

City of Montgomery



Proposed FY2008 Annual Operating Budget

Proposed Budget for Fiscal Year 2008

Status of Balances and Reserves

Fund	Fund Balance 10/1/2006	FY2007 Projected Revenues	FY2007 Projected Expenditures	FY2008 Proposed Revenues	FY2008 Proposed Expenditures	Projected Balance 9/30/2008	Projected Reserve Percentage
General Fund	\$ 735,614	\$ 1,466,162	\$ 1,430,642	\$ 1,655,640	\$ 1,633,495	\$ 793,278	49%
Water and Sewer Fund	265,020	399,079	373,814	473,800	462,749	301,336	65%
Debt Service Fund	17,456	254,305	248,839	286,448	286,448	22,923	8%
Capital Projects Fund	3,347,528	125,000	1,208,528	1,200,560	3,037,700	426,860	14%
Hotel Occupancy Tax Fund	-	1,500	1,500	1,500	1,250	250	20%
Court Technology Fund	1,000	8,000	7,750	8,500	8,500	1,250	15%
Court Security Fund	1,000	6,500	6,500	7,500	7,500	1,000	13%
Total All Funds	\$ 4,367,619	\$ 2,260,546	\$ 3,277,573	\$ 3,633,948	\$ 5,437,643	\$ 1,546,897	

Certified Value

**TAX CALCULATION FOR 2007
CITY OF MONTGOMERY**

LAST YEAR'S TAX RATE:

Last year's operating taxes	0.2090	\$	77,349.30
Last year's debt taxes	<u>0.3515</u>	\$	130,087.46
Last year's total taxes	0.5605	\$	207,436.76
Last year's tax base		\$	37,009,234.00
Last year's total tax rate:			0.5605

This year's effective tax rate:

Last year's adjusted taxes		\$	207,436.76
This year's total taxable value (certified)		\$	42,012,832.48
This year's adjusted tax base (from certified values less 98.5%)		\$	41,382,639.99
This year's effective tax rate:			0.5013

This year's rollback tax rate:

Last year's adjusted operating taxes		\$	77,349.30
This year's adjusted tax base		\$	41,382,639.99
This year's effective operating tax rate:			\$0.1869
x 1.08 + this year's maximum operating rate			\$0.2019
This year's debt rate			\$0.3522
This year's rollback tax rate:			0.5541

TAX LEVY FOR 2007 (\$43,960,390 total valuation)

DEBT SERVICE X .3522 X 43960390./100	\$	154,828.49	\$	0.3522
MAINTENANCE X .1900 X 43960390/100	\$	<u>83,568.70</u>	\$	0.1901
	\$	238,397.19	\$	0.5423

Difference Between Proposed 2007 Rate and the 2006 Rate **\$ (0.0182)**

Debt Service Requirements

Certificates of Obligation/City Hall	\$	46,478.75
Certificates of Obligation/Projects	\$	73,932.00
W & S Phase I & WWTP Phase II	\$	162,937.50
Fiscal Agent Fees	\$	2,500.00
Total Debt Service	\$	285,848.25

Less: to be covered from MIDC \$ 131,000.00

Net Debt Service Requirements \$ 154,848.25

**General Fund
Statement of Revenues and Expenditures**

	Actual 2006	Estimated 2007	Budgeted 2007	Proposed 2008
<u>Beginning Balance</u>				
General Fund Reserves	\$ 707,344	\$ 735,614	\$ 735,614	\$ 768,634
<u>Revenues</u>				
Annual Revenues				
Taxes & Franchise Fees	\$ 969,204	\$ 1,031,909	\$ 956,242	\$ 1,131,035
Permits and Licenses	31,167	28,743	50,900	61,750
Transfers	-	-	-	40,000
Charges for Service	-	975	-	1,000
Court Fines and Forfeitures	367,310	365,890	366,100	386,855
Other Revenues	30,441	38,645	25,600	35,000
Total Annual Revenues	\$ 1,398,121	\$ 1,466,162	\$ 1,398,842	\$ 1,655,640
Draw on Reserves				
General Fund Reserves	\$ -	\$ -	\$ -	\$ -
Total Draw on Reserves	\$ -	\$ -	\$ -	\$ -
Grand Total Revenues	1,398,121	1,466,162	1,398,842	1,655,640
<u>Expenditures</u>				
Personnel	\$ 636,214	\$ 675,300	\$ 685,830	\$ 734,461
Communications	32,966	36,700	31,675	36,300
Contract Services	251,115	283,012	305,800	354,640
Supplies and Equipment	120,102	112,800	133,425	130,500
Staff Development	16,338	19,650	21,800	21,500
Maintenance	67,320	87,500	90,100	82,500
Insurance	14,701	16,280	15,580	17,094
Utilities	20,144	19,500	20,000	21,000
Capital Outlay	147,843	159,200	168,300	196,500
Miscellaneous Expenses	2,145	700	11,050	11,000
Contingency	28,771	20,000	28,000	28,000
Total Expenditures	\$ 1,337,659	\$ 1,430,642	\$ 1,511,560	\$ 1,633,495
One-Time Non-Recurring Expenses				
Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ -
Total Non-Recurring Expenses	-	-	-	-
Grand Total Expenditures	\$ 1,337,659	\$ 1,430,642	\$ 1,511,560	\$ 1,633,495
Adjusting Journal Entries	\$ (32,191)	\$ (2,500)	\$ (2,500)	\$ -
<u>Ending Balance</u>				
General Fund Reserves	\$ 735,614	\$ 768,634	\$ 620,396	\$ 790,778

**General Fund
Statement of Revenues**

	Actual 2006	Estimated 2007	Budget 2007	Proposed 2008
Taxes & Franchise Fees				
14103 · Beverage Tax	2,439	3,098	3,600	3,500
14111 · Franchise Fees	43,738	42,000	40,000	44,000
14320 · Ad Valorem Taxes	75,673	77,330	73,442	83,500
14330 · Penalties & Interest (A/V)	1,974	0	0	
14331 · Rendition Penalties		33	0	35
14600 · Sales Tax	845,380	909,449	839,200	1,000,000
Total Taxes & Franchise Fees	969,204	1,031,909	956,242	1,131,035
Permits and Licenses				
14105 · Building Permits	29,667	26,568	50,000	60,000
14611 · Sign Fee	1,500	2,175	900	1,750
Total Permits and Licenses	31,167	28,743	50,900	61,750
Transfers				
14620.1 · Misc Transfers	-	-	-	-
14620.2 · Admin Transfer from MIDC	-	-	-	25,000
14620.3 · Admin Transfer from W/S	-	-	-	15,000
Total Charges for Service	-	-	-	40,000
Charges for Service				
14380 · Community Bldg Rental		975	-	1,000
Total Charges for Service	-	975	-	1,000
Court Fines and Forfeitures				
14101 · Collection Fees	6,738	3,278	9,300	6,000
14102 · Asset Forfeitures	6,058	6,941	-	6,000
14104 · Bond Fees	-	1,280	10,000	5,000
14106 · Child Belt Fees	177	468	-	450
14108 · Court Fees	13,161	12,167	12,200	13,500
14110 · Fines	176,904	175,000	173,300	180,000
14118 · OMNI	5,617	3,914	6,500	4,300
14119 · Overpayments/Refunds	24	-	100	
14120 · State	86,440	88,061	84,900	91,000
14121 · State Jury Fees	6,229	6,744	5,500	7,100
14122 · STF Fees	40,348	37,536	40,100	40,000
14124 · TP Fees	5,275	3,656	6,000	5,000
14125 · Warrant Fees	20,103	26,345	18,200	28,000
14126 · TP - Efficiency Court	154	407	-	400
14128 · Admin-Deferred Fee	81	71	-	75
14130 · Accident Reports		27		30
Total Fines and Forfeitures	367,310	365,890	366,100	386,855
Other Revenues				
14109 · Donations	14,181	188	-	-
14113 · Intergovernmental/Grants		-	-	
15380 · Misc Income	13,374	12,512	4,600	10,000
15391 · Interest Income	2,886	25,946	21,000	25,000
Total Other Revenues	30,441	38,645	25,600	35,000
Grand Total Revenues	\$ 1,398,121	\$ 1,466,162	\$ 1,398,842	\$ 1,655,640

