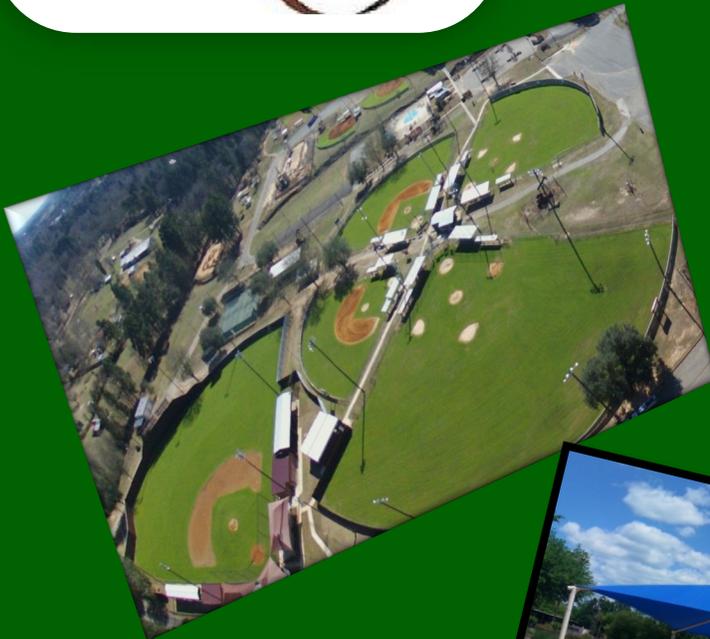


CITY OF WHITE OAK, TEXAS



ANNUAL BUDGET

FISCAL YEAR 2016-2017



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

**FISCAL YEAR
OCTOBER 1, 2016 – SEPTEMBER 30, 2017**

ADOPTED

**ON
SEPTEMBER 20, 2016**

THE MAYOR AND CITY COUNCIL

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

**CHARLIE SMITH
CITY COORDINATOR**

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FISCAL YEAR 2016-17

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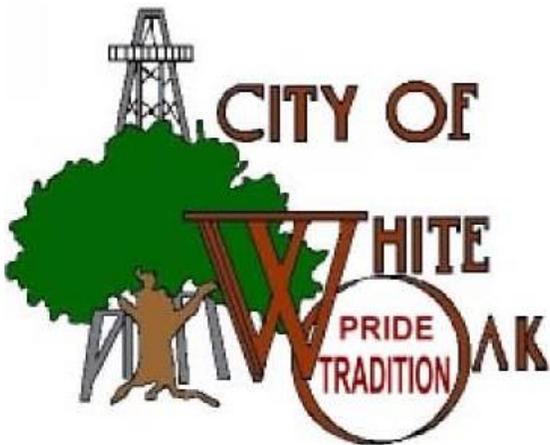
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906 S. WHITE OAK RD.
WHITE OAK, TX 75693
903.759.3936

BUDGET YEAR 2016 - 2017

ELECTIVE OFFICERS

MAYOR
MAYOR PRO-TEM
PLACE 1
PLACE 2
PLACE 3
PLACE 5

KYLE KUTCH
GREG HULETT
DR. BARBARA RAY
LANCE NOLL
THOMAS CASH
KEVIN HOOD

APPOINTED OFFICERS

CITY COORDINATOR
ASST. CITY MANAGER
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
BEAUX HUEY

Mayor Kutch and White Oak City Council:

We have been experiencing some very tough financial times for the past few years that strengthen our conservative diligence to our citizens. Even though we have always been frugal with spending tax dollars, we encourage department heads to make sacrifices during lean years. Our city continues to move forward with new ideas and development in order to more diversify our revenue sources. With our economic development partner, we have been able to move some new businesses into White Oak which will help our economy for the preservation of our future. The most recent presidential election has built hopes for our nation to grow at all levels and we are beginning to experience workplace revitalization. Again, our council has been active with the development of ideas and decisions to help our citizens and to limit our tax increases to a minimum.

Fortunately, with the mindset our city government has had in the past, our city is blessed with a healthy fund balance which we can utilize in case of emergency situations. This has allowed us to take care of infrastructure deterioration which we cannot foresee and improve our city as a whole. We are continuing to look at development of city owned property in order to create a "destination" for visitors and citizens alike. With the joint effort of staff and council, many options have been discussed and there is truly a willingness to bring development to White Oak. I believe every employee has "buy in" with our city and they too are constantly looking at options to improve life here. Regardless of economic trials, our staff will continue to provide the best quality of work with the tools available to them.

I can never stress enough the importance of staff-council cooperation. We have experienced this for some time and the affects can be seen throughout our city. Improved streets, drainage, sports complex and many other innovations have made White Oak a better place to live. Our relationship with local businesses, citizens, and especially our school, make living in our community a cherished lifestyle. Many times I have been involved in meetings where White Oak is the subject of comparison. When this occurs, I know we are doing something right and others see it also.

In conclusion, we will continue to grow as a city and build on the opportunities afforded to us. It is important to continue the cooperative environment that we have created over the past years and reward our staff for going beyond the norm expected of them.

Respectfully



Charles R. Smith
City Coordinator

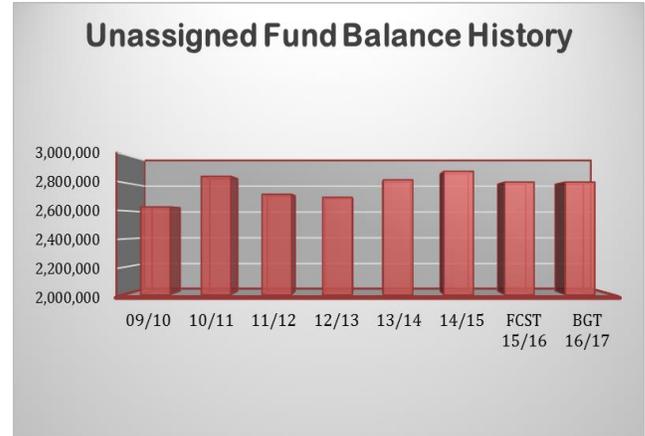
GENERAL FUND

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 supports activities supported by property and sales taxes, franchise fees, and municipal court fines. Governmental funds use the modified accrual basis of accounting, which means that revenue is considered 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

GENERAL FUND RESERVE LEVELS

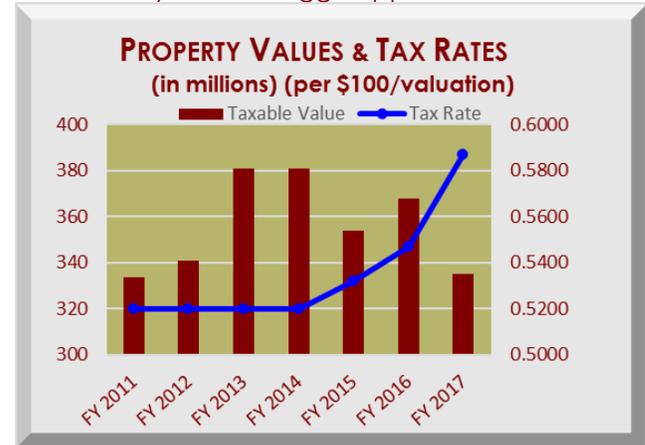
The City Council adopted its *Fund Balance Policy* in 2011 that established guidelines for a six-month unassigned fund balance at all times. Less than six-months of operating expenses is a cause for concern, barring unusual or deliberate circumstances. If the unassigned fund balance falls below the goal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

The Fiscal Year 16/17 estimated unassigned fund balance of \$2,805,364 which represents approximately 318 operating days, which is 138 days more than the Fund Balance Policy's goal. The City of White Oak has continued to maintain a strong fund balance over the course of many years, which is expected to continue.



REVENUES

For Fiscal Year 2016/2017, the "Total Certified Taxable Value" is \$335,405,226, which is \$32,337,869 or 8.79% less than the previous year. Many different property use categories total the City's "Total Certified Taxable Value" which is calculated and certified by the Gregg Appraisal District. The



property use categories that slightly increased were Utilities and Real Property, while the Minerals and Personal Property categories decreased drastically. The true market value for the City of White Oak is \$419,263,548. Open space land for agriculture and timber productivity is valued at \$2,368,439 and reduces the City's market value. Another reduction of market value is the total of homestead caps, which for Fiscal Year 16/17 is \$472,448. 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 \$81,017,435. The Total Certified Taxable Value is the appraised value minus the reductions. The City of White Oak's ad valorem property tax revenue accounts for

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.

approximately 58% of total revenue. The City has no debt service in the General Fund; therefore, all property tax revenue will go towards maintenance and operations (M&O) expenditures. The M&O revenue provides the City with the necessary funds for administration costs, public safety, and street & park maintenance. The ad valorem tax rate for 2016 increased from the current tax rate of \$.54687/100 to \$.58685/100, which is two cents below the effective tax rate of \$.60685 per \$100 valuation. Although the property valuations decreased, the City Council chose to adopt a tax rate below the effective rate and the only capital outlay budgeted for FY 16/17 is a match for a street improvements grant project.

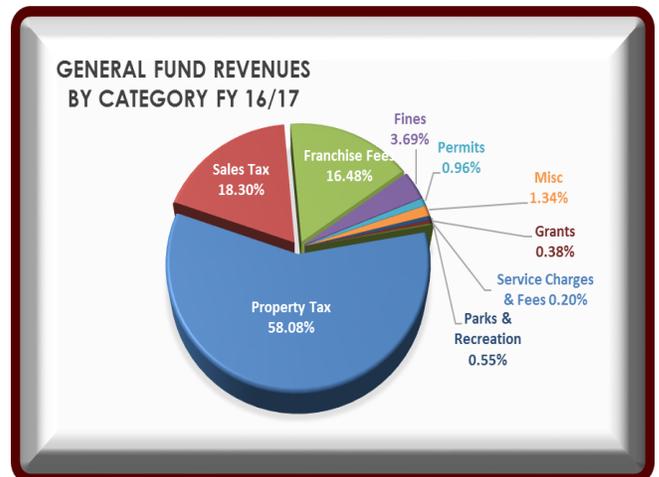
Sales and Use Tax is the second highest percent of revenue for the City. The combined sales tax rate for the City of White Oak is 8.25%:

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



After a surprising increase in sales and use taxes for fiscal year 14/15, revenue returned to normal in fiscal year 15/16, yet failed to meet the budgeted amount for FY 15/16. The City receives Sales and Use Tax monthly; however, the amount is two months behind the actual collection period by businesses. Businesses report sales tax collections on a monthly or quarterly basis. The amount of sales tax revenue the City receives is somewhat driven by the oilfield service industry. For Fiscal Year 16/17, sales tax receipts are budgeted to be around 18.3% 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 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 Services; for cable/internet, collection is from Suddenlink; and for phone service, the main collection is from AT&T; however, the City also receives franchise tax from many small telephone providers. The City's Enterprise Fund includes a transfer amount to the General Fund for right-of-way usage for water distribution and sewer collection.

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

EXPENSES

Personnel and related benefits are the greatest expense to any city; however, the City of White Oak appreciates every employee and considers them our greatest asset. Approximately 70% of the General Fund budgeted expenses are personnel related. Without the City's hard-working and dedicated employees, the City of White Oak would not have the outstanding service that citizens deserve and expect. To maintain competitive salaries and benefits for our employees, a 2% salary adjustment was included with this budget.

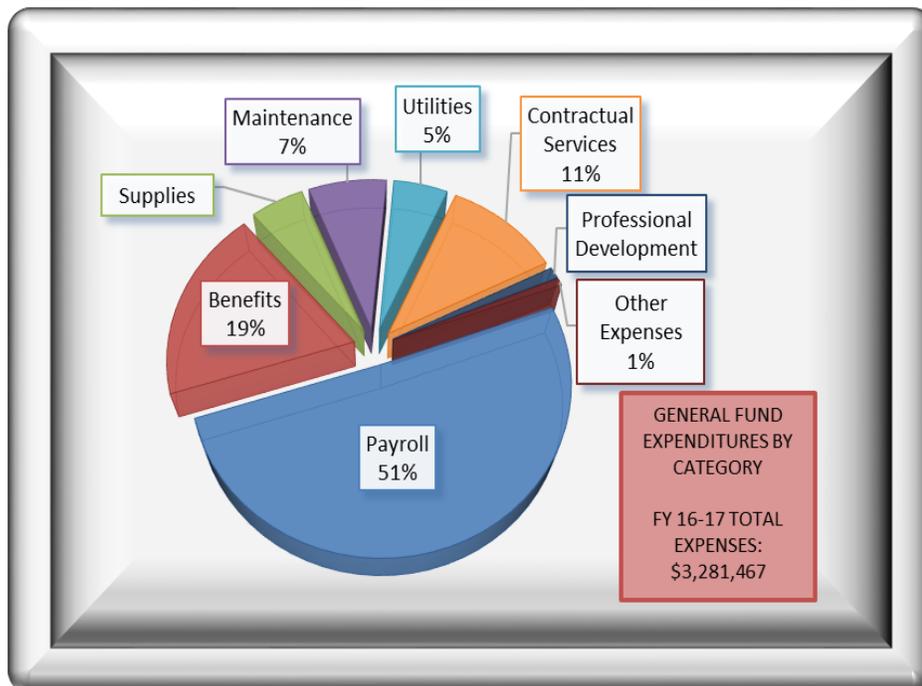
There are times when the city chooses to collaborate with other specialized entities to accomplish its goals. It is a benefit for the city to contract out certain services. These services are what represent approximately 11% of the General Fund expenditures. The City of White Oak contracts with:

- 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.
- Birdsong & Armstrong for legal services.
- Karen A. Jacks & Associates PC for its annual financial audit. (expense shared with water fund)
- Gregg County Tax Assessor/Collector for city tax collections.
- The Longview Animal Care & Adoption Center for the shelter and care for dogs and cats picked up by the animal control officer. The Texas Health & Safety Code makes it cost-prohibitive for a city of White Oak's population to operate its own animal shelter. Any animal that is non-compliant with the city animal ordinance and secured by city staff will be transferred to the Center. A \$25 fee shall be paid at City Hall before the owner can retrieve their animal from the City or the Adoption Center.

- Champion EMS for ambulance service. In FY 13/14, Champion EMS included a subsidy in the contract to help offset the reimbursement cuts from Medicare and Medicaid.
- GroupM7 Design for its website services and email addresses. The General Fund, Water & Sewer Fund, and the White Oak Economic Development Corporation split this expense.

CAPITAL ASSETS

Capital assets are used in operations and have an initial useful life of more than one year.³ The city's capital assets include items such as infrastructure, public buildings, equipment, land purchases, and easements. According to the city's *Capitalization and Depreciation Policy*, to qualify as a capital asset, the purchase must meet certain criteria, which is on page 36. Quality of life improves by investing in infrastructure and improvements, which support the operations of our local businesses and assists in recruiting new businesses. Due to the decrease in property values, the only capital outlay budgeted in the general fund for Fiscal Year 16/17 is \$52,476 for the city's matching portion to a TCDBG Street Improvements Grant.



³ Gauthier, S.J. (2012). *Governmental Accounting, Auditing, and Financial Reporting*. p. 343

WATER & SEWER FUND

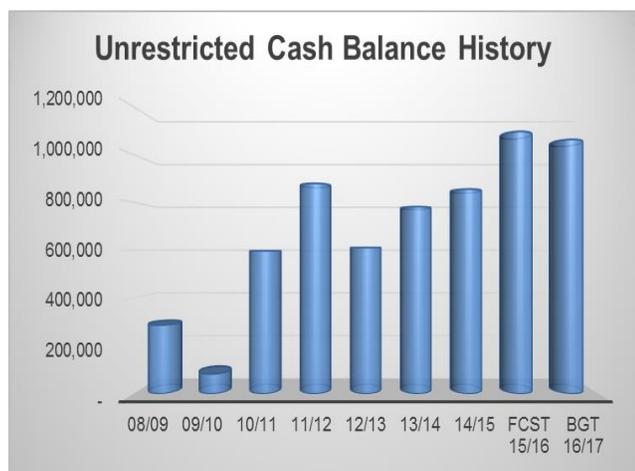
According to the generally accepted accounting procedures, otherwise known as GAAP, the Water & Sewer Fund is considered an Enterprise Fund which is much like a privately ran business. Per GAAP guidelines, enterprise fund accounting is designed to highlight the extent to which fees and charges are sufficient to cover the cost of providing goods and services⁴. These service fees and charges should be adequately imposed as to cover all related expenses to the service. The Water & Sewer Fund consists of the following departments:

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

- Water Billing
- Sewer Collection
- Debt Service

Water & Sewer Fund Reserve Levels

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

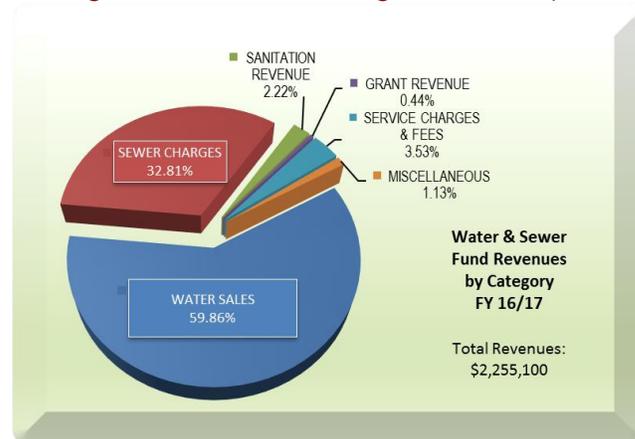


REVENUES

Anticipated revenues for FY 16/17 are \$2,255,100, which is \$54,950 less than the FY 15/16 amended budget. The revenue for water sales represents 59.86% of the Water & Sewer Fund's revenue. Sewer charges are the second largest revenue

source accounting for over 32.81% of the total revenue. Weather patterns greatly influence the amount of water revenue received by the City.

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



The current sewer rate is \$15 for the first 1,000 gallons. Each 1,000 gallons over the minimum is \$3.00. When calculated for 5,000 gallons, a customer's sewer charge is \$27 (not including water and sanitation). The average amount for 5,000 gallons of usage remains lower than the state average, but is now higher than the local average by \$1.01. An annual winter averaging process of water consumption from December through February determines individual sewer charges.

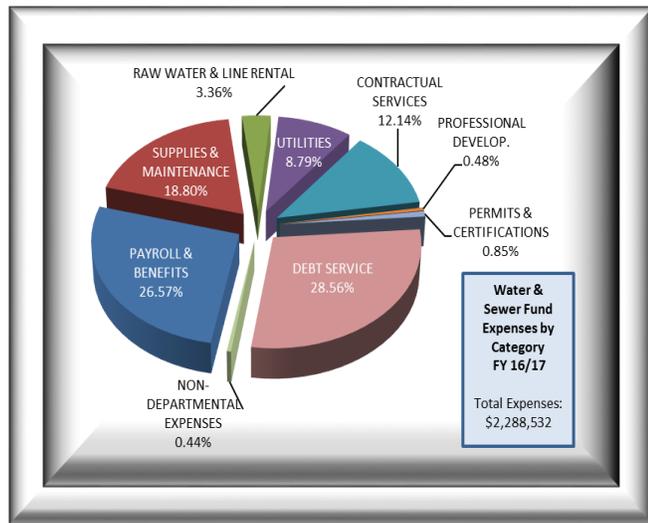
⁴ Stephen J. Gauthier, Governmental Accounting, Auditing, and Financial Reporting (GFOA ,2012) 44.

Service Charges & Fees are approximately 3.5% of the Water & Sewer Fund revenues. These charges include tap fees for new service, penalties for late

payments, reconnect fees for non-payment, and fees for water meter tampering.

EXPENSES

Debt service is the Enterprise Fund's largest expense. This category is for the principal and interest payments on the 2008 and 2013 Certificate of Obligations (CO). The wastewater treatment plant expansion is the remaining project funded by the 2013 CO that will be completed in Fiscal Year 16/17. This budget includes a \$200,000 transfer from the Enterprise Fund to the General Fund for administration oversight and support, right-of-way uses for water and sewer lines, and facility usage.



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

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

CAPITAL ASSETS

The \$3.6 million Wastewater Treatment Plant Expansion that began in FY 13/14 is ongoing and should be completed in FY 16/17. The only capital expenses budgeted for FY 16/17 is the completion of this project.

CONCLUSION

The Fiscal Year 2016-2017 adopted budget is the City of White Oak's financial plan for the next year and continues to provide the best services available to our citizens while maintaining the City's fiscal integrity. The FY 2016-2017 budget is conservative in revenue estimates and expenditures.

This budget has been prepared and presented with the efforts of the Mayor, City Council, and department heads. Much appreciation to everyone for the fiscal discipline shown during the preparation and adoption of a difficult budget.

Sincerely,

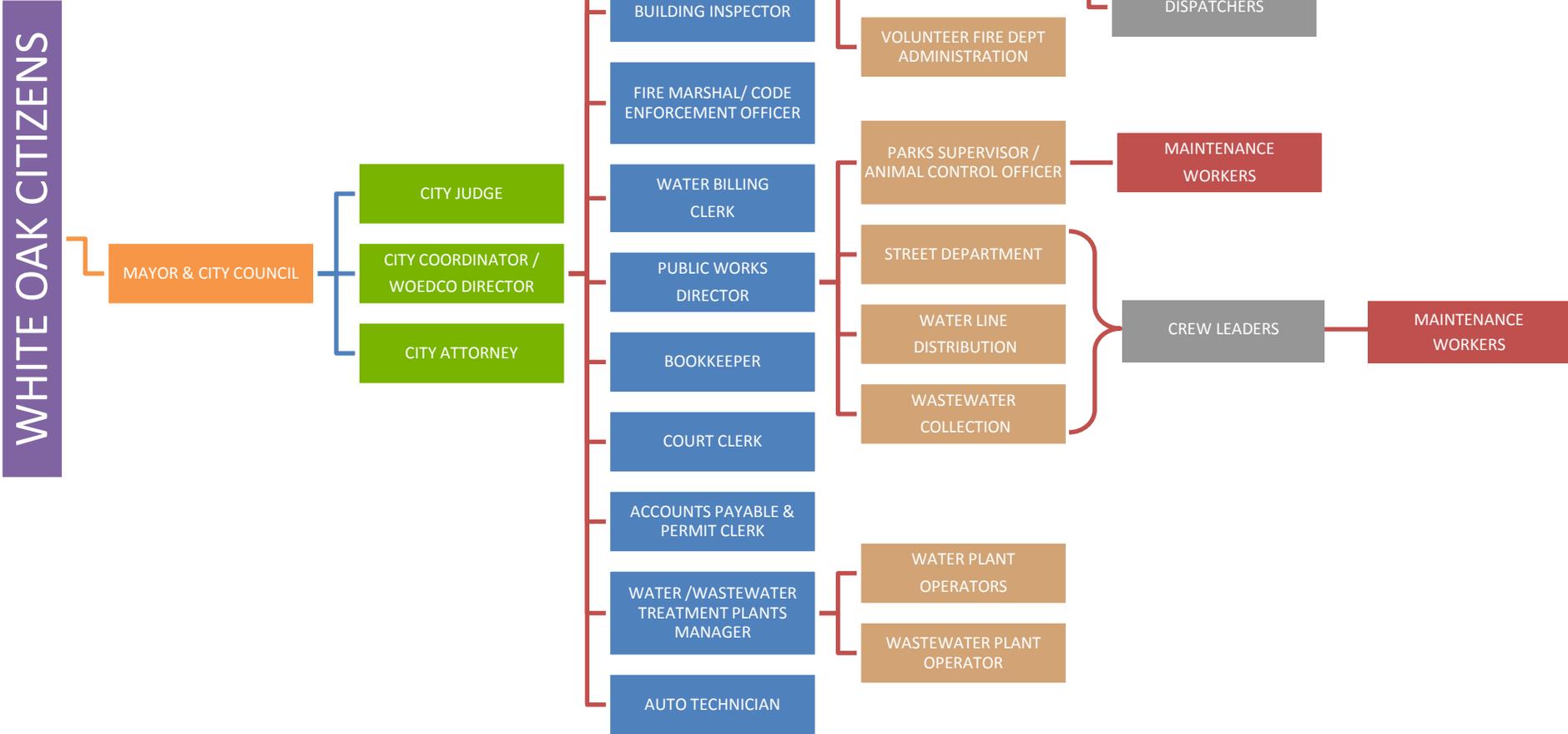
Sherry Roberts, TRMC
Asst. City Manager/City Secretary

CITY OF WHITE OAK
FY 16/17 BUDGET AND TAX RATE
PLANNING CALENDAR

Day	Date	Description
Tuesday	July 12, 2016	Regular Meeting - City Hall 5:00 pm.
Friday	July 22, 2016	Chief Appraiser Certifies Appraisal Roll
Friday	July 22, 2016	Tax Assessor Calculates Effective & Rollback Rates
Friday	August 5, 2016	File Proposed Budget with Municipal Clerk, post on Web-Site.
Tuesday	August 9, 2016	Regular Council Meeting and Budget Work Session (may be the last budget session) City Hall 5:00 pm. Meeting to discuss tax rate: if proposed tax rate exceeds the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearings. (announce time & place)
Friday	August 12, 2016	Send "Notice of Proposed (Exceeds) Tax Rate" & "Notice of Budget Hearing" to WO Independent (if proposed rate is > effective rate)
Thursday	August 18, 2016	Publish "Notice of Proposed (Exceeds) Tax Rate (effective & rollback tax rates).
Thursday	August 18, 2016	Publish "Notice of Budget Hearing" (10-30 days before hearing)
Monday	August 29, 2016	Post 72 Hour Notice of Public Hearing #1 for Tax Increase
Thursday	September 1, 2016	Special Meeting (IF NEEDED)- Budget Work Session, City Hall 5:00pm PUBLIC HEARING #1 Tax Rate (if rate is >effective rate)
Friday	September 2, 2016	Post 72 Hour Notice of Public Hearing #2 for Tax Increase.
Tuesday	September 6, 2016	PUBLIC HEARING #2 Tax Rate and Budget Hearing only items on the agenda. City Hall 5:00 pm. (at least 3 days after first hearing) If the 2 public hearings for a tax increase are unnecessary, move the budget hearing to 9/13/16.
Tuesday	September 13, 2016	REGULAR MEETING & ADOPT: (1) Operating Budget (2) M&O Tax Rate, City Hall 5:00 pm.
Wednesday	September 14, 2016	Send Tax Assessor Adopted Tax Ordinance
Wednesday	September 21, 2016	BUDGET MUST BE ADOPTED AT LEAST 10 DAYS BEFORE NEW FISCAL YEAR ACCORDING TO CITY CHARTER.
Friday	September 30, 2016	File Approved Budget with Gregg County Clerk.

**Dates and times are subject to change.*

CITY OF WHITE OAK ORGANIZATIONAL CHART FISCAL YEAR 2016-17



CITY OF WHITE OAK
PERSONNEL SUMMARY
FY 2016-2017

FULL-TIME Employees

General Fund DEPARTMENT	ACT 05-06	ACT 06-07	ACT 07- 08	ACT 08-09	ACT 09-10	ACT 10-11	ACT 11-12	ACT 12-13	ACT 13-14	ACT 14-15	FCST 15-16	BGT 16-17	Diff
General Administration	3.50	3.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	-
Econ Dev. WOEDCO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
Municipal Court	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Police Officers	13.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	15.00	15.00	15.00	-
Police Dispatchers-FTE	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	4.00	4.00	4.00	-
Fire	0.86	0.86	0.86	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
Street	3.25	3.25	4.25	4.25	4.25	4.25	4.25	4.25	4.00	3.25	3.25	3.25	-
Parks	1.25	2.25	1.25	2.25	2.25	2.25	3.25	3.25	3.00	3.25	3.25	3.25	-
Code Enforcement	0.14	0.14	0.14	1.00	-	-	-	-	-	-	-	-	-
Inspection	0.50	0.50	2.00	1.00	1.33	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Fire Marshal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Maintenance	1.50	1.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Total G/F FTEs	30.50	32.50	34.50	35.50	34.83	35.50	36.50	36.50	36.00	33.50	33.50	33.50	-

Water and Sewer

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

PART-TIME EMPLOYEES

Municipal Court	0.50	1.00	1.00	1.00	1.00	1.50	1.25	1.00	1.00	1.00	1.00	1.00	-
Police Dispatchers	0.50	0.50	0.50	0.50	0.50	0.50	0.25	0.50	0.50	0.50	0.50	0.50	-
Fire Dept	0.10	0.10	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	1.00	-
Parks Dept(Seasonal)	-	-	-	-	-	3.00	3.00	3.25	3.25	3.25	3.25	3.25	-
Water T&D	-	-	0.65	0.65	0.33	-	-	-	-	-	-	-	-
Street	0.25	-	-	-	-	-	-	-	-	-	-	-	-
Total PTEs	1.35	1.60	2.65	2.65	2.33	5.50	5.00	5.25	5.25	5.25	5.25	5.75	-

TOTAL - FTE/PTE	43.35	45.60	48.65	49.65	47.66	51.50	52.00	53.25	52.25	50.25	50.25	50.75	-
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ORDINANCE NO. 2016-16

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, 2016 TO SEPTEMBER 30, 2017; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, a budget for the fiscal year October 1, 2016 to September 30, 2017 has been prepared by Kyle Kutch, 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, 2016 to September 30, 2017 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, 2016 forward.

