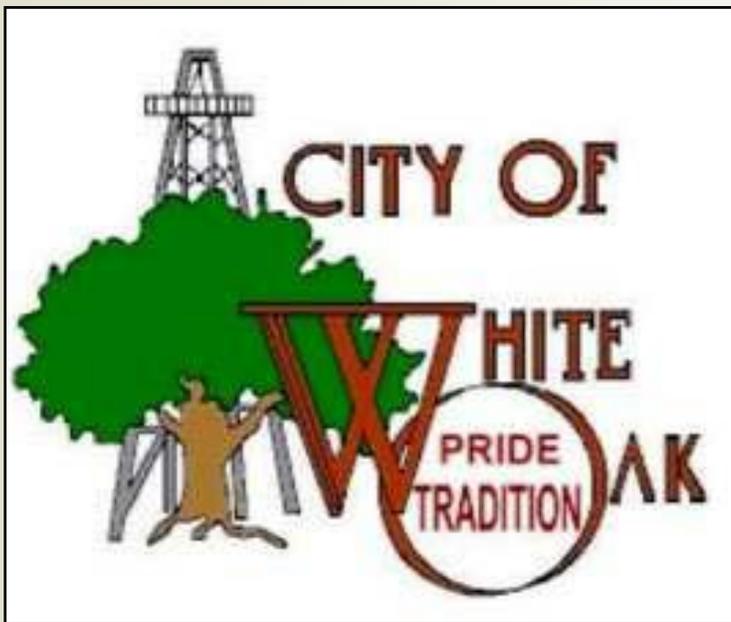


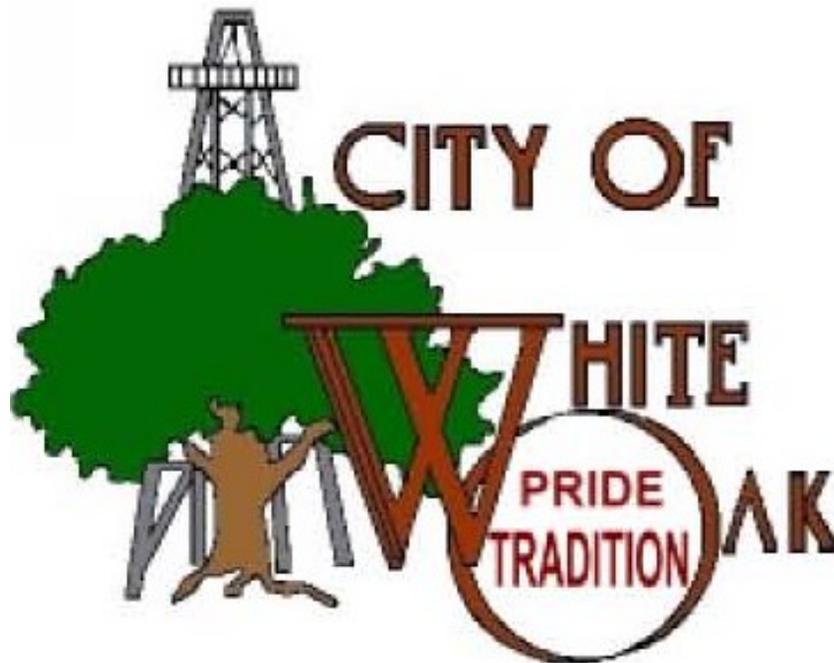
CITY OF WHITE OAK, TEXAS
ADOPTED BUDGET
FISCAL YEAR 2013/2014



City of White Oak

Annual Budget

As Adopted by
Mayor and City Council



For Fiscal Year 2013-14

Charles Smith, City Coordinator

Sherry Roberts, City Secretary

www.cityofwhiteoak.com

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CITY OF WHITE OAK
FISCAL YEAR 2013-14

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THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$4,229, WHICH IS A .2134% INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$4,229.

*NOTICE REQUIRED BY LGC §102.007(d)(1)(A)



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

BUDGET YEAR 2013-2014

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	DEBORAH WADDELL
CITY ATTORNEY	DARYL ATKINSON

DEPARTMENT HEADS

DIRECTOR OF PUBLIC WORKS	TRACEY FEARS
PUBLIC SAFETY DIRECTOR	TERRY ROACH
VOLUNTEER FIRE CHIEF	BILL McBRIDE
FIRE INSPECTOR	JASON MAXTED
WOEDCO DIRECTOR	DEBBIE SADLER
BUILDING INSPECTOR	BILLY MORGAN
WATER/SEWER PLANT MGR	WENDELL BASHAM



October 1, 2013

Mayor May and White Oak City Council

The past budget year continued to show an upward rebound of our economy, which greatly helped to offset the past decline. Considering all of the political chaos that surrounds our nation, the City of White Oak continues to move forward in growth. The current council has continued to support our employees and the work they produce, which creates a very positive attitude along with work ethics. With this type of work environment the citizens benefit by, “more with less”, meaning the number of employees we have will work harder and more efficiently because they are recognized and appreciated. I strive to acknowledge each employee I encounter on a daily basis and comment on the work he/she is doing, or to just let them know they are appreciated. I know that each of you have personally done the same thing with our city staff and I can assure you it makes a difference.

The budget process is a very tedious and time-consuming portion of city staffs’ daily job function and unlike many may believe it is a twelve-month process. Even though the budget preparation process becomes faster paced in the last quarter of each year, department heads are constantly looking at expenditures in order to quell spending. Sherry Roberts is continuously examining each department’s budget, adjusting line item expenses, or determining if items have been put in the proper category. This is just one of the many hats she wears on a daily basis. As you well know, each of you have been instrumental in past budget workshops and has assisted in many ways to help the city maintain a balanced, precise budget. The dedication from council and city employees ensure that audit reports are clean and if an issue is detected, it is minor, and dealt with in a timely manner.

Once again it is my expectation that the City of White Oak will continue to grow and prosper, especially with the quality of life we offer individuals. I look forward to future expansion of our roadways and the opportunities the 49 toll road may afford our city. Increased traffic and new sub-divisions offer us the opportunity to develop more retail sales, which in turn brings in more taxable dollars. These factors make it very important to maintain a higher standard for new construction and enforcement of zoning ordinances. We should also strive to continue the close working relationship with our school, which has been an important part of our community’s growth. The city’s “Pride and Tradition” logo has been around for many years and has certainly been a proven fact many times. We will continue to work toward a better tomorrow, continued success for our employees, and support for our community. I would again like to thank each and every one of our governing body for your support and continued involvement with the success of our city.

Charles R. Smith
City Coordinator

Second
Year
Award



Texas Comptroller Leadership Circle Silver Member

awarded to

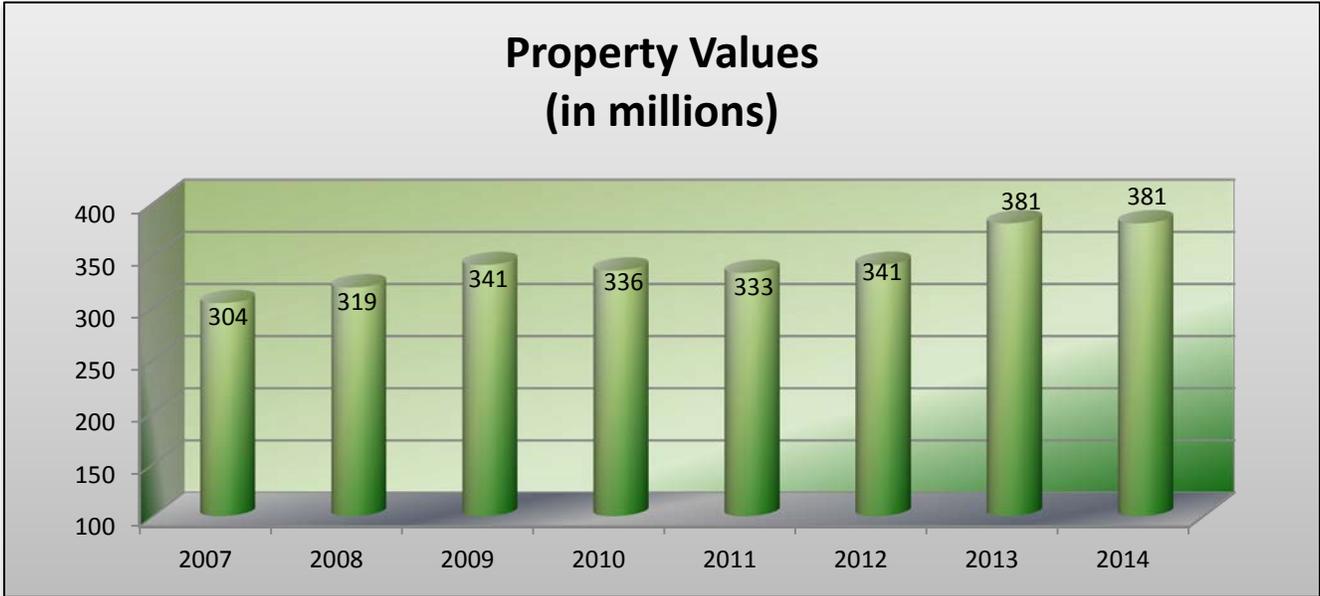
City of White Oak

For continued progress toward achieving financial transparency. The Texas Comptroller's Leadership Circle program recognizes local governments across Texas that are striving to meet a high standard for financial transparency online. Your efforts to provide citizens with clear, consistent pictures of spending and share information in a user-friendly format have paved the way for achieving greater financial transparency.

September 30, 2013

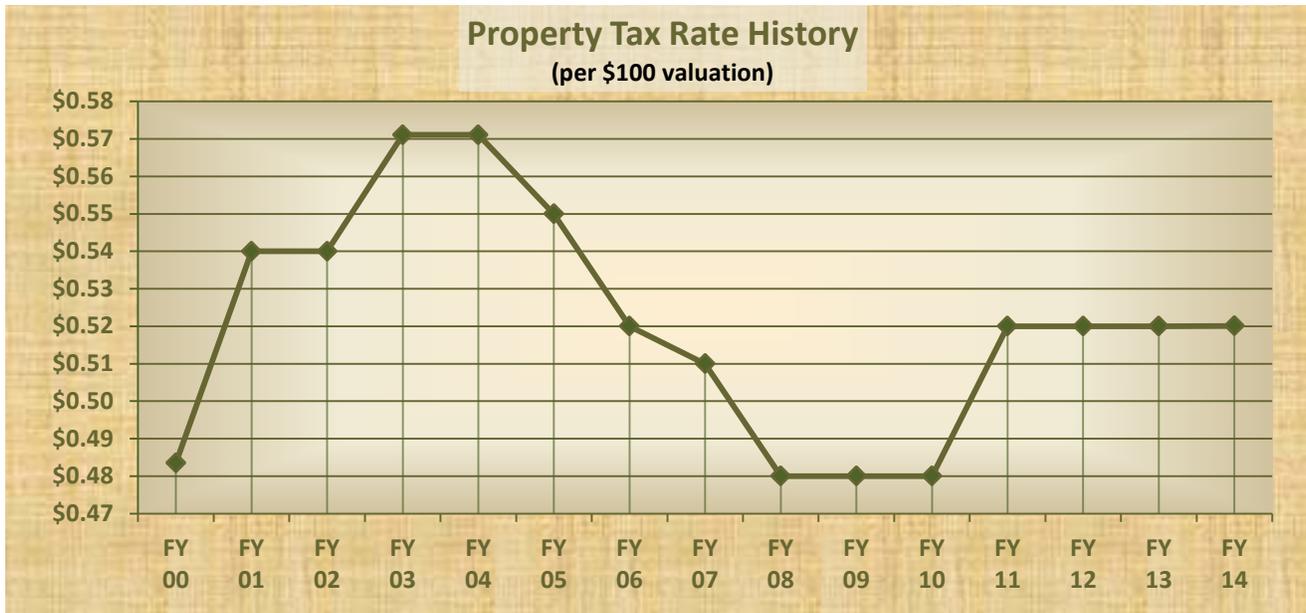
Property Values

For Fiscal Year 2013/2014, the “Total Certified Taxable Value” is \$381,902,829 which is \$732,576 or .1922% more than the current year. Many different property use categories total the City’s “Total Certified Taxable Value” which is calculated and certified by the Gregg Appraisal District. While the Real Property-Farm & Ranch Improvements, Real & Tangible-Personal Utilities, and Tangible Personal-Industrial categories increased in value, Real Property-Acreage, Minerals, Oil & Gas, Inventory, and Tangible Personal Special Inventory decreased in value.

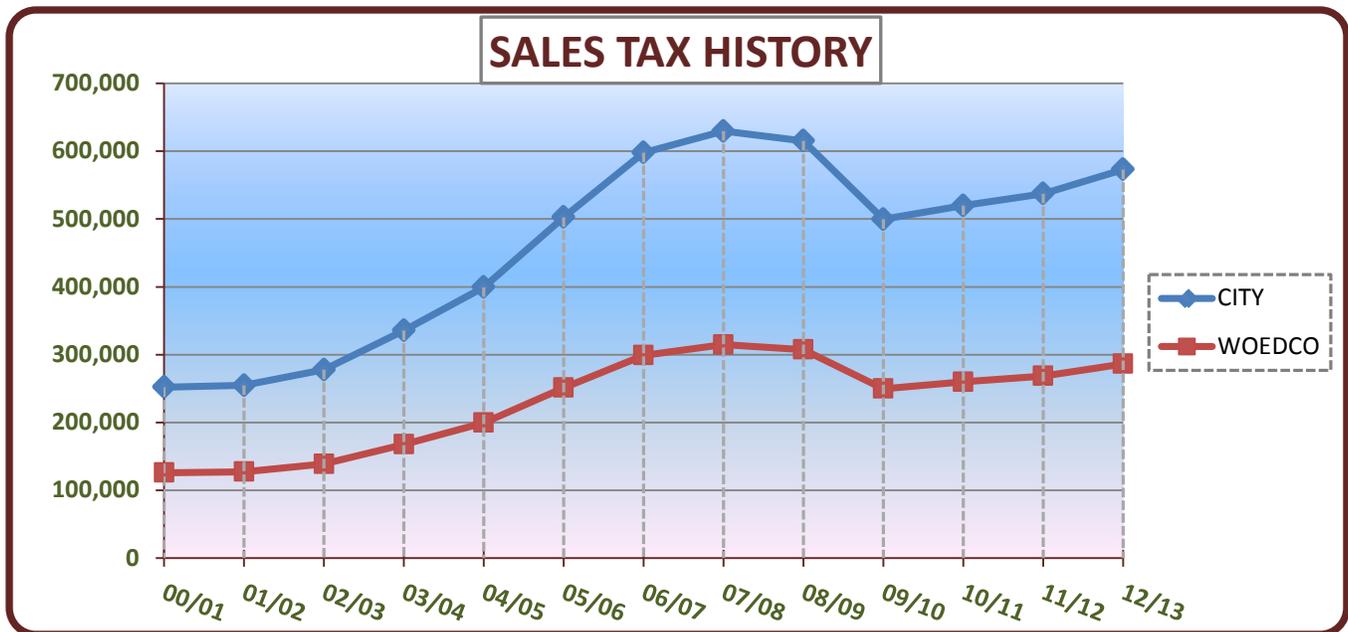


Revenues

Approximately 63.5% 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 in 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 2013 increased from the current tax rate of \$.52000/100 to the effective tax rate of \$.52011 per \$100 valuation. Because of the increase in property valuations and the minimal tax rate increase, the City will collect a higher amount of property tax revenue this fiscal year versus fiscal year 2012/2013. Because of this increase, by law, it must be stated, “This Budget Will Raise More Revenue from Property Taxes than Last Year’s Budget by an Amount of \$4,229 or .2134% Increase from Last Year’s Budget. The Property Tax Revenue to be Raised from New Property Added to the Tax Roll This Year is \$4,229.”



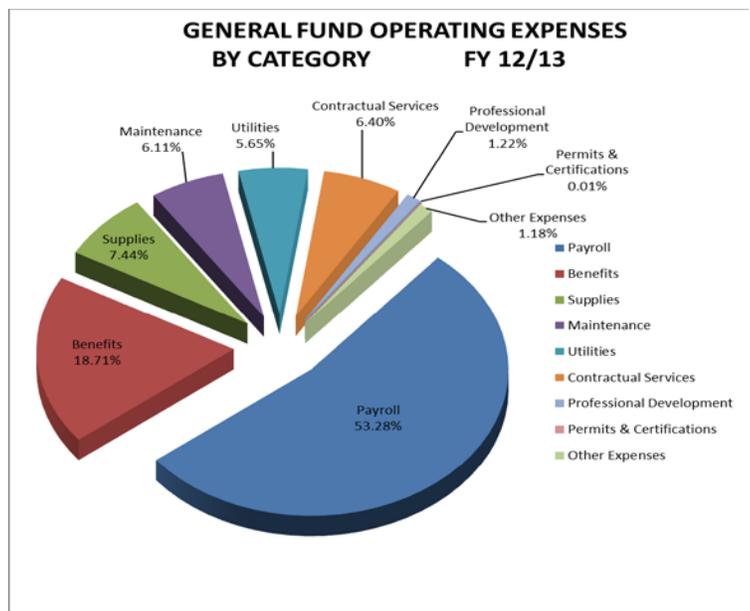
Sales and Use Tax is the second highest percentile of revenue for the City. The City of White Oak's sales tax is 1.5% with an allocation of one-third to the White Oak Economic Development Corporation. This revenue source continues to slowly climb since the economic recovery began in mid-2009. According to Texas State Comptroller Susan Combs, sales tax receipts for August 2013 were 2.1 percent higher than for August 2012 and have increased for 41 consecutive months.¹ The Texas economy continues to outpace the national economy, and it is because of this that all is hopeful that sales tax revenue will continue to increase. For fiscal year 2013, sales tax is estimated to generate approximately 17.45% of General Fund revenue.



Non-property taxes generate over 11.22% of the General Fund budget. These taxes include utility franchise taxes by phone, cable, gas, electricity, and sanitation companies. The remainder revenue just over 6.5% 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 our greatest asset. Approximately 70% 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 citizens deserve. Around 6.56 % 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, supplies,



¹ Combs, Susan, "Comptroller's Economic Outlook," Texas Economy in Focus, 13 Sept. 2013, 16 Sept. 2013 <<http://www.texasahead.org/economy/outlook.php>>

utilities, and professional development.

Capital Outlay

Capital Outlay consists of infrastructure, public buildings, equipment, and land purchases with infrastructure being the most important to the largest number of people. By investing in infrastructure, quality of life is improved and often improvements are needed to help businesses operate.² A total of \$69,000 is budgeted in the general fund this fiscal year for capital outlay in the parks department to improve the baseball and softball fields. For a complete description of the general fund capital expenditures, please see page 35.

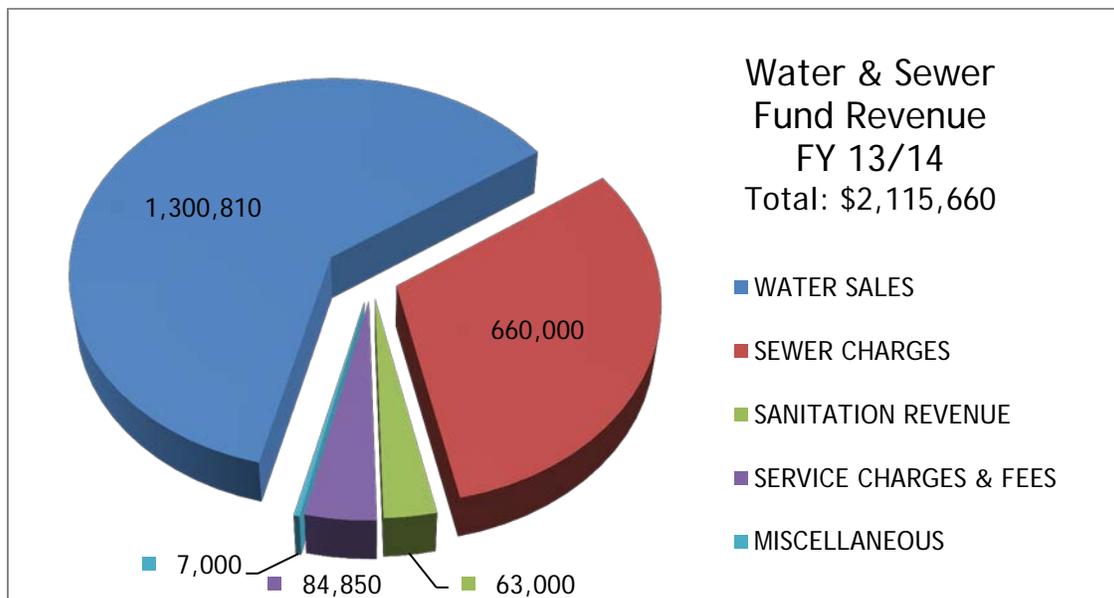
WATER & SEWER FUND

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 guidelines, enterprise fund accounting is designed to highlight the extent to which fees and charges are sufficient to cover the cost of providing goods and services³. 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 | Water Billing/Customer Accounting |
| Sewer Plant | Sewer Collection |
| Water Transfer & Distribution | Debt Service |
| Non-departmental Expenses | |

Revenues

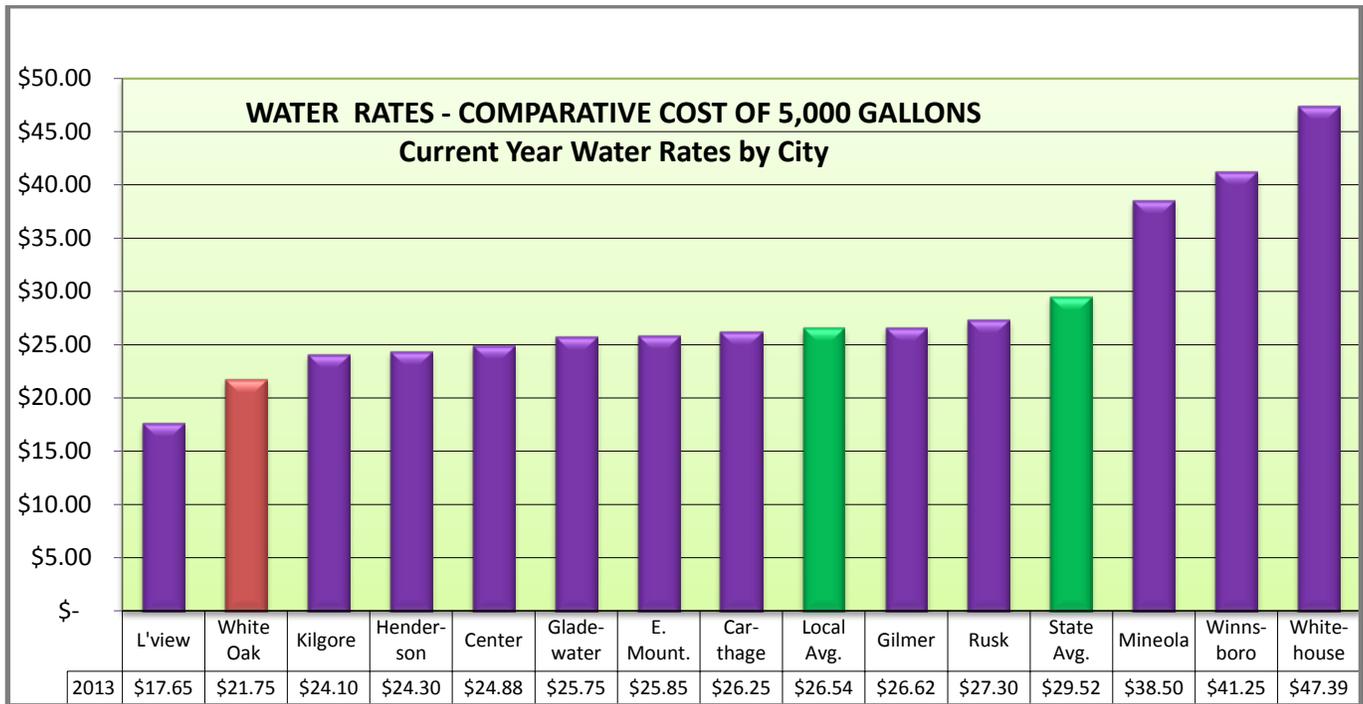
Anticipated revenues for FY 13/14 are \$2,115,660 which is \$1,102 (not including bond proceeds from the recent 2013 Certificate of Obligation) or .52% less than the FY 12/13 amended budgeted amount. The revenue for Water Sales makes up 61.48% of the Water & Sewer Fund's revenue. Sewer charges are the second largest revenue source accounting for over 31% of the total revenue.



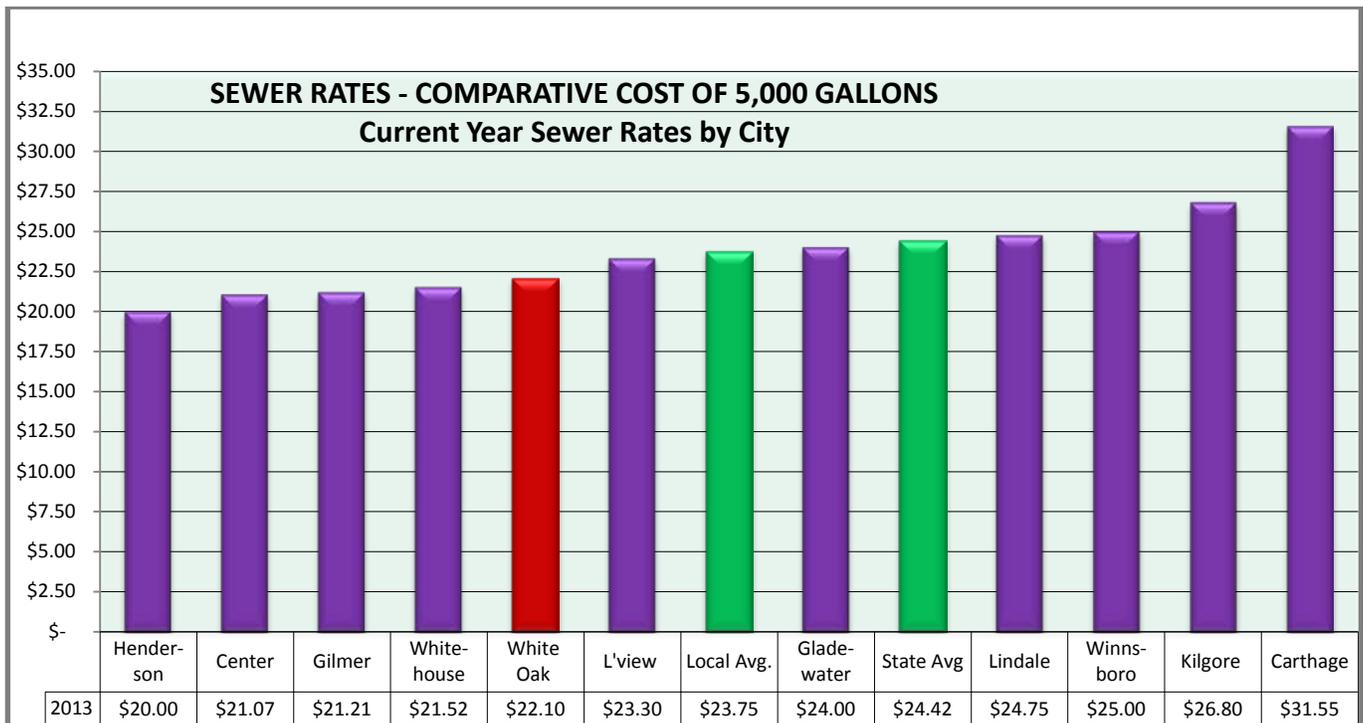
² Robert L. Bland and Irene S. Rubin, Budgeting: A Guide for Local Governments (Washington, DC: ICMA, 1997) p.169

³ Stephen J. Gauthier, Governmental Accounting, Auditing, and Financial Reporting (GFOA ,2012) 44.

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 \$21.75. (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.

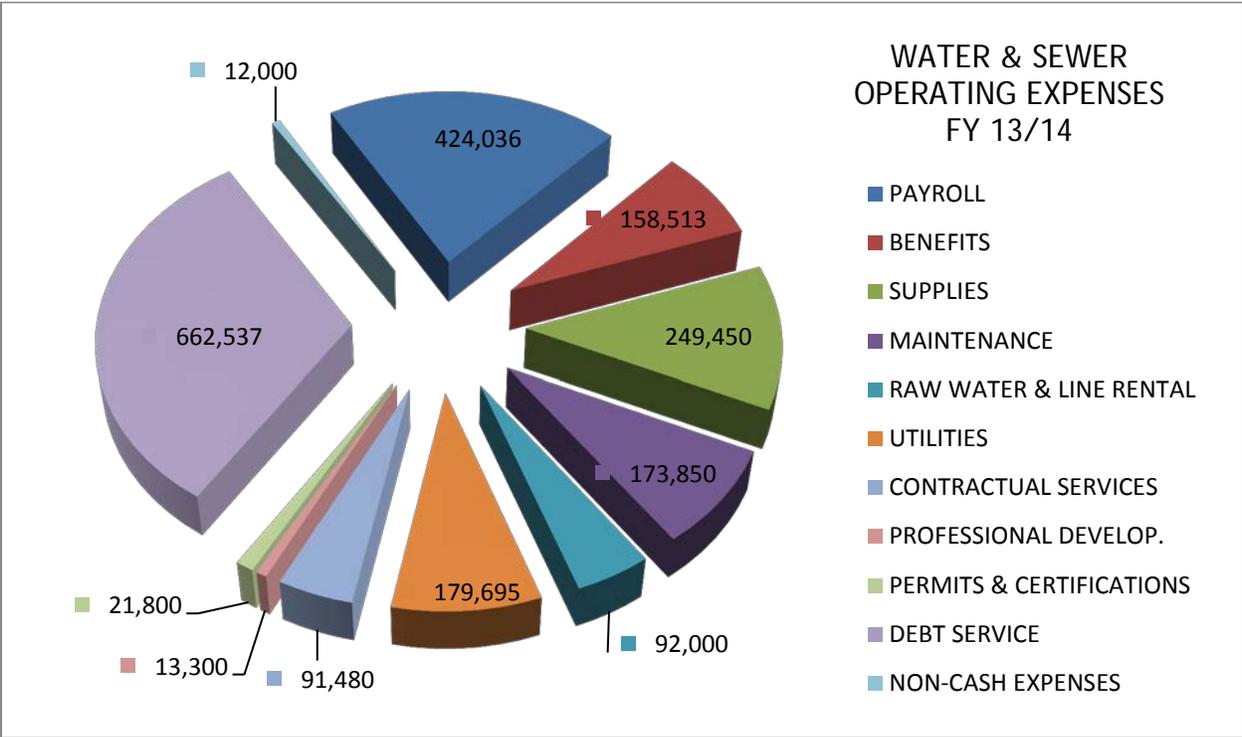


An average sewer charge for a customer with a usage of 5,000 gallons is \$22.10 (not including water and sanitation). The average amount for 5,000 gallons of usage remains lower than the state and local averages



EXPENSES

In fiscal year 12/13, the City Council approved the issuance of a new Certificate of Obligation in the amount of \$5,400,000 for water and wastewater plant projects. With the issuance of the 2013 Certificate of Obligation, the Debt Service category that contains principal and interest payments for all three certificates of obligation now exceeds the employee salary and benefits categories. The remaining expenses are for maintenance, supplies, contractual services, and permits. Capital projects budgeted for FY 13/14 include the completion of the City’s manhole rehabilitation and replacement of radio read water meters, a new truck for the sewer collection department, annual replacement of a booster pump at the Big Sandy pumping station, the height increase to the wastewater oxidation ditch walls to allow for more capacity, and replacing a portion of an existing 2” water line along White Oak Road with a 6” line.



