

CITY OF WHITE OAK, TEXAS



ANNUAL BUDGET

FISCAL YEAR 2015-2016

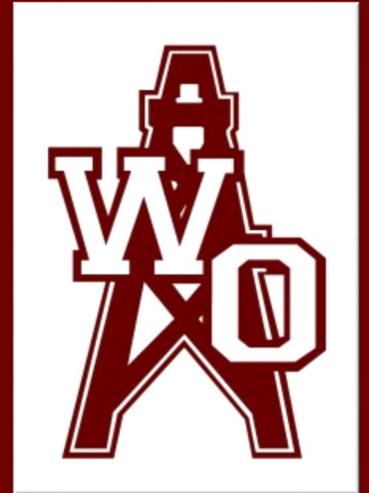


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CITY OF WHITE OAK
FISCAL YEAR 2015-16

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**CITY OF WHITE OAK, TEXAS
ANNUAL BUDGET**

**FISCAL YEAR
OCTOBER 1, 2015 – SEPTEMBER 30, 2016**

ADOPTED

**ON
SEPTEMBER 8, 2015**

THE MAYOR AND CITY COUNCIL

**RICK MAY, MAYOR
DR. BARBARA RAY, MAYOR PRO TEM
LANCE NOLL, COUNCILMEMBER
KYLE KUTCH, COUNCILMEMBER
GREG HULETT, COUNCILMEMBER
KEVIN HOOD, COUNCILMEMBER**

**CHARLIE SMITH
CITY COORDINATOR**

This budget will raise more total property taxes than last year's budget by \$9,438, or .48 %, and of that amount \$9,438 is tax revenue to be raised from new property added to the tax roll this year.

City of White Oak, Texas

Fiscal Year 2015-16

Budget Cover Page

September 8, 2015

This budget will raise more revenue from property taxes than last year's budget by an amount of \$9,438, which is a .48 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$9,438.

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

FOR:	Rick May, Mayor Lance Noll Kevin Hood	Dr. Barbara Ray, Mayor Pro Tem Kyle Kutch
-------------	---	--

AGAINST:

PRESENT and not voting:

ABSENT: Greg Hulett

Property Tax Rate Comparison

	2015-2016	2014-2015
Property Tax Rate:	\$0.54687/100	\$0.53179/100
Effective Tax Rate:	\$0.55687/100	\$0.53179/100
Effective Maintenance & Operations Tax Rate:	\$0.55687/100	\$0.53179/100
Rollback Tax Rate:	\$0.60141/100	\$0.57433/100
Debt Rate:	\$0.00000/100	\$0.00000/100

Total debt obligation for the City of White Oak, Texas secured by property taxes: **\$0.00**

CITY OF WHITE OAK
WHITE OAK, TX 75693

Prepared by:

Sherry Roberts, TRMC
City Secretary/Finance Director

ELECTIVE OFFICERS

MAYOR	RICHARD MAY
MAYOR PRO-TEM	DR. BARBARA RAY
PLACE 2	LANCE NOLL
PLACE 3	KYLE KUTCH
PLACE 4	GREG HULETT
PLACE 5	KEVIN HOOD

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	ROBIN KELM
FIRE INSPECTOR	JASON MAXTED
BUILDING INSPECTOR	BILLY MORGAN
WATER/SEWER PLANT MGR	WENDELL BASHAM

MUNICIPAL BUILDING

906 South White Oak Road
White Oak, Texas 75693



(903) 759-3936
Fax (903) 297-3452

Mayor May and White Oak City Council

Throughout the United States many cities have suffered financially due to the drop in oil and gas prices and White Oak has been no exception. We have experienced hardship within our community and businesses are seeking alternative revenue sources in order to "stay afloat". It is times like this that I cannot say enough positive things about the city's department heads and how budget minded they can be. This past fiscal year, each department finished the year with a surplus budget, which allowed some capital items to be purchased and removed from the 2015-2016 capital budget. We were also able to stay under the "Effective" tax rate, therefore lessening the burden on our citizens.

A fortunate aspect of the 2014 -2015 budget year was our sales tax revenue. While surrounding communities were showing a deficit in sales tax, White Oak had an overall increase during the year. This increase, along with the departmental savings, allowed the city to move forward with other projects, decrease capital expenditures for 2015-2016, and continue to maintain a healthy fund balance for any future unexpected events. Not only does the increased sales tax afford the city the opportunity to continue our great quality of service, it also allows our economic development corporation to work toward growing our city. I have found that the opportunity to capitalize on our good fortune has also helped to prepare us for more trying times as a city. Each city employee realizes we, like everyone else, will be doing more with less and they have taken ownership of the job they perform.

Again, I feel the council has helped to create this working relationship, not only with employees, but with the citizens of our community. The decisions made have been positive and beneficial to the existence of White Oak by preparing for future growth. The wastewater plant expansion will carry the city for the next twenty-five years and the creation of a supplement water supply will help to ensure our fresh water source. Sometimes, these decisions are not easily made due to the enormous cost associated with them, but our future relies on this type of thought process.

My tenure with the city over the past seventeen years has seen many developments and a substantial growth in the community. I feel this will continue and we, as a community can also live the motto of "Pride and Tradition".

Sincerely,

A handwritten signature in black ink, appearing to read "Charles R. Smith".

Charles R. Smith, CPM
City Coordinator

BUDGET OVERVIEW FY 2015-2016

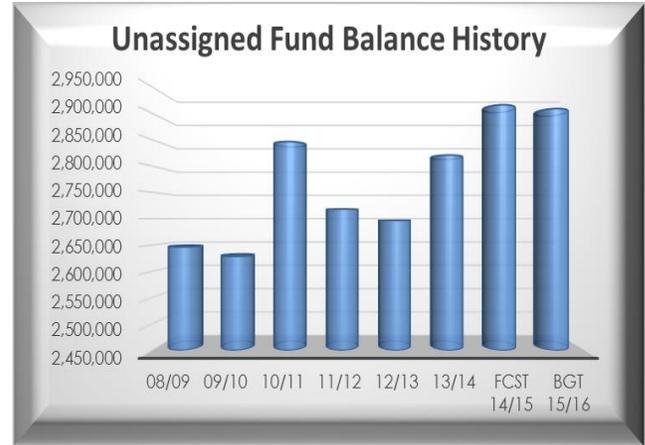
GENERAL FUND

The General Fund is one of two governmental funds for the City of White Oak. It is the City's main operating fund. The General Fund is for activities mainly supported by property and sales taxes, franchise fees, and municipal court fines. Governmental funds use the modified accrual basis of accounting, which means that revenues are considered to be available when it is "collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period."¹ The General Fund finances the operations of the Generation Administration, Public Safety, Municipal Court, Parks, and Street departments. The "PEG" Fund is a special revenue fund specifically for Public, Educational, and Government Access Channel Fees (PEG) collected by the city from Suddenlink Cable. This is a 1% fee paid by the consumer to the cable provider, which the city receives by the cable provider on a quarterly basis. In 2011, The Texas Legislature passed Senate Bill 1087, which made changes to Chapter 66 of the Texas Utilities Code restricting the use of PEG funds to only those expenses that are allowable by federal cable law.² The City of White Oak does not currently have any expenses that would qualify under this provision, but will continue to accumulate funds until there is a need.

GENERAL FUND RESERVE LEVELS

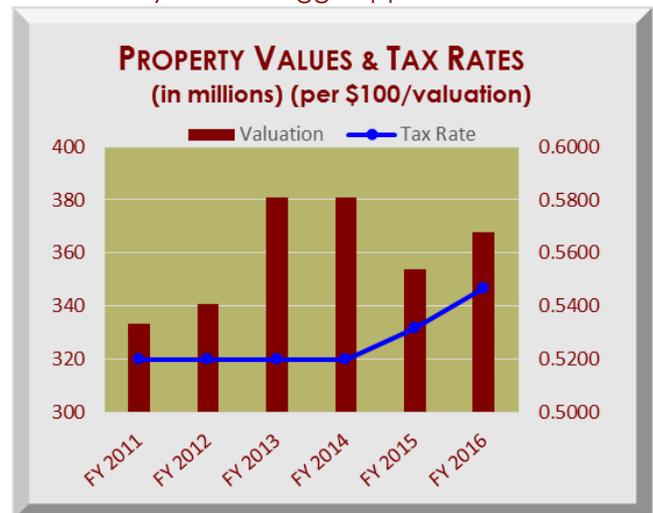
The City Council adopted a Fund Balance Policy in 2011 that established guidelines for a six-month unassigned fund balance at all times. Less than six-months of operating expenses is a cause for concern, barring unusual or deliberate circumstances. If the unassigned fund balance falls below the goal amount, the City Secretary must report this to the City Council who will then create a restoration plan.

The Fiscal Year 15/16 estimated unassigned fund balance of \$2,908,928 represents approximately 329.5 operating days, which is nearly 150 days more than the Fund Balance Policy's goal. The City of White Oak has continued to maintain a strong fund balance over the course of many years, which should continue.



REVENUES

For Fiscal Year 2015/2016, the "Total Certified Taxable Value" is \$367,743,095, which is \$8,617,136 or 2.29% less than the previous year. Many different property use categories total the City's "Total Certified Taxable Value" which is calculated and certified by the Gregg Appraisal District. The



property use categories that increased were Real and Personal Property, while the Minerals and Utilities categories decreased. The true market value for the City of White Oak is \$449,959,286. Open space land for agriculture and timber productivity is valued at \$2,475,720 and reduces the City's market value. Another reduction of market value is the total of homestead caps, which for Fiscal Year 15/16 is \$493,817. The largest reduction of the City's market value is the total amount of property tax exemptions. There are more than a dozen different types of exemptions, which total to \$79,246,654. The Total Certified

¹ Gauthier, S. J. (2012). *Governmental Accounting, Auditing, and Financial Reporting*. Chicago, IL: Government Finance Officers Association.

² Texas Cable Association & Texas Municipal League. (2011). *Senate Bill 1087 questions & answers: Cable providers may elect to terminate local franchises and seek a state-issued Certificate of Franchise Authority (SICFA)*. Retrieved from http://tml.org/legal_pdf/SB1087_Q&A.pdf.

BUDGET OVERVIEW FY 2015-2016

Taxable Value is the appraised value minus the reductions. The City of White Oak's ad valorem property tax revenue accounts for approximately 59% of total revenue. The City has no debt service in the General Fund; therefore, all property tax revenue will go towards maintenance and operations (M&O) expenditures. 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 2015 increased from the current tax rate of \$.53179/100 to \$.54687/100, which is one cent below the effective tax rate of \$.55687 per \$100 valuation. Although the property valuations decreased, the City Council chose to adopt a tax rate below the effective tax rate, because there is a surplus forecasted at the end of FY 14/15. This will result in the City's collection of an extra \$9,438 in property tax revenue for Fiscal Year 2015/2016 versus an extra \$46,405 with the approval of the effective rate.

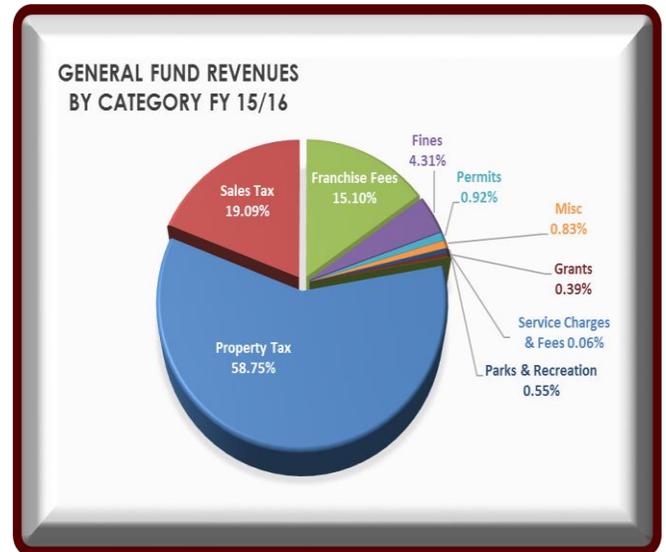
Sales and Use Tax is the second highest percent of revenue for the City. The combined sales tax rate for the City of White Oak is 8.25%:

- State of Texas..... 6.25%
- Gregg County5%
- City of White Oak.....1%
- WOEDCO..... .5%



According to Texas State Comptroller Glen Hegar, sales tax receipts through September 2015 were 1.9 percent higher than the same period in fiscal year 2014.³ The City's sales tax allocations fluctuated throughout FY 14/15; however, the final amount of revenue surpassed the adopted budget by

approximately \$150,000. The City receives Sales and Use Tax monthly; however, the amount is two months behind the actual collection period by businesses. Businesses report sales tax collections on a monthly or quarterly basis. The amount of sales tax revenue the City receives is somewhat driven by the oilfield service industry. For Fiscal Year 14/15, sales tax receipts are budgeted to be around 18.02% of total revenues for the General Fund.



Franchise fee revenue is funds remitted to the city from utility companies for their use of the public right-of-way in order to provide their services to our citizens. For electricity service, the city collects from AEP/SWEPSCO and Upshur Rural. For natural gas service, collection is from CenterPoint Energy; for sanitation (trash) service, collection is from Republic Services; for cable/internet, collection is from Suddenlink; and for phone service, the main collection is from AT&T. However, the City also receives franchise tax from many small telephone providers. The City's Enterprise Fund includes a transfer amount to the General Fund for right-of-way usage for water distribution and sewer collection.

Remaining revenues consist of municipal court fines; building and safety permits; park-related admissions and fees; grants; animal impound fees; and interest income.

EXPENSES

Personnel and related benefits are the greatest expense to any city; however, the City of White

³ Hegar, G. (2015, Oct. 20). *Comptroller's Weekly Economic Outlook*. Retrieved from <http://www.thetexasconomy.org/economic-outlook/>

BUDGET OVERVIEW FY 2015-2016

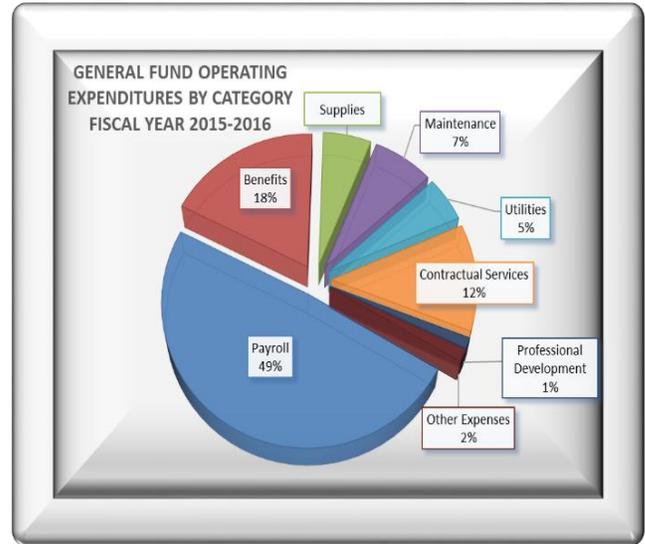
Oak appreciates every employee and considers them our greatest asset. Approximately 67% of the General Fund budgeted expenses are personnel related. Without the City's hard-working and dedicated employees, the City of White Oak would not have the outstanding service that citizens deserve and expect. Employees have not received a pay increase for two years; therefore, a 5% increase is included in the FY 15/16 budget.

There are times when the city chooses to collaborate with other specialized entities to accomplish its goals. It is a benefit for the city to contract out certain services. These services are what represent approximately 12% of the General Fund expenditures. The City of White Oak contracts with:

- The East Texas Council of Governments (ETCOG) for its Geographic Information Systems (GIS) technology and data collection. It is cost-prohibitive for the city to purchase GIS equipment, technology, and the staff required to perform these duties.
- Boon, Calk, Echols, Coleman, & Goolsby, PLLC for its legal services. The law firm is paid a monthly contract fee for legal advice and documents.
- Karen A. Jacks & Associates PC for its annual financial audit. (expense shared with water fund)
- Gregg County Tax Assessor/Collector for city tax collections for cost-savings reasons and because these duties fluctuate throughout the year.
- The Humane Society of Northeast Texas for the shelter and care for dogs and cats picked up by the animal control officer. The Texas Health & Safety Code makes it cost-prohibitive for a city of White Oak's population to operate its own animal shelter. Any animal that is non-compliant with the city animal ordinance and secured by city staff will be transferred to the Humane Society. A \$25 fee shall be paid at City Hall before the owner can retrieve their animal at the Humane Society.
- Champion EMS for ambulance service. In FY 13/14, Champion EMS included a subsidy in the contract to help offset the

reimbursement cuts from Medicare and Medicaid.

- GroupM7 Design for its website services and email addresses. The General Fund, Water & Sewer Fund, and the White Oak Economic Development Corporation split this expense.



CAPITAL ASSETS

Capital assets are used in operations and have an initial useful life of more than one year.⁴ The city's capital assets include items such as infrastructure, public buildings, equipment, land purchases, and easements. According to the city's *Capitalization and Depreciation Policy*, to qualify as a capital asset, the purchase must meet certain criteria, which is on page 36. Quality of life improves by investing in infrastructure and often improvements help businesses operate.⁵ The City was able to purchase capital assets in Fiscal Year 14/15 because of an unexpected increase in sales and use tax revenue. The only capital outlay budgeted in the general fund for Fiscal Year 15/16 is the continuation of three drainage projects for \$162,809 that was started in Fiscal Year 14/15. A list of these improvements is on page 37.

⁴ Gauthier, S.J. (2012). *Governmental Accounting, Auditing, and Financial Reporting*. p. 343

⁵ Robert L. Bland and Irene S. Rubin, *Budgeting: A Guide for Local Governments* (Washington, DC: ICMA, 1997) p.169

BUDGET OVERVIEW FY 2015-2016

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 services⁶. These service fees and charges should be adequately imposed as to cover all related expenses to the service. The Water & Sewer Fund consists of the following departments:

- Water Treatment Plant
- Sewer Treatment Plant
- Water Transfer & Distribution
- Non-departmental Expenses

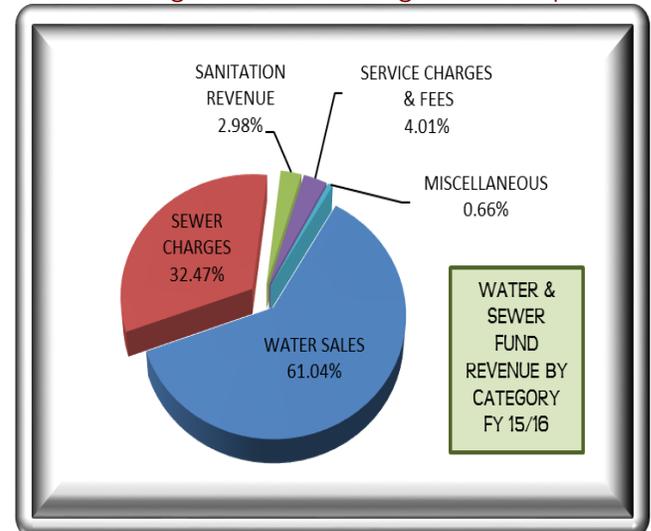
- Water Billing
- Sewer Collection
- Debt Service

Water & Sewer Fund Reserve Levels

Enterprise funds are not required to classify fund balances the way that governmental funds are required to do according to Governmental Accounting Standards Board (GASB) Summary of Statement No. 54. The balances are simply restricted and/or unrestricted. Restricted cash in the Enterprise Fund consists of Certificates of Obligation (CO) funds, which is limited to purchases of the items specified within the COs, and the funds set aside every month for the principal and interest payments on the COs.

about 5.8% less than the FY 14/15 amended budget. The revenue for water sales represents 61.04% of the Water & Sewer Fund's revenue. Sewer charges are the second largest revenue source accounting for over 32.37% of the total revenue. Weather patterns greatly influence the amount of water revenue received by the City.

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 \$22.00. (excluding sewer and sanitation) The \$14 minimum rate includes the usage of 3,000 gallons of water. The comparison charts on page 68 shows that White Oak still remains the second lowest water rate in East Texas and is well below the state and local averages for a 5,000-gallon comparison



REVENUES

Anticipated revenues for FY 15/16 are \$2,310,050, which is \$143,741 (not including bond proceeds from the recent 2013 Certificate of Obligation) are

The current sewer rate is \$15 for the first 1,000 gallons Each 1,000 gallons over the minimum is \$3.00. When calculated for 5,000 gallons, a customer's sewer charge is \$27 (not including water and sanitation).

⁶ Stephen J. Gauthier, Governmental Accounting, Auditing, and Financial Reporting (GFOA ,2012) 44.

BUDGET OVERVIEW FY 2015-2016

The average amount for 5,000 gallons of usage remains lower than the state average, but is now higher than the local average by \$.98. An annual winter averaging process of water consumption from December through February determines individual sewer charges.

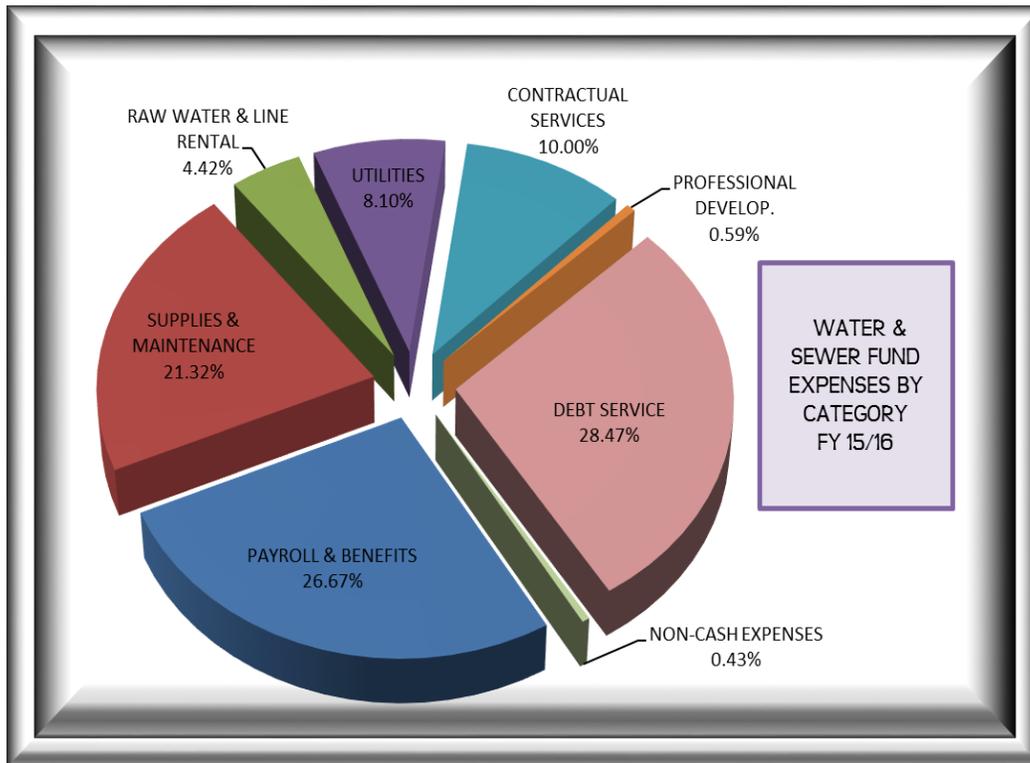
Service Charges & Fees are approximately 4% of the Water & Sewer Fund revenues. These charges include tap fees for new service, penalties for late payments, reconnect fees for non-payment, and fees for water meter tampering.

EXPENSES

Like the general fund, payroll and employee benefits represent the largest expense in the water & sewer fund. In Fiscal Year 2013/2014, the city paid off its 1999 Certificate of Obligation on schedule and paid off its 2001 Revenue Bond a year early, saving over \$6,000 in interest expense. The debt service category is for the principal and interest payments on the 2008 and 2013 Certificate of Obligations.

Also like the general fund, the water & sewer fund contracts with different vendors for specialized services.

- Republic Service is responsible for the collection of sludge retrieval at the sewer treatment plant.
- Customer water bills are printed and mailed by a company called Dataprose.
- Karen A. Jacks & Associates for the annual financial audit. (expense shared with general fund)
- GroupM7 Design for its website services and email addresses. The General Fund, Water & Sewer Fund, and the White Oak Economic Development Corporation split this expense.



BUDGET OVERVIEW FY 2015-2016

CAPITAL ASSETS

The remaining 2008 Certificate of Obligation and 2013 Certificate of Obligation funds will pay for all of the scheduled capital projects budgeted for fiscal year 15/16. The \$3.6 million Wastewater Treatment Plant Expansion that began in FY 13/14 is scheduled for completion this fiscal year.

The city previously tested two different well sites in order to add another raw water source to the existing Big Sandy Creek source. There are plans to

drill a new water well at the most appropriate well site. The remaining 2008 Certificate of Obligation funds will help pay for this project.

A new truck is budgeted for the water and sewer plant supervisor and one for the public works director. Rehabilitation of manholes will also continue, which will help with infiltration issues. For a detailed list of budgeted capital expenses, please see page 73.

CONCLUSION

A balanced budget is one of the top priorities to the City Council. Another priority is to keep the ad valorem property tax rate as low as possible to achieve the same or better services for the citizens. The Council attempts to adopt the effective tax rate whenever possible; however, staff was able to submit a budget in which the adoption of the effective rate was unnecessary. Citizens will continue to enjoy the same level of city services at a lower property tax rate.

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 White Oak's population grows and there are new utility connections added to the water and wastewater systems. In order to continue exceptional levels of service to White Oak citizens and to remain in compliance with the Texas Commission on Environmental Quality's standards and rules, there is water and wastewater related repairs and training performed year-round.

Sincerely,

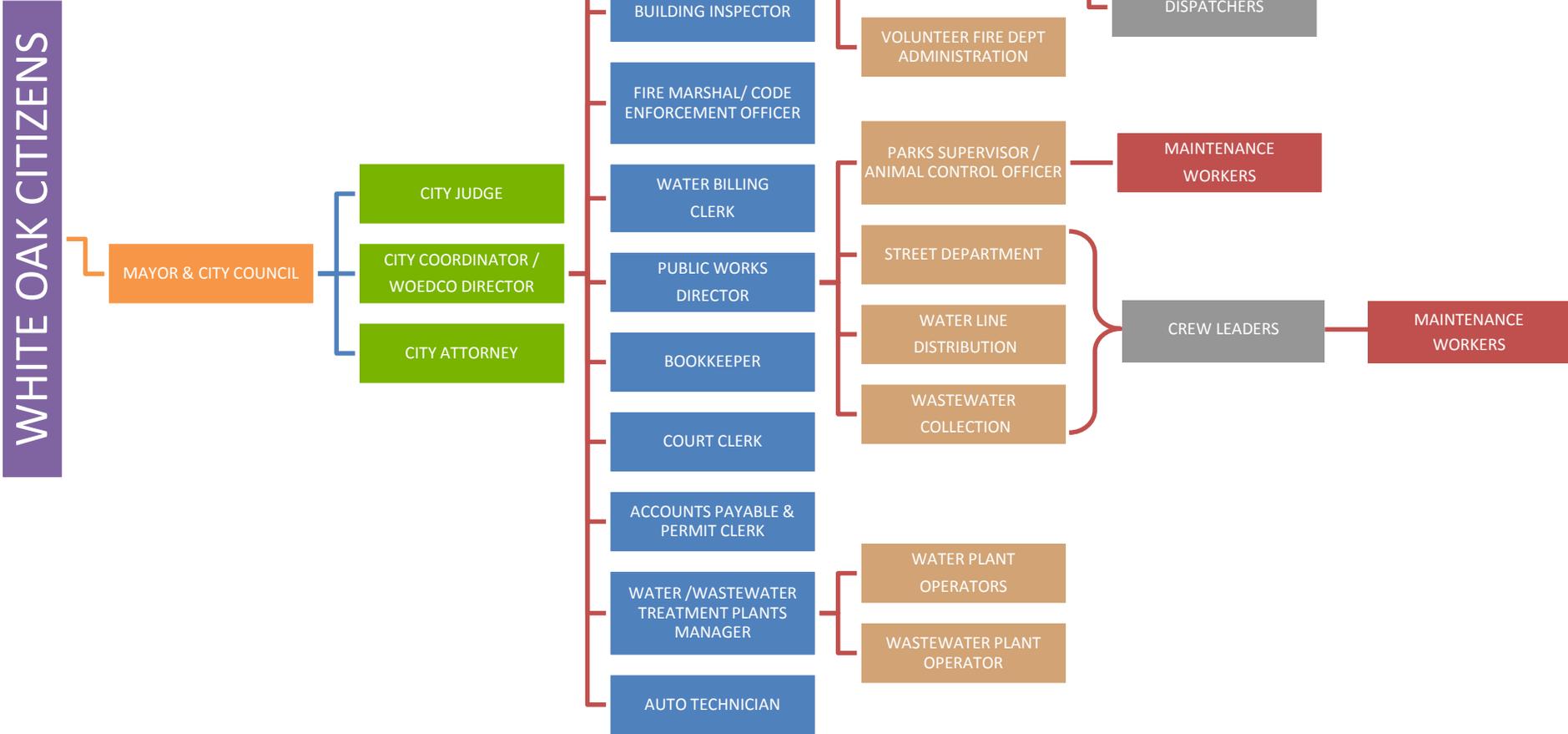


Sherry Roberts, TRMC
City Secretary

CITY OF WHITE OAK
FY 15/16 BUDGET AND TAX RATE
PLANNING CALENDAR

Day	Date	Description
Tuesday	July 14, 2015	Regular Meeting - City Hall 5:00 pm.
Tuesday	July 21, 2015	Special Meeting (IF NEEDED) - Budget Work Session, City Hall 5:00pm
Friday	July 24, 2015	Chief Appraiser Certifies Appraisal Roll
Friday	July 24, 2015	Tax Assessor Calculates Effective & Rollback Rates
Friday	August 7, 2015	File Proposed Budget with Municipal Clerk, post on Web-Site.
Tuesday	August 11, 2015	Regular Council Meeting and Budget Work Session (may be the last budget session) City Hall 5:00 pm. 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	August 14, 2015	Send "Notice of Proposed (Exceeds) Tax Rate" & "Notice of Budget Hearing" to WO Independent (if proposed rate is > effective rate)
Thursday	August 20, 2015	Publish "Notice of Proposed (Exceeds) Tax Rate (effective & rollback tax rates).
Thursday	August 20, 2015	Publish "Notice of Budget Hearing" (10-30 days before hearing)
Monday	August 24, 2015	Post 72 Hour Notice of Public Hearing #1 for Tax Increase
Thursday	August 27, 2015	Special Meeting (IF NEEDED)- Budget Work Session, City Hall 5:00pm PUBLIC HEARING #1 Tax Rate (if rate is >effective rate)
Friday	August 28, 2015	Post 72 Hour Notice of Public Hearing #2 for Tax Increase.
Tuesday	September 1, 2015	PUBLIC HEARING #2 Tax Rate and Budget Hearing only items on the agenda. City Hall 4:30 pm. (at least 3 days after first hearing)
Tuesday	September 8, 2015	REGULAR MEETING & ADOPT: (1) Operating Budget (2) M&O Tax Rate, City Hall 5:00 pm.
Wednesday	September 9, 2015	Send Tax Assessor Adopted Tax Ordinance
Friday	September 18, 2015	BUDGET MUST BE ADOPTED AT LEAST 10 DAYS BEFORE NEW FISCAL YEAR ACCORDING TO CITY CHARTER.
Thursday	October 1, 2015	File Approved Budget with Gregg County Clerk.

