

*Adopted  
Annual Budget 2010-2011*

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## *Acknowledgements*

Thank you for taking the time to read the budget of the City of Fort Stockton for the 2010-2011 fiscal year, commencing on October 1, 2010, and ending on September 30, 2011. Our budget is truly a team effort that involves many different levels of staff. Their assistance is invaluable as they provide analysis and overall review of project related expenditures and expenses. The budget process is a year-round activity which involves monitoring, problem solving, and planning for the next budget year. We extend special thanks to Erika Munoz, Manny Espino, and Maria EV Rodriguez as Project Lead and Managers for the City's various funds. We would also like to thank Bonita Gibson, Terry Dominguez, Nilva Salinas, Sara Mata, Elfida Morales, Diana Fernandez, and Melissa Zapata for taking on additional office work while the aforementioned were busily preparing the budget; and all of the Department Heads, their assistants and supervisors for the many hours of budget preparation, review, and analysis.

We would also like to give special thanks to the Mayor, members of City Council, and the City Manager for their guidance during the budget preparation process.



### *Mission Statement*

**“The Mission of the City of Fort Stockton Municipal Government is to Promote & Value Public Confidence and Trust by the Accountable Use of Community Resources; to Ensure Public Safety; Improve Public Services; Promote Local Recreation and Entertainment; and Generate Economic Development.”**



DEMOGRAPHICS	
Population (2000 Census)	7,846
Land Area	5.1 square miles
Pecos Co. Population	16,809 (2000 Census)
Land Area	4,765 square miles

DISTANCE FROM FORT STOCKTON	
City	Distance
Abilene	244 miles
El Paso	245 miles
Fort Worth	384 miles
Lubbock	220 miles
Midland	103 miles
Odessa	84 miles
San Angelo	163 miles
San Antonio	329 miles

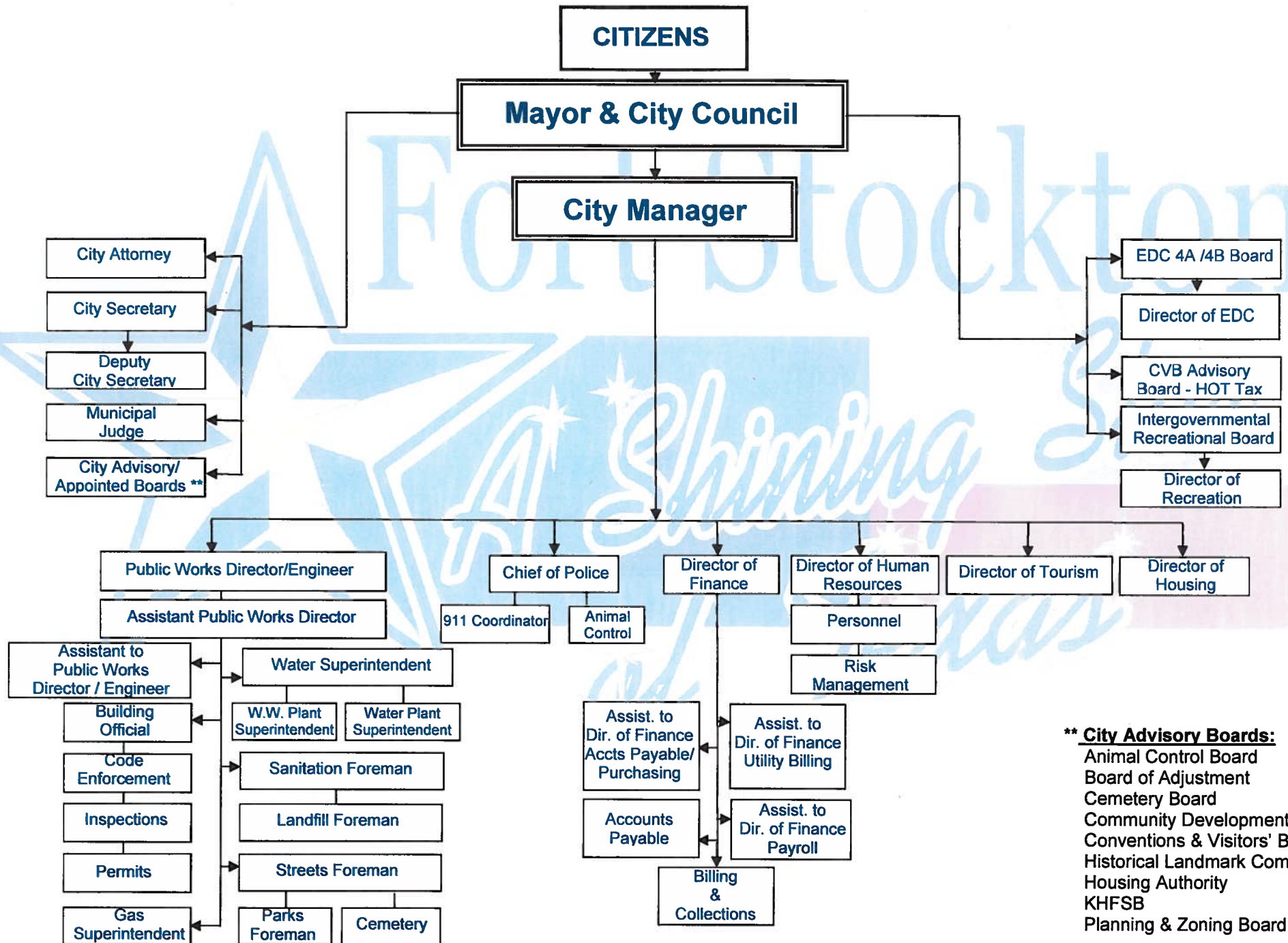


This year's budget will raise more total property taxes than last year's budget by \$57,736.00 or 2.56%, and of that amount, \$34,168.00 is tax revenue to be raised from new property added to the tax roll this year.

The above statement is required by Section 102.005(b), Texas Local Government Code, as amended by HB 3195 of the 80th Texas Legislature.

## *Budget Introduction*

# ORGANIZATIONAL CHART FOR THE CITY OF FORT STOCKTON



**\*\* City Advisory Boards:**  
 Animal Control Board  
 Board of Adjustment  
 Cemetery Board  
 Community Development  
 Conventions & Visitors' Bureau  
 Historical Landmark Comm  
 Housing Authority  
 KHFSB  
 Planning & Zoning Board

EFFECTIVE September 14, 2010 ORDINANCE 10-122

## Personnel Head Count

### General Funds

Department	Head Count	Budgeted Salary
City Council	1	\$32,448
City Manager	2	\$120,174
City Secretary	2	\$99,436
Financial Administration	9	\$293,578
Purchasing	0	\$0
Municipal Court	4.5	\$155,596
Human Resources	1	\$40,279
Police Department	31	\$1,083,631
Code Enforcement	4	\$129,036
Streets	9	\$261,862
Parks	4	\$136,350
Cemetery	2	\$51,558
Public Works	3	\$157,654
<b>Total</b>	<b>72.5</b>	<b>\$2,561,604</b>