CONCLUSION

Efficient and modernistic public facilities, infrastructure, and services from recreational activities to water and wastewater production and collection are very important for our citizens’ quality of life. New home and business construction emphasizes the importance of this as new utility connections are added and our population increases. Per the 2010 U.S. Census, White Oak’s population increased 845 people since the 2000 U.S. Census and is steadily increasing. The continuance of exceptional levels of service to White Oak citizens and to remain in compliance with the Texas Commission on Environmental Quality’s standards and rules, water and wastewater related repairs and training are performed year-round.

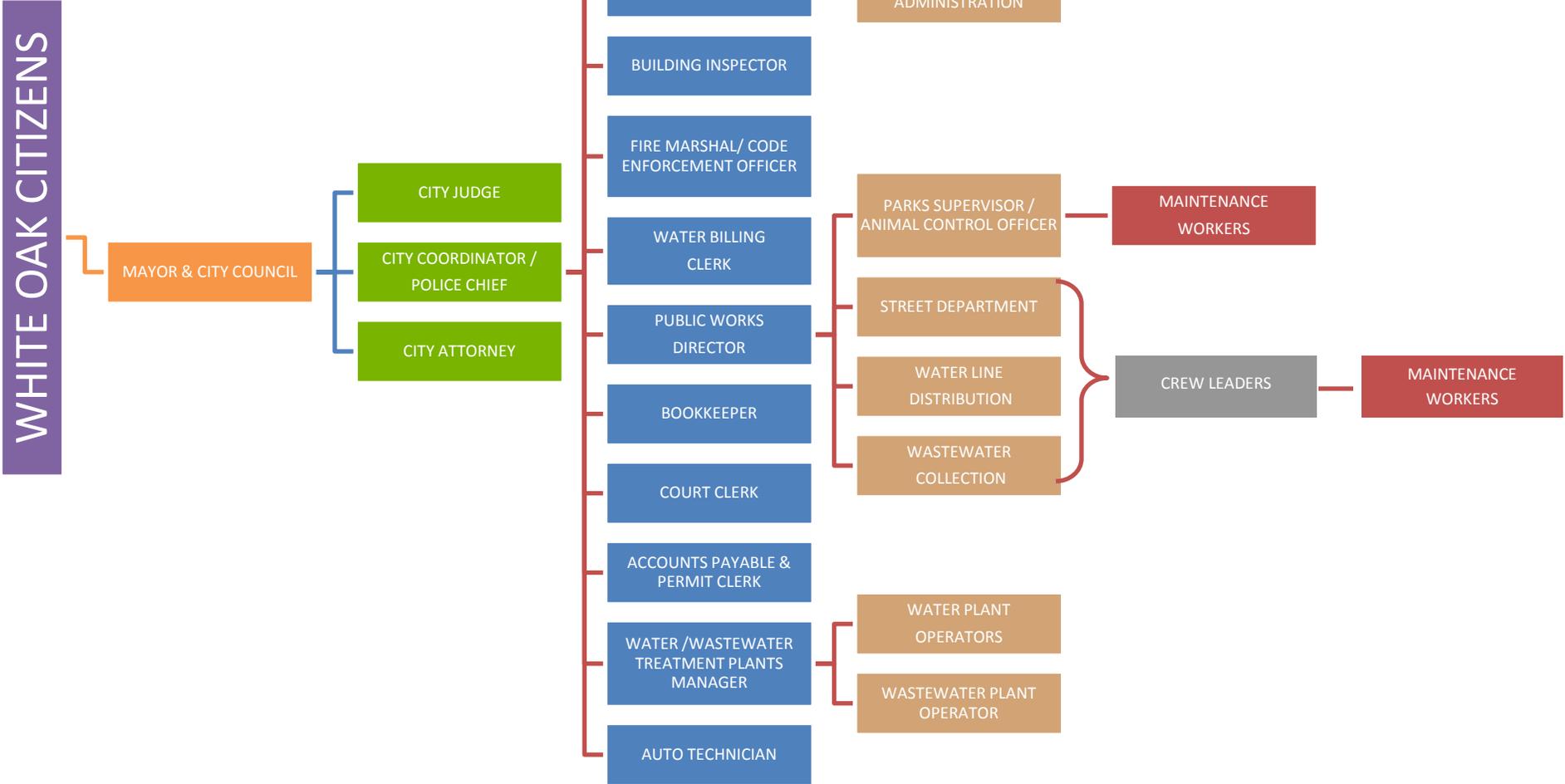
The planning and development decisions regarding the purchase of 41.836 acres between Old Highway 80 and the city park during the previous fiscal year will undoubtedly be of major concern for the City Council this fiscal year and years to come. It is the City Council’s priority to plan and develop this property to be advantageous for the City of White Oak and a desirable area for citizens and guests to shop and socialize.

Sincerely,

Sherry Roberts, TRMC
City Secretary

Day	Date	Description
Friday	July 5, 2013	Post Notice of July 9 Regular Council Meeting
Tuesday	July 9, 2013	Regular Meeting - Budget Work Session #1, City Hall 5:00pm.
Tuesday	July 23, 2013	Special Meeting - Budget Work Session #2, City Hall 5:00pm
Thursday	July 25, 2013	Chief Appraiser Certifies Appraisal Roll
Friday	July 26, 2013	Tax Assessor Calculates Effective & Rollback Rates
Thursday	August 1, 2013	Tax Assessor publish "Notice of Effective Tax Rate and Statement of Increase/Decrease" (effective & rollback tax rates).
Friday	August 9, 2013	Post Notice of August 13th Regular Council Meeting
Friday	August 9, 2013	File Proposed Budget with Municipal Clerk, post on Web-Site.
Tuesday	August 13, 2013	Regular Council Meeting and Budget Work Session #3 (may be the last budget session) City Hall 5:00pm. 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)
Friday	September 6, 2013	Post 72 Hour Notice for Budget Public Hearing & Meeting to Adopt.
Tuesday	September 10, 2013	Budget Public Hearing & REGULAR MEETING & ADOPT: (1) Operating Budget (2) M&O Tax Rate, City Hall 5:00pm.
Wednesday	September 12, 2012	Get information to Tax Assessor to publish Tax Increase.
Tuesday	September 17, 2013	SPECIAL Meeting if tax rate & budget are not adopted on September 13th.
Friday	September 20, 2013	BUDGET MUST BE ADOPTED AT LEAST 10 DAYS BEFORE NEW FISCAL YEAR ACCORDING TO CITY CHARTER.
Tuesday	October 1, 2013	File Approved Budget with Gregg County Clerk.

CITY OF WHITE OAK ORGANIZATIONAL CHART FISCAL YEAR 2013-14



**CITY OF WHITE OAK
PERSONNEL SUMMARY
FY 2013-2014**

FULL-TIME Employees

*General Fund DEPARTMENT	ACT 02-03	ACT 03-04	ACT 04-05	ACT 05-06	ACT 06-07	ACT 07- 08	ACT 08-09	ACT 09-10	ACT 10-11	ACT 11-12	FCST 12-13	BGT 13-14	Diff
General Administration	3.60	3.60	3.60	3.50	3.00	4.00	4.00	4.00	5.00	5.00	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	1.00	-
Municipal Court	0.40	0.40	0.40	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Police Officers	13.00	13.00	13.00	13.00	14.00	14.00	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	5.00	1.00
Fire	0.86	0.86	0.86	0.86	0.86	0.86	1.00	1.00	1.00	1.00	1.00	-	(1.00)
Street	3.25	3.25	3.25	3.25	3.25	4.25	4.25	4.25	4.25	4.25	4.25	4.00	(0.25)
Parks	1.25	2.25	1.25	1.25	2.25	1.25	2.25	2.25	2.25	3.25	3.25	3.00	(0.25)
Code Enforcement	0.14	0.14	0.14	0.14	0.14	0.14	1.00	-	-	-	-	-	-
Inspection	1.00	1.00	1.00	0.50	0.50	2.00	1.00	1.33	1.00	1.00	1.00	1.00	-
Fire Marshal	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Maintenance	2.00	2.00	2.00	1.50	1.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Total G/F FTE'S	30.50	31.50	30.50	30.50	32.50	34.50	35.50	34.83	35.50	36.50	36.50	36.00	(0.5)

***Water and Sewer**

Water Trans. & Distrib.	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	1.25	2.25	2.00	(0.3)
Sewer Collection	2.25	1.25	3.25	3.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.00	(0.3)
Water Plants	3.50	3.50	3.50	3.50	4.50	4.50	4.50	4.00	3.50	4.50	4.50	4.50	-
Sewer Plants	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.00	1.50	1.50	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	1.00	-
Total W&S FTE'S	10.50	9.50	11.50	11.50	11.50	11.50	11.50	10.50	10.50	10.50	11.50	11.00	(0.5)

PART-TIME EMPLOYEES

Municipal Court	0.25	0.25	0.50	0.50	1.00	1.00	1.00	1.00	1.50	1.25	1.00	1.00	-
Police Dispatchers	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.25	0.50	0.50	-
Fire Dept	0.10	0.10	0.10	0.10	0.10	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-
Parks Dept(Seasonal)	-	-	-	-	-	-	-	-	3.00	3.00	3.25	3.25	-
Water T&D	-	-	-	-	-	0.65	0.65	0.33	-	-	-	-	-
Street	0.25	0.25	0.25	0.25	-	-	-	-	-	-	-	-	-
Total PTE'S	1.10	1.10	1.35	1.35	1.60	2.65	2.65	2.33	5.50	5.00	5.25	5.25	-

TOTAL - FTE/PTE	42.10	42.10	43.35	43.35	45.60	48.65	49.65	47.66	51.50	52.00	53.25	52.25	(1.00)
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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

<u>Repairs = Expenditures</u>	<u>Improvements = Capitalized Assets</u>
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. 2013-07

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, 2013 TO SEPTEMBER 30, 2014; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, a budget for the fiscal year October 1, 2013 to September 30, 2014 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

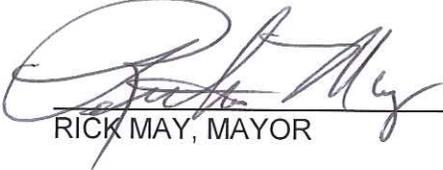
WHEREAS, after a full and final consideration, the public hearing has been held upon said budget and it is the consensus of opinion that budget as filed should be approved;

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, 2013 to September 30, 2014 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, 2013 forward.

PASSED AND APPROVED this the 10th day of September, 2013 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. 2013-08

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 2013-2014 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, 2013;

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 2013-2014, which requires a tax levy of \$.52011 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 2013-2014 fiscal year, upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of \$0.52011 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 2013-2014. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE RESULTING IN AN INCREASE OF APPROXIMATELY \$4,229 IN TAX REVENUE.

Section 2: That taxes levied under this ordinance shall be due October 1, 2013, and if not paid on or before January 31, 2014, 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 10th day of September 2013.



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 2013

\$ 381,902,829

TOTAL CERTIFIED TAXABLE VALUE

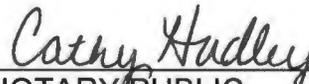
July 19, 2013
DATE


CHIEF APPRAISER

Approval of the appraisal records by the Gregg Appraisal Review Board occurred on the 3rd day of July, 2013.

On this the 19th day of July, 2013, personally appeared Thomas R. Hays, who having being duly sworn by me, subscribed to the foregoing certification and upon oath stated that the facts contained in said certification are true.




NOTARY PUBLIC

3/26/2017
COMMISSION EXPIRES

2013 CERTIFIED TOTALS

Property Count: 31,633

CWO - CITY OF WHITE OAK
ARB Approved Totals

7/18/2013 2:44:10PM

Land		Value				
Homesite:		16,194,333				
Non Homesite:		12,738,100				
Ag Market:		1,198,630				
Timber Market:		2,407,260		Total Land	(+)	32,538,323
Improvement		Value				
Homesite:		200,595,731				
Non Homesite:		86,177,390		Total Improvements	(+)	286,773,121
Non Real		Count	Value			
Personal Property:		476	77,320,120			
Mineral Property:		28,199	65,339,230			
Autos:		0	0	Total Non Real	(+)	142,659,350
				Market Value	=	451,970,794
Ag	Non Exempt	Exempt				
Total Productivity Market:	3,605,890	0				
Ag Use:	63,791	0		Productivity Loss	(-)	3,409,185
Timber Use:	132,914	0		Appraised Value	=	458,561,609
Productivity Loss:	3,409,185	0		Homestead Cap	(-)	190,963
				Assessed Value	=	458,370,646
Exemption	Count	Local	State	Total		
DP	38	724,800	0	724,800		
DPS	1	20,000	0	20,000		
DV1	6	0	30,000	30,000		
DV1S	1	0	5,000	5,000		
DV2	2	0	15,000	15,000		
DV3	2	0	21,310	21,310		
DV4	30	0	240,000	240,000		
DV4S	8	0	96,000	96,000		
DVHS	12	0	1,944,210	1,944,210		
EX-XV	101	0	23,147,540	23,147,540		
EX366	6,039	0	226,060	226,060		
HS	1,428	41,243,073	0	41,243,073		
LVE	2	0	0	0		
OV65	413	7,916,514	0	7,916,514		
OV65S	40	799,360	0	799,360		
PC	1	38,950	0	38,950	Total Exemptions	(-) 76,467,817
					Net Taxable	= 381,902,829

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,985,894.71 = 381,902,829 * (0.520000 / 100)

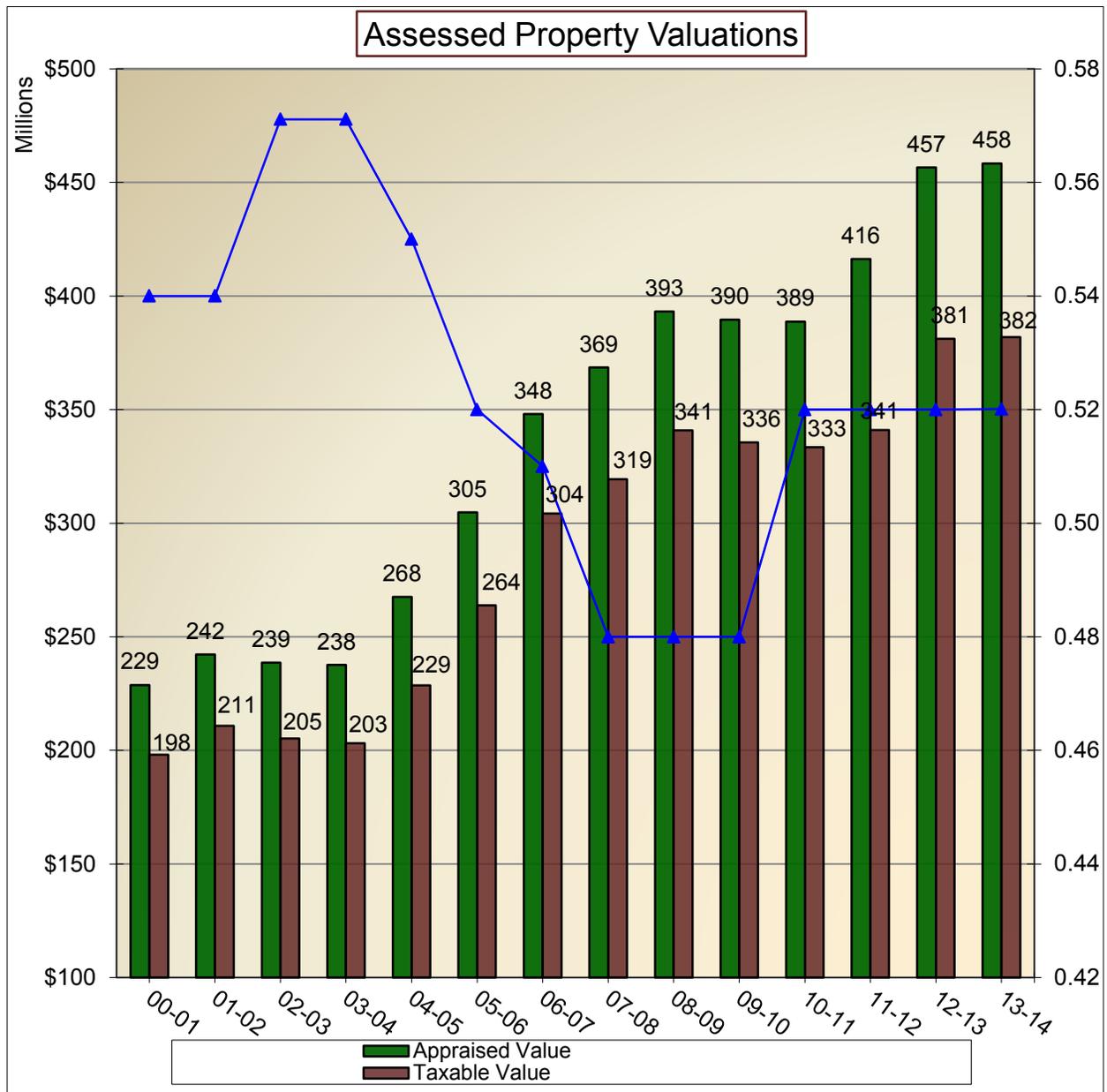
Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

City of White Oak
 Summary of Taxable Values
 FY 2013/2014

PROPERTY USE CATEGORY	2008	2009	2010	2011	2012	2013	Difference
Real, Residential, Single Family	205,306,290	215,819,416	219,025,766	225,106,735	229,030,365	232,674,451	3,644,086
Real, Residential, Multi-Family	10,750,290	10,835,800	10,738,360	10,836,689	11,254,510	11,846,570	592,060
Real, Vacant Lots/Tracts	2,582,060	2,609,710	2,501,150	2,480,770	2,322,530	2,431,750	109,220
Real, Acreage (Land Only)	6,440,257	6,382,746	6,389,396	6,462,076	6,544,033	3,635,920	(2,908,113)
Real, Farm and Ranch Improvements	8,244,910	8,103,938	8,087,056	8,994,848	9,295,641	12,707,841	3,412,200
Real, Commercial	18,516,750	20,622,180	21,813,150	23,271,660	24,277,560	24,096,230	(181,330)
Real, Industrial	5,815,750	5,900,160	5,606,180	6,325,790	7,059,110	7,119,900	60,790
Real, Minerals, Oil and Gas	76,192,740	52,425,330	53,552,660	46,355,960	76,447,500	65,095,340	(11,352,160)
Real and Tangible, Personal Utilities	10,138,240	9,989,580	7,300,470	7,348,630	10,769,890	12,734,880	1,964,990
Tangible Personal, Commercial	23,417,570	27,018,310	25,890,860	26,279,820	25,567,250	23,832,110	(1,735,140)
Tangible Personal, Industrial	22,948,580	27,307,630	24,919,150	31,602,520	32,694,770	40,275,830	7,581,060
Tangible Personal, Mobile Homes	1,621,370	1,706,700	1,539,230	1,582,600	1,527,132	1,413,152	(113,980)
Real Property, Inventory	908,290	749,030	689,860	583,610	577,510	295,390	(282,120)
Tangible Personal, Special Inventory	294,260	104,790	700,830	471,640	544,910	437,830	(107,080)
TOTAL APPRAISED VALUE	393,177,357	389,575,320	388,754,118	397,703,348	437,912,711	438,597,194	684,483
Less Exemptions	47,539,923	50,162,057	51,523,397	52,872,097	53,131,085	53,055,267	(75,818)
Less Agricultural and Timber	3,227,612	3,194,996	3,401,980	3,438,584	3,338,789	3,409,185	70,396
Less Abatements	-	-	-	-	-	-	-
Less Pollution Control	91,110	87,110	60,910	65,830	38,950	38,950	-
Less HS Cap Loss	1,441,962	579,298	337,162	355,419	233,634	190,963	(42,671)
Total Reductions	52,300,607	54,023,461	55,323,449	56,731,930	56,742,458	56,694,365	(48,093)
NET ASSESSED VALUATION	340,876,750	335,551,859	333,430,669	340,971,418	381,170,253	381,902,829	732,576

PROPERTY USE CATEGORY	2008	2009	2010	2011	2012	2013	Incr/(Decr)
Minerals	76,192,740	52,425,330	53,552,660	46,355,960	76,447,500	65,095,340	(11,352,160)
Utilities	10,138,240	9,989,580	7,300,470	7,348,630	10,769,890	12,734,880	1,964,990
Real Property	260,185,967	272,729,680	276,390,148	285,644,778	291,888,391	296,221,204	4,332,813
Personal Property	46,660,410	54,430,730	51,510,840	58,353,980	58,806,930	64,545,770	5,738,840
TOTAL APPRAISED VALUE	393,177,357	389,575,320	388,754,118	397,703,348	437,912,711	438,597,194	684,483
Less Exemptions	47,539,923	50,162,057	51,523,397	52,872,097	53,131,085	53,055,267	(75,818)
Less Agricultural and Timber	3,227,612	3,194,996	3,401,980	3,438,584	3,338,789	3,409,185	70,396
Less Abatements	-	-	-	-	-	-	-
Less Pollution Control	91,110	87,110	60,910	65,830	38,950	38,950	-
Less HS Cap Loss	1,441,962	579,298	337,162	355,419	233,634	190,963	(42,671)
Total Reductions	52,300,607	54,023,461	55,323,449	56,731,930	56,742,458	56,694,365	(48,093)
NET ASSESSED VALUATION	340,876,750	335,551,859	333,430,669	340,971,418	381,170,253	381,902,829	732,576

Property Tax	1,587,122	1,562,329	1,681,824	1,719,860	1,922,623	1,946,177	23,554
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Fiscal Year	Appraised Value	Taxable Value	Approved Tax Rate Per \$100 Valuation
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
12-13	456,654,398	381,170,253	0.520000
13-14	458,370,646	381,902,829	0.520110

2013 Property Tax Rates in City of White Oak

This notice concerns the 2013 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	\$1,975,987
Last year's debt taxes	\$0
Last year's total taxes	\$1,975,987
Last year's tax base	\$379,997,500
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)	\$1,969,672
+ This year's adjusted tax base (after subtracting value of new property)	\$378,695,945
= This year's effective tax rate	\$0.52011/\$100

(Maximum rate unless unit publishes notices and holds hearings.)

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)	\$1,969,672
+ This year's adjusted tax base	\$378,695,945
= This year's effective operating rate	\$0.52011/\$100
x 1.00 = this year's maximum operating rate	\$0.56171/\$100
+ This year's debt rate	\$0/\$100
= This year's total rollback rate	\$0.56171/\$100

Statement of Increase/Decrease

If City of White Oak adopts a 2013 tax rate equal to the effective tax rate of \$0.52011 per \$100 of value, taxes would increase compared to 2012 taxes by \$10,636.

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
	0

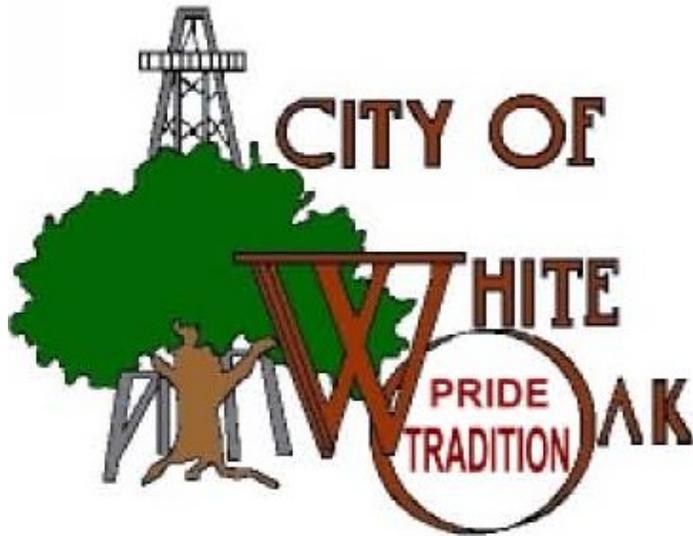
Schedule B - 2013 Debt Service

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
	0	0	0	0
Total required for 2013 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 2013				\$0
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2013				\$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

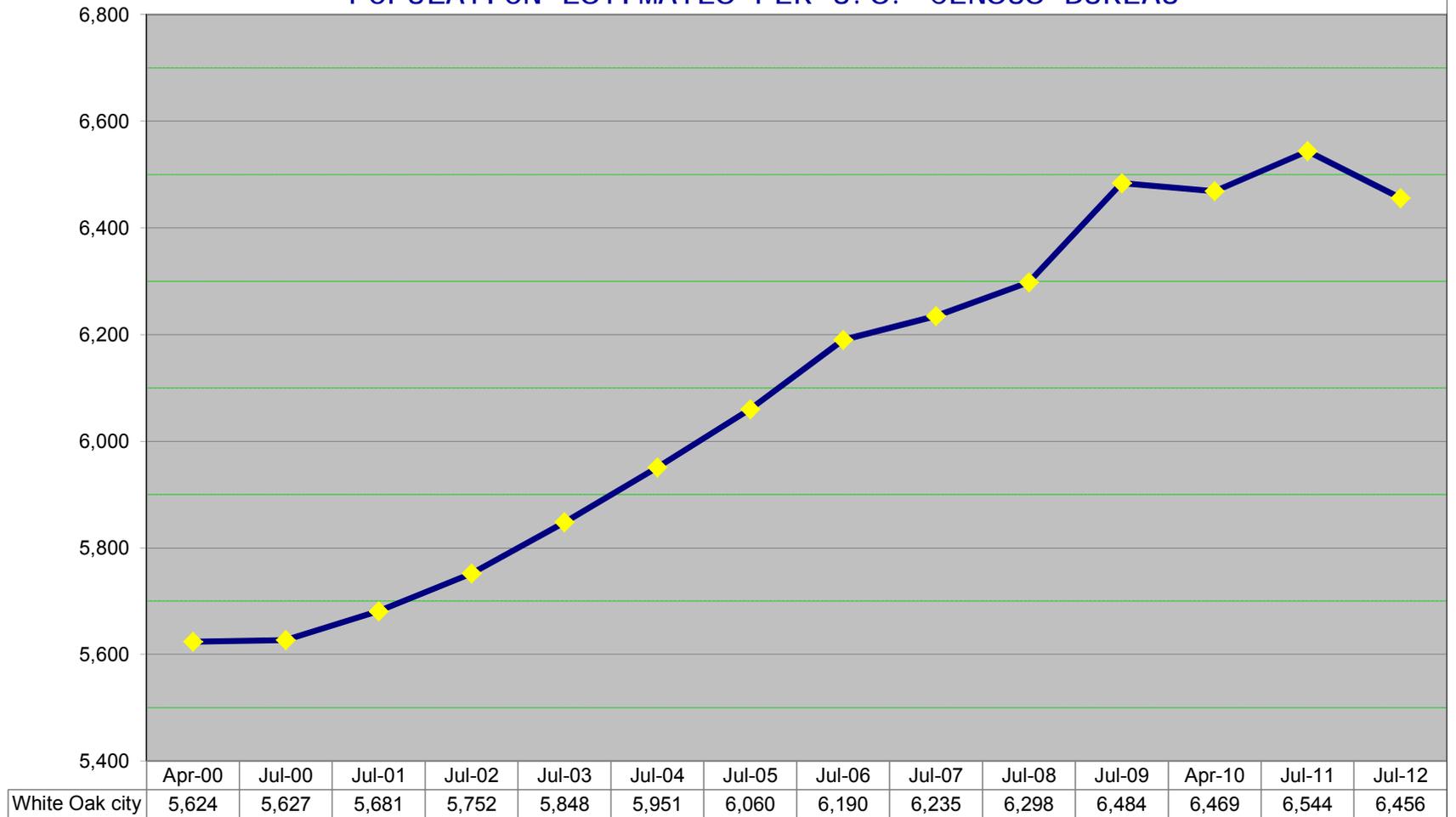


CITY OF WHITE OAK 2013 TOP TEN TAXPAYERS

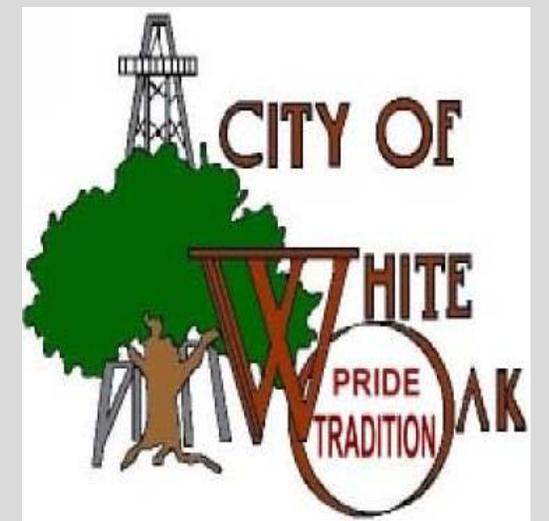
TAXPAYER	MARKET VALUE	TAXABLE VALUE
Quantum Resources Mgmt LLC/ Quantum Resources LLC Temp/Unk	21,572,190	21,572,190
Weatherford Artificial Lift	16,895,510	16,895,510
SND Operating LLC/ SND Energy Co	13,797,890	13,797,890
Basa Resources Inc/Basa Petrofund Mgmt Ltd/Basa Royalties LLC	8,116,770	8,093,720
Southwestern Bell Telephone Co	4,939,220	4,939,220
Rushing Machine/ J L Rushing Inc	4,819,580	4,819,580
Energy Weldfab Inc	4,333,810	4,333,810
O&D Manufacturing Inc/ O&D Manufacturing-Cherokee Trc	4,107,900	4,068,950
Well-Pro Services LP	3,715,730	3,715,730
G & K Services Co	3,310,850	3,310,850

Courtesy of the Gregg Appraisal District

POPULATION ESTIMATES PER U. S. CENSUS BUREAU



*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 where transactions are recognized when they occur, *regardless of when cash is received or disbursed.*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 recognized only to the extent that they are *susceptible to accrual*, which means “when they become both *measurable* and *available* when it is “collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.” and 2) expenditures related to certain accrued liabilities that governments normally do not liquidate with expendable available financial resources (vacation leave) and expenditures for supplies inventories and prepayments (prepaid rent) *may* be recognized when incurred (*purchases method*) rather than when the inventories are actually used or during the period benefited by the prepayment (*consumption method*).³