PASSED AND APPROVED this the 13th day of September, 2016 at a Regular Meeting of the City Council of the City of White Oak, Texas.



KYLE KUTCH, MAYOR

ATTEST:




SHERRY ROBERTS, TRMC
CITY SECRETARY

ORDINANCE NO. 2016-17

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 2016-2017 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, 2016;

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 2016-2017, which requires a tax levy of \$.58685 on each \$100 valuation of property; and

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

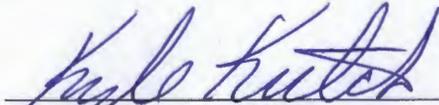
Section 1: That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of White Oak for the 2016-2017 fiscal year, upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of \$0.58685 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 2016-2017.

Section 2: That taxes levied under this ordinance shall be due October 1, 2016, and if not paid on or before January 31, 2017, shall immediately become delinquent.

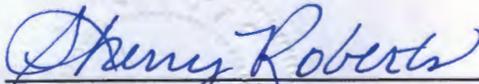
Section 3: All taxes shall become a lien upon the property against which assessed, and the City Tax Collector, or designee, of the City of White Oak, is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and Ordinances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

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

PASSED, APPROVED AND ADOPTED by the City Council of the City of White Oak, Texas, on this 13th day of September 2016.


KYLE KUTCH, 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 2016.

\$ 335,405,226

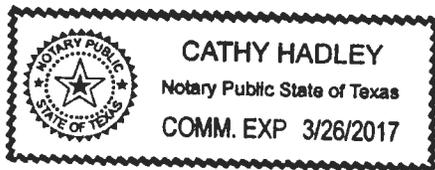
TOTAL CERTIFIED TAXABLE VALUE

July 15, 2016
DATE


CHIEF APPRAISER

Approval of the appraisal records by the Gregg Appraisal Review Board occurred on the 8th day of July, 2016.

On this the 15th day of July, 2016, personally appeared Thomas R. Hays, who having being duly sworn by me, subscribed to the foregoing certification and upon oath stated that the facts contained in said certification are true.




NOTARY PUBLIC

3/26/2017
COMMISSION EXPIRES

2016 CERTIFIED TOTALS

Property Count: 25,133

CWO - CITY OF WHITE OAK
ARB Approved Totals

7/14/2016 8:46:38AM

Land		Value		
Homesite:		16,696,080		
Non Homesite:		14,455,582		
Ag Market:		815,919		
Timber Market:		1,699,349	Total Land	(+) 33,666,930
Improvement		Value		
Homesite:		210,909,857		
Non Homesite:		100,461,061	Total Improvements	(+) 311,370,918
Non Real		Count	Value	
Personal Property:	489	58,229,880		
Mineral Property:	21,675	15,995,820		
Autos:	0	0	Total Non Real	(+) 74,225,700
			Market Value	= 419,263,548
Ag		Non Exempt	Exempt	
Total Productivity Market:	2,515,268	0		
Ag Use:	49,670	0	Productivity Loss	(-) 2,368,439
Timber Use:	97,159	0	Appraised Value	= 416,895,109
Productivity Loss:	2,368,439	0	Homestead Cap	(-) 472,448
			Assessed Value	= 416,422,661
			Total Exemptions Amount	(-) 81,017,435
			(Breakdown on Next Page)	
			Net Taxable	= 335,405,226

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,834,230.56 = 335,405,226 * (0.546870 / 100)

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

2016 CERTIFIED TOTALS

Property Count: 25,133

CWO - CITY OF WHITE OAK
ARB Approved Totals

7/14/2016

8:46:38AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	37	691,690	0	691,690
DPS	1	0	0	0
DV1	7	0	35,000	35,000
DV1S	1	0	5,000	5,000
DV2	2	0	15,000	15,000
DV3	5	0	54,000	54,000
DV4	28	0	228,000	228,000
DV4S	10	0	96,000	96,000
DVHS	11	0	2,053,130	2,053,130
DVHSS	3	0	362,900	362,900
EX	31	0	5,380	5,380
EX-XL (Prorated)	1	0	6,679	6,679
EX-XV	54	0	23,660,690	23,660,690
EX366	8,698	0	262,550	262,550
HS	1,439	43,757,137	0	43,757,137
OV65	438	8,424,968	0	8,424,968
OV65S	51	1,000,000	0	1,000,000
PC	1	38,950	0	38,950
PPV	14	320,361	0	320,361
Totals		54,233,106	26,784,329	81,017,435

2016 CERTIFIED TOTALS

Property Count: 25,134

CWO - CITY OF WHITE OAK

Effective Rate Assumption

7/14/2016

8:46:38AM

New Value

TOTAL NEW VALUE MARKET: **\$6,715,550**
 TOTAL NEW VALUE TAXABLE: **\$6,274,534**

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	1	2015 Market Value	\$95,780
EX366	HB366 Exempt	2,580	2015 Market Value	\$291,480
ABSOLUTE EXEMPTIONS VALUE LOSS				\$387,260

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	1	\$5,000
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	1	\$12,000
HS	Homestead	23	\$948,312
OV65	Over 65	23	\$439,632
PARTIAL EXEMPTIONS VALUE LOSS		49	\$1,414,944
NEW EXEMPTIONS VALUE LOSS			\$1,802,204

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$1,802,204

New Ag / Timber Exemptions

2015 Market Value	\$252,643	Count: 7
2016 Ag/Timber Use	\$15,950	
NEW AG / TIMBER VALUE LOSS	\$236,693	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,415	\$156,210	\$31,187	\$125,023
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,367	\$154,796	\$30,889	\$123,907

2016 CERTIFIED TOTALS

CWO - CITY OF WHITE OAK
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1	\$268,510.00	\$145,110

2016 CERTIFIED TOTALS

CWO - CITY OF WHITE OAK

Property Count: 1

Under ARB Review Totals

7/14/2016

8:46:38AM

Land		Value			
Homesite:		0			
Non Homesite:		0			
Ag Market:		0			
Timber Market:		0		Total Land	(+) 0
Improvement		Value			
Homesite:		0			
Non Homesite:		0		Total Improvements	(+) 0
Non Real		Count	Value		
Personal Property:		1	268,510		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 268,510
				Market Value	= 268,510
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0		Productivity Loss	(-) 0
Timber Use:	0	0		Appraised Value	= 268,510
Productivity Loss:	0	0		Homestead Cap	(-) 0
				Assessed Value	= 268,510
				Total Exemptions Amount	(-) 0
				(Breakdown on Next Page)	
				Net Taxable	= 268,510

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

1,468.40 = 268,510 * (0.546870 / 100)

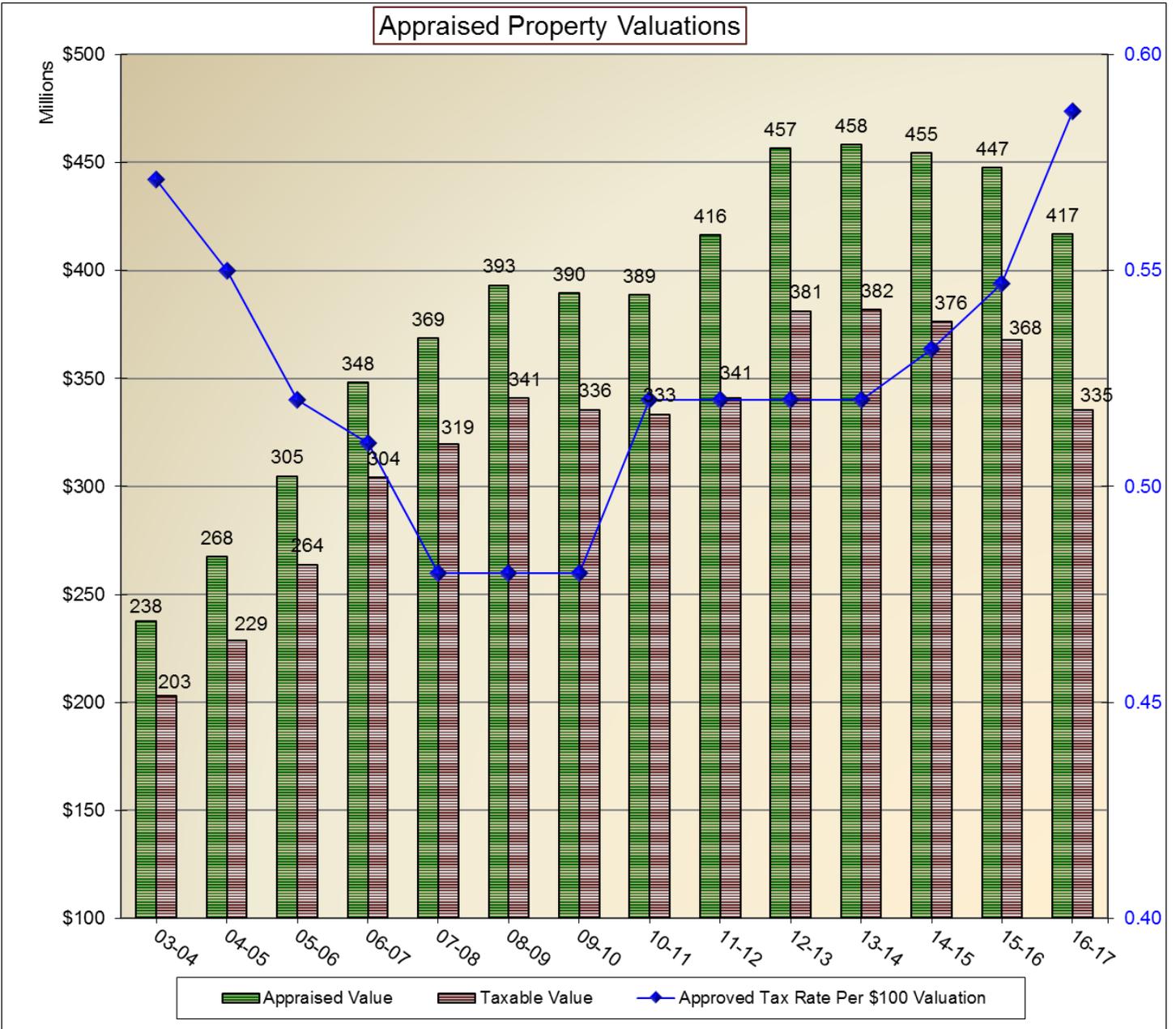
Tax Increment Finance Value:

Tax Increment Finance Levy:

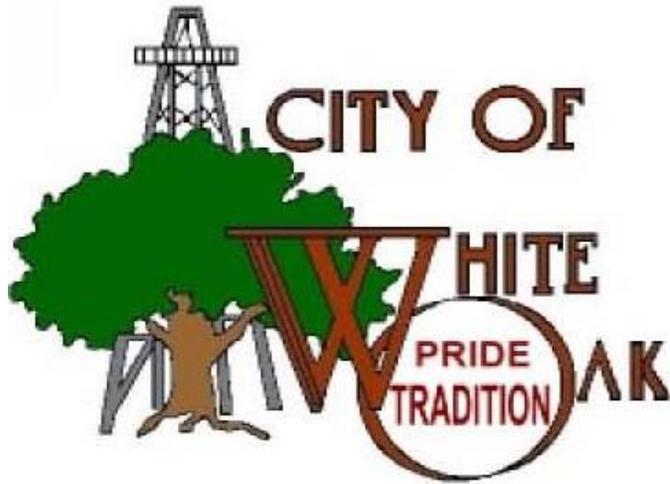
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City of White Oak
Summary of Taxable Values
FY 2016/2017

PROPERTY USE CATEGORY	2011	2012	2013	2014	2015	2016	Difference
Real, Residential, Single Family	225,106,735	229,030,365	232,674,451	240,439,167	244,633,202	248,273,782	3,640,580
Real, Residential, Multi-Family	10,836,689	11,254,510	11,846,570	11,748,920	11,825,710	13,087,760	1,262,050
Real, Vacant Lots/Tracts	2,480,770	2,322,530	2,431,750	2,270,335	2,250,616	2,160,231	(90,385)
Real, Acreage (Land Only)	6,462,076	6,544,033	3,635,920	3,721,930	2,657,385	2,541,978	(115,407)
Real, Farm and Ranch Improvements	8,994,848	9,295,641	12,707,841	13,332,346	14,637,749	15,920,048	1,282,299
Real, Commercial	23,271,660	24,277,560	24,096,230	24,643,540	25,646,400	27,358,980	1,712,580
Real, Industrial	6,325,790	7,059,110	7,119,900	7,347,830	10,074,040	10,036,010	(38,030)
Real, Minerals, Oil and Gas	46,355,960	76,447,500	65,095,340	61,588,910	38,171,450	15,734,110	(22,437,340)
Real and Tangible, Personal Utilities	7,348,630	10,769,890	12,734,880	12,947,070	12,273,350	12,671,157	397,807
Tangible Personal, Commercial	26,279,820	25,567,250	23,832,110	21,068,802	22,022,310	23,560,112	1,537,802
Tangible Personal, Industrial	31,602,520	32,694,770	40,275,830	33,699,910	39,348,520	21,427,440	(17,921,080)
Tangible Personal, Mobile Homes	1,582,600	1,527,132	1,413,152	1,563,520	1,446,140	1,511,920	65,780
Real Property, Inventory	583,610	577,510	295,390	225,480	844,740	506,150	(338,590)
Tangible Personal, Special Inventory	471,640	544,910	437,830	414,570	236,550	218,210	(18,340)
TOTAL APPRAISED VALUE	397,703,348	437,912,711	438,597,194	435,012,330	426,068,162	395,007,888	(31,060,274)
Less Exemptions	52,872,097	53,131,085	53,055,267	54,579,023	55,316,580	56,722,825	737,557
Less Agricultural and Timber	3,438,584	3,338,789	3,409,185	3,465,540	2,475,720	2,368,439	(989,820)
Less Abatements	-	-	-	-	-	-	-
Less Pollution Control	65,830	38,950	38,950	38,950	38,950	38,950	-
Less HS Cap Loss	355,419	233,634	190,963	568,586	493,817	472,448	(74,769)
Total Reductions	56,731,930	56,742,458	56,694,365	58,652,099	58,325,067	59,602,662	(327,032)
NET ASSESSED VALUATION	340,971,418	381,170,253	381,902,829	376,360,231	367,743,095	335,405,226	(30,733,242)
							-
PROPERTY USE CATEGORY	2011	2012	2013	2014	2015	2016	Difference
Minerals	46,355,960	76,447,500	65,095,340	61,588,910	38,171,450	15,734,110	(22,437,340)
Utilities	7,348,630	10,769,890	12,734,880	12,947,070	12,273,350	12,671,157	397,807
Real Property	285,644,778	291,888,391	296,221,204	305,293,068	314,015,982	321,396,859	7,380,877
Personal Property	58,353,980	58,806,930	64,545,770	55,183,282	61,607,380	45,205,762	(16,401,618)
TOTAL APPRAISED VALUE	397,703,348	437,912,711	438,597,194	435,012,330	426,068,162	395,007,888	(31,060,274)
Less Exemptions	52,872,097	53,131,085	53,055,267	54,579,023	55,316,580	56,722,825	1,406,245
Less Agricultural and Timber	3,438,584	3,338,789	3,409,185	3,465,540	2,475,720	2,368,439	(107,281)
Less Abatements	-	-	-	-	-	-	-
Less Pollution Control	65,830	38,950	38,950	38,950	38,950	38,950	-
Less HS Cap Loss	355,419	233,634	190,963	568,586	493,817	472,448	(21,369)
Total Reductions	56,731,930	56,742,458	56,694,365	58,652,099	58,325,067	59,602,662	1,277,595
NET ASSESSED VALUATION	340,971,418	381,170,253	381,902,829	376,360,231	367,743,095	335,405,226	(32,337,869)
Property Tax	1,719,860	1,922,623	1,946,589	1,961,417	1,970,855	1,928,959	(41,896)
Tax rate	\$ 0.52000	\$ 0.52000	\$ 0.52011	\$ 0.53179	\$ 0.54687	\$ 0.58685	



Fiscal Year	Appraised Value	Taxable Value	Approved Tax Rate Per \$100 Valuation
03-04	237,596,261	203,165,371	0.571100
04-05	267,603,496	228,621,345	0.550000
05-06	304,802,465	263,884,954	0.520000
06-07	348,086,738	304,285,149	0.510000
07-08	368,633,926	319,390,783	0.480000
08-09	393,177,357	340,876,750	0.480000
09-10	389,575,320	335,551,859	0.480000
10-11	388,754,118	333,430,669	0.520000
11-12	416,276,855	340,971,418	0.520000
12-13	456,654,398	381,170,253	0.520000
13-14	458,370,646	381,902,829	0.520110
14-15	454,551,811	376,360,231	0.531790
15-16	447,483,566	367,743,095	0.546870
16-17	416,895,109	335,405,226	0.586850

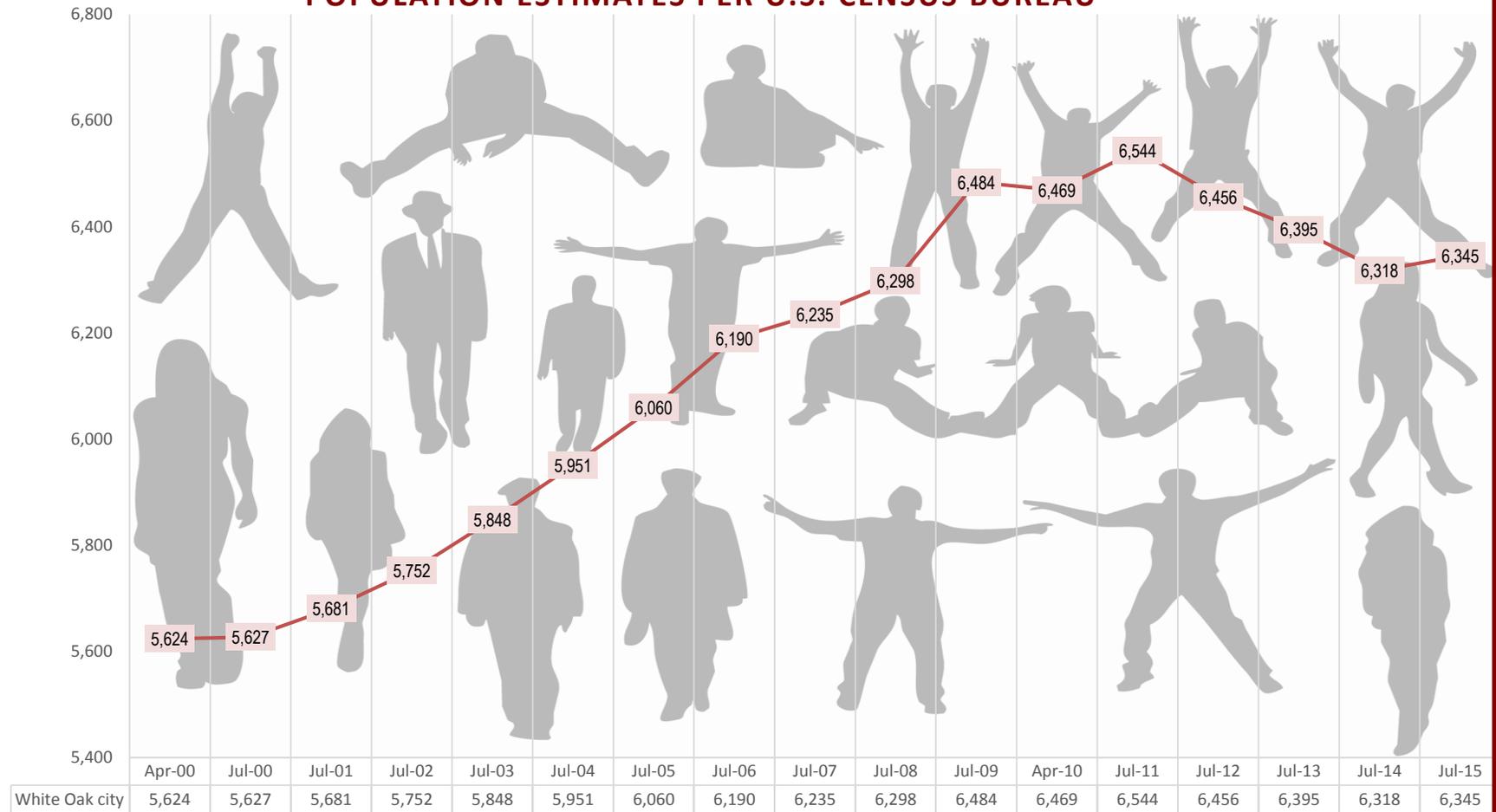


CITY OF WHITE OAK 2016 TOP TEN TAXPAYERS

TAXPAYER	MARKET VALUE	TAXABLE VALUE
Breitburn Operating LP	10,185,160	10,185,160
M A Clements Real Estate Holdings LLC	5,085,740	5,085,740
Rushing Machine/ J L Rushing Inc	4,211,460	4,211,460
Southwestern Bell Telephone Co	4,176,260	4,176,260
O&D Manufacturing Inc/ O&D Manufacturing-Cherokee Trc	3,747,780	3,708,830
AEP Southwestern Elec Power Co	3,546,410	3,546,410
Energy Weldfab Inc	3,039,220	3,039,220
DCG Machine Inc	2,838,320	2,838,320
Thompson Interest	2,552,530	2,552,530
Brookshire Grocery Co	2,191,530	2,191,530

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.

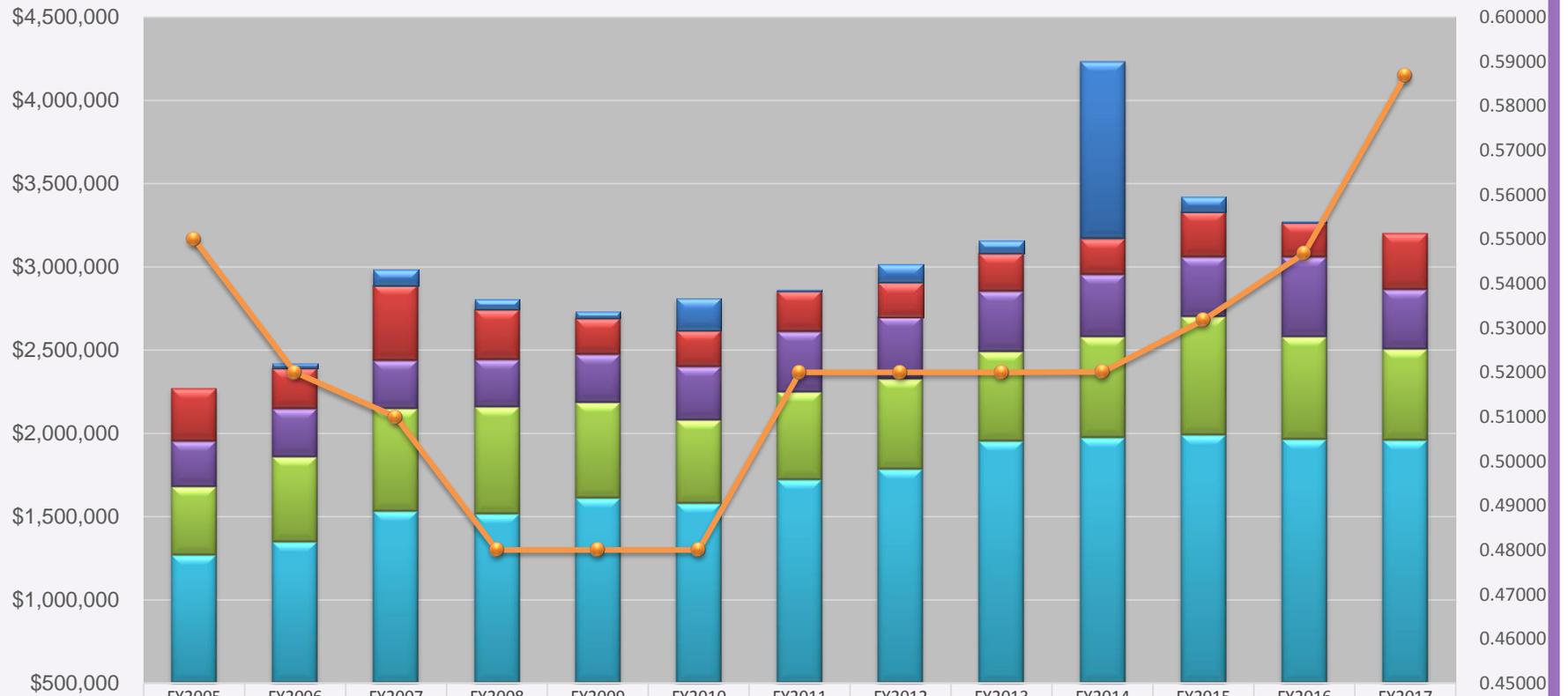
CITY OF WHITE OAK
 COMBINED BUDGET SUMMARY
 GENERAL FUND, PROPRIETARY FUND, INTEREST & REDEMPTION FUND, and TCDP GRANT FUND
 ADOPTED BUDGET FOR FISCAL YEAR 2016/2017

	General Fund	Enterprise Fund	Cable PEG Fund (Restricted)	Adopted Budget FY 16-17	Projected FY 2015-16	Actuals FY 2014-15
FUND BALANCE-BEGINNING	\$ 2,895,995	\$ 3,657,153	\$ 68,476	\$ 6,621,624	\$ 8,267,727	\$ 8,681,236
Revenues & Other Sources:						
Property Taxes	1,905,959			1,905,959	1,961,610	1,970,536
Sales & Use Tax	600,458			600,458	615,000	607,859
Franchise Fees	554,100		-	554,100	492,843	389,506
Fines & Forfeitures	125,600			125,600	117,637	131,602
Licenses & Permits	31,650			31,650	32,293	29,623
Parks & Recreation	18,200			18,200	18,805	18,300
Grants & Contributions	13,094	-		13,094	10,078	1,063,966
Service Charges & Fees	6,700	2,219,600		2,226,300	2,213,765	2,117,017
Miscellaneous Revenues	8,000	500		8,500	25,189	11,629
Interest Income	36,000	25,000	190	61,190	53,684	35,680
Intergovernmental	-	-		-	-	-
Transfers In-Cert of Oblig.	-	-		-	-	-
Other Sources	-	-	-	-	-	-
Total Revenues	3,299,761	2,245,100	190	5,545,051	5,540,904	6,375,718
TOTAL AVAILABLE RESOURCES	6,195,756	5,902,253	68,666	12,166,675	13,808,631	15,056,954
Expenditures:						
General Government	745,870			745,870	756,064	740,381
Economic Development	-			-	-	-
Public Safety	1,779,779			1,779,779	1,773,310	1,616,531
Public Works (Street Dept)	304,585			304,585	268,136	307,542
Parks	286,631			286,631	279,863	260,619
Maintenance	112,625			112,625	73,860	66,819
Intergovernmental	-	-		-	-	-
Water Distribution		195,066		195,066	221,692	166,280
Supply/Power Pumping		126,700		126,700	133,400	105,645
Sewer Collection		188,823		188,823	193,276	146,865
Water Plant		495,520		495,520	460,544	465,217
Sewer Plant		295,917		295,917	296,068	271,533
Customer Accounting/Billing		76,852		76,852	76,895	73,906
Capital Outlay	52,476	2,000,000		2,052,476	1,857,194	877,466
Debt Service		653,623		653,623	657,679	474,320
Non-Cash Expenditures		10,000		10,000	8,000	8,215
Non-Departmental		246,030		246,030	185,651	36,996
Reconciliation to Net Cash						
Total Expenditures	3,281,967	4,288,532	-	7,570,497	7,241,632	5,618,335
Transfers Out	-	-	-	-	-	-
FUND BALANCE-ENDING	2,913,790	1,613,722	68,666	4,596,178	6,566,999	9,438,619

