

CITY OF WHITE OAK, TEXAS

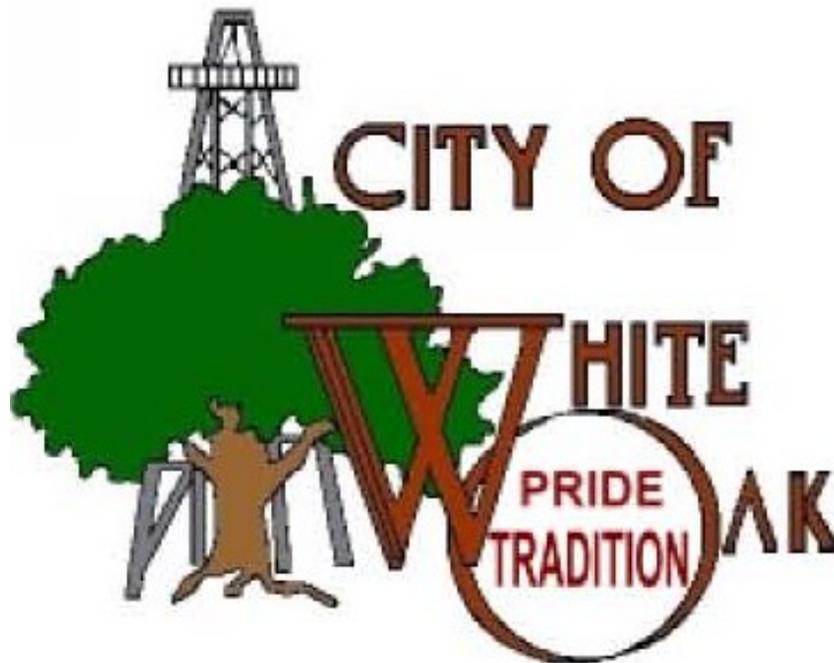
ANNUAL BUDGET --- 2014-2015



City of White Oak

Annual Budget

As Adopted by
Mayor and City Council



For Fiscal Year 2014-15

Charles Smith, City Coordinator

Sherry Roberts, City Secretary

www.cityofwhiteoak.com

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CITY OF WHITE OAK
FISCAL YEAR 2014-15

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**FY 2014-15
CITY OF WHITE OAK, TEXAS
ADOPTED BUDGET**

This budget will raise more revenue from property taxes than last year's budget by \$15,131, which is a .76% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$23,293.

City Council Record Vote on Budget Adoption:

Mayor May – (votes only in case of a tie)

Mayor Pro Tem Barbara Ray – aye

Councilmember Lance Noll –aye

Councilmember Kyle Kutch – aye

Councilmember Greg Hulett –aye

Councilmember Jerry Blankenship – aye

Property Tax Rates	FY 2013-14	FY 2014-15
Total Tax Rate	0.52011	0.53179
M&O Tax Rate	0.52011	0.53179
Effective Tax Rate	0.52011	0.53179
Effective M&O Tax Rate	0.52011	0.53179
Rollback Tax Rate	0.56171	0.57433
Debt Rate	0	0

The City of White Oak has no general fund debt.



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

BUDGET YEAR 2014-2015

ELECTIVE OFFICERS

MAYOR
MAYOR PRO-TEM
PLACE 2
PLACE 3
PLACE 4
PLACE 5

RICHARD MAY
DR. BARBARA RAY
LANCE NOLL
KYLE KUTCH
GREG HULETT
JERRY BLANKENSHIP

APPOINTED OFFICERS

CITY COORDINATOR
CITY SECRETARY/OFFICE MGR
CITY JUDGE
CITY ATTORNEY

CHARLIE SMITH
SHERRY ROBERTS
DEBORAH WADDELL
DARYL ATKINSON

DEPARTMENT HEADS

DIRECTOR OF PUBLIC WORKS
PUBLIC SAFETY DIRECTOR
VOLUNTEER FIRE CHIEF
FIRE INSPECTOR
BUILDING INSPECTOR
WATER/SEWER PLANT MGR

TRACEY FEARS
TERRY ROACH
ROBIN KELM
JASON MAXTED
BILLY MORGAN
WENDELL BASHAM



Honorable Mayor and White Oak City Council,

Another budget year has arrived with new circumstances related to our current economy and tough decisions we have been faced with. Even with these issues, we have been able to present a balanced budget for the 2014-2015 fiscal year, but it wasn't without sacrifice. After careful consideration by a staff evaluation committee, two city positions were eliminated in order to achieve this goal. Job duties were disbursed to other employees to guarantee there was no shortfall of services to our citizens. Cost savings to the city, due to the position eliminations, amounted to roughly ninety thousand dollars added back to the budget. This was quickly absorbed to pay a new annual service fee to Champion EMS after our original five year contract expired. More with less is a trend many cities across the nation are facing at this time of an uncertain economy.

Once again our department heads and staff have dedicated their efforts to ensure our community receives the same quality of service we have provided in the past. Everyone employed with the City of White Oak has realized the budget restraints and importance of maintaining our quick response times, class of work, and rapport with citizens. The support of our council is very important and realized by the employees. Many times the jobs they perform dealing with adverse conditions are thankless and unknown, but they are not deterred. You, the council, have been instrumental in the success of recruitment and retention due to the decisions you have made. These facts certainly make our city successful in our endeavors.

There is no certainty in our future and no way to change the past, so we must continue a positive attitude and move forward with progress. We will strive to work with new prospective businesses to create more revenue for projects and stability for our city. We must remain frugal with our spending and utilize our "in-house" labor force when possible. As a city, we are looking toward our future growth with the new water/wastewater treatment plant upgrade. This project is expected to carry our city for the next 25 years, which includes our anticipated growth pattern. The decision to look for other water sources is another progressive move, by our council, to manage our cities future. We cannot remain "status quo" and be successful.

In conclusion, even through the trying times, we will prevail because of the forward thinking of our council and employees. I look forward to the challenges we encounter due to the strength and knowledge we gain from each.

Charles R. Smith, CPM
City Coordinator

Third
Year
Award



Texas Comptroller Leadership Circle Silver Member

awarded to

City of White Oak

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

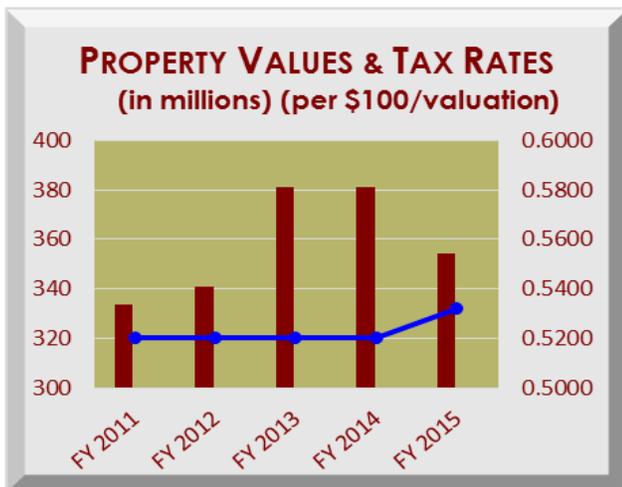
October 30, 2014

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 used 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 Senate Bill 1087 included a requirement of all PEG fee revenue to be maintained in a separate account, and not to be commingled with any other money. 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.

REVENUES

For Fiscal Year 2014/2015, the "Total Certified Taxable Value" is \$376,360,231, which is \$5,542,598 or 1.45% less than the current year. Many different property use categories total the City's "Total Certified Taxable Value" which is calculated and certified by the Gregg Appraisal District. The



property use categories that increased were Utilities and Real Property, while the Personal Property and Mineral categories decreased. The true market value for the City of White Oak is \$458,585,937. Open space land for agriculture and timber productivity is valued at \$3,465,540 and reduces the City's market value. Another reduction of market value is the total of homestead caps,

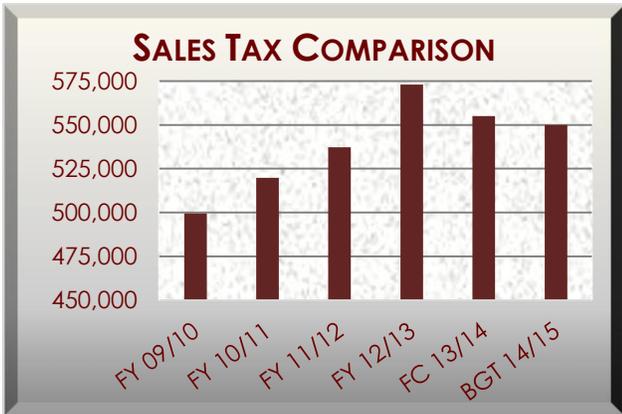
which for Fiscal Year 14/15 is \$568,586. The largest reduction of the City's market value is the total amount of property tax exemptions. There are more than a dozen different types of exemptions, which total to \$78,191,580. The Total Certified Taxable Value is what remains after all of the reductions are taken into account. Approximately 64% of the City of White Oak's budgeted revenue is derived from ad valorem property tax. One-hundred percent of all property tax is used for the City's maintenance and operations (M&O) because the City has zero debt service in the General Fund. The M&O revenue provides the City with the necessary funds for administration costs, public safety, and street & park maintenance. The ad valorem tax rate for 2014 increased from the current tax rate of \$.52011/100 to the effective tax rate of \$.53179 per \$100 valuation. Even though the property valuations decreased, the City chose the effective tax rate, which is set to bring in approximately the same amount of revenue as the previous year. This will result in the City's collection of an extra \$14,829 in property tax revenue for Fiscal Year 2014/2015 versus the previous fiscal year.

Sales and Use Tax is the second highest percentile of revenue for the City. The overall sales tax rate for the City of White Oak is 8.25% but is shared between the State of Texas - 6.25%, Gregg County

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.

- .5%, the City of White Oak - 1%, and the White Oak Economic Development Corporation - .5%. According to Texas State Comptroller Susan Combs, sales tax receipts through September 2014 were 6.6 percent higher than the same period in fiscal year 2013 and have increased for 54 consecutive months.³ The City of White Oak started slow with its sales tax receipts during Fiscal Year 2013/14, but rebounded the last three months of the period. Sales and Use Tax is allocated to the

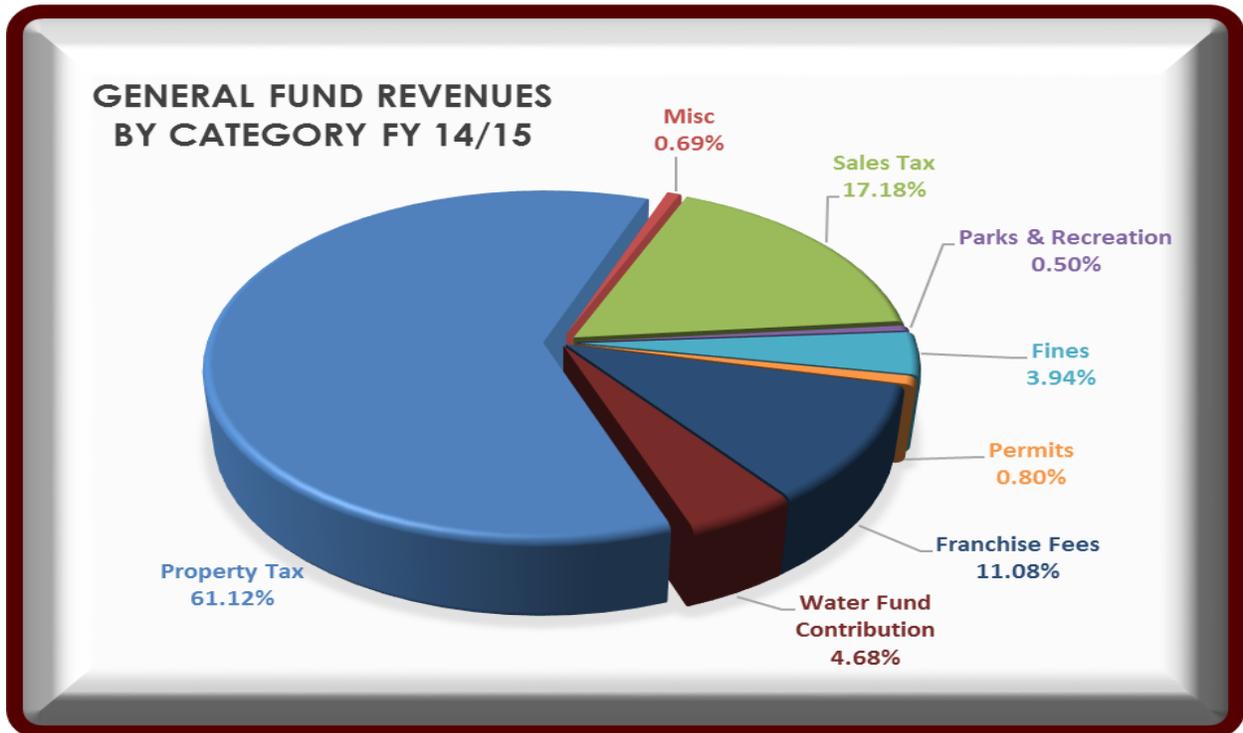


City monthly, but the amount is two months behind the actual collection period by businesses. Businesses report sales tax collections on a monthly

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/SWEPCO and Upshur Rural. For natural gas service, collection is from CenterPoint Energy; for sanitation (trash) service, collection is from Republic (Allied Waste); for cable/internet, collection is from Suddenlink; and for phone service, the main collection is from AT&T; however, there are many small telephone providers who also remit franchise fees to the city.

Remaining revenues consist of municipal court fines, building and safety permits, park-related admissions and fees, grants, animal impound fees, and interest income. For the first time, the general fund will receive a transfer from the water fund to help offset administrative expenses of general fund employees who also do water fund related duties.



³ Combs, S. (2014, Oct. 17). *Comptroller's Weekly Economic Outlook*. Retrieved from <http://www.thetexaseconomy.org/economic-outlook/>

EXPENSES

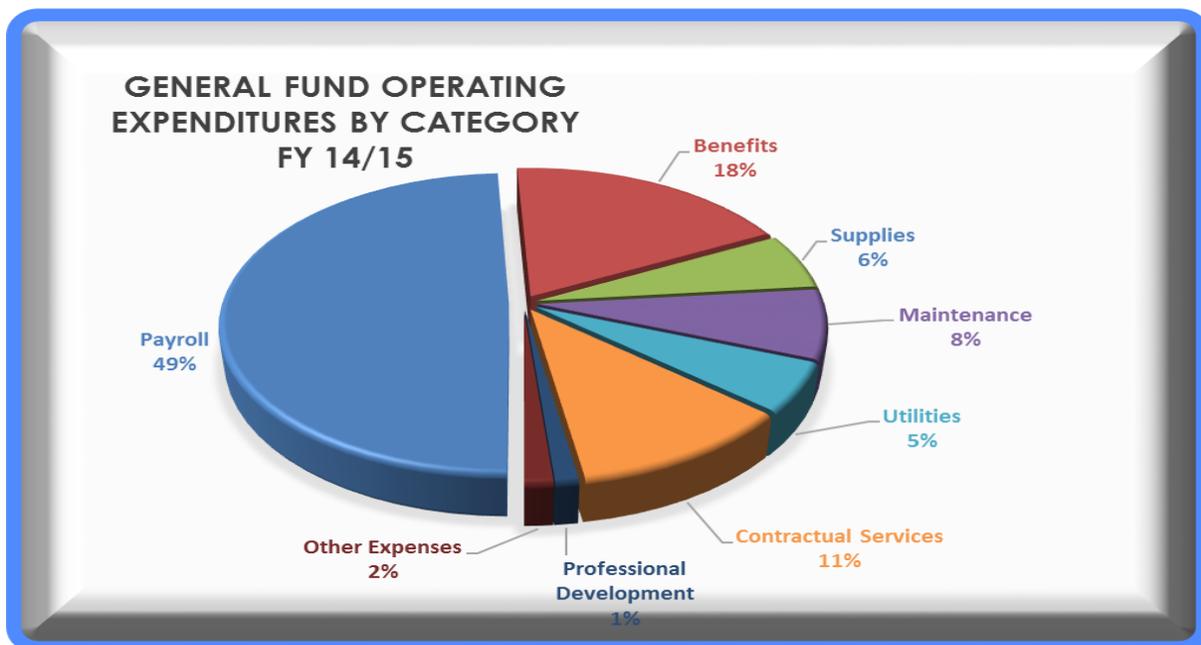
Personnel and related benefits are the greatest expense to any city; however, the City of White Oak appreciates every employee and considers them our greatest asset. Approximately 67% of the General Fund budgeted expenses are personnel related. Without the City's hard-working and dedicated employees, the City of White Oak would not have the outstanding service that citizens deserve and expect. Unfortunately, in order to balance this fiscal year's budget, the administrative assistant position at City Hall and the Community Development Coordinator/Economic Development Director position were eliminated. As a cost-saving measure, current staff will absorb these responsibilities.

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 11% 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, Shaver, 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 is secured by city staff will be sent 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, the contract between the city and Champion expired and for the first time ever, a subsidy was requested by Champion to help offset the reimbursement cuts from Medicare and Medicaid.
- GroupM7 Design for its website services and email addresses. For cost-saving measures, this expense is split between the General Fund, Water & Sewer Fund, and the White Oak Economic Development Corporation.



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 14. By investing in infrastructure, quality of life is improved, and often improvements

are needed to help businesses operate.⁵ In order to pass a balanced budget, the city was conservative this fiscal year in its purchase of capital assets. There is only \$82,500 budgeted for street repair and one small apparatus for the splashpad. For a complete description of the general fund capital expenditures, please see page 37.

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

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

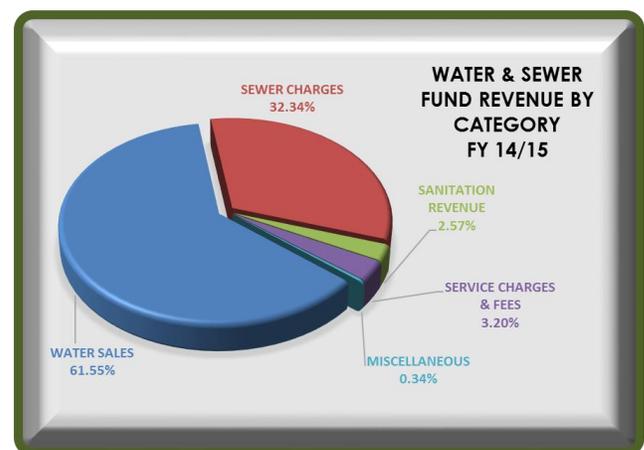
Water Billing
Sewer Collection
Debt Service

REVENUES

Anticipated revenues for FY 14/15 are \$2,453,791, which is \$338,131 (not including bond proceeds from the recent 2013 Certificate of Obligation) or about 16% more than the FY 13/14 amended budgeted amount. The City Council approved a new water and sewer rate structure that will increase revenue to help pay for future capital projects. The revenue for water sales represents 61.55% of the Water & Sewer Fund's revenue. Sewer charges are the second largest revenue source accounting for over 32.34% of the total revenue.

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. (not including sewer and sanitation) The \$14 minimum rate includes the usage of 3,000 gallons of water, where before the increase the minimum was \$12

for 2,000 gallons of water. Even after a slight fee increase, in the charts on page 69, 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.



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

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

Before the sewer fee increase, the 5000-gallon sewer charge was \$23.00. The fee increase included a \$1 increase to the minimum rate and changed the minimum gallons used from 2,000 to 1,000. Each 1,000 gallons over the minimum increased from \$2.70 to \$3.00. After the fee increase, a customer's 5000-gallon sewer charge is now \$27.00 (not including water and sanitation). The average amount for 5,000 gallons of usage remains lower than the state average, but is now higher than the local average by \$1.97. These fee increases will help pay for the Series 2013 Certificate of Obligation (CO) principal and interest payments. The 2013 Series CO was app-

proved for \$5,420,000 in March 2013 to pay for the following water and sewer projects:

- Water Treatment Plant Clarifier Rehabilitation
- Water Meter Replacement Program (new radio read meters)
- Wastewater Treatment Plant – Increase the walls of the two aerators (racetracks)

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 a relatively new fee for water meter tampering.

EXPENSES

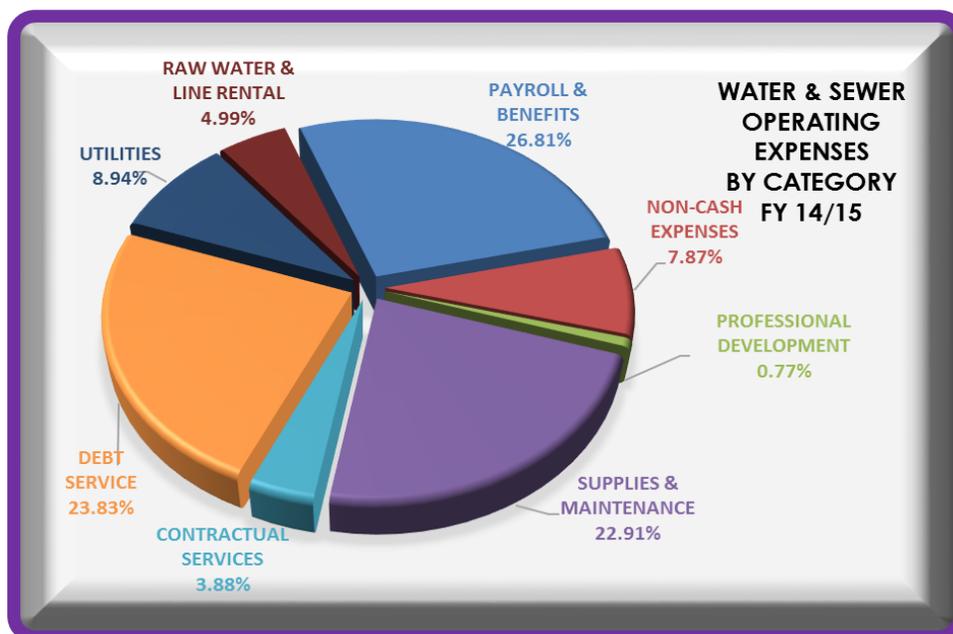
Like the general fund, payroll and employee benefits represent the largest expense in the water & sewer fund. In Fiscal Year 2013/2014, the city paid off its 1999 Certificate of Obligation on schedule and paid off its 2001 Revenue Bond a year early, saving over \$6,000 in interest expense. The debt service 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. For cost-saving measures, this expense is split between the General Fund, Water & Sewer Fund, and the White Oak Economic Development Corporation.



CAPITAL ASSETS

The 2013 Certificate of Obligation will pay for almost 90% of the scheduled capital projects budgeted for fiscal year 14/15. There is a \$3.6 million wastewater treatment plant expansion budgeted for this fiscal year, but in reality preparations began in FY 13/14 and the project is expected to carry over into the 2015/16 fiscal year. The city has tested two different well sites in order to add supplement a raw water source to the Big Sandy Creek source.

There are plans to use the remaining 2008 Certificate of Obligation funds to fund the majority of this project. Another large capital asset budgeted is the purchase of a new generator for the water treatment plant to replace the current antiquated, inoperable generator. The budgeted water and sewer revenue will pay for this project. For a detailed list of budgeted capital expenses, please see page 74.

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, to continue to defer maintenance and purchases of capital assets will only cost more in the long run. Unfortunately, in order to achieve these two goals for this budget year meant the consolidation of two personnel positions.

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.

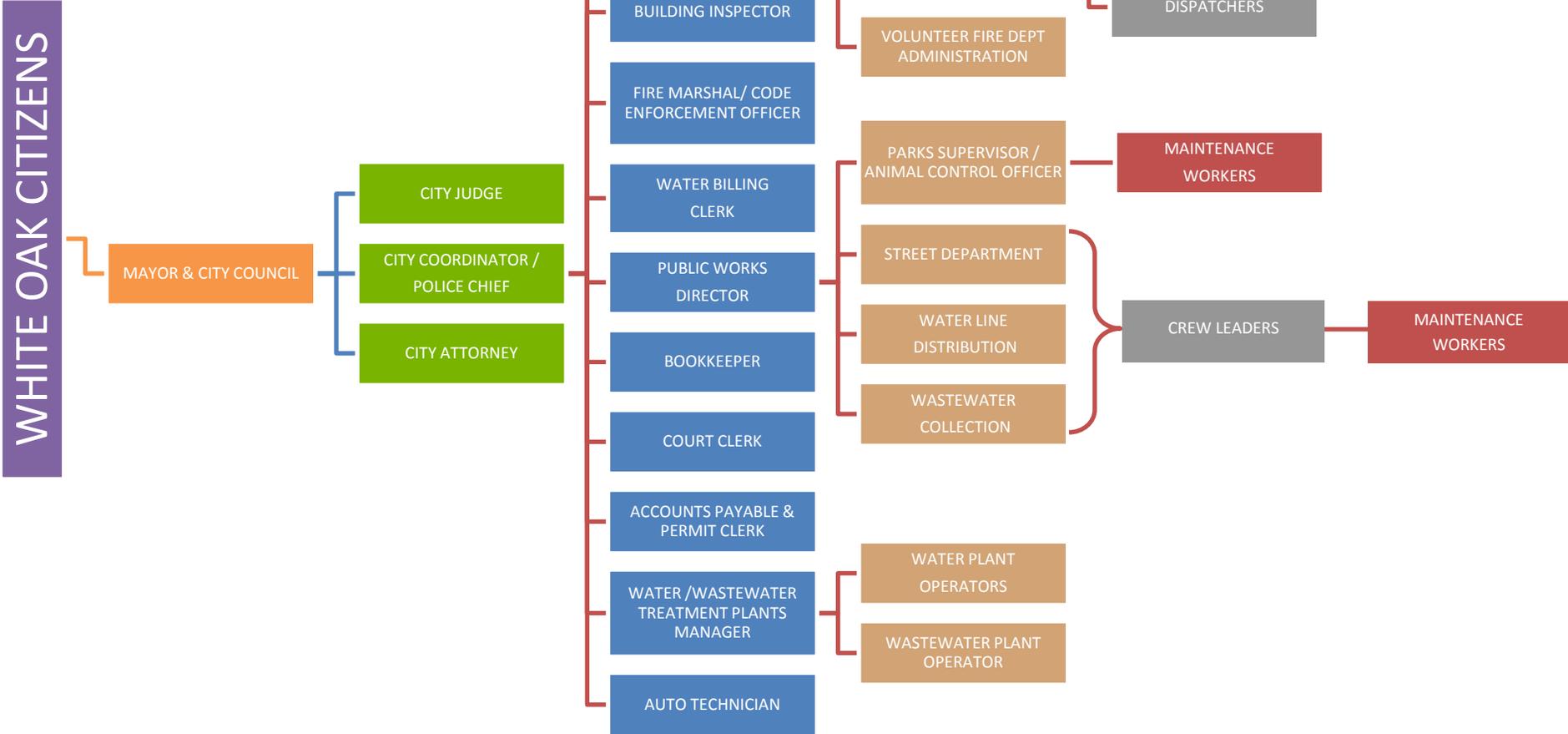
Sincerely,



Sherry Roberts, TRMC
City Secretary

Day	Date	Description
Friday	June 6, 2013	Submission of Dept Capital Exp to City Coordinator
Tuesday	July 8, 2014	Regular Meeting - Budget Work Session, City Hall 5:00 pm.
Tuesday	July 22, 2014	Special Meeting (IF NEEDED) - Budget Work Session, City Hall 5:00 pm
Friday	July 25, 2014	Chief Appraiser Certifies Appraisal Roll
Friday	July 25, 2014	Tax Assessor Calculates Effective & Rollback Rates
Thursday	August 7, 2014	Tax Assessor publish "Notice of Effective Tax Rate and Statement of Increase/Decrease" (effective & rollback tax rates).
Tuesday	August 12, 2014	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)
Wednesday	August 13, 2014	File Proposed Budget with Municipal Clerk, post on Web-Site.
Friday	August 15, 2014	Send "Notice of Public Hearing on Tax Increase" & "Notice of Budget Hearing" to WO Independent
Tuesday	August 19, 2014	Special Meeting (IF NEEDED)- Budget Work Session, City Hall 5:00pm
Thursday	August 21, 2014	Publish "Notice of Public Hearing on Tax Increase" (at least 7 days before hearing). Also publish on TV & internet. (Appendix 10) Publish "Notice of Budget Hearing" (10-30 days before hearing)
Monday	August 25, 2014	Post 72 Hour Notice of Public Hearing #1 for Tax Increase
Thursday	August 28, 2014	PUBLIC HEARING #1 Tax Rate City Hall 4:30 pm. (if rate is >effective rate)
Friday	August 29, 2014	Post 72 Hour Notice of Public Hearing #2 for Tax Increase.
Friday	August 29, 2014	Send "Notice of Tax Revenue Increase" to White Oak Independent
Tuesday	September 2, 2014	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)
Thursday	September 4, 2014	Publish "Notice of Tax Revenue Increase"
Tuesday	September 9, 2014	REGULAR MEETING & ADOPT: (1) Operating Budget (2) M&O Tax Rate, City Hall 5:00 pm.
Wednesday	September 10, 2014	Get information to Tax Assessor to publish Tax Increase.
Friday	September 19, 2014	BUDGET MUST BE ADOPTED AT LEAST 10 DAYS BEFORE NEW FISCAL YEAR ACCORDING TO CITY CHARTER.
Tuesday	October 1, 2014	File Approved Budget with Gregg County Clerk.

