The CITY OF WHITEOAK

Photo Above Courtesy of Debbie Sadler

ANNUAL BUDGET

FY 2011/2012

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THIS BUDGET WILL RAISE MORE

TOTAL PROPERTY TAXES

THAN LAST YEAR'S

BUDGET BY $39,060

OR 2.25%,

AND

OF THAT AMOUNT $24,221 IS

TAX REVENUE TO BE RAISED

FROM NEW PROPERTY ADDED

TO THE TAX ROLL THIS YEAR.

*NOTICE REQUIRED BY LGC §102.005(B)

CITY OF WHITE OAK
PRIDE TRADITION

906 S. WHITE OAK RD.
WHITE OAK, TX 75693
903.759.3936

BUDGET YEAR 2011-2012

ELECTIVE OFFICERS

MAYOR	RICHARD MAY
MAYOR PRO-TEM	DR. BARBARA RAY
PLACE 2	LANCE NOLL
PLACE 3	KYLE KUTCH
PLACE 4	CHARLIE OWENS
PLACE 5	KELLY MITCHELL

APPOINTED OFFICERS

CITY COORDINATOR	CHARLIE SMITH
CITY SECRETARY/OFFICE MGR	SHERRY ROBERTS
CITY JUDGE	BO ROGERS
CITY ATTORNEY	DARYL ATKINSON

DEPARTMENT HEADS

DIRECTOR OF PUBLIC WORKS	MIKE SELF
ASST POLICE CHIEF	TERRY ROACH
FIRE CHIEF	JIM NALL
FIRE MARSHAL	CHAD WALLS
WOEDCO DIRECTOR	DEBBIE SADLER
BUILDING INSPECTOR	BILLY MORGAN

Mayor May and White Oak City Council

It is truly a reward to be employed by a city government that is so willing to work toward a goal of non-complacency in making our community a better place to live. Last year was again a trying time for our city; however our employees, with your help were able to complete some outstanding achievements. Water lines were replaced, construction of water plant improvements completed, and emergency repairs were dealt with in a timely manner. Our employees, in many instances went beyond their required performance to serve our community. Again, our Mayor and Council showed outstanding support for the employees and the hard work they provide.

We continue to face though times and decisions, however by the actions taken by each department head, goals are met and we continue to produce quality work for our citizens. Everyone is aware and conscious of budget shortfalls; therefore each employee has shown diligence in continued waste reduction and utilizing each dollar to its fullest extent. We continue to search and make use of local, state, and federal grant monies to continue our efforts of making our community "sought after". We have several projects moving forward at this time to enhance our parks and infrastructure for our city's future growth.

I truly appreciate the fact that members of our council are involved with the budgeting process to the extent you are. This aids me during discussion of needed equipment, supplies, and repairs for our city. I also believe this involvement allows everyone, governing body and employees, the opportunity to understand the working mechanism of each other. The camaraderie which is built because of this communication assures me a higher morale will be maintained and working conditions for everyone, favorable.

In closing, I believe we, as a city, are helping to create astute employees, knowledgeable citizens, and outstanding living conditions for everyone. By creating long term goals and achievements we have not remained complacent and watched the world pass us by. I look forward to continued growth and success for our city in the years to come.

Charles R. Smith, CPM
City Coordinator

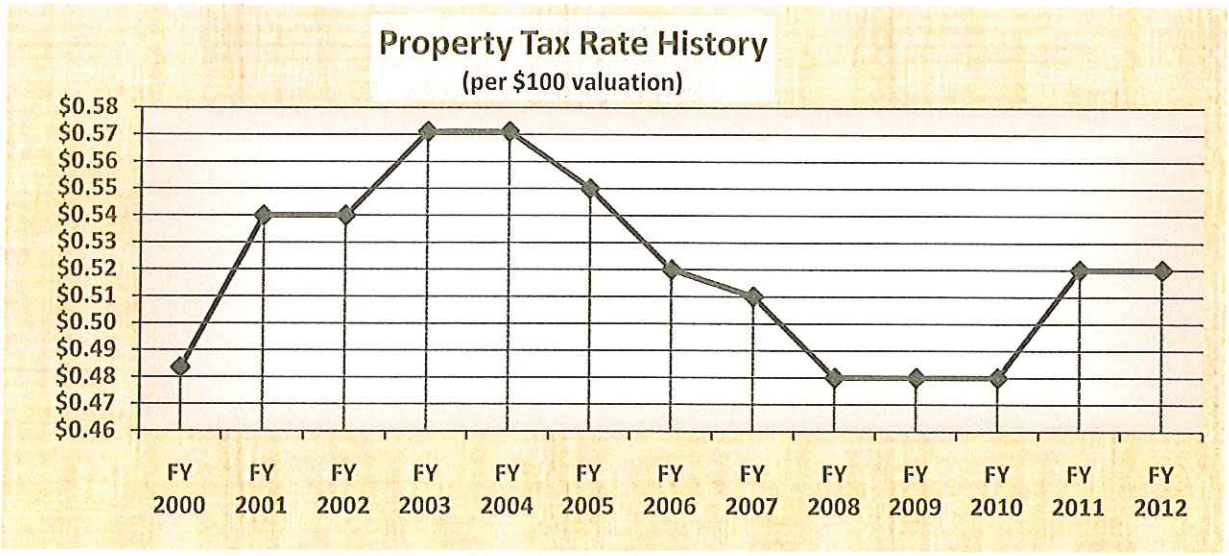
BUDGET OVERVIEW FY 2011-2012

Property Values

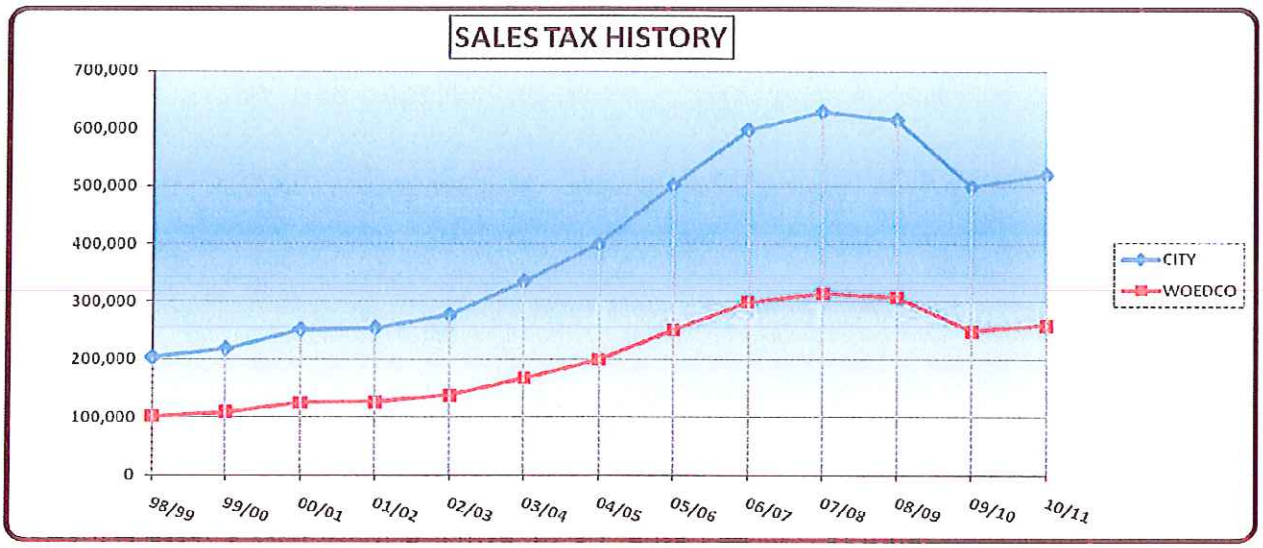
For Fiscal Year 2011/2012, the "Total Certified Taxable Value" is $340,971,418 which is 2.25 percent more than the current year. The property use categories that increased were personal property by 13.28 percent, real property by 3.35 percent, and utilities by .66 percent. The only category that decreased was minerals by 13.44 percent The total amount of tax exemptions rose by 2.62 percent.

Revenues

Approximately 60.32% of The City of White Oak's budgeted revenue is derived from ad valorem property tax. One-hundred percent of all property tax is used for the City's maintenance and operations (M&O) because the City has zero debt service from the General Fund. The M&O revenue provides the City with the necessary funds for administration costs, public safety, and street & park maintenance. The ad valorem tax rate for 2011 remained the same at $.52 per $100 valuation. Because of the increase in property valuations, the City will collect a higher amount of property tax revenue this fiscal year versus fiscal year 2010/2011. Because of this increase, by law, it must be stated that "This Budget Will Raise More Total Property Taxes Than Last Year's Budget By $39,060 or 2.25% and of That Amount, $24,221 is Tax Revenue to be Raised From New Property Added to the Tax Roll This Year."



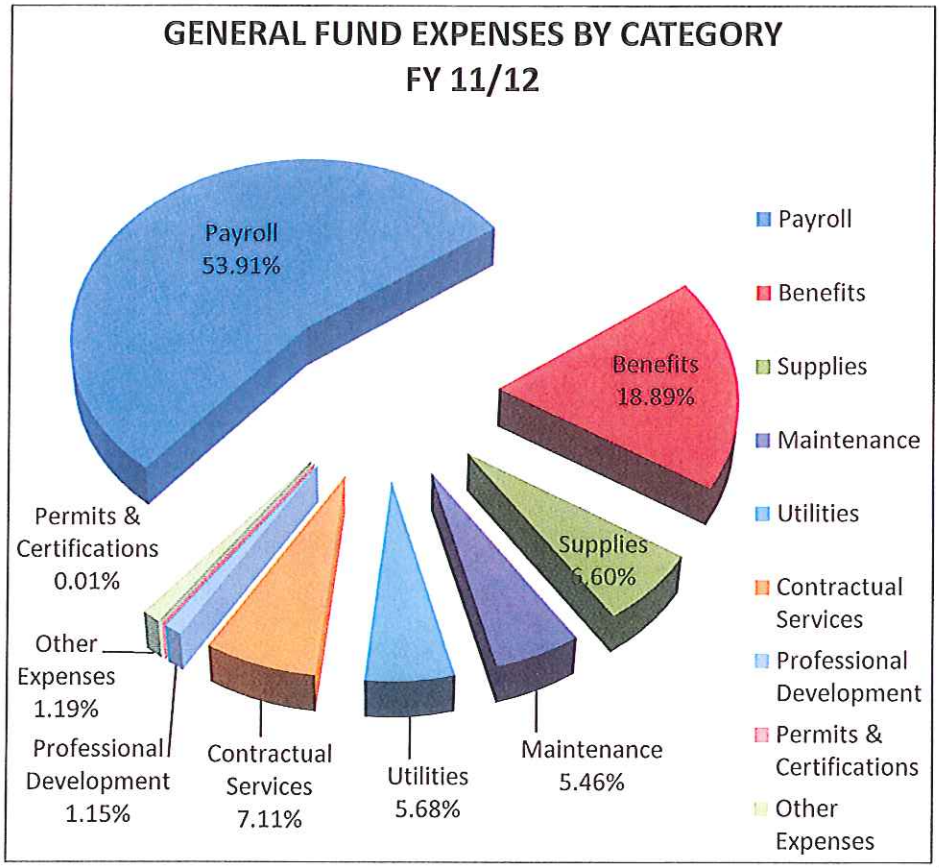
Sales and Use Tax is the second highest percentile of revenue for the City. The City of White Oak's sales tax is 1.5% with an allocation of one-third to the White Oak Economic Development Corporation. This revenue source drastically declined between 2008 and 2010 due to poor economic factors. However, for fiscal year 2010/2011, sales tax revenue increased over fiscal year 2009/2010 greatly and it is hopeful that the economy is beginning to recover. For fiscal year 2012, sales tax is estimated to generate approximately 19.11% of General Fund revenue.



Non-property taxes generate over 12.54% of the General Fund budget. These taxes include utility franchise taxes by phone, cable, gas, electricity, and sanitation companies. The remainder revenue just over 8.03% consists of court revenue, grants, interest income, and permits.

Expenses

Personnel and related benefits are the greatest expense to any city, yet the City of White Oak considers our employees as our greatest assets. Nearly 73% of the General Fund budgeted expenses are personnel related. Without the City's hard-working and dedicated employees, the City of White Oak would not have the outstanding service that White Oak citizens deserve. Over seven percent of the General Fund budget expenses are for contractual services which are the outsourcing of 911 mapping, city attorney service, financial auditing, tax collections, property and liability insurance, and other city-contracted services. The remaining expenses are for



maintenance and supplies for city property. Employee health insurance was estimated to increase 5%. In fiscal year 2010/2011, capital expenditures were placed on hold until further notice. Because of this, it was imperative that some capital projects were budgeted for fiscal year 2011/2012. These consist of street projects, purchasing a new police vehicle, purchasing an electronic records management system, adding a concession stand to the City Park near the splash pad, and budgeting matching funds for a Texas Parks & Wildlife grant for Phase 2 of the Penick Park Project.

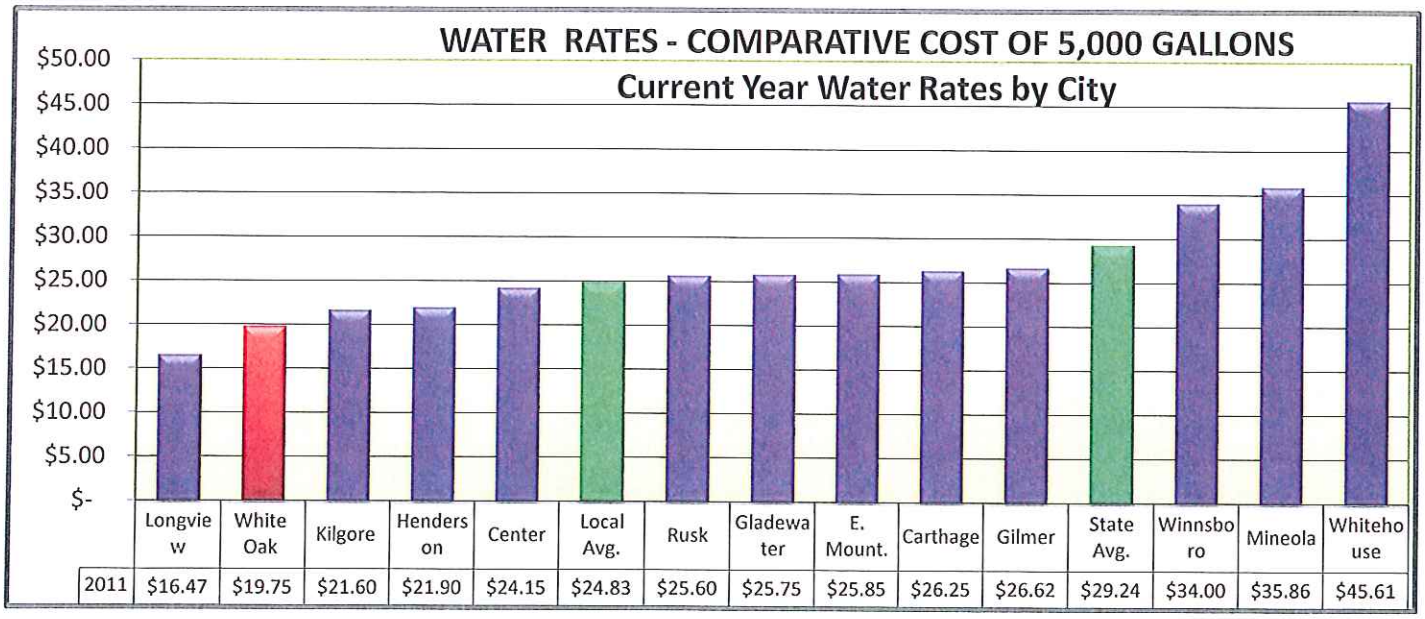
WATER & SEWER FUND

According to the generally accepted accounting procedures, otherwise known as GAAP, the Water & Sewer Fund is considered an Enterprise Fund which is much like a privately ran business. According to GAAP[1] guidelines, fees and/or charges are imposed for services rendered. These service fees and/or charges should be adequately imposed as to cover all related expenses to the service. The Water & Sewer Fund consists of the following departments:

- Water Plant
- Sewer Plant
- Water Transfer & Distribution
- Sewer Collection
- Water Billing/Customer Accounting
- Debt Service

Revenues

Anticipated revenues for FY 11/12 are $2,198,292 which is $859,274 or 39% less than the FY 10/11 estimated amount. The difference is not revenue but a transfer amount from the 2008 Certificate of Obligation for water and sewer plant improvements. The majority of the CO funds was used in FY 10/11 for a major water treatment plant project. For FY 11/12, only $190,350 is expected to be spent from the remaining Certificate of Obligation funds. Currently, the City of White Oak's water rate is a tiered rate and when figured for a 5,000-gallon usage, a citizen's water bill would be $19.75. (not including sewer and sanitation) According to the comparison below, White Oak has the second lowest water rate in East Texas and is well below the state and local averages.

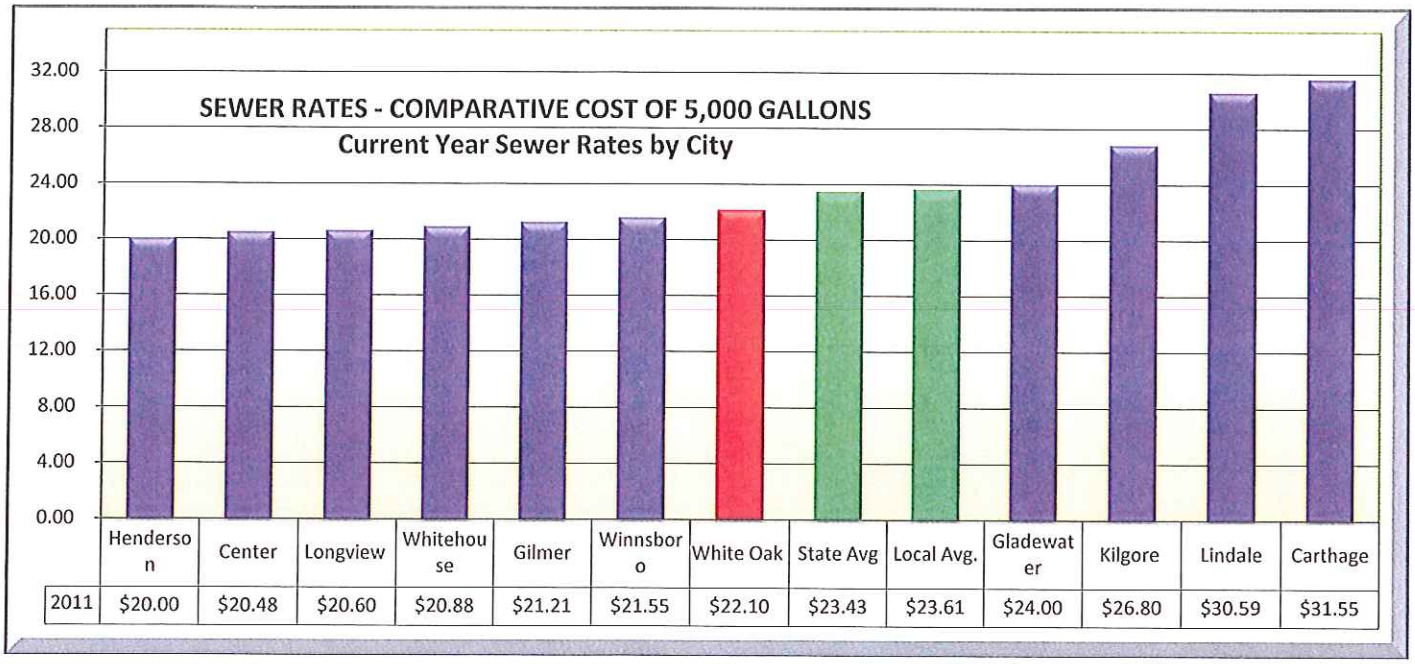


	Longview	White Oak	Kilgore	Henderson	Center	Local Avg.	Rusk	Gladewater	E. Mount.	Carthage	Gilmer	State Avg.	Winnsboro	Mineola	Whitehouse
2011	$16.47	$19.75	$21.60	$21.90	$24.15	$24.83	$25.60	$25.75	$25.85	$26.25	$26.62	$29.24	$34.00	$35.86	$45.61

[1] Stephen J. Gauthier, Governmental Accounting, Auditing, and Financial Reporting (GFOA ,2005) 97.

BUDGET OVERVIEW FY 2011-2012

The revenue for Water Sales makes up over 54% of the W&S Fund's revenue. Sewer charges are the second largest revenue source accounting for over 18% of the total revenue. An average sewer charge for a customer with a usage of 5,000 gallons is $22.10 (not including water and sanitation). Even with the sewer fee increase in October 2009, the average amount for 5,000 gallons for usage is still lower than the state and local averages. The on-going South Lake Harris generator TDRA Grant project will be completed this fiscal year and the remaining grant funds of $41,842 will be received.



	Henderson	Center	Longview	Whitehouse	Gilmer	Winnsboro	White Oak	State Avg	Local Avg.	Gladewater	Kilgore	Lindale	Carthage
2011	$20.00	$20.48	$20.60	$20.88	$21.21	$21.55	$22.10	$23.43	$23.61	$24.00	$26.80	$30.59	$31.55

EXPENSES

Like the General Fund, the largest expense for the Water & Sewer Fund is payroll and the related benefits which consume almost 30% of the budget. Nearly 27% is the amount of principal and interest payments for two Certificate of Obligations and a Revenue Bond. The remaining expenses are for maintenance, supplies, contractual services, and permits. Approximately $232,192 will be spent on capital improvements, with $190,350 of improvements being paid for by the remaining 2008 Certificate of Obligation proceeds. TDRA matching grant funds of $38,500 is budgeted for the South Lake Harris Generator Project. Continuing this fiscal year is also the Manhole Rehabilitation Project. As manholes are repaired and made more secure, less drainage will filter through cracks and holes preventing unnecessary flow of water to the sewer plant. Also budgeted is the purchase of a boring machine, two water line replacements, and the refurbishing of two booster pumps located at the Big Sandy Booster Pump Station.

CONCLUSION

As the population grows, having updated and functional plants and distribution processes are very important. Per the 2010 U.S. Census, White Oak's population increased 845 people since the 2000 U.S. Census. To continue exceptional levels of service to the White Oak citizens and to meet the standards of the Texas Commission on Environmental Quality, infrastructure repairs and updating are required to meet the increase of water and wastewater usage.

Sincerely,

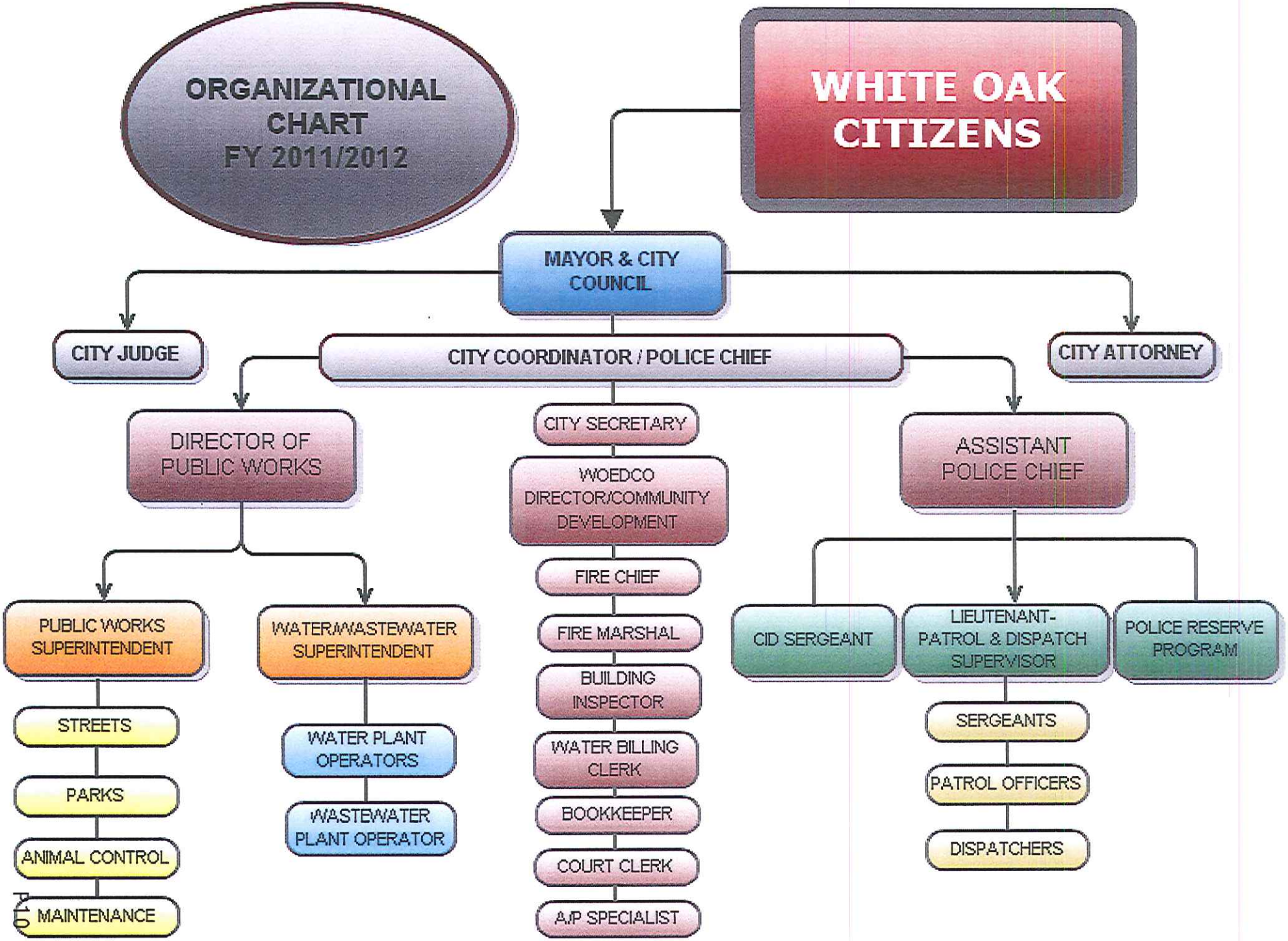
Sherry Roberts

Sherry Roberts
City Secretary

2012 BUDGET TAX RATE PLANNING CALENDAR

Day	Date	Description
Friday	June 10, 2011	Submission of Dept Capital Exp to Charlie
Friday	July 8, 2011	Post Notice of July 12 Regular Council Meeting
Tuesday	July 12, 2011	Regular Meeting - Budget Work Session #1, City Hall 6:00pm.
Monday	July 25, 2011	Chief Appraiser Certifies Appraisal Roll
Friday	July 29, 2011	Tax Assessor Calculates Effective & Rollback Rates
Monday	August 1, 2011	Tax Assessor publish "Notice of Effective Tax Rate and Statement of Increase/Decrease" (effective & rollback tax rates).
Friday	August 5, 2011	Post Notice of August 9 Regular Council Meeting
Tuesday	August 9, 2011	Regular Council Meeting and Budget Work Session #2 (may be the last budget session) City Hall 6:00pm. Meeting to discuss tax rate: if proposed tax rate exceeds the rollback rate or the effective tax rate (whichever is lower), take **record vote** and schedule public hearings. (announce time & place)
Thursday	August 11, 2011	Publish 1st "Notice of Public Hearing on Tax Increase" (at least 7 days before hearing). Also publish on TV & internet.
Friday	August 12, 2011	Post Notice of August 16 Special Meeting, Budget Work Session #3 - if needed.
Tuesday	August 16, 2011	File Proposed Budget with Municipal Clerk, post on Web-Site.
Tuesday	August 16, 2011	Special Meeting - Budget Work Session #3, City Hall 6:00pm, if needed.
Thursday	August 18, 2011	Publish 2nd "Notice of Public Hearing on Tax Increase" (at least 7 days before hearing). Also publish on TV & Internet. Publish "Notice of Budget Hearing" (10-30 days before hearing)
Tuesday	August 19, 2011	Get information to Gregg County to publish 2nd Notice.
Friday	August 19, 2011	Post 72 Hour Notice of Public Hearing #1.
Tuesday	August 23, 2011	PUBLIC HEARING #1 Tax Rate only item on the agenda. City Hall 6:00pm. (if rate is >effective rate)
Tuesday	August 30, 2011	PUBLIC HEARING #2 Tax Rate and Budget Hearing only items on the agenda. City Hall 6:00pm. (at least 3 days after first hearing)
Thursday	September 8, 2011	Publish "Notice of Tax Revenue Increase"
Friday	September 9, 2011	Post 72 Hour Notice for Public Hearing & Meeting to Adopt.
Tuesday	September 13, 2011	**REGULAR MEETING, TAX RATE PUBLIC HEARING #2(at least 3 days after 1st hearing), BUDGET HEARING, & ADOPT:** (1) Operating Budget (2) M&O Tax Rate, City Hall 6:00pm.
Wednesday	September 14, 2011	Get information to Tax Assessor to publish Tax Increase.
Wednesday	September 21, 2011	BUDGET MUST BE ADOPTED AT LEAST 10 DAYS BEFORE NEW FISCAL YEAR ACCORDING TO CITY CHARTER.