CITY OF WHITE OAK ORGANIZATIONAL CHART FISCAL YEAR 2015-16



CITY OF WHITE OAK
PERSONNEL SUMMARY
FY 2015-2016

FULL-TIME Employees

General Fund DEPARTMENT	ACT 04-05	ACT 05-06	ACT 06-07	ACT 07- 08	ACT 08-09	ACT 09-10	ACT 10-11	ACT 11-12	ACT 12-13	ACT 13-14	FCST 14-15	BGT 15-16	Diff
General Administration	3.60	3.50	3.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	4.00	4.00	-
Econ Dev. WOEDCO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
Municipal Court	0.40	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Police Officers	13.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	15.00	15.00	-
Police Dispatchers-FTE	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	4.00	4.00	-
Fire	0.86	0.86	0.86	0.86	1.00	1.00	1.00	1.00	1.00	-	-	-	-
Street	3.25	3.25	3.25	4.25	4.25	4.25	4.25	4.25	4.25	4.00	3.25	3.25	-
Parks	1.25	1.25	2.25	1.25	2.25	2.25	2.25	3.25	3.25	3.00	3.25	3.25	-
Code Enforcement	0.14	0.14	0.14	0.14	1.00	-	-	-	-	-	-	-	-
Inspection	1.00	0.50	0.50	2.00	1.00	1.33	1.00	1.00	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	1.00	1.00	-
Maintenance	2.00	1.50	1.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Total G/F FTEs	30.50	30.50	32.50	34.50	35.50	34.83	35.50	36.50	36.50	36.00	33.50	33.50	-

Water and Sewer

Water Trans. & Distrib.	2.25	2.25	2.25	2.25	2.25	2.25	2.25	1.25	2.25	2.00	2.25	2.25	-
Sewer Collection	3.25	3.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.00	2.25	2.25	-
Water Plants	3.50	3.50	4.50	4.50	4.50	4.00	3.50	4.50	4.50	4.50	4.50	4.50	-
Sewer Plants	1.50	1.50	1.50	1.50	1.50	1.00	1.50	1.50	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 FTEs	11.50	11.50	11.50	11.50	11.50	10.50	10.50	10.50	11.50	11.00	11.50	11.50	-

PART-TIME EMPLOYEES

Municipal Court	0.50	0.50	1.00	1.00	1.00	1.00	1.50	1.25	1.00	1.00	1.00	1.00	-
Police Dispatchers	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.25	0.50	0.50	0.50	0.50	-
Fire Dept	0.10	0.10	0.10	0.50	0.50	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	3.25	3.25	-
Water T&D	-	-	-	0.65	0.65	0.33	-	-	-	-	-	-	-
Street	0.25	0.25	-	-	-	-	-	-	-	-	-	-	-
Total PTEs	1.35	1.35	1.60	2.65	2.65	2.33	5.50	5.00	5.25	5.25	5.25	5.25	-

TOTAL - FTE/PTE	43.35	43.35	45.60	48.65	49.65	47.66	51.50	52.00	53.25	52.25	50.25	50.25	-
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ORDINANCE NO. 2015-11

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, 2015 TO SEPTEMBER 30, 2016; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, a budget for the fiscal year October 1, 2015 to September 30, 2016 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

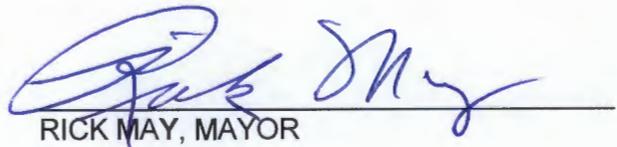
WHEREAS, after a full and final consideration, the public hearing has been held upon said budget and it is the consensus of opinion that budget as filed should be approved;

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

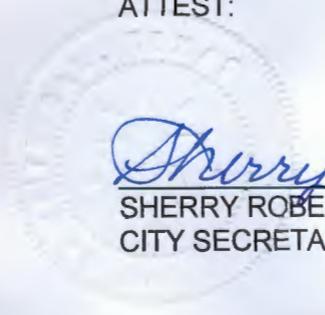
SECTION ONE. The budget as filed for fiscal year from October 1, 2015 to September 30, 2016 is hereby ratified, adopted, and approved.

SECTION TWO. This Ordinance shall be passed and it shall have effect and be in full force from October 1, 2015 forward.

PASSED AND APPROVED this the 8th day of September, 2015 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. 2015-12

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 2015-2016 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, 2015;

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 2015-2016, which requires a tax levy of \$.54687 on each \$100 valuation of property; and

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

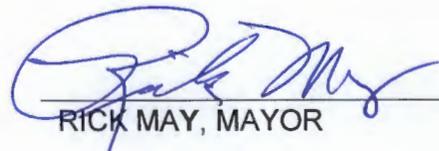
Section 1: That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of White Oak for the 2015-2016 fiscal year, upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of \$0.54687 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 2015-2016. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE RESULTING IN AN INCREASE OF APPROXIMATELY \$9,631 IN TAX REVENUE.

Section 2: That taxes levied under this ordinance shall be due October 1, 2015, and if not paid on or before January 31, 2016, shall immediately become delinquent.

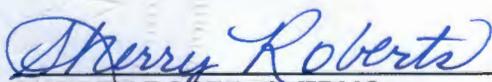
Section 3: All taxes shall become a lien upon the property against which assessed, and the City Tax Collector, or designee, of the City of White Oak, is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and Ordinances 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 8th day of September 2015.


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 2015.

\$ 367,743,095

TOTAL CERTIFIED TAXABLE VALUE

July 14, 2015

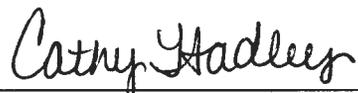
DATE



CHIEF APPRAISER

Approval of the appraisal records by the Gregg Appraisal Review Board occurred on the 7th day of July, 2015.

On this the 14th day of July, 2015, 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



2015 CERTIFIED TOTALS

Property Count: 30,130

CWO - CITY OF WHITE OAK
ARB Approved Totals

7/14/2015

7:20:32AM

Land	Levy	Value			
Homesite:		16,510,630			
Non Homesite:		14,528,487			
Ag Market:		862,760			
Timber Market:		1,767,915	Total Land	(+)	33,669,792
Improvement		Value			
Homesite:		207,802,987			
Non Homesite:		95,942,537	Total Improvements	(+)	303,745,524
Non Real	Count	Value			
Personal Property:	495	74,116,100			
Mineral Property:	26,676	38,427,870			
Autos:	0	0	Total Non Real	(+)	112,543,970
			Market Value	=	449,959,286
Ag	Non Exempt	Exempt			
Total Productivity Market:	2,630,675	0			
Ag Use:	52,801	0	Productivity Loss	(-)	2,475,720
Timber Use:	102,154	0	Appraised Value	=	447,483,566
Productivity Loss:	2,475,720	0			
			Homestead Cap	(-)	493,817
			Assessed Value	=	446,989,749
			Total Exemptions Amount	(-)	79,246,654
			(Breakdown on Next Page)		
			Net Taxable	=	367,743,095

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,955,621.00 = 367,743,095 * (0.531790 / 100)

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

2015 CERTIFIED TOTALS

Property Count: 30,130

CWO - CITY OF WHITE OAK
ARB Approved Totals

7/14/2015

7:20:32AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	43	808,076	0	808,076
DPS	1	20,000	0	20,000
DV1	6	0	30,000	30,000
DV1S	1	0	5,000	5,000
DV2	3	0	22,500	22,500
DV3	4	0	42,000	42,000
DV4	29	0	252,000	252,000
DV4S	8	0	96,000	96,000
DVHS	10	0	1,808,373	1,808,373
DVHSS	1	0	160,890	160,890
EX	48	0	15,000	15,000
EX-XV	53	0	23,418,240	23,418,240
EX-XV (Prorated)	1	0	7,474	7,474
EX366	8,095	0	247,130	247,130
HS	1,433	43,093,176	0	43,093,176
OV65	417	8,038,565	0	8,038,565
OV65S	47	940,000	0	940,000
PC	1	38,950	0	38,950
PPV	10	203,280	0	203,280
Totals		53,142,047	26,104,607	79,246,654

2015 CERTIFIED TOTALS

Property Count: 30,130

CWO - CITY OF WHITE OAK
Effective Rate Assumption

7/14/2015 7:20:32AM

New Value

TOTAL NEW VALUE MARKET: \$6,052,620
TOTAL NEW VALUE TAXABLE: \$5,823,181

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	1	2014 Market Value	\$9,530
EX366	HB366 Exempt	2,198	2014 Market Value	\$124,220
ABSOLUTE EXEMPTIONS VALUE LOSS				\$133,750

Exemption	Description	Count		Exemption Amount
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1		\$12,000
HS	Homestead	26		\$837,418
OV65	Over 65	13		\$260,000
OV65S	OV65 Surviving Spouse	2		\$40,000
PARTIAL EXEMPTIONS VALUE LOSS				\$1,149,418
NEW EXEMPTIONS VALUE LOSS				\$1,283,168

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
-----------	-------------	-------	----------------------------

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$1,283,168

New Ag / Timber Exemptions

2014 Market Value \$62,052 Count: 2
2015 Ag/Timber Use \$2,250
NEW AG / TIMBER VALUE LOSS \$59,802

New Annexations

New Deannexations

Average Homestead Value

Category A and E

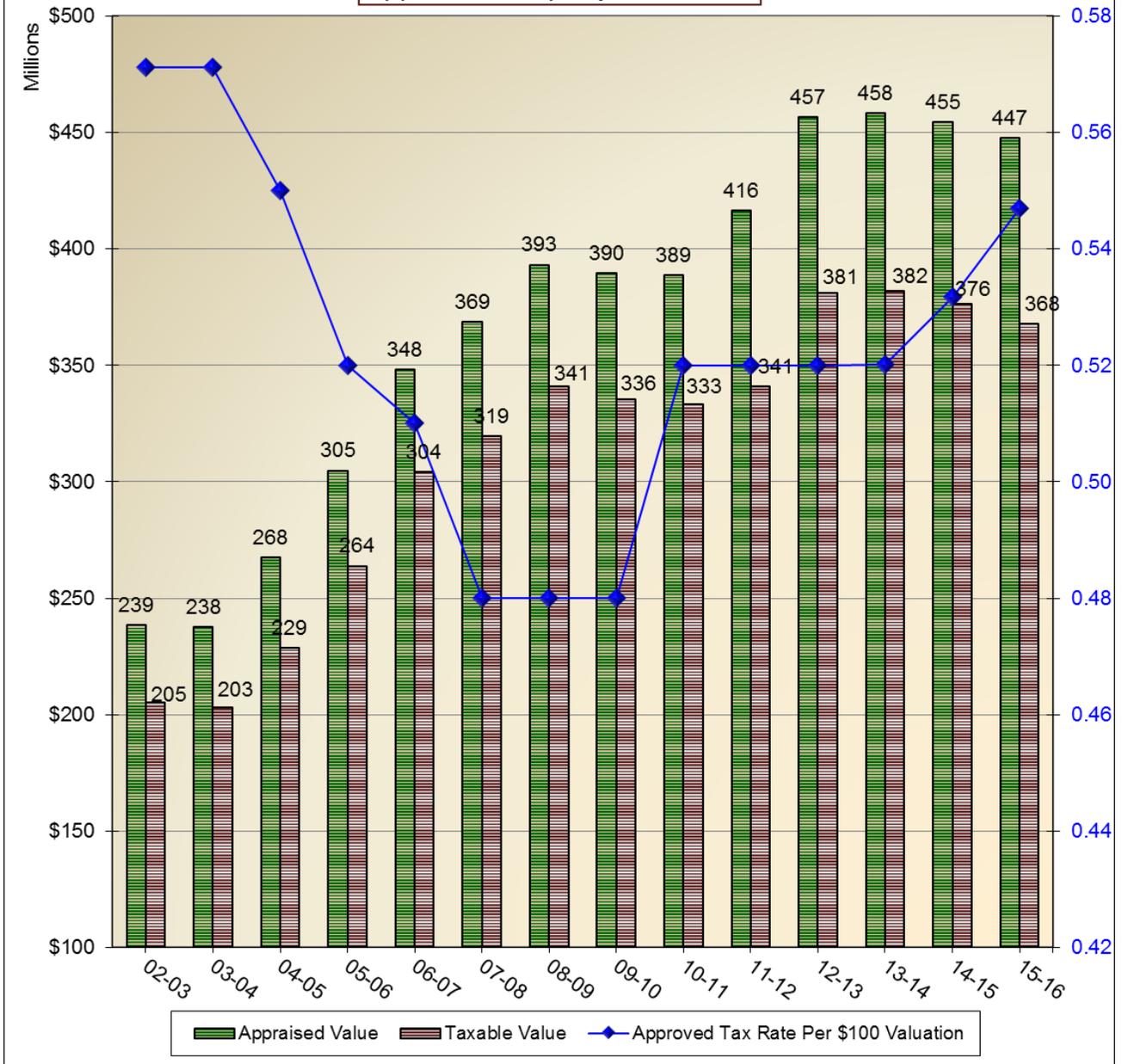
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,408	\$154,312	\$30,872	\$123,440
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,361	\$153,359	\$30,703	\$122,656

City of White Oak
 Summary of Taxable Values
 FY 2015/2016

PROPERTY USE CATEGORY	2009	2010	2011	2012	2013	2014	2015	Difference
Real, Residential, Single Family	215,819,416	219,025,766	225,106,735	229,030,365	232,674,451	240,439,167	244,633,202	4,194,035
Real, Residential, Multi-Family	10,835,800	10,738,360	10,836,689	11,254,510	11,846,570	11,748,920	11,825,710	76,790
Real, Vacant Lots/Tracts	2,609,710	2,501,150	2,480,770	2,322,530	2,431,750	2,270,335	2,250,616	(19,719)
Real, Acreage (Land Only)	6,382,746	6,389,396	6,462,076	6,544,033	3,635,920	3,721,930	2,657,385	(1,064,545)
Real, Farm and Ranch Improvem	8,103,938	8,087,056	8,994,848	9,295,641	12,707,841	13,332,346	14,637,749	1,305,403
Real, Commercial	20,622,180	21,813,150	23,271,660	24,277,560	24,096,230	24,643,540	25,646,400	1,002,860
Real, Industrial	5,900,160	5,606,180	6,325,790	7,059,110	7,119,900	7,347,830	10,074,040	2,726,210
Real, Minerals, Oil and Gas	52,425,330	53,552,660	46,355,960	76,447,500	65,095,340	61,588,910	38,171,450	(23,417,460)
Real and Tangible, Personal Utilit	9,989,580	7,300,470	7,348,630	10,769,890	12,734,880	12,947,070	12,273,350	(673,720)
Tangible Personal, Commercial	27,018,310	25,890,860	26,279,820	25,567,250	23,832,110	21,068,802	22,022,310	953,508
Tangible Personal, Industrial	27,307,630	24,919,150	31,602,520	32,694,770	40,275,830	33,699,910	39,348,520	5,648,610
Tangible Personal, Mobile Homes	1,706,700	1,539,230	1,582,600	1,527,132	1,413,152	1,563,520	1,446,140	(117,380)
Real Property, Inventory	749,030	689,860	583,610	577,510	295,390	225,480	844,740	619,260
Tangible Personal, Special Invent	104,790	700,830	471,640	544,910	437,830	414,570	236,550	(178,020)
TOTAL APPRAISED VALUE	389,575,320	388,754,118	397,703,348	437,912,711	438,597,194	435,012,330	426,068,162	(8,944,168)
Less Exemptions	50,162,057	51,523,397	52,872,097	53,131,085	53,055,267	54,579,023	55,316,580	737,557
Less Agricultural and Timber	3,194,996	3,401,980	3,438,584	3,338,789	3,409,185	3,465,540	2,475,720	(989,820)
Less Abatements	-	-	-	-	-	-	-	-
Less Pollution Control	87,110	60,910	65,830	38,950	38,950	38,950	38,950	-
Less HS Cap Loss	579,298	337,162	355,419	233,634	190,963	568,586	493,817	(74,769)
Total Reductions	54,023,461	55,323,449	56,731,930	56,742,458	56,694,365	58,652,099	58,325,067	(327,032)
NET ASSESSED VALUATION	335,551,859	333,430,669	340,971,418	381,170,253	381,902,829	376,360,231	367,743,095	(8,617,136)
PROPERTY USE CATEGORY	2009	2010	2011	2012	2013	2014	2015	Difference
Minerals	52,425,330	53,552,660	46,355,960	76,447,500	65,095,340	61,588,910	38,171,450	(23,417,460)
Utilities	9,989,580	7,300,470	7,348,630	10,769,890	12,734,880	12,947,070	12,273,350	(673,720)
Real Property	272,729,680	276,390,148	285,644,778	291,888,391	296,221,204	305,293,068	314,015,982	8,722,914
Personal Property	54,430,730	51,510,840	58,353,980	58,806,930	64,545,770	55,183,282	61,607,380	6,424,098
TOTAL APPRAISED VALUE	389,575,320	388,754,118	397,703,348	437,912,711	438,597,194	435,012,330	426,068,162	(8,944,168)
Less Exemptions	50,162,057	51,523,397	52,872,097	53,131,085	53,055,267	54,579,023	55,316,580	737,557
Less Agricultural and Timber	3,194,996	3,401,980	3,438,584	3,338,789	3,409,185	3,465,540	2,475,720	(989,820)
Less Abatements	-	-	-	-	-	-	-	-
Less Pollution Control	87,110	60,910	65,830	38,950	38,950	38,950	38,950	-
Less HS Cap Loss	579,298	337,162	355,419	233,634	190,963	568,586	493,817	(74,769)
Total Reductions	54,023,461	55,323,449	56,731,930	56,742,458	56,694,365	58,652,099	58,325,067	(327,032)
NET ASSESSED VALUATION	335,551,859	333,430,669	340,971,418	381,170,253	381,902,829	376,360,231	367,743,095	(8,617,136)
Property Tax	1,562,329	1,681,824	1,719,860	1,922,623	1,946,589	1,961,417	1,970,855	9,438

Appraised Property Valuations



Fiscal Year	Appraised Value	Taxable Value	Approved Tax Rate Per \$100 Valuation
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
14-15	454,551,811	376,360,231	0.531790
15-16	447,483,566	367,743,095	0.546870

50-818
(05-14/2)

NOTICE OF 2015 TAX YEAR PROPOSED PROPERTY TAX RATE FOR

WHITE OAK, TEXAS

A tax rate of \$.54867 per \$100 valuation has been proposed by the governing body of
the CITY OF WHITE OAK, TEXAS

PROPOSED TAX RATE	\$ <u>.54867</u> per \$100
PRECEDING YEAR'S TAX RATE	\$ <u>.53179</u> per \$100
EFFECTIVE TAX RATE	\$ <u>.55687</u> per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for
the CITY OF WHITE OAK, TEXAS from the same properties in both the 2014
tax year and the 2015 tax year.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

KIRK SHIELDS

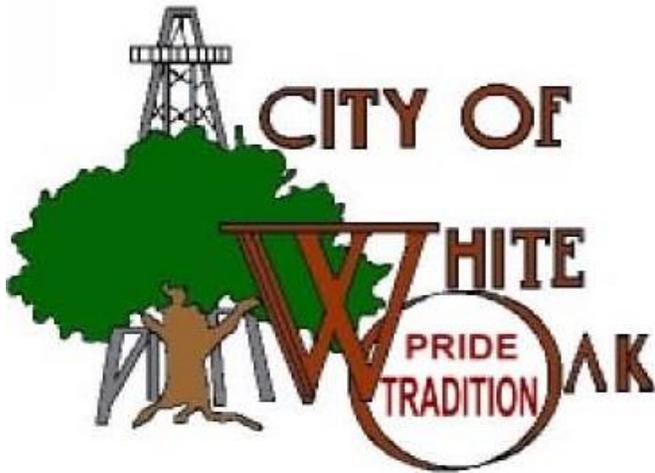
GREGG COUNTY tax assessor-collector

101 E. METHVIN, SUITE 215, LONGVIEW, TX 75601

903-237-2552

kirk.shields@co.gregg.tx.us

http://www.co.gregg.tx.us/government/tax_office/overview.asp

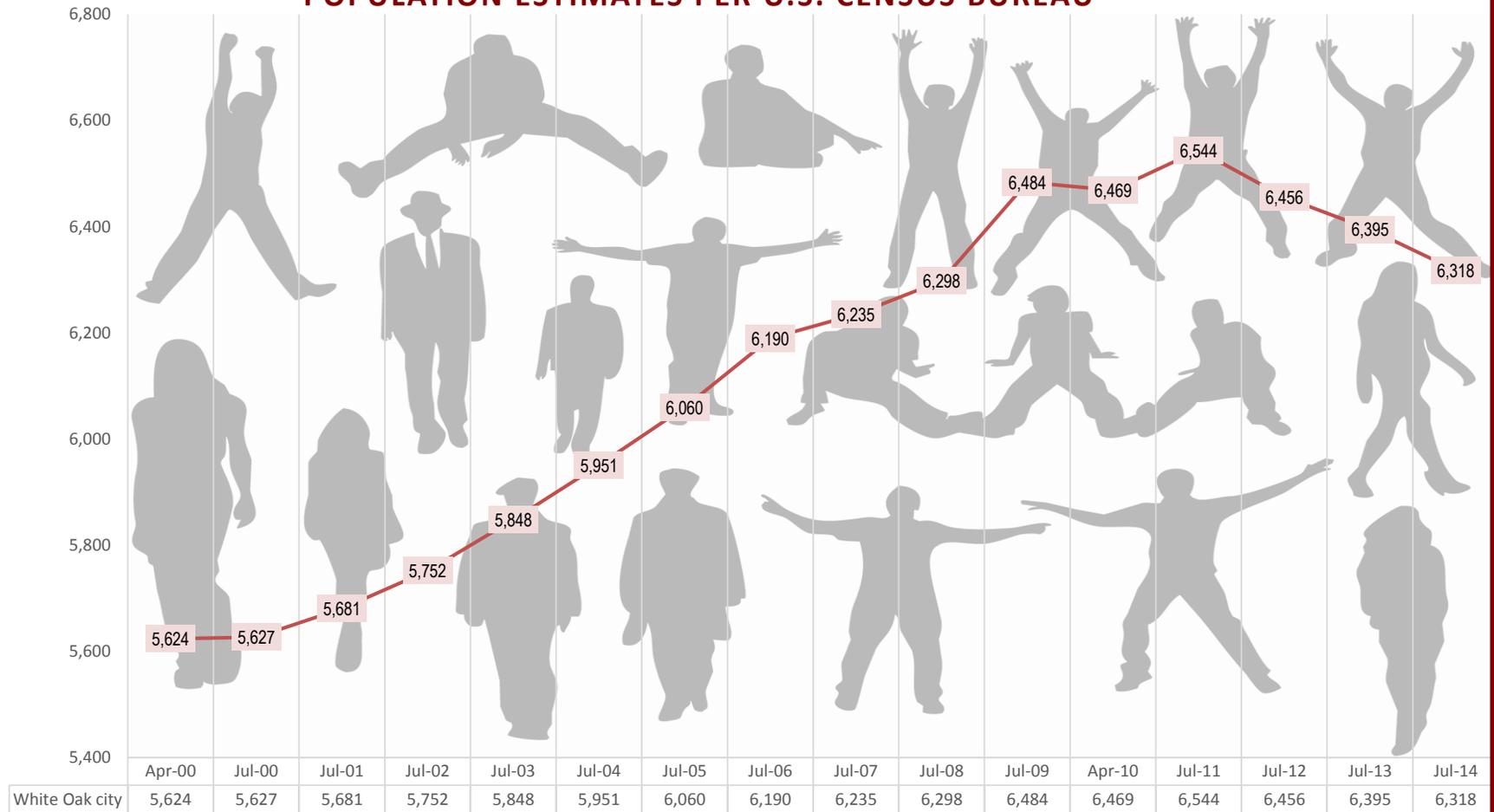


CITY OF WHITE OAK 2015 TOP TEN TAXPAYERS

TAXPAYER	MARKET VALUE	TAXABLE VALUE
Breitburn Operating LP	21,978,920	21,978,920
Weatherford Artificial Lift (Pumps)	9,607,730	9,607,730
Rushing Machine/ J L Rushing Inc	5,538,010	5,538,010
Clements Capital LLC/M A Clements Real Estate Holding	5,317,110	5,317,110
Energy Weldfab Inc	4,467,890	4,467,890
Basa Resources Inc/Basa Petrofund Mgmt Ltd/Basa Royalties LLC	3,958,420	3,957,940
O&D Manufacturing Inc/ O&D Manufacturing-Cherokee Trc	3,758,520	3,719,570
Southwestern Bell Telephone Co	3,714,450	3,714,450
AEP Southwestern Elec Power Co	3,538,850	3,538,850
Well-Pro Services LP	3,466,450	3,466,450

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

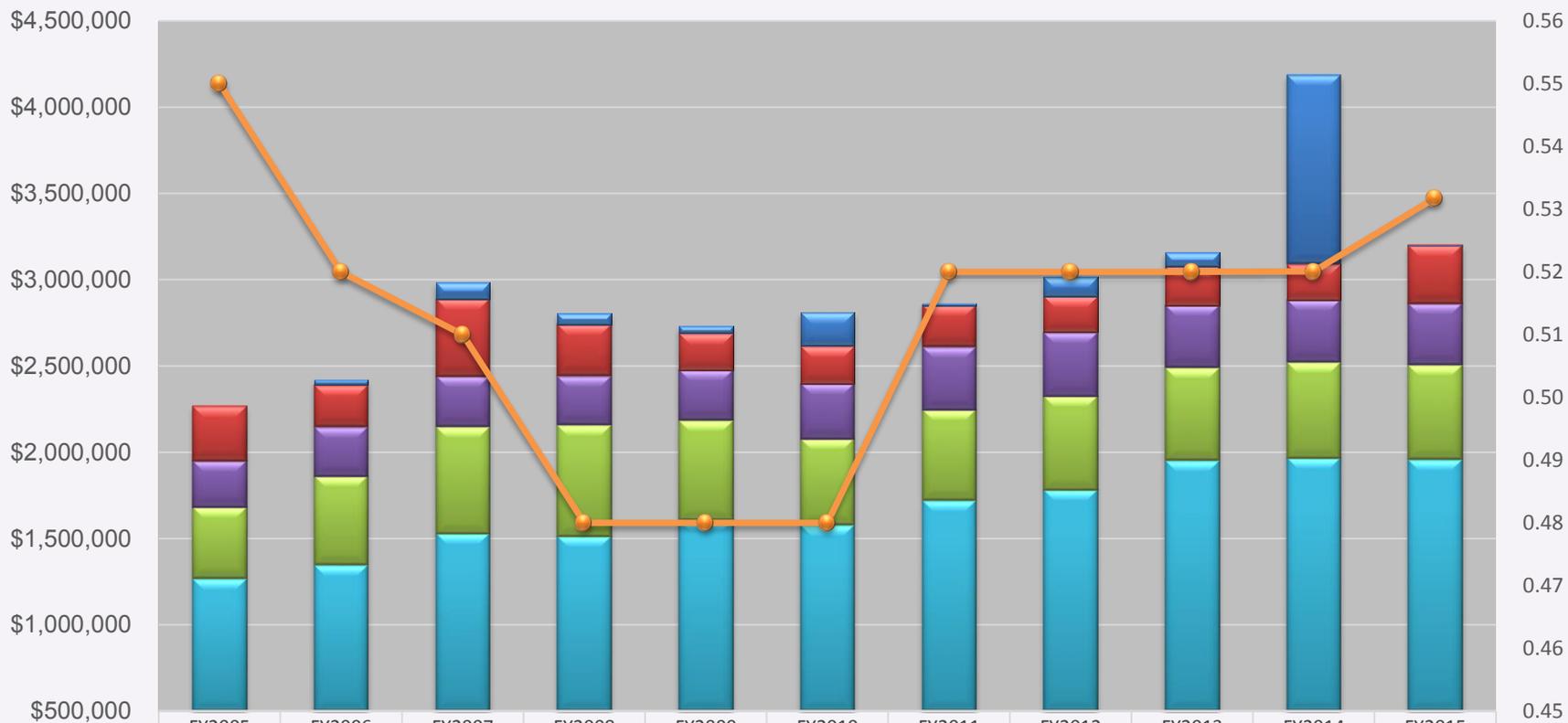
CITY OF WHITE OAK
 COMBINED BUDGET SUMMARY
 GENERAL FUND, PROPRIETARY FUND, INTEREST & REDEMPTION FUND, and TCDP GRANT FUND
 ADOPTED BUDGET FOR FISCAL YEAR 2015/2016