CITY OF WHITE OAK ORGANIZATIONAL CHART FISCAL YEAR 2014-15



**CITY OF WHITE OAK
PERSONNEL SUMMARY
FY 2014-2015**

FULL-TIME Employees

*General Fund DEPARTMENT	ACT 03-04	ACT 04-05	ACT 05-06	ACT 06-07	ACT 07- 08	ACT 08-09	ACT 09-10	ACT 10-11	ACT 11-12	ACT 12-13	FCST 13-14	BGT 14-15	Diff
General Administration	3.60	3.60	3.50	3.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	4.00	(1.00)
Econ Dev. WOEDCO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	(1.00)
Municipal Court	0.40	0.40	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Police Officers	13.00	13.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	15.00	1.00
Police Dispatchers-FTE	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	4.00	(1.00)
Fire	0.86	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	3.25	4.25	4.25	4.25	4.25	4.25	4.25	4.00	3.25	(0.75)
Parks	2.25	1.25	1.25	2.25	1.25	2.25	2.25	2.25	3.25	3.25	3.00	3.25	0.25
Code Enforcement	0.14	0.14	0.14	0.14	0.14	1.00	-	-	-	-	-	-	-
Inspection	1.00	1.00	0.50	0.50	2.00	1.00	1.33	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	-
Maintenance	2.00	2.00	1.50	1.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Total G/F FTE'S	31.50	30.50	30.50	32.50	34.50	35.50	34.83	35.50	36.50	36.50	36.00	33.50	(2.50)

***Water and Sewer**

Water Trans. & Distrib.	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	1.25	2.25	2.00	2.25	0.25
Sewer Collection	1.25	3.25	3.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.00	1.75	(0.25)
Water Plants	3.50	3.50	3.50	4.50	4.50	4.50	4.00	3.50	4.50	4.50	4.50	4.50	-
Sewer Plants	1.50	1.50	1.50	1.50	1.50	1.50	1.00	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 FTE'S	9.50	11.50	11.50	11.50	11.50	11.50	10.50	10.50	10.50	11.50	11.00	11.00	-

PART-TIME EMPLOYEES

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

TOTAL - FTE/PTE	42.10	43.35	43.35	45.60	48.65	49.65	47.66	51.50	52.00	53.25	52.25	49.75	(2.50)
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CITY OF WHITE OAK CAPITALIZATION AND DEPRECIATION POLICY

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

- (1) Assets purchased, built, or leased have useful lives of one year or more.
- (2) The cost of the asset (including installation) is \$5,000.00 or more. Multiple assets whose cost is less than \$5,000.00 but the aggregate requestor total is \$5,000.00 or more are capitalized. (Example #1: Purchase 2 gas sniffers @ \$3,000.00 ea. = capital expenditure; Example #2: Purchase 4 PCs @ \$1,000.00 ea. = not capital expenditure)
- (3) The cost of repairing or renovating the asset is \$5,000.00 or more and prolongs the life of the asset for more than 1 year.

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

OTHER CONSIDERATIONS:

- (1) REPAIR is an expenditure that keeps the property in ordinary efficient operating condition. If the cost of the repair does not add more than \$5,000 in value or does not prolong the life of the asset for more than 1 year, then it is not considered a capital expenditure.
- (2) IMPROVEMENTS are expenditures for additions, alterations, and renovations that appreciably prolong the life of the asset as well as materially increase its value or adapt it to a different use. Improvements of this nature are capitalized.

Examples of Repairs vs. Improvements

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

DEPRECIATION METHOD:

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

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

ORDINANCE NO. 2014-11

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, 2014 TO SEPTEMBER 30, 2015; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, a budget for the fiscal year October 1, 2014 to September 30, 2015 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, 2014 to September 30, 2015 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, 2014 forward.

PASSED AND APPROVED this the 9th day of September, 2014 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. 2014-12

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 2014-2015 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, 2014;

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 2014-2015, which requires a tax levy of \$.53179 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 2014-2015 fiscal year, upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of \$0.53179 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 2014-2015. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE RESULTING IN AN INCREASE OF APPROXIMATELY \$15,131 IN TAX REVENUE.

Section 2: That taxes levied under this ordinance shall be due October 1, 2014, and if not paid on or before January 31, 2015, 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 9th day of September 2014.


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 2014.

\$ 376,360,231

TOTAL CERTIFIED TAXABLE VALUE

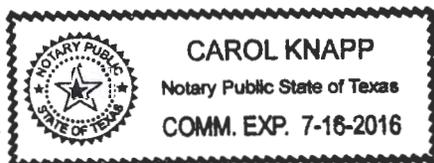
July 15, 2014
DATE

Thomas R. Hays
CHIEF APPRAISER

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

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

Carol Knapp
NOTARY PUBLIC



7-16-16
COMMISSION EXPIRES

2014 CERTIFIED TOTALS

CWO - CITY OF WHITE OAK

Property Count: 30,806

ARB-Approved-Totals

7/15/2014

9:44:31AM

Land		Value			
Homesite:		16,534,680			
Non Homesite:		12,876,823			
Ag Market:		1,162,810			
Timber Market:		2,532,170			
			Total Land	(+)	33,106,483
Improvement		Value			
Homesite:		206,092,355			
Non Homesite:		89,206,779			
			Total Improvements	(+)	295,299,134
Non Real		Count	Value		
Personal Property:		481	68,344,510		
Mineral Property:		27,396	61,835,810		
Autos:		0	0		
			Total Non Real	(+)	130,180,320
			Market Value	=	458,585,937
Ag		Non-Exempt	Exempt		
Total Productivity Market:		3,694,980	0		
Ag Use:		63,161	0	Productivity Loss	(-) 3,465,540
Timber Use:		166,279	0	Appraised Value	= 455,120,397
Productivity Loss:		3,465,540	0	Homestead Cap	(-) 568,586
				Assessed Value	= 454,551,811
				Total Exemptions Amount	(-) 78,191,580
				(Breakdown on Next Page)	
				Net Taxable	= 376,360,231

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,957,487.20 = 376,360,231 * (0.520110 / 100)

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

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	38	727,632	0	727,632
DPS	1	20,000	0	20,000
DV1	7	0	35,000	35,000
DV1S	1	0	5,000	5,000
DV2	3	0	22,500	22,500
DV3	4	0	44,000	44,000
DV4	31	0	264,000	264,000
DV4S	7	0	84,000	84,000
DVHS	12	0	2,097,238	2,097,238
EX	46	0	17,720	17,720
EX-XV	53	0	23,128,350	23,128,350
EX-XV (Prorated)	2	0	13,509	13,509
EX366	6,280	0	233,490	233,490
HS	1,429	42,416,454	0	42,416,454
OV65	416	7,983,399	0	7,983,399
OV65S	44	879,800	0	879,800
PC	1	38,950	0	38,950
PPV	7	180,538	0	180,538
Totals		52,246,773	25,944,807	78,191,580

2014 CERTIFIED TOTALS

CWO - CITY OF WHITE OAK

Property Count: 30,806

Effective Rate Assumption

7/15/2014

9:44:37AM

New Value

TOTAL NEW VALUE MARKET: **\$4,938,810**
 TOTAL NEW VALUE TAXABLE: **\$4,380,161**

New Exemptions

Exemption	Description	Count	2013 Market Value	2013 Market Value
EX-XV	Other Exemptions (including public property, r	1		\$0
EX366	HB366 Exempt	2		\$1,070
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,070

Exemption	Description	Count	Exemption Amount
DP	Disability	3	\$60,000
DV3	Disabled Veterans 50% - 69%	1	\$12,000
DV4	Disabled Veterans 70% - 100%	3	\$36,000
DVHS	Disabled Veteran Homestead	1	\$219,360
HS	Homestead	22	\$750,304
OV65	Over 65	10	\$180,000
OV65S	OV65 Surviving Spouse	3	\$60,000
PARTIAL EXEMPTIONS VALUE LOSS			\$1,317,664
TOTAL EXEMPTIONS VALUE LOSS			\$1,318,734

New Ag / Timber Exemptions

2013 Market Value **\$20,000** Count: 4
 2014 Ag/Timber Use **\$640**
NEW AG / TIMBER VALUE LOSS \$19,360

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,405	\$152,297	\$30,484	\$121,813
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,360	\$151,344	\$30,263	\$121,081

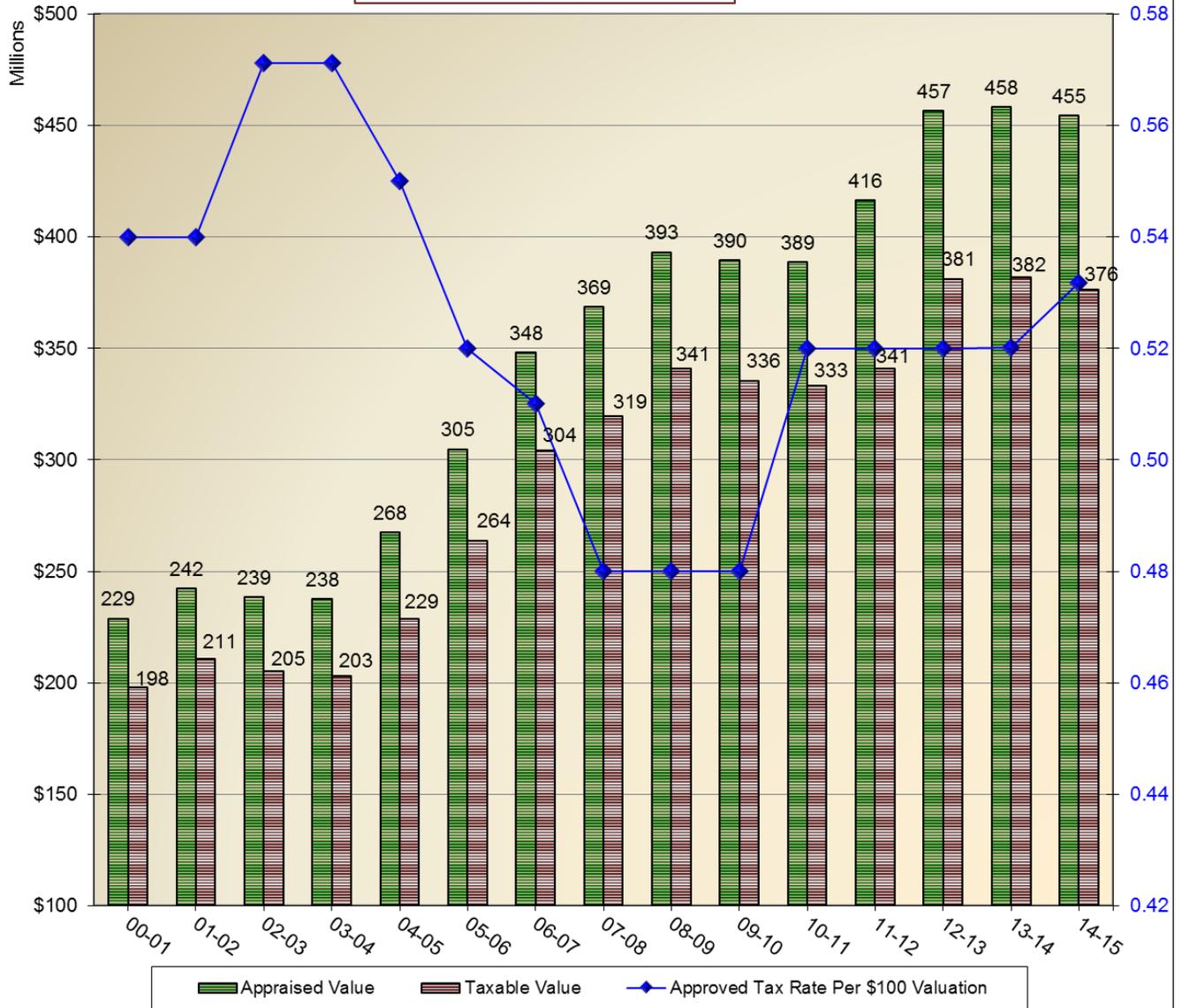
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

City of White Oak
 Summary of Taxable Values
 FY 2014/2015

PROPERTY USE CATEGORY	2008	2009	2010	2011	2012	2013	2014	Difference
Real, Residential, Single Family	205,306,290	215,819,416	219,025,766	225,106,735	229,030,365	232,674,451	240,439,167	7,764,716
Real, Residential, Multi-Family	10,750,290	10,835,800	10,738,360	10,836,689	11,254,510	11,846,570	11,748,920	(97,650)
Real, Vacant Lots/Tracts	2,582,060	2,609,710	2,501,150	2,480,770	2,322,530	2,431,750	2,270,335	(161,415)
Real, Acreage (Land Only)	6,440,257	6,382,746	6,389,396	6,462,076	6,544,033	3,635,920	3,721,930	86,010
Real, Farm and Ranch Improvements	8,244,910	8,103,938	8,087,056	8,994,848	9,295,641	12,707,841	13,332,346	624,505
Real, Commercial	18,516,750	20,622,180	21,813,150	23,271,660	24,277,560	24,096,230	24,643,540	547,310
Real, Industrial	5,815,750	5,900,160	5,606,180	6,325,790	7,059,110	7,119,900	7,347,830	227,930
Real, Minerals, Oil and Gas	76,192,740	52,425,330	53,552,660	46,355,960	76,447,500	65,095,340	61,588,910	(3,506,430)
Real and Tangible, Personal Utilities	10,138,240	9,989,580	7,300,470	7,348,630	10,769,890	12,734,880	12,947,070	212,190
Tangible Personal, Commercial	23,417,570	27,018,310	25,890,860	26,279,820	25,567,250	23,832,110	21,068,802	(2,763,308)
Tangible Personal, Industrial	22,948,580	27,307,630	24,919,150	31,602,520	32,694,770	40,275,830	33,699,910	(6,575,920)
Tangible Personal, Mobile Homes	1,621,370	1,706,700	1,539,230	1,582,600	1,527,132	1,413,152	1,563,520	150,368
Real Property, Inventory	908,290	749,030	689,860	583,610	577,510	295,390	225,480	(69,910)
Tangible Personal, Special Inventory	294,260	104,790	700,830	471,640	544,910	437,830	414,570	(23,260)
TOTAL APPRAISED VALUE	393,177,357	389,575,320	388,754,118	397,703,348	437,912,711	438,597,194	435,012,330	(3,584,864)
Less Exemptions	47,539,923	50,162,057	51,523,397	52,872,097	53,131,085	53,055,267	54,579,023	1,523,756
Less Agricultural and Timber	3,227,612	3,194,996	3,401,980	3,438,584	3,338,789	3,409,185	3,465,540	56,355
Less Abatements	-	-	-	-	-	-	-	-
Less Pollution Control	91,110	87,110	60,910	65,830	38,950	38,950	38,950	-
Less HS Cap Loss	1,441,962	579,298	337,162	355,419	233,634	190,963	568,586	377,623
Total Reductions	52,300,607	54,023,461	55,323,449	56,731,930	56,742,458	56,694,365	58,652,099	1,957,734
NET ASSESSED VALUATION	340,876,750	335,551,859	333,430,669	340,971,418	381,170,253	381,902,829	376,360,231	(5,542,598)
								-
PROPERTY USE CATEGORY	2008	2009	2010	2011	2012	2013	2014	
Minerals	76,192,740	52,425,330	53,552,660	46,355,960	76,447,500	65,095,340	61,588,910	(3,506,430)
Utilities	10,138,240	9,989,580	7,300,470	7,348,630	10,769,890	12,734,880	12,947,070	212,190
Real Property	260,185,967	272,729,680	276,390,148	285,644,778	291,888,391	296,221,204	305,293,068	9,071,864
Personal Property	46,660,410	54,430,730	51,510,840	58,353,980	58,806,930	64,545,770	55,183,282	(9,362,488)
TOTAL APPRAISED VALUE	393,177,357	389,575,320	388,754,118	397,703,348	437,912,711	438,597,194	435,012,330	(3,584,864)
Less Exemptions	47,539,923	50,162,057	51,523,397	52,872,097	53,131,085	53,055,267	54,579,023	1,523,756
Less Agricultural and Timber	3,227,612	3,194,996	3,401,980	3,438,584	3,338,789	3,409,185	3,465,540	56,355
Less Abatements	-	-	-	-	-	-	-	-
Less Pollution Control	91,110	87,110	60,910	65,830	38,950	38,950	38,950	-
Less HS Cap Loss	1,441,962	579,298	337,162	355,419	233,634	190,963	568,586	377,623
Total Reductions	52,300,607	54,023,461	55,323,449	56,731,930	56,742,458	56,694,365	58,652,099	1,957,734
NET ASSESSED VALUATION	340,876,750	335,551,859	333,430,669	340,971,418	381,170,253	381,902,829	376,360,231	(5,542,598)
Property Tax	1,587,122	1,562,329	1,681,824	1,719,860	1,922,623	1,946,589	1,961,417	14,829

Assessed Property Valuations



Fiscal Year	Appraised Value	Taxable Value	Approved Tax Rate Per \$100 Valuation
00-01	228,766,288	198,085,541	0.540000
01-02	242,245,090	210,787,303	0.540000
02-03	238,580,340	205,259,026	0.571100
03-04	237,596,261	203,165,371	0.571100
04-05	267,603,496	228,621,345	0.550000
05-06	304,802,465	263,884,954	0.520000
06-07	348,086,738	304,285,149	0.510000
07-08	368,633,926	319,390,783	0.480000
08-09	393,177,357	340,876,750	0.480000
09-10	389,575,320	335,551,859	0.480000
10-11	388,754,118	333,430,669	0.520000
11-12	416,276,855	340,971,418	0.520000
12-13	456,654,398	381,170,253	0.520000
13-14	458,370,646	381,902,829	0.520110
14-15	454,551,811	376,360,231	0.531790

NOTICE OF 2014 TAX YEAR PROPOSED PROPERTY TAX RATE FOR WHITE OAK

A tax rate of \$.53179 per \$100 valuation has been proposed by the governing body of the City of White Oak, Texas.

Proposed Tax Rate:	\$.53179 per \$100
Preceding Year's Tax Rate:	\$.52011 per \$100
Effective Tax Rate:	\$.53179 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 2013 tax year and the 2014 tax year.

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

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

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

Kirk Shields

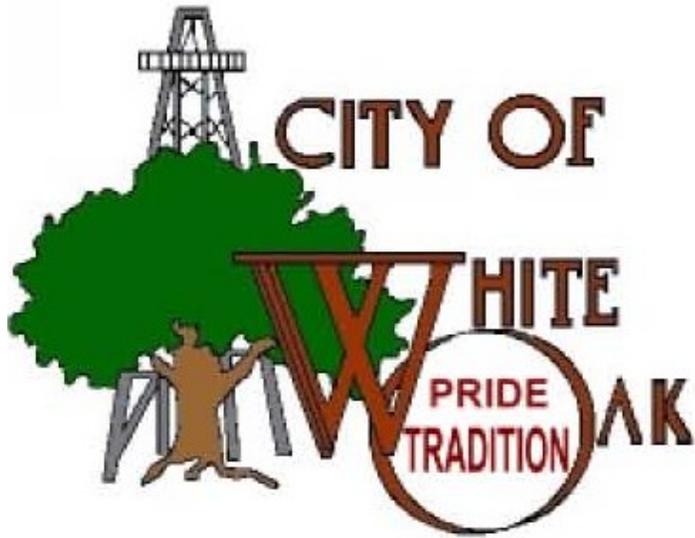
Gregg County tax assessor-collector

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

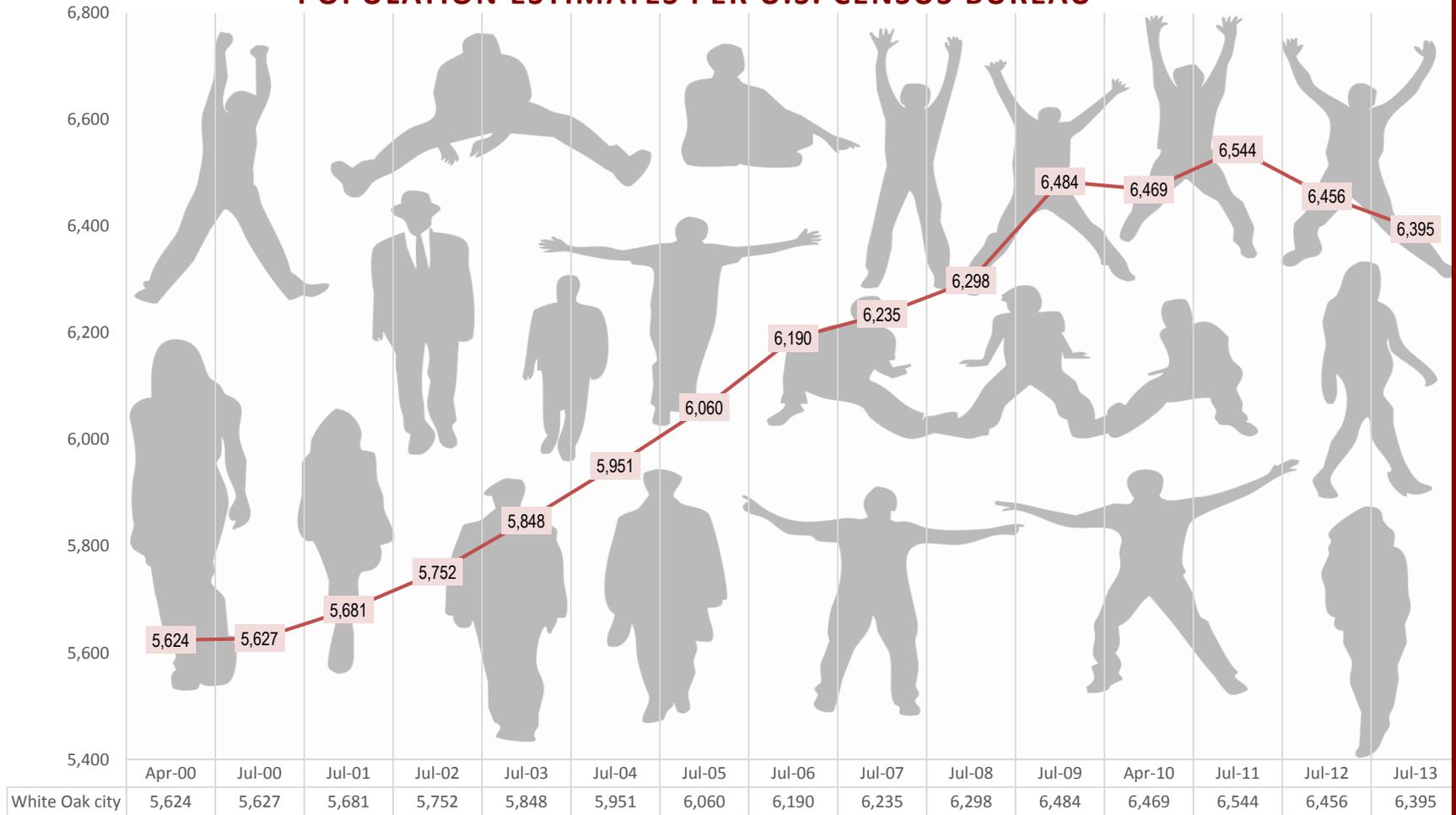


CITY OF WHITE OAK 2014 TOP TEN TAXPAYERS

TAXPAYER	MARKET VALUE	TAXABLE VALUE
Quantum Resources Mgmt LLC/ Resources LLC Temp/Unk Quantum	32,317,800	32,317,800
Weatherford Artificial Lift	9,663,350	9,663,350
Basa Resources Inc/Basa Petrofund Mgmt Ltd/Basa Royalties LLC	9,233,450	9,210,500
Rushing Machine/ J L Rushing Inc	5,053,060	5,053,060
Southwestern Bell Telephone Co	4,674,140	4,674,140
O&D Manufacturing-Cherokee Trc	3,838,730	3,799,780
Energy Weldfab Inc	3,795,640	3,795,640
Well-Pro Services LP	3,429,440	3,429,440
AEP Southwestern Electric Power Co.	3,231,340	3,231,340
Thompson Interest/Thompson Rob Petroleum Land/Thompson Robert & Susan	2,953,910	2,755,008

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 2014/2015

					Adopted	Projected	Actuals
	General Fund	Proprietary Fund	I & R Fund	Cable PEG Fund (Restricted)	Budget FY 14-15	FY 2013-14	FY 2012-13
FUND BALANCE-BEGINNING	\$ 2,779,465	\$ 5,747,860	\$ 78,791	\$ 41,181	\$ 8,647,298	\$ 9,710,753	\$ 4,061,705
Revenues & Other Sources:							
Property Taxes	1,956,917				1,956,917	1,966,400	1,952,627
Sales & Use Tax	550,000				550,000	555,000	537,690
Franchise Fees	354,800				354,800	361,038	361,824
Fines & Forfeitures	126,100				126,100	131,633	157,796
Licenses & Permits	25,700				25,700	29,171	26,445
Parks & Recreation	16,000				16,000	18,114	18,279
Grants & Contributions	3,100	-			3,100	1,092,054	103,495
Service Charges & Fees	2,100	2,445,541			2,447,641	2,104,745	2,152,026
Miscellaneous Revenues	4,000	250			4,250	11,271	26,680
Interest Income	13,000	8,000			21,000	31,500	21,513
Intergovernmental	150,000	-	485,948		635,948	-	-
Transfers In-Cert of Oblig.	-	-	-		-	1,224,080	-
Other Sources	-	-	-	-	-	-	5,602,496
Total Revenues	3,201,717	2,453,791	485,948	-	6,141,456	7,525,006	10,960,871
TOTAL AVAILABLE RESOURCES	5,981,182	8,201,651	564,739	41,181	14,788,754	17,235,759	15,022,576
Expenditures:							
General Government	823,265				823,265	771,314	925,427
Economic Development	-				-	39,613	36,570
Public Safety	1,556,064				1,556,064	1,570,541	1,611,931
Public Works (Street Dept)	441,558				441,558	383,298	246,615
Parks	274,624				274,624	1,311,909	286,133
Maintenance	106,206				106,206	68,613	61,214
Intergovernmental	-	-			-	-	-
Water Distribution		182,220			182,220	171,994	151,944
Supply/Power Pumping		150,500			150,500	191,700	130,987
Sewer Collection		146,472			146,472	139,019	187,431
Water Plant		515,993			515,993	532,494	494,799
Sewer Plant		299,639			299,639	282,897	255,004
Customer Accounting/Billing		73,196			73,196	69,616	69,001
Capital Outlay		4,598,980			4,598,980	1,080,380	120,832
Debt Service		1,500	485,948		487,448	824,361	724,475
Non-Cash Expenditures		161,000			161,000	11,500	14,453
Non-Departmental		51,150			51,150	35,106	35,547
Reconciliation to Net Cash							(40,540)
Total Expenditures	3,201,717	6,180,650	485,948	-	9,868,315	7,484,355	5,311,823
Transfers Out		485,948			-	-	-
FUND BALANCE-ENDING	2,779,465	1,535,051	78,791	41,181	4,920,439	9,751,404	9,710,753

**CITY OF WHITE OAK
GENERAL FUND BUDGET W/AMENDMENTS
FY 2013/14 BUDGET**

	Original Budget	Amendments	Internal Adjustments	Amended Budget	Amendment Description
Revenue	3,065,989	1,088,869		4,154,858	Record Baseball Field Loan from WOEDCO, ETCOG Grant, Private P.D. Donation
General Administration	669,953	31,910		701,863	Ambulance Service
Economic Development	38,160	13,740		51,900	Severance for WOEDCO Director.
Municipal Court	79,881	-	-	79,881	
Police Department	1,267,160	38,869		1,306,029	Record ETCOG Grant Expense, Private Donation
Fire Department	95,594	-	(3,500)	92,094	Reallocated to Dept 10.
Street Department	362,673	22,615		385,288	Public Works Director Salary Split
Park Department	293,752	1,066,910		1,360,662	Record Baseball Field Expenses.
Code Enforcement	4,058	-	-	4,058	
Inspection	85,774	-	-	85,774	
Fire Marshal	67,701	-	-	67,701	
Maintenance	101,281	-	-	101,281	
Total Expenses	3,065,989	1,174,044	(3,500)	4,236,532	
Profit/(Loss)	0	(85,175)	-	(81,674)	

CITY OF WHITE OAK, TEXAS

Fiscal Year 2014/2015 Budget

Description of the Top 5 Revenue Sources-General Fund

A description of the top five revenues is as follows:

Largest (61.12%) Property Taxes are estimated to be close to \$1,956,917 which is deposited into the General Fund. The Gregg Appraisal District certifies the City of White Oak's property tax values. For fiscal year 2014-15, there were small value increases in Real Property and Utilities. There were higher value decreases in the categories for Personal Property and Minerals. Monies deposited into the General Fund pays for salaries, supplies, maintenance, utilities, etc. for the city hall administration, police, fire, street, parks, building inspector, fire marshal/code enforcement officer, and vehicle maintenance.