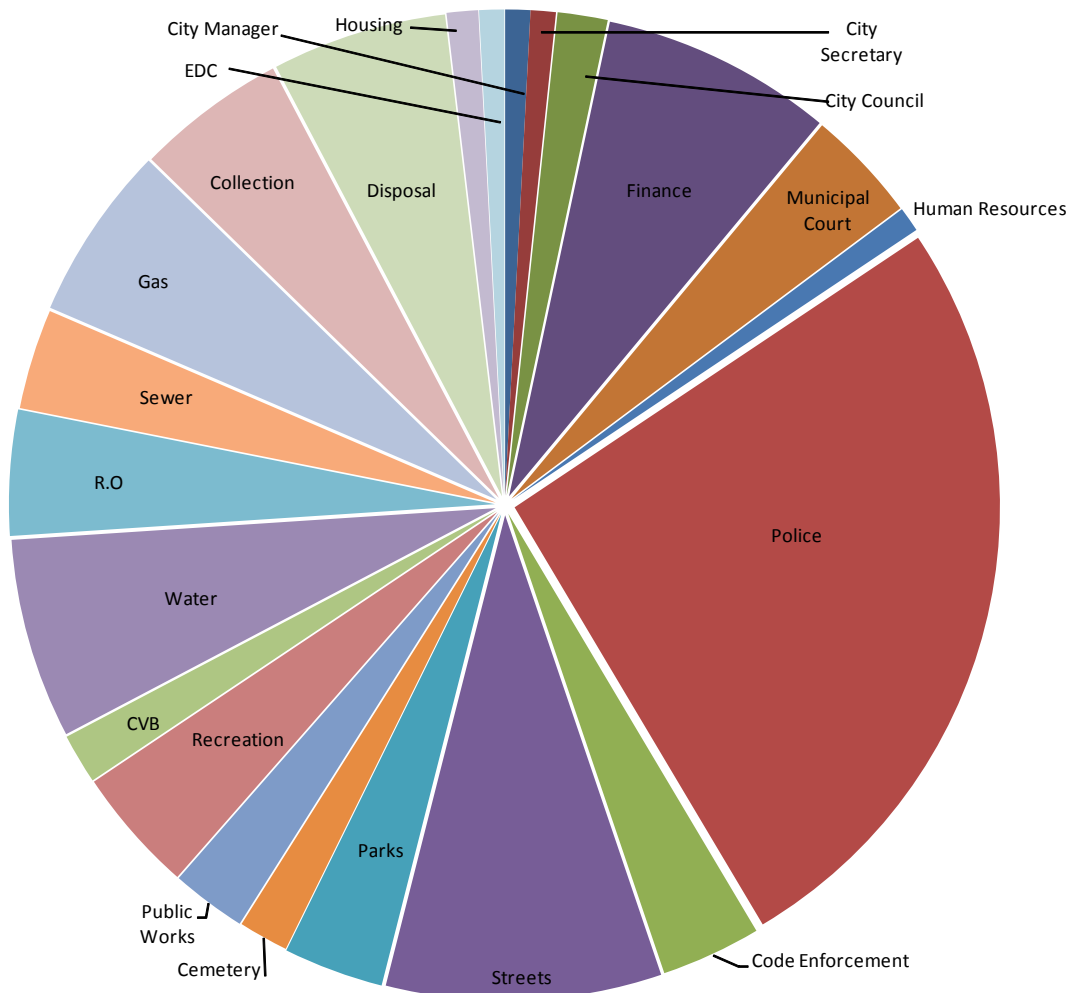
### Enterprise Funds

Department	Head Count	Budgeted Salary
Water	8	\$232,613
R.O.	5	\$152,014
Sewer	4	\$107,607
Gas	7	\$217,846
Collection	6	\$205,061
Disposal	7	\$182,068
<b>Total</b>	<b>37</b>	<b>\$1,097,209</b>

### Other Funds

Department	Head Count	Budgeted Salary
Housing	1.25	\$43,652
EDC 4A	1	\$61,133
Recreation	5	\$134,803
CVB	2	\$60,006
<b>Total</b>	<b>9.25</b>	<b>\$299,594</b>

**Grand Total 118.75 \$3,958,407**





City Council (Elected Officials at Large)

Mayor

Ruben V. Falcon

Mayor Pro-tem

Darren Hodges

Council members

Billy Espino

Allan Childs

Billy Jackson

Chris Alexander

Officials Appointed by the City Council

Rafael Castillo, Jr ..... City Manager  
Martin Adams ..... City Attorney  
Delma A. Gonzalez ..... City Secretary  
Sylvia Hernandez ..... Municipal Judge  
Doug May ..... Director of Economic Development  
Paul Casias ..... Director of Recreation

Officials Appointed/Confirmed by the City Manager

Vacant ..... Director of Finance  
Raul B. Rodriguez ..... Director of Public Works/ City Engineer  
Vacant ..... Chief of Police  
Melvin Thomas ..... Volunteer Fire Department Chief  
Greg Ballard ..... Building Official/Code Enforcement  
Kelly Bryant ..... Director of Human Resources  
Crystal Lopez ..... Co-Director of Tourism  
Luly Montoya ..... Director of Housing



**CITY OF FORT STOCKTON  
BUDGET PREPARATION CALENDAR  
FISCAL YEAR OCTOBER 1, 2010 TO SEPTEMBER 30, 2011**

OCTOBER 2009						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

NOVEMBER 2009						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

DECEMBER 2009						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

JANUARY 2010						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

FEBRUARY 2010						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

MARCH 2010						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

DATE	ITEM	ACTION
2/1/2010	Assign Primary Responsibility	D. Thurman
2/1/2010	Distribute Budget Worksheets	D. Thurman
2/28/2010	Estimate Revenues and Expenditures for 2009-2010	D. Thurman
3/31/2010	Submit Initial Budget Request	Dept. Heads
April 2010	Meetings with Dept. Heads & Amending of Initial Requests	D. Thurman & M. Rodriguez
6/1/2010	Submit Budget Draft to C.M.	D. Thurman
7/22/2010	Budget Draft delivered to City Council	R. Castillo, Jr.
8/3/2010	Budget Workshop: Enterprise & Other Funds	Everyone
8/4/2010	Budget Workshop: General Fund & CVB	Everyone
8/5/2010	Budget Workshop: EDC 4A & EDC 4B	Everyone
8/6/2010	Proposed Budget filed in the Office of the City Secretary	D. Thurman
8/24/2010	1st Public Hearing on Budget and Tax Rate	City Council
9/14/2010	2nd Public Hearing on Budget and Tax Rate	City Council
9/14/2010	Adopt ordinance approving Budget and Tax Rate/Levy	City Council
9/15/2010	File 2010-2011 Adopted Budget	R. Castillo, Jr.
9/16/2010	Publish Tax Rate & Budget Ordinance	D. Gonzalez
10/1/2010	File 2010-2011 Adopted Budget with County Clerk	D. Gonzalez

APRIL 2010						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

MAY 2010						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JUNE 2010						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

JULY 2010						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

AUGUST 2010						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

SEPTEMBER 2010						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

# APPENDIX 1:

## 2010 Planning Calendar (Taxing Unit Other than Small Taxing Unit or Water District)

Date	Activity
<b>April – May</b>	Mailing of notices of appraised value by chief appraiser.
<b>April 30</b>	The chief appraiser prepares and certifies to the tax assessor-collector for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value.
<b>May 17*</b>	Deadline for submitting appraisal records to ARB.
<b>July 20 (Aug. 31)</b>	Deadline for ARB to approve appraisal records.
<b>July 26*</b>	Deadline for chief appraiser to certify rolls to taxing units.
<u>08/03/10</u>	Certification of anticipated collection rate by collector.
<u>08/03/10</u>	Calculation of effective and rollback tax rates.
<u>08/05/10</u>	Publication of effective and rollback tax rates, statement and schedules; submission to governing body.
<u>08/06/10</u>	72-hour notice for meeting ( <i>Open Meetings Notice</i> ).
<u>08/10/10</u>	Meeting of governing body to discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearing.
<u>08/12/10</u>	Notice of Public Hearing on Tax Increase is the first quarter-page notice in newspaper and on TV and Web site, if available, published at least seven days before public hearing.
<u>08/20/10</u>	72-hour notice for public hearing ( <i>Open Meetings Notice</i> ).
<u>08/24/10</u>	Public hearing.
<u>08/27/10</u>	72-hour notice for second public hearing ( <i>Open Meetings Notice</i> ).
<u>08/31/10</u>	Second public hearing (may not be earlier than 3 days after first public hearing); schedule and announce meeting to adopt tax rate 3-14 days from this date.
<u>09/02/10</u>	Notice of Tax Revenue Increase published before meeting** to adopt tax rate is the second quarter-page notice in newspaper before meeting and published on TV and Web site (if available, at least seven days before meeting).
<u>09/03/10</u>	72-hour notice for meeting at which governing body will adopt tax rate ( <i>Open Meetings Notice</i> ).
<u>09/08/10</u>	Meeting to adopt tax rate. Meeting is 3 to 14 days after second public hearing. Taxing unit must adopt tax rate by Sept. 29 or 60 days after receiving certified appraisal roll, whichever is later.

\* Tex. Tax Code § 1.06 directs that if a date falls on a weekend, the deadline is extended to the following Monday. The deadline for submitting appraisal records is May 15, which in 2010 falls on a Saturday. The deadline to certify the tax rolls is July 25, which in 2010 falls on a Sunday.

\*\* Advice of taxing unit legal counsel should be sought to determine which approach to take in notifying the public of the meeting at which the governing body will vote on the tax rate.

Source: Texas Comptroller of Public Accounts, 2020.

# *Local Government Profile*

## **Form of Government**

The City of Fort Stockton, Texas, is a political subdivision located in Pecos County. The City currently operates as a general law municipality under Texas Local Government Code. The Mayor and five Council Members collectively compose the City's governing body, the City Council. City Council members are elected from the City at-large for two-year terms; officeholders have no term limit. The City Council is responsible for enacting local legislation, adopting budgets, determining policy, and appointing the City Manager. It is the duty of the City Manager to execute the laws and administer the government of the City.

Presently, the City Council holds its regular meetings on the second and fourth Tuesdays of each month at 6:30p.m. Special meetings may also be called by the Mayor or by three or more Council Members when deemed necessary to transact the business of the City. All meetings of the City Council are held at City Hall or at such other public place as may be approved by City Council. In addition, all meetings of the City Council are open to the public, except as authorized by State law. Public notice of all meetings is posted on the bulletin board at City Hall at least 72 hours prior to their commencement.