ORGANIZATIONAL CHART FY 2011/2012



CITY OF WHITE OAK

PERSONNEL SUMMARY

FY 2011-2012

FULL-TIME Employees

*General Fund DEPARTMENT	ACT 01-02	ACT 02-03	ACT 03-04	ACT 04-05	ACT 05-06	ACT 06-07	ACT 07- 08	ACT 08-09	ACT 09-10	FCST 10-11	BGT 11-12	Diff
General Administration	2.60	3.60	3.60	3.60	3.50	3.00	4.00	4.00	4.00	5.00	5.00	-
Econ Dev. WOEDCO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Municipal Court	0.40	0.40	0.40	0.40	0.50	1.00	1.00	1.00	1.00	1.00	1.00	-
Police Officers	13.00	13.00	13.00	13.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00	-
Police Dispatchers-FTE	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-
Fire	1.00	0.86	0.86	0.86	0.86	0.86	0.86	1.00	1.00	1.00	1.00	-
Street	2.25	3.25	3.25	3.25	3.25	3.25	4.25	4.25	4.25	4.25	4.25	-
Parks	1.25	1.25	2.25	1.25	1.25	2.25	1.25	2.25	2.25	2.25	3.25	1.00
Code Enforcement	1.00	0.14	0.14	0.14	0.14	0.14	0.14	1.00	-	-	-	-
Inspection	1.00	1.00	1.00	1.00	0.50	0.50	2.00	1.00	1.33	1.00	1.00	-
Fire Marshal	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Maintenance	2.00	2.00	2.00	2.00	1.50	1.50	1.00	1.00	1.00	1.00	1.00	-
Total G/F FTE'S	**29.50**	**30.50**	**31.50**	**30.50**	**30.50**	**32.50**	**34.50**	**35.50**	**34.83**	**35.50**	**36.50**	**1.0**
***Water and Sewer**												
Water Trans. & Distrib.	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	-
Sewer Collection	1.25	2.25	1.25	3.25	3.25	2.25	2.25	2.25	2.25	2.25	2.25	-
Water Plants	3.50	3.50	3.50	3.50	3.50	4.50	4.50	4.50	4.00	3.50	3.50	-
Sewer Plants	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.00	1.50	1.50	-
Customer Accounting	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Total W&S FTE'S	**9.50**	**10.50**	**9.50**	**11.50**	**11.50**	**11.50**	**11.50**	**11.50**	**10.50**	**10.50**	**10.50**	**-**

PART-TIME EMPLOYEES

Municipal Court	0.25	0.25	0.25	0.50	0.50	1.00	1.00	1.00	1.00	1.50	1.25	(0.25)
Police Dispatchers	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.25	(0.25)
Fire Dept	0.10	0.10	0.10	0.10	0.10	0.10	0.50	0.50	0.50	0.50	0.50	-
Parks Dept										3.00	3.00	-
Water T&D	-	-	-	-	-	-	0.65	0.65	0.33	-	-	-
Street	0.25	0.25	0.25	0.25	0.25	-	-	-	-	-	-	-
Total PTE'S	**1.10**	**1.10**	**1.10**	**1.35**	**1.35**	**1.60**	**2.65**	**2.65**	**2.33**	**5.50**	**5.00**	**(0.5)**
TOTAL - FTE/PTE	**40.10**	**42.10**	**42.10**	**43.35**	**43.35**	**45.60**	**48.65**	**49.65**	**47.66**	**51.50**	**52.00**	**0.50**

CITY OF WHITE OAK
CAPITALIZATION AND DEPRECIATION POLICY

The City of White Oak will regard fixed assets as capitalized when all of the following criteria are met:

(1) Assets purchased, built, or leased have useful lives of one year or more.

(2) The cost of the asset (including installation) is $5,000.00 or more. Multiple assets whose cost is less than $5,000.00 but the aggregate requestor total is $5,000.00 or more are capitalized. (Example #1: Purchase 2 gas sniffers @ $3,000.00 ea. = capital expenditure; Example #2: Purchase 4 PCs @ $1,000.00 ea. = not capital expenditure)

(3) The cost of repairing or renovating the asset is $5,000.00 or more and prolongs the life of the asset for more than 1 year.

The City of White Oak will regard the purchase of software programs as fixed assets subject to the above capitalization policy, and will amortize over an estimated useful life of 3 years. Costs associated with software maintenance and customer support are considered expenditures and will not be capitalized.

OTHER CONSIDERATIONS:

(1) REPAIR is an expenditure that keeps the property in ordinary efficient operating condition. If the cost of the repair does not add more than $5,000 in value or does not prolong the life of the asset for more than 1 year, then it is not considered a capital expenditure.

(2) IMPROVEMENTS are expenditures for additions, alterations, and renovations that appreciably prolong the life of the asset as well as materially increase its value or adapt it to a different use. Improvements of this nature are capitalized.

Examples of Repairs vs. Improvements

Repairs = Expenditures	Improvements = Capitalized Assets
All items-life is less than one year	All items-life is more than one year
All items-cost is under $5,000.00	All items-cost is $5,000.00 or more
Property/Structure maintenance	Property/Structure rebuilding or renovation
Replacement of machine parts to keep machine in normal operating condition	Replacement of motor and parts that prolong the useful life of the machine
Replacement of small sections of wiring, pipes, or light fixtures	Major replacement of wiring, pipes, sewer, or lighting
Patching walls, minor repair of floors	Installation of floor, wall, roof, wall-covering, etc
Minor repair of streets and roads	Major repair of streets and roads
Cleaning drapery, carpet, furniture	New drapery, carpets, furniture

DEPRECIATION METHOD:

The City of White Oak Fixed Assets will be depreciated on the straight-line basis over their estimated useful lives as outlined below:

Buildings	40-60 years	Machinery & Equipment	3-25 years
Building Improvements	15-30 years	Vehicles	3-5 years
Water and Sewer Lines	10-75 years	Office Equipment	3-5 years
Land Improvements	10-60 years	Computer Equipment	3-5 years
Infrastructure	10-50 years	Intangibles	2-40 years
Streets/Roads	10-30 years		

ORDINANCE NO. 2011-09

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WHITE OAK, TEXAS ADOPTING AND APPROVING A BUDGET FOR THE CITY OF WHITE OAK FOR THE FISCAL YEAR OCTOBER 1, 2011 TO SEPTEMBER 30, 2012; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, a budget for the fiscal year October 1, 2011 to September 30, 2012 has been prepared by Rick May, Mayor for the City of White Oak, Texas; and

WHEREAS, said budget has been presented by the Mayor along with his budget message in accordance with the City Charter; and

WHEREAS, public notices of the public hearing upon this budget have been duly and legally made as required by law; and

WHEREAS, this proposed budget has been filed with the City Secretary for more than 10 days immediately prior to a public hearing upon such budget; and

WHEREAS, the financial condition and comparative expenditure as filed were duly considered; and

WHEREAS, after a full and final consideration, the public hearing has been held upon said budget and it is the consensus of opinion that budget as filed should be approved;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WHITE OAK, TEXAS THAT:

SECTION ONE. The budget as filed for fiscal year from October 1, 2011 to September 30, 2012 is hereby ratified, adopted, and approved.

SECTION TWO. This Ordinance shall be passed and it shall have effect and be in full force from October 1, 2011 forward.

PASSED AND APPROVED this the 13th day of September, 2011 at a Regular Meeting of the City Council of the City of White Oak, Texas.

RICK MAY, MAYOR

ATTEST:

SHERRY ROBERTS, TRMC
CITY SECRETARY

ORDINANCE NO. 2011-10

AN ORDINANCE OF THE CITY OF WHITE OAK, TEXAS, LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF WHITE OAK, TEXAS FOR THE 2011-2012 FISCAL YEAR; PROVIDING FOR APPORTIONING EACH LEVY AND SPECIFIC PURPOSES; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 26.05 of the Texas Tax Code requires that the City of White Oak, Texas, adopt a tax rate for the next fiscal year by September 30, 2011;

WHEREAS, following a public hearing as required by law, the City Council of the City of White Oak, Texas has adopted its budget for fiscal year 2011-2012, which requires a tax levy of $.52000 on each $100 valuation of property; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WHITE OAK, TEXAS, THAT:

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 White Oak for the 2011-2012 fiscal year, upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of $0.52000 on each $100 valuation of property, said tax being so levied and apportioned for the maintenance and support of the General Government (General Fund) for the fiscal year 2011-2010. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE RESULTING IN AN INCREASE OF APPROXIMATELY $39,060 IN TAX REVENUE.

Section 2: That taxes levied under this ordinance shall be due October 1, 2011, and if not paid on or before January 31, 2012, shall immediately become delinquent.

Section 3: All taxes shall become a lien upon the property against which assessed, and the City Tax Collector, or designee, of the City of White Oak, is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and Ordinances of the City of White Oak, Texas. Shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest and the interest and penalty collected from such delinquent taxes shall be apportioned to the General Fund of the City of White Oak. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by State Law.

Section 4: That this Ordinance shall take effect and be enforced from and after its passage.

PASSED, APPROVED AND ADOPTED by the City Council of the City of White Oak, Texas, on this 13th day of September, 2011.

RICK MAY, MAYOR

ATTEST:

SHERRY ROBERTS, TRMC
CITY SECRETARY

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 White Oak** and constitutes the Appraisal Roll for **City of White Oak** for 2011.

$ **340,971,418** **TOTAL CERTIFIED TAXABLE VALUE**

July 20, 2011
DATE

CHIEF APPRAISER

Approval of the appraisal records by the Gregg Appraisal Review Board occurred on the 7th day of July, 2011.

On this the 20th day of July, 2011, 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.

Carol Knapp
NOTARY PUBLIC

CAROL KNAPP
Notary Public State of Texas
COMM. EXP. 9-16-2012

9-16-2012
COMMISSION EXPIRES

2011 Property Tax Rates in City of White Oak

This notice concerns the 2011 property tax rates for City of White Oak. It presents information about three tax rates. Last year's tax rate is the actual tax rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers start rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per $100 of property value.

Last year's tax rate:	
Last year's operating taxes	$1,733,991
Last year's debt taxes	$0
Last year's total taxes	$1,733,991
Last year's tax base	$333,459,808
Last year's total tax rate	$0.52000/$100
This year's effective tax rate:	
Last year's adjusted taxes (after subtracting taxes on lost property)	$1,725,157
÷ This year's adjusted tax base (after subtracting value of new property)	$336,313,609
=This year's effective tax rate (Maximum rate unless unit publishes notices and holds hearings.)	$0.51296/$100
This year's rollback tax rate:	
Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent healthcare expenditures)	$1,725,157
÷ This year's adjusted tax base	$336,313,609
=This year's effective operating rate	$0.51296/$100
x 1.08=this year's maximum operating rate	$0.55399/$100
+ This year's debt rate	$0/$100
= This year's total rollback rate	$0.55399/$100

Statement of Increase/Decrease

If City of White Oak adopts a 2011 tax rate equal to the effective tax rate of $0.51296 per $100 of value, taxes would increase compared to 2010 taxes by $15,056.

Schedule A - Unencumbered Fund Balance

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
All Funds	2,628,480

Schedule B - 2011 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Total required for 2011 debt service				$0
- Amount (if any) paid from Schedule A				$0
- Amount (if any) paid from other resources				$0
- Excess collections last year				$0
= Total to be paid from taxes in 2011				$0
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2011				$0
= Total debt levy				$0

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 101 E. Methvin, Suite 215, Longview, Texas 75601.

Name of person preparing this notice: Kirk Shields
Title: Gregg County Tax Assessor Collector
Date Prepared: 08/02/2011

Land	Value			
Homesite:	16,800,390			
Non Homesite:	11,833,098			
Ag Market:	1,300,620			
Timber Market:	2,362,072	Total Land	(+)	32,296,180

Improvement	Value			
Homesite:	200,536,627			
Non Homesite:	74,926,691	Total Improvements	(+)	275,463,318

Non Real	Count	Value			
Personal Property:	484	65,704,230			
Mineral Property:	26,901	46,607,130			
Autos:	0	0	Total Non Real	(+)	112,311,360
			Market Value	=	420,070,858

Ag	Non Exempt	Exempt			
Total Productivity Market:	3,662,692	0			
Ag Use:	69,041	0	Productivity Loss	(-)	3,438,584
Timber Use:	155,067	0	Appraised Value	=	416,632,274
Productivity Loss:	3,438,584	0			
			Homestead Cap	(-)	355,419
			Assessed Value	=	416,276,855

Exemption	Count	Local	State	Total			
DP	47	841,300	0	841,300			
DPS	1	20,000	0	20,000			
DV1	7	0	35,000	35,000			
DV1S	1	0	5,000	5,000			
DV2	3	0	22,500	22,500			
DV3	3	0	29,625	29,625			
DV3S	1	0	10,000	10,000			
DV4	29	0	276,000	276,000			
DV4S	10	0	120,000	120,000			
DVHS	8	0	1,357,950	1,357,950			
EX	97	0	22,125,830	22,125,830			
EX(Prorated)	1	0	930	930			
EX366	7,439	0	241,680	241,680			
HS	1,495	41,493,592	0	41,493,592			
OV65	416	7,977,300	0	7,977,300			
OV65S	35	682,900	0	682,900			
PC	1	65,830	0	65,830	Total Exemptions	(-)	75,305,437
					Net Taxable	=	340,971,418

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
1,773,051.37 = 340,971,418 * (0.520000 / 100)

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

New Value

TOTAL NEW VALUE MARKET:	$5,259,849
TOTAL NEW VALUE TAXABLE:	$4,657,809

New Exemptions

Exemption	Description	Count		
EX	Exempt	1	2010 Market Value	$2,460
EX366	HB366 Exempt	869	2010 Market Value	$54,960
		ABSOLUTE EXEMPTIONS VALUE LOSS		$57,420

Exemption	Description	Count	Exemption Amount
DPS	DISABLED Surviving Spouse	1	$20,000
DV1	Disabled Veterans 10% - 29%	1	$5,000
DV3	Disabled Veterans 50% - 69%	1	$10,000
DV4	Disabled Veterans 70% - 100%	2	$24,000
HS	Homestead	29	$985,994
OV65	Over 65	22	$424,235
OV65S	OV65 Surviving Spouse	5	$100,000
	PARTIAL EXEMPTIONS VALUE LOSS	61	$1,569,229
		TOTAL EXEMPTIONS VALUE LOSS	$1,626,649

New Ag / Timber Exemptions

2010 Market Value	$79,700	Count: 3
2011 Ag/Timber Use	$7,610	
NEW AG / TIMBER VALUE LOSS	$72,090	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,447	$144,024	$28,781	$115,243

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,402	$143,188	$28,610	$114,578

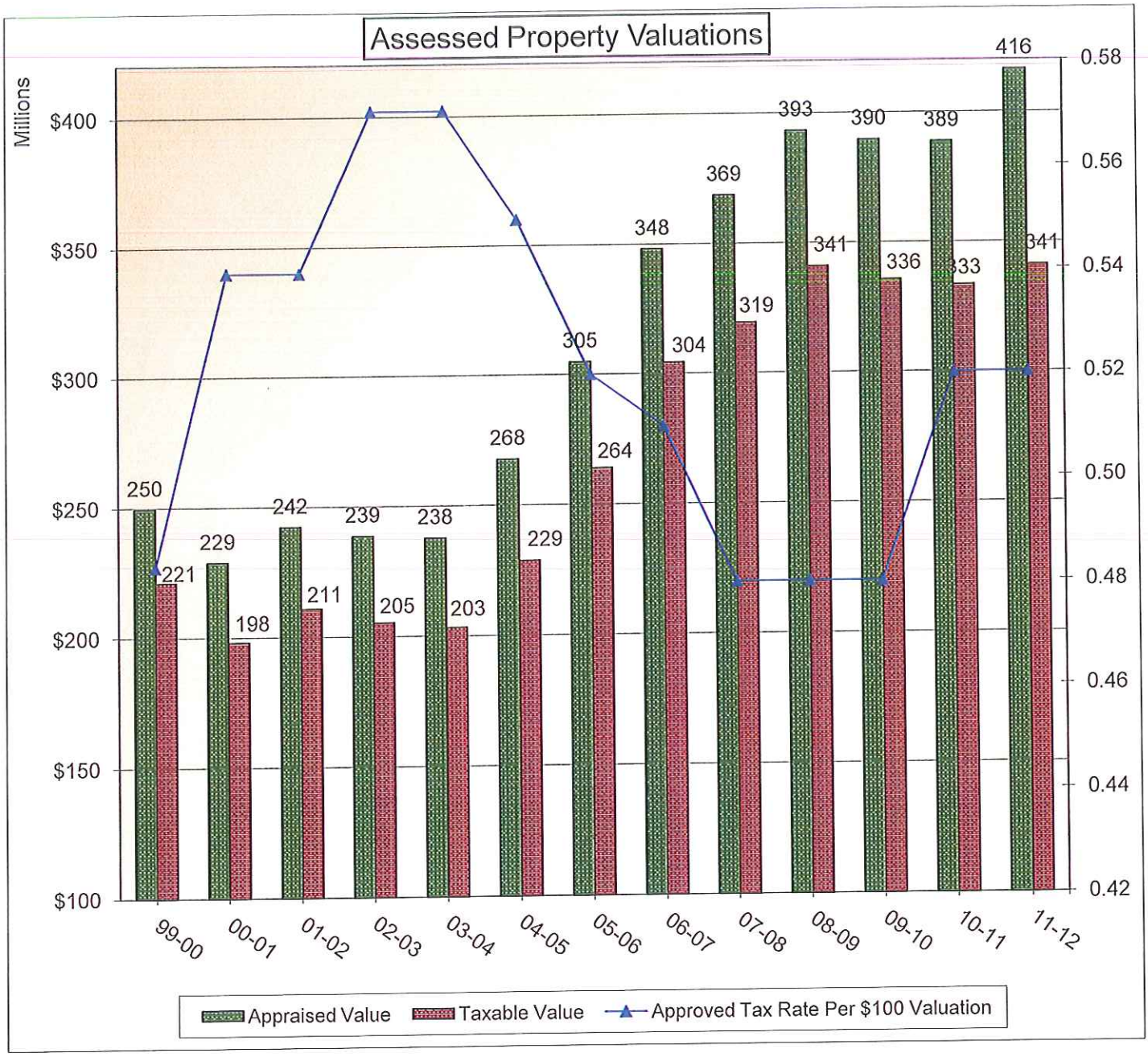
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

City of White Oak
Summary of Taxable Values

PROPERTY USE CATEGORY	2006	2007	2008	2009	2010	2011	Difference
Real, Residential, Single Family	168,831,627	188,612,897	205,306,290	215,819,416	219,025,766	225,106,735	6,080,969
Real, Residential, Multi-Family	9,719,701	10,136,670	10,750,290	10,835,800	10,738,360	10,836,689	98,329
Real, Vacant Lots/Tracts	2,106,290	2,149,300	2,582,060	2,609,710	2,501,150	2,480,770	(20,380)
Real, Acreage (Land Only)	6,086,504	6,122,285	6,440,257	6,382,746	6,389,396	6,462,076	72,680
Real, Farm and Ranch Improvements	7,188,926	8,025,635	8,244,910	8,103,938	8,087,056	8,994,848	907,792
Real, Commercial	14,479,158	15,678,395	18,516,750	20,622,180	21,813,150	23,271,660	1,458,510
Real, Industrial	5,291,400	5,393,470	5,815,750	5,900,160	5,606,180	6,325,790	719,610
Real, Minerals, Oil and Gas	83,152,280	72,124,070	76,192,740	52,425,330	53,552,660	46,355,960	(7,196,700)
Real and Tangible, Personal Utilities	13,505,200	10,360,260	10,138,240	9,989,580	7,300,470	7,348,630	48,160
Tangible Personal, Commercial	17,534,142	17,984,304	23,417,570	27,018,310	25,890,860	26,279,820	388,960
Tangible Personal, Industrial	18,101,580	29,513,240	22,948,580	27,307,630	24,919,150	31,602,520	6,683,370
Tangible Personal, Mobile Homes	1,313,840	1,500,190	1,621,370	1,706,700	1,539,230	1,582,600	43,370
Real Property, Inventory	531,410	732,810	908,290	749,030	689,860	583,610	(106,250)
Tangible Personal, Special Inventory	244,680	300,400	294,260	104,790	700,830	471,640	(229,190)
TOTAL APPRAISED VALUE	**348,086,738**	**368,633,926**	**393,177,357**	**389,575,320**	**388,754,118**	**397,703,348**	**8,949,230**
Less Exemptions	39,960,729	43,874,093	47,539,923	50,162,057	51,523,397	52,872,097	1,348,700
Less Agricultural and Timber	3,098,860	3,098,140	3,227,612	3,194,996	3,401,980	3,438,584	36,604
Less Abatements	-	-	-	-	-	-	-
Less Pollution Control	98,700	99,080	91,110	87,110	60,910	65,830	4,920
Less HS Cap Loss	643,300	2,171,830	1,441,962	579,298	337,162	355,419	18,257
Total Reductions	**43,801,589**	**49,243,143**	**52,300,607**	**54,023,461**	**55,323,449**	**56,731,930**	**1,408,481**
NET ASSESSED VALUATION	**304,285,149**	**319,390,783**	**340,876,750**	**335,551,859**	**333,430,669**	**340,971,418**	**7,540,749**

PROPERTY USE CATEGORY	2006	2007	2008	2009	2010	2011	Incr/(Decr)
Minerals	83,152,280	72,124,070	76,192,740	52,425,330	53,552,660	46,355,960	(7,196,700)
Utiltities	13,505,200	10,360,260	10,138,240	9,989,580	7,300,470	7,348,630	48,160
Real Property	213,703,606	236,118,652	260,185,967	272,729,680	276,390,148	285,644,778	9,254,630
Personal Property	37,725,652	50,030,944	46,660,410	54,430,730	51,510,840	58,353,980	6,843,140
TOTAL APPRAISED VALUE	**348,086,738**	**368,633,926**	**393,177,357**	**389,575,320**	**388,754,118**	**397,703,348**	**8,949,230**
Less Exemptions	39,960,729	43,874,093	47,539,923	50,162,057	51,523,397	52,872,097	1,348,700
Less Agricultural and Timber	3,098,860	3,098,140	3,227,612	3,194,996	3,401,980	3,438,584	36,604
Less Abatements	-	-	-	-	-	-	-
Less Pollution Control	98,700	99,080	91,110	87,110	60,910	65,830	4,920
Less HS Cap Loss	643,300	2,171,830	1,441,962	579,298	337,162	355,419	18,257
Total Reductions	**43,801,589**	**49,243,143**	**52,300,607**	**54,023,461**	**55,323,449**	**56,731,930**	**1,408,481**
NET ASSESSED VALUATION	**304,285,149**	**319,390,783**	**340,876,750**	**335,551,859**	**333,430,669**	**340,971,418**	**7,540,749**
Property Tax	**1,495,077**	**1,502,414**	**1,587,122**	**1,562,329**	**1,681,824**	**1,719,860**	**38,036**

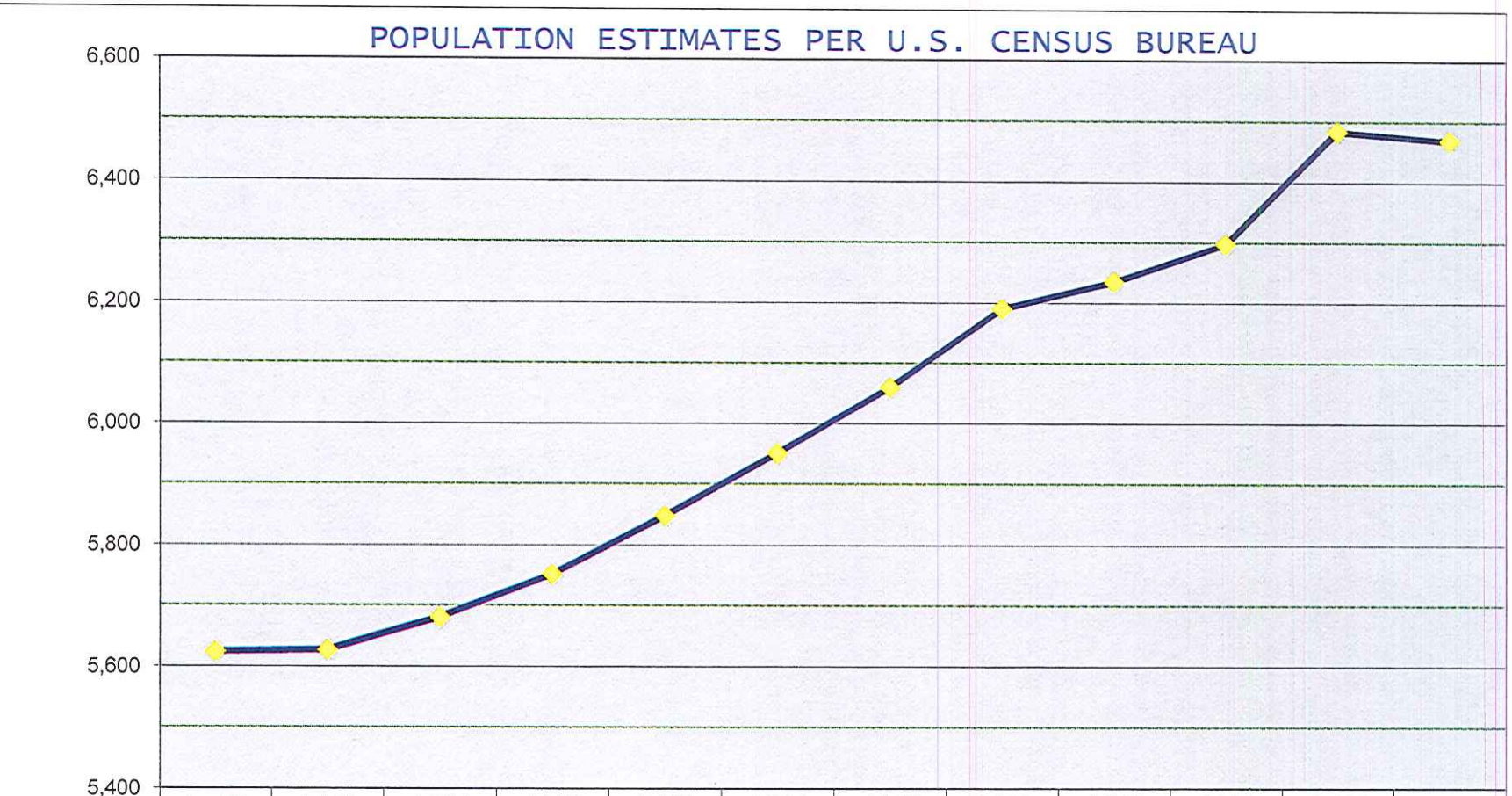


Fiscal Year	Appraised Value	Taxable Value	Approved Tax Rate Per $100 Valuation
99-00	249,503,385	220,937,115	0.483500
00-01	228,766,288	198,085,541	0.540000
01-02	242,245,090	210,787,303	0.540000
02-03	238,580,340	205,259,026	0.571100
03-04	237,596,261	203,165,371	0.571100
04-05	267,603,496	228,621,345	0.550000
05-06	304,802,465	263,884,954	0.520000
06-07	348,086,738	304,285,149	0.510000
07-08	368,633,926	319,390,783	0.480000
08-09	393,177,357	340,876,750	0.480000
09-10	389,575,320	335,551,859	0.480000
10-11	388,754,118	333,430,669	0.520000
11-12	416,276,855	340,971,418	0.520000

CITY OF WHITE OAK
2011
TOP TEN TAXPAYERS

TAXPAYER	MARKET VALUE	TAXABLE VALUE
Danmark Operating Co/ Danmark East Texas Field/ Danmark Energy	9,819,010	9,681,430
SND Operating LLC	7,942,820	7,942,820
Quantum Resources Mgmt LLC Quantum Resouces LLC Temp/Unk	7,518,820	7,518,820
Weatherford Artificial Lift	7,486,600	7,486,600
Basa Resources Inc	5,937,340	5,916,790
Energy Weldfab Inc	4,727,850	4,727,850
Well-Pro Services LP	3,834,410	3,834,410
Rushing Machine/J L Rushing Inc	3,466,950	3,466,950
G & K Services Co	2,901,390	2,901,390
O&D Manufacturing Inc/ O&D Manufacturing-Cherokee Trc	2,933,510	2,867,680

Courtesy of the Gregg Appraisal District



	Apr-00	Jul-00	Jul-01	Jul-02	Jul-03	Jul-04	Jul-05	Jul-06	Jul-07	Jul-08	Jul-09	Apr-10
White Oak city	5,624	5,627	5,681	5,752	5,848	5,951	6,060	6,190	6,235	6,298	6,484	6,469

*July populations are only estimates. April populations are U.S. Census amounts.