Second Largest (17.18%) The White Oak Sales Tax rate is 1.5% of all allowable sales and services dictated by the Texas Administrative Code, with one-third of this being paid to the White Oak Economic Development Corporation (WOEDCO). When the forecast budget for FY 13/14 was created, it was doubtful that the revenue budget would be met. However, this has changed and staff is hopeful that the FY 14/15 sales and use tax budget will be achieved.

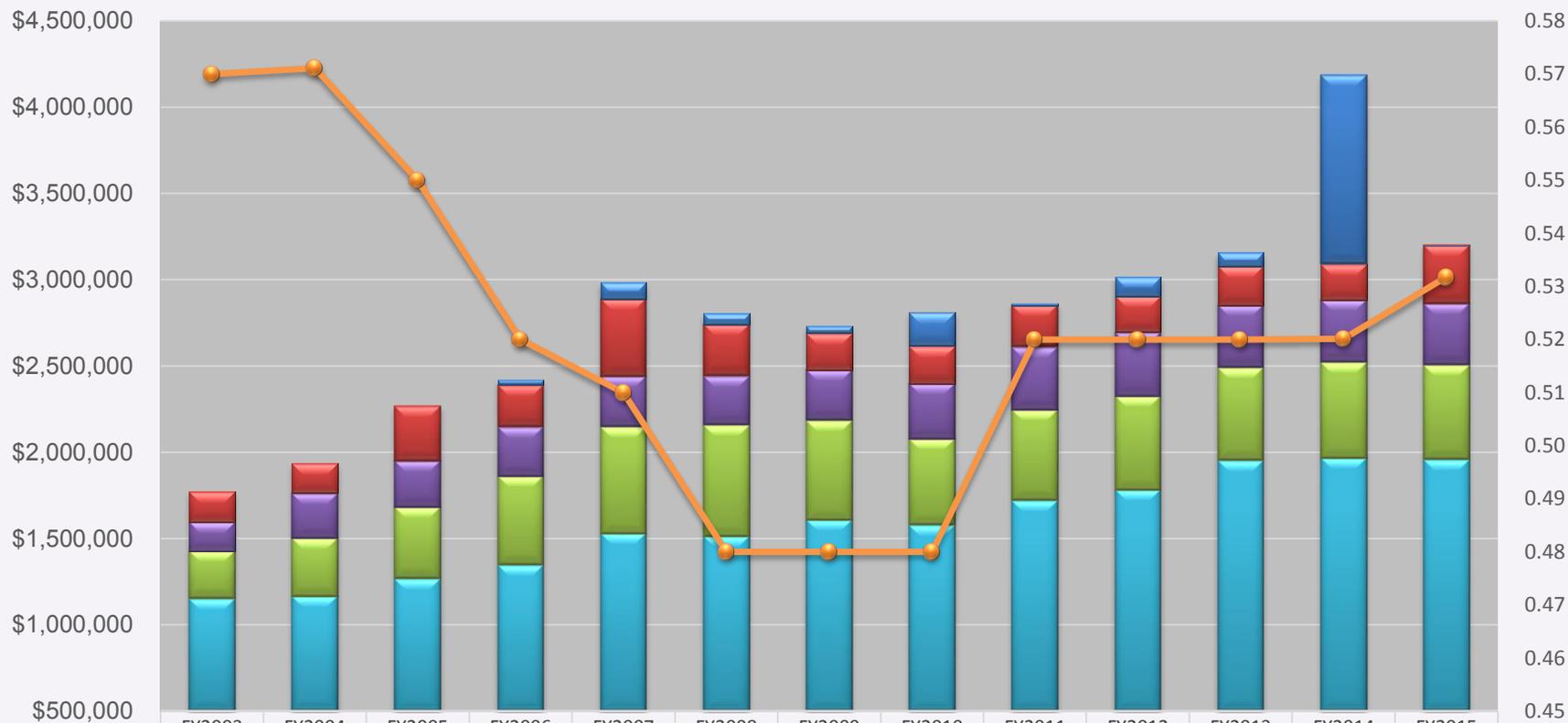
Third Largest (11.08) Franchise fees rank third in revenue. This category includes all utility franchise taxes, i.e. gas, electricity, phone, cable, and sanitation for the companies' use of the City's right-of-ways.

Fourth Largest (.4.68%) Transfers In from the Water & Sewer fund for Fiscal Year 14/15 is budgeted for \$150,000. This is a reimbursement from the Water Fund to the General Fund for administrative expenses.

Fifth Largest (3.94%) Fines & Forfeits - Municipalities are allowed to keep 5-10% of fine revenue collected. Many people believe that cities derive substantial general revenue from their courts. In reality, the first \$82 of most traffic tickets goes directly to the state.¹

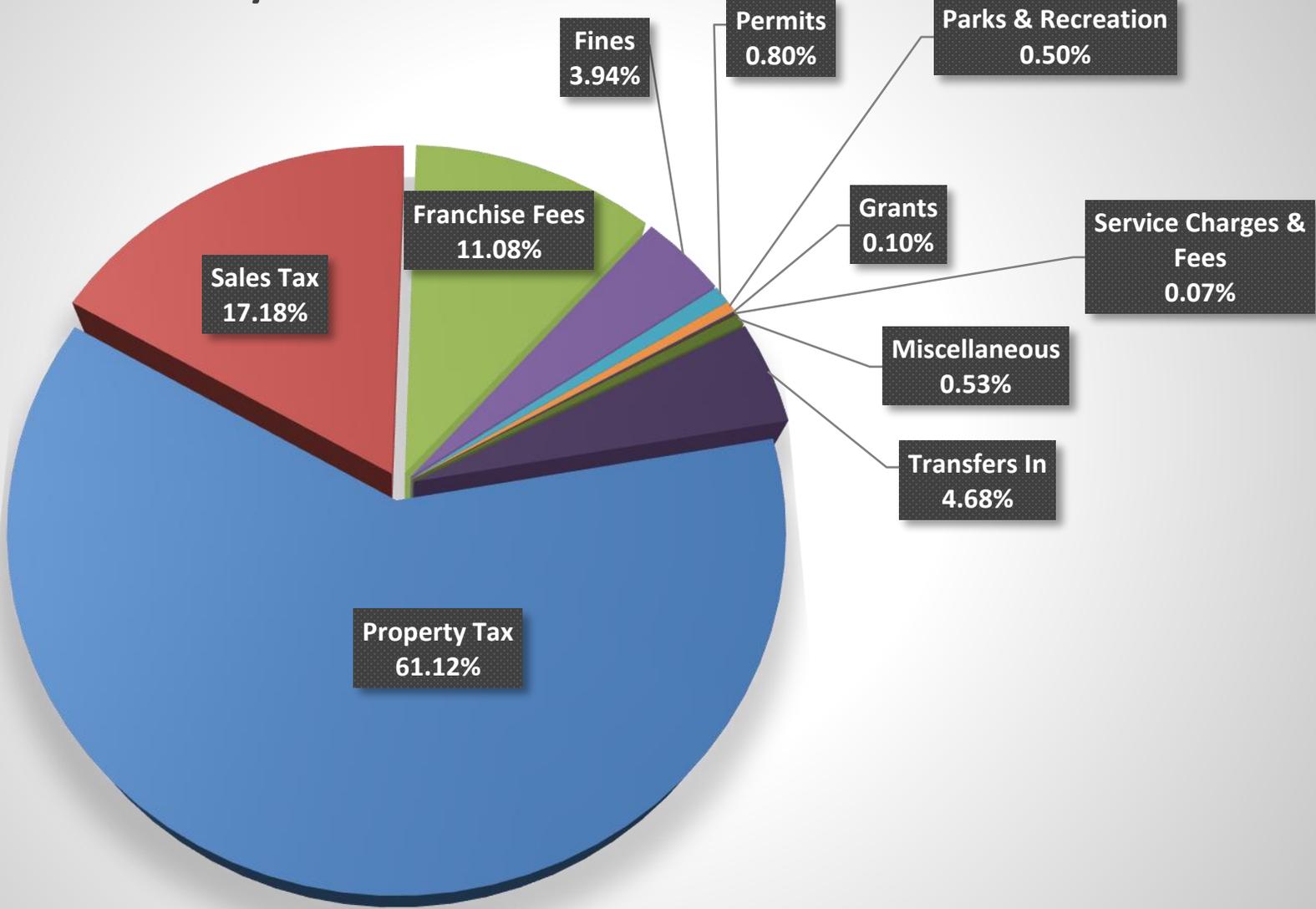
¹ "Where do Texas Cities Get Their Money?" [How Cities Work 2013 Edition TML](#)

General Fund Revenue Trends



	FY2003	FY2004	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	1,092,05	3,100
Other	177,809	172,791	318,797	243,008	448,371	299,469	214,220	218,807	242,540	207,623	226,289	209,559	336,900
Franchise Fees	167,665	262,779	269,692	288,815	290,487	283,733	290,606	320,766	365,363	372,432	361,824	361,038	354,800
Sales Tax	277,748	335,676	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	1,151,57	1,164,78	1,268,98	1,347,18	1,529,34	1,514,39	1,607,65	1,577,84	1,721,67	1,782,49	1,952,62	1,966,40	1,956,91
Tax rate	0.57	0.57	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 14/15

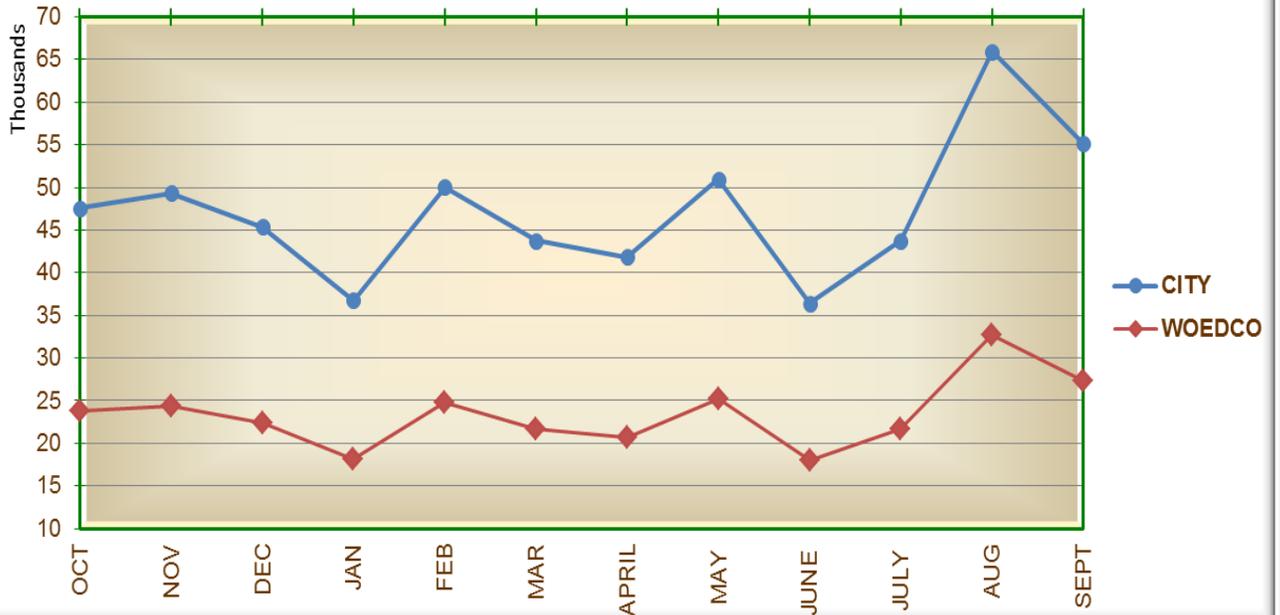


SALES TAX HISTORY



	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14
CITY	252,069	254,680	277,748	335,676	399,390	502,639	597,919	629,370	615,184	499,573	519,849	537,312	573,009	566,683
WOEDCO	126,034	127,340	138,874	167,838	199,695	251,320	298,960	314,685	307,592	249,786	259,924	268,656	286,504	283,342

SALES TAX REVENUE FY 13/14



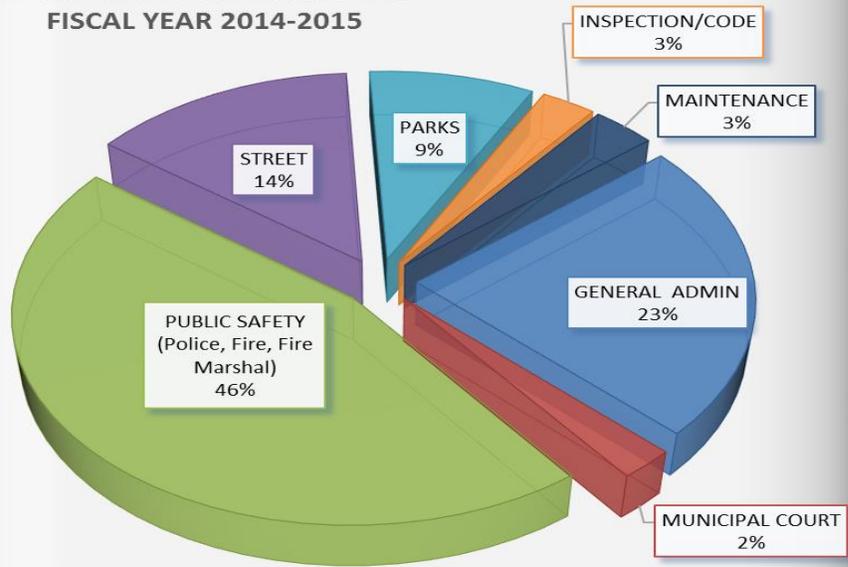
City of White Oak
Franchise Receipts Revenue Comparison
Fiscal Years 2009-2015

TYPE	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15 ADOPTED
AEP/SWEPCO	226,397	230,897	225,361	232,666	230,000
CENTERPOINT ENERGY	14,872	13,517	11,075	13,726	13,000
AT&T	16,257	12,877	10,546	8,918	9,000
UPSHUR RURAL	4,712	5,021	4,856	5,122	4,800
SUDDENLINK CABLE	79,506	82,341	80,640	82,829	68,000
REPUBLIC SERVICE (TRASH OTHER	18,112	21,164	21,780	22,726	21,000
TELECOMMUNICATIONS	5,507	6,595	7,566	9,715	9,000
TOTAL	\$ 365,363	\$ 372,411	\$ 361,824	\$ 375,701	\$ 354,800

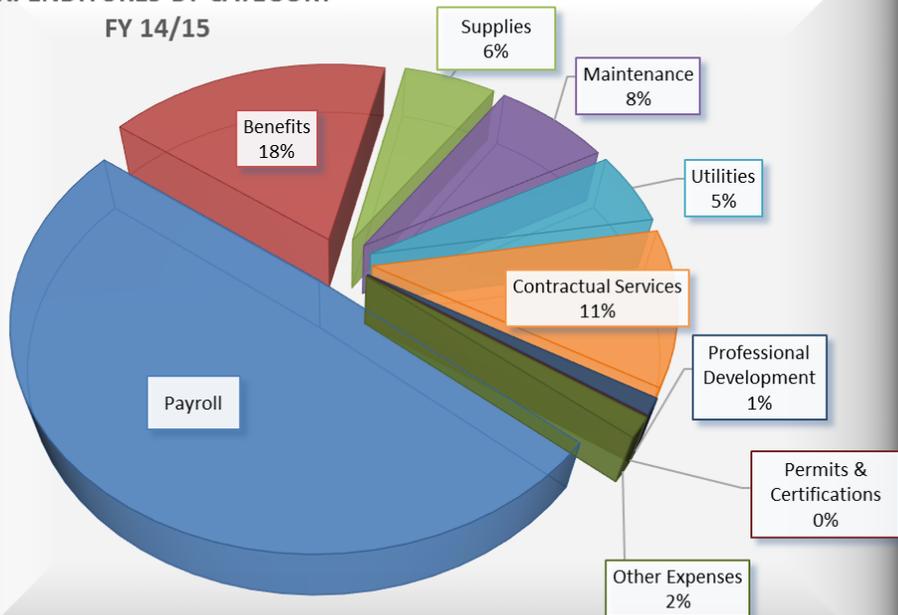
Municipal franchise fees are levied on utility services such as cable/internet, phone, gas, electricity, and sanitation usage by residents for the utilities' usage of the public right-of-way.

- 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 fees 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 not any expenses that are allowed 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 and subtracted from their monthly invoice and recorded as franchise revenue.

**GENERAL FUND OPERATING
EXPENDITURES BY DEPARTMENT
FISCAL YEAR 2014-2015**



**GENERAL FUND OPERATING
EXPENDITURES BY CATEGORY
FY 14/15**



CITY OF WHITE OAK
SALARY & BENEFITS BUDGET
FISCAL YEAR 2014/2015

GENERAL FUND	TOTALS
SALARY AMOUNT	1,377,944
PART-TIME SALARIES	37,336
HOLIDAY PAY	74,450
LONGEVITY	12,936
CERTIFICATE PAY	18,300
OVERTIME	13,500
TOTAL SALARIES:	1,534,467
FICA	117,387
TMRS	230,334
HEALTH INSURANCE	172,902
LONG TERM DISABILITY	5,715
UNEMPLOYMENT COMP	7,433
WORKERS' COMP	34,904
TOTAL BENEFITS:	568,675
TOTAL GENERAL FUND SALARY & BENEFITS	2,103,141

COST OF CITY SERVICES

Based on a home value of \$100,000 each household will pay \$531.79 in city taxes for the year, or \$44.32 per month, to support these city services:



$$\begin{aligned} \$100,000/100 \times .536179 &= \$531.79 \\ \$531.79/12 &= \$44.32 \text{ per month} \end{aligned}$$

CITY OF WHITE OAK
 CAPITAL BUDGET - FY 2015
 GENERAL FUND - CAPITAL EXPENDITURES

DEPARTMENT	DESCRIPTION OF CAPITAL ITEM	EXPENSE JUSTIFICATION	FY 2015 CAPITAL EXPENDITURES
Street Dept	Seal Coat (Robin Lane, Justin Lane, Creekbend)	Maintenance	75,000
TOTAL STREET DEPT CAPITAL			75,000
Parks Dept	Splashpad feature	Replacement	7,500
TOTAL PARKS DEPT CAPITAL			7,500

TOTAL \$82,500

GENERAL FUND TRENDS



	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014 FC	FY 2015 B
Capital Expenditures	210,471	146,934	125,162	364,710	540,919	1,268,31	632,110	332,346	281,097	27,832	252,545	397,314	1,107,80	82,500
Operating Expenses	1,832,78	1,970,16	1,859,51	1,860,11	1,939,78	2,078,28	2,381,32	2,430,64	2,545,06	2,629,37	2,877,33	2,770,57	3,037,48	3,119,21
Revenue	1,759,43	1,774,79	1,936,03	2,268,68	2,614,73	2,982,93	2,807,06	2,733,10	2,811,69	2,864,13	3,016,81	3,156,28	4,184,05	3,201,71
Surplus/Deficit	(283,815)	(342,309)	(48,645)	43,861	134,033	(363,665)	(206,373)	(29,886)	(14,467)	206,925	(113,070)	(11,601)	38,763	0
Fund Balance	2,718,76	2,361,61	2,819,44	3,143,04	3,264,03	2,909,17	2,702,79	2,672,91	2,658,44	2,865,37	2,752,30	2,740,70	2,779,46	2,779,46
6-Mth Oper Funds	916,391	985,084	929,759	930,058	969,891	1,039,14	1,190,66	1,362,56	1,393,72	1,562,24	1,543,50	1,562,24	1,532,99	1,561,61



**CITY OF WHITE OAK
GENERAL FUND
SUMMARY OF PROFIT/LOSS
FY 2014/2015**

	ACTUAL FY 11/12	ACTUAL FY 12/13	AMENDED FY 13/14	FORECAST FY 13/14	ADOPTED FY 14/15
TOTAL GENERAL FUND REVENUE	3,016,810	3,156,288	4,154,858	4,184,051	3,201,717
TOTAL - PAYROLL EXPENSE	1,524,476	1,536,634	1,613,954	1,557,445	1,534,466
TOTAL - PAYROLL BENEFITS	537,985	534,526	553,055	555,288	568,674
<i>TOTAL PAYROLL & BENEFITS</i>	2,062,461	2,071,160	2,167,009	2,112,732	2,103,140
TOTAL SUPPLIES	202,078	158,546	208,334	198,284	186,232
TOTAL MAINTENANCE	216,486	128,653	220,771	213,243	232,700
TOTAL UTILITIES	158,850	149,123	163,142	162,123	167,487
TOTAL CONTRACTUAL SERVICES	176,629	194,547	271,802	271,433	348,358
TOTAL PROFESSIONAL DEVELOPMENT	28,360	29,499	38,050	35,370	36,400
TOTAL PERMITS & CERTIFICATIONS	85	-	100	200	300
TOTAL OTHER	32,387	39,047	45,100	44,100	44,600
<i>TOTAL OPERATING EXPENSES</i>	814,877	699,415	947,299	924,753	1,016,077
OPERATING INCOME	139,472	385,713	1,040,549	1,146,566	82,500
TOTAL CAPITAL EXPENDITURES	252,545	397,314	1,122,224	1,107,803	82,500
TRANSFER TO/(FROM) RESERVES	-	-	-	-	-
PROFIT/(LOSS)	(113,070)	(11,601)	(81,674)	38,763	0



CITY OF WHITE OAK

GENERAL OPERATING FUND

CHANGES IN FUND BALANCE

FISCAL YEAR 14/15 BUDGET

	ACTUAL 11/12	ACTUAL 12/13	AMENDED BUDGET 13/14	FORECAST BUDGET 13/14	ADOPTED BUDGET 14/15
<u>Revenues:</u>					
Property Taxes	1,782,498	1,952,627	1,947,589	1,966,400	1,956,917
Sales & Use Tax	542,669	537,690	575,000	555,000	550,000
Franchise Fees	372,432	361,824	343,900	361,038	354,800
Fines & Forfeits	137,400	157,796	136,600	131,633	126,100
Licenses & Permits	13,394	26,445	18,200	29,171	25,700
Parks & Recreation	32,030	18,279	24,000	18,114	16,000
Grants & Contributions	111,590	77,858	1,091,969	1,092,054	3,100
Service Charges & Fees	893	1,195	1,000	3,020	2,100
Miscellaneous Revenues	23,905	22,574	16,600	27,621	17,000
Intergovernmental Revenue	-	-	-	-	150,000
TOTAL REVENUE	3,016,810	3,156,288	4,154,858	4,184,051	3,201,717
<u>Expenses:</u>					
General Government	660,902	844,784	702,014	695,251	745,170
Economic Development	36,621	36,570	51,900	39,613	-
Court	88,859	80,643	79,881	76,063	78,095
Police Department	1,191,391	1,310,607	1,318,029	1,303,362	1,290,145
Fire Department	174,347	158,787	94,594	93,103	92,869
Street Department	334,584	246,615	390,288	383,298	441,558
Parks Department	410,487	286,133	1,361,662	1,311,909	274,624
Code Enforcement	6,834	1,573	4,058	4,020	4,288
Inspection Department	80,344	80,322	86,274	89,182	87,467
Fire Marshal	81,167	60,642	68,201	80,874	81,295
Maintenance Department	64,345	61,214	79,631	68,613	106,206
TOTAL EXPENSES	3,129,882	3,167,889	4,236,532	4,145,288	3,201,717
Net Revenue (Expenditures)	(113,070)	(11,601)	(81,674)	38,763	0
Transfers to/(from) fund balance					
Unappropriated Surplus	(113,070)	(11,601)	(81,674)	38,763	0
Total Transfers to (from) fund balance	(113,070)	(11,601)	(81,674)	38,763	0
Beginning Fund Balance	\$ 2,865,373	\$ 2,752,303	\$ 2,740,702	\$ 2,740,702	\$ 2,779,465
Ending Fund Balance	\$ 2,752,303	\$ 2,740,702	\$ 2,659,027	\$ 2,779,465	\$ 2,779,466
FUND BALANCE-Nonspendable	5,308	162	162	0	0
FUND BALANCE-Restricted	28,632	43,698	57,593	72,107	88,327
FUND BALANCE-Unassigned	2,718,363	2,696,842	2,601,272	2,707,358	2,691,139
Operating Days of Fund Balance	317.01	310.73	302.08	238.39	306.79
Fund Balance Goal (180 Days)	1,543,504	1,562,247	1,561,750	1,532,997	1,561,612
Amount Over (Under) Goal	1,174,860	1,134,595	1,039,522	1,174,361	1,129,527

