIPMENT AND UNIFORMS	300	300	300
TOTAL SUPPLIES AND MATERIALS		23,100	16,950	21,900
112-6630-16-00	CAPITAL OUTLAY	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>311,661</b>	<b>305,365</b>	<b>305,833</b>

ACCT CODE	ACCOUNT DESCRIPTION	BUDGET 2008-2009	ESTIMATE 2008-2009	ADOPTED 2009-2010
112-6108-18-00	SALARIES & WAGES	96,098	97,773	117,185
112-6114-18-00	EMPLOYEE RETIREMENT PROGRAM	6,787	7,059	10,552
112-6115-18-00	LONGEVITY	180	240	360
112-6116-18-00	OVERTIME	1,500	648	2,250
112-6141-18-00	SOCIAL SECURITY	7,365	7,391	9,164
112-6142-18-00	GROUP INSURANCE	5,695	4,971	14,716
112-6143-18-00	WORKER'S COMPENSATION	1,143	524	987
112-6144-18-00	LIFE INSURANCE	-	-	-
112-6145-18-00	UNEMPLOYMENT COMPENSATION	810	121	675
112-6148-18-00	LONG-TERM DISABILITY INSUR EXP	-	-	-
TOTAL PERSONNEL		119,578	118,727	155,889
112-6214-18-00	PROFESSIONAL SERVICES	-	-	-
112-6231-18-00	CONTRACT LABOR	55,000	42,500	50,000
112-6232-18-00	ADVERTISING	100	100	100
112-6241-18-00	VEHICLE MAINTENANCE	1,600	1,600	1,600
112-6272-18-00	TELEPHONE	2,100	2,100	2,100
TOTAL CONTRACT SERVICES		58,800	46,300	53,800
112-6328-18-00	IT SERVICES	5,000	5,000	5,000
112-6333-18-00	MISC. EXPENDITURES	500	500	500
112-6334-18-00	BOOKS AND MAGAZINES	200	200	100
112-6342-18-00	OFFICE SUPPLIES	1,800	1,800	1,800
112-6343-18-00	OFFICE EQUIPMENT	-	-	2,617
112-6344-18-00	PRINTING AND MAILING	3,000	4,500	4,500
112-6711-18-00	GASOLINE & OIL	5,900	5,900	4,500
112-6712-18-00	DUES/MEMBERSHIPS/PLEDGES	150	150	200
112-6715-18-00	SCHOOLS & SEMINARS	2,500	2,500	2,500
112-6719-18-00	EQUIPMENT & UNIFORMS	1,300	1,300	900
TOTAL SUPPLIES AND MATERIALS		20,350	21,850	22,617
112-6630-18-00	CAPITAL OUTLAY	10,350	10,350	-
TOTAL CAPITAL OUTLAY		10,350	10,350	-
<b>TOTAL CODE ENFORCEMENT</b>		<b>209,078</b>	<b>197,227</b>	<b>232,306</b>

<b>ACCT CODE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET 2008-2009</b>	<b>ESTIMATE 2008-2009</b>	<b>ADOPTED 2009-2010</b>
112-6108-21-00	SALARIES & WAGES	169,086	169,100	174,156
112-6114-21-00	EMPLOYEE RETIREMENT PROGRAM	14,426	14,377	15,807
112-6115-21-00	LONGEVITY	780	780	1,020
112-6116-21-00	OVERTIME	1,000	519	1,000
112-6141-21-00	SOCIAL SECURITY	13,072	12,652	13,477
112-6142-21-00	GROUP INSURANCE	21,520	21,157	21,700
112-6143-21-00	WORKER'S COMPENSATION	1,556	1,333	1,095
112-6144-21-00	LIFE INSURANCE	-	-	-
112-6145-21-00	UNEMPLOYMENT COMPENSATION	1,080	232	720
112-6148-21-00	LONG-TERM DISABILITY INSUR EXP	-	-	-
<b>TOTAL PERSONNEL</b>		<b>222,520</b>	<b>220,150</b>	<b>228,976</b>
112-6214-21-00	PROFESSIONAL SERVICES	22,000	20,675	24,200
112-6241-21-00	VEHICLE MAINTENANCE	1,500	500	1,500
112-6254-21-00	SERVICE CONTRACT	-	-	-
112-6272-21-00	TELEPHONE	2,600	2,600	2,600
<b>TOTAL CONTRACT SERVICES</b>		<b>26,100</b>	<b>23,775</b>	<b>28,300</b>
112-6328-21-00	IT SERVICES	5,000	4,500	5,000
112-6333-21-00	MISC. EXPENDITURES	900	350	900
112-6334-21-00	BOOKS AND MAGAZINES	2,200	2,500	700
112-6335-21-00	MISCELLANEOUS TOOLS	500	250	500
112-6342-21-00	OFFICE SUPPLIES	3,250	2,850	3,250
112-6343-21-00	OFFICE EQUIPMENT & SOFTWARE	3,000	2,850	3,000
112-6344-21-00	PRINTING AND MAILING	1,600	1,442	1,000
112-6711-21-00	GASOLINE & OIL	5,625	2,800	2,800
112-6712-21-00	DUES/MEMBERSHIPS/PLEDGES	800	800	800
112-6715-21-00	SCHOOLS & SEMINARS	3,500	3,200	6,119
112-6719-21-00	EQUIPMENT & UNIFORMS	1,400	840	800
<b>TOTAL SUPPLIES AND MATERIALS</b>		<b>27,775</b>	<b>22,382</b>	<b>24,869</b>
112-6630-21-00	CAPITAL OUTLAY	-	-	-
<b>TOTAL CAPITAL</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUILDING INSPECTIONS (21)</b>		<b>276,395</b>	<b>266,307</b>	<b>282,145</b>



ACCT CODE	ACCOUNT DESCRIPTION	BUDGET 2008-2009	ESTIMATE 2008-2009	ADOPTED 2009-2010
112-6108-55-00	SALARIES & WAGES	565,995	498,199	583,887
112-6114-55-00	EMPLOYEE RETIREMENT PROGRAM	46,062	43,867	51,228
112-6115-55-00	LONGEVITY	2,220	2,280	3,060
112-6116-55-00	OVERTIME	10,000	10,000	10,000
112-6118-55-00	CAR ALLOWANCE	4,800	4,800	4,800
112-6141-55-00	SOCIAL SECURITY	44,142	37,743	46,034
112-6142-55-00	GROUP INSURANCE	81,832	76,301	83,957
112-6143-55-00	WORKER'S COMPENSATION	25,216	18,351	18,454
112-6144-55-00	LIFE INSURANCE	-	-	-
112-6145-55-00	UNEMPLOYMENT COMPENSATION	4,590	1,290	3,060
112-6148-55-00	LONG-TERM DISABILITY INSUR EXP	-	-	-
TOTAL PERSONNEL		784,857	692,831	804,480
112-6214-55-00	PROFESSIONAL SERVICES	-	-	50,000
112-6221-55-00	MOWING CONTRACTS	-	46,240	63,000
112-6231-55-00	CONTRACT LABOR	8,000	5,800	8,000
112-6241-55-00	VEHICLE MAINTENANCE	4,000	5,212	6,500
112-6254-55-00	MACHINERY & EQUIPMENT MAINT	5,000	5,000	5,000
112-6255-55-00	SERVICE CONTRACT	-	-	-
112-6745-55-00	EQUIPMENT RENTAL	4,500	4,675	5,000
112-6272-55-00	TELEPHONE	4,125	4,018	4,825
112-6273-55-00	ELECTRICITY	-	-	-
TOTAL CONTRACT SERVICES		25,625	70,945	142,325
112-6310-55-00	MAINTENANCE & OPERATION SUPPLY	17,600	20,812	55,200
112-6333-55-00	MISC. EXPENDITURES	4,000	5,500	5,000
112-6335-55-00	MISC. TOOLS	-	-	-
112-6342-55-00	OFFICE SUPPLIES	1,250	1,845	2,250
112-6343-55-00	OFFICE EQUIPMENT & SOFTWARE	10,300	5,000	4,500
112-6344-55-00	PRINTING AND MAILING	200	380	3,200
112-6351-55-00	SPECIAL EVENTS	-	-	-
112-6356-55-00	CHEMICAL APPLICATIONS	9,500	9,500	14,500
112-6357-55-00	SENIOR PROGRAMS	15,000	13,500	18,000
112-6358-55-00	CHRISTMAS DECORATIONS	2,000	1,595	2,000
112-6359-55-00	AUTUMN FESTIVAL	4,000	4,000	4,000
112-6360-55-00	JULY JUBLIEE	17,500	17,500	17,500
112-6361-55-00	STREETSCRAPE TREES IN ROW	45,000	45,000	-
112-6708-55-00	FACILITIES MAINT. & UPKEEP	10,000	11,500	15,000
112-6711-55-00	GASOLINE & OIL	24,404	15,075	18,750
112-6712-55-00	DUES/MEMBERSHIPS/PLEDGES	250	375	400
112-6715-55-00	SCHOOLS & SEMINARS	2,700	2,000	3,950
112-6719-55-00	EQUIPMENT & UNIFORMS	4,200	4,825	5,200
112-6730-55-00	COTTONWOOD & PARK IMPROVEMENTS	52,600	46,545	8,000
112-6731-55-00	KEEP LITTLE ELM BEAUTIFUL	4,000	2,500	4,000
TOTAL SUPPLIES AND MATERIALS		224,504	207,452	181,450
112-6630-55-00	CAPITAL OUTLAY	43,000	107,945	94,000
TOTAL CAPITAL OUTLAY		43,000	107,945	94,000
TOTAL PARKS AND RECREATION (55)		1,077,986	1,079,173	1,222,255