**General Fund
Consolidated Statement of Expenditures**

	Actual 2006	Estimated 2007	Budget 2007	Proposed 2008
Personnel				
16247 · Compensated Benefit Exp.	\$ -	\$ 7,000.00	\$ 18,533.00	\$ -
16353.1 · Health Insurance	62,240.25	76,300	76,300	82,051
Dental Insurance				6,891
Life and AD&D Insurance				840
16353.4 · Unemployment Ins.	3,292.33	3,500	3,500	3,675
16353.5 · Workers Comp.	10,522.38	12,000	11,850	15,043
16560 · Payroll Taxes	39,967.23	43,000	36,600	42,753
16600 · Wages	506,947.58	520,000	525,567	552,331
Overtime	-	-	-	10,000
16620 · Retirement Expense	13,244.03	13,500	13,480	20,877
Total Personnel	\$ 636,214	\$ 675,300	\$ 685,830	\$ 734,461
Communications				
16244 · Radio Fees	\$ 2,133	\$ 2,700	\$ 2,575	\$ 3,000
16338 · Advertising/Promotion	9,759	5,000	5,000	5,000
16340 · Printing	411	2,000	2,000	2,100
16350 · Postage	2,260	4,000	4,100	4,200
16351 · Telephone	18,403	23,000	18,000	22,000
Total Communications	\$ 32,966	\$ 36,700	\$ 31,675	\$ 36,300
Contract Services				
16100 · Administrative Exp Misc.	\$ 1,886	\$ 2,450	\$ 2,000	\$ 2,500
16102 · General Consultant Fees		20,000	20,000	20,000
16220 · Omni Expense	858.00	1,800	0	2,000
16242 · Prosecutors Fees	5,950	5,800	6,000	6,300
16310 · Judge's Fee	150	12	1,400	1,400
16311 · Jury Fees	999	600	1,600	1,680
16320 · Legal	29,885	30,000	32,600	33,000
16321 · Audit Fees	6,000	8,400	6,250	8,500
16322 · City Engineer	14,652	38,000	40,000	44,000
16326 · Collection Agency Fees	8,308	6,250	9,300	9,500
16333 · Accounting Fees	26,282	26,500	27,000	27,000
16360 · Tax Assessor Fees	1,388	1,200	1,250	1,260
16370 · Election	95	-	20,000	20,000
16299 · Inspections/Permits	17,142	22,000	13,100	50,000
17510 · State Portion of Fines/Payouts	137,521	120,000	125,300	127,500
Total Contract Services	\$ 251,115	\$ 283,012	\$ 305,800	\$ 354,640
Supplies and Equipment				
16328 · Uniforms	\$ 2,884	\$ 3,800	\$ 4,800	\$ 5,000
16342 · Computer/Website Services	20,752	12,500	13,000	12,500
16355 · Canine	12,149	2,000	1,200	2,000
16358 · Copier/Fax Machine Lease	7,465	10,500	11,000	11,250
16460 · Operating Supplies (Office)	19,978	18,000	19,000	18,750
17010 · Emergency Equipment	4,155	3,500	6,000	10,000
17030 · Mobile Data Terminal	3,804	2,700	2,500	2,000
17040 · Computer/Technology Equipment	-	9,500	12,400	10,000
17050 · Radios (4)	1,000	7,500	7,500	8,000
17100 · Capital Purchase Furniture	3,620	2,000	2,000	3,000
17321 · Video Equip. & Repair	-	800	-	1,000
16334 · Gas/Oil	29,281	30,000	36,000	35,000
16357 · Auto Repairs	15,013	10,000	18,025	12,000
Total Supplies and Equipment	\$ 120,102	\$ 112,800	\$ 133,425	\$ 130,500

**General Fund
Consolidated Statement of Expenditures**

	Actual 2006	Estimated 2007	Budget 2007	Proposed 2008
Staff Development				
16241 · Police Training/Education	\$ 3,392	\$ 2,650	\$ 2,900	\$ 3,000
16339 · Dues & Subscriptions	4,307	4,500	4,500	4,750
16341 · Education	3,017	6,000	7,500	7,500
16354 · Travel	5,622	6,500	6,900	6,250
Total Staff Development	\$ 16,338	\$ 19,650	\$ 21,800	\$ 21,500
Maintenance				
16230 · Park Maint-Cedar Brake Park	\$ 4,685	\$ 3,000	\$ -	\$ -
16231 · Park Maint. - Homecoming Park	10,294	12,000	10,500	-
16280 · Mowing	46,665	55,000	60,000	62,500
16337 · Street Signs	652	3,500	5,000	5,000
16335 · Repairs & Building Maintenance	5,024	14,000	14,600	15,000
Total Maintenance	\$ 67,320	\$ 87,500	\$ 90,100	\$ 82,500
Insurance				
16353.2 · Liability Ins.	\$ 12,452	\$ 13,280	\$ 13,280	\$ 13,944
16353.3 · Property Ins.	2,250	3,000	2,300	3,150
Total Insurance	\$ 14,701	\$ 16,280	\$ 15,580	\$ 17,094
Utilities				
16352 · Utilities - Electric & Natural Gas	\$ 20,144	\$ 19,500	\$ 20,000	\$ 21,000
Total Utilities	\$ 20,144	\$ 19,500	\$ 20,000	\$ 21,000
Capital Outlay				
16336 · Street Repair	\$ 106,516	\$ 140,000	\$ 150,000	\$ 150,000
17020 · Ford Motor Credit Note @ 979.15	12,662	12,700	11,800	1,000
17060 · Woodforest Bank Note @ 540.67	4,866	6,500	6,500	6,500
17070 · Capital Outlay - Police Cars(2)	23,799	-	-	39,000
Total Capital Outlay	\$ 147,843	\$ 159,200	\$ 168,300	\$ 196,500
Miscellaneous Expenses				
16361.1 · Transfer to MIDC	\$ -	\$ -	\$ -	\$ -
16361.2 · Transfer to W/S	-	-	-	-
16590 · Misc. Expense	2,144.75	700	1,050	1,000
16503 · Building Demolition	-	-	10,000	10,000
Total Miscellaneous Expenses	\$ 2,145	\$ 700	\$ 11,050	\$ 11,000
Contingency				
General Contingency (includes benefits)	\$ 28,771	\$ 20,000	\$ 28,000	\$ 28,000
Total Contingency	\$ 28,771	\$ 20,000	\$ 28,000	\$ 28,000
Grand Total Expenditures	\$ 1,337,659	\$ 1,430,642	\$ 1,511,560	\$ 1,633,495

**General Fund
Summary of Expenditures by Department**

	Estimated 2007	Budget 2007	Proposed 2008
Administration			
Personnel	\$ 280,657	\$ 258,050	\$ 220,799
Communications	24,500	22,500	23,200
Contract Services	88,550	109,100	112,260
Supplies and Equipment	36,750	36,000	37,500
Staff Development	11,250	15,000	12,250
Maintenance	-	-	-
Insurance	7,330	7,450	5,694
Utilities	18,100	20,000	19,500
Capital Outlay	-	-	-
Miscellaneous Expenses	700	1,050	1,000
Contingency	-	-	28,000
Administration Total	467,837	469,150	460,203
Police			
Personnel	\$ 364,150	\$ 390,250	\$ 387,595
Communications	12,200	9,175	13,100
Contract Services	-	-	-
Supplies and Equipment	74,850	95,925	86,000
Staff Development	6,900	6,800	7,250
Maintenance	-	600	1,000
Insurance	8,950	8,050	9,400
Utilities	-	-	-
Capital Outlay	19,200	18,300	46,500
Miscellaneous Expenses	-	-	-
Contingency	-	-	-
Police Total	486,250	529,100	550,845
Municipal Court			
Personnel	\$ -	\$ -	\$ 94,342
Communications	-	-	-
Contract Services	134,462	143,600	148,380
Supplies and Equipment	-	-	-
Staff Development	1,500	-	1,500
Maintenance	-	-	-
Insurance	-	-	-
Utilities	-	-	-
Capital Outlay	-	-	-
Miscellaneous Expenses	-	-	-
Contingency	-	-	-
Municipal Court Total	135,962	143,600	244,222
Public Works			
Personnel	\$ 30,493	\$ 37,530	\$ 31,726
Communications	-	-	-
Contract Services	60,000	53,100	94,000
Supplies and Equipment	1,200	1,500	7,000
Staff Development	-	-	500
Maintenance	87,500	89,500	95,650
Insurance	-	80	2,000
Utilities	1,400	-	1,500
Capital Outlay	140,000	150,000	150,000
Miscellaneous Expenses	-	10,000	10,000
Contingency	20,000	28,000	-
Public Works	340,593	369,710	392,376
Total Expenditures	\$ 1,430,642	\$ 1,511,560	\$ 1,647,645