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

**REVENUES
GENERAL FUND
FISCAL YEAR 2014/2015**

LINE ITEM DETAIL						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
3001	PROPERTY TAX - CURRENT	1,760,921	1,951,130	1,946,589	1,970,000	1,961,417
3002	PROPERTY TAX - DELINQUENT	32,318	21,050	20,000	21,500	20,000
3003	PENALTIES & INTEREST-CURRENT	12,095	11,541	10,000	11,100	11,500
3004	PENALTIES & INTEREST-DELINQ.	11,631	7,454	6,000	7,800	7,000
3005	PROPERTY TAX - DISCOUNTS	(34,467)	(38,548)	(35,000)	(44,000)	(43,000)
	<i>TOTAL PROPERTY TAXES</i>	<u>1,782,498</u>	<u>1,952,627</u>	<u>1,947,589</u>	<u>1,966,400</u>	<u>1,956,917</u>
3101	1% CITY SALES TAX	542,669	569,957	575,000	555,000	550,000
3102	SALES TAX REVENUE-REFUNDS	-	(32,267)	-	-	-
	<i>TOTAL SALES & USE TAX</i>	<u>542,669</u>	<u>537,690</u>	<u>575,000</u>	<u>555,000</u>	<u>550,000</u>
3201	AEP/SWEPSCO - FRANCHISE FEES	230,897	225,361	225,000	232,666	230,000
3202	SUDDENLINK CABLE-FRANCHISE	68,618	67,200	66,000	69,024	68,000
3203	REPUBLIC SERVICE-FRANCHISE	21,164	21,780	20,000	22,000	21,000
3204	CENTERPOINT-FRANCHISE FEES	13,517	11,075	11,000	13,726	13,000
3205	AT&T - FRANCHISE FEES	12,877	10,546	10,000	9,000	9,000
3206	MISC TELECOM-FRANCHISE FEES	6,595	7,566	7,000	9,500	9,000
3207	UPSHUR RURAL-FRANCHISE FEES	5,021	4,856	4,900	5,122	4,800
3208	SUDDENLINK CABLE PEG FEES	13,744	13,440	-	-	-
	<i>TOTAL FRANCHISE FEES</i>	<u>372,432</u>	<u>361,824</u>	<u>343,900</u>	<u>361,038</u>	<u>354,800</u>
3301	MUNICIPAL COURT FINES	121,048	137,636	120,000	115,213	110,000
3302	WARRANT FEES	-	13,108	10,500	10,400	10,000
3303	OMNI BASE - CITY FEES	-	890	800	720	800
3304	COURT TECHNOLOGY FEE	2,908	3,541	3,000	3,000	3,000
3305	BUILDING SECURITY FEES	2,130	2,620	2,300	2,300	2,300
	WARRANT & \$4 OMNI FEES	11,313	-	-	-	-
	<i>TOTAL FINES & FORFEITURES</i>	<u>137,400</u>	<u>157,796</u>	<u>136,600</u>	<u>131,633</u>	<u>126,100</u>
3401	BUILDING PERMITS	5,010	8,893	5,000	13,076	10,000
3402	ELECTRICAL PERMITS	1,969	2,412	1,900	3,115	2,400
3403	PLUMBING PERMITS	1,170	2,052	1,500	1,930	2,000
3404	CONTRACTOR LICENSES	2,136	2,546	2,200	2,300	2,300
3405	SAFETY PERMITS/CERT OF OCC	2,360	8,452	7,000	8,300	8,400
3406	WRECKER PERMITS	-	390	-	-	-
3407	TIMBER PERMITS	-	500	-	-	-
3408	SUP/ZONING APPS & VARIANCES	750	1,200	600	450	600
	<i>TOTAL PERMITS</i>	<u>13,394</u>	<u>26,445</u>	<u>18,200</u>	<u>29,171</u>	<u>25,700</u>
3501	SPLASH PAD INCOME	21,071	7,603	6,000	9,005	6,000
3502	PARK CONCESSIONS	10,959	5,362	10,000	4,634	5,000
3503	BASEBALL/SOFTBALL USER FEES	-	5,015	6,000	3,605	4,000
3505	BASEBALL FIELD RENTAL	-	300	2,000	870	1,000
	<i>TOTAL PARKS & RECREATION</i>	<u>32,030</u>	<u>18,279</u>	<u>24,000</u>	<u>18,114</u>	<u>16,000</u>

**REVENUES
GENERAL FUND
FISCAL YEAR 2014/2015**

LINE ITEM DETAIL						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
3601	WOEDCO GRANTS	-	28,090	1,050,000	1,050,000	-
3602	ETCOG GRANTS	-	-	13,869	13,869	-
3603	TP&W GRANT- PENICK PARK	51,854	13,933	-	-	-
3604	POLICE TRAINING-STATE COMP	-	-	1,600	1,615	1,600
3605	TEXAS DPS GRANT-RADIOS	26,456	24,978	-	-	-
3606	FEMA GRANTS/REIMB	5,306	-	-	-	-
3607	MISCELLANEOUS GRANT INCOME	5,000	-	-	-	-
3608	DONATIONS	21,678	9,011	25,000	25,000	-
3613	ROUGHNECK DAYS INCOME	1,030	1,275	1,000	1,000	1,000
3614	CHRISTMAS DECORATIONS	266	571	500	570	500
3328	SECO GRANT-CITY HALL ROOF					
	<i>TOTAL GRANTS & CONTRIBUTIONS</i>	111,590	77,858	1,091,969	1,092,054	3,100
3701	ANIMAL INPOUND FEES	-	525	400	2,300	1,500
3702	PRINTING & DUPLICATION FEES	893	670	600	650	600
3703	RETURNED CHECK FEES	-	-	-	70	-
	<i>TOTAL SERVICE CHARGES & FEES</i>	893	1,195	1,000	3,020	2,100
3801	INTEREST INCOME	18,021	15,259	12,000	16,500	13,000
3802	MISCELLANEOUS REVENUES	2,277	1,818	2,000	7,800	2,000
3803	SCRAP METAL	2,828	2,058	2,000	2,871	2,000
3804	WOEDCO REIMBURSEMENT	668	816	600	450	-
3805	TRAINING CENTER RENT INCOME	50	-	-	-	-
3806	JAIL PHONE REVENUE	61	23	-	-	-
3807	GAIN/LOSS SALE OF ASSET	-	2,600	-	-	-
	<i>TOTAL MISCELLANEOUS REVENUES</i>	23,905	22,574	16,600	27,621	17,000
3906	CONTRIBUTIONS FROM WATER FUND	-	-	-	-	150,000
	<i>TOTAL INTERGOVERNMENTAL REVENUE</i>	-	-	-	-	150,000
	TOTAL GENERAL FUND REVENUE	3,016,810	3,156,288	4,154,858	4,184,051	3,201,717
	TOTAL REVENUE	3,016,812	3,156,288	4,154,858	4,184,051	3,201,717

CITY OF WHITE OAK
FY 2014/2015 ADOPTED BUDGET
GENERAL FUND
EXPENDITURE SUMMARY

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
PAYROLL EXPENSE						
4111	PERM. FULL TIME SALARIES	1,399,714	1,419,904	1,469,232	1,444,380	1,409,180
4112	OVERTIME PAY	13,700	11,740	15,500	7,538	13,500
4113	HOLIDAY PAY	62,861	65,999	74,983	69,726	74,450
4114	PART-TIME SALARIES	48,201	38,991	54,240	35,801	37,336
TOTAL - PAYROLL EXPENSE		1,524,476	1,536,634	1,613,954	1,557,445	1,534,466
PAYROLL BENEFITS						
4121	FICA TAXES	110,943	112,434	120,933	117,139	117,387
4122	GROUP INSURANCE	178,496	182,084	175,758	172,689	172,902
4123	LONG-TERM DISABILITY	5,828	5,260	5,222	5,941	5,715
4124	RETIREMENT	200,769	199,021	214,896	215,553	230,333
4126	UNEMPLOYMENT COMP	10,650	396	1,281	8,191	7,431
4127	WORKMANS COMP. INS	31,300	35,331	34,965	35,775	34,905
TOTAL - PAYROLL BENEFITS		537,985	534,526	553,055	555,288	568,674
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	73,842	70,740	73,400	71,952	74,600
4212	JAIL EXPENSE	561	600	2,000	2,000	2,000
4213	MINOR TOOLS	2,655	2,625	4,300	3,747	4,450
4213	POLICE SUPPLIES	669	11,877	28,000	28,000	3,000
4214	MISC. SUPPLIES	3,079	2,614	4,150	3,622	4,200
4215	SAFETY SUPPLIES	3,719	4,010	6,200	6,745	5,800
4216	INVESTIGATIVE EXPENSE	665	258	2,400	2,294	2,000
4216	STREET SIGNS	3,671	2,605	4,500	4,500	3,500
4217	RESCUE & EMS SUPPLIES	306	542	3,500	2,000	3,700
4218	OTHER MACH & EQUIP SUPPLY	330	273	1,800	1,500	1,800
4219	WELDING SUPPLIES	-	-	400	150	400
4220	PAPER & PRINTING SUPPLIES	3,293	2,858	4,400	4,300	3,900
4221	OFFICE SUPPLIES	5,984	5,093	7,700	7,177	7,350
4222	DATA PROCESSING SUPPLIES	2,988	5,739	6,400	5,900	6,450
4222	JANITORIAL SUPPLIES	19	64	100	100	100
4223	POSTAGE	2,085	2,389	2,550	2,782	2,700
4224	OFFICE EQUIPMENT	19,963	7,433	10,000	13,700	10,200
4225	FILM & FILM PROCESSING	-	4,835	-	-	-
4226	ELECTION EXPENSE	-	-	2,500	1,989	2,500
4227	BANK FEES	5,386	5,197	6,000	5,500	5,500
4227	FIRE PREVENTION SUPPLIES	6,476	8,031	7,000	4,720	9,000
4229	INSPECTION SUPPLIES	55	121	400	400	400
4229	COURT TECHNOLOGY FUND EXP	5,474	6,110	7,000	4,500	2,882
4230	BUILDING SECURITY FUND EXP	-	-	-	-	-
4233	GRANT EXPENSE- NON CAPITAL	27,492	-	-	-	-
4237	FOGGING & WEED CONTROL	2,187	2,030	5,000	4,000	12,000
4244	SPLASH PAD EXPENSES	1,909	853	2,200	2,100	1,500
4251	PARK SUPPLIES	1,031	401	756	750	1,000
4252	CONCESSION SUPPLIES	19,031	2,679	4,500	3,500	4,000
4253	POND SUPPLIES	322	1,308	1,278	1,800	2,200
4261	UNIFORMS	6,888	7,141	9,150	8,156	8,500
4271	ANIMAL CONTROL EXPENSE	1,998	121	750	400	600
TOTAL SUPPLIES		202,078	158,546	208,334	198,284	186,232

EXPENDITURE SUMMARY

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
MAINTENANCE						
4311	MAINT - MOTOR VEHICLE	28,685	16,901	28,100	23,200	32,000
4312	VEHICLE INSPECTIONS	375	375	400	375	400
4313	DIESEL FUEL	4,116	2,945	4,200	4,020	4,200
4313	MAINT - OFFICE FURN & EQUIP	1,118	1,888	3,200	2,700	2,700
4314	MAINT - COMM EQUIP	4,722	2,493	4,500	12,800	4,750
4315	MAINT & SVC-COMPUTERS	16,098	17,453	23,900	23,900	23,550
4317	MAINT - OTHER EQUIP	9,025	9,627	10,672	10,000	9,000
4317	MAINT - SIREN REPAIR	6,901	6,603	7,000	6,603	6,800
4318	BULK PROD/OIL,GREASE,ETC.	2,438	1,787	2,800	2,200	2,800
4321	MAINT - BLDING/JANITORIAL	23,333	23,616	27,100	24,700	25,500
4322	MAINT - BLDG & STRUCTURE	12,392	9,966	9,000	11,195	9,000
4324	MAINTENANCE AGREEMENTS	8,960	8,960	11,500	10,500	11,500
4324	MAINT - PARK FIELDS	8,914	6,155	10,000	7,000	10,000
4325	MAINTENANCE HYDRANTS	57	109	600	600	500
4325	MAINT - EMS BUILDING	825	1,545	1,000	400	1,000
4326	JANITORIAL SUPPLIES	3,906	4,649	5,350	4,850	5,500
4327	MAINT - SPLASH PAD	833	1,076	2,000	2,000	2,000
4330	TRAINING CTR SUPPLIES & MAINT	2,109	3,465	2,000	1,200	1,500
4331	MAINT - STREET SYSTEM	81,679	9,040	67,449	65,000	80,000
TOTAL MAINTENANCE		216,486	128,653	220,771	213,243	232,700
UTILITIES						
4350	STREET LIGHTS	78,564	72,815	80,000	82,200	83,000
4351	UTILITIES - ELECTRIC	36,444	30,904	36,800	34,664	36,700
4353	UTILITIES - CABLE	10,965	12,365	13,042	13,447	13,828
4354	UTILITIES - GAS	1,228	1,485	1,450	2,209	2,209
4355	UTILITIES - TELEPHONE	31,650	31,554	31,850	29,603	31,750
TOTAL UTILITIES		158,850	149,123	163,142	162,123	167,487
CONTRACTUAL SERVICES						
4360	ETCOG-911 MAPPING	5,000	4,248	5,000	4,248	4,500
4361	LEGAL SERVICES	9,021	14,003	9,600	9,800	9,800
4362	AUDITING	5,750	5,750	5,750	5,750	6,100
4363	TAX COLLECTION	29,977	32,364	33,800	33,000	34,000
4365	LEGAL ADVERTISING	1,069	600	1,058	1,291	1,058
4366	COMMUNITY RELATIONS PROG	1,499	1,388	1,500	1,500	1,500
4366	VOLUNTEER INCENTIVE PAY	31,135	33,099	30,000	30,000	30,000
4367	RECORDS MANAGEMENT	5,548	5,205	8,200	6,500	7,000
4368	MISC. OTHER	10,349	17,173	11,694	11,570	11,600
4369	HUMANE SOCIETY	11,869	11,870	21,000	24,000	28,000
4369	CRIME PREVENTION PROGRAMS	397	344	1,500	1,500	1,500
4370	CARD EXPENSE	-	1,000	1,000	1,000	1,000
4371	PLANNING AND ZONING	1,483	1,281	1,000	600	1,000
4372	INSURANCE BONDS	50	-	-	50	-
4372	H.S. BASEBALL FIELD LOAN PYMT	-	-	50,000	50,000	50,000
4373	INSURANCE/PROP & LIAB	39,839	40,749	41,500	43,132	44,000
4375	CITY CLEANUP SERVICES	1,825	2,575	1,000	800	1,000
4375	DISPOSAL FEE/OIL, TIRES	146	97	500	150	500
4375	DEMOLITION EXPENSES	6,000	-	-	-	-

EXPENDITURE SUMMARY

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
4376	CONTRACT LABOR	225	900	1,400	1,425	1,500
4376	AMBULANCE SERVICE	-	-	22,500	22,500	90,000
4378	WEBSITE SERVICES	1,549	724	1,200	400	1,500
4379	LEASES AND RENTALS	13,898	21,177	22,600	22,217	22,800
TOTAL CONTRACTUAL SERVICES		176,629	194,547	271,802	271,433	348,358
PROFESSIONAL DEVELOPMENT						
4381	DUES, SUBSC, PROF DEVELOP	7,977	6,944	8,250	8,070	8,350
4383	TRAVEL & TRAINING	19,634	22,554	28,200	25,700	26,450
4384	STATE/PD TRAINING FUND	750	-	1,600	1,600	1,600
TOTAL PROFESSIONAL DEVELOPMENT		28,360	29,499	38,050	35,370	36,400
PERMITS AND CERTIFICATIONS						
4393	PERMITS & CERTIFICATIONS	85	-	100	200	300
TOTAL PERMITS AND CERTIFICATIONS		85	-	100	200	300
OTHER						
4394	PUBLIC RELATIONS	1,051	2,329	2,500	1,000	2,000
4394	CODE ENFORCEMENT - OTHER	313	-	1,100	1,100	600
4395	ETCADA SUPPORT	1,000	1,500	1,500	1,500	1,500
4396	LIBRARY SUPPORT	30,000	30,000	30,000	30,000	30,000
4397	ROUGHNECK DAYS	23	2,755	-	-	-
4398	VEHICLE ALLOWANCE-MILEAGE	-	2,463	10,000	10,500	10,500
TOTAL OTHER		32,387	39,047	45,100	44,100	44,600
Total Salary and benefits		2,062,461	2,071,160	2,167,009	2,112,732	2,103,140
Total Other Operating expenses		814,877	699,415	947,299	924,753	1,016,077
Total Operating expenses		2,877,338	2,770,575	3,114,308	3,037,485	3,119,217
Total Operating Income		139,474	385,713	1,040,549	1,146,566	82,500
Transfers to/(from) Reserves		-	-	-	-	-
TOTAL CAPITAL EXPENDITURES		252,545	397,314	1,122,224	1,107,803	82,500
PROFIT/(LOSS)		(113,070)	(11,601)	(81,674)	38,763	0

CITY OF WHITE OAK
FY 2014/2015 ADOPTED BUDGET
GENERAL FUND

GENERAL ADMINISTRATION - DEPT 10						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	235,815	248,632	253,324	244,635	223,212
4113	HOLIDAY PAY	8,596	9,785	9,794	9,793	8,713
TOTAL PAYROLL EXPENSES		244,412	258,416	263,118	254,428	231,925
PAYROLL BENEFITS						
4121	FICA TAXES	17,229	18,383	20,127	19,903	17,742
4122	GROUP INSURANCE	25,881	27,009	23,261	23,227	20,043
4123	LONG-TERM DISABILITY	964	982	937	1,089	972
4124	RETIREMENT	33,186	34,618	36,520	37,407	35,682
4126	UNEMPLOYMENT COMP	1,305	45	200	1,035	826
4127	WORKMANS COMP. INS	669	783	529	552	529
TOTAL PAYROLL BENEFITS		79,233	81,820	81,574	83,213	75,795
TOTAL SALARY & BENEFITS		323,645	340,236	344,692	337,641	307,720
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	586	308	1,000	200	1,000
4214	MISC. SUPPLIES	-	117	200	150	200
4215	SAFETY SUPPLIES	122	13	50	25	50
4220	PAPER OFFICE SUPPLIES	1,904	2,263	1,900	1,800	1,900
4221	OFFICE SUPPLIES	1,714	1,464	1,800	1,800	1,800
4222	DATA PROCESSING SUPPLIES	617	838	1,000	900	1,000
4223	POSTAGE	1,028	1,274	1,000	1,300	1,300
4224	OFFICE EQUIPMENT	6,155	2,847	4,000	5,400	4,800
4226	ELECTION EXPENSE	-	-	2,500	1,989	2,500
4227	BANK FEES	5,386	5,197	6,000	5,500	5,500
4261	UNIFORMS	-	763	800	800	600
TOTAL SUPPLIES		17,511	15,084	20,250	19,864	20,650
MAINTENANCE						
4311	MAINT - MOTOR VEHICLE	6	127	150	50	-
4313	MAINT - OFFICE FURN & EQUIP	679	1,888	1,200	700	1,200
4315	MAINT & SERVICE-COMPUTERS	14,064	14,634	15,000	14,500	16,500
4317	MAINT - SIREN REPAIR	6,901	6,603	7,000	6,603	6,800
4321	MAINT - BLDING/JANITORIAL	7,145	7,172	7,500	7,500	7,500
4322	MAINT - BUILDING/GROUNDS	4,915	3,092	4,000	3,600	4,000
4325	MAINT - EMS BUILDING	825	1,545	1,000	400	1,000
4326	JANITORIAL SUPPLIES	754	773	1,000	800	1,000
4330	MAINT/SUPPLIES-TRAINING CTR	2,109	3,465	2,000	1,200	1,500
TOTAL MAINTENANCE		37,397	39,298	38,850	35,353	39,500
UTILITIES						
4350	ELECTRIC - STREET LIGHTS	78,564	72,815	80,000	82,200	83,000
4351	UTILITIES - ELECTRIC	6,471	5,485	6,600	5,500	6,000
4353	UTILITIES - CABLE	1,945	2,205	2,472	2,520	2,600
4355	UTILITIES - TELEPHONE	10,279	12,802	11,000	10,590	11,000
TOTAL UTILITIES		97,259	93,307	100,072	100,810	102,600

GENERAL ADMINISTRATION - DEPT 10						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
CONTRACTUAL SERVICES						
4360	ETCOG-911 MAPPING	5,000	4,248	5,000	4,248	4,500
4361	LEGAL SERVICES	9,021	14,003	9,100	9,800	9,500
4362	AUDITING	5,750	5,750	5,750	5,750	6,100
4363	TAX COLLECTION	29,977	32,364	33,800	33,000	34,000
4365	LEGAL ADVERTISING	931	436	800	800	800
4366	SERVICE AWARD PROGRAM	-	-	-	-	-
4367	RECORDS MANAGEMENT	5,048	4,705	7,700	6,000	6,500
4368	MISC. OTHER	4,951	8,066	4,000	4,000	4,000
4369	HUMANE SOCIETY	11,869	11,870	21,000	24,000	28,000
4370	CARD EXPENSE(DEREGULATION)	-	1,000	1,000	1,000	1,000
4371	PLANNING AND ZONING	1,483	1,281	1,000	600	1,000
4372	INSURANCE BONDS	50	-	-	50	-
4373	INSURANCE/PROP & LIAB	18,907	17,882	18,000	18,091	20,000
4375	CITY CLEANUP SERVICES	1,825	2,575	1,000	800	1,000
4376	AMBULANCE SERVICE	-	-	22,500	22,500	90,000
4378	WEBSITE SERVICES	1,549	724	1,200	400	1,500
4379	LEASES AND RENTALS	8,895	10,950	11,000	10,700	11,000
TOTAL CONTRACUAL SERVICES		105,257	115,854	142,850	141,739	218,900
PROFESSIONAL DEVELOPMENT						
4381	DUES, SUBSC, PROF DEVELOP	4,716	3,330	4,800	4,500	4,800
4383	TRAVEL & TRAINING	8,121	8,893	9,000	10,600	9,000
TOTAL PROFESSIONAL DEVELOPMENT		12,837	12,223	13,800	15,100	13,800
OTHER						
4395	ETCADA SUPPORT	1,000	1,500	1,500	1,500	1,500
4396	LIBRARY SUPPORT	30,000	30,000	30,000	30,000	30,000
4397	ROUGHNECK DAYS	23	2,755	-	-	-
4398	VEHICLE ALLOWANCE-MILEAGE	-	2,463	10,000	10,500	10,500
TOTAL OTHER		31,023	36,718	41,500	42,000	42,000
TOTAL OPERATIONAL EXPENSES		301,285	312,484	357,322	354,866	437,450
SUB-TOTAL ADMINISTRATION		624,929	652,721	702,014	692,507	745,170
CAPITAL EXPENDITURES						
4411	MOTOR VEHICLE	21,956	-	-	-	-
4415	RECORDS MANAGEMENT	14,018	19,615	-	2,744	-
4424	LAND	-	172,449	-	-	-
TOTAL CAPITAL EXPENDITURES		35,973	192,063	-	2,744	-
DEPARTMENT TOTAL		660,902	844,784	702,014	695,251	745,170

CITY OF WHITE OAK
 FY 2014/2015 ADOPTED BUDGET
 GENERAL FUND

ECONOMIC DEVELOPMENT - DEPT 11						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	27,456	27,445	39,850	29,858	-
4113	HOLIDAY PAY	841	1,082	1,115	1,115	-
<i>TOTAL PAYROLL EXPENSES</i>		<u>28,297</u>	<u>28,527</u>	<u>40,965</u>	<u>30,973</u>	-
PAYROLL BENEFITS						
4121	FICA TAXES	2,099	2,163	3,135	1,873	-
4122	GROUP INSURANCE	1,907	2,074	1,974	2,259	-
4123	LONG-TERM DISABILITY	152	109	107	140	-
4124	RETIREMENT	3,796	3,814	5,527	4,233	-
4126	UNEMPLOYMENT COMP	161	(122)	131	104	-
4127	WORKMANS COMP. INS.	22	4	61	32	-
<i>TOTAL PAYROLL BENEFITS</i>		<u>8,137</u>	<u>8,043</u>	<u>10,935</u>	<u>8,640</u>	-
TOTAL SALARY & BENEFITS		<u>36,434</u>	<u>36,570</u>	<u>51,900</u>	<u>39,613</u>	-
DEPARTMENT TOTAL		<u>36,621</u>	<u>36,570</u>	<u>51,900</u>	<u>39,613</u>	-

CITY OF WHITE OAK
FY 2014/2015 ADOPTED BUDGET
GENERAL FUND

MUNICIPAL COURT - DEPT 12						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	29,067	29,898	30,872	30,372	30,920
4113	HOLIDAY PAY	1,031	1,180	1,215	1,215	1,215
4114	PART-TIME SALARIES	31,118	20,696	19,340	19,122	19,436
<i>TOTAL PAYROLL EXPENSES</i>		<u>61,217</u>	<u>51,774</u>	<u>51,428</u>	<u>50,709</u>	<u>51,572</u>
PAYROLL BENEFITS						
4121	FICA TAXES	4,305	3,608	3,934	3,754	3,945
4122	GROUP INSURANCE	7,501	7,283	5,903	5,807	5,889
4123	LONG-TERM DISABILITY	129	122	117	139	139
4124	RETIREMENT	4,118	4,138	4,453	4,573	4,944
4126	UNEMPLOYMENT COMP	724	98	100	500	552
4127	WORKMENS COMP INS.	115	134	247	248	247
<i>TOTAL PAYROLL BENEFITS</i>		<u>16,891</u>	<u>15,383</u>	<u>14,754</u>	<u>15,020</u>	<u>15,716</u>
TOTAL SALARY & BENEFITS		<u><u>78,107</u></u>	<u><u>67,157</u></u>	<u><u>66,181</u></u>	<u><u>65,729</u></u>	<u><u>67,288</u></u>
SUPPLIES						
4220	PAPER - OFFICE SUPPLIES	500	505	500	500	500
4221	OFFICE SUPPLIES	418	703	500	580	600
4222	DATA PROCESSING	128	-	200	250	250
4223	POSTAGE	634	607	500	600	525
4224	OFFICE EQUIPMENT	-	576	200	-	200
4229	COURT TECHNOLOGY FEE	5,474	6,110	7,000	4,500	2,882
4230	BUILDING SECURITY FEE	-	-	-	-	-
4261	UNIFORMS	-	128	200	196	200
<i>TOTAL SUPPLIES</i>		<u>7,153</u>	<u>8,628</u>	<u>9,100</u>	<u>6,626</u>	<u>5,157</u>
MAINTENANCE						
4315	MAINT/SERVICE-COMPUTERS	-	-	-	-	1,250
<i>TOTAL MAINTENANCE</i>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,250</u>
UTILITIES						
4355	UTILITIES - TELEPHONE	986	-	-	-	-
<i>TOTAL UTILITIES</i>		<u>986</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CONTRACTUAL SERVICES						
4361	LEGAL SERVICE & TRIAL	-	-	500	-	300
4365	LEGAL ADVERTISING	-	164	200	183	200
4368	MISC. OTHER	500	-	300	300	300
4376	CONTRACT LABOR-TRANSLTR	225	900	900	825	900
<i>TOTAL CONTRACTUAL SERVICES</i>		<u>725</u>	<u>1,064</u>	<u>1,900</u>	<u>1,308</u>	<u>1,700</u>
PROFESSIONAL DEVELOPMENT						
4381	DUES & SUBSCRIPTIONS	40	204	200	100	200
4383	TRAVEL & TRAINING	1,847	3,589	2,500	2,300	2,500
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		<u>1,887</u>	<u>3,793</u>	<u>2,700</u>	<u>2,400</u>	<u>2,700</u>
TOTAL OPERATIONAL EXPENSES		<u><u>10,752</u></u>	<u><u>13,486</u></u>	<u><u>13,700</u></u>	<u><u>10,334</u></u>	<u><u>10,807</u></u>
DEPARTMENT TOTAL		<u><u>88,859</u></u>	<u><u>80,643</u></u>	<u><u>79,881</u></u>	<u><u>76,063</u></u>	<u><u>78,095</u></u>