**CITY OF WHITE OAK
GENERAL FUND BUDGET W/AMENDMENTS
FY 2015/16 BUDGET**

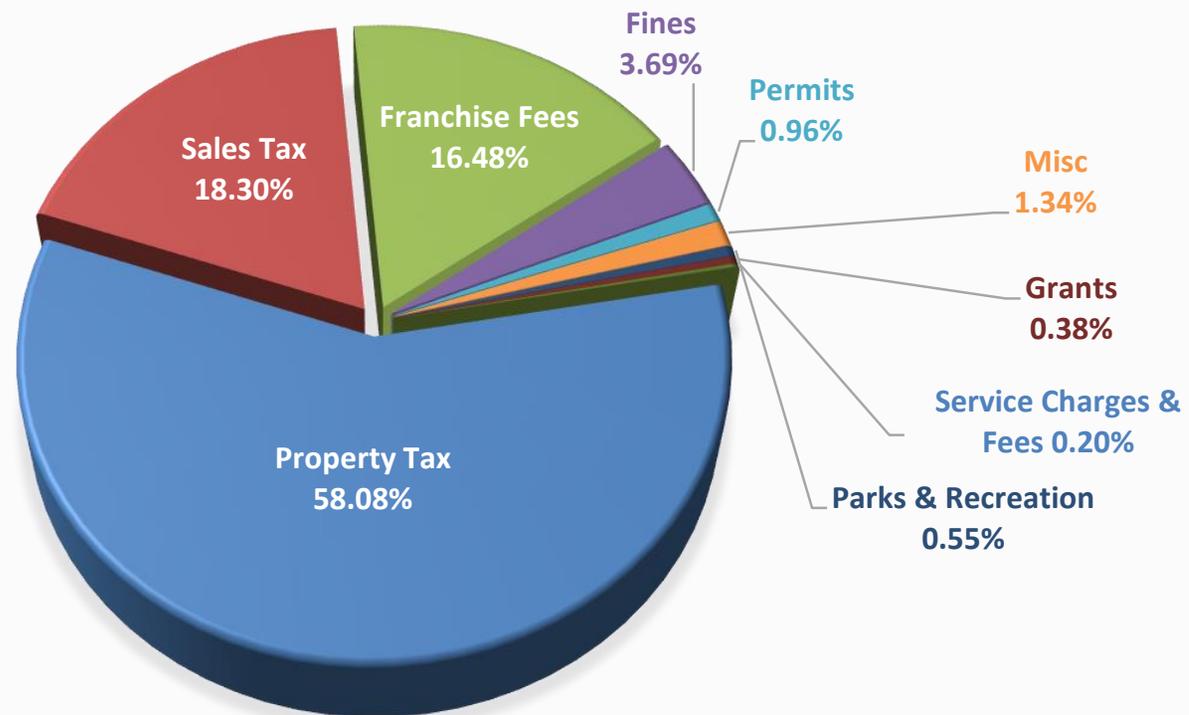
	Original Budget	Amendments	Internal Adjustments	Amended Budget	Amendment Description
Revenue	3,377,916	(6,500)		3,371,416	Move court security and technology funds and Christmas donations to new funds
General Administration	805,042		(27,426)	777,616	
Municipal Court	81,907	(4,500)	4,159	81,566	Move court security & technology to new funds
Police Department	1,358,949		20,522	1,379,471	
Fire Department	93,518	55,000	11,849	160,367	Bunker gear
Street Department	475,148		14,097	489,245	
Park Department	276,605		8,598	285,203	
Code Enforcement	4,530			4,530	
Inspection	91,397		31	91,428	
Fire Marshal	86,835		101	86,936	
Maintenance	111,126		(31,931)	79,195	
Total Expenses	3,385,058	50,500	-	3,435,557	
Profit/(Loss)	(7,142)	(57,000)	-	(64,141)	

General Fund Revenue Trends

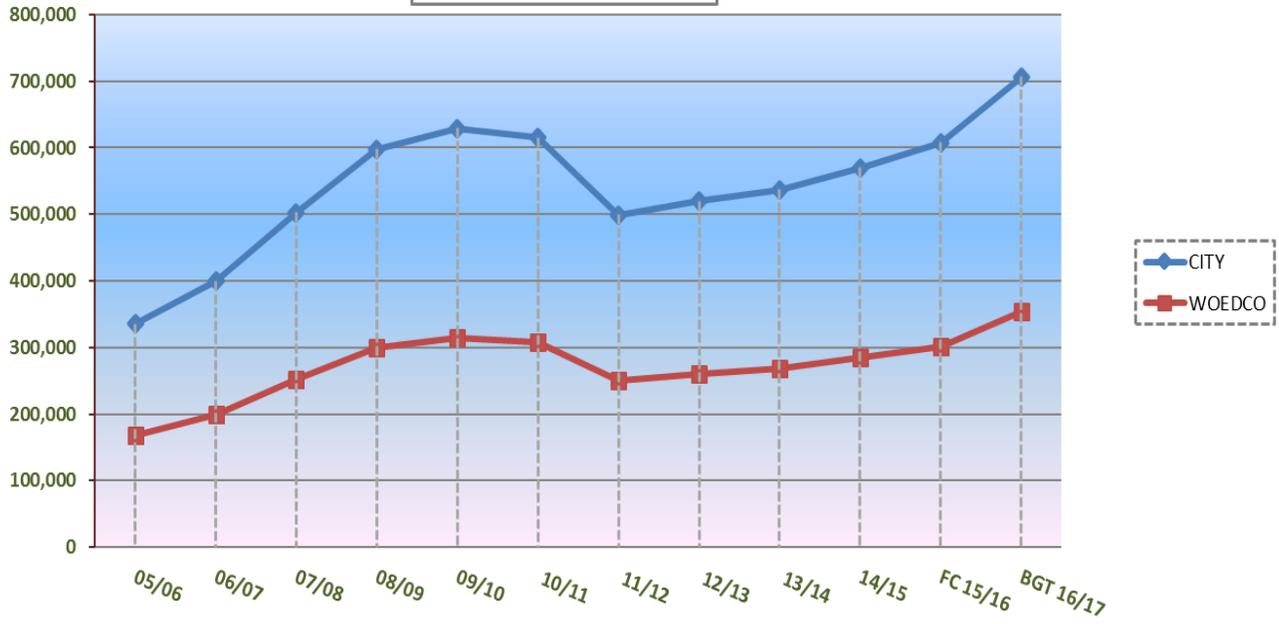


	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
Grants	-	28,078	95,798	64,760	42,703	194,700	10,839	111,590	77,858	1,063,966	93,132	9,584	3,100
Other	318,797	243,008	448,371	299,469	214,220	218,807	242,540	207,623	226,289	213,477	272,327	208,127	336,900
Franchise Fees	269,692	288,815	290,487	283,733	290,606	320,766	365,363	372,432	361,824	375,701	359,671	479,412	354,800
Sales Tax	411,213	512,201	618,937	644,703	577,918	499,573	523,715	542,669	537,690	607,859	706,630	615,000	550,000
Ad Valorem Taxes	1,268,985	1,347,182	1,529,343	1,514,397	1,607,655	1,577,846	1,721,679	1,782,498	1,952,627	1,970,536	1,991,812	1,961,610	1,956,917
Tax rate	0.55000	0.52000	0.51000	0.48000	0.48000	0.48000	0.52000	0.52000	0.52000	0.52011	0.53179	0.54687	0.58685

GENERAL FUND REVENUES BY CATEGORY FY 16/17

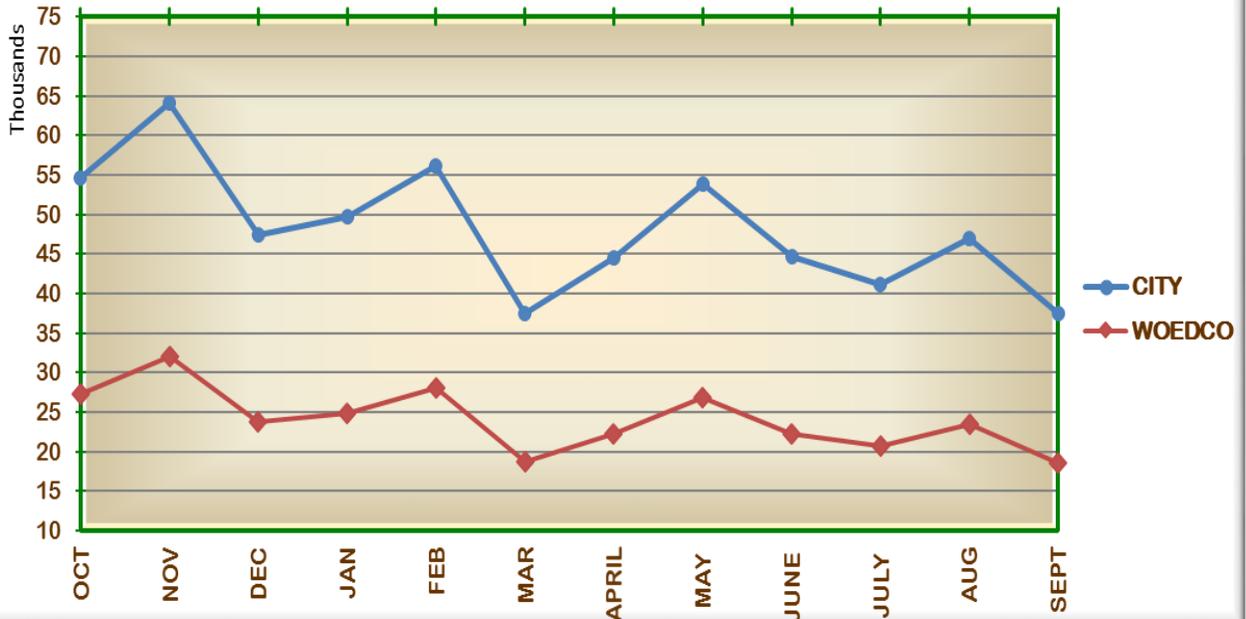


SALES TAX HISTORY



	<u>05/06</u>	<u>06/07</u>	<u>07/08</u>	<u>08/09</u>	<u>09/10</u>	<u>10/11</u>	<u>11/12</u>	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>FC 15/16</u>	<u>BGT 16/17</u>
CITY	502,639	597,919	629,370	615,184	499,573	519,849	537,312	569,957	607,859	717,010	549,358	600,458
WOEDCO	251,320	298,960	314,685	307,592	249,786	261,858	271,334	284,979	301,409	358,505	274,407	290,000

SALES TAX REVENUE FY 15/16



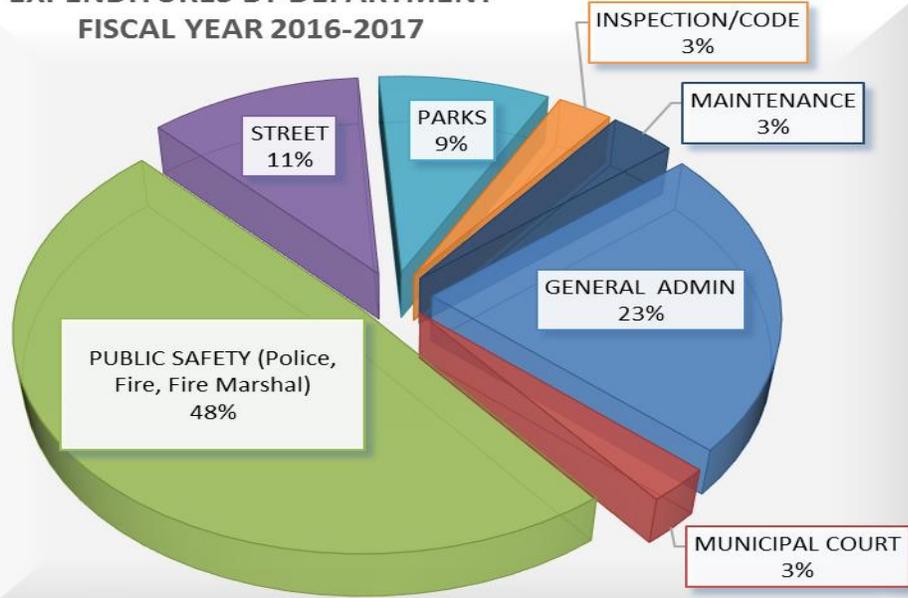
City of White Oak Franchise Receipts Revenue Comparison Fiscal Years 2013-2017

TYPE	FY 12/13	FY 13/14	FY 14/15	FY 15/16	ADOPTED FY 16/17
AEP/SWEPSCO	225,361	232,666	233,042	208,929	220,000
CENTERPOINT ENERGY	11,075	13,726	14,248	11,982	12,000
AT&T	10,546	8,918	7,556	6,098	7,000
UPSHUR RURAL	4,856	5,122	5,522	6,372	5,200
SUDDENLINK CABLE	80,640	82,829	68,481	66,360	67,000
REPUBLIC SERVICE (TRASH)	21,780	22,726	21,069	20,945	20,000
OTHER TELECOMMUNICATIONS	7,566	9,715	9,752	10,152	9,500
CITY UTILITIES	-	-	-	150,000	200,000
TOTAL \$	\$ 361,824	\$ 375,701	\$ 359,670	\$ 480,838	\$ 540,700

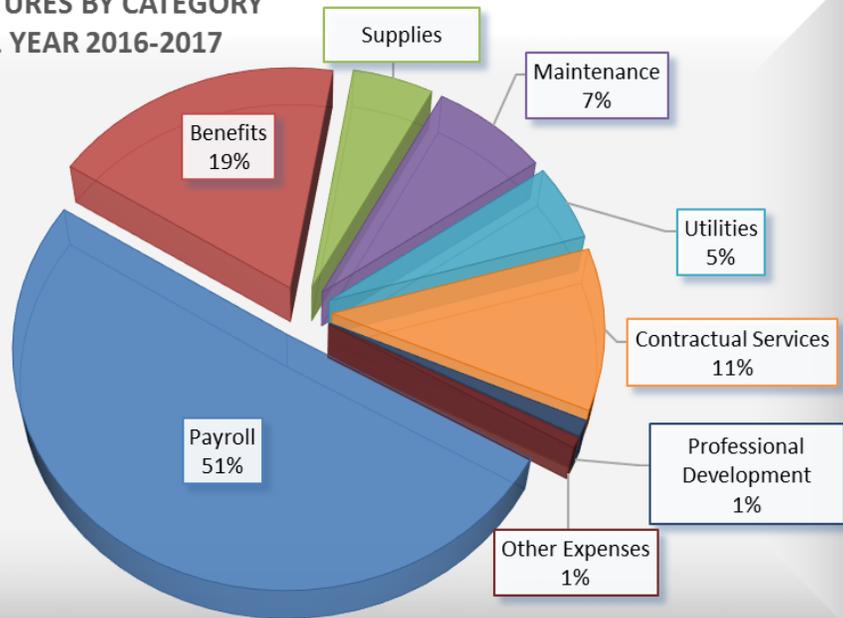
Municipal franchise fees are levied on utility services such as cable/internet, phone, gas, electricity, and sanitation usage by residents for the utilities' usage of the public right-of-way.

- SWEPSCO & Upshur Rural provides electricity to the City of White Oak and pay franchise fees on a quarterly basis. Their fees vary according to how many kilowatt-hours are used.
- Centerpoint Energy provides natural gas to residents and pays franchise fees only once a year by the end of January. These fees are 2% of their gross receipts.
- AT&T makes quarterly franchise payments and other various telecommunication companies make payments either quarterly or monthly depending on the company. The amount of franchise fee depends on the company and the type of customer.
- Suddenlink Cable pays a 6% franchise fee based on gross revenue each quarter. After the City's franchise contract expired in 2008, the City began to receive 6% versus the previous 2% because of Senate Bill 5 passed in 2005 which created a state-issued agreement for cable companies. In 2011, an amendment was approved in SB1087 which separates out the 5% franchise fee to cities and a 1% Public, Educational, & Governmental (PEG) fee which MUST be kept in a separate account from all other city funds and cannot be comingled. These funds may only be spent as allowed by Chapter 66 of the Texas Utilities Code. The average annual amount of PEG revenue is around \$13,500. Currently, the PEG Fee revenue and expenses are not budgeted because there are no allowable expenses per Chapter 66 of the Texas Utilities Code.
- Republic Service (formerly known as Allied Waste) provides the City of White Oak with trash collection and disposal and by contract is the sole franchisee to provide this service. Their franchise fee is a calculation based on containers used by residents and businesses, then subtracted from Republic's monthly invoice and recorded as franchise revenue.
- The City utility amount is the amount transferred from the Enterprise Fund to reimburse the General Fund for water and sewer line right-of-ways.

**GENERAL FUND OPERATING
EXPENDITURES BY DEPARTMENT
FISCAL YEAR 2016-2017**



**GENERAL FUND OPERATING
EXPENDITURES BY CATEGORY
FISCAL YEAR 2016-2017**



CITY OF WHITE OAK
SALARY & BENEFITS BUDGET
FISCAL YEAR 2016/2017

GENERAL FUND	TOTALS
SALARY AMOUNT	1,454,253
PART-TIME SALARIES	53,516
HOLIDAY PAY	84,641
LONGEVITY	14,520
CERTIFICATE PAY	20,175
OVERTIME	9,500
TOTAL SALARIES:	1,636,606
FICA	124,175
TMRS	247,217
HEALTH INSURANCE	189,663
LONG TERM DISABILITY	6,285
UNEMPLOYMENT COMP	6,048
WORKERS' COMP	28,200
TOTAL BENEFITS:	601,589
<i>TOTAL GENERAL FUND SALARY & BENEFITS</i>	2,238,194

COST OF CITY SERVICES

Based on a home value of \$100,000 each household will pay \$586.85 in city taxes for the year, or \$48.90 per month, to support these city services:



24 hour Police protection



24 hour Fire protection



Maintenance of public streets



2 parks that include walking trails, disc golf, picnic areas, and splash pad



Animal Control Services



Code Enforcement Services



Building Inspections & permitting services



Baseball/Softball Fields Maintenance

$$\begin{aligned} \$100,000/100 \times .58685 &= \$586.85 \\ \$586.85/12 &= \$48.90 \text{ per month} \end{aligned}$$

CITY OF WHITE OAK CAPITALIZATION AND DEPRECIATION POLICY

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

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

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

OTHER CONSIDERATIONS:

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

Examples of Repairs vs. Improvements

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

DEPRECIATION METHOD:

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

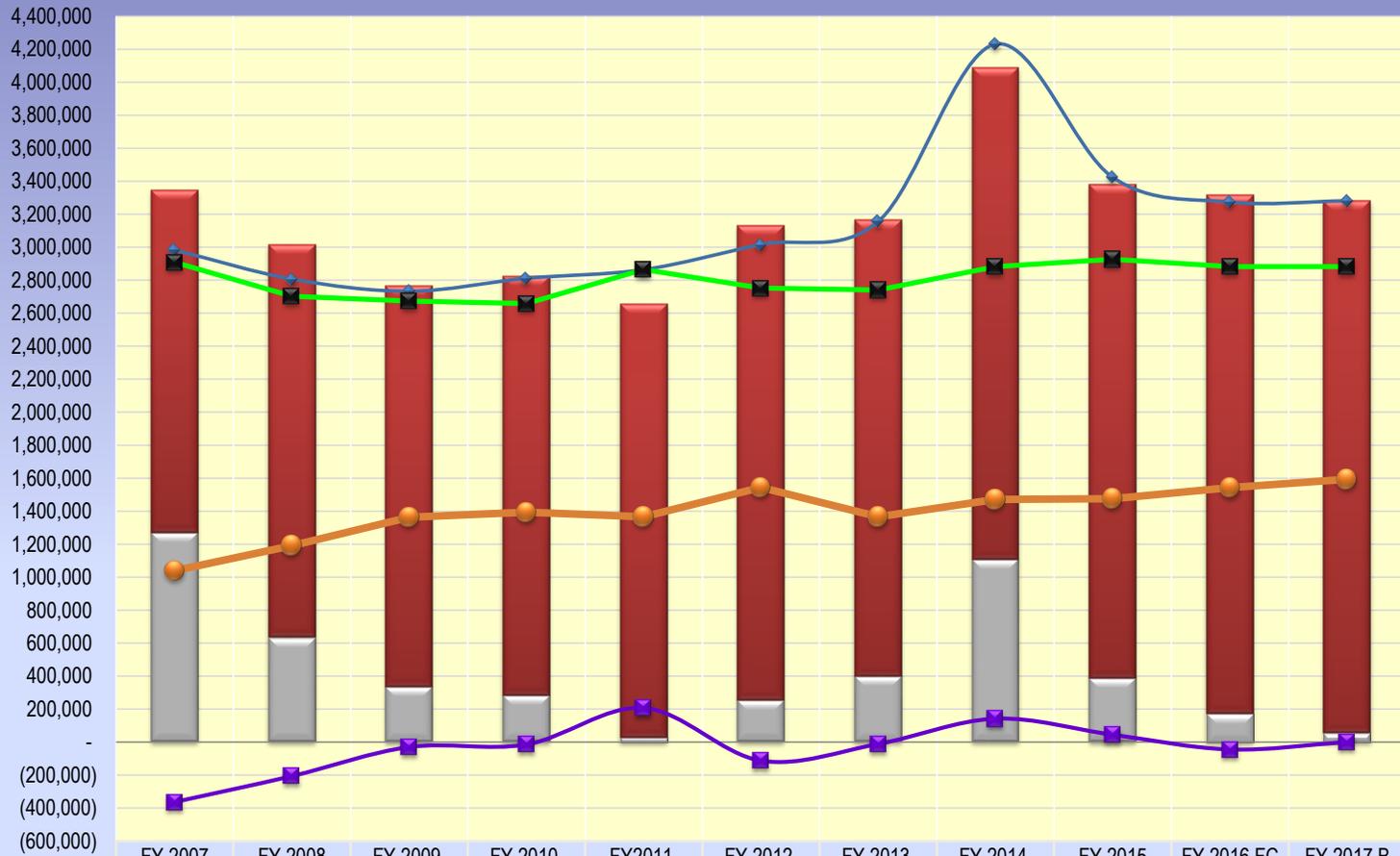
Buildings	40-60 years	Machinery & Equipment	3-25 years
Building Improvements	15-30 years	Vehicles	3-5 years
Water and Sewer Lines	10-75 years	Office Equipment	3-5 years
Land Improvements	10-60 years	Computer Equipment	3-5 years
Infrastructure	10-50 years	Intangibles	2-40 years
Streets/Roads	10-30 years		

CITY OF WHITE OAK
 CAPITAL BUDGET - FY 2017
 GENERAL FUND - CAPITAL EXPENDITURES

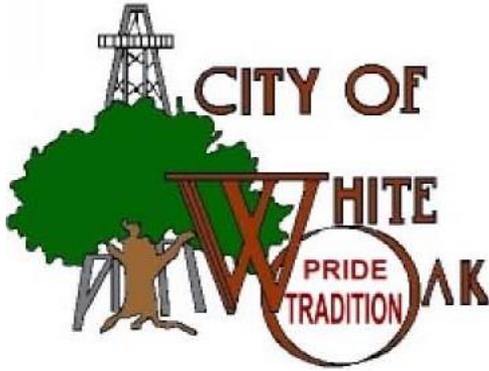
DEPARTMENT	DESCRIPTION OF CAPITAL ITEM	EXPENSE JUSTIFICATION	FY 2017 CAPITAL EXPENDITURES
Street Dept	Reconstruct the following streets: South Sun Camp, Sabine, Trinity, Brazos, Neches, Miller, E. Ward, & Campbell	TCDBG Grant Match	52,476
TOTAL STREET DEPT CAPITAL			52,476

Street Dept Capital Total	52,476
Subtract engineering costs paid in FY 15/16	<u>(8,750)</u>
GENERAL FUND CAPITAL TOTAL	\$ 43,726

GENERAL FUND TRENDS



	FY 2007	FY 2008	FY 2009	FY 2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016 FC	FY 2017 B
Operating Expenses	2,078,289	2,381,326	2,430,642	2,545,062	2,629,379	2,877,338	2,770,575	2,983,112	2,991,892	3,146,563	3,228,991
Capital Expenditures	1,268,311	632,110	332,346	281,097	27,832	252,545	397,314	1,106,564	387,303	171,954	52,476
Revenue	2,982,935	2,807,062	2,733,102	2,811,692	2,864,136	3,016,810	3,156,288	4,231,540	3,423,572	3,273,733	3,281,467
Surplus/Deficit	(363,665)	(206,373)	(29,886)	(14,467)	206,925	(113,070)	(11,601)	141,865	44,377	(44,784)	(0)
Fund Balance	2,909,174	2,702,798	2,672,914	2,658,448	2,865,373	2,752,303	2,740,702	2,882,567	2,926,944	2,882,160	2,882,160
6-Mth Oper Funds	1,039,145	1,190,663	1,362,569	1,393,722	1,366,312	1,543,504	1,366,312	1,471,124	1,475,454	1,543,172	1,593,374



**CITY OF WHITE OAK
GENERAL FUND
SUMMARY OF PROFIT/LOSS
FY 2016/2017**

	ACTUAL FY 13/14	ACTUAL FY 14/15	AMENDED FY 15/16	FORECAST FY 15/16	ADOPTED FY 16/17
TOTAL GENERAL FUND REVENUE	4,231,539	3,423,572	3,371,416	3,273,733	3,281,467
TOTAL - PAYROLL EXPENSE	1,583,067	1,482,889	1,590,182	1,575,907	1,636,606
TOTAL - PAYROLL BENEFITS	554,500	549,834	587,291	583,165	601,589
<i>TOTAL PAYROLL & BENEFITS</i>	2,137,568	2,032,723	2,177,473	2,159,072	2,238,194
TOTAL SUPPLIES	170,733	161,433	222,583	193,249	166,475
TOTAL MAINTENANCE	163,302	230,623	231,404	196,302	242,626
TOTAL UTILITIES	164,076	164,577	169,758	169,781	168,500
TOTAL CONTRACTUAL SERVICES	275,151	327,480	376,814	348,260	354,846
TOTAL PROFESSIONAL DEVELOPMENT	28,938	30,779	39,435	36,164	35,750
TOTAL PERMITS & CERTIFICATIONS	100	-	-	-	-
TOTAL OTHER	43,245	44,278	46,135	43,735	22,600
<i>TOTAL OPERATING EXPENSES</i>	845,544	959,169	1,086,129	987,491	990,797
OPERATING INCOME	1,248,428	431,680	107,814	127,170	52,476
TOTAL CAPITAL EXPENDITURES	1,106,564	387,303	171,954	171,954	52,476
TRANSFER TO/(FROM) RESERVES	141,864	44,377	-	-	-
PROFIT/(LOSS)	(0)	0	(64,140)	(44,784)	(0)