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: 2012) 100

³ Gauthier, 101

CITY OF WHITE OAK
 COMBINED BUDGET SUMMARY
 GENERAL FUND, PROPRIETARY FUND, INTEREST & REDEMPTION FUND, and TCDP GRANT FUND
 ADOPTED BUDGET FOR FISCAL YEAR 2013/2014

	General Fund	Proprietary Fund	I & R Fund	Cable PEG Fund (Restricted)	Adopted Budget FY 2013-14	Projected FY 2012-13	Actuals FY 2011-12
FUND BALANCE-BEGINNING	\$ 2,756,715	\$ 1,598,474	\$ 77,558	\$ 27,256	\$ 4,460,003	\$ 4,100,877	\$ 4,019,129
Revenues & Other Sources:							
Property Taxes	1,947,589				1,947,589	1,944,848	1,782,498
Sales & Use Tax	575,000				575,000	570,000	542,669
Franchise Fees	343,900				343,900	347,599	372,432
Fines & Forfeitures	136,600				136,600	158,530	137,400
Licenses & Permits	18,200				18,200	26,548	13,394
Parks & Recreation	24,000				24,000	17,802	32,030
Grants & Contributions	3,100	-			3,100	75,401	111,590
Service Charges & Fees	1,000	2,061,810			2,062,810	2,059,064	2,211,119
Miscellaneous Revenues	16,600	48,850			65,450	288,172	14,139
Interest Income	-	5,000			5,000	6,122	22,203
Intergovernmental			294,642		294,642	196,141	111,758
Transfers In-Cert of Oblig.		5,046,865			5,046,865		24,214
Total Revenues	3,065,989	7,162,525	294,642	-	10,523,156	5,690,227	5,375,446
TOTAL AVAILABLE RESOURCES	5,822,704	8,760,999	372,200	27,256	14,983,159	9,791,104	9,394,575
Expenditures:							
General Government	669,954				669,954	848,616	660,902
Economic Development	38,160				38,160	36,689	36,621
Public Safety	1,600,169				1,600,169	1,682,675	1,622,942
Public Works	362,673				362,673	259,644	334,584
Parks	293,752				293,752	262,594	410,487
Maintenance	101,281				101,281	63,171	64,345
Intergovernmental	-	-			-		
Water Distribution		158,324			158,324	150,683	142,823
Supply/Power Pumping		144,000			144,000	144,300	108,162
Sewer Collection		190,424			190,424	204,127	162,228
Water Plant		513,229			513,229	527,082	493,934
Sewer Plant		284,025			284,025	279,571	244,881
Customer Accounting/Billing		69,747			69,747	69,314	67,387
Capital Outlay		5,083,865			5,083,865	482,291	204,610
Debt Service		367,895	294,642		662,537	569,242	504,763
Non-Cash Expenditures		12,000			12,000	12,000	2,836
Non-Departmental		44,375			44,375	35,370	(9,566)
Total Expenditures	3,065,989	6,867,883	294,642	-	10,228,514	5,627,369	5,051,940
Transfers Out					-	-	145,959
FUND BALANCE-ENDING	2,756,715	1,893,116	24 77,558	27,256	4,754,645	4,163,735	4,196,676

"Pride & Tradition"

**CITY OF WHITE OAK
GENERAL FUND BUDGET W/AMENDMENTS
FY 2012/13 BUDGET**

	Original Budget	Amendments	Internal Adjustments	Amended Budget
Revenue	3,122,523			3,122,523
General Administration	824,958		24,949	849,907
Economic Development	37,186		-	37,186
Municipal Court	91,152		-	91,152
Police Department	1,294,128		16,200	1,310,327
Fire Department	156,709		3,501	160,209
Street Department	287,978		(20,800)	267,178
Park Department	295,260		(10,499)	284,761
Code Enforcement	9,800		-	9,800
Inspection	83,276		450	83,726
Fire Marshal	85,205		300	85,505
Maintenance	97,900		(14,100)	83,800
Total Expenses	3,263,551	-	-	3,263,551
Profit/(Loss)	(141,028)	-	-	(141,028)

CITY OF WHITE OAK, TEXAS

Fiscal Year 2013/2014 Budget

DESCRIPTION OF THE TOP 5 REVENUE SOURCES-GENERAL FUND

A description of the top five revenues is as follows:

Largest (63.73%) Property Taxes are estimated to be close to \$1,947,177 which is deposited into the General Fund. The Gregg Appraisal District certifies the City of White Oak's property tax values. For fiscal year 2013-14, there were value increases in Farm & Ranch Improvements, Real & Tangible Personal Utilities, and Industrial Tangible Personal Property. The value decrease categories were in Acreage, Oil & Gas Minerals, Real Property Inventory, and Special Inventory Tangible Personal Property. Monies deposited into the General Fund pays for salaries, supplies, maintenance, utilities, etc. for the city hall administration, police, fire, street, parks, building inspector, fire marshal/code enforcement officer, and vehicle maintenance.

Second Largest (18.49%) 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). Sales tax has not met revenue expectations for several years, but for fiscal year 2012-13, it is expected to exceed the budgeted amount.

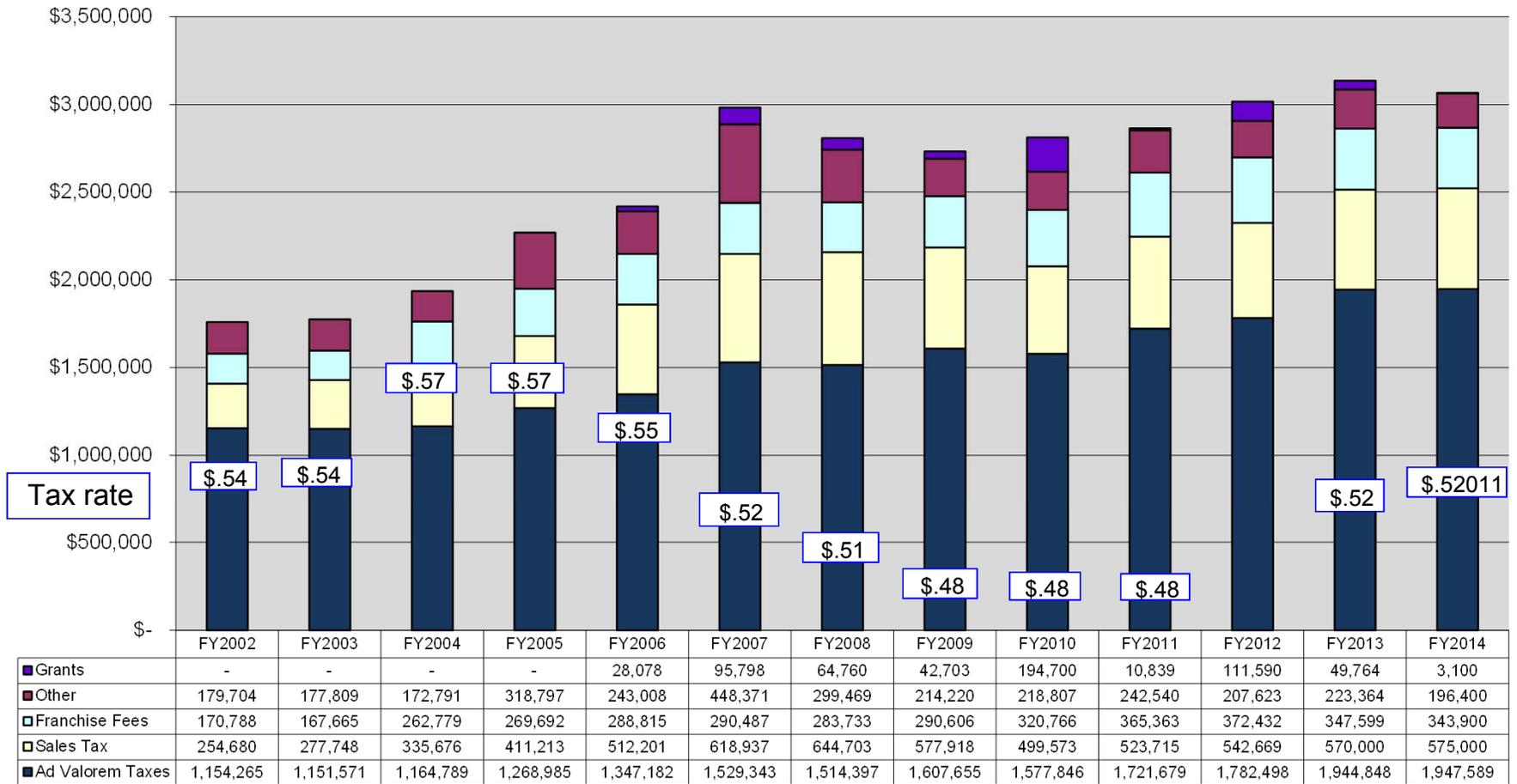
Third Largest (11.25) Franchise fees rank third in revenue. This category includes all utility franchise taxes, i.e. gas, electricity, phone, cable, and sanitation for the companies' use of the City's right-of-ways.

Fourth Largest (4.47%) Fines & Forfeits - Municipalities are allowed to keep 5-10% of fine revenue collected. Many people believe that cities derive substantial general revenue from their courts. In reality, the first \$82 of most traffic tickets goes directly to the state.¹

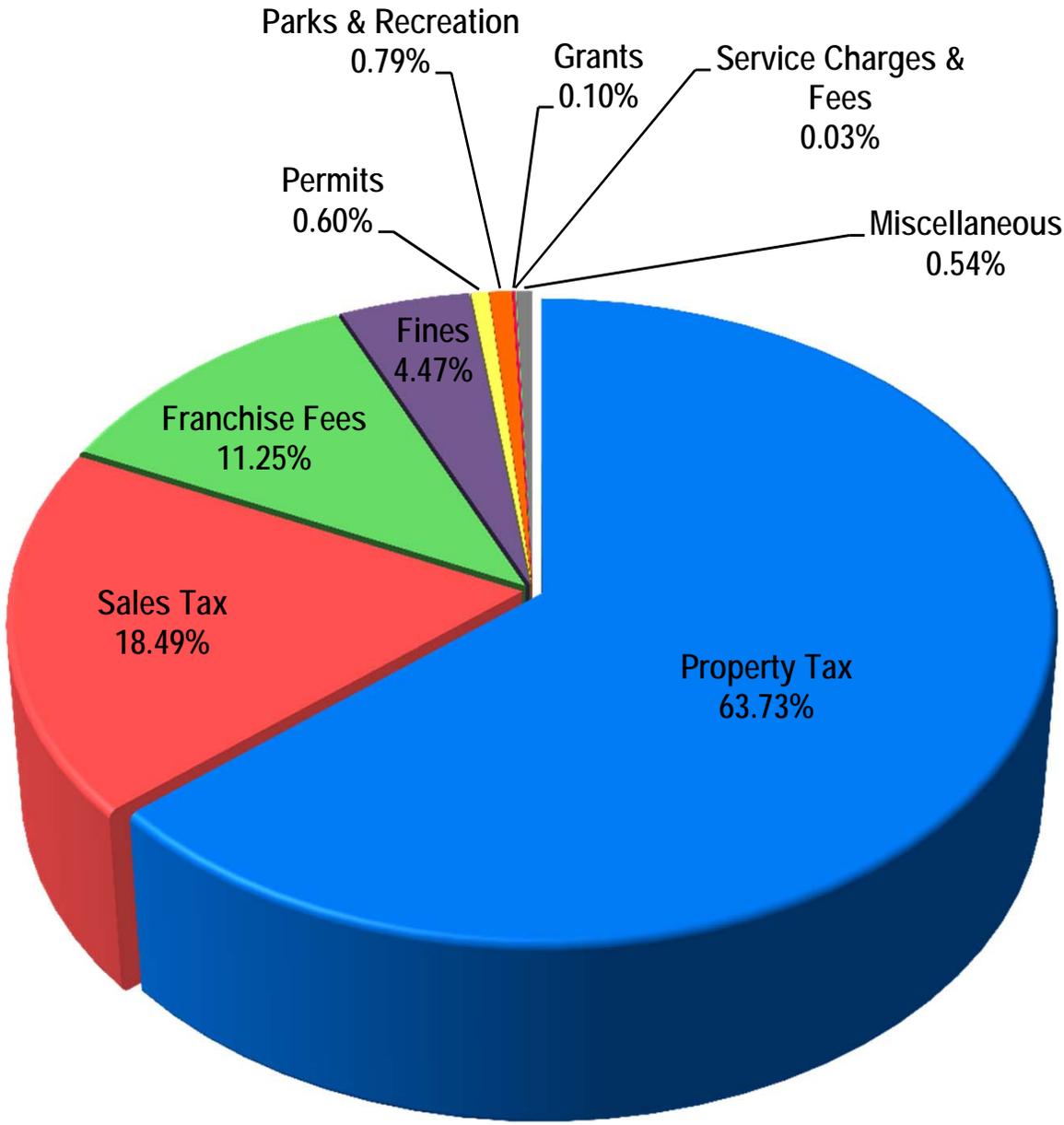
Fifth Largest (.79%) Parks & Recreation – The City collects revenue for gate admissions and concession goods at the splash pad. Recently, the City began to charge user fees for baseball and softball teams for field usage and field rental fees for the baseball fields. These usage fees help to offset expenses for maintenance and utilities for the fields.

¹ "Where do Texas Cities Get Their Money?" [How Cities Work 2013 Edition TML](#)

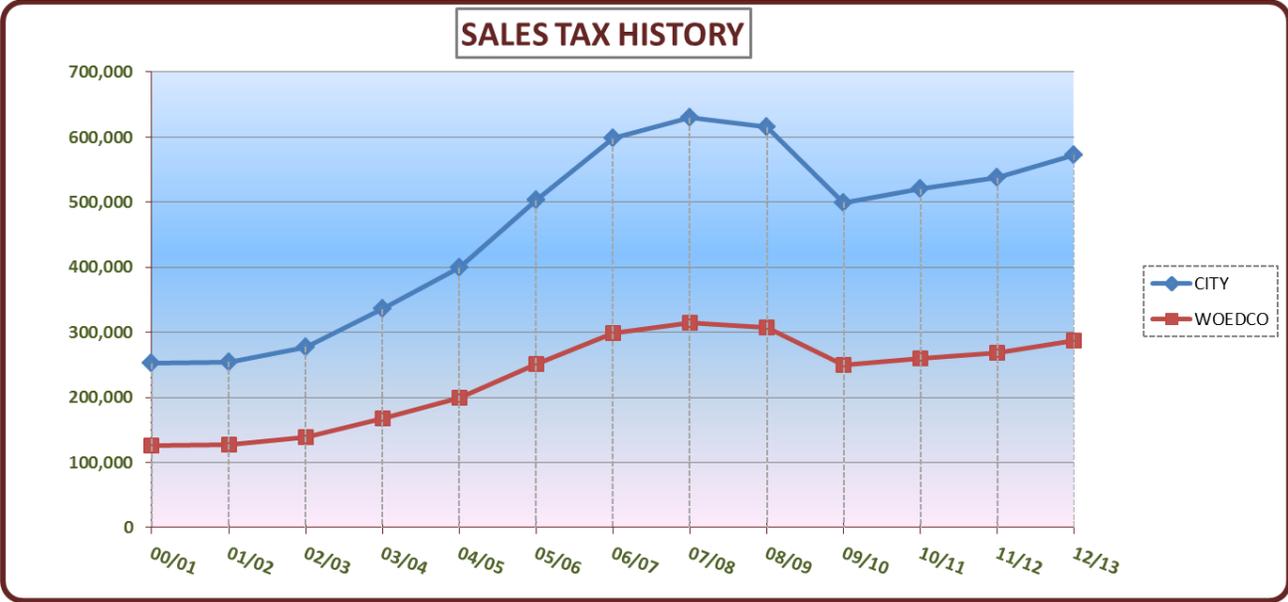
General Fund Revenue



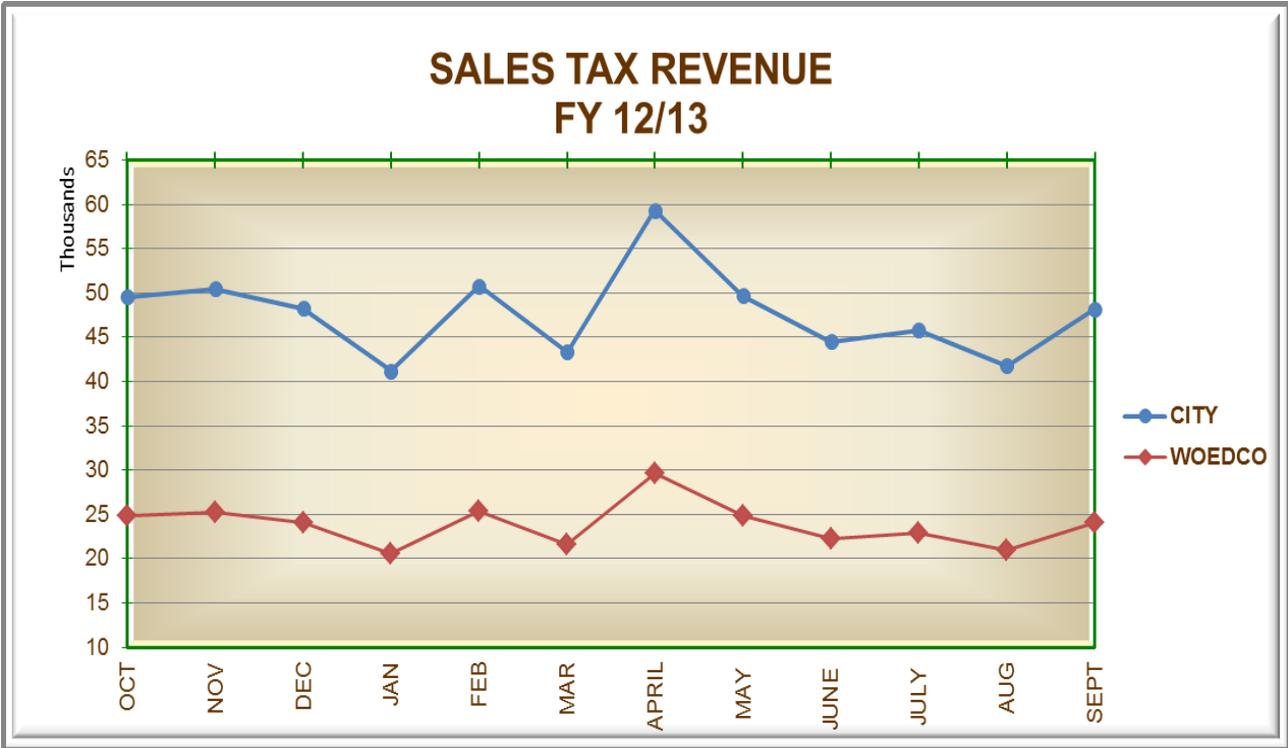
General Fund Revenues by Category FY 13/14



- Property Tax
- Sales Tax
- Franchise Fees
- Fines
- Permits
- Parks & Recreation
- Grants
- Service Charges & Fees
- Miscellaneous



	<u>00/01</u>	<u>01/02</u>	<u>02/03</u>	<u>03/04</u>	<u>04/05</u>	<u>05/06</u>	<u>06/07</u>	<u>07/08</u>	<u>08/09</u>	<u>09/10</u>	<u>10/11</u>	<u>11/12</u>	<u>12/13</u>
CITY	252,069	254,680	277,748	335,676	399,390	502,639	597,919	629,370	615,184	499,573	519,849	537,312	573,009
WOEDCO	126,034	127,340	138,874	167,838	199,695	251,320	298,960	314,685	307,592	249,786	259,924	268,656	286,504



City of White Oak
Franchise Receipts Revenue Comparison
Fiscal Years 2009-2014

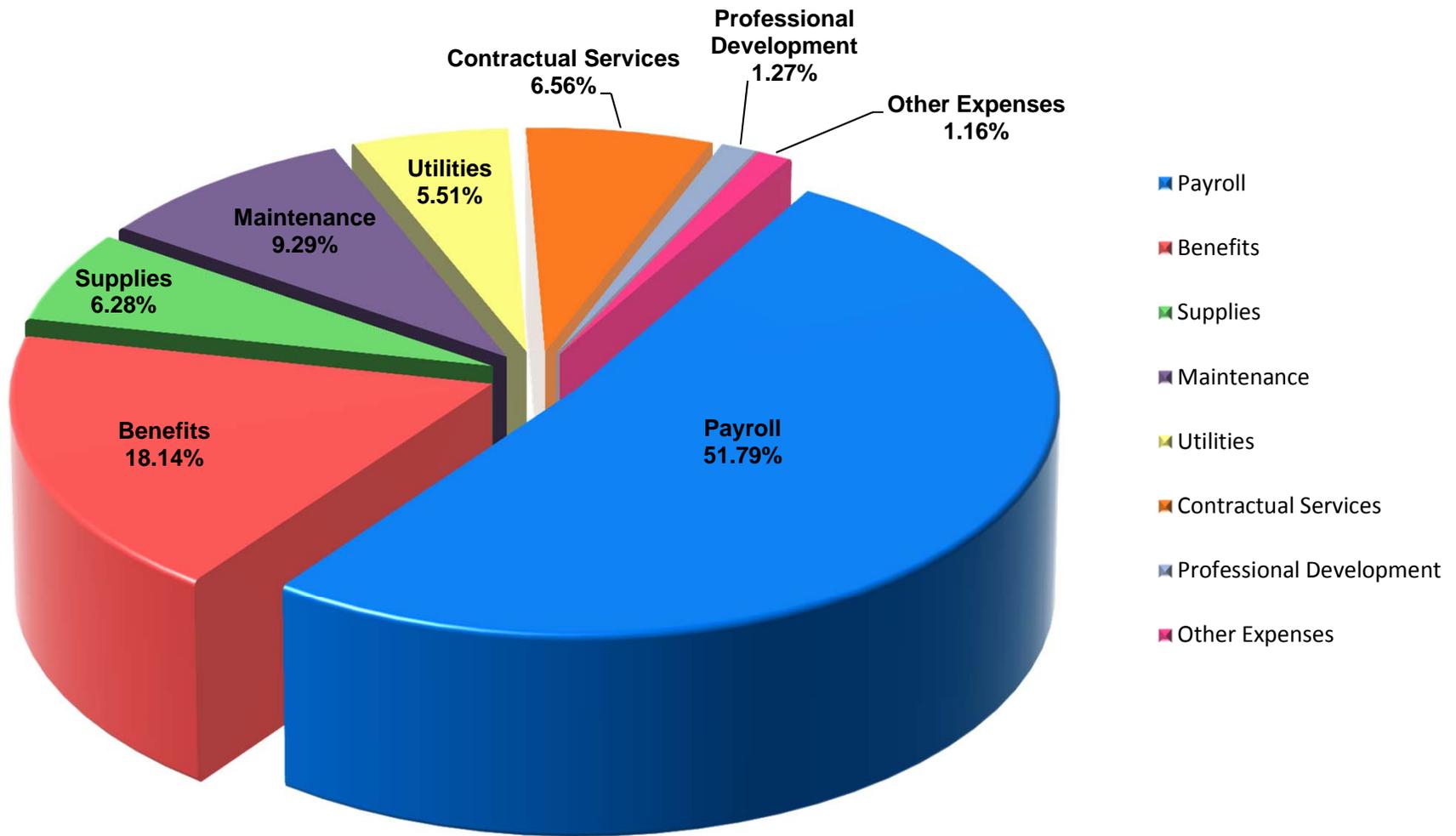
TYPE	09/10 ACTUAL	10/11 ACTUAL	11/12 ACTUAL	12/13 FORECAST	13/14 PROPOSED
AEP/SWEPSCO	220,784	226,397	230,897	225,361	225,000
CENTERPOINT ENERGY	15,640	14,872	13,517	11,075	11,000
AT&T	19,152	16,257	12,877	10,546	10,000
UPSHUR RURAL	4,474	4,712	5,021	4,856	4,900
SUDDENLINK CABLE	44,383	79,506	68,618	67,200	66,000
REPUBLIC SERVICE (TRASH)	11,993	18,112	21,164	21,780	20,000
OTHER TELECOMMUNICATIONS	4,341	5,507	6,595	7,566	7,000
TOTAL	\$ 320,766	\$ 365,363	\$ 358,688	\$ 348,384	\$ 343,900

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.

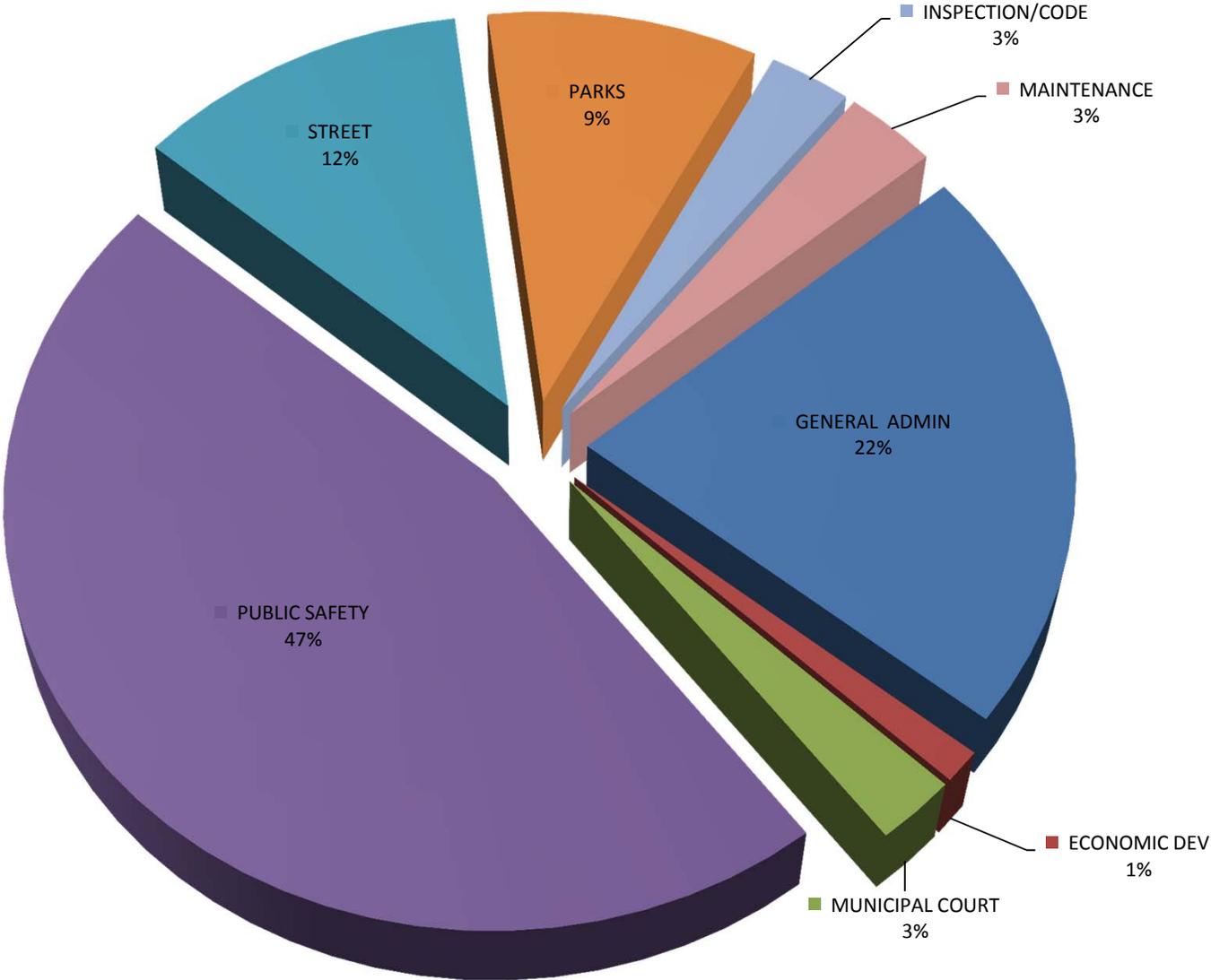
- SWEPCO & Upshur Rural provide electricity to the City of White Oak and pay franchise fees on a quarterly basis. Their fees vary according to how many kilowatt hours are used.
- Centerpoint Energy provides natural gas to residents and pays franchise fees only once a year by the end of January. These 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. In 2011, an amendment was approved in SB 1087 which separates out the 5% franchise fees to cities and a 1% Public, Educational, & Governmental (PEG) fee which MUST be kept in a separate account from all other city funds and can not be comingled. These funds may only be spent as allowed by Chapter 66 of the Texas Utilities Code.
- Republic Service (formerly known as 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 13/14



GENERAL FUND
Annual Operating Expenses by Department
Fiscal Year 2013-2014

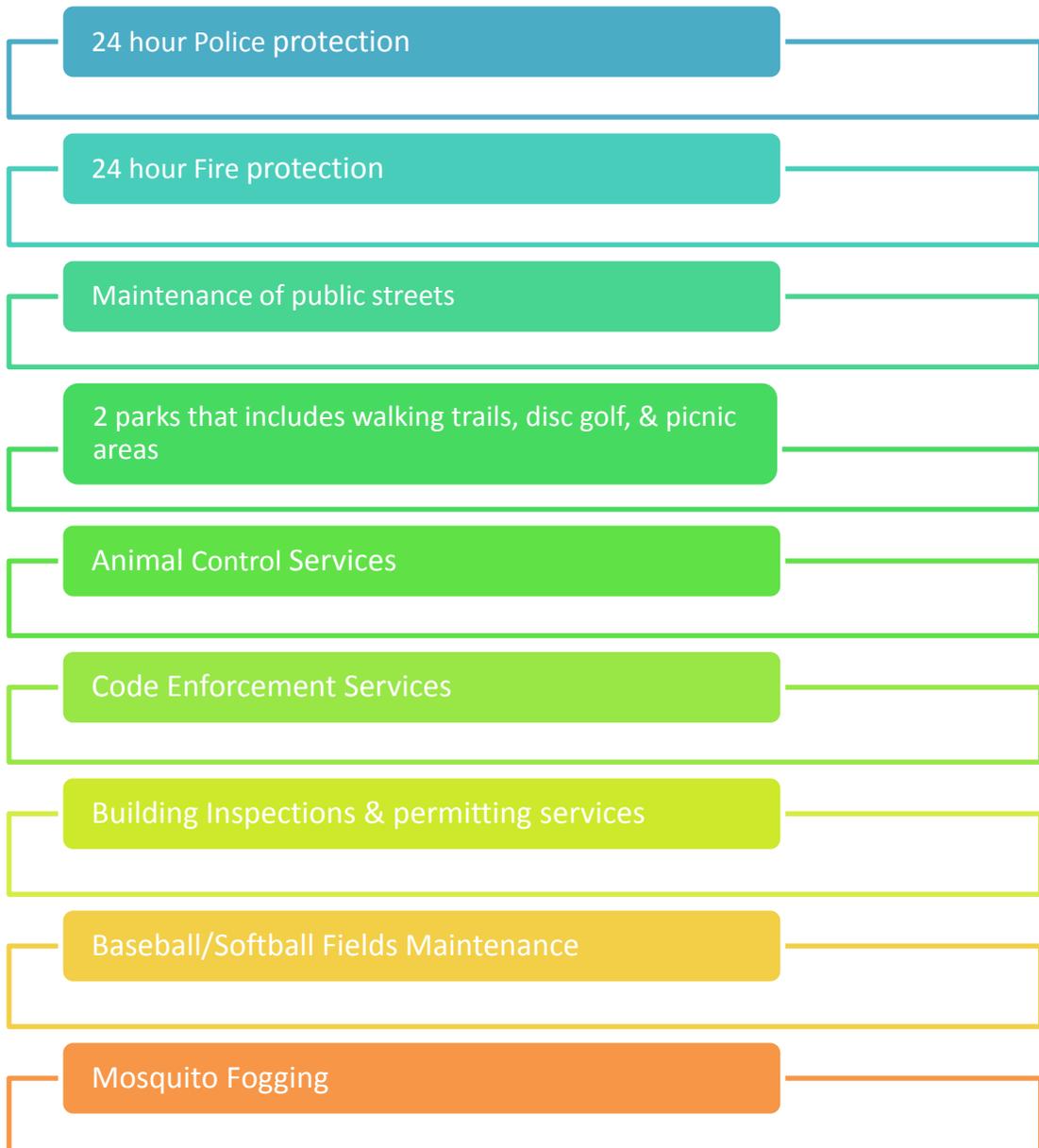


CITY OF WHITE OAK
SALARY & BENEFITS BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND	TOTALS
SALARY AMOUNT	1,393,232
PART-TIME SALARIES	54,240
HOLIDAY PAY	74,995
LONGEVITY	11,856
CERTIFICATE PAY	15,150
OVERTIME	15,500
TOTAL SALARIES:	1,564,535
FICA	119,720
TMRS	208,973
HEALTH INSURANCE	175,658
LONG TERM DISABILITY	5,144
UNEMPLOYMENT COMP	1,281
WORKERS' COMP	34,966
TOTAL BENEFITS:	545,741
<i>TOTAL GENERAL FUND SALARY & BENEFITS</i>	2,110,276