**STREETS DEPARTMENT (50)**

<b>ACCT CODE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET 2008-2009</b>	<b>ESTIMATE 2008-2009</b>	<b>ADOPTED 2009-2010</b>
112-6108-50-00	SALARIES & WAGES	254,656	214,986	253,959
112-6114-50-00	EMPLOYEE RETIREMENT PROGRAM	22,540	20,252	24,448
112-6115-50-00	LONGEVITY	1,320	1,320	1,020
112-6116-50-00	OVERTIME	11,000	16,285	17,500
112-6117-50-00	CERTIFICATION	-	-	-
112-6141-50-00	SOCIAL SECURITY	20,425	18,145	20,845
112-6142-50-00	GROUP INSURANCE	42,979	34,182	36,087
112-6143-50-00	WORKER'S COMPENSATION	33,110	22,795	22,846
112-6144-50-00	LIFE INSURANCE	-	-	-
112-6145-50-00	UNEMPLOYMENT COMPENSATION	2,160	347	1,440
112-6148-50-00	LONG-TERM DISABILITY INSUR EXP	-	-	-
<b>TOTAL PERSONNEL</b>		<b>388,190</b>	<b>328,312</b>	<b>378,145</b>
112-6214-50-00	PROFESSIONAL SERVICES	2,500	-	2,500
112-6241-50-00	VEHICLE MAINTENANCE	9,500	13,100	14,000
112-6254-50-00	MACHINERY & EQUIPMENT MAINT	2,400	3,600	3,600
112-6255-50-00	SERVICE CONTRACT OFFICE EQUIPM	3,000	2,828	3,000
112-6745-50-00	EQUIPMENT RENTAL	4,500	4,500	4,500
112-6272-50-00	TELEPHONE	1,500	1,000	2,160
112-6273-50-00	ELECTRICITY	110,000	120,566	126,000
112-6280-50-00	RADIO EQUIPMENT	1,500	1,500	1,500
<b>TOTAL CONTRACT SERVICES</b>		<b>134,900</b>	<b>147,094</b>	<b>157,260</b>
112-6310-50-00	MAINTENANCE & OPERATION SUPPLY	76,000	80,000	76,000
112-6328-50-00	IT SERVICES	8,995	7,732	7,500
112-6333-50-00	MISC. EXPENDITURES	2,000	2,000	2,000
112-6335-50-00	MISCELLANEOUS TOOLS	3,500	2,500	3,500
112-6342-50-00	OFFICE SUPPLIES	900	900	900
112-6706-50-00	CONTRACT STREET MAINTENANCE	240,000	240,000	240,000
112-6707-50-00	STREET SIGNS	10,000	18,000	18,750
112-6711-50-00	GASOLINE & OIL	21,976	9,300	12,425
112-6712-50-00	DUES	-	-	300
112-6715-50-00	SCHOOLS AND SEMINARS	2,000	1,975	2,050
112-6719-50-00	UNIFORMS AND ASSESSORIES	4,800	4,300	4,800
<b>TOTAL SUPPLIES AND MATERIALS</b>		<b>370,171</b>	<b>366,707</b>	<b>368,225</b>
112-6630-50-00	CAPITAL OUTLAY	-	-	134,500
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>134,500</b>
<b>TOTAL STREET MAINTENANCE (50)</b>		<b>893,261</b>	<b>842,113</b>	<b>1,038,130</b>

ACCT CODE	ACCOUNT DESCRIPTION	BUDGET 2008-2009	ESTIMATE 2008-2009	ADOPTED 2009-2010
112-6108-47-00	SALARIES & WAGES	68,275	66,853	72,171
112-6114-47-00	EMPLOYEE RETIREMENT PROGRAM	4,052	4,412	4,426
112-6115-47-00	LONGEVITY	120	120	180
112-6116-47-00	OVERTIME	6,000	8,467	6,000
112-6141-47-00	SOCIAL SECURITY	5,692	5,910	5,994
112-6142-47-00	GROUP INSURANCE	4,802	2,609	5,001
112-6143-47-00	WORKER'S COMPENSATION	3,252	2,609	2,403
112-6144-47-00	LIFE INSURANCE	-	-	-
112-6145-47-00	UNEMPLOYMENT COMPENSATION	1,080	145	720
112-6148-47-00	LONG-TERM DISABILITY INSUR EXP	-	-	-
TOTAL PERSONNEL		<u>93,273</u>	<u>91,125</u>	<u>96,895</u>
112-6214-47-00	PROFESSIONAL SERVICES	1,500	-	-
112-6283-47-00	JANITORIAL SERVICES	-	-	-
112-6241-47-00	VEHICLE MAINTENANCE	1,300	900	1,300
112-6255-47-00	SERVICE CONTRACT	13,067	12,878	13,100
112-6272-47-00	TELEPHONE	825	500	750
112-6273-47-00	ELECTRICITY	106,257	128,000	130,000
112-6274-47-00	NATURAL GAS & PROPANE	5,500	5,875	6,000
112-6278-47-00	BUILDING MAINTENANCE	<u>37,000</u>	<u>87,298</u>	<u>70,000</u>
TOTAL CONTRACT SERVICES		<u>165,449</u>	<u>235,451</u>	<u>221,150</u>
112-6310-47-00	MAINTENANCE & OPERATION SUPPLY	18,000	17,100	18,000
112-6330-47-00	SUPPLIES	4,500	4,000	4,500
112-6333-47-00	MISC. EXPENDITURES	2,000	500	500
112-6335-47-00	MISCELLANEOUS TOOLS	6,670	10,000	5,000
112-6342-47-00	OFFICE SUPPLIES	300	650	500
112-6343-47-00	OFFICE EQUIPMENT	-	-	-
112-6344-47-00	PRINTING AND MAILING	-	-	-
112-6350-47-00	JANITORIAL SUPPLIES	9,000	9,000	9,000
112-6356-47-00	PEST CONTROL	500	500	500
112-6711-47-00	GASOLINE & OIL	2,400	1,425	2,150
112-6712-47-00	DUES/MEMBERSHIPS/PLEDGES	250	-	-
112-6715-47-00	SCHOOLS & SEMINARS	500	250	2,000
112-6719-47-00	EQUIPMENT & UNIFORMS	1,500	1,000	1,000
112-6745-47-00	EQUIPMENT RENTAL	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
TOTAL SUPPLIES AND MATERIALS		<u>47,620</u>	<u>46,425</u>	<u>45,150</u>
112-6630-47-00	CAPITAL OUTLAY	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-
TOTAL BUILDING MAINTENANCE (47)		<u>306,342</u>	<u>373,001</u>	<u>363,195</u>

ACCT CODE	ACCOUNT DESCRIPTION	BUDGET 2008-2009	ESTIMATE 2008-2009	ADOPTED 2009-2010
112-6108-46-00	SALARIES & WAGES	116,414	109,657	122,995
112-6114-46-00	EMPLOYEE RETIREMENT PROGRAM	9,923	9,367	11,163
112-6115-46-00	LONGEVITY	180	180	480
112-6116-46-00	OVERTIME	940	1,298	940
112-6141-46-00	SOCIAL SECURITY	8,992	8,626	9,518
112-6142-46-00	GROUP INSURANCE	16,579	14,675	16,644
112-6143-46-00	WORKER'S COMPENSATION	5,137	3,105	3,816
112-6144-46-00	LIFE INSURANCE	-	-	-
112-6145-46-00	UNEMPLOYMENT COMPENSATION	810	152	540
112-6148-46-00	LONG-TERM DISABILITY INSUR EXP	-	-	-
TOTAL PERSONNEL		158,975	147,060	166,095
112-6255-46-00	SERVICE CONTRACT OFFICE EQUIPM	2,000	2,000	2,000
112-6745-46-00	EQUIPMENT RENTAL	300	-	-
TOTAL CONTRACT SERVICES		2,300	2,000	2,000
112-6241-46-00	VEHICLE MAINTENANCE	500	500	500
112-6254-46-00	MACHINERY & EQUIPMENT MAINT	1,200	1,200	1,700
112-6310-46-00	MAINTENANCE & OPERATION SUPPLY	-	-	-
112-6328-46-00	IT SERVICES	1,050	1,050	1,300
112-6333-46-00	MISC. EXPENDITURES	2,500	2,500	2,500
112-6335-46-00	MISCELLANEOUS TOOLS	4,000	4,000	4,000
112-6342-46-00	OFFICE SUPPLIES	600	300	600
112-6343-46-00	OFFICE EQUIPMENT AND SOFTWARE	-	-	-
112-6345-46-00	SAFETY SUPPLIES	500	250	500
112-6711-46-00	GASOLINE & OIL	1,325	1,000	1,325
112-6712-46-00	DUES/MEMBERSHIPS/PLEDGES	500	500	500
112-6715-46-00	SCHOOLS & SEMINARS	750	950	1,750
112-6719-46-00	UNIFORMS AND ASSESSORIES	1,200	1,200	1,200
TOTAL SUPPLIES AND MATERIALS		14,125	13,450	15,875
112-6630-46-00		-	-	-
TOTAL CAPITAL OUTLAY		-	-	-
TOTAL FLEET MAINTENANCE		175,400	162,510	183,970