CITY OF WHITE OAK
FY 2014/2015 ADOPTED BUDGET
GENERAL FUND

POLICE DEPARTMENT - DEPT 14						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	694,942	725,402	759,174	753,339	767,696
4112	OVERTIME PAY	7,981	7,089	10,000	3,488	8,000
4113	HOLIDAY PAY	39,498	41,958	49,056	44,315	49,395
4114	PART-TIME SALARIES	4,217	7,260	6,500	3,775	6,500
TOTAL PAYROLL EXPENSES		746,638	781,708	824,730	804,917	831,591
PAYROLL BENEFITS						
4121	FICA TAXES	55,594	57,614	63,092	60,735	63,617
4122	GROUP INSURANCE	76,405	87,711	89,814	86,552	90,756
4123	LONG-TERM DISABILITY	2,858	2,663	2,709	3,030	3,074
4124	RETIREMENT	100,973	102,102	113,490	112,268	126,940
4126	UNEMPLOYMENT COMP	4,795	231	500	4,200	3,933
4127	WORKMANS COMP INS	19,306	21,813	16,225	16,842	16,225
TOTAL PAYROLL BENEFITS		259,932	272,134	285,830	283,626	304,545
TOTAL SALARY & BENEFITS		1,006,570	1,053,843	1,110,560	1,088,543	1,136,136
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	47,414	46,052	45,000	45,000	45,000
4212	JAIL EXPENSE	561	600	2,000	2,000	2,000
4213	POLICE SUPPLIES	669	11,877	28,000	28,000	3,000
4214	MISC. SUPPLIES	2,359	1,760	2,000	2,000	2,000
4215	SAFETY SUPPLIES	1,459	529	2,000	2,000	2,000
4216	INVESTIGATIVE EXPENSE	238	11	1,500	1,500	1,500
4220	SPECIALITY PRINTING	889	90	2,000	2,000	1,500
4221	OFFICE SUPPLIES	2,491	2,069	3,000	3,000	3,000
4222	DATA PROCESSING	2,204	3,224	3,000	3,000	3,000
4223	POSTAGE	210	164	200	200	200
4224	OFFICE EQUIPMENT	2,415	335	1,500	1,500	1,500
4225	FILM & FILM PROCESSING	-	4,835	-	-	-
4233	GRANT EXPENSE-NON CAPITAL	14,854	-	-	-	-
4261	UNIFORM EXPENSE	3,655	2,826	4,500	4,500	4,500
TOTAL SUPPLIES		79,418	74,372	94,700	94,700	69,200
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	9,519	6,801	12,000	9,500	-
4313	MAINT - OFF FURN & EQUIP	439	-	2,000	2,000	1,500
4314	MAINT - COMM EQUIP	2,157	1,132	1,500	9,700	2,000
4315	MAINT - COMPUTERS	1,955	2,819	8,000	8,000	5,000
4317	MAINT - OTHER EQUIPMENT	1,718	1,108	1,500	1,500	1,500
4321	MAINT - JANITORIAL, ETC.	6,766	6,747	7,000	7,000	7,000
4322	MAINT - BLDING & STRUCT	7,160	5,813	4,000	4,000	4,000
4326	JANITORIAL-PAPER GOODS	762	1,074	700	850	1,000
TOTAL MAINTENANCE		30,477	25,494	36,700	42,550	22,000

POLICE DEPARTMENT - DEPT 14						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
UTILITIES						
4351	UTILITIES - ELECTRIC	6,581	5,116	6,500	5,864	6,000
4353	UTILITIES - CABLE	4,599	4,735	4,800	4,764	4,800
4354	UTILITIES - GAS	394	607	600	709	709
4355	UTILITIES - TELEPHONE	8,888	14,008	14,000	14,463	15,000
<i>TOTAL UTILITIES</i>		20,462	24,466	25,900	25,800	26,509
CONTRACTUAL SERVICES						
4365	LEGAL ADVERTISING	-	-	-	250	-
4366	COMMUNITY RELATIONS PROG	1,499	1,388	1,500	1,500	1,500
4367	RECORDS MANAGEMENT	500	500	500	500	500
4368	MISC. OTHER	1,280	3,400	5,000	5,000	5,000
4369	CRIME PREVENTION PROGRAMS	397	344	1,500	1,500	1,500
4373	INSURANCE-PROP & LIAB	9,555	9,412	10,000	11,050	10,000
4379	LEASES AND RENTALS	4,110	9,317	10,000	10,000	10,000
<i>TOTAL CONTRACTUAL SERVICES</i>		17,342	24,361	28,500	29,800	28,500
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUBSC,PROF DEVELOP	2,487	2,437	2,200	2,500	2,200
4383	TRAVEL & TRAINING	3,473	4,025	4,000	4,000	4,000
4384	STATE/PD TRAINING FUND	750	-	1,600	1,600	1,600
<i>TOTAL PROFESSIONAL DEVELOP</i>		6,710	6,462	7,800	8,100	7,800
TOTAL OPERATIONAL EXPENSES		154,410	155,155	193,600	200,950	154,009
SUB-TOTAL POLICE		1,160,980	1,208,998	1,304,160	1,289,493	1,290,145
CAPITAL EXPENDITURES						
4411	MOTOR VEHICLES	22,911	88,670	-	-	-
4414	COMM & COMPUTER EQUIP	-	12,939	-	-	-
4416	OTHER EQUIPMENT	-	-	13,869	13,869	-
4421	BUILDINGS	7,500	-	-	-	-
TOTAL CAPITAL EXPENDITURES		30,411	101,609	13,869	13,869	-
DEPARTMENT TOTAL		1,191,391	1,310,607	1,318,029	1,303,362	1,290,145

CITY OF WHITE OAK
FY 2014/2015 ADOPTED BUDGET
GENERAL FUND

FIRE DEPARTMENT - DEPT 16						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	51,044	36,557	-	(43)	-
4112	OVERTIME	1,325	1,215	-	-	-
4113	HOLIDAY PAY	1,770	-	-	-	-
4114	PART-TIME	1,200	2,540	4,400	4,400	4,400
	<i>TOTAL PAYROLL EXPENSES</i>	<u>55,339</u>	<u>40,312</u>	<u>4,400</u>	<u>4,357</u>	<u>4,400</u>
PAYROLL BENEFITS						
4121	FICA TAXES	4,207	3,169	337	337	337
4122	GROUP INSURANCE	3,974	663	-	-	-
4123	LONG-TERM DISABILITY	217	67	-	-	-
4124	RETIREMENT	7,351	5,127	-	-	-
4126	UNEMPLOYMENT COMP	290	20	50	21	50
4127	WORKMANS COMP INS	808	906	1,237	1,252	1,237
	<i>TOTAL PAYROLL BENEFITS</i>	<u>16,846</u>	<u>9,952</u>	<u>1,624</u>	<u>1,610</u>	<u>1,624</u>
	TOTAL SALARY & BENEFITS	<u><u>72,185</u></u>	<u><u>50,265</u></u>	<u><u>6,024</u></u>	<u><u>5,967</u></u>	<u><u>6,024</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	6,200	5,397	5,000	4,200	5,000
4214	MISC. SUPPLIES	140	8	600	200	500
4215	SAFETY SUPPLIES	194	1,335	1,000	1,500	1,500
4217	RESCUE & EMS SUPPLIES	306	542	3,500	2,000	3,700
4221	OFFICE SUPPLIES	83	63	300	100	200
4222	DATA PROCESSING SUPPLIES	-	1,678	2,000	1,700	2,000
4223	POSTAGE & CERTIFIED MAIL	59	63	100	50	75
4224	OFFICE EQUIPMENT	8,644	1,415	500	1,500	300
4227	FIRE SUPPLIES	5,277	7,284	6,000	4,000	8,000
4233	GRANT EXPENSES-NON CAPITAL	12,638	-	-	-	-
4261	UNIFORM EXPENSE	872	237	200	-	-
	<i>TOTAL SUPPLIES</i>	<u>34,413</u>	<u>18,023</u>	<u>19,200</u>	<u>15,250</u>	<u>21,275</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	5,554	4,783	2,500	5,800	-
4314	MAINT - COMPUT/COMM EQUIP	979	139	1,000	1,100	1,000
4317	MAINT - OTHER EQUIPMENT	2,589	4,451	4,000	2,200	3,000
4321	MAINT - BLDING/JANITORIAL	4,014	6,358	4,500	4,500	4,500
4322	MAINT - BLDING MAJOR REPAIR	318	1,061	1,000	3,595	1,000
4324	MAINTENANCE AGREEMENTS	-	-	1,000	-	1,000
4325	MAINT - HYDRANTS	57	109	600	600	500
4326	JANITORIAL SUPPLIES	119	153	250	250	200
	<i>TOTAL MAINTENANCE</i>	<u>13,628</u>	<u>17,054</u>	<u>14,850</u>	<u>18,045</u>	<u>11,200</u>
UTILITIES						
4351	UTILITIES - ELECTRIC	3,839	3,112	3,500	3,300	3,500
4353	UTILITIES - CABLE	1,399	1,602	1,650	1,850	1,650
4354	UTILITIES - GAS	833	878	850	1,500	1,500
4355	UTILITIES - TELEPHONE	3,320	873	720	700	720
	<i>TOTAL UTILITIES</i>	<u>9,391</u>	<u>6,465</u>	<u>6,720</u>	<u>7,350</u>	<u>7,370</u>

FIRE DEPARTMENT - DEPT 16						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
CONTRACTUAL SERVICES						
4366	VOLUNTEER INCENTIVE PAY	31,135	33,099	30,000	30,000	30,000
4368	MISC. OTHER	825	1,094	1,000	1,000	1,000
4373	INSURANCE-ACCIDENT & DISAB	11,376	13,455	13,500	13,991	14,000
	<i>TOTAL CONTRACTUAL SERVICES</i>	<u>43,336</u>	<u>47,647</u>	<u>44,500</u>	<u>44,991</u>	<u>45,000</u>
PROFESSIONAL DEVELOPMENT						
4381	DUES & SUBSCRIPTIONS	150	150	-	-	-
4383	TRAVEL & TRAINING	1,244	1,070	3,300	1,500	2,000
	<i>TOTAL PROFESSIONAL DEVELOPMENT</i>	<u>1,394</u>	<u>1,220</u>	<u>3,300</u>	<u>1,500</u>	<u>2,000</u>
	TOTAL OPERATIONAL EXPENSES	<u>102,162</u>	<u>90,409</u>	<u>88,570</u>	<u>87,136</u>	<u>86,845</u>
	SUB-TOTAL FIRE	<u>174,347</u>	<u>140,674</u>	<u>94,594</u>	<u>93,103</u>	<u>92,869</u>
CAPITAL EXPENDITURES						
4414	COMMUNICATION EQUIP	-	12,039	-	-	-
4421	BUILDINGS	-	6,074	-	-	-
	TOTAL CAPITAL EXPENDITURES	<u>-</u>	<u>18,113</u>	<u>-</u>	<u>-</u>	<u>-</u>
	DEPARTMENT TOTAL	<u>174,347</u>	<u>158,787</u>	<u>94,594</u>	<u>93,103</u>	<u>92,869</u>

CITY OF WHITE OAK
FY 2014/2015 ADOPTED BUDGET
GENERAL FUND

STREET DEPARTMENT - DEPT 18						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	129,430	130,952	149,966	148,024	149,430
4112	OVERTIME PAY	4,323	3,436	4,000	4,050	4,000
4113	HOLIDAY PAY	3,252	3,813	5,070	4,410	5,815
TOTAL PAYROLL EXPENSES		137,005	138,201	159,036	156,485	159,245
PAYROLL BENEFITS						
4121	FICA TAXES	10,032	10,315	10,599	11,579	12,182
4122	GROUP INSURANCE	19,054	18,939	19,050	19,282	20,130
4123	LONG-TERM DISABILITY	543	448	472	561	561
4124	RETIREMENT	18,554	18,431	21,294	22,011	24,500
4126	UNEMPLOYMENT COMP	1,475	45	100	960	828
4127	WORKMANS COMP INS	6,499	7,271	12,262	12,340	12,262
TOTAL PAYROLL BENEFITS		56,158	55,448	63,777	66,733	70,463
TOTAL SALARY & BENEFITS		193,163	193,649	222,813	223,218	229,708
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	6,779	7,531	10,000	10,000	10,000
4213	MINOR TOOLS	288	553	600	600	600
4214	MISC. SUPPLIES	306	218	400	400	750
4215	SAFETY SUPPLIES	1,211	1,498	2,000	2,000	1,500
4216	STREET SIGNS	3,671	2,605	4,500	4,500	3,500
4221	OFFICE SUPPLIES	343	193	500	500	300
4223	POSTAGE	75	86	150	150	100
4224	OFFICE EQUIPMENT	791	1,491	1,000	-	200
4237	FOGGING & WEED CONTROL	2,187	2,030	5,000	4,000	12,000
4261	UNIFORM EXPENSE	865	1,056	1,100	775	1,000
TOTAL SUPPLIES		16,516	17,262	25,250	22,925	29,950
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	11,579	2,988	5,000	4,800	-
4313	DIESEL FUEL	3,636	2,602	3,500	3,500	3,500
4317	MAINT - OTHER EQUIPMENT	2,227	2,906	2,572	4,000	2,000
4321	MAINT - BLDG & STRUCTURE	48	883	1,600	1,500	1,000
4324	MAINTENANCE CONTRACTS	8,960	8,960	10,500	10,500	10,500
4326	JANITORIAL SUPPLIES	346	230	500	500	400
4331	MAINT - STREET SYSTEM	81,679	9,040	67,449	65,000	80,000
TOTAL MAINTENANCE		108,474	27,609	91,121	89,800	97,400
UTILITIES						
4351	UTILITIES - ELECTRICITY	2,263	1,684	2,500	2,500	2,500
4353	UTILITIES - CABLE	483	486	500	500	500
4355	UTILITIES - TELEPHONE	2,264	1,142	3,000	1,000	1,500
TOTAL UTILITIES		5,010	3,312	6,000	4,000	4,500
CONTRACTUAL SERVICES						
4365	LEGAL ADVERTISING	57	-	-	-	-
4368	MISC. OTHER	1,126	203	250	-	500
4379	LEASES AND RENTALS	634	663	1,000	1,000	1,000
TOTAL CONTRACTUAL SERVICES		1,816	866	1,250	1,000	1,500

STREET DEPARTMENT - DEPT 18						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	2,154	1,588	2,000	2,000	1,500
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		2,154	1,588	2,000	2,000	1,500
OTHER						
4394	PUBLIC RELATIONS	1,051	2,329	2,500	1,000	2,000
<i>TOTAL OTHER</i>		1,051	2,329	2,500	1,000	2,000
TOTAL OPERATIONAL EXPENSES		135,021	52,966	128,121	120,725	136,850
SUB-TOTAL STREETS		328,184	246,615	350,934	343,943	366,558
CAPITAL EXPENDITURES						
4431	STREETS, CURB & DRAINAGE	6,400	-	39,355	39,355	75,000
TOTAL CAPITAL EXPENDITURES		6,400	-	39,355	39,355	75,000
DEPARTMENT TOTAL		334,584	246,615	390,288	383,298	441,558

CITY OF WHITE OAK
FY 2014/2015 ADOPTED BUDGET
GENERAL FUND

PARKS DEPARTMENT - DEPT 20						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	98,303	97,189	107,234	99,922	99,066
4112	OVERTIME PAY	71	-	1,200	-	1,200
4113	HOLIDAY PAY	2,999	3,097	3,730	3,478	3,912
4114	PART-TIME SALARIES	11,666	8,495	24,000	8,504	7,000
TOTAL PAYROLL EXPENSES		113,038	108,782	136,164	111,904	111,178
PAYROLL BENEFITS						
4121	FICA TAXES	7,467	7,578	9,448	7,886	8,505
4122	GROUP INSURANCE	23,995	21,718	20,930	20,721	20,985
4123	LONG-TERM DISABILITY	403	380	356	434	420
4124	RETIREMENT	13,737	13,453	15,000	14,623	16,028
4126	UNEMPLOYMENT COMP	1,117	42	50	750	621
4127	WORKMANS COMP INS	2,772	3,132	1,786	1,885	1,786
TOTAL PAYROLL BENEFITS		49,491	46,304	47,570	46,298	48,346
TOTAL SALARY & BENEFITS		162,529	155,086	183,734	158,202	159,524
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	6,278	6,038	6,000	5,500	6,000
4213	MINOR TOOLS	211	305	700	700	900
4214	MISC. SUPPLIES	26	-	-	22	100
4215	SAFETY SUPPLIES	578	385	800	1,000	500
4221	OFFICE SUPPLIES	49	26	100	75	100
4244	SPLASH PAD EXPENSES	1,909	853	2,200	2,100	1,500
4251	PARK SUPPLIES	1,031	401	756	750	1,000
4252	CONCESSION SUPPLIES	19,031	2,679	4,500	3,500	4,000
4253	POND SUPPLIES	322	1,308	1,278	1,800	2,200
4261	UNIFORM EXPENSE	644	497	800	525	750
4271	ANIMAL CONTROL EXPENSE	1,998	121	750	400	600
TOTAL SUPPLIES		32,076	12,611	17,884	16,372	17,650
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	407	612	1,000	1,800	-
4313	DIESEL FUEL	343	245	500	400	500
4317	MAINT - OTHER EQUIP	2,282	1,142	2,100	2,000	2,000
4321	MAINT - BLDING & STRUCTURE	3,691	1,389	4,000	2,300	3,000
4324	MAINT - PARK FIELDS	8,914	6,155	10,000	7,000	10,000
4326	JANITORIAL SUPPLIES	1,731	2,203	2,500	2,200	2,500
4327	SPLASH PAD MAINTENANCE	833	1,076	2,000	2,000	2,000
TOTAL MAINTENANCE		18,201	12,823	22,100	17,700	20,000
UTILITIES						
4351	UTILITIES - ELECTRIC	13,879	12,797	14,000	14,000	15,000
4353	UTILITIES - CABLE	816	1,626	1,800	1,600	2,000
4355	UTILITIES - TELEPHONE	1,500	1,052	1,100	1,100	1,200
TOTAL UTILITIES		16,195	15,474	16,900	16,700	18,200
CONTRACTUAL SERVICES						
4368	MISC. OTHER	860	4,091	744	500	500
4372	H.S. BASEBALL FIELD LOAN PYMT	-	-	50,000	50,000	50,000
4379	LEASES AND RENTALS	55	32	300	300	500
TOTAL CONTRACTUAL SERVICES		915	4,123	51,044	50,800	51,000

PARKS DEPARTMENT - DEPT 20

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	810	487	1,000	300	750
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		810	487	1,000	300	750
TOTAL OPERATIONAL EXPENSES		68,198	45,518	108,928	101,872	107,600
SUB-TOTAL PARK		230,727	200,604	292,662	260,074	267,124
CAPITAL EXPENDITURES						
4416	OTHER EQUIPMENT	-	23,114	-	-	-
4432	SPLASH PAD CAPITAL EXPENSE	-	-	-	-	7,500
4433	PARK IMPROVEMENTS	55,497	10,213	-	-	-
4434	PENICK PARK IMPROVEMENTS	124,264	8,035	-	-	-
4435	BASEBALL FIELDS IMPROVE	-	16,078	9,000	14,624	-
4436	GIRLS SOFTBALL FIELDS	-	-	10,000	10,000	-
4437	H.S. BASEBALL FIELD PROJECT	-	28,090	1,050,000	1,027,211	-
TOTAL CAPITAL EXPENDITURES		179,761	85,529	1,069,000	1,051,835	7,500
DEPARTMENT TOTAL		410,487	286,133	1,361,662	1,311,909	274,624

CITY OF WHITE OAK
 FY 2014/2015 ADOPTED BUDGET
 GENERAL FUND

CODE ENFORCEMENT - DEPT 21						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	-	-	-	200	200
4214	MISC. SUPPLIES	-	39	200	100	100
4215	SAFETY SUPPLIES	-	8	100	-	-
4221	OFFICE SUPPLIES	101	123	500	402	500
4223	POSTAGE & CERTIFIED MAIL	40	164	300	250	300
TOTAL SUPPLIES		141	335	1,100	952	1,100
MAINTENANCE						
4311	MAINT - MOTOR VEHICLE					
4315	MAINT/SERVICE-COMPUTERS	-	-	400	400	400
TOTAL MAINTENANCE		-	-	400	400	400
UTILITIES						
4353	UTILITIES - CABLE/INTERNET		-	-	190	230
TOTAL UTILITIES			-	-	190	230
CONTRACTUAL SERVICES						
4365	LEGAL ADVERTISING	58	-	58	58	58
4375	DEMOLITION EXPENSES	6,000	-	-	-	-
4376	CONTRACT LABOR-MOWING	-	-	500	600	600
TOTAL CONTRACTUAL SERVICES		6,058	-	558	658	658
PROFESSIONAL DEVELOPMENT						
4381	DUES, SUB. PROF DEV.	-	-	200	120	300
4383	TRAVEL & TRAINING	323	1,239	700	600	1,000
TOTAL PROFESSIONAL DEVELOPMENT		323	1,239	900	720	1,300
OTHER						
4394	CODE ENFORCEMENT - OTHER	313	-	1,100	1,100	600
TOTAL OTHER		313	-	1,100	1,100	600
TOTAL OPERATIONAL EXPENSES		6,834	1,573	4,058	4,020	4,288
SUB-TOTAL CODE ENFORCEMENT		6,834	1,573	4,058	4,020	4,288
DEPARTMENT TOTAL		6,834	1,573	4,058	4,020	4,288

CITY OF WHITE OAK
FY 2014/2015 ADOPTED BUDGET
GENERAL FUND

INSPECTION - DEPT 22						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	49,032	49,946	51,512	51,655	51,560
4113	HOLIDAY PAY	1,933	2,146	2,000	2,000	2,000
TOTAL PAYROLL EXPENSES		<u>50,965</u>	<u>52,092</u>	<u>53,512</u>	<u>53,655</u>	<u>53,560</u>
PAYROLL BENEFITS						
4121	FICA TAXES	3,718	3,797	4,094	4,027	4,097
4122	GROUP INSURANCE	6,629	7,020	6,929	6,837	6,976
4123	LONG-TERM DISABILITY	204	194	192	215	215
4124	RETIREMENT	7,031	6,982	7,426	7,659	8,240
4126	UNEMPLOYMENT COMP	261	9	50	207	207
4127	WORKMANS COMP INS	335	392	322	333	322
TOTAL PAYROLL BENEFITS		<u>18,177</u>	<u>18,393</u>	<u>19,012</u>	<u>19,277</u>	<u>20,057</u>
TOTAL SALARY & BENEFITS		<u>69,142</u>	<u>70,485</u>	<u>72,524</u>	<u>72,932</u>	<u>73,617</u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	1,861	1,822	2,000	2,000	2,000
4213	MINOR TOOLS	692	502	800	800	800
4214	MISC. SUPPLIES	34	54	100	150	100
4221	OFFICE SUPPLIES	111	169	300	300	300
4222	JANITORIAL SUPPLIES	19	64	100	100	100
4223	POSTAGE & CERTIFIED MAIL	36	13	50	50	50
4224	OFFICE EQUIPMENT	426	769	400	2,900	400
4229	INSPECTION SUPPLIES	55	121	400	400	400
4261	UNIFORM EXPENSE	284	343	550	550	550
TOTAL SUPPLIES		<u>3,519</u>	<u>3,856</u>	<u>4,700</u>	<u>7,250</u>	<u>4,700</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	658	411	500	50	-
4314	MAINT - COMM/OTHER EQUIP	1,117	1,222	1,200	1,200	1,350
4321	MAINT - BLDG & STRUC	701	753	1,500	1,500	1,500
TOTAL MAINTENANCE		<u>2,476</u>	<u>2,386</u>	<u>3,200</u>	<u>2,750</u>	<u>2,850</u>
UTILITIES						
4351	UTILITIES - ELECTRIC	1,149	1,025	1,200	1,200	1,200
4353	UTILITIES - CABLE	1,268	1,291	1,400	1,400	1,400
4355	UTILITIES - TELEPHONE	1,780	590	650	550	1,100
TOTAL UTILITIES		<u>4,197</u>	<u>2,907</u>	<u>3,250</u>	<u>3,150</u>	<u>3,700</u>
CONTRACTUAL SERVICES						
4365	ADVERTISE & PUBLIC NOTICE	23	-	-	-	-
4368	MISC. OTHER	60	88	100	600	100
TOTAL CONTRACTUAL SERVICES		<u>83</u>	<u>88</u>	<u>100</u>	<u>600</u>	<u>100</u>
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUB,PERMITS,PROF DEV	266	236	600	600	600
4383	TRAVEL & TRAINING	660	364	1,900	1,900	1,900
TOTAL PROFESSIONAL DEVELOPMENT		<u>926</u>	<u>600</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
TOTAL OPERATIONAL EXPENSES		<u>11,201</u>	<u>9,837</u>	<u>13,750</u>	<u>16,250</u>	<u>13,850</u>
SUB-TOTAL INSPECTION		<u>80,344</u>	<u>80,322</u>	<u>86,274</u>	<u>89,182</u>	<u>87,467</u>
DEPARTMENT TOTAL		<u>80,344</u>	<u>80,322</u>	<u>86,274</u>	<u>89,182</u>	<u>87,467</u>

CITY OF WHITE OAK
FY 2014/2015 ADOPTED BUDGET
GENERAL FUND

FIRE MARSHAL - DEPT 23						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	49,932	38,233	40,520	49,661	50,468
4113	HOLIDAY PAY	1,738	1,699	1,585	1,981	1,981
	<i>TOTAL PAYROLL EXPENSES</i>	<u>51,670</u>	<u>39,932</u>	<u>42,105</u>	<u>51,642</u>	<u>52,449</u>
PAYROLL BENEFITS						
4121	FICA TAXES	3,650	2,955	3,221	4,031	4,012
4122	GROUP INSURANCE	7,501	5,468	3,949	4,127	4,061
4123	LONG-TERM DISABILITY	209	157	197	181	181
4124	RETIREMENT	7,041	5,361	5,843	7,322	8,070
4126	UNEMPLOYMENT COMP	261	18	50	207	207
4127	WORKERS COMP INS	387	447	1,087	1,086	1,087
	<i>TOTAL PAYROLL BENEFITS</i>	<u>19,049</u>	<u>14,406</u>	<u>14,347</u>	<u>16,954</u>	<u>17,618</u>
	TOTAL SALARY & BENEFITS	<u><u>70,719</u></u>	<u><u>54,337</u></u>	<u><u>56,451</u></u>	<u><u>68,596</u></u>	<u><u>70,067</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	2,642	1,674	2,000	2,852	3,000
4213	MINOR TOOLS	12	47	200	147	150
4214	MISC. SUPPLIES	195	305	500	500	300
4216	INVESTIGATIVE EXPENSE	427	247	900	794	500
4221	OFFICE SUPPLIES	531	234	500	270	350
4223	POSTAGE & CERTIFIED MAIL	2	6	200	162	100
4224	OFFICE EQUIPMENT	1,532	-	400	800	800
4227	FIRE PREVENTION SUPPLIES	1,199	747	1,000	720	1,000
4261	UNIFORM EXPENSE	398	1,072	700	560	600
	<i>TOTAL SUPPLIES</i>	<u>6,939</u>	<u>4,332</u>	<u>6,400</u>	<u>6,805</u>	<u>6,800</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	616	209	600	200	-
4314	MAINT - COMM & OTHER EQUIP	469	-	800	800	400
4315	MAINT/SERVICE - COMPUTERS	80	-	500	1,000	400
	<i>TOTAL MAINTENANCE</i>	<u>1,164</u>	<u>209</u>	<u>1,900</u>	<u>2,000</u>	<u>800</u>
UTILITIES						
4353	UTILITIES - CABLE/INTERNET	-	-	-	203	228
4355	UTILITIES - TELEPHONE	1,443	607	900	720	750
	<i>TOTAL UTILITIES</i>	<u>1,443</u>	<u>607</u>	<u>900</u>	<u>923</u>	<u>978</u>
CONTRACTUAL SERVICES						
4368	MISC - OTHER	500	162	200	100	100
	<i>TOTAL CONTRACTUAL SERVICES</i>	<u>500</u>	<u>162</u>	<u>200</u>	<u>100</u>	<u>100</u>
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUB,PERMITS,PROF DEV	317	587	250	250	250
4383	TRAVEL & TRAINING	-	408	2,000	2,000	2,000
	<i>TOTAL PROFESSIONAL DEVELOPMENT</i>	<u>317</u>	<u>995</u>	<u>2,250</u>	<u>2,250</u>	<u>2,250</u>
PERMITS & CERTIFICATION						
4393	PERMITS & CERTIFICATIONS	85	-	100	200	300
	<i>TOTAL PERMITS & CERTIFICATION</i>	<u>85</u>	<u>-</u>	<u>100</u>	<u>200</u>	<u>300</u>
	TOTAL OPERATIONAL EXPENSES	<u><u>10,448</u></u>	<u><u>6,305</u></u>	<u><u>11,750</u></u>	<u><u>12,278</u></u>	<u><u>11,228</u></u>
	DEPARTMENT TOTAL	<u><u>81,167</u></u>	<u><u>60,642</u></u>	<u><u>68,201</u></u>	<u><u>80,874</u></u>	<u><u>81,295</u></u>