COST OF CITY SERVICES

Based on a home value of \$100,000 each household will pay \$520.11 in city taxes for the year, or \$43.34 per month, to support these city services:



$$\begin{aligned} \$100,000/100 \times .52011 &= \$520.11 \\ \$520.11/12 &= \$43.34 \text{ per month} \end{aligned}$$

CITY OF WHITE OAK
 CAPITAL BUDGET - FY 2014
 GENERAL FUND - CAPITAL EXPENDITURES

DEPARTMENT	DESCRIPTION OF CAPITAL ITEM	EXPENSE JUSTIFICATION	FY 2014 CAPITAL EXPENDITURES
Parks Dept	Park Improvements	Complete sidewalk from bb field parking lot to the field. Install light timers & finish new bullpens.	9,000
Parks Dept	Softball field lighting	Install new contactors & timers on lights	10,000
Parks Dept	High School Baseball Field Project	Completely remodel field-1st year payment	50,000
TOTAL PARKS DEPT CAPITAL			69,000

TOTAL \$69,000

GENERAL FUND TRENDS





CITY OF WHITE OAK
GENERAL FUND
SUMMARY OF PROFIT/LOSS
FY 2013/2014

	ACTUAL FY 10/11	ACTUAL FY 11/12	AMENDED FY 12/13	FORECAST FY 12/13	PROPOSED FY 13/14
TOTAL GENERAL FUND REVENUE	2,864,136	3,003,066	3,122,523	3,141,494	3,065,989
TOTAL - PAYROLL EXPENSE	1,418,965	1,524,476	1,558,560	1,532,866	1,564,662
TOTAL - PAYROLL BENEFITS	520,660	537,985	552,448	539,961	545,673
<i>TOTAL PAYROLL & BENEFITS</i>	1,939,625	2,062,461	2,111,008	2,072,828	2,110,335
TOTAL SUPPLIES	163,625	202,078	206,149	178,797	186,950
TOTAL MAINTENANCE	139,226	216,486	164,232	128,651	261,754
TOTAL UTILITIES	150,876	158,850	158,119	150,305	163,142
TOTAL CONTRACTUAL SERVICES	176,349	176,629	199,545	190,425	202,758
TOTAL PROFESSIONAL DEVELOPMENT	28,693	28,360	33,403	29,425	37,550
TOTAL PERMITS & CERTIFICATIONS	85	85	200	100	100
TOTAL OTHER	30,900	32,387	37,155	39,047	34,400
<i>TOTAL OPERATING EXPENSES</i>	689,754	814,877	798,803	716,750	886,654
OPERATING INCOME	234,757	125,728	212,712	351,916	69,000
TRANSFER TO/(FROM) RESERVES	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	27,832	252,545	353,742	347,504	69,000
PROFIT/(LOSS)	206,925	(126,816)	(141,029)	4,412	(0)



CITY OF WHITE OAK
GENERAL OPERATING FUND
 CHANGES IN FUND BALANCE
 FISCAL YEAR 13/14 BUDGET

	ACTUAL 10/11	ACTUAL 11/12	AMENDED BUDGET 12/13	FORECAST BUDGET 12/13	PROPOSED BUDGET 13/14
Revenues:					
Property Taxes	1,721,679	1,782,498	1,945,623	1,951,492	1,947,589
Sales & Use Tax	523,715	542,669	545,000	573,009	575,000
Franchise Fees	365,363	358,688	353,700	348,384	343,900
Fines & Forfeits	159,221	137,400	135,900	152,841	136,600
Licenses & Permits	13,982	13,394	13,100	26,416	18,200
Parks & Recreation	20,084	32,030	60,000	17,880	24,000
Grants & Contributions	12,709	111,590	42,328	49,770	3,100
Service Charges & Fees	820	893	800	1,195	1,000
Miscellaneous Revenues	46,563	23,905	26,072	20,507	16,600
TOTAL REVENUE	2,864,136	3,003,066	3,122,523	3,141,494	3,065,989
Expenses:					
General Government	582,121	660,902	849,907	846,184	669,953
Economic Development	36,191	36,621	37,185	36,782	38,160
Court	111,760	88,859	91,153	80,482	79,881
Police Department	1,111,317	1,191,391	1,310,327	1,304,223	1,267,160
Fire Department	184,968	174,347	160,209	158,831	95,594
Street Department	230,890	334,584	267,178	246,436	362,673
Parks Department	179,507	410,487	284,761	258,735	293,752
Code Enforcement	1,359	6,834	9,800	1,573	4,058
Inspection Department	81,890	80,344	83,726	80,625	85,774
Fire Marshal	76,154	81,167	85,505	61,759	67,701
Maintenance Department	61,053	64,345	83,800	61,451	101,281
TOTAL EXPENSES	2,657,211	3,129,882	3,263,551	3,137,082	3,065,989
Net Revenue (Expenditures)	206,925	(126,814)	(141,029)	4,412	(0)
Transfers to/(from) fund balance					
Unappropriated Surplus	206,925	(126,814)	(141,029)	4,412	(0)
Total Transfers to (from) fund balance	206,925	(126,814)	(141,029)	4,412	(0)
Beginning Fund Balance	\$ 2,658,448	\$ 2,865,373	\$ 2,738,559	\$ 2,738,559	\$ 2,742,971
Ending Fund Balance	\$ 2,865,373	\$ 2,738,559	\$ 2,597,530	\$ 2,742,971	\$ 2,742,971
FUND BALANCE-Nonspendable	-	5,308	5,308	700	700
FUND BALANCE-Restricted	-	28,632	28,632	30,250	30,250
FUND BALANCE-Unassigned	-	2,704,619	2,563,590	2,712,021	2,712,021
Operating Days of Fund Balance	393.59	315.41	286.72	315.54	322.86
Fund Balance Goal (180 Days)	1,310,405	1,543,504	1,609,423	1,547,054	1,511,994
Amount Over (Under) Goal	1,554,967	1,195,055	988,108	1,195,917	1,230,976

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

REVENUES
GENERAL FUND
FISCAL YEAR 2013/2014

LINE ITEM DETAIL						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14 @ .52011/100
3001	PROPERTY TAX - CURRENT	1,699,302	1,760,921	1,922,623	1,950,000	1,946,589
3002	PROPERTY TAX - DELINQUENT	35,505	32,318	35,000	21,050	20,000
3003	PENALTIES & INTEREST-CURRENT	10,361	12,095	11,000	11,540	10,000
3004	PENALTIES & INTEREST-DELINQ.	11,266	11,631	11,000	7,454	6,000
3005	PROPERTY TAX - DISCOUNTS	(34,754)	(34,467)	(34,000)	(38,552)	(35,000)
	<i>TOTAL PROPERTY TAXES</i>	<u>1,721,679</u>	<u>1,782,498</u>	<u>1,945,623</u>	<u>1,951,492</u>	<u>1,947,589</u>
3101	1% CITY SALES TAX	523,715	542,669	545,000	573,009	575,000
	<i>TOTAL SALES & USE TAX</i>	<u>523,715</u>	<u>542,669</u>	<u>545,000</u>	<u>573,009</u>	<u>575,000</u>
3201	AEP/SWEPSCO - FRANCHISE FEES	226,397	230,897	230,000	225,361	225,000
3202	SUDDENLINK CABLE-FRANCHISE	79,506	68,618	66,200	67,200	66,000
3203	REPUBLIC SERVICE-FRANCHISE	18,112	21,164	19,000	21,780	20,000
3204	CENTERPOINT-FRANCHISE FEES	14,872	13,517	15,000	11,075	11,000
3205	AT&T - FRANCHISE FEES	16,257	12,877	13,000	10,546	10,000
3206	MISC TELECOM-FRANCHISE FEES	5,507	6,595	5,500	7,566	7,000
3207	UPSHUR RURAL-FRANCHISE FEES	4,712	5,021	5,000	4,856	4,900
	<i>TOTAL FRANCHISE FEES</i>	<u>365,363</u>	<u>358,688</u>	<u>353,700</u>	<u>348,384</u>	<u>343,900</u>
3301	MUNICIPAL COURT FINES	143,029	121,048	120,000	132,682	120,000
3302	WARRANT FEES	-	-	10,200	13,108	10,500
3303	OMNI BASE - CITY FEES	-	-	800	890	800
3304	COURT TECHNOLOGY FEE	3,104	2,908	2,700	3,541	3,000
3305	BUILDING SECURITY FEES	2,277	2,130	2,200	2,620	2,300
	WARRANT & \$4 OMNI FEES	10,811	11,313	-	-	-
	<i>TOTAL FINES & FORFEITURES</i>	<u>159,221</u>	<u>137,400</u>	<u>135,900</u>	<u>152,841</u>	<u>136,600</u>
3401	BUILDING PERMITS	5,313	5,010	5,000	8,893	5,000
3402	ELECTRICAL PERMITS	1,711	1,969	1,900	2,412	1,900
3403	PLUMBING PERMITS	1,214	1,170	1,100	2,052	1,500
3404	CONTRACTOR LICENSES	2,075	2,136	2,000	2,547	2,200
3405	SAFETY PERMITS/CERT OF OCC	2,709	2,360	2,500	8,422	7,000
3406	WRECKER PERMITS	60	-	-	390	-
3407	TIMBER PERMITS	-	-	-	500	-
3408	SUP/ZONING APPS & VARIANCES	900	750	600	1,200	600
	<i>TOTAL PERMITS</i>	<u>13,982</u>	<u>13,394</u>	<u>13,100</u>	<u>26,416</u>	<u>18,200</u>
3501	SPLASH PAD INCOME	20,084	21,071	20,000	7,603	6,000
3502	PARK CONCESSIONS	-	10,959	20,000	5,362	10,000
3503	BASEBALL/SOFTBALL USER FEES	-	-	5,000	4,615	6,000
3505	BASEBALL FIELD RENTAL	-	-	15,000	300	2,000
	<i>TOTAL PARKS & RECREATION</i>	<u>20,084</u>	<u>32,030</u>	<u>60,000</u>	<u>17,880</u>	<u>24,000</u>

REVENUES
GENERAL FUND
FISCAL YEAR 2013/2014

LINE ITEM DETAIL						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14 @ .52011/100
3603	TP&W GRANT- PENICK PARK	9,212	51,854	14,250	13,934	-
3604	POLICE TRAINING-STATE COMP	1,627	-	1,600	-	1,600
3605	TEXAS DPS GRANT-RADIOS	-	26,456	24,978	24,978	-
3606	FEMA GRANTS/REIMB	-	5,306	-	-	-
3607	MISCELLANEOUS GRANT INCOME	-	5,000	-	-	-
3608	DONATIONS	870	21,678	-	9,011	-
3613	ROUGHNECK DAYS INCOME	1,000	1,030	1,000	1,275	1,000
3614	CHRISTMAS DECORATIONS	-	266	500	572	500
	<i>TOTAL GRANTS & CONTRIBUTIONS</i>	12,709	111,590	42,328	49,770	3,100
3701	ANIMAL INPOUND FEES	-	-	-	525	400
3702	PRINTING & DUPLICATION FEES	820	893	800	670	600
	<i>TOTAL SERVICE CHARGES & FEES</i>	820	893	800	1,195	1,000
3801	INTEREST INCOME	21,014	18,021	18,000	13,308	12,000
3802	MISCELLANEOUS REVENUES	9,606	2,277	5,472	1,766	2,000
3803	SCRAP METAL	3,168	2,828	2,000	2,058	2,000
3804	WOEDCO REIMBURSEMENT	702	668	600	752	600
3805	TRAINING CENTER RENT INCOME	-	50	-	-	-
3806	JAIL PHONE REVENUE	74	61	-	23	-
3807	GAIN/LOSS SALE OF ASSET	-	-	-	2,600	-
-	RENT INCOME - ETMC BUILDING	12,000	-	-	-	-
	<i>TOTAL MISCELLANEOUS REVENUES</i>	46,563	23,905	26,072	20,507	16,600
TOTAL GENERAL FUND REVENUE		2,864,136	3,003,066	3,122,523	3,141,494	3,065,989
TOTAL REVENUE		2,864,136	3,003,066	3,122,523	3,141,494	3,065,989

CITY OF WHITE OAK
 FY 2013/2014 ADOPTED BUDGET
GENERAL FUND
 EXPENDITURE SUMMARY

ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14 @ .52011/100
PAYROLL EXPENSE						
4111	PERM. FULL TIME SALARIES	1,297,672	1,399,714	1,424,418	1,416,495	1,419,938
4112	OVERTIME PAY	10,293	13,700	13,500	10,000	15,500
4113	HOLIDAY PAY	59,531	62,861	71,370	67,141	74,983
4114	PART-TIME SALARIES	51,469	48,201	49,271	39,231	54,240
TOTAL - PAYROLL EXPENSE		1,418,965	1,524,476	1,558,560	1,532,866	1,564,662
PAYROLL BENEFITS						
4121	FICA TAXES	102,801	110,943	120,417	114,383	119,697
4122	GROUP INSURANCE	158,006	178,496	186,685	182,323	175,657
4123	LONG-TERM DISABILITY	-	5,828	5,288	5,260	5,142
4124	RETIREMENT	221,613	200,769	201,317	202,271	208,930
4125	EOB REIMBURSEMENT	4,268	-	-	-	-
4126	UNEMPLOYMENT COMP	3,265	10,650	3,381	395	1,281
4127	WORKMANS COMP. INS	30,707	31,300	35,360	35,330	34,965
TOTAL - PAYROLL BENEFITS		520,660	537,985	552,448	539,961	545,673
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	75,954	73,842	70,518	71,423	73,400
4212	JAIL EXPENSE	860	561	1,388	600	2,000
4213	MINOR TOOLS	3,313	2,655	4,800	2,626	4,300
4213	POLICE SUPPLIES	2,640	669	11,877	11,877	3,000
4214	MISC. SUPPLIES	2,837	3,079	4,050	2,633	4,150
4215	SAFETY SUPPLIES	3,170	3,719	6,035	4,011	6,200
4216	INVESTIGATIVE EXPENSE	910	665	1,500	258	2,400
4216	STREET SIGNS	994	3,671	3,000	2,605	4,500
4217	RESCUE & EMS SUPPLIES	1,921	306	1,000	542	5,000
4218	OTHER MACH & EQUIP SUPPLY	378	330	600	273	1,800
4219	WELDING SUPPLIES	21	-	400	-	400
4220	PAPER & PRINTING SUPPLIES	3,193	3,293	2,868	2,858	4,400
4221	OFFICE SUPPLIES	6,135	5,984	8,303	5,094	7,700
4222	DATA PROCESSING SUPPLIES	2,708	2,988	6,869	5,772	6,400
4222	JANITORIAL SUPPLIES	73	19	100	64	100
4223	POSTAGE	4,007	2,085	3,540	2,388	2,550
4224	OFFICE EQUIPMENT	8,312	19,963	9,360	7,433	10,400
4225	FILM & FILM PROCESSING	31	-	-	-	-
4226	ELECTION EXPENSE	23	-	-	-	2,500
4227	BANK FEES	5,172	5,386	4,900	4,776	6,000
4227	FIRE PREVENTION SUPPLIES	8,538	6,476	8,915	7,969	9,000
4229	INSPECTION SUPPLIES	305	55	500	121	400
4229	COURT TECHNOLOGY FUND EXP	11,887	5,474	7,706	6,110	7,000
4230	BUILDING SECURITY FUND EXP	8,120	-	-	-	-
4233	GRANT EXPENSE- NON CAPITAL	-	27,492	24,978	24,978	-
4237	FOGGING & WEED CONTROL	-	2,187	3,120	2,030	5,000

EXPENDITURE SUMMARY

ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14 @ .52011/100
4244	SPLASH PAD EXPENSES	4,550	1,909	2,500	853	2,200
4251	PARK SUPPLIES	843	1,031	1,200	401	1,000
4252	CONCESSION SUPPLIES	-	19,031	4,000	2,679	4,500
4253	POND SUPPLIES	-	322	1,500	1,308	750
4261	UNIFORMS	6,657	6,888	9,622	6,994	9,150
4271	ANIMAL CONTROL EXPENSE	75	1,998	1,000	121	750
TOTAL SUPPLIES		163,625	202,078	206,149	178,797	186,950
MAINTENANCE						
4311	MAINT - MOTOR VEHICLE	18,294	28,685	27,000	16,899	28,100
4312	VEHICLE INSPECTIONS	-	375	400	375	400
4313	DIESEL FUEL	3,878	4,116	4,200	2,945	4,200
4313	MAINT - OFFICE FURN & EQUIP	2,214	1,118	2,388	1,888	3,200
4314	MAINT - COMM EQUIP	4,708	4,722	4,222	2,493	4,100
4315	MAINT & SVC-COMPUTERS	13,399	16,098	19,150	17,453	24,400
4317	MAINT - OTHER EQUIP	12,009	9,025	13,000	9,627	11,200
4317	MAINT - SIREN REPAIR	3,723	6,901	6,603	6,603	7,000
4318	BULK PROD/OIL,GREASE,ETC.	1,982	2,438	2,800	1,787	2,800
4321	MAINT - BLDING/JANITORIAL	23,650	23,333	26,158	23,616	27,100
4322	MAINT - BLDG & STRUCTURE	13,666	12,392	10,374	9,966	10,000
4324	MAINTENANCE AGREEMENTS	11,200	8,960	11,400	8,960	11,500
4324	MAINT - PARK FIELDS	5,375	8,914	8,500	6,155	10,000
4325	MAINTENANCE HYDRANTS	118	57	600	109	600
4325	MAINT - EMS BUILDING	1,028	825	1,545	1,545	1,000
4326	JANITORIAL SUPPLIES	3,113	3,906	5,427	4,649	5,350
4327	MAINT - SPLASH PAD	2,798	833	2,000	1,076	2,000
4330	TRAINING CTR SUPPLIES & MAIN	2,278	2,109	3,465	3,465	2,000
4331	MAINT - STREET SYSTEM	15,794	81,679	15,000	9,040	106,804
TOTAL MAINTENANCE		139,226	216,486	164,232	128,651	261,754
UTILITIES						
4350	STREET LIGHTS	74,226	78,564	70,781	73,000	80,000
4351	UTILITIES - ELECTRIC	35,468	36,444	38,351	31,906	36,800
4353	UTILITIES - CABLE	9,677	10,965	12,720	12,360	13,042
4354	UTILITIES - GAS	1,698	1,228	1,607	1,485	1,450
4355	UTILITIES - TELEPHONE	29,806	31,650	34,660	31,554	31,850
TOTAL UTILITIES		150,876	158,850	158,119	150,305	163,142
CONTRACTUAL SERVICES						
4360	ETCOG-911 MAPPING	4,248	5,000	4,248	4,248	5,000
4361	LEGAL SERVICES	9,039	9,021	14,503	14,100	9,600
4362	AUDITING	5,750	5,750	5,750	5,750	5,750
4363	TAX COLLECTION	30,710	29,977	32,364	32,364	33,800
4365	LEGAL ADVERTISING	1,289	1,069	914	600	1,058
4366	SERVICE AWARD PROGRAM	-	-	-	-	-
4366	COMMUNITY RELATIONS PROG	1,796	1,499	1,500	1,388	1,500
4366	VOLUNTEER INCENTIVE PAY	49,827	31,135	30,000	33,099	30,000
4367	RECORDS MANAGEMENT	3,220	5,548	5,307	5,205	8,200

EXPENDITURE SUMMARY

ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14 @ .52011/100
4367	LEGAL/ENGINEER FEES(STREET)	-	-	-	-	-
4368	MISC. OTHER	5,978	10,349	13,605	13,155	11,450
4369	HUMANE SOCIETY	11,856	11,869	12,500	11,870	21,000
4369	CRIME PREVENTION PROGRAMS	830	397	1,500	344	1,500
4370	CARD EXPENSE	-	-	1,000	1,000	1,000
4371	PLANNING AND ZONING	77	1,483	1,280	1,281	1,000
4372	INSURANCE BONDS	-	50	-	-	-
4373	INSURANCE/PROP & LIAB	35,242	39,839	40,749	40,749	41,500
4375	CITY CLEANUP SERVICES	1,436	1,825	2,777	2,575	4,000
4375	DISPOSAL FEE/OIL, TIRES	127	146	500	97	500
4375	DEMOLITION EXPENSES	-	6,000	6,000	-	-
4376	CONTRACT LABOR	-	225	2,100	900	2,100
4378	WEBSITE SERVICES	3,567	1,549	800	724	1,200
4379	LEASES AND RENTALS	11,357	13,898	22,148	20,976	22,600
TOTAL CONTRACTUAL SERVICES		176,349	176,629	199,545	190,425	202,758
PROFESSIONAL DEVELOPMENT						
4381	DUES, SUBSC, PROF DEVELOP	7,618	7,977	7,441	6,945	8,250
4383	TRAVEL & TRAINING	20,075	19,634	25,962	22,480	27,700
4384	STATE/PD TRAINING FUND	1,000	750	-	-	1,600
TOTAL PROFESSIONAL DEVELOPMENT		28,693	28,360	33,403	29,425	37,550
PERMITS AND CERTIFICATIONS						
4393	PERMITS & CERTIFICATIONS	85	85	200	100	100
TOTAL PERMITS AND CERTIFICATIONS		85	85	200	100	100
OTHER						
4394	PUBLIC RELATIONS	2,511	1,051	2,500	2,329	2,500
4394	CODE ENFORCEMENT - OTHER	313	313	400	-	400
4395	ETCADA SUPPORT	1,000	1,000	1,500	1,500	1,500
4396	LIBRARY SUPPORT	27,076	30,000	30,000	30,000	30,000
4397	ROUGHNECK DAYS	-	23	2,755	2,755	-
4398	VEHICLE ALLOWANCE-MILEAGE	-	-	-	2,463	-
TOTAL OTHER		30,900	32,387	37,155	39,047	34,400
Total Salary and benefits		1,939,625	2,062,461	2,111,008	2,072,828	2,110,335
Total Other Operating expenses		689,754	814,877	798,803	716,750	886,654
Total Operating expenses		2,629,379	2,877,338	2,909,810	2,789,578	2,996,989
Total Operating Income		234,757	125,728	212,712	351,916	69,000
Transfers to/(from) Reserves		-	-	-	-	-
TOTAL CAPITAL EXPENDITURES		27,832	252,545	353,742	347,504	69,000
PROFIT/(LOSS)		206,925	(126,816)	(141,029)	4,412	(0)

CITY OF WHITE OAK
 FY 2013/2014 ADOPTED BUDGET
 GENERAL FUND

GENERAL ADMINISTRATION - DEPT 10						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	209,865	235,815	249,344	249,189	248,464
4113	HOLIDAY PAY	7,530	8,596	9,838	9,711	9,794
<i>TOTAL PAYROLL EXPENSES</i>		217,395	244,412	259,182	258,900	258,258
PAYROLL BENEFITS						
4121	FICA TAXES	15,362	17,229	19,827	18,971	19,757
4122	GROUP INSURANCE	22,547	25,881	27,457	27,234	25,761
4123	LONG-TERM DISABILITY	-	964	974	982	937
4124	RETIREMENT	35,732	33,186	34,432	35,046	35,840
4125	EOB REIMBURSEMENT	2,404	-	-	-	-
4126	UNEMPLOYMENT COMP	645	1,305	1,350	45	200
4127	WORKMANS COMP. INS	664	669	783	783	529
<i>TOTAL PAYROLL BENEFITS</i>		77,354	79,233	84,824	83,061	83,023
TOTAL SALARY & BENEFITS		294,749	323,645	344,006	341,961	341,281
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	3,777	586	300	243	1,000
4214	MISC. SUPPLIES	65	-	200	117	200
4215	SAFETY SUPPLIES	13	122	50	13	50
4220	PAPER OFFICE SUPPLIES	2,045	1,904	2,263	2,263	1,900
4221	OFFICE SUPPLIES	1,450	1,714	1,800	1,464	1,800
4222	DATA PROCESSING SUPPLIES	973	617	1,000	824	1,000
4223	POSTAGE	2,426	1,028	2,000	1,274	1,000
4224	OFFICE EQUIPMENT	3,210	6,155	2,900	2,847	4,000
4226	ELECTION EXPENSE	23	-	-	-	2,500
4227	BANK FEES	5,172	5,386	4,900	4,776	6,000
4261	UNIFORMS	76	-	800	679	800
<i>TOTAL SUPPLIES</i>		19,230	17,511	16,213	14,500	20,250
MAINTENANCE						
4311	MAINT - MOTOR VEHICLE	806	6	150	127	-
4313	MAINT - OFFICE FURN & EQUIP	1,500	679	1,888	1,888	1,200
4315	MAINT & SERVICE-COMPUTERS	10,414	14,064	14,650	14,634	15,000
4317	MAINT - SIREN REPAIR	3,723	6,901	6,603	6,603	7,000
4321	MAINT - BLDING/JANITORIAL	7,419	7,145	7,200	7,172	7,500
4322	MAINT - BUILDING/GROUNDS	7,783	4,915	3,500	3,092	5,000
4325	MAINT - EMS BUILDING	1,028	825	1,545	1,545	1,000
4326	JANITORIAL SUPPLIES	939	754	1,000	773	1,000
4330	MAINT/SUPPLIES-TRAINING CTR	2,278	2,109	3,465	3,465	2,000
<i>TOTAL MAINTENANCE</i>		35,890	37,397	40,001	39,299	39,700

GENERAL ADMINISTRATION - DEPT 10						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
UTILITIES						
4350	ELECTRIC - STREET LIGHTS	74,226	78,564	70,781	73,000	80,000
4351	UTILITIES - ELECTRIC	6,974	6,471	9,151	6,500	6,600
4353	UTILITIES - CABLE	1,679	1,945	2,300	2,206	2,472
4355	UTILITIES - TELEPHONE	6,979	10,279	12,802	12,802	11,000
<i>TOTAL UTILITIES</i>		89,859	97,259	95,034	94,508	100,072
CONTRACTUAL SERVICES						
4360	ETCOG-911 MAPPING	4,248	5,000	4,248	4,248	5,000
4361	LEGAL SERVICES	9,039	9,021	14,003	14,100	9,100
4362	AUDITING	5,750	5,750	5,750	5,750	5,750
4363	TAX COLLECTION	30,710	29,977	32,364	32,364	33,800
4365	LEGAL ADVERTISING	760	931	500	436	800
4367	RECORDS MANAGEMENT	2,720	5,048	4,807	4,705	7,700
4368	MISC. OTHER	3,719	4,951	7,276	7,303	4,000
4369	HUMANE SOCIETY	11,856	11,869	12,500	11,870	21,000
4370	CARD EXPENSE(DEREGULATION)	-	-	1,000	1,000	1,000
4371	PLANNING AND ZONING	77	1,483	1,280	1,281	1,000
4372	INSURANCE BONDS	-	50	-	-	-
4373	INSURANCE/PROP & LIAB	16,307	18,907	17,882	17,882	18,000
4375	CITY CLEANUP SERVICES	1,436	1,825	2,777	2,575	4,000
4378	WEBSITE SERVICES	3,567	1,549	800	724	1,200
4379	LEASES AND RENTALS	6,468	8,895	10,748	10,748	11,000
<i>TOTAL CONTRACUAL SERVICES</i>		96,656	105,257	115,935	114,986	123,350
PROFESSIONAL DEVELOPMENT						
4381	DUES, SUBSC, PROF DEVELOP	4,549	4,716	3,400	3,330	4,800
4383	TRAVEL & TRAINING	7,603	8,121	9,000	8,818	9,000
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		12,152	12,837	12,400	12,148	13,800
OTHER						
4395	ETCADA SUPPORT	1,000	1,000	1,500	1,500	1,500
4396	LIBRARY SUPPORT	27,076	30,000	30,000	30,000	30,000
4397	ROUGHNECK DAYS	-	23	2,755	2,755	-
4398	VEHICLE ALLOWANCE-MILEAGE	-	-	-	2,463	-
<i>TOTAL OTHER</i>		28,076	31,023	34,255	36,718	31,500
TOTAL OPERATIONAL EXPENSES		281,863	301,285	313,838	312,159	328,672
SUB-TOTAL ADMINISTRATION		576,612	624,929	657,844	654,120	669,953
CAPITAL EXPENDITURES						
4411	MOTOR VEHICLE	-	21,956	-	-	-
4413	OFFICE FURNITURE & EQUIP.	5,509	-	-	-	-
4415	RECORDS MANAGEMENT	-	14,018	19,615	19,615	-
4424	LAND	-	-	172,449	172,449	-
TOTAL CAPITAL EXPENDITURES		5,509	35,973	192,064	192,064	-
DEPARTMENT TOTAL		582,121	660,902	849,907	846,184	669,953