## **Location and Population**

The City of Fort Stockton is located approximately 329 miles northwest of San Antonio, 85 miles southwest of Odessa, and 245 miles east of El Paso in the Trans Pecos region of Texas. The city is transverse by Interstate Highway 10, U.S. Highways 67, 285, 290, 385, and the Santa Fe Railroad. The City grew up around Comanche Springs, at one time the third largest source of spring water in Texas, and near the military fort founded in 1859 and named for Robert Field Stockton. According to the 2000 census, the population of Fort Stockton was 7,846. In recent years, the population has decreased to an estimated 7,400.

## **Utilities**

The city provides water, sewer, and natural gas services. The electric power distribution system is provided by Direct Energy. Several retail electric providers service the needs of individual homes and businesses.

## **Refuse Collection**

The City collects all refuse and solid waste materials from residential consumers. Commercial consumers contract directly with the City for refuse collection service.

## **City-Supported Services**

Although not operated and managed by the City, several community service programs receive financial and administrative support from the City. Those receiving financial support include the Fort Stockton Public Library and the Pecos County EMS. The Fort Stockton Volunteer Fire Department contracts with and receives financial support from Pecos County. The City provides support to the fire department by administering its Firemen's Relief and Retirement Fund.

# *The Budget Process*

## *Budget Adoption*

Each year, the City of Fort Stockton's budget process begins with the City Council and City staff meeting in open session to set priorities. These priorities may be short-term or long-term goals, and their sole purpose is to ensure that the City provides the best services possible for its citizens. With these priorities in mind, all departments of the City submit requests for appropriations to the City Manager so that a budget may be prepared. The City Manager has ultimate responsibility for the budget and formulates the budget goals for the City under the direction of the City Council.

In compliance with the State's uniform budget law, the City Manager files the proposed budget with the City Secretary and City Council before the 30th day prior to the date the City adopts its tax levy for the fiscal year. Once filed, the proposed budget is available for inspection by the public. The City is required to hold a public hearing on the proposed budget not less than 15 days after the budget is filed with the City Secretary and prior to the time the Council makes the tax levy. The City publishes notice of the public hearing in the official newspaper not more than 30 days or less than 10 days before the hearing. Once the hearing is concluded and before adopting the proposed budget, the Council may make any changes it considers warranted by law or in the best interest of the taxpayers. The annual operating budget is then adopted through passage of an annual ordinance. Upon approval by the Council, the annual budget document becomes a matter of public record which is available for use and inspection by all interested persons and organizations. It is filed with the City Secretary.

## *Budget Amendments*

From time to time, it becomes necessary to modify the adopted budget. The procedure for amending the budget depends upon the type of change that is needed. One type of change does not affect the "bottom line" total for a department. These changes, mainly transfers from one line item to another within a department's operating budget, may be effected by the Director of Finance at the written request of the department head and approval of the City Manager. Another type of budget amendment brings about a change in the total appropriation for a department or fund. Examples of these changes include, but are not limited to:

- ☐ The acceptance of additional grant money which might become available;
- ☐ The appropriation of additional funding if expenditures are projected to exceed budgeted amounts;
- ☐ The adjustment to reflect increased tax receipts; or
- ☐ The re-appropriation of monies from one fund to another when deemed necessary.

These types of changes require Council approval in the form of an ordinance. The City Council is permitted by State statutes to amend the budget ordinance at any time during the fiscal year. These amendments must continue to adhere to the balance budget statutory requirements and cannot change the property tax levy or in any manner alter a taxpayer's liability.



*Classification,  
Compensation,  
& Incentive Plan*



Compensation Plan - Salary Scale

Effective : April 22, 2008

Pay Grade	1/2 Step Increase	Step 1-1½	Step 2-2½	Step 3-3½	Step 4-4½	Step 5-5½	Step 6-6½	Step 7-7½	Step 8-8½	Step 9-9½	Step 10-10½	Step 11-11½	Step 12-12½	Step 13-13½	Step 14-14½	Step 15-15½
1	1.00%	15,311 15,464	15,619 15,775	15,933 16,092	16,253 16,416	16,580 16,746	16,913 17,082	17,253 17,426	17,600 17,776	17,954 18,134	18,315 18,498	18,683 18,870	19,059 19,250	19,443 19,637	19,833 20,031	20,231 20,433
2	1.00%	16,153 16,315	16,478 16,643	16,809 16,977	17,147 17,318	17,491 17,666	17,843 18,021	18,201 18,383	18,567 18,753	18,941 19,130	19,321 19,514	19,709 19,906	20,105 20,306	20,509 20,714	20,921 21,130	21,341 21,554
3	1.00%	17,049 17,219	17,391 17,565	17,741 17,918	18,097 18,278	18,461 18,646	18,832 19,020	19,210 19,402	19,596 19,792	19,990 20,190	20,392 20,596	20,802 21,010	21,220 21,432	21,646 21,862	22,081 22,302	22,525 22,750
4	1.00%	17,995 18,175	18,357 18,541	18,726 18,913	19,102 19,293	19,486 19,681	19,878 20,077	20,278 20,481	20,686 20,893	21,102 21,313	21,526 21,741	21,958 22,178	22,400 22,624	22,850 23,079	23,310 23,543	23,778 24,016
5	1.00%	19,004 19,194	19,386 19,580	19,776 19,974	20,174 20,376	20,580 20,786	20,994 21,204	21,416 21,630	21,846 22,064	22,285 22,508	22,733 22,960	23,190 23,422	23,656 23,893	24,132 24,373	24,617 24,863	25,112 25,363
6	1.00%	20,070 20,271	20,474 20,679	20,886 21,095	21,306 21,519	21,734 21,951	22,171 22,393	22,617 22,843	23,071 23,302	23,535 23,770	24,008 24,248	24,490 24,735	24,982 25,232	25,484 25,739	25,996 26,256	26,519 26,784
7	1.00%	21,987 22,207	22,429 22,653	22,880 23,109	23,340 23,573	23,809 24,047	24,287 24,530	24,775 25,023	25,273 25,526	25,781 26,039	26,299 26,562	26,828 27,096	27,367 27,641	27,917 28,196	28,478 28,763	29,051 29,342
8	1.00%	22,407 22,631	22,857 23,086	23,317 23,550	23,786 24,024	24,264 24,507	24,752 25,000	25,250 25,503	25,758 26,016	26,276 26,539	26,804 27,072	27,343 27,616	27,892 28,171	28,453 28,738	29,025 29,315	29,608 29,904
9	1.00%	23,906 24,145	24,386 24,630	24,876 25,125	25,376 25,630	25,886 26,145	26,406 26,670	26,937 27,206	27,478 27,753	28,031 28,311	28,594 28,880	29,169 29,461	29,756 30,054	30,355 30,659	30,966 31,276	31,589 31,905
10	1.00%	25,038 25,288	25,541 25,796	26,054 26,315	26,578 26,844	27,112 27,383	27,657 27,934	28,213 28,495	28,780 29,068	29,359 29,653	29,950 30,250	30,553 30,859	31,168 31,480	31,795 32,113	32,434 32,758	33,086 33,417
11	1.00%	27,473 27,748	28,025 28,305	28,588 28,874	29,163 29,455	29,750 30,047	30,347 30,650	30,957 31,267	31,580 31,896	32,215 32,537	32,862 33,191	33,523 33,858	34,197 34,539	34,884 35,233	35,585 35,941	36,300 36,663
12	1.00%	28,006 28,286	28,569 28,855	29,144 29,435	29,729 30,026	30,326 30,629	30,935 31,244	31,556 31,872	32,191 32,513	32,838 33,166	33,498 33,833	34,171 34,513	34,858 35,207	35,559 35,915	36,274 36,637	37,003 37,373
13	1.00%	29,629 29,925	30,224 30,526	30,831 31,139	31,450 31,765	32,083 32,404	32,728 33,055	33,386 33,720	34,057 34,398	34,742 35,089	35,440 35,794	36,152 36,514	36,879 37,248	37,620 37,996	38,376 38,760	39,148 39,539
14	1.00%	31,342 31,655	31,972 32,292	32,615 32,941	33,270 33,603	33,939 34,278	34,621 34,967	35,317 35,670	36,027 36,387	36,751 37,119	37,490 37,865	38,244 38,626	39,012 39,402	39,796 40,194	40,596 41,002	41,412 41,826
15	1.00%	32,855 33,184	33,516 33,851	34,190 34,532	34,877 35,226	35,578 35,934	36,293 36,656	37,023 37,393	37,767 38,145	38,526 38,911	39,300 39,693	40,090 40,491	40,896 41,305	41,718 42,135	42,556 42,982	43,412 43,846
16	1.00%	33,994 34,334	34,677 35,024	35,374 35,728	36,085 36,446	36,810 37,178	37,550 37,925	38,304 38,687	39,074 39,465	39,860 40,259	40,662 41,069	41,480 41,895	42,314 42,737	43,164 43,596	44,032 44,472	44,917 45,366
17	1.00%	35,127 35,478	35,833 36,191	36,553 36,919	37,288 37,661	38,038 38,418	38,802 39,190	39,582 39,978	40,378 40,782	41,190 41,602	42,018 42,438	42,862 43,291	43,724 44,161	44,603 45,049	45,499 45,954	46,414 46,878
18	1.00%	36,103 36,464	36,829 37,197	37,569 37,945	38,324 38,707	39,094 39,485	39,880 40,279	40,682 41,089	41,500 41,915	42,334 42,757	43,185 43,617	44,053 44,494	44,939 45,388	45,842 46,300	46,763 47,231	47,703 48,180
19	1.00%	36,807 37,175	37,547 37,922	38,301 38,684	39,071 39,462	39,857 40,256	40,659 41,066	41,477 41,892	42,311 42,734	43,161 43,593	44,029 44,469	44,914 45,363	45,817 46,275	46,738 47,205	47,677 48,154	48,636 49,122
20	1.00%	37,916 38,295	38,678 39,065	39,456 39,851	40,250 40,653	41,060 41,471	41,886 42,305	42,728 43,155	43,587 44,023	44,463 44,908	45,357 45,811	46,269 46,732	47,199 47,671	48,148 48,629	49,115 49,606	50,102 50,603
21	1.00%	39,064 39,455	39,850 40,248	40,650 41,056	41,467 41,882	42,301 42,724	43,151 43,583	44,019 44,459	44,904 45,353	45,807 46,265	46,728 47,195	47,667 48,144	48,625 49,111	49,602 50,098	50,599 51,105	51,616 52,132
22	1.00%	40,963 41,373	41,787 42,205	42,627 43,053	43,484 43,919	44,358 44,802	45,250 45,702	46,159 46,621	47,087 47,558	48,034 48,514	48,999 49,489	49,984 50,484	50,989 51,499	52,014 52,534	53,059 53,590	54,126 54,667
23	1.00%	42,719 43,146	43,577 44,013	44,453 44,898	45,347 45,800	46,258 46,721	47,188 47,660	48,137 48,618	49,104 49,595	50,091 50,592	51,098 51,609	52,125 52,646	53,172 53,704	54,241 54,783	55,331 55,884	56,443 57,007
24	1.00%	44,584 45,030	45,480 45,935	46,394 46,858	47,327 47,800	48,278 48,761	49,249 49,741	50,238 50,740	51,247 51,759	52,277 52,800	53,328 53,861	54,400 54,944	55,493 56,048	56,608 57,174	57,746 58,323	58,906 59,495
25	1.00%	46,030 46,490	46,955 47,425	47,899 48,378	48,862 49,351	49,845 50,343	50,846 51,354	51,868 52,387	52,911 53,440	53,974 54,514	55,059 55,610	56,166 56,728	57,295 57,868	58,447 59,031	59,621 60,217	60,819 61,427
26	1.00%	47,466 47,941	48,420 48,904	49,393 49,887	50,386 50,890	51,399 51,913	52,432 52,956	53,486 54,021	54,561 55,107	55,658 56,215	56,777 57,345	57,918 58,497	59,082 59,673	60,270 60,873	61,482 62,097	62,718 63,345
27	1.00%	48,760 49,248	49,740 50,237	50,739 51,246	51,758 52,276	52,799 53,327	53,860 54,399	54,943 55,492	56,047 56,607	57,173 57,745	58,322 58,905	59,494 60,089	60,690 61,297	61,910 62,529	63,154 63,786	64,424 65,068
28	1.00%	50,321 50,824	51,332 51,845	52,363 52,887	53,416 53,950	54,489 55,034	55,584 56,140	56,701 57,268	57,841 58,419	59,003 59,593	60,189 60,791	61,399 62,013	62,633 63,259	63,892 64,531	65,176 65,828	66,486 67,151
29	1.00%	52,269 52,792	53,320 53,853	54,392 54,936	55,485 56,040	56,600 57,166	57,738 58,315	58,898 59,487	60,082 60,683	61,290 61,903	62,522 63,147	63,778 64,416	65,060 65,711	66,368 67,032	67,702 68,379	69,063 69,754
30	1.00%	54,215 54,757	55,305 55,858	56,417 56,981	57,551 58,127	58,708 59,295	59,888 60,487	61,092 61,703	62,320 62,943	63,572 64,208	64,850 65,499	66,154 66,816	67,484 68,159	68,841 69,529	70,224 70,926	71,635 72,351