	General Fund	Enterprise Fund	Cable PEG Fund (Restricted)	Adopted	Projected	Actuals
				Budget FY 15-16	FY 2014-15	FY 2013-14
FUND BALANCE-BEGINNING	\$ 2,982,784	\$ 5,421,001	\$ 55,018	\$ 8,458,803	\$ 8,682,094	\$ 9,710,753
Revenues & Other Sources:						
Property Taxes	1,984,466			1,984,466	1,989,700	1,970,536
Sales & Use Tax	645,000			645,000	717,010	607,859
Franchise Fees	510,000		-	510,000	524,864	389,506
Fines & Forfeitures	145,600			145,600	151,150	131,602
Licenses & Permits	31,150			31,150	33,080	29,623
Parks & Recreation	18,500			18,500	18,516	18,300
Grants & Contributions	13,100	-		13,100	3,106	1,063,966
Service Charges & Fees	2,100	2,294,800		2,296,900	2,156,702	2,117,017
Miscellaneous Revenues	6,000	250		6,250	38,984	11,629
Interest Income	22,000	15,000	-	37,000	46,940	35,660
Intergovernmental	-	-		-	-	-
Transfers In-Cert of Oblig.	-	-		-	-	-
Other Sources	-	-	-	-	-	-
Total Revenues	3,377,916	2,310,050	-	5,687,966	5,680,052	6,375,698
TOTAL AVAILABLE RESOURCES	6,360,700	7,731,051	55,018	14,146,769	14,362,146	16,086,451
Expenditures:						
General Government	805,042			805,042	752,792	711,239
Economic Development	-			-	-	48,197
Public Safety	1,717,136			1,717,136	1,808,750	1,624,727
Public Works (Street Dept)	475,148			475,148	403,157	315,547
Parks	276,605			276,605	342,294	1,322,115
Maintenance	111,126			111,126	79,587	67,852
Intergovernmental	-	-		-	-	-
Water Distribution		187,167		187,167	174,524	168,970
Supply/Power Pumping		150,500		150,500	104,363	170,848
Sewer Collection		180,887		180,887	151,117	128,487
Water Plant		528,540		528,540	488,657	522,684
Sewer Plant		312,705		312,705	304,246	267,261
Customer Accounting/Billing		76,201		76,201	71,780	71,824
Capital Outlay		3,857,291		3,857,291	575,699	838,377
Debt Service		657,579		657,579	487,598	824,357
Non-Cash Expenditures		10,000		10,000	10,000	7,206
Non-Departmental		206,471		206,471	189,960	38,393
Reconciliation to Net Cash					-	(37,653)
Total Expenditures	3,385,057	6,167,341	-	9,552,398	5,944,524	7,090,431
Transfers Out	-	-	-	-	-	300,000
FUND BALANCE-ENDING	2,975,643	1,563,710	55,018	4,594,371	8,417,622	8,696,020

**CITY OF WHITE OAK
GENERAL FUND BUDGET W/AMENDMENTS
FY 2014/15 BUDGET**

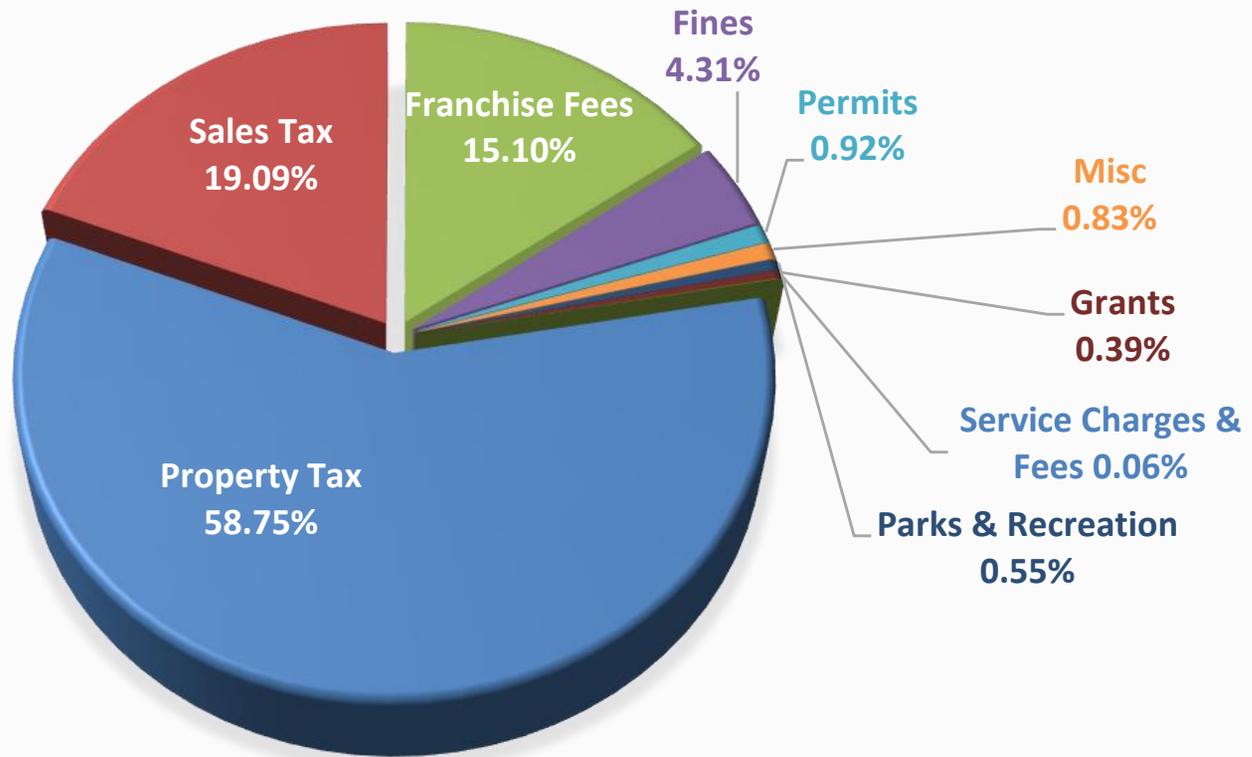
	Original Budget	Internal Amendments	Internal Adjustments	Amended Budget	Amendment Description
Revenue	3,201,717	252,094		3,453,811	To account for unexpected revenue in property and sales taxes, fines, permits, interest, scrap metal, etc.
General Administration	745,170	5,189	8814.21	759,173	EMS A/C Unit
Municipal Court	78,095	15,545	803	94,443	Use of Bldg Security Fees for city hall remodel
Police Department	1,290,145	124,453	37.52	1,414,636	Body cams, A/C Unit, & 3 new patrol units
Fire Department	92,869	62,000	(718)	154,151	Assisted in tanker truck purchase
Street Department	441,558	19,000	-15421.97	445,136	New truck
Park Department	274,624	62,930	6177.22	343,731	H.S. Baseball Park & Scag Mower
Code Enforcement	4,288		-	4,288	
Inspection	87,467	24,100	776	112,343	New truck
Fire Marshal	81,295	-	(39)	81,256	
Maintenance	106,206	-	(428)	105,778	
Total Expenses	3,201,717	313,217	0	3,514,934	
Profit/(Loss)	-	(61,123)	-	(61,123)	

General Fund Revenue Trends

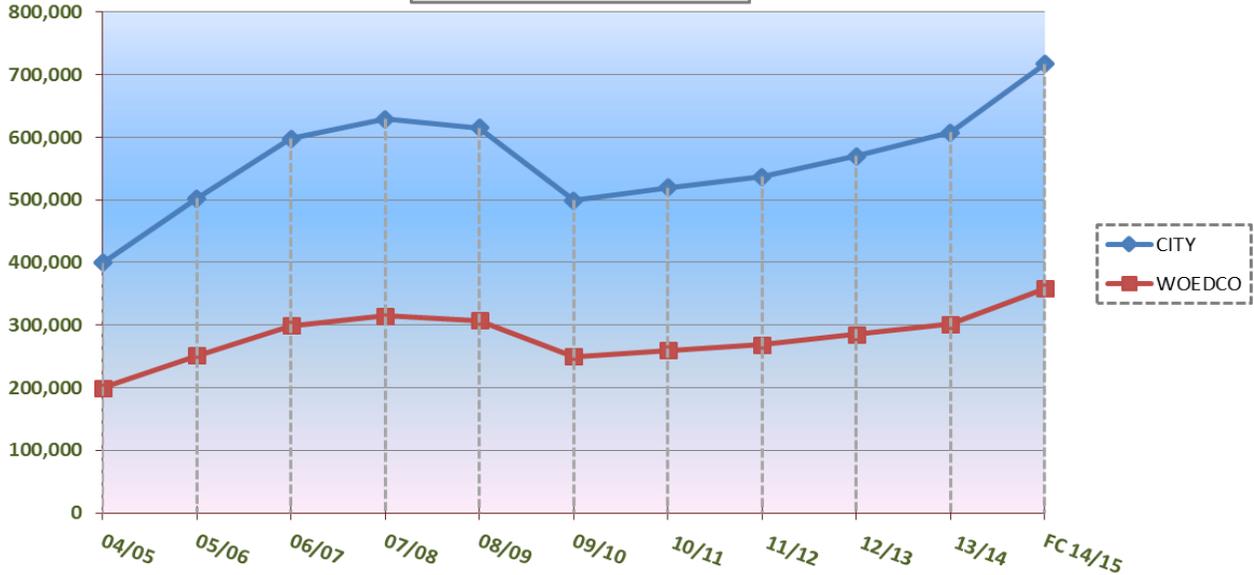


	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
Grants	-	28,078	95,798	64,760	42,703	194,700	10,839	111,590	77,858	1,092,054	3,100
Other	318,797	243,008	448,371	299,469	214,220	218,807	242,540	207,623	226,289	209,559	336,900
Franchise Fees	269,692	288,815	290,487	283,733	290,606	320,766	365,363	372,432	361,824	361,038	354,800
Sales Tax	411,213	512,201	618,937	644,703	577,918	499,573	523,715	542,669	537,690	555,000	550,000
Ad Valorem Taxes	1,268,985	1,347,182	1,529,343	1,514,397	1,607,655	1,577,846	1,721,679	1,782,498	1,952,627	1,966,400	1,956,917
Tax rate	0.55	0.52	0.51	0.48	0.48	0.48	0.52	0.52	0.52	0.52011	0.53179

GENERAL FUND REVENUES BY CATEGORY FY 15/16

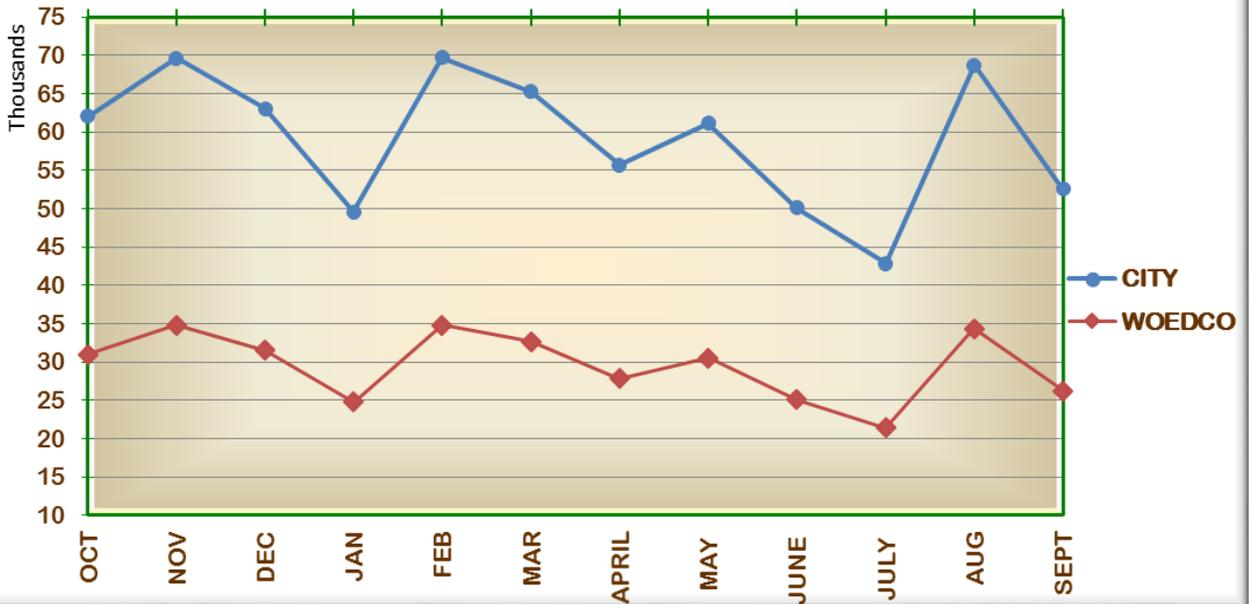


SALES TAX HISTORY



	<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>	<u>13/14</u>	<u>FC14/15</u>
CITY	399,390	502,639	597,919	629,370	615,184	499,573	519,849	537,312	569,957	607,859	717,010
WOEDCO	199,695	251,320	298,960	314,685	307,592	249,786	261,858	271,334	284,979	301,409	358,505

SALES TAX REVENUE FY 14/15



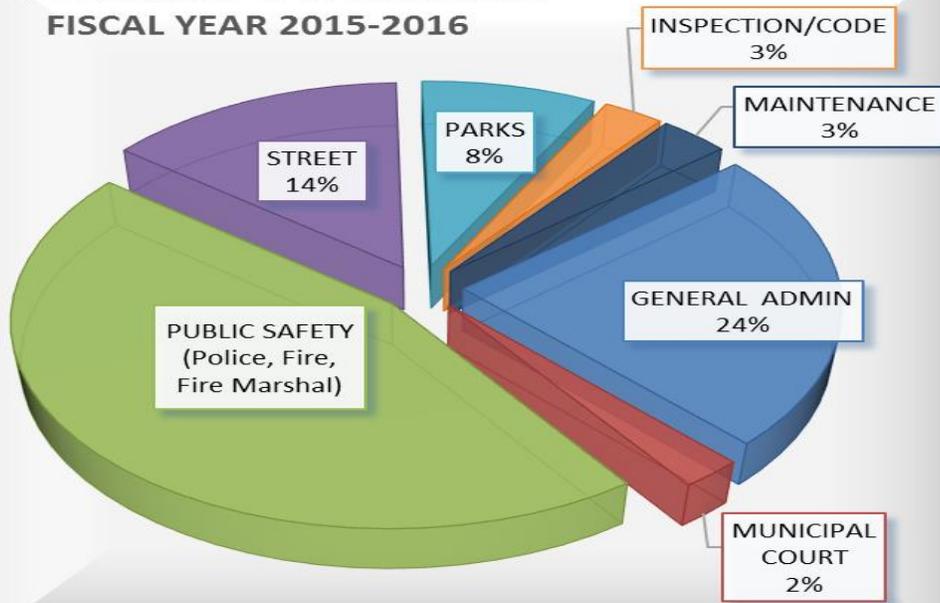
City of White Oak
Franchise Receipts Revenue Comparison
Fiscal Years 2011-2016

TYPE	FY 11/12	FY 12/13	FY 13/14	FY 14/15	ADOPTED FY 15/16
AEP/SWEPCO	230,897	225,361	232,666	233,042	233,000
CENTERPOINT ENERGY	13,517	11,075	13,726	14,248	14,000
AT&T	12,877	10,546	8,918	7,556	8,000
UPSHUR RURAL	5,021	4,856	5,122	5,522	5,500
SUDDENLINK CABLE	82,341	80,640	82,829	68,500	68,500
REPUBLIC SERVICE (TRASH)	21,164	21,780	22,726	22,500	22,000
OTHER TELECOMMUNICATIONS	6,595	7,566	9,715	9,800	9,000
CITY UTILITIES	-	-	-	150,000	150,000
TOTAL	\$ 372,411	\$ 361,824	\$ 375,701	\$ 511,168	\$ 510,000

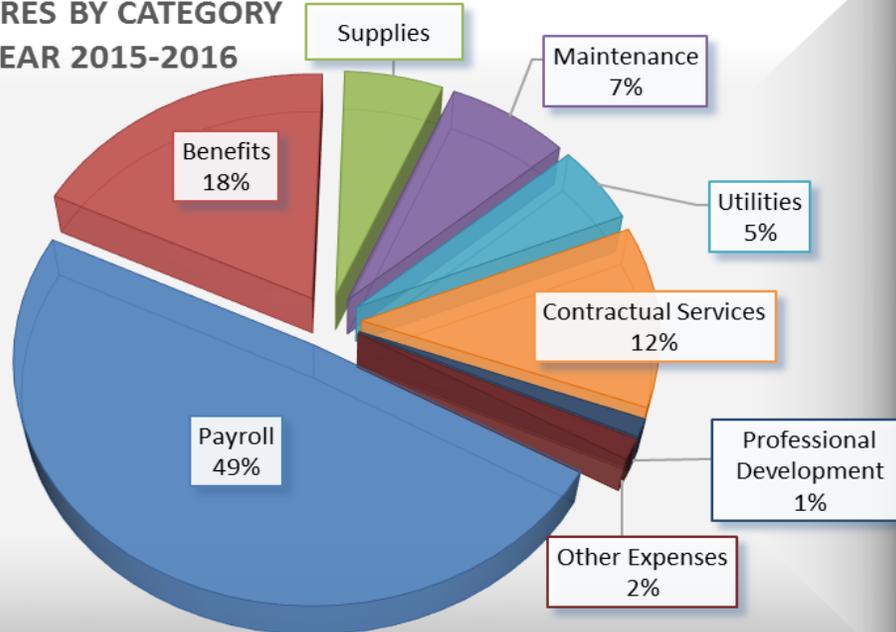
Municipal franchise fees are levied on utility services such as cable/internet, phone, gas, electricity, and sanitation usage by residents for the utilities' usage of the public right-of-way.

- SWEPCO & Upshur Rural provides 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 fee depends on the company and the type of customer.
- Suddenlink Cable pays a 6% franchise fee based on gross revenue each quarter. After the City's franchise contract expired in 2008, the City began to receive 6% versus the previous 2% because of Senate Bill 5 passed in 2005 which created a state-issued agreement for cable companies. In 2011, an amendment was approved in SB1087 which separates out the 5% franchise fee to cities and a 1% Public, Educational, & Governmental (PEG) fee which MUST be kept in a separate account from all other city funds and cannot be comingled. These funds may only be spent as allowed by Chapter 66 of the Texas Utilities Code. The average annual amount of PEG revenue is around \$13,500. Currently, the PEG Fee revenue and expenses are not budgeted because there are no allowable expenses per Chapter 66 of the Texas Utilities Code.
- Republic Service (formerly known as Allied Waste) provides the City of White Oak with trash 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 and businesses, then subtracted from Republic's monthly invoice and recorded as franchise revenue.
- The City utility amount is the amount transferred from the Enterprise Fund to reimburse the General Fund for water and sewer line right-of-ways.

**GENERAL FUND OPERATING
EXPENDITURES BY DEPARTMENT
FISCAL YEAR 2015-2016**



**GENERAL FUND OPERATING
EXPENDITURES BY CATEGORY
FISCAL YEAR 2015-2016**



CITY OF WHITE OAK
SALARY & BENEFITS BUDGET
FISCAL YEAR 2015/2016

GENERAL FUND	TOTALS
SALARY AMOUNT	1,418,174
PART-TIME SALARIES	31,340
HOLIDAY PAY	82,767
LONGEVITY	13,152
CERTIFICATE PAY	18,000
OVERTIME	13,500
TOTAL SALARIES:	1,576,933
FICA	119,645
TMRS	236,104
HEALTH INSURANCE	186,165
LONG TERM DISABILITY	5,705
UNEMPLOYMENT COMP	7,557
WORKERS' COMP	33,250
TOTAL BENEFITS:	588,426
TOTAL GENERAL FUND SALARY & BENEFITS	2,165,359

COST OF CITY SERVICES

Based on a home value of \$100,000 each household will pay \$546.87 in city taxes for the year, or \$45.57 per month, to support these city services:



$$\begin{aligned} \$100,000/100 \times .54687 &= \$546.87 \\ \$546.87/12 &= \$45.57 \text{ per month} \end{aligned}$$

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:

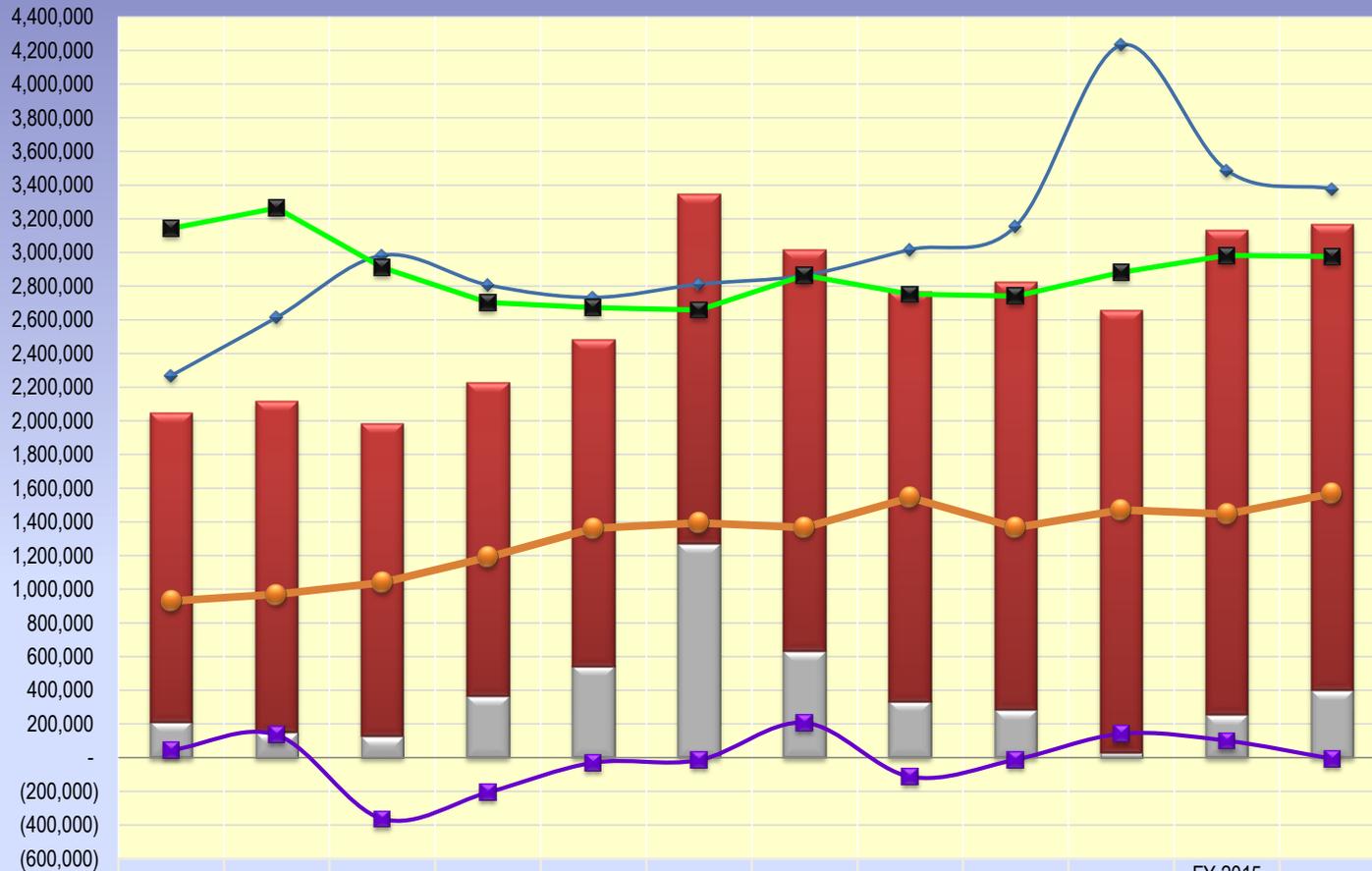
Buildings	40-60 years	Machinery & Equipment	3-25 years
Building Improvements	15-30 years	Vehicles	3-5 years
Water and Sewer Lines	10-75 years	Office Equipment	3-5 years
Land Improvements	10-60 years	Computer Equipment	3-5 years
Infrastructure	10-50 years	Intangibles	2-40 years
Streets/Roads	10-30 years		

CITY OF WHITE OAK
 CAPITAL BUDGET - FY 2016
 GENERAL FUND - CAPITAL EXPENDITURES

DEPARTMENT	DESCRIPTION OF CAPITAL ITEM	EXPENSE JUSTIFICATION	FY 2016 CAPITAL EXPENDITURES
Street Dept	Seal Coat (S. White Oak Rd., Littlejohn, & Nottingham)	Maintenance	88,575
Street Dept	Robin Lane	Drainage Improvements	58,267
Street Dept	Jamaica Drive	Drainage Improvements	34,967
TOTAL STREET DEPT CAPITAL			181,809

Street Dept Capital Total	181,809
Subtract engineering costs paid in FY 14/15	<u>(19,000)</u>
GENERAL FUND CAPITAL TOTAL	\$ 162,809

GENERAL FUND TRENDS

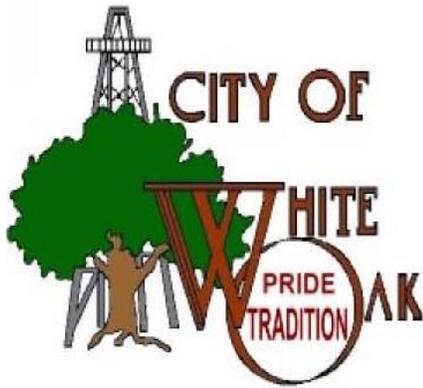


	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015 FC	FY 2016 B
Operating Expenses	1,832,781	1,970,168	1,859,518	1,860,116	1,939,782	2,078,289	2,381,326	2,430,642	2,545,062	2,629,379	2,877,338	2,770,575
Capital Expenditures	210,471	146,934	125,162	364,710	540,919	1,268,311	632,110	332,346	281,097	27,832	252,545	397,314
Revenue	2,268,687	2,614,734	2,982,935	2,807,062	2,733,102	2,811,692	2,864,136	3,016,810	3,156,288	4,231,540	3,486,799	3,377,916
Surplus/Deficit	43,861	134,033	(363,665)	(206,373)	(29,886)	(14,467)	206,925	(113,070)	(11,601)	141,865	100,218	(7,142)
Fund Balance	3,143,046	3,264,031	2,909,174	2,702,798	2,672,914	2,658,448	2,865,373	2,752,303	2,740,702	2,882,567	2,982,785	2,975,643
6-Mth Oper Funds	930,058	969,891	1,039,145	1,190,663	1,362,569	1,393,722	1,366,312	1,543,504	1,366,312	1,471,124	1,446,149	1,569,298



**CITY OF WHITE OAK
GENERAL FUND
SUMMARY OF PROFIT/LOSS
FY 2015/2016**

	ACTUAL FY 12/13	ACTUAL FY 13/14	AMENDED FY 14/15	FORECAST FY 14/15	ADOPTED FY 15/16
TOTAL GENERAL FUND REVENUE	3,156,288	4,231,539	3,453,811	3,486,799	3,377,916
TOTAL - PAYROLL EXPENSE	1,536,634	1,583,067	1,534,466	1,491,555	1,576,933
TOTAL - PAYROLL BENEFITS	534,526	554,500	566,671	559,137	588,426
<i>TOTAL PAYROLL & BENEFITS</i>	2,071,160	2,137,568	2,101,137	2,050,692	2,165,359
TOTAL SUPPLIES	158,546	170,733	214,167	185,766	184,725
TOTAL MAINTENANCE	128,653	163,302	233,640	203,618	231,975
TOTAL UTILITIES	149,123	164,076	164,837	163,435	167,270
TOTAL CONTRACTUAL SERVICES	194,547	275,151	348,928	331,952	389,070
TOTAL PROFESSIONAL DEVELOPMENT	29,499	28,938	36,367	34,899	39,250
TOTAL PERMITS & CERTIFICATIONS	-	100	-	-	-
TOTAL OTHER	39,047	43,245	45,600	45,833	44,600
<i>TOTAL OPERATING EXPENSES</i>	699,415	845,544	1,043,539	965,504	1,056,890
OPERATING INCOME	385,713	1,248,428	309,134	470,603	155,667
TOTAL CAPITAL EXPENDITURES	397,314	1,106,564	370,257	370,385	162,809
TRANSFER TO/(FROM) RESERVES	-	-	(61,123)	100,218	(7,142)
PROFIT/(LOSS)	(11,601)	141,864	0	0	0