CITY OF WHITE OAK
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ECONOMIC DEVELOPMENT - DEPT 11						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	26,947	27,456	27,726	27,571	28,560
4113	HOLIDAY PAY	816	841	1,082	1,082	1,115
<i>TOTAL PAYROLL EXPENSES</i>		<u>27,763</u>	<u>28,297</u>	<u>28,808</u>	<u>28,653</u>	<u>29,675</u>
PAYROLL BENEFITS						
4121	FICA TAXES	2,071	2,099	2,204	2,239	2,270
4122	GROUP INSURANCE	1,804	1,907	1,974	2,074	1,974
4123	LONG-TERM DISABILITY	-	152	107	109	107
4124	RETIREMENT	4,512	3,796	3,827	3,824	3,942
4125	EOB REIMBURSEMENT	(136)	-	-	-	-
4126	UNEMPLOYMENT COMP	72	161	130	(122)	131
4127	WORKMANS COMP. INS.	(14)	22	35	4	61
<i>TOTAL PAYROLL BENEFITS</i>		<u>8,310</u>	<u>8,137</u>	<u>8,277</u>	<u>8,129</u>	<u>8,486</u>
TOTAL SALARY & BENEFITS		<u><u>36,073</u></u>	<u><u>36,434</u></u>	<u><u>37,085</u></u>	<u><u>36,782</u></u>	<u><u>38,160</u></u>
SUPPLIES						
4214	MISC. SUPPLIES	-	-	-	-	-
4221	OFFICE SUPPLIES	-	-	-	-	-
4223	POSTAGE	-	-	-	-	-
4261	UNIFORMS	-	-	100	-	-
<i>TOTAL SUPPLIES</i>		<u>-</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>-</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	118	-	-	-	-
<i>TOTAL MAINTENANCE</i>		<u>118</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UTILITIES						
4351	UTILITIES - ELECTRICITY	-	-	-	-	-
4355	UTILITIES - TELEPHONE	-	-	-	-	-
<i>TOTAL UTILITIES</i>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CONTRACTUAL SERVICES						
4368	MISC. OTHER	-	187	-	-	-
4378	WEBSITE SERVICES	-	-	-	-	-
<i>TOTAL CONTRACTUAL SERVICES</i>		<u>-</u>	<u>187</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROFESSIONAL DEVELOPMENT						
4381	DUES & SUBSCRIPTIONS	-	-	-	-	-
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OPERATIONAL EXPENSES		<u><u>118</u></u>	<u><u>187</u></u>	<u><u>100</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
DEPARTMENT TOTAL		<u><u>36,191</u></u>	<u><u>36,621</u></u>	<u><u>37,185</u></u>	<u><u>36,782</u></u>	<u><u>38,160</u></u>

CITY OF WHITE OAK
 FY 2013/2014 ADOPTED BUDGET
 GENERAL FUND

MUNICIPAL COURT - DEPT 12						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	28,489	29,067	29,944	29,263	30,872
4112	OVERTIME PAY	-	-	-	-	-
4113	HOLIDAY PAY	1,001	1,031	1,180	1,180	1,215
4114	PART-TIME SALARIES	38,984	31,118	26,038	20,696	19,340
<i>TOTAL PAYROLL EXPENSES</i>		<u>68,474</u>	<u>61,217</u>	<u>57,162</u>	<u>51,139</u>	<u>51,428</u>
PAYROLL BENEFITS						
4121	FICA TAXES	4,877	4,305	4,781	4,039	3,934
4122	GROUP INSURANCE	7,125	7,501	7,840	7,283	5,903
4123	LONG-TERM DISABILITY	-	129	121	122	117
4124	RETIREMENT	4,865	4,118	4,138	4,192	4,453
4125	EOB REIMBURSEMENT	500	-	-	-	-
4126	UNEMPLOYMENT COMP	226	724	890	98	100
4127	WORKMENS COMP INS.	111	115	134	134	247
<i>TOTAL PAYROLL BENEFITS</i>		<u>17,703</u>	<u>16,891</u>	<u>17,904</u>	<u>15,869</u>	<u>14,754</u>
TOTAL SALARY & BENEFITS		<u><u>86,177</u></u>	<u><u>78,107</u></u>	<u><u>75,066</u></u>	<u><u>67,007</u></u>	<u><u>66,181</u></u>
SUPPLIES						
4220	PAPER - OFFICE SUPPLIES	205	500	505	505	500
4221	OFFICE SUPPLIES	221	418	703	703	500
4222	DATA PROCESSING	-	128	200	-	200
4223	POSTAGE	722	634	540	607	500
4224	OFFICE EQUIPMENT	820	-	576	576	200
4229	COURT TECHNOLOGY FEE	11,887	5,474	7,706	6,110	7,000
4230	BUILDING SECURITY FEE	8,120	-	-	-	-
4261	UNIFORMS	-	-	200	116	200
<i>TOTAL SUPPLIES</i>		<u>21,975</u>	<u>7,153</u>	<u>10,430</u>	<u>8,617</u>	<u>9,100</u>
UTILITIES						
4355	UTILITIES - TELEPHONE	1,321	986	-	-	-
<i>TOTAL UTILITIES</i>		<u>1,321</u>	<u>986</u>	<u>-</u>	<u>-</u>	<u>-</u>
CONTRACTUAL SERVICES						
4361	LEGAL SERVICE & TRIAL	-	-	500	-	500
4365	LEGAL ADVERTISING	-	-	164	164	200
4368	MISC. OTHER	-	500	300	-	300
4376	CONTRACT LABOR-TRANSLTR	-	225	900	900	900
<i>TOTAL CONTRACTUAL SERVICES</i>		<u>-</u>	<u>725</u>	<u>1,864</u>	<u>1,064</u>	<u>1,900</u>

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
PROFESSIONAL DEVELOPMENT						
4381	DUES & SUBSCRIPTIONS	84	40	204	205	200
4383	TRAVEL & TRAINING	2,203	1,847	3,589	3,589	2,500
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		2,288	1,887	3,793	3,794	2,700
TOTAL OPERATIONAL EXPENSES		25,584	10,752	16,087	13,475	13,700
DEPARTMENT TOTAL		111,760	88,859	91,153	80,482	79,881

CITY OF WHITE OAK
 FY 2013/2014 ADOPTED BUDGET
 GENERAL FUND

POLICE DEPARTMENT - DEPT 14						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	659,468	694,942	716,783	721,181	759,174
4112	OVERTIME PAY	6,348	7,981	8,000	6,800	10,000
4113	HOLIDAY PAY	38,596	39,498	43,457	41,958	49,056
4114	PART-TIME SALARIES	5,227	4,217	10,054	7,500	6,500
<i>TOTAL PAYROLL EXPENSES</i>		<u>709,639</u>	<u>746,638</u>	<u>778,294</u>	<u>777,439</u>	<u>824,730</u>
PAYROLL BENEFITS						
4121	FICA TAXES	53,104	55,594	58,915	58,000	63,092
4122	GROUP INSURANCE	72,331	76,405	87,664	87,664	89,814
4123	LONG-TERM DISABILITY	-	2,858	2,635	2,663	2,709
4124	RETIREMENT	115,646	100,973	102,102	104,000	113,490
4125	EOB REIMBURSEMENT	500	-	-	-	-
4126	UNEMPLOYMENT COMP	1,410	4,795	250	231	500
4127	WORKMANS COMP INS	18,953	19,306	21,813	21,813	16,225
<i>TOTAL PAYROLL BENEFITS</i>		<u>261,943</u>	<u>259,932</u>	<u>273,379</u>	<u>274,371</u>	<u>285,830</u>
TOTAL SALARY & BENEFITS		<u>971,582</u>	<u>1,006,570</u>	<u>1,051,673</u>	<u>1,051,810</u>	<u>1,110,560</u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	45,906	47,414	44,234	46,500	45,000
4212	JAIL EXPENSE	860	561	1,388	600	2,000
4213	POLICE SUPPLIES	2,640	669	11,877	11,877	3,000
4214	MISC. SUPPLIES	2,033	2,359	2,000	1,780	2,000
4215	SAFETY SUPPLIES	920	1,459	1,000	529	2,000
4216	INVESTIGATIVE EXPENSE	910	238	500	11	1,500
4220	SPECIALITY PRINTING	943	889	100	90	2,000
4221	OFFICE SUPPLIES	2,595	2,491	3,000	2,069	3,000
4222	DATA PROCESSING	1,729	2,204	3,270	3,270	3,000
4223	POSTAGE	174	210	200	164	200
4224	OFFICE EQUIPMENT	1,727	2,415	500	335	1,500
4225	FILM & FILM PROCESSING	31	-	-	-	-
4233	GRANT EXPENSE-NON CAPITAL	-	14,854	12,939	12,939	-
4261	UNIFORM EXPENSE	3,637	3,655	4,500	2,826	4,500
<i>TOTAL SUPPLIES</i>		<u>64,104</u>	<u>79,418</u>	<u>85,508</u>	<u>82,990</u>	<u>69,700</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	7,710	9,519	6,200	6,801	-
4313	MAINT - OFF FURN & EQUIP	714	439	500	-	2,000

POLICE DEPARTMENT - DEPT 14

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
4314	MAINT - COMM EQUIP	3,176	2,157	1,500	1,132	1,500
4315	MAINT - COMPUTERS	2,485	1,955	3,000	2,819	8,000
4317	MAINT - OTHER EQUIPMENT	1,526	1,718	1,500	1,108	1,500
4321	MAINT - JANITORIAL, ETC.	6,469	6,766	7,000	6,747	7,000
4322	MAINT - BLDING & STRUCT	5,883	7,160	5,813	5,813	4,000
4326	JANITORIAL-PAPER GOODS	335	762	1,074	1,074	700
TOTAL MAINTENANCE		28,296	30,477	26,587	25,494	24,700
UTILITIES						
4351	UTILITIES - ELECTRIC	6,829	6,581	5,900	5,092	6,500
4353	UTILITIES - CABLE	4,539	4,599	4,800	4,729	4,800
4354	UTILITIES - GAS	443	394	607	607	600
4355	UTILITIES - TELEPHONE	8,597	8,888	14,008	14,008	14,000
TOTAL UTILITIES		20,408	20,462	25,315	24,436	25,900
CONTRACTUAL SERVICES						
4365	LEGAL ADVERTISING	30	-	-	-	-
4366	COMMUNITY RELATIONS PROG	1,796	1,499	1,500	1,388	1,500
4367	RECORDS MANAGEMENT	500	500	500	500	500
4368	MISC. OTHER	652	1,280	3,400	3,400	5,000
4369	CRIME PREVENTION PROGRAMS	830	397	1,500	344	1,500
4373	INSURANCE-PROP & LIAB	11,086	9,555	9,412	9,412	10,000
4379	LEASES AND RENTALS	4,089	4,110	9,800	9,317	10,000
TOTAL CONTRACTUAL SERVICES		18,983	17,342	26,112	24,361	28,500
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUBSC,PROF DEVELOP	2,168	2,487	2,437	2,437	2,200
4383	TRAVEL & TRAINING	4,777	3,473	4,025	4,025	4,000
4384	STATE/PD TRAINING FUND	1,000	750	-	-	1,600
TOTAL PROFESSIONAL DEVELOP		7,945	6,710	6,462	6,462	7,800
TOTAL OPERATIONAL EXPENSES		139,735	154,410	169,984	163,743	156,600
SUB-TOTAL POLICE		1,111,317	1,160,980	1,221,657	1,215,553	1,267,160
CAPITAL EXPENDITURES						
4411	MOTOR VEHICLES	-	22,911	88,670	88,670	-
4421	BUILDINGS	-	7,500	-	-	-
TOTAL CAPITAL EXPENDITURES		-	30,411	88,670	88,670	-
DEPARTMENT TOTAL		1,111,317	1,191,391	1,310,327	1,304,223	1,267,160

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FIRE DEPARTMENT - DEPT 16							
ACCT NUMBER	ACCOUNT	DESCRIPTION	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
PAYROLL EXPENSES							
4111	PERM. FULL TIME SALARIES		49,933	51,044	36,514	36,514	-
4112	OVERTIME		-	1,325	-	-	-
4113	HOLIDAY PAY		1,718	1,770	1,215	1,215	-
4114	PART-TIME		1,200	1,200	2,540	2,540	4,400
	<i>TOTAL PAYROLL EXPENSES</i>		<u>52,851</u>	<u>55,339</u>	<u>40,269</u>	<u>40,269</u>	<u>4,400</u>
PAYROLL BENEFITS							
4121	FICA TAXES		3,988	4,207	3,169	3,169	337
4122	GROUP INSURANCE		3,581	3,974	663	663	-
4123	LONG-TERM DISABILITY		-	217	67	67	-
4124	RETIREMENT		8,459	7,351	5,127	5,127	-
4126	UNEMPLOYMENT COMP		83	290	18	20	50
4127	WORKMANS COMP INS		790	808	906	906	1,237
	<i>TOTAL PAYROLL BENEFITS</i>		<u>16,900</u>	<u>16,846</u>	<u>9,950</u>	<u>9,952</u>	<u>1,624</u>
	TOTAL SALARY & BENEFITS		<u>69,751</u>	<u>72,185</u>	<u>50,219</u>	<u>50,221</u>	<u>6,024</u>
SUPPLIES							
4211	MOTOR VEHICLE SUPPLIES		7,379	6,200	5,000	5,397	5,000
4214	MISC. SUPPLIES		264	140	600	8	600
4215	SAFETY SUPPLIES		72	194	1,335	1,335	1,000
4217	RESCUE & EMS SUPPLIES		1,921	306	1,000	542	5,000
4221	OFFICE SUPPLIES		42	83	400	63	300
4222	DATA PROCESSING SUPPLIES		-	-	2,199	1,678	2,000
4223	POSTAGE & CERTIFIED MAIL		314	59	100	63	100
4224	OFFICE EQUIPMENT		265	8,644	1,415	1,415	500
4227	FIRE SUPPLIES		8,538	5,277	7,715	7,284	8,000
4233	GRANT EXPENSES-NON CAPITAL		-	12,638	12,039	12,039	-
4261	UNIFORM EXPENSE		818	872	300	237	200
	<i>TOTAL SUPPLIES</i>		<u>19,614</u>	<u>34,413</u>	<u>32,103</u>	<u>30,061</u>	<u>22,700</u>
MAINTENANCE							
4311	MAINT - MOTOR VEHICLES		1,668	5,554	3,500	4,783	-
4314	MAINT - COMPUT/COMM EQUIP		313	979	1,000	139	1,000
4317	MAINT - OTHER EQUIPMENT		8,326	2,589	5,000	4,451	4,000
4321	MAINT - BLDING/JANITORIAL		4,604	4,014	6,358	6,358	4,500
4322	MAINT - BLDING MAJOR REPAIR		-	318	1,061	1,061	1,000

FIRE DEPARTMENT - DEPT 16							
ACCT NUMBER	ACCOUNT	DESCRIPTION	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
4324	MAINTENANCE AGREEMENTS		-	-	1,000	-	1,000
4325	MAINT - HYDRANTS		118	57	600	109	600
4326	JANITORIAL SUPPLIES		69	119	250	153	250
	<i>TOTAL MAINTENANCE</i>		15,098	13,628	18,769	17,054	12,350
UTILITIES							
4351	UTILITIES - ELECTRIC		4,646	3,839	3,100	3,200	3,500
4353	UTILITIES - CABLE		1,134	1,399	1,700	1,602	1,650
4354	UTILITIES - GAS		1,255	833	1,000	878	850
4355	UTILITIES - TELEPHONE		5,360	3,320	1,000	873	720
	<i>TOTAL UTILITIES</i>		12,395	9,391	6,800	6,553	6,720
CONTRACTUAL SERVICES							
4366	VOLUNTEER INCENTIVE PAY		49,827	31,135	30,000	33,099	30,000
4368	MISC. OTHER		508	825	1,094	1,094	1,000
4373	INSURANCE		7,850	11,376	13,455	13,455	13,500
	<i>TOTAL CONTRACTUAL SERVICES</i>		58,185	43,336	44,549	47,648	44,500
PROFESSIONAL DEVELOPMENT							
4381	DUES & SUBSCRIPTIONS		336	150	150	150	-
4383	TRAVEL & TRAINING		2,192	1,244	1,545	1,070	3,300
	<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		2,528	1,394	1,695	1,220	3,300
TOTAL OPERATIONAL EXPENSES			107,819	102,162	103,916	102,536	89,570
SUB-TOTAL FIRE			177,570	174,347	154,135	152,757	95,594
CAPITAL EXPENDITURES							
4416	OTHER EQUIPMENT		7,398	-	-	-	-
4421	BUILDINGS		-	-	6,074	6,074	-
	TOTAL CAPITAL EXPENDITURES		7,398	-	6,074	6,074	-
DEPARTMENT TOTAL			184,968	174,347	160,209	158,831	95,594

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STREET DEPARTMENT - DEPT 18						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	116,410	129,430	130,525	130,540	129,484
4112	OVERTIME PAY	3,433	4,323	4,000	3,200	4,000
4113	HOLIDAY PAY	3,613	3,252	5,105	3,813	5,070
<i>TOTAL PAYROLL EXPENSES</i>		<u>123,456</u>	<u>137,005</u>	<u>139,630</u>	<u>137,553</u>	<u>138,554</u>
PAYROLL BENEFITS						
4121	FICA TAXES	6,989	10,032	10,685	10,316	10,599
4122	GROUP INSURANCE	16,430	19,054	18,939	19,000	17,750
4123	LONG-TERM DISABILITY	-	543	482	448	432
4124	RETIREMENT	15,818	18,554	18,573	18,700	19,072
4125	EOB REIMBURSEMENT	500	-	-	-	-
4126	UNEMPLOYMENT COMP	313	1,475	50	45	100
4127	WORKMANS COMP INS	6,382	6,499	7,271	7,271	12,262
<i>TOTAL PAYROLL BENEFITS</i>		<u>46,431</u>	<u>56,158</u>	<u>56,000</u>	<u>55,780</u>	<u>60,215</u>
TOTAL SALARY & BENEFITS		<u><u>169,888</u></u>	<u><u>193,163</u></u>	<u><u>195,630</u></u>	<u><u>193,333</u></u>	<u><u>198,769</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	7,737	6,779	8,578	7,831	10,000
4213	MINOR TOOLS	540	288	800	553	600
4214	MISC. SUPPLIES	257	306	400	218	400
4215	SAFETY SUPPLIES	1,763	1,211	2,500	1,498	2,000
4216	STREET SIGNS	994	3,671	3,000	2,605	4,500
4221	OFFICE SUPPLIES	1,035	343	500	193	500
4223	POSTAGE	158	75	200	86	150
4224	OFFICE EQUIPMENT	1,083	791	2,200	1,491	1,000
4237	FOGGING & WEED CONTROL	-	2,187	3,120	2,030	5,000
4261	UNIFORM EXPENSE	891	865	1,100	1,056	1,100
<i>TOTAL SUPPLIES</i>		<u>14,457</u>	<u>16,516</u>	<u>22,398</u>	<u>17,561</u>	<u>25,250</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	5,052	11,579	2,500	2,988	-
4313	DIESEL FUEL	3,444	3,636	3,500	2,602	3,500
4317	MAINT - OTHER EQUIPMENT	882	2,227	4,500	2,906	4,000
4321	MAINT - BLDG & STRUCTURE	97	48	1,600	883	1,600
4324	MAINTENANCE CONTRACTS	11,200	8,960	10,400	8,960	10,500

STREET DEPARTMENT - DEPT 18						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
4326	JANITORIAL SUPPLIES	246	346	500	230	500
4331	MAINT - STREET SYSTEM	15,794	81,679	15,000	9,040	106,804
<i>TOTAL MAINTENANCE</i>		36,716	108,474	38,000	27,609	126,904
UTILITIES						
4351	UTILITIES - ELECTRICITY	2,230	2,263	2,500	1,522	2,500
4353	UTILITIES - CABLE	408	483	500	486	500
4355	UTILITIES - TELEPHONE	1,696	2,264	2,300	1,142	3,000
<i>TOTAL UTILITIES</i>		4,334	5,010	5,300	3,150	6,000
CONTRACTUAL SERVICES						
4365	LEGAL ADVERTISING	442	57	-	-	-
4368	MISC. OTHER	425	1,126	250	203	250
4379	LEASES AND RENTALS	464	634	1,000	663	1,000
<i>TOTAL CONTRACTUAL SERVICES</i>		1,331	1,816	1,250	866	1,250
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	1,654	2,154	2,100	1,588	2,000
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		1,654	2,154	2,100	1,588	2,000
OTHER						
4394	PUBLIC RELATIONS	2,511	1,051	2,500	2,329	2,500
<i>TOTAL OTHER</i>		2,511	1,051	2,500	2,329	2,500
TOTAL OPERATIONAL EXPENSES		61,003	135,021	71,548	53,103	163,904
SUB-TOTAL STREETS		230,890	328,184	267,178	246,436	362,673
CAPITAL EXPENDITURES						
4431	STREETS, CURB & DRAINAGE	-	6,400	-	-	-
TOTAL CAPITAL EXPENDITURES		-	6,400	-	-	-
DEPARTMENT TOTAL		230,890	334,584	267,178	246,436	362,673

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PARKS DEPARTMENT - DEPT 20						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	75,821	98,303	97,601	97,140	94,572
4112	OVERTIME PAY	512	71	1,200	-	1,200
4113	HOLIDAY PAY	1,755	2,999	3,982	3,098	3,730
4114	PART-TIME SALARIES	6,058	11,666	10,639	8,495	24,000
<i>TOTAL PAYROLL EXPENSES</i>		<u>84,146</u>	<u>113,038</u>	<u>113,422</u>	<u>108,733</u>	<u>123,502</u>
PAYROLL BENEFITS						
4121	FICA TAXES	6,438	7,467	9,967	7,900	9,448
4122	GROUP INSURANCE	16,099	23,995	21,479	21,718	19,629
4123	LONG-TERM DISABILITY	-	403	376	380	317
4124	RETIREMENT	14,116	13,737	14,120	13,900	13,521
4126	UNEMPLOYMENT COMP	278	1,117	37	42	50
4127	WORKMANS COMP INS	2,721	2,772	3,132	3,132	1,786
<i>TOTAL PAYROLL BENEFITS</i>		<u>39,653</u>	<u>49,491</u>	<u>49,111</u>	<u>47,072</u>	<u>44,750</u>
TOTAL SALARY & BENEFITS		<u><u>123,799</u></u>	<u><u>162,529</u></u>	<u><u>162,533</u></u>	<u><u>155,805</u></u>	<u><u>168,252</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	5,079	6,278	5,506	6,038	6,000
4213	MINOR TOOLS	668	211	900	305	700
4214	MISC. SUPPLIES	-	26	-	-	-
4215	SAFETY SUPPLIES	337	578	800	385	800
4221	OFFICE SUPPLIES	26	49	100	26	100
4244	SPLASH PAD EXPENSES	4,550	1,909	2,500	853	2,200
4251	PARK SUPPLIES	843	1,031	1,200	401	1,000
4252	CONCESSION SUPPLIES	-	19,031	4,000	2,679	4,500
4253	POND SUPPLIES	-	322	1,500	1,308	750
4261	UNIFORM EXPENSE	433	644	800	497	800
4271	ANIMAL CONTROL EXPENSE	75	1,998	1,000	121	750
<i>TOTAL SUPPLIES</i>		<u>12,012</u>	<u>32,076</u>	<u>18,306</u>	<u>12,613</u>	<u>17,600</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	1,386	407	1,000	612	-
4313	DIESEL FUEL	325	343	500	245	500
4317	MAINT - OTHER EQUIP	682	2,282	1,500	1,142	1,200
4321	MAINT - BLDING & STRUCTURE	3,308	3,691	2,000	1,389	4,000
4324	MAINT - PARK FIELDS	5,375	8,914	8,500	6,155	10,000
4326	JANITORIAL SUPPLIES	1,270	1,731	2,203	2,203	2,500
4327	SPLASH PAD MAINTENANCE	2,798	833	2,000	1,076	2,000
<i>TOTAL MAINTENANCE</i>		<u>15,144</u>	<u>18,201</u>	<u>17,703</u>	<u>12,822</u>	<u>20,200</u>

PARKS DEPARTMENT - DEPT 20						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
UTILITIES						
4351	UTILITIES - ELECTRIC	10,943	13,879	14,000	12,767	14,000
4353	UTILITIES - CABLE	275	816	1,700	1,626	1,800
4355	UTILITIES - TELEPHONE	1,024	1,500	1,150	1,052	1,100
<i>TOTAL UTILITIES</i>		12,242	16,195	16,850	15,445	16,900
CONTRACTUAL SERVICES						
4368	MISC. OTHER	519	860	835	835	500
4379	LEASES AND RENTALS	132	55	300	32	300
<i>TOTAL CONTRACTUAL SERVICES</i>		651	915	1,135	867	800
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	734	810	1,300	487	1,000
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		734	810	1,300	487	1,000
TOTAL OPERATIONAL EXPENSES		40,783	68,198	55,294	42,234	56,500
SUB-TOTAL PARK		164,582	230,727	217,827	198,039	224,752
CAPITAL EXPENDITURES						
4416	OTHER EQUIPMENT	-	-	23,137	23,114	-
4433	PARK IMPROVEMENTS	-	55,497	13,469	13,469	-
4434	PENICK PARK IMPROVEMENTS	14,925	124,264	14,250	8,035	-
4435	BASEBALL FIELDS IMPROVE	-	-	16,078	16,078	9,000
4436	GIRLS SOFTBALL FIELDS	-	-	-	-	10,000
4437	H.S. BASEBALL FIELD PROJECT	-	-	-	-	50,000
TOTAL CAPITAL EXPENDITURES		14,925	179,761	66,934	60,696	69,000
DEPARTMENT TOTAL		179,507	410,487	284,761	258,735	293,752

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CODE ENFORCEMENT - DEPT 21						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	-	-	-	-	-
4214	MISC. SUPPLIES	55	-	200	39	200
4215	SAFETY SUPPLIES	17	-	100	8	100
4221	OFFICE SUPPLIES	335	101	500	123	500
4223	POSTAGE & CERTIFIED MAIL	167	40	300	164	300
<i>TOTAL SUPPLIES</i>		575	141	1,100	334	1,100
MAINTENANCE						
4315	MAINT/SERVICE-COMPUTERS	-	-	400	-	400
<i>TOTAL MAINTENANCE</i>		-	-	400	-	400
CONTRACTUAL SERVICES						
4365	LEGAL ADVERTISING	58	58	-	-	58
4375	DEMOLITION EXPENSES	-	6,000	6,000	-	-
4376	CONTRACT LABOR-MOWING	-	-	1,200	-	1,200
<i>TOTAL CONTRACTUAL SERVICES</i>		58	6,058	7,200	-	1,258
PROFESSIONAL DEVELOPMENT						
4381	DUES, SUB. PROF DEV.	-	-	200	-	200
4383	TRAVEL & TRAINING	414	323	500	1,239	700
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		414	323	700	1,239	900
OTHER						
4394	CODE ENFORCEMENT - OTHER	313	313	400	-	400
<i>TOTAL OTHER</i>		313	313	400	-	400
TOTAL OPERATIONAL EXPENSES		1,359	6,834	9,800	1,573	4,058
SUB-TOTAL CODE ENFORCEMENT		1,359	6,834	9,800	1,573	4,058
DEPARTMENT TOTAL		1,359	6,834	9,800	1,573	4,058

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INSPECTION - DEPT 22						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	48,394	49,032	50,004	50,059	51,512
4113	HOLIDAY PAY	1,647	1,933	2,146	2,145	2,000
<i>TOTAL PAYROLL EXPENSES</i>		<u>50,042</u>	<u>50,965</u>	<u>52,150</u>	<u>52,204</u>	<u>53,512</u>
PAYROLL BENEFITS						
4121	FICA TAXES	3,710	3,718	3,974	3,904	4,094
4122	GROUP INSURANCE	6,294	6,629	6,928	7,020	6,929
4123	LONG-TERM DISABILITY	-	204	192	194	192
4124	RETIREMENT	8,229	7,031	6,982	7,065	7,426
4125	EOB REIMBURSEMENT	500	-	-	-	-
4126	UNEMPLOYMENT COMP	95	261	265	9	50
4127	WORKMANS COMP INS	335	335	392	392	322
<i>TOTAL PAYROLL BENEFITS</i>		<u>19,163</u>	<u>18,177</u>	<u>18,732</u>	<u>18,583</u>	<u>19,012</u>
TOTAL SALARY & BENEFITS		<u><u>69,204</u></u>	<u><u>69,142</u></u>	<u><u>70,882</u></u>	<u><u>70,788</u></u>	<u><u>72,524</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	1,770	1,861	2,000	1,822	2,000
4213	MINOR TOOLS	407	692	800	502	800
4214	MISC. SUPPLIES	-	34	100	54	100
4221	OFFICE SUPPLIES	184	111	400	169	300
4222	JANITORIAL SUPPLIES	73	19	100	64	100
4223	POSTAGE & CERTIFIED MAIL	6	36	50	13	50
4224	OFFICE EQUIPMENT	5	426	769	769	400
4229	INSPECTION SUPPLIES	305	55	500	121	400
4261	UNIFORM EXPENSE	343	284	500	343	550
<i>TOTAL SUPPLIES</i>		<u>3,093</u>	<u>3,519</u>	<u>5,219</u>	<u>3,857</u>	<u>4,700</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	1,296	658	450	411	-
4314	MAINT - COMM/OTHER EQUIP	1,109	1,117	1,222	1,222	1,200
4321	MAINT - BLDG & STRUC	1,540	701	1,000	753	1,500
<i>TOTAL MAINTENANCE</i>		<u>3,945</u>	<u>2,476</u>	<u>2,672</u>	<u>2,386</u>	<u>2,700</u>
UTILITIES						
4351	UTILITIES - ELECTRIC	1,616	1,149	1,200	1,025	1,200
4353	UTILITIES - CABLE	1,235	1,268	1,300	1,291	1,400
4355	UTILITIES - TELEPHONE	2,291	1,780	600	590	650
<i>TOTAL UTILITIES</i>		<u>5,142</u>	<u>4,197</u>	<u>3,100</u>	<u>2,906</u>	<u>3,250</u>

INSPECTION - DEPT 22						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
CONTRACTUAL SERVICES						
4365	ADVERTISE & PUBLIC NOTICE	-	23	250	-	-
4368	MISC. OTHER	-	60	100	88	100
<i>TOTAL CONTRACTUAL SERVICES</i>		-	83	350	88	100
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUB,PERMITS,PROF DEV	216	266	600	236	600
4383	TRAVEL & TRAINING	291	660	903	364	1,900
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		507	926	1,503	600	2,500
TOTAL OPERATIONAL EXPENSES		<u>12,686</u>	<u>11,201</u>	<u>12,844</u>	<u>9,837</u>	<u>13,250</u>
SUB-TOTAL INSPECTION		<u>81,890</u>	<u>80,344</u>	<u>83,726</u>	<u>80,625</u>	<u>85,774</u>
CAPITAL EXPENDITURES						
4411	MOTOR VEHICLES	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES		-	-	-	-	-
DEPARTMENT TOTAL		<u>81,890</u>	<u>80,344</u>	<u>83,726</u>	<u>80,625</u>	<u>85,774</u>