Compensation Plan - Salary Scale

Effective: April 22, 2008

Pay Grade	Step 16-16½	Step 17-17½	Step 18-18½	Step 19-19½	Step 20-20½	Step 21-21½	Step 22-22½	Step 23-23½	Step 24-24½	Step 25-25½	Step 26-26½	Step 27-27½	Step 28-28½	Step 29-29½	Step 30-30½
1	20,637 20,843	21,051 21,262	21,475 21,690	21,907 22,126	22,347 22,570	22,796 23,024	23,254 23,487	23,722 23,959	24,199 24,441	24,685 24,932	25,181 25,433	25,687 25,944	26,203 26,465	26,730 26,997	27,267 27,540
2	21,770 21,988	22,208 22,430	22,654 22,881	23,110 23,341	23,574 23,810	24,048 24,288	24,531 24,776	25,024 25,274	25,527 25,782	26,040 26,300	26,563 26,829	27,097 27,368	27,642 27,918	28,197 28,479	28,764 29,052
3	22,978 23,208	23,440 23,674	23,911 24,150	24,392 24,636	24,882 25,131	25,382 25,636	25,892 26,151	26,413 26,677	26,944 27,213	27,485 27,760	28,038 28,318	28,601 28,887	29,176 29,468	29,763 30,061	30,362 30,666
4	24,256 24,499	24,744 24,991	25,241 25,493	25,748 26,005	26,265 26,528	26,793 27,061	27,332 27,605	27,881 28,160	28,442 28,726	29,013 29,303	29,596 29,892	30,191 30,493	30,798 31,106	31,417 31,731	32,048 32,368
5	25,617 25,873	26,132 26,393	26,657 26,924	27,193 27,465	27,740 28,017	28,297 28,580	28,866 29,155	29,447 29,741	30,038 30,338	30,641 30,947	31,256 31,569	31,885 32,204	32,526 32,851	33,180 33,512	33,847 34,185
6	27,052 27,323	27,596 27,872	28,151 28,433	28,717 29,004	29,294 29,587	29,883 30,182	30,484 30,789	31,097 31,408	31,722 32,039	32,359 32,683	33,010 33,340	33,673 34,010	34,350 34,694	35,041 35,391	35,745 36,102
7	29,635 29,931	30,230 30,532	30,837 31,145	31,456 31,771	32,089 32,410	32,734 33,061	33,392 33,726	34,063 34,404	34,748 35,095	35,446 35,800	36,158 36,520	36,885 37,254	37,627 38,003	38,383 38,767	39,155 39,547
8	30,203 30,505	30,810 31,118	31,429 31,743	32,060 32,381	32,705 33,032	33,362 33,696	34,033 34,373	34,717 35,064	35,415 35,769	36,127 36,488	36,853 37,222	37,594 37,970	38,350 38,734	39,121 39,512	39,907 40,306
9	32,224 32,546	32,871 33,200	33,532 33,867	34,206 34,548	34,893 35,242	35,594 35,950	36,310 36,673	37,040 37,410	37,784 38,162	38,544 38,929	39,318 39,711	40,108 40,509	40,914 41,323	41,736 42,153	42,575 43,001
10	33,751 34,089	34,430 34,774	35,122 35,473	35,828 36,186	36,548 36,913	37,282 37,655	38,032 38,412	38,796 39,184	39,576 39,972	40,372 40,776	41,184 41,596	42,012 42,432	42,856 43,285	43,718 44,155	44,597 45,043
11	37,030 37,400	37,774 38,152	38,534 38,919	39,308 39,701	40,098 40,499	40,904 41,313	41,726 42,143	42,564 42,990	43,420 43,854	44,293 44,736	45,183 45,635	46,091 46,552	47,018 47,488	47,963 48,443	48,927 49,416
12	37,747 38,124	38,505 38,890	39,279 39,672	40,069 40,470	40,875 41,284	41,697 42,114	42,535 42,960	43,390 43,824	44,262 44,705	45,152 45,604	46,060 46,521	46,986 47,456	47,931 48,410	48,894 49,383	49,877 50,376
13	39,934 40,333	40,736 41,143	41,554 41,970	42,390 42,814	43,242 43,674	44,111 44,552	44,998 45,448	45,902 46,361	46,825 47,293	47,766 48,244	48,726 49,213	49,705 50,202	50,704 51,211	51,723 52,240	52,762 53,290
14	42,244 42,666	43,093 43,524	43,959 44,399	44,843 45,291	45,744 46,201	46,663 47,130	47,601 48,077	48,558 49,044	49,534 50,029	50,529 51,034	51,544 52,059	52,580 53,106	53,637 54,173	54,715 55,262	55,815 56,373
15	44,284 44,727	45,174 45,626	46,082 46,543	47,008 47,478	47,953 48,433	48,917 49,406	49,900 50,399	50,903 51,412	51,926 52,445	52,969 53,499	54,034 54,574	55,120 55,671	56,228 56,790	57,358 57,932	58,511 59,096
16	45,820 46,278	46,741 47,208	47,680 48,157	48,639 49,125	49,616 50,112	50,613 51,119	51,630 52,146	52,667 53,194	53,726 54,263	54,806 55,354	55,908 56,467	57,032 57,602	58,178 58,760	59,348 59,941	60,540 61,145
17	47,347 47,820	48,298 48,781	49,269 49,762	50,260 50,763	51,271 51,784	52,302 52,825	53,353 53,887	54,426 54,970	55,520 56,075	56,636 57,202	57,774 58,352	58,936 59,525	60,120 60,721	61,328 61,941	62,560 63,186
18	48,662 49,149	49,640 50,136	50,637 51,143	51,654 52,171	52,693 53,220	53,752 54,290	54,833 55,381	55,935 56,494	57,059 57,630	58,206 58,788	59,376 59,970	60,570 61,176	61,788 62,406	63,030 63,660	64,297 64,940