ACCT CODE	ACCOUNT DESCRIPTION	BUDGET 2008-2009	ESTIMATE 2008-2009	ADOPTED 2009-2010
112-6108-30-00	SALARIES & WAGES	1,861,958	1,752,785	1,918,433
112-6114-30-00	EMPLOYEE RETIREMENT PROGRAM	167,125	154,412	183,559
112-6115-30-00	LONGEVITY	6,540	5,760	7,980
112-6116-30-00	OVERTIME	62,688	61,808	64,478
112-6117-30-00	INCENTIVE PAY	54,374	48,553	54,899
112-6141-30-00	SOCIAL SECURITY	151,436	134,672	156,503
112-6142-30-00	GROUP INSURANCE	205,264	188,419	201,971
112-6143-30-00	WORKER'S COMPENSATION	99,366	52,879	94,071
112-6144-30-00	LIFE INSURANCE	-	-	-
112-6145-30-00	UNEMPLOYMENT COMPENSATION	9,720	1,769	6,480
112-6148-30-00	LONG-TERM DISABILITY INSUR EXP	-	-	-
TOTAL PERSONNEL		2,618,471	2,401,057	2,688,375
112-6214-30-00	PROFESSIONAL SERVICES	9,741	9,742	10,300
112-6241-30-00	VEHICLE MAINTENANCE	35,000	32,000	35,000
112-6254-30-00	EQUIPMENT MAINTENANCE	1,000	500	1,000
112-6255-30-00	SERVICE CONTRACTS	3,000	3,000	14,455
112-6263-30-00	BUILDING RENTAL	39,000	36,000	36,000
112-6264-30-00	RENTAL EQUIPMENT	-	8,000	8,033
112-6272-30-00	TELEPHONE	19,500	27,850	28,000
112-6279-30-00	OTHER SERVICES & FEES	2,000	1,500	1,500
112-6281-30-00	DENTON CO DISPATCH	-	-	119,323
TOTAL CONTRACT SERVICES		109,241	118,592	253,611
112-6311-30-00	INVESTIGATION SUPPLIES	10,000	8,825	10,000
112-6313-30-00	FIREARMS	6,400	6,000	6,400
112-6328-30-00	IT SERVICES	48,900	50,000	48,900
112-6333-30-00	MISC. EXPENDITURES	2,500	2,500	2,500
112-6334-30-00	BOOKS AND MAGAZINES	500	500	500
112-6342-30-00	OFFICE SUPPLIES	15,000	14,500	15,000
112-6343-30-00	OFFICE EQUIPMENT	2,000	2,000	2,000
112-6344-30-00	PRINTING AND MAILING	10,000	7,500	10,000
112-6346-30-00	POLICE EQUIPMENT	27,800	15,000	15,000
112-6349-30-00	EVIDENCE SUPPLIES/EQUIPMENT	2,000	1,800	7,000
112-6351-30-00	CRIME PREVENTION	25,000	21,350	25,000
112-6354-30-00	RECOGNITION	2,500	1,800	2,500
112-6362-30-00	TRAFFIC DIVISION EQUIPMENT	6,550	6,000	6,000
112-6440-30-00	OPERATING LEASE	-	-	60,124
112-6711-30-00	GASOLINE & OIL	103,721	58,865	75,000
112-6712-30-00	DUES/MEMBERSHIPS/PLEDGES	2,500	2,450	2,500
112-6715-30-00	SCHOOLS & SEMINARS	23,000	20,500	24,950
112-6719-30-00	UNIFORMS	19,200	20,940	19,200
TOTAL SUPPLIES AND MATERIALS		307,571	240,530	332,574
112-6630-30-00	CAPITAL OUTLAY	60,000	150,672	203,500
TOTAL CAPITAL OUTLAY		60,000	150,672	203,500
TOTAL POLICE (30)		3,095,283	2,910,851	3,478,060

ACCT CODE	ACCOUNT DESCRIPTION	BUDGET 2008-2009	ESTIMATE 2008-2009	ADOPTED 2009-2010
112-6108-45-00	SALARIES & WAGES	68,602	57,223	61,187
112-6114-45-00	EMPLOYEE RETIREMENT PROGRAM	6,140	5,591	5,870
112-6115-45-00	LONGEVITY	120	120	240
112-6116-45-00	OVERTIME	4,000	5,743	4,000
112-6141-45-00	SOCIAL SECURITY	5,563	5,081	5,005
112-6142-45-00	GROUP INSURANCE	11,886	9,370	10,003
112-6143-45-00	WORKER'S COMPENSATION	3,339	1,962	2,149
112-6144-45-00	LIFE INSURANCE	-	-	-
112-6145-45-00	UNEMPLOYMENT COMPENSATION	540	107	360
112-6148-45-00	LONG-TERM DISABILITY	-	-	-
TOTAL PERSONNEL		100,190	85,197	88,814
112-6215-45-00-	ANIMAL CONTROL SERVICES	-	-	-
112-6241-45-00	VEHICLE MAINTENANCE	1,300	870	1,600
112-6263-45-00	BUILDING RENTAL	19,800	19,800	21,000
112-6272-45-00	TELEPHONE	1,500	1,850	1,500
112-6273-45-00	ELECTRICITY	-	-	-
112-6274-45-00	GAS	-	-	-
TOTAL CONTRACT SERVICES		22,600	22,520	24,100
112-6312-45-00	KENNEL SUPPLIES	5,100	4,924	6,460
112-6330-45-00	GENERAL SUPPLIES - Cages	4,200	3,000	3,600
112-6333-45-00	MISC. EXPENDITURES	2,000	1,250	1,250
112-6342-45-00	OFFICE SUPPLIES	300	450	450
112-6343-45-00	OFFICE EQUIPMENT & SOFTWARE	-	-	-
112-6344-45-00	PRINTING AND MAILING	1,500	1,325	1,500
112-6346-45-00	ANIMAL CONTROL EQUIPMENT	2,100	2,100	2,100
112-6711-45-00	GASOLINE & OIL	6,000	2,168	3,100
112-67xx-45-00	DUES	-	-	100
112-6715-45-00	SCHOOLS & SEMINARS	800	650	1,800
112-6719-45-00	EQUIPMENT & UNIFORMS	1,600	1,400	1,600
TOTAL SUPPLIES AND MATERIALS		23,600	17,267	21,960
112-6630-45-00	CAPITAL OUTLAY	-	-	23,000
TOTAL CAPITAL OUTLAY		-	-	23,000
<b>TOTAL ANIMAL CONTROL (45)</b>		<b>146,390</b>	<b>124,984</b>	<b>157,874</b>

ACCT CODE	ACCOUNT DESCRIPTION	BUDGET 2008-2009	ESTIMATE 2008-2009	ADOPTED 2009-2010
112-6108-58-00	SALARIES & WAGES	1,745,990	1,700,416	1,790,225
112-6114-58-00	EMPLOYEE RETIREMENT PROGRAM	166,437	107,880	181,881
112-6115-58-00	LONGEVITY	5,100	5,100	7,080
112-6116-58-00	OVERTIME	204,648	211,611	207,885
112-6117-58-00	INCENTIVE PAY	24,301	27,753	32,403
112-6141-58-00	SOCIAL SECURITY	151,473	141,092	155,876
112-6142-58-00	GROUP INSURANCE	187,208	184,890	194,001
112-6143-58-00	WORKER'S COMPENSATION	77,122	66,667	53,655
112-6144-58-00	LIFE INSURANCE	-	-	-
112-6145-58-00	UNEMPLOYMENT COMPENSATION	9,720	1,805	6,480
112-6148-58-00	LONG-TERM DISABILITY INSUR EXP	-	-	-
TOTAL PERSONNEL		2,571,999	2,447,214	2,629,485
<b>112-6201-58-00</b>	<b>MEDICAL CONTROL SERVICES</b>	21,000	19,900	21,600
112-6214-58-00	PROFESSIONAL SERVICES	-	-	4,500
112-6218-58-00	AMBULANCE BILLING SERVICES	51,000	59,419	51,000
112-6220-58-00	LABORATORY SERVICES	3,900	3,200	3,900
112-6231-58-00	CONTRACT LABOR	9,000	5,000	5,000
112-6232-58-00	ADVERTISING	250	-	-
112-6241-58-00	VEHICLE MAINTENANCE	35,000	35,000	35,000
112-6254-58-00	MACHINERY & EQUIPMENT MAINT	8,000	8,000	10,000
112-6255-58-00	SERVICE CONTRACT	4,600	4,600	4,600
112-6272-58-00	TELEPHONE	18,000	18,000	21,600
112-6278-58-00	BUILDING MAINTENANCE	7,000	7,000	8,000
112-6280-58-00	COMMUNICATION EQUIPMENT	29,600	29,600	29,600
TOTAL CONTRACT SERVICES		187,350	189,719	194,800
112-6328-58-00	IT SERVICES	5,000	4,500	20,200
112-6333-58-00	MISC. EXPENDITURES	2,500	2,500	2,500
112-6334-58-00	BOOKS AND MAGAZINES	1,500	1,000	1,500
112-6335-58-00	MISC. TOOLS	5,000	5,000	6,000
112-6342-58-00	OFFICE SUPPLIES	5,000	5,000	6,000
112-6343-58-00	OFFICE EQUIPMENT	3,000	3,000	3,000
112-6344-58-00	PRINTING AND MAILING	2,000	1,500	4,000
112-6345-58-00	PERSONNEL PROTECTIVE EQUIPMENT	48,500	48,000	30,000
112-6346-58-00	FIRE & RESCUE EQUIPMENT	10,000	10,000	15,000
112-6347-58-00	CHEMICALS	2,500	2,000	2,500
112-6348-58-00	COMPRESSED GASES	-	-	-
112-6349-58-00	MEDICAL SUPPLIES	42,000	42,000	49,000
112-6350-58-00	JANITORIAL SUPPLIES	5,500	5,000	5,500
112-6351-58-00	FIRE PREVENTION	18,250	18,000	18,250
112-6353-58-00	EMERGENCY MANAGEMENT	-	-	3,000
112-6354-58-00	RECOGNITION	2,500	2,500	2,500
112-6703-58-00	OUTSIDE FIRE TRAINING	1,000	500	1,000
112-6711-58-00	GASOLINE & OIL	65,230	36,475	48,125
112-6712-58-00	DUES/MEMBERSHIPS/PLEDGES	6,600	6,600	6,600
112-6715-58-00	SCHOOLS & SEMINARS	29,200	33,000	42,600
112-6719-58-00	UNIFORMS	26,000	26,000	26,000
TOTAL SUPPLIES AND MATERIALS		281,280	252,575	293,275
112-6630-58-00	CAPITAL OUTLAY	134,000	189,321	124,100
TOTAL CAPITAL OUTLAY		134,000	189,321	124,100
<b>TOTAL FIRE AND EMS (58)</b>		<b>3,174,629</b>	<b>3,078,829</b>	<b>3,241,660</b>

#REF!