CITY OF WHITE OAK
FY 2014/2015 ADOPTED BUDGET
GENERAL FUND

MAINTENANCE - DEPT 24						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	34,691	35,651	36,780	36,956	36,828
4112	OVERTIME PAY	-	-	300	-	300
4113	HOLIDAY PAY	1,203	1,239	1,418	1,418	1,418
TOTAL PAYROLL EXPENSES		35,895	36,890	38,498	38,375	38,546
PAYROLL BENEFITS						
4121	FICA TAXES	2,644	2,852	2,945	3,014	2,949
4122	GROUP INSURANCE	5,648	4,199	3,949	3,879	4,061
4123	LONG-TERM DISABILITY	148	138	136	153	153
4124	RETIREMENT	4,983	4,996	5,343	5,458	5,930
4126	UNEMPLOYMENT COMP	261	9	50	207	207
4127	WORKMANS COMP INS	387	447	1,210	1,206	1,210
TOTAL PAYROLL BENEFITS		14,071	12,641	13,633	13,916	14,510
TOTAL SALARY & BENEFITS		49,966	49,531	52,131	52,291	53,056
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	2,081	1,918	2,400	2,000	2,400
4213	MINOR TOOLS	1,453	1,219	2,000	1,500	2,000
4214	MISC. SUPPLIES	19	112	150	100	150
4215	SAFETY SUPPLIES	155	243	250	220	250
4218	OTHER MACH & EQUIP SUPPLY	330	273	1,800	1,500	1,800
4219	WELDING SUPPLIES	-	-	400	150	400
4221	OFFICE SUPPLIES	144	50	200	150	200
4222	DATA PROCESSING SUPPLIES	40	-	200	50	200
4223	POSTAGE	-	11	50	20	50
4224	OFFICE EQUIPMENT	-	-	2,000	1,600	2,000
4261	UNIFORMS & SHOP TOWELS	170	218	300	250	300
TOTAL SUPPLIES		4,392	4,043	9,750	7,540	9,750
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	348	968	6,350	1,000	32,000
4312	INSPECTION	375	375	400	375	400
4313	DIESEL FUEL	137	98	200	120	200
4317	MAINT - OTHER EQUIP	209	20	500	300	500
4318	BULK PROD/OIL,GREASE,ETC.	2,438	1,787	2,800	2,200	2,800
4321	MAINT- BLDG & STRUC	967	314	1,000	400	1,000
4326	JANITORIAL SUPPLIES	194	216	400	250	400
TOTAL MAINTENANCE		4,668	3,779	11,650	4,645	37,300
UTILITIES						
4351	UTILITIES - ELECTRIC	2,263	1,685	2,500	2,300	2,500
4353	UTILITIES - CABLE	455	420	420	420	420
4355	UTILITIES - PHONES	1,189	480	480	480	480
TOTAL UTILITIES		3,906	2,584	3,400	3,200	3,400
CONTRACTUAL SERVICES						
4368	MISC. OTHER	60	70	100	70	100
4375	DISPOSAL FEE/OIL, TIRES	146	97	500	150	500
4379	LEASES AND RENTALS	204	216	300	217	300
TOTAL CONTRACTUAL SERVICES		410	383	900	437	900

MAINTENANCE - DEPT 24						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	1,002	892	1,800	500	1,800
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		1,002	892	1,800	500	1,800
TOTAL OPERATIONAL EXPENSES		14,379	11,682	27,500	16,322	53,150
SUB-TOTAL MAINTENANCE		64,345	61,214	79,631	68,613	106,206
DEPARTMENT TOTAL		64,345	61,214	79,631	68,613	106,206

CITY OF WHITE OAK
 FY 2014/2015 ADOPTED BUDGET
 CABLE PEG FUND

REVENUE						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
3208	CABLE PEG FEES	13,723	13,440	-	13,805	-
3801	INTEREST INCOME	21	72	-	119	-
	<i>TOTAL CABLE PEG FEES</i>	13,744	13,512	-	13,924	-

CITY OF WHITE OAK
 FY 2014/2015 ADOPTED BUDGET
 CABLE PEG FUND EXPENSES

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



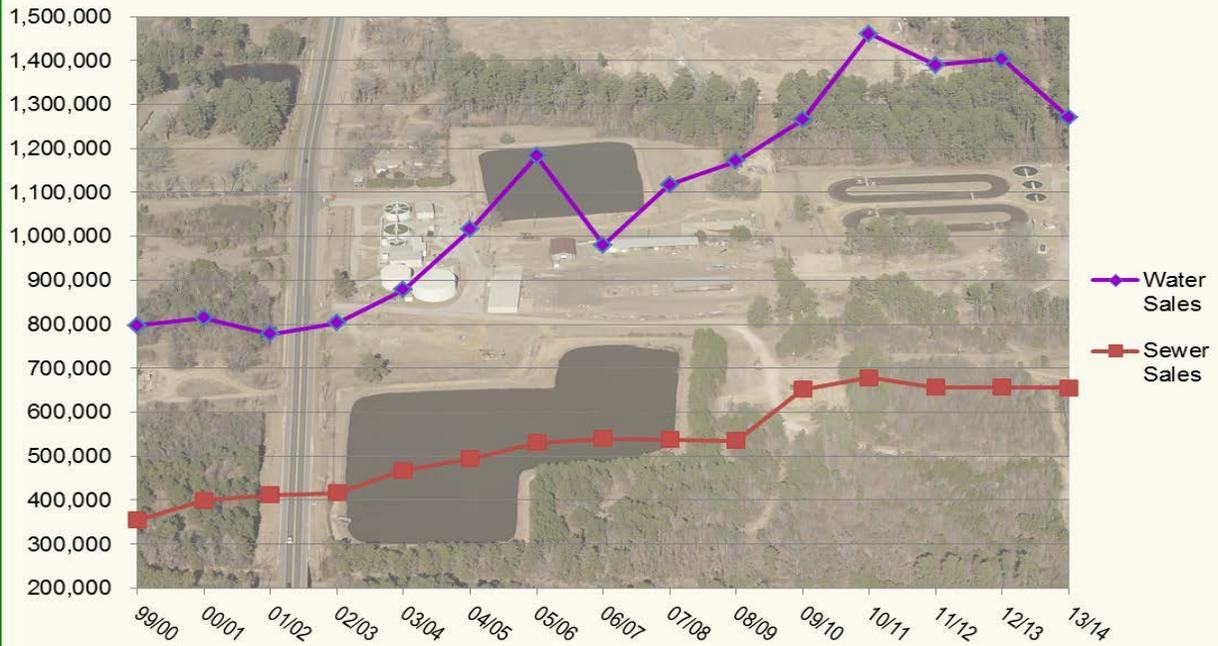
WATER & SEWER FUND BUDGET

**CITY OF WHITE OAK
WATER & SEWER FUND BUDGET W/AMENDMENTS
FY 13/14 BUDGET**

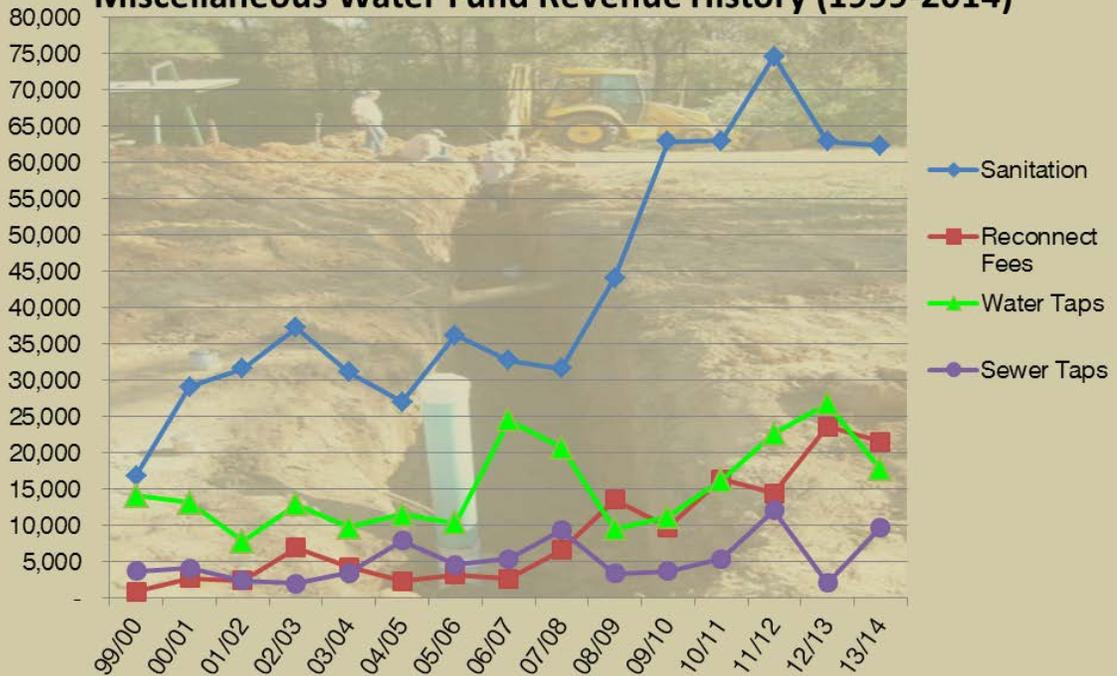
	Original Budget	Amendments	Internal Adjustments	Amended Budget	Amendment Description
Revenue	2,115,660			2,115,660	
Water Trans & Distrib.	158,324	7,730		166,055	Split Public Works Director Position between 4 depts
Supply/Power Pumping	144,000			144,000	
Sewer Collection	190,424	(47,255)		143,169	Split Public Works Director Position between 4 depts
Water Plant	513,229	50,000		563,229	Water Well Testing
Sewer Plant	284,025			284,025	
Accounting/Billing	69,747			69,747	
Supply/Power Capital	21,865			21,865	
Sewer Plant Capital	-		225,000	225,000	Reallocate from 2013 Cert of Obligation Project Budget
Water Plant Capital	-		211,265	211,265	
Water Distrib Capital	10,000		584,875	594,875	
Sewer Collection Capital	52,000			52,000	
Debt Service	662,538			662,538	
Non-Cash Expenses	12,000			12,000	
Non-Departmental Expenses	44,375			44,375	
2013 Cert of Oblig Projects	5,000,000		(1,021,140)	3,978,860	
Total Expenses	7,162,526	10,475	-	7,173,001	
Transfer in-2008 Cert of Oblig	46,865			46,865	
Transfer in-2013 Cert of Oblig	5,000,000			5,000,000	
Profit/(Loss)	-	(10,475)		(10,475)	

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

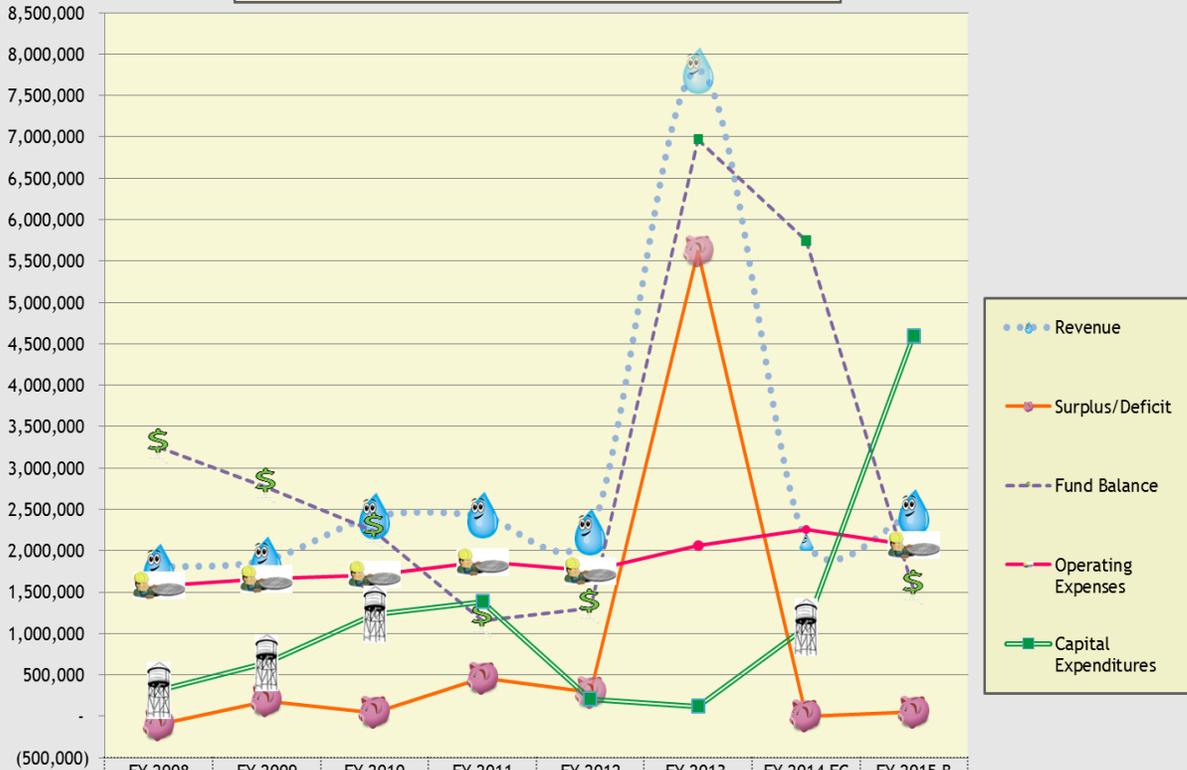
WATER SALES & WASTEWATER COLLECTION REVENUE HISTORY



Miscellaneous Water Fund Revenue History (1999-2014)

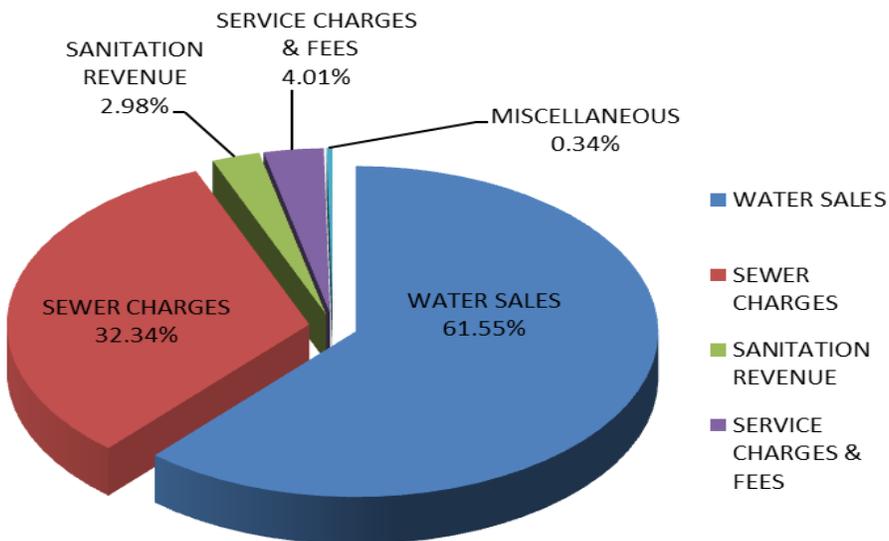


ENTERPRISE FUND TRENDS

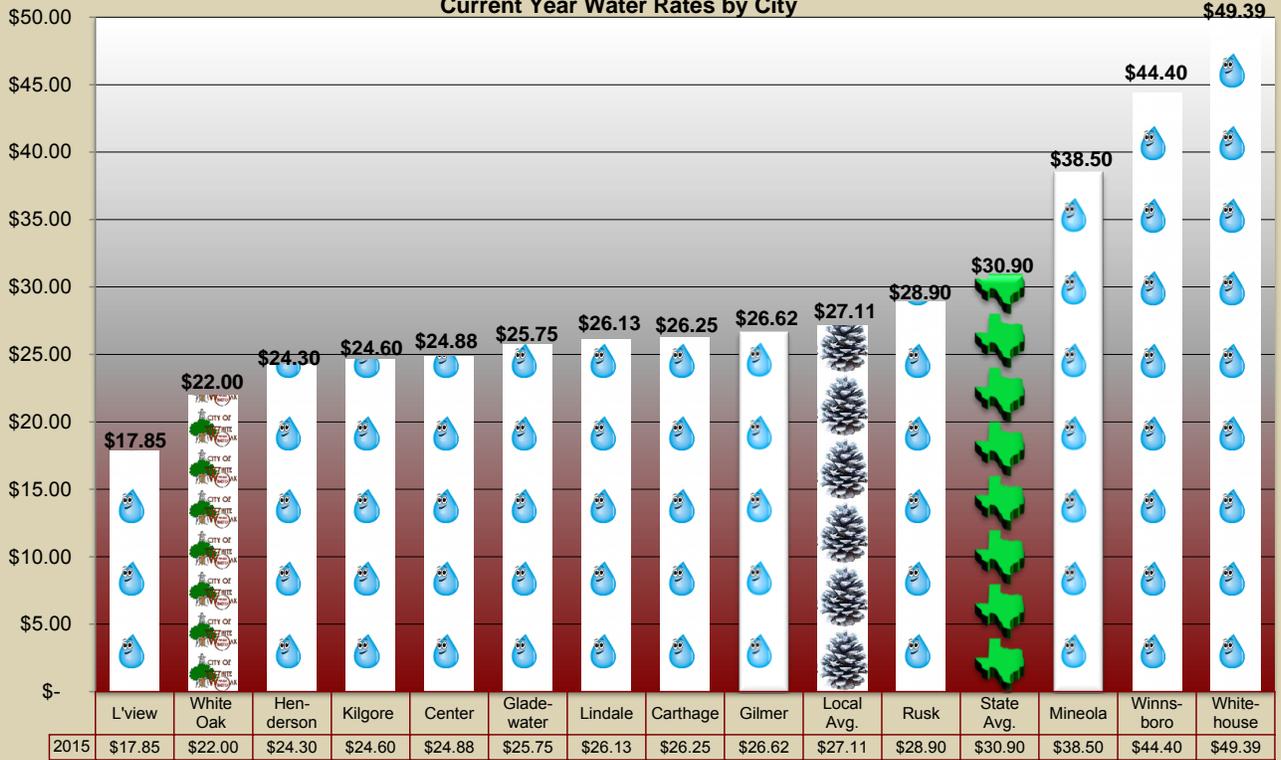


	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014 FC	FY 2015 B
Revenue	1,798,598	1,887,704	2,414,368	2,428,504	2,222,662	7,804,583	2,116,875	2,453,791
Surplus/Deficit	(100,464)	185,551	47,708	461,688	286,550	5,620,111	1,889	47,946
Fund Balance	3,248,951	2,766,117	2,232,338	1,153,756	1,309,402	6,970,051	5,747,860	1,535,051
Operating Expenses	1,581,722	1,660,396	1,706,354	1,867,884	1,755,715	2,063,640	2,258,686	2,067,619
Capital Expenditures	317,340	650,101	1,234,160	1,384,740	204,610	120,832	1,080,380	4,598,980

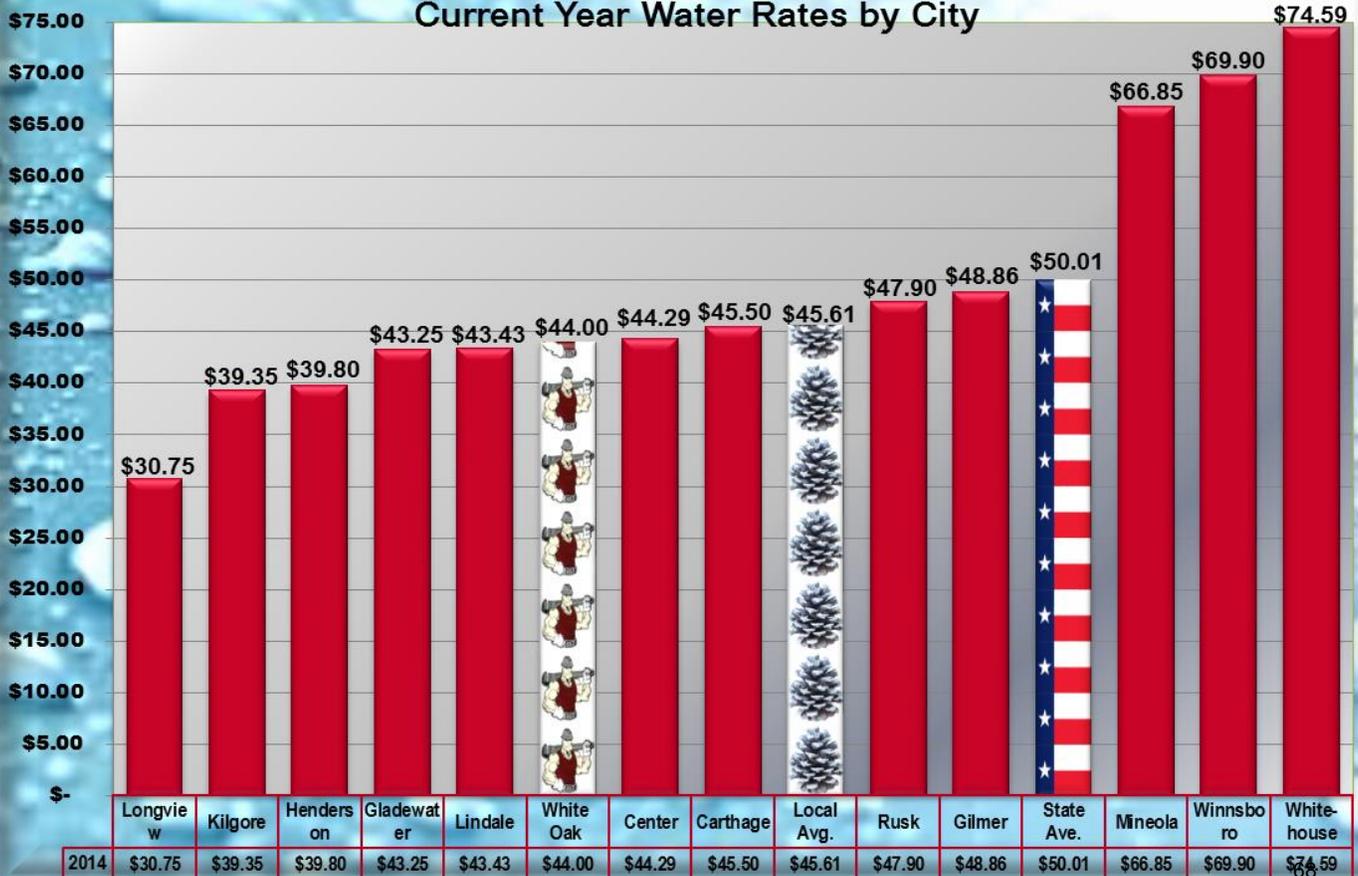
WATER & SEWER FUND REVENUE BY CATEGORY FY 14/15



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

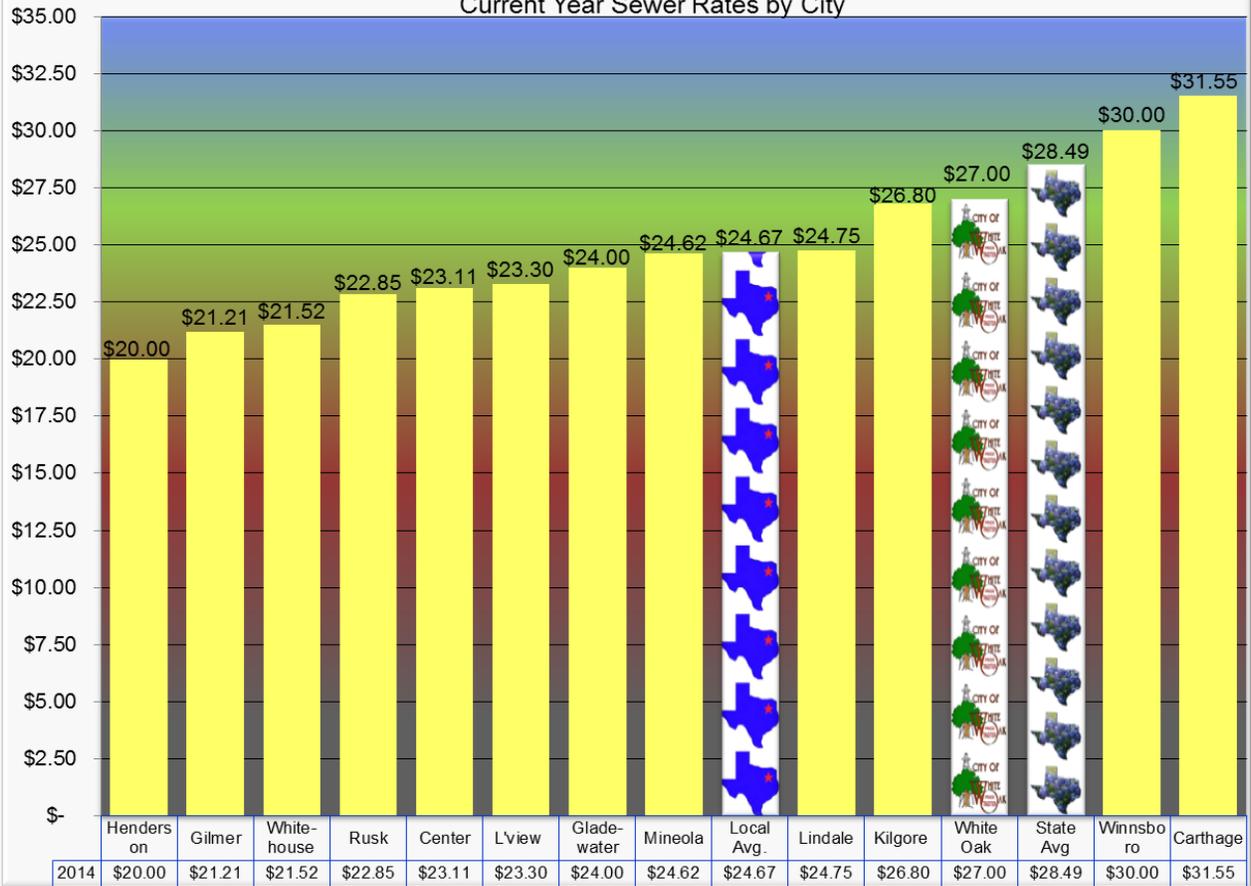


WATER RATES - COMPARATIVE COST OF 10,000 GALLONS
Current Year Water Rates by City