19	49,613 50,109	50,610 51,116	51,627 52,143	52,664 53,191	53,723 54,260	54,803 55,351	55,905 56,464	57,029 57,599	58,175 58,757	59,345 59,938	60,537 61,142	61,753 62,371	62,995 63,625	64,261 64,904	65,553 66,209
20	51,109 51,620	52,136 52,657	53,184 53,716	54,253 54,796	55,344 55,897	56,456 57,021	57,591 58,167	58,749 59,336	59,929 60,528	61,133 61,744	62,361 62,985	63,615 64,251	64,894 65,543	66,198 66,860	67,529 68,204
21	52,653 53,180	53,712 54,249	54,791 55,339	55,892 56,451	57,016 57,586	58,162 58,744	59,331 59,924	60,523 61,128	61,739 62,356	62,980 63,610	64,246 64,888	65,537 66,192	66,854 67,523	68,198 68,880	69,569 70,265
22	55,214 55,766	56,324 56,887	57,456 58,031	58,611 59,197	59,789 60,387	60,991 61,601	62,217 62,839	63,467 64,102	64,743 65,390	66,044 66,704	67,371 68,045	68,725 69,412	70,106 70,807	71,515 72,230	72,952 73,682
23	57,577 58,153	58,735 59,322	59,915 60,514	61,119 61,730	62,347 62,970	63,600 64,236	64,878 65,527	66,182 66,844	67,512 68,187	68,869 69,558	70,254 70,957	71,667 72,384	73,108 73,839	74,577 75,323	76,076 76,837
24	60,090 60,691	61,298 61,911	62,530 63,155	63,787 64,425	65,069 65,720	66,377 67,041	67,711 68,388	69,072 69,763	70,461 71,166	71,878 72,597	73,323 74,056	74,797 75,545	76,300 77,063	77,834 78,612	79,398 80,192
25	62,041 62,661	63,288 63,921	64,560 65,206	65,858 66,517	67,182 67,854	68,533 69,218	69,910 70,609	71,315 72,028	72,748 73,475	74,210 74,952	75,702 76,459	77,224 77,996	78,776 79,564	80,360 81,164	81,976 82,796
26	63,978 64,618	65,264 65,917	66,576 67,242	67,914 68,593	69,279 69,972	70,672 71,379	72,093 72,814	73,542 74,277	75,020 75,770	76,528 77,293	78,066 78,847	79,635 80,431	81,235 82,047	82,867 83,696	84,533 85,378
27	65,719 66,376	67,040 67,710	68,387 69,071	69,762 70,460	71,165 71,877	72,596 73,322	74,055 74,796	75,544 76,299	77,062 77,833	78,611 79,397	80,191 80,993	81,803 82,621	83,447 84,281	85,124 85,975	86,835 87,703
28	67,823 68,501	69,186 69,878	70,577 71,283	71,996 72,716	73,443 74,177	74,919 75,668	76,425 77,189	77,961 78,741	79,528 80,323	81,126 81,937	82,756 83,584	84,420 85,264	86,117 86,978	87,848 88,726	89,613 90,509
29	70,452 71,157	71,869 72,588	73,314 74,047	74,787 75,535	76,290 77,053	77,824 78,602	79,388 80,182	80,984 81,794	82,612 83,438	84,272 85,115	85,966 86,826	87,694 88,571	89,457 90,352	91,256 92,169	93,091 94,022
30	73,075 73,806	74,544 75,289	76,042 76,802	77,570 78,346	79,129 79,920	80,719 81,526	82,341 83,164	83,996 84,836	85,684 86,541	87,406 88,280	89,163 90,055	90,956 91,866	92,785 93,713	94,650 95,597	96,553 97,519



## *Certification/ Incentive Pay*

### *Fiscal Year 2011*

ALL POSITIONS (FULL-TIME)	ADDITIONAL PER MONTH
Bilingual	\$100.00
Associates Degree	\$100.00
Bachelors Degree	\$150.00
Masters Degree	\$200.00
PhD	\$300.00
<b>ANIMAL CONTROL</b>	
Intermediate	\$ 75.00
Advanced	\$100.00
<b>POLICE DEPARTMENT</b>	
Intermediate Police Officer (TCLEOSE)	\$ 75.00
Advanced Police Officer (TCLEOSE)	\$125.00
Masters Police Officer (TCLEOSE)	\$150.00
Intermediate Telecommunicator	\$ 50.00
Advanced Telecommunicator	\$ 75.00
Field Training Officer (FTO)	\$ 75.00
<b>CITY SECRETARY</b>	
Texas Municipal Clerks Certification (TRMC)	\$200.00
<b>FINANCE DEPARTMENT</b>	
Certified Public Accountant (CPA)	\$200.00
Certified Government Finance Officer	\$100.00
<b>MUNICIPAL COURT</b>	
Level III	\$100.00

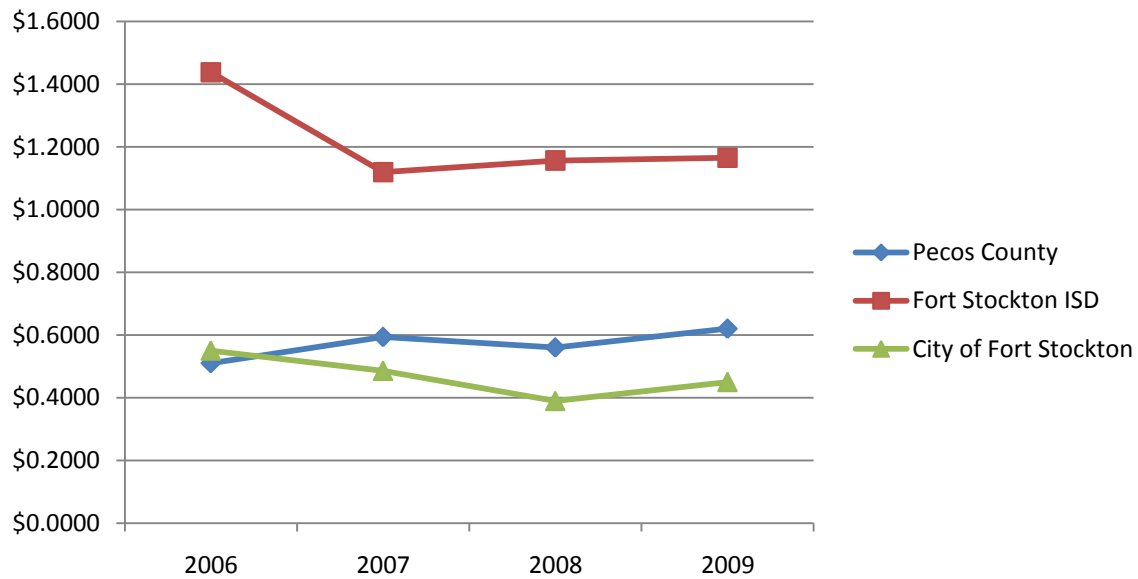
BUILDING DEPARTMENT	ADDITIONAL PER MONTH
Certified Building Official	\$125.00
TDLR Journeyman/Master Electrical License	\$ 50.00
TDLR HVAC License	\$ 50.00
State Plumbing Inspector	\$ 75.00
Certified Permit Technician	\$ 50.00
<b>CODE ENFORCEMENT</b>	
Registered Code Enforcement Officer	\$ 75.00
<b>MECHANIC</b>	
ASE Certificate (per category)	\$ 75.00
<b>PUBLIC WORKS/UTILITIES</b>	
State Plumbing Inspector	\$100.00
RPLS	\$175.00
TCEQ "C" License Water/Wastewater (each)	\$100.00
TCEQ "B" License Water/Wastewater (each)	\$125.00
TCEQ "A" License Water/Wastewater (each)	\$150.00
TDA Herbicide License	\$ 75.00
Floodplain Manager	\$ 50.00
Gas Operator Qualification Training Program ( <i>Must be qualified to perform <u>all</u> "covered tasks" identified in the plan.</i> )	\$100.00
<b>ECONOMIC DEVELOPMENT</b>	
Certified Professional Community & Economic Developer	\$100.00