CITY OF WHITE OAK
 FY 2013/2014 ADOPTED BUDGET
 GENERAL FUND

FIRE MARSHAL - DEPT 23						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	48,783	49,932	50,283	39,307	40,520
4113	HOLIDAY PAY	1,687	1,738	1,989	1,700	1,585
	<i>TOTAL PAYROLL EXPENSES</i>	<u>50,470</u>	<u>51,670</u>	<u>52,272</u>	<u>41,007</u>	<u>42,105</u>
PAYROLL BENEFITS						
4121	FICA TAXES	3,643	3,650	4,042	2,976	3,221
4122	GROUP INSURANCE	6,435	7,501	7,840	5,468	3,949
4123	LONG-TERM DISABILITY	-	209	197	157	197
4124	RETIREMENT	8,312	7,041	7,020	5,393	5,843
4126	UNEMPLOYMENT COMP	72	261	265	18	50
4127	WORKERS COMP INS	382	387	447	447	1,087
	<i>TOTAL PAYROLL BENEFITS</i>	<u>18,845</u>	<u>19,049</u>	<u>19,811</u>	<u>14,459</u>	<u>14,347</u>
	TOTAL SALARY & BENEFITS	<u><u>69,315</u></u>	<u><u>70,719</u></u>	<u><u>72,083</u></u>	<u><u>55,466</u></u>	<u><u>56,451</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	2,288	2,642	2,500	1,674	2,000
4213	MINOR TOOLS	188	12	300	47	200
4214	MISC. SUPPLIES	58	195	400	305	500
4216	INVESTIGATIVE EXPENSE	-	427	1,000	247	900
4221	OFFICE SUPPLIES	196	531	700	234	500
4223	POSTAGE & CERTIFIED MAIL	40	2	100	6	200
4224	OFFICE EQUIPMENT	1,202	1,532	1,000	-	800
4227	FIRE PREVENTION SUPPLIES	-	1,199	1,200	685	1,000
4261	UNIFORM EXPENSE	349	398	1,022	1,022	700
	<i>TOTAL SUPPLIES</i>	<u>4,322</u>	<u>6,939</u>	<u>8,222</u>	<u>4,220</u>	<u>6,800</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	194	616	300	209	100
4314	MAINT - COMM & OTHER EQUIP	110	469	500	-	400
4315	MAINT/SERVICE - COMPUTERS	500	80	1,100	-	1,000
	<i>TOTAL MAINTENANCE</i>	<u>804</u>	<u>1,164</u>	<u>1,900</u>	<u>209</u>	<u>1,500</u>
UTILITIES						
4355	UTILITIES - TELEPHONE	1,159	1,443	1,200	607	900
	<i>TOTAL UTILITIES</i>	<u>1,159</u>	<u>1,443</u>	<u>1,200</u>	<u>607</u>	<u>900</u>
CONTRACTUAL SERVICES						
4368	MISC - OTHER	95	500	250	162	200
	<i>TOTAL CONTRACTUAL SERVICES</i>	<u>95</u>	<u>500</u>	<u>250</u>	<u>162</u>	<u>200</u>

FIRE MARSHAL - DEPT 23

ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUB,PERMITS,PROF DEV	265	317	450	587	250
4383	TRAVEL & TRAINING	110	-	1,200	408	1,500
	<i>TOTAL PROFESSIONAL DEVELOPMENT</i>	375	317	1,650	995	1,750
PERMITS & CERTIFICATION						
4393	PERMITS & CERTIFICATIONS	85	85	200	100	100
	<i>TOTAL PERMITS & CERTIFICATION</i>	85	85	200	100	100
TOTAL OPERATIONAL EXPENSES		<u>6,839</u>	<u>10,448</u>	<u>13,422</u>	<u>6,293</u>	<u>11,250</u>
DEPARTMENT TOTAL		<u><u>76,154</u></u>	<u><u>81,167</u></u>	<u><u>85,505</u></u>	<u><u>61,759</u></u>	<u><u>67,701</u></u>

CITY OF WHITE OAK
 FY 2013/2014 ADOPTED BUDGET
 GENERAL FUND

MAINTENANCE - DEPT 24						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	33,561	34,691	35,694	35,731	36,780
4112	OVERTIME PAY	-	-	300	-	300
4113	HOLIDAY PAY	1,168	1,203	1,377	1,239	1,418
<i>TOTAL PAYROLL EXPENSES</i>		<u>34,729</u>	<u>35,895</u>	<u>37,371</u>	<u>36,970</u>	<u>38,498</u>
PAYROLL BENEFITS						
4121	FICA TAXES	2,620	2,644	2,852	2,868	2,945
4122	GROUP INSURANCE	5,360	5,648	5,902	4,199	3,949
4123	LONG-TERM DISABILITY	-	148	136	138	136
4124	RETIREMENT	5,925	4,983	4,996	5,023	5,343
4126	UNEMPLOYMENT COMP	72	261	126	9	50
4127	WORKMANS COMP INS	382	387	447	447	1,210
<i>TOTAL PAYROLL BENEFITS</i>		<u>14,359</u>	<u>14,071</u>	<u>14,459</u>	<u>12,684</u>	<u>13,633</u>
TOTAL SALARY & BENEFITS		<u><u>49,088</u></u>	<u><u>49,966</u></u>	<u><u>51,830</u></u>	<u><u>49,654</u></u>	<u><u>52,131</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	2,018	2,081	2,400	1,918	2,400
4213	MINOR TOOLS	1,510	1,453	2,000	1,219	2,000
4214	MISC. SUPPLIES	104	19	150	112	150
4215	SAFETY SUPPLIES	48	155	250	243	250
4218	OTHER MACH & EQUIP SUPPLY	378	330	600	273	1,800
4219	WELDING SUPPLIES	21	-	400	-	400
4221	OFFICE SUPPLIES	50	144	200	50	200
4222	DATA PROCESSING SUPPLIES	6	40	200	-	200
4223	POSTAGE	-	-	50	11	50
4224	OFFICE EQUIPMENT	-	-	-	-	2,000
4261	UNIFORMS & SHOP TOWELS	110	170	300	218	300
<i>TOTAL SUPPLIES</i>		<u>4,245</u>	<u>4,392</u>	<u>6,550</u>	<u>4,044</u>	<u>9,750</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	65	348	12,900	968	28,000
4312	INSPECTION	-	375	400	375	400
4313	DIESEL FUEL	109	137	200	98	200
4317	MAINT - OTHER EQUIP	592	209	500	20	500
4318	BULK PROD/OIL,GREASE,ETC.	1,982	2,438	2,800	1,787	2,800
4321	MAINT- BLDG & STRUC	214	967	1,000	314	1,000
4326	JANITORIAL SUPPLIES	254	194	400	216	400
<i>TOTAL MAINTENANCE</i>		<u>3,217</u>	<u>4,668</u>	<u>18,200</u>	<u>3,778</u>	<u>33,300</u>

MAINTENANCE - DEPT 24						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
UTILITIES						
4351	UTILITIES - ELECTRIC	2,230	2,263	2,500	1,800	2,500
4353	UTILITIES - CABLE	408	455	420	420	420
4355	UTILITIES - PHONES	1,378	1,189	1,600	480	480
<i>TOTAL UTILITIES</i>		4,015	3,906	4,520	2,700	3,400
CONTRACTUAL SERVICES						
4368	MISC. OTHER	60	60	100	70	100
4375	DISPOSAL FEE/OIL, TIRES	127	146	500	97	500
4379	LEASES AND RENTALS	204	204	300	216	300
<i>TOTAL CONTRACTUAL SERVICES</i>		391	410	900	383	900
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	96	1,002	1,800	892	1,800
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		96	1,002	1,800	892	1,800
TOTAL OPERATIONAL EXPENSES		11,965	14,379	31,970	11,797	49,150
SUB-TOTAL MAINTENANCE		61,053	64,345	83,800	61,451	101,281
DEPARTMENT TOTAL		61,053	64,345	83,800	61,451	101,281

REVENUES
CABLE PEG FUND
FISCAL YEAR 2013/2014
 LINE ITEM DETAIL

ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED BUDGET FY 13/14
08-001-3208	CABLE PEG FEES	-	13,723	-	13,723	-
08-001-3801	INTEREST INCOME	-	21	-	21	-
	<i>TOTAL CABLE PEG FEES</i>		13,744	-	13,744	-

CITY OF WHITE OAK
FY 2013/2014 ADOPTED BUDGET
CABLE PEG FUND EXPENSES

CABLE PEG FUND - DEPT 80						
08-080-4219	CABLE PEG EXPENSES	-	-	-	-	-
	<i>TOTAL CABLE PEG FEES</i>	-	-	-	-	-



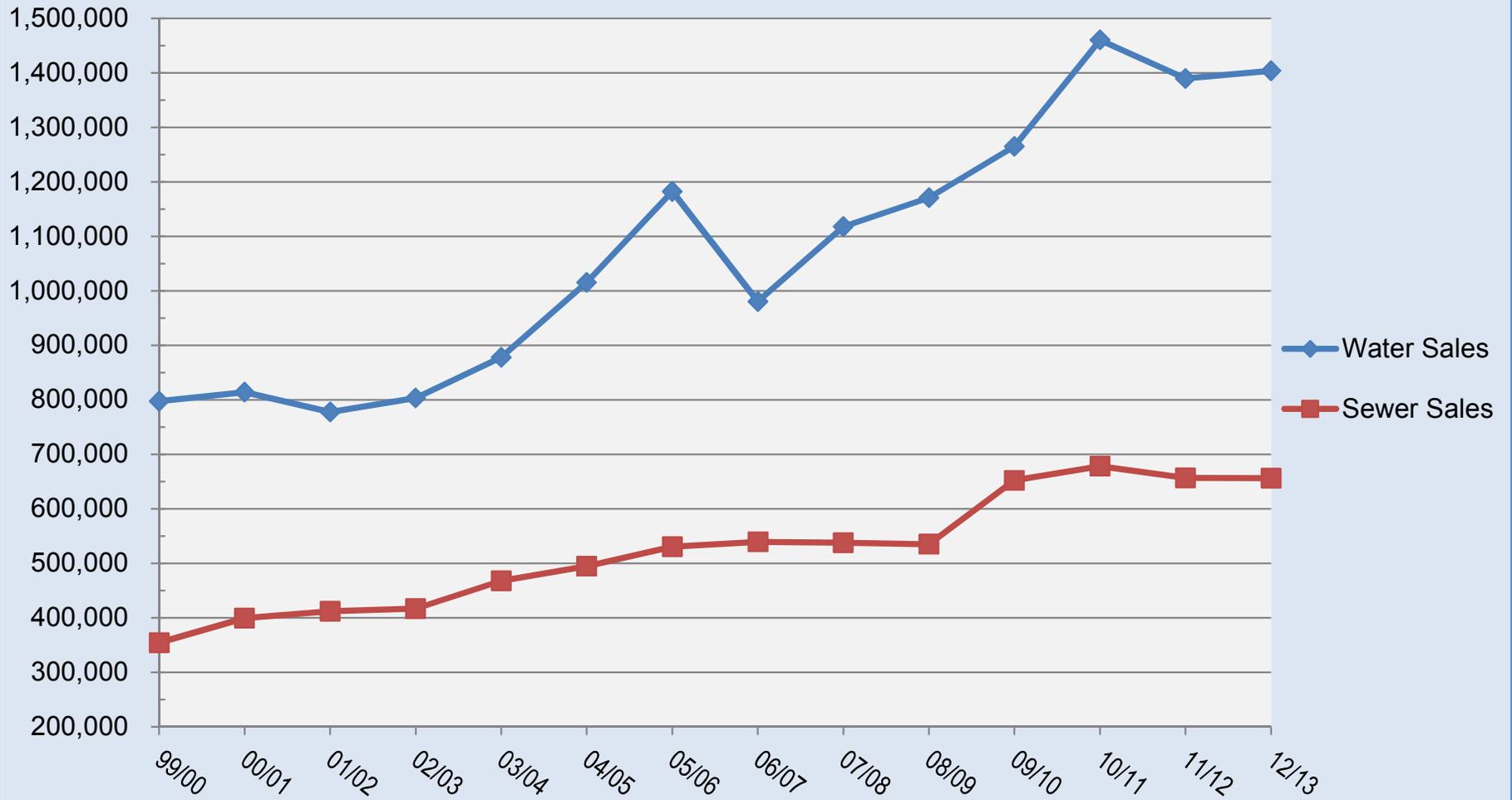
WATER & SEWER FUND BUDGET

**CITY OF WHITE OAK
WATER & SEWER FUND BUDGET W/AMENDMENTS
FY 12/13 BUDGET**

	Original Budget	Amendments	Internal Adjustments	Amended Budget	Amendment Description
Revenue	2,140,912	5,424,516		7,565,428	Recognize Sabine River Authority Grant, 2013 Bond Proceeds, Reduce TCDP Generator Grant Budget
Water Trans & Distrib.	173,251		2,200	175,452	
Supply/Power Pumping	157,500		-	157,500	
Sewer Collection	204,815		2,800	207,615	
Water Plant	511,541		1,900	513,441	
Sewer Plant	281,190		-	281,190	
Accounting/Billing	69,381		-	69,381	
Supply/Power Capital	17,710	8,643	-	26,353	
Sewer Plant Capital	-	343,900	-	343,900	WWTP Expansion
Water Plant Capital	22,274	28,100	-	50,374	Freewave radios & clarifier rehab
Water Distrib Capital	10,000	6,000	-	16,000	Water Meter Program
Sewer Collection Capital	78,432	(34,150)	-	44,282	Reduce TCDP Generator Grant Budget
Debt Service	513,755	64,526	-	578,281	Recognize CO Interest
Non-Cash Expenses	15,000		-	15,000	
Non-Departmental Expenses	51,851		(6,900)	44,951	
Total Expenses	2,106,699	417,019	-	2,523,718	
Profit/(Loss)	34,213	5,007,498		5,041,711	

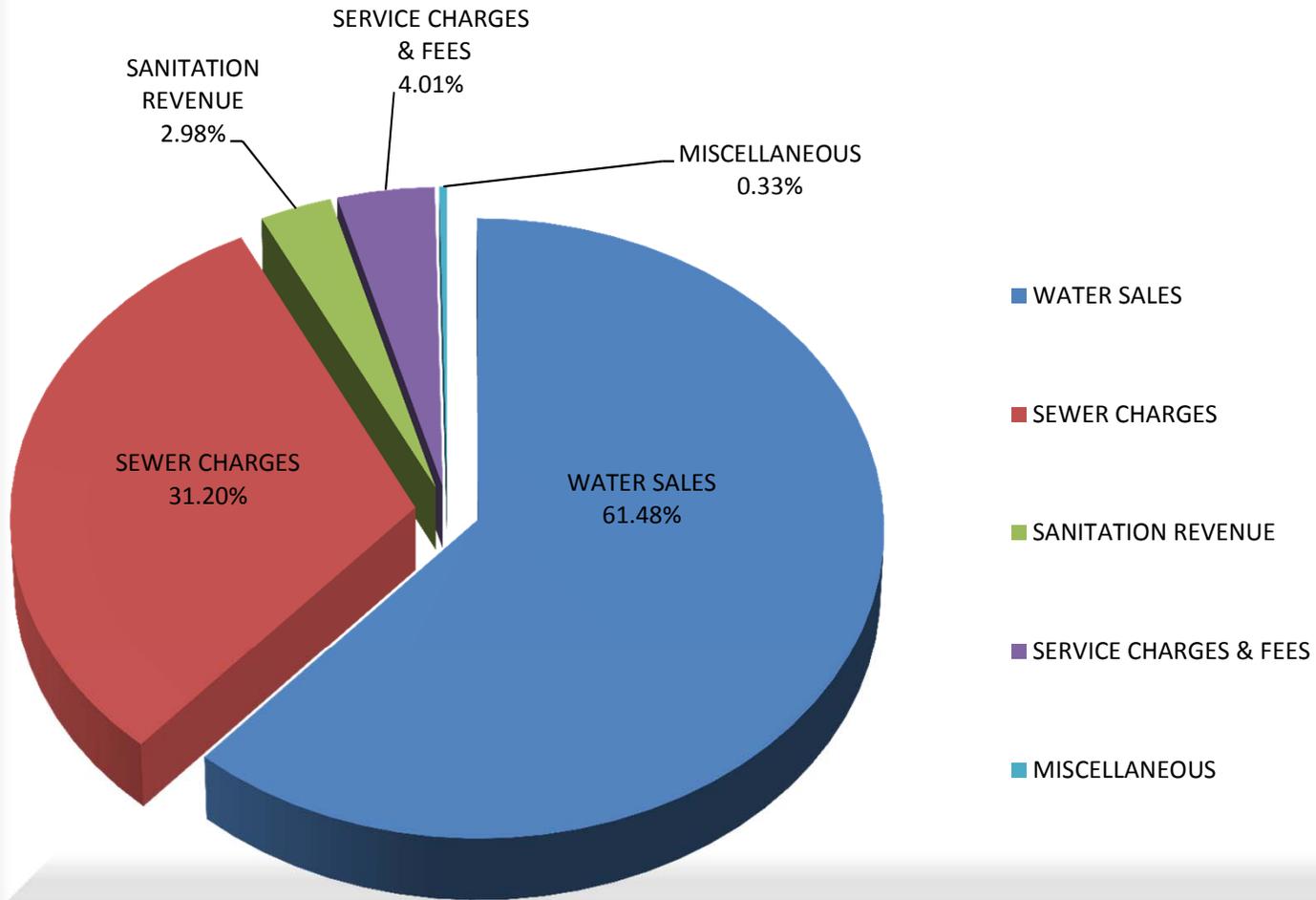
*Debt Service & Profit/Loss amounts are Funds 2,6 & 7 combined.

WATER SALES & WASTEWATER COLLECTION REVENUE HISTORY

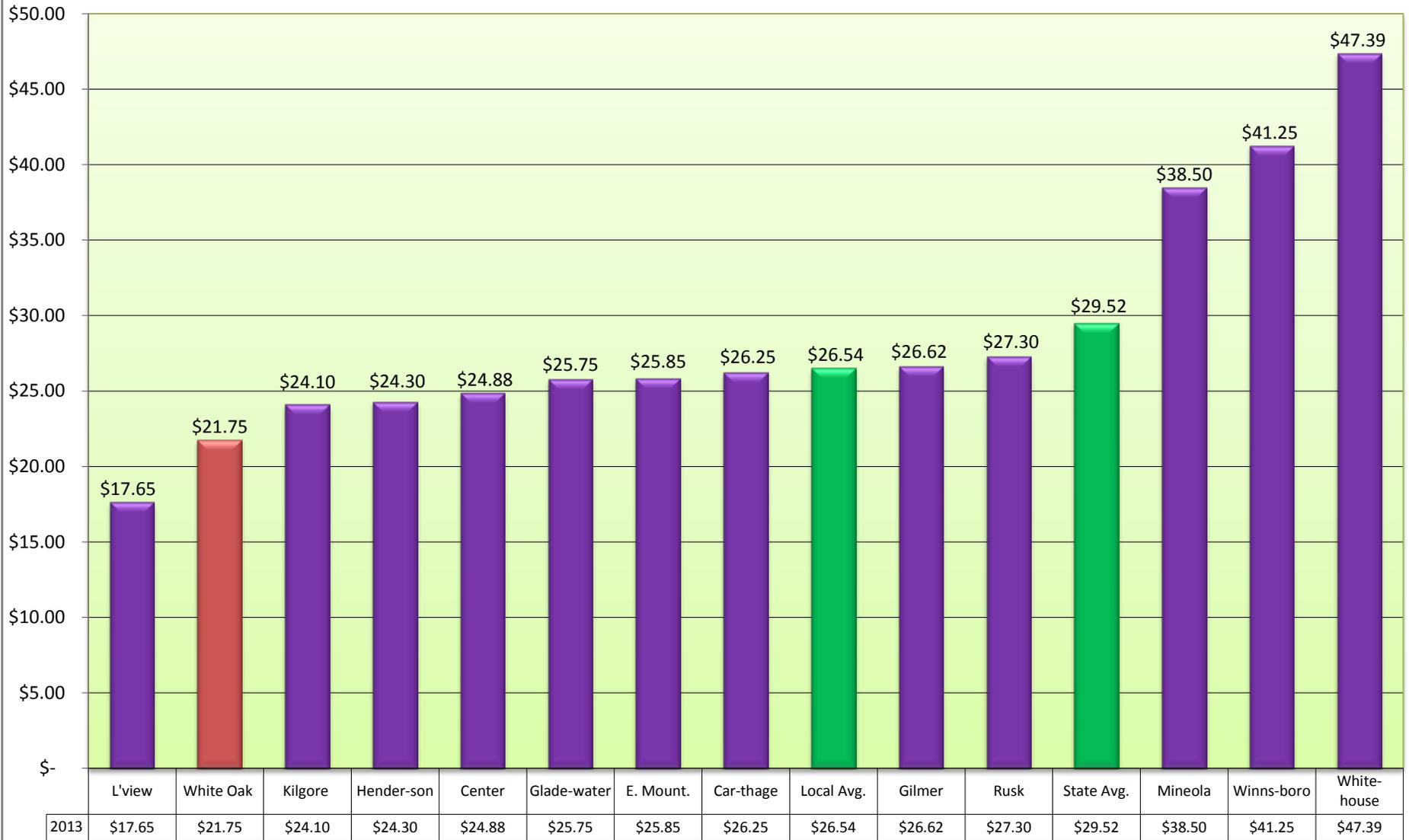


WATER & SEWER FUND REVENUE BY CATEGORY

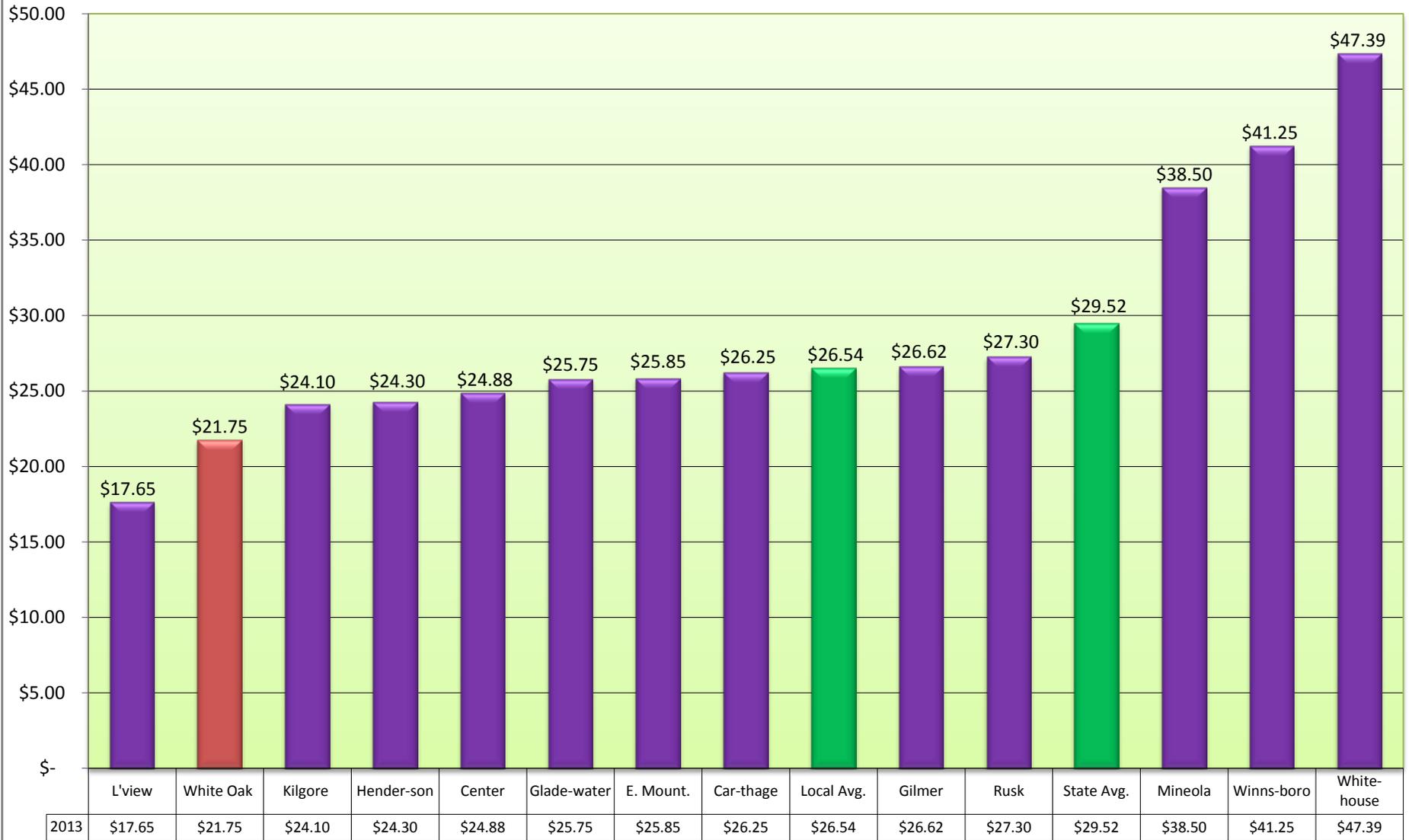
FY 13/14



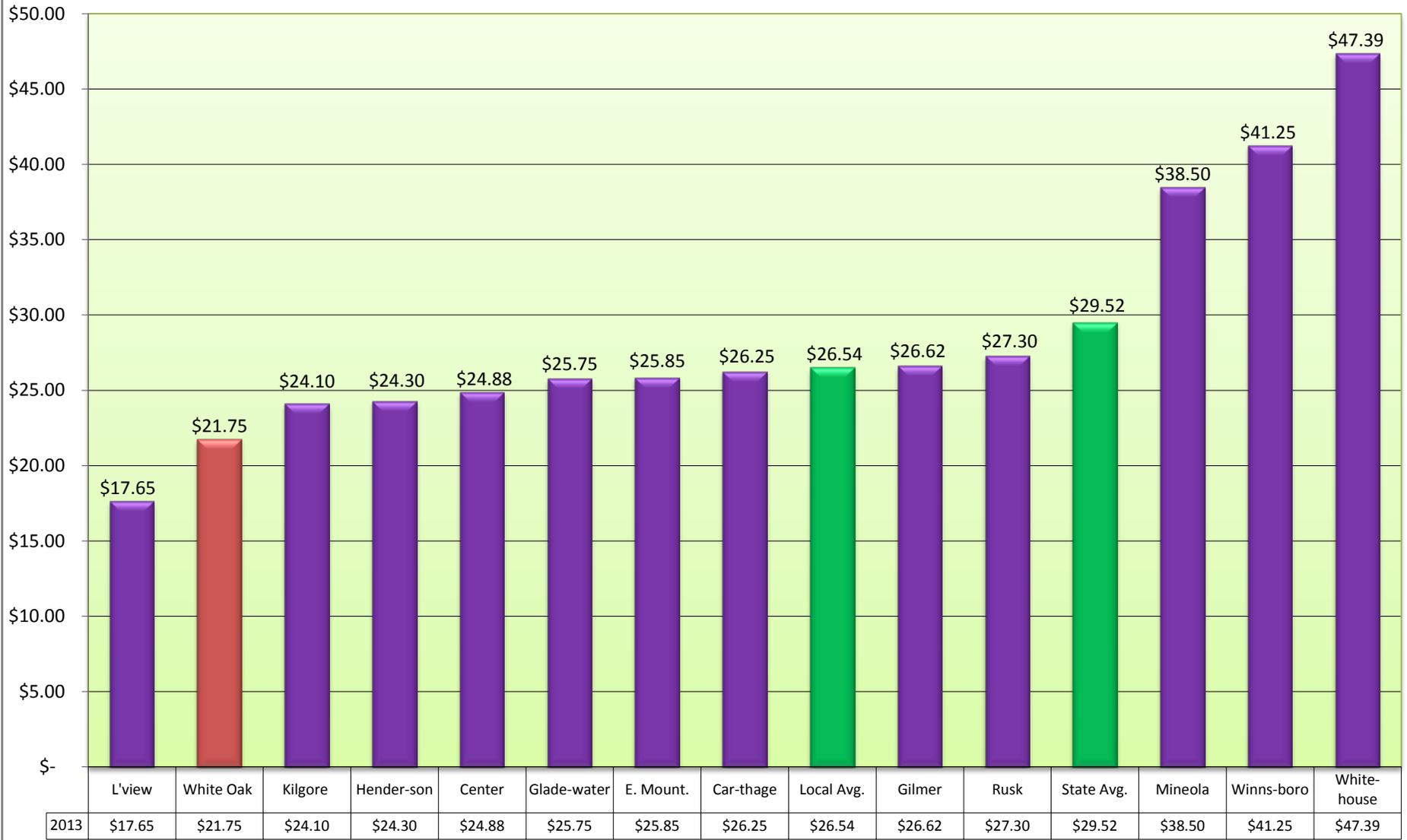
WATER RATES - COMPARATIVE COST OF 5,000 GALLONS
Current Year Water Rates by City