UTILITY FUND  
Water and Sewer Operations)

Annual Adopted Budget  
FY 2009-2010



**WATER AND WASTEWATER FUND**  
**Revenue, Expenses and Changes in Working Capital**  
**Fund 612**

ACCOUNT DESCRIPTION	BUDGET 2008-2009	ESTIMATE 2008-2009	PROPOSED 2009-2010	% Change from 2009 Budget
<b>Operating Revenues:</b>				
Water sales	3,850,000	4,301,855	4,637,135	20.45%
Sewer sales	2,729,500	3,186,855	3,743,176	37.14%
Charges for services	70,000	456,537	310,500	343.57%
Other fees and charges	175,000	214,561	200,000	14.29%
Other sources	169,500	49,531	13,000	-92.33%
<b>Total Operating Revenues</b>	<b>6,994,000</b>	<b>8,209,339</b>	<b>8,903,811</b>	<b>27.31%</b>
<b>Operating Expenses:</b>				
Administration	-	-	425,845	0.00%
Water operations	2,335,497	2,165,522	1,908,246	-18.29%
Wastewater collections	442,574	388,125	435,553	-1.59%
Wastewater treatment	820,330	788,642	803,124	-2.10%
Billing and Collection	733,412	728,105	1,138,260	55.20%
<b>Total Expenditures</b>	<b>4,331,813</b>	<b>4,070,394</b>	<b>4,711,030</b>	<b>8.75%</b>
<b>Non-Operating Expenses:</b>				
Transfers out - PILOT	784,783	784,783	974,442	24.17%
Capital outlays	692,570	482,718	469,255	-32.24%
Infrastructure	-	-	-	0.00%
Debt Requirements	1,602,454	1,549,024	2,365,361	47.61%
<b>Total Non-Operating Rev (Exp)</b>	<b>3,079,807</b>	<b>2,816,525</b>	<b>3,809,059</b>	<b>23.68%</b>
<b>Total Operating and Non-Operating</b>	<b>7,411,620</b>	<b>6,886,919</b>	<b>8,520,089</b>	<b>14.96%</b>
<b>Excess (deficiency of Revenues over expenses)</b>	<b>(417,620)</b>	<b>1,322,421</b>	<b>383,722</b>	
<b>Beginning Cash and Cash Equivalents</b>	<b>1,636,190</b>	<b>1,636,190</b>	<b>2,958,611</b>	
<b>Ending Cash and Cash Equivalents</b>	<b>1,218,570</b>	<b>2,958,611</b>	<b>3,342,333</b>	
<b>Working Capital Days</b>	<b>60</b>	<b>161</b>	<b>215</b>	
<b>Working Capital to operations</b>	<b>16%</b>	<b>43%</b>	<b>39%</b>	

REVENUE SCHEDULE

ACCOUNT CODES	ACCOUNT DESCRIPTION	BUDGET 2008-2009	ESTIMATE 2008-2009	ADOPTED 2009-2010
<b>Water and Sewer Sales</b>				
612-5441-00-00	WATER SALES	3,850,000	4,301,855	4,637,135
612-5448-00-00	SEWER SALES	2,729,500	3,186,855	3,743,176
		<u>6,579,500</u>	<u>7,488,710</u>	<u>8,380,311</u>

**Charges for Services**

612-5442-00-00	CONNECT FEES	14,000	19,440	19,000
612-5446-00-00	TAP FEES-WATER	4,000	8,300	8,000
612-5449-00-00	TAP FEES - SEWER	4,500	-	-
612-5450-00-00	METER SET FEES	70,000	42,650	45,000
612-5455-00-00	APPLICATION CONNECT FEE	20,000	28,195	28,500
612-5672-00-00	FRISCO RANCH SEWER CONTRACT	120,000	357,952	210,000
		<u>232,500</u>	<u>456,537</u>	<u>310,500</u>

**Other fees and charges**

612-5443-00-00	PENALTIES	175,000	214,561	200,000
612-5444-00-00	RETURN CHECK CHARGES	5,000	5,680	5,000
612-5718-00-00	INSURANCE REIMBURSEMENT	-	35,609	-
612-5611-00-00	INTEREST EARNINGS	73,000	155,139	145,000
612-5611-00-76	INTEREST-RESTRICTED	-	84,481	125,000
612-5671-00-00	MISCELLANEOUS	2,000	8,242	8,000
		<u>255,000</u>	<u>503,713</u>	<u>483,000</u>

**Other Financing Sources**

612-5460-00-00	CONTRIBUTIONS-FRISCO HILLS	-	60,000	-
612-5690-00-00	BOND PROCEEDS			
612-5698-00-00	CONTRIBUTIONS	-	-	-
612-8948-00-00	TRANSFER IN FROM FUND	-	-	-
612-8949-00-00	TRANSFER IN FROM FUND 819.	-	-	-
612-8951-00-00	TRANSFER IN FROM FUND 829	-	-	-
612-8952-00-00	TRANSFER IN FROM FUND 840	-	-	-
612-8953-00-00	TRANSFER IN FROM FUND 913	-	-	-
		<u>-</u>	<u>60,000</u>	<u>-</u>

<b>TOTAL SOURCES</b>		<b>7,067,000</b>	<b>8,508,960</b>	<b>9,173,811</b>
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**DIRECT CHARGE BACK TO THE WATER AND SEWER FUND  
FOR GENERAL AND ADMINISTRATIVE COSTS  
PAID BY THE GENERAL FUND  
PROPOSED BUDGET YEAR 2009-2010**

Calculation of General and Administrative Charge for General Fund	Proposed Cost 2009-2010 General Fund	Water Operations	Sewer Operations	Water/Sewer Admin	W/S Total	GF Total	Totals
<b>Salary Cost Allocation</b>							
Town Manager's Office	230,032	23,003	23,003	11,502	57,508	172,524	230,032
Town Secretary	134,254	4,028	4,028	0	8,055	126,198	134,254
Human Resources	370,972	92,743	92,743	55,646	241,132	129,840	370,972
Town Council	259,750	12,988	12,988	12,988	38,963	220,788	259,750
Finance	547,308	109,462	54,731	27,365	191,558	355,750	547,308
IT	331,175	6,623	6,623	49,676	62,923	268,251	331,175
Engineering	555,968	138,992	138,992	0	277,984	277,984	555,968
Fleet Services	183,970	18,397	14,718	5,519	38,634	145,337	183,970
Building Maintenance	363,195	72,639	36,320	0	108,959	254,237	363,195
Total Personnel Costs Shared	2,976,624	478,875	384,145	162,696	1,025,715	1,950,909	2,976,624
% distribution					34.46%	65.54%	100.00%
<b>Operational/Maintenance</b>							
Legal/Professional	-	-	-	-	-	-	-
HR Programs	-	-	-	-	-	-	-
Engineering Department	-	-	-	-	-	-	-
Bldg Maint	-	-	-	-	-	-	-
Computer Network Support	-	-	-	-	-	-	-
GL/Property Insurances	-	-	-	-	-	-	-
Total Operational Costs Shared	-	0	0		0	0	0
% Distribution					#DIV/0!	#DIV/0!	#DIV/0!
<b>Total General and Administrative Charge:</b>	<b>2,976,624</b>	<b>478,875</b>	<b>384,145</b>	<b>162,696</b>	<b>1,025,715</b>	<b>1,950,909</b>	<b>2,976,624</b>
<b>% of total allocation</b>	<b>100%</b>	<b>16%</b>	<b>13%</b>	<b>5%</b>	<b>34.46%</b>	<b>65.54%</b>	<b>100.00%</b>
<b>Proposed FY 10 G&amp;A Transfer to General Fund</b>	2,976,624	478,875	384,145	162,696	1,025,715	1,950,909	2,976,624
<b>% of Calculated Charge Back</b>					34.46%	65.54%	100.00%
<b>Water and Sewer System Revenues at 09/2008</b>	<i>Audited</i>	3,814,923	2,879,321	-	6,694,244		6,694,244
<b>4% Franchise Applied to total sales</b>		152,597	115,173	0	267,770		267,770
<b>Proposed FY 10 Franchise Transfer to Gen Fund</b>		631,472	499,318	162,696	1,293,485		1,293,485
							0
<b>Budgeted Expense Line-items in the W&amp;S Fund</b>		454,944	364,938	154,561	974,442		
<b>Budgeted Expense Line-item for Franchise</b>					974,442		