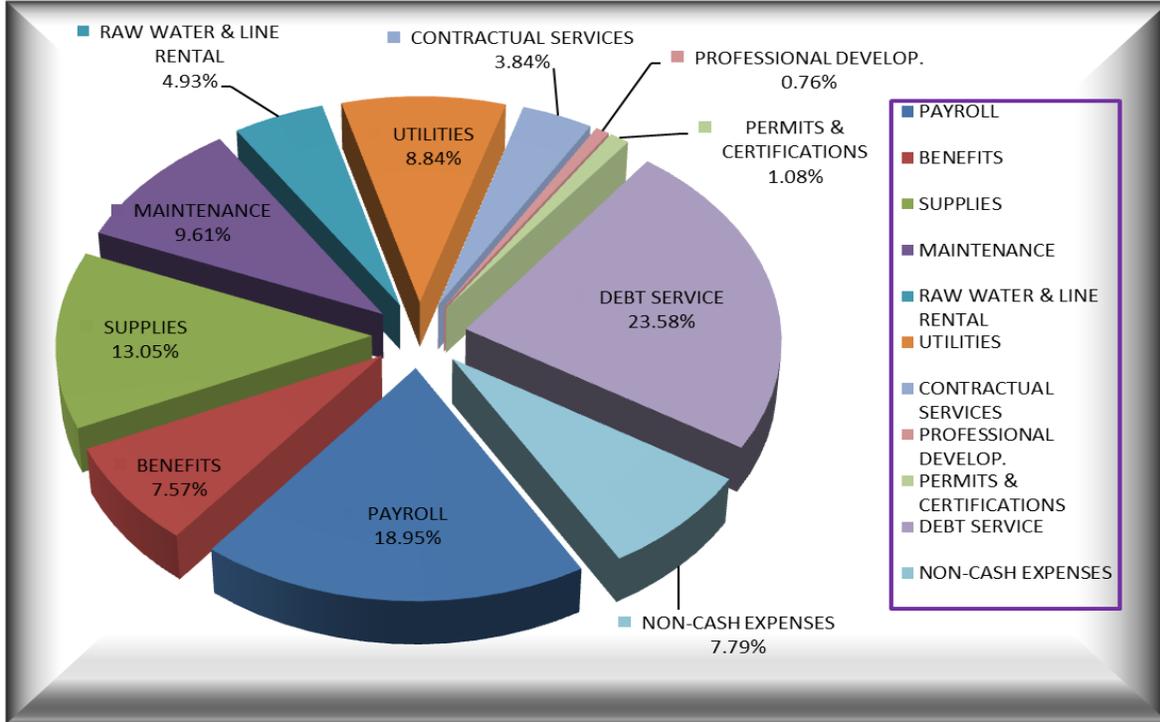


SEWER RATES - COMPARATIVE COST OF 5,000 GALLONS

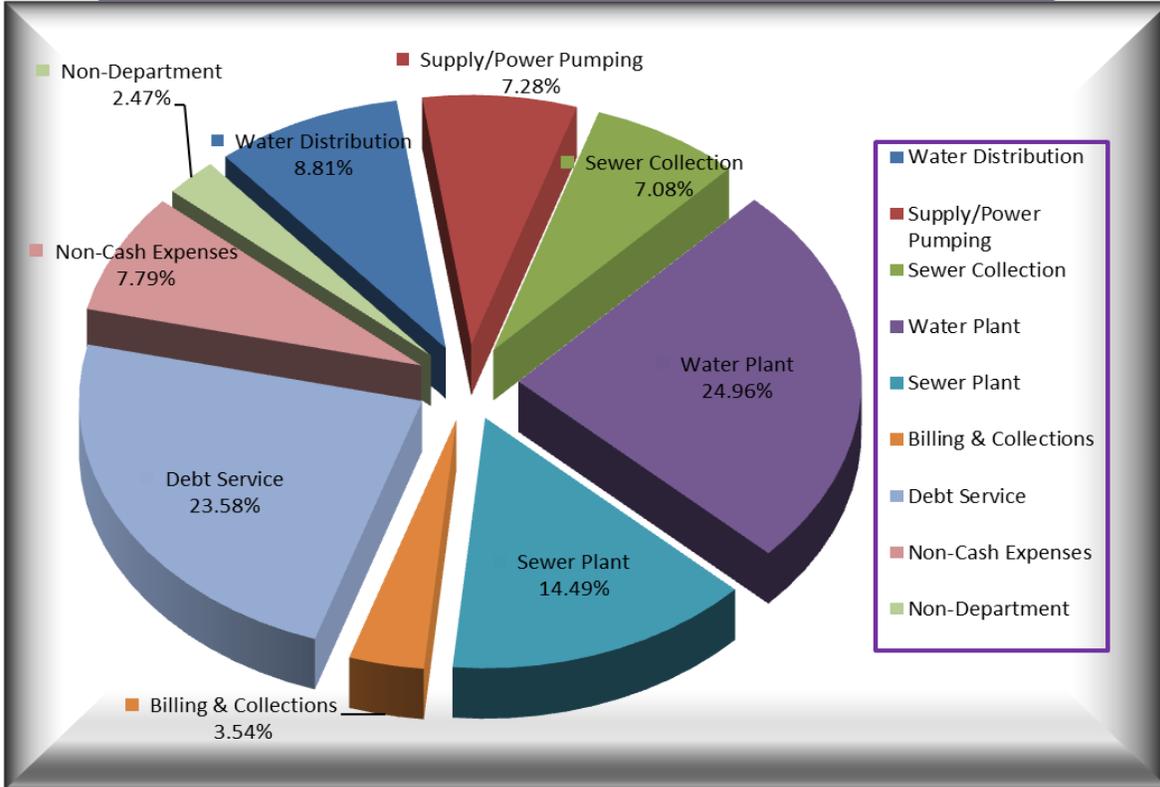
Current Year Sewer Rates by City



WATER & SEWER FUND EXPENSES BY CATEGORY FY 14/15



WATER & SEWER FUND EXPENSES BY DEPARTMENT FY 14/15



CITY OF WHITE OAK
SALARY & BENEFITS BUDGET
FISCAL YEAR 2014/2015

WATER & SEWER FUND	TOTALS
SALARY AMOUNT	359,708
PART-TIME SALARIES	-
HOLIDAY PAY	14,388
LONGEVITY	2,232
CERTIFICATE PAY	2,700
OVERTIME	12,800
TOTAL SALARIES:	391,828
FICA	29,975
TMRS	60,283
HEALTH INSURANCE	53,421
LONG TERM DISABILITY	1,511
UNEMPLOYMENT COMP	2,277
WORKERS' COMP	9,127
TOTAL BENEFITS:	156,593
TOTAL W&S FUND SALARY & BENEFITS	548,421

CITY OF WHITE OAK
WATER FUND - LONG TERM DEBT
FY 2014/2015

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	56,083	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
Budget FY 2015	105,000	54,608	52,377	211,985	yr 8
	280,000	52,377	46,427	378,804	yr 9
	295,000	46,427	40,158	381,585	yr 10
	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>	
	-	-	64,526	64,526	yr 0
	-	77,431	77,431	154,863	yr 1
Budget FY 2015	120,000	77,431	76,531	273,963	yr 2
*	125,000	76,531	75,594	277,125	yr 3
	120,000	75,594	74,694	270,288	yr 4
	120,000	74,694	73,794	268,488	yr 5
*	120,000	73,794	72,594	266,388	yr 6
*	375,000	67,019	61,394	503,413	yr 11
	385,000	61,394	55,619	502,013	yr 12
	400,000	55,619	49,619	505,238	yr 13
	410,000	49,619	43,469	503,088	yr 14
	425,000	43,469	36,563	505,031	yr 15
*	435,000	36,563	29,494	501,056	yr 16
	450,000	29,494	22,181	501,675	yr 17
	465,000	22,181	14,625	501,806	yr 18
	480,000	14,625	7,425	502,050	yr 19
	495,000	7,425	-	502,425	yr 20
	\$ 5,420,000	\$ 1,125,856	\$ 1,112,951	\$ 7,594,281	
DUE BUDGET YEAR 2015	\$ 225,000	\$ 132,039	\$ 128,908	\$ 485,948	

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.

*Rows hidden to allow for space

CITY OF WHITE OAK
CAPITAL BUDGET - FY 2015
WATER & SEWER FUND - CAPITAL EXPENDITURES

DEPARTMENT	DESCRIPTION OF CAPITAL ITEM	EXPENSE JUSTIFICATION	FY 2015 CAPITAL EXPENDITURES
Water Plant	1-Ton Chlorine Scales	Employee safety and required by TCEQ.	5,395
	Water Plant Generator	Replace non-working generator	250,000
	Chlorinators & regulators for 1-ton cylinders of chlorine	Obsolete & outgrowing equipment. TCEQ regs.	16,170
TOTAL WATER PLANT			271,565
Supply & Power	Clamp-on Flow Meter	Replacement of internal clamp. New will be external.	5,550
	Water Well #1	Drilling of new water well	276,000
		(amount not paid by certificate of obligation)	24,000
TOTAL SUPPLY & POWER			305,550
Sewer Collection	Manhole Rehabilitation	Rehab of existing manholes with active infiltration & structural problems.	30,000
TOTAL SEWER COLLECTION			30,000
Sewer Plant	Polyblend Mixer	Replace aged mixer	7,111
	WWTP Expansion Project	TCEQ Regularions-increase aeriator walls	3,600,000
TOTAL SEWER PLANT			3,607,111

TOTAL	\$4,214,226
MINUS PROJECTS PAID FOR WITH C/O MONEY:	3,876,000
MINUS PROJECTS PAID FOR WITH GRANT FUNDS:	-
TOTAL CAPITAL EXPENSES PAID BY CITY FUNDS:	\$338,226



**CITY OF WHITE OAK
WATER & SEWER FUND
SUMMARY OF PROFIT/LOSS
FY 2014/2015**

	ACTUAL FY 11/12	ACTUAL FY 12/13	AMENDED FY 13/14	FORECAST FY 13/14	ADOPTED FY 14/15
TOTAL WATER FUND REVENUE	2,222,662	7,804,583	2,115,660	2,116,875	2,453,791
TOTAL - PAYROLL EXPENSE	394,238	406,344	390,892	373,731	391,828
TOTAL - PAYROLL BENEFITS	152,117	153,893	152,132	141,283	156,593
<i>PAYROLL & BENEFITS</i>	546,355	560,238	543,023	515,014	548,421
TOTAL SUPPLIES	242,934	241,318	249,450	242,184	269,800
TOTAL MAINTENANCE	128,440	151,710	173,850	184,950	198,750
TOTAL RAW WATER & LINE RENTAL	59,725	96,083	92,000	145,000	102,000
TOTAL UTILITIES	177,790	152,760	179,695	176,476	182,850
TOTAL CONTRACTUAL SERVICES	69,989	100,150	141,480	125,520	79,450
TOTAL PROFESSIONAL DEVELOPMENT	8,010	7,435	13,300	14,582	15,651
TOTAL PERMITS & CERTIFICATIONS	14,873	15,020	21,800	19,100	22,250
DEBT SERVICE	504,763	724,475	662,537	824,361	487,448
NON-CASH EXPENSES	2,836	14,453	12,000	11,500	161,000
<i>TOTAL OPERATING EXPENSES</i>	1,209,360	1,503,402	1,546,112	1,743,673	1,519,199
OPERATING INCOME	466,947	5,740,942	26,525	(141,811)	386,172
TOTAL CAPITAL EXPENSES	204,610	120,832	5,083,865	1,080,380	4,598,980
TRANSFERS TO/(FROM) RESERVES	24,214	-	5,046,865	1,224,080	4,212,808
PROFIT/(LOSS)	286,550	5,620,111	(10,475)	1,889	(0)

CITY OF WHITE OAK
WATER & SEWER FUND
SUMMARY OF RECEIPTS & DISBURSEMENTS
FISCAL YEAR 14/15 BUDGET

	ACTUAL FY 11/12	ACTUAL FY 12/13	AMENDED BUDGET FY 13/14	FORECAST BUDGET FY 13/14	ADOPTED BUDGET FY 14/15
Beginning Cash Balance	1,153,756	1,309,401	6,970,051	6,970,051	5,747,860
<u>Receipts:</u>					
Sale of Water	1,389,502	1,362,671	1,300,810	1,300,000	1,510,351
Sewer Rental	656,707	628,915	660,000	655,000	793,590
Sanitation Revenue	74,638	62,945	63,000	64,000	63,000
Penalties	37,592	37,345	38,000	36,000	35,000
Interest Income	4,182	6,254	5,000	15,000	8,000
Fees & Miscellaneous Revenue	60,041	78,319	48,850	46,875	43,850
Grant Proceeds	-	25,637	-	-	-
Total Receipts:	2,222,662	2,202,087	2,115,660	2,116,875	2,453,791
TOTAL FUNDS AVAILABLE	3,376,418	3,511,488	9,085,711	9,086,926	8,201,651
<u>Expenditures:</u>					
Water Trans & Distribution	142,823	151,944	168,054	171,994	182,220
Supply/Power Pumping	108,162	130,987	144,000	191,700	150,500
Sewer Collection	162,228	187,431	144,368	139,019	146,472
Water Plant	493,934	494,799	568,229	532,494	515,993
Sewer Plant	244,881	255,004	284,825	282,897	299,639
Customer Accting & Collections	67,387	69,001	69,747	69,616	73,196
Capital Outlay	204,610	120,832	5,083,865	1,080,380	4,598,980
Debt Service	504,763	724,475	662,537	824,361	487,448
Non-Cash Expenses	2,836	14,453	12,000	11,500	161,000
Non-Department	28,702	35,547	35,375	35,106	51,150
Reconciliation to Net Cash	(39,268)	(40,540)	-	-	-
Total Expenditures:	1,921,058	2,143,932	7,173,000	3,339,066	6,666,599
Other (Sources) Uses of Funds:					
Loans Repaid to Other Funds	145,959	-	-	-	-
Bond Proceeds Rec'd	-	5,602,496	-	-	-
Total In/Out:	145,959	5,602,496	-	-	-
TOTAL USES OF FUNDS	155,645	5,660,651	(5,057,340)	(1,222,191)	(4,212,808)
Ending Cash Balance	1,309,401	6,970,051	1,912,710	5,747,860	1,535,051

REVENUES
WATER & SEWER FUND
FISCAL YEAR 2014/2015

LINE ITEM DETAIL						
ACCT NUMBER	ACCOUNT NAME	ACTUAL FY 11/12	ACTUAL FY 12/13	AMENDED FY 13/14	FORECAST FY 13/14	ADOPTED FY 14/15
3609	SRA GRANT	-	10,000	-	-	-
07-3612	TCDP GRANT-GENERATORS	-	15,637	-	-	-
	<i>TOTAL GRANT REVENUE</i>	-	25,637	-	-	-
3703	RETURNED CHECK FEES	1,618	2,030	1,500	2,400	1,800
3704	WATER SALES	1,389,502	1,362,671	1,300,810	1,300,000	1,510,351
3705	WASTEWATER REVENUE	656,707	628,915	660,000	655,000	793,590
3706	SANITATION REVENUE	74,638	62,945	63,000	64,000	63,000
3707	WATER TAP FEES	22,678	26,750	18,000	14,500	15,000
3708	SEWER TAP FEES	12,075	2,100	10,000	6,000	8,000
3709	RECONNECT FEES	14,381	23,600	15,000	21,000	16,000
3710	WTR METER TAMPERING FEE	225	3,600	1,350	2,025	2,000
3711	TAP APPLICATION FEES	575	375	500	500	500
3712	HOOKUP FEE-HYDRANT METER	450	450	450	300	300
3713	METER TEST FEE	75	50	50	-	-
3714	PENALTY LATE PAY - WATER	37,592	37,345	38,000	36,000	35,000
-	WASTEWATER PERMIT FEE	(290)	-	-	-	-
	<i>TOTAL SERVICE CHARGES & FEES</i>	2,210,226	2,150,831	2,108,660	2,101,725	2,445,541
3801	INTEREST INCOME	4,182	6,254	5,000	15,000	8,000
3802	MISCELLANEOUS REVENUES	8,255	2,909	2,000	150	250
3807	GAIN - SALE OF INVESTMENT	-	16,455	-	-	-
	<i>TOTAL MISCELLANEOUS REVENUE</i>	12,437	25,619	7,000	15,150	8,250
3902	BOND PREMIUM	-	182,496	-	-	-
3905	BOND PROCEEDS	-	5,420,000	-	-	-
	<i>TOTAL OTHER FINANCING SOURCES</i>	-	5,602,496	-	-	-
	TOTAL REVENUES	2,222,662	7,804,583	2,115,660	2,116,875	2,453,791
	TRANSFERS IN-08/13 C OF O	24,214	-	5,046,865	1,224,080	4,260,754
	TOTAL W&S FUND REVENUE	2,246,876	7,804,583	7,162,525	3,340,955	6,714,545

CITY OF WHITE OAK
FY 2014/2015 ADOPTED BUDGET
WATER & SEWER FUND
EXPENSE SUMMARY

ACCT NUMBER	ACCOUNT NAME	ACTUAL FY 11/12	ACTUAL FY 12/13	AMENDED FY 13/14	FORECAST FY 13/14	ADOPTED FY 14/15
PAYROLL EXPENSE						
4111	PERM. FULL TIME SALARIES	371,316	384,199	362,572	353,071	364,640
4112	OVERTIME PAY	9,002	8,223	12,800	6,346	12,800
4113	HOLIDAY PAY	12,862	13,923	15,520	14,314	14,388
4114	PART-TIME SALARIES	1,058	-	-	-	-
	<i>TOTAL - PAYROLL EXPENSE</i>	<u>394,238</u>	<u>406,344</u>	<u>390,892</u>	<u>373,731</u>	<u>391,828</u>
PAYROLL BENEFITS						
4121	FICA TAXES	28,534	29,923	32,438	27,332	29,975
4122	GROUP INSURANCE	54,592	55,301	51,595	50,108	53,421
4123	LONG-TERM DISABILITY	1,533	1,464	1,432	1,469	1,511
4124	RETIREMENT	53,475	53,826	55,069	50,695	60,282
4126	UNEMPLOYMENT COMP	2,705	459	2,471	2,177	2,276
4127	WORKMANS COMP. INS	11,278	12,920	9,126	9,502	9,128
	<i>TOTAL - PAYROLL BENEFITS</i>	<u>152,117</u>	<u>153,893</u>	<u>152,132</u>	<u>141,283</u>	<u>156,593</u>
	TOTAL SALARY & BENEFITS	<u>546,355</u>	<u>560,238</u>	<u>543,023</u>	<u>515,014</u>	<u>548,421</u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	19,117	17,415	18,900	17,850	19,750
4213	MINOR TOOLS	1,292	1,682	2,850	2,850	2,900
4214	MISC. SUPPLIES	873	850	1,500	1,400	1,300
4215	SAFETY SUPPLIES	3,166	6,940	9,400	4,350	4,200
4221	OFFICE SUPPLIES	2,045	1,650	2,450	1,850	2,550
4223	POSTAGE & CERTIFIED MAIL	14,574	14,767	15,600	17,550	17,600
4224	OFFICE EQUIPMENT	2,692	7,842	2,200	1,124	1,850
4225	LAB EQUIP: NON-CAPITAL	5,864	6,321	6,500	6,500	10,000
4226	OTHER EQUIPMENT: NON-CAPITAL	-	-	-	-	2,400
4230	LAB/INSTRUMENT. SUPPLIES	3,910	4,949	6,000	6,300	8,600
4231	BULK CHEMICAL SUPPLIES	122,127	119,213	112,000	112,000	120,000
4232	CHEMICALS - STANDPIPE	498	164	750	700	850
4234	SEWER CHEMICAL SUPPLIES	40,152	31,282	40,000	40,000	46,000
4238	WATER & SEWER TESTING	23,662	24,142	25,000	24,000	25,500
4239	UV TESTS	414	1,891	3,000	2,500	2,500
4261	UNIFORMS	2,548	2,210	3,300	3,210	3,800
	<i>TOTAL SUPPLIES</i>	<u>242,934</u>	<u>241,318</u>	<u>249,450</u>	<u>242,184</u>	<u>269,800</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	4,978	6,299	9,000	6,800	15,000
4312	STANDPIPE MAINT.	5,532	2,515	5,000	4,000	5,000
4313	DIESEL FUEL	2,744	1,964	3,300	4,200	4,850
4314	MAINT - COMM EQUIP	40	-	-	-	-
4315	MAINT/SERVICE-COMPUTERS	21,859	24,910	30,000	32,500	29,700
4317	MAINT - OTHER EQUIPMENT	1,241	3,326	3,000	2,500	2,950
4318	MAINTENANCE CONTRACTS	2,427	5,094	2,500	2,500	7,900
4321	MAIN - BLDGS & STRUCT.	5,618	3,607	9,000	9,200	10,750
4326	JANITORIAL-PAPER GOODS	343	372	550	550	600
4332	MAINT - WATER LINES	26,602	22,689	27,000	21,000	27,000
4332	MAINT - WATER SYSTEM	22,672	22,316	20,000	24,000	28,000
4332	MAINT - BIG SANDY PUMP ST.	6,560	-	10,000	5,300	6,000

EXPENSE SUMMARY

ACCT NUMBER	ACCOUNT NAME	ACTUAL FY 11/12	ACTUAL FY 12/13	AMENDED FY 13/14	FORECAST FY 13/14	ADOPTED FY 14/15
4333	MAINT - SEWER SYSTEM	21,581	23,082	30,000	30,000	30,000
4333	MAINT - BOOSTER PUMP STA.	92	698	500	400	1,000
4333	MAINT - SEWER LINES	3,066	25,422	12,000	12,000	13,000
4334	MAINT - LIFT STATIONS	1,490	6,211	7,000	7,000	7,000
4335	MAINT - WTR LINE BIG SANDY	1,595	3,205	5,000	23,000	10,000
	<i>TOTAL MAINTENANCE</i>	<i>128,440</i>	<i>151,710</i>	<i>173,850</i>	<i>184,950</i>	<i>198,750</i>
RAW WATER AND LINE RENTAL						
4345	RENT - WATER LINE	39,461	39,295	42,000	35,000	42,000
4346	RENT - TREATED WTR L'VIEW	20,264	56,788	50,000	110,000	60,000
	<i>TOTAL - RAW WTR & LINE RENT</i>	<i>59,725</i>	<i>96,083</i>	<i>92,000</i>	<i>145,000</i>	<i>102,000</i>
UTILITIES						
4351	UTILITIES - ELECTRIC	156,362	133,559	159,000	158,000	163,000
4352	ELECTRIC SERV-BOOSTER PUMP	9,714	8,433	9,000	9,000	9,000
4353	UTILITIES - CABLE/INTERNET	2,231	2,720	3,200	2,570	2,675
4355	UTILITIES - TELEPHONE	9,482	8,048	8,495	6,906	8,175
	<i>TOTAL UTILITIES</i>	<i>177,790</i>	<i>152,760</i>	<i>179,695</i>	<i>176,476</i>	<i>182,850</i>
CONTRACTUAL SERVICES						
4361	LEGAL SERVICES	4,186	26,859	15,000	-	-
4362	AUDITING	5,750	5,750	5,750	5,750	6,100
4363	SLUDGE RETRIEVAL	20,935	27,092	25,000	27,000	29,000
4364	WATER BILLING SERVICE	7,053	7,129	7,300	7,600	7,600
4365	LEGAL ADVERTISING	1,511	212	1,200	900	900
4368	MISCELLANEOUS OTHER	2,401	3,036	3,650	2,100	2,700
4373	PROPERTY INSURANCE	23,380	23,118	24,000	24,120	23,850
4377	LEASES & RENTALS	2,571	4,739	5,580	5,600	5,900
4378	FIRST CALL ACTIVATIONS	1,013	1,143	1,300	1,300	1,400
4378	WEB SITE SERVICES	1,189	674	700	150	500
4379	STUDIES & EVALUATIONS	-	400	52,000	51,000	1,500
	<i>TOTAL CONTRACTUAL SERVICES</i>	<i>69,989</i>	<i>100,150</i>	<i>141,480</i>	<i>125,520</i>	<i>79,450</i>
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUBSCRIPTIONS,PROF DEV	625	318	400	882	951
4382	WATER QUALITY & CONSERV.	190	1,403	2,000	2,000	2,000
4383	TRAVEL & TRAINING	7,195	5,713	10,900	11,700	12,700
	<i>TOTAL PROFESSIONAL DEVELOPMENT</i>	<i>8,010</i>	<i>7,435</i>	<i>13,300</i>	<i>14,582</i>	<i>15,651</i>
PERMITS & CERTIFICATIONS						
4393	PERMITS & CERTIFICATIONS	14,873	15,020	21,800	19,100	22,250
	<i>TOTAL PERMITS & CERTIFICATIONS</i>	<i>14,873</i>	<i>15,020</i>	<i>21,800</i>	<i>19,100</i>	<i>22,250</i>
CAPITAL EXPENDITURES						
4411	MOTOR VEHICLE	-	-	27,000	27,996	-
4415	RECORDS MANAGEMENT	-	6,220	-	2,744	-
4416	OTHER EQUIPMENT-WATER LINES	59,571	-	-	-	-
4416	OTHER EQUIPMENT-SUPPLY &POWER	-	-	-	-	5,550
4416	OTHER EQUIP/WATER PLANT	-	22,274	-	5,894	21,565
4417	OTHER EQUIP/SEWER LINES	-	-	25,000	-	-
4417	OTHER EQUIP/SEWER PLANT	-	-	-	-	7,111
4421	WATER METER PROGRAM	-	-	584,875	584,875	-
4441	IMPROVEMENTS/SEWER PLANT	4,845	-	-	-	-
4442	IMPROVEMENTS-WATER LINE	38,188	9,222	10,000	10,000	-
4444	IMPROVEMENT-SEWER LINE	-	-	-	-	30,000

EXPENSE SUMMARY

ACCT NUMBER	ACCOUNT NAME	ACTUAL FY 11/12	ACTUAL FY 12/13	AMENDED FY 13/14	FORECAST FY 13/14	ADOPTED FY 14/15
4446	2008 C of O EXPENSES	101,291	18,143	-	-	-
4447	BIG SANDY BOOSTER PUMP STA.	-	15,421	21,865	18,500	-
4447	TCDP EXPENSES(OUR MATCH)	715	42,512	-	-	-
4447	WASTEWATER PLANT EXPANSION	-	7,040	225,000	225,000	3,600,000
4450	WATER PLANT CLARIFIER REHAB	-	-	205,371	205,371	-
44xx	WATER PLANT GENERATOR	-	-	-	-	250,000
44xx	WATER WELL DRILLING	-	-	-	-	300,000
-	2013 CERT OF OBLIG PROJECTS	-	-	3,984,754	-	384,754
	TOTAL - CAPITAL EXPENDITURES	204,610	120,832	5,083,865	1,080,380	4,598,980
DEBT SERVICE						
4521	SERIES 1999 C of O-PRINCIPAL	175,000	185,000	190,000	190,000	-
4522	SERIES 1999 C of O-INTEREST	22,750	13,722	4,798	4,798	-
4523	SERVICE CHARGES	4,583	153,064	3,500	2,550	1,500
4524	SERIES 2001 C of O-PRINCIPAL	150,000	155,000	160,000	325,000	-
4525	SERIES 2001 C of O-INTEREST	20,673	14,865	9,598	7,371	-
06-4510	SERIES 2008 C of O-PRINCIPAL	20,000	30,000	30,000	30,000	105,000
06-4511	SERIES 2013 C of O-PRINCIPAL	-	-	-	-	120,000
06-4520	SERIES 2008 C of O-INTEREST	111,758	110,810	109,779	109,779	106,985
06-4521	SERIES 2013 C of O-INTEREST	-	62,014	154,863	154,863	153,963
	TOTAL - DEBT SERVICE	504,763	724,475	662,537	824,361	487,448
NON-CASH/NON-DEPARTMENTAL EXPENSES						
4560	BAD DEBTS EXPENSE	2,836	14,453	12,000	11,500	11,000
xxx	TRANSFER OUT-GENERAL FUND	-	-	-	-	150,000
	TOTAL - NON-CASH EXPENSES	2,836	14,453	12,000	11,500	161,000
	Total Salary and benefits	546,355	560,238	543,023	515,014	548,421
	Total Other Operating expenses	1,209,360	1,503,402	1,546,112	1,743,673	1,519,199
	Total Operating Expenses	1,755,715	2,063,640	2,089,135	2,258,686	2,067,619
	Total Operating Income	466,947	5,740,943	26,525	(141,811)	386,172
	Transfers to/(from) Reserves	-	-	-	-	47,946
	TOTAL CAPITAL EXPENDITURES	204,610	120,832	5,083,865	1,080,380	4,598,980
	TRANSFER IN FROM 2008 CERT OF OBLIG	24,214	-	46,865	43,834	276,000
	TRANSFER IN FROM 2013 CERT OF OBLIG	-	-	5,000,000	1,015,246	3,984,754
	PAID FROM 2001 RESERVE C/O ACCOUNT	-	-	-	165,000	-
	PROFIT/(LOSS)	286,550	5,620,111	(10,475)	1,889	(0)