CITY OF WHITE OAK

The budget for the general fund is adopted on a basis consistent with the modified accrual basis of accounting. The proprietary fund budget is adopted on a basis consistent with the accrual basis of accounting except for depreciation, which is not budgeted and debt principal and capital outlay, which are budgeted. [1]

Accrual basis of accounting. Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.[2]

Modified accrual basis of accounting. Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways 1) revenues are not recognized until they are measurable and available, and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).[3]

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[1] Jacks, Karen A. City of White Oak, Financial Statements, September 30, 2009 Pg. 22
[2] Gauthier, Stephen J. Governmental Accounting, Auditing & Financial Reporting (GFOA: 2005) 675
[3] Gauthier, 699

CITY OF WHITE OAK

COMBINED BUDGET SUMMARY

GENERAL FUND, PROPRIETARY FUND, INTEREST & REDEMPTION FUND, and TCDP GRANT FUND

FISCAL YEAR 2011/2012

Revenues & Other Sources:	General Fund	Proprietary Fund	I & R Fund	TCDP Grant Fund	2011-2012 Totals
Taxes	2,646,860				2,646,860
Licenses & Permits	10,860				10,860
Intergovernmental	-	190,350	-		190,350
Charges for Services	60,000	1,941,500			2,001,500
Fines & Forfeitures	133,300				133,300
Miscellaneous	10,100	12,700			22,800
Interest Income	15,000	1,900			16,900
Grant Revenue	1,600	10,000		41,842	53,442
Total	2,877,720	2,156,450	-	41,842	5,076,012
Expenditures:					
General Government	633,277				633,277
Public Safety	1,637,442				1,637,442
Public Works	356,754				356,754
Parks	314,303				314,303
Economic Development	36,013				36,013
Maintenance	91,583				91,583
Intergovernmental	-	-			-
Water Distribution		164,837			164,837
Supply/Power Pumping		140,600			140,600
Sewer Collection		181,541			181,541
Water Plant		499,126			499,126
Sewer Plant		268,224			268,224
Customer Accounting/Billing		67,317			67,317
Capital Outlay		190,350		41,842	232,192
Debt Service		372,621	131,816		504,437
Non-Cash Expenditures		15,000			15,000
Non-Departmental		36,501			36,501
Total	3,069,373	1,936,117	131,816	41,842	5,179,148
Excess (Deficiency) of Revenues over Expenditures	(191,653)	220,333	(131,816)	-	(103,136)

CITY OF WHITE OAK
GENERAL FUND BUDGET W/AMENDMENTS
FY 2011 BUDGET

	Original Budget	Amendments	Proposed Amendments	Amended Budget	Amendment Description
Revenue	2,845,342	(18,000)		2,827,342	RECOGNIZE ETMC BUILDING INCOME; RECOGNIZE SPLASH PAD INCOME; REMOVE LOAN REPAYMENT FROM W&S FUND(S/N BE IN BUDGET)
General Administration	622,557			622,557	
Economic Development	35,787			35,787	
Municipal Court	104,045			104,045	
Police Department	1,090,004			1,090,004	
Police Special	3,000			3,000	
Fire Department	204,289			204,289	
Street Department	272,021			272,021	
Park Department	181,707			181,707	
Code Enforcement	3,900			3,900	
Inspection	81,960			81,960	
Fire Marshal	80,918			80,918	
Maintenance	90,474			90,474	
Total Expenses	2,770,662	-		2,770,662	
Profit/(Loss)	74,680	(18,000)		56,681	

CITY OF WHITE OAK
BUDGET AMENDMENTS
GENERAL FUND
FISCAL YEAR 10/11

NUMBER	DATE	REVENUE	EXPENSE	ACCT #	ACCT NAME	DESCRIPTION
1	8/22/11	12,000.00		01-001-3123	RENT INCOME-CHAMPION BUILDING	RECOGNIZE UNEXPECTED CHAMPION BUILDING RENT
		20,000.00		01-001-3641	SPLASH PAD INCOME	RECOGNIZE UNEXPECTED SPLASH PAD INCOME
		-50,000.00		01-001-3704	FUTURE RES. LOAN TO WATER FUND	REMOVE BUDGETED REPAYMENT FROM THE WATER FUND. PAYMENT WAS NOT SUPPOSED TO BE INCLUDED IN BUDGET.
Total		**-$18,000.00**	**$0.00**			

Description of the Top 5 Revenue Sources-General Fund

A description of the top five revenues is as follows:

Largest (60.32%) Property Taxes are estimated to be close to $1,735,860 which is deposited into the General Fund. The Gregg Appraisal District certifies The City of White Oak's property taxable values. For 2011, real property values increased over $9.2 million, personal property values increased more than $6.8 million, however; minerals dropped almost $7.2 million. Monies deposited into the General Fund pay for salaries of the city hall administration, police and fire personnel, the street department, parks, the building inspector, and maintenance.

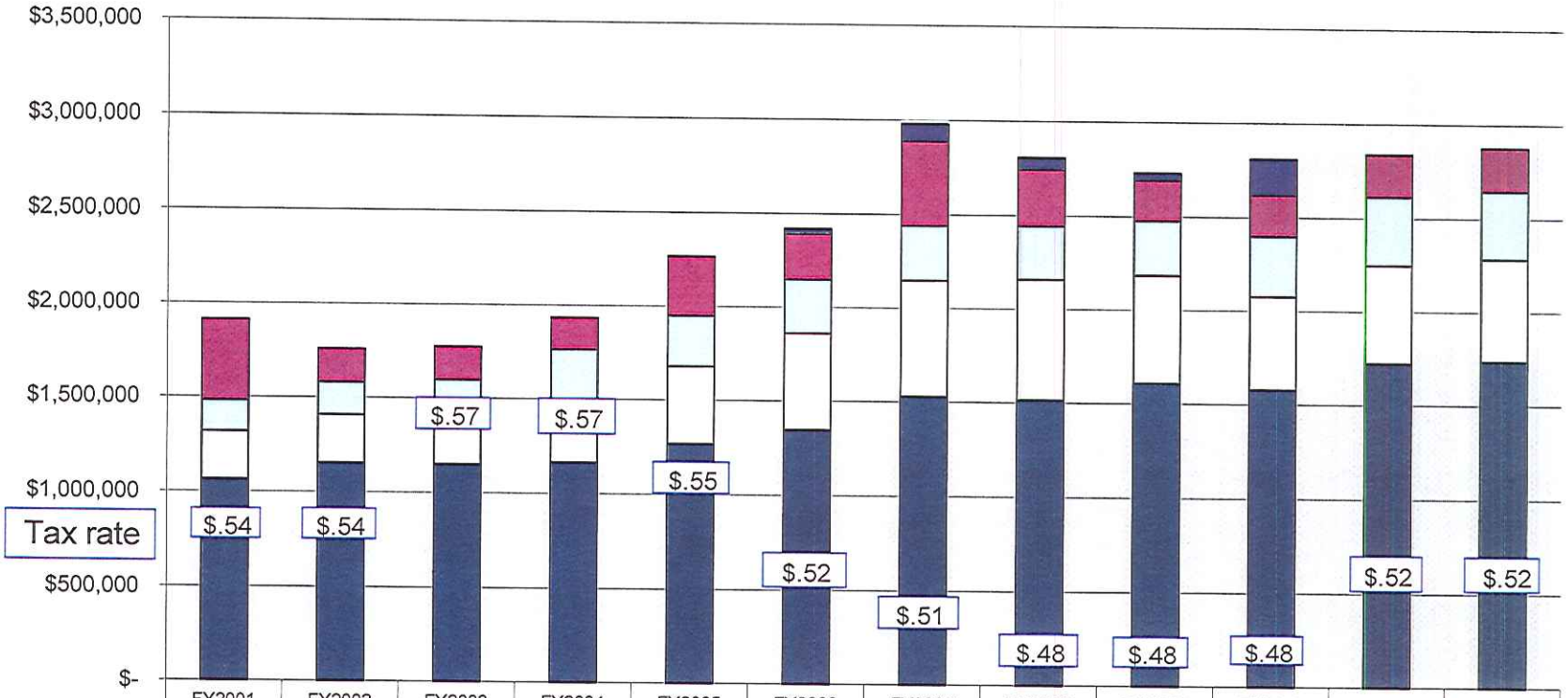
Second Largest (19.11%) The White Oak Sales Tax rate is 1.5% of all allowable sales and services dictated by the Texas Administrative Code, with one-third of this being paid to the White Oak Economic Development Corporation (WOEDCO). Due to the failing economy, sales tax revenue has not met its budget for the last four years.

Third Largest (12.54) Non-Property taxes rank third in revenue. This category includes all utility franchise taxes, i.e. gas, electricity, phone, cable, and sanitation.

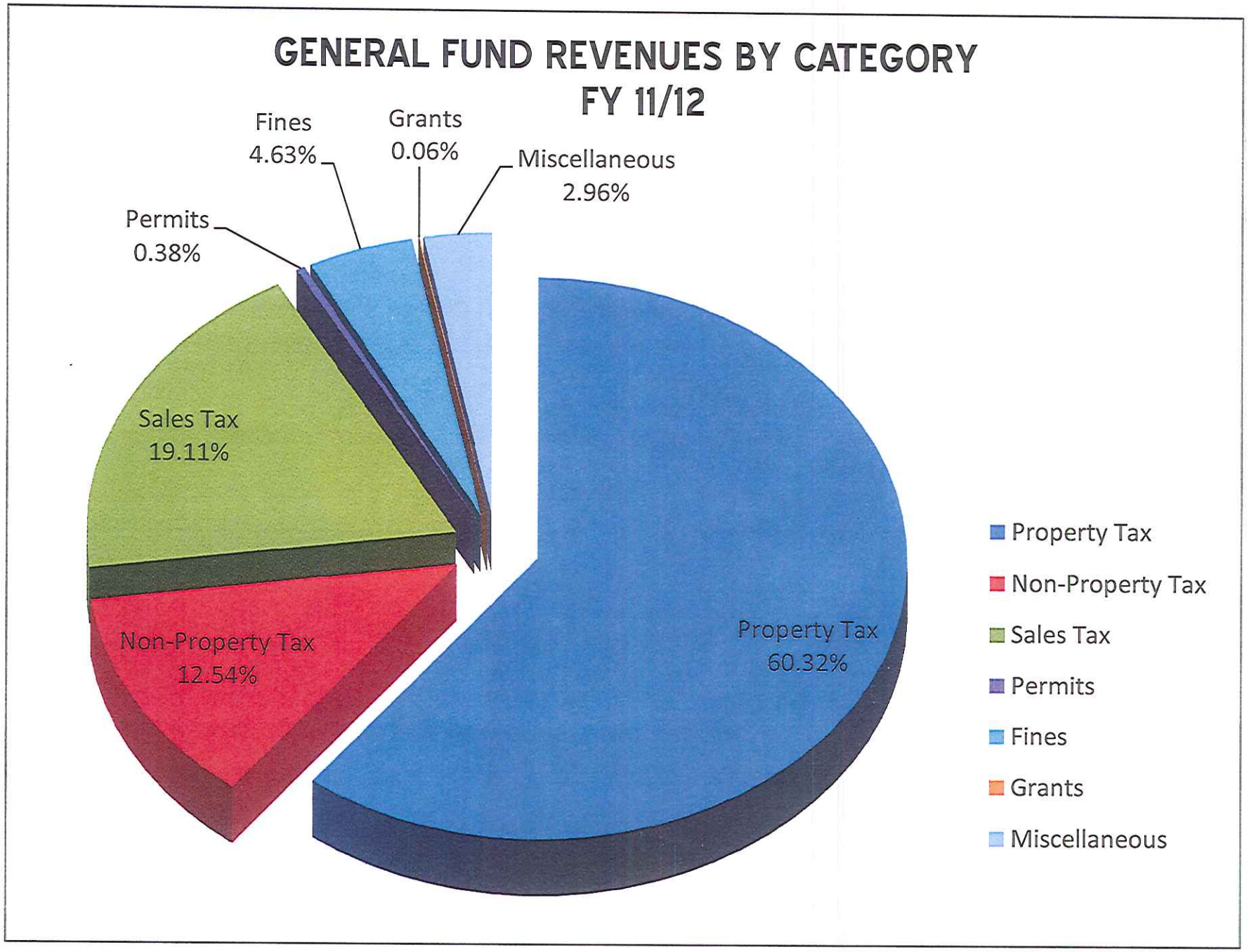
Fourth Largest (4.63%) Municipalities are allowed to keep less than 25% of fines issued. Because of this, Fines & Forfeitures make up a small portion of the General Fund revenue.

Fifth Largest (2.96%) Miscellaneous revenue is broken out in the budget but is combined here as a variety of revenue consisting of interest income, copies of records, splash pad income, and any other monies without a classification.

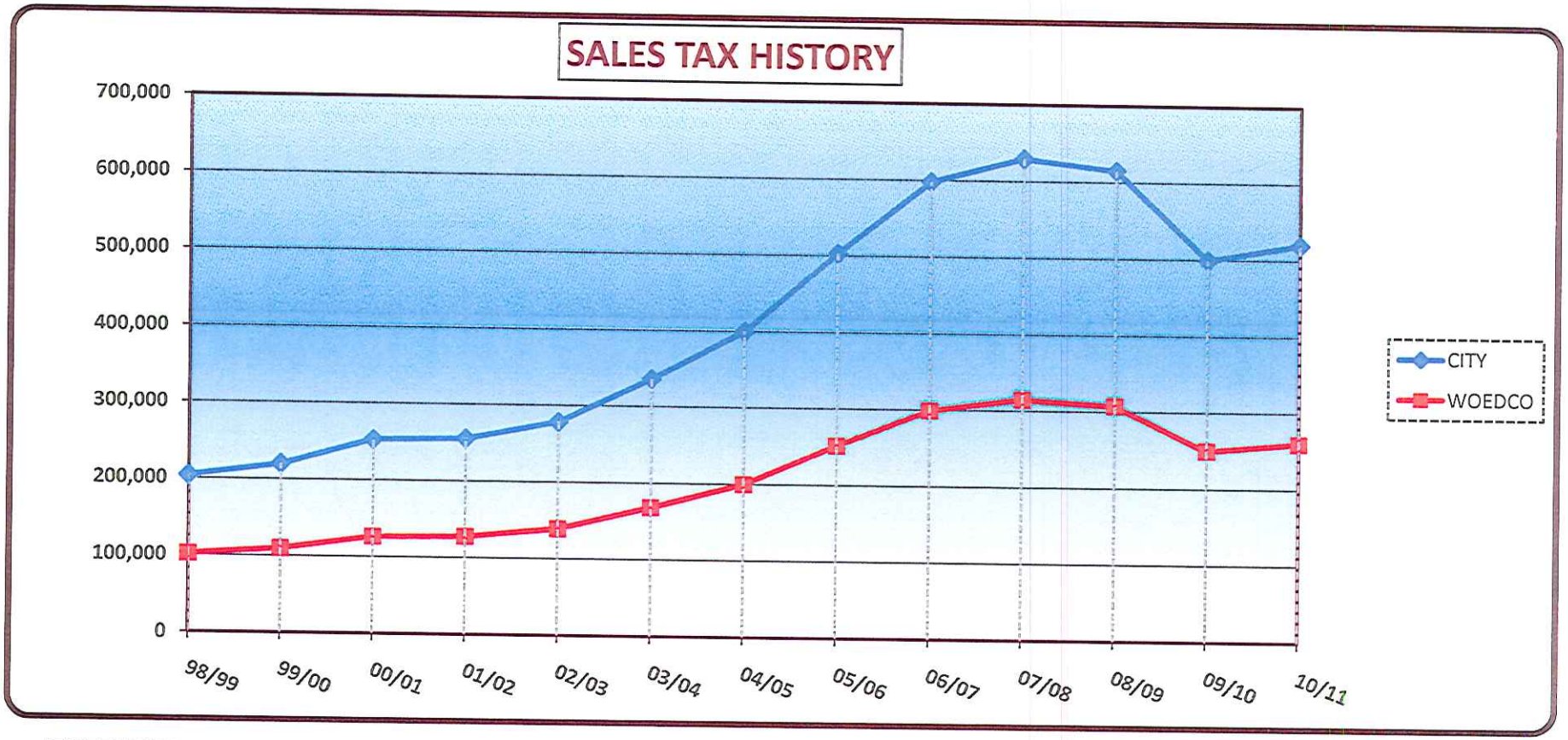
General Fund Revenue



	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012
Grants	-	-	-	-	-	28,078	95,798	64,760	42,703	194,700	1,627	1,600
Other	433,905	179,704	177,809	172,791	318,797	243,008	448,371	299,469	214,220	218,807	224,308	229,260
Franchise Fees	161,666	170,788	167,665	262,779	269,692	288,815	290,487	283,733	290,606	320,766	365,250	361,000
Sales Tax	252,059	254,680	277,748	335,676	411,213	512,201	618,937	644,703	577,918	499,573	525,000	550,000
Ad Valorem Taxes	1,065,842	1,154,265	1,151,571	1,164,789	1,268,985	1,347,182	1,529,343	1,514,397	1,607,655	1,577,846	1,722,446	1,735,860


GENERAL FUND REVENUES BY CATEGORY
FY 11/12
Fines
4.63%
Grants
0.06%
Miscellaneous
2.96%
Permits
0.38%
Sales Tax
19.11%
Non-Property Tax
12.54%
Property Tax
60.32%
Property Tax
Non-Property Tax
Sales Tax
Permits
Fines
Grants
Miscellaneous

SALES TAX REVENUE HISTORY



	98/99	99/00	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11
CITY	203,431	219,142	252,069	254,680	277,748	335,676	399,390	502,639	597,919	629,370	615,184	499,573	519,849
WOEDCO	101,715	109,571	126,034	127,340	138,874	167,838	199,695	251,320	298,960	314,685	307,592	249,786	259,924

City of White Oak

Franchise Receipts Revenue Comparison

Fiscal Years 2009-2012

TYPE	08/09 ACTUAL	09/10 ACTUAL	10/11 ACTUAL	10/11 FORECAST	11/12 PROPOSED
AEP/SWEPCO	217,889	220,784	220,000	226,397	225,000
CENTERPOINT ENERGY	21,128	15,640	15,500	14,872	15,500
AT&T	21,432	19,152	18,000	16,257	17,000
UPSHUR RURAL	4,637	4,474	4,200	4,712	4,500
SUDDENLINK CABLE	10,832	44,383	80,000	79,506	78,000
ALLIED WASTE	11,389	11,993	11,000	18,000	16,000
OTHER TELECOMMUNICATIONS	3,299	4,341	3,000	5,507	5,000
TOTAL	$ 290,607	$ 320,766	$ 351,700	$ 365,251	$ 361,000

- Municipal franchise fees are levied on utility services such as cable/internet, phone, gas, electricity, and sanitation usage by residents for the utilities' usage of the public right-of-way.

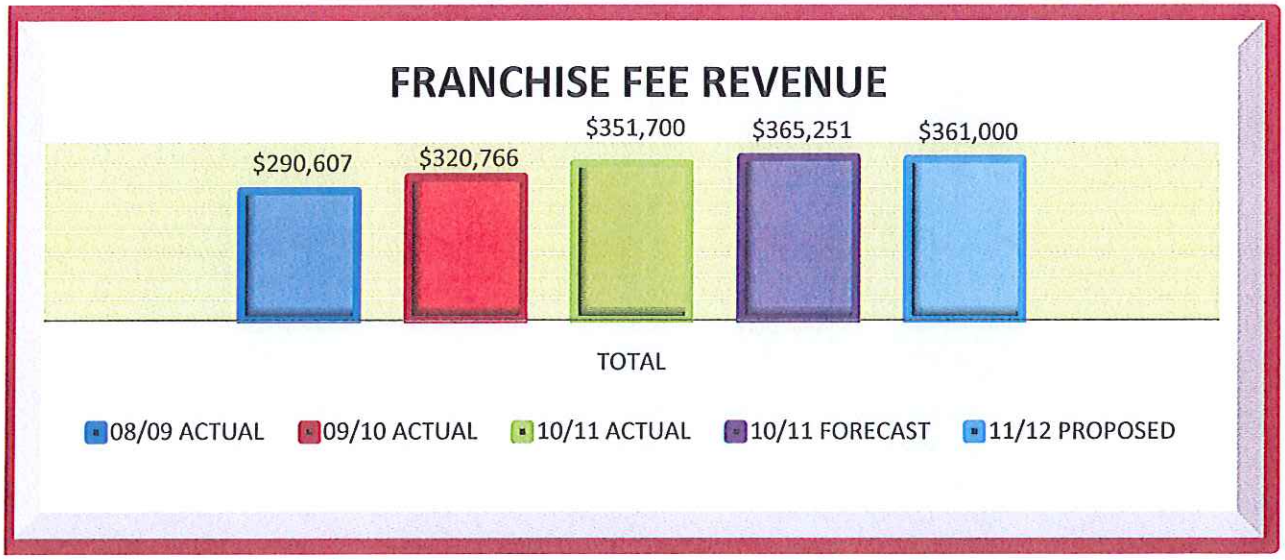
- SWEPCO & Upshur Rural provide electricity to the City of White Oak and pay franchise fees on a quarterly basis. Their fees vary according to how many kilowatt hours are used.

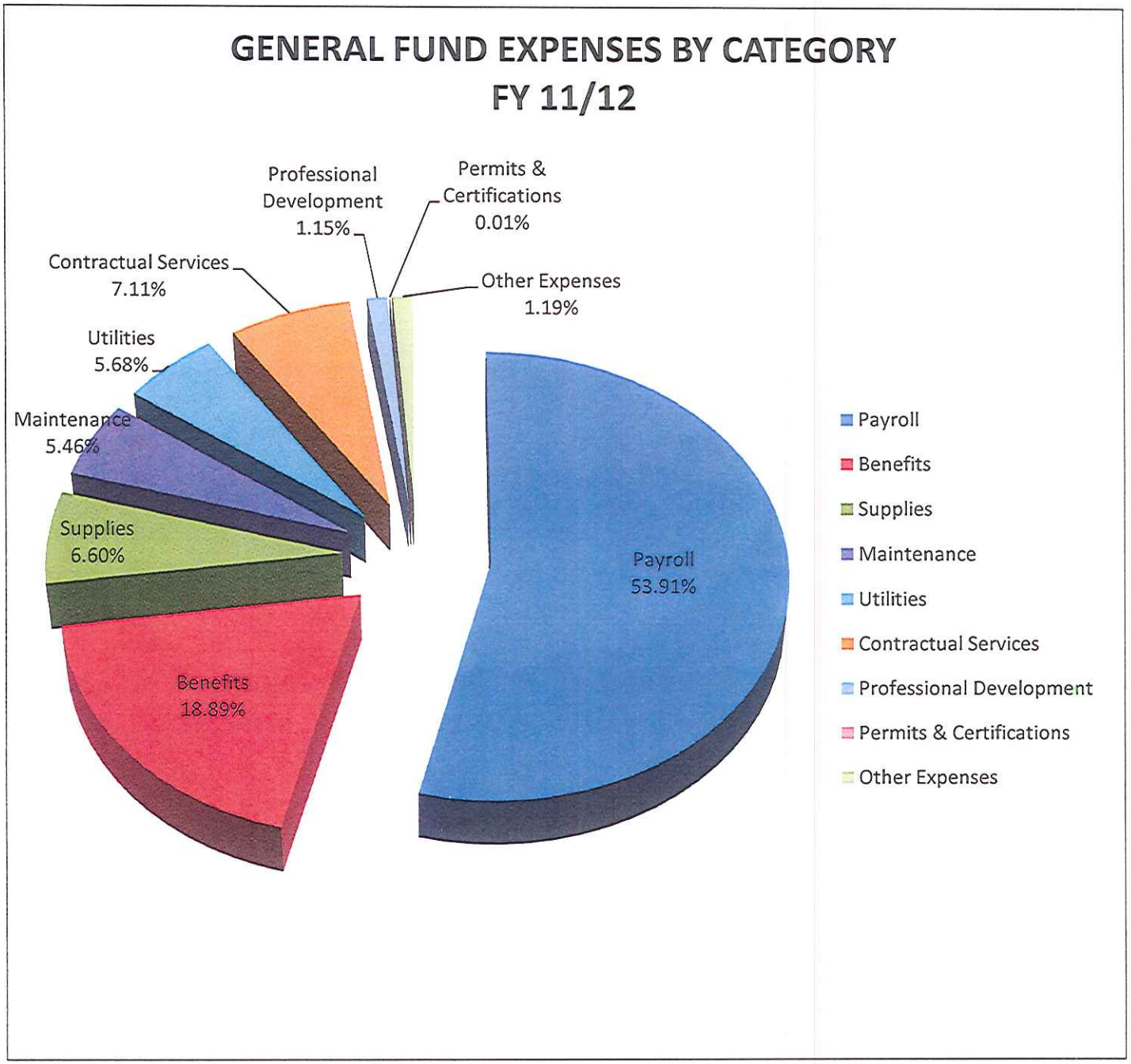
- Centerpoint Energy provides natural gas to residents and pays franchise fees only once a year by the end of January. These fees are 2% of their gross receipts.

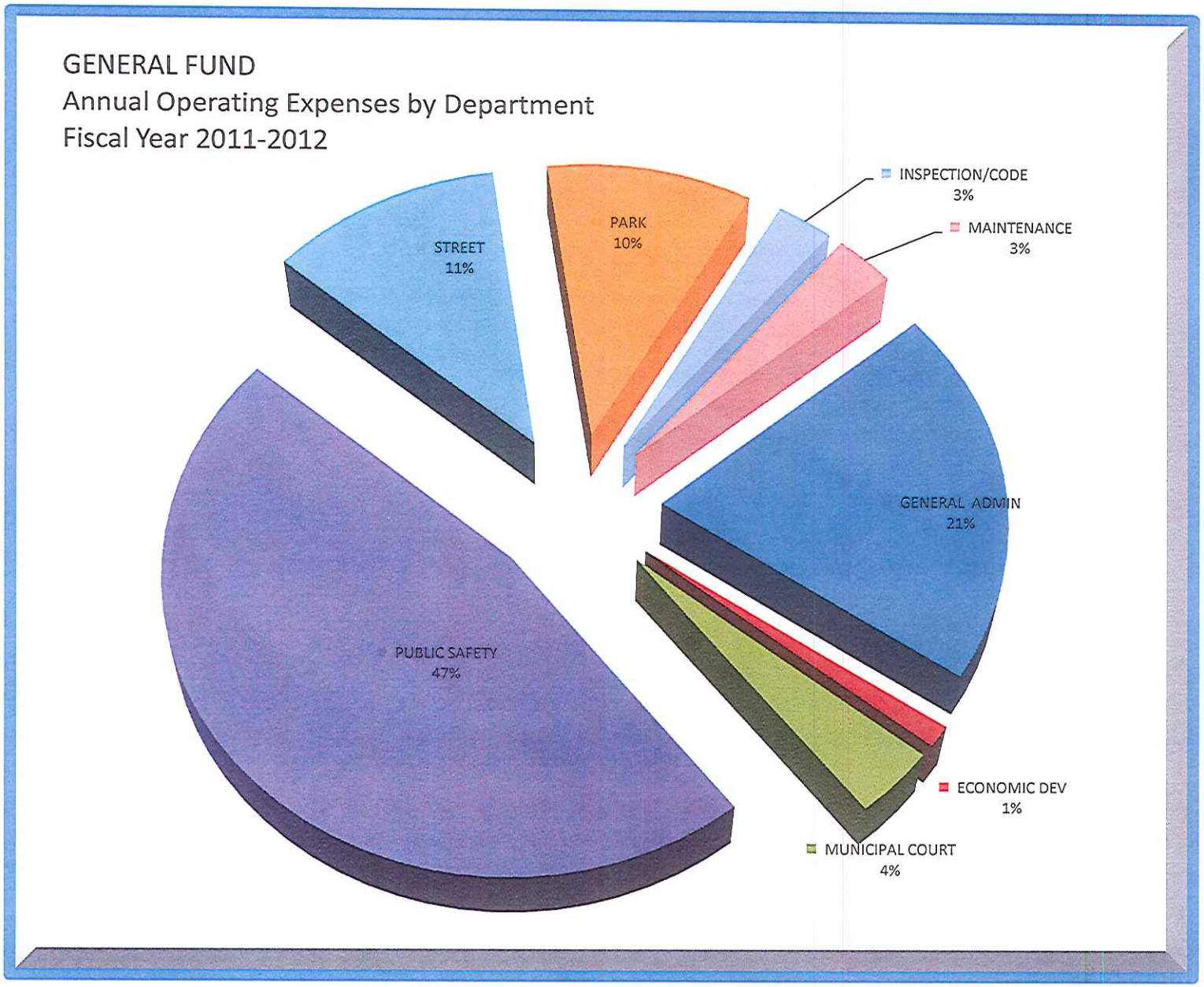
- AT&T makes quarterly franchise payments and other various telecommunication companies make payments either quarterly or monthly depending on the company. The amount of franchise fees made depends on the company and the type of customer.