**WATER OPERATIONS (61)**

<b>ACCT CODE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET 2008-2009</b>	<b>ESTIMATE 2008-2009</b>	<b>ADOPTED 2009-2010</b>
<b>PERSONNEL SERVICES</b>				
612-6108-61-00	SALARIES & WAGES	474,009	460,117	286,094
612-6114-61-00	EMPLOYEE RETIREMENT PROGRAM	42,853	42,200	28,134
612-6115-61-00	LONGEVITY/BONUS	2,880	2,880	1,560
612-6116-61-00	OVERTIME	25,000	29,470	25,000
612-6117-61-00	INCENTIVE PAY	900	1,320	900
612-6118-61-00	CAR ALLOWANCE	4,800	4,800	-
612-6141-61-00	SOCIAL SECURITY	38,831	37,045	23,987
612-6142-61-00	GROUP INSURANCE	60,816	53,000	46,639
612-6143-61-00	WORKERS COMPENSATION	27,886	18,500	12,388
612-6144-61-00	LIFE INSURANCE	1,016	1,133	-
612-6145-61-00	UNEMPLOYMENT COMPENSATION	3,240	1,380	1,620
612-6148-61-00	LONG-TERM DISABILITY INSUR EXP	1,346	1,060	-
<b>TOTAL PERSONNEL</b>		<b>683,577</b>	<b>652,905</b>	<b>426,321</b>
<b>CONTRACTUAL SERVICES</b>				
612-6214-61-00	PROFESSIONAL SERVICES	30,000	13,800	20,000
612-6220-61-00	LABORATORY SERVICES	18,000	3,890	10,000
612-6231-61-00	CONTRACT LABOR	35,000	3,000	10,000
612-6232-61-00	ADVERTISING	500	-	500
612-6241-61-00	VEHICLE MAINTENANCE	8,000	10,500	10,000
612-6254-61-00	MACHINERY & EQUIPMENT MAINT	3,000	1,500	3,000
612-6255-61-00	OFFICE EQUIPMENT MAINT	-	-	-
612-6257-61-00	WATER STORAGE TANK MAINTENANCE	148,000	72,300	8,000
612-6258-61-00	MISC. MAINTENANCE	2,000	2,300	2,000
612-6259-61-00	WATER BOOSTER PUMP MAINTENANCE	6,000	7,265	8,000
612-6272-61-00	TELEPHONE	4,000	3,225	4,000
612-6273-61-00	ELECTRICITY	105,000	88,850	95,000
612-6280-61-00	RADIO EQUIPMENT	1,500	1,500	1,500
612-6299-61-00	WATER PURCHASE CONTRACT	1,080,970	1,093,409	1,190,845
612-6722-61-00	VEHICLE INSURANCE	17,000	17,753	-
612-6723-61-00	LIABILITY INSURANCE	60,000	28,698	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>1,518,970</b>	<b>1,347,990</b>	<b>1,362,845</b>

**WATER OPERATIONS (61)**

<b>ACCT CODE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET 2008-2009</b>	<b>ESTIMATE 2008-2009</b>	<b>ADOPTED 2009-2010</b>
<b>SUPPLIES AND MATERIALS</b>				
612-6310-61-00	MAINTENANCE & OPERATIONS SUPPLY	55,000	46,892	55,000
612-6328-61-00	IT SERVICES	-	-	-
612-6333-61-00	MISC. EXPENDITURES	2,000	62,057	2,000
612-6335-61-00	MISC TOOLS AND EQUIPMENT	-	-	-
612-6336-61-00	BANK FEES AND CHARGES	-	-	-
612-6342-61-00	OFFICE SUPPLIES	2,850	2,625	2,000
612-6343-61-00	OFFICE EQUIPMENT & SOFTWARE	750	500	500
612-6344-61-00	PRINTING AND MAILING	9,500	7,800	8,000
612-6345-61-00	SAFETY SUPPLIES	1,000	1,000	2,000
612-6346-61-00	TREATMENT CHEMICALS	1,500	1,800	2,000
612-6357-61-00	WATER METERS	-	-	-
612-6709-61-00	STATE INSPECTION FEES	4,300	4,018	4,300
612-6711-61-00	GASOLINE AND OIL	40,000	20,000	26,580
612-6712-61-00	DUES/MEMBERSHIPS/PLEDGES	2,000	1,200	1,200
612-6715-61-00	SCHOOLS & SEMINARS	7,600	9,235	8,000
612-6719-61-00	EQUIPMENT & UNIFORMS	6,450	7,500	7,500
<b>TOTAL SUPPLIES AND MATERIALS</b>		<b>132,950</b>	<b>164,627</b>	<b>119,080</b>
<b>CAPITAL OUTLAY</b>				
612-6630-61-00	CAPITAL OUTLAY	342,570	189,245	335,077
<b>TOTAL CAPITAL OUTLAY</b>		<b>342,570</b>	<b>189,245</b>	<b>335,077</b>
<b>TRANSFERS</b>				
612-6250-61-00	TRANSFER TO GENERAL FUND	784,783	784,783	609,505
612-6251-73-00	TRANSFER TO CPF #829	-	-	-
<b>TOTAL TRANSFERS</b>		<b>784,783</b>	<b>784,783</b>	<b>609,505</b>
<b>OTHER OPERATING EXPENSES</b>				
612-6640-61-00	DEPRECIATION EXPENSE	-	825,000	825,000
612-6641-61-00	AMORTIZATION EXPENSE	-	6,025	6,025
<b>TOTAL OTHER</b>		<b>-</b>	<b>831,025</b>	<b>831,025</b>
<b>TOTAL WATER OPERATIONS (61)</b>		<b>3,462,850</b>	<b>3,970,575</b>	<b>3,683,853</b>

ACCT CODE	ACCOUNT DESCRIPTION	BUDGET 2008-2009	ESTIMATE 2008-2009	ADOPTED 2009-2010
<b>PERSONNEL SERVICES</b>				
612-6108-71-00	SALARIES & WAGES	114,632	115,187	118,068
612-6114-71-00	EMPLOYEE RETIREMENT PROGRAM	9,723	10,728	11,049
612-6115-71-00	LONGEVITY/BONUS	540	540	780
612-6116-71-00	OVERTIME	14,000	12,036	4,000
612-6117-71-00	INCENTIVE PAY		300	300
612-6141-71-00	SOCIAL SECURITY	8,810	9,642	9,421
612-6142-71-00	GROUP INSURANCE	19,280	18,775	20,083
612-6143-71-00	WORKERS COMPENSATION	4,238	4,498	3,182
612-6144-71-00	LIFE INSURANCE	965	-	-
612-6145-71-00	UNEMPLOYMENT COMPENSATION	1,080	255	1,020
612-6148-71-00	LONG-TERM DISABILITY INSUR EXP	306	-	-
<b>TOTAL PERSONNEL SERVICES</b>		<b>173,574</b>	<b>171,961</b>	<b>167,903</b>
<b>CONTRACTUAL SERVICES</b>				
612-6232-71-00	ADVERTISING	-	-	-
612-6241-71-00	VEHICLE MAINTENANCE	1,600	5,325	5,000
612-6252-71-00	LIFT STATION MAINTENANCE	60,000	35,300	50,000
612-6253-71-00	SLUDGE REMOVAL	-	-	-
612-6254-71-00	MACHINERY & EQUIPMENT MAINT	5,000	1,125	5,000
612-6255-71-00	SERVICE CONTRACT/OFFICE EQUIP.	-	-	-
612-6256-71-00	UTILITY LINE MAINTENANCE	-	445	-
612-6272-71-00	TELEPHONE	3,500	4,200	4,500
612-6273-71-00	ELECTRICITY	41,000	37,040	41,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>111,100</b>	<b>83,435</b>	<b>105,500</b>
<b>SUPPLIES AND MATERIALS</b>				
612-6310-71-00	MAINTENANCE & OPERATIONS SUPPLY	10,000	4,741	10,000
612-6333-71-00	MISC. EXPENDITURES	2,000	1,784	2,000
612-6335-71-00	MISCELLANEOUS TOOLS	250	449	500
612-6342-71-00	OFFICE SUPPLIES	250	376	500
612-6343-71-00	OFFICE EQUIPMENT & SOFTWARE	-	-	-
612-6345-71-00	SAFETY SUPPLIES	500	501	500
612-6346-71-00	TREATMENT CHEMICALS	120,000	113,526	135,000
612-6711-71-00	GASOLINE AND OIL	20,000	7,663	9,250
612-6712-71-00	DUES/MEMBERSHIPS/PLEDGES	1,500	322	500
612-6715-71-00	SCHOOLS & SEMINARS	1,000	1,346	1,500
612-6719-71-00	EQUIPMENT & UNIFORMS	2,400	2,020	2,400
<b>TOTAL SUPPLIES AND MATERIALS</b>		<b>157,900</b>	<b>132,729</b>	<b>162,150</b>

ACCT CODE	ACCOUNT DESCRIPTION	BUDGET 2008-2009	ESTIMATE 2008-2009	ADOPTED 2009-2010
<b>CAPITAL OUTLAY</b>				
612-6630-71-00	CAPITAL OUTLAY	230,000	228,881	75,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>230,000</b>	<b>228,881</b>	<b>75,000</b>
<b>TRANSFERS</b>				
612-6250-71-00	TRANSFER TO GENERAL FUND			364,938
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>364,938</b>
<b>OTHER OPERATING EXPENSES</b>				
612-6640-71-00	DEPRECIATION EXPENSE			-
612-6641-71-00	AMORTIZATION EXPENSE			-
<b>TOTAL OTHER</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL WASTEWATER COLLECTIONS (71)</b>		<b>672,574</b>	<b>617,006</b>	<b>875,491</b>