CITY OF WHITE OAK GENERAL OPERATING FUND

CHANGES IN FUND BALANCE FISCAL YEAR 15/16 BUDGET

	ACTUAL 12/13	ACTUAL 13/14	AMENDED BUDGET 14/15	FORECAST BUDGET 14/15	ADOPTED BUDGET 15/16
<u>Revenues:</u>					
Property Taxes	1,952,627	1,970,537	1,991,917	1,989,700	1,984,466
Sales & Use Tax	537,690	607,859	700,000	717,010	645,000
Franchise Fees	361,824	375,701	504,800	511,168	510,000
Fines & Forfeits	157,796	131,602	146,100	151,150	145,600
Licenses & Permits	26,445	29,623	30,700	33,080	31,150
Parks & Recreation	18,279	18,300	16,000	18,516	18,500
Grants & Contributions	77,858	1,063,966	3,100	3,106	13,100
Service Charges & Fees	1,195	3,165	2,100	1,835	2,100
Miscellaneous Revenues	22,574	30,788	59,094	61,234	28,000
TOTAL REVENUE	3,156,288	4,231,540	3,453,811	3,486,799	3,377,916
<u>Expenses:</u>					
General Government	844,784	711,239	759,173	752,792	805,042
Economic Development	36,570	48,197	-	-	-
Court	80,643	76,867	94,442	95,767	81,907
Police Department	1,310,607	1,303,038	1,414,635	1,406,097	1,358,949
Fire Department	158,787	79,885	122,151	110,675	93,518
Street Department	246,615	315,547	477,136	403,157	475,148
Parks Department	286,133	1,322,115	343,731	342,294	276,605
Code Enforcement	1,573	2,715	4,288	3,220	4,530
Inspection Department	80,322	84,750	112,343	112,909	91,397
Fire Marshal	60,642	77,472	81,256	80,082	86,835
Maintenance Department	61,214	67,852	105,778	79,587	111,126
TOTAL EXPENSES	3,167,889	4,089,676	3,514,934	3,386,581	3,385,058
Net Revenue (Expenditures)	(11,601)	141,865	(61,123)	100,218	(7,142)
Transfers to/(from) fund balance					
Unappropriated Surplus	(11,601)	141,864	(61,123)	100,218	(7,142)
Total Transfers to (from) fund balance	(11,601)	141,864	(61,123)	100,218	(7,142)
Beginning Fund Balance	\$ 2,752,303	\$ 2,740,702	\$ 2,882,566	\$ 2,882,566	\$ 2,982,784
Ending Fund Balance	\$ 2,740,702	\$ 2,882,566	\$ 2,821,443	\$ 2,982,784	\$ 2,975,642
FUND BALANCE-Nonspendable	162	797	797	500	500
FUND BALANCE-Restricted	43,698	60,999	60,999	66,214	66,214
FUND BALANCE-Unassigned	2,696,842	2,820,770	2,759,647	2,916,070	2,908,928
Operating Days of Fund Balance	355.29	345.14	323.40	352.88	329.51
Fund Balance Goal (180 Days)	1,366,312	1,471,124	1,550,693	1,446,149	1,569,298
Amount Over (Under) Goal	1,330,530	1,349,646	1,208,954	1,469,921	1,339,630

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

**REVENUES
GENERAL FUND
FISCAL YEAR 2015/2016**

LINE ITEM DETAIL						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
3001	PROPERTY TAX - CURRENT	1,951,130	1,970,536	1,996,417	2,005,664	1,990,966
3002	PROPERTY TAX - DELINQUENT	21,050	23,270	20,000	12,504	19,000
3003	PENALTIES & INTEREST-CURRENT	11,541	11,149	11,500	10,000	11,000
3004	PENALTIES & INTEREST-DELINQ.	7,454	8,483	7,000	3,732	6,500
3005	PROPERTY TAX - DISCOUNTS	(38,548)	(42,900)	(43,000)	(42,200)	(43,000)
	<i>TOTAL PROPERTY TAXES</i>	1,952,627	1,970,536	1,991,917	1,989,700	1,984,466
3101	1% CITY SALES TAX	569,957	607,859	700,000	717,010	645,000
3102	SALES TAX REVENUE-REFUNDS	(32,267)	-	-	-	-
	<i>TOTAL SALES & USE TAX</i>	537,690	607,859	700,000	717,010	645,000
3201	AEP/SWEPSCO - FRANCHISE FEES	225,361	232,666	230,000	233,042	233,000
3202	SUDDENLINK CABLE-FRANCHISE	67,200	69,024	68,000	68,500	68,500
3203	REPUBLIC SERVICE-FRANCHISE	21,780	22,726	21,000	22,500	22,000
3204	CENTERPOINT-FRANCHISE FEES	11,075	13,726	13,000	14,248	14,000
3205	AT&T - FRANCHISE FEES	10,546	8,918	9,000	7,556	8,000
3206	MISC TELECOM-FRANCHISE FEES	7,566	9,715	9,000	9,800	9,000
3207	UPSHUR RURAL-FRANCHISE FEES	4,856	5,122	4,800	5,522	5,500
3208	SUDDENLINK CABLE PEG FEES	13,440	13,804	-	-	-
3209	CITY UTILITIES - FRANCHISE FEES	-	-	150,000	150,000	150,000
	<i>TOTAL FRANCHISE FEES</i>	361,824	375,701	504,800	511,168	510,000
3301	MUNICIPAL COURT FINES	137,636	114,751	130,000	135,000	130,000
3302	WARRANT FEES	13,108	10,615	10,000	9,000	9,000
3303	OMNI BASE - CITY FEES	890	727	800	600	600
3304	COURT TECHNOLOGY FEE	3,541	3,156	3,000	3,750	3,500
3305	BUILDING SECURITY FEES	2,620	2,353	2,300	2,800	2,500
	<i>TOTAL FINES & FORFEITURES</i>	157,796	131,602	146,100	151,150	145,600
3401	BUILDING PERMITS	8,893	12,592	15,000	16,000	15,000
3402	ELECTRICAL PERMITS	2,412	3,348	2,400	2,700	2,200
3403	PLUMBING PERMITS	2,052	2,017	2,000	2,200	2,000
3404	CONTRACTOR LICENSES	2,546	2,580	2,300	3,030	3,000
3405	SAFETY PERMITS/CERT OF OCC	8,452	8,486	8,400	8,200	8,200
3406	WRECKER PERMITS	390	-	-	-	-
3407	MISCELLANEOUS PERMITS	500	-	-	50	-
3408	SUP/ZONING APPS & VARIANCES	1,200	600	600	900	750
	<i>TOTAL PERMITS</i>	26,445	29,623	30,700	33,080	31,150

REVENUES
GENERAL FUND
FISCAL YEAR 2015/2016

LINE ITEM DETAIL						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
3501	SPLASH PAD INCOME	7,603	9,169	6,000	8,240	8,000
3502	PARK CONCESSIONS	5,362	4,656	5,000	6,571	5,500
3503	BASEBALL/SOFTBALL USER FEES	5,015	3,605	4,000	3,305	4,000
3505	BASEBALL FIELD RENTAL	300	870	1,000	400	1,000
	<i>TOTAL PARKS & RECREATION</i>	<u>18,279</u>	<u>18,300</u>	<u>16,000</u>	<u>18,516</u>	<u>18,500</u>
3601	WOEDCO GRANTS	28,090	1,021,910	-	-	-
3602	ETCOG GRANTS	-	13,869	-	-	-
3603	TP&W GRANT- PENICK PARK	13,933	-	-	-	-
3604	POLICE TRAINING-STATE COMP	-	1,615	1,600	1,606	1,600
3605	TEXAS DPS GRANT-RADIOS	24,978	-	-	-	-
3608	DONATIONS	9,011	25,000	-	-	10,000
3613	ROUGHNECK DAYS INCOME	1,275	1,000	1,000	1,000	1,000
3614	CHRISTMAS DECORATIONS	571	571	500	500	500
	<i>TOTAL GRANTS & CONTRIBUTIONS</i>	<u>77,858</u>	<u>1,063,966</u>	<u>3,100</u>	<u>3,106</u>	<u>13,100</u>
3701	ANIMAL IMPOUND FEES	525	2,425	1,500	1,200	1,500
3702	PRINTING & DUPLICATION FEES	670	635	600	600	600
3703	RETURNED CHECK FEES	-	105	-	35	-
	<i>TOTAL SERVICE CHARGES & FEES</i>	<u>1,195</u>	<u>3,165</u>	<u>2,100</u>	<u>1,835</u>	<u>2,100</u>
3801	INTEREST INCOME	15,259	19,391	22,000	22,800	22,000
3802	MISCELLANEOUS REVENUES	1,818	7,561	2,000	2,900	2,000
3803	SCRAP METAL	2,058	2,872	16,000	16,000	3,000
3804	WOEDCO REIMBURSEMENT	816	964	-	440	1,000
3806	JAIL PHONE REVENUE	23	-	-	-	-
3807	GAIN/LOSS SALE OF ASSET	2,600	-	19,094	19,094	-
	<i>TOTAL MISCELLANEOUS REVENUES</i>	<u>22,574</u>	<u>30,788</u>	<u>59,094</u>	<u>61,234</u>	<u>28,000</u>
TOTAL GENERAL FUND REVENUE		<u><u>3,156,288</u></u>	<u><u>4,231,539</u></u>	<u><u>3,453,811</u></u>	<u><u>3,486,799</u></u>	<u><u>3,377,916</u></u>
TOTAL REVENUE		<u><u>3,156,288</u></u>	<u><u>4,231,539</u></u>	<u><u>3,453,811</u></u>	<u><u>3,486,799</u></u>	<u><u>3,377,916</u></u>

CITY OF WHITE OAK
FY 2015/2016 ADOPTED BUDGET
GENERAL FUND
EXPENDITURE SUMMARY

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
PAYROLL EXPENSE						
4111	PERM. FULL TIME SALARIES	1,419,904	1,472,119	1,409,180	1,389,995	1,449,326
4112	OVERTIME PAY	11,740	9,293	13,500	6,633	13,500
4113	HOLIDAY PAY	65,999	69,502	74,450	65,823	82,767
4114	PART-TIME SALARIES	38,991	32,153	37,336	29,104	31,340
TOTAL - PAYROLL EXPENSE		1,536,634	1,583,067	1,534,466	1,491,555	1,576,933
PAYROLL BENEFITS						
4121	FICA TAXES	112,434	115,631	117,387	112,742	119,645
4122	GROUP INSURANCE	182,084	174,250	172,902	177,452	186,165
4123	LONG-TERM DISABILITY	5,260	5,875	5,715	5,659	5,705
4124	RETIREMENT	199,021	214,747	230,333	229,689	236,104
4126	UNEMPLOYMENT COMP	396	8,222	7,431	693	7,557
4127	WORKMANS COMP. INS	35,331	35,775	32,902	32,903	33,250
TOTAL - PAYROLL BENEFITS		534,526	554,500	566,671	559,137	588,426
TOTAL SALARY & BENEFITS		2,071,160	2,137,568	2,101,137	2,050,692	2,165,359
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	70,740	69,068	73,700	59,446	72,400
4212	JAIL EXPENSE	600	1,134	2,000	1,000	1,500
4213	MINOR TOOLS	2,625	2,892	4,450	4,019	5,000
4213	POLICE SUPPLIES	11,877	25,869	17,115	17,115	3,000
4214	MISC. SUPPLIES	2,614	2,571	4,200	3,537	4,300
4215	SAFETY SUPPLIES	4,010	3,712	6,000	5,500	6,400
4216	INVESTIGATIVE EXPENSE	258	327	2,000	900	2,300
4216	STREET SIGNS	2,605	2,976	3,500	3,000	3,000
4217	RESCUE & EMS SUPPLIES	542	-	3,700	1,000	3,000
4218	OTHER MACH & EQUIP SUPPLY	273	1,414	1,800	1,713	1,800
4219	WELDING SUPPLIES	-	355	400	200	400
4220	PAPER & PRINTING SUPPLIES	2,858	2,295	3,900	3,350	3,900
4221	OFFICE SUPPLIES	5,093	5,018	7,600	6,404	7,900
4222	DATA PROCESSING SUPPLIES	5,739	3,661	6,200	4,520	6,200
4222	JANITORIAL SUPPLIES	64	21	100	125	100
4223	POSTAGE	2,389	2,509	2,925	2,547	3,025
4224	OFFICE EQUIPMENT	7,433	11,718	10,200	6,851	9,400
4225	FILM & FILM PROCESSING	4,835	-	-	-	-
4226	ELECTION EXPENSE	-	1,994	-	-	2,500
4227	BANK FEES	5,197	5,422	5,500	4,900	5,000
4227	FIRE PREVENTION SUPPLIES	8,031	6,546	9,000	7,000	9,200
4229	INSPECTION SUPPLIES	121	280	400	200	400
4229	COURT TECHNOLOGY FUND EXP	6,110	4,125	4,132	6,100	4,500
4230	BUILDING SECURITY FUND EXP	-	-	15,545	15,545	-
4237	FOGGING & WEED CONTROL	2,030	2,979	12,000	12,000	12,000
4244	SPLASH PAD EXPENSES	853	1,856	1,500	100	1,500
4251	PARK SUPPLIES	401	544	1,000	800	1,200
4252	CONCESSION SUPPLIES	2,679	2,019	4,000	2,200	4,000

EXPENDITURE SUMMARY

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
4253	POND SUPPLIES	1,308	1,278	2,200	2,200	2,000
4254	BB FIELD CONCESSION SUPPLIES	-	-	-	4,500	-
4261	UNIFORMS	7,141	7,939	8,500	8,894	8,300
4271	ANIMAL CONTROL EXPENSE	121	212	600	100	500
TOTAL SUPPLIES		158,546	170,733	214,167	185,766	184,725
MAINTENANCE						
4311	MAINT - MOTOR VEHICLE	16,901	25,210	32,000	32,000	32,000
4312	VEHICLE INSPECTIONS	375	375	400	350	400
4313	DIESEL FUEL	2,945	3,776	4,200	2,900	4,050
4313	MAINT - OFFICE FURN & EQUIP	1,888	3,102	2,700	1,700	2,700
4314	MAINT - COMM EQUIP	2,493	12,869	4,750	5,300	4,300
4315	MAINT & SVC-COMPUTERS	17,453	20,360	25,300	23,145	23,725
4317	MAINT - OTHER EQUIP	9,627	5,930	9,000	9,250	8,700
4317	MAINT - SIREN REPAIR	6,603	6,603	6,800	6,603	6,800
4318	BULK PROD/OIL,GREASE,ETC.	1,787	2,292	2,800	2,500	2,800
4321	MAINT - BLDING/JANITORIAL	23,616	23,886	25,500	25,600	25,000
4322	MAINT - BLDG & STRUCTURE	9,966	15,144	12,100	11,000	9,500
4324	MAINTENANCE AGREEMENTS	8,960	8,960	11,500	10,500	11,500
4324	MAINT - PARK FIELDS	6,155	13,228	10,000	11,000	15,000
4325	MAINTENANCE HYDRANTS	109	42	500	500	500
4325	MAINT - EMS BUILDING	1,545	434	1,200	1,100	1,000
4326	JANITORIAL SUPPLIES	4,649	4,065	5,500	4,720	5,500
4327	MAINT - SPLASH PAD	1,076	703	3,450	3,450	2,000
4330	TRAINING CTR SUPPLIES & MAINT	3,465	1,140	2,000	2,000	1,500
4331	MAINT - STREET SYSTEM	9,040	15,182	73,940	50,000	75,000
TOTAL MAINTENANCE		128,653	163,302	233,640	203,618	231,975
UTILITIES						
4350	STREET LIGHTS	72,815	83,389	81,000	80,000	83,000
4351	UTILITIES - ELECTRIC	30,904	36,174	35,700	36,670	37,600
4353	UTILITIES - CABLE	12,365	13,267	13,828	13,960	14,040
4354	UTILITIES - GAS	1,485	2,215	2,559	2,590	2,650
4355	UTILITIES - TELEPHONE	31,554	29,031	31,750	30,215	29,980
TOTAL UTILITIES		149,123	164,076	164,837	163,435	167,270
CONTRACTUAL SERVICES						
4360	ETCOG-911 MAPPING	4,248	4,248	4,248	4,248	4,500
4361	LEGAL SERVICES	14,003	9,769	9,700	9,000	9,800
4362	AUDITING	5,750	5,750	6,100	6,100	6,100
4363	TAX COLLECTION	32,364	32,999	34,000	33,320	34,000
4365	LEGAL ADVERTISING	600	2,223	3,018	2,836	1,200
4366	COMMUNITY RELATIONS PROG	1,388	1,804	1,500	1,600	1,500
4366	VOLUNTEER INCENTIVE PAY	33,099	24,272	30,000	24,000	30,000
4367	RECORDS MANAGEMENT	5,205	6,343	5,000	2,800	7,000
4368	MISC. OTHER	17,173	11,532	12,602	7,920	13,600
4369	HUMANE SOCIETY	11,870	23,962	28,000	27,576	67,370
4369	CRIME PREVENTION PROGRAMS	344	356	1,500	1,000	1,500
4370	CARD EXPENSE	1,000	-	1,000	500	1,000
4371	PLANNING AND ZONING	1,281	585	300	300	1,000
4372	INSURANCE BONDS	-	50	-	-	-
4372	H.S. BASEBALL FIELD LOAN PYMT	-	60,000	50,000	50,000	50,000
4373	INSURANCE/PROP & LIAB	40,749	43,132	42,160	43,247	45,400

EXPENDITURE SUMMARY

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
4375	CITY CLEANUP SERVICES	2,575	2,080	1,000	500	1,000
4375	DISPOSAL FEE/OIL, TIRES	97	140	500	150	500
4376	CONTRACT LABOR	900	750	1,500	825	1,200
4376	AMBULANCE SERVICE	-	22,500	90,000	90,000	90,000
4378	WEBSITE SERVICES	724	894	4,000	4,100	2,000
4379	LEASES AND RENTALS	21,177	21,763	22,800	21,930	20,400
TOTAL CONTRACTUAL SERVICES		194,547	275,151	348,928	331,952	389,070
PROFESSIONAL DEVELOPMENT						
4381	DUES, SUBSC, PROF DEVELOP	6,944	8,293	8,650	9,569	8,900
4383	TRAVEL & TRAINING	22,554	20,645	26,117	23,725	28,750
4384	STATE/PD TRAINING FUND	-	-	1,600	1,605	1,600
TOTAL PROFESSIONAL DEVELOPMENT		29,499	28,938	36,367	34,899	39,250
PERMITS AND CERTIFICATIONS						
4393	PERMITS & CERTIFICATIONS	-	100	-	-	-
TOTAL PERMITS AND CERTIFICATIONS		-	100	-	-	-
OTHER						
4394	PUBLIC RELATIONS	2,329	300	2,000	200	1,500
4394	CODE ENFORCEMENT - OTHER	-	1,006	600	633	600
4395	ETCADA SUPPORT	1,500	1,500	2,000	2,000	2,000
4396	LIBRARY SUPPORT	30,000	30,000	30,000	30,000	30,000
4397	ROUGHNECK DAYS	2,755	-	-	2,000	-
4398	VEHICLE ALLOWANCE-MILEAGE	2,463	10,439	11,000	11,000	10,500
TOTAL OTHER		39,047	43,245	45,600	45,833	44,600
Total Salary and benefits		2,071,160	2,137,568	2,101,137	2,050,692	2,165,359
Total Other Operating expenses		699,415	845,544	1,043,539	965,504	1,056,890
Total Operating expenses		2,770,575	2,983,112	3,144,677	3,016,196	3,222,249
Total Operating Income		385,713	1,248,428	309,134	470,603	155,667
Transfers to/(from) Reserves		(11,601)	141,864	(61,123)	100,218	(7,142)
TOTAL CAPITAL EXPENDITURES		397,314	1,106,564	370,257	370,385	162,809
PROFIT/(LOSS)		0	0	0	0	0

CITY OF WHITE OAK
FY 2015/2016 ADOPTED BUDGET
GENERAL FUND

GENERAL ADMINISTRATION - DEPT 10						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	248,632	252,578	223,212	226,377	233,401
4113	HOLIDAY PAY	9,785	9,793	8,713	8,713	10,065
TOTAL PAYROLL EXPENSES		258,416	262,371	231,925	235,091	243,466
PAYROLL BENEFITS						
4121	FICA TAXES	18,383	19,853	17,742	17,624	18,625
4122	GROUP INSURANCE	27,009	22,908	20,043	19,134	21,227
4123	LONG-TERM DISABILITY	982	1,069	972	971	972
4124	RETIREMENT	34,618	37,701	35,682	36,850	37,506
4126	UNEMPLOYMENT COMP	45	1,035	826	36	826
4127	WORKMANS COMP. INS	783	552	7,340	7,341	7,400
TOTAL PAYROLL BENEFITS		81,820	83,118	82,606	81,955	86,556
TOTAL SALARY & BENEFITS		340,236	345,490	314,532	317,046	330,022
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	308	275	100	100	200
4214	MISC. SUPPLIES	117	37	200	250	200
4215	SAFETY SUPPLIES	13	13	250	250	50
4220	PAPER OFFICE SUPPLIES	2,263	1,656	1,900	2,100	1,900
4221	OFFICE SUPPLIES	1,464	1,607	1,800	1,800	1,800
4222	DATA PROCESSING SUPPLIES	838	610	1,000	1,100	1,000
4223	POSTAGE	1,274	1,316	1,300	1,300	1,300
4224	OFFICE EQUIPMENT	2,847	5,201	4,800	2,650	4,000
4226	ELECTION EXPENSE	-	1,994	-	-	2,500
4227	BANK FEES	5,197	5,422	5,500	4,900	5,000
4261	UNIFORMS	763	800	600	600	600
TOTAL SUPPLIES		15,084	18,931	17,450	15,050	18,550
MAINTENANCE						
4311	MAINT - MOTOR VEHICLE	127	-	-	200	-
4313	MAINT - OFFICE FURN & EQUIP	1,888	1,398	1,200	1,200	1,200
4315	MAINT & SERVICE-COMPUTERS	14,634	13,966	19,500	19,500	16,500
4317	MAINT - SIREN REPAIR	6,603	6,603	6,800	6,603	6,800
4321	MAINT - BLDING/JANITORIAL	7,172	7,353	7,500	7,500	7,500
4322	MAINT - BUILDING/GROUNDS	3,092	4,336	7,100	8,000	4,500
4325	MAINT - EMS BUILDING	1,545	434	1,200	1,100	1,000
4326	JANITORIAL SUPPLIES	773	693	1,000	600	1,000
4330	MAINT/SUPPLIES-TRAINING CTR	3,465	1,140	2,000	2,000	1,500
TOTAL MAINTENANCE		39,298	35,923	46,300	46,703	40,000
UTILITIES						
4350	ELECTRIC - STREET LIGHTS	72,815	83,389	81,000	80,000	83,000
4351	UTILITIES - ELECTRIC	5,485	5,753	5,000	5,800	6,000
4353	UTILITIES - CABLE	2,205	2,504	2,600	2,500	2,600
4355	UTILITIES - TELEPHONE	12,802	10,582	11,000	10,500	10,000
TOTAL UTILITIES		93,307	102,227	99,600	98,800	101,600

GENERAL ADMINISTRATION - DEPT 10

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
CONTRACTUAL SERVICES						
4360	ETCOG-911 MAPPING	4,248	4,248	4,248	4,248	4,500
4361	LEGAL SERVICES	14,003	9,769	9,500	9,000	9,500
4362	AUDITING	5,750	5,750	6,100	6,100	6,100
4363	TAX COLLECTION	32,364	32,999	34,000	33,320	34,000
4365	LEGAL ADVERTISING	436	1,847	2,700	2,700	800
4367	RECORDS MANAGEMENT	4,705	5,843	4,500	2,300	6,500
4368	MISC. OTHER	8,066	7,188	5,002	3,000	6,000
4369	HUMANE SOCIETY	11,870	23,962	28,000	27,576	67,370
4370	CARD EXPENSE(DEREGULATION)	1,000	-	1,000	500	1,000
4371	PLANNING AND ZONING	1,281	585	300	300	1,000
4372	INSURANCE BONDS	-	50	-	-	-
4373	INSURANCE/PROP & LIAB	17,882	18,091	18,160	18,160	20,000
4375	CITY CLEANUP SERVICES	2,575	2,080	1,000	500	1,000
4376	AMBULANCE SERVICE	-	22,500	90,000	90,000	90,000
4378	WEBSITE SERVICES	724	894	4,000	4,100	2,000
4379	LEASES AND RENTALS	10,950	11,158	11,000	10,500	8,800
TOTAL CONTRACUAL SERVICES		115,854	146,964	219,510	212,304	258,570
PROFESSIONAL DEVELOPMENT						
4381	DUES, SUBSC, PROF DEVELOP	3,330	4,781	4,800	5,700	4,800
4383	TRAVEL & TRAINING	8,893	12,240	8,792	7,000	9,000
TOTAL PROFESSIONAL DEVELOPMENT		12,223	17,021	13,592	12,700	13,800
OTHER						
4395	ETCADA SUPPORT	1,500	1,500	2,000	2,000	2,000
4396	LIBRARY SUPPORT	30,000	30,000	30,000	30,000	30,000
4397	ROUGHNECK DAYS	2,755	-	-	2,000	-
4398	VEHICLE ALLOWANCE-MILEAGE	2,463	10,439	11,000	11,000	10,500
TOTAL OTHER		36,718	41,939	43,000	45,000	42,500
TOTAL OPERATIONAL EXPENSES		312,484	363,006	439,452	430,557	475,020
SUB-TOTAL ADMINISTRATION		652,721	708,495	753,984	747,603	805,042
CAPITAL EXPENDITURES						
4415	RECORDS MANAGEMENT	19,615	2,744	-	-	-
4420	EMS BUILDING	-	-	5,189	5,189	-
4424	LAND	172,449	-	-	-	-
TOTAL CAPITAL EXPENDITURES		192,063	2,744	5,189	5,189	-
DEPARTMENT TOTAL		844,784	711,239	759,173	752,792	805,042

CITY OF WHITE OAK
FY 2015/2016 ADOPTED BUDGET
GENERAL FUND

MUNICIPAL COURT - DEPT 12						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	29,898	31,363	30,920	30,775	32,360
4113	HOLIDAY PAY	1,180	1,215	1,215	1,215	1,404
4114	PART-TIME SALARIES	20,696	19,690	19,436	19,738	19,340
<i>TOTAL PAYROLL EXPENSES</i>		<u>51,774</u>	<u>52,269</u>	<u>51,572</u>	<u>51,729</u>	<u>53,104</u>
PAYROLL BENEFITS						
4121	FICA TAXES	3,608	3,679	3,945	3,715	4,062
4122	GROUP INSURANCE	7,283	5,807	5,889	6,062	6,370
4123	LONG-TERM DISABILITY	122	139	139	148	117
4124	RETIREMENT	4,138	4,488	4,944	5,091	5,201
4126	UNEMPLOYMENT COMP	98	519	552	53	552
4127	WORKMENS COMP INS.	134	248	1,050	1,050	1,100
<i>TOTAL PAYROLL BENEFITS</i>		<u>15,383</u>	<u>14,879</u>	<u>16,519</u>	<u>16,118</u>	<u>17,403</u>
TOTAL SALARY & BENEFITS		<u><u>67,157</u></u>	<u><u>67,148</u></u>	<u><u>68,090</u></u>	<u><u>67,847</u></u>	<u><u>70,507</u></u>
SUPPLIES						
4220	PAPER - OFFICE SUPPLIES	505	405	500	450	500
4221	OFFICE SUPPLIES	703	664	850	400	850
4222	DATA PROCESSING	-	212	-	-	-
4223	POSTAGE	607	711	750	750	750
4224	OFFICE EQUIPMENT	576	-	200	1,050	200
4229	COURT TECHNOLOGY FEE	6,110	4,125	4,132	6,100	4,500
4230	BUILDING SECURITY FEE	-	-	15,545	15,545	-
4261	UNIFORMS	128	196	200	200	200
<i>TOTAL SUPPLIES</i>		<u>8,628</u>	<u>6,313</u>	<u>22,177</u>	<u>24,495</u>	<u>7,000</u>
CONTRACTUAL SERVICES						
4361	LEGAL SERVICE & TRIAL	-	-	200	-	300
4365	LEGAL ADVERTISING	164	183	200	-	200
4368	MISC. OTHER	-	250	300	300	300
4376	CONTRACT LABOR-TRANSLTR	900	750	900	825	900
<i>TOTAL CONTRACTUAL SERVICES</i>		<u>1,064</u>	<u>1,183</u>	<u>1,600</u>	<u>1,125</u>	<u>1,700</u>
PROFESSIONAL DEVELOPMENT						
4381	DUES & SUBSCRIPTIONS	204	69	200	100	200
4383	TRAVEL & TRAINING	3,589	2,155	2,375	2,200	2,500
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		<u>3,793</u>	<u>2,224</u>	<u>2,575</u>	<u>2,300</u>	<u>2,700</u>
TOTAL OPERATIONAL EXPENSES		<u><u>13,486</u></u>	<u><u>9,719</u></u>	<u><u>26,352</u></u>	<u><u>27,920</u></u>	<u><u>11,400</u></u>
DEPARTMENT TOTAL		<u><u>80,643</u></u>	<u><u>76,867</u></u>	<u><u>94,442</u></u>	<u><u>95,767</u></u>	<u><u>81,907</u></u>