- Suddenlink Cable pays franchise fees of 6% of their gross revenue every quarter. After the City's franchise contract expired in 2008, the City began receiving 6% versus the previous 2% thanks to Senate Bill 5 passed in 2005 which created a state-issued agreement for cable companies to work under.

- Allied Waste provides the City of White Oak with refuse collection and disposal and by contract is the sole franchisee to provide this service. Their franchise fee is a calculation based on containers used by residents & businesses and subtracted from their monthly invoice and recorded as franchise revenue.




GENERAL FUND EXPENSES BY CATEGORY
FY 11/12
Professional Development 1.15%
Permits & Certifications 0.01%
Contractual Services 7.11%
Other Expenses 1.19%
Utilities 5.68%
Maintenance 5.46%
Supplies 6.60%
Payroll 53.91%
Benefits 18.89%
Payroll
Benefits
Supplies
Maintenance
Utilities
Contractual Services
Professional Development
Permits & Certifications
Other Expenses


GENERAL FUND
Annual Operating Expenses by Department
Fiscal Year 2011-2012
STREET
11%
PARK
10%
INSPECTION/CODE
3%
MAINTENANCE
3%
GENERAL ADMIN
21%
PUBLIC SAFETY
47%
ECONOMIC DEV
1%
MUNICIPAL COURT
4%

CITY OF WHITE OAK
SALARY & BENEFITS BUDGET
FISCAL YEAR 2011/2012

GENERAL FUND

SALARY AMOUNT		1,346,725.68
PART-TIME SALARIES		77,305.72
HOLIDAY PAY		69,833.65
LONGEVITY		10,200.00
CERTIFICATE PAY		15,900.00
OVERTIME		12,500.00
	TOTAL SALARIES:	1,532,465.06
FICA		117,233.58
TMRS		199,429.59
HEALTH INSURANCE		175,024.47
LONG TERM DISABILITY		5,413.68
UNEMPLOYMENT COMP		8,370.00
WORKERS' COMP		31,055.00
	TOTAL BENEFITS:	536,526.31

TOTAL GENERAL FUND SALARY & BENEFITS **2,068,991.37**

COST OF CITY SERVICES

Based on a home value of $100,000 each household will pay $520.00 in city taxes for the year, or $43.33 per month, to support these city services:

- 24 hour Police protection
- 24 hour Fire protection
- Maintenance of public streets
- 2 parks that include a walking trail & splashpad
- Animal Control Services
- Code Enforcement Services
- Building Inspections & permitting services
- Baseball/Softball Fields Maintenance
- Mosquito Fogging

$100,000/100 X .52 = $520.00
$520.00/12 = $43.33 per month

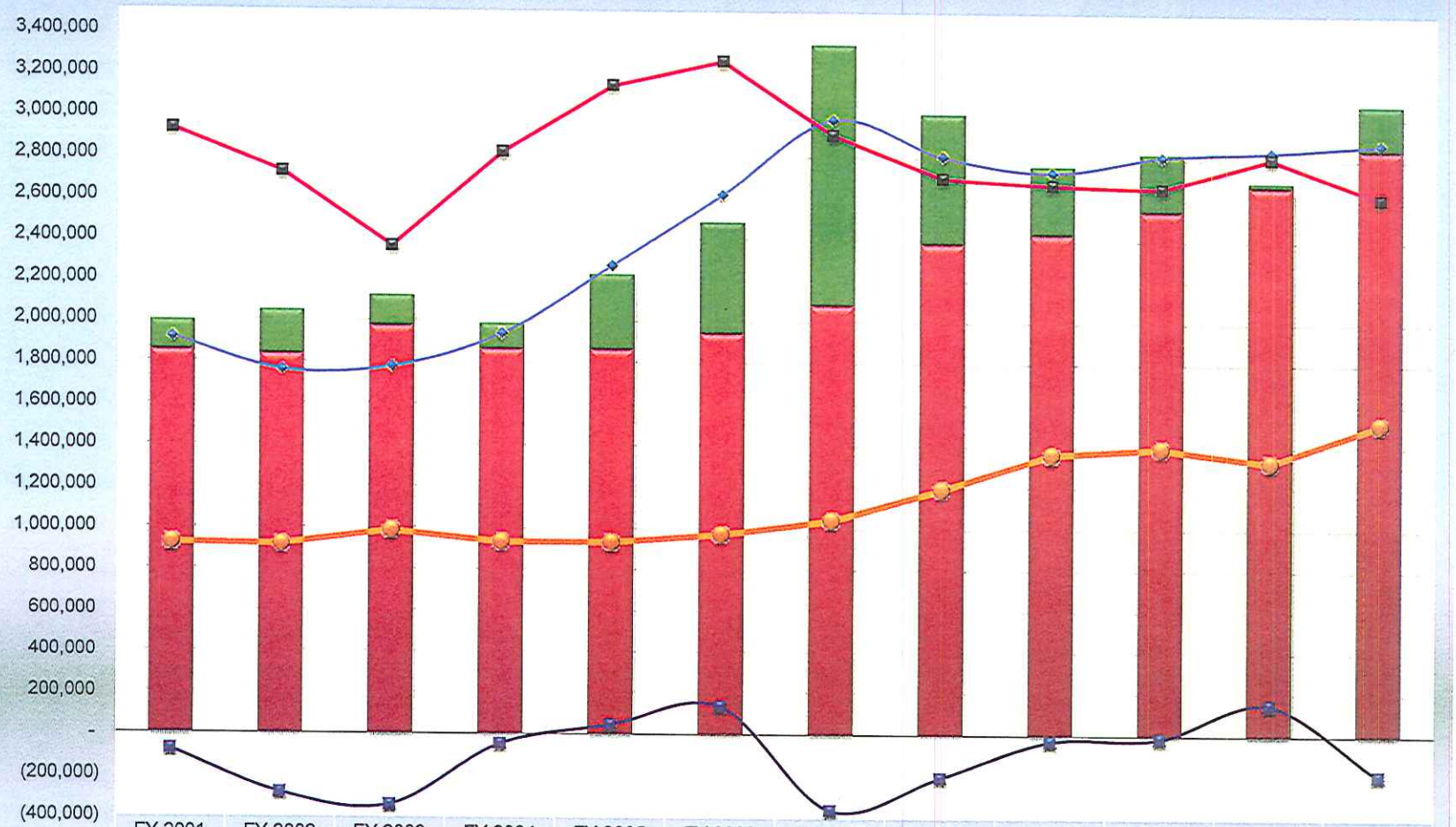
CITY OF WHITE OAK

CAPITAL BUDGET - FY 2012

GENERAL FUND - CAPITAL EXPENDITURES

DEPARTMENT	DESCRIPTION OF CAPITAL ITEM	EXPENSE JUSTIFICATION	FY 2012 CAPITAL EXPENDITURES
Administration	Laserfiche Electronic Records Management System	Store current & permanent records; Disaster Recovery Program	13,922
Police Dept.	1 Patrol Vehicle	Replace 1 high mileaged patrol unit	23,415
Street Dept	Seal Coat Project & Quail St. Repairs	Seal Coat 16 streets & Upgrade Quail St.	85,354
Street Dept	Concrete Flume & Headwall @ Driftwood & Idlewood	Replace cracking flume from erosion	6,400
Parks Dept	Splash Pad Concession Stand	Building and equipment	50,740
Parks Dept	Splash Pad Soft Splash Surfacing	Apply a non-slip surface for splash pad.	14,100
Parks Dept	Penick Park TP&W Grant Match	Matching funds for Phase 2	25,000
		TOTAL	**$218,931**

GENERAL FUND TRENDS



	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY2011 FC	FY 2012 B
Capital Expenditures	143,939	210,471	146,934	125,162	364,710	540,919	1,268,311	632,110	332,346	281,097	24,223	218,931
Operating Expenses	1,847,358	1,832,781	1,970,168	1,859,518	1,860,116	1,939,782	2,078,289	2,381,326	2,430,642	2,545,062	2,666,337	2,850,442
Revenue	1,913,472	1,759,437	1,774,793	1,936,035	2,268,687	2,614,734	2,982,935	2,807,062	2,733,102	2,811,692	2,838,631	2,877,720
Surplus/Deficit	(77,825)	(283,815)	(342,309)	(48,645)	43,861	134,033	(363,665)	(206,373)	(29,886)	(14,467)	148,071	(191,653)
Fund Balance	2,924,000	2,718,760	2,361,611	2,819,443	3,143,046	3,264,031	2,909,174	2,702,798	2,672,914	2,658,448	2,806,519	2,614,866
6-Mth Oper Funds	923,679	916,391	985,084	929,759	930,058	969,891	1,039,145	1,190,663	1,362,569	1,393,722	1,326,852	1,513,663

CITY OF WHITE OAK

GENERAL OPERATING FUND

CHANGES IN FUND BALANCE

FISCAL YEAR 11/12 BUDGET

	ACTUAL 08/09	ACTUAL 09/10	AMENDED BUDGET 10/11	FORECAST BUDGET 10/11	PROPOSED BUDGET 11/12
Revenues:					
Taxes	2,476,179	2,398,185	2,602,942	2,612,696	2,646,860
Licenses & Permits	12,397	13,336	10,800	12,460	10,860
Fines & Forfeitures	137,582	139,665	113,300	150,300	133,300
Investment Income	30,627	22,552	17,000	19,500	15,000
Other Revenue	33,614	43,255	38,700	42,048	70,100
Grant Revenue	42,703	194,700	44,600	1,627	1,600
TOTAL REVENUE	2,733,102	2,811,692	2,827,342	2,838,631	2,877,720
Expenses:					
General Government	559,328	550,837	598,458	584,307	633,277
Economic Development	34,694	35,592	35,787	35,315	36,013
Court	108,398	93,586	115,080	114,008	115,340
Police Department	1,007,225	1,111,995	1,129,304	1,119,914	1,150,751
Police Dept Special	2,445	2,370	3,000	3,000	3,000
Fire Department	215,460	203,832	207,289	190,434	199,095
Street Department	397,933	254,123	264,098	242,463	356,754
Parks Department	188,938	340,733	179,994	176,414	314,303
Code Enforcement	50,584	2,340	3,900	1,600	4,000
Inspection Department	66,445	84,817	83,460	82,546	82,493
Fire Marshal	71,279	76,225	81,118	77,376	82,763
Maintenance Department	60,258	69,708	69,174	63,183	91,583
TOTAL EXPENSES	2,762,987	2,826,159	2,770,662	2,690,560	3,069,373
Net Revenue (Expenditures)	(29,886)	(14,467)	56,681	148,071	(191,653)
Transfers to/(from) fund balance					
Unappropriated Surplus	(29,886)	(14,467)	56,681	148,071	(191,653)
Total Transfers to (from) fund balance	(29,886)	(14,467)	56,681	148,071	(191,653)
Beginning Fund Balance	$ 2,702,798	$ 2,672,914	$ 2,658,448	$ 2,658,448	$ 2,806,519
Ending Fund Balance	$ 2,672,914	$ 2,658,448	$ 2,715,128	$ 2,806,519	$ 2,614,866
Operating Days of Fund Balance	353.10	343.34	357.68	380.73	310.95
Fund Balance Goal (180 Days)	1,362,569	1,393,722	1,366,353	1,326,852	1,513,663
Amount Over (Under) Goal	1,310,345	1,264,726	1,348,775	1,479,667	1,101,203

Governmental operating funds are used to support the majority of the City of White Oak's tax-supported activities, except those that are required to be accounted for in another fund. An adequate level of unreserved fund balance in the general fund is essential to mitigate current and future risks and to ensure stable tax rates and service levels. It also is a crucial consideration in long-term financial planning. On September 13, 2011, the White Oak City Council adopted a Fund Balance Policy in accordance with GASB 54 which sets a goal of unassigned fund balance of no less than six-months of operating expenses.

CITY OF WHITE OAK
GENERAL FUND
SUMMARY OF PROFIT/LOSS
FY 2011/2012

	ACTUAL FY 08/09	ACTUAL FY 09/10	AMENDED FY 10/11	FORECAST FY 10/11	PROPOSED FY 11/12
TOTAL GENERAL FUND REVENUE	**2,733,102**	**2,811,692**	**2,827,342**	**2,838,631**	**2,877,720**
TOTAL - PAYROLL EXPENSE	1,314,619	1,369,570	1,425,691	1,420,712	1,536,785
TOTAL - PAYROLL BENEFITS	477,514	496,531	544,272	534,686	538,352
TOTAL PAYROLL & BENEFITS	**1,792,134**	**1,866,101**	**1,969,963**	**1,955,398**	**2,075,137**
TOTAL SUPPLIES	119,653	129,934	183,679	176,510	188,150
TOTAL MAINTENANCE	132,712	124,644	158,908	137,728	155,665
TOTAL UTILITIES	151,566	150,513	157,480	150,490	161,900
TOTAL CONTRACTUAL SERVICES	170,455	211,715	198,852	182,054	202,600
TOTAL PROFESSIONAL DEVELOPMENT	29,637	31,036	31,006	30,245	32,890
TOTAL PERMITS & CERTIFICATIONS	95	-	200	-	200
TOTAL OTHER	34,390	31,119	33,911	33,911	33,900
TOTAL OPERATING EXPENSES	**638,508**	**678,961**	**764,036**	**710,938**	**775,305**
OPERATING INCOME	**302,460**	**266,630**	**93,344**	**172,294**	**27,278**
TRANSFER TO/(FROM) RESERVES	-	-	56,681	148,071	(191,653)
TOTAL CAPITAL EXPENDITURES	332,346	281,097	36,663	24,223	218,931
PROFIT/(LOSS)	**(29,886)**	**(14,467)**	**(0)**	**0**	**0**

REVENUES
GENERAL FUND
FISCAL YEAR 2011/2012

LINE ITEM DETAIL						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
3000	AD VALOREM TAXES/CURRENT	1,578,092	1,556,394	1,681,824	1,700,000	1,719,860
3005	DELINQUENT PREVIOUS YEAR	14,595	34,125	10,000	35,500	30,000
3010	PENALTY & INTEREST	10,594	8,039	9,000	10,300	8,000
3015	P & I DELINQUENT	4,374	9,895	4,500	11,400	10,000
3019	DISCOUNTS ALLOWED - TAXES	-	(30,606)	(32,000)	(34,754)	(32,000)
	TOTAL PROPERTY TAXES	1,607,655	1,577,846	1,673,324	1,722,446	1,735,860
3020	FRANCHISE - AEP	217,889	220,784	220,000	226,397	225,000
3030	FRANCHISE - CENTER POINT	21,128	15,640	15,500	14,872	15,500
3040	FRANCHISE - AT&T	21,432	19,152	18,000	16,257	17,000
3045	FRANCHISE - UPSHUR RURAL	4,637	4,474	4,200	4,712	4,500
3050	FRANCHISE - SUDDENLINK	10,832	44,383	80,000	79,506	78,000
3051	FRANCHISE - ALLIED WASTE	11,389	11,993	11,000	18,000	16,000
3055	FRANCHISE - OTHER TELEPHONE	3,299	4,341	3,000	5,507	5,000
3100	1% CITY SALES TAX	577,918	499,573	577,918	525,000	550,000
	TOTAL NON-PROPERTY TAXES	868,524	820,339	929,618	890,250	911,000
3060	BUILDING PERMITS	4,330	5,505	4,500	4,900	4,500
3070	ELECTRIC PERMITS	2,301	1,984	1,500	1,700	1,500
3075	PLUMBING PERMITS	971	1,002	800	1,200	800
3080	CONTRACTOR LIC. & PERMITS	2,125	1,999	1,500	2,000	1,500
3085	SAFETY PERMITS	2,670	2,845	2,500	2,600	2,500
3086	WRECKER PERMITS	-	-	-	60	60
	TOTAL PERMITS	12,397	13,336	10,800	12,460	10,860
3090	FINES & FORFEITURES	117,193	124,803	100,000	135,000	120,000
3091	COURT TECHNOLOGY FEE	3,281	3,165	2,500	2,900	2,500
3092	BUILDING SECURITY FUND	2,379	2,293	1,800	2,150	1,800
3093	WARRANT & $4 OMNI FEES	14,728	9,403	9,000	10,250	9,000
	TOTAL FINES & FORFEITURES	137,582	139,665	113,300	150,300	133,300
3110	INTEREST INCOME	30,627	22,552	17,000	19,500	15,000
3120	MISCELLANEOUS REVENUES	11,560	2,300	5,000	2,900	5,000
3121	SCRAP METAL MONEY	538	2,437	1,000	3,167	3,000
3122	ZONING APPLICATION FEE	-	-	-	600	-
3123	RENT INCOME - ETMC BUILDING	14,833	18,000	12,000	12,000	-
3125	APPLICATION TO DRILL FEES	5,000	-	-	-	-
3127	WOEDCO REIMBURSEMENT	776	646	-	650	600
3128	TRAINING CENTER RENT INCOME	-	100	100	-	-
3150	ACCIDENT REPORTS	598	542	400	825	500

REVENUES
GENERAL FUND
FISCAL YEAR 2011/2012

LINE ITEM DETAIL						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
3151	CONTRACT PHONE-POLICE DEPT	239	125	200	36	-
3350	DONATIONS	-	-	-	870	-
3351	ROUGHNECK DAYS INCOME	70	1,155	-	1,000	1,000
3470	GAIN/LOSS SALE OF ASSET				-	-
3641	SPLASH PAD INCOME	-	17,950	20,000	20,000	20,000
3660	PARK CONCESSIONS	-	-	-	-	40,000
	TOTAL MISCELLANEOUS	64,241	65,806	55,700	61,548	85,100
3321	GRANT INCOME	33,400	193,039	-	-	-
3323	POLICE TRAINING-STATE COMP	1,569	1,661	1,600	1,627	1,600
3320	TP&W GRANT- PENICK PARK	-	-	-	-	-
3328	SECO GRANT-CITY HALL ROOF	-	-	43,000	-	-
3124	FEMA GRANTS/REIMB	7,733	-	-	-	-
	TOTAL GRANTS	42,703	194,700	44,600	1,627	1,600
TOTAL GENERAL FUND REVENUE		2,733,102	2,811,692	2,827,342	2,838,631	2,877,720
TOTAL REVENUE & TRANSFERS		2,733,102	2,811,692	2,827,342	2,838,631	2,877,720

CITY OF WHITE OAK

2012 PROPOSED BUDGET

GENERAL FUND

EXPENDITURE SUMMARY

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12 @ .52/100
PAYROLL EXPENSE						
4111	PERM. FULL TIME SALARIES	1,267,394	1,305,558	1,295,756	1,294,691	1,377,146
4112	OVERTIME PAY	8,540	12,481	11,300	10,500	12,500
4113	HOLIDAY PAY	61,842	63,089	61,585	60,320	69,834
4114	PART-TIME SALARIES	12,463	14,336	57,050	55,200	77,306
4118	WOEDCO REIMB. DIR SALARY	(35,620)	(25,894)	-	-	-
TOTAL - PAYROLL EXPENSE		1,314,619	1,369,570	1,425,691	1,420,712	1,536,785
PAYROLL BENEFITS						
4121	FICA TAXES	99,761	103,620	108,857	107,520	117,876
4122	GROUP INSURANCE	134,988	136,036	163,142	159,691	175,024
4123	LONG-TERM DISABILITY	-	-	-	-	5,414
4124	RETIREMENT	199,902	219,094	229,719	228,695	200,712
4125	EOB REIMBURSEMENT	3,000	5,500	6,655	4,268	-
4126	UNEMPLOYMENT COMP	2,286	7,815	5,044	3,776	8,270
4127	WORKMANS COMP. INS	37,577	32,617	30,856	30,737	31,055
4128	REIMB WOEDCO DIR BENEFITS	-	(8,152)	-	-	-
TOTAL - PAYROLL BENEFITS		477,514	496,531	544,272	534,686	538,352
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	43,217	55,484	74,450	77,850	67,100
4212	JAIL EXPENSE	2,181	2,961	3,000	3,000	2,500
4213	MINOR TOOLS	6,424	3,449	4,500	4,000	4,500
4213	POLICE SUPPLIES	1,851	1,804	2,400	2,400	2,400
4214	MISC. SUPPLIES	2,968	2,478	3,700	3,220	3,700
4215	SAFETY SUPPLIES	7,243	5,162	6,700	4,965	6,700
4216	INVESTIGATIVE EXPENSE	553	1,173	2,500	1,500	2,500
4216	STREET SIGNS	3,109	3,913	2,000	950	4,500
4217	RESCUE & EMS SUPPLIES	981	1,680	2,500	2,200	2,500
4218	OTHER MACH & EQUIP SUPPLY	557	373	600	400	600
4219	WELDING SUPPLIES	311	197	400	100	400
4220	PAPER & PRINTING SUPPLIES	4,127	4,561	4,500	4,300	4,300
4221	OFFICE SUPPLIES	10,073	6,374	8,100	6,535	7,900
4222	DATA PROCESSING SUPPLIES	3,573	2,960	3,860	3,506	4,100
4222	JANITORIAL SUPPLIES	46	-	100	100	100
4223	POSTAGE	3,778	4,641	4,225	4,019	3,500
4224	OFFICE EQUIPMENT	5,795	4,946	7,137	6,780	6,400
4225	FILM & FILM PROCESSING	4	34	50	50	-
4226	ELECTION EXPENSE	30	2,210	23	23	2,500
4227	BANK FEES-G&A	6,484	4,952	5,900	5,900	6,000
4227	FIRE PREVENTION SUPPLIES	4,470	6,642	12,202	10,700	9,200
4229	INSPECTION SUPPLIES	435	243	400	400	500
4229	COURT TECHNOLOGY FUND EXP	75	2,258	10,323	12,023	15,325
4230	BUILDING SECURITY FUND EXP	1,145	-	8,123	8,123	7,825
4237	FOGGING & WEED CONTROL	2,990	3,069	-	-	5,000
4244	SPLASH PAD EXPENSES			6,000	4,700	2,500
4251	PARK SUPPLIES	856	799	1,000	800	1,200
4252	CONCESSION SUPPLIES	-	-	-	-	4,000
4261	UNIFORMS	6,289	7,557	8,586	7,866	8,400
4271	ANIMAL CONTROL EXPENSE	87	15	400	100	2,000
TOTAL SUPPLIES		119,653	129,934	183,679	176,510	188,150

EXPENDITURE SUMMARY

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12 @ .52/100
MAINTENANCE						
4311	MAINT - MOTOR VEHICLE	25,139	21,895	24,000	22,100	24,000
4312	INSPECTION	375	375	400	375	400
4313	DIESEL FUEL	3,842	3,703	4,050	4,050	4,050
4313	MAINT - OFFICE FURN & EQUIP	2,954	1,910	3,500	2,300	3,200
4314	MAINT - COMM EQUIP	3,176	3,575	4,648	3,750	4,165
4315	MAINT & SVC-COMPUTERS	21,871	17,396	14,500	14,100	14,600
4317	MAINT - OTHER EQUIP	7,823	11,893	12,777	10,650	12,200
4317	MAINT - SIREN REPAIR	-	27	4,000	4,000	8,000
4318	BULK PROD/OIL,GREASE,ETC.	2,485	2,386	2,800	2,500	2,800
4321	MAINT - BLDING/JANITORIAL	26,268	25,746	28,350	22,945	25,600
4322	MAINT - BLDG & STRUCTURE	7,793	3,925	7,500	7,800	5,900
4324	MAINTENANCE AGREEMENTS	-	-	12,200	12,200	10,600
4324	MAINT - PARK FIELDS	5,212	6,696	6,500	6,000	8,500
4325	MAINTENANCE HYDRANTS	239	779	600	200	600
4325	MAINT - EMS BUILDING	830	221	1,033	1,033	500
4326	JANITORIAL SUPPLIES	2,618	3,652	4,350	3,425	4,050
4327	MAINT - SPLASH PAD			3,000	3,000	2,500
4330	TRAINING CTR SUPPLIES & MAINT	1,027	3,086	1,800	2,300	1,000
4331	MAINT - STREET SYSTEM	21,060	17,379	22,900	15,000	23,000
TOTAL MAINTENANCE		132,712	124,644	158,908	137,728	155,665
UTILITIES						
4350	STREET LIGHTS	73,144	73,125	74,500	74,500	75,000
4351	UTILITIES - ELECTRIC	37,442	36,996	37,380	35,800	39,100
4353	UTILITIES - CABLE	6,993	6,203	6,935	6,835	7,600
4354	UTILITIES - GAS	2,117	2,541	5,025	2,000	6,000
4355	UTILITIES - TELEPHONE	31,870	31,649	33,640	31,355	34,200
4359	OTHER PROFESSIONAL SVCS	-	-	-	-	-
TOTAL UTILITIES		151,566	150,513	157,480	150,490	161,900
CONTRACTUAL SERVICES						
4360	ETCOG-911 MAPPING	-	-	4,250	4,250	5,000
4361	LEGAL SERVICES	8,677	9,610	9,550	9,050	9,600
4362	AUDITING	5,925	5,909	5,750	5,750	6,000
4363	TAX COLLECTION	29,248	27,717	31,500	31,500	31,500
4365	LEGAL ADVERTISING	1,340	1,409	1,889	1,430	1,850
4366	SERVICE AWARD PROGRAM	125	25	-	-	-
4366	COMMUNITY RELATIONS PROG	1,674	936	1,500	1,500	1,500
4366	EXPENSE ALLOWANCE	31,850	70,440	60,000	50,000	60,000
4367	RECORDS MANAGEMENT	5,119	2,282	3,300	3,200	2,500
4367	LEGAL/ENGINEER FEES(STREET)	240	2,000	500	-	1,000
4368	MISC. OTHER	7,501	16,449	7,800	5,550	8,250
4369	HUMANE SOCIETY	11,856	11,856	12,500	12,500	12,500
4369	CRIME PREVENTION PROGRAMS	772	1,434	1,500	1,500	1,500
4370	COLLECTION FEES	(1,902)	-	-	-	-
4370	CARD EXPENSE	-	-	-	-	-
4371	PLANNING AND ZONING	3,566	(445)	200	(73)	200
4372	INSURANCE BONDS	50	50	-	-	-
4373	INSURANCE/PROP & LIAB	42,763	45,017	35,243	35,243	36,400
4375	CITY CLEANUP SERVICES	5,250	4,325	2,500	1,500	5,000

EXPENDITURE SUMMARY

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12 @ .52/100
4375	DISPOSAL FEE/OIL, TIRES	117	115	370	50	500
4376	CONTRACT LABOR	1,200	-	1,400	-	1,400
4377	GRANT EXPENSE	-	-	-	-	-
4378	WEBSITE SERVICES	-	130	3,500	3,700	300
4379	LEASES AND RENTALS	15,085	12,457	15,600	15,404	17,600
TOTAL CONTRACTUAL SERVICES		170,455	211,715	198,852	182,054	202,600
PROFESSIONAL DEVELOPMENT						
4381	DUES, SUBSC, PROF DEVELOP	7,736	7,154	6,950	8,545	6,390
4383	TRAVEL & TRAINING	21,028	22,521	22,456	20,100	24,900
4384	STATE/PD TRAINING FUND	872	1,362	1,600	1,600	1,600
TOTAL PROFESSIONAL DEVELOPMENT		29,637	31,036	31,006	30,245	32,890
PERMITS AND CERTIFICATIONS						
4393	PERMITS & CERTIFICATIONS	95	-	200	-	200
TOTAL PERMITS AND CERTIFICATIONS		95	-	200	-	200
OTHER						
4394	PUBLIC RELATIONS			2,511	2,511	2,500
4394	CODE ENFORCEMENT - OTHER	76	-	400	400	400
4395	DONATIONS	1,000	1,000	1,000	1,000	1,000
4396	ECONOMIC DEVELOPMENT EXP	10	-	-	-	-
4396	LIBRARY	30,000	29,412	30,000	30,000	30,000
4397	ROUGHNECK DAYS	3,304	708	-	-	-
TOTAL OTHER		34,390	31,119	33,911	33,911	33,900
	Total Salary and benefits	1,792,134	1,866,101	1,969,963	1,955,398	2,075,137
	Total Other Operating expenses	638,508	678,961	764,036	710,938	775,305
	Total Operating expenses	2,430,641	2,545,062	2,733,999	2,666,337	2,850,442
	Total Operating Income	302,460	266,630	93,344	172,294	27,278
	Transfers to/(from) Reserves	-	-	56,681	148,071	(191,653)
	TOTAL CAPITAL EXPENDITURES	332,346	281,097	36,663	24,223	218,931
	PROFIT/(LOSS)	(29,886)	(14,467)	(0)	0	0