**WASTEWATER TREATMENT (72)**

<b>ACCOUNT CODES</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET 2008-2009</b>	<b>ESTIMATE 2008-2009</b>	<b>ADOPTED 2009-2010</b>
<b>PERSONNEL SERVICES</b>				
612-6108-72-00	SALARIES & WAGES	219,614	194,618	180,840
612-6114-72-00	EMPLOYEE RETIREMENT PROGRAM	18,810	17,275	17,419
612-6115-72-00	LONGEVITY/BONUS	1,980	1,980	1,800
612-6116-72-00	OVERTIME	10,000	8,056	10,000
612-6117-72-00	INCENTIVE PAY	1,200	1,500	1,500
612-6141-72-00	SOCIAL SECURITY	17,044	14,875	14,852
612-6142-72-00	GROUP INSURANCE	30,959	25,501	25,006
612-6143-72-00	WORKERS COMPENSATION	6,916	6,080	5,017
612-6144-72-00	LIFE INSURANCE	446	-	-
612-6145-72-00	UNEMPLOYMENT COMPENSATION	1,620	249	900
612-6148-72-00	LONG-TERM DISABILITY INSUR EXP	591	-	-
<b>TOTAL PERSONNEL SERVICES</b>		<b>309,180</b>	<b>270,134</b>	<b>257,334</b>
<b>CONTRACTUAL SERVICES</b>				
612-6220-72-00	LABORATORY SERVICES	35,000	29,550	30,000
612-6232-72-00	ADVERTISING	-	-	-
612-6241-72-00	VEHICLE MAINTENANCE	2,000	1,130	2,000
612-6253-72-00	SLUDGE REMOVAL/TRANSPORT	116,000	88,850	116,000
612-6254-72-00	MACHINERY & EQUIPMENT MAINT	9,000	37,873	9,000
612-6255-72-00	SERVICE CONTRACT-OFFICE EQUIP	-	-	-
612-6256-72-00	UTILITY LINE MAINTENANCE	-	-	-
612-6272-72-00	TELEPHONE	5,200	5,618	5,800
612-6273-72-00	ELECTRICITY	270,000	249,150	265,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>437,200</b>	<b>412,171</b>	<b>427,800</b>
<b>SUPPLIES AND MATERIALS</b>				
612-6310-72-00	MAINTENANCE & OPERATIONS SUPPLY	4,750	3,845	4,750
612-6312-72-00	LAB CHEMICAL & GLASSWARE	3,000	2,295	3,000
612-6328-72-00	IT SERVICES	-	-	-
612-6333-72-00	MISC. EXPENDITURES	2,000	846	2,000
612-6335-72-00	MISCELLANEOUS TOOLS	2,000	463	1,000
612-6342-72-00	OFFICE SUPPLIES	500	733	500
612-6343-72-00	OFFICE EQUIP AND SOFTWARE	-	-	-
612-6344-72-00	PRINTING AND MAILING	300	40	250
612-6345-72-00	SAFETY SUPPLIES	300	417	500
612-6346-72-00	TREATMENT CHEMICALS	46,000	89,720	95,000
612-6709-72-00	TCEQ INSPECTION FEES	6,500	4,315	5,000
612-6711-72-00	GASOLINE AND OIL	3,500	1,097	1,865

**WASTEWATER TREATMENT (72)**

<b>ACCOUNT CODES</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET 2008-2009</b>	<b>ESTIMATE 2008-2009</b>	<b>ADOPTED 2009-2010</b>
612-6712-72-00	DUES/MEMBERSHIPS/PLEDGES	1,500	398	525
612-6715-72-00	SCHOOLS & SEMINARS	1,200	425	1,200
612-6719-72-00	UNIFORMS	2,400	1,744	2,400
<b>TOTAL SUPPLIES AND MATERIALS</b>		<b>73,950</b>	<b>106,337</b>	<b>117,990</b>
<b>CAPITAL OUTLAY</b>				
612-6630-72-00	CAPITAL OUTLAY	80,000	30,585	23,442
<b>TOTAL CAPITAL OUTLAY</b>		<b>80,000</b>	<b>30,585</b>	<b>23,442</b>
<b>OTHER OPERATING EXPENSES</b>				
612-6640-72-00	DEPRECIATION EXPENSE	-	-	-
612-6641-72-00	AMORTIZATION EXPENSE	-	-	-
<b>TOTAL OTHER OPERATING</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL WASTEWATER TREATMENT(72)</b>		<b>900,330</b>	<b>819,228</b>	<b>826,566</b>

**WATER AND WASTEWATER ADMINISTRATION (73)**

ACCOUNT CODES	ACCOUNT DESCRIPTION	BUDGET 2008-2009	ESTIMATE 2008-2009	ADOPTED 2009-2010
<b>PERSONNEL SERVICES</b>				
612-6108-73-00	SALARIES & WAGES	-	-	238,342
612-6114-73-00	EMPLOYEE RETIREMENT PROGRAM	-	-	22,156
612-6115-73-00	LONGEVITY/BONUS	-	-	1,860
612-6116-73-00	OVERTIME	-	-	1,000
612-6117-73-00	INCENTIVE PAY	-	-	927
612-6118-73-00	CAR ALLOWANCE	-	-	4,800
612-6141-73-00	SOCIAL SECURITY	-	-	18,890
612-6142-73-00	GROUP INSURANCE	-	-	19,697
612-6143-73-00	WORKERS COMPENSATION	-	-	7,002
612-6144-73-00	LIFE INSURANCE	-	-	-
612-6145-73-00	UNEMPLOYMENT COMPENSATION	-	-	720
612-6148-73-00	LONG-TERM DISABILITY INSUR EXP	-	-	-
<b>TOTAL PERSONNEL SERVICES</b>		-	-	<u>315,393</u>
<b>CONTRACTUAL SERVICES</b>				
612-6211-73-00	CITY ATTORNEY			3,000
612-6212-73-00	ENGINEER SERVICES			73,000
612-6213-73-00	AUDIT SERVICES			-
612-6214-73-00	PROFESSIONAL SERVICES	-	-	-
612-6215-73-00	RATE STUDY UPDATE	-	-	-
612-6241-73-00	VEHICLE MAINTENANCE			1,500
612-6232-73-00	ADVERTISING AND PRINTING			4,000
612-6277-73-00	SERVICE CONTRACT OFFICE EQUIP			3,000
612-6272-73-00	TELEPHONE			6,852
612-6273-73-00	ELECTRICITY			-
612-6274-73-00	GAS AND PROPANE			-
612-6278-73-00	BUILDING MAINTENANCE			-
612-6283-73-00	JANITORIAL SERVICES			-
<b>TOTAL CONTRACTUAL SERVICES</b>		-	-	<u>91,352</u>
<b>SUPPLIES AND MATERIALS</b>				
612-6328-73-00	IT SERVICES	-	-	4,000
612-6333-73-00	MISC. EXPENDITURES	-	-	3,000
612-6342-73-00	OFFICE SUPPLIES	-	-	1,500
612-6343-73-00	OFFICE EQUIPMENT & SOFTWARE	-	-	2,500
612-6344-73-00	PRINTING AND MAILING	-	-	2,500
612-6711-73-00	GASOLINE AND OIL	-	-	500
612-6712-73-00	DUES AND MEMBERSHIPS	-	-	1,000
612-6715-73-00	SCHOOLS & SEMINARS	-	-	3,100
612-6719-73-00	UNIFORMS	-	-	1,000
<b>TOTAL SUPPLIES AND MATERIALS</b>		-	-	<u>19,100</u>

**CAPITAL OUTLAY**

612-6630-73-00 CAPITAL OUTLAY

**TOTAL CAPITAL OUTLAY**

**TOTAL Water and WW Administration(73)**

-	-	-
-	-	-
-	-	425,845

**WATER AND WASTEWATER INTEREST AND SINKING (74)**

<b>ACCOUNT CODES</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET 2008-2009</b>	<b>ESTIMATE 2008-2009</b>	<b>ADOPTED 2009-2010</b>
<b>SELF-SUPPORTING BONDS (P&amp;I)</b>				
612-6513-74-00	1999 TAX & REV CO-PRIN (\$1.22M)	60,000	60,000	60,000
612-6553-74-00	1999 TAX & REV CO-INT (\$1.22M)	41,723	41,723	39,023
612-6514-74-00	2000 TAX & REV CO-PRIN (\$2.6M)	80,850	80,850	84,700
612-6554-74-00	2000 TAX & REV CO-INT (\$2.6M)	85,578	85,578	80,323
612-6515-74-00	2002 W/WW REV REF BONDS-PRINT (\$4.9M)	175,000	175,000	185,000
612-6557-74-00	2002 W/WW REV REF BONDS-INT (\$4.9M)	211,690	211,690	202,065
612-6523-74-00	2003 W/WW REV BONDS-PRIN (\$4.6M)	150,000	150,000	155,000
612-6524-74-00	2008 W/WW REV CO-PRIN (\$6.5M)	-	-	-
612-6525-74-00	2009 W/WW REV CO-PRIN (\$10.270M)	-	-	-
612-6556-74-00	2003 W/WW REV BONDS-INT (\$4.6M)	213,174	213,174	206,049
612-6510-74-00	2004 W/WW REV BONDS-PRIN (\$3.8M)	100,000	100,000	105,000
612-6559-74-00	2004 W/WW REV BONDS-INT (\$3.8M)	164,410	164,410	159,410
612-6561-74-00	2005 GO REF BONDS	-	-	-
612-6561-74-00	2008 W/WW REV CO-INT (\$6.5M)	-	198,718	316,543
612-6562-74-00	2009 W/WW REV CO-INT (\$10.270M)	-	228,975	457,950
<b>TOTAL INTEREST AND SINKING</b>		<b>1,282,424</b>	<b>1,282,424</b>	<b>2,051,061</b>
<b>CONTRACTUAL OBLIGATIONS</b>				
612-6299-74-00	2003 CONTRACT REV BONDS-NTMWD-PRIN	215,000	215,000	225,000
612-6300-74-00	2003 CONTRACT REV BONDS-NTMWD-INT	104,030	47,869	85,300
<b>TOTAL CONTRACTUAL OBLIGATIONS</b>		<b>319,030</b>	<b>262,869</b>	<b>310,300</b>
<b>PAYING AGENT FEES</b>				
612-6591-74-00	FEES	1,000	3,731	4,000
<b>TOTAL PAYING AGENT FEES</b>		<b>1,000</b>	<b>3,731</b>	<b>4,000</b>
<b>TOTAL WATER AND WASTEWATER INT &amp; SINKING (74)</b>		<b>1,602,454</b>	<b>1,549,024</b>	<b>2,365,361</b>