CITY OF WHITE OAK GENERAL OPERATING FUND

CHANGES IN FUND BALANCE

FISCAL YEAR 15/16 BUDGET

	ACTUAL 13/14	ACTUAL 14/15	AMENDED BUDGET 15/16	FORECAST BUDGET 15/16	ADOPTED BUDGET 16/17
Revenues:					
Property Taxes	1,970,537	1,991,812	1,984,466	1,961,610	1,905,959
Sales & Use Tax	607,859	706,630	645,000	615,000	600,458
Franchise Fees	375,701	359,671	510,000	479,412	540,700
Fines & Forfeits	131,602	152,989	139,600	113,225	121,200
Licenses & Permits	29,623	33,545	31,150	32,293	31,650
Parks & Recreation	18,300	18,502	18,500	18,805	18,200
Grants & Contributions	1,063,966	93,132	12,600	9,584	12,600
Service Charges & Fees	3,165	1,757	2,100	1,815	6,700
Miscellaneous Revenues	30,788	65,535	28,000	41,989	44,000
TOTAL REVENUE	4,231,540	3,423,572	3,371,416	3,273,733	3,281,467
Expenses:					
General Government	711,239	745,570	777,617	765,209	745,870
Economic Development	48,197	-	-	-	-
Court	76,867	95,813	81,567	80,738	88,879
Police Department	1,303,038	1,394,099	1,379,471	1,344,178	1,391,017
Fire Department	79,885	197,075	160,367	167,081	122,046
Street Department	315,547	350,743	489,245	430,945	357,061
Parks Department	1,322,115	335,217	285,202	279,863	286,631
Code Enforcement	2,715	3,179	4,530	4,180	3,600
Inspection Department	84,750	111,848	91,427	89,062	89,212
Fire Marshal	77,472	78,833	86,935	83,401	84,525
Maintenance Department	67,852	66,819	79,196	73,860	112,625
TOTAL EXPENSES	4,089,676	3,379,195	3,435,556	3,318,517	3,281,467
Net Revenue (Expenditures)	141,865	44,377	(64,140)	(44,784)	(0)
Transfers to/(from) fund balance					
Unappropriated Surplus	141,864	44,377	(64,140)	(44,784)	(0)
Total Transfers to (from) fund balance	141,864	44,377	(64,140)	(44,784)	(0)
Beginning Fund Balance	\$ 2,740,702	2,882,566	\$ 2,926,943	\$ 2,926,943	\$ 2,882,159
Ending Fund Balance	\$ 2,882,566	\$ 2,926,943	\$ 2,862,802	\$ 2,882,159	\$ 2,882,159
FUND BALANCE-Nonspendable	797	1,220	1,220	500	500
FUND BALANCE-Restricted	60,999	57,737	76,295	76,295	76,295
FUND BALANCE-Unassigned	2,820,770	2,867,986	2,785,287	2,805,364	2,805,364
Operating Days of Fund Balance	345.14	351.57	313.05	327.03	318.68
Fund Balance Goal (180 Days)	1,471,124	1,475,454	1,609,448	1,543,172	1,593,374
Amount Over (Under) Goal	1,349,646	1,392,532	1,175,839	1,262,192	1,211,989

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

**REVENUES
GENERAL FUND
FISCAL YEAR 2016/2017**

LINE ITEM DETAIL						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
3001	PROPERTY TAX - CURRENT	1,970,536	2,007,367	1,990,966	1,985,000	1,928,959
3002	PROPERTY TAX - DELINQUENT	23,270	12,753	19,000	7,900	9,000
3003	PENALTIES & INTEREST-CURRENT	11,149	10,031	11,000	10,500	10,000
3004	PENALTIES & INTEREST-DELINQ.	8,483	3,838	6,500	2,710	3,000
3005	PROPERTY TAX - DISCOUNTS	(42,900)	(42,178)	(43,000)	(44,500)	(45,000)
	<i>TOTAL PROPERTY TAXES</i>	1,970,536	1,991,812	1,984,466	1,961,610	1,905,959
3101	1% CITY SALES TAX	607,859	706,630	645,000	615,000	600,458
	<i>TOTAL SALES & USE TAX</i>	607,859	706,630	645,000	615,000	600,458
3201	AEP/SWEPSCO - FRANCHISE FEES	232,666	233,042	233,000	208,929	220,000
3202	SUDDENLINK CABLE-FRANCHISE	69,024	68,481	68,500	66,360	67,000
3203	REPUBLIC SERVICE-FRANCHISE	22,726	21,069	22,000	20,945	20,000
3204	CENTERPOINT-FRANCHISE FEES	13,726	14,248	14,000	11,982	12,000
3205	AT&T - FRANCHISE FEES	8,918	7,556	8,000	6,098	7,000
3206	MISC TELECOM-FRANCHISE FEES	9,715	9,752	9,000	10,160	9,500
3207	UPSHUR RURAL-FRANCHISE FEES	5,122	5,522	5,500	4,938	5,200
3208	SUDDENLINK CABLE PEG FEES	13,804	-	-	-	-
3209	CITY UTILITIES - FRANCHISE FEES	-	-	150,000	150,000	200,000
	<i>TOTAL FRANCHISE FEES</i>	375,701	359,671	510,000	479,412	540,700
3301	MUNICIPAL COURT FINES	114,751	136,114	130,000	102,000	110,000
3302	WARRANT FEES	10,615	9,731	9,000	10,500	10,500
3303	OMNI BASE - CITY FEES	727	624	600	725	700
3304	COURT TECHNOLOGY FEES	3,156	3,733	-	-	-
3305	BUILDING SECURITY FEES	2,353	2,787	-	-	-
	<i>TOTAL FINES & FORFEITURES</i>	131,602	152,989	139,600	113,225	121,200
3401	BUILDING PERMITS	12,592	15,905	15,000	13,053	13,000
3402	ELECTRICAL PERMITS	3,348	2,830	2,200	3,450	3,500
3403	PLUMBING PERMITS	2,017	2,330	2,000	2,250	2,300
3404	CONTRACTOR LICENSES	2,580	3,210	3,000	3,120	3,000
3405	SAFETY PERMITS/CERT OF OCC	8,486	8,320	8,200	9,150	9,000
3406	WRECKER PERMITS	-	-	-	420	400

**REVENUES
GENERAL FUND
FISCAL YEAR 2016/2017**

LINE ITEM DETAIL						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
3407	MISCELLANEOUS PERMITS	-	200	-	250	-
3408	SUP/ZONING APPS & VARIANCES	600	750	750	600	450
	<i>TOTAL PERMITS</i>	29,623	33,545	31,150	32,293	31,650
3501	SPLASH PAD INCOME	9,169	8,292	8,000	9,300	8,500
3502	PARK CONCESSIONS	4,656	6,506	5,500	6,500	6,700
3503	BASEBALL/SOFTBALL USER FEES	3,605	3,305	4,000	3,005	3,000
3505	BASEBALL FIELD RENTAL	870	400	1,000	-	-
	<i>TOTAL PARKS & RECREATION</i>	18,300	18,502	18,500	18,805	18,200
3601	WOEDCO GRANTS	1,021,910	-	-	-	-
3602	ETCOG GRANTS	13,869	-	-	-	-
3604	POLICE TRAINING-STATE COMP	1,615	1,606	1,600	1,584	1,600
3608	DONATIONS	25,000	90,000	10,000	7,000	10,000
3613	ROUGHNECK DAYS INCOME	1,000	1,000	1,000	1,000	1,000
3614	CHRISTMAS DECORATIONS	571	526	-	-	-
	<i>TOTAL GRANTS & CONTRIBUTIONS</i>	1,063,966	93,132	12,600	9,584	12,600
3701	ANIMAL IMPOUND FEES	2,425	1,150	1,500	1,000	1,000
3702	PRINTING & DUPLICATION FEES	635	572	600	780	700
3703	RETURNED CHECK FEES	105	35	-	35	-
3715	INTERGOVERNMENTAL REVENUE	-	-	-	-	5,000
	<i>TOTAL SERVICE CHARGES & FEES</i>	3,165	1,757	2,100	1,815	6,700
3801	INTEREST INCOME	19,391	23,514	22,000	25,000	36,000
3802	MISCELLANEOUS REVENUES	7,561	2,871	2,000	11,500	2,000
3803	SCRAP METAL	2,872	15,056	3,000	189	1,000
3804	WOEDCO REIMBURSEMENT	964	-	1,000	5,300	5,000
3807	GAIN/LOSS SALE OF ASSET	-	24,094	-	-	-
	<i>TOTAL MISCELLANEOUS REVENUES</i>	30,788	65,535	28,000	41,989	44,000
TOTAL GENERAL FUND REVENUE		4,231,539	3,423,572	3,371,416	3,273,733	3,281,467
TOTAL REVENUE		4,231,539	3,423,572	3,371,416	3,273,733	3,281,467

CITY OF WHITE OAK
 FY 2016/2017 ADOPTED BUDGET
GENERAL FUND
 EXPENDITURE SUMMARY

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
PAYROLL EXPENSE						
4111	PERM. FULL TIME SALARIES	1,472,119	1,382,378	1,453,330	1,448,350	1,488,948
4112	OVERTIME PAY	9,293	6,111	12,700	9,393	9,500
4113	HOLIDAY PAY	69,502	67,702	82,961	77,010	84,641
4114	PART-TIME SALARIES	32,153	26,699	41,190	41,153	53,516
<i>TOTAL - PAYROLL EXPENSE</i>		<u>1,583,067</u>	<u>1,482,889</u>	<u>1,590,182</u>	<u>1,575,907</u>	<u>1,636,606</u>
PAYROLL BENEFITS						
4121	FICA TAXES	115,631	109,054	120,232	119,823	124,175
4122	GROUP INSURANCE	174,250	178,880	182,824	178,992	189,663
4123	LONG-TERM DISABILITY	5,875	5,178	6,396	6,515	6,285
4124	RETIREMENT	214,747	223,318	242,595	245,146	247,217
4126	UNEMPLOYMENT COMP	8,222	502	7,615	6,615	6,048
4127	WORKMANS COMP. INS	35,775	32,903	27,630	26,074	28,200
<i>TOTAL - PAYROLL BENEFITS</i>		<u>554,500</u>	<u>549,834</u>	<u>587,291</u>	<u>583,165</u>	<u>601,589</u>
TOTAL SALARY & BENEFITS		<u>2,137,568</u>	<u>2,032,723</u>	<u>2,177,473</u>	<u>2,159,072</u>	<u>2,238,194</u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	69,068	48,402	61,454	42,840	68,700
4212	JAIL EXPENSE	1,134	728	1,000	800	1,000
4213	MINOR TOOLS	2,892	3,855	5,000	4,699	4,500
4213	POLICE SUPPLIES	25,869	14,412	3,000	2,000	3,000
4214	MISC. SUPPLIES	2,571	3,926	4,300	3,796	4,150
4215	SAFETY SUPPLIES	3,712	3,786	6,479	5,404	6,150
4216	INVESTIGATIVE EXPENSE	327	419	1,480	1,480	2,100
4216	STREET SIGNS	2,976	2,751	3,000	2,000	2,000
4217	RESCUE & EMS SUPPLIES	-	-	3,000	3,000	3,000
4218	OTHER MACH & EQUIP SUPPLY	1,414	1,800	2,000	2,000	1,800
4219	WELDING SUPPLIES	355	128	400	300	400
4220	PAPER & PRINTING SUPPLIES	2,295	2,886	3,900	2,700	3,700
4221	OFFICE SUPPLIES	5,018	5,841	7,936	6,812	7,350
4222	DATA PROCESSING SUPPLIES	3,661	4,200	7,250	6,600	6,900
4222	JANITORIAL SUPPLIES	21	111	100	100	100
4223	POSTAGE	2,509	2,387	3,025	2,185	2,625
4224	OFFICE EQUIPMENT	11,718	6,024	13,640	11,303	8,800
4226	ELECTION EXPENSE	1,994	-	-	-	2,000
4227	BANK FEES	5,422	4,861	2,000	2,000	1,800
4227	FIRE PREVENTION SUPPLIES	6,546	5,383	64,200	74,776	16,000
4229	INSPECTION SUPPLIES	280	170	400	364	400
4229	COURT TECHNOLOGY FUND EXP	4,125	6,066	-	-	-
4230	BUILDING SECURITY FUND EXP	-	15,545	-	-	-
4237	FOGGING & WEED CONTROL	2,979	10,475	10,900	2,000	4,000

EXPENDITURE SUMMARY

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
4244	SPLASH PAD EXPENSES	1,856	160	1,000	500	1,300
4251	PARK SUPPLIES	544	187	1,200	1,200	1,500
4252	CONCESSION SUPPLIES	2,019	2,171	4,000	4,000	4,000
4253	POND SUPPLIES	1,278	1,300	472	-	500
4254	BB FIELD CONCESSION SUPPLIES	-	4,403	-	-	-
4261	UNIFORMS	7,939	8,835	10,847	9,840	8,000
4271	ANIMAL CONTROL EXPENSE	212	220	600	550	700
TOTAL SUPPLIES		170,733	161,433	222,583	193,249	166,475
MAINTENANCE						
4311	MAINT - MOTOR VEHICLE	25,210	24,639	32,000	33,089	32,000
4312	VEHICLE INSPECTIONS	375	363	400	350	400
4313	DIESEL FUEL	3,776	2,138	3,750	2,300	3,500
4313	MAINT - OFFICE FURN & EQUIP	3,102	1,201	2,700	1,300	2,700
4314	MAINT - COMM EQUIP	12,869	8,346	5,150	5,136	4,400
4315	MAINT & SVC-COMPUTERS	20,360	22,632	24,104	22,704	30,924
4317	MAINT - OTHER EQUIP	5,930	7,173	10,500	9,470	8,700
4317	MAINT - SIREN REPAIR	6,603	6,603	6,800	6,603	6,800
4318	BULK PROD/OIL,GREASE,ETC.	2,292	2,288	2,600	2,400	2,800
4321	MAINT - BLDING/JANITORIAL	23,886	25,512	24,450	23,400	24,102
4322	MAINT - BLDG & STRUCTURE	15,144	11,179	9,700	9,700	9,500
4324	MAINTENANCE AGREEMENTS	8,960	8,960	11,500	11,500	11,500
4324	MAINT - PARK FIELDS	13,228	10,325	15,000	15,000	20,000
4325	MAINTENANCE HYDRANTS	42	210	500	50	500
4325	MAINT - EMS BUILDING	434	1,081	500	300	1,000
4326	JANITORIAL SUPPLIES	4,065	3,474	5,500	4,600	5,300
4327	MAINT - SPLASH PAD	703	3,536	2,000	2,000	2,000
4330	TRAINING CTR SUPPLIES & MAINT	1,140	2,003	1,500	1,400	1,500
4331	MAINT - STREET SYSTEM	15,182	88,960	72,750	45,000	75,000
TOTAL MAINTENANCE		163,302	230,623	231,404	196,302	242,626
UTILITIES						
4350	STREET LIGHTS	83,389	80,093	83,000	83,000	83,000
4351	UTILITIES - ELECTRIC	36,174	37,679	39,800	39,100	37,500
4353	UTILITIES - CABLE	13,267	13,969	14,328	14,228	15,150
4354	UTILITIES - GAS	2,215	2,592	2,650	2,650	2,650
4355	UTILITIES - TELEPHONE	29,031	30,243	29,980	30,803	30,200
TOTAL UTILITIES		164,076	164,577	169,758	169,781	168,500
CONTRACTUAL SERVICES						
4360	ETCOG-911 MAPPING	4,248	4,248	4,500	4,500	4,500
4361	LEGAL SERVICES	9,769	9,000	9,500	9,000	8,150
4362	AUDITING	5,750	6,100	6,400	6,400	6,500
4363	TAX COLLECTION	32,999	33,317	34,510	34,510	35,000
4365	LEGAL ADVERTISING	2,223	2,874	1,150	770	800
4366	COMMUNITY RELATIONS PROG	1,804	1,955	1,500	1,500	1,500
4366	VOLUNTEER INCENTIVE PAY	24,272	19,874	30,000	26,111	30,000
4367	RECORDS MANAGEMENT	6,343	2,772	12,639	12,639	9,500

EXPENDITURE SUMMARY

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
4368	MISC. OTHER	11,532	8,240	14,890	12,740	13,300
4369	HUMANE SOCIETY	23,962	27,576	48,871	27,207	30,000
4369	CRIME PREVENTION PROGRAMS	356	778	1,500	1,500	1,500
4370	CARD EXPENSE	-	425	-	-	-
4371	PLANNING AND ZONING	585	187	200	150	500
4372	INSURANCE BONDS	50	-	-	-	-
4372	H.S. BASEBALL FIELD LOAN PYMT	60,000	50,000	50,000	50,000	50,000
4373	INSURANCE/PROP & LIAB	43,132	43,248	45,400	46,343	46,896
4375	CITY CLEANUP SERVICES	2,080	430	1,000	750	1,000
4375	DISPOSAL FEE/OIL, TIRES	140	144	500	250	500
4376	CONTRACT LABOR	750	825	900	1,480	1,900
4376	AMBULANCE SERVICE	22,500	90,000	90,000	90,000	90,000
4378	WEBSITE SERVICES	894	4,092	1,484	1,300	1,800
4379	LEASES AND RENTALS	21,763	21,395	21,870	21,110	21,500
<i>TOTAL CONTRACTUAL SERVICES</i>		<u>275,151</u>	<u>327,480</u>	<u>376,814</u>	<u>348,260</u>	<u>354,846</u>
PROFESSIONAL DEVELOPMENT						
4381	DUES, SUBSC, PROF DEVELOP	8,293	8,081	9,535	8,735	8,150
4383	TRAVEL & TRAINING	20,645	21,094	28,300	25,845	26,000
4384	STATE/PD TRAINING FUND	-	1,604	1,600	1,584	1,600
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		<u>28,938</u>	<u>30,779</u>	<u>39,435</u>	<u>36,164</u>	<u>35,750</u>
PERMITS AND CERTIFICATIONS						
4393	PERMITS & CERTIFICATIONS	100	-	-	-	-
<i>TOTAL PERMITS AND CERTIFICATIONS</i>		<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER						
4394	PUBLIC RELATIONS	300	-	1,500	-	1,000
4394	CODE ENFORCEMENT - OTHER	1,006	633	650	650	-
4395	ETCADA SUPPORT	1,500	2,000	2,000	2,000	2,000
4396	LIBRARY SUPPORT	30,000	30,000	30,000	30,000	10,000
4397	ROUGHNECK DAYS	-	800	1,485	1,485	-
4398	VEHICLE ALLOWANCE-MILEAGE	10,439	10,845	10,500	9,600	9,600
<i>TOTAL OTHER</i>		<u>43,245</u>	<u>44,278</u>	<u>46,135</u>	<u>43,735</u>	<u>22,600</u>
Total Salary and benefits		2,137,568	2,032,723	2,177,473	2,159,072	2,238,194
Total Other Operating expenses		845,544	959,169	1,086,129	987,491	990,797
Total Operating expenses		<u>2,983,112</u>	<u>2,991,892</u>	<u>3,263,602</u>	<u>3,146,563</u>	<u>3,228,991</u>
Total Operating Income		<u>1,248,428</u>	<u>431,680</u>	<u>107,814</u>	<u>127,170</u>	<u>52,476</u>
Transfers to/(from) Reserves		141,864	44,377			
TOTAL CAPITAL EXPENDITURES		1,106,564	387,303	171,954	171,954	52,476
PROFIT/(LOSS)		0	0	(64,141)	(44,784)	(0)

CITY OF WHITE OAK
FY 2016/2017 ADOPTED BUDGET
GENERAL FUND

GENERAL ADMINISTRATION - DEPT 10						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	252,578	225,146	233,401	244,043	244,215
4113	HOLIDAY PAY	9,793	8,713	10,065	10,333	10,534
<i>TOTAL PAYROLL EXPENSES</i>		<u>262,371</u>	<u>233,859</u>	<u>243,466</u>	<u>254,376</u>	<u>254,749</u>
PAYROLL BENEFITS						
4121	FICA TAXES	19,853	17,276	18,625	19,444	19,488
4122	GROUP INSURANCE	22,908	19,156	21,227	21,312	21,766
4123	LONG-TERM DISABILITY	1,069	888	972	1,089	1,050
4124	RETIREMENT	37,701	36,284	37,506	40,840	40,155
4126	UNEMPLOYMENT COMP	1,035	36	826	700	750
4127	WORKMANS COMP. INS	552	7,341	5,756	5,756	5,800
<i>TOTAL PAYROLL BENEFITS</i>		<u>83,118</u>	<u>80,980</u>	<u>84,912</u>	<u>89,140</u>	<u>89,009</u>
TOTAL SALARY & BENEFITS		<u>345,490</u>	<u>314,840</u>	<u>328,378</u>	<u>343,516</u>	<u>343,758</u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	275	-	500	600	200
4214	MISC. SUPPLIES	37	222	200	150	200
4215	SAFETY SUPPLIES	13	232	129	129	150
4220	PAPER OFFICE SUPPLIES	1,656	2,461	1,900	1,500	1,700
4221	OFFICE SUPPLIES	1,607	1,360	1,800	1,500	1,700
4222	DATA PROCESSING SUPPLIES	610	1,058	1,000	500	500
4223	POSTAGE	1,316	1,068	1,300	1,000	1,200
4224	OFFICE EQUIPMENT	5,201	2,633	2,000	2,000	4,000
4226	ELECTION EXPENSE	1,994	-	-	-	2,000
4227	BANK FEES	5,422	4,861	2,000	2,000	1,800
4261	UNIFORMS	800	663	600	600	600
<i>TOTAL SUPPLIES</i>		<u>18,931</u>	<u>14,558</u>	<u>11,429</u>	<u>9,979</u>	<u>14,050</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLE	-	104	-	-	-
4313	MAINT - OFFICE FURN & EQUIP	1,398	945	1,200	800	1,200
4315	MAINT & SERVICE-COMPUTERS	13,966	18,932	16,879	16,879	19,560
4317	MAINT - SIREN REPAIR	6,603	6,603	6,800	6,603	6,800
4321	MAINT - BLDING/JANITORIAL	7,353	7,559	7,500	7,000	7,602
4322	MAINT - BUILDING/GROUNDS	4,336	8,465	3,500	3,500	4,500
4325	MAINT - EMS BUILDING	434	1,081	500	300	1,000
4326	JANITORIAL SUPPLIES	693	243	1,000	750	1,000
4330	MAINT/SUPPLIES-TRAINING CTR	1,140	2,003	1,500	1,400	1,500
<i>TOTAL MAINTENANCE</i>		<u>35,923</u>	<u>45,935</u>	<u>38,879</u>	<u>37,232</u>	<u>43,162</u>

GENERAL ADMINISTRATION - DEPT 10

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
UTILITIES						
4350	ELECTRIC - STREET LIGHTS	83,389	80,093	83,000	83,000	83,000
4351	UTILITIES - ELECTRIC	5,753	5,752	6,000	5,700	5,700
4353	UTILITIES - CABLE	2,504	2,471	2,600	2,500	3,000
4355	UTILITIES - TELEPHONE	10,582	10,642	10,000	11,000	11,000
<i>TOTAL UTILITIES</i>		102,227	98,958	101,600	102,200	102,700
CONTRACTUAL SERVICES						
4360	ETCOG-911 MAPPING	4,248	4,248	4,500	4,500	4,500
4361	LEGAL SERVICES	9,769	9,000	9,500	9,000	8,000
4362	AUDITING	5,750	6,100	6,400	6,400	6,500
4363	TAX COLLECTION	32,999	33,317	34,510	34,510	35,000
4365	LEGAL ADVERTISING	1,847	2,740	800	400	500
4367	RECORDS MANAGEMENT	5,843	2,272	12,139	12,139	9,000
4368	MISC. OTHER	7,188	2,185	6,000	5,100	5,000
4369	HUMANE SOCIETY	23,962	27,576	48,871	27,207	30,000
4370	CARD EXPENSE(DEREGULATION)	-	425	-	-	-
4371	PLANNING AND ZONING	585	187	200	150	500
4372	INSURANCE BONDS	50	-	-	-	-
4373	INSURANCE/PROP & LIAB	18,091	18,160	5,726	5,726	6,000
4375	CITY CLEANUP SERVICES	2,080	430	1,000	750	1,000
4376	AMBULANCE SERVICE	22,500	90,000	90,000	90,000	90,000
4378	WEBSITE SERVICES	894	4,092	1,484	1,300	1,800
4379	LEASES AND RENTALS	11,158	11,141	10,270	10,270	10,000
<i>TOTAL CONTRACUAL SERVICES</i>		146,964	211,874	231,400	207,452	207,800
PROFESSIONAL DEVELOPMENT						
4381	DUES, SUBSC, PROF DEVELOP	4,781	4,335	4,800	4,600	4,800
4383	TRAVEL & TRAINING	12,240	6,235	8,000	8,000	8,000
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		17,021	10,570	12,800	12,600	12,800
OTHER						
4395	ETCADA SUPPORT	1,500	2,000	2,000	2,000	2,000
4396	LIBRARY SUPPORT	30,000	30,000	30,000	30,000	10,000
4397	ROUGHNECK DAYS	-	800	1,485	1,485	-
4398	VEHICLE ALLOWANCE-MILEAGE	10,439	10,845	10,500	9,600	9,600
<i>TOTAL OTHER</i>		41,939	43,645	43,985	43,085	21,600
TOTAL OPERATIONAL EXPENSES		363,006	425,541	440,093	412,548	402,112
SUB-TOTAL ADMINISTRATION		708,495	740,381	768,472	756,064	745,870
CAPITAL EXPENDITURES						
4415	RECORDS MANAGEMENT	2,744	-	9,145	9,145	-
4420	EMS BUILDING	-	5,189	-	-	-
TOTAL CAPITAL EXPENDITURES		2,744	5,189	9,145	9,145	-
DEPARTMENT TOTAL		711,239	745,570	777,617	765,209	745,870

CITY OF WHITE OAK
 FY 2016/2017 ADOPTED BUDGET
 GENERAL FUND

MUNICIPAL COURT - DEPT 12						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	31,363	31,222	35,670	35,670	37,177
4113	HOLIDAY PAY	1,215	1,215	1,554	1,572	1,606
4114	PART-TIME SALARIES	19,690	19,738	19,340	19,340	20,516
<i>TOTAL PAYROLL EXPENSES</i>		<u>52,269</u>	<u>52,175</u>	<u>56,564</u>	<u>56,582</u>	<u>59,300</u>
PAYROLL BENEFITS						
4121	FICA TAXES	3,679	3,608	4,062	4,062	4,522
4122	GROUP INSURANCE	5,807	6,062	6,370	6,370	6,526
4123	LONG-TERM DISABILITY	139	135	160	160	160
4124	RETIREMENT	4,488	4,937	5,960	5,960	6,083
4126	UNEMPLOYMENT COMP	519	57	552	552	175
4127	WORKMENS COMP INS.	248	1,050	1,100	1,100	900
<i>TOTAL PAYROLL BENEFITS</i>		<u>14,879</u>	<u>15,849</u>	<u>18,204</u>	<u>18,204</u>	<u>18,366</u>
TOTAL SALARY & BENEFITS		<u><u>67,148</u></u>	<u><u>68,024</u></u>	<u><u>74,769</u></u>	<u><u>74,786</u></u>	<u><u>77,665</u></u>
SUPPLIES						
4220	PAPER - OFFICE SUPPLIES	405	309	500	400	500
4221	OFFICE SUPPLIES	664	255	801	500	850
4222	DATA PROCESSING	212	-	150	150	200
4223	POSTAGE	711	879	750	675	750
4224	OFFICE EQUIPMENT	-	1,050	-	-	200
4229	COURT TECHNOLOGY FEE	4,125	6,066	-	-	-
4230	BUILDING SECURITY FEE	-	15,545	-	-	-
4261	UNIFORMS	196	200	247	247	200
<i>TOTAL SUPPLIES</i>		<u>6,313</u>	<u>24,305</u>	<u>2,448</u>	<u>1,972</u>	<u>2,700</u>
MAINTENANCE						
4315	MAINT/SERVICE-COMPUTERS	-	-	-	-	4,264
<i>TOTAL MAINTENANCE</i>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,264</u>
CONTRACTUAL SERVICES						
4361	LEGAL SERVICE & TRIAL	-	-	-	-	150
4365	LEGAL ADVERTISING	183	-	-	-	200
4368	MISC. OTHER	250	250	550	550	300
4376	CONTRACT LABOR-TRANSLTR	750	825	600	480	900
<i>TOTAL CONTRACTUAL SERVICES</i>		<u>1,183</u>	<u>1,075</u>	<u>1,150</u>	<u>1,030</u>	<u>1,550</u>
PROFESSIONAL DEVELOPMENT						
4381	DUES & SUBSCRIPTIONS	69	76	200	150	200
4383	TRAVEL & TRAINING	2,155	2,333	3,000	2,800	2,500
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		<u>2,224</u>	<u>2,409</u>	<u>3,200</u>	<u>2,950</u>	<u>2,700</u>
TOTAL OPERATIONAL EXPENSES		<u><u>9,719</u></u>	<u><u>27,789</u></u>	<u><u>6,798</u></u>	<u><u>5,952</u></u>	<u><u>11,214</u></u>
DEPARTMENT TOTAL		<u><u>76,867</u></u>	<u><u>95,813</u></u>	<u><u>81,567</u></u>	<u><u>80,738</u></u>	<u><u>88,879</u></u>