CITY OF WHITE OAK
2012 PROPOSED BUDGET
GENERAL FUND

GENERAL ADMINISTRATION - DEPT 10

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	181,988	191,810	209,600	209,600	243,264
4112	OVERTIME PAY	-	29	-	-	-
4113	HOLIDAY PAY	7,405	7,064	7,577	7,530	9,182
TOTAL PAYROLL EXPENSES		189,393	198,904	217,176	217,130	252,446
PAYROLL BENEFITS						
4121	FICA TAXES	13,674	14,501	16,058	15,900	19,386
4122	GROUP INSURANCE	17,111	18,556	22,570	22,410	26,152
4123	LONG-TERM DISABILITY	-	-	-	-	742
4124	RETIREMENT	29,079	32,466	36,400	36,400	34,729
4125	EOB REIMBURSEMENT	3,000	4,000	2,405	2,404	-
4126	UNEMPLOYMENT COMP	321	756	800	720	800
4127	WORKMANS COMP. INS	702	643	664	664	700
TOTAL PAYROLL BENEFITS		63,888	70,922	78,897	78,498	82,509
	TOTAL SALARY & BENEFITS	**253,281**	**269,826**	**296,074**	**295,628**	**334,955**
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	1,405	2,410	3,000	3,500	3,000
4214	MISC. SUPPLIES	184	201	200	200	200
4215	SAFETY SUPPLIES	105	46	50	40	50
4220	PAPER OFFICE SUPPLIES	2,530	2,277	2,000	1,800	1,800
4221	OFFICE SUPPLIES	2,769	1,711	2,000	1,700	1,800
4222	DATA PROCESSING SUPPLIES	1,271	355	900	1,000	1,000
4223	POSTAGE	2,364	2,580	2,300	2,400	2,000
4224	OFFICE EQUIPMENT	1,846	2,276	2,500	2,543	3,000
4226	ELECTION EXPENSE	30	2,210	23	23	2,500
4227	BANK FEES	6,484	4,952	5,900	5,900	6,000
4261	UNIFORMS	498	134	76	76	250
TOTAL SUPPLIES		19,485	19,151	18,949	19,182	21,600
MAINTENANCE						
4311	MAINT - MOTOR VEHICLE	259	109	1,000	1,000	-
4313	MAINT - OFFICE FURN & EQUIP	2,510	1,511	1,500	1,500	1,200
4315	MAINT & SERVICE-COMPUTERS	15,156	13,285	11,000	11,000	11,000
4317	MAINT - SIREN REPAIR	-	27	4,000	4,000	8,000
4321	MAINT - BLDING/JANITORIAL	6,261	6,567	6,600	7,500	6,600
4322	MAINT - BUILDING/GROUNDS	3,237	1,454	3,000	3,000	1,400
4325	MAINT - EMS BUILDING	830	221	1,033	1,033	500
4326	JANITORIAL SUPPLIES	812	1,260	1,300	1,000	1,000
4330	MAINT/SUPPLIES-TRAINING CTR	1,027	3,086	1,800	2,300	1,000
TOTAL MAINTENANCE		30,093	27,520	31,233	32,333	30,700

GENERAL ADMINISTRATION - DEPT 10

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
UTILITIES						
4350	ELECTRIC - STREET LIGHTS	73,144	73,125	74,500	74,500	75,000
4351	UTILITIES - ELECTRIC	5,466	6,144	6,780	6,500	6,000
4353	UTILITIES - CABLE	1,679	1,539	1,700	1,680	1,700
4355	UTILITIES - TELEPHONE	6,417	7,201	7,300	7,300	7,300
4359	OTHER PROFESSIONAL SVCS	-	-	-	-	-
TOTAL UTILITIES		86,706	88,010	90,280	89,980	90,000
CONTRACTUAL SERVICES						
4360	ETCOG-911 MAPPING	-	-	4,250	4,250	5,000
4361	LEGAL SERVICES	4,798	8,429	9,050	9,050	9,100
4362	AUDITING	5,925	5,909	5,750	5,750	6,000
4363	TAX COLLECTION	29,248	27,717	31,500	31,500	31,500
4365	LEGAL ADVERTISING	1,027	791	800	900	800
4366	SERVICE AWARD PROGRAM	125	25	-	-	-
4367	RECORDS MANAGEMENT	4,619	1,782	2,800	2,700	2,000
4368	MISC. OTHER	5,203	6,871	3,000	3,500	3,000
4369	HUMANE SOCIETY	11,856	11,856	12,500	12,500	12,500
4371	PLANNING AND ZONING	3,566	(445)	200	(73)	200
4372	INSURANCE BONDS	50	50	-	-	-
4373	INSURANCE/PROP & LIAB	39,386	27,727	16,307	16,307	18,000
4375	CITY CLEANUP SERVICES	5,250	4,325	2,500	1,500	5,000
4376	CONTRACT LABOR	-	-	-	-	-
4377	GRANT EXPENSE	-	-	-	-	-
4378	WEBSITE SERVICES	-	130	3,500	3,700	300
4379	LEASES AND RENTALS	6,900	5,935	6,500	6,500	7,700
TOTAL CONTRACUAL SERVICES		117,951	101,102	98,657	98,084	101,100
PROFESSIONAL DEVELOPMENT						
4381	DUES, SUBSC, PROF DEVELOP	4,410	4,225	3,200	5,500	3,000
4383	TRAVEL & TRAINING	7,598	9,884	7,000	7,000	7,000
TOTAL PROFESSIONAL DEVELOPMENT		12,009	14,110	10,200	12,500	10,000
OTHER						
4395	DONATIONS	1,000	1,000	1,000	1,000	1,000
4396	LIBRARY	30,000	29,412	30,000	30,000	30,000
4397	ROUGHNECK DAYS	3,304	708	-	-	-
TOTAL OTHER		34,304	31,119	31,000	31,000	31,000
	TOTAL OPERATIONAL EXPENSES	300,548	281,011	280,319	283,079	284,400
	SUB-TOTAL ADMINISTRATION	553,828	550,837	576,393	578,707	619,355

GENERAL ADMINISTRATION - DEPT 10

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
CAPITAL EXPENDITURES						
4413	OFFICE FURNITURE & EQUIP.	-	-	5,600	5,600	-
4415	RECORDS MANAGEMENT	-	-	-	-	13,922
4416	OTHER EQUIPMENT	5,500	-	-	-	-
4422	SECO GRANT EXPENSE-ROOF	-	-	16,465	-	-
4423	CITY HALL ROOF	-	-	-	-	-
	TOTAL CAPITAL EXPENDITURES	5,500	-	22,065	5,600	13,922
	DEPARTMENT TOTAL	559,328	550,837	598,458	584,307	633,277

CITY OF WHITE OAK
2012 PROPOSED BUDGET
GENERAL FUND

ECONOMIC DEVELOPMENT - DEPT 11

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	49,825	50,202	25,671	26,167	26,910
4113	HOLIDAY PAY	1,783	1,981	1,020	816	1,051
4118	WOEDCO REIMB. DIR SALARY	(35,620)	(25,894)	-	-	-
TOTAL PAYROLL EXPENSES		15,988	26,289	26,691	26,983	27,961
PAYROLL BENEFITS						
4121	FICA TAXES	3,935	3,990	2,061	2,088	2,139
4122	GROUP INSURANCE	3,119	3,156	1,777	1,790	1,873
4123	LONG-TERM DISABILITY	-	-	-	-	74
4124	RETIREMENT	7,904	8,556	4,424	4,532	3,832
4125	EOB REIMBURSEMENT	-	-	250	(136)	-
4126	UNEMPLOYMENT COMP	45	94	95	72	100
4127	WORKMANS COMP. INS.	117	119	60	(14)	35
4128	REIMB WOEDCO DIR BENEFITS	-	(8,152)	-	-	-
TOTAL PAYROLL BENEFITS		15,119	7,763	8,666	8,333	8,053
	TOTAL SALARY & BENEFITS	**31,107**	**34,052**	**35,357**	**35,315**	**36,013**
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	618	-	-	-	-
4214	MISC. SUPPLIES	-	27	-	-	-
4221	OFFICE SUPPLIES	505	11	-	-	-
4222	DATA PROCESSING			-	-	-
4223	POSTAGE	451	200	-	-	-
TOTAL SUPPLIES		1,575	239	-	-	-
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	466	2	-	-	-
TOTAL MAINTENANCE		466	2	-	-	-
UTILITIES						
4351	UTILITIES - ELECTRICITY	598	303	-	-	-
4355	UTILITIES - TELEPHONE	849	961	430	-	-
TOTAL UTILITIES		1,447	1,264	430	-	-
CONTRACTUAL SERVICES						
4368	MISC. OTHER	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES		-	-	-	-	-
PROFESSIONAL DEVELOPMENT						
4381	DUES & SUBSCRIPTIONS	35	35	-	-	-
4383	TRAVEL & TRAINING	54	-	-	-	-
TOTAL PROFESSIONAL DEVELOPMENT		89	35	-	-	-
OTHER						
4396	ECONOMIC DEVELOP EXP	10	-	-	-	-
TOTAL OTHER		10	-	-	-	-
	TOTAL OPERATIONAL EXPENSES	**3,587**	**1,540**	**430**	**-**	**-**
	DEPARTMENT TOTAL	34,694	35,592	35,787	35,315	36,013

CITY OF WHITE OAK
2012 PROPOSED BUDGET
GENERAL FUND

MUNICIPAL COURT - DEPT 12

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	77,857	62,180	28,542	27,502	29,040
4112	OVERTIME PAY	146	51	-	-	-
4113	HOLIDAY PAY	1,502	1,080	1,112	1,001	1,146
4114	PART-TIME SALARIES	-	4,000	40,600	40,400	37,992
TOTAL PAYROLL EXPENSES		79,506	67,310	70,254	68,903	68,178
PAYROLL BENEFITS						
4121	FICA TAXES	5,769	4,857	5,795	5,768	5,216
4122	GROUP INSURANCE	6,824	6,285	7,103	7,096	7,451
4123	LONG-TERM DISABILITY	-	-	-	-	148
4124	RETIREMENT	6,709	4,702	4,951	4,898	4,137
4125	EOB REIMBURSEMENT	-	500	500	500	-
4126	UNEMPLOYMENT COMP	246	649	400	321	650
4127	WORKMENS COMP INS.	124	119	111	111	120
TOTAL PAYROLL BENEFITS		19,672	17,112	18,860	18,694	17,722
	TOTAL SALARY & BENEFITS	**99,178**	**84,423**	**89,114**	**87,597**	**85,900**
SUPPLIES						
4220	PAPER - OFFICE SUPPLIES	363	791	500	500	500
4221	OFFICE SUPPLIES	705	490	600	300	500
4222	DATA PROCESSING	45	70	100	-	100
4223	POSTAGE	495	800	800	650	500
4224	OFFICE EQUIPMENT	603	44	820	820	200
4229	COURT TECHNOLOGY FEE	75	2,258	10,323	12,023	15,325
4230	BUILDING SECURITY FEE	1,145	-	8,123	8,123	7,825
TOTAL SUPPLIES		3,430	4,452	21,266	22,416	24,950
UTILITIES						
4355	UTILITIES - TELEPHONE	1,193	1,248	1,400	1,400	1,400
TOTAL UTILITIES		1,193	1,248	1,400	1,400	1,400
CONTRACTUAL SERVICES						
4361	LEGAL SERVICE & TRIAL	3,879	1,181	500	-	500
4368	MISC. OTHER	198	28	50	50	50
4370	COLLECTION FEES	(1,902)	-	-	-	-
TOTAL CONTRACTUAL SERVICES		2,175	1,210	550	50	550
PROFESSIONAL DEVELOPMENT						
4381	DUES & SUBSCRIPTIONS	117	40	250	45	40
4383	TRAVEL & TRAINING	2,305	2,214	2,500	2,500	2,500
TOTAL PROFESSIONAL DEVELOPMENT		2,423	2,254	2,750	2,545	2,540
	TOTAL OPERATIONAL EXPENSES	**9,220**	**9,164**	**25,966**	**26,411**	**29,440**
	DEPARTMENT TOTAL	108,398	93,586	115,080	114,008	115,340

CITY OF WHITE OAK
2012 PROPOSED BUDGET
GENERAL FUND

POLICE DEPARTMENT - DEPT 14

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	594,526	637,182	660,000	660,000	678,374
4112	OVERTIME PAY	5,053	6,660	7,000	6,500	7,000
4113	HOLIDAY PAY	35,533	39,143	39,100	39,100	42,911
4114	PART-TIME SALARIES	9,795	8,306	7,150	5,500	10,914
TOTAL PAYROLL EXPENSES		644,907	691,290	713,250	711,100	739,199
PAYROLL BENEFITS						
4121	FICA TAXES	47,700	51,645	54,593	54,285	56,746
4122	GROUP INSURANCE	65,680	65,864	72,892	72,100	75,925
4123	LONG-TERM DISABILITY	-	-	-	-	2,670
4124	RETIREMENT	97,364	111,321	117,700	117,700	100,297
4125	EOB REIMBURSEMENT	-	1,000	1,000	1,000	-
4126	UNEMPLOYMENT COMP	760	3,787	1,500	1,500	3,800
4127	WORKMANS COMP INS	21,761	20,107	18,983	18,983	18,900
TOTAL PAYROLL BENEFITS		233,266	253,725	266,668	265,568	258,337
	TOTAL SALARY & BENEFITS	**878,173**	**945,015**	**979,918**	**976,668**	**997,536**
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	23,524	32,839	46,000	46,000	40,000
4212	JAIL EXPENSE	2,181	2,961	3,000	3,000	2,500
4213	POLICE SUPPLIES	1,851	1,804	2,400	2,400	2,400
4214	MISC. SUPPLIES	1,775	1,536	2,000	2,000	2,000
4215	SAFETY SUPPLIES	2,729	2,114	2,300	2,300	2,000
4216	INVESTIGATIVE EXPENSE	553	1,173	1,500	1,500	1,500
4220	SPECIALITY PRINTING	1,235	1,494	2,000	2,000	2,000
4221	OFFICE SUPPLIES	3,618	2,312	3,000	3,000	3,000
4222	DATA PROCESSING	2,257	2,312	2,500	2,500	2,500
4223	POSTAGE	238	300	300	180	200
4224	OFFICE EQUIPMENT	169	-	1,650	1,750	1,000
4225	FILM & FILM PROCESSING	4	34	50	50	-
4261	UNIFORM EXPENSE	3,280	4,336	4,500	4,500	4,500
TOTAL SUPPLIES		43,413	53,214	71,200	71,180	63,600
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	7,364	5,847	7,500	7,500	-
4313	MAINT - OFF FURN & EQUIP	444	399	2,000	800	2,000
4314	MAINT - COMM EQUIP	1,416	1,047	1,600	1,750	1,500
4315	MAINT - COMPUTERS	2,605	2,246	2,500	2,500	2,500
4317	MAINT - OTHER EQUIPMENT	1,479	1,507	1,200	1,500	1,000
4321	MAINT - JANITORIAL, ETC.	6,121	5,962	9,000	7,000	7,000

POLICE DEPARTMENT - DEPT 14

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
4322	MAINT - BLDING & STRUCT	4,278	2,346	4,500	4,800	4,500
4326	JANITORIAL-PAPER GOODS	235	346	500	500	500
TOTAL MAINTENANCE		23,943	19,699	28,800	26,350	19,000
UTILITIES						
4351	UTILITIES - ELECTRIC	7,286	6,926	8,000	7,100	7,500
4353	UTILITIES - CABLE	1,559	1,429	1,600	1,600	1,600
4354	UTILITIES - GAS	657	579	700	500	500
4355	UTILITIES - TELEPHONE	8,018	8,167	8,400	8,400	8,500
TOTAL UTILITIES		17,519	17,102	18,700	17,600	18,100
CONTRACTUAL SERVICES						
4365	LEGAL ADVERTISING	139	-	100	30	-
4367	RECORDS MANAGEMENT	500	500	500	500	500
4368	MISC. OTHER	1,006	8,384	3,000	500	2,500
4373	INSURANCE-PROP & LIAB	-	10,598	11,086	11,086	10,700
4379	LEASES AND RENTALS	5,773	5,681	8,000	8,000	8,000
TOTAL CONTRACTUAL SERVICES		7,417	25,163	22,686	20,116	21,700
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUBSC,PROF DEVELO	1,704	1,651	2,200	2,200	1,800
4383	TRAVEL & TRAINING	1,104	2,804	4,200	4,200	4,000
4384	STATE/PD TRAINING FUND	872	1,362	1,600	1,600	1,600
TOTAL PROFESSIONAL DEVELOP		3,679	5,817	8,000	8,000	7,400
	TOTAL OPERATIONAL EXPENSES	**95,973**	**120,995**	**149,386**	**143,246**	**129,800**
	SUB-TOTAL POLICE	974,145	1,066,010	1,129,304	1,119,914	1,127,336
CAPITAL EXPENDITURES						
4411	MOTOR VEHICLES	33,080	45,985	-	-	23,415
4414	COMM & COMPUTER EQUIP	-	-	-	-	-
4416	OTHER EQUIPMENT	-	-	-	-	-
	TOTAL CAPITAL EXPENDITURES	33,080	45,985	-	-	23,415
	DEPARTMENT TOTAL	1,007,225	1,111,995	1,129,304	1,119,914	1,150,751

CITY OF WHITE OAK
2012 PROPOSED BUDGET
GENERAL FUND

POLICE SPECIAL - DEPT 15

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
CONTRACTUAL SERVICES						
4366	COMMUNITY RELATIONS PROG	1,674	936	1,500	1,500	1,500
4369	CRIME PREVENTION PROGRAMS	772	1,434	1,500	1,500	1,500
TOTAL CONTRACTUAL SERVICES		2,445	2,370	3,000	3,000	3,000
	DEPARTMENT TOTAL	2,445	2,370	3,000	3,000	3,000

CITY OF WHITE OAK
2012 PROPOSED BUDGET
GENERAL FUND

FIRE DEPARTMENT - DEPT 16

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	46,609	48,492	49,088	48,950	51,056
4113	HOLIDAY PAY	2,017	1,853	1,909	1,718	1,966
4114	PART-TIME	2,668	2,030	2,200	2,200	4,400
	TOTAL PAYROLL EXPENSES	51,293	52,375	53,197	52,868	57,422
PAYROLL BENEFITS						
4121	FICA TAXES	3,814	3,949	4,184	4,000	4,393
4122	GROUP INSURANCE	3,119	3,156	3,567	3,567	3,745
4123	LONG-TERM DISABILITY	-	-	-	-	148
4124	RETIREMENT	7,437	8,251	8,510	8,510	7,267
4125	EOB REIMBURSEMENT	-	-	500	-	-
4126	UNEMPLOYMENT COMP	73	220	121	121	220
4127	WORKMANS COMP INS	937	842	790	790	800
TOTAL PAYROLL BENEFITS		15,380	16,418	17,672	16,988	16,573
	TOTAL SALARY & BENEFITS	**66,673**	**68,793**	**70,869**	**69,856**	**73,995**
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	3,659	4,792	5,700	9,000	5,000
4214	MISC. SUPPLIES	310	6	300	300	300
4215	SAFETY SUPPLIES	542	724	500	200	800
4217	RESCUE & EMS SUPPLIES	981	1,680	2,500	2,200	2,500
4221	OFFICE SUPPLIES	734	369	300	50	400
4222	DATA PROCESSING SUPPLIES	-	-	200	-	300
4223	POSTAGE & CERTIFIED MAIL	24	186	250	340	100
4224	OFFICE EQUIPMENT	-	134	265	265	500
4227	FIRE SUPPLIES	3,078	5,458	11,002	9,500	8,000
4261	UNIFORM EXPENSE	989	867	950	900	950
	TOTAL SUPPLIES	10,316	14,216	21,967	22,755	18,850
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	6,951	5,834	3,000	3,000	-
4314	MAINT - COMPUT/COMM EQUIP	782	1,405	1,500	500	800
4317	MAINT - OTHER EQUIPMENT	3,940	5,570	6,500	6,550	5,000
4321	MAINT - BLDING/JANITORIAL	8,204	5,220	4,700	4,700	4,500
4322	MAINT - BLDING MAJOR REPAIR	277	125	-	-	-
4324	MAINTENANCE AGREEMENTS	-	-	1,000	1,000	1,000
4325	MAINT - HYDRANTS	239	779	600	200	600
4326	JANITORIAL SUPPLIES	51	69	150	75	150
	TOTAL MAINTENANCE	20,445	19,002	17,450	16,025	12,050

FIRE DEPARTMENT - DEPT 16

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
UTILITIES						
4351	UTILITIES - ELECTRIC	5,541	5,479	5,500	4,900	5,500
4353	UTILITIES - CABLE	1,067	920	1,150	1,150	1,000
4354	UTILITIES - GAS	1,460	1,961	4,325	1,500	5,500
4355	UTILITIES - TELEPHONE	6,739	5,993	7,430	6,000	7,500
	TOTAL UTILITIES	14,808	14,353	18,405	13,550	19,500
CONTRACTUAL SERVICES						
4366	EXPENSE ALLOWANCE	31,850	70,440	60,000	50,000	60,000
4368	MISC. OTHER	258	388	500	350	1,400
4373	INSURANCE	3,377	6,691	7,850	7,850	7,700
4379	LEASES AND RENTALS	11	-	-	-	300
	TOTAL CONTRACTUAL SERVICES	35,496	77,519	68,350	58,200	69,400
PROFESSIONAL DEVELOPMENT						
4381	DUES & SUBSCRIPTIONS	319	331	350	150	300
4383	TRAVEL & TRAINING	1,761	2,823	2,500	2,500	5,000
	TOTAL PROFESSIONAL DEVELOPMENT	2,080	3,154	2,850	2,650	5,300
	TOTAL OPERATIONAL EXPENSES	**83,144**	**128,243**	**129,022**	**113,180**	**125,100**
	SUB-TOTAL FIRE	149,817	197,036	199,891	183,036	199,095
CAPITAL EXPENDITURES						
4411	MOTOR VEHICLES	52,543	-	-	-	-
4414	COMMUNICATION EQUIP	5,100	-	-	-	-
4416	OTHER EQUIPMENT	8,000	6,796	7,398	7,398	-
4421	BUILDINGS	-	-	-	-	-
	TOTAL CAPITAL EXPENDITURES	65,643	6,796	7,398	7,398	-
	DEPARTMENT TOTAL	215,460	203,832	207,289	190,434	199,095

CITY OF WHITE OAK
2012 PROPOSED BUDGET
GENERAL FUND

STREET DEPARTMENT - DEPT 18

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	126,170	116,106	120,000	120,000	123,656
4112	OVERTIME PAY	2,886	4,329	3,200	3,200	4,000
4113	HOLIDAY PAY	4,881	4,811	4,255	3,860	4,820
4114	PART-TIME SALARIES	-	-	-	-	-
TOTAL PAYROLL EXPENSES		133,937	125,246	127,455	127,060	132,476
PAYROLL BENEFITS						
4121	FICA TAXES	10,151	9,375	9,291	8,750	10,134
4122	GROUP INSURANCE	16,755	15,878	21,856	19,350	16,843
4123	LONG-TERM DISABILITY	-	-	-	-	742
4124	RETIREMENT	20,751	20,461	20,977	19,700	18,156
4125	EOB REIMBURSEMENT	-	-	1,000	-	-
4126	UNEMPLOYMENT COMP	501	1,206	1,150	415	1,300
4127	WORKMANS COMP INS	7,592	6,755	6,382	6,382	6,400
TOTAL PAYROLL BENEFITS		55,750	53,676	60,656	54,597	53,575
	TOTAL SALARY & BENEFITS	**189,687**	**178,923**	**188,111**	**181,657**	**186,050**
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	7,170	7,241	8,000	8,000	9,000
4213	MINOR TOOLS	408	557	800	600	800
4214	MISC. SUPPLIES	383	357	400	400	400
4215	SAFETY SUPPLIES	3,415	1,586	2,700	1,700	2,700
4216	STREET SIGNS	3,109	3,913	2,000	950	4,500
4221	OFFICE SUPPLIES	422	231	500	500	500
4223	POSTAGE	119	150	150	175	200
4224	OFFICE EQUIPMENT	1,129	334	500	150	500
4237	FOGGING & WEED CONTROL	2,990	3,069	-	-	5,000
4261	UNIFORM EXPENSE	703	1,097	1,260	900	1,100
4271	ANIMAL CONTROL EXPENSE	-	-	-	-	-
TOTAL SUPPLIES		19,848	18,535	16,310	13,375	24,700
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	6,624	6,022	6,000	6,000	-
4313	DIESEL FUEL	3,394	3,315	3,500	3,500	3,500
4314	MAINT - COMM EQUIPMENT	-	-	100	-	100
4317	MAINT - OTHER EQUIPMENT	771	3,649	3,177	1,000	4,500
4321	MAINT - BLDG & STRUCTURE	30	287	500	150	500

STREET DEPARTMENT - DEPT 18

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
4324	MAINTENANCE CONTRACTS	-	-	11,200	11,200	9,600
4326	JANITORIAL SUPPLIES	356	531	500	300	500
4331	MAINT - STREET SYSTEM	21,060	17,379	22,900	15,000	23,000
TOTAL MAINTENANCE		32,235	31,182	47,877	37,150	41,700
UTILITIES						
4351	UTILITIES - ELECTRICITY	-	-	2,500	2,300	2,500
4353	UTILITIES - CABLE	458	367	500	420	500
4355	UTILITIES - TELEPHONE	2,761	1,980	2,500	2,200	2,500
TOTAL UTILITIES		3,218	2,347	5,500	4,920	5,500
CONTRACTUAL SERVICES						
4365	LEGAL ADVERTISING	174	617	989	500	800
4367	LEGAL & ENGINEER FEES	240	2,000	500	-	1,000
4368	MISC. OTHER	154	291	300	350	250
4379	LEASES AND RENTALS	622	318	500	500	1,000
TOTAL CONTRACTUAL SERVICES		1,190	3,226	2,289	1,350	3,050
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	2,980	2,087	1,500	1,500	1,500
TOTAL PROFESSIONAL DEVELOPMENT		2,980	2,087	1,500	1,500	1,500
OTHER						
4394	PUBLIC RELATIONS	-	-	2,511	2,511	2,500
TOTAL OTHER		-	-	2,511	2,511	2,500
	TOTAL OPERATIONAL EXPENSES	59,472	57,378	75,987	60,806	78,950
	SUB-TOTAL STREETS	249,159	236,300	264,098	242,463	265,000
CAPITAL EXPENDITURES						
4412	HEAVY MOVABLE EQUIPMENT	52,262	-	-	-	-
4431	STREETS, CURB & DRAINAGE	96,512	17,823	-	-	91,754
	TOTAL CAPITAL EXPENDITURES	148,774	17,823	-	-	91,754
	DEPARTMENT TOTAL	397,933	254,123	264,098	242,463	356,754

CITY OF WHITE OAK
2012 PROPOSED BUDGET
GENERAL FUND

PARKS DEPARTMENT - DEPT 20

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	54,555	64,213	73,661	73,661	92,073
4112	OVERTIME PAY	373	1,412	800	800	1,200
4113	HOLIDAY PAY	2,324	2,382	1,793	1,793	3,606
4114	PART-TIME SALARIES	-	-	7,100	7,100	24,000
TOTAL PAYROLL EXPENSES		57,251	68,007	83,355	83,354	120,879
PAYROLL BENEFITS						
4121	FICA TAXES	4,288	5,051	6,600	6,600	9,247
4122	GROUP INSURANCE	6,452	7,765	15,500	15,500	24,265
4123	LONG-TERM DISABILITY	-	-	-	-	445
4124	RETIREMENT	8,879	10,995	14,350	14,350	13,277
4125	EOB REIMBURSEMENT	-	-	500	-	-
4126	UNEMPLOYMENT COMP	160	438	389	389	600
4127	WORKMANS COMP INS	3,190	2,897	2,721	2,721	3,000
TOTAL PAYROLL BENEFITS		22,968	27,145	40,060	39,560	50,834
	TOTAL SALARY & BENEFITS	80,219	95,152	123,414	122,914	171,713
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	2,887	3,228	5,300	5,300	3,400
4213	MINOR TOOLS	758	594	900	800	600
4214	MISC. SUPPLIES	7	1	-	-	-
4215	SAFETY SUPPLIES	209	410	800	500	800
4221	OFFICE SUPPLIES	16	6	100	75	100
4244	SPLASH PAD EXPENSES			6,000	4,700	2,500
4251	PARK SUPPLIES	856	799	1,000	800	1,200
4252	CONCESSION SUPPLIES	-	-	-	-	4,000
4261	UNIFORM EXPENSE	171	341	600	450	500
4271	ANIMAL CONTROL EXPENSE	87	15	400	100	2,000
TOTAL SUPPLIES		4,991	5,394	15,100	12,725	15,100
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	2,046	1,114	2,100	2,100	-
4313	DIESEL FUEL	320	277	350	400	350
4317	MAINT - OTHER EQUIP	1,165	870	1,200	900	1,200
4321	MAINT - BLDING & STRUCTURE	4,637	4,707	5,200	2,000	5,000
4324	MAINT - PARK FIELDS	5,212	6,696	6,500	6,000	8,500
4326	JANITORIAL SUPPLIES	904	1,153	1,500	1,300	1,500
4327	SPLASH PAD MAINTENANCE			3,000	3,000	2,500
TOTAL MAINTENANCE		14,284	14,818	19,850	15,700	19,050