CITY OF WHITE OAK
FY 2015/2016 ADOPTED BUDGET
GENERAL FUND

POLICE DEPARTMENT - DEPT 14						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	725,402	765,677	767,696	771,797	811,421
4112	OVERTIME PAY	7,089	4,567	8,000	3,279	8,000
4113	HOLIDAY PAY	41,958	44,528	49,395	43,925	55,238
4114	PART-TIME SALARIES	7,260	4,175	6,500	500	1,000
TOTAL PAYROLL EXPENSES		781,708	818,947	831,591	819,500	875,659
PAYROLL BENEFITS						
4121	FICA TAXES	57,614	59,707	63,617	62,434	66,988
4122	GROUP INSURANCE	87,711	89,423	90,756	99,031	103,517
4123	LONG-TERM DISABILITY	2,663	3,029	3,074	3,035	3,089
4124	RETIREMENT	102,102	111,358	126,940	128,540	134,741
4126	UNEMPLOYMENT COMP	231	4,307	3,933	487	3,956
4127	WORKMANS COMP INS	21,813	16,842	16,263	16,263	16,300
TOTAL PAYROLL BENEFITS		272,134	284,666	304,582	309,789	328,590
TOTAL SALARY & BENEFITS		1,053,843	1,103,613	1,136,173	1,129,289	1,204,249
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	46,052	45,134	45,000	40,000	45,000
4212	JAIL EXPENSE	600	1,134	2,000	1,000	1,500
4213	POLICE SUPPLIES	11,877	25,869	17,115	17,115	3,000
4214	MISC. SUPPLIES	1,760	1,800	2,000	2,000	2,000
4215	SAFETY SUPPLIES	529	455	2,000	1,000	2,000
4216	INVESTIGATIVE EXPENSE	11	222	1,500	500	1,500
4220	SPECIALITY PRINTING	90	234	1,500	800	1,500
4221	OFFICE SUPPLIES	2,069	1,530	3,000	2,500	3,000
4222	DATA PROCESSING	3,224	2,796	3,000	3,400	3,000
4223	POSTAGE	164	136	200	200	300
4224	OFFICE EQUIPMENT	335	100	1,500	500	1,500
4261	UNIFORM EXPENSE	2,826	4,994	4,500	6,200	4,500
TOTAL SUPPLIES		74,372	84,404	83,315	75,215	68,800
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	6,801	11,310	-	10,000	-
4313	MAINT - OFF FURN & EQUIP	-	1,705	1,500	500	1,500
4314	MAINT - COMM EQUIP	1,132	9,866	2,000	2,000	2,500
4315	MAINT - COMPUTERS	2,819	6,394	5,000	3,420	5,000
4317	MAINT - OTHER EQUIPMENT	1,108	184	1,500	1,500	1,500
4321	MAINT - JANITORIAL, ETC.	6,747	7,474	7,000	7,000	7,000
4322	MAINT - BLDING & STRUCT	5,813	7,213	4,000	3,000	4,000
4326	JANITORIAL-PAPER GOODS	1,074	782	1,000	1,000	1,000
TOTAL MAINTENANCE		25,494	44,928	22,000	28,420	22,500
UTILITIES						
4351	UTILITIES - ELECTRIC	5,116	6,154	6,000	6,100	6,200
4353	UTILITIES - CABLE	4,735	4,752	4,800	5,050	5,100
4354	UTILITIES - GAS	607	710	709	740	800
4355	UTILITIES - TELEPHONE	14,008	14,452	15,000	15,000	15,000
TOTAL UTILITIES		24,466	26,068	26,509	26,890	27,100

POLICE DEPARTMENT - DEPT 14

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
CONTRACTUAL SERVICES						
4365	LEGAL ADVERTISING	-	193	-	60	-
4366	COMMUNITY RELATIONS PROG	1,388	1,804	1,500	1,600	1,500
4367	RECORDS MANAGEMENT	500	500	500	500	500
4368	MISC. OTHER	3,400	1,901	5,000	2,000	5,000
4369	CRIME PREVENTION PROGRAMS	344	356	1,500	1,000	1,500
4373	INSURANCE-PROP & LIAB	9,412	11,050	10,000	9,080	9,200
4379	LEASES AND RENTALS	9,317	9,542	10,000	10,000	10,000
<i>TOTAL CONTRACTUAL SERVICES</i>		<u>24,361</u>	<u>25,347</u>	<u>28,500</u>	<u>24,240</u>	<u>27,700</u>
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUBSC,PROF DEVELOP	2,437	2,518	2,200	2,200	2,000
4383	TRAVEL & TRAINING	4,025	2,291	4,000	7,900	5,000
4384	STATE/PD TRAINING FUND	-	-	1,600	1,605	1,600
<i>TOTAL PROFESSIONAL DEVELOP</i>		<u>6,462</u>	<u>4,809</u>	<u>7,800</u>	<u>11,705</u>	<u>8,600</u>
TOTAL OPERATIONAL EXPENSES		<u>155,155</u>	<u>185,556</u>	<u>168,124</u>	<u>166,470</u>	<u>154,700</u>
SUB-TOTAL POLICE		<u>1,208,998</u>	<u>1,289,169</u>	<u>1,304,297</u>	<u>1,295,759</u>	<u>1,358,949</u>
CAPITAL EXPENDITURES						
4411	MOTOR VEHICLES	88,670	-	98,488	98,488	-
4414	COMM & COMPUTER EQUIP	12,939	-	-	-	-
4416	OTHER EQUIPMENT	-	13,869	11,850	11,850	-
TOTAL CAPITAL EXPENDITURES		<u>101,609</u>	<u>13,869</u>	<u>110,338</u>	<u>110,338</u>	<u>-</u>
DEPARTMENT TOTAL		<u>1,310,607</u>	<u>1,303,038</u>	<u>1,414,635</u>	<u>1,406,097</u>	<u>1,358,949</u>

**CITY OF WHITE OAK
FY 2015/2016 ADOPTED BUDGET
GENERAL FUND**

FIRE DEPARTMENT - DEPT 16						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	36,557	70	-	-	-
4112	OVERTIME	1,215	-	-	-	-
4114	PART-TIME	2,540	1,200	4,400	4,350	4,000
	<i>TOTAL PAYROLL EXPENSES</i>	<u>40,312</u>	<u>1,270</u>	<u>4,400</u>	<u>4,350</u>	<u>4,000</u>
PAYROLL BENEFITS						
4121	FICA TAXES	3,169	92	337	337	306
4122	GROUP INSURANCE	663	-	-	-	-
4123	LONG-TERM DISABILITY	67	-	-	-	-
4124	RETIREMENT	5,127	-	-	-	-
4126	UNEMPLOYMENT COMP	20	21	50	11	92
4127	WORKMANS COMP INS	906	1,252	519	519	525
	<i>TOTAL PAYROLL BENEFITS</i>	<u>9,952</u>	<u>1,365</u>	<u>906</u>	<u>867</u>	<u>923</u>
	TOTAL SALARY & BENEFITS	<u><u>50,265</u></u>	<u><u>2,635</u></u>	<u><u>5,306</u></u>	<u><u>5,217</u></u>	<u><u>4,923</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	5,397	4,255	5,000	3,000	5,000
4214	MISC. SUPPLIES	8	-	500	300	500
4215	SAFETY SUPPLIES	1,335	1,266	1,500	1,500	1,500
4217	RESCUE & EMS SUPPLIES	542	-	3,700	1,000	3,000
4221	OFFICE SUPPLIES	63	75	200	100	200
4222	DATA PROCESSING SUPPLIES	1,678	-	2,000	-	2,000
4223	POSTAGE & CERTIFIED MAIL	63	31	75	50	75
4224	OFFICE EQUIPMENT	1,415	1,416	300	1,781	300
4227	FIRE SUPPLIES	7,284	5,593	8,000	6,000	8,000
4261	UNIFORM EXPENSE	237	-	-	-	-
	<i>TOTAL SUPPLIES</i>	<u>18,023</u>	<u>12,636</u>	<u>21,275</u>	<u>13,731</u>	<u>20,575</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	4,783	5,700	-	4,200	-
4314	MAINT - COMPUT/COMM EQUIP	139	988	1,000	1,100	1,000
4317	MAINT - OTHER EQUIPMENT	4,451	2,757	3,000	3,400	3,000
4321	MAINT - BLDING/JANITORIAL	6,358	4,664	4,500	4,400	4,500
4322	MAINT - BLDING MAJOR REPAIR	1,061	3,595	1,000	-	1,000
4324	MAINTENANCE AGREEMENTS	-	-	1,000	-	1,000
4325	MAINT - HYDRANTS	109	42	500	500	500
4326	JANITORIAL SUPPLIES	153	126	200	100	200
	<i>TOTAL MAINTENANCE</i>	<u>17,054</u>	<u>17,873</u>	<u>11,200</u>	<u>13,700</u>	<u>11,200</u>
UTILITIES						
4351	UTILITIES - ELECTRIC	3,112	3,638	3,500	3,500	3,600
4353	UTILITIES - CABLE	1,602	1,823	1,650	1,800	1,800
4354	UTILITIES - GAS	878	1,505	1,500	1,500	1,500
4355	UTILITIES - TELEPHONE	873	680	720	720	720
	<i>TOTAL UTILITIES</i>	<u>6,465</u>	<u>7,646</u>	<u>7,370</u>	<u>7,520</u>	<u>7,620</u>

FIRE DEPARTMENT - DEPT 16

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
CONTRACTUAL SERVICES						
4366	VOLUNTEER INCENTIVE PAY	33,099	24,272	30,000	24,000	30,000
4368	MISC. OTHER	1,094	762	1,000	500	1,000
4373	INSURANCE-ACCIDENT & DISAB	13,455	13,991	14,000	16,007	16,200
	<i>TOTAL CONTRACTUAL SERVICES</i>	<u>47,647</u>	<u>39,024</u>	<u>45,000</u>	<u>40,507</u>	<u>47,200</u>
PROFESSIONAL DEVELOPMENT						
4381	DUES & SUBSCRIPTIONS	150	-	-	-	-
4383	TRAVEL & TRAINING	1,070	70	2,000	-	2,000
	<i>TOTAL PROFESSIONAL DEVELOPMENT</i>	<u>1,220</u>	<u>70</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
	TOTAL OPERATIONAL EXPENSES	<u>90,409</u>	<u>77,250</u>	<u>86,845</u>	<u>75,458</u>	<u>88,595</u>
	SUB-TOTAL FIRE	<u>140,674</u>	<u>79,885</u>	<u>92,151</u>	<u>80,675</u>	<u>93,518</u>
CAPITAL EXPENDITURES						
4411	MOTOR VEHICLES		-	30,000	30,000	-
4414	COMMUNICATION EQUIP	12,039	-	-	-	-
4416	OTHER EQUIPMENT	-	-	-	-	-
4421	BUILDINGS	6,074	-	-	-	-
	TOTAL CAPITAL EXPENDITURES	<u>18,113</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
	DEPARTMENT TOTAL	<u>158,787</u>	<u>79,885</u>	<u>122,151</u>	<u>110,675</u>	<u>93,518</u>

CITY OF WHITE OAK
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GENERAL FUND

STREET DEPARTMENT - DEPT 18						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	130,952	145,658	149,430	119,986	122,120
4112	OVERTIME PAY	3,436	4,726	4,000	3,355	4,000
4113	HOLIDAY PAY	3,813	3,961	5,815	3,096	5,255
TOTAL PAYROLL EXPENSES		138,201	154,345	159,245	126,437	131,375
PAYROLL BENEFITS						
4121	FICA TAXES	10,315	11,130	12,182	9,525	10,050
4122	GROUP INSURANCE	18,939	18,732	20,130	16,327	17,029
4123	LONG-TERM DISABILITY	448	540	561	488	501
4124	RETIREMENT	18,431	21,338	24,500	19,758	20,238
4126	UNEMPLOYMENT COMP	45	828	828	30	675
4127	WORKMANS COMP INS	7,271	12,340	2,840	2,840	3,000
TOTAL PAYROLL BENEFITS		55,448	64,908	61,041	48,968	51,493
TOTAL SALARY & BENEFITS		193,649	219,253	220,286	175,405	182,869
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	7,531	7,563	10,000	7,000	9,000
4213	MINOR TOOLS	553	469	600	600	1,000
4214	MISC. SUPPLIES	218	315	750	700	750
4215	SAFETY SUPPLIES	1,498	1,052	1,500	1,600	1,500
4216	STREET SIGNS	2,605	2,976	3,500	3,000	3,000
4221	OFFICE SUPPLIES	193	191	300	250	300
4223	POSTAGE	86	30	100	30	100
4224	OFFICE EQUIPMENT	1,491	750	200	100	200
4237	FOGGING & WEED CONTROL	2,030	2,979	12,000	12,000	12,000
4261	UNIFORM EXPENSE	1,056	755	1,000	342	850
TOTAL SUPPLIES		17,262	17,079	29,950	25,622	28,700
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	2,988	6,235	-	4,000	-
4313	DIESEL FUEL	2,602	3,335	3,500	2,350	3,500
4317	MAINT - OTHER EQUIPMENT	2,906	829	2,000	1,700	1,500
4321	MAINT - BLDG & STRUCTURE	883	153	1,000	1,000	2,000
4324	MAINTENANCE CONTRACTS	8,960	8,960	10,500	10,500	10,500
4326	JANITORIAL SUPPLIES	230	302	400	300	400
4331	MAINT - STREET SYSTEM	9,040	15,182	73,940	50,000	75,000
TOTAL MAINTENANCE		27,609	34,996	91,340	69,850	92,900
UTILITIES						
4351	UTILITIES - ELECTRICITY	1,684	2,364	2,500	2,400	2,500
4353	UTILITIES - CABLE	486	483	500	750	600
4355	UTILITIES - TELEPHONE	1,142	595	1,500	620	620
TOTAL UTILITIES		3,312	3,442	4,500	3,770	3,720
CONTRACTUAL SERVICES						
4365	LEGAL ADVERTISING	-	-	60	60	100
4368	MISC. OTHER	203	71	500	500	500
4379	LEASES AND RENTALS	663	845	1,000	750	800
TOTAL CONTRACTUAL SERVICES		866	917	1,560	1,310	1,400

STREET DEPARTMENT - DEPT 18

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	1,588	206	1,500	1,000	1,250
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		1,588	206	1,500	1,000	1,250
OTHER						
4394	PUBLIC RELATIONS	2,329	300	2,000	200	1,500
<i>TOTAL OTHER</i>		2,329	300	2,000	200	1,500
TOTAL OPERATIONAL EXPENSES		52,966	56,940	130,850	101,752	129,470
SUB-TOTAL STREETS		246,615	276,192	351,136	277,157	312,339
CAPITAL EXPENDITURES						
4411	MOTOR VEHICLES	-	-	32,000	32,000	-
4412	HEAVY MOVABLE EQUIPMENT	-	-	-	-	-
4431	STREETS, CURB & DRAINAGE	-	39,355	94,000	94,000	162,809
TOTAL CAPITAL EXPENDITURES		-	39,355	126,000	126,000	162,809
DEPARTMENT TOTAL		246,615	315,547	477,136	403,157	475,148

**CITY OF WHITE OAK
FY 2015/2016 ADOPTED BUDGET
GENERAL FUND**

PARKS DEPARTMENT - DEPT 20						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	97,189	100,804	99,066	100,187	103,738
4112	OVERTIME PAY	-	-	1,200	-	1,200
4113	HOLIDAY PAY	3,097	3,379	3,912	3,466	4,520
4114	PART-TIME SALARIES	8,495	7,088	7,000	4,516	7,000
TOTAL PAYROLL EXPENSES		<u>108,782</u>	<u>111,270</u>	<u>111,178</u>	<u>108,169</u>	<u>116,458</u>
PAYROLL BENEFITS						
4121	FICA TAXES	7,578	7,470	8,505	7,796	7,919
4122	GROUP INSURANCE	21,718	20,702	20,985	21,520	22,199
4123	LONG-TERM DISABILITY	380	434	420	422	422
4124	RETIREMENT	13,453	14,349	16,028	16,290	14,867
4126	UNEMPLOYMENT COMP	42	787	621	49	835
4127	WORKMANS COMP INS	3,132	1,885	1,963	1,963	1,975
TOTAL PAYROLL BENEFITS		<u>46,304</u>	<u>45,627</u>	<u>48,523</u>	<u>48,040</u>	<u>48,217</u>
TOTAL SALARY & BENEFITS		<u>155,086</u>	<u>156,898</u>	<u>159,701</u>	<u>156,209</u>	<u>164,675</u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	6,038	5,837	6,000	5,000	6,000
4213	MINOR TOOLS	305	668	900	900	1,000
4214	MISC. SUPPLIES	-	22	100	160	200
4215	SAFETY SUPPLIES	385	530	500	950	1,000
4221	OFFICE SUPPLIES	26	44	100	50	100
4244	SPLASH PAD EXPENSES	853	1,856	1,500	100	1,500
4251	PARK SUPPLIES	401	544	1,000	800	1,200
4252	CONCESSION SUPPLIES	2,679	2,019	4,000	2,200	4,000
4253	POND SUPPLIES	1,308	1,278	2,200	2,200	2,000
4254	BB FIELD CONCESSION SUPPLIES	-	-	-	4,500	-
4261	UNIFORM EXPENSE	497	524	750	500	700
4271	ANIMAL CONTROL EXPENSE	121	212	600	100	500
TOTAL SUPPLIES		<u>12,611</u>	<u>13,535</u>	<u>17,650</u>	<u>17,460</u>	<u>18,200</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	612	1,766	-	1,500	-
4313	DIESEL FUEL	245	315	500	450	350
4317	MAINT - OTHER EQUIP	1,142	1,981	2,000	2,200	2,000
4321	MAINT - BLDING & STRUCTURE	1,389	2,882	3,000	3,000	2,000
4324	MAINT - PARK FIELDS	6,155	13,228	10,000	11,000	15,000
4326	JANITORIAL SUPPLIES	2,203	1,963	2,500	2,500	2,500
4327	SPLASH PAD MAINTENANCE	1,076	703	3,450	3,450	2,000
TOTAL MAINTENANCE		<u>12,823</u>	<u>22,838</u>	<u>21,450</u>	<u>24,100</u>	<u>23,850</u>
UTILITIES						
4351	UTILITIES - ELECTRIC	12,797	14,828	15,000	15,470	15,500
4353	UTILITIES - CABLE	1,626	1,599	2,000	1,560	1,560
4354	UTILITIES - GAS	-	-	350	350	350
4355	UTILITIES - TELEPHONE	1,052	988	1,200	970	970
TOTAL UTILITIES		<u>15,474</u>	<u>17,415</u>	<u>18,550</u>	<u>18,350</u>	<u>18,380</u>

PARKS DEPARTMENT - DEPT 20

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
CONTRACTUAL SERVICES						
4368	MISC. OTHER	4,091	744	500	900	500
4372	H.S. BASEBALL FIELD LOAN PYMT	-	60,000	50,000	50,000	50,000
4379	LEASES AND RENTALS	32	-	500	442	500
TOTAL CONTRACTUAL SERVICES		4,123	60,744	51,000	51,342	51,000
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	487	89	750	75	500
TOTAL PROFESSIONAL DEVELOPMENT		487	89	750	75	500
TOTAL OPERATIONAL EXPENSES		45,518	114,621	109,400	111,327	111,930
SUB-TOTAL PARK		200,604	271,519	269,101	267,536	276,605
CAPITAL EXPENDITURES						
4416	OTHER EQUIPMENT	23,114	-	8,000	8,000	-
4432	SPLASH PAD CAPITAL EXPENSE	-	-	5,700	5,828	-
4433	PARK IMPROVEMENTS	10,213	-	-	-	-
4434	PENICK PARK IMPROVEMENTS	8,035	-	-	-	-
4435	BASEBALL FIELDS IMPROVE	16,078	14,624	-	-	-
4436	GIRLS SOFTBALL FIELDS	-	8,761	-	-	-
4437	H.S. BASEBALL FIELD PROJECT	28,090	1,027,211	60,930	60,930	-
TOTAL CAPITAL EXPENDITURES		85,529	1,050,597	74,630	74,758	-
DEPARTMENT TOTAL		286,133	1,322,115	343,731	342,294	276,605

CITY OF WHITE OAK
 FY 2015/2016 ADOPTED BUDGET
 GENERAL FUND

CODE ENFORCEMENT - DEPT 21						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	-	230	200	230	300
4214	MISC. SUPPLIES	39	-	100	4	100
4215	SAFETY SUPPLIES	8	-	-	-	100
4221	OFFICE SUPPLIES	123	384	500	403	500
4223	POSTAGE & CERTIFIED MAIL	164	199	300	200	300
<i>TOTAL SUPPLIES</i>		335	812	1,100	837	1,300
MAINTENANCE						
4315	MAINT/SERVICE-COMPUTERS	-	-	400	-	400
<i>TOTAL MAINTENANCE</i>		-	-	400	-	400
UTILITIES						
4353	UTILITIES - CABLE/INTERNET	-	190	230	230	230
<i>TOTAL UTILITIES</i>		-	190	230	230	230
CONTRACTUAL SERVICES						
4365	LEGAL ADVERTISING	-	-	58	-	100
4376	CONTRACT LABOR-MOWING	-	-	600	-	300
<i>TOTAL CONTRACTUAL SERVICES</i>		-	-	658	-	400
PROFESSIONAL DEVELOPMENT						
4381	DUES, SUB. PROF DEV.	-	152	300	320	400
4383	TRAVEL & TRAINING	1,239	555	1,000	1,200	1,200
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		1,239	707	1,300	1,520	1,600
OTHER						
4394	CODE ENFORCEMENT - OTHER	-	1,006	600	633	600
<i>TOTAL OTHER</i>		-	1,006	600	633	600
TOTAL OPERATIONAL EXPENSES		1,573	2,715	4,288	3,220	4,530
SUB-TOTAL CODE ENFORCEMENT		1,573	2,715	4,288	3,220	4,530
DEPARTMENT TOTAL		1,573	2,715	4,288	3,220	4,530

CITY OF WHITE OAK
FY 2015/2016 ADOPTED BUDGET
GENERAL FUND

INSPECTION - DEPT 22						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	49,946	52,055	51,560	52,260	52,895
4113	HOLIDAY PAY	2,146	2,000	2,000	2,000	2,266
TOTAL PAYROLL EXPENSES		52,092	54,055	53,560	54,260	55,161
PAYROLL BENEFITS						
4121	FICA TAXES	3,797	3,902	4,097	4,080	4,220
4122	GROUP INSURANCE	7,020	6,837	6,976	7,238	7,332
4123	LONG-TERM DISABILITY	194	215	215	215	215
4124	RETIREMENT	6,982	7,543	8,240	8,633	8,498
4126	UNEMPLOYMENT COMP	9	207	207	9	207
4127	WORKMANS COMP INS	392	333	1,098	1,098	1,100
TOTAL PAYROLL BENEFITS		18,393	19,036	20,833	21,273	21,571
TOTAL SALARY & BENEFITS		70,485	73,090	74,393	75,533	76,732
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	1,822	1,774	2,000	1,000	2,000
4213	MINOR TOOLS	502	158	800	550	800
4214	MISC. SUPPLIES	54	112	100	13	100
4221	OFFICE SUPPLIES	169	143	300	150	300
4222	JANITORIAL SUPPLIES	64	21	100	125	100
4223	POSTAGE & CERTIFIED MAIL	13	35	50	7	50
4224	OFFICE EQUIPMENT	769	2,720	400	370	400
4229	INSPECTION SUPPLIES	121	280	400	200	400
4261	UNIFORM EXPENSE	343	312	550	500	550
TOTAL SUPPLIES		3,856	5,555	4,700	2,915	4,700
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	411	32	-	800	-
4314	MAINT - COMM/OTHER EQUIP	1,222	1,232	1,350	1,350	-
4315	MAINT & SERVICE-COMPUTERS	-	-	-	-	1,425
4321	MAINT - BLDG & STRUC	753	691	1,500	1,800	1,000
TOTAL MAINTENANCE		2,386	1,955	2,850	3,950	2,425
UTILITIES						
4351	UTILITIES - ELECTRIC	1,025	1,073	1,200	1,000	1,400
4353	UTILITIES - CABLE	1,291	1,368	1,400	1,420	1,500
4355	UTILITIES - TELEPHONE	590	543	1,100	1,175	1,440
TOTAL UTILITIES		2,907	2,984	3,700	3,595	4,340
CONTRACTUAL SERVICES						
4365	ADVERTISE & PUBLIC NOTICE	-	-	-	16	-
4368	MISC. OTHER	88	533	100	400	100
TOTAL CONTRACTUAL SERVICES		88	533	100	416	100
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUB,PERMITS,PROF DEV	236	558	600	500	600
4383	TRAVEL & TRAINING	364	75	1,900	1,900	2,500
TOTAL PROFESSIONAL DEVELOPMENT		600	633	2,500	2,400	3,100
TOTAL OPERATIONAL EXPENSES		9,837	11,660	13,850	13,276	14,665
SUB-TOTAL INSPECTION		80,322	84,750	88,243	88,809	91,397

INSPECTION - DEPT 22

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
CAPITAL EXPENDITURES						
4411	MOTOR VEHICLES	-	-	24,100	24,100	-
TOTAL CAPITAL EXPENDITURES		-	-	24,100	24,100	-
DEPARTMENT TOTAL		80,322	84,750	112,343	112,909	91,397

CITY OF WHITE OAK
FY 2015/2016 ADOPTED BUDGET
GENERAL FUND

FIRE MARSHAL - DEPT 23						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	38,233	50,058	50,468	51,062	52,783
4113	HOLIDAY PAY	1,699	1,981	1,981	1,981	2,288
	<i>TOTAL PAYROLL EXPENSES</i>	<u>39,932</u>	<u>52,038</u>	<u>52,449</u>	<u>53,043</u>	<u>55,071</u>
PAYROLL BENEFITS						
4121	FICA TAXES	2,955	3,965	4,012	4,177	4,213
4122	GROUP INSURANCE	5,468	4,122	4,061	4,083	4,244
4123	LONG-TERM DISABILITY	157	181	181	228	237
4124	RETIREMENT	5,361	7,207	8,070	8,412	8,484
4126	UNEMPLOYMENT COMP	18	207	207	9	207
4127	WORKERS COMP INS	447	1,086	1,048	1,048	1,050
	<i>TOTAL PAYROLL BENEFITS</i>	<u>14,406</u>	<u>16,768</u>	<u>17,579</u>	<u>17,957</u>	<u>18,434</u>
	TOTAL SALARY & BENEFITS	<u><u>54,337</u></u>	<u><u>68,806</u></u>	<u><u>70,028</u></u>	<u><u>71,000</u></u>	<u><u>73,505</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	1,674	2,197	3,000	1,216	2,500
4213	MINOR TOOLS	47	53	150	169	200
4214	MISC. SUPPLIES	305	205	300	-	300
4216	INVESTIGATIVE EXPENSE	247	105	500	400	800
4221	OFFICE SUPPLIES	234	275	350	651	650
4223	POSTAGE & CERTIFIED MAIL	6	51	100	10	100
4224	OFFICE EQUIPMENT	-	-	800	200	800
4227	FIRE PREVENTION SUPPLIES	747	953	1,000	1,000	1,200
4261	UNIFORM EXPENSE	1,072	139	600	332	600
	<i>TOTAL SUPPLIES</i>	<u>4,332</u>	<u>3,978</u>	<u>6,800</u>	<u>3,978</u>	<u>7,150</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	209	166	-	300	-
4314	MAINT - COMM & OTHER EQUIP	-	783	400	850	800
4315	MAINT/SERVICE - COMPUTERS	-	-	400	225	400
	<i>TOTAL MAINTENANCE</i>	<u>209</u>	<u>949</u>	<u>800</u>	<u>1,375</u>	<u>1,200</u>
UTILITIES						
4353	UTILITIES - CABLE/INTERNET	-	128	228	230	230
4355	UTILITIES - TELEPHONE	607	711	750	750	750
	<i>TOTAL UTILITIES</i>	<u>607</u>	<u>839</u>	<u>978</u>	<u>980</u>	<u>980</u>
CONTRACTUAL SERVICES						
4368	MISC - OTHER	162	25	100	-	100
	<i>TOTAL CONTRACTUAL SERVICES</i>	<u>162</u>	<u>25</u>	<u>100</u>	<u>-</u>	<u>100</u>
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUB,PERMITS,PROF DEV	587	215	550	749	900
4383	TRAVEL & TRAINING	408	2,559	2,000	2,000	3,000
	<i>TOTAL PROFESSIONAL DEVELOPMENT</i>	<u>995</u>	<u>2,774</u>	<u>2,550</u>	<u>2,749</u>	<u>3,900</u>
PERMITS & CERTIFICATION						
4393	PERMITS & CERTIFICATIONS	-	100	-	-	-
	<i>TOTAL PERMITS & CERTIFICATION</i>	<u>-</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL OPERATIONAL EXPENSES	<u><u>6,305</u></u>	<u><u>8,665</u></u>	<u><u>11,228</u></u>	<u><u>9,082</u></u>	<u><u>13,330</u></u>
	DEPARTMENT TOTAL	<u><u>60,642</u></u>	<u><u>77,472</u></u>	<u><u>81,256</u></u>	<u><u>80,082</u></u>	<u><u>86,835</u></u>