CITY OF WHITE OAK
FY 2016/2017 ADOPTED BUDGET
GENERAL FUND

POLICE DEPARTMENT - DEPT 14						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	765,677	767,056	811,421	805,250	828,944
4112	OVERTIME PAY	4,567	2,918	8,000	5,955	4,000
4113	HOLIDAY PAY	44,528	46,015	55,238	50,595	56,192
4114	PART-TIME SALARIES	4,175	500	4,200	4,200	1,000
<i>TOTAL PAYROLL EXPENSES</i>		<u>818,947</u>	<u>816,489</u>	<u>878,859</u>	<u>865,999</u>	<u>890,137</u>
PAYROLL BENEFITS						
4121	FICA TAXES	59,707	60,309	66,988	65,983	68,095
4122	GROUP INSURANCE	89,423	100,555	103,517	101,078	111,284
4123	LONG-TERM DISABILITY	3,029	2,777	3,589	3,585	3,451
4124	RETIREMENT	111,358	124,558	137,591	137,587	140,150
4126	UNEMPLOYMENT COMP	4,307	315	3,956	3,600	3,600
4127	WORKMANS COMP INS	16,842	16,263	12,750	12,750	14,000
<i>TOTAL PAYROLL BENEFITS</i>		<u>284,666</u>	<u>304,775</u>	<u>328,390</u>	<u>324,583</u>	<u>340,581</u>
TOTAL SALARY & BENEFITS		<u><u>1,103,613</u></u>	<u><u>1,121,265</u></u>	<u><u>1,207,250</u></u>	<u><u>1,190,583</u></u>	<u><u>1,230,717</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	45,134	32,092	37,250	25,000	45,000
4212	JAIL EXPENSE	1,134	728	1,000	800	1,000
4213	POLICE SUPPLIES	25,869	14,412	3,000	2,000	3,000
4214	MISC. SUPPLIES	1,800	2,191	2,000	2,000	2,000
4215	SAFETY SUPPLIES	455	93	2,000	1,500	2,000
4216	INVESTIGATIVE EXPENSE	222	-	500	500	1,500
4220	SPECIALITY PRINTING	234	116	1,500	800	1,500
4221	OFFICE SUPPLIES	1,530	2,909	3,000	3,000	3,000
4222	DATA PROCESSING	2,796	3,143	3,900	3,900	4,000
4223	POSTAGE	136	203	300	150	300
4224	OFFICE EQUIPMENT	100	-	1,500	1,000	1,500
4261	UNIFORM EXPENSE	4,994	6,160	7,000	7,000	4,500
<i>TOTAL SUPPLIES</i>		<u>84,404</u>	<u>62,046</u>	<u>62,950</u>	<u>47,650</u>	<u>69,300</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	11,310	13,353	16,000	16,000	-
4313	MAINT - OFF FURN & EQUIP	1,705	256	1,500	500	1,500
4314	MAINT - COMM EQUIP	9,866	5,159	3,200	3,200	2,500
4315	MAINT - COMPUTERS	6,394	3,699	5,000	4,000	5,000
4317	MAINT - OTHER EQUIPMENT	184	256	1,500	1,020	1,500
4321	MAINT - JANITORIAL, ETC.	7,474	6,974	7,000	7,000	7,000
4322	MAINT - BLDING & STRUCT	7,213	2,714	5,200	5,200	4,000
4326	JANITORIAL-PAPER GOODS	782	728	1,000	1,000	1,000
<i>TOTAL MAINTENANCE</i>		<u>44,928</u>	<u>33,141</u>	<u>40,400</u>	<u>37,920</u>	<u>22,500</u>

POLICE DEPARTMENT - DEPT 14

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
UTILITIES						
4351	UTILITIES - ELECTRIC	6,154	6,807	6,200	6,200	6,500
4353	UTILITIES - CABLE	4,752	5,045	5,100	5,100	5,000
4354	UTILITIES - GAS	710	740	800	800	800
4355	UTILITIES - TELEPHONE	14,452	14,966	15,000	15,000	15,000
<i>TOTAL UTILITIES</i>		26,068	27,558	27,100	27,100	27,300
CONTRACTUAL SERVICES						
4365	LEGAL ADVERTISING	193	60	150	320	100
4366	COMMUNITY RELATIONS PROG	1,804	1,955	1,500	1,500	1,500
4367	RECORDS MANAGEMENT	500	500	500	500	500
4368	MISC. OTHER	1,901	1,298	5,000	4,000	5,000
4369	CRIME PREVENTION PROGRAMS	356	778	1,500	1,500	1,500
4373	INSURANCE-PROP & LIAB	11,050	9,080	13,721	13,721	14,000
4379	LEASES AND RENTALS	9,542	9,451	10,000	10,000	10,000
<i>TOTAL CONTRACTUAL SERVICES</i>		25,347	23,122	32,371	31,541	32,600
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUBSC,PROF DEVELOP	2,518	2,151	2,800	2,800	2,000
4383	TRAVEL & TRAINING	2,291	7,574	5,000	5,000	5,000
4384	STATE/PD TRAINING FUND	-	1,604	1,600	1,584	1,600
<i>TOTAL PROFESSIONAL DEVELOP</i>		4,809	11,329	9,400	9,384	8,600
TOTAL OPERATIONAL EXPENSES		185,556	157,196	172,221	153,595	160,300
SUB-TOTAL POLICE		1,289,169	1,278,461	1,379,471	1,344,178	1,391,017
CAPITAL EXPENDITURES						
4411	MOTOR VEHICLES	-	103,788	-	-	-
4416	OTHER EQUIPMENT	13,869	11,850	-	-	-
TOTAL CAPITAL EXPENDITURES		13,869	115,638	-	-	-
DEPARTMENT TOTAL		1,303,038	1,394,099	1,379,471	1,344,178	1,391,017

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FIRE DEPARTMENT - DEPT 16						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	70	336	-	(356)	-
4114	PART-TIME	1,200	1,737	7,650	7,613	24,000
	<i>TOTAL PAYROLL EXPENSES</i>	<u>1,270</u>	<u>2,073</u>	<u>7,650</u>	<u>7,257</u>	<u>24,000</u>
PAYROLL BENEFITS						
4121	FICA TAXES	92	137	550	550	1,836
4126	UNEMPLOYMENT COMP	21	8	150	150	110
4127	WORKMANS COMP INS	1,252	519	525	407	525
	<i>TOTAL PAYROLL BENEFITS</i>	<u>1,365</u>	<u>664</u>	<u>1,225</u>	<u>1,107</u>	<u>2,471</u>
	TOTAL SALARY & BENEFITS	<u><u>2,635</u></u>	<u><u>2,737</u></u>	<u><u>8,875</u></u>	<u><u>8,364</u></u>	<u><u>26,471</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	4,255	2,840	3,000	3,000	5,000
4214	MISC. SUPPLIES	-	128	500	500	500
4215	SAFETY SUPPLIES	1,266	704	1,500	1,500	1,500
4217	RESCUE & EMS SUPPLIES	-	-	3,000	3,000	3,000
4221	OFFICE SUPPLIES	75	15	200	50	200
4222	DATA PROCESSING SUPPLIES	-	-	2,000	2,000	2,000
4223	POSTAGE & CERTIFIED MAIL	31	4	75	75	75
4224	OFFICE EQUIPMENT	1,416	1,781	7,040	7,035	300
4227	FIRE SUPPLIES	5,593	4,569	63,000	73,976	15,000
	<i>TOTAL SUPPLIES</i>	<u>12,636</u>	<u>10,041</u>	<u>80,315</u>	<u>91,136</u>	<u>27,575</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	5,700	4,394	3,800	3,800	-
4314	MAINT - COMPUT/COMM EQUIP	988	1,051	1,000	1,000	1,000
4317	MAINT - OTHER EQUIPMENT	2,757	3,358	3,000	3,000	3,000
4321	MAINT - BLDING/JANITORIAL	4,664	4,611	5,300	5,300	4,500
4322	MAINT - BLDING MAJOR REPAIR	3,595	-	1,000	1,000	1,000
4324	MAINTENANCE AGREEMENTS	-	-	1,000	1,000	1,000
4325	MAINT - HYDRANTS	42	210	500	50	500
4326	JANITORIAL SUPPLIES	126	94	200	200	200
	<i>TOTAL MAINTENANCE</i>	<u>17,873</u>	<u>13,718</u>	<u>15,800</u>	<u>15,350</u>	<u>11,200</u>
UTILITIES						
4351	UTILITIES - ELECTRIC	3,638	3,893	3,600	3,600	3,600
4353	UTILITIES - CABLE	1,823	1,853	1,800	1,800	1,800
4354	UTILITIES - GAS	1,505	1,511	1,500	1,500	1,500
4355	UTILITIES - TELEPHONE	680	706	720	720	700
	<i>TOTAL UTILITIES</i>	<u>7,646</u>	<u>7,963</u>	<u>7,620</u>	<u>7,620</u>	<u>7,600</u>

FIRE DEPARTMENT - DEPT 16

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
CONTRACTUAL SERVICES						
4366	VOLUNTEER INCENTIVE PAY	24,272	19,874	30,000	26,111	30,000
4368	MISC. OTHER	762	1,736	1,000	800	1,000
4373	INSURANCE-ACCIDENT & DISAB	13,991	16,007	15,257	16,200	16,200
	<i>TOTAL CONTRACTUAL SERVICES</i>	39,024	37,616	46,257	43,111	47,200
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	70	-	1,500	1,500	2,000
	<i>TOTAL PROFESSIONAL DEVELOPMENT</i>	70	-	1,500	1,500	2,000
	TOTAL OPERATIONAL EXPENSES	77,250	69,338	151,492	158,717	95,575
	SUB-TOTAL FIRE	79,885	72,075	160,367	167,081	122,046
CAPITAL EXPENDITURES						
4411	MOTOR VEHICLES	-	120,000	-	-	-
4422	GRANT EXPENSE	-	5,000	-	-	-
	TOTAL CAPITAL EXPENDITURES	-	125,000	-	-	-
	DEPARTMENT TOTAL	79,885	197,075	160,367	167,081	122,046

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STREET DEPARTMENT - DEPT 18						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	145,658	119,400	122,120	114,488	122,092
4112	OVERTIME PAY	4,726	3,192	4,000	3,438	4,000
4113	HOLIDAY PAY	3,961	2,934	5,255	4,140	5,244
<i>TOTAL PAYROLL EXPENSES</i>		<u>154,345</u>	<u>125,526</u>	<u>131,375</u>	<u>122,067</u>	<u>131,336</u>
PAYROLL BENEFITS						
4121	FICA TAXES	11,130	9,248	10,050	9,186	10,047
4122	GROUP INSURANCE	18,732	16,271	17,850	17,850	17,410
4123	LONG-TERM DISABILITY	540	447	545	545	523
4124	RETIREMENT	21,338	19,248	20,238	19,459	20,702
4126	UNEMPLOYMENT COMP	828	27	675	500	400
4127	WORKMANS COMP INS	12,340	2,840	3,000	2,227	2,500
<i>TOTAL PAYROLL BENEFITS</i>		<u>64,908</u>	<u>48,082</u>	<u>52,358</u>	<u>49,767</u>	<u>51,581</u>
TOTAL SALARY & BENEFITS		<u><u>219,253</u></u>	<u><u>173,608</u></u>	<u><u>183,733</u></u>	<u><u>171,833</u></u>	<u><u>182,917</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	7,563	5,744	9,000	6,000	8,000
4213	MINOR TOOLS	469	700	1,000	1,000	800
4214	MISC. SUPPLIES	315	622	750	500	700
4215	SAFETY SUPPLIES	1,052	1,573	1,500	1,000	1,200
4216	STREET SIGNS	2,976	2,751	3,000	2,000	2,000
4221	OFFICE SUPPLIES	191	173	300	150	200
4223	POSTAGE	30	17	100	50	-
4224	OFFICE EQUIPMENT	750	-	200	50	200
4237	FOGGING & WEED CONTROL	2,979	10,475	10,900	2,000	4,000
4261	UNIFORM EXPENSE	755	342	850	400	800
<i>TOTAL SUPPLIES</i>		<u>17,079</u>	<u>22,397</u>	<u>27,600</u>	<u>13,150</u>	<u>17,900</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	6,235	3,984	11,000	11,000	-
4313	DIESEL FUEL	3,335	1,889	3,200	2,000	3,000
4317	MAINT - OTHER EQUIPMENT	829	1,184	3,300	3,300	1,000
4321	MAINT - BLDG & STRUCTURE	153	986	500	200	1,500
4324	MAINTENANCE CONTRACTS	8,960	8,960	10,500	10,500	10,500
4326	JANITORIAL SUPPLIES	302	270	400	400	400
4331	MAINT - STREET SYSTEM	15,182	88,960	72,750	45,000	75,000
<i>TOTAL MAINTENANCE</i>		<u>34,996</u>	<u>106,234</u>	<u>101,650</u>	<u>72,400</u>	<u>91,400</u>
UTILITIES						
4351	UTILITIES - ELECTRICITY	2,364	2,456	2,500	2,500	2,500
4353	UTILITIES - CABLE	483	748	615	615	700
4355	UTILITIES - TELEPHONE	595	618	620	620	620
<i>TOTAL UTILITIES</i>		<u>3,442</u>	<u>3,822</u>	<u>3,735</u>	<u>3,735</u>	<u>3,820</u>

STREET DEPARTMENT - DEPT 18

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
CONTRACTUAL SERVICES						
4365	LEGAL ADVERTISING	-	58	100	50	-
4368	MISC. OTHER	71	618	720	720	500
4373	PROPERTY/LIABILITY INSURANCE	-	-	5,348	5,348	5,348
4379	LEASES AND RENTALS	845	435	800	400	700
<i>TOTAL CONTRACTUAL SERVICES</i>		917	1,110	6,968	6,518	6,548
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	206	371	1,250	500	1,000
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		206	371	1,250	500	1,000
OTHER						
4394	PUBLIC RELATIONS	300	-	1,500	-	1,000
<i>TOTAL OTHER</i>		300	-	1,500	-	1,000
TOTAL OPERATIONAL EXPENSES		56,940	133,934	142,703	96,303	121,668
SUB-TOTAL STREETS		276,192	307,542	326,436	268,136	304,585
CAPITAL EXPENDITURES						
4411	MOTOR VEHICLES	-	33,251	-	-	-
4431	STREETS, CURB & DRAINAGE	39,355	9,950	162,809	162,809	52,476
TOTAL CAPITAL EXPENDITURES		39,355	43,201	162,809	162,809	52,476
DEPARTMENT TOTAL		315,547	350,743	489,245	430,945	357,061

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PARKS DEPARTMENT - DEPT 20

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	100,804	99,111	103,738	103,130	106,232
4112	OVERTIME PAY	-	-	400	-	1,200
4113	HOLIDAY PAY	3,379	3,417	4,520	4,042	4,610
4114	PART-TIME SALARIES	7,088	4,724	10,000	10,000	8,000
<i>TOTAL PAYROLL EXPENSES</i>		<u>111,270</u>	<u>107,252</u>	<u>118,658</u>	<u>117,172</u>	<u>120,043</u>
PAYROLL BENEFITS						
4121	FICA TAXES	7,470	7,509	7,919	8,561	8,173
4122	GROUP INSURANCE	20,702	21,466	19,199	18,800	19,606
4123	LONG-TERM DISABILITY	434	387	467	466	458
4124	RETIREMENT	14,349	15,794	16,800	16,800	15,579
4126	UNEMPLOYMENT COMP	787	32	835	600	500
4127	WORKMANS COMP INS	1,885	1,963	1,975	1,539	1,975
<i>TOTAL PAYROLL BENEFITS</i>		<u>45,627</u>	<u>47,150</u>	<u>47,195</u>	<u>46,766</u>	<u>46,291</u>
TOTAL SALARY & BENEFITS		<u>156,898</u>	<u>154,402</u>	<u>165,852</u>	<u>163,937</u>	<u>166,333</u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	5,837	3,785	5,350	4,000	5,000
4213	MINOR TOOLS	668	767	1,000	1,000	800
4214	MISC. SUPPLIES	22	182	200	200	200
4215	SAFETY SUPPLIES	530	945	1,000	1,000	1,000
4221	OFFICE SUPPLIES	44	20	100	100	100
4244	SPLASH PAD EXPENSES	1,856	160	1,000	500	1,300
4251	PARK SUPPLIES	544	187	1,200	1,200	1,500
4252	CONCESSION SUPPLIES	2,019	2,171	4,000	4,000	4,000
4253	POND SUPPLIES	1,278	1,300	472	-	500
4254	BB FIELD CONCESSION SUPPLIES	-	4,403	-	-	-
4261	UNIFORM EXPENSE	524	496	700	612	800
4271	ANIMAL CONTROL EXPENSE	212	220	600	550	700
<i>TOTAL SUPPLIES</i>		<u>13,535</u>	<u>14,636</u>	<u>15,622</u>	<u>13,162</u>	<u>15,900</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	1,766	1,440	1,000	1,000	-
4313	DIESEL FUEL	315	178	350	200	300
4314	MAINT - COMM EQUIPMENT	-	10	50	36	-
4317	MAINT - OTHER EQUIP	1,981	2,202	2,000	2,000	2,500
4321	MAINT - BLDING & STRUCTURE	2,882	2,921	2,150	2,150	1,500
4324	MAINT - PARK FIELDS	13,228	10,325	15,000	15,000	20,000
4326	JANITORIAL SUPPLIES	1,963	1,889	2,500	2,000	2,300
4327	SPLASH PAD MAINTENANCE	703	3,536	2,000	2,000	2,000
<i>TOTAL MAINTENANCE</i>		<u>22,838</u>	<u>22,501</u>	<u>25,050</u>	<u>24,386</u>	<u>28,600</u>

PARKS DEPARTMENT - DEPT 20

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
UTILITIES						
4351	UTILITIES - ELECTRIC	14,828	15,265	17,700	17,700	15,500
4353	UTILITIES - CABLE	1,599	1,559	1,560	1,560	1,600
4354	UTILITIES - GAS	-	341	350	350	350
4355	UTILITIES - TELEPHONE	988	960	970	970	1,000
<i>TOTAL UTILITIES</i>		17,415	18,126	20,580	20,580	18,450
CONTRACTUAL SERVICES						
4368	MISC. OTHER	744	749	1,200	1,200	1,000
4372	H.S. BASEBALL FIELD LOAN PYMT	60,000	50,000	50,000	50,000	50,000
4373	PROPERTY & LIABILITY INSURANCE	-	-	5,348	5,348	5,348
4379	LEASES AND RENTALS	-	131	500	200	500
<i>TOTAL CONTRACTUAL SERVICES</i>		60,744	50,879	57,048	56,748	56,848
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	89	75	1,050	1,050	500
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		89	75	1,050	1,050	500
TOTAL OPERATIONAL EXPENSES		114,621	106,217	119,350	115,926	120,298
SUB-TOTAL PARK		271,519	260,619	285,202	279,863	286,631
CAPITAL EXPENDITURES						
4416	OTHER EQUIPMENT	-	7,840	-	-	-
4432	SPLASH PAD CAPITAL EXPENSE	-	5,828	-	-	-
4435	BASEBALL FIELDS IMPROVE	14,624	-	-	-	-
4436	GIRLS SOFTBALL FIELDS	8,761	-	-	-	-
4437	H.S. BASEBALL FIELD PROJECT	1,027,211	60,930	-	-	-
TOTAL CAPITAL EXPENDITURES		1,050,597	74,598	-	-	-
DEPARTMENT TOTAL		1,322,115	335,217	285,202	279,863	286,631

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CODE ENFORCEMENT - DEPT 21						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	230	157	250	100	100
4214	MISC. SUPPLIES	-	4	100	100	100
4215	SAFETY SUPPLIES	-	-	100	50	50
4221	OFFICE SUPPLIES	384	316	500	400	400
4223	POSTAGE & CERTIFIED MAIL	199	207	300	200	200
<i>TOTAL SUPPLIES</i>		812	684	1,250	850	850
MAINTENANCE						
4315	MAINT/SERVICE-COMPUTERS	-	-	400	300	300
<i>TOTAL MAINTENANCE</i>		-	-	400	300	300
UTILITIES						
4353	UTILITIES - CABLE/INTERNET	190	228	230	230	300
<i>TOTAL UTILITIES</i>		190	228	230	230	300
CONTRACTUAL SERVICES						
4365	LEGAL ADVERTISING	-	-	100	-	-
4376	CONTRACT LABOR-MOWING	-	-	300	1,000	1,000
<i>TOTAL CONTRACTUAL SERVICES</i>		-	-	400	1,000	1,000
PROFESSIONAL DEVELOPMENT						
4381	DUES, SUB. PROF DEV.	152	466	400	150	150
4383	TRAVEL & TRAINING	555	1,169	1,200	1,000	1,000
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		707	1,635	1,600	1,150	1,150
OTHER						
4394	CODE ENFORCEMENT - OTHER	1,006	633	650	650	-
<i>TOTAL OTHER</i>		1,006	633	650	650	-
TOTAL OPERATIONAL EXPENSES		2,715	3,179	4,530	4,180	3,600
SUB-TOTAL CODE ENFORCEMENT		2,715	3,179	4,530	4,180	3,600
DEPARTMENT TOTAL		2,715	3,179	4,530	4,180	3,600

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INSPECTION - DEPT 22

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	52,055	51,990	53,590	53,590	54,991
4113	HOLIDAY PAY	2,000	2,000	2,310	2,310	2,356
<i>TOTAL PAYROLL EXPENSES</i>		<u>54,055</u>	<u>53,990</u>	<u>55,900</u>	<u>55,900</u>	<u>57,348</u>
PAYROLL BENEFITS						
4121	FICA TAXES	3,902	3,939	4,462	4,462	4,387
4122	GROUP INSURANCE	6,837	7,234	6,121	5,033	4,357
4123	LONG-TERM DISABILITY	215	197	247	247	235
4124	RETIREMENT	7,543	8,387	8,862	8,862	8,834
4126	UNEMPLOYMENT COMP	207	9	207	171	171
4127	WORKMANS COMP INS	333	1,098	861	861	900
<i>TOTAL PAYROLL BENEFITS</i>		<u>19,036</u>	<u>20,864</u>	<u>20,759</u>	<u>19,636</u>	<u>18,884</u>
TOTAL SALARY & BENEFITS		<u><u>73,090</u></u>	<u><u>74,855</u></u>	<u><u>76,659</u></u>	<u><u>75,536</u></u>	<u><u>76,232</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	1,774	1,124	1,500	1,290	1,300
4213	MINOR TOOLS	158	516	800	799	800
4214	MISC. SUPPLIES	112	481	100	96	100
4221	OFFICE SUPPLIES	143	167	300	277	300
4222	JANITORIAL SUPPLIES	21	111	100	100	100
4223	POSTAGE & CERTIFIED MAIL	35	7	50	15	50
4224	OFFICE EQUIPMENT	2,720	370	700	618	400
4229	INSPECTION SUPPLIES	280	170	400	364	400
4261	UNIFORM EXPENSE	312	476	550	481	550
<i>TOTAL SUPPLIES</i>		<u>5,555</u>	<u>3,422</u>	<u>4,500</u>	<u>4,040</u>	<u>4,000</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	32	674	30	30	-
4314	MAINT - COMM/OTHER EQUIP	1,232	1,293	-	-	-
4315	MAINT & SERVICE-COMPUTERS	-	-	1,425	1,325	1,600
4321	MAINT - BLDG & STRUC	691	1,700	1,000	1,000	1,000
<i>TOTAL MAINTENANCE</i>		<u>1,955</u>	<u>3,668</u>	<u>2,455</u>	<u>2,355</u>	<u>2,600</u>
UTILITIES						
4351	UTILITIES - ELECTRIC	1,073	1,050	1,400	1,200	1,200
4353	UTILITIES - CABLE	1,368	1,416	1,773	1,773	1,980
4355	UTILITIES - TELEPHONE	543	1,154	1,440	1,293	1,400
<i>TOTAL UTILITIES</i>		<u>2,984</u>	<u>3,620</u>	<u>4,613</u>	<u>4,266</u>	<u>4,580</u>
CONTRACTUAL SERVICES						
4365	ADVERTISE & PUBLIC NOTICE	-	16	-	-	-
4368	MISC. OTHER	533	304	100	-	100
<i>TOTAL CONTRACTUAL SERVICES</i>		<u>533</u>	<u>320</u>	<u>100</u>	<u>-</u>	<u>100</u>

INSPECTION - DEPT 22

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUB,PERMITS,PROF DEV	558	442	600	585	500
4383	TRAVEL & TRAINING	75	1,845	2,500	2,280	1,200
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		633	2,286	3,100	2,865	1,700
TOTAL OPERATIONAL EXPENSES		11,660	13,317	14,768	13,526	12,980
SUB-TOTAL INSPECTION		84,750	88,172	91,427	89,062	89,212
CAPITAL EXPENDITURES						
4411	MOTOR VEHICLES	-	23,677	-	-	-
TOTAL CAPITAL EXPENDITURES		-	23,677	-	-	-
DEPARTMENT TOTAL		84,750	111,848	91,427	89,062	89,212

CITY OF WHITE OAK
FY 2016/2017 ADOPTED BUDGET
GENERAL FUND

FIRE MARSHAL - DEPT 23

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	50,058	50,791	52,783	52,114	53,871
4113	HOLIDAY PAY	1,981	1,981	2,288	2,288	2,334
	<i>TOTAL PAYROLL EXPENSES</i>	<u>52,038</u>	<u>52,772</u>	<u>55,071</u>	<u>54,402</u>	<u>56,205</u>
PAYROLL BENEFITS						
4121	FICA TAXES	3,965	4,059	4,230	4,230	4,300
4122	GROUP INSURANCE	4,122	4,080	4,244	4,252	4,357
4123	LONG-TERM DISABILITY	181	208	237	245	233
4124	RETIREMENT	7,207	8,171	8,830	8,830	8,859
4126	UNEMPLOYMENT COMP	207	9	207	171	171
4127	WORKERS COMP INS	1,086	1,048	1,050	821	900
	<i>TOTAL PAYROLL BENEFITS</i>	<u>16,768</u>	<u>17,575</u>	<u>18,797</u>	<u>18,549</u>	<u>18,820</u>
	TOTAL SALARY & BENEFITS	<u><u>68,806</u></u>	<u><u>70,347</u></u>	<u><u>73,868</u></u>	<u><u>72,951</u></u>	<u><u>75,025</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	2,197	1,316	2,417	1,650	1,700
4213	MINOR TOOLS	53	112	200	100	100
4214	MISC. SUPPLIES	205	-	300	150	200
4216	INVESTIGATIVE EXPENSE	105	419	980	980	600
4221	OFFICE SUPPLIES	275	589	735	735	400
4223	POSTAGE & CERTIFIED MAIL	51	3	100	-	-
4224	OFFICE EQUIPMENT	-	190	200	200	200
4227	FIRE PREVENTION SUPPLIES	953	813	1,200	800	1,000
4261	UNIFORM EXPENSE	139	332	600	300	250
	<i>TOTAL SUPPLIES</i>	<u>3,978</u>	<u>3,775</u>	<u>6,732</u>	<u>4,915</u>	<u>4,450</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	166	260	100	100	-
4314	MAINT - COMM & OTHER EQUIP	783	833	900	900	900
4315	MAINT/SERVICE - COMPUTERS	-	-	400	200	200
	<i>TOTAL MAINTENANCE</i>	<u>949</u>	<u>1,093</u>	<u>1,400</u>	<u>1,200</u>	<u>1,100</u>
UTILITIES						
4353	UTILITIES - CABLE/INTERNET	128	228	230	230	350
4355	UTILITIES - TELEPHONE	711	717	750	720	-
	<i>TOTAL UTILITIES</i>	<u>839</u>	<u>945</u>	<u>980</u>	<u>950</u>	<u>350</u>
CONTRACTUAL SERVICES						
4368	MISC - OTHER	25	780	220	220	100
	<i>TOTAL CONTRACTUAL SERVICES</i>	<u>25</u>	<u>780</u>	<u>220</u>	<u>220</u>	<u>100</u>