CITY OF WHITE OAK
FY 2014/2015 ADOPTED BUDGET
WATER & SEWER FUND

WATER DISTRIBUTION EXPENSES- DEPT 25						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	63,260	72,529	74,570	72,514	79,930
4112	OVERTIME PAY	-	781	800	371	800
4113	HOLIDAY PAY	1,771	1,966	2,742	2,437	3,129
TOTAL PAYROLL EXPENSES		65,031	75,276	78,112	75,322	83,859
PAYROLL BENEFITS						
4121	FICA TAXES	4,672	5,499	5,623	5,151	6,415
4122	GROUP INSURANCE	8,907	11,115	12,992	12,920	11,983
4123	LONG-TERM DISABILITY	224	280	310	314	346
4124	RETIREMENT	9,003	9,991	10,197	9,997	12,902
4126	UNEMPLOYMENT COMP	261	196	270	500	414
4127	WORKMANS COMP INS	2,772	3,132	2,250	2,340	2,251
TOTAL PAYROLL BENEFITS		25,839	30,213	31,642	31,223	34,312
TOTAL SALARY & BENEFITS		90,870	105,489	109,754	106,544	118,170
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	10,790	8,252	9,000	8,000	9,000
4213	MINOR TOOLS	283	316	600	600	650
4214	MISCELLANEOUS SUPPLIES	157	286	350	150	350
4215	SAFETY SUPPLIES	386	305	800	450	800
4221	OFFICE SUPPLIES	81	135	100	50	100
4223	POSTAGE & CERTIFIED MAIL	-	-	100	50	100
4224	OFFICE EQUIPMENT	-	1,204	-	50	250
4261	UNIFORM SUPPLIES	259	565	600	500	1,000
TOTAL SUPPLIES		11,957	11,062	11,550	9,850	12,250
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	3,697	1,998	2,000	2,000	-
4313	DIESEL FUEL	686	491	800	700	1,000
4315	MAINT/SERVICE - COMPUTERS	1,550	1,500	3,000	3,000	3,000
4317	MAINT - OTHER EQUIPMENT	366	86	1,000	500	1,000
4321	MAINT - BLDGS, LAND & STRUC	379	838	1,000	200	3,000
4332	MAINT - WATER LINES	26,602	22,689	27,000	21,000	27,000
4335	MAINT - WATER LINE BIG SANDY	1,595	3,205	5,000	23,000	10,000
TOTAL MAINTENANCE		34,874	30,808	39,800	50,400	45,000
UTILITIES						
4353	UTILITIES - CABLE/INTERNET	98	484	600	200	175
4355	UTILITIES - TELEPHONE	1,044	582	600	600	675
TOTAL UTILITIES		1,143	1,066	1,200	800	850

WATER DISTRIBUTION EXPENSES- DEPT 25						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
CONTRACTUAL SERVICES						
4368	MISCELLANEOUS OTHER	183	129	650	600	700
4373	PROPERTY & LIABILITY INS	-	1,000	-	-	-
4377	LEASES & RENTALS	498	519	700	700	1,000
4378	FIRST CALL ACTIVATIONS	431	572	500	500	600
4379	STUDIES & EVALUATIONS	-	200	1,000	-	750
<i>TOTAL CONTRACTUAL SERVICES</i>		1,112	2,419	2,850	1,800	3,050
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUBCRIPTIONS,PROF DEV	625	318	400	400	400
4383	TRAVEL & TRAINING	2,243	782	2,500	2,200	2,500
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		2,868	1,100	2,900	2,600	2,900
TOTAL OPERATIONAL EXPENSES		51,953	46,455	58,300	65,450	64,050
SUB-TOTAL WATER DISTRIBUTION		142,823	151,944	168,054	171,994	182,220
CAPITAL EXPENDITURES - DEPT 42						
4416	OTHER EQUIPMENT-WTR LINES	59,571	-	-	-	-
4421	WATER METER PROGRAM	-	-	584,875	584,875	-
4442	IMPROVEMENTS-WATER LINES	38,188	9,222	10,000	10,000	-
TOTAL CAPITAL EXPENDITURES		97,759	9,222	594,875	594,875	-
DEPARTMENT TOTAL		240,582	161,166	762,929	766,869	182,220

CITY OF WHITE OAK
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 WATER & SEWER FUND

WATER SUPPLY & POWER EXPENSES- DEPT 26						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
MAINTENANCE						
4321	MAINT - BLDING, LAND, & STRUC	72	-	500	2,000	500
4332	MAINT - BIG SANDY PUMP STA.	6,560	-	10,000	5,300	6,000
4333	MAINT - BOOSTER PUMP STA.	92	698	500	400	1,000
<i>TOTAL MAINTENANCE</i>		6,725	698	11,000	7,700	7,500
RAW WATER & LINE RENTAL						
4345	RENT - RAW WATER LGV	39,461	39,295	42,000	35,000	42,000
4346	RENT - TREATED WATER LGV	20,264	56,788	50,000	110,000	60,000
<i>TOTAL RAW WATER & LINE RENTAL</i>		59,725	96,083	92,000	145,000	102,000
UTILITIES						
4351	ELECTRIC SERV-BIG SANDY	31,998	25,773	32,000	30,000	32,000
4352	ELECTRIC SERV-BOOSTER PUMP	9,714	8,433	9,000	9,000	9,000
<i>TOTAL UTILITIES</i>		41,712	34,206	41,000	39,000	41,000
TOTAL OPERATIONAL EXPENSES		<u>108,162</u>	<u>130,987</u>	<u>144,000</u>	<u>191,700</u>	<u>150,500</u>
SUB-TOTAL SUPPLY & POWER		<u>108,162</u>	<u>130,987</u>	<u>144,000</u>	<u>191,700</u>	<u>150,500</u>
CAPITAL EXPENDITURES - DEPT 39						
4416	OTHER EQUIPMENT-SUPPLY		-	-	-	5,550
4446	WATER SUPPLY C OF O EXP	-	8,893	-	-	-
4447	BIG SANDY BOOSTER PUMP STATION	-	15,421	21,865	18,500	-
44xx	WATER WELL DRILLING	-	-	-	-	300,000
TOTAL CAPITAL EXPENDITURES		-	24,314	21,865	18,500	305,550
DEPARTMENT TOTAL		<u>108,162</u>	<u>155,300</u>	<u>165,865</u>	<u>210,200</u>	<u>456,050</u>

CITY OF WHITE OAK
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WATER & SEWER FUND

SEWER COLLECTION EXPENSES- DEPT 27						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	84,152	81,001	48,794	48,407	48,854
4112	OVERTIME PAY	2,257	1,768	4,000	4,000	4,000
4113	HOLIDAY PAY	2,479	2,573	3,394	1,657	1,911
TOTAL PAYROLL EXPENSES		88,887	85,342	56,188	54,065	54,765
PAYROLL BENEFITS						
4121	FICA TAXES	6,161	6,051	7,186	4,864	4,190
4122	GROUP INSURANCE	14,980	14,005	8,000	7,789	10,244
4123	LONG-TERM DISABILITY	321	308	182	182	182
4124	RETIREMENT	12,078	11,419	9,311	9,309	8,426
4126	UNEMPLOYMENT COMP	528	18	600	406	414
4127	WORKMANS COMP INS	1,529	1,790	2,251	2,285	2,251
TOTAL PAYROLL BENEFITS		35,598	33,590	27,530	24,834	25,707
TOTAL SALARY & BENEFITS		124,485	118,932	83,718	78,899	80,472
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	4,593	4,668	5,000	5,000	5,500
4213	MINOR TOOLS	56	627	1,000	1,000	1,000
4214	MISCELLANEOUS SUPPLIES	89	68	250	250	150
4215	SAFETY SUPPLIES	817	929	2,000	2,000	1,500
4221	OFFICE SUPPLIES	81	87	150	150	150
4224	OFFICE EQUIPMENT	-	1,204	-	-	200
4261	UNIFORMS SUPPLIES	444	258	600	600	600
TOTAL SUPPLIES		6,079	7,841	9,000	9,000	9,100
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	738	2,414	1,200	2,000	-
4313	DIESEL FUEL	1,029	736	1,200	2,000	2,000
4314	MAINT - COMM EQUIP	-	-	-	-	-
4317	MAINT - OTHER EQUIPMENT	385	2,145	1,200	1,200	1,000
4318	MAINTENANCE CONTRACTS	2,427	5,094	2,500	2,500	7,900
4321	MAINT - BLDG, LAND & STRUCT	-	838	1,500	1,500	1,250
4333	MAINT - SEWER LINES	3,066	25,422	12,000	12,000	13,000
4334	MAINT - LIFT STATIONS	1,490	6,211	7,000	7,000	7,000
TOTAL MAINTENANCE		9,135	42,859	26,600	28,200	32,150
UTILITIES						
4351	UTILITIES - ELECTRIC	12,405	11,341	15,000	14,000	15,000
4353	UTILITIES - CABLE/INTERNET	98	484	600	520	600
4355	UTILITIES - TELEPHONE	4,837	2,955	4,000	2,950	4,000
TOTAL UTILITIES		17,340	14,780	19,600	17,470	19,600

SEWER COLLECTION EXPENSES- DEPT 27						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
CONTRACTUAL SERVICES						
4368	MISCELLANEOUS OTHER	560	500	700	700	700
4373	PROPERTY AND LIAB	1,728	-	-	-	-
4377	LEASES AND RENTALS	561	561	750	750	700
4378	FIRST CALL ACTIVATIONS	507	571	500	500	500
4379	STUDIES & EVALUATIONS	-	200	1,000	1,000	750
<i>TOTAL CONTRACTUAL SERVICES</i>		3,356	1,832	2,950	2,950	2,650
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	1,834	1,186	2,500	2,500	2,500
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		1,834	1,186	2,500	2,500	2,500
TOTAL OPERATIONAL EXPENSES		37,743	68,499	60,650	60,120	66,000
SUB-TOTAL SEWER COLLECTION		162,228	187,431	144,368	139,019	146,472
CAPITAL EXPENDITURES-DEPT 43						
4411	MOTOR VEHICLE	-	-	27,000	27,996	-
4417	OTHER EQUIP/SEWER LINES	-	-	25,000	-	-
4444	IMPROVEMENT-SEWER LINE	-	-	-	-	30,000
4447	TCDP EXPENSES-GENERATORS	715	42,512	-	-	-
TOTAL CAPITAL EXPENDITURES		715	42,512	52,000	27,996	30,000
DEPARTMENT TOTAL		162,943	229,943	196,368	167,015	176,472

CITY OF WHITE OAK
FY 2014/2015 ADOPTED BUDGET
WATER & SEWER FUND

WATER PLANT EXPENSES- DEPT 28						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	134,999	133,882	139,812	137,329	138,190
4112	OVERTIME PAY	6,201	4,686	8,000	1,575	8,000
4113	HOLIDAY PAY	6,044	6,279	5,485	6,226	5,487
TOTAL PAYROLL EXPENSES		148,301	144,847	153,297	145,130	151,677
PAYROLL BENEFITS						
4121	FICA TAXES	10,814	10,752	11,727	9,770	11,603
4122	GROUP INSURANCE	19,557	20,166	20,732	20,177	21,137
4123	LONG-TERM DISABILITY	615	492	519	570	582
4124	RETIREMENT	19,603	19,082	21,226	17,496	23,335
4126	UNEMPLOYMENT COMP	1,394	228	1,200	857	931
4127	WORKMANS COMP INS	4,492	5,146	3,377	3,531	3,377
TOTAL PAYROLL BENEFITS		56,476	55,865	58,782	52,401	60,965
TOTAL SALARY & BENEFITS		204,777	200,713	212,079	197,532	212,642
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	2,635	4,010	3,700	4,350	4,500
4213	MINOR TOOLS	936	359	750	750	750
4214	MISCELLANEOUS SUPPLIES	492	442	500	700	400
4215	SAFETY SUPPLIES	1,909	5,545	6,000	1,500	1,500
4221	OFFICE SUPPLIES	958	560	1,000	1,000	1,000
4223	POSTAGE & CERTIFIED MAIL	1,476	1,081	2,000	1,500	1,500
4224	OFFICE EQUIPMENT	630	2,544	1,600	700	700
4225	LAB EQUIP/ANALY SUPPLY	4,332	4,008	3,500	3,500	7,000
4226	OTHER EQUIPMENT: NON-CAPITAL		-	-	-	1,600
4230	CHEMICALS - LAB REAGENTS	3,175	3,980	4,000	4,300	4,000
xxx	LAB SUPPLIES		-	-	-	2,300
4231	CHEMICALS - BULK	122,127	119,213	112,000	112,000	120,000
4232	CHEMICALS - STANDPIPE	498	164	750	700	850
4238	WATER PLANT TESTS	5,533	4,981	7,000	6,000	6,500
4261	UNIFORM SUPPLIES	1,345	968	1,500	1,500	1,500
TOTAL SUPPLIES		146,046	147,854	144,300	138,500	154,100
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	510	1,858	5,000	5,000	-
4312	STANDPIPE MAINT.	5,532	2,515	5,000	4,000	5,000
4313	DIESEL FUEL	343	245	500	500	650
4314	MAINT - COMM EQUIP	40	-	-	-	-
4315	MAINT/SERVICE-COMPUTERS	201	14	3,000	2,000	2,000
4317	MAINT - OTHER EQUIPMENT	451	644	400	400	450
4321	MAINT - BUILDINGS & LAND	4,228	1,892	4,000	3,500	4,000
4326	JANITORIAL/PAPER GOODS	312	307	350	350	350
4332	MAINT - WATER SYSTEM	22,672	22,316	20,000	24,000	28,000
TOTAL MAINTENANCE		34,287	29,791	38,250	39,750	40,450

WATER PLANT EXPENSES- DEPT 28

ACCT NUMBER	ACCOUNT NAME	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
UTILITIES						
4351	UTILITIES - ELEC-METER #1	73,025	58,931	72,000	71,000	72,000
4353	UTILITIES - CABLE/INTERNET	2,035	1,751	2,000	1,850	1,900
4355	UTILITIES - TELEPHONE	3,601	2,655	3,000	2,600	2,700
TOTAL UTILITIES		78,661	63,337	77,000	75,450	76,600
CONTRACTUAL SERVICES						
4361	LEGAL SERVICES	4,186	26,859	15,000	-	-
4365	LEGAL ADVERTISING	1,425	-	400	400	400
4368	MISCELLANEOUS OTHER	1,592	1,394	1,600	700	700
4373	PROPERTY INSURANCE	15,248	14,588	16,000	16,080	15,750
4377	LEASES AND RENTALS	-	30	500	200	250
4378	FIRST CALL ACTIVATIONS	76	-	300	300	300
4379	STUDIES & EVALUATIONS	-	-	50,000	50,000	-
TOTAL CONTRACTUAL SERVICES		22,526	42,871	83,800	67,680	17,400
PROFESSIONAL DEVELOPMENT						
4381	MEMBERSHIP & DUES	-	-	-	482	551
4382	WATER QUALITY & CONSERV	190	1,403	2,000	2,000	2,000
4383	TRAVEL & TRAINING	1,784	3,150	4,000	4,000	5,000
TOTAL PROFESSIONAL DEVELOPMENT		1,974	4,553	6,000	6,482	7,551
PERMITS & CERTIFICATION						
4393	PERMITS & CERTIFICATIONS	5,663	5,680	6,800	7,100	7,250
TOTAL PERMITS & CERTIFICATIONS		5,663	5,680	6,800	7,100	7,250
TOTAL OPERATIONAL EXPENSES		289,157	294,086	356,150	334,962	303,351
SUB-TOTAL WATER PLANT		493,934	494,799	568,229	532,494	515,993
CAPITAL EXPENDITURES-DEPT 41						
44xx	WATER PLANT GENERATOR	-	-	-	-	250,000
4416	OTHER EQUIP/WATER PLANT	-	22,274	5,894	5,894	21,565
4446	WTP IMP - C OF O EXP	101,291	9,250	-	-	-
4450	WTP CLARIFIER REHAB	-	-	205,371	205,371	-
TOTAL CAPITAL EXPENDITURES		132,815	-	211,265	211,265	271,565
DEPARTMENT TOTAL		626,749	494,799	779,494	743,759	787,558

**CITY OF WHITE OAK
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WATER & SEWER FUND**

SEWER PLANT EXPENSES- DEPT 32						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	57,413	64,034	66,196	62,486	64,418
4112	OVERTIME PAY	544	987	-	400	-
4113	HOLIDAY PAY	1,451	1,826	2,580	2,676	2,543
<i>TOTAL PAYROLL EXPENSES</i>		<u>59,408</u>	<u>66,847</u>	<u>68,776</u>	<u>65,562</u>	<u>66,961</u>
PAYROLL BENEFITS						
4121	FICA TAXES	4,447	5,092	5,261	4,988	5,123
4122	GROUP INSURANCE	7,368	5,979	5,923	5,530	6,059
4123	LONG-TERM DISABILITY	234	219	294	267	258
4124	RETIREMENT	8,363	8,865	9,544	9,141	10,302
4126	UNEMPLOYMENT COMP	261	9	200	207	310
4127	WORKMANS COMP INS	2,007	2,293	1,126	1,202	1,126
<i>TOTAL PAYROLL BENEFITS</i>		<u>22,680</u>	<u>22,457</u>	<u>22,348</u>	<u>21,335</u>	<u>23,178</u>
TOTAL SALARY & BENEFITS		<u><u>82,088</u></u>	<u><u>89,304</u></u>	<u><u>91,125</u></u>	<u><u>86,897</u></u>	<u><u>90,139</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	1,100	485	1,200	500	750
4213	MINOR TOOLS	17	380	500	500	500
4214	MISC. SUPPLIES	1	54	300	300	300
4215	SAFETY SUPPLIES	54	161	600	400	400
4221	OFFICE SUPPLIES	163	193	200	250	300
4224	OFFICE EQUIPMENT	-	1,399	100	100	200
4225	LAB EQUIP:NON CAPITAL	1,533	2,313	3,000	3,000	3,000
4226	OTHER EQUIPMENT: NON CAPITAL	-	-	-	-	800
4230	LAB SUPPLIES	735	969	2,000	2,000	2,300
4234	SEWER CHEMICAL SUPPLIES	40,152	31,282	40,000	40,000	46,000
4238	TEST - OTHER	18,129	19,161	18,000	18,000	19,000
4239	UV TESTS	414	1,891	3,000	2,500	2,500
4261	UNIFORM SUPPLIES	500	220	400	410	500
<i>TOTAL SUPPLIES</i>		<u>62,797</u>	<u>58,508</u>	<u>69,300</u>	<u>67,960</u>	<u>76,550</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	-	-	800	800	-
4313	DIESEL FUEL	686	491	800	1,000	1,200
4317	MAINT OTHER EQUIPMENT	40	451	400	400	500
4321	MAINT - BUILDING & LAND	939	38	2,000	2,000	2,000
4326	JANITORIAL-PAPER GOODS	31	65	200	200	250
4333	MAINT - SEWER SYSTEM	21,581	23,082	30,000	30,000	30,000
<i>TOTAL MAINTENANCE</i>		<u>23,278</u>	<u>24,127</u>	<u>34,200</u>	<u>34,400</u>	<u>33,950</u>
UTILITIES						
4351	UTILITIES-ELEC-METER #1	38,934	37,515	40,000	43,000	44,000
<i>TOTAL UTILITIES</i>		<u>38,934</u>	<u>37,515</u>	<u>40,000</u>	<u>43,000</u>	<u>44,000</u>

SEWER PLANT EXPENSES- DEPT 32						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
CONTRACTUAL SERVICES						
4363	SLUDGE RETRIEVAL	20,935	27,092	25,000	27,000	29,000
4365	LEGAL ADVERTISING	-	-	500	500	500
4368	MISCELLANEOUS OTHER	66	994	200	100	100
4373	PROPERTY INSURANCE	6,404	7,529	8,000	8,040	8,100
<i>TOTAL CONTRACTUAL SERVICES</i>		27,406	35,615	33,700	35,640	37,700
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	1,169	596	1,500	3,000	2,300
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		1,169	596	1,500	3,000	2,300
PERMITS & CERTIFICATIONS						
4393	PERMITS & CERTIFICATIONS	9,210	9,339	15,000	12,000	15,000
<i>TOTAL PERMITS & CERTIFICATIONS</i>		9,210	9,339	15,000	12,000	15,000
TOTAL OPERATIONAL EXPENSES		162,793	165,701	193,700	196,000	209,500
SUB-TOTAL SEWER PLANT EXP		244,881	255,004	284,825	282,897	299,639
CAPITAL EXPENDITURES-DEPT 40						
4416	OTHER EQUIPMENT-SEWER PLANT	-	-	-	-	7,111
4441	IMPROVEMENTS-SEWER PLANT	4,845	-	-	-	-
4447	WWTP EXPANSION PROJECT	-	7,040	225,000	225,000	3,600,000
TOTAL CAPITAL EXPENDITURES		4,845	7,040	225,000	225,000	3,607,111
DEPARTMENT TOTAL		249,726	262,044	509,825	507,897	3,906,750

CITY OF WHITE OAK
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WATER & SEWER FUND

WATER BILLING & CUSTOMER SERVICE EXPENSES- DEPT 34						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	31,492	32,753	33,200	32,334	33,248
4113	HOLIDAY PAY	1,118	1,280	1,318	1,318	1,318
TOTAL PAYROLL EXPENSES		32,610	34,033	34,518	33,652	34,566
PAYROLL BENEFITS						
4121	FICA TAXES	2,440	2,530	2,641	2,560	2,644
4122	GROUP INSURANCE	3,780	4,037	3,948	3,692	3,996
4123	LONG-TERM DISABILITY	139	165	127	136	142
4124	RETIREMENT	4,428	4,468	4,790	4,751	5,318
4126	UNEMPLOYMENT COMP	261	9	200	207	207
4127	WORKMANS COMP INS	478	559	123	144	123
TOTAL PAYROLL BENEFITS		11,525	11,768	11,829	11,490	12,430
TOTAL SALARY & BENEFITS		44,136	45,801	46,347	45,142	46,996
SUPPLIES						
4221	OFFICE SUPPLIES	762	676	1,000	400	1,000
4222	DATA PROCESSING SUPPLIES	-	-	-	-	-
4223	POSTAGE	13,098	13,686	13,500	16,000	16,000
4224	OFFICE EQUIPMENT	2,062	1,491	500	274	500
4261	UNIFORM SUPPLIES	-	200	200	200	200
TOTAL SUPPLIES		15,922	16,053	15,200	16,874	17,700
MAINTENANCE						
4315	MAINT/SERVICE-COMPUTERS	25	-	-	-	-
TOTAL MAINTENANCE		25	-	-	-	-
CONTRACTUAL SERVICES						
4364	WATER BILLING SERVICE	7,053	7,129	7,300	7,600	7,600
4365	LEGAL ADVERTISING	86	-	-	-	-
4368	MISCELLANEOUS OTHER	-	19	500	-	500
TOTAL CONTRACTUAL SERVICES		7,139	7,148	7,800	7,600	8,100
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	166	-	400	-	400
TOTAL PROFESSIONAL DEVELOPMENT		166	-	400	-	400
TOTAL OPERATIONAL EXPENSES		23,251	23,200	23,400	24,474	26,200
SUB-TOTAL BILLING/CUST SVC		67,387	69,001	69,747	69,616	73,196
DEPARTMENT TOTAL		67,387	69,001	69,747	69,616	73,196

CITY OF WHITE OAK
 FY 2014/2015 ADOPTED BUDGET
 WATER & SEWER FUND

DEBT SERVICING- DEPT 44						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
DEBT SERVICING						
4521	C.O. PRINCIPAL-SERIES 1999	175,000	185,000	190,000	190,000	-
4522	C.O. INTEREST-SERIES 1999	22,750	13,722	4,798	4,798	-
4523	SERVICE CHARGES	4,583	153,064	3,500	2,550	1,500
4524	BOND PRINCIPAL-SERIES 2001	150,000	155,000	160,000	325,000	-
4525	BOND INTEREST-SERIES 2001	20,673	14,865	9,598	7,371	-
060-4510	C.O. PRINCIPAL-SERIES 2008	20,000	30,000	30,000	30,000	105,000
060-4511	C.O. PRINCIPAL-SERIES 2013	-	-	-	-	120,000
060-4520	C.O. INTEREST-SERIES 2008	111,758	110,810	109,779	109,779	106,985
060-4521	C.O. INTEREST-SERIES 2013	-	62,014	154,863	154,863	153,963
TOTAL DEBT SERVICING		504,763	724,475	662,537	824,361	487,448
DEPARTMENTAL TOTAL		504,763	724,475	662,537	824,361	487,448

CITY OF WHITE OAK
FY 2014/2015. ADOPTED BUDGET
WATER & SEWER FUND

NON-CASH EXPENSES- DEPT 45						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 11/12	ACTUAL 12/13	AMENDED 13/14	FORECAST 13/14	ADOPTED 14/15
NON-CASH EXPENSES						
4560	BAD DEBTS	2,836	14,453	12,000	11,500	11,000
4561	TRANSFER OUT-GENERAL FUND	-		-	-	150,000
	<i>TOTAL NON-CASH EXPENSES</i>	2,836	14,453	12,000	11,500	161,000
	DEPARTMENTAL TOTAL	2,836	14,453	12,000	11,500	161,000

NON-DEPARTMENTAL DEPT 55						
SUPPLIES						
4214	MISCELLANEOUS SUPPLIES	134	-	100	-	100
	<i>TOTAL SUPPLIES</i>	134	-	100	-	100
MAINTENANCE						
4311	MAINT-VEHICLES	34	30	-	(3,000)	15,000
4315	MAINT & SERVICE-COMPUTERS	20,084	23,396	24,000	27,500	24,700
	<i>TOTAL MAINTENANCE</i>	20,117	23,426	24,000	24,500	39,700
UTILITIES						
4355	UTILITIES-TELEPHONE	-	1,855	895	756	800
	<i>TOTAL UTILITIES</i>	-	1,855	895	756	800
CONTRACTUAL SERVICES						
4362	AUDITING	5,750	5,750	5,750	5,750	6,100
4365	LEGAL ADVERTISING	-	212	300	-	-
4377	LEASES & RENTALS	1,513	3,630	3,630	3,950	3,950
4378	WEB SITE SERVICES	1,189	674	700	150	500
	<i>TOTAL SUPPLIES</i>	8,451	10,265	10,380	9,850	10,550
CAPITAL EXPENDITURES						
4415	RECORDS MANAGEMENT	-	6,220	-	2,744	-
	TOTAL CAPITAL EXPENDITURES	-	6,220	-	2,744	-
	DEPARTMENTAL TOTAL	28,702	41,767	35,375	37,850	51,150