CITY OF WHITE OAK
FY 2015/2016 ADOPTED BUDGET
GENERAL FUND

MAINTENANCE - DEPT 24						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	35,651	37,240	36,828	37,550	40,607
4112	OVERTIME PAY	-	-	300	-	300
4113	HOLIDAY PAY	1,239	1,418	1,418	1,426	1,731
TOTAL PAYROLL EXPENSES		36,890	38,658	38,546	38,976	42,639
PAYROLL BENEFITS						
4121	FICA TAXES	2,852	2,968	2,949	3,054	3,262
4122	GROUP INSURANCE	4,199	3,873	4,061	4,057	4,247
4123	LONG-TERM DISABILITY	138	153	153	153	153
4124	RETIREMENT	4,996	5,373	5,930	6,115	6,568
4126	UNEMPLOYMENT COMP	9	207	207	9	207
4127	WORKMANS COMP INS	447	1,206	782	782	800
TOTAL PAYROLL BENEFITS		12,641	13,780	14,082	14,170	15,237
TOTAL SALARY & BENEFITS		49,531	52,439	52,628	53,146	57,876
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	1,918	1,803	2,400	1,900	2,400
4213	MINOR TOOLS	1,219	1,545	2,000	1,800	2,000
4214	MISC. SUPPLIES	112	79	150	110	150
4215	SAFETY SUPPLIES	243	395	250	200	250
4218	OTHER MACH & EQUIP SUPPLY	273	1,414	1,800	1,713	1,800
4219	WELDING SUPPLIES	-	355	400	200	400
4221	OFFICE SUPPLIES	50	104	200	100	200
4222	DATA PROCESSING SUPPLIES	-	44	200	20	200
4223	POSTAGE	11	-	50	-	50
4224	OFFICE EQUIPMENT	-	1,531	2,000	200	2,000
4261	UNIFORMS & SHOP TOWELS	218	219	300	220	300
TOTAL SUPPLIES		4,043	7,489	9,750	6,463	9,750
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	968	-	32,000	11,000	32,000
4312	INSPECTION	375	375	400	350	400
4313	DIESEL FUEL	98	126	200	100	200
4317	MAINT - OTHER EQUIP	20	179	500	450	700
4318	BULK PROD/OIL,GREASE,ETC.	1,787	2,292	2,800	2,500	2,800
4321	MAINT- BLDG & STRUC	314	668	1,000	900	1,000
4326	JANITORIAL SUPPLIES	216	200	400	220	400
TOTAL MAINTENANCE		3,779	3,840	37,300	15,520	37,500
UTILITIES						
4351	UTILITIES - ELECTRIC	1,685	2,364	2,500	2,400	2,400
4353	UTILITIES - CABLE	420	420	420	420	420
4355	UTILITIES - PHONES	480	480	480	480	480
TOTAL UTILITIES		2,584	3,264	3,400	3,300	3,300
CONTRACTUAL SERVICES						
4368	MISC. OTHER	70	58	100	320	100
4375	DISPOSAL FEE/OIL, TIRES	97	140	500	150	500
4379	LEASES AND RENTALS	216	217	300	238	300
TOTAL CONTRACTUAL SERVICES		383	415	900	708	900

MAINTENANCE - DEPT 24

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	892	406	1,800	450	1,800
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		892	406	1,800	450	1,800
TOTAL OPERATIONAL EXPENSES		11,682	15,413	53,150	26,441	53,250
SUB-TOTAL MAINTENANCE		61,214	67,852	105,778	79,587	111,126
DEPARTMENT TOTAL		61,214	67,852	105,778	79,587	111,126

CITY OF WHITE OAK
 FY 2015/2016 ADOPTED BUDGET
 CABLE PEG FUND

REVENUE						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
3208	CABLE PEG FEES	13,440	13,805	-	13,696	-
3801	INTEREST INCOME	72	121	-	140	-
	<i>TOTAL CABLE PEG FEES</i>	13,512	13,925	-	13,836	-

CITY OF WHITE OAK
 FY 2015/2016 *PROPOSED* BUDGET
 CABLE PEG FUND EXPENSES

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



WATER & SEWER FUND BUDGET

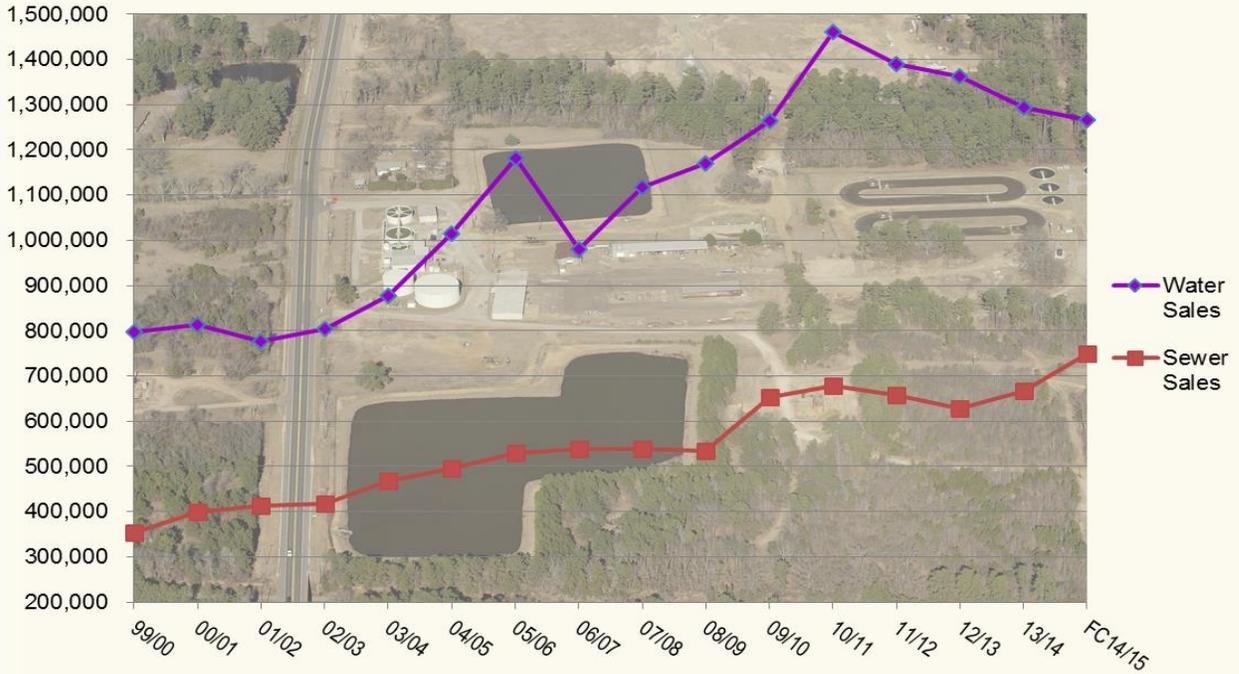
**CITY OF WHITE OAK
WATER & SEWER FUND BUDGET W/AMENDMENTS
FY 14/15 BUDGET**

	Original Budget	Amendments	Internal Adjustments	Amended Budget	Amendment Description
Revenue	2,453,791			2,453,791	
Water Trans & Distrib.	182,220		(121)	182,100	
Supply/Power Pumping	150,500		(5,510)	144,990	
Sewer Collection	146,472		(320)	146,152	
Water Plant	515,993		142	516,135	
Sewer Plant	299,639		(283)	299,356	
Accounting/Billing	73,196		432	73,628	
Supply/Power Capital	305,550		(40)	305,510	
Sewer Plant Capital	3,607,111			3,607,111	
Water Plant Capital	271,565		5,550	277,115	
Water Distrib Capital	-		47,432	47,432	
Sewer Collection Capital	30,000			30,000	
Debt Service	487,448		150	487,598	
Non-Cash Expenses	161,000		(760)	160,240	
Non-Departmental Expenses	51,150		760	51,910	
2013 Cert of Oblig Projects	384,754		(47,432)	337,322	
Total Expenses	6,666,599	-	0	6,666,599	
Transfer in-2008 Cert of Obli	276,000			276,000	
Transfer in-2013 Cert of Obli	3,984,754			3,984,754	
Profit/(Loss)	47,946	-		47,946	

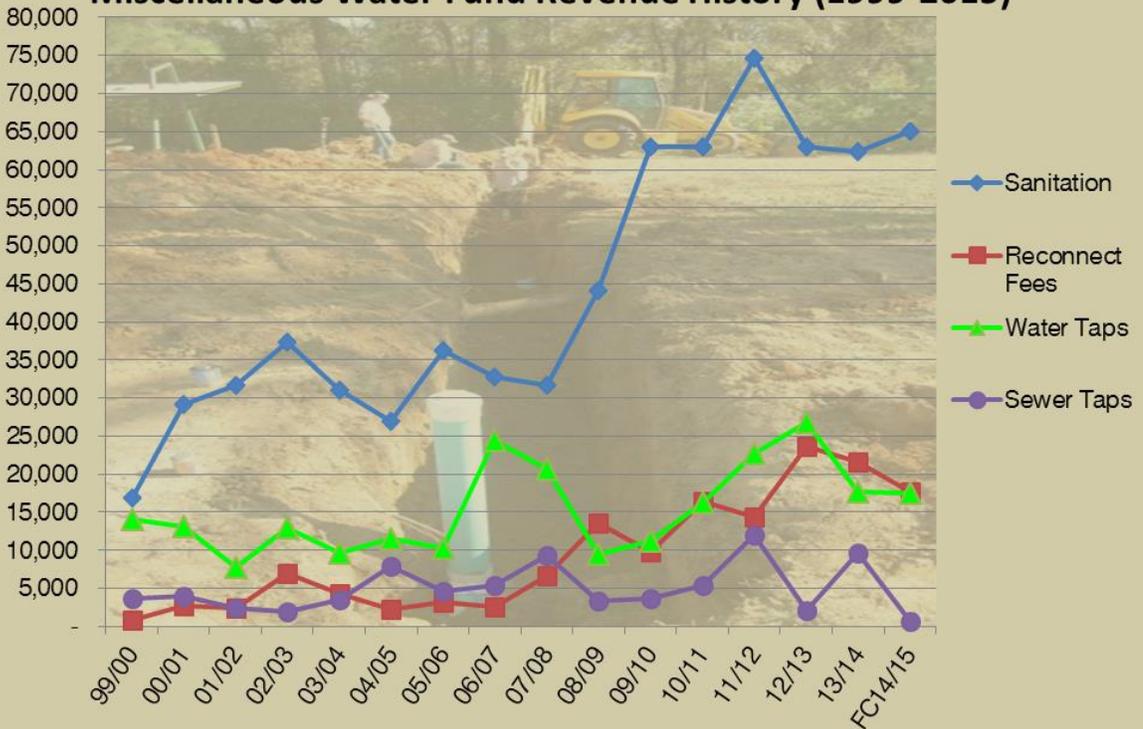
There were no budget amendments for FY 14/15; only budget adjustments between departments.

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

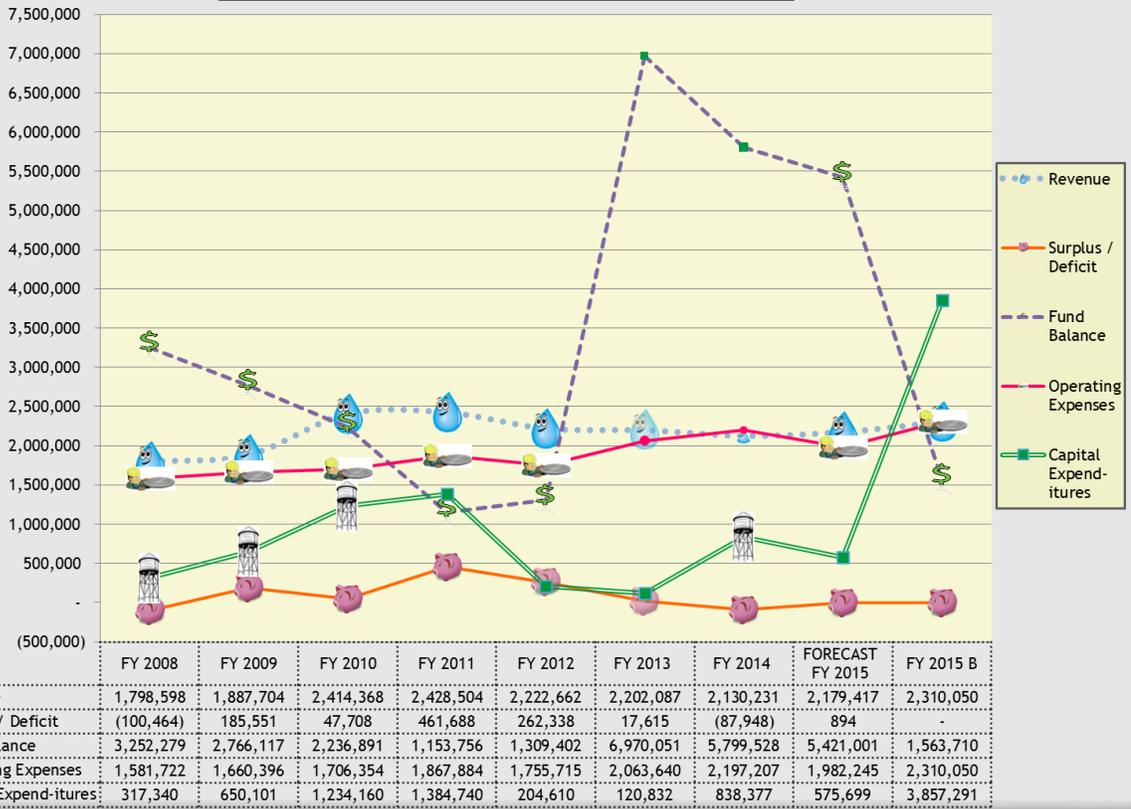
WATER SALES & WASTEWATER COLLECTION REVENUE HISTORY



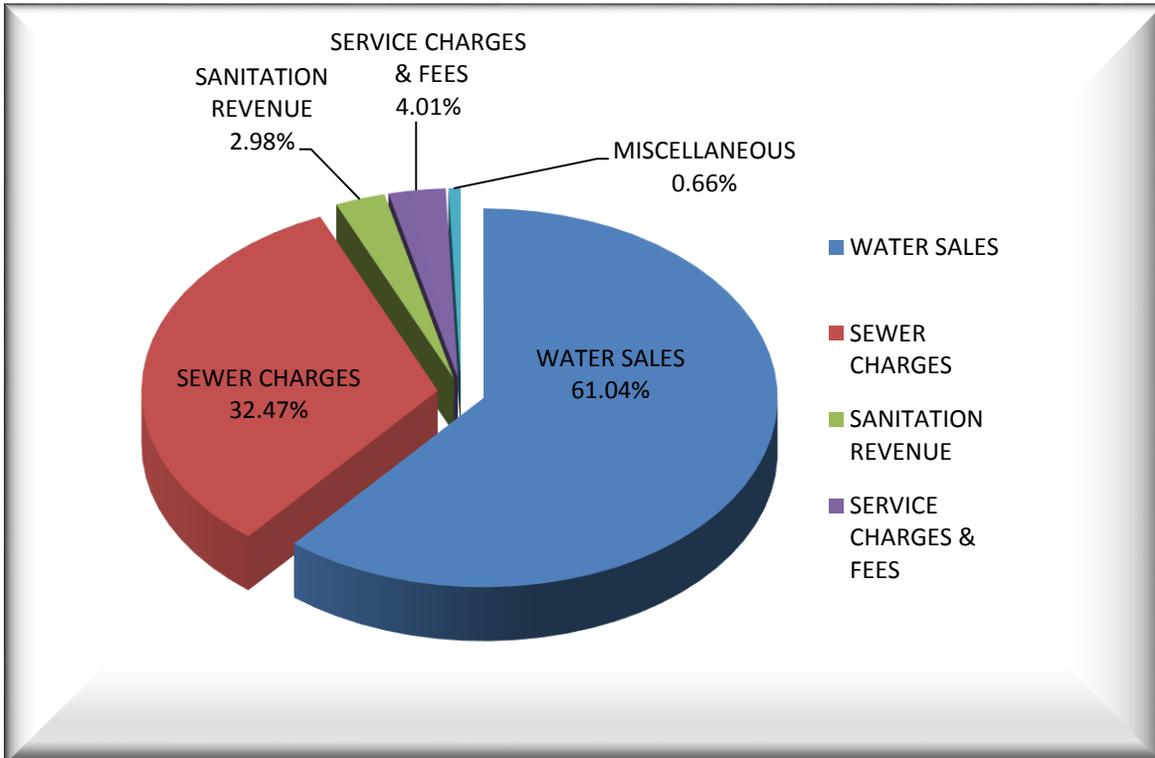
Miscellaneous Water Fund Revenue History (1999-2015)

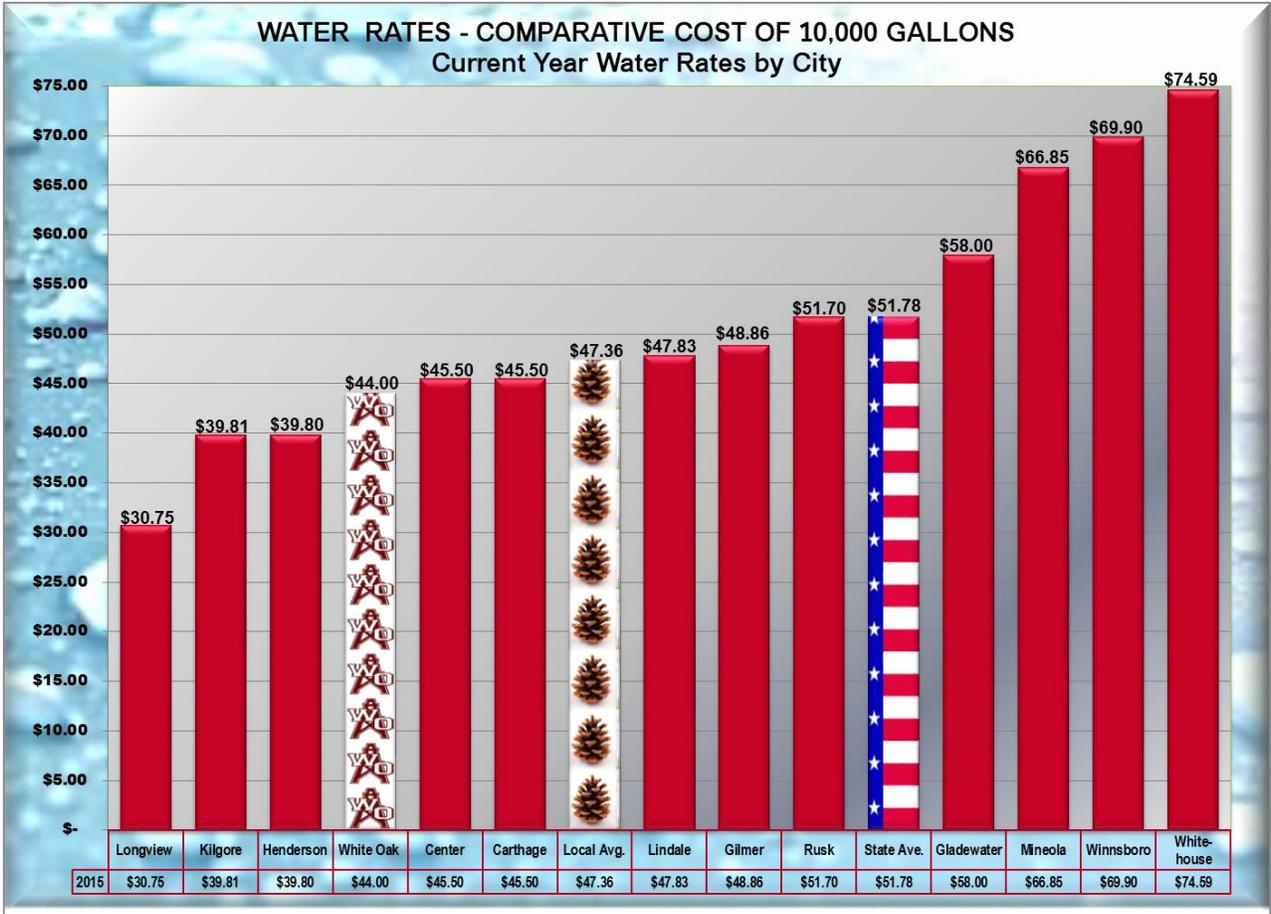
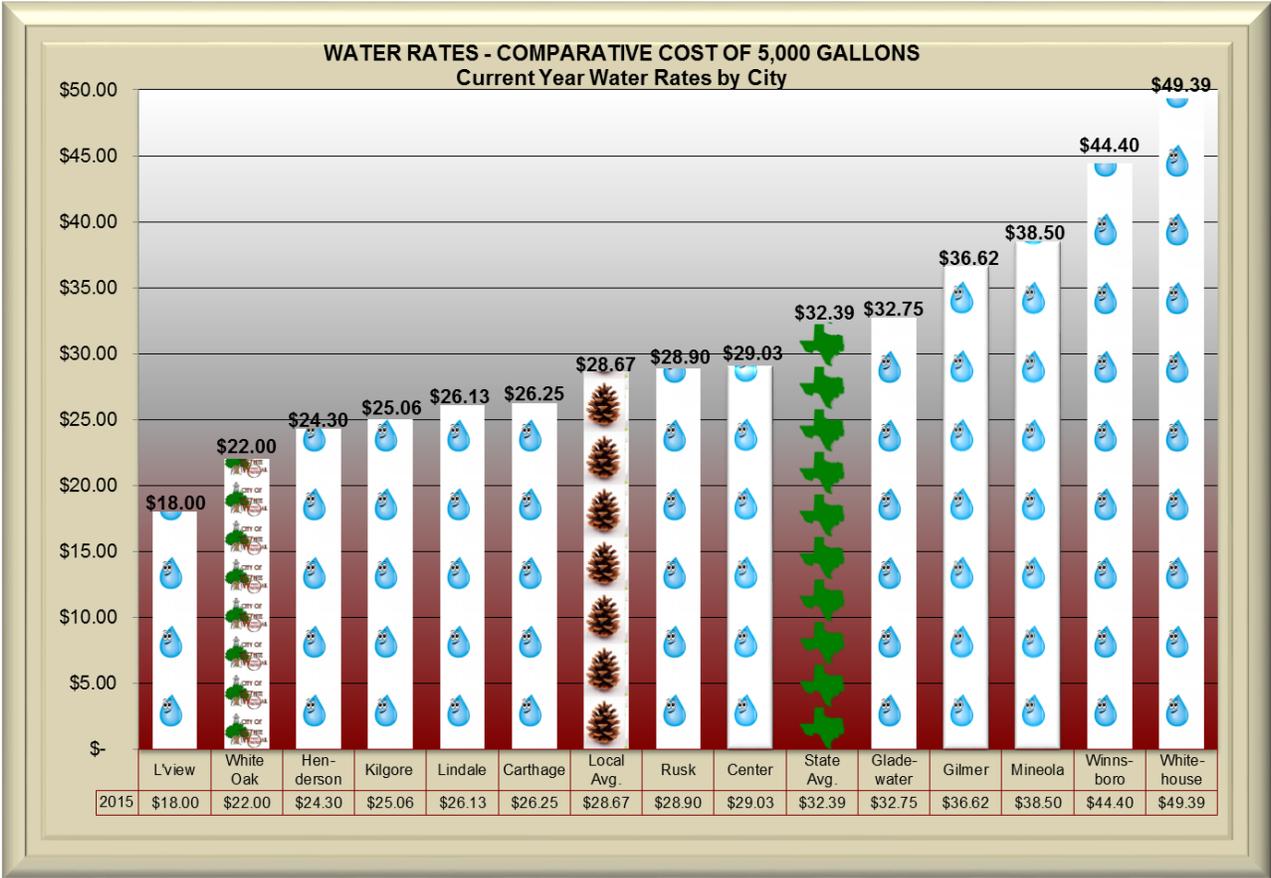