**BILLING AND COLLECTION SERVICES (75)**

<b>ACCOUNT CODES</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET 2008-2009</b>	<b>ESTIMATE 2008-2009</b>	<b>ADOPTED 2009-2010</b>
<b>PERSONNEL SERVICES</b>				
612-6108-75-00	SALARIES & WAGES	228,321	222,520	211,348
612-6114-75-00	EMPLOYEE RETIREMENT PROGRAM	20,593	20,061	20,255
612-6115-75-00	LONGEVITY/BONUS	600	480	900
612-6116-75-00	OVERTIME	15,000	14,817	13,500
612-6117-75-00	INCENTIVE PAY	-	-	-
612-6141-75-00	SOCIAL SECURITY	18,660	17,897	17,270
612-6142-75-00	GROUP INSURANCE	41,410	29,138	31,507
612-6143-75-00	WORKERS COMPENSATION	7,430	5,807	4,220
612-6144-75-00	LIFE INSURANCE	488	-	-
612-6145-75-00	UNEMPLOYMENT COMPENSATION	2,160	372	1,260
612-6148-75-00	LONG-TERM DISABILITY INSUR EXP	650	-	-
<b>TOTAL PERSONNEL SERVICES</b>		<b>335,312</b>	<b>311,092</b>	<b>300,260</b>
<b>CONTRACTUAL SERVICES</b>				
612-6214-75-00	PROFESSIONAL SERVICES	-	-	24,000
612-6231-75-00	CONTRACT LABOR	-	-	115,000
612-6255-75-00	SERVICE CONTRACTS	2,500	4,187	4,200
612-6272-75-00	TELEPHONE	1,600	3,309	3,500
612-6329-75-00	SERVICES - STW ANNUAL LEASE	7,000	4,975	6,000
612-6336-75-00	BANK FEES AND CHARGES	20,000	18,775	22,300
612-6741-75-00	VEHICLE MAINTENANCE	-	185	1,400
612-6745-75-00	COLLECTION FEES	2,700	311	325
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>33,800</b>	<b>31,742</b>	<b>176,725</b>
<b>SUPPLIES AND MATERIALS</b>				
612-6328-75-00	IT SERVICES	1,200	8,187	3,000
612-6333-75-00	MISC. EXPENDITURES	690	275	500
612-6342-75-00	OFFICE SUPPLIES	5,000	4,875	5,000
612-6343-75-00	OFFICE EQUIPMENT	1,610	1,610	1,500
612-6344-75-00	PRINTING AND MAILING	100,000	117,410	125,000
612-6357-75-00	WATER METERS	250,000	250,000	500,000
612-6711-75-00	GASOLINE AND OIL	-	50	2,300
612-6715-75-00	SCHOOLS & SEMINARS	3,000	1,108	2,575
612-6719-75-00	UNIFORMS	2,800	1,756	3,400
<b>TOTAL SUPPLIES AND MATERIALS</b>		<b>364,300</b>	<b>385,271</b>	<b>643,275</b>
<b>CAPITAL OUTLAY</b>				
612-6630-72-00	CAPITAL OUTLAY	40,000	34,007	35,736
<b>TOTAL CAPITAL OUTLAY</b>		<b>40,000</b>	<b>34,007</b>	<b>35,736</b>
<b>OTHER EXPENSE</b>				
612-6815-75-00	BAD DEBT EXPENSE	-	225,000	18,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>225,000</b>	<b>18,000</b>
<b>TOTAL BILLING AND COLLECTION SERVICES (75)</b>		<b>773,412</b>	<b>987,111</b>	<b>1,173,996</b>



SOLID WASTE FUND  
(Solid Waste Services)

Annual Adopted Budget  
FY 2009-2010



**SOLID WASTE FUND**  
**Revenue, Expenses and Changes in Working Capital**  
**Fund 712**

ACCOUNT DESCRIPTION	BUDGET 2008-2009	ESTIMATE 2008-2009	ADOPTED 2009-2010	% Change from 2009 Budget
<b>Operating Revenues:</b>				
Charges for services	1,633,996	1,760,000	1,968,122	20.4%
Abatement Fees	-	-	-	-
Penalties	-	-	-	-
Other	-	-	-	-
<b>Total Operating Revenues</b>	<b>1,633,996</b>	<b>1,760,000</b>	<b>1,968,122</b>	<b>20.4%</b>
<b>Operating Expenses:</b>				
Personnel Costs	11,750	10,561	11,539	98.2%
Solid Waste Contract	1,378,311	1,420,000	1,567,200	113.7%
Litter Contracts	70,600	8,450	10,000	14.2%
Spring and Fall Cleanup	20,000	11,217	12,200	61.0%
Hazardous Waste Contract	40,000	38,558	40,000	100.0%
Dump Station	74,000	79,832	84,500	114.2%
Other Expenses	-	-	-	0.0%
<b>Total Expenditures</b>	<b>1,594,661</b>	<b>1,568,618</b>	<b>1,713,900</b>	<b>7.5%</b>
<b>Operating Income (Loss)</b>	<b>39,335</b>	<b>191,382</b>	<b>254,222</b>	
<b>Non-Operating Rev (Exp):</b>				
Interest Income	3,000	125	1,200	
Bad Debt Expense	-	-	-	
<b>Total Non-Operating Rev (Exp)</b>	<b>3,000</b>	<b>125</b>	<b>1,200</b>	
<b>Net Income (Loss) Before Transfers</b>	<b>42,335</b>	<b>191,507</b>	<b>255,422</b>	
<b>Other Financing Sources (Uses):</b>				
Transfers in from other funds	-	-	-	
Transfers to other funds	(202,592)	(202,592)	(96,000)	
<b>Net Other Financing Sources (Uses)</b>	<b>(202,592)</b>	<b>(202,592)</b>	<b>(96,000)</b>	
<b>Change in Net Assets</b>	<b>(160,257)</b>	<b>(11,085)</b>	<b>159,422</b>	
<b>Beginning Working Capital</b>	<b>63,182</b>	<b>(97,075)</b>	<b>(108,161)</b>	
<b>Ending Working Capital</b>	<b>(97,075)</b>	<b>(108,161)</b>	<b>51,262</b>	
<b>Working Capital Days</b>	<b>(22)</b>	<b>(25)</b>	<b>11</b>	
<b>Working Capital as a % of expenses</b>	<b>-6%</b>	<b>-7%</b>	<b>3%</b>	



**SOLID WASTE COLLECTION (80)**

<b>ACCOUNT CODES</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET 2008-2009</b>	<b>ESTIMATE 2008-2009</b>	<b>ADOPTED 2009-2010</b>
712-5443-00-00	Penalties	-	-	-
712-5447-00-00	Fees	1,633,996	1,760,000	1,968,122
712-5611-00-00	Interest	3,000	125	1,200
712-5719-00-00	Abatements	-	-	-
712-7900-00-00	Transfer In	-	230,000	-
<b>TOTAL REVENUE</b>		<b>1,636,996</b>	<b>1,990,125</b>	<b>1,969,322</b>