**Administration Department - General Fund
Statement of Expenditures**

	Estimated 2007	Budget 2007	Proposed 2008
Personnel			
16247 · Compensated Benefit Exp.	\$ -	\$ 18,533	\$ -
16353.1 · Health Insurance	22,580	27,500	17,582
Dental Insurance	-	-	1,477
Life and AD&D Insurance	-	-	180
16353.4 · Unemployment Ins.	3,500	3,500	3,675
16353.5 · Workers Comp.	6,250	4,100	740
16560 · Payroll Taxes	16,890	14,200	13,502
16600 · Wages	218,347	185,467	176,497
Overtime	-	-	400
16620 · Retirement Expense	13,090	4,750	6,747
Total Personnel	\$ 280,657	\$ 258,050	\$ 220,799
Communications			
16244 · Radio Fees	\$ -	-	-
16338 · Advertising/Promotion	5,000	5,000	5,000
16340 · Printing	1,700	2,000	1,800
16350 · Postage	3,900	3,500	3,900
16351 · Telephone	13,900	12,000	12,500
Total Communications	\$ 24,500	\$ 22,500	\$ 23,200
Contract Services			
16100 · Administrative Exp Misc.	\$ 2,450	\$ 2,000	\$ 2,500
16102 · General Consultant Fees	20,000	20,000	20,000
16220 · Omni Expense	-	-	-
16242 · Prosecutors Fees	-	-	-
16310 · Judge's Fee	-	-	-
16311 · Jury Fees	-	-	-
16320 · Legal	30,000	32,600	33,000
16321 · Audit Fees	8,400	6,250	8,500
16322 · City Engineer	-	-	-
16326 · Collection Agency Fees	-	-	-
16333 · Accounting Fees	26,500	27,000	27,000
16360 · Tax Assessor Fees	1,200	1,250	1,260
16370 · Election	-	20,000	20,000
16299 · Inspections/Permits	-	-	-
17510 · State Portion of Fines/Payouts	-	-	-
Total Contract Services	\$ 88,550	\$ 109,100	\$ 112,260
Supplies and Equipment			
16328 · Uniforms	\$ -	\$ -	\$ -
16342 · Computer/Website Services	9,750	13,000	11,000
16355 · Canine	-	-	-
16358 · Copier/Fax Machine Lease	10,500	11,000	11,250
16460 · Operating Supplies (Office)	14,500	10,000	13,750
17010 · Emergency Equipment	-	-	-
17030 · Mobile Data Terminal	-	-	-
17040 · Computer/Technology Equipment	-	-	-
17050 · Radios (4)	-	-	-
17100 · Capital Purchase Furniture	2,000	2,000	1,500
17321 · Video Equip. & Repair	-	-	-
16334 · Gas/Oil	-	-	-
16357 · Auto Repairs	-	-	-
Total Supplies and Equipment	\$ 36,750	\$ 36,000	\$ 37,500

Administration Department - General Fund
Statement of Expenditures

	Estimated 2007	Budget 2007	Proposed 2008
Staff Development			
16241 · Police Training/Education	\$ -	-	-
16339 · Dues & Subscriptions	1,250	2,500	2,000
16341 · Education	5,500	7,500	6,750
16354 · Travel	4,500	5,000	3,500
Total Staff Development	\$ 11,250	\$ 15,000	\$ 12,250
Maintenance			
16230 · Park Maint-Cedar Brake Park	\$ -	\$ -	-
16231 · Park Maint. - Homecoming Park	-	-	-
16280 · Mowing	-	-	-
16337 · Street Signs	-	-	-
16335 · Repairs & Building Maintenance	-	-	-
Total Maintenance	\$ -	\$ -	-
Insurance			
16353.2 · Liability Ins.	\$ 6,280	\$ 6,000	\$ 4,644
16353.3 · Property Ins.	1,050	1,450	1,050
Total Insurance	\$ 7,330	\$ 7,450	\$ 5,694
Utilities			
16352 · Utilities - Electric & Natural Gas	\$ 18,100	\$ 20,000	\$ 19,500
Total Utilities	\$ 18,100	\$ 20,000	\$ 19,500
Capital Outlay			
16336 · Street Repair	\$ -	\$ -	-
17020 · Ford Motor Credit Note @ 979.15	-	-	-
17060 · Woodforest Bank Note @ 540.67	-	-	-
17070 · Capital Outlay - Police Cars(2)	-	-	-
Total Capital Outlay	\$ -	\$ -	-
Miscellaneous Expenses			
16361.1 · Transfer to MIDC	\$ -	\$ -	-
16361.2 · Transfer to W/S	-	-	-
16590 · Misc. Expense	700	1,050	1,000
16503 · Building Demolition	-	-	-
Total Miscellaneous Expenses	\$ 700	\$ 1,050	\$ 1,000
Contingency			
General Contingency (includes benefits)	\$ -	\$ -	28,000
Total Contingency	\$ -	\$ -	\$ 28,000
Grand Total Expenditures	\$ 467,837	\$ 469,150	\$ 460,203

**Police Department - General Fund
Statement of Expenditures**

	Estimated 2007	Budget 2007	Proposed 2008
Personnel			
16247 · Compensated Benefit Exp.	\$ 7,000.00	\$ -	\$ -
16353.1 · Health Insurance	47,000	42,600	46,886
Dental Insurance	-	-	3,938
Life and AD&D Insurance	-	-	479
16353.4 · Unemployment Ins.	-	-	0
16353.5 · Workers Comp.	5,750	7,750	12,834
16560 · Payroll Taxes	24,400	20,400	22,181
16600 · Wages	280,000	311,500	281,883
Overtime	-	-	8,310
16620 · Retirement Expense	-	8,000	11,083
Total Personnel	\$ 364,150	\$ 390,250	\$ 387,595
Communications			
16244 · Radio Fees	\$ 2,700	\$ 2,575	\$ 3,000
16338 · Advertising/Promotion	-	-	-
16340 · Printing	300	-	300
16350 · Postage	100	600	300
16351 · Telephone	9,100	6,000	9,500
Total Communications	\$ 12,200	\$ 9,175	\$ 13,100
Contract Services			
16100 · Administrative Exp Misc.	\$ -	\$ -	-
16102 · General Consultant Fees	-	-	-
16220 · Omni Expense	-	-	-
16242 · Prosecutors Fees	-	-	-
16310 · Judge's Fee	-	-	-
16311 · Jury Fees	-	-	-
16320 · Legal	-	-	-
16321 · Audit Fees	-	-	-
16322 · City Engineer	-	-	-
16326 · Collection Agency Fees	-	-	-
16333 · Accounting Fees	-	-	-
16360 · Tax Assessor Fees	-	-	-
16370 · Election	-	-	-
16299 · Inspections/Permits	-	-	-
17510 · State Portion of Fines/Payouts	-	-	-
Total Contract Services	\$ -	\$ -	\$ -
Supplies and Equipment			
16328 · Uniforms	\$ 2,600	\$ 3,300	\$ 3,500
16342 · Computer/Website Services	2,750	-	1,500
16355 · Canine	2,000	1,200	2,000
16358 · Copier/Fax Machine Lease	-	-	-
16460 · Operating Supplies (Office)	3,500	9,000	5,000
17010 · Emergency Equipment	3,500	6,000	10,000
17030 · Mobile Data Terminal	2,700	2,500	2,000
17040 · Computer/Technology Equipment	9,500	12,400	10,000
17050 · Radios (4)	7,500	7,500	8,000
17100 · Capital Purchase Furniture	-	-	1,500
17321 · Video Equip. & Repair	800	-	1,000
16334 · Gas/Oil	30,000	36,000	31,500
16357 · Auto Repairs	10,000	18,025	10,000
Total Supplies and Equipment	\$ 74,850	\$ 95,925	\$ 86,000

**Police Department - General Fund
Statement of Expenditures**

	Estimated 2007	Budget 2007	Proposed 2008
Staff Development			
16241 · Police Training/Education	\$ 2,650	\$ 2,900	\$ 3,000
16339 · Dues & Subscriptions	2,750	2,000	2,250
16341 · Education	-	-	-
16354 · Travel	1,500	1,900	2,000
Total Staff Development	\$ 6,900	\$ 6,800	\$ 7,250
Maintenance			
16230 · Park Maint-Cedar Brake Park	\$ -	\$ -	-
16231 · Park Maint. - Homecoming Park	-	-	-
16280 · Mowing	-	-	-
16337 · Street Signs	-	-	-
16335 · Repairs & Building Maintenance	-	600	1,000
Total Maintenance	\$ -	\$ 600	\$ 1,000
Insurance			
16353.2 · Liability Ins.	\$ 7,000	\$ 7,200	\$ 7,300
16353.3 · Property Ins.	1,950	850	2,100
Total Insurance	\$ 8,950	\$ 8,050	\$ 9,400
Utilities			
16352 · Utilities - Electric & Natural Gas	\$ -	\$ -	-
Total Utilities	\$ -	\$ -	\$ -
Capital Outlay			
16336 · Street Repair	\$ -	\$ -	-
17020 · Ford Motor Credit Note @ 979.15	12,700	11,800	1,000
17060 · Woodforest Bank Note @ 540.67	6,500	6,500	6,500
17070 · Capital Outlay - Police Cars(2)	-	-	39,000
Total Capital Outlay	\$ 19,200	\$ 18,300	\$ 46,500
Miscellaneous Expenses			
16361.1 · Transfer to MIDC	\$ -	\$ -	-
16361.2 · Transfer to W/S	-	-	-
16590 · Misc. Expense	-	-	-
16503 · Building Demolition	-	-	-
Total Miscellaneous Expenses	\$ -	\$ -	\$ -
Contingency			
General Contingency (includes benefits)	\$ -	\$ -	-
Total Contingency	\$ -	\$ -	\$ -
Grand Total Expenditures	\$ 486,250	\$ 529,100	\$ 550,845