FIRE MARSHAL - DEPT 23

ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUB,PERMITS,PROF DEV	215	612	735	450	500
4383	TRAVEL & TRAINING	2,559	1,282	3,000	2,715	3,000
	<i>TOTAL PROFESSIONAL DEVELOPMENT</i>	2,774	1,893	3,735	3,165	3,500
PERMITS & CERTIFICATION						
4393	PERMITS & CERTIFICATIONS	100	-	-	-	-
	<i>TOTAL PERMITS & CERTIFICATION</i>	100	-	-	-	-
	TOTAL OPERATIONAL EXPENSES	8,665	8,486	13,067	10,450	9,500
	DEPARTMENT TOTAL	77,472	78,833	86,935	83,401	84,525

CITY OF WHITE OAK
 FY 2016/2017 ADOPTED BUDGET
 GENERAL FUND

MAINTENANCE - DEPT 24						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	37,240	37,326	40,607	40,421	41,424
4112	OVERTIME PAY	-	-	300	-	300
4113	HOLIDAY PAY	1,418	1,426	1,731	1,731	1,765
<i>TOTAL PAYROLL EXPENSES</i>		<u>38,658</u>	<u>38,752</u>	<u>42,639</u>	<u>42,151</u>	<u>43,489</u>
PAYROLL BENEFITS						
4121	FICA TAXES	2,968	2,969	3,346	3,346	3,327
4122	GROUP INSURANCE	3,873	4,055	4,297	4,297	4,357
4123	LONG-TERM DISABILITY	153	140	179	179	176
4124	RETIREMENT	5,373	5,940	6,808	6,808	6,855
4126	UNEMPLOYMENT COMP	207	9	207	171	171
4127	WORKMANS COMP INS	1,206	782	613	613	700
<i>TOTAL PAYROLL BENEFITS</i>		<u>13,780</u>	<u>13,894</u>	<u>15,450</u>	<u>15,415</u>	<u>15,586</u>
TOTAL SALARY & BENEFITS		<u>52,439</u>	<u>52,646</u>	<u>58,089</u>	<u>57,566</u>	<u>59,075</u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	1,803	1,344	2,187	1,200	2,400
4213	MINOR TOOLS	1,545	1,760	2,000	1,800	2,000
4214	MISC. SUPPLIES	79	97	150	100	150
4215	SAFETY SUPPLIES	395	239	250	225	250
4218	OTHER MACH & EQUIP SUPPLY	1,414	1,800	2,000	2,000	1,800
4219	WELDING SUPPLIES	355	128	400	300	400
4221	OFFICE SUPPLIES	104	37	200	100	200
4222	DATA PROCESSING SUPPLIES	44	-	200	50	200
4223	POSTAGE	-	-	50	20	50
4224	OFFICE EQUIPMENT	1,531	-	2,000	400	2,000
4261	UNIFORMS & SHOP TOWELS	219	166	300	200	300
<i>TOTAL SUPPLIES</i>		<u>7,489</u>	<u>5,570</u>	<u>9,737</u>	<u>6,395</u>	<u>9,750</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	-	428	70	1,159	32,000
4312	INSPECTION	375	363	400	350	400
4313	DIESEL FUEL	126	71	200	100	200
4317	MAINT - OTHER EQUIP	179	172	700	150	700
4318	BULK PROD/OIL,GREASE,ETC.	2,292	2,288	2,600	2,400	2,800
4321	MAINT- BLDG & STRUC	668	761	1,000	750	1,000
4326	JANITORIAL SUPPLIES	200	250	400	250	400
<i>TOTAL MAINTENANCE</i>		<u>3,840</u>	<u>4,333</u>	<u>5,370</u>	<u>5,159</u>	<u>37,500</u>

MAINTENANCE - DEPT 24						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
UTILITIES						
4351	UTILITIES - ELECTRIC	2,364	2,456	2,400	2,200	2,500
4353	UTILITIES - CABLE	420	420	420	420	420
4355	UTILITIES - PHONES	480	480	480	480	480
<i>TOTAL UTILITIES</i>		3,264	3,356	3,300	3,100	3,400
CONTRACTUAL SERVICES						
4368	MISC. OTHER	58	320	100	150	300
4375	DISPOSAL FEE/OIL, TIRES	140	144	500	250	500
4379	LEASES AND RENTALS	217	238	300	240	300
<i>TOTAL CONTRACTUAL SERVICES</i>		415	702	900	640	1,100
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	406	211	1,800	1,000	1,800
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		406	211	1,800	1,000	1,800
TOTAL OPERATIONAL EXPENSES		15,413	14,172	21,107	16,294	53,550
SUB-TOTAL MAINTENANCE		67,852	66,819	79,196	73,860	112,625
DEPARTMENT TOTAL		67,852	66,819	79,196	73,860	112,625

CITY OF WHITE OAK
 FY 2016/2017 ADOPTED BUDGET
 CABLE PEG - FUND 8

REVENUE						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
3208	CABLE PEG FEES	13,805	13,696	-	13,431	13,400
3801	INTEREST INCOME	121	140	-	184	190
	<i>TOTAL CABLE PEG FEES</i>	13,925	13,836	-	13,615	13,590
CABLE PEG FUND - DEPT 80						
080-4219	CABLE PEG EXPENSES	-	-	-	-	-
	<i>TOTAL CABLE PEG FEES</i>	-	-	-	-	-
REVENUES OVER/(UNDER) EXPENDITURES		13,925	13,836	-	13,615	13,590

CITY OF WHITE OAK
 FY 2016/2017 ADOPTED BUDGET
 CHRISTMAS DONATIONS - FUND 9

REVENUE						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 14/15	ADOPTED 16/17
3614	DECORATION REVENUE	-	-	500	494	494
	<i>TOTAL CHRISTMAS DONATIONS</i>	-	-	500	494	494

CHRISTMAS DONATIONS FUND						
	DECORATION EXPENSES	-	-	-	-	-
	<i>TOTAL CHRISTMAS DONATIONS</i>	-	-	-	-	-
	REVENUES OVER/(UNDER) EXPENDITURES	-	-	500	494	494

CITY OF WHITE OAK
 FY 2016/2017 ADOPTED BUDGET
 COURT SECURITY - FUND 10

REVENUE						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
3305	COURT SECURITY FEES	-	-	2,500	1,912	1,900
	<i>TOTAL COURT SECURITY FEES</i>	-	-	2,500	1,912	1,900
COURT SECURITY FUND EXPENSES						
	COURT SECURITY EXPENSES	-	-	-	-	500
	<i>TOTAL COURT SECURITY FEES</i>	-	-	-	-	500
	REVENUES OVER/(UNDER) EXPENDITURES	-	-	2,500	1,912	1,400

CITY OF WHITE OAK
 FY 2016/2017 ADOPTED BUDGET
 COURT TECHNOLOGY - FUND 11

REVENUE						
ACCT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	ADOPTED 16/17
3304	COURT TECHNOLOGY FEES	-	-	3,500	2,500	2,500
	<i>TOTAL COURT TECHNOLOGY FEES</i>	-	-	3,500	2,500	2,500
COURT TECHNOLOGY FUND - DEPT 52						
4229	COURT TECHNOLOGY EXPENSES	-	-	4,500	4,670	-
	<i>TOTAL COURT TECHNOLOGY FEES</i>	-	-	4,500	4,670	-
REVENUES OVER/(UNDER) EXPENDITURES		-	-	(1,000)	(2,170)	2,500



WATER & SEWER FUND BUDGET

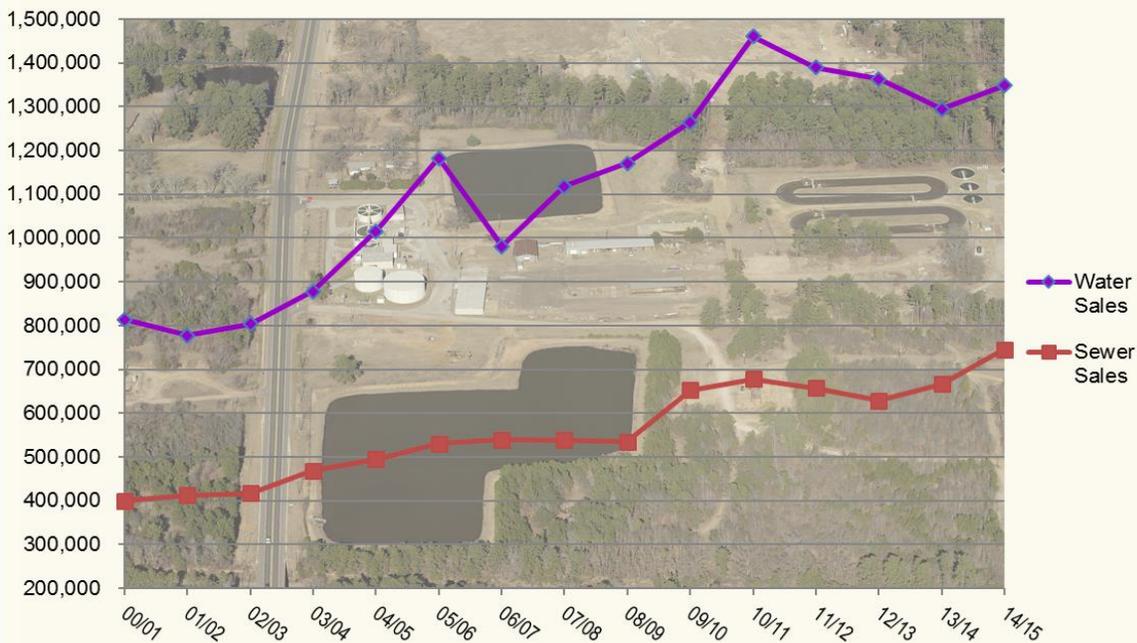
**CITY OF WHITE OAK
WATER & SEWER FUND BUDGET W/AMENDMENTS
FY 15/16 BUDGET**

	Original Budget	Amendments	Internal Adjustments	Amended Budget	Amendment Description
Revenue	2,310,050			2,310,050	
Water Trans & Distrib.	187,167		41,034	228,201	
Supply/Power Pumping	150,500		(4,000)	146,500	
Sewer Collection	180,887		18,099	198,986	
Water Plant	528,540		(14,776)	513,764	
Sewer Plant	312,705		(7,504)	305,201	
Accounting/Billing	76,201		2,141	78,342	
Supply/Power Capital	300,000		(212,471)	87,529	
Sewer Plant Capital	3,457,200		(51,192)	3,406,008	
Water Plant Capital	47,790		195,999	243,789	
Water Distrib Capital	22,301		8,486	30,787	
Sewer Collection Capital	30,000		31,827	61,827	
Debt Service	657,579			657,579	
Non-Cash Expenses	10,000			10,000	
Non-Departmental Expenses	206,471		(7,640)	198,831	
2013 Cert of Oblig Projects	-			-	
Total Expenses	6,167,342	-	-	6,167,342	
Transfer in-2008 Cert of Obli	169,000			169,000	
Transfer in-2013 Cert of Obli	3,688,291			3,688,291	
Profit/(Loss)	-	-	-	-	

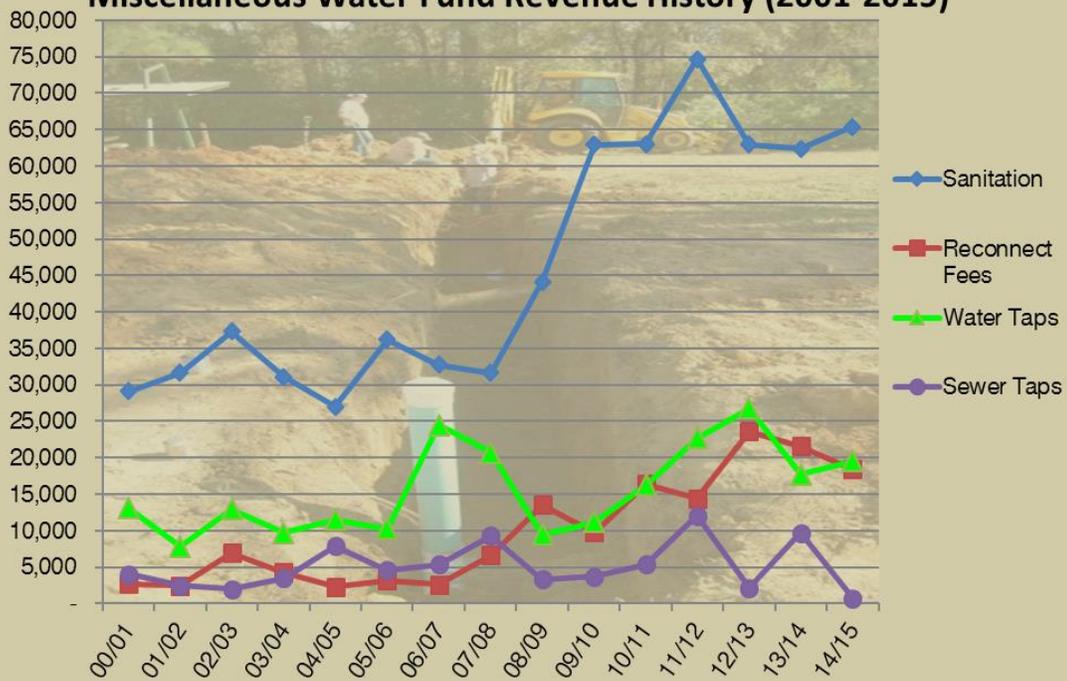
There were no budget amendments for FY 15/16; only budget adjustments between departments.

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

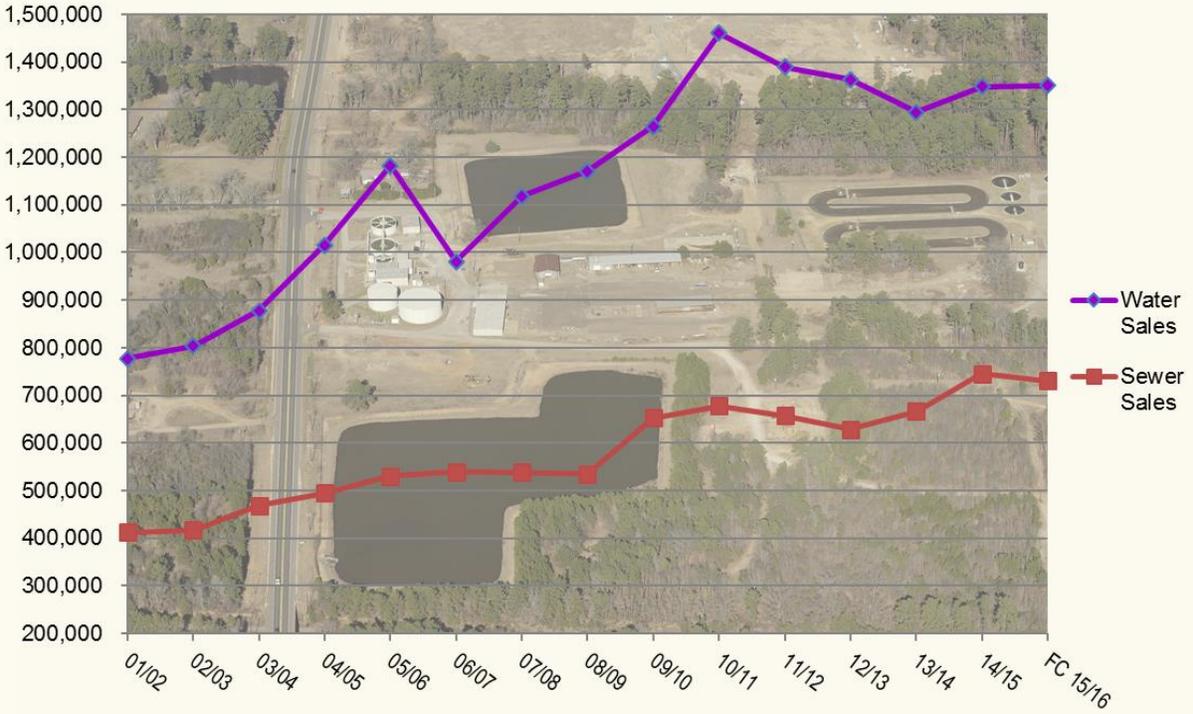
WATER SALES & WASTEWATER COLLECTION REVENUE HISTORY



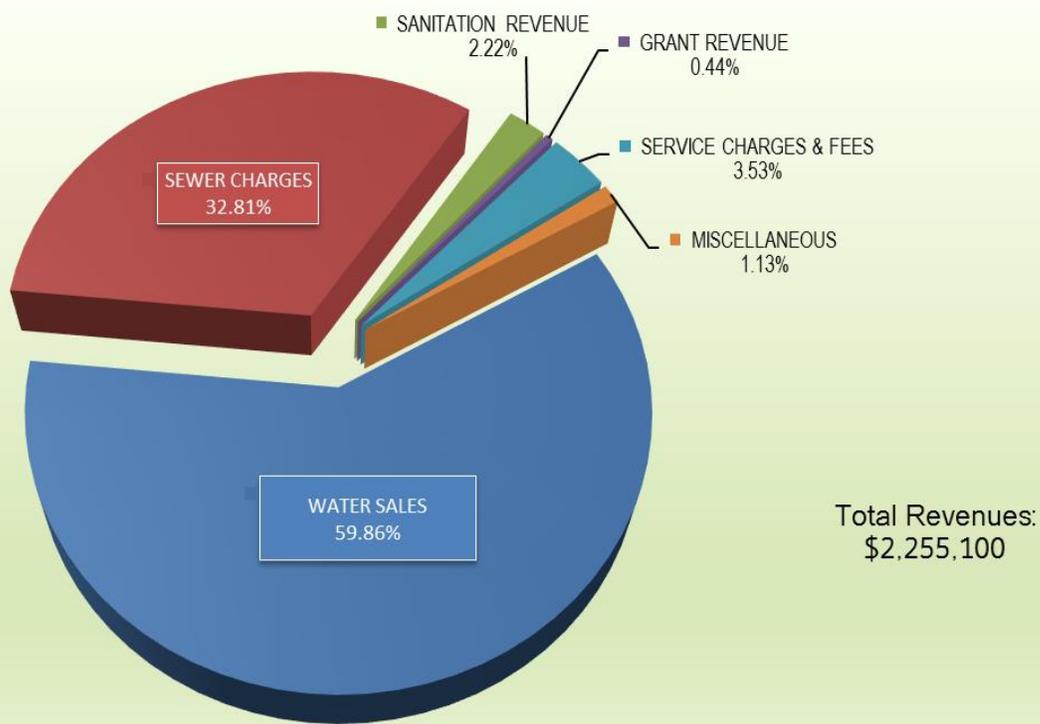
Miscellaneous Water Fund Revenue History (2001-2015)

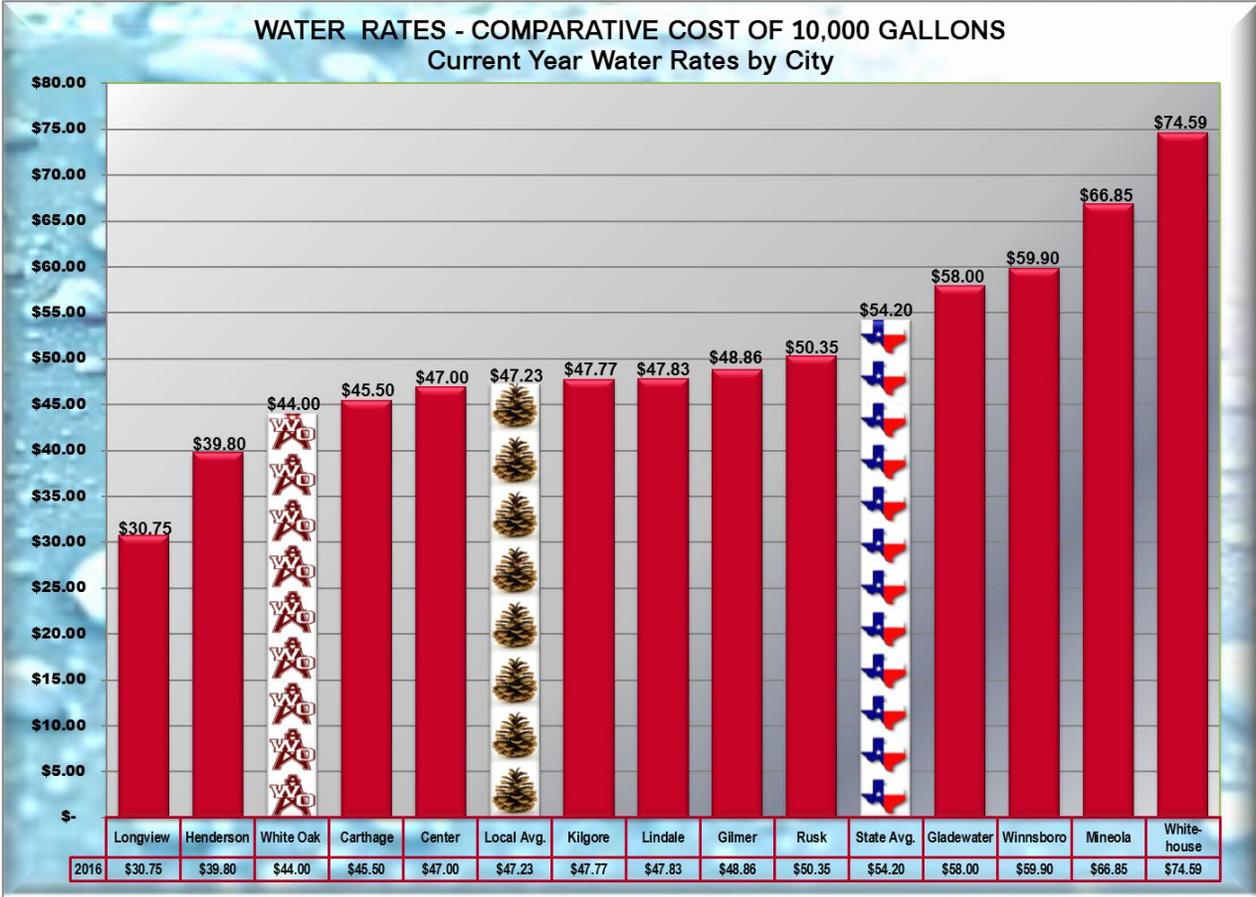
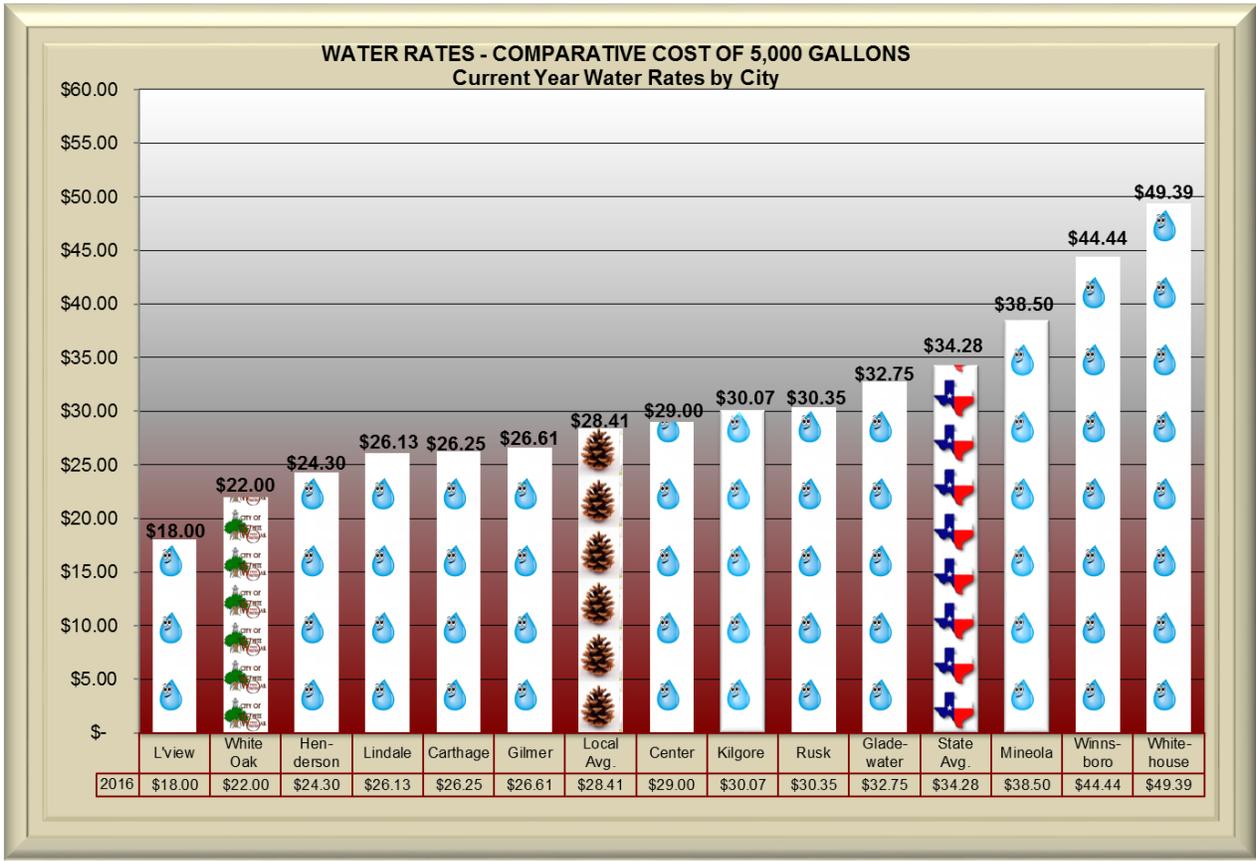