\*– As adopted by City Council on April, 22, 2008



## *Statistical Data*

## Historical Property Tax Rates



	Pecos County	Fort Stockton ISD	City of Fort Stockton
<b>2006</b>	0.5100	1.4371	0.5100
<b>2007</b>	0.5935	1.1191	0.4854
<b>2008</b>	0.5600	1.1560	0.3894
<b>2009</b>	0.6200	1.1647	0.4499

## Schedule of Tax Rate

	Prior rate	Current Rate	Projected Rate
Property Tax Rate	2008-2009	2009-2010	2010-2011
Maintenance & Operations (M & O)	0.2326	0.2689	0.2603
Interest & Sinking (I & S)	0.1568	0.1810	0.1770
<b>Total Tax Rate</b>	<b>0.3894</b>	<b>0.4499</b>	<b>0.4373</b>

Tax Revenue (at 100% Collection)	2008-2009	2009-2010	2010-2011
Maintenance & Operations (M & O)	\$467,520.08	\$539,421.79	\$616,656.50
Interest & Sinking (I & S)	\$315,164.01	\$363,091.65	\$419,316.95
<b>Total Tax Revenue</b>	<b>\$782,684.09</b>	<b>\$902,513.44</b>	<b>\$1,035,973.45</b>

Sales & Use Tax Rate	2008-2009	2009-2010	2010-2011
State of Texas	6.25 %	6.25 %	6.25%
City of Fort Stockton:			
General Fund	1.25 %	1.25 %	1.25%
HB 445 Street Paving	0.25 %	0.25 %	0.25%
EDC 4A	0.25 %	0.25 %	0.25%
EDC 4B	0.25 %	0.25 %	0.25%
<b>Total – City of Fort Stockton</b>	<b>2.00 %</b>	<b>2.00 %</b>	<b>2.00%</b>
<b>Total Tax Rate</b>	<b>8.25 %</b>	<b>8.25 %</b>	<b>8.25%</b>

Hotel/Motel Occupancy Tax Rate	2008-2009	2009-2010	2010-2011
State of Texas	6.00 %	6.00 %	6.00%
City of Fort Stockton	7.00 %	7.00 %	7.00%
<b>Total Tax Rate</b>	<b>13.00 %</b>	<b>13.00 %</b>	<b>13.00%</b>



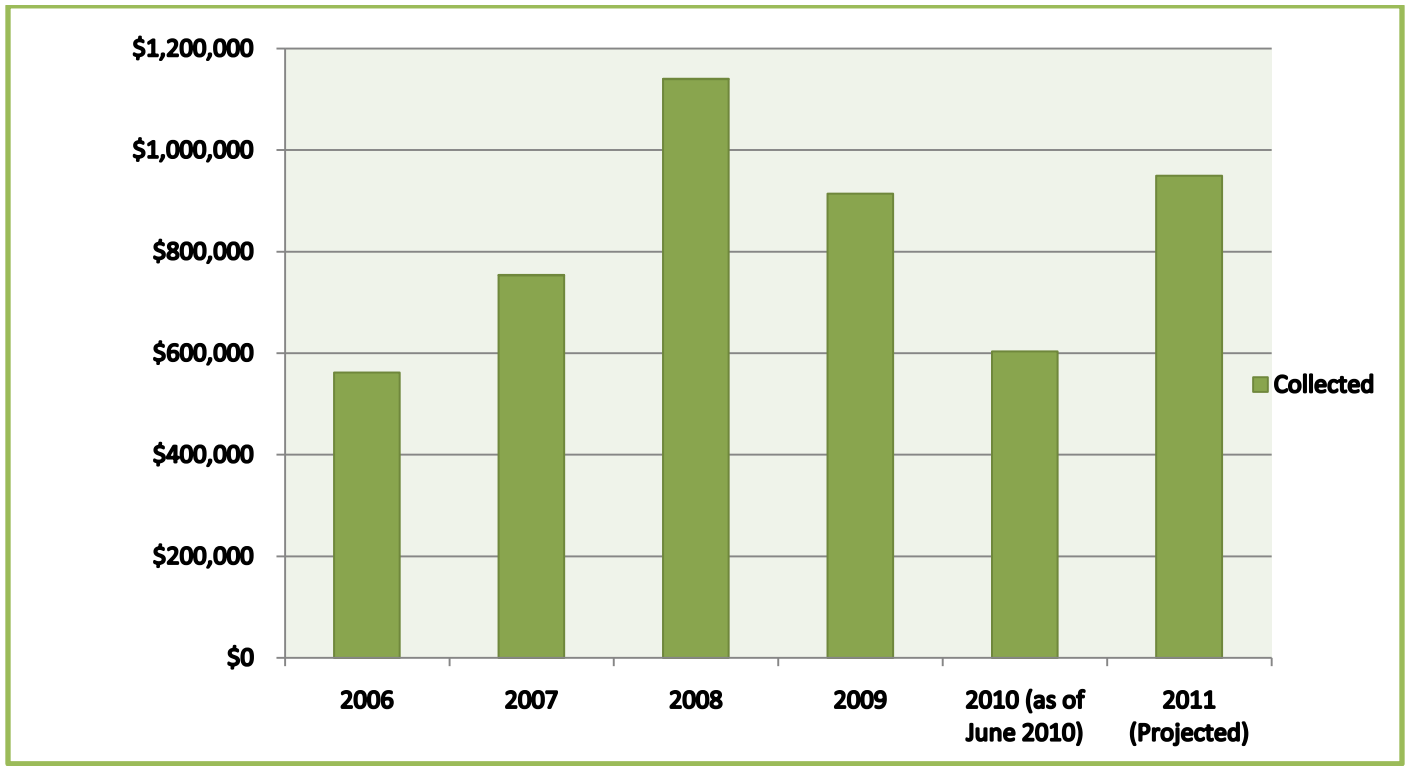
## City of Fort Stockton 2.00% Sales Tax Revenue History

MONTH	% +/-	2000-2001	% +/-	2001-2002	% +/-	2002-2003	% +/-	2003-2004	% +/-	2004-2005
October	N/A	84,835	4.84%	88,940	-2.83%	86,421	36.58%	118,034	-3.12%	114,356
November	N/A	71,927	5.56%	75,928	33.42%	101,303	-2.47%	98,801	18.45%	117,033
December	N/A	97,840	-24.85%	73,525	41.57%	104,088	-5.18%	98,700	7.55%	106,148
January	N/A	77,398	38.67%	107,331	21.95%	130,890	11.31%	145,690	-4.32%	139,392
February	N/A	72,465	2.12%	74,000	58.37%	117,194	-20.81%	92,808	13.48%	105,319
March	N/A	73,921	-6.26%	69,294	51.57%	105,026	6.11%	111,438	5.21%	117,248
April	N/A	96,563	-9.16%	87,714	38.98%	121,901	8.13%	131,810	15.22%	151,872
May	N/A	79,925	-2.82%	77,672	44.22%	112,021	4.80%	117,396	-7.88%	108,140
June	N/A	83,990	-9.70%	75,839	61.88%	122,770	4.74%	128,589	-10.47%	115,125
July	N/A	98,266	-2.37%	95,933	27.19%	122,017	24.69%	152,144	-1.96%	149,164
August	N/A	83,372	7.64%	89,741	32.81%	119,184	-6.24%	111,742	14.37%	127,804
September	N/A	85,191	-1.28%	84,097	33.86%	112,571	-3.66%	108,454	21.22%	131,466
Total	N/A	1,005,693	-0.56%	1,000,014	35.54%	1,355,386	4.44%	1,415,606	4.77%	1,483,067
Budget	N/A	907,000	1.65%	922,000	4.12%	960,000	0.00%	960,000	15.46%	1,108,392
% of Budget Received YTD		110.88%		108.46%		141.19%		147.46%		133.80%
Average Monthly		83,808		83,335		112,949		117,967		123,589