**Municipal Court - General Fund
Statement of Expenditures**

	Estimated 2007	Budget 2007	Proposed 2008
Personnel			
16247 · Compensated Benefit Exp.	\$ -	\$ -	\$ -
16353.1 · Health Insurance	-	-	11,722
Dental Insurance	-	-	984
Life and AD&D Insurance	-	-	120
16353.4 · Unemployment Ins.	-	-	-
16353.5 · Workers Comp.	-	-	307
16560 · Payroll Taxes	-	-	5,596
16600 · Wages	-	-	73,151
Overtime	-	-	250
16620 · Retirement Expense	-	-	2,212
Total Personnel	\$ -	\$ -	\$ 94,342
Communications			
16244 · Radio Fees	\$ -	\$ -	-
16338 · Advertising/Promotion	-	-	-
16340 · Printing	-	-	-
16350 · Postage	-	-	-
16351 · Telephone	-	-	-
Total Communications	\$ -	\$ -	\$ -
Contract Services			
16100 · Administrative Exp Misc.	\$ -	\$ -	-
16102 · General Consultant Fees	-	-	-
16220 · Omni Expense	1,800	0	2,000
16242 · Prosecutors Fees	5,800	6,000	6,300
16310 · Judge's Fee	12	1,400	1,400
16311 · Jury Fees	600	1,600	1,680
16320 · Legal	-	-	-
16321 · Audit Fees	-	-	-
16322 · City Engineer	-	-	-
16326 · Collection Agency Fees	6,250	9,300	9,500
16333 · Accounting Fees	-	-	-
16360 · Tax Assessor Fees	-	-	-
16370 · Election	-	-	-
16299 · Inspections/Permits	-	-	-
17510 · State Portion of Fines/Payouts	120,000	125,300	127,500
Total Contract Services	\$ 134,462	\$ 143,600	\$ 148,380
Supplies and Equipment			
16328 · Uniforms	\$ -	\$ -	-
16342 · Computer/Website Services	-	-	-
16355 · Canine	-	-	-
16358 · Copier/Fax Machine Lease	-	-	-
16460 · Operating Supplies (Office)	-	-	-
17010 · Emergency Equipment	-	-	-
17030 · Mobile Data Terminal	-	-	-
17040 · Computer/Technology Equipment	-	-	-
17050 · Radios (4)	-	-	-
17100 · Capital Purchase Furniture	-	-	-
17321 · Video Equip. & Repair	-	-	-
16334 · Gas/Oil	-	-	-
16357 · Auto Repairs	-	-	-
Total Supplies and Equipment	\$ -	\$ -	\$ -

**Municipal Court - General Fund
Statement of Expenditures**

	Estimated 2007	Budget 2007	Proposed 2008
Staff Development			
16241 · Police Training/Education	\$ -	\$ -	-
16339 · Dues & Subscriptions	500	-	500
16341 · Education	500	-	500
16354 · Travel	500	-	500
Total Staff Development	\$ 1,500	\$ -	\$ 1,500
Maintenance			
16230 · Park Maint-Cedar Brake Park	\$ -	\$ -	-
16231 · Park Maint. - Homecoming Park	-	-	-
16280 · Mowing	-	-	-
16337 · Street Signs	-	-	-
16335 · Repairs & Building Maintenance	-	-	-
Total Maintenance	\$ -	\$ -	-
Insurance			
16353.2 · Liability Ins.	\$ -	\$ -	-
16353.3 · Property Ins.	-	-	-
Total Insurance	\$ -	\$ -	-
Utilities			
16352 · Utilities - Electric & Natural Gas	\$ -	\$ -	-
Total Utilities	\$ -	\$ -	-
Capital Outlay			
16336 · Street Repair	\$ -	\$ -	-
17020 · Ford Motor Credit Note @ 979.15	-	-	-
17060 · Woodforest Bank Note @ 540.67	-	-	-
17070 · Capital Outlay - Police Cars(2)	-	-	-
Total Capital Outlay	\$ -	\$ -	-
Miscellaneous Expenses			
16361.1 · Transfer to MIDC	\$ -	\$ -	-
16361.2 · Transfer to W/S	-	-	-
16590 · Misc. Expense	0	0	0
16503 · Building Demolition	0	0	0
Total Miscellaneous Expenses	\$ -	\$ -	-
Contingency			
General Contingency (includes benefits)	\$ -	\$ -	-
Total Contingency	\$ -	\$ -	-
Grand Total Expenditures	\$ 135,962	\$ 143,600	\$ 244,222

**Public Works & Community Development Department - General Fund
Statement of Expenditures**

	Estimated 2007	Budget 2007	Proposed 2008
Personnel			
16247 · Compensated Benefit Exp.	\$ -	\$ -	\$ -
16353.1 · Health Insurance	6,720	6,200	5,861
Dental Insurance	-	-	492
Life and AD&D Insurance	-	-	61
16353.4 · Unemployment Ins.	-	-	0
16353.5 · Workers Comp.	-	-	1,163
16560 · Payroll Taxes	1,710	2,000	1,474
16600 · Wages	21,653	28,600	20,800
Overtime	-	-	1,040
16620 · Retirement Expense	410	730	835
Total Personnel	\$ 30,493	\$ 37,530	\$ 31,726
Communications			
16244 · Radio Fees	\$ -	\$ -	\$ -
16338 · Advertising/Promotion	-	-	-
16340 · Printing	-	-	-
16350 · Postage	-	-	-
16351 · Telephone	-	-	-
Total Communications	\$ -	\$ -	\$ -
Contract Services			
16100 · Administrative Exp Misc.	\$ -	\$ -	\$ -
16102 · General Consultant Fees	-	-	-
16220 · Omni Expense	-	-	-
16242 · Prosecutors Fees	-	-	-
16310 · Judge's Fee	-	-	-
16311 · Jury Fees	-	-	-
16320 · Legal	-	-	-
16321 · Audit Fees	-	-	-
16322 · City Engineer	38,000	40,000	44,000
16326 · Collection Agency Fees	-	-	-
16333 · Accounting Fees	-	-	-
16360 · Tax Assessor Fees	-	-	-
16370 · Election	-	-	-
16299 · Inspections/Permits	22,000	13,100	50,000
17510 · State Portion of Fines/Payouts	-	-	-
Total Contract Services	\$ 60,000	\$ 53,100	\$ 94,000
Supplies and Equipment			
16328 · Uniforms	\$ 1,200	\$ 1,500	\$ 1,500
16342 · Computer/Website Services	-	-	-
16355 · Canine	-	-	-
16358 · Copier/Fax Machine Lease	-	-	-
16460 · Operating Supplies (Office)	-	-	-
17010 · Emergency Equipment	-	-	-
17030 · Mobile Data Terminal	-	-	-
17040 · Computer/Technology Equipment	-	-	-
17050 · Radios (4)	-	-	-
17100 · Capital Purchase Furniture	-	-	-
17321 · Video Equip. & Repair	-	-	-
16334 · Gas/Oil	-	-	3,500
16357 · Auto Repairs	-	-	2,000
Total Supplies and Equipment	\$ 1,200	\$ 1,500	\$ 7,000

**Public Works & Community Development Department - General Fund
Statement of Expenditures**

	Estimated 2007	Budget 2007	Proposed 2008
Staff Development			
16241 · Police Training/Education	\$ -	\$ -	\$ -
16339 · Dues & Subscriptions	-	-	-
16341 · Education	-	-	250
16354 · Travel	-	-	250
Total Staff Development	\$ -	\$ -	\$ 500
Maintenance			
16230 · Park Maint-Cedar Brake Park	\$ 3,000	\$ -	\$ -
16231 · Park Maint. - Homecoming Park	12,000	10,500	-
General Park Maintenance			14,150
16280 · Mowing	55,000	60,000	62,500
16337 · Street Signs	3,500	5,000	5,000
16335 · Repairs & Building Maintenance	14,000	14,000	14,000
Total Maintenance	\$ 87,500	\$ 89,500	\$ 95,650
Insurance			
16353.2 · Liability Ins.	\$ -	\$ 80	\$ 2,000
16353.3 · Property Ins.	-	-	-
Total Insurance	\$ -	\$ 80	\$ 2,000
Utilities			
16352 · Utilities - Electric & Natural Gas	\$ 1,400	\$ -	\$ 1,500
Total Utilities	\$ 1,400	\$ -	\$ 1,500
Capital Outlay			
16336 · Street Repair	\$ 140,000	\$ 150,000	\$ 150,000
17020 · Ford Motor Credit Note @ 979.15	-	-	-
17060 · Woodforest Bank Note @ 540.67	-	-	-
17070 · Capital Outlay - Police Cars(2)	-	-	-
Total Capital Outlay	\$ 140,000	\$ 150,000	\$ 150,000
Miscellaneous Expenses			
16361.1 · Transfer to MIDC	\$ -	\$ -	\$ -
16361.2 · Transfer to W/S	-	-	-
16590 · Misc. Expense	-	-	-
16503 · Building Demolition	-	10,000	10,000
Total Miscellaneous Expenses	\$ -	\$ 10,000	\$ 10,000
Contingency			
General Contingency (includes benefits)	\$ 20,000	\$ 28,000	\$ -
Total Contingency	\$ 20,000	\$ 28,000	\$ -
Grand Total Expenditures	\$ 340,593	\$ 369,710	\$ 392,376