PARKS DEPARTMENT - DEPT 20

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
UTILITIES						
4351	UTILITIES - ELECTRIC	13,953	12,204	11,000	11,000	14,000
4353	UTILITIES - CABLE	605	660	350	350	1,100
4355	UTILITIES - TELEPHONE	1,281	1,290	1,380	1,100	1,800
TOTAL UTILITIES		15,839	14,154	12,730	12,450	16,900
CONTRACTUAL SERVICES						
4368	MISC. OTHER	589	393	600	600	600
4379	LEASES AND RENTALS	1,780	318	300	200	300
TOTAL CONTRACTUAL SERVICES		2,369	711	900	800	900
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	921	12	800	600	800
TOTAL PROFESSIONAL DEVELOPMENT		921	12	800	600	800
	TOTAL OPERATIONAL EXPENSES	38,404	35,088	49,380	42,275	52,750
	SUB-TOTAL PARK	118,623	130,240	172,794	165,189	224,463
CAPITAL EXPENDITURES						
4411	MOTOR VEHICLES	-	14,369	-	-	-
4433	PARK IMPROVEMENTS	32,409	5,298	-	-	64,840
4434	PENICK PARK IMPROVEMENTS	5,588	-	7,200	11,225	25,000
4435	BASEBALL FIELDS IMPROVE	16,159	49,755	-	-	-
4436	GIRLS SOFTBALL FIELDS	16,159	141,071	-	-	-
	TOTAL CAPITAL EXPENDITURES	70,314	210,493	7,200	11,225	89,840
	DEPARTMENT TOTAL	188,938	340,733	179,994	176,414	314,303

CITY OF WHITE OAK
2012 PROPOSED BUDGET
GENERAL FUND

CODE ENFORCEMENT - DEPT 21

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	22,670	-	-	-	-
4113	OTHER SALARIES	1,747	-	-	-	-
TOTAL PAYROLL EXPENSES		24,416	-	-	-	-
PAYROLL BENEFITS						
4121	FICA TAXES	1,731	-	-	-	-
4122	GROUP INSURANCE	3,886	-	-	-	-
4124	RETIREMENT	3,711	-	-	-	-
4126	UNEMPLOYMENT COMP	45	-	-	-	-
4127	WORKMANS COMP INS.	59	-	-	-	-
TOTAL PAYROLL BENEFITS		9,433	-	-	-	-
	TOTAL SALARY & BENEFITS	33,849	-	-	-	-
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	432	-	-	-	-
4214	MISC. SUPPLIES	16	-	200	100	200
4215	SAFETY SUPPLIES	51	-	100	50	100
4221	OFFICE SUPPLIES	330	129	500	350	500
4223	POSTAGE & CERTIRIED MAIL	64	300	300	200	300
4224	OFFICE EQUIPMENT	1,401	-	-	-	-
4261	UNIFORM EXPENSE	18	-	-	-	-
TOTAL SUPPLIES		2,310	429	1,100	700	1,100
MAINTENANCE						
4311	MAINT - MOTOR VEHICLE	145	-	-	-	-
4315	MAINT/SERVICE-COMPUTERS	3,800	1,800	400	-	400
TOTAL MAINTENANCE		3,945	1,800	400	-	400
UTILITIES						
4355	TELEPHONE & PAGERS	180	-	-	-	-
TOTAL UTILITIES		180	-	-	-	-
CONTRACTUAL SERVICES						
4376	CONTRACT LABOR-MOWING	-	-	1,400	-	1,400
TOTAL CONTRACTUAL SERVICES		-	-	1,400	-	1,400
PROFESSIONAL DEVELOPMENT						
4381	DUES, SUB. PROF DEV.	106	111	100	-	200
4383	TRAVEL & TRAINING	1,082	-	500	500	500
TOTAL PROFESSIONAL DEVELOPMENT		1,188	111	600	500	700

CODE ENFORCEMENT - DEPT 21

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
OTHER						
4394	CODE ENFORECMENT - OTHER	76	-	400	400	400
TOTAL OTHER		76	-	400	400	400
	TOTAL OPERATIONAL EXPENSES	7,700	2,340	3,900	1,600	4,000
	SUB-TOTAL CODE ENFORCEMENT	41,549	2,340	3,900	1,600	4,000
CAPITAL EXPENDITURES						
4416	OTHER EQUIPMENT	9,035	-	-	-	-
	TOTAL CAPITAL EXPENDITURES	9,035	-	-	-	-
	DEPARTMENT TOTAL	50,584	2,340	3,900	1,600	4,000

CITY OF WHITE OAK
2012 PROPOSED BUDGET
GENERAL FUND

INSPECTION - DEPT 22

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	40,221	52,619	47,902	47,902	48,543
4113	HOLIDAY PAY	1,593	1,453	1,647	1,647	1,885
TOTAL PAYROLL EXPENSES		41,814	54,072	49,549	49,549	50,428
PAYROLL BENEFITS						
4121	FICA TAXES	3,127	3,978	3,792	3,789	3,858
4122	GROUP INSURANCE	3,119	4,648	6,276	6,269	6,583
4123	LONG-TERM DISABILITY	-	-	-	-	148
4124	RETIREMENT	6,389	8,231	8,292	8,350	6,911
4125	EOB REIMBURSEMENT	-	-	500	500	-
4126	UNEMPLOYMENT COMP	45	287	200	95	300
4127	WORKMANS COMP INS	351	325	335	335	350
TOTAL PAYROLL BENEFITS		13,030	17,469	19,395	19,339	18,150
	TOTAL SALARY & BENEFITS	54,844	71,541	68,944	68,887	68,578
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	461	1,418	1,800	1,800	1,800
4213	MINOR TOOLS	-	627	500	500	800
4214	MISC. SUPPLIES	50	-	50	-	50
4221	OFFICE SUPPLIES	184	210	200	200	200
4222	JANITORIAL SUPPLIES	46	-	100	100	100
4223	POSTAGE & CERTIFIED MAIL	12	25	25	24	50
4224	OFFICE EQUIPMENT	219	659	200	50	200
4229	INSPECTION SUPPLIES	435	243	400	400	500
4261	UNIFORM EXPENSE	233	155	350	400	400
TOTAL SUPPLIES		1,640	3,337	3,625	3,474	4,100
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	459	1,909	1,500	1,500	-
4314	MAINT - COMM/OTHER EQUIP	965	1,013	1,200	1,200	1,065
4321	MAINT - BLDG & STRUC	204	240	1,600	1,400	1,000
TOTAL MAINTENANCE		1,628	3,163	4,300	4,100	2,065
UTILITIES						
4351	UTILITIES - ELECTRIC	1,043	1,248	1,100	1,500	1,100
4353	UTILITIES - CABLE	1,167	974	1,235	1,235	1,300
4355	UTILITIES - TELEPHONE	1,603	2,183	2,150	2,150	2,500
TOTAL UTILITIES		3,813	4,405	4,485	4,885	4,900

INSPECTION - DEPT 22						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
CONTRACTUAL SERVICES						
4365	ADVERTISE & PUBLIC NOTICE	-	-	-	-	250
4368	MISC. OTHER	-	11	-	-	100
4376	CONTRACT LABOR	1,200	-	-	-	
TOTAL CONTRACTUAL SERVICES		1,200	11	-	-	350
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUB,PERMITS,PROF DEV	600	460	400	200	600
4383	TRAVEL & TRAINING	2,624	1,900	1,706	1,000	1,900
TOTAL PROFESSIONAL DEVELOPMENT		3,225	2,360	2,106	1,200	2,500
PERMITS & CERTIFICATION						
4393	PERMITS & CERTIFICATIONS	95	-	-	-	-
TOTAL PERMITS & CERTIFICATION		95	-	-	-	-
TOTAL OPERATIONAL EXPENSES		11,601	13,276	14,516	13,659	13,915
SUB-TOTAL INSPECTION		66,445	84,817	83,460	82,546	82,493
CAPITAL EXPENDITURES						
4411	MOTOR VEHICLES	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES		-	-	-	-	-
DEPARTMENT TOTAL		66,445	84,817	83,460	82,546	82,493

CITY OF WHITE OAK
2012 PROPOSED BUDGET
GENERAL FUND

FIRE MARSHAL - DEPT 23

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	45,382	47,328	47,951	47,573	49,886
4113	HOLIDAY PAY	1,802	1,820	1,874	1,687	1,931
	TOTAL PAYROLL EXPENSES	47,184	49,147	49,825	49,260	51,816
PAYROLL BENEFITS						
4121	FICA TAXES	3,367	3,561	3,812	3,680	3,964
4122	GROUP INSURANCE	5,805	5,794	6,256	6,269	6,583
4123	LONG-TERM DISABILITY	-	-	-	-	148
4124	RETIREMENT	7,257	8,062	8,181	8,305	7,101
4126	UNEMPLOYMENT COMP	45	189	189	72	300
4127	WORKERS COMP INS	419	405	405	382	350
	TOTAL PAYROLL BENEFITS	16,893	18,010	18,843	18,709	18,446
	TOTAL SALARY & BENEFITS	64,078	67,157	68,668	67,969	70,263
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	1,295	1,898	2,250	2,250	2,500
4213	MINOR TOOLS	-	299	300	300	300
4214	MISC. SUPPLIES	66	284	400	100	400
4216	INVESTIGATIVE EXPENSE	-	-	1,000	-	1,000
4221	OFFICE SUPPLIES	654	656	700	300	700
4222	JANITORIAL SUPPLIES	-	-	-	-	-
4223	POSTAGE & CERTIFIED MAIL	12	50	50	50	100
4224	OFFICE EQUIPMENT	429	1,500	1,202	1,202	1,000
4227	FIRE PREVENTION SUPPLIES	1,392	1,184	1,200	1,200	1,200
4261	UNIFORM EXPENSE	205	374	550	550	400
	TOTAL SUPPLIES	4,051	6,245	7,652	5,952	7,600
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	652	67	200	200	-
4314	MAINT - COMM & OTHER EQUIP	12	110	248	300	700
4315	MAINT/SERVICE - COMPUTERS	309	65	600	600	700
	TOTAL MAINTENANCE	973	242	1,048	1,100	1,400
UTILITIES						
4355	UTILITIES - TELEPHONE	1,449	1,400	1,350	1,505	1,400
	TOTAL UTILITIES	1,449	1,400	1,350	1,505	1,400
CONTRACTUAL SERVICES						
4368	MISC - OTHER	94	84	250	100	250
	TOTAL CONTRACTUAL SERVICES	94	84	250	100	250

FIRE MARSHAL - DEPT 23

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUB,PERMITS,PROF DEV	445	300	450	450	450
4383	TRAVEL & TRAINING	189	798	1,500	300	1,200
	TOTAL PROFESSIONAL DEVELOPMENT	634	1,098	1,950	750	1,650
PERMITS & CERTIFICATION						
4393	PERMITS & CERTIFICATIONS	-	-	200	-	200
	TOTAL PERMITS & CERTIFICATION	-	-	200	-	200
	TOTAL OPERATIONAL EXPENSES	**7,201**	**9,068**	**12,450**	**9,407**	**12,500**
	DEPARTMENT TOTAL	71,279	76,225	81,118	77,376	82,763

CITY OF WHITE OAK
2012 PROPOSED BUDGET
GENERAL FUND

MAINTENANCE - DEPT 24

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	27,592	35,427	33,341	33,337	34,343
4112	OVERTIME PAY	82	-	300	-	300
4113	HOLIDAY PAY	1,257	1,502	1,298	1,168	1,337
TOTAL PAYROLL EXPENSES		28,930	36,929	34,939	34,505	35,980
PAYROLL BENEFITS						
4121	FICA TAXES	2,204	2,714	2,671	2,659	2,794
4122	GROUP INSURANCE	3,119	4,934	5,345	5,339	5,606
4123	LONG-TERM DISABILITY	-	-	-	-	148
4124	RETIREMENT	4,421	6,050	5,934	5,950	5,005
4126	UNEMPLOYMENT COMP	45	189	200	72	200
4127	WORKMANS COMP INS	2,326	405	405	382	400
TOTAL PAYROLL BENEFITS		12,116	14,291	14,555	14,403	14,153
	TOTAL SALARY & BENEFITS	41,046	51,219	49,494	48,908	50,133
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	1,767	1,658	2,400	2,000	2,400
4213	MINOR TOOLS	5,258	1,372	2,000	1,800	2,000
4214	MISC. SUPPLIES	178	66	150	120	150
4215	SAFETY SUPPLIES	193	283	250	175	250
4218	OTHER MACH & EQUIP SUPPLY	557	373	600	400	600
4219	WELDING SUPPLIES	311	197	400	100	400
4221	OFFICE SUPPLIES	135	249	200	60	200
4222	DATA PROCESSING SUPPLIES	-	223	160	6	200
4223	POSTAGE	-	50	50	-	50
4224	OFFICE EQUIPMENT	-	-	-	-	-
4261	UNIFORMS & SHOP TOWELS	193	253	300	90	300
TOTAL SUPPLIES		8,593	4,722	6,510	4,751	6,550
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	173	990	2,700	800	24,000
4312	INSPECTION	375	375	400	375	400
4313	DIESEL FUEL	128	111	200	150	200
4317	MAINT - OTHER EQUIP	469	298	700	700	500
4318	BULK PROD/OIL,GREASE,ETC.	2,485	2,386	2,800	2,500	2,800
4321	MAINT- BLDG & STRUC	809	2,763	750	195	1,000
4326	JANITORIAL SUPPLIES	260	293	400	250	400
TOTAL MAINTENANCE		4,699	7,216	7,950	4,970	29,300

MAINTENANCE - DEPT 24

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
UTILITIES						
4351	UTILITIES - ELECTRIC	3,555	4,692	2,500	2,500	2,500
4353	UTILITIES - CABLE	458	313	400	400	400
4355	UTILITIES - PHONES	1,381	1,226	1,300	1,300	1,300
TOTAL UTILITIES		5,393	6,231	4,200	4,200	4,200
CONTRACTUAL SERVICES						
4368	MISC. OTHER	-	-	100	100	100
4375	DISPOSAL FEE/OIL, TIRES	117	115	370	50	500
4379	LEASES AND RENTALS	-	204	300	204	300
TOTAL CONTRACTUAL SERVICES		117	319	770	354	900
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	408	-	250	-	500
TOTAL PROFESSIONAL DEVELOPMENT		408	-	250	-	500
	TOTAL OPERATIONAL EXPENSES	19,212	18,488	19,680	14,275	41,450
	SUB-TOTAL MAINTENANCE	60,258	69,708	69,174	63,183	91,583
CAPITAL EXPENDITURES						
4411	MOTOR VEHICLES	-	-	-	-	-
	TOTAL CAPITAL EXPENDITURES	-	-	-	-	-
	DEPARTMENT TOTAL	60,258	69,708	69,174	63,183	91,583

PROPRIETARY FUND BUDGET

CITY OF WHITE OAK
WATER & SEWER FUND BUDGET W/AMENDMENTS
FY 2011 BUDGET

	Original Budget	Amendments	Internal Adjustments	Amended Budget	Amendment Description
Revenue	**3,057,566**	**92,458**		**3,150,024**	RECOGNIZE SRA GRANT REVENUE & TCDP GENERATOR GRANT REVENUE
Water Trans & Distrib.	158,080		6,848	164,928	
Supply/Power Pumping	127,700	97,000	68,910	293,610	INCREASE WATER EXPENSE TO LONGVIEW & INCREASE ELECTRICITY EXPENSE
Sewer Collection	176,824	-	(5,324)	171,500	
Water Plant	476,063		(1,879)	474,184	
Sewer Plant	248,293		8,693	256,986	
Accounting/Billing	65,199		811	66,010	
Supply/Power Capital	15,000		(15,000)	-	
Sewer Plant Capital	-			-	
Water Plant Capital	736,243		379	736,622	
Water Distrib Capital	328,686		(113,350)	215,336	
Sewer Collection Capital	58,206	97,458	27,244	182,908	INCREASE SEWER LINE IMPROVEMENTS FOR EMERGENCY SEWER REPAIR & RECOGNIZE TCDP GENERATOR GRANT EXPENSE
Debt Service	504,107			504,107	
Non-Cash Expenses	7,000		8,000	15,000	
Non-Departmental Expenses	17,800	7,000	14,668	39,468	INCREASE MOTOR VEHICLE EXPENSE
Total Expenses	**2,919,201**	**201,458**	**-**	**3,120,659**	
Profit/(Loss)	**138,365**	**(109,000)**	**-**	**29,365**	

CITY OF WHITE OAK

BUDGET AMENDMENTS

WATER & SEWER FUND

FISCAL YEAR 10/11

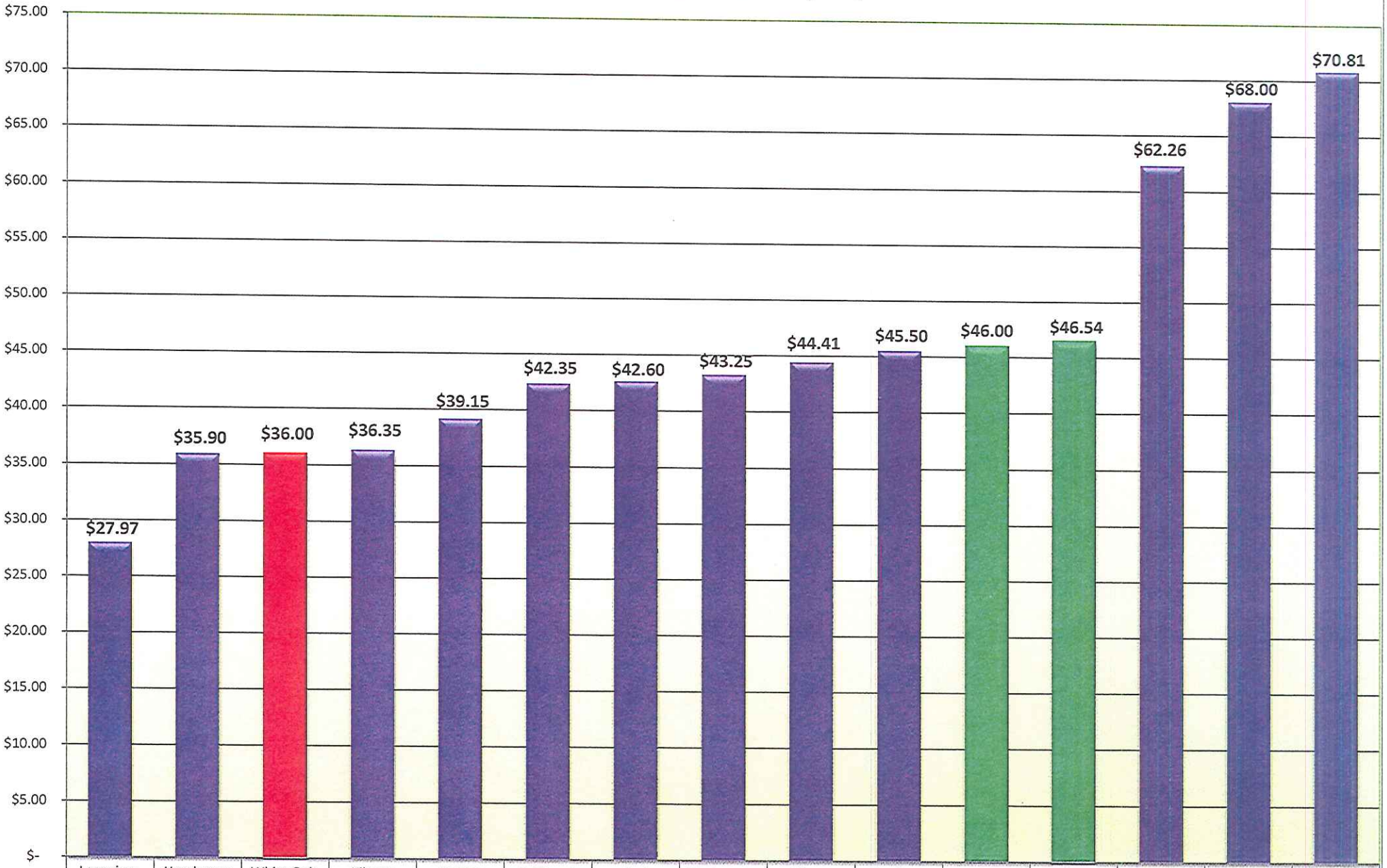
NUMBER	DATE	REVENUE	EXPENSE	ACCT #	ACCT NAME	DESCRIPTION
1	8/22/11	10,000.00		02-001-3322	SRA GRANT	RECOGNIZE UNEXPECTED GRANT
			7,000.00	02-055-4311	MAINT-MOTOR VEHICLES	INCREASE W&S VEHICLE MAINTENANCE ACCOUNT.
			90,000.00	02-026-4346	RENT-TREATED WATER-LONGVIEW	INCREASE TREATED WATER EXPENSE DUE TO DROUGHT.
2	9/13/11		7,000.00	02-026-4351	ELECTRIC SERVICE-BIG SANDY	INCREASE LINE ITEM FOR ELECTRICITY BILLS
			15,000.00	02-043-4444	SEWER LINE IMPROVEMENTS	INCREASE FOR UNEXPECTED SEWER PROJECT
		82,458.00		07-001-3128	TCDP GRANT REVENUE-GENERATORS	RECOGNIZE UNEXPECTED GRANT REVENUE
			82,458.00	07-70-4420	TCDP GRANT EXPENSE-GENERATORS	RECOGNIZE UNEXPECTED GRANT EXPENSE
Total		**$92,458.00**	**$201,458.00**			

WATER RATES - COMPARATIVE COST OF 5,000 GALLONS
Current Year Water Rates by City

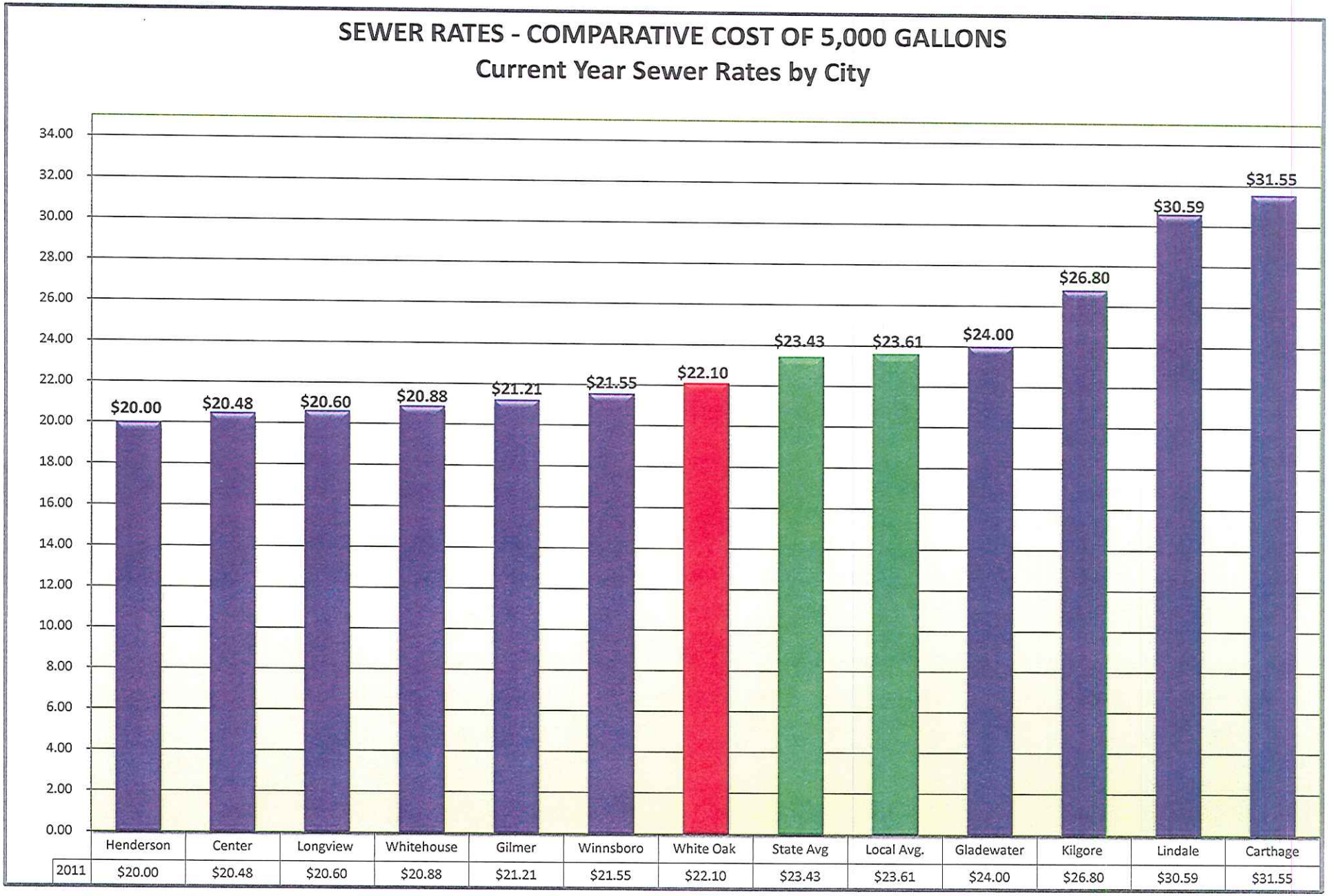
	Longview	White Oak	Kilgore	Henderson	Center	Local Avg.	Rusk	Gladewater	E. Mount.	Carthage	Gilmer	State Avg.	Winnsboro	Mineola	Whitehouse
2011	$16.47	$19.75	$21.60	$21.90	$24.15	$24.83	$25.60	$25.75	$25.85	$26.25	$26.62	$29.24	$34.00	$35.86	$45.61

WATER RATES - COMPARATIVE COST OF 10,000 GALLONS

Current Year Water Rates by City



	Longview	Henderson	White Oak	Kilgore	Center	E. Mount.	Rusk	Gladewater	Gilmer	Carthage	Local Avg.	State Ave.	Mineola	Winnsboro	Whitehouse
2011	$27.97	$35.90	$36.00	$36.35	$39.15	$42.35	$42.60	$43.25	$44.41	$45.50	$46.00	$46.54	$62.26	$68.00	$70.81



	Henderson	Center	Longview	Whitehouse	Gilmer	Winnsboro	White Oak	State Avg	Local Avg.	Gladewater	Kilgore	Lindale	Carthage
2011	$20.00	$20.48	$20.60	$20.88	$21.21	$21.55	$22.10	$23.43	$23.61	$24.00	$26.80	$30.59	$31.55

Description of the Top 5 Revenue Sources-Water & Sewer Fund Fiscal Year 2011/2012

A description of the top five revenues is as follows:

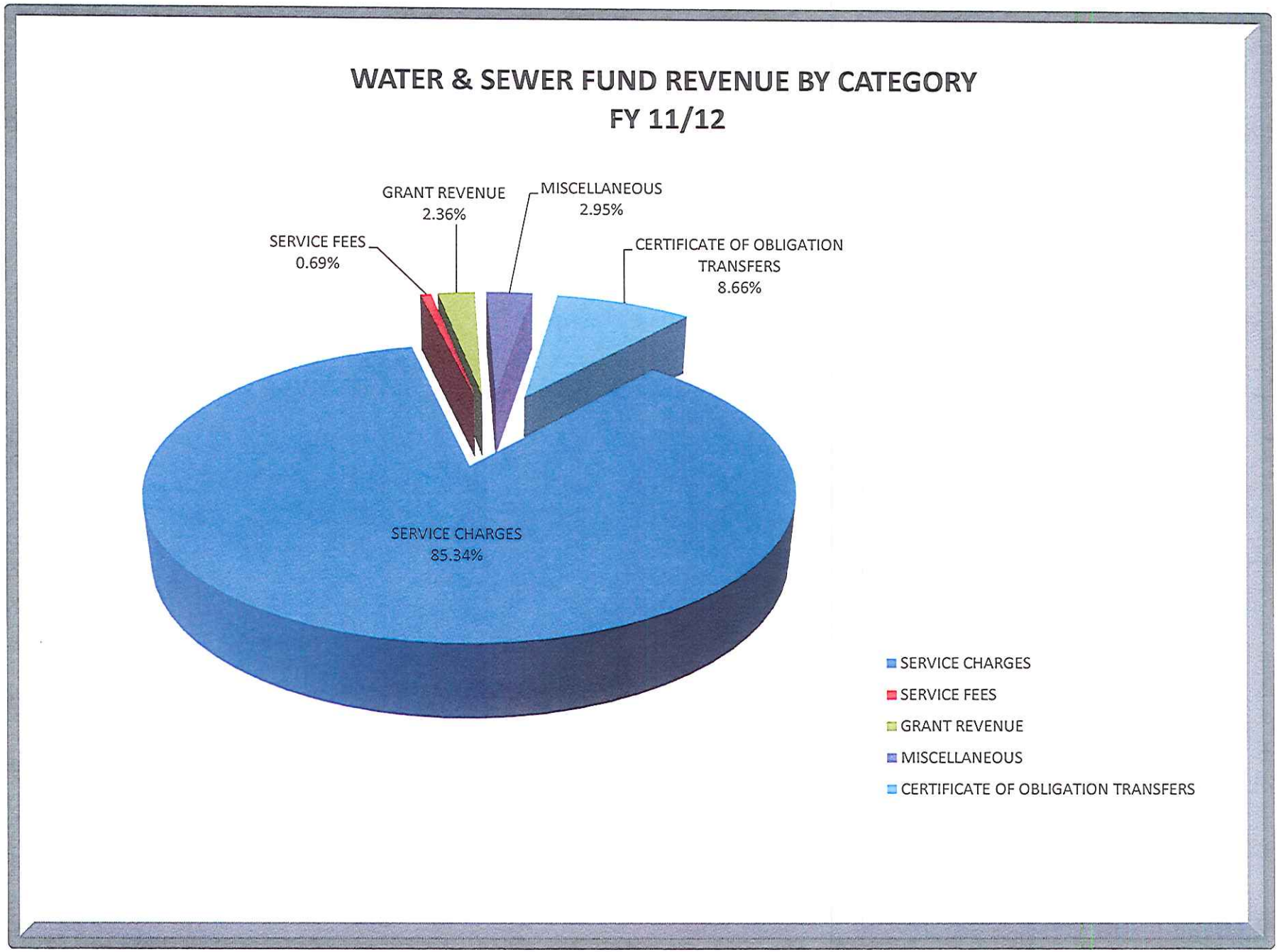
Largest (85.34%) Service Charges make up the majority of the Water & Sewer Fund. These charges consist of user fees for water and wastewater, penalties on late payments, and water taps.