WATER SALES & WASTEWATER COLLECTION REVENUE HISTORY

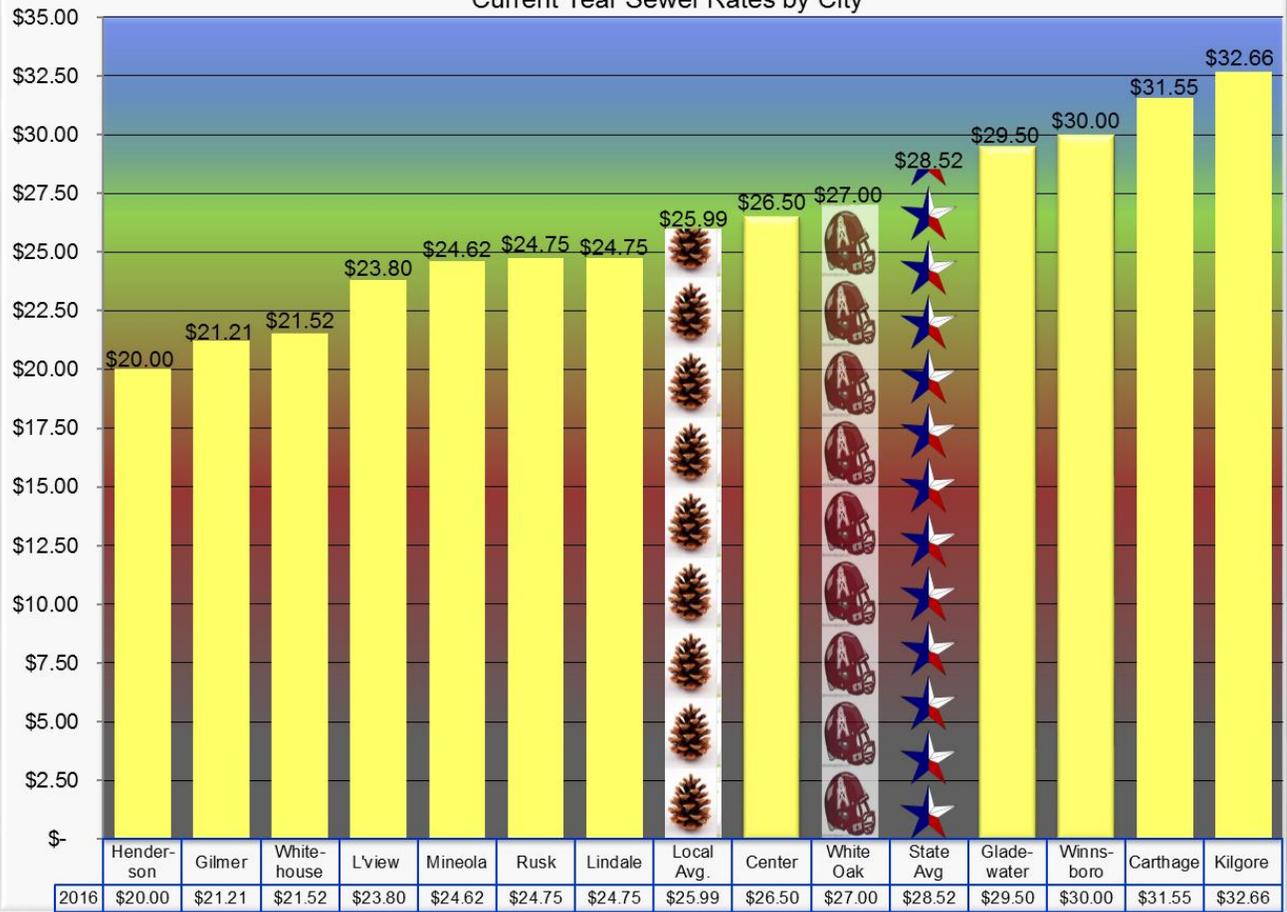


Water & Sewer Fund Revenues by Category FY 16/17

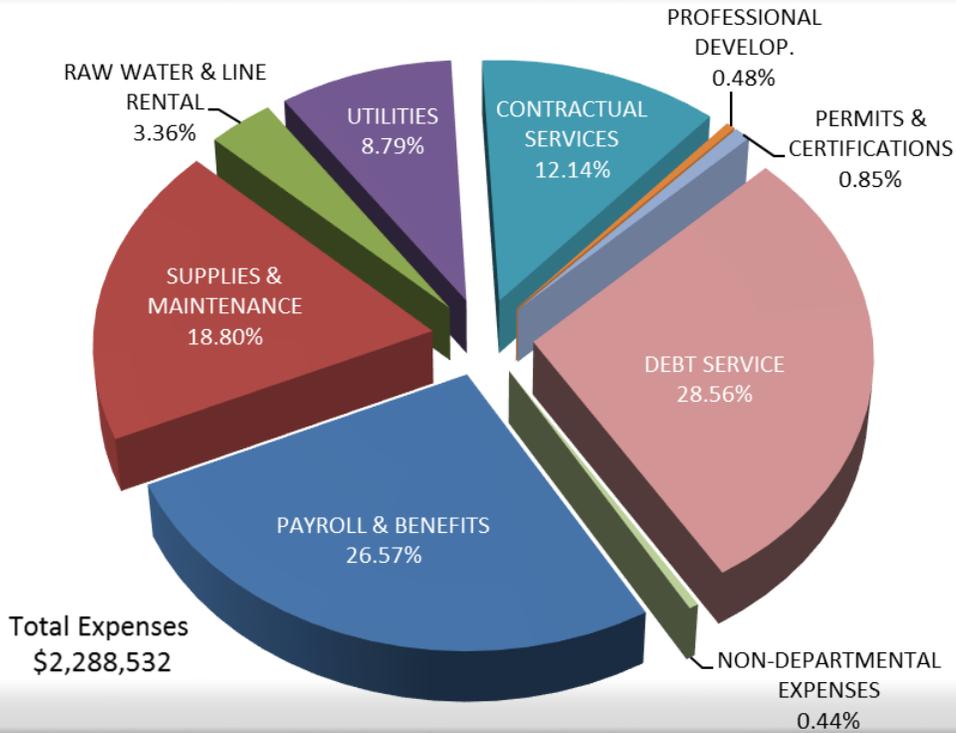




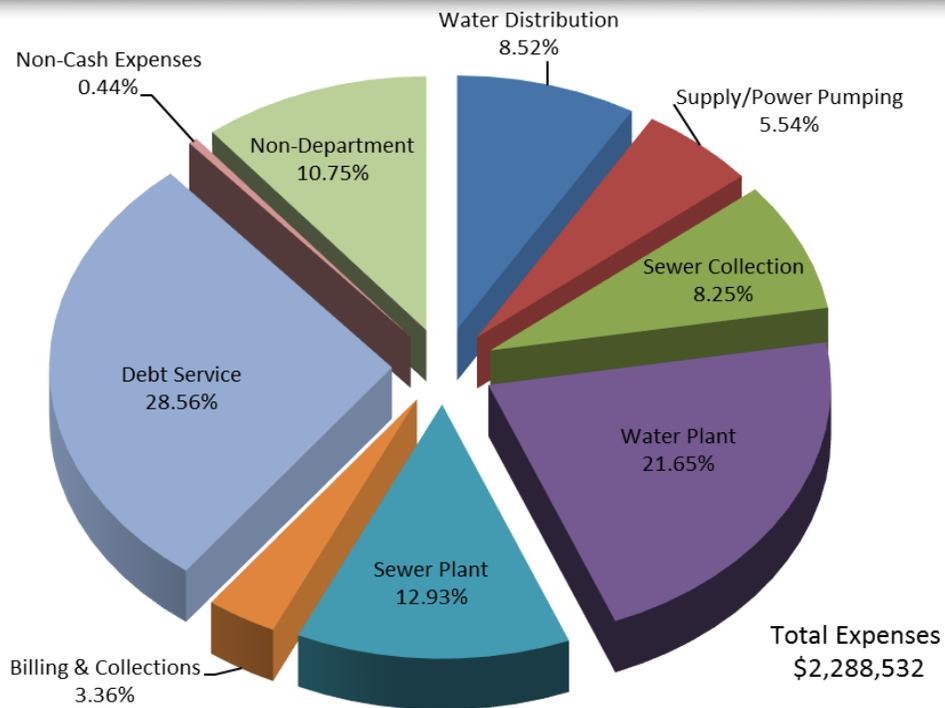
SEWER RATES - COMPARATIVE COST OF 5,000 GALLONS
Current Year Sewer Rates by City



Water & Sewer Fund Expenses by Category FY 16/17



WATER & SEWER FUND EXPENSES BY DEPARTMENT FY 16/17



CITY OF WHITE OAK
SALARY & BENEFITS BUDGET
FISCAL YEAR 2016/2017

WATER & SEWER FUND	TOTALS
SALARY AMOUNT	384,225
PART-TIME SALARIES	7,000
HOLIDAY PAY	16,974
LONGEVITY	3,024
CERTIFICATE PAY	4,950
OVERTIME	12,800
TOTAL SALARIES:	428,973
FICA	32,816
TMRS	66,513
HEALTH INSURANCE	62,245
LONG TERM DISABILITY	1,700
UNEMPLOYMENT COMP	1,890
WORKERS' COMP	7,050
TOTAL BENEFITS:	172,214
<i>TOTAL W&S FUND SALARY & BENEFITS</i>	601,187

**CITY OF WHITE OAK
WATER FUND - LONG TERM DEBT
FY 2016 / 2017**

CERTIFICATE OF OBLIGATION 2008 - LOAN AMOUNT = \$2,900,000					
	<u>MAR 1</u> <u>Principal</u>	<u>MAR 1</u> <u>Interest</u>	<u>SEPT 1</u> <u>Interest</u>	<u>TOTAL</u>	
	-	-	57,133	57,133	yr 1
	20,000	57,133	56,783	133,916	yr 2
	20,000	56,783	56,433	133,216	yr 3
	20,000	56,433	56,083	132,516	yr 4
	20,000	56,083	55,733	131,816	yr 5
	30,000	55,733	55,171	140,904	yr 6
	30,000	55,171	54,608	139,779	yr 7
	105,000	54,608	52,377	211,985	yr 8
	280,000	52,377	46,427	378,804	yr 9
Budget FY 2017	295,000	46,427	40,158	381,585	yr 10
	310,000	40,158	33,958	384,116	yr 11
	325,000	33,958	27,458	386,416	yr 12
	335,000	27,458	21,386	383,844	yr 13
	355,000	21,386	14,730	391,116	yr 14
	370,000	14,730	7,700	392,430	yr 15
	385,000	7,700	-	392,700	yr 16
	\$ 2,900,000	636,139	636,139	4,172,278	
CERTIFICATE OF OBLIGATION 2013 - LOAN AMOUNT = \$5,420,000					
	<u>MAR 1</u> <u>Principal</u>	<u>MAR 1</u> <u>Interest</u>	<u>SEPT 1</u> <u>Interest</u>	<u>TOTAL</u>	
	-	77,431	77,431	154,863	yr 1
	120,000	77,431	76,531	273,963	yr 2
	125,000	76,531	75,594	277,125	yr 3
Budget FY 2017	120,000	75,594	74,694	270,288	yr 4
	120,000	74,694	73,794	268,488	yr 5
	120,000	73,794	72,594	266,388	yr 6
	125,000	72,594	71,344	268,938	yr 7
	120,000	71,344	70,144	261,488	yr 8
	125,000	70,144	68,894	264,038	yr 9
	125,000	68,894	67,019	260,913	yr 10
	375,000	67,019	61,394	503,413	yr 11
	385,000	61,394	55,619	502,013	yr 12
	400,000	55,619	49,619	505,238	yr 13
	410,000	49,619	43,469	503,088	yr 14
	425,000	43,469	36,563	505,031	yr 15
	435,000	36,563	29,494	501,056	yr 16
	450,000	29,494	22,181	501,675	yr 17
	465,000	22,181	14,625	501,806	yr 18
	480,000	14,625	7,425	502,050	yr 19
	495,000	7,425	-	502,425	yr 20
	\$ 5,420,000	\$ 1,125,856	\$ 1,112,951	\$ 7,594,281	
DUE BUDGET YEAR 2017	\$ 415,000	\$ 122,021	\$ 114,852	\$ 651,873	

DEBT POLICY & ADMINISTRATION

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

CITY OF WHITE OAK
CAPITAL BUDGET - FY 2017
WATER & SEWER FUND - CAPITAL EXPENSES

DEPARTMENT	DESCRIPTION OF CAPITAL ITEM	EXPENSE JUSTIFICATION	FY 2017 CAPITAL EXPENDITURES
Sewer Plant	WWTP Expansion Project	TCEQ Regularions-increase aeriator walls	2,000,000
TOTAL SEWER PLANT			2,000,000

	TOTAL	\$2,000,000
	MINUS PROJECTS PAID FOR WITH C/O MONEY:	2,000,000
	MINUS PROJECTS PAID FOR WITH GRANT FUNDS:	-
	TOTAL CAPITAL EXPENSES PAID BY CITY FUNDS:	\$0

Annual Budget
Fiscal Year 2016-2017

FUND 2 - WATER & SEWER FUND

BUDGET SUMMARY BY TYPE

	ACTUAL FY 13/14	ACTUAL FY 14/15	AMENDED FY 15/16	FORECAST FY 15/16	PROPOSED 16/17
TOTAL WATER FUND REVENUE	2,130,231	2,264,853	2,310,050	2,228,518	2,255,100
PAYROLL EXPENSE	384,834	400,056	445,244	432,316	434,285
PAYROLL BENEFITS	145,732	149,939	177,480	168,072	173,861
<i>PAYROLL & BENEFITS</i>	530,566	549,995	622,724	600,388	608,146
SUPPLIES	223,539	216,171	265,219	220,011	245,635
MAINTENANCE	160,315	147,614	223,802	150,586	184,586
RAW WATER & LINE RENTAL	132,200	68,514	102,000	89,098	77,000
UTILITIES	169,413	181,612	195,077	176,362	201,130
CONTRACTUAL SERVICES	125,731	78,227	230,500	230,580	277,912
PROFESSIONAL DEVELOPMENT	8,874	6,480	8,000	3,855	11,000
PERMITS & CERTIFICATIONS	17,829	17,829	22,500	18,107	19,500
DEBT SERVICE	809,359	474,320	657,579	656,531	653,623
NON-DEPARTMENTAL EXPENSES	19,382	8,215	10,000	102,793	10,000
<i>TOTAL OPERATING EXPENSES</i>	1,666,641	1,198,981	1,714,677	1,647,924	1,680,386
OPERATING INCOME	(66,976)	515,876	(27,351)	(19,794)	(33,432)
CAPITAL EXPENSES	838,377	490,163	3,829,940	1,433,904	2,000,000
TRANSFERS TO/(FROM) RESERVES	817,404	457,043	3,857,291	1,669,794	2,000,000
PROFIT/(LOSS)	(87,948)	482,756	0	216,097	(33,432)

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FUND 2 - WATER & SEWER FUND
CHANGES IN FUND BALANCE

DESCRIPTION	ACTUAL FY 13/14	ACTUAL FY 14/15	AMENDED FY 15/16	FORECAST FY 15/16	ADOPTED 16/17
Beginning Cash Balance	6,970,051	5,798,670		5,326,948	3,873,251
<u>Revenues</u>					
Sale of Water	1,294,408	1,348,079	1,410,000	1,326,937	1,350,000
Sewer Rental	666,208	745,646	750,000	728,750	740,000
Sanitation Revenue	62,379	65,376	63,000	46,033	50,000
Penalties	36,376	36,245	35,000	43,804	37,000
Interest Income	15,290	24,728	15,000	28,317	25,000
Fees & Miscellaneous Revenue	54,712	44,779	37,050	54,677	43,100
Grant Proceeds	-	-	-	-	10,000
Transfers & Other Sources	-	-	-	-	-
Total Revenues:	2,129,374	2,264,853	2,310,050	2,228,518	2,255,100
TOTAL FUNDS AVAILABLE	9,099,425	8,063,523		7,555,466	6,128,351
<u>Operating Expenditures</u>					
Water Trans & Distribution	168,970	166,280	228,201	207,450	195,066
Supply/Power Pumping	170,848	105,645	146,500	125,894	126,700
Sewer Collection	128,487	146,865	198,985	190,506	188,823
Water Plant	522,684	465,217	513,763	435,157	495,520
Sewer Plant	267,261	271,533	305,201	264,390	295,917
Customer Accting & Collections	71,824	73,906	78,341	80,442	76,852
Non-Cash Expenses	7,206	8,215	10,000	102,793	10,000
Non-Department	38,393	36,996	198,831	185,148	246,030
Reconciliation to Net Cash	(37,653)	56,521	-	-	-
Total Operating Expenditures:	1,338,019	1,331,177	1,679,822	1,591,781	1,634,909
<u>Non-Recurring Expenditures</u>					
Capital Outlay	838,377	931,077	3,829,940	1,433,904	2,000,000
Debt Service	824,357	474,320	657,579	656,531	653,623
Transfers Out	300,000	-	-	-	-
Total Non-Recurring Expenditures:	1,962,734	1,405,397	4,487,519	2,090,435	2,653,623
TOTAL EXPENSES	3,300,753	2,736,575	6,167,341	3,682,215	4,288,532
Ending Cash Balance	5,798,670	5,326,948		3,873,251	1,839,819
Restricted Cash Balance	5,017,425	4,472,271		2,777,837	777,836
Unrestricted Cash Balance	781,245	854,677		1,095,414	1,061,982

REVENUES
ENTERPRISE FUND (Water & Sewer)
FISCAL YEAR 2016/2017

LINE ITEM DETAIL						
ACCT NUMBER	ACCOUNT NAME	ACTUAL FY 13/14	ACTUAL FY 14/15	AMENDED FY 15/16	FORECAST FY 15/16	PROPOSED 16/17
3609	SRA GRANT	-	-	-	-	10,000
	TOTAL GRANT REVENUE	-	-	-	-	10,000
3703	RETURNED CHECK FEES	2,555	2,625	2,000	2,415	2,500
3704	WATER SALES	1,294,408	1,348,079	1,410,000	1,326,937	1,350,000
3705	WASTEWATER REVENUE	666,208	745,646	750,000	728,750	740,000
3706	SANITATION REVENUE	62,379	65,376	63,000	46,033	50,000
3707	WATER TAP FEES	17,750	19,500	14,000	19,000	17,000
3708	SEWER TAP FEES	9,700	700	2,000	4,900	4,000
3709	RECONNECT FEES	21,550	18,400	16,000	16,950	17,000
3710	WTR METER TAMPERING FEE	2,025	2,025	1,500	2,250	1,200
3711	TAP APPLICATION FEES	425	325	300	350	300
3712	SET/PULL FEE-HYDRANT METER	425	600	1,000	600	600
3713	METER TEST FEE	50	50	-	75	-
3714	PENALTY LATE PAY - WATER	36,376	36,245	35,000	43,804	37,000
	TOTAL SERVICE CHARGES & FEES	2,113,852	2,239,571	2,294,800	2,192,064	2,219,600
3801	INTEREST INCOME	16,148	24,728	15,000	28,317	25,000
3802	MISCELLANEOUS REVENUES	232	554	250	8,137	500
	TOTAL MISCELLANEOUS REVENUE	16,380	25,282	15,250	36,454	25,500
	TOTAL REVENUES	2,130,231	2,264,853	2,310,050	2,228,518	2,255,100
	TRANSFERS IN-08 &13 C OF O	(87,948)	482,756	0	1,500,000	2,000,000
	TOTAL W&S FUND REVENUE	2,042,283	2,747,609	2,310,050	3,728,518	4,255,100

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**WATER & SEWER FUND
EXPENSE SUMMARY**

ACCT NUMBER	ACCOUNT NAME	ACTUAL FY 13/14	ACTUAL FY 14/15	AMENDED FY 15/16	FORECAST FY 15/16	PROPOSED FY 16/17
PAYROLL EXPENSE						
4111	PERM. FULL TIME SALARIES	362,529	377,485	407,231	404,533	400,172
4112	OVERTIME PAY	8,302	10,090	13,175	10,599	12,800
4113	HOLIDAY PAY	14,003	12,482	19,138	17,185	17,313
4114	PART-TIME SALARIES	-	-	5,700	-	4,000
	<i>TOTAL - PAYROLL EXPENSE</i>	384,834	400,056	445,244	432,316	434,285
PAYROLL BENEFITS						
4121	FICA TAXES	28,633	28,894	34,168	31,658	33,200
4122	GROUP INSURANCE	50,696	55,162	61,404	59,184	62,245
4123	LONG-TERM DISABILITY	1,461	1,394	1,761	1,789	1,700
4124	RETIREMENT	53,042	55,987	69,298	66,740	67,776
4126	UNEMPLOYMENT COMP	2,399	259	2,489	2,238	1,890
4127	WORKMANS COMP. INS	9,502	8,243	8,360	6,463	7,050
	<i>TOTAL - PAYROLL BENEFITS</i>	145,732	149,939	177,480	168,072	173,861
	TOTAL SALARY & BENEFITS	530,566	549,995	622,724	600,388	608,146
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	17,674	11,271	15,250	8,963	13,250
4213	MINOR TOOLS	2,039	2,817	3,150	1,720	2,900
4214	MISC. SUPPLIES	1,323	473	1,400	943	1,400
4215	SAFETY SUPPLIES	2,338	3,257	4,800	3,832	5,000
4221	OFFICE SUPPLIES	1,175	1,323	2,550	1,458	1,800
4223	POSTAGE & CERTIFIED MAIL	17,118	16,201	16,100	15,717	16,585
4224	OFFICE EQUIPMENT	659	434	1,519	1,175	1,850
4225	LAB EQUIP: NON-CAPITAL	3,370	3,823	10,000	5,205	9,000
4226	OTHER EQUIPMENT: NON-CAPITAL	-	5,980	1,800	791	1,800
4229	LAB SUPPLIES		176	2,300	4,857	-
4230	LAB/INSTRUMENT. SUPPLIES	4,354	4,498	7,700	4,543	9,500
4231	BULK CHEMICAL SUPPLIES	110,642	105,037	120,000	97,508	100,000
4232	CHEMICALS - STANDPIPE	938	303	850	628	750
4234	SEWER CHEMICAL SUPPLIES	35,801	33,281	46,000	46,589	50,000
4238	WATER & SEWER TESTING	22,468	22,793	25,500	23,938	25,500
4239	UV TESTS	1,506	2,113	2,500	250	2,500
4261	UNIFORMS	2,135	2,390	3,800	1,895	3,800
	<i>TOTAL SUPPLIES</i>	223,539	216,171	265,219	220,011	245,635
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	9,372	5,725	18,401	1,645	10,000
4312	STANDPIPE MAINT.	2,536	-	5,000	1,238	4,000
4313	DIESEL FUEL	4,118	2,081	4,500	3,027	3,300
4315	MAINT/SERVICE-COMPUTERS	28,628	24,432	29,900	27,622	34,086

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ACCT NUMBER	ACCOUNT NAME	ACTUAL FY 13/14	ACTUAL FY 14/15	AMENDED FY 15/16	FORECAST FY 15/16	PROPOSED FY 16/17
4317	MAINT - OTHER EQUIPMENT	1,692	2,236	4,450	1,883	4,500
4318	MAINTENANCE CONTRACTS	2,427	6,589	7,900	7,119	7,900
4321	MAIN - BLDGS & STRUCT.	3,171	12,949	7,950	5,525	9,500
4326	JANITORIAL-PAPER GOODS	590	351	1,100	814	800
4332	MAINT - WATER LINES	20,879	24,073	31,000	34,013	30,000
4332	MAINT - WATER SYSTEM	22,271	32,410	23,376	15,526	25,000
4332	MAINT - BIG SANDY PUMP ST.	5,238	649	2,000	624	5,000
4333	MAINT - SEWER SYSTEM	19,375	20,535	23,975	5,003	20,000
4333	MAINT - BOOSTER PUMP STA.	-	1,110	1,000	1,798	3,000
4333	MAINT - SEWER LINES	13,577	11,454	9,000	7,537	10,000
4334	MAINT - LIFT STATIONS	3,809	1,719	15,000	13,305	10,000
4335	MAINT - WTR LINE BIG SANDY	22,632	1,300	39,250	23,908	7,500
	<i>TOTAL MAINTENANCE</i>	160,315	147,614	223,802	150,586	184,586
RAW WATER AND LINE RENTAL						
4345	RENT - WATER LINE	41,165	47,121	47,000	51,735	47,000
4346	RENT - TREATED WTR L'VIEW	91,035	21,394	55,000	37,362	30,000
	<i>TOTAL - RAW WTR & LINE RENT</i>	132,200	68,514	102,000	89,098	77,000
UTILITIES						
4351	UTILITIES - ELECTRIC	149,989	161,989	175,500	156,691	180,000
4352	ELECTRIC SERV-BOOSTER PUMP	9,733	9,309	9,200	9,762	9,200
4353	UTILITIES - CABLE/INTERNET	2,512	2,864	3,100	2,956	4,250
4355	UTILITIES - TELEPHONE	7,180	7,450	7,277	6,953	7,680
	<i>TOTAL UTILITIES</i>	169,413	181,612	195,077	176,362	201,130
CONTRACTUAL SERVICES						
4362	AUDITING	5,750	6,100	6,400	6,400	6,400
4363	SLUDGE RETRIEVAL	29,705	27,163	27,519	28,979	28,000
4364	WATER BILLING SERVICE	7,575	7,392	7,600	7,226	7,300
4365	LEGAL ADVERTISING	19	759	600	-	900
4368	MISCELLANEOUS OTHER	1,223	1,511	4,880	5,258	2,350
4369	CREDIT CARD FEES		3,234	1,711	3,628	-
4373	PROPERTY INSURANCE	24,121	21,656	22,828	22,828	24,132
4375	CITY UTILITIES-FRANCHISE FEE	-	-	150,000	150,000	200,000
4377	LEASES & RENTALS	5,073	5,124	6,330	3,984	5,830
4378	FIRST CALL ACTIVATIONS	1,158	1,290	1,500	1,011	2,000
4378	WEB SITE SERVICES	777	3,988	900	1,257	1,000
4379	STUDIES & EVALUATIONS	50,330	10	232	10	-
	<i>TOTAL CONTRACTUAL SERVICES</i>	125,731	78,227	230,500	230,580	277,912
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUBSCRIPTIONS,PROF DEV	873	705	1,000	699	1,000
4383	TRAVEL & TRAINING	7,643	5,775	7,000	3,156	10,000
	<i>TOTAL PROFESSIONAL DEVELOPMENT</i>	8,874	6,480	8,000	3,855	11,000

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ACCT NUMBER	ACCOUNT NAME	ACTUAL FY 13/14	ACTUAL FY 14/15	AMENDED FY 15/16	FORECAST FY 15/16	PROPOSED FY 16/17
PERMITS & CERTIFICATIONS						
4393	PERMITS & CERTIFICATIONS	17,829	17,829	22,500	18,107	19,500
	<i>TOTAL PERMITS & CERTIFICATIONS</i>	17,829	17,829	22,500	18,107	19,500
	Total Salary and benefits	530,566	549,995	622,724	600,388	608,146
	Total Other Operating expenses	837,901	716,446	1,047,098	888,599	1,016,763
	Sub-Total Operating Expenses	1,368,467	1,266,441	1,669,822	1,488,987	1,624,909
CAPITAL EXPENDITURES						
4411	MOTOR VEHICLE	27,996	-	44,521	-	-
4414	WATER PLANT GENERATOR	-	186,622	138,782	138,781	-
4415	RECORDS MANAGEMENT	2,744	-	-	-	-
4416	OTHER EQUIP/SUPPLY & POWER	-	-	6,624	6,624	-
4416	OTHER EQUIP/WATER PLANT	5,894	21,124	25,570	34,297	-
4416	OTHER EQUIP/SEWER PLANT	-	8,756	13,225	13,385	-
4421	WATER METER PROGRAM	497,070	56,237	8,486	8,486	-
4444	IMPROVEMENT-SEWER LINE	-	33,353	61,827	61,827	-
4446	2008 C of O EXPENSES	21,538	-	-	-	-
4447	BIG SANDY BOOSTER PUMP STA.	16,240	5,509	21,840	21,840	-
4447	WASTEWATER PLANT EXPANSION	110,315	142,142	3,392,783	1,148,664	2,000,000
4448	HWY 80 LIFT STATION	-	36,419	-	-	-
4448	WATER WELL DRILLING	-	-	59,065	-	-
4451	SCADA UPGRADE	-	-	57,217	-	-
	<i>TOTAL - CAPITAL EXPENDITURES</i>	838,377	490,163	3,829,940	1,433,904	2,000,000
DEBT SERVICE						
4523	SERVICE CHARGES	2,550	1,650	1,650	1,750	1,750
06-4510	SERIES 2008 C of O-PRINCIPAL	30,000	105,000	280,000	280,000	295,000
06-4511	SERIES 2013 C of O-PRINCIPAL	-	120,000	125,000	125,000	120,000
06-4520	SERIES 2008 C of O-INTEREST	109,685	106,613	98,804	97,812	86,585
06-4521	SERIES 2013 C of O-INTEREST	141,811	141,057	152,125	151,969	150,288
	<i>TOTAL - DEBT SERVICE</i>	809,359	474,320	657,579	656,531	653,623
NON-DEPARTMENTAL EXPENSES						
4550	GAIN OR LOSS SALE OF ASSET	12,176	-	-	90,893	-
4560	BAD DEBTS EXPENSE	7,206	8,215	10,000	11,900	10,000
	<i>TOTAL - NON-DEPARTMENTAL EXPENSES</i>	19,382	8,215	10,000	102,793	10,000
	Sub-Total Non-Departmental Expenses	1,667,117	972,698	4,497,519	2,193,228	2,663,623
	TOTAL EXPENDITURES	3,035,584	2,239,139	6,167,341	3,682,215	4,288,532
	SURPLUS/(DEFICIT)	(905,352)	25,713	(3,857,291)	(1,453,698)	(2,033,432)
	TRANSFER IN FROM 2008 CERT OF OBLIG	-	19,900	169,000	169,794	-
	TRANSFER IN FROM 2013 CERT OF OBLIG	817,404	437,143	3,688,291	1,500,000	2,000,000
	PROFIT/(LOSS)	(87,948)	482,756	0	216,097	(33,432)