Position/Employee	FY2007 Salary Information				Requested Status	Proposed FY2008 Salary Structure							Benefits							Total Benefits	Employee Total Cost		
	Grade	Current Status	Hourly Amount	FY2007 Salary		Hourly Amount	Regular	OT	Allowances/ Certifications	Incentive	Personal	Holiday	Total Salary	AD&D	Health	Dental	Life Ins.	Medicare	Social Sec.			TMRS	Wrk Comp
ADMINISTRATION																							
City Administrator Brant Gary		Full-Time Exempt	37.019	77,000.00	Full-Time Exempt	37.575	78,155.00	-	3,600.00	-	-	81,755.00	0	488.40		0	0.0145	0.062	5-1.5:1.25-ret start 1/08	TML			
City Secretary Carol Langley		Full-Time Exempt	20.086	41,779.80	Full-Time Exempt	20.689	43,033.19	-	-	-	-	43,033.19	9.36	5,860.80	492.25	50.54	623.98	2,668.06	1,644.94	180.37	11,530.31	54,563.50	
Administrative Assistant Regina Spell		PT (32hrs/wk) Non-Exempt	12.000	19,968.00	Full-Time Non-Exempt	12.360	25,708.80	-	-	-	-	25,708.80	9.36	5,860.80	492.25	50.54	372.78	1,593.95	982.72	107.76	9,470.15	35,178.95	
Bookkeeper Kelly Bell		PT (20hrs/wk) Non-Exempt	20.000	20,800.00	PT (25hrs/wk) Non-Exempt	20.000	26,000.00	-	-	-	-	26,000.00	-	-	-	-	377.00	1,612.00	993.85	108.98	3,091.83	29,091.83	
MUNICIPAL COURT																							
Municipal Court Administrator Kelly De La Rosa		Full-Time Exempt	14.361	29,870.00	Full-Time Exempt	16.827	35,000.00	-	-	-	-	35,000.00	9.36	5,860.80	492.25	50.54	507.50	2,170.00	1,337.88	146.70	10,575.03	45,575.03	
Municipal Court Clerk Marcy Givens		PT (30hrs/wk) Non-Exempt	10.000	15,600.00	Full-Time Non-Exempt	11.00	22,880.00	-	-	-	-	22,880.00	9.36	5,860.80	492.25	50.54	331.76	1,418.56	874.59	95.90	9,133.76	32,013.76	
Warrants Officer Anthony Tamborello		PT (contract) Non-Exempt	35.640	14,826.08	PT (contract) Non-Exempt	36.709	15,270.86	-	-	-	-	15,270.86	-	-	-	-	221.43	946.79	-	64.01	1,232.23	16,503.09	
PUBLIC WORKS																							
Public Works Foreman Eleazar Perez		Full-Time Non-Exempt	14.420	29,993.60	Full-Time Non-Exempt	14.853	30,893.41	1,545	-	-	-	32,438.08	9.36	5,860.80	492.25	50.54	470.35	2,011.16	1,239.95	1,726.75	11,861.15	44,299.23	
Public Works Laborer Michael Kubezca		Full-Time Non-Exempt	9.500	19,760.00	Full-Time Non-Exempt	10.000	20,800.00	1,040	-	-	-	21,840.00	10.35	5,860.80	492.25	50.54	316.68	1,157.52	834.83	1,162.59	9,885.56	31,725.56	
POLICE* (4% based on Chief's salary)																							
Police Chief Kenneth Hudgens		Full-Time Exempt	23.121	48,091.00	Full-Time Exempt	24.519	51,000.00	-	-	-	-	51,000.00	9.36	5,860.80	492.25	50.54	739.50	3,162.00	1,949.48	2,257.37	14,521.30	65,521.30	
Patrol Sergeant Stewart Hightower		Full-Time Exempt	16.686	34,707.73	Full-Time Exempt	17.354	36,096.04	-	-	-	-	36,096.04	9.36	5,860.80	492.25	50.54	523.39	2,237.95	1,379.77	1,597.69	12,151.76	48,247.80	
Police Corporal Robert Bodden		Full-Time Exempt	15.524	32,290.07	Full-Time Exempt	16.145	33,581.67	-	-	-	-	33,581.67	9.36	5,860.80	492.25	50.54	486.93	2,082.06	1,283.66	1,486.40	11,752.01	45,333.68	
Police Officer William Zavadil		Full-Time Non-Exempt	14.904	31,001.09	Full-Time Non-Exempt	15.501	32,241.13	1,612	-	-	-	33,853.19	9.36	5,860.80	492.25	50.54	490.87	2,098.90	1,294.04	1,498.42	11,795.18	45,648.37	
Police Officer Jason Grindstaff		Full-Time Non-Exempt	14.904	31,001.09	Full-Time Non-Exempt	15.501	32,241.13	1,612	-	-	-	33,853.19	9.36	5,860.80	492.25	50.54	490.87	2,098.90	1,294.04	1,498.42	11,795.18	45,648.37	
Police Officer Janie Davis		Full-Time Non-Exempt	14.904	31,001.09	Full-Time Non-Exempt	15.501	32,241.13	1,612	-	-	-	33,853.19	9.36	5,860.80	492.25	50.54	490.87	2,098.90	1,294.04	1,498.42	11,795.18	45,648.37	
Police Officer April Vaughn		Full-Time Non-Exempt	14.904	31,001.09	Full-Time Non-Exempt	15.501	32,241.13	1,612	-	-	-	33,853.19	9.36	5,860.80	492.25	50.54	490.87	2,098.90	1,294.04	1,498.42	11,795.18	45,648.37	
Police Officer Michael Bellard		Full-Time Non-Exempt	14.904	31,001.09	Full-Time Non-Exempt	15.501	32,241.13	1,612	-	-	-	33,853.19	9.36	5,860.80	492.25	50.54	490.87	2,098.90	1,294.04	1,498.42	11,795.18	45,648.37	
						548,731.24	10,000	3,600.00				562,331.52	132.03	82,051.20	6,891.44	707.62	8,140.76	34,612.19	20,876.99	15,042.54		729,886.30	

Personnel Budget	
Salaries and wages	548,731
Overtime	10,000
Auto allowance	3,600
Retirement contribution	20,877
Medicare contribution	8,140.76
Social security cont.	34,612
Health care benefits	89,782
Unemployment Insurance	3,675
Workers' compensation	15,043
Total (includes \$900 undesignated OT and City unemployment insurance)	734,461

**Water & Sewer Fund
Statement of Revenues and Expenditures**

	Actual 2006	Estimated 2007	Budgeted 2007	Proposed 2008
<u>Beginning Balance</u>				
Water & Sewer Fund Reserves	\$ 146,535	\$ 265,020	\$ 265,020	\$ 290,285
<u>Revenues</u>				
Annual Revenues				
Taxes & Franchise Fees	\$ 1,425	\$ 1,325	\$ 2,600	\$ 3,750
Permits and Licenses	-	-	-	-
Transfers	-	-	-	-
Charges for Service	228,486	388,952	490,900	462,050
Court Fines and Forfeitures	-	-	-	-
Other Revenues	8,541	8,802	3,100	8,000
Total Annual Revenues	\$ 238,452	\$ 399,079	\$ 496,600	\$ 473,800
Draw on Reserves				
W&S Fund Reserves	\$ -	\$ -	\$ -	\$ -
Total Draw on Reserves	-	-	-	-
<hr/>				
Grand Total Revenues	\$ 238,452	\$ 399,079	\$ 496,600	\$ 473,800
<u>Expenditures</u>				
Personnel	\$ 29,645	\$ 42,981	\$ 50,570	\$ 44,599
Communications	10,100	11,620	17,850	4,950
Contract Services	79,841	187,100	178,600	222,500
Supplies and Equipment	16,658	18,450	28,000	36,500
Staff Development	414	1,150	500	1,700
Maintenance	20,918	65,000	75,000	72,500
Insurance	4,502	7,182	7,600	8,250
Utilities	22,348	32,000	36,000	37,000
Capital Outlay	-	-	-	-
Miscellaneous Expenses	5,977	8,330	12,200	30,750
Contingency	14,914	-	-	4,000
Total Annual Expenditures	\$ 205,318	\$ 373,814	\$ 406,320	\$ 462,749
One-Time Non-Recurring Expenses				
Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ -
Total Non-Recurring Expenses	-	-	-	-
<hr/>				
Grand Total Expenditures	\$ 205,318	\$ 373,814	\$ 406,320	\$ 462,749
Adjusting Journal Entries	\$ 85,351	\$ -	\$ -	\$ -
<u>Ending Balance</u>				
Water & Sewer Fund Reserves	\$ 265,020	\$ 290,285	\$ 355,300	\$ 301,336

Water & Sewer Fund

REVENUES:

	FY06 Actuals	FY07 Estimated Actuals	FY07 Budget	FY08 Proposed Budget
Taxes & Franchise Fees				
24110 · Sales Tax Revenue for Solid Waste	\$ 1,425	\$ 1,325	\$ 2,600	\$ 3,750
Total Taxes & Franchise Fees	\$ 1,425	\$ 1,325	\$ 2,600	\$ 3,750
Charges for Service				
24100 · Water Revenue	\$ 112,078	\$ 180,000	\$ 202,100	\$ 200,000
24118 · Surface Water Revenue	-	1,000	-	1,100
24119 · Application Fee	325	1,300	1,000	1,400
24120 · Disconnect Reconnect	1,050	7,750	2,000	8,050
24200 · Sewer Revenue	77,300	117,000	139,300	125,000
24310 · Tap Fees/Inspections	11,020	25,000	90,500	60,000
24319 · Grease Trap Inspections	4,050	10,700	7,200	11,050
24330 · Late Charges	4,985	12,284	9,000	10,000
24333 · Returned Ck Fee	25	400	100	450
25403 · Solid Waster Revenue	17,654	33,518	39,700	45,000
Total Charges for Services	\$ 228,486	\$ 388,952	\$ 490,900	\$ 462,050
Other Revenues				
25391 · Interest Income	\$ 944	\$ 7,247	\$ 2,100	\$ 7,000
Interest Earned on Investments	197	-	-	-
25399 · Misc Inc.	7,400	1,555	1,000	1,000
Total Other Revenues	\$ 8,541	\$ 8,802	\$ 3,100	\$ 8,000
Grand Total Revenues	\$ 238,452	\$ 399,079	\$ 496,600	\$ 473,800

Water & Sewer Fund

EXPENDITURES:

	FY06 Actuals	FY07 Estimated Actuals	FY07 Budget	FY08 Proposed Budget
Personnel				
26247 · Compensated Benefit Exp.	\$ -	\$ -	\$ -	\$ -
26353.1 · Health Insurance	4,567	6,080	7,900	5,861
Dental Insurance	-	-	-	492
Life and AD&D Insurance	-	-	-	60
26353.4 · Unemployment Ins.	224	-	270	300
26353.5 · Workers Comp.	1,566	732	2,700	1,727
26560 · Payroll Taxes	1,507	2,756	2,500	2,482
26600 · Wages	21,237	32,524	36,300	30,893
Overtime	-	-	-	1,545
26620 · Retirement Expense	546	888	900	1,240
Total Personnel	29,645	42,981	50,570	44,599
Communications				
26244 · Radio Fees	\$ -	\$ -	\$ -	\$ -
26338 · Advertising/Promotion	-	-	-	-
26340 · Printing	8,455	10,000	15,000	3,000
26350 · Postage	192	320	350	450
26351 · Telephone	1,453	1,300	2,500	1,500
Total Communications	\$ 10,100	\$ 11,620	\$ 17,850	\$ 4,950
Contract Services				
26100 · Administrative Exp Misc.	\$ -	\$ -	\$ -	\$ -
26102 · General Consultant Fees	-	-	-	-
26322 · City Engineer	26,173.90	41,000	42,000	43,000
26323 · Operator	14,790.00	45,000	28,000	40,000
26324 · Billing and Collections	6,521.32	17,500	21,600	22,000
26333 · Accounting Fees	-	8,000	6,000	8,500
26336 · Sludge Hauling	800	1,600	5,000	6,000
26370 · Tap Fees & Inspections	9,850	20,000	31,000	35,000
26380 · Disconnect/Reconnect Expense	180	10,500	300	11,000
26399 · Garbage Pickup	18,724	31,000	39,700	43,500
26326 · Permits & Licenses	2,802	12,500	5,000	13,500
Total Contract Services	\$ 79,841	\$ 187,100	\$ 178,600	\$ 222,500
Supplies and Equipment				
26485 · Uniforms	\$ 1,715	\$ 1,450	\$ 1,500	\$ 1,500
26342 · Chemicals	5,703	8,000	10,000	10,500
26358 · Copier/Fax Machine Lease	-	-	-	-
26460 · Operating Supplies	-	-	-	9,000
27010 · Emergency Equipment	-	-	-	-
27030 · Mobile Data Terminal	-	-	-	-
27040 · Computer/Technology Equipment	-	-	-	-
27050 · Radios	-	-	-	-
27100 · Capital Purchase Furniture	-	-	-	-
27321 · Video Equip. & Repair	-	-	-	-
26349 · Gas/Oil	8,431	8,000	11,500	10,500
26335.1 · Auto Repairs	810	1,000	5,000	5,000
Total Supplies and Equipment	\$ 16,658	\$ 18,450	\$ 28,000	\$ 36,500

Water & Sewer Fund

EXPENDITURES:

	FY06 Actuals	FY07 Estimated Actuals	FY07 Budget	FY08 Proposed Budget
Staff Development				
26241 · Police Training/Education	\$ -	\$ -	\$ -	\$ -
26339 · Dues & Subscriptions	414	1,150	500	1,200
26341 · Education	-	-	-	250
26354 · Travel	-	-	-	250
Total Staff Development	\$ 414	\$ 1,150	\$ 500	\$ 1,700
Maintenance				
26230 · Park Maint-Cedar Brake Park	\$ -	\$ -	\$ -	\$ -
26231 · Park Maint. - Homecoming Park	-	-	-	-
26280 · Mowing	-	-	-	-
26337 · Street Signs	-	-	-	-
26335 · Repairs & Maintenance	20,918	65,000	75,000	72,500
Total Maintenance	\$ 20,918	\$ 65,000	\$ 75,000	\$ 72,500
Insurance				
26353.2 · Liability Ins.	\$ 1,664	\$ 2,011	\$ 2,800	\$ 3,000
26353.3 · Property Ins.	2,837	5,171	4,800	5,250
Total Insurance	\$ 4,502	\$ 7,182	\$ 7,600	\$ 8,250
Utilities				
26352 · Utilities - Electric & Natural Gas	\$ 22,348	\$ 32,000	\$ 36,000	\$ 37,000
Total Utilities	\$ 22,348	\$ 32,000	\$ 36,000	\$ 37,000
Capital Outlay				
26336 · Street Repair	\$ -	\$ -	\$ -	\$ -
27070 · Miscellaneous Capital Outlay	-	-	-	-
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
Miscellaneous Expenses				
Admin Transfer to General Fund	\$ -	\$ -	\$ -	\$ 15,000
26318 · Surface Water Expense	-	-	-	\$ 1,500
26328 · Testing	5,762	7,000	9,500	10,000
26359 · Misc Expense	55	-	100	500
26361 · Bank Charges	67	-	-	-
26331 · Sales Tax for Solid Waste	93	1,330	2,600	3,750
Total Miscellaneous Expenses	\$ 5,977	\$ 8,330	\$ 12,200	\$ 30,750
Contingency				
Water & Sewer Contingency	\$ 14,914	\$ -	\$ -	\$ 4,000
Total Contingency	\$ 14,914	\$ -	\$ -	\$ 4,000
Grand Total Expenditures	\$ 205,318	\$ 352,323	\$ 398,731	\$ 468,720

**Debt Service Fund
Statement of Revenues and Expenditures**

	Actual 2006	Estimated 2007	Budgeted 2007	Proposed 2008
<u>Beginning Balance</u>				
Debt Service Fund Reserves	\$ 307	\$ 17,456	\$ 17,456	\$ 22,923
<u>Revenues</u>				
Annual Revenues				
Taxes & Franchise Fees	\$ 102,506	\$ 130,087	\$ 130,087	\$ 154,848
Transfers	93,163	124,218	124,218	131,000
Other Revenues	509	-	-	600
Total Annual Revenues	\$ 196,179	\$ 254,305	\$ 254,305	\$ 286,448
Draw on Reserves				
Debt Service Fund Reserves	\$ -	\$ -	\$ -	\$ -
Total Draw on Reserves	-	-	-	-
<hr/>				
Grand Total Revenues	\$ 196,179	\$ 254,305	\$ 254,305	\$ 286,448
<u>Expenditures</u>				
Miscellaneous Expenses	-	-	100	500
Debt Service	195,719	248,839	248,739	285,948
Grand Total Expenditures	\$ 195,719	\$ 248,839	\$ 248,839	\$ 286,448
Adjusting Journal Entries	\$ 16,690	\$ -	\$ -	\$ -
<u>Ending Balance</u>				
Debt Service Fund Reserves	\$ 17,456	\$ 22,923	\$ 22,923	\$ 22,923

Debt Service Fund

REVENUES:

	FY06 Actuals	FY07 Estimated Actuals	FY07 Budget	FY08 Proposed Budget
Taxes & Franchise Fees				
34320 · Ad Valorem Taxes	\$ 100,425	\$ 130,087	\$ 130,087	\$ 154,848
34330 · Penalty & Interest	2,081.10	0	0	0
Total Taxes & Franchise Fees	\$ 102,506	\$ 130,087	\$ 130,087	\$ 154,848
Transfers				
34301.1 · Transfers in- Misc. Funds	\$ 93,163	\$ -	\$ -	\$ -
34301.2 · Transfers in- Gen Fund	-	-	-	-
34301.3 · Transfers in- W&S Fund	-	-	-	-
34301.4 · Transfers in- MIDC Fund	-	124,218	124,218	131,000
Total Transfers	\$ 93,163	\$ 124,218	\$ 124,218	\$ 131,000
Other Revenues				
35390 · Interest on Checking	\$ 509	\$ -	\$ -	\$ 300
35391 · Interest on Investments	-	-	-	300
35399 · Misc Inc.	-	-	-	-
Total Other Revenues	\$ 509	\$ -	\$ -	\$ 600
Grand Total Revenues	\$ 196,179	\$ 254,305	\$ 254,305	\$ 286,448

Debt Service Fund

EXPENDITURES:

	FY06 Actuals	FY07 Estimated Actuals	FY07 Budget	FY08 Proposed Budget
Miscellaneous Expenses				
26359 · Misc Expense	-	-	100	500
Total Miscellaneous Expenses	\$ -	\$ -	\$ 100	\$ 500
Debt Service				
36410 · Bank Charges	\$ 45	\$ 100	\$ -	\$ 100
37360 · Interest Payments On Note	194,674	211,239	211,239	208,348
37363 · Paying Agent Fees	1,000	2,500	2,500	2,500
37395 · Principal Note Payments	-	35,000	35,000	75,000
Total Debt Service	\$ 195,719	\$ 248,839	\$ 248,739	\$ 285,948
Grand Total Expenditures	\$ 195,719	\$ 248,839	\$ 248,839	\$ 286,448

**Capital Projects Fund
Statement of Revenues and Expenditures**

	Proposed 2008
<u>Beginning Balance</u>	
Capital Projects Fund Reserves	\$ 2,264,000
<u>Revenues</u>	
Annual Revenues	
General Fund Pay As You Go	\$ 150,000
General Fund Debt	-
Water/Sewer Pay As You Go	-
Water/Sewer Debt	-
4b Pay As You Go	-
4b Debt	-
Intergovernmental/Grants	350,000
Developer Participation	610,000
Other (Includes Interest)	90,560
Total Annual Revenues	\$ 1,200,560
Draw on Reserves	
Capital Project Fund Reserves	\$ 2,264,000
Total Draw on Reserves	2,264,000
<hr/>	
Grand Total Revenues	\$ 3,464,560
 <u>Expenditures</u>	
Roadway System Improvements	\$ 150,000
Facilities & Equipment	-
Parks and Open Spaces	-
Drainage	-
Water System	1,529,200
Wastewater System	1,358,500
Public Safety	-
Total Annual Expenditures	\$ 3,037,700
Miscellaneous Expenses	
(None for FY08)	\$ -
Total Miscellaneous Expenses	-
<hr/>	
Grand Total Expenditures	\$ 3,037,700
 <u>Ending Balance</u>	
Capital Project Fund Reserves	\$ 426,860

**Capital Projects Fund
Statement of Revenues**

	Proposed 2008
Projected Beginning Balances	
Unencumbered Funds	9,000
2005A C.O.'s	
Remaining Bond Proceeds	-
2005B C.O.'s	
Remaining Bond Proceeds	1,575,000
2005 TWDB C.O.'s	
Remaining Bond Proceeds	680,000
Total 2005 TWDB CO's	2,264,000
 FY08 Capital Project Funding Sources	
General Fund Pay As You Go	150,000
General Fund Debt	-
Water/Sewer Pay As You Go	-
Capital Project Fund Reserves	-
4b Pay As You Go	-
4b Debt	-
Intergovernmental/Grants	350,000
Developer Participation	610,000
Other (Includes Interest)	90,560
Total Other Sources	1,200,560
 Grand Total Revenues	 \$ 3,464,560

**Capital Projects Fund
Statement of Expenditures**

	Proposed Allocation 2008
	<hr/>
Roadway System Improvements	
Louisa/ Old Planterville Road	5,000
College Street/ Clepper	125,000
Infrastructure Study	20,000
Total Roadway System Improvements	<hr/> 150,000
Facilities & Equipment	
None	-
Total Facilities	<hr/> -
Parks and Open Spaces	
None	-
Total Parks and Open Spaces	<hr/> -
Drainage	
None	-
Total Drainage	<hr/> -
Water Capital Project Fund Reserves	
SH 105 East Water and Sewer	35,000
Water Lines (FM 149 and SH 105 W)	550,000
Water Plant No. 3	-
Water Plant No. 2 Ground Storage	273,000
Old Plantersville Water Line	61,200
Lone Star Parkway (Bowen/ LeFevre)	50,000
Grand Pointe (Bowen)	560,000
Total Water System	<hr/> 1,529,200
Wastewater System	
Stewart Creek Wastewater Plant	1,220,000
Sanitary Sewer Investigaton	8,500
Sanitary Sewer Rehabilitaton	45,000
Wastewater Plant Engineering	85,000
Total Wastewater System	<hr/> 1,358,500
Public Safety	
None	-
Total Public Safety	<hr/> -
TOTAL EXPENDITURES	<hr/> \$ 3,037,700

City of Montgomery Texas
FY 2008 Capital Projects Budget

Capital Projects Fund
Project Funding Matrix

	2008 Budget	Developer Participation ⁽¹⁾	General Fund Pay As You Go	Series 2005A	Series 2005B	Series 2005 TWDB	2007 CDBG Grant	Total
Roadway System Improvements								
Louisa/ Old Planterville Road	5,000	-	5,000	-	-	-	-	5,000
College Street/ Clepper	125,000	-	125,000	-	-	-	-	125,000
Infrastructure Study	20,000	-	20,000	-	-	-	-	20,000
Total Roadway Improvements	150,000	0	150,000	0	0	0	0	150,000
Facilities & Equipment								
	-	-	-	-	-	-	-	-
Total Facilities & Equipment	-	0	0	0	0	0	0	0
Parks and Open Spaces								
	-	-	-	-	-	-	-	-
Total Parks	-	0	0	0	0	0	0	0
Drainage Improvements								
	-	-	-	-	-	-	-	-
Total Drainage	-	0	0	0	0	0	0	0
Water System								
Capital Project Fund Reserves	35,000	-	-	-	35,000	-	-	35,000
Water Lines (FM 149 and SH 105 W)	550,000	-	-	-	-	550,000	-	550,000
Water Plant No. 3	-	-	-	-	-	-	-	-
Water Plant No. 2 Ground Storage	273,000	-	-	-	-	-	273,000	273,000
Old Plantersville Water Line	61,200	-	-	-	-	-	61,200	61,200
Lone Star Parkway (Bowen/ LeFevre)	50,000	50,000	-	-	-	-	-	50,000
Grand Pointe (Bowen)	560,000	560,000	-	-	-	-	-	560,000
Total Water	1,529,200	610,000	0	0	35,000	550,000	334,200	1,529,200
Wastewater System								
Stewart Creek Wastewater Plant (400k gpd)	1,220,000	-	-	-	1,220,000	-	-	1,220,000
Sanitary Sewer Investigaton	8,500	-	-	-	-	8,500	-	8,500
Sanitary Sewer Rehabilitaton	45,000	-	-	-	-	45,000	-	45,000
Wastewater Plant Engineering	85,000	-	-	-	-	85,000	-	85,000
Total Wastewater	1,358,500	-	-	-	1,220,000	138,500	-	1,358,500
Public Safety								
	-	-	-	-	-	-	-	-
Total Public Safety	-	0	0	0	0	0	0	0
Total Capital Expenditures	\$ 3,037,700	\$ 610,000	\$ 150,000	\$ -	\$ 1,255,000	\$ 688,500	\$ 334,200	\$ 3,037,700

Note: (1) Items that are included in the Developer Participation Category are paid for by Developers in accordance with a Development Agreement.

**Hotel Occupancy Tax Fund
Statement of Revenues and Expenditures**

	Actual 2006	Estimated 2007	Budgeted 2007	Proposed 2008
<u>Beginning Balance</u>				
HOT Fund Reserves	\$ -	\$ -	\$ -	\$ -
<u>Revenues</u>				
Annual Revenues				
Taxes & Franchise Fees	\$ 747	\$ 1,500	\$ 1,500	\$ 1,500
Transfers	-	-	-	-
Other Revenues	-	-	-	-
Total Annual Revenues	\$ 747	\$ 1,500	\$ 1,500	\$ 1,500
Draw on Reserves				
HOT Fund Reserves	\$ -	\$ -	\$ -	\$ -
Total Draw on Reserves	-	-	-	-
<hr/>				
Grand Total Revenues	\$ 747	\$ 1,500	\$ 1,500	\$ 1,500
<u>Expenditures</u>				
Communications	\$ -	\$ -	\$ -	\$ 1,250
Contract Services	-	-	-	-
Supplies and Equipment	-	-	-	-
Staff Development	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous Expenses	747	1,500	1,500	-
Total Annual Expenditures	\$ 747	\$ 1,500	\$ 1,500	\$ 1,250
One-Time Non-Recurring Expenses				
Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ -
Total Non-Recurring Expenses	-	-	-	-
<hr/>				
Grand Total Expenditures	\$ 747	\$ 1,500	\$ 1,500	\$ 1,250
<u>Ending Balance</u>				
HOT Fund Reserves	\$ -	\$ -	\$ -	\$ 250

Hotel Occupancy Tax Fund

REVENUES:

	FY07 Estimated Actuals	FY07 Budget	FY08 Proposed Budget
Taxes & Franchise Fees			
Hotel Occupancy Taxes	1,500	1,500	1,500
Total Taxes & Franchise Fees	1,500	1,500	1,500
Other Revenues			
25391 · Interest Income	0	0	50
25399 · Misc Inc.	0	0	0
Total Other Revenues	0	0	50
Grand Total Revenues	1,500	1,500	1,550

Hotel Occupancy Tax Fund

EXPENDITURES:

	FY06 Actuals	FY07 Estimated Actuals	FY07 Budget	FY08 Proposed Budget
Communications				
26338 · Advertising/Promotion	\$ -	\$ -	\$ -	\$ 1,250
26340 · Printing	-	-	-	-
26350 · Postage	-	-	-	-
26351 · Telephone	-	-	-	-
Total Communications	\$ -	\$ -	\$ -	\$ 1,250
Contract Services				
26100 · Administrative Exp Misc.	\$ -	\$ -	\$ -	\$ -
26102 · General Consultant Fees	-	-	-	-
Total Contract Services	\$ -	\$ -	\$ -	\$ -
Supplies and Equipment				
26460 · Operating Supplies	\$ -	\$ -	\$ -	\$ -
27040 · Computer/Technology Equipment	-	-	-	-
16342 · Computer/Website Services	-	-	-	-
Total Supplies and Equipment	\$ -	\$ -	\$ -	\$ -
Staff Development				
26339 · Dues & Subscriptions	\$ -	\$ -	\$ -	\$ -
26341 · Education	-	-	-	-
26354 · Travel	-	-	-	-
Total Staff Development	\$ -	\$ -	\$ -	\$ -
Capital Outlay				
27070 · Miscellaneous Capital Outlay	-	-	-	-
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
Miscellaneous Expenses				
26359 · Misc Expense	\$ 747	\$ 1,500	\$ 1,500	\$ -
Total Miscellaneous Expenses	\$ 747	\$ 1,500	\$ 1,500	\$ -
Grand Total Expenditures	\$ 747	\$ 1,500	\$ 1,500	\$ 1,250

**Court Technology Fund
Statement of Revenues and Expenditures**

	Actual 2006	Estimated 2007	Budgeted 2007	Proposed 2008
<u>Beginning Balance</u>				
Court Tech Fund Reserves	0	\$ 1,000	\$ 1,000	\$ 1,250
<u>Revenues</u>				
Annual Revenues				
Court Fines and Forfeitures	\$ 8,421	\$ 8,000	\$ 8,000	\$ 8,500
Other Revenues	-	-	-	-
Total Annual Revenues	\$ 8,421	\$ 8,000	\$ 8,000	\$ 8,500
Draw on Reserves				
CT Fund Reserves	\$ -	\$ -	\$ -	\$ -
Total Draw on Reserves	-	-	-	-
Grand Total Revenues	\$ 8,421	\$ 8,000	\$ 8,000	\$ 8,500
<u>Expenditures</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Communications	-	-	-	-
Contract Services	-	-	-	3,000
Supplies and Equipment	-	-	-	3,000
Staff Development	-	-	-	-
Maintenance	-	-	-	-
Insurance	-	-	-	-
Utilities	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous Expenses	7,000	6,921	6,921	500
Contingency	-	-	-	-
Total Annual Expenditures	\$ 7,421	\$ 7,750	\$ 7,750	\$ 8,500
One-Time Non-Recurring Expenses				
Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ -
Total Non-Recurring Expenses	\$ -	\$ -	\$ -	\$ -
Grand Total Expenditures	\$ 7,421	\$ 7,750	\$ 7,750	\$ 8,500
<u>Ending Balance</u>				
Court Tech Fund Reserves	\$ 1,000	\$ 1,250	\$ 1,250	\$ 1,250

Court Technology Fund

REVENUES:

	FY06 Actuals	FY07 Estimated Actuals	FY07 Budget	FY08 Proposed Budget
Court Fines and Forfeitures				
Court Technology Fees	\$ 8,421	\$ 8,000	\$ 8,000	\$ 8,500
Total Court Fines and Forfeitures	\$ 8,421	\$ 8,000	\$ 8,000	\$ 8,500
Other Revenues				
25391 · Interest Income	\$ -	\$ -	\$ -	\$ -
25399 · Misc Inc.	-	-	-	-
Total Other Revenues	\$ -	\$ -	\$ -	\$ -
Grand Total Revenues	8,421	8,000	8,000	8,500

Court Technology Fund

EXPENDITURES:

	FY06 Actuals	FY07 Estimated Actuals	FY07 Budget	FY08 Proposed Budget
Communications				
26338 · Advertising/Promotion	\$ -	\$ -	\$ -	\$ -
26340 · Printing	-	-	-	-
26350 · Postage	-	-	-	-
26351 · Telephone	-	-	-	-
Total Communications	\$ -	\$ -	\$ -	\$ -
Contract Services				
26100 · Administrative Exp Misc.	\$ -	\$ -	\$ -	\$ -
26102 · General Consultant Fees	-	-	-	-
Total Contract Services	\$ -	\$ -	\$ -	\$ -
Supplies and Equipment				
26460 · Operating Supplies	\$ -	\$ -	\$ -	\$ -
27040 · Computer/Technology Equipment	3,500	3,250	3,250	4,000
16342 · Computer/Website Services	3,500	3,500	3,500	4,000
Total Supplies and Equipment	\$ 7,000	\$ 6,750	\$ 6,750	\$ 8,000
Staff Development				
26339 · Dues & Subscriptions	\$ -	\$ -	\$ -	\$ -
26341 · Education	-	-	-	-
26354 · Travel	-	-	-	-
Total Staff Development	\$ -	\$ -	\$ -	\$ -
Capital Outlay				
27070 · Miscellaneous Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
Miscellaneous Expenses				
26359 · Misc Expense	\$ 421	\$ 1,000	\$ 1,000	\$ 500
Total Miscellaneous Expenses	\$ 421	\$ 1,000	\$ 1,000	\$ 500
Grand Total Expenditures	\$ 7,421	\$ 7,750	\$ 7,750	\$ 8,500

**Court Security Fund
Statement of Revenues and Expenditures**

	Actual 2006	Estimated 2007	Budgeted 2007	Proposed 2008
<u>Beginning Balance</u>				
Court Security Fund Reserves	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
<u>Revenues</u>				
Annual Revenues				
Court Fines and Forfeitures	\$ 5,500	\$ 6,500	\$ 6,500	\$ 7,500
Other Revenues	-	-	-	-
Total Annual Revenues	\$ 5,500	\$ 6,500	\$ 6,500	\$ 7,500
Draw on Reserves				
Court Security Fund Reserves	\$ -	\$ -	\$ -	\$ -
Total Draw on Reserves	-	-	-	-
<hr/>				
Grand Total Revenues	\$ 5,500	\$ 6,500	\$ 6,500	\$ 7,500
<u>Expenditures</u>				
Personnel	\$ -	-	-	-
Communications	-	-	-	-
Contract Services	-	-	-	-
Supplies and Equipment	-	-	-	-
Staff Development	-	-	-	-
Maintenance	-	-	-	7,000
Insurance	-	-	-	-
Utilities	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous Expenses	5,000	6,500	6,500	500
Contingency	-	-	-	-
Total Annual Expenditures	\$ 5,000	\$ 6,500	\$ 6,500	\$ 7,500
One-Time Non-Recurring Expenses				
Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ -
Total Non-Recurring Expenses	-	-	-	-
<hr/>				
Grand Total Expenditures	\$ 5,000	\$ 6,500	\$ 6,500	\$ 7,500
<u>Ending Balance</u>				
Court Security Fund Reserves	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000

Court Security Fund

REVENUES:

	FY06 Actuals	FY07 Estimated Actuals	FY07 Budget	FY08 Proposed Budget
Court Fines and Forfeitures				
Court Security Fees	\$ 5,500	\$ 6,500	\$ 6,500	\$ 7,500
Total Court Fines and Forfeitures	\$ 5,500	\$ 6,500	\$ 6,500	\$ 7,500
Other Revenues				
25391 · Interest Income	\$ -	\$ -	\$ -	\$ -
25399 · Misc Inc.	-	-	-	-
Total Other Revenues	\$ -	\$ -	\$ -	\$ -
Grand Total Revenues	\$ 5,500	\$ 6,500	\$ 6,500	\$ 7,500

Court Security Fund

EXPENDITURES:

	FY07 YTD Actuals	FY07 Estimated Actuals	FY07 Budget	FY08 Proposed Budget
Contract Services				
26100 · Administrative Exp Misc.	\$ -	\$ -	\$ -	\$ -
26102 · General Consultant Fees	-	-	-	-
Total Contract Services	\$ -	\$ -	\$ -	\$ -
Supplies and Equipment				
26460 · Operating Supplies	\$ -	\$ -	\$ -	\$ -
27040 · Computer/Technology Equipment	-	-	-	-
27321 · Video Equip. & Repair	-	-	-	-
Total Supplies and Equipment	\$ -	\$ -	\$ -	\$ -
Maintenance				
16335 · Repairs & Building Maintenance	\$ -	\$ -	\$ -	\$ 7,000
Total Maintenance	\$ -	\$ -	\$ -	\$ 7,000
Capital Outlay				
27070 · Miscellaneous Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
Miscellaneous Expenses				
26359 · Misc Expense	\$ 5,000	\$ 6,500	\$ 6,500	\$ 500
Total Miscellaneous Expenses	\$ 5,000	\$ 6,500	\$ 6,500	\$ 500
Grand Total Expenditures	\$ 5,000	\$ 6,500	\$ 6,500	\$ 7,500