Second Largest (8.66%) In 2008, the City obtained $2.9 million by way of a Certificate of Obligation for water and sewer infrastructure upgrades. However not considered true revenue, the transfer of C of O funds reimbursing the Water & Sewer Fund for allowable expenses make up the second largest amount of monies being deposited into the Water & Sewer Operating Account.

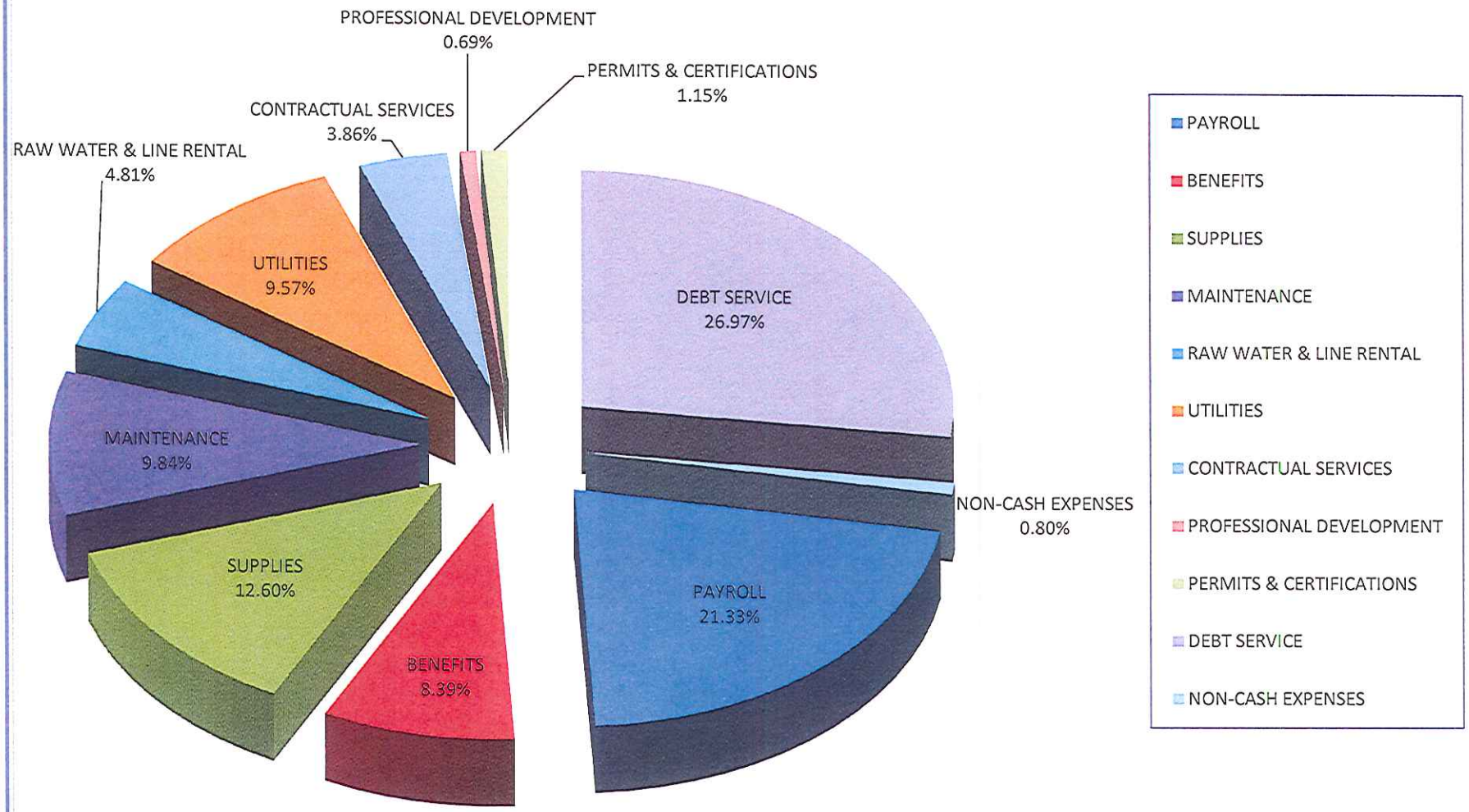
Third Largest (2.95%) Miscellaneous revenues consist of sanitation revenue, interest income, returned check fees, and any other monies without a classification.

Fourth Largest (2.36%) Grant revenue is lower for the 2012 budget than the previous year. The City will be receiving the remainder of a TCDP grant for a generator at the S. Lake Harris lift station. There is also a $10,000 grant budgeted from the Sabine River Authority.

Fifth Largest (.69%) Service fees make up the least amount of revenue for the Water & Sewer Fund. These fees are for sewer taps, reconnects, applications, and hook-ups for hydrants.


WATER & SEWER FUND REVENUE BY CATEGORY
FY 11/12
GRANT REVENUE
2.36%
MISCELLANEOUS
2.95%
SERVICE FEES
0.69%
CERTIFICATE OF OBLIGATION
TRANSFERS
8.66%
SERVICE CHARGES
85.34%
SERVICE CHARGES
SERVICE FEES
GRANT REVENUE
MISCELLANEOUS
CERTIFICATE OF OBLIGATION TRANSFERS

WATER & SEWER FUND EXPENSES BY CATEGORY FY 11/12



CITY OF WHITE OAK
SALARY & BENEFITS BUDGET
FISCAL YEAR 2011/2012

WATER & SEWER FUND		
SALARY AMOUNT		349,242.60
PART-TIME SALARIES		15,000.00
HOLIDAY PAY		14,605.32
LONGEVITY		2,184.00
CERTIFICATE PAY		3,750.00
OVERTIME		12,700.00
	TOTAL SALARIES:	397,481.91
FICA		30,407.37
TMRS		52,419.15
HEALTH INSURANCE		57,805.02
LONG TERM DISABILITY		1,483.20
UNEMPLOYMENT COMP		2,600.00
WORKERS' COMP		11,500.00
	TOTAL BENEFITS:	156,214.73
TOTAL W&S FUND SALARY & BENEFITS		**553,696.65**

CITY OF WHITE OAK
WATER FUND - LONG TERM DEBT

CERTIFICATE OF OBLIGATION-1999 - LOAN AMOUNT = $2,070,000						
		March 1, xx Principal	March 1, xx Interest	Sept 1, xx Interest	TOTAL	
		95,000	52,268	49,869	197,136	yr 1
	*	100,000	49,869	47,344	197,213	yr 2
	*	130,000	35,981	32,699	198,680	yr 7
		135,000	32,699	29,290	196,989	yr 8
		140,000	29,290	25,755	195,045	yr 9
		150,000	25,755	21,968	197,723	yr 10
		155,000	21,968	18,054	195,021	yr 11
		165,000	18,054	13,888	196,941	yr 12
Budget FY 2012		175,000	13,888	9,469	198,356	yr 13
		185,000	9,469	4,798	199,266	yr 14
		190,000	4,798	-	194,798	yr 15
		$ 2,070,000	$ 466,999	$ 414,731	$ 2,951,730	

REVENUE BOND 2001 - LOAN AMOUNT = $1,845,000						
		March 1, xxxx Principal	March 1, xxxx Interest	Sept 1, xxxx Interest	TOTAL	
				35,633		
	*	105,000	32,724	31,044	168,768	yr 1
	*	120,000	23,586	21,546	165,133	yr 6
		125,000	21,546	19,390	165,936	yr 7
		130,000	19,390	17,115	166,505	yr 8
		140,000	17,115	14,630	171,745	yr 9
		145,000	14,630	12,020	171,650	yr 10
Budget FY 2012		150,000	12,020	9,245	171,265	yr 11
		155,000	9,245	6,339	170,584	yr 12
		160,000	6,339	3,259	169,598	yr 13
		165,000	3,259	-	168,259	yr 14
		$ 1,845,000	$ 273,354	$ 276,263	$ 2,358,984	

CERTIFICATE OF OBLIGATION 2008 - LOAN AMOUNT = $2,900,000						
		MAR 1 Principal	MAR 1 Interest	SEPT 1 Interest	TOTAL	
		-	-	57,133	57,133	yr 1
		20,000	57,133	56,783	133,916	yr 2
		20,000	56,783	56,433	133,216	yr 3
		20,000	56,433	56,083	132,516	yr 4
Budget FY 2012		20,000	56,083	55,733	131,816	yr 5
		30,000	55,733	55,171	140,904	yr 6
		30,000	55,171	54,608	139,779	yr 7
		105,000	54,608	52,377	211,985	yr 8
		280,000	52,377	46,427	378,804	yr 9
		295,000	46,427	40,158	381,585	yr 10
		310,000	40,158	33,958	384,116	yr 11
		325,000	33,958	27,458	386,416	yr 12
		335,000	27,458	21,386	383,844	yr 13
		355,000	21,386	14,730	391,116	yr 14
		370,000	14,730	7,700	392,430	yr 15
		385,000	7,700	-	392,700	yr 16
		$ 2,900,000	636,139	636,139	4,172,278	
DUE BUDGET YEAR 2012		$ 330,000	$ 89,117	$ 81,991	$ 501,108	

DEBT POLICY & ADMINISTRATION

There is no statutory or charter debt limitation. The City has established its own policies regarding the utilization of debt instruments. Debt is used for a variety of purposes and in a variety of ways. The principle use of debt by the City has been for making capital expenditures.

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CITY OF WHITE OAK

CAPITAL BUDGET - FY 2012

WATER & SEWER FUND - CAPITAL EXPENDITURES

DEPARTMENT	DESCRIPTION OF CAPITAL ITEM	EXPENSE JUSTIFICATION	FY 2012 CAPITAL EXPENDITURES
Water Distribution	Boring Machine & Accessories	Replace 15 year old machine which can't handle 2"-6" bores	16,302
Water Distribution	Water Line replacement & 3 Fire Hydrants	Replace existing 6" water main due to continuous leaks. Fire hydrants will provide sufficient fire protection.	21,000
Water Distribution	Raw Water Line Replacement	Replace exposed raw water line in Gladewater.	54,300
Water Distribution	TCDP Grant Match Expenses-Water Line	Remaining water line grant match	5,248
Supply & Power	Big Sandy Booster Pump	Remake 2 used pumps from older pumps	15,000
Sewer Collection	TDRA Generator Grant Match-Owens & Drake	Matching funds for S. Lake Harris generator	38,500
Sewer Collection	TDRA Generator Grant Match-Owens & Drake	Matching funds for S. Lake Harris generator	41,842
Sewer Collection	Manhole Rehab Project	Reduce treatment costs of ground water	40,000
		TOTAL	**$232,192**
		MINUS PROJECTS PAID FOR WITH C/O MONEY:	190,350
		MINUS PROJECTS PAID FOR WITH GRANT FUNDS:	41,842
		TOTAL CAPITAL EXPENSES PAID BY CITY FUNDS:	**$0**

CITY OF WHITE OAK

WATER & SEWER FUND

CHANGES IN FUND BALANCE

FISCAL YEAR 11/12 BUDGET

	ACTUAL 08/09	ACTUAL 09/10	AMENDED BUDGET 10/11	FORECAST BUDGET 10/11	PROPOSED BUDGET 11/12
Revenue:					
Sale of Water	1,132,352	1,183,080	1,200,000	1,300,000	1,200,000
Sewer Rental	535,060	652,119	635,000	645,000	635,000
Sanitation Revenue	44,118	62,931	63,000	62,000	62,000
Penalties	27,740	32,448	41,000	38,000	32,000
Interest Income	32,150	11,005	5,000	5,250	1,900
Fees & Miscellaneous Revenue	38,512	29,328	12,500	37,000	25,200
Grant Proceeds	39,131	247,571	242,281	115,888	51,842
TOTAL REVENUE	1,849,063	2,218,482	2,198,781	2,203,138	2,007,942
Expenses:					
Water Trans & Distribution	154,424	153,593	171,528	169,988	164,837
Supply/Power Pumping	94,427	130,154	231,968	230,167	140,600
Sewer Collection	153,720	166,508	173,500	170,454	181,541
Water Plant	478,717	485,127	478,184	472,462	499,126
Sewer Plant	203,862	191,515	257,247	255,438	268,224
Customer Accting & Collections	64,102	67,439	66,010	65,233	67,317
Miscellaneous +/- Auditor Entries	74,799	(134,446)	-	-	-
Capital Outlay	594,121	1,164,800	1,052,408	1,327,879	232,192
Debt Service	500,894	502,783	504,107	494,452	504,438
Non-Cash Expenditures	6,315	6,031	15,000	15,000	15,000
Non-Department	-	-	26,607	26,407	36,501
TOTAL EXPENSES	2,325,380	2,733,503	2,976,559	3,227,480	2,109,775
Net Revenue (Expenditures)	(476,317)	(515,021)	(777,778)	(1,024,342)	(101,833)
Other Sources (Uses)					
Transfers In (Out)	(9,844)	(9,872)	951,243	1,359,900	190,350
Total Resources (Uses)	(9,844)	(9,872)	951,243	1,359,900	190,350
Transfers to/(from) fund balance					
Unappropriated Surplus	(486,162)	(529,226)	124,684	335,578	88,516
Total Transfers	(486,162)	(529,226)	124,684	335,578	88,516
Beginning Fund Balance	3,252,279	2,766,117	2,236,891	2,236,891	2,572,469
Ending Fund Balance	2,766,117	2,236,891	2,361,575	2,572,469	2,660,985

CITY OF WHITE OAK
WATER & SEWER FUND
SUMMARY OF PROFIT/LOSS
FY 2011/2012

	ACTUAL FY 08/09	ACTUAL FY 09/10	AMENDED FY 10/11	FORECAST FY 10/11	PROPOSED FY 11/12
TOTAL WATER FUND REVENUE	**1,887,704**	**2,414,368**	**2,198,781**	**2,203,138**	**2,007,942**
TOTAL - PAYROLL EXPENSE	382,885	386,398	394,925	400,137	398,922
TOTAL - PAYROLL BENEFITS	143,112	152,752	175,520	173,394	156,843
PAYROLL & BENEFITS	525,997	539,150	570,445	573,531	555,764
TOTAL SUPPLIES	179,607	195,964	205,699	199,842	235,590
TOTAL MAINTENANCE	139,788	117,252	155,861	157,931	191,251
TOTAL RAW WATER & LINE RENTAL	63,769	102,101	243,642	180,000	90,000
TOTAL UTILITIES	141,136	147,781	172,670	172,650	179,040
TOTAL CONTRACTUAL SERVICES	78,063	71,622	73,492	74,859	72,100
TOTAL PROFESSIONAL DEVELOPMENT	10,147	8,872	11,643	10,943	12,900
TOTAL PERMITS AND CERTIFICATIONS	10,745	15,923	20,373	20,373	21,500
DEBT SERVICE	499,825	501,658	504,107	494,452	504,438
NON-CASH EXPENSES	11,319	6,031	15,000	15,000	15,000
OTHER OPERATING EXPENSES	1,134,399	1,167,203	1,402,487	1,326,050	1,321,819
OPERATING INCOME	**227,308**	**708,014**	**225,849**	**303,557**	**130,359**
TOTAL CAPITAL EXPENDITURES	650,101	1,234,160	1,052,408	1,327,879	232,192
TRANSFERS IN/(0UT)	608,343	573,854	826,559	1,024,322	101,834
PROFIT/(LOSS)	**185,551**	**47,708**	-	-	-

REVENUES
WATER & SEWER FUND
FISCAL YEAR 2011/2012

LINE ITEM DETAIL

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
3400	WATER SALES	1,170,993	1,264,728	1,200,000	1,300,000	1,200,000
3410	PENALTY LATE PAY - WATER	27,740	32,448	30,000	38,000	32,000
3420	WATER TAP FEES	9,490	11,154	8,000	14,000	9,000
3430	SEWER RENTAL	535,060	652,119	635,000	645,000	635,000
	TOTAL SERVICE CHARGES	1,743,283	1,960,449	1,873,000	1,997,000	1,876,000
3440	SEWER TAP FEES	3,350	3,700	2,000	5,100	3,000
3460	RECONNECT FEES	13,551	9,750	11,000	16,000	12,000
3462	WTR METER TAMPERING FEE	-	225	-	450	-
3465	HOOKUP FEE-HYDRANT METER	-	600	150	150	-
3466	SET METER FEE	75	-	-	-	-
3467	APPLICATION FEES	425	400	350	350	200
	TOTAL SERVICE FEES	17,401	14,675	13,500	22,050	15,200
3124	FEMA GRANTS/REIMB	15,756	-	-	-	-
3322	SRA GRANT	10,000	-	10,000	10,000	10,000
07-3126	TCDBG GRANT-TANK	13,375	143,225	-	1,400	-
3127	TCDP GRANT-WATER LINES	-	203,858	149,823	22,030	-
3128	TCDP GRANT-GENERATORS	-	14,725	82,458	82,458	41,842
	TOTAL GRANT REVENUE	39,131	361,808	242,281	115,888	51,842
3110	INTEREST INCOME	32,150	11,006	5,000	5,250	1,900
3116	INTEREST INCOME- C.O.	-	-	-	-	-
3117	INTEREST INCOME BOND	-	-	-	-	-
3120	MISCELLANEOUS REVENUES	4,406	2,094	1,000	200	500
3121	RETURNED CHECK FEES	-	1,405	1,000	750	500
3470	GAIN - SALE OF INVESTMENT	7,215	-	-	-	-
3500	SANITATION REVENUE	44,118	62,931	63,000	62,000	62,000
	TOTAL MISCELLANEOUS REVENUE	87,889	77,435	70,000	68,200	64,900
	TOTAL REVENUE	1,887,704	2,414,368	2,198,781	2,203,138	2,007,942
	TRANSFERS IN-2008 C OF O	608,343	573,854	951,243	1,359,900	190,350
	TOTAL W&S FUND REVENUE	2,496,048	2,988,222	3,150,024	3,563,038	2,198,292

CITY OF WHITE OAK
2012 PROPOSED BUDGET
WATER & SEWER FUND

EXPENDITURE SUMMARY

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
PAYROLL EXPENSE						
4111	PERM. FULL TIME SALARIES	345,075	348,829	347,758	347,758	356,617
4112	OVERTIME PAY	17,808	18,698	13,950	16,600	12,700
4113	HOLIDAY PAY	14,089	14,318	14,701	14,779	14,605
4114	PART-TIME SALARIES	5,913	4,554	18,516	21,000	15,000
	TOTAL - PAYROLL EXPENSE	382,885	386,398	394,925	400,137	398,922
PAYROLL BENEFITS						
4121	FICA TAXES	27,872	28,081	30,536	30,536	30,632
4122	GROUP INSURANCE	46,092	49,954	62,718	62,717	57,805
4123	LONG-TERM DISABILITY	-	-	-	-	1,483
4124	RETIREMENT	57,113	60,863	66,477	66,472	52,822
4125	EOB REIMBURSEMENT	-	910	3,500	1,500	-
4126	UNEMPLOYMENT COMP	434	2,490	1,033	913	2,600
4127	WORKMANS COMP. INS	11,602	10,455	11,256	11,257	11,500
	TOTAL - PAYROLL BENEFITS	143,112	152,752	175,520	173,394	156,843
	TOTAL SALARY & BENEFITS	525,997	539,150	570,445	573,531	555,764
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	10,289	14,534	15,500	17,700	15,600
4213	MINOR TOOLS	5,000	3,920	2,769	2,669	3,200
4214	MISC. SUPPLIES	1,859	811	2,200	1,200	2,350
4215	SAFETY SUPPLIES	5,844	2,864	4,900	4,400	7,900
4221	OFFICE SUPPLIES	2,180	1,599	2,300	2,025	2,700
4222	DATA PROCESSING SUPPLIES	-	-	-	-	200
4223	POSTAGE & CERTIFIED MAIL	1,197	3,994	4,500	3,250	17,600
4224	OFFICE EQUIPMENT	217	548	2,890	2,635	900
4225	LAB EQUIP: NON-CAPITAL	5,714	8,436	13,200	12,000	13,500
4230	LAB/INSTRUMENT. SUPPLIES	6,619	4,629	6,600	6,100	8,000
4231	BULK CHEMICAL SUPPLIES	92,203	112,025	100,000	100,000	100,000
4232	CHEMICALS - STANDPIPE	1,483	690	2,800	1,100	1,500
4234	SEWER CHEMICAL SUPPLIES	16,741	14,011	21,000	20,000	22,000
4238	WATER & SEWER TESTING	24,618	25,853	24,500	24,500	33,000
4239	UV TESTS	2,875	-	-	-	4,000
4261	UNIFORMS	2,768	2,051	2,540	2,263	3,140
	TOTAL SUPPLIES	179,607	195,964	205,699	199,842	235,590
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	6,724	4,939	2,139	15,000	8,000
4312	STANDPIPE MAINT.	13,481	-	5,600	5,600	7,000
4313	DIESEL FUEL	1,601	2,137	2,300	1,800	2,000
4314	MAINT - COMM EQUIP	50	9	200	-	200
4315	MAINT/SERVICE-COMPUTERS	6,403	3,429	19,368	19,218	27,101
4317	MAINT - OTHER EQUIPMENT	13,469	1,844	5,700	5,200	3,800
4318	MAINTENANCE CONTRACTS	2,970	2,427	3,000	2,500	6,000
4321	MAIN - BLDGS & STRUCT.	12,766	9,762	21,341	19,300	15,200
4326	JANITORIAL-PAPER GOODS	580	710	900	500	950
4332	MAINT - WATER LINES	19,805	17,984	20,000	20,000	23,000
4332	MAINT - WATER SYSTEM	31,955	30,319	22,000	17,000	32,000
4332	MAINT - BIG SANDY PUMP ST.	-	2,845	7,667	7,667	8,000
4333	MAINT - SEWER SYSTEM	13,625	21,180	26,000	26,000	32,000
4333	MAINT - BOOSTER PUMP STA.	-	-	-	-	1,000

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
4333	MAINT - SEWER LINES	11,253	6,258	8,000	6,500	13,000
4334	MAINT - LIFT STATIONS	1,177	9,527	9,500	9,500	7,000
4335	MAINT - WTR LINE BIG SANDY	3,931	3,883	2,146	2,146	5,000
	TOTAL MAINTENANCE	139,788	117,252	155,861	157,931	191,251
RAW WATER AND LINE RENTAL						
4345	RENT - WATER LINE	36,967	37,143	42,000	40,000	40,000
4346	RENT - TREATED WTR L'VIEW	26,802	64,958	201,642	140,000	50,000
	TOTAL - RAW WTR & LINE RENT	63,769	102,101	243,642	180,000	90,000
UTILITIES						
4351	UTILITIES - ELECTRIC	124,196	132,362	153,000	153,000	159,000
4352	ELECTRIC SERV-BOOSTER PUMP	8,485	6,114	8,000	8,000	9,000
4353	UTILITIES - CABLE	1,299	1,090	1,700	1,700	1,090
4355	TELEPHONES & PAGERS	7,156	8,216	9,970	9,950	9,950
	TOTAL UTILITIES	141,136	147,781	172,670	172,650	179,040
CONTRACTUAL SERVICES						
4362	AUDITING	5,925	5,909	6,100	5,750	6,100
4363	SLUDGE RETRIEVAL	16,444	15,511	14,000	16,500	18,000
4364	DATAPROSE BILLING SERVICE	18,323	20,033	19,850	19,805	7,200
4365	LEGAL ADVERTISING	564	801	1,175	875	1,400
4368	MISCELLANEOUS OTHER	701	5,516	1,740	750	5,850
4373	PROPERTY INSURANCE	20,569	21,800	23,739	24,621	23,600
4376	CONTRACT LABOR	3,360	750	-	-	-
4377	LEASES & RENTALS	199	187	800	820	5,000
4378	FIRST CALL ACTIVATIONS	859	1,115	950	850	1,250
4378	WEB SITE SERVICES			3,500	3,650	300
4379	STUDIES & EVALUATIONS	11,119	-	1,638	1,238	3,400
	TOTAL CONTRACTUAL SERVICES	78,063	71,622	73,492	74,859	72,100
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUBSCRIPTIONS,PROF DEV	436	290	400	300	400
4382	WATER QUALITY & CONSERV.	1,547	1,654	2,000	2,000	2,000
4383	TRAVEL & TRAINING	8,164	6,929	9,243	8,643	10,500
	TOTAL PROFESSIONAL DEVELOPMENT	10,147	8,872	11,643	10,943	12,900
PERMITS & CERTIFICATIONS						
4393	PERMITS & CERTIFICATIONS	10,745	15,923	20,373	20,373	21,500
	TOTAL PERMITS & CERTIFICATIONS	10,745	15,923	20,373	20,373	21,500
CAPITAL EXPENDITURES						
4400	TCDBG GRANT EXPENSES-TANK	13,375	143,225	-	-	-
4410	TCDP GRANT EXPENSES-LINES	-	203,858	149,823	22,030	-
4411	MOTOR VEHICLE/WATER LINE	16,730	16,730	-	-	-
4412	MOTOR VEHICLE/SEWER LINE	-	-	-	-	-
4413	SRA GRANT EXP-CAPITAL	10,000	-	-	-	-
4416	OTHER EQUIPMENT-WATER LINES					16,302
4416	OTHER EQUIP/CUSTOMER	-	-	-	-	-
4416	OTHER EQUIP/WATER PLANT	-	-	-	-	-
4417	OTHER EQUIP/SEWER LINES	-	-	-	-	-
4417	OTHER EQUIP/SEWER PLANT	-	-	-	-	-
4416	OTHER EQUIPMENT-WATER BILLING	-	-	-	-	-
4420	AERATION ROTORS/WATER	-	-	-	-	-
4420	METERS & METER BOXES	-	-	-	-	-
4420	TCDP GRANT EXP-GENERAT.	-	14,725	-	-	41,842
4421	SEWER PLANT-BLDING & STRUCT	-	-	-	-	-
4421	WATER METER PROGRAM/WTR	-	92,914	650	-	-
4421	BLDG & STRUCT (WTR & SWR)	-	-	-	-	-
4422	LAB EQUIPMENT	5,559	-	-	-	-