**SOLID WASTE COLLECTION (70)**

<b>ACCOUNT CODES</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET 2008-2009</b>	<b>ESTIMATE 2008-2009</b>	<b>ADOPTED 2009-2010</b>
<b>PERSONNEL SERVICES</b>				
712-6108-70-00	SALARIES & WAGES	10,100	9,313	10,442
712-6114-70-00	EMPLOYEE RETIREMENT PROGRAM	-	-	-
712-6115-70-00	LONGEVITY/BONUS	-	-	-
712-6116-70-00	OVERTIME	-	-	-
712-6141-70-00	SOCIAL SECURITY	810	712	647
712-6142-70-00	GROUP INSURANCE	-	-	-
712-6143-70-00	WORKERS COMPENSATION	600	498	270
712-6144-70-00	LIFE INSURANCE	-	-	-
712-6145-70-00	UNEMPLOYMENT COMPENSATION	240	38	180
712-6148-70-00	LONG-TERM DISABILITY INSUR EXP	-	-	-
<b>TOTAL PERSONNEL</b>		<b>11,750</b>	<b>10,561</b>	<b>11,539</b>
<b>CONTRACTUAL OBLIGATIONS</b>				
712-6200-70-00	SOLID WASTE CONTRACT SERVICES	1,378,311	1,420,000	1,567,200
712-6221-70-00	MOWING CONTRACT SERVICES	55,000	-	-
712-6222-70-00	LITTER CONTRACT SERVICES	15,600	8,450	10,000
712-6223-70-00	SPRING AND FALL CLEANUP	20,000	11,217	12,200
712-6224-70-00	HAZARDOUS WASTE DISPOSAL	40,000	38,558	40,000
712-6225-70-00	SOLID WASTE DUMP STATIONS	74,000	79,832	84,500
712-6226-70-00	MISCELLANEOUS	-	-	-
<b>TOTAL CONTRACTUAL OBLIGATIONS</b>		<b>1,582,911</b>	<b>1,558,057</b>	<b>1,713,900</b>
<b>SUPPLIES AND MATERIALS</b>				
712-6333-70-00	MISC. EXPENDITURES	500	-	200
712-6343-70-00	EQUIPMENT AND TOOLS	-	-	-
712-6344-70-00	PRINTING AND MAILING	7,500	825	1,000
<b>TOTAL SUPPLIES AND MATERIALS</b>		<b>8,000</b>	<b>825</b>	<b>1,200</b>
<b>CAPITAL OUTLAY</b>				
712-6630-70-00	CAPITAL OUTLAY	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS &amp; OTHER</b>				
712-6250-70-00	TRANSFER TO GENERAL FUND 112	202,592	202,592	96,000
712-6251-70-00	TRANSFER TO UCP FUND 829	-	-	-
712-8992-70-00	TRANSFER TO FUND 612 CASH	-	-	-
712-9000-70-00	BAD DEBT EXPENSE	-	-	-
<b>TOTAL TRANSFERS</b>		<b>202,592</b>	<b>202,592</b>	<b>96,000</b>
<b>TOTAL SOLID WASTE COLLECTION (70)</b>		<b>1,805,253</b>	<b>1,772,035</b>	<b>1,822,639</b>



DEBT SERVICE FUND  
(Principal and Interest)

Annual Adopted Budget  
FY 2009-2010



**LITTLE ELM  
DEBT SERVICE FUND SUMMARY**

	Budget 2008-2009	Estimate 2008-2009	ADOPTED 2009-2010
BEGINNING FUND BALANCE	\$ 218,843	\$ 218,843	\$ 316,165
<b><u>REVENUES:</u></b>			
Property taxes	2,012,006	1,893,686	2,538,956
Interest Income	30,000	24,985	11,200
<b>TOTAL REVENUES</b>	<b>2,042,006</b>	<b>1,918,671</b>	<b>2,550,156</b>
<b><u>EXPENDITURES:</u></b>			
Principal	1,042,103	1,042,103	1,432,889
Interest	869,387	869,387	1,332,034
Agent Fees	3,200	3,842	3,800
<b>TOTAL EXPENDITURES</b>	<b>1,914,690</b>	<b>1,915,332</b>	<b>2,768,722</b>
Other Sources (Uses)			
Operating Transfers In	-	93,983	181,405
Change in Expenditures			
Excess (deficiency) of Revenues			
Under (Over) Expenditures	127,316	97,322	(37,162)
<b>ENDING FUND BALANCE</b>	<b>\$ 346,159</b>	<b>\$ 316,165</b>	<b>\$ 279,003</b>
Unreserved/Unrestricted	346,159	316,165	279,003
<i>Equivalent Operating Days</i>	66	60	37
<i>% of Operating Expenditures</i>	18%	17%	10%

**DEBT SERVICE FUND****SCHEDULE OF REVENUES BY SOURCE**

	<b>BUDGET 2008-2009</b>	<b>ESTIMATED 2008-2009</b>	<b>ADOPTED 2009-2010</b>
<b>Property Taxes</b>			
5111 Current Property Tax	1,950,000	1,848,063	2,480,706
5121 Delinquent Property Tax	40,000	25,523	35,000
5115 Penalty & Interest	22,006	20,100	23,250
<b>Total</b>	<b>2,012,006</b>	<b>1,893,686</b>	<b>2,538,956</b>
<b>Interest Income</b>			
5611 Interest Income	30,000	24,985	11,200
<b>Total</b>	<b>30,000</b>	<b>24,985</b>	<b>11,200</b>
<b>Operating Transfers In</b>			
5711 Transfer in -General Fund	-	-	-
5712 Transfer in - Utility Fund	-	-	-
Transfer in - Other Funds	-	93,983	-
5713 Transfer in - LEEDC	-	-	181,405
<b>Total</b>	<b>-</b>	<b>93,983</b>	<b>181,405</b>
<b>TOTAL REVENUES</b>	<b>2,042,006</b>	<b>2,012,654</b>	<b>2,731,561</b>

**Debt Service Tax Rate****0.123600****0.164888****% of Operations****21.69%****26.54%**

Dept/Div Code	Line-Item Descriptions	Budget 2008-2009	Estimate 2008-2009	ADOPTED 2009-2010
0312-35	Principal and Interest Payments			
<b>Debt Service Obligations - Principal</b>				
6511	Series 2006 GO - \$6,250,000	\$ 200,000	\$ 200,000	\$ 210,000
6512	2005 Tax Note - \$560,000	80,000	80,000	85,000
6513	2005A Tax Note - \$685,000	145,000	145,000	150,000
6523	Series 2005 GO - \$4,750,000	140,000	140,000	145,000
6524	2006 Cisco Lease - \$174,060	34,265	34,265	35,843
6514	Series 2000 CO - \$2,600,000	24,150	24,150	25,300
6515	Series 2002 CO - \$2,500,000	95,000	95,000	100,000
6517	Series 2001CO - \$3,700,000	145,000	145,000	155,000
6518	Series 2005 GO - \$3,380,000	125,000	125,000	90,000
6520	Series 2009 CO- CDC \$2,500,000	-	-	75,000
6522	2002 Fire Truck Note - \$478,405	53,688	53,688	56,746
6523	Series 2009 GO - \$10,000,000	-	-	305,000
6526	Series 2010 GO - \$9,135,000	-	-	-
6525	2007 - Lease for Public Safety	-	-	-
	<b>Sub-total</b>	<b>1,042,103</b>	<b>1,042,103</b>	<b>1,432,889</b>
<b>Debt Service Obligations - Interest</b>				
6569	2005 Tax Note - \$560,000	13,770	13,770	10,530
6570	2005A Tax Note - \$685,000	14,620	14,620	3,090
6554	Series 2000 CO - \$2,600,000	25,562	25,562	23,992
6555	Series 2002 CO - \$2,500,000	92,758	92,758	88,578
6557	Series 2001CO - \$3,700,000	144,155	144,155	136,615
6556	Series 2005 GO - \$3,380,000	126,071	126,071	122,321
6519	Series 2005 GO - \$4,750,000	182,972	182,972	178,073
6567	2002 Fire Truck Note - \$478,405	9,705	9,705	6,647
6568	Series 2006 GO - \$6,250,000	254,820	254,820	245,820
6573	Series 2009 CO- CDC \$2,500,000	-	-	105,955
6574	Series 2009 GO - \$10,000,000	-	-	407,036
6575	Series 2009 GO - \$9,135,000	-	-	-
6571	2006 Cisco Lease - \$174,060	4,954	4,954	3,377
6572	2007 - Lease for Public Safety	-	-	-
	<b>Sub-total</b>	<b>869,387</b>	<b>869,387</b>	<b>1,332,034</b>
<b>Miscellaneous Expenditures</b>				
6591	Paying Agent Fees	3,200	3,842	3,800
6900	Financing Costs	-	-	-
	<b>Sub-total</b>	<b>3,200</b>	<b>3,842</b>	<b>3,800</b>
<b>Debt Service Fund Total</b>		<b>\$ 1,914,690</b>	<b>\$ 1,915,332</b>	<b>\$ 2,768,722</b>



## SPECIAL REVENUE FUNDS

Annual Adopted Budget  
FY 2009-2010



**SPECIAL REVENUE FUNDS**  
**Revenue, Expenses and Changes in Working Capital**

<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2007-2008</b>	<b>BUDGET 2008-2009</b>	<b>ESTIMATE 2008-2009</b>	<b>ADOPTED 2009-2010</b>	<b>% Change from 2009</b>
<b>Operating Revenues:</b>					
Police Revenues	19,869	18,000	9,501	13,000	-27.8%
Fire Revenues	1,550	12,000	12,723	18,000	50.0%
Library Revenues	20,480	15,000	11,051	15,000	0.0%
Court Revenue	-	-	8,796	22,000	100.0%
Interest Income	342	500	584	800	100.0%
<b>Total Operating Revenues</b>	<b>42,242</b>	<b>45,500</b>	<b>42,655</b>	<b>68,800</b>	<b>51.2%</b>
<b>Operating Expenditures:</b>					
Police Expenditures	7,834	2,500	2,489	15,608	624.3%
Fire Expenditures	171	15,000	13,674	14,266	95.1%
Library Expenditures	14,275	12,000	10,166	10,835	90.3%
Court Expenditures	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>22,280</b>	<b>29,500</b>	<b>26,330</b>	<b>40,708</b>	<b>38.0%</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>19,962</b>	<b>16,000</b>	<b>16,325</b>	<b>28,092</b>	
<b>Other Financing Sources (Uses):</b>					
Transfers in from other funds	-	-	-	-	
Transfers to other funds	(1,293)	-	-	-	
<b>Total Other Sources and Uses</b>	<b>(1,293)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Change in Fund Balance</b>	<b>18,669</b>	<b>16,000</b>	<b>16,325</b>	<b>28,092</b>	
<b>Beginning Fund Balance</b>	<b>22,039</b>	<b>40,708</b>	<b>40,708</b>	<b>57,033</b>	
<b>Ending Fund Balance</b>	<b>40,708</b>	<b>56,708</b>	<b>57,033</b>	<b>85,125</b>	