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

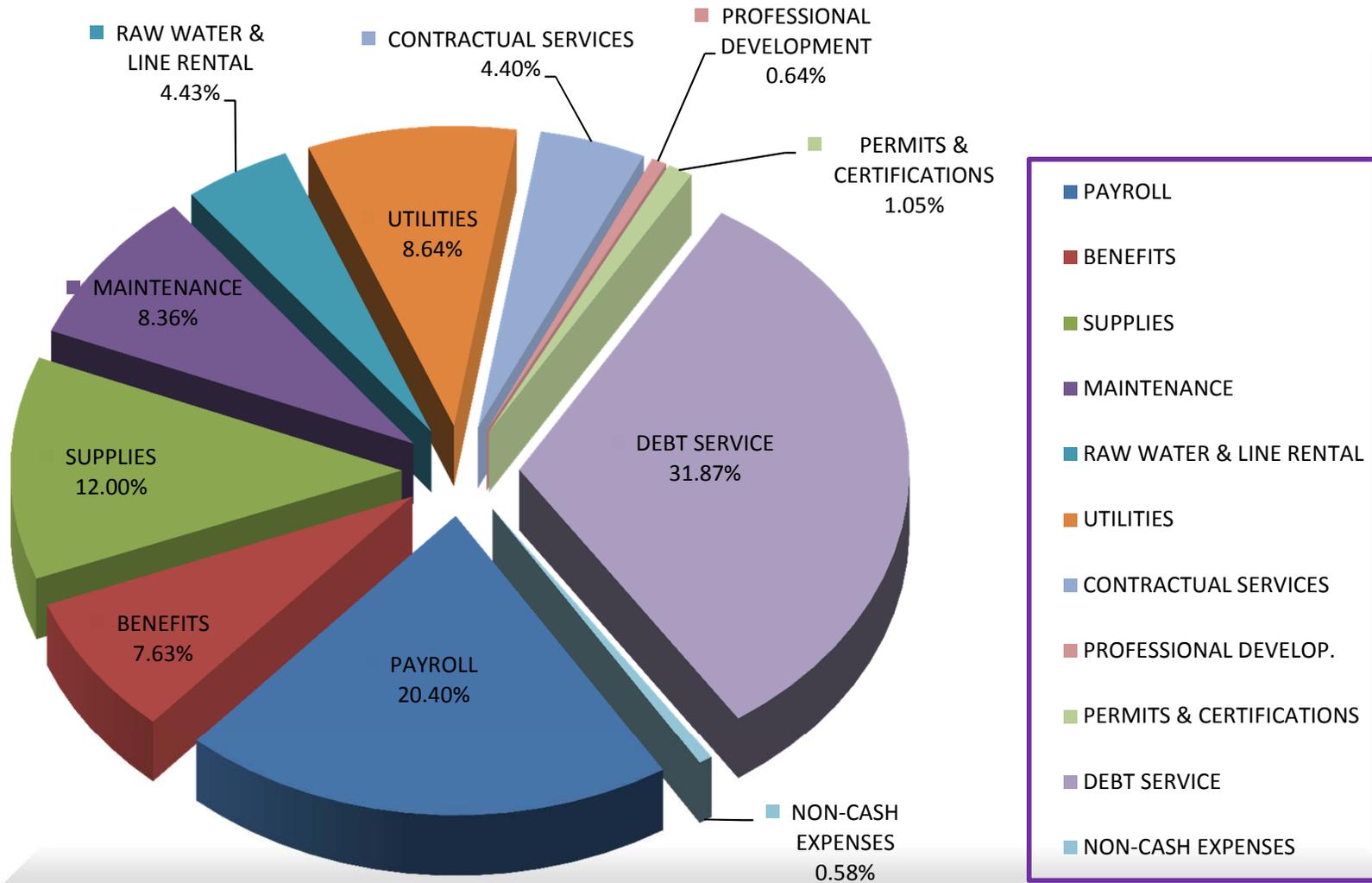


WATER RATES - COMPARATIVE COST OF 5,000 GALLONS
Current Year Water Rates by City

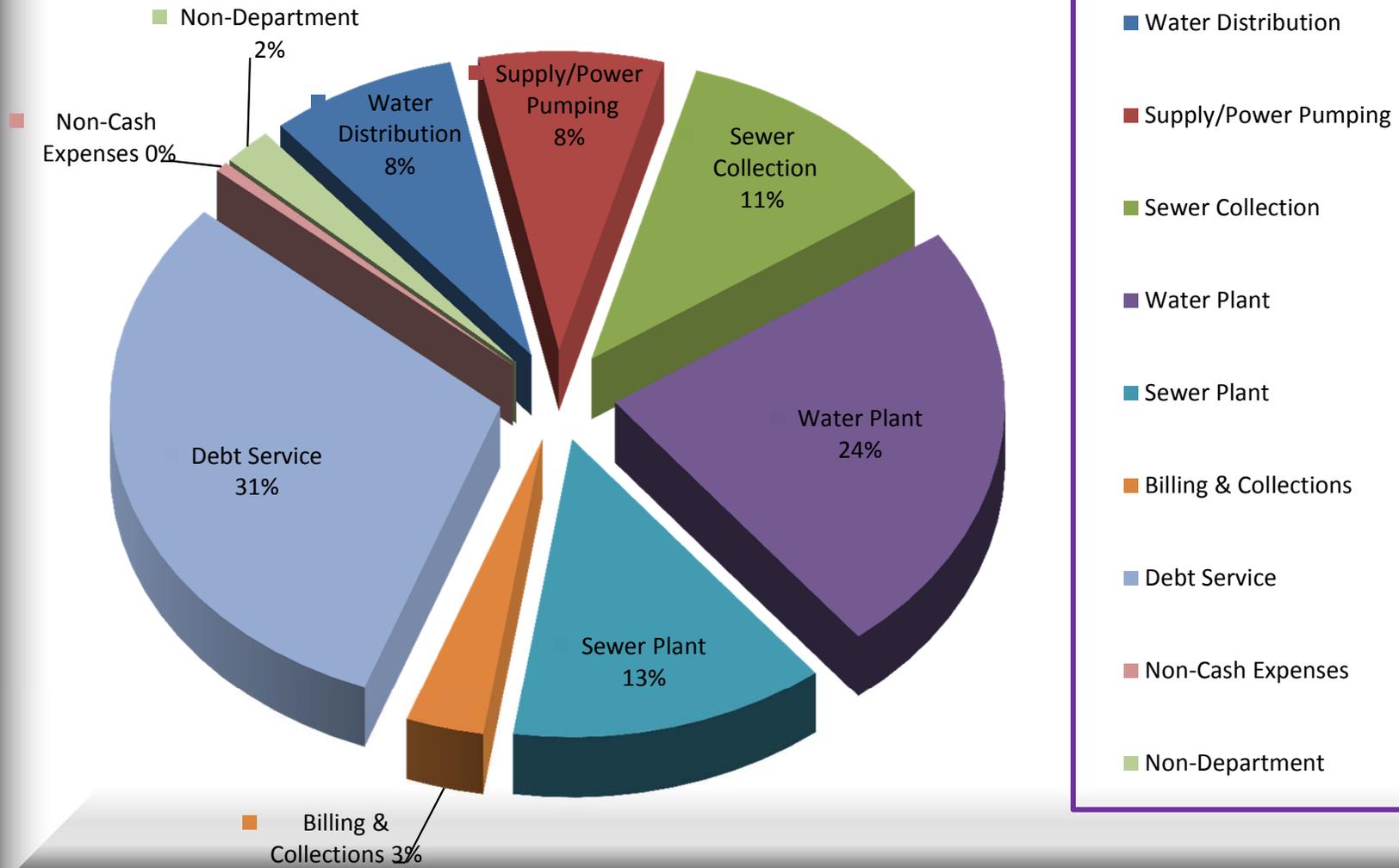


WATER & SEWER FUND EXPENSES BY CATEGORY

FY 13/14



WATER & SEWER FUND EXPENSES BY DEPARTMENT FY 13/14



CITY OF WHITE OAK
SALARY & BENEFITS BUDGET
FISCAL YEAR 2013/2014

WATER & SEWER FUND	TOTALS
SALARY AMOUNT	386,160
PART-TIME SALARIES	-
HOLIDAY PAY	15,446
LONGEVITY	1,968
CERTIFICATE PAY	5,700
OVERTIME	12,800
TOTAL SALARIES:	422,075
FICA	32,289
TMRS	58,498
HEALTH INSURANCE	54,196
LONG TERM DISABILITY	1,512
UNEMPLOYMENT COMP	2,470
WORKERS' COMP	9,127
TOTAL BENEFITS:	158,091
<i>TOTAL W&S FUND SALARY & BENEFITS</i>	580,167

CITY OF WHITE OAK
WATER FUND - LONG TERM DEBT
FY 2013/2014

CERTIFICATE OF OBLIGATION-1999 - LOAN AMOUNT = \$2,070,000					
	March 1, xx	March 1, xx	Sept 1, xx	TOTAL	
	<u>Principal</u>	<u>Interest</u>	<u>Interest</u>		
*	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
	175,000	13,888	9,469	198,356	yr 13
	185,000	9,469	4,798	199,266	yr 14
Budget FY 2014	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	March 1, xxxx	Sept 1, xxxx	TOTAL	
	<u>Principal</u>	<u>Interest</u>	<u>Interest</u>		
			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
	150,000	12,020	9,245	171,265	yr 11
	155,000	9,245	6,339	170,584	yr 12
Budget FY 2014	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	MAR 1	SEPT 1	TOTAL	
	<u>Principal</u>	<u>Interest</u>	<u>Interest</u>		
	-	-	57,133	57,133	yr 1
*	20,000	57,133	56,783	133,916	yr 2
*	30,000	55,733	55,171	140,904	yr 6
Budget FY 2014	30,000	55,171	54,608	139,779	yr 7
*	310,000	40,158	33,958	384,116	yr 11
*	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	

CERTIFICATE OF OBLIGATION 2013 - LOAN AMOUNT = \$5,420,000					
	MAR 1	MAR 1	SEPT 1	TOTAL	
	<u>Principal</u>	<u>Interest</u>	<u>Interest</u>		
Budget FY 2014	-	77,431	77,431	154,863	yr 1
	120,000	77,431	76,531	273,963	yr 2
*	125,000	76,531	75,594	277,125	yr 3
	120,000	75,594	74,694	270,288	yr 4
	120,000	74,694	73,794	268,488	yr 5
*	120,000	73,794	72,594	266,388	yr 6
*	375,000	67,019	61,394	503,413	yr 11
	385,000	61,394	55,619	502,013	yr 12
	400,000	55,619	49,619	505,238	yr 13
	410,000	49,619	43,469	503,088	yr 14
	425,000	43,469	36,563	505,031	yr 15
*	435,000	36,563	29,494	501,056	yr 16
	450,000	29,494	22,181	501,675	yr 17
	465,000	22,181	14,625	501,806	yr 18
	480,000	14,625	7,425	502,050	yr 19
	495,000	7,425	-	502,425	yr 20
	\$ 5,420,000	\$ 1,125,856	\$ 1,112,951	\$ 7,594,281	
DUE BUDGET YEAR 2014	\$ 380,000	\$ 143,738	\$ 135,298	\$ 659,036	

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.

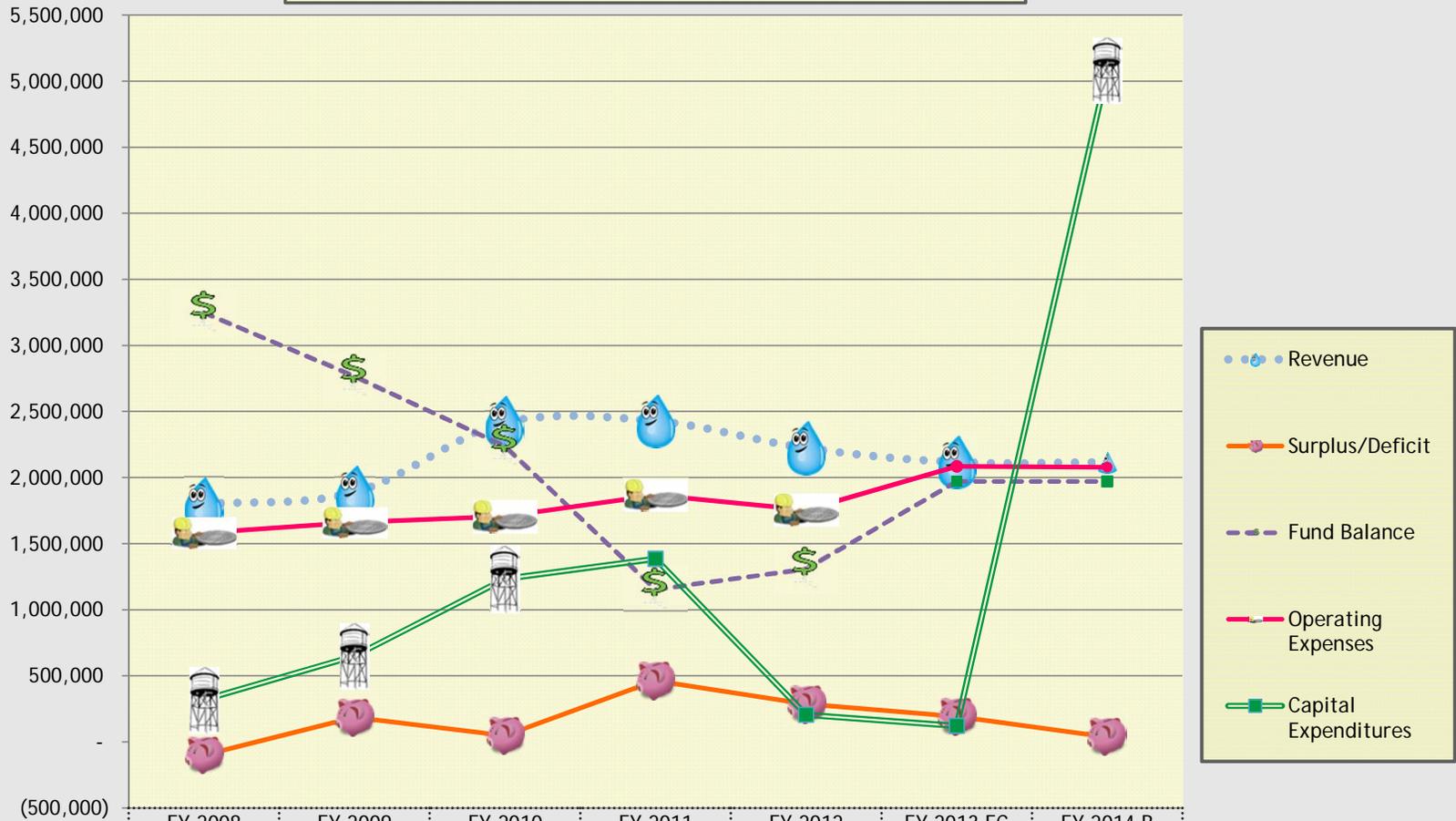
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CITY OF WHITE OAK
CAPITAL BUDGET - FY 2014
WATER & SEWER FUND - CAPITAL EXPENDITURES

DEPARTMENT	DESCRIPTION OF CAPITAL ITEM	EXPENSE JUSTIFICATION	FY 2014 CAPITAL EXPENDITURES
Water Distribution	Water Line replacement	Replace existing 2" water main on White Oak Rd. North of George Richey with a 6". Water pressure issues & better fire protection	10,000
	Water Meter Replacement Program	Finish replacing all meters with radio read meters	584,875
TOTAL WATER DISTRIBUTION			594,875
Water Plant			
TOTAL WATER PLANT			
Supply & Power	Big Sandy Booster Pump	Replacement Pump at Big Sandy	21,865
TOTAL SUPPLY & POWER			21,865
Sewer Collection	Manhole Rehabilitation	Rehab of existing manholes with active infiltration & structural problems.	25,000
	Pick Up Truck	Replace truck with 91,614 miles & 7061 hours.	27,000
TOTAL SEWER COLLECTION			52,000
Sewer Plant			
TOTAL SEWER PLANT			

TOTAL	\$668,740
MINUS PROJECTS PAID FOR WITH C/O MONEY:	631,740
MINUS PROJECTS PAID FOR WITH GRANT FUNDS:	-
TOTAL CAPITAL EXPENSES PAID BY CITY FUNDS:	\$37,000

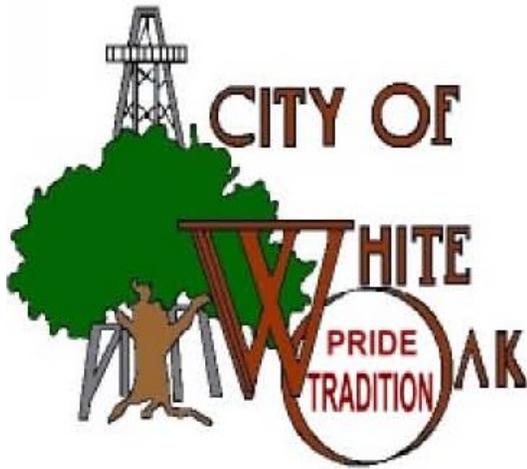
ENTERPRISE FUND TRENDS



	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013 FC	FY 2014 B
Revenue	1,798,598	1,887,704	2,414,368	2,428,504	2,222,662	2,115,660	2,115,660
Surplus/Deficit	(100,464)	185,551	47,708	461,688	286,550	192,386	37,000
Fund Balance	3,248,951	2,766,117	2,236,891	1,153,756	1,308,402	1,970,674	1,970,674
Operating Expenses	1,581,722	1,660,396	1,706,354	1,867,884	1,755,715	2,085,500	2,078,660
Capital Expenditures	317,340	650,101	1,234,160	1,384,740	204,610	121,081	5,083,865

CITY OF WHITE OAK
WATER & SEWER FUND
SUMMARY OF RECEIPTS & DISBURSEMENTS
FISCAL YEAR 13/14 BUDGET

	ACTUAL FY 10/11	ACTUAL FY 11/12	AMENDED BUDGET FY 12/13	FORECAST BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
Beginning Cash Balance	2,236,891	1,153,756	1,308,402	1,348,573	1,970,674
<u>Receipts:</u>					
Sale of Water	1,460,059	1,389,502	1,300,000	1,403,660	1,300,810
Sewer Rental	678,233	656,707	640,000	656,389	660,000
Sanitation Revenue	62,997	74,638	75,000	62,945	63,000
Penalties	37,511	37,592	35,000	37,345	38,000
Interest Income	5,291	4,182	5,000	6,254	5,000
Fees & Miscellaneous Revenue	40,381	60,041	36,125	268,152	48,850
Grant Proceeds	247,845	-	25,637	25,637	-
Total Receipts:	2,532,317	2,222,662	2,116,762	2,460,382	2,115,660
TOTAL FUNDS AVAILABLE	4,769,208	3,376,418	3,425,164	3,808,955	4,086,334
<u>Expenditures:</u>					
Water Trans & Distribution	166,891	142,823	175,452	147,608	158,324
Supply/Power Pumping	196,877	108,162	157,500	134,426	144,000
Sewer Collection	169,539	162,228	207,615	186,791	190,424
Water Plant	475,395	493,934	513,441	497,687	513,229
Sewer Plant	253,159	244,881	281,190	279,571	284,025
Customer Accting & Collections	65,358	67,387	69,381	67,650	69,747
Miscellaneous +/- Auditor Entries	87,377	(38,268)	-	-	-
Capital Outlay	1,359,960	204,610	487,129	121,081	5,083,865
Debt Service	503,858	504,763	578,281	726,393	662,537
Non-Cash Expenses	262,760	2,836	15,000	10,027	12,000
Non-Department	24,278	28,702	38,731	35,547	44,375
Total Expenditures:	3,565,452	1,922,058	2,523,719	2,206,781	7,162,525
Other (Sources) Uses of Funds:					
Loans Repaid to Other Funds	50,000	145,959	-	-	-
Bond Proceeds Rec'd/Carryover	-	-	447,129	368,500	5,046,865
Total Out:	50,000	145,959	447,129	368,500	5,046,865
TOTAL USES OF FUNDS	3,615,452	2,068,017	2,076,590	1,838,281	2,115,660
Ending Cash Balance	1,153,756	1,308,402	1,348,573	1,970,674	1,970,674



CITY OF WHITE OAK WATER & SEWER FUND SUMMARY OF PROFIT/LOSS FY 2013/2014

	ACTUAL FY 10/11	ACTUAL FY 11/12	AMENDED FY 12/13	FORECAST FY 12/13	PROPOSED FY 13/14
TOTAL WATER FUND REVENUE	2,428,504	2,222,662	7,565,428	7,945,902	2,115,660
TOTAL - PAYROLL EXPENSE	404,167	394,238	433,129	404,780	424,036
TOTAL - PAYROLL BENEFITS	170,383	152,117	164,330	157,772	158,513
<i>PAYROLL & BENEFITS</i>	574,550	546,355	597,459	562,552	582,548
TOTAL SUPPLIES	200,036	242,934	254,863	249,995	249,450
TOTAL MAINTENANCE	153,538	128,440	183,612	156,982	173,850
TOTAL RAW WATER & LINE RENTAL	145,703	59,725	102,000	99,295	92,000
TOTAL UTILITIES	170,141	177,790	164,333	155,458	179,695
TOTAL CONTRACTUAL SERVICES	75,572	69,989	101,621	98,479	91,480
TOTAL PROFESSIONAL DEVELOPMENT	11,486	8,010	12,745	7,639	13,300
TOTAL PERMITS & CERTIFICATIONS	20,473	14,873	21,000	18,680	21,800
DEBT SERVICE	502,670	504,763	578,281	726,393	662,537
NON-CASH EXPENSES	13,717	2,836	15,000	10,027	12,000
<i>OTHER OPERATING EXPENSES</i>	1,293,334	1,209,360	1,433,455	1,522,948	1,496,112
OPERATING INCOME	560,620	466,947	5,534,512	5,860,402	37,000
TOTAL CAPITAL EXPENDITURES	1,384,740	204,610	487,129	121,081	5,083,865
TRANSFERS IN/(OUT)	1,285,809	24,214	447,129	-	5,046,865
PROFIT/(LOSS)	461,688	286,550	5,494,514	5,739,321	(0)

REVENUES
WATER & SEWER FUND
FISCAL YEAR 2013/2014
LINE ITEM DETAIL

ACCT NUMBER	ACCOUNT NAME	ACTUAL FY 10/11	ACTUAL FY 11/12	AMENDED FY 12/13	FORECAST FY 12/13	PROPOSED FY 13/14
3609	SRA GRANT	10,000	-	10,000	10,000	-
07-3610	TCDBG GRANT-TANK	1,400	-	-	-	-
07-3611	TCDP GRANT-WATER LINES	22,030	-	-	-	-
07-3612	TCDP GRANT-GENERATORS	110,602	-	15,637	15,637	-
	<i>TOTAL GRANT REVENUE</i>	144,032	-	25,637	25,637	-
3703	RETURNED CHECK FEES	1,135	1,618	1,500	2,030	1,500
3704	WATER SALES	1,460,059	1,389,502	1,300,000	1,403,660	1,300,810
3705	WASTEWATER REVENUE	678,233	656,707	640,000	656,389	660,000
3706	SANITATION REVENUE	62,997	74,638	75,000	62,945	63,000
3707	WATER TAP FEES	16,222	22,678	12,000	26,750	18,000
3708	SEWER TAP FEES	5,375	12,075	8,000	2,100	10,000
3709	RECONNECT FEES	16,350	14,381	12,000	23,600	15,000
3710	WTR METER TAMPERING FEE	450	225	225	3,600	1,350
3711	TAP APPLICATION FEES	425	575	400	375	500
3712	HOOKUP FEE-HYDRANT METER	150	450	-	450	450
3713	METER TEST FEE	-	75	-	50	50
3714	PENALTY LATE PAY - WATER	37,511	37,592	35,000	37,345	38,000
-	WASTEWATER PERMIT FEE	-	(290)	-	-	-
	<i>TOTAL SERVICE CHARGES & FEES</i>	2,278,907	2,210,226	2,084,125	2,219,294	2,108,660
3801	INTEREST INCOME	5,291	4,182	5,000	6,254	5,000
3802	MISCELLANEOUS REVENUES	274	8,255	2,000	2,909	2,000
06-3802	MISCELLANEOUS REVENUES	-	-	-	7,337	-
07-3802	MISCELLANEOUS REVENUES	-	-	-	-	-
3807	GAIN - SALE OF INVESTMENT	-	-	-	16,455	-
	<i>TOTAL MISCELLANEOUS REVENUE</i>	5,565	12,437	7,000	32,955	7,000
3902	BOND PREMIUM	-	-	182,496	182,496	-
3905	BOND PROCEEDS	-	-	5,201,644	5,420,994	-
06-3906	CAPITALIZED INTEREST	-	-	64,526	64,526	-
	<i>TOTAL OTHER FINANCING SOURCES</i>	-	-	5,448,666	5,668,016	-
	<i>TOTAL REVENUES</i>	2,428,504	2,222,662	7,565,428	7,945,902	2,115,660
	TRANSFERS IN-08/13 C OF O	1,285,809	24,214	447,129	368,500	5,046,865
	<i>TOTAL W&S FUND REVENUE</i>	3,714,312	2,246,876	8,012,557	8,314,402	7,162,525

CITY OF WHITE OAK
2014 ADOPTED BUDGET
WATER & SEWER FUND
EXPENDITURE SUMMARY

ACCT NUMBER	ACCOUNT NAME	ACTUAL FY 10/11	ACTUAL FY 11/12	AMENDED FY 12/13	FORECAST FY 12/13	PROPOSED FY 13/14
PAYROLL EXPENSE						
4111	PERM. FULL TIME SALARIES	353,007	371,316	403,858	382,863	395,716
4112	OVERTIME PAY	15,986	9,002	11,800	7,964	12,800
4113	HOLIDAY PAY	14,619	12,862	17,471	13,953	15,520
4114	PART-TIME SALARIES	20,556	1,058	-	-	-
	<i>TOTAL - PAYROLL EXPENSE</i>	404,167	394,238	433,129	404,780	424,036
PAYROLL BENEFITS						
4121	FICA TAXES	30,001	28,534	31,876	30,731	32,438
4122	GROUP INSURANCE	61,662	54,592	58,513	56,520	54,195
4123	LONG-TERM DISABILITY	-	1,533	1,472	1,486	1,511
4124	RETIREMENT	65,716	53,475	58,265	55,655	58,770
4125	EOB REIMBURSEMENT	1,000	-	-	-	-
4126	UNEMPLOYMENT COMP	747	2,705	1,284	460	2,471
4127	WORKMANS COMP. INS	11,257	11,278	12,920	12,920	9,126
	<i>TOTAL - PAYROLL BENEFITS</i>	170,383	152,117	164,330	157,772	158,513
	TOTAL SALARY & BENEFITS	574,550	546,355	597,459	562,552	582,548
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	17,066	19,117	18,140	17,660	18,900
4213	MINOR TOOLS	2,599	1,292	2,930	1,607	2,850
4214	MISC. SUPPLIES	1,107	873	1,850	1,096	1,500
4215	SAFETY SUPPLIES	3,750	3,166	8,700	7,379	9,400
4221	OFFICE SUPPLIES	1,911	2,045	2,685	1,658	2,450
4222	DATA PROCESSING SUPPLIES	-	-	200	-	-
4223	POSTAGE & CERTIFIED MAIL	3,196	14,574	14,900	13,560	15,600
4224	OFFICE EQUIPMENT	2,602	2,692	5,434	6,543	2,200
4225	LAB EQUIP: NON-CAPITAL	10,699	5,864	8,000	7,008	6,500
4230	LAB/INSTRUMENT. SUPPLIES	7,223	3,910	6,000	5,980	6,000
4231	BULK CHEMICAL SUPPLIES	103,244	122,127	119,168	119,168	112,000
4232	CHEMICALS - STANDPIPE	1,043	498	750	164	750
4234	SEWER CHEMICAL SUPPLIES	20,166	40,152	35,000	40,000	40,000
4238	WATER & SEWER TESTING	23,370	23,662	24,306	22,981	25,000
4239	UV TESTS	-	414	3,500	3,000	3,000
4261	UNIFORMS	2,060	2,548	3,300	2,191	3,300
	<i>TOTAL SUPPLIES</i>	200,036	242,934	254,863	249,995	249,450
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	12,974	4,978	7,599	6,300	9,000
4312	STANDPIPE MAINT.	5,533	5,532	4,441	2,515	5,000
4313	DIESEL FUEL	2,164	2,744	2,900	2,272	3,300

ACCT NUMBER	ACCOUNT NAME	ACTUAL FY 10/11	ACTUAL FY 11/12	AMENDED FY 12/13	FORECAST FY 12/13	PROPOSED FY 13/14
4314	MAINT - COMM EQUIP	-	40	-	-	-
4315	MAINT/SERVICE-COMPUTERS	18,870	21,859	27,364	24,910	30,000
4317	MAINT - OTHER EQUIPMENT	4,990	1,241	4,489	3,275	3,000
4318	MAINTENANCE CONTRACTS	2,427	2,427	4,000	3,894	2,500
4321	MAIN - BLDGS & STRUCT.	18,055	5,618	8,400	3,668	9,000
4326	JANITORIAL-PAPER GOODS	442	343	700	507	550
4332	MAINT - WATER LINES	19,676	26,602	23,000	22,689	27,000
4332	MAINT - WATER SYSTEM	17,118	22,672	22,312	22,316	20,000
4332	MAINT - BIG SANDY PUMP ST.	7,667	6,560	13,000	-	10,000
4333	MAINT - SEWER SYSTEM	25,607	21,581	30,000	30,000	30,000
4333	MAINT - BOOSTER PUMP STA.	-	92	1,000	698	500
4333	MAINT - SEWER LINES	6,548	3,066	23,922	25,422	12,000
4334	MAINT - LIFT STATIONS	9,321	1,490	6,000	5,311	7,000
4335	MAINT - WTR LINE BIG SANDY	2,146	1,595	4,485	3,205	5,000
	<i>TOTAL MAINTENANCE</i>	153,538	128,440	183,612	156,982	173,850
RAW WATER AND LINE RENTAL						
4345	RENT - WATER LINE	40,596	39,461	42,000	39,295	42,000
4346	RENT - TREATED WTR L'VIEW	105,107	20,264	60,000	60,000	50,000
	<i>TOTAL - RAW WTR & LINE RENT</i>	145,703	59,725	102,000	99,295	92,000
UTILITIES						
4351	UTILITIES - ELECTRIC	150,476	156,362	142,800	136,259	159,000
4352	ELECTRIC SERV-BOOSTER PUMP	8,974	9,714	9,000	8,433	9,000
4353	UTILITIES - CABLE/INTERNET	1,663	2,231	2,719	2,719	3,200
4355	UTILITIES - TELEPHONE	9,028	9,482	9,814	8,047	8,495
	<i>TOTAL UTILITIES</i>	170,141	177,790	164,333	155,458	179,695
CONTRACTUAL SERVICES						
4361	LEGAL SERVICES	-	4,186	26,859	26,859	15,000
4362	AUDITING	5,750	5,750	5,750	5,750	5,750
4363	SLUDGE RETRIEVAL	17,438	20,935	25,434	25,000	25,000
4364	WATER BILLING SERVICE	19,898	7,053	7,200	6,510	7,300
4365	LEGAL ADVERTISING	875	1,511	195	712	1,200
4368	MISCELLANEOUS OTHER	539	2,401	4,199	3,118	3,650
4373	PROPERTY INSURANCE	24,690	23,380	22,588	23,588	24,000
4376	CONTRACT LABOR	-	-	-	-	-
4377	LEASES & RENTALS	774	2,571	5,950	1,095	5,580
4378	FIRST CALL ACTIVATIONS	917	1,013	1,346	1,143	1,300
4378	WEB SITE SERVICES	3,659	1,189	700	674	700
4379	STUDIES & EVALUATIONS	1,033	-	1,400	4,030	2,000
	<i>TOTAL CONTRACTUAL SERVICES</i>	75,572	69,989	101,621	98,479	91,480