EXPENDITURE SUMMARY

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
4441	IMPROVEMENTS/SEWER PLANT	-	-	-	-	-
4442	IMPROVEMENTS-WATER LINE	-	-	46,000	47,000	75,300
4444	IMPROVEMENT-SEWER LINE	293,004	61,912	100,000	100,000	40,000
4445	BIG SANDY CREEK PROJECT	-	-	-		-
4446	2008 C of O EXPENSES	254,386	618,421	736,243	1,144,405	-
4447	BIG SANDY BOOSTER PUMP STA.	-	15,924	-	-	15,000
4447	TCDP EXPENSES(OUR MATCH)	5,607	66,452	19,692	14,444	43,748
4448	HWY 80 LIFT STATION	51,440	-	-	-	-
	TOTAL - CAPITAL EXPENDITURES	650,101	1,234,160	1,052,408	1,327,879	232,192
DEBT SERVICE						
4521	SERIES 1999 C of O-PRINCIPAL	150,000	155,000	165,000	165,000	175,000
4522	SERIES 1999 C of O-INTEREST	47,155	39,432	31,941	31,941	23,357
4523	SERVICE CHARGES	2,750	2,800	3,000	2,750	3,000
4524	SERIES 2001 C of O-PRINCIPAL	130,000	140,000	145,000	145,000	150,000
4525	SERIES 2001 C of O-INTEREST	36,063	31,268	26,650	26,650	21,265
06-4510	SERIES 2008 C of O-PRINCIPAL	20,000	20,000	20,000	20,000	20,000
06-4520	SERIES 2008 C of O-INTEREST	113,858	113,158	112,516	103,111	111,816
	TOTAL - DEBT SERVICE	499,825	501,658	504,107	494,452	504,438
NON-CASH EXPENSES						
4550	GAIN OR LOSS SALE OF ASSET	5,004	-	-	-	-
4560	BAD DEBTS EXPENSE	6,315	6,031	15,000	15,000	15,000
	TOTAL - NON-CASH EXPENSES	11,319	6,031	15,000	15,000	15,000
	Total Salary and benefits	525,997	539,150	570,445	573,531	555,764
	Total Other Operating expenses	1,134,399	1,167,203	1,402,487	1,326,050	1,321,819
	Total Operating Expenses	1,660,396	1,706,354	1,972,932	1,899,581	1,877,583
	Total Operating Income	227,308	708,014	225,849	303,556	130,358
	Transfers to/(from) Reserves	-	-	124,684	335,578	88,516
	TOTAL CAPITAL EXPENDITURES	650,101	1,234,160	1,052,408	1,327,879	232,192
	TRANSFER IN FROM 2008 CERT OF OBLIG	608,343	573,854	951,243	1,359,900	190,350
	PROFIT/(LOSS)	185,551	47,708	0	0	0

CITY OF WHITE OAK
2012 PROPOSED BUDGET
WATER & SEWER FUND

WATER DISTRIBUTION EXPENSES- DEPT 25

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	72,046	72,716	76,200	76,200	78,109
4112	OVERTIME PAY	483	549	700	300	1,200
4113	HOLIDAY PAY	2,956	2,793	2,865	2,800	3,038
4114	PART-TIME SALARIES	5,913	4,554	-	-	-
TOTAL PAYROLL EXPENSES		81,397	80,611	79,765	79,300	82,346
PAYROLL BENEFITS						
4121	FICA TAXES	6,008	5,892	6,350	6,350	6,300
4122	GROUP INSURANCE	7,532	11,849	17,350	17,350	13,059
4123	LONG-TERM DISABILITY	-	-	-	-	297
4124	RETIREMENT	11,364	12,618	15,000	15,000	11,286
4125	EOB REIMBURSEMENT	-	-	1,500	1,500	-
4126	UNEMPLOYMENT COMP	196	574	170	170	600
4127	WORKMANS COMP INS	2,805	2,493	2,777	2,777	2,800
TOTAL PAYROLL BENEFITS		27,904	33,426	43,147	43,147	34,340
	TOTAL SALARY & BENEFITS	109,301	114,038	122,912	122,447	116,687
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	3,694	6,874	6,500	7,700	6,500
4213	MINOR TOOLS	1,263	437	600	600	600
4214	MISCELLANEOUS SUPPLIES	364	163	350	250	400
4215	SAFETY SUPPLIES	389	478	800	600	800
4221	OFFICE SUPPLIES	18	61	100	75	100
4223	POSTAGE & CERTIFIED MAIL	54	100	100	-	100
4261	UNIFORM SUPPLIES	365	531	600	600	600
TOTAL SUPPLIES		6,148	8,644	9,050	9,825	9,100
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	1,835	2,169	6,600	6,600	-
4313	DIESEL FUEL	640	930	1,000	800	900
4314	MAINT - COMM EQUIP	-	9	100	-	100
4315	MAINT/SERVICE - COMPUTERS	-	-	3,000	3,000	1,500
4317	MAINT - OTHER EQUIPMENT	6,930	678	1,000	500	1,200
4321	MAINT - BLDGS,LAND &STRUC	390	134	100	-	400
4332	MAINT - WATER LINES	19,805	17,984	20,000	20,000	23,000
4335	MAINT - WATER LINE BIG SANDY	3,931	3,883	2,146	2,146	5,000
TOTAL MAINTENANCE		33,531	25,786	33,946	33,046	32,100
UTILITIES						
4351	UTILITIES - ELECTRIC	-	-	-	-	-
4355	TELEPHONES & PAGERS	384	800	920	900	950
TOTAL UTILITIES		384	800	920	900	950
CONTRACTUAL SERVICES						
4362	AUDITING	1,481	1,477	-	-	-

WATER DISTRIBUTION EXPENSES- DEPT 25

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
4365	LEGAL ADVERTISING	219	147	-	-	-
4368	MISCELLANEOUS OTHER	130	50	150	-	1,150
4373	PROPERTY & LIABILITY INS			-	70	-
4377	LEASES & RENTALS	199	149	300	300	800
4378	FIRST CALL ACTIVATIONS	429	419	450	400	450
4379	STUDIES & EVALUATIONS	-	-	1,600	1,200	1,400
TOTAL CONTRACTUAL SERVICES		2,458	2,243	2,500	1,970	3,800
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUBCRIPTIONS,PROF DEV	436	290	400	300	400
4383	TRAVEL & TRAINING	2,166	1,793	1,800	1,500	1,800
TOTAL PROFESSIONAL DEVELOPMENT		2,602	2,083	2,200	1,800	2,200
	TOTAL OPERATIONAL EXPENSES	45,123	39,556	48,616	47,541	48,150
	SUB-TOTAL WATER DISTRIBUTION	154,424	153,593	171,528	169,988	164,837
CAPITAL EXPENDITURES - DEPT 42						
4411	MOTOR VEH/WATER LINES	16,730	16,730	-	-	-
4416	OTHER EQUIPMENT-WTR LINES				-	16,302
4420	METERS & METER BOXES	-	-	-	-	-
4421	WATER METER PROGRAM	92,914	92,914	650	-	-
4442	IMPROVEMENTS-WATER LINE	-	-	46,000	47,000	75,300
4447	TCDP EXPENSES-WATER LINES	5,107	31,512	18,863	13,615	5,248
070-4410	TCDP GRANT EXP-WATER LINES	-	203,858	149,823	22,030	-
	TOTAL CAPITAL EXPENDITURES	114,750	345,013	215,336	82,645	96,850
	DEPARTMENT TOTAL	269,175	498,607	386,864	252,633	261,687

CITY OF WHITE OAK
2012 PROPOSED BUDGET
WATER & SEWER FUND

WATER SUPPLY & POWER EXPENSES- DEPT 26

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
SUPPLIES						
4214	MISCELLANEOUS SUPPLIES	298	-	-	-	-
TOTAL SUPPLIES		298	-	-	-	-
MAINTENANCE						
4321	MAINT - BLDING,LAND,&STRUC	52	67	2,301	2,500	600
4332	MAINT - BIG SANDY PUMP STA.	-	2,845	7,667	7,667	8,000
4333	MAINT - BOOSTER PUMP STA.	-	-	-	-	1,000
TOTAL MAINTENANCE		52	2,912	9,968	10,167	9,600
RAW WATER & LINE RENTAL						
4345	RENT - RAW WATER LGV	36,967	37,143	42,000	40,000	40,000
4346	RENT - TREATED WATER LGV	26,802	64,958	140,000	140,000	50,000
TOTAL RAW WATER & LINE RENTAL		63,769	102,101	182,000	180,000	90,000
UTILITIES						
4351	ELECTRIC SERV-BIG SANDY	21,823	19,028	32,000	32,000	32,000
4352	ELECTRIC SERV-BOOSTER PUMP	8,485	6,114	8,000	8,000	9,000
TOTAL UTILITIES		30,308	25,142	40,000	40,000	41,000
	TOTAL OPERATIONAL EXPENSES	94,427	130,154	231,968	230,167	140,600
	SUB-TOTAL SUPPLY & POWER	94,427	130,154	231,968	230,167	140,600
CAPITAL EXPENDITURES-DEPT 39						
4345	WATER SERVICE-CITY OF LONG.	-	-	-	-	-
4446	WATER SUPPLY C OF O EXP	-	-	-	-	-
4447	BIG SANDY BOOSTER PUMP STA	-	15,924	-	-	15,000
	TOTAL CAPITAL EXPENDITURES	-	15,924	-	-	15,000
	DEPARTMENT TOTAL	94,427	146,078	231,968	230,167	155,600

CITY OF WHITE OAK
2012 PROPOSED BUDGET
WATER & SEWER FUND

SEWER COLLECTION EXPENSES- DEPT 27

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	65,532	71,628	73,650	73,650	75,113
4112	OVERTIME PAY	1,882	1,567	2,000	2,000	2,500
4113	HOLIDAY PAY	2,750	2,589	2,200	2,200	2,924
TOTAL PAYROLL EXPENSES		70,165	75,784	77,850	77,850	80,536
PAYROLL BENEFITS						
4121	FICA TAXES	5,133	5,241	6,250	6,250	6,161
4122	GROUP INSURANCE	11,725	12,560	16,700	16,700	14,919
4123	LONG-TERM DISABILITY	-	-	-	-	297
4124	RETIREMENT	10,835	12,263	14,600	14,600	11,038
4125	EOB REIMBURSEMENT	-	-	500	-	-
4126	UNEMPLOYMENT COMP	(78)	378	150	150	400
4127	WORKMANS COMP INS	1,570	1,445	1,520	1,520	1,600
TOTAL PAYROLL BENEFITS		29,186	31,887	39,720	39,220	34,415
	TOTAL SALARY & BENEFITS	99,350	107,672	117,570	117,070	114,951
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	2,642	3,470	4,000	3,800	4,000
4213	MINOR TOOLS	2,978	2,943	1,200	1,000	1,200
4214	MISCELLANEOUS SUPPLIES	278	25	350	200	350
4215	SAFETY SUPPLIES	3,997	1,340	800	800	3,000
4221	OFFICE SUPPLIES	167	45	100	50	100
4261	UNIFORMS SUPPLIES	354	489	540	500	540
TOTAL SUPPLIES		10,415	8,311	6,990	6,350	9,190
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	3,900	929	2,000	2,000	-
4313	DIESEL FUEL	961	1,207	1,300	1,000	1,100
4314	MAINT - COMM EQUIP	-	-	100	-	100
4317	MAINT - OTHER EQUIPMENT	1,283	728	3,500	3,500	1,200
4318	MAINTENANCE CONTRACTS	2,970	2,427	3,000	2,500	6,000
4321	MAINT - BLDG,LAND & STRUCT	169	138	440	-	500
4333	MAINT - SEWER LINES	11,253	6,258	8,000	6,500	13,000
4334	MAINT - LIFT STATIONS	1,177	9,527	9,500	9,500	7,000
TOTAL MAINTENANCE		21,712	21,213	27,840	25,000	28,900
UTILITIES						
4351	UTILITIES - ELECTRIC	13,387	15,605	11,500	11,500	15,000
4355	TELEPHONES & PAGERS	3,883	4,187	4,600	4,600	5,000
TOTAL UTILITIES		17,269	19,792	16,100	16,100	20,000

SEWER COLLECTION EXPENSES- DEPT 27

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
CONTRACTUAL SERVICES						
4362	AUDITING	1,481	1,477	-	-	-
4365	LEGAL ADVERTISING	270	-	-	-	-
4368	MISCELLANEOUS OTHER	154	4,935	200	200	700
4373	PROPERTY AND LIAB	1,501	1,243	2,300	3,264	2,300
4377	LEASES AND RENTALS	-	38	500	520	1,000
4378	FIRST CALL ACTIVATIONS	429	419	500	450	500
4379	STUDIES & EVALUATIONS	-	-	-	-	2,000
TOTAL CONTRACTUAL SERVICES		3,836	8,112	3,500	4,434	6,500
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	1,137	1,408	1,500	1,500	2,000
TOTAL PROFESSIONAL DEVELOPMENT		1,137	1,408	1,500	1,500	2,000
TOTAL OPERATIONAL EXPENSES		54,369	58,836	55,930	53,384	66,590
SUB-TOTAL SEWER COLLECTION		153,720	166,508	173,500	170,454	181,541
CAPITAL EXPENDITURES-DEPT 43						
4417	OTHER EQUIP/SEWER LINES	-	-	-	-	-
4444	IMPROVEMENT-SEWER LINE	293,004	61,912	100,000	100,000	40,000
4447	TCDP EXPENSES-GENERATORS	419	419	450	450	38,500
4448	HWY 80 LIFT STATION	51,440	-	-	-	-
070-4420	TCDP EXPENSES-GENERATORS	-	14,725	82,458	82,458	41,842
TOTAL CAPITAL EXPENDITURES		344,863	77,056	182,908	182,908	120,342
DEPARTMENT TOTAL		498,583	243,564	356,408	353,361	301,883

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WATER PLANT EXPENSES- DEPT 28

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	129,139	140,677	110,200	110,200	111,427
4112	OVERTIME PAY	12,348	13,565	9,500	11,500	8,000
4113	HOLIDAY PAY	5,524	6,267	4,650	4,684	4,396
4114	PART-TIME SALARIES	-	-	18,516	21,000	15,000
TOTAL PAYROLL EXPENSES		147,011	160,509	142,866	147,384	138,822
PAYROLL BENEFITS						
4121	FICA TAXES	10,017	11,766	10,900	10,900	10,693
4122	GROUP INSURANCE	17,707	16,884	14,700	14,700	16,876
4123	LONG-TERM DISABILITY	-	-	-	-	593
4124	RETIREMENT	21,131	24,344	19,000	19,000	17,101
4125	EOB REIMBURSEMENT	-	-	1,000	-	-
4126	UNEMPLOYMENT COMP	28	1,160	413	413	1,200
4127	WORKMANS COMP INS	4,654	4,183	4,482	4,482	4,600
TOTAL PAYROLL BENEFITS		53,536	58,337	50,495	49,495	51,064
	TOTAL SALARY & BENEFITS	200,547	218,846	193,361	196,879	189,886
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	2,041	2,098	3,000	3,200	3,100
4213	MINOR TOOLS	594	409	600	700	1,000
4214	MISCELLANEOUS SUPPLIES	417	203	500	200	500
4215	SAFETY SUPPLIES	344	612	2,700	2,500	3,500
4221	OFFICE SUPPLIES	1,125	588	1,100	1,100	1,200
4223	POSTAGE & CERTIFIED MAIL	1,143	3,444	4,200	3,200	4,000
4224	OFFICE EQUIPMENT	193	504	1,500	1,250	600
4225	LAB EQUIP/ANALY SUPPLY	5,572	4,855	8,200	7,500	8,500
4230	CHEMICALS - LAB REAGENTS	3,783	2,393	3,600	3,600	5,000
4231	CHEMICALS - BULK	92,203	112,025	100,000	100,000	100,000
4232	CHEMICALS - STANDPIPE	1,483	690	2,800	1,100	1,500
4238	WATER PLANT TESTS	6,700	11,508	6,500	6,500	15,000
4261	UNIFORM SUPPLIES	1,528	765	1,100	900	1,500
TOTAL SUPPLIES		117,125	140,093	135,800	131,750	145,400
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	466	1,604	4,000	4,000	-
4312	STANDPIPE MAINT.	13,481	-	5,600	5,600	7,000
4314	MAINT - COMM EQUIP	50	-	-	-	-
4315	MAINT/SERVICE-COMPUTERS	4,008	914	1,500	1,350	3,500
4317	MAINT - OTHER EQUIPMENT	4,064	151	500	500	600
4321	MAINT - BUILDINGS & LAND	8,382	6,186	11,500	12,500	10,000
4326	JANITORIAL/PAPER GOODS	369	489	500	350	550
4332	MAINT - WATER SYSTEM	31,955	30,319	22,000	17,000	32,000
TOTAL MAINTENANCE		62,774	39,663	45,600	41,300	53,650

WATER PLANT EXPENSES- DEPT 28

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
UTILITIES						
4351	UTILITIES - ELEC-METER #1	58,239	59,587	69,500	69,500	72,000
4353	UTILITIES - CABLE	1,299	1,090	1,700	1,700	1,090
4355	UTILITIES - TELEPHONE	2,709	3,229	4,450	4,450	3,500
TOTAL UTILITIES		62,247	63,906	75,650	75,650	76,590
CONTRACTUAL SERVICES						
4362	AUDITING	1,481	1,477	-	-	-
4365	LEGAL ADVERTISING	-	545	300	-	400
4368	MISCELLANEOUS OTHER	417	357	790	500	2,400
4373	PROPERTY INSURANCE	13,312	14,300	15,139	15,139	15,000
4376	CONTRACT LABOR	3,360	750	-	-	-
4377	LEASES AND RENTALS	-	-	-	-	3,200
4378	FIRST CALL ACTIVATIONS	-	277	-	-	300
4379	STUDIES & EVALUATIONS	11,119	-	38	38	-
TOTAL CONTRACTUAL SERVICES		29,689	17,706	16,267	15,677	21,300
PROFESSIONAL DEVELOPMENT						
4382	WATER QUALITY & CONSERV	1,547	1,654	2,000	2,000	2,000
4383	TRAVEL & TRAINING	3,088	2,676	3,800	3,500	3,800
TOTAL PROFESSIONAL DEVELOPMENT		4,635		5,800	5,500	5,800
PERMITS & CERTIFICATION						
4393	PERMITS & CERTIFICATIONS	1,700	4,913	5,706	5,706	6,500
TOTAL PERMITS & CERTIFICATIONS		1,700	4,913	5,706	5,706	6,500
	TOTAL OPERATIONAL EXPENSES	278,171	266,281	284,823	275,583	309,240
	SUB-TOTAL WATER PLANT	478,717	485,127	478,184	472,462	499,126
CAPITAL EXPENDITURES-DEPT 41						
4413	SRA GRANT EXPENSES	10,000	-	-	-	-
4416	OTHER EQUIP/WATER PLANT	-	5,704	-	-	-
4422	LAB EQUIPMENT	5,559	-	-	-	-
4446	WTP IMP. - 2008 C OF O EXP	71,631	618,421	736,243	1,144,405	-
4447	TCDBG WATER TANK-URGENT	500	34,521	379	379	-
4448	WATER SYSTEM IMPROVE.	-	-	-	-	-
070-4400	TCDBG GRANT EXP-TANK	13,375	143,225		1,400	-
	TOTAL CAPITAL EXPENDITURES	101,065	801,871	736,622	1,146,184	-
	DEPARTMENT TOTAL	579,782	1,286,998	1,214,806	1,618,646	499,126

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SEWER PLANT EXPENSES- DEPT 32

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	47,746	33,356	57,100	57,100	60,766
4112	OVERTIME PAY	3,062	3,016	1,750	2,800	1,000
4113	HOLIDAY PAY	2,044	1,498	3,900	4,010	3,006
TOTAL PAYROLL EXPENSES		52,852	37,869	62,750	63,910	64,772
PAYROLL BENEFITS						
4121	FICA TAXES	4,444	2,856	4,700	4,700	4,996
4122	GROUP INSURANCE	6,010	5,504	10,400	10,400	9,206
4123	LONG-TERM DISABILITY	-	-	-	-	148
4124	RETIREMENT	9,119	6,551	12,600	12,600	8,951
4126	UNEMPLOYMENT COMP	144	189	200	100	200
4127	WORKMANS COMP INS	2,101	1,929	1,992	1,992	2,000
TOTAL PAYROLL BENEFITS		21,818	17,029	29,892	29,792	25,502
	TOTAL SALARY & BENEFITS	74,670	54,898	92,642	93,702	90,274
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	1,912	2,092	2,000	3,000	2,000
4213	MINOR TOOLS	166	130	369	369	400
4214	MISC. SUPPLIES	503	421	1,000	500	1,000
4215	SAFETY SUPPLIES	1,115	435	600	500	600
4221	OFFICE SUPPLIES	193	193	200	200	300
4222	DATA PROCESSING SUPPLIES	-	-	-	-	-
4223	POSTAGE & CERTIFIED MAIL	-	150	150	-	-
4224	OFFICE EQUIPMENT			40	40	50
4225	LAB EQUIP:NON-CAPITAL	142	3,581	5,000	4,500	5,000
4230	LAB SUPPLIES	2,836	2,236	3,000	2,500	3,000
4234	SEWER CHEMICAL SUPPLIES	16,741	14,011	21,000	20,000	22,000
4238	TEST - OTHER	17,918	14,345	18,000	18,000	18,000
4239	UV TESTS	2,875	-	-	-	4,000
4261	UNIFORM SUPPLIES	522	266	300	263	500
TOTAL SUPPLIES		44,921	37,859	51,659	49,872	56,850
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	522	237	261	261	-
4317	MAINT OTHER EQUIPMENT	1,192	287	700	700	700
4321	MAINT - BUILDING & LAND	3,774	3,237	7,000	4,300	3,700
4326	JANITORIAL-PAPER GOODS	212	221	400	150	400
4333	MAINT - SEWER SYSTEM	13,625	21,180	26,000	26,000	32,000
TOTAL MAINTENANCE		19,325	25,163	34,361	31,411	36,800

SEWER PLANT EXPENSES- DEPT 32

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
UTILITIES						
4351	UTILITIES-ELEC-METER #1	30,747	38,142	40,000	40,000	40,000
4355	UTILITIES - TELEPHONE	181	-	-	-	500
TOTAL UTILITIES		30,928	38,142	40,000	40,000	40,500
CONTRACTUAL SERVICES						
4362	AUDITING	1,481	1,477	-	-	-
4363	SLUDGE RETRIEVAL	16,444	15,511	14,000	16,500	18,000
4365	LEGAL ADVERTISING	-	-	875	875	900
4368	MISCELLANEOUS OTHER	-	175	600	50	1,100
4373	PROPERTY INSURANCE	5,755	6,257	6,300	6,218	6,300
TOTAL CONTRACTUAL SERVICES		23,681	23,420	21,775	23,643	26,300
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	1,293	1,023	2,143	2,143	2,500
TOTAL PROFESSIONAL DEVELOPMENT		1,293	1,023	2,143	2,143	2,500
PERMITS & CERTIFICATIONS						
4393	PERMITS & CERTIFICATIONS	9,045	11,010	14,667	14,667	15,000
TOTAL PERMITS & CERTIFICATIONS		9,045	11,010	14,667	14,667	15,000
	TOTAL OPERATIONAL EXPENSES	129,192	136,617	164,605	161,736	177,950
	SUB-TOTAL SEWER PLANT EXP	203,862	191,515	257,247	255,438	268,224
CAPITAL EXPENDITURES-DEPT 40						
4421	SEWER PLANT-STRUCTURE	-	-	-	-	-
4441	IMPROVEMENTS-SEWER PLANT	-	-	-	-	-
4446	WWTP 2008 C OF O EXPENSES	182,755	-	-	-	-
	TOTAL CAPITAL EXPENDITURES	182,755	-	-	-	-
	DEPARTMENT TOTAL	386,618	191,515	257,247	255,438	268,224

CITY OF WHITE OAK
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WATER BILLING & CUSTOMER SERVICE EXPENSES- DEPT 34

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	30,612	30,453	30,608	30,608	31,203
4112	OVERTIME PAY	33	-	-	-	-
4113	HOLIDAY PAY	815	1,171	1,086	1,086	1,242
TOTAL PAYROLL EXPENSES		31,460	31,624	31,694	31,694	32,445
PAYROLL BENEFITS						
4121	FICA TAXES	2,270	2,326	2,336	2,336	2,482
4122	GROUP INSURANCE	3,119	3,156	3,568	3,567	3,745
4123	LONG-TERM DISABILITY	-	-	-	-	148
4124	RETIREMENT	4,664	5,087	5,277	5,272	4,447
4125	EOB REIMBURSEMENT	-	910	500	-	-
4126	UNEMPLOYMENT COMP	144	189	100	80	200
4127	WORKSMAN COMP INS	472	405	485	485	500
TOTAL PAYROLL BENEFITS		10,669	12,073	12,266	11,740	11,522
	TOTAL SALARY & BENEFITS	42,129	43,697	43,960	43,433	43,967
SUPPLIES						
4221	OFFICE SUPPLIES	677	712	800	600	1,000
4222	DATA PROCESSING SUPPLIES	-	-	-	-	200
4223	POSTAGE	-	300	50	50	13,500
4224	OFFICE EQUIPMENT	24	44	1,350	1,345	250
TOTAL SUPPLIES		701	1,056	2,200	1,995	14,950
MAINTENANCE						
4315	MAINT/SERVICE-COMPUTERS	2,395	2,515	-	-	100
4317	MAINT-OTHER EQUIPMENT	-	-	-	-	100
TOTAL MAINTENANCE		2,395	2,515	-	-	200
CONTRACTUAL SERVICES						
4364	DATAPROSE BILLING SERVICE	18,323	20,033	19,850	19,805	7,200
4365	LEGAL ADVERTISING	75	109	-	-	100
4368	MISCELLANEOUS OTHER	-	-	-	-	500
4376	CONTRACT LABOR	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES		18,398	20,142	19,850	19,805	7,800
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	479	29	-	-	400
TOTAL PROFESSIONAL DEVELOPMENT		479	29	-	-	400
	TOTAL OPERATIONAL EXPENSES	21,973	23,742	22,050	21,800	23,350
	SUB-TOTAL BILLING/CUST SVC	64,102	67,439	66,010	65,233	67,317
	DEPARTMENT TOTAL	64,102	67,439	66,010	65,233	67,317

CITY OF WHITE OAK
2012 PROPOSED BUDGET
WATER & SEWER FUND

DEBT SERVICING- DEPT 44

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
DEBT SERVICING						
4521	C.O. PRINCIPAL-SERIES 1999	150,000	155,000	165,000	165,000	175,000
4522	C.O. INTEREST-SERIES 1999	47,155	39,432	31,941	31,941	23,357
4523	SERVICE CHARGES	2,750	2,800	3,000	2,750	3,000
4524	BOND PRINCIPAL-SERIES 2001	130,000	140,000	145,000	145,000	150,000
4525	BOND INTEREST-SERIES 2001	36,063	31,268	26,650	26,650	21,265
060-4510	C.O. PRINCIPAL-SERIES 2008	20,000	20,000	20,000	20,000	20,000
060-4520	C.O. INTEREST-SERIES 2008	113,858	113,158	112,516	103,111	111,816
TOTAL DEBT SERVICING		499,825	501,658	504,107	494,452	504,438
	DEPARTMENTAL TOTAL	499,825	501,658	504,107	494,452	504,438

CITY OF WHITE OAK
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WATER & SEWER FUND

NON-CASH EXPENSES- DEPT 45

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
NON-CASH EXPENSES						
4550	GAIN OR LOSS SALE OF ASSET	5,004	-	-	-	-
4560	BAD DEBTS	6,315	6,031	15,000	15,000	15,000
	TOTAL NON-CASH EXPENSES	11,319	6,031	15,000	15,000	15,000
	DEPARTMENTAL TOTAL	11,319	6,031	15,000	15,000	15,000

CITY OF WHITE OAK
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WATER & SEWER FUND

NON-DEPARTMENTAL DEPT 55

ACCT NUMBER	ACCOUNT NAME	ACTUAL 08/09	ACTUAL 09/10	AMENDED 10/11	FORECAST 10/11	PROPOSED 11/12
SUPPLIES						
4214	MISCELLANEOUS SUPPLIES	-	-	-	50	100
TOTAL SUPPLIES		-	-	-		100
MAINTENANCE						
4311	MAINT-VEHICLES	-	-	2,139	2,139	8,000
4315	MAINT & SERVICE-COMPUTERS	-	-	14,868	14,868	22,001
TOTAL MAINTENANCE		-	-	17,007	17,007	30,001
CONTRACTUAL SERVICES						
4362	AUDITING	-	-	6,100	5,750	6,100
4378	WEB SITE SERVICES	-	-	3,500	3,650	300
TOTAL SUPPLIES		-	-	9,600	9,400	6,400
	DEPARTMENTAL TOTAL	-	-	26,607	26,407	36,501