CITY OF WHITE OAK
FY 2016/2017 ADOPTED BUDGET
WATER & SEWER FUND

WATER DISTRIBUTION EXPENSES- DEPT 25						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	PROPOSED 16/17
PAYROLL EXPENSES						
4111	PERM FULL TIME SALARIES	72,724	78,252	85,792	88,482	87,971
4112	OVERTIME PAY	628	1,625	3,110	2,423	800
4113	HOLIDAY PAY	2,330	2,678	3,707	3,144	3,773
<i>TOTAL PAYROLL EXPENSES</i>		<u>75,681</u>	<u>82,556</u>	<u>92,609</u>	<u>94,048</u>	<u>92,544</u>
PAYROLL BENEFITS						
4121	FICA TAXES	4,941	6,006	6,903	6,699	7,080
4122	GROUP INSURANCE	13,172	13,183	12,679	12,013	13,052
4123	LONG-TERM DISABILITY	312	310	374	374	376
4124	RETIREMENT	10,411	11,809	14,555	14,228	14,587
4126	UNEMPLOYMENT COMP	529	160	470	349	400
4127	WORKMANS COMP INS	2,340	1,245	1,300	976	1,000
<i>TOTAL PAYROLL BENEFITS</i>		<u>31,706</u>	<u>32,712</u>	<u>36,281</u>	<u>34,638</u>	<u>36,495</u>
TOTAL SALARY & BENEFITS		<u><u>107,387</u></u>	<u><u>115,268</u></u>	<u><u>128,890</u></u>	<u><u>128,686</u></u>	<u><u>129,039</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	7,459	4,172	5,000	4,012	6,000
4213	MINOR TOOLS	392	613	650	475	600
4214	MISCELLANEOUS SUPPLIES	258	123	350	272	350
4215	SAFETY SUPPLIES	264	708	800	749	800
4221	OFFICE SUPPLIES	17	78	100	112	100
4223	POSTAGE & CERTIFIED MAIL	-	18	100	23	50
4224	OFFICE EQUIPMENT	219	-	250	280	200
4226	OTHER EQUIPMENT-NON CAPITAL	-	5,980	-	-	-
4261	UNIFORM SUPPLIES	40	632	1,000	519	1,000
<i>TOTAL SUPPLIES</i>		<u>8,648</u>	<u>12,324</u>	<u>8,250</u>	<u>6,443</u>	<u>9,100</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	3,596	1,579	2,000	1,087	-
4313	DIESEL FUEL	629	356	1,000	384	800
4315	MAINT/SERVICE - COMPUTERS	1,500	2,292	3,000	1,896	3,543
4317	MAINT - OTHER EQUIPMENT	111	758	1,000	327	1,000
4321	MAINT - BLDGS, LAND & STRUC	83	2,941	1,000	-	1,500
4332	MAINT - WATER LINES	20,879	24,073	31,000	34,013	30,000
4335	MAINT - WATER LINE BIG SANDY	22,632	1,300	39,250	23,908	7,500
<i>TOTAL MAINTENANCE</i>		<u>49,429</u>	<u>33,299</u>	<u>78,250</u>	<u>61,614</u>	<u>44,343</u>

WATER DISTRIBUTION EXPENSES- DEPT 25						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	PROPOSED 16/17
UTILITIES						
4353	UTILITIES - CABLE / INTERNET	139	329	400	323	1,000
4355	UTILITIES - TELEPHONE	595	618	675	619	700
<i>TOTAL UTILITIES</i>		734	946	1,075	942	1,700
CONTRACTUAL SERVICES						
4368	MISCELLANEOUS OTHER	557	418	720	717	500
4373	PROPERTY & LIABILITY INS	-	-	6,784	6,784	6,784
4377	LEASES & RENTALS	516	366	1,000	110	700
4378	FIRST CALL ACTIVATIONS	579	645	600	505	500
4379	STUDIES & EVALUATIONS	-	-	232	10	-
<i>TOTAL CONTRACTUAL SERVICES</i>		1,652	1,429	9,336	8,126	8,484
PROFESSIONAL DEVELOPMENT						
4381	DUES,SUBSCRIPTIONS,PROF DEV	426	395	400	408	400
4383	TRAVEL & TRAINING	694	2,619	2,000	1,230	2,000
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		1,120	3,014	2,400	1,638	2,400
TOTAL OPERATIONAL EXPENSES		61,583	51,012	99,311	78,763	66,027
SUB-TOTAL WATER DISTRIBUTION		168,970	166,280	228,201	207,450	195,066
CAPITAL EXPENDITURES - DEPT 42						
4411	MOTOR VEH/WATER LINES	-	-	22,301	-	-
4421	WATER METER PROGRAM	497,070	56,237	8,486	8,486	-
TOTAL CAPITAL EXPENDITURES		497,070	56,237	30,787	8,486	-
DEPARTMENT TOTAL		666,039	222,517	258,988	215,936	195,066

CITY OF WHITE OAK
FY 2016/2017 ADOPTED BUDGET
WATER & SEWER FUND

WATER SUPPLY & POWER EXPENSES- DEPT 26						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	PROPOSED 16/17
MAINTENANCE						
4321	MAINT - BLDING, LAND, & STRUC	1,976	-	500	7	500
4332	MAINT - BIG SANDY PUMP STA.	5,238	649	2,000	624	5,000
4333	MAINT - BOOSTER PUMP STA.	-	1,110	1,000	1,798	3,000
<i>TOTAL MAINTENANCE</i>		7,214	1,759	3,500	2,429	8,500
RAW WATER & LINE RENTAL						
4345	RENT - RAW WATER LGV	41,165	47,121	47,000	51,735	47,000
4346	RENT - TREATED WATER LGV	91,035	21,394	55,000	37,362	30,000
<i>TOTAL RAW WATER & LINE RENTAL</i>		132,200	68,514	102,000	89,098	77,000
UTILITIES						
4351	ELECTRIC SERV-BIG SANDY	21,701	26,063	31,800	24,605	32,000
4352	ELECTRIC SERV-BOOSTER PUMP	9,733	9,309	9,200	9,762	9,200
<i>TOTAL UTILITIES</i>		31,433	35,372	41,000	34,367	41,200
TOTAL OPERATIONAL EXPENSES		170,848	105,645	146,500	125,894	126,700
SUB-TOTAL SUPPLY & POWER		170,848	105,645	146,500	125,894	126,700
CAPITAL EXPENDITURES - DEPT 39						
4416	OTHER EQUIPMENT-SUPPLY	-	-	6,624	6,624	-
4447	BIG SANDY BOOSTER PUMP STATION	16,240	5,509	21,840	21,840	-
4448	WATER WELL DRILLING	-	-	59,065	-	-
TOTAL CAPITAL EXPENDITURES		16,240	5,509	87,529	28,464	-
DEPARTMENT TOTAL		187,088	111,155	234,029	154,358	126,700

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SEWER COLLECTION EXPENSES- DEPT 27						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	PROPOSED 16/17
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	49,031	62,015	78,566	81,415	78,583
4112	OVERTIME PAY	5,124	2,740	4,000	3,259	4,000
4113	HOLIDAY PAY	1,558	1,600	3,271	2,787	3,374
TOTAL PAYROLL EXPENSES		55,713	66,355	85,837	87,462	85,957
PAYROLL BENEFITS						
4121	FICA TAXES	4,995	4,462	6,496	6,329	6,576
4122	GROUP INSURANCE	7,781	9,330	13,579	13,595	11,064
4123	LONG-TERM DISABILITY	182	195	405	404	336
4124	RETIREMENT	7,778	8,841	13,609	13,327	13,549
4126	UNEMPLOYMENT COMP	414	25	530	515	500
4127	WORKMANS COMP INS	2,285	1,931	1,950	1,514	1,700
TOTAL PAYROLL BENEFITS		23,435	24,784	36,568	35,684	33,725
TOTAL SALARY & BENEFITS		79,148	91,139	122,405	123,146	119,682
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	5,256	3,811	5,000	2,879	4,000
4213	MINOR TOOLS	528	733	1,000	776	800
4214	MISCELLANEOUS SUPPLIES	67	18	150	176	150
4215	SAFETY SUPPLIES	646	1,298	1,500	771	1,200
4221	OFFICE SUPPLIES	17	78	150	75	150
4224	OFFICE EQUIPMENT	-	-	200	325	200
4261	UNIFORMS SUPPLIES	345	377	600	503	600
TOTAL SUPPLIES		6,859	6,316	8,600	5,505	7,100
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	1,511	3,513	1,000	455	-
4313	DIESEL FUEL	1,896	1,190	1,500	1,531	500
4315	MAINT & SERVICE OF COMPUTERS	-	-	400	396	1,043
4317	MAINT - OTHER EQUIPMENT	-	143	1,000	24	1,000
4318	MAINTENANCE CONTRACTS	2,427	6,589	7,900	7,119	7,900
4321	MAINT - BLDG, LAND & STRUCT	149	2,316	250	-	1,000
4333	MAINT - SEWER LINES	13,577	11,454	9,000	7,537	10,000
4334	MAINT - LIFT STATIONS	3,809	1,719	15,000	13,305	10,000
TOTAL MAINTENANCE		23,370	26,923	36,050	30,368	31,443

SEWER COLLECTION EXPENSES- DEPT 27

ACCT NUMBER	ACCOUNT NAME	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	PROPOSED 16/17
UTILITIES						
4351	UTILITIES - ELECTRIC	13,779	16,973	19,700	19,944	18,000
4353	UTILITIES - CABLE/INTERNET	519	785	800	811	1,250
4355	UTILITIES - TELEPHONE	3,265	3,325	3,282	3,339	3,500
<i>TOTAL UTILITIES</i>		17,562	21,083	23,782	24,094	22,750
CONTRACTUAL SERVICES						
4368	MISCELLANEOUS OTHER	20	201	500	858	500
4373	PROPERTY AND LIAB	-	-	5,348	5,348	5,348
4377	LEASES AND RENTALS	516	266	700	120	500
4378	FIRST CALL ACTIVATIONS	579	645	600	505	500
4379	STUDIES & EVALUATIONS	-	10	-	-	-
<i>TOTAL CONTRACTUAL SERVICES</i>		1,115	1,121	7,148	6,831	6,848
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	432	283	1,000	562	1,000
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		432	283	1,000	562	1,000
TOTAL OPERATIONAL EXPENSES		49,339	55,726	76,580	67,361	69,141
SUB-TOTAL SEWER COLLECTION		128,487	146,865	198,985	190,506	188,823
CAPITAL EXPENDITURES-DEPT 43						
4444	IMPROVEMENT-SEWER LINE	-	33,353	61,827	61,827	-
4448	HWY 80 LIFT STATION	-	36,419	-	-	-
TOTAL CAPITAL EXPENDITURES		27,996	69,772	61,827	61,827	-
DEPARTMENT TOTAL		156,482	216,637	260,812	252,333	188,823

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WATER PLANT EXPENSES- DEPT 28						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	PROPOSED 16/17
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	141,081	136,731	140,610	129,648	136,964
4112	OVERTIME PAY	2,288	4,563	6,065	4,917	8,000
4113	HOLIDAY PAY	6,242	5,027	7,700	7,192	5,964
4114	PART-TIME SALARIES	-	-	700	-	2,000
<i>TOTAL PAYROLL EXPENSES</i>		<u>149,612</u>	<u>146,321</u>	<u>155,075</u>	<u>141,756</u>	<u>152,928</u>
PAYROLL BENEFITS						
4121	FICA TAXES	11,000	10,612	12,223	10,838	11,699
4122	GROUP INSURANCE	20,142	22,516	22,184	21,151	23,926
4123	LONG-TERM DISABILITY	570	522	582	597	577
4124	RETIREMENT	20,623	20,557	24,694	22,893	23,790
4126	UNEMPLOYMENT COMP	1,042	56	932	862	500
4127	WORKMANS COMP INS	3,531	3,519	3,550	2,759	3,000
<i>TOTAL PAYROLL BENEFITS</i>		<u>56,907</u>	<u>57,782</u>	<u>64,165</u>	<u>59,100</u>	<u>63,492</u>
TOTAL SALARY & BENEFITS		<u><u>206,519</u></u>	<u><u>204,103</u></u>	<u><u>219,240</u></u>	<u><u>200,856</u></u>	<u><u>216,420</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	4,607	3,067	4,500	1,749	2,500
4213	MINOR TOOLS	619	1,007	1,000	313	1,000
4214	MISCELLANEOUS SUPPLIES	731	550	600	479	600
4215	SAFETY SUPPLIES	1,186	933	2,100	2,074	2,500
4221	OFFICE SUPPLIES	597	517	1,000	516	750
4223	POSTAGE & CERTIFIED MAIL	943	996	1,500	993	1,500
4224	OFFICE EQUIPMENT	166	69	700	270	750
4225	LAB EQUIP/ANALY SUPPLY	1,761	2,854	7,000	4,888	6,000
4226	OTHER EQUIPMENT: NON-CAPITAL	-	-	1,000	284	1,000
4229	LAB SUPPLIES	-	-	2,300	1,877	2,000
4230	CHEMICALS - LAB REAGENTS	4,199	4,498	4,700	4,543	4,500
4231	CHEMICALS - BULK	110,642	105,037	120,000	97,508	100,000
4232	CHEMICALS - STANDPIPE	938	303	850	628	750
4238	WATER PLANT TESTS	4,909	5,208	6,500	5,994	6,500
4261	UNIFORM SUPPLIES	1,148	986	1,500	421	1,500
<i>TOTAL SUPPLIES</i>		<u>132,448</u>	<u>126,026</u>	<u>155,250</u>	<u>122,536</u>	<u>131,850</u>
MAINTENANCE						
4311	MAINT - MOTOR VEHICLES	4,188	633	2,500	1,506	-
4312	STANDPIPE MAINT.	2,536	-	5,000	1,238	4,000
4313	DIESEL FUEL	505	178	1,000	727	1,000

WATER PLANT EXPENSES- DEPT 28

ACCT NUMBER	ACCOUNT NAME	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	PROPOSED 16/17
4315	MAINT/SERVICE-COMPUTERS	-	-	1,500	67	4,500
4317	MAINT - OTHER EQUIPMENT	513	247	450	237	1,500
4321	MAINT - BUILDINGS & LAND	888	1,865	5,200	5,090	4,500
4326	JANITORIAL/PAPER GOODS	399	233	800	533	500
4332	MAINT - WATER SYSTEM	22,271	32,410	23,376	15,526	25,000
<i>TOTAL MAINTENANCE</i>		<u>31,301</u>	<u>35,567</u>	<u>39,826</u>	<u>24,925</u>	<u>41,000</u>
UTILITIES						
4351	UTILITIES - ELEC-METER #1	68,959	69,985	76,000	67,945	80,000
4353	UTILITIES - CABLE/INTERNET	1,853	1,751	1,900	1,821	2,000
4355	UTILITIES - TELEPHONE	2,565	2,670	3,000	2,675	3,000
<i>TOTAL UTILITIES</i>		<u>73,377</u>	<u>74,406</u>	<u>80,900</u>	<u>72,442</u>	<u>85,000</u>
CONTRACTUAL SERVICES						
4365	LEGAL ADVERTISING	-	-	400	-	400
4368	MISCELLANEOUS OTHER	643	517	800	924	750
4373	PROPERTY INSURANCE	16,080	14,301	5,348	5,348	5,500
4377	LEASES AND RENTALS	109	862	1,000	123	1,000
4378	FIRST CALL ACTIVATIONS	-	-	300	-	1,000
<i>TOTAL CONTRACTUAL SERVICES</i>		<u>67,163</u>	<u>15,680</u>	<u>7,848</u>	<u>6,395</u>	<u>8,650</u>
PROFESSIONAL DEVELOPMENT						
4381	MEMBERSHIP & DUES	447	310	600	291	600
4383	TRAVEL & TRAINING	4,020	2,072	2,600	1,233	4,500
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		<u>4,825</u>	<u>2,382</u>	<u>3,200</u>	<u>1,524</u>	<u>5,100</u>
PERMITS & CERTIFICATION						
4393	PERMITS & CERTIFICATIONS	7,053	7,053	7,500	6,481	7,500
<i>TOTAL PERMITS & CERTIFICATIONS</i>		<u>7,053</u>	<u>7,053</u>	<u>7,500</u>	<u>6,481</u>	<u>7,500</u>
TOTAL OPERATIONAL EXPENSES		<u>316,165</u>	<u>261,114</u>	<u>294,524</u>	<u>234,301</u>	<u>279,100</u>
SUB-TOTAL WATER PLANT		<u>522,684</u>	<u>465,217</u>	<u>513,763</u>	<u>435,157</u>	<u>495,520</u>
CAPITAL EXPENDITURES-DEPT 41						
4411	MOTOR VEHICLE-WATER PLANT	-	-	22,220	22,001	-
4414	WATER PLANT GENERATOR	-	186,622	138,782	138,781	-
4416	OTHER EQUIP/WATER PLANT	5,894	21,124	25,570	34,297	-
4451	SCADA UPGRADE	-	-	57,217	57,217	-
TOTAL CAPITAL EXPENDITURES		<u>184,013</u>	<u>207,746</u>	<u>243,789</u>	<u>252,295</u>	<u>-</u>
DEPARTMENT TOTAL		<u>706,697</u>	<u>672,963</u>	<u>757,552</u>	<u>687,453</u>	<u>495,520</u>

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SEWER PLANT EXPENSES- DEPT 32						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	PROPOSED 16/17
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	65,505	66,999	67,462	68,981	60,819
4112	OVERTIME PAY	261	1,162	-	-	-
4113	HOLIDAY PAY	2,555	1,859	2,937	2,539	2,649
4114	PART-TIME	-	-	5,000	-	2,000
<i>TOTAL PAYROLL EXPENSES</i>		<u>68,321</u>	<u>70,019</u>	<u>75,399</u>	<u>71,520</u>	<u>65,468</u>
PAYROLL BENEFITS						
4121	FICA TAXES	5,105	5,225	5,768	5,073	5,008
4122	GROUP INSURANCE	5,748	6,107	8,718	8,164	9,846
4123	LONG-TERM DISABILITY	255	237	258	251	256
4124	RETIREMENT	9,386	9,850	10,845	10,611	10,004
4126	UNEMPLOYMENT COMP	207	9	350	342	320
4127	WORKMANS COMP INS	1,202	843	850	661	750
<i>TOTAL PAYROLL BENEFITS</i>		<u>21,903</u>	<u>22,272</u>	<u>26,790</u>	<u>25,103</u>	<u>26,184</u>
TOTAL SALARY & BENEFITS		<u><u>90,224</u></u>	<u><u>92,291</u></u>	<u><u>102,188</u></u>	<u><u>96,623</u></u>	<u><u>91,652</u></u>
SUPPLIES						
4211	MOTOR VEHICLE SUPPLIES	353	221	750	323	750
4213	MINOR TOOLS	500	464	500	156	500
4214	MISC. SUPPLIES	268	243	300	15	300
4215	SAFETY SUPPLIES	241	317	400	238	500
4221	OFFICE SUPPLIES	233	266	300	241	300
4223	POSTAGE & CERTIFIED MAIL	-	-	-	35	35
4224	OFFICE EQUIPMENT	-	300	200	-	200
4225	LAB EQUIP:NON CAPITAL	1,608	968	3,000	317	3,000
4226	OTHER EQUIPMENT: NON CAPITAL	-	-	800	507	800
4229	LAB SUPPLIES	155	176	3,000	2,980	3,000
4234	SEWER CHEMICAL SUPPLIES	35,801	33,281	46,000	46,589	50,000
4238	TEST - OTHER	17,558	17,585	19,000	17,944	19,000
4239	UV TESTS	1,506	2,113	2,500	250	2,500
4261	UNIFORM SUPPLIES	402	195	500	252	500
<i>TOTAL SUPPLIES</i>		<u>58,625</u>	<u>56,130</u>	<u>77,250</u>	<u>69,848</u>	<u>81,385</u>

SEWER PLANT EXPENSES- DEPT 32

ACCT NUMBER	ACCOUNT NAME	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	PROPOSED 16/17
MAINTENANCE						
4313	DIESEL FUEL	1,087	356	1,000	384	1,000
4317	MAINT OTHER EQUIPMENT	1,068	1,088	2,000	1,295	1,000
4321	MAINT - BUILDING & LAND	76	5,827	1,000	427	2,000
4326	JANITORIAL-PAPER GOODS	192	118	300	281	300
4333	MAINT - SEWER SYSTEM	19,375	20,535	23,975	5,003	20,000
<i>TOTAL MAINTENANCE</i>		21,843	27,925	28,275	7,390	24,300
UTILITIES						
4351	UTILITIES-ELEC-METER #1	45,550	48,968	48,000	44,196	50,000
4355	UTILITIES - TELEPHONE	-	-	320	320	480
<i>TOTAL UTILITIES</i>		45,550	48,968	48,320	44,516	50,480
CONTRACTUAL SERVICES						
4363	SLUDGE RETRIEVAL	29,705	27,163	27,519	28,979	28,000
4365	LEGAL ADVERTISING	-	-	200	-	500
4368	MISCELLANEOUS OTHER	-	125	100	-	100
4373	PROPERTY INSURANCE	8,040	7,355	5,348	5,348	6,500
<i>TOTAL CONTRACTUAL SERVICES</i>		37,745	34,643	33,167	34,327	35,100
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	2,497	801	1,000	60	1,000
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		2,497	801	1,000	60	1,000
PERMITS & CERTIFICATIONS						
4393	PERMITS & CERTIFICATIONS	10,776	10,776	15,000	11,627	12,000
<i>TOTAL PERMITS & CERTIFICATIONS</i>		10,776	10,776	15,000	11,627	12,000
TOTAL OPERATIONAL EXPENSES		177,036	179,243	203,013	167,767	204,265
SUB-TOTAL SEWER PLANT EXP		267,261	271,533	305,201	264,390	295,917
CAPITAL EXPENDITURES-DEPT 40						
4416	OTHER EQUIPMENT-SEWER PLANT	-	8,756	13,225	13,385	-
4447	WWTP EXPANSION PROJECT	110,315	142,142	3,392,783	1,148,664	2,000,000
TOTAL CAPITAL EXPENDITURES		110,315	150,898	3,406,008	1,162,049	2,000,000
DEPARTMENT TOTAL		377,576	422,432	3,711,209	1,426,439	2,295,917

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WATER BILLING & CUSTOMER SERVICE EXPENSES- DEPT 34						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	PROPOSED 16/17
PAYROLL EXPENSES						
4111	PERM. FULL TIME SALARIES	34,188	33,488	34,801	36,007	35,835
4113	HOLIDAY PAY	1,318	1,318	1,523	1,523	1,553
<i>TOTAL PAYROLL EXPENSES</i>		35,506	34,806	36,324	37,529	37,387
PAYROLL BENEFITS						
4121	FICA TAXES	2,592	2,589	2,779	2,718	2,837
4122	GROUP INSURANCE	3,853	4,026	4,244	4,262	4,357
4123	LONG-TERM DISABILITY	142	130	142	163	155
4124	RETIREMENT	4,843	4,930	5,596	5,681	5,846
4126	UNEMPLOYMENT COMP	207	9	207	171	170
4127	WORKMANS COMP INS	144	705	710	552	600
<i>TOTAL PAYROLL BENEFITS</i>		11,781	12,389	13,677	13,547	13,965
TOTAL SALARY & BENEFITS		47,287	47,195	50,001	51,077	51,352
SUPPLIES						
4221	OFFICE SUPPLIES	311	383	1,000	514	500
4223	POSTAGE	16,175	15,187	14,500	14,667	15,000
4224	OFFICE EQUIPMENT	274	65	169	300	500
4261	UNIFORM SUPPLIES	200	200	200	200	200
<i>TOTAL SUPPLIES</i>		16,960	15,835	15,869	15,680	16,200
CONTRACTUAL SERVICES						
4364	WATER BILLING SERVICE	7,575	7,392	7,600	7,226	7,300
4368	MISCELLANEOUS OTHER	3	250	2,760	2,760	500
4369	CREDIT CARD FEES		3,234	1,711	3,628	-
<i>TOTAL CONTRACTUAL SERVICES</i>		7,577	10,876	12,071	13,614	7,800
PROFESSIONAL DEVELOPMENT						
4383	TRAVEL & TRAINING	-	-	400	71	1,500
<i>TOTAL PROFESSIONAL DEVELOPMENT</i>		-	-	400	71	1,500
TOTAL OPERATIONAL EXPENSES		24,537	26,711	28,340	29,365	25,500
SUB-TOTAL BILLING/CUST SVC		71,824	73,906	78,341	80,442	76,852
DEPARTMENT TOTAL		71,824	73,906	78,341	80,442	76,852

CITY OF WHITE OAK
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DEBT SERVICING- DEPT 44						
ACCT NUMBER	ACCOUNT NAME	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	PROPOSED 16/17
DEBT SERVICING						
4523	SERVICE CHARGES	2,550	1,650	1,650	1,750	1,750
060-4510	C.O. PRINCIPAL-SERIES 2008	30,000	105,000	280,000	280,000	295,000
060-4511	C.O. PRINCIPAL-SERIES 2013	-	120,000	125,000	125,000	120,000
060-4520	C.O. INTEREST-SERIES 2008	109,685	106,613	98,804	97,812	86,585
060-4521	C.O. INTEREST-SERIES 2013	141,811	141,057	152,125	151,969	150,288
<i>TOTAL DEBT SERVICING</i>		<u>809,359</u>	<u>474,320</u>	<u>657,579</u>	<u>656,531</u>	<u>653,623</u>
DEPARTMENTAL TOTAL		<u><u>809,359</u></u>	<u><u>474,320</u></u>	<u><u>657,579</u></u>	<u><u>656,531</u></u>	<u><u>653,623</u></u>

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NON-CASH EXPENSES- DEPT 45

ACCT NUMBER	ACCOUNT NAME	ACTUAL 13/14	ACTUAL 14/15	AMENDED 15/16	FORECAST 15/16	PROPOSED 16/17
NON-CASH EXPENSES						
4550	GAIN OR LOSS SALE OF ASSET	12,176	-	-	90,893	-
4560	BAD DEBTS	7,206	8,215	10,000	11,900	10,000
<i>TOTAL NON-CASH EXPENSES</i>		19,382	8,215	10,000	102,793	10,000
DEPARTMENTAL TOTAL		19,382	8,215	10,000	102,793	10,000

NON-DEPARTMENTAL DEPT 55

SUPPLIES						
4214	MISCELLANEOUS SUPPLIES	-	(460)	-	-	-
<i>TOTAL SUPPLIES</i>		-	(460)	-	-	-
MAINTENANCE						
4311	MAINT-VEHICLES	30	1	12,901	(1,403)	10,000
4315	MAINT & SERVICE-COMPUTERS	27,128	22,141	25,000	25,263	25,000
<i>TOTAL MAINTENANCE</i>		27,158	22,142	37,901	23,860	35,000
UTILITIES						
4355	UTILITIES-TELEPHONE	756	837	-	-	-
<i>TOTAL UTILITIES</i>		756	837	-	-	-
CONTRACTUAL SERVICES						
4362	AUDITING	5,750	6,100	6,400	6,400	6,400
4365	LEGAL ADVERTISING	19	759	-	-	-
4375	CITY UTILITIES-FRANCHISE FEES	-	-	150,000	150,000	200,000
4377	LEASES & RENTALS	3,933	3,630	3,630	3,631	3,630
4378	WEB SITE SERVICES	777	3,988	900	1,257	1,000
<i>TOTAL SUPPLIES</i>		10,479	14,477	160,930	161,288	211,030
DEPARTMENTAL TOTAL		41,137	36,996	198,831	185,148	246,030