ACCT NUMBER	ACCOUNT NAME	ACTUAL FY 10/11	ACTUAL FY 11/12	AMENDED FY 12/13	FORECAST FY 12/13	PROPOSED FY 13/14
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUBSCRIPTIONS,PROF DEV	475	625	400	318	400
4382	WATER QUALITY & CONSERV.	1,832	190	2,000	1,403	2,000
4383	TRAVEL & TRAINING	9,179	7,195	10,345	5,918	10,900
	<i>TOTAL PROFESSIONAL DEVELOPMENT</i>	11,486	8,010	12,745	7,639	13,300
PERMITS & CERTIFICATIONS						
4393	PERMITS & CERTIFICATIONS	20,473	14,873	21,000	18,680	21,800
	<i>TOTAL PERMITS & CERTIFICATIONS</i>	20,473	14,873	21,000	18,680	21,800
CAPITAL EXPENDITURES						
4400	TCDBG GRANT EXPENSES-TANK	1,400	-	-	-	-
4410	TCDP GRANT EXPENSES-LINES	22,030	-	-	-	-
4411	MOTOR VEHICLE	-	-	-	-	27,000
4415	RECORDS MANAGEMENT	-	-	6,220	6,220	-
4416	OTHER EQUIPMENT-WATER LINES	-	59,571	-	-	-
4416	OTHER EQUIP/WATER PLANT	-	-	22,274	22,274	-
4417	OTHER EQUIP/SEWER LINES	-	-	-	-	25,000
4420	TCDP GRANT EXP-GENERAT.	92,882	-	15,637	15,637	-
4421	WATER METER PROGRAM	-	-	6,000	-	-
4441	IMPROVEMENTS/SEWER PLANT	-	4,845	-	-	-
4442	IMPROVEMENTS-WATER LINE	46,329	38,188	10,000	9,222	10,000
4444	IMPROVEMENT-SEWER LINE	99,728	-	-	-	-
4446	2008 C of O EXPENSES	1,106,159	101,291	18,143	18,393	-
4447	BIG SANDY BOOSTER PUMP STA.	-	-	17,710	15,421	21,865
4447	TCDP EXPENSES(OUR MATCH)	16,214	715	28,645	26,874	-
	WASTEWATER PLANT EXPANSION	-	-	343,900	7,040	-
	WATER PLANT CLARIFIER REHAB	-	-	18,600	-	-
-	2013 CERT OF OBLIG PROJECTS	-	-	-	-	5,000,000
	<i>TOTAL - CAPITAL EXPENDITURES</i>	1,384,740	204,610	487,129	121,081	5,083,865
DEBT SERVICE						
4521	SERIES 1999 C of O-PRINCIPAL	165,000	175,000	185,000	185,000	190,000
4522	SERIES 1999 C of O-INTEREST	31,336	22,750	14,267	14,267	4,798
4523	SERVICE CHARGES	2,750	4,583	3,000	160,401	3,500
4524	SERIES 2001 C of O-PRINCIPAL	145,000	150,000	155,000	155,000	160,000
4525	SERIES 2001 C of O-INTEREST	26,126	20,673	15,584	15,584	9,598
06-4510	SERIES 2008 C of O-PRINCIPAL	20,000	20,000	30,000	30,000	30,000
06-4511	SERIES 2013 C of O-PRINCIPAL	-	-	-	-	-
06-4520	SERIES 2008 C of O-INTEREST	112,458	111,758	110,904	101,615	109,779
06-4521	SERIES 2013 C of O-INTEREST	-	-	64,526	64,526	154,863
	<i>TOTAL - DEBT SERVICE</i>	502,670	504,763	578,281	726,393	662,537

ACCT NUMBER	ACCOUNT NAME	ACTUAL FY 10/11	ACTUAL FY 11/12	AMENDED FY 12/13	FORECAST FY 12/13	PROPOSED FY 13/14
NON-CASH EXPENSES						
4560	BAD DEBTS EXPENSE	13,717	2,836	15,000	10,027	12,000
	<i>TOTAL - NON-CASH EXPENSES</i>	13,717	2,836	15,000	10,027	12,000
	Total Salary and benefits	574,550	546,355	597,459	562,552	582,548
	Total Other Operating expenses	1,293,334	1,209,360	1,433,455	1,522,948	1,496,112
	Total Operating Expenses	1,867,884	1,755,715	2,030,915	2,085,500	2,078,660
	Total Operating Income	560,620	466,947	5,534,513	5,860,402	37,000
	Transfers to/(from) Reserves	-	-	-		
	TOTAL CAPITAL EXPENDITURES	1,384,740	204,610	487,129	121,081	5,083,865
	TRANSFER IN FROM 2008 CERT OF OBLIG	1,285,809	24,214	78,629	-	46,865
	TRANSFER IN FROM 2013 CERT OF OBLIG	-	-	368,500	-	5,000,000
	PROFIT/(LOSS)	461,688	286,550	5,494,514	5,739,321	(0)

CITY OF WHITE OAK
FY 2013/2014 ADOPTED BUDGET
WATER & SEWER FUND

WATER DISTRIBUTION EXPENSES- DEPT 25						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	76,582	63,260	81,263	67,863	69,968
4112	OVERTIME PAY	109	-	800	800	800
4113	HOLIDAY PAY	2,714	1,771	3,181	1,966	2,742
<i>TOTAL PAYROLL EXPENSES</i>		<u>79,405</u>	<u>65,031</u>	<u>85,244</u>	<u>70,629</u>	<u>73,510</u>
PAYROLL BENEFITS						
4121	FICA TAXES	6,134	4,672	6,521	5,600	5,623
4122	GROUP INSURANCE	17,406	8,907	13,717	11,115	9,851
4123	LONG-TERM DISABILITY	-	224	306	280	324
4124	RETIREMENT	14,744	9,003	11,325	10,200	10,197
4125	EOB REIMBURSEMENT	1,000	-	-	-	-
4126	UNEMPLOYMENT COMP	127	261	525	196	270
4127	WORKMANS COMP INS	2,777	2,772	3,132	3,132	2,250
<i>TOTAL PAYROLL BENEFITS</i>		<u>42,187</u>	<u>25,839</u>	<u>35,526</u>	<u>30,523</u>	<u>28,514</u>
TOTAL SALARY & BENEFITS		<u><u>121,592</u></u>	<u><u>90,870</u></u>	<u><u>120,770</u></u>	<u><u>101,152</u></u>	<u><u>102,024</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	7,445	10,790	8,000	8,252	9,000
4213	MINOR TOOLS	469	283	600	316	600
4214	MISCELLANEOUS SUPPLIES	205	157	400	286	350
4215	SAFETY SUPPLIES	482	386	800	305	800
4221	OFFICE SUPPLIES	34	81	135	135	100
4223	POSTAGE & CERTIFIED MAIL	-	-	100	-	100
4224	OFFICE EQUIPMENT	-	-	1,204	1,204	-
4261	UNIFORM SUPPLIES	512	259	600	565	600
<i>TOTAL SUPPLIES</i>		<u>9,147</u>	<u>11,957</u>	<u>11,839</u>	<u>11,063</u>	<u>11,550</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	6,520	3,697	2,200	1,998	-
4313	DIESEL FUEL	903	686	800	491	800
4315	MAINT/SERVICE - COMPUTERS	2,550	1,550	1,500	1,500	3,000
4317	MAINT - OTHER EQUIPMENT	339	366	1,200	86	1,000
4321	MAINT - BLDGS, LAND & STRUC	-	379	1,400	838	1,000
4332	MAINT - WATER LINES	19,676	26,602	23,000	22,689	27,000
4335	MAINT - WATER LINE BIG SANDY	2,146	1,595	4,485	3,205	5,000
<i>TOTAL MAINTENANCE</i>		<u>32,134</u>	<u>34,874</u>	<u>34,585</u>	<u>30,807</u>	<u>37,800</u>
UTILITIES						
4353	UTILITIES - CABLE/INTERNET	-	98	484	484	600
4355	UTILITIES - TELEPHONE	370	1,044	2,800	582	600
<i>TOTAL UTILITIES</i>		<u>370</u>	<u>1,143</u>	<u>3,284</u>	<u>1,066</u>	<u>1,200</u>

WATER DISTRIBUTION EXPENSES- DEPT 25						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
CONTRACTUAL SERVICES						
4368	MISCELLANEOUS OTHER	-	183	150	129	650
4373	PROPERTY & LIABILITY INS	70	-	1,000	1,000	-
4377	LEASES & RENTALS	248	498	800	519	700
4378	FIRST CALL ACTIVATIONS	459	431	523	572	500
4379	STUDIES & EVALUATIONS	995	-	400	200	1,000
TOTAL CONTRACTUAL SERVICES		1,771	1,112	2,873	2,420	2,850
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUBSCRIPTIONS,PROF DEV	475	625	400	318	400
4383	TRAVEL & TRAINING	1,403	2,243	1,700	782	2,500
TOTAL PROFESSIONAL DEVELOPMENT		1,878	2,868	2,100	1,100	2,900
TOTAL OPERATIONAL EXPENSES		45,299	51,953	54,681	46,456	56,300
SUB-TOTAL WATER DISTRIBUTION		166,891	142,823	175,452	147,608	158,324
CAPITAL EXPENDITURES - DEPT 42						
4416	OTHER EQUIPMENT-WTR LINES	-	59,571	-	-	-
4421	WATER METER PROGRAM	-	-	6,000	-	-
4442	IMPROVEMENTS-WATER LINES	46,329	38,188	10,000	9,222	10,000
4447	TCDP EXPENSES-WATER LINES	13,615	-	-	-	-
070-4410	TCDP GRANT EXP-WATER LINES	22,030	-	-	-	-
TOTAL CAPITAL EXPENDITURES		81,973	97,759	16,000	9,222	10,000
DEPARTMENT TOTAL		248,864	240,582	191,452	156,830	168,324

CITY OF WHITE OAK
 FY 2013/2014 ADOPTED BUDGET
 WATER & SEWER FUND

WATER SUPPLY & POWER EXPENSES- DEPT 26						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
MAINTENANCE						
4321	MAINT - BLDING, LAND, & STRUC	2,826	72	500	-	500
4332	MAINT - BIG SANDY PUMP STA.	7,667	6,560	13,000	-	10,000
4333	MAINT - BOOSTER PUMP STA.	-	92	1,000	698	500
<i>TOTAL MAINTENANCE</i>		10,493	6,725	14,500	698	11,000
RAW WATER & LINE RENTAL						
4345	RENT - RAW WATER LGV	40,596	39,461	42,000	39,295	42,000
4346	RENT - TREATED WATER LGV	105,107	20,264	60,000	60,000	50,000
<i>TOTAL RAW WATER & LINE RENTAL</i>		145,703	59,725	102,000	99,295	92,000
UTILITIES						
4351	ELECTRIC SERV-BIG SANDY	31,707	31,998	32,000	26,000	32,000
4352	ELECTRIC SERV-BOOSTER PUMP	8,974	9,714	9,000	8,433	9,000
<i>TOTAL UTILITIES</i>		40,681	41,712	41,000	34,433	41,000
TOTAL OPERATIONAL EXPENSES		196,877	108,162	157,500	134,426	144,000
SUB-TOTAL SUPPLY & POWER		196,877	108,162	157,500	134,426	144,000
CAPITAL EXPENDITURES - DEPT 39						
4446	WATER SUPPLY C OF O EXP	-	-	8,643	8,893	-
4447	BIG SANDY BOOSTER PUMP STA	-	-	17,710	15,421	21,865
TOTAL CAPITAL EXPENDITURES		-	-	26,353	24,314	21,865
DEPARTMENT TOTAL		196,877	108,162	183,853	158,740	165,865

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SEWER COLLECTION EXPENSES- DEPT 27						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	74,988	84,152	90,077	82,000	86,540
4112	OVERTIME PAY	1,961	2,257	4,000	1,768	4,000
4113	HOLIDAY PAY	2,126	2,479	3,594	2,573	3,394
<i>TOTAL PAYROLL EXPENSES</i>		79,075	88,887	97,671	86,341	93,934
PAYROLL BENEFITS						
4121	FICA TAXES	6,036	6,161	6,604	6,200	7,186
4122	GROUP INSURANCE	15,566	14,980	14,702	14,005	13,742
4123	LONG-TERM DISABILITY	-	321	303	308	248
4124	RETIREMENT	14,337	12,078	13,204	11,800	13,012
4126	UNEMPLOYMENT COMP	138	528	50	18	600
4127	WORKMANS COMP INS	1,520	1,529	1,790	1,790	2,251
<i>TOTAL PAYROLL BENEFITS</i>		37,597	35,598	36,653	34,121	37,039
TOTAL SALARY & BENEFITS		116,672	124,485	134,324	120,462	130,974
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	3,877	4,593	4,800	4,598	5,000
4213	MINOR TOOLS	1,111	56	1,200	627	1,000
4214	MISCELLANEOUS SUPPLIES	168	89	350	68	250
4215	SAFETY SUPPLIES	757	817	1,300	929	2,000
4221	OFFICE SUPPLIES	34	81	150	87	150
4224	OFFICE EQUIPMENT	-	-	1,204	1,204	-
4261	UNIFORMS SUPPLIES	496	444	600	258	600
<i>TOTAL SUPPLIES</i>		6,443	6,079	9,604	7,771	9,000
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	2,367	738	2,800	2,414	-
4313	DIESEL FUEL	1,261	1,029	1,100	736	1,200
4314	MAINT - COMM EQUIP	-	-	-	-	-
4317	MAINT - OTHER EQUIPMENT	3,298	385	2,145	2,145	1,200
4318	MAINTENANCE CONTRACTS	2,427	2,427	4,000	3,894	2,500
4321	MAINT - BLDG, LAND & STRUCT	-	-	1,500	838	1,500
4333	MAINT - SEWER LINES	6,548	3,066	23,922	25,422	12,000
4334	MAINT - LIFT STATIONS	9,321	1,490	6,000	5,311	7,000
<i>TOTAL MAINTENANCE</i>		25,222	9,135	41,466	40,760	25,400

SEWER COLLECTION EXPENSES- DEPT 27						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
UTILITIES						
4351	UTILITIES - ELECTRIC	11,085	12,405	11,500	11,341	15,000
4353	UTILITIES - CABLE/INTERNET	-	98	484	484	600
4355	UTILITIES - TELEPHONE	4,294	4,837	3,614	2,955	4,000
<i>TOTAL UTILITIES</i>		15,378	17,340	15,598	14,780	19,600
CONTRACTUAL SERVICES						
4368	MISCELLANEOUS OTHER	-	560	700	500	700
4373	PROPERTY AND LIAB	3,264	1,728	-	-	-
4377	LEASES AND RENTALS	526	561	1,000	561	750
4378	FIRST CALL ACTIVATIONS	458	507	523	571	500
4379	STUDIES & EVALUATIONS	-	-	1,000	200	1,000
<i>TOTAL CONTRACTUAL SERVICES</i>		4,248	3,356	3,223	1,832	2,950
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	1,576	1,834	3,400	1,186	2,500
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		1,576	1,834	3,400	1,186	2,500
TOTAL OPERATIONAL EXPENSES		52,867	37,743	73,291	66,329	59,450
SUB-TOTAL SEWER COLLECTION		169,539	162,228	207,615	186,791	190,424
CAPITAL EXPENDITURES-DEPT 43						
4411	MOTOR VEHICLE	-	-	-	-	27,000
4417	OTHER EQUIP/SEWER LINES	-	-	28,645	26,874	25,000
4444	IMPROVEMENT-SEWER LINE	99,728	-	-	-	-
4447	TCDP EXPENSES-GENERATORS	2,220	715	28,645	26,874	-
4448	HWY 80 LIFT STATION	-	-	-	-	-
070-4420	TCDP EXPENSES-GENERATORS	92,882	-	15,637	15,637	-
TOTAL CAPITAL EXPENDITURES		194,830	715	72,927	69,385	52,000
DEPARTMENT TOTAL		364,369	162,943	280,542	256,176	242,424

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WATER PLANT EXPENSES- DEPT 28						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	111,399	134,999	137,440	136,000	139,812
4112	OVERTIME PAY	11,263	6,201	6,000	4,686	8,000
4113	HOLIDAY PAY	4,684	6,044	6,279	6,279	5,485
4114	PART-TIME SALARIES	20,556	1,058	-	-	-
TOTAL PAYROLL EXPENSES		147,900	148,301	149,719	146,965	153,297
PAYROLL BENEFITS						
4121	FICA TAXES	10,926	10,814	11,098	10,900	11,727
4122	GROUP INSURANCE	14,723	19,557	20,166	20,166	20,732
4123	LONG-TERM DISABILITY	-	615	498	492	519
4124	RETIREMENT	18,884	19,603	20,403	19,800	21,226
4126	UNEMPLOYMENT COMP	343	1,394	300	228	1,200
4127	WORKMANS COMP INS	4,482	4,492	5,146	5,146	3,377
TOTAL PAYROLL BENEFITS		49,358	56,476	57,611	56,732	58,782
TOTAL SALARY & BENEFITS		197,258	204,777	207,330	203,697	212,079
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	3,072	2,635	3,488	4,010	3,700
4213	MINOR TOOLS	651	936	750	359	750
4214	MISCELLANEOUS SUPPLIES	161	492	500	442	500
4215	SAFETY SUPPLIES	2,067	1,909	6,000	5,545	6,000
4221	OFFICE SUPPLIES	1,031	958	1,200	560	1,000
4223	POSTAGE & CERTIFIED MAIL	3,196	1,476	1,300	1,081	2,000
4224	OFFICE EQUIPMENT	1,217	630	2,544	2,544	1,600
4225	LAB EQUIP/ANALY SUPPLY	7,324	4,332	5,000	4,008	3,500
4230	CHEMICALS - LAB REAGENTS	4,145	3,175	4,000	3,980	4,000
4231	CHEMICALS - BULK	103,244	122,127	119,168	119,168	112,000
4232	CHEMICALS - STANDPIPE	1,043	498	750	164	750
4238	WATER PLANT TESTS	6,773	5,533	6,000	4,981	7,000
4261	UNIFORM SUPPLIES	789	1,345	1,500	968	1,500
TOTAL SUPPLIES		134,712	146,046	152,200	147,810	144,300
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	3,857	510	1,900	1,858	-
4312	STANDPIPE MAINT.	5,533	5,532	4,441	2,515	5,000
4313	DIESEL FUEL	-	343	500	245	500
4314	MAINT - COMM EQUIP	-	40	-	-	-
4315	MAINT/SERVICE-COMPUTERS	1,563	201	100	14	3,000
4317	MAINT - OTHER EQUIPMENT	437	451	644	644	400
4321	MAINT - BUILDINGS & LAND	11,724	4,228	2,000	1,892	4,000

WATER PLANT EXPENSES- DEPT 28						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
4326	JANITORIAL/PAPER GOODS	277	312	500	307	350
4332	MAINT - WATER SYSTEM	17,118	22,672	22,312	22,316	20,000
<i>TOTAL MAINTENANCE</i>		40,508	34,287	32,397	29,791	33,250
UTILITIES						
4351	UTILITIES - ELEC-METER #1	69,665	73,025	61,500	58,918	72,000
4353	UTILITIES - CABLE/INTERNET	1,663	2,035	1,751	1,751	2,000
4355	UTILITIES - TELEPHONE	4,364	3,601	2,900	2,655	3,000
<i>TOTAL UTILITIES</i>		75,692	78,661	66,151	63,324	77,000
CONTRACTUAL SERVICES						
4361	LEGAL SERVICES	-	4,186	26,859	26,859	15,000
4362	AUDITING	-	-	-	-	-
4365	LEGAL ADVERTISING	-	1,425	85	-	400
4368	MISCELLANEOUS OTHER	512	1,592	1,831	1,370	1,600
4373	PROPERTY INSURANCE	15,139	15,248	14,588	14,588	16,000
4376	CONTRACT LABOR	-	-	-	-	-
4377	LEASES AND RENTALS	-	-	500	15	500
4378	FIRST CALL ACTIVATIONS	-	76	300	-	300
4379	STUDIES & EVALUATIONS	38	-	-	-	-
<i>TOTAL CONTRACTUAL SERVICES</i>		15,689	22,526	44,163	42,832	33,800
PROFESSIONAL DEVELOPMENT						
4382	WATER QUALITY & CONSERV	1,832	190	2,000	1,403	2,000
4383	TRAVEL & TRAINING	3,997	1,784	3,200	3,150	4,000
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		5,829	1,974	5,200	4,553	6,000
PERMITS & CERTIFICATION						
4393	PERMITS & CERTIFICATIONS	5,706	5,663	6,000	5,680	6,800
<i>TOTAL PERMITS & CERTIFICATIONS</i>		5,706	5,663	6,000	5,680	6,800
TOTAL OPERATIONAL EXPENSES		278,137	289,157	306,111	293,990	301,150
SUB-TOTAL WATER PLANT		475,395	493,934	513,441	497,687	513,229
CAPITAL EXPENDITURES-DEPT 41						
4416	OTHER EQUIP/WATER PLANT	-	-	22,274	22,274	-
4446	WTP IMP - C OF O EXP	1,106,159	101,291	9,500	9,500	-
4447	TCDBG WATER TANK-URGENT	379	-	-	-	-
4450	WTP CLARIFIER REHAB	-	-	18,600	-	-
070-4400	TCDBG GRANT EXP-TANK	1,400	-	-	-	-
TOTAL CAPITAL EXPENDITURES		1,107,937	101,291	50,374	31,774	-
DEPARTMENT TOTAL		1,583,333	595,225	563,815	529,461	513,229

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SEWER PLANT EXPENSES- DEPT 32						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	59,199	57,413	62,886	64,000	66,196
4112	OVERTIME PAY	2,654	544	1,000	710	-
4113	HOLIDAY PAY	4,010	1,451	3,138	1,855	2,580
<i>TOTAL PAYROLL EXPENSES</i>		<u>65,863</u>	<u>59,408</u>	<u>67,024</u>	<u>66,565</u>	<u>68,776</u>
PAYROLL BENEFITS						
4121	FICA TAXES	4,634	4,447	5,092	5,406	5,261
4122	GROUP INSURANCE	10,387	7,368	5,979	7,197	5,923
4123	LONG-TERM DISABILITY	-	234	239	241	294
4124	RETIREMENT	12,578	8,363	8,865	9,255	9,544
4126	UNEMPLOYMENT COMP	72	261	400	9	200
4127	WORKMANS COMP INS	1,992	2,007	2,293	2,293	1,126
<i>TOTAL PAYROLL BENEFITS</i>		<u>29,663</u>	<u>22,680</u>	<u>22,868</u>	<u>24,401</u>	<u>22,348</u>
TOTAL SALARY & BENEFITS		<u><u>95,526</u></u>	<u><u>82,088</u></u>	<u><u>89,891</u></u>	<u><u>90,966</u></u>	<u><u>91,125</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	2,671	1,100	1,852	800	1,200
4213	MINOR TOOLS	369	17	380	305	500
4214	MISC. SUPPLIES	430	1	500	300	300
4215	SAFETY SUPPLIES	445	54	600	600	600
4221	OFFICE SUPPLIES	199	163	200	200	200
4224	OFFICE EQUIPMENT	40	-	1,399	100	100
4225	LAB EQUIP:NON-CAPITAL	3,375	1,533	3,000	3,000	3,000
4230	LAB SUPPLIES	3,078	735	2,000	2,000	2,000
4234	SEWER CHEMICAL SUPPLIES	20,166	40,152	35,000	40,000	40,000
4238	TEST - OTHER	16,597	18,129	18,306	18,000	18,000
4239	UV TESTS	-	414	3,500	3,000	3,000
4261	UNIFORM SUPPLIES	263	500	600	400	400
<i>TOTAL SUPPLIES</i>		<u>47,632</u>	<u>62,797</u>	<u>67,337</u>	<u>68,705</u>	<u>69,300</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	261	-	-	-	-
4313	DIESEL FUEL	-	686	500	800	800
4317	MAINT OTHER EQUIPMENT	916	40	500	400	400
4321	MAINT - BUILDING & LAND	3,505	939	3,000	100	2,000
4326	JANITORIAL-PAPER GOODS	166	31	200	200	200
4333	MAINT - SEWER SYSTEM	25,607	21,581	30,000	30,000	30,000
<i>TOTAL MAINTENANCE</i>		<u>30,455</u>	<u>23,278</u>	<u>34,200</u>	<u>31,500</u>	<u>33,400</u>

SEWER PLANT EXPENSES- DEPT 32						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
UTILITIES						
4351	UTILITIES-ELEC-METER #1	38,020	38,934	37,800	40,000	40,000
4355	UTILITIES - TELEPHONE	-	-	500	-	-
<i>TOTAL UTILITIES</i>		38,020	38,934	38,300	40,000	40,000
CONTRACTUAL SERVICES						
4363	SLUDGE RETRIEVAL	17,438	20,935	25,434	25,000	25,000
4365	LEGAL ADVERTISING	875	-	10	500	500
4368	MISCELLANEOUS OTHER	26	66	1,018	1,100	200
4373	PROPERTY INSURANCE	6,218	6,404	8,000	8,000	8,000
<i>TOTAL CONTRACTUAL SERVICES</i>		24,557	27,406	34,462	34,600	33,700
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	2,203	1,169	2,000	800	1,500
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		2,203	1,169	2,000	800	1,500
PERMITS & CERTIFICATIONS						
4393	PERMITS & CERTIFICATIONS	14,767	9,210	15,000	13,000	15,000
<i>TOTAL PERMITS & CERTIFICATIONS</i>		14,767	9,210	15,000	13,000	15,000
TOTAL OPERATIONAL EXPENSES		157,634	162,793	191,299	188,605	192,900
SUB-TOTAL SEWER PLANT EXP		253,159	244,881	281,190	279,571	284,025
CAPITAL EXPENDITURES-DEPT 40						
4441	IMPROVEMENTS-SEWER PLANT	-	4,845	-	-	-
4446	WWTP 2008 C OF O EXPENSES	-	-	-	-	-
4447	WWTP EXPANSION PROJECT	-	-	343,900	7,040	-
TOTAL CAPITAL EXPENDITURES		-	4,845	343,900	7,040	-
DEPARTMENT TOTAL		253,159	249,726	625,090	286,611	284,025

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WATER BILLING & CUSTOMER SERVICE EXPENSES- DEPT 34						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	30,839	31,492	32,192	33,000	33,200
4113	HOLIDAY PAY	1,086	1,118	1,280	1,280	1,318
<i>TOTAL PAYROLL EXPENSES</i>		31,925	32,610	33,472	34,280	34,518
PAYROLL BENEFITS						
4121	FICA TAXES	2,271	2,440	2,561	2,625	2,641
4122	GROUP INSURANCE	3,581	3,780	3,948	4,037	3,948
4123	LONG-TERM DISABILITY	-	139	127	165	127
4124	RETIREMENT	5,173	4,428	4,468	4,600	4,790
4126	UNEMPLOYMENT COMP	68	261	9	9	200
4127	WORKMANS COMP INS	485	478	559	559	123
<i>TOTAL PAYROLL BENEFITS</i>		11,577	11,525	11,673	11,995	11,829
TOTAL SALARY & BENEFITS		43,502	44,136	45,145	46,275	46,347
SUPPLIES						
4221	OFFICE SUPPLIES	614	762	1,000	676	1,000
4222	DATA PROCESSING SUPPLIES	-	-	200	-	-
4223	POSTAGE	-	13,098	13,500	12,479	13,500
4224	OFFICE EQUIPMENT	1,345	2,062	1,491	1,491	500
4261	UNIFORM SUPPLIES	-	-	200	200	200
<i>TOTAL SUPPLIES</i>		1,959	15,922	16,391	14,846	15,200
MAINTENANCE						
4315	MAINT/SERVICE-COMPUTERS	-	25	-	-	-
4317	MAINT-OTHER EQUIPMENT	-	-	-	-	-
<i>TOTAL MAINTENANCE</i>		-	25	-	-	-
CONTRACTUAL SERVICES						
4364	WATER BILLING SERVICE	19,898	7,053	7,200	6,510	7,300
4365	LEGAL ADVERTISING	-	86	100	-	-
4368	MISCELLANEOUS OTHER	-	-	500	19	500
<i>TOTAL CONTRACTUAL SERVICES</i>		19,898	7,139	7,800	6,529	7,800
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	-	166	45	-	400
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		-	166	45	-	400
TOTAL OPERATIONAL EXPENSES		21,856	23,251	24,236	21,375	23,400
SUB-TOTAL BILLING/CUST SVC		65,358	67,387	69,381	67,650	69,747
DEPARTMENT TOTAL		65,360	67,387	69,381	67,650	69,747

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DEBT SERVICING- DEPT 44						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
DEBT SERVICING						
4521	C.O. PRINCIPAL-SERIES 1999	165,000	175,000	185,000	185,000	190,000
4522	C.O. INTEREST-SERIES 1999	31,336	22,750	14,267	14,267	4,798
4523	SERVICE CHARGES	2,750	4,583	3,000	160,401	3,500
4524	BOND PRINCIPAL-SERIES 2001	145,000	150,000	155,000	155,000	160,000
4525	BOND INTEREST-SERIES 2001	26,126	20,673	15,584	15,584	9,598
060-4510	C.O. PRINCIPAL-SERIES 2008	20,000	20,000	30,000	30,000	30,000
060-4511	C.O. PRINCIPAL-SERIES 2013	-	-	-	-	-
060-4520	C.O. INTEREST-SERIES 2008	112,458	111,758	110,904	101,615	109,779
060-4521	C.O. INTEREST-SERIES 2013	-	-	64,526	64,526	154,863
<i>TOTAL DEBT SERVICING</i>		502,670	504,763	578,281	726,393	662,537
DEPARTMENTAL TOTAL		502,670	504,763	578,281	726,393	662,537

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NON-CASH EXPENSES- DEPT 45						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 10/11	ACTUAL 11/12	AMENDED 12/13	FORECAST 12/13	PROPOSED 13/14
NON-CASH EXPENSES						
4550	GAIN OR LOSS SALE OF ASSET	-	-	-	-	-
4560	BAD DEBTS	13,717	2,836	15,000	10,027	12,000
	<i>TOTAL NON-CASH EXPENSES</i>	13,717	2,836	15,000	10,027	12,000
	DEPARTMENTAL TOTAL	13,717	2,836	15,000	10,027	12,000

NON-DEPARTMENTAL DEPT 55						
SUPPLIES						
4214	MISCELLANEOUS SUPPLIES	144	134	100	-	100
	<i>TOTAL SUPPLIES</i>	144	134	100	-	100
MAINTENANCE						
4311	MAINT-VEHICLES	(31)	34	699	30	9,000
4315	MAINT & SERVICE-COMPUTERS	14,756	20,084	25,764	23,396	24,000
	<i>TOTAL MAINTENANCE</i>	14,725	20,117	26,464	23,426	33,000
UTILITIES						
4355	UTILITIES-TELEPHONE	-	-	1,855	1,855	895
	<i>TOTAL UTILITIES</i>	-	-	1,855	1,855	895
CONTRACTUAL SERVICES						
4362	AUDITING	5,750	5,750	5,750	5,750	5,750
4365	LEGAL ADVERTISING	-	-	212	212	300
4378	WEB SITE SERVICES	3,659	1,189	700	674	700
4377	LEASES & RENTALS	-	1,513	3,650	3,630	3,630
	<i>TOTAL SUPPLIES</i>	9,409	8,451	10,312	10,266	10,380
CAPITAL EXPENDITURES						
4415	RECORDS MANAGEMENT	-	-	6,220	6,220	-
	TOTAL CAPITAL EXPENDITURES	-	-	6,220	6,220	-
	DEPARTMENTAL TOTAL	24,278	28,702	44,951	41,767	44,375