ENTERPRISE FUND TRENDS

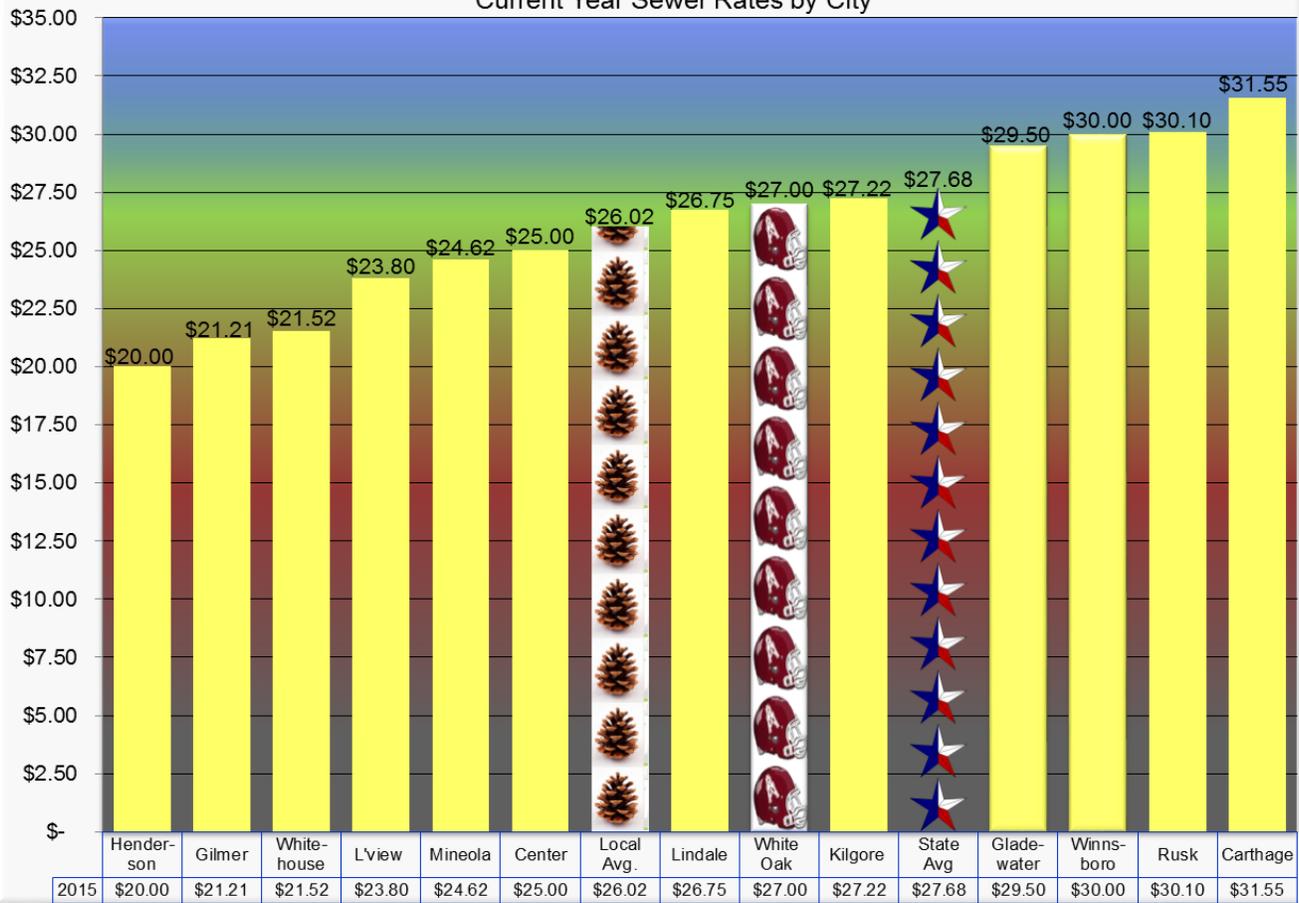


WATER & SEWER FUND REVENUE BY CATEGORY FY 15/16

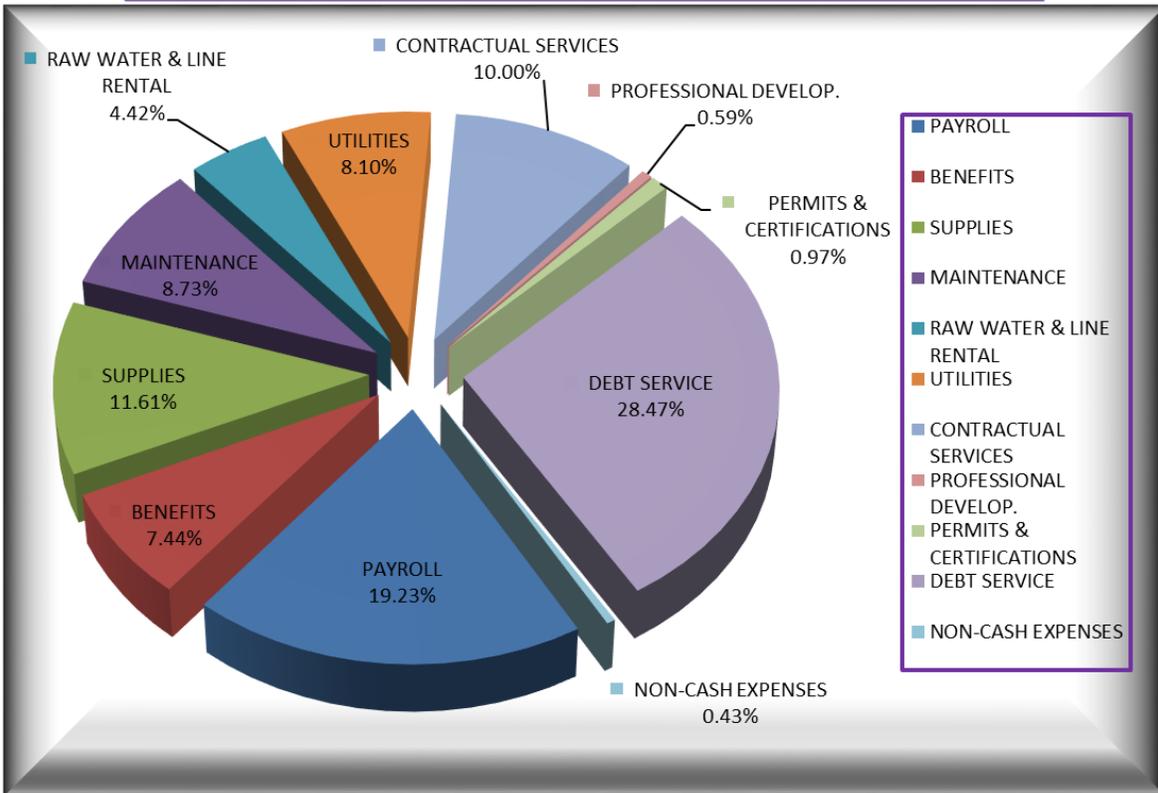




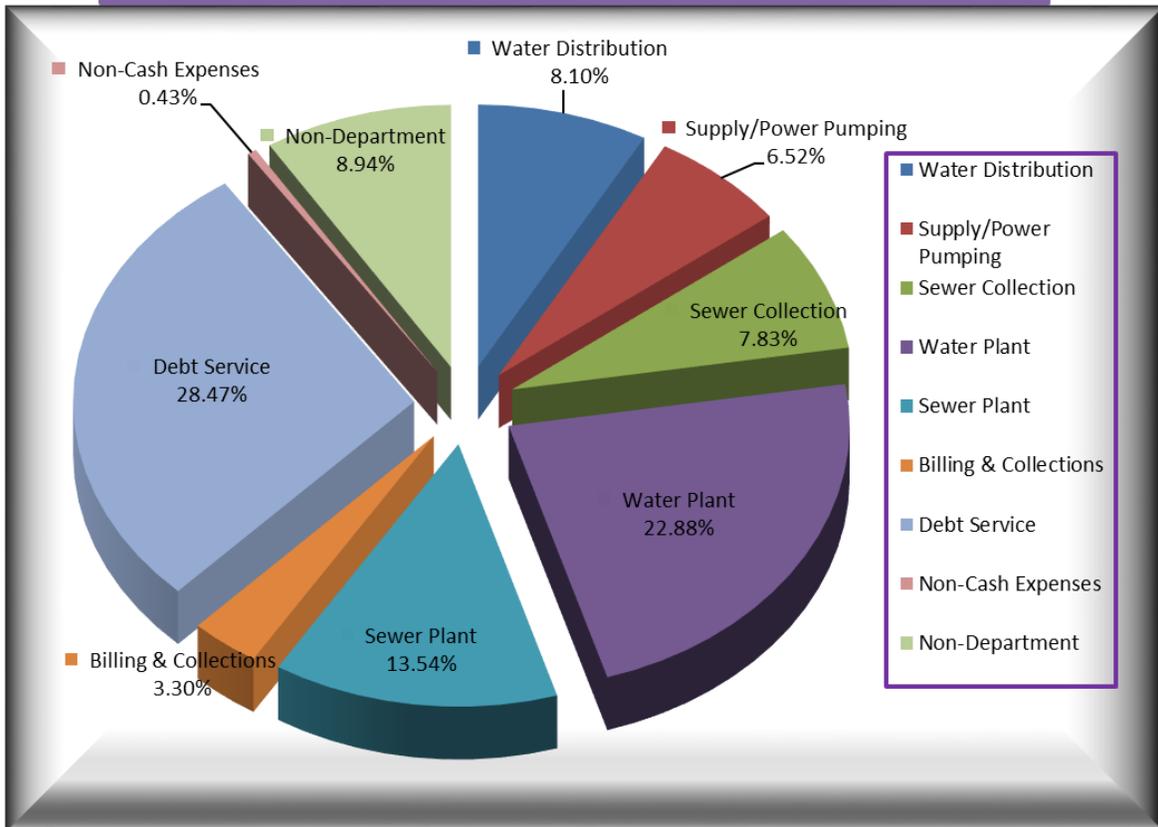
SEWER RATES - COMPARATIVE COST OF 5,000 GALLONS
Current Year Sewer Rates by City



WATER & SEWER FUND EXPENSES BY CATEGORY FY 15/16



WATER & SEWER FUND EXPENSES BY DEPARTMENT FY 15/16



CITY OF WHITE OAK
SALARY & BENEFITS BUDGET
FISCAL YEAR 2015/2016

WATER & SEWER FUND	TOTALS
SALARY AMOUNT	398,465
PART-TIME SALARIES	-
HOLIDAY PAY	17,603
LONGEVITY	2,616
CERTIFICATE PAY	2,700
OVERTIME	12,800
TOTAL SALARIES:	434,184
FICA	33,980
TMRS	67,737
HEALTH INSURANCE	57,847
LONG TERM DISABILITY	1,618
UNEMPLOYMENT COMP	2,399
WORKERS' COMP	8,360
TOTAL BENEFITS:	171,940
TOTAL W&S FUND SALARY & BENEFITS	606,124

CITY OF WHITE OAK
WATER FUND - LONG TERM DEBT
FY 2015 / 2016

CERTIFICATE OF OBLIGATION 2008 - LOAN AMOUNT = \$2,900,000					
	<u>MAR 1</u> <u>Principal</u>	<u>MAR 1</u> <u>Interest</u>	<u>SEPT 1</u> <u>Interest</u>	<u>TOTAL</u>	
	-	-	57,133	57,133	yr 1
	20,000	57,133	56,783	133,916	yr 2
	20,000	56,783	56,433	133,216	yr 3
	20,000	56,433	56,083	132,516	yr 4
	20,000	56,083	55,733	131,816	yr 5
	30,000	55,733	55,171	140,904	yr 6
	30,000	55,171	54,608	139,779	yr 7
	105,000	54,608	52,377	211,985	yr 8
Budget FY 2016	280,000	52,377	46,427	378,804	yr 9
	295,000	46,427	40,158	381,585	yr 10
	310,000	40,158	33,958	384,116	yr 11
	325,000	33,958	27,458	386,416	yr 12
	335,000	27,458	21,386	383,844	yr 13
	355,000	21,386	14,730	391,116	yr 14
	370,000	14,730	7,700	392,430	yr 15
	385,000	7,700	-	392,700	yr 16
	\$ 2,900,000	636,139	636,139	4,172,278	
CERTIFICATE OF OBLIGATION 2013 - LOAN AMOUNT = \$5,420,000					
	<u>MAR 1</u> <u>Principal</u>	<u>MAR 1</u> <u>Interest</u>	<u>SEPT 1</u> <u>Interest</u>	<u>TOTAL</u>	
	-	77,431	77,431	154,863	yr 1
	120,000	77,431	76,531	273,963	yr 2
Budget FY 2016	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
	125,000	72,594	71,344	268,938	yr 7
	120,000	71,344	70,144	261,488	yr 8
	125,000	70,144	68,894	264,038	yr 9
	125,000	68,894	67,019	260,913	yr 10
	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 2016	\$ 405,000	\$ 128,908	\$ 122,021	\$ 655,929	

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.

CITY OF WHITE OAK
CAPITAL BUDGET - FY 2016
WATER & SEWER FUND - CAPITAL EXPENSES

DEPARTMENT	DESCRIPTION OF CAPITAL ITEM	EXPENSE JUSTIFICATION	FY 2016 CAPITAL EXPENDITURES
Water Distribution	New pickup	To replace 2004 pickup	22,301
TOTAL WATER DISTRIBUTION			22,301
Water Plant	Composite manhole rings & covers	Old covers are being eaten away by chlorine gas	14,750
	Air compressor for automatic valves	Replace old air compressor at water plant	10,820
	New pickup for supervisor	Replace older pickup handed down from distribution	22,220
TOTAL WATER PLANT			47,790
Supply & Power			
	Water Well #1	Drilling of new water well	300,000
TOTAL SUPPLY & POWER			300,000
Sewer Collection	Manhole Rehabilitation	Rehab of existing manholes with active infiltration & structural problems.	30,000
TOTAL SEWER COLLECTION			30,000
Sewer Plant	Scag Riding Mower	Replace Snapper riding mower with blown motor	7,200
	WWTP Expansion Project	TCEQ Regularions-increase aeriator walls	3,450,000
TOTAL SEWER PLANT			3,457,200

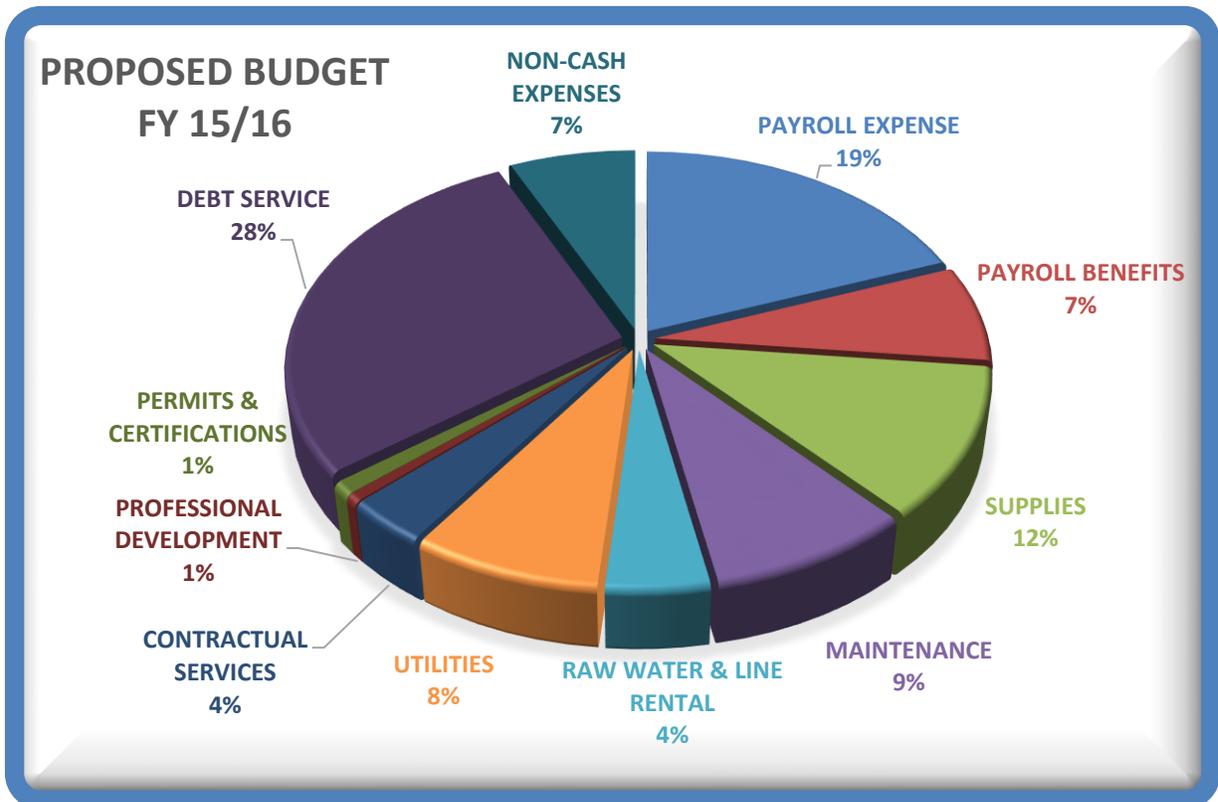
TOTAL	\$3,857,291
MINUS PROJECTS PAID FOR WITH C/O MONEY:	3,857,291
MINUS PROJECTS PAID FOR WITH GRANT FUNDS:	-
TOTAL CAPITAL EXPENSES PAID BY CITY FUNDS:	\$0

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FUND 2 - WATER & SEWER FUND

BUDGET SUMMARY BY TYPE

	ACTUAL FY 12/13	ACTUAL FY 13/14	AMENDED FY 14/15	FORECAST FY 14/15	ADOPTED FY 15/16
TOTAL WATER FUND REVENUE	2,202,087	2,130,231	2,453,791	2,238,674	2,310,050
PAYROLL EXPENSE	406,344	384,834	391,828	380,276	444,184
PAYROLL BENEFITS	153,893	145,732	155,706	147,576	171,941
<i>PAYROLL & BENEFITS</i>	560,238	530,566	547,535	527,851	616,125
SUPPLIES	241,318	223,539	269,800	263,149	268,250
MAINTENANCE	151,710	160,315	198,750	187,483	201,751
RAW WATER & LINE RENTAL	96,083	132,200	96,490	62,000	102,000
UTILITIES	152,760	169,413	182,850	179,066	187,115
CONTRACTUAL SERVICES	100,150	125,731	230,210	230,597	231,030
PROFESSIONAL DEVELOPMENT	7,435	8,874	16,386	12,251	13,700
PERMITS & CERTIFICATIONS	15,020	17,829	22,250	22,250	22,500
DEBT SERVICE	724,475	809,359	487,598	487,598	657,579
NON-CASH EXPENSES	14,453	19,382	10,240	10,000	10,000
<i>TOTAL OPERATING EXPENSES</i>	1,503,402	1,666,641	1,514,573	1,454,394	1,693,925
OPERATING INCOME	138,446	(66,976)	391,683	256,429	0
CAPITAL EXPENSES	120,832	838,377	4,604,489	575,699	3,857,291
TRANSFERS TO/(FROM) RESERVES	-	817,404	4,212,808	379,420	3,857,291
PROFIT/(LOSS)	17,615	(87,948)	0	60,151	0



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FUND 2 - WATER & SEWER FUND
CHANGES IN FUND BALANCE

DESCRIPTION	ACTUAL FY 12/13	ACTUAL FY 13/14	AMENDED FY 14/15	FORECAST FY 14/15	ADOPTED FY 15/16
Beginning Cash Balance	1,309,402	6,970,051	5,798,670	5,798,670	5,479,400
<u>Revenues</u>					
Sale of Water	1,362,671	1,294,408	1,510,351	1,320,750	1,410,000
Sewer Rental	628,915	666,208	793,590	748,420	750,000
Sanitation Revenue	62,945	62,379	63,000	65,376	63,000
Penalties	37,345	36,376	35,000	36,245	35,000
Interest Income	6,254	15,290	8,000	23,105	15,000
Fees & Miscellaneous Revenue	78,319	54,712	43,850	44,779	37,050
Grant Proceeds	25,637	-	-	-	-
Transfers & Other Sources	5,602,496	-	-	-	-
Total Revenues:	7,804,583	2,129,374	2,453,791	2,238,674	2,310,050
TOTAL FUNDS AVAILABLE	9,113,985	9,099,424	8,252,461	8,037,344	7,789,450
<u>Operating Expenditures</u>					
Water Trans & Distribution	151,944	168,970	182,099	174,524	187,167
Supply/Power Pumping	130,987	170,848	144,990	104,363	150,500
Sewer Collection	187,431	128,487	146,152	151,117	180,887
Water Plant	494,799	522,684	516,136	488,657	528,540
Sewer Plant	255,004	267,261	299,356	304,246	312,705
Customer Accting & Collections	69,001	71,824	73,628	71,780	76,201
Non-Cash Expenses	14,453	7,206	10,240	10,000	10,000
Non-Department	35,547	38,393	201,910	189,960	206,471
Reconciliation to Net Cash	(40,540)	(37,653)	-	-	-
Total Operating Expenditures:	1,298,625	1,338,019	1,574,512	1,494,647	1,652,471
<u>Non-Recurring Expenditures</u>					
Capital Outlay	120,832	838,377	4,604,489	575,699	3,857,291
Debt Service	724,475	824,357	487,598	487,598	657,579
Transfers Out	-	300,000	-	-	-
Total Non-Recurring Expenditures:	845,307	1,962,734	5,092,087	1,063,297	4,514,870
TOTAL EXPENSES	2,143,932	3,300,753	6,666,598	2,557,944	6,167,341
Ending Cash Balance	6,970,051	5,798,670	1,585,863	5,479,400	1,622,110
Restricted Cash Balance	6,359,279	5,017,425	832,208	4,817,061	499,573
Unrestricted Cash Balance	610,772	781,245	753,654	662,339	1,122,537

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FUND 2 - WATER & SEWER FUND
REVENUE DETAIL

ACCT NUMBER	ACCOUNT NAME	ACTUAL FY 12/13	ACTUAL FY 13/14	AMENDED FY 14/15	FORECAST FY 14/15	ADOPTED FY 15/16
3609	SRA GRANT	10,000	-	-	-	-
07-3612	TCDP GRANT-GENERATORS	15,637	-	-	-	-
	TOTAL GRANT REVENUE	25,637	-	-	-	-
3703	RETURNED CHECK FEES	2,030	2,555	1,800	2,625	2,000
3704	WATER SALES	1,362,671	1,294,408	1,510,351	1,320,750	1,410,000
3705	WASTEWATER REVENUE	628,915	666,208	793,590	748,420	750,000
3706	SANITATION REVENUE	62,945	62,379	63,000	65,376	63,000
3707	WATER TAP FEES	26,750	17,750	15,000	19,500	14,000
3708	SEWER TAP FEES	2,100	9,700	8,000	700	2,000
3709	RECONNECT FEES	23,600	21,550	16,000	18,400	16,000
3710	WTR METER TAMPERING FEE	3,600	2,025	2,000	2,025	1,500
3711	TAP APPLICATION FEES	375	425	500	325	300
3712	SET/PULL FEE-HYDRANT METER	450	425	300	600	1,000
3713	METER TEST FEE	50	50	-	50	-
3714	PENALTY LATE PAY - WATER	37,345	36,376	35,000	36,245	35,000
	TOTAL SERVICE CHARGES & FEES	2,150,831	2,113,852	2,445,541	2,215,015	2,294,800
3801	INTEREST INCOME	6,254	16,148	8,000	23,105	15,000
3802	MISCELLANEOUS REVENUES	2,909	232	250	554	250
3807	GAIN - SALE OF INVESTMENT	16,455	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	25,619	16,380	8,250	23,659	15,250
3902	BOND PREMIUM	-	-	-	-	-
3905	BOND PROCEEDS	-	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	-	-	-	-	-
	TOTAL REVENUES	2,202,087	2,130,231	2,453,791	2,238,674	2,310,050
	TRANSFERS IN-08 &13 C OF O	-	817,404	4,260,754	379,420	3,857,291
	TOTAL W&S FUND REVENUE	2,202,087	2,947,636	6,714,545	2,618,094	6,167,341

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**WATER & SEWER FUND
EXPENSE SUMMARY**

ACCT NUMBER	ACCOUNT NAME	ACTUAL FY 12/13	ACTUAL FY 13/14	AMENDED FY 14/15	FORECAST FY 14/15	ADOPTED FY 15/16
PAYROLL EXPENSE						
4111	PERM. FULL TIME SALARIES	384,199	362,529	364,640	359,292	403,781
4112	OVERTIME PAY	8,223	8,302	12,800	8,329	12,800
4113	HOLIDAY PAY	13,923	14,003	14,388	12,654	17,603
4114	PART-TIME SALARIES	-	-	-	-	10,000
	<i>TOTAL - PAYROLL EXPENSE</i>	<u>406,344</u>	<u>384,834</u>	<u>391,828</u>	<u>380,276</u>	<u>444,184</u>
PAYROLL BENEFITS						
4121	FICA TAXES	29,923	28,633	29,975	28,632	33,980
4122	GROUP INSURANCE	55,301	50,696	53,419	53,413	57,847
4123	LONG-TERM DISABILITY	1,464	1,461	1,511	1,421	1,618
4124	RETIREMENT	53,826	53,042	60,282	55,547	67,737
4126	UNEMPLOYMENT COMP	459	2,399	2,276	320	2,399
4127	WORKMANS COMP. INS	12,920	9,502	8,243	8,243	8,360
	<i>TOTAL - PAYROLL BENEFITS</i>	<u>153,893</u>	<u>145,732</u>	<u>155,706</u>	<u>147,576</u>	<u>171,941</u>
	TOTAL SALARY & BENEFITS	<u><u>560,238</u></u>	<u><u>530,566</u></u>	<u><u>547,535</u></u>	<u><u>527,851</u></u>	<u><u>616,125</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	17,415	17,674	19,750	13,650	18,250
4213	MINOR TOOLS	1,682	2,039	2,900	3,150	3,150
4214	MISC. SUPPLIES	850	1,323	1,300	1,215	1,400
4215	SAFETY SUPPLIES	6,940	2,338	4,200	4,000	4,200
4221	OFFICE SUPPLIES	1,650	1,175	2,550	2,150	2,550
4223	POSTAGE & CERTIFIED MAIL	14,767	17,118	17,600	17,100	17,600
4224	OFFICE EQUIPMENT	7,842	659	1,850	1,350	1,850
4225	LAB EQUIP: NON-CAPITAL	6,321	3,370	10,000	8,000	10,000
4226	OTHER EQUIPMENT: NON-CAPITAL	-	-	2,400	7,794	1,800
4229	LAB SUPPLIES			2,300	2,540	
4230	LAB/INSTRUMENT. SUPPLIES	4,949	4,354	6,300	4,500	8,800
4231	BULK CHEMICAL SUPPLIES	119,213	110,642	120,000	120,000	120,000
4232	CHEMICALS - STANDPIPE	164	938	850	750	850
4234	SEWER CHEMICAL SUPPLIES	31,282	35,801	46,000	46,000	46,000
4238	WATER & SEWER TESTING	24,142	22,468	25,500	25,500	25,500
4239	UV TESTS	1,891	1,506	2,500	2,500	2,500
4261	UNIFORMS	2,210	2,135	3,800	2,950	3,800
	<i>TOTAL SUPPLIES</i>	<u>241,318</u>	<u>223,539</u>	<u>269,800</u>	<u>263,149</u>	<u>268,250</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	6,299	9,372	15,000	6,450	18,401
4312	STANDPIPE MAINT.	2,515	2,536	5,000	2,000	5,000
4313	DIESEL FUEL	1,964	4,118	4,850	2,400	2,650
4315	MAINT/SERVICE-COMPUTERS	24,910	28,628	29,700	28,633	29,500
4317	MAINT - OTHER EQUIPMENT	3,326	1,692	2,950	2,900	2,950
4318	MAINTENANCE CONTRACTS	5,094	2,427	7,900	7,900	7,900
4321	MAIN - BLDGS & STRUCT.	3,607	3,171	10,750	15,900	10,750
4326	JANITORIAL-PAPER GOODS	372	590	600	600	600
4332	MAINT - WATER LINES	22,689	20,879	27,000	25,000	25,000
4332	MAINT - WATER SYSTEM	22,316	22,271	28,000	28,000	30,000

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ACCT NUMBER	ACCOUNT NAME	ACTUAL FY 12/13	ACTUAL FY 13/14	AMENDED FY 14/15	FORECAST FY 14/15	ADOPTED FY 15/16
4332	MAINT - BIG SANDY PUMP ST.	-	5,238	6,000	6,000	6,000
4333	MAINT - SEWER SYSTEM	23,082	19,375	30,000	30,000	30,000
4333	MAINT - BOOSTER PUMP STA.	698	-	1,000	1,200	1,000
4333	MAINT - SEWER LINES	25,422	13,577	13,000	5,500	12,000
4334	MAINT - LIFT STATIONS	6,211	3,809	7,000	22,000	10,000
4335	MAINT - WTR LINE BIG SANDY	3,205	22,632	10,000	3,000	10,000
	<i>TOTAL MAINTENANCE</i>	151,710	160,315	198,750	187,483	201,751
RAW WATER AND LINE RENTAL						
4345	RENT - WATER LINE	39,295	41,165	42,000	42,000	42,000
4346	RENT - TREATED WTR L'VIEW	56,788	91,035	54,490	20,000	60,000
	<i>TOTAL - RAW WTR & LINE RENT</i>	96,083	132,200	96,490	62,000	102,000
UTILITIES						
4351	UTILITIES - ELECTRIC	133,559	149,989	163,000	159,663	167,000
4352	ELECTRIC SERV-BOOSTER PUMP	8,433	9,733	9,000	8,800	9,000
4353	UTILITIES - CABLE/INTERNET	2,720	2,512	2,675	2,916	3,100
4355	UTILITIES - TELEPHONE	8,048	7,180	8,175	7,687	8,015
	<i>TOTAL UTILITIES</i>	152,760	169,413	182,850	179,066	187,115
CONTRACTUAL SERVICES						
4361	LEGAL SERVICES	26,859	-	-	-	-
4362	AUDITING	5,750	5,750	6,100	6,100	6,100
4363	SLUDGE RETRIEVAL	27,092	29,705	29,000	29,000	29,000
4364	WATER BILLING SERVICE	7,129	7,575	7,600	7,500	7,600
4365	LEGAL ADVERTISING	212	19	1,660	1,410	1,400
4368	MISCELLANEOUS OTHER	3,036	1,223	2,700	1,850	2,100
4373	PROPERTY INSURANCE	23,118	24,121	23,850	23,105	24,000
4375	CITY UTILITIES-FRANCHISE FEE	-	-	150,000	150,000	150,000
4377	LEASES & RENTALS	4,739	5,073	5,900	5,830	6,330
4378	FIRST CALL ACTIVATIONS	1,143	1,158	1,400	1,402	1,500
4378	WEB SITE SERVICES	674	777	500	4,000	2,000
4379	STUDIES & EVALUATIONS	400	50,330	1,500	400	1,000
	<i>TOTAL CONTRACTUAL SERVICES</i>	100,150	125,731	230,210	230,597	231,030
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUBSCRIPTIONS,PROF DEV	318	873	951	951	1,000
4382	WATER QUALITY & CONSERV.	1,403	357	2,000	1,000	-
4383	TRAVEL & TRAINING	5,713	7,643	13,435	10,300	12,700
	<i>TOTAL PROFESSIONAL DEVELOPMENT</i>	7,435	8,874	16,386	12,251	13,700
PERMITS & CERTIFICATIONS						
4393	PERMITS & CERTIFICATIONS	15,020	17,829	22,250	22,250	22,500
	<i>TOTAL PERMITS & CERTIFICATIONS</i>	15,020	17,829	22,250	22,250	22,500
CAPITAL EXPENDITURES						
4411	MOTOR VEHICLE	-	27,996	-	-	44,521
4414	WATER PLANT GENERATOR	-	-	255,550	306,000	-
4415	RECORDS MANAGEMENT	6,220	2,744	-	-	-
4416	OTHER EQUIPMENT-WATER LINES	-	-	-	-	-
4416	OTHER EQUIP/WATER PLANT	22,274	5,894	21,565	20,000	25,570
4416	OTHER EQUIP/SEWER PLANT	-	-	7,111	9,000	7,200
4421	WATER METER PROGRAM	-	497,070	47,432	56,237	-
4442	IMPROVEMENTS-WATER LINE	9,222	-	-	-	-
4444	IMPROVEMENT-SEWER LINE	-	-	30,000	28,953	30,000