## City of Fort Stockton 2.00% Sales Tax Revenue History

MONTH	% +/-	2005-2006	% +/-	2006-2007	% +/-	2007-2008	% +/-	2008-2009	% +/-	2009-2010
October	22.68%	140,287	13.98%	159,901	54.38%	246,855	32.91%	328,105	-36.76%	207,496
November	20.44%	140,952	-5.10%	133,769	41.56%	189,357	25.94%	238,475	-18.61%	194,102
December	22.88%	130,433	15.16%	150,211	22.90%	184,604	24.49%	229,808	-25.57%	171,043
January	25.67%	175,170	11.98%	196,159	58.76%	311,418	6.44%	331,487	-32.89%	222,457
February	30.60%	137,542	1.75%	139,951	33.43%	186,731	4.80%	195,691	-22.53%	151,606
March	-2.74%	114,033	24.45%	141,913	38.93%	197,166	-5.23%	186,857	-6.56%	174,593
April	7.65%	163,496	31.11%	214,359	43.63%	307,879	-28.91%	218,880	7.00%	234,195
May	22.21%	132,161	16.17%	153,538	42.22%	218,362	-14.60%	186,476	-0.42%	185,698
June	20.77%	139,031	19.74%	166,470	22.39%	203,736	-22.82%	157,252	26.47%	198,870
July	11.51%	166,335	35.45%	225,297	41.96%	319,841	-36.12%	204,323	20.90%	247,024
August	10.46%	141,172	25.08%	176,583	40.43%	247,968	-20.72%	196,580		
September	5.80%	139,097	37.77%	191,629	23.43%	236,532	-18.82%	192,026		
Total	15.96%	1,719,709	19.19%	2,049,780	39.06%	2,850,449	-6.47%	2,665,960	-34.73%	1,740,060
Budget	20.90%	1,340,000	24.93%	1,674,000	26.38%	2,115,570	29.99%	2,750,000	-18.18%	2,250,000
% of Budget Received YTD		128.34%		122.45%		134.74%		96.94%		77.34%
Average Monthly		143,309		170,815		237,537		222,163		193,340

## Summary of Hotel/Motel Tax Collections



	Collected	% Change
2006	\$561,962.00	N/A
2007	\$753,575.00	34.10%
2008	\$1,140,415.00	51.33%
2009	\$914,687.00	-19.79%
2010 (as of July 2010)	\$706,061.78	-22.81%
2011 (Projected)	\$950,000.00	



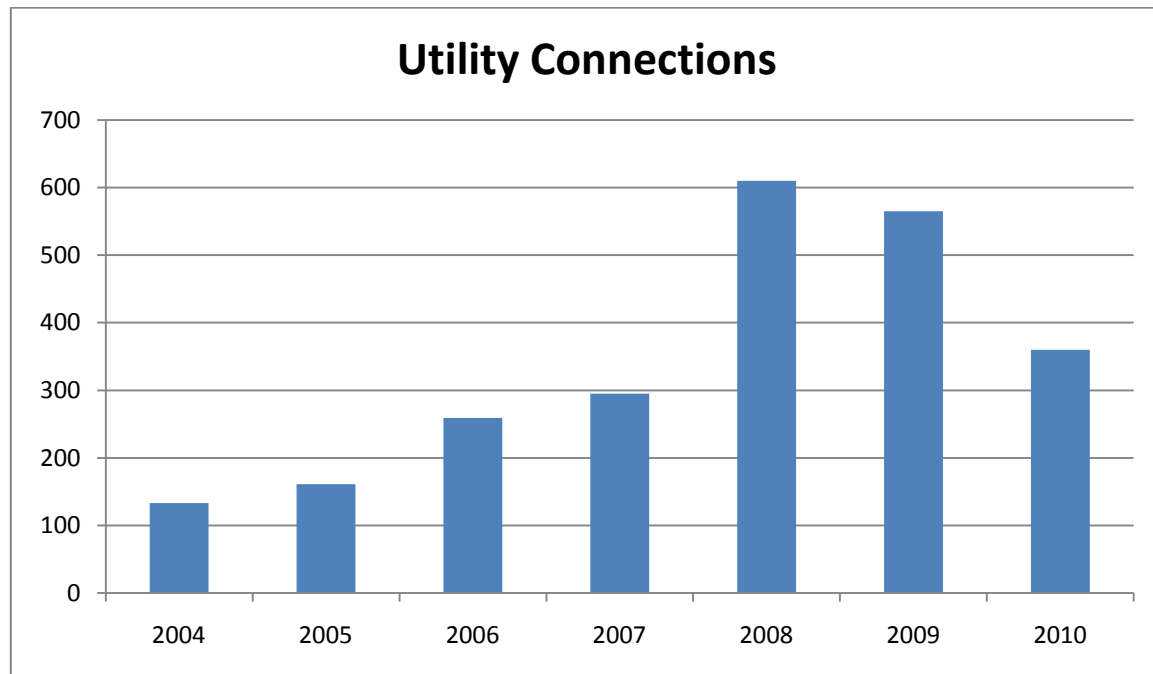
## Top 10 Employers

<i>Company</i>	<i>Type of Service</i>	<i># of employees</i>
Sandridge	Oilfield services	1800
TX Department of Criminal Justice	Prisons	480
Ft. Stockton ISD	Education	450
Pecos County Memorial Hospital	Health Care	250
Pecos County	County Services	200
City of Ft. Stockton	City Services	140
Wal-Mart	Department Store	125
Ft. Stockton Nursing Center	Nursing Home	100

## Top 10 Taxpayers

<i>Taxpayer</i>	<i>Tax Levy</i>
BP-Sherdino I Windfarm,LLC	\$55,678
Wal-Mart Stores Texas LP	\$16,474
Texas-New Mexico Power Co.	\$16,066
Aircomp LLC	\$14,890
Hughes Christensen	\$ 9,905
Stockton Plaza LP	\$ 9,583
Knights Inn Atrium West Hotel	\$ 9,406
Amistad Motors Inc.	\$ 6,740
Century-Ft. Stockton-Geac LLC	\$ 5,858
OM Partners LLC	\$ 5,681

## *New Customer Utility Service Connections*



\* As of May 31, 2010

Year	# of connections
2004	133
2005	161
2006	259
2007	295
2008	610
2009	565
2010	360*