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ACCT NUMBER	ACCOUNT NAME	ACTUAL FY 12/13	ACTUAL FY 13/14	AMENDED FY 14/15	FORECAST FY 14/15	ADOPTED FY 15/16
4446	2008 C of O EXPENSES	18,143	21,538	-	-	-
4447	BIG SANDY BOOSTER PUMP STA.	15,421	16,240	5,510	5,509	-
4447	TCDP EXPENSES(OUR MATCH)	42,512	-	-	-	-
4447	WASTEWATER PLANT EXPANSION	7,040	110,315	3,600,000	150,000	3,450,000
4448	WATER WELL DRILLING	-	-	300,000	-	300,000
4450	WATER PLANT CLARIFIER REHAB	-	156,581	-	-	-
-	2013 CERT OF OBLIG PROJECTS	-	-	337,321	-	-
	<i>TOTAL - CAPITAL EXPENDITURES</i>	<u>120,832</u>	<u>838,377</u>	<u>4,604,489</u>	<u>575,699</u>	<u>3,857,291</u>
DEBT SERVICE						
4521	SERIES 1999 C of O-PRINCIPAL	185,000	190,000	-	-	-
4522	SERIES 1999 C of O-INTEREST	13,722	3,998	-	-	-
4523	SERVICE CHARGES	153,064	2,550	1,650	1,650	1,650
4524	SERIES 2001 C of O-PRINCIPAL	155,000	325,000	-	-	-
4525	SERIES 2001 C of O-INTEREST	14,865	6,314	-	-	-
06-4510	SERIES 2008 C of O-PRINCIPAL	30,000	30,000	105,000	105,000	280,000
06-4511	SERIES 2013 C of O-PRINCIPAL	-	-	120,000	120,000	125,000
06-4520	SERIES 2008 C of O-INTEREST	110,810	109,685	106,985	106,985	98,804
06-4521	SERIES 2013 C of O-INTEREST	62,014	141,811	153,963	153,963	152,125
	<i>TOTAL - DEBT SERVICE</i>	<u>724,475</u>	<u>809,359</u>	<u>487,598</u>	<u>487,598</u>	<u>657,579</u>
NON-CASH EXPENSES						
4550	GAIN OR LOSS SALE OF ASSET	-	12,176	-	-	-
4560	BAD DEBTS EXPENSE	14,453	7,206	10,240	10,000	10,000
	<i>TOTAL - NON-CASH EXPENSES</i>	<u>14,453</u>	<u>19,382</u>	<u>10,240</u>	<u>10,000</u>	<u>10,000</u>
	Total Salary and benefits	560,238	530,566	547,535	527,851	616,125
	Total Other Operating expenses	1,503,402	1,666,641	1,514,573	1,454,394	1,693,925
	Total Operating Expenses	<u>2,063,640</u>	<u>2,197,207</u>	<u>2,062,108</u>	<u>1,982,245</u>	<u>2,310,050</u>
	Total Operating Income	138,447	(66,976)	391,682	256,429	0
	Transfers to/(from) Reserves	17,615	(87,948)	47,946	60,151	-
	TOTAL CAPITAL EXPENDITURES	120,832	838,377	4,604,489	575,699	3,857,291
	TRANSFER IN FROM 2008 CERT OF OBLIG	-	-	276,000	19,900	169,000
	TRANSFER IN FROM 2013 CERT OF OBLIG	-	817,404	3,984,754	359,520	3,688,291
	PROFIT/(LOSS)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF WHITE OAK
FY 2015/2016 ADOPTED BUDGET
WATER & SEWER FUND

WATER DISTRIBUTION EXPENSES- DEPT 25						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	72,529	72,724	79,930	80,252	85,727
4112	OVERTIME PAY	781	628	800	1,400	800
4113	HOLIDAY PAY	1,966	2,330	3,129	2,789	3,707
<i>TOTAL PAYROLL EXPENSES</i>		<u>75,276</u>	<u>75,681</u>	<u>83,859</u>	<u>84,441</u>	<u>90,234</u>
PAYROLL BENEFITS						
4121	FICA TAXES	5,499	4,941	6,415	6,277	6,903
4122	GROUP INSURANCE	11,115	13,172	11,983	12,328	12,679
4123	LONG-TERM DISABILITY	280	312	346	317	355
4124	RETIREMENT	9,991	10,411	12,902	12,137	13,901
4126	UNEMPLOYMENT COMP	196	529	414	180	470
4127	WORKMANS COMP INS	3,132	2,340	1,245	1,245	1,300
<i>TOTAL PAYROLL BENEFITS</i>		<u>30,213</u>	<u>31,706</u>	<u>33,305</u>	<u>32,484</u>	<u>35,608</u>
TOTAL SALARY & BENEFITS		<u><u>105,489</u></u>	<u><u>107,387</u></u>	<u><u>117,164</u></u>	<u><u>116,924</u></u>	<u><u>125,842</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	8,252	7,459	9,000	6,000	8,000
4213	MINOR TOOLS	316	392	650	650	650
4214	MISCELLANEOUS SUPPLIES	286	258	350	240	350
4215	SAFETY SUPPLIES	305	264	800	800	800
4221	OFFICE SUPPLIES	135	17	100	100	100
4223	POSTAGE & CERTIFIED MAIL	-	-	100	100	100
4224	OFFICE EQUIPMENT	1,204	219	250	500	250
4226	OTHER EQUIPMENT-NON CAPITAL	-	-	-	5,980	-
4261	UNIFORM SUPPLIES	565	40	1,000	650	1,000
<i>TOTAL SUPPLIES</i>		<u>11,062</u>	<u>8,648</u>	<u>12,250</u>	<u>15,020</u>	<u>11,250</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	1,998	3,596	-	1,500	-
4313	DIESEL FUEL	491	629	1,000	500	1,000
4315	MAINT/SERVICE - COMPUTERS	1,500	1,500	3,000	3,000	3,000
4317	MAINT - OTHER EQUIPMENT	86	111	1,000	1,000	1,000
4321	MAINT - BLDGS, LAND & STRUC	838	83	3,000	3,000	3,000
4332	MAINT - WATER LINES	22,689	20,879	27,000	25,000	25,000
4335	MAINT - WATER LINE BIG SANDY	3,205	22,632	10,000	3,000	10,000
<i>TOTAL MAINTENANCE</i>		<u>30,808</u>	<u>49,429</u>	<u>45,000</u>	<u>37,000</u>	<u>43,000</u>
UTILITIES						
4353	UTILITIES - CABLE/INTERNET	484	139	175	330	400
4355	UTILITIES - TELEPHONE	582	595	675	650	675
<i>TOTAL UTILITIES</i>		<u>1,066</u>	<u>734</u>	<u>850</u>	<u>980</u>	<u>1,075</u>

WATER DISTRIBUTION EXPENSES- DEPT 25						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
CONTRACTUAL SERVICES						
4368	MISCELLANEOUS OTHER	129	557	700	400	500
4377	LEASES & RENTALS	519	516	1,000	700	1,000
4378	FIRST CALL ACTIVATIONS	572	579	600	600	600
4379	STUDIES & EVALUATIONS	200	-	750	-	500
<i>TOTAL CONTRACTUAL SERVICES</i>		2,419	1,652	3,050	1,700	2,600
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUBSCRIPTIONS,PROF DEV	318	426	400	400	400
4383	TRAVEL & TRAINING	782	694	3,385	2,500	3,000
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		1,100	1,120	3,785	2,900	3,400
TOTAL OPERATIONAL EXPENSES		46,455	61,583	64,935	57,600	61,325
SUB-TOTAL WATER DISTRIBUTION		151,944	168,970	182,099	174,524	187,167
CAPITAL EXPENDITURES - DEPT 42						
4411	MOTOR VEH/WATER LINES	-	-	-	-	22,301
4416	OTHER EQUIPMENT-WTR LINES	-	-	-	-	-
4421	WATER METER PROGRAM	-	497,070	47,432	56,237	-
4442	IMPROVEMENTS-WATER LINES	9,222	-	-	-	-
TOTAL CAPITAL EXPENDITURES		9,222	497,070	47,432	56,237	22,301
DEPARTMENT TOTAL		161,166	666,039	229,531	230,761	209,468

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WATER SUPPLY & POWER EXPENSES- DEPT 26						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
MAINTENANCE						
4321	MAINT - BLDING, LAND, & STRUC	-	1,976	500	500	500
4332	MAINT - BIG SANDY PUMP STA.	-	5,238	6,000	6,000	6,000
4333	MAINT - BOOSTER PUMP STA.	698	-	1,000	1,200	1,000
<i>TOTAL MAINTENANCE</i>		698	7,214	7,500	7,700	7,500
RAW WATER & LINE RENTAL						
4345	RENT - RAW WATER LGV	39,295	41,165	42,000	42,000	42,000
4346	RENT - TREATED WATER LGV	56,788	91,035	54,490	20,000	60,000
<i>TOTAL RAW WATER & LINE RENTAL</i>		96,083	132,200	96,490	62,000	102,000
UTILITIES						
4351	ELECTRIC SERV-BIG SANDY	25,773	21,701	32,000	25,863	32,000
4352	ELECTRIC SERV-BOOSTER PUMP	8,433	9,733	9,000	8,800	9,000
<i>TOTAL UTILITIES</i>		34,206	31,433	41,000	34,663	41,000
TOTAL OPERATIONAL EXPENSES		<u>130,987</u>	<u>170,848</u>	<u>144,990</u>	<u>104,363</u>	<u>150,500</u>
SUB-TOTAL SUPPLY & POWER		<u>130,987</u>	<u>170,848</u>	<u>144,990</u>	<u>104,363</u>	<u>150,500</u>
CAPITAL EXPENDITURES - DEPT 39						
4446	WATER SUPPLY C OF O EXP	8,893	-	-	-	-
4447	BIG SANDY BOOSTER PUMP STATION	15,421	16,240	5,510	5,509	-
4448	WATER WELL DRILLING	-	-	300,000	-	300,000
TOTAL CAPITAL EXPENDITURES		<u>24,314</u>	<u>16,240</u>	<u>305,510</u>	<u>5,509</u>	<u>300,000</u>
DEPARTMENT TOTAL		<u>155,300</u>	<u>187,088</u>	<u>450,500</u>	<u>109,872</u>	<u>450,500</u>

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SEWER COLLECTION EXPENSES- DEPT 27						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	81,001	49,031	48,854	49,850	75,181
4112	OVERTIME PAY	1,768	5,124	4,000	2,000	4,000
4113	HOLIDAY PAY	2,573	1,558	1,911	1,515	3,271
TOTAL PAYROLL EXPENSES		85,342	55,713	54,765	53,365	82,452
PAYROLL BENEFITS						
4121	FICA TAXES	6,051	4,995	4,190	3,931	6,308
4122	GROUP INSURANCE	14,005	7,781	10,244	8,135	12,375
4123	LONG-TERM DISABILITY	308	182	182	180	281
4124	RETIREMENT	11,419	7,778	8,426	7,619	12,702
4126	UNEMPLOYMENT COMP	18	414	414	43	470
4127	WORKMANS COMP INS	1,790	2,285	1,931	1,931	1,950
TOTAL PAYROLL BENEFITS		33,590	23,435	25,387	21,839	34,085
TOTAL SALARY & BENEFITS		118,932	79,148	80,152	75,204	116,537
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	4,668	5,256	5,500	4,600	5,000
4213	MINOR TOOLS	627	528	1,000	1,000	1,000
4214	MISCELLANEOUS SUPPLIES	68	67	150	75	150
4215	SAFETY SUPPLIES	929	646	1,500	1,500	1,500
4221	OFFICE SUPPLIES	87	17	150	150	150
4224	OFFICE EQUIPMENT	1,204	-	200	-	200
4261	UNIFORMS SUPPLIES	258	345	600	600	600
TOTAL SUPPLIES		7,841	6,859	9,100	7,925	8,600
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	2,414	1,511	-	4,200	-
4313	DIESEL FUEL	736	1,896	2,000	1,200	-
4317	MAINT - OTHER EQUIPMENT	2,145	-	1,000	500	1,000
4318	MAINTENANCE CONTRACTS	5,094	2,427	7,900	7,900	7,900
4321	MAINT - BLDG, LAND & STRUCT	838	149	1,250	2,400	1,250
4333	MAINT - SEWER LINES	25,422	13,577	13,000	5,500	12,000
4334	MAINT - LIFT STATIONS	6,211	3,809	7,000	22,000	10,000
TOTAL MAINTENANCE		42,859	23,370	32,150	43,700	32,150
UTILITIES						
4351	UTILITIES - ELECTRIC	11,341	13,779	15,000	17,800	15,000
4353	UTILITIES - CABLE/INTERNET	484	519	600	786	800
4355	UTILITIES - TELEPHONE	2,955	3,265	4,000	3,500	3,500
TOTAL UTILITIES		14,780	17,562	19,600	22,086	19,300

SEWER COLLECTION EXPENSES- DEPT 27

ACCT NUMBER	ACCOUNT NAME	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
CONTRACTUAL SERVICES						
4368	MISCELLANEOUS OTHER	500	20	700	300	500
4377	LEASES AND RENTALS	561	516	700	500	700
4378	FIRST CALL ACTIVATIONS	571	579	500	502	600
4379	STUDIES & EVALUATIONS	200	-	750	400	500
<i>TOTAL CONTRACTUAL SERVICES</i>		1,832	1,115	2,650	1,702	2,300
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	1,186	432	2,500	500	2,000
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		1,186	432	2,500	500	2,000
TOTAL OPERATIONAL EXPENSES		68,499	49,339	66,000	75,913	64,350
SUB-TOTAL SEWER COLLECTION		187,431	128,487	146,152	151,117	180,887
CAPITAL EXPENDITURES-DEPT 43						
4411	MOTOR VEHICLE	-	27,996	-	-	-
4417	OTHER EQUIP/SEWER LINES	-	-	-	-	-
4444	IMPROVEMENT-SEWER LINE	-	-	30,000	28,953	30,000
4447	TCDP EXPENSES-GENERATORS	42,512	-	-	-	-
4448	HWY 80 LIFT STATION	-	-	-	30,286	-
070-4420	TCDP EXPENSES-GENERATORS	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES		42,512	27,996	30,000	59,239	30,000
DEPARTMENT TOTAL		229,943	156,482	176,152	210,355	210,887

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WATER PLANT EXPENSES- DEPT 28						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	133,882	141,081	138,190	131,725	140,610
4112	OVERTIME PAY	4,686	2,288	8,000	4,000	8,000
4113	HOLIDAY PAY	6,279	6,242	5,487	4,975	6,165
4114	PART-TIME SALARIES	-	-	-	-	5,000
TOTAL PAYROLL EXPENSES		144,847	149,612	151,677	140,700	159,775
PAYROLL BENEFITS						
4121	FICA TAXES	10,752	11,000	11,603	10,590	12,223
4122	GROUP INSURANCE	20,166	20,142	21,137	22,844	22,184
4123	LONG-TERM DISABILITY	492	570	582	530	582
4124	RETIREMENT	19,082	20,623	23,335	20,490	24,694
4126	UNEMPLOYMENT COMP	228	1,042	931	79	932
4127	WORKMANS COMP INS	5,146	3,531	3,519	3,519	3,550
TOTAL PAYROLL BENEFITS		55,865	56,907	61,108	58,053	64,165
TOTAL SALARY & BENEFITS		200,713	206,519	212,785	198,752	223,940
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	4,010	4,607	4,500	2,600	4,500
4213	MINOR TOOLS	359	619	750	1,000	1,000
4214	MISCELLANEOUS SUPPLIES	442	731	400	600	600
4215	SAFETY SUPPLIES	5,545	1,186	1,500	1,300	1,500
4221	OFFICE SUPPLIES	560	597	1,000	1,000	1,000
4223	POSTAGE & CERTIFIED MAIL	1,081	943	1,500	1,000	1,500
4224	OFFICE EQUIPMENT	2,544	166	700	250	700
4225	LAB EQUIP/ANALY SUPPLY	4,008	1,761	7,000	5,000	7,000
4226	OTHER EQUIPMENT: NON-CAPITAL	-	-	1,600	1,014	1,000
4229	LAB SUPPLIES	-	-	2,300	2,040	2,300
4230	CHEMICALS - LAB REAGENTS	3,980	4,199	4,000	4,500	4,500
4231	CHEMICALS - BULK	119,213	110,642	120,000	120,000	120,000
4232	CHEMICALS - STANDPIPE	164	938	850	750	850
4238	WATER PLANT TESTS	4,981	4,909	6,500	6,500	6,500
4261	UNIFORM SUPPLIES	968	1,148	1,500	1,100	1,500
TOTAL SUPPLIES		147,854	132,448	154,100	148,654	154,450
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	1,858	4,188	-	750	-
4312	STANDPIPE MAINT.	2,515	2,536	5,000	2,000	5,000
4313	DIESEL FUEL	245	505	650	300	650
4315	MAINT/SERVICE-COMPUTERS	14	-	2,000	1,000	1,500
4317	MAINT - OTHER EQUIPMENT	644	513	450	400	450
4321	MAINT - BUILDINGS & LAND	1,892	888	4,000	4,000	4,000
4326	JANITORIAL/PAPER GOODS	307	399	350	350	350
4332	MAINT - WATER SYSTEM	22,316	22,271	28,000	28,000	30,000
TOTAL MAINTENANCE		29,791	31,301	40,450	36,800	41,950

WATER PLANT EXPENSES- DEPT 28						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
UTILITIES						
4351	UTILITIES - ELEC-METER #1	58,931	68,959	72,000	68,000	72,000
4353	UTILITIES - CABLE/INTERNET	1,751	1,853	1,900	1,800	1,900
4355	UTILITIES - TELEPHONE	2,655	2,565	2,700	2,700	3,000
<i>TOTAL UTILITIES</i>		63,337	73,377	76,600	72,500	76,900
CONTRACTUAL SERVICES						
4361	LEGAL SERVICES	26,859	-	-	-	-
4365	LEGAL ADVERTISING	-	-	400	400	400
4368	MISCELLANEOUS OTHER	1,394	643	700	700	500
4373	PROPERTY INSURANCE	14,588	16,080	15,750	15,750	16,000
4377	LEASES AND RENTALS	30	109	250	1,000	1,000
4378	FIRST CALL ACTIVATIONS	-	-	300	300	300
4379	STUDIES & EVALUATIONS	-	50,330	-	-	-
<i>TOTAL CONTRACTUAL SERVICES</i>		42,871	67,163	17,400	18,150	18,200
PROFESSIONAL DEVELOPMENT						
4381	MEMBERSHIP & DUES	-	447	551	551	600
4382	WATER QUALITY & CONSERV	1,403	357	2,000	1,000	-
4383	TRAVEL & TRAINING	3,150	4,020	5,000	5,000	5,000
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		4,553	4,825	7,551	6,551	5,600
PERMITS & CERTIFICATION						
4393	PERMITS & CERTIFICATIONS	5,680	7,053	7,250	7,250	7,500
<i>TOTAL PERMITS & CERTIFICATIONS</i>		5,680	7,053	7,250	7,250	7,500
TOTAL OPERATIONAL EXPENSES		294,086	316,165	303,351	289,905	304,600
SUB-TOTAL WATER PLANT		494,799	522,684	516,136	488,657	528,540
CAPITAL EXPENDITURES-DEPT 41						
4411	MOTOR VEHICLE-WATER PLANT	-	-	-	-	22,220
4414	WATER PLANT GENERATOR	-	-	255,550	306,000	-
4416	OTHER EQUIP/WATER PLANT	22,274	5,894	21,565	20,000	25,570
4422	LAB EQUIPMENT	-	-	-	-	-
4446	WTP IMP - C OF O EXP	9,250	21,538	-	-	-
4450	WTP CLARIFIER REHAB	-	156,581	-	-	-
TOTAL CAPITAL EXPENDITURES			184,013	277,115	326,000	47,790
DEPARTMENT TOTAL		494,799	706,697	793,251	814,657	576,330

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SEWER PLANT EXPENSES- DEPT 32						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	64,034	65,505	64,418	64,576	67,462
4112	OVERTIME PAY	987	261	-	929	-
4113	HOLIDAY PAY	1,826	2,555	2,543	2,057	2,937
4114	PART-TIME	-	-	-	-	5,000
<i>TOTAL PAYROLL EXPENSES</i>		<u>66,847</u>	<u>68,321</u>	<u>66,961</u>	<u>67,563</u>	<u>75,399</u>
PAYROLL BENEFITS						
4121	FICA TAXES	5,092	5,105	5,123	5,224	5,768
4122	GROUP INSURANCE	5,979	5,748	6,059	6,088	6,365
4123	LONG-TERM DISABILITY	219	255	258	264	258
4124	RETIREMENT	8,865	9,386	10,302	10,100	10,845
4126	UNEMPLOYMENT COMP	9	207	310	9	320
4127	WORKMANS COMP INS	2,293	1,202	843	843	850
<i>TOTAL PAYROLL BENEFITS</i>		<u>22,457</u>	<u>21,903</u>	<u>22,895</u>	<u>22,528</u>	<u>24,407</u>
TOTAL SALARY & BENEFITS		<u><u>89,304</u></u>	<u><u>90,224</u></u>	<u><u>89,856</u></u>	<u><u>90,091</u></u>	<u><u>99,805</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	485	353	750	450	750
4213	MINOR TOOLS	380	500	500	500	500
4214	MISC. SUPPLIES	54	268	300	300	300
4215	SAFETY SUPPLIES	161	241	400	400	400
4221	OFFICE SUPPLIES	193	233	300	300	300
4224	OFFICE EQUIPMENT	1,399	-	200	300	200
4225	LAB EQUIP:NON CAPITAL	2,313	1,608	3,000	3,000	3,000
4226	OTHER EQUIPMENT: NON CAPITAL	-	-	800	800	800
4229	LAB SUPPLIES	969	155	2,300	500	2,000
4234	SEWER CHEMICAL SUPPLIES	31,282	35,801	46,000	46,000	46,000
4238	TEST - OTHER	19,161	17,558	19,000	19,000	19,000
4239	UV TESTS	1,891	1,506	2,500	2,500	2,500
4261	UNIFORM SUPPLIES	220	402	500	400	500
<i>TOTAL SUPPLIES</i>		<u>58,508</u>	<u>58,625</u>	<u>76,550</u>	<u>74,450</u>	<u>76,250</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	-	47	-	-	-
4313	DIESEL FUEL	491	1,087	1,200	400	1,000
4317	MAINT OTHER EQUIPMENT	451	1,068	500	1,000	500
4321	MAINT - BUILDING & LAND	38	76	2,000	6,000	2,000
4326	JANITORIAL-PAPER GOODS	65	192	250	250	250
4333	MAINT - SEWER SYSTEM	23,082	19,375	30,000	30,000	30,000
<i>TOTAL MAINTENANCE</i>		<u>24,127</u>	<u>21,843</u>	<u>33,950</u>	<u>37,650</u>	<u>33,750</u>
UTILITIES						
4351	UTILITIES-ELEC-METER #1	37,515	45,550	44,000	48,000	48,000
<i>TOTAL UTILITIES</i>		<u>37,515</u>	<u>45,550</u>	<u>44,000</u>	<u>48,000</u>	<u>48,000</u>

SEWER PLANT EXPENSES- DEPT 32						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
CONTRACTUAL SERVICES						
4363	SLUDGE RETRIEVAL	27,092	29,705	29,000	29,000	29,000
4365	LEGAL ADVERTISING	-	-	500	250	500
4368	MISCELLANEOUS OTHER	994	-	100	150	100
4373	PROPERTY INSURANCE	7,529	8,040	8,100	7,355	8,000
<i>TOTAL CONTRACTUAL SERVICES</i>		35,615	37,745	37,700	36,755	37,600
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	596	2,497	2,300	2,300	2,300
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		596	2,497	2,300	2,300	2,300
PERMITS & CERTIFICATIONS						
4393	PERMITS & CERTIFICATIONS	9,339	10,776	15,000	15,000	15,000
<i>TOTAL PERMITS & CERTIFICATIONS</i>		9,339	10,776	15,000	15,000	15,000
TOTAL OPERATIONAL EXPENSES		165,701	177,036	209,500	214,155	212,900
SUB-TOTAL SEWER PLANT EXP		255,004	267,261	299,356	304,246	312,705
CAPITAL EXPENDITURES-DEPT 40						
4416	OTHER EQUIPMENT-SEWER PLANT	-	-	7,111	9,000	7,200
4441	IMPROVEMENTS-SEWER PLANT	-	-	-	-	-
4447	WWTP EXPANSION PROJECT	7,040	110,315	3,600,000	150,000	3,450,000
TOTAL CAPITAL EXPENDITURES		7,040	110,315	3,607,111	159,000	3,457,200
DEPARTMENT TOTAL		262,044	377,576	3,906,467	463,246	3,769,905

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WATER BILLING & CUSTOMER SERVICE EXPENSES- DEPT 34						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	32,753	34,188	33,248	32,889	34,801
4113	HOLIDAY PAY	1,280	1,318	1,318	1,318	1,523
TOTAL PAYROLL EXPENSES		34,033	35,506	34,566	34,207	36,324
PAYROLL BENEFITS						
4121	FICA TAXES	2,530	2,592	2,644	2,610	2,779
4122	GROUP INSURANCE	4,037	3,853	3,996	4,019	4,244
4123	LONG-TERM DISABILITY	165	142	142	130	142
4124	RETIREMENT	4,468	4,843	5,318	5,200	5,596
4126	UNEMPLOYMENT COMP	9	207	207	9	207
4127	WORKMANS COMP INS	559	144	705	705	710
TOTAL PAYROLL BENEFITS		11,768	11,781	13,012	12,672	13,677
TOTAL SALARY & BENEFITS		45,801	47,287	47,578	46,880	50,001
SUPPLIES						
4221	OFFICE SUPPLIES	676	311	1,000	600	1,000
4223	POSTAGE	13,686	16,175	16,000	16,000	16,000
4224	OFFICE EQUIPMENT	1,491	274	500	300	500
4261	UNIFORM SUPPLIES	200	200	200	200	200
TOTAL SUPPLIES		16,053	16,960	17,700	17,100	17,700
CONTRACTUAL SERVICES						
4364	WATER BILLING SERVICE	7,129	7,575	7,600	7,500	7,600
4365	LEGAL ADVERTISING	-	-	-	-	-
4368	MISCELLANEOUS OTHER	19	3	500	300	500
TOTAL CONTRACTUAL SERVICES		7,148	7,577	8,100	7,800	8,100
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	-	-	250	-	400
TOTAL PROFESSIONAL DEVELOPMENT		-	-	250	-	400
TOTAL OPERATIONAL EXPENSES		23,200	24,537	26,050	24,900	26,200
SUB-TOTAL BILLING/CUST SVC		69,001	71,824	73,628	71,780	76,201
DEPARTMENT TOTAL		69,001	71,824	73,628	71,780	76,201

CITY OF WHITE OAK
 FY 2015/2016 ADOPTED BUDGET
 WATER & SEWER FUND

DEBT SERVICING- DEPT 44						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
DEBT SERVICING						
4521	C.O. PRINCIPAL-SERIES 1999	185,000	190,000	-	-	-
4522	C.O. INTEREST-SERIES 1999	13,722	3,998	-	-	-
4523	SERVICE CHARGES	153,064	2,550	1,650	1,650	1,650
4524	BOND PRINCIPAL-SERIES 2001	155,000	325,000	-	-	-
4525	BOND INTEREST-SERIES 2001	14,865	6,314	-	-	-
060-4510	C.O. PRINCIPAL-SERIES 2008	30,000	30,000	105,000	105,000	280,000
060-4511	C.O. PRINCIPAL-SERIES 2013	-	-	120,000	120,000	125,000
060-4520	C.O. INTEREST-SERIES 2008	110,810	109,685	106,985	106,985	98,804
060-4521	C.O. INTEREST-SERIES 2013	62,014	141,811	153,963	153,963	152,125
<i>TOTAL DEBT SERVICING</i>		<u>724,475</u>	<u>809,359</u>	<u>487,598</u>	<u>487,598</u>	<u>657,579</u>
DEPARTMENTAL TOTAL		<u><u>724,475</u></u>	<u><u>809,359</u></u>	<u><u>487,598</u></u>	<u><u>487,598</u></u>	<u><u>657,579</u></u>

**CITY OF WHITE OAK
FY 2015/2016 ADOPTED BUDGET
WATER & SEWER FUND**

NON-CASH EXPENSES- DEPT 45						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 12/13	ACTUAL 13/14	AMENDED 14/15	FORECAST 14/15	ADOPTED 15/16
NON-CASH EXPENSES						
4540	AMORTIZATION OF BOND EXP		-			
4550	GAIN OR LOSS SALE OF ASSET	-	12,176	-	-	-
4560	BAD DEBTS	14,453	7,206	10,240	10,000	10,000
	<i>TOTAL NON-CASH EXPENSES</i>	14,453	19,382	10,240	10,000	10,000
	DEPARTMENTAL TOTAL	14,453	19,382	10,240	10,000	10,000
NON-DEPARTMENTAL DEPT 55						
SUPPLIES						
4214	MISCELLANEOUS SUPPLIES	-	-	100	-	-
	<i>TOTAL SUPPLIES</i>	-	-	100	-	-
MAINTENANCE						
4311	MAINT-VEHICLES	30	30	15,000	-	18,401
4315	MAINT & SERVICE-COMPUTERS	23,396	27,128	24,700	24,633	25,000
	<i>TOTAL MAINTENANCE</i>	23,426	27,158	39,700	24,633	43,401
UTILITIES						
4355	UTILITIES-TELEPHONE	1,855	756	800	837	840
	<i>TOTAL UTILITIES</i>	1,855	756	800	837	840
CONTRACTUAL SERVICES						
4362	AUDITING	5,750	5,750	6,100	6,100	6,100
4365	LEGAL ADVERTISING	212	19	760	760	500
4375	CITY UTILITIES-FRANCHISE FEES	-	-	150,000	150,000	150,000
4377	LEASES & RENTALS	3,630	3,933	3,950	3,630	3,630
4378	WEB SITE SERVICES	674	777	500	4,000	2,000
	<i>TOTAL SUPPLIES</i>	10,265	10,479	161,310	164,490	162,230
CAPITAL EXPENDITURES						
4415	RECORDS MANAGEMENT	6,220	2,744	-	-	-
	TOTAL CAPITAL EXPENDITURES	6,220	2,744	-	-	-
	DEPARTMENTAL TOTAL	41,767	41,137	201,910	189,960	206,471