## *All Funds Summary*



*All Funds Summary  
Revenues Over Expenditures  
2010-2011 Budget*

	General Fund					Convention		Enterprise Funds *						Economic Development		
	General	HB 445	Court	Recreation	Rehab	Visitor's	Debt	Water &			Sanitation &	Housing				2010-2011
	Fund	Road Fund	Technology	Department	Fund	Bureau	Service	R.O. Plant	Sewer	Gas	Landfill	Authority	EDC 4A	EDC 4B	Total	
<b>REVENUES</b>																
Property Taxes	\$609,320	\$0	\$0	\$0	\$0	\$0	\$426,096	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,035,416
Sales Taxes	\$1,550,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$0	\$2,300,000
Gross Receipts Taxes	\$0	\$0	\$0	\$0	\$0	\$950,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$950,000
Franchise Fees	\$265,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$265,000
Licenses and Permits	\$147,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$147,200
Court Fines	\$266,600	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$271,600
Intergovernmental	\$337,000	\$0	\$0	\$252,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$528,000	\$175,000	\$0	\$0	\$1,292,500
Charges for Services	\$1,750	\$0	\$0	\$67,850	\$0	\$0	\$0	\$2,300,000	\$1,200,000	\$2,100,000	\$1,740,000	\$0	\$0	\$0	\$0	\$7,409,600
Investment Income	\$1,000	\$200	\$0	\$0	\$10	\$10,000	\$0	\$1,000	\$0	\$0	\$0	\$2,000	\$23,000	\$4,500	\$0	\$41,710
Other	\$65,000	\$0	\$0	\$0	\$100	\$500	\$0	\$23,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88,600
Connection Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$5,000	\$7,000	\$0	\$0	\$0	\$0	\$0	\$32,000
Other Fees	\$23,000	\$0	\$0	\$0	\$0	\$0	\$0	\$47,500	\$10,000	\$18,500	\$22,100	\$0	\$0	\$0	\$0	\$121,100
<b>Total Revenues</b>	<b>\$3,265,870</b>	<b>\$250,200</b>	<b>\$5,000</b>	<b>\$320,350</b>	<b>\$110</b>	<b>\$960,500</b>	<b>\$426,096</b>	<b>\$2,391,500</b>	<b>\$1,215,000</b>	<b>\$2,125,500</b>	<b>\$1,762,100</b>	<b>\$530,000</b>	<b>\$448,000</b>	<b>\$254,500</b>	<b>\$0</b>	<b>\$13,954,726</b>
<b>EXPENDITURES</b>																
City Administration	\$1,550,404	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,550,404
Finance	\$483,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$483,100
Municipal Court	\$257,670	\$0	\$8,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$265,670
Public Safety	\$1,938,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,938,845
Public Works	\$1,313,014	\$200,200	\$0	\$0	\$0	\$0	\$0	\$1,011,915	\$301,870	\$1,497,285	\$861,000	\$0	\$0	\$0	\$0	\$5,185,284
Parks	\$214,170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$214,170
Welfare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$590,000	\$0	\$0	\$0	\$590,000
Culture & Recreation	\$100,000	\$0	\$0	\$296,040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$396,040
Economic Development & Assistance	\$0	\$0	\$0	\$0	\$0	\$751,963	\$0	\$0	\$0	\$0	\$0	\$0	\$368,335	\$325,000	\$0	\$1,445,298
Debt Service	\$107,000	\$0	\$0	\$0	\$0	\$0	\$1,766,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,873,400
Capital Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$5,964,203</b>	<b>\$200,200</b>	<b>\$8,000</b>	<b>\$296,040</b>	<b>\$0</b>	<b>\$751,963</b>	<b>\$1,766,400</b>	<b>\$1,011,915</b>	<b>\$301,870</b>	<b>\$1,497,285</b>	<b>\$861,000</b>	<b>\$590,000</b>	<b>\$368,335</b>	<b>\$325,000</b>	<b>\$0</b>	<b>\$13,942,211</b>
<b>Excess Revenues over Expenditures</b>	<b>(\$2,698,333)</b>	<b>\$50,000</b>	<b>(\$3,000)</b>	<b>\$24,310</b>	<b>\$110</b>	<b>\$208,537</b>	<b>(\$1,340,304)</b>	<b>\$1,379,585</b>	<b>\$913,130</b>	<b>\$628,215</b>	<b>\$901,100</b>	<b>(\$60,000)</b>	<b>\$79,665</b>	<b>(\$70,500)</b>	<b>\$0</b>	<b>\$12,515</b>
<b>OTHER FINANCING SOURCES (USES)</b>																<b>\$0</b>
Transfers In	\$2,809,201	\$0	\$0	\$0	\$0	\$0	\$1,423,621	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,232,822
Transfers Out	\$0	(\$50,000)	\$0	\$0	\$0	(\$372,765)	\$0	(\$1,368,183)	(\$895,357)	(\$616,141)	(\$889,375)	\$0	\$0	(\$41,000)	\$0	(\$4,232,822)
Sale of Property	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Non-Operating Investment Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$1,500
<b>Total Other Financing Sources (Uses)</b>	<b>\$2,814,201</b>	<b>(\$50,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$372,765)</b>	<b>\$1,423,621</b>	<b>(\$1,368,183)</b>	<b>(\$894,857)</b>	<b>(\$615,641)</b>	<b>(\$888,875)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$41,000)</b>	<b>\$0</b>	<b>\$6,500</b>
<b>NET CHANGE IN FUND BALANCE/NET ASSETS</b>	<b>\$115,867</b>	<b>\$0</b>	<b>(\$3,000)</b>	<b>\$24,310</b>	<b>\$110</b>	<b>(\$164,228)</b>	<b>\$83,317</b>	<b>\$11,402</b>	<b>\$18,273</b>	<b>\$12,574</b>	<b>\$12,225</b>	<b>(\$60,000)</b>	<b>\$79,665</b>	<b>(\$111,500)</b>	<b>\$0</b>	<b>\$19,015</b>
<b>ENDING FUND BALANCE</b>	<b>\$115,867</b>	<b>\$0</b>	<b>(\$3,000)</b>	<b>\$24,310</b>	<b>\$110</b>	<b>(\$164,228)</b>	<b>\$83,317</b>	<b>\$11,402</b>	<b>\$18,273</b>	<b>\$12,574</b>	<b>\$12,225</b>	<b>(\$60,000)</b>	<b>\$79,665</b>	<b>(\$111,500)</b>	<b>\$0</b>	<b>\$19,015</b>

## Expenses per Department (by Category)

General Fund	Personnel	Supplies	Contractual	System Maintenance	Debt Payment	Capital Outlay	Total
City Council	\$232,305	\$33,475	\$805,879	\$0	\$0	\$0	\$1,071,659
City Hall	\$0	\$46,825	\$94,000	\$0	\$0	\$0	\$140,825
City Manager	\$161,230	\$8,000	\$12,250	\$0	\$0	\$0	\$181,480
City Secretary	\$134,310	\$5,000	\$35,500	\$0	\$0	\$0	\$174,810
Finance	\$420,598	\$27,450	\$35,050	\$0	\$0	\$0	\$483,098
Municipal Court	\$233,520	\$13,800	\$10,350	\$0	\$0	\$0	\$257,670
Human Resources	\$54,630	\$6,000	\$21,000	\$0	\$0	\$0	\$81,630
Purchasing/ Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police Department	\$1,621,345	\$91,200	\$154,300	\$0	\$0	\$0	\$1,866,845
Volunteer Fire Department (25%)	\$0	\$0	\$72,000	\$0	\$0	\$0	\$72,000
Streets	\$412,141	\$36,000	\$103,400	\$0	\$0	\$0	\$551,541
Code Enforcement	\$185,190	\$3,700	\$20,600	\$0	\$0	\$0	\$209,490
Parks	\$197,145	\$4,000	\$5,825	\$7,200	\$0	\$0	\$214,170
Cemetery	\$82,485	\$1,700	\$11,000	\$11,800	\$0	\$0	\$106,985
Swimming Pool	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Works	\$213,498	\$191,050	\$0	\$28,450	\$0	\$12,000	\$444,998
Capital Leases	\$107,000	\$0	\$0	\$0	\$0	\$0	\$107,000
<b>General Fund Totals</b>	<b>\$4,055,397</b>	<b>\$468,200</b>	<b>\$1,381,154</b>	<b>\$47,450</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$5,964,201</b>
	68%	8%	23%	1%	0%	0%	
Enterprise Fund	Personnel	Supplies	Contractual	System Maintenance	Debt Payment	Capital Outlay	Total
Water & R.O.	\$644,840	\$119,700	\$247,375	\$0	\$809,506	\$0	\$1,821,421
Sewer	\$163,945	\$25,900	\$112,025	\$0	\$0	\$0	\$301,870
Gas	\$342,435	\$1,115,000	\$39,850	\$0	\$0	\$0	\$1,497,285
Collection	\$327,855	\$23,000	\$14,225	\$45,000	\$290,350	\$0	\$700,430
Disposal	\$291,495	\$41,375	\$73,050	\$45,000	\$0	\$0	\$450,920
<b>Enterprise Fund Totals</b>	<b>\$1,770,570</b>	<b>\$1,324,975</b>	<b>\$486,525</b>	<b>\$90,000</b>	<b>\$1,099,856</b>	<b>\$0</b>	<b>\$4,771,926</b>
	37%	28%	10%	2%	23%	0%	
HOT TAX	Personnel	Supplies	Contractual	System Maintenance	Debt Payment	Capital Outlay	Total
Convention Visitor's Bureau/Fort	\$78,363	\$32,000	\$587,100	\$0	\$282,765	\$144,500	\$1,124,728
<b>CVB Fund Total</b>	<b>\$78,363</b>	<b>\$32,000</b>	<b>\$587,100</b>	<b>\$0</b>	<b>\$282,765</b>	<b>\$144,500</b>	<b>\$1,124,728</b>
	7%	3%	52%	0%	25%	13%	
GENERAL, ENTERPRISE & HOT TAX TOTALS	Personnel	Supplies	Contractual	System Maintenance	Debt Payment	Capital Outlay	Total
	<b>\$5,904,330</b>	<b>\$1,825,175</b>	<b>\$2,454,779</b>	<b>\$137,450</b>	<b>\$1,382,621</b>	<b>\$156,500</b>	<b>\$11,860,855</b>
	50%	15%	21%	1%	12%	1%	
Other Funds	Personnel	Supplies	Contractual	System Maintenance	Debt Payment	Capital Outlay	Total
Housing Authority	\$60,110	\$24,975	\$504,915	\$0	\$0	\$0	\$590,000
<b>Housing Authority Total</b>	<b>\$60,110</b>	<b>\$24,975</b>	<b>\$504,915</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$590,000</b>
	10%	4%	86%	0%	0%	0%	
Economic Development 4A	\$77,635	\$9,700	\$281,000	\$0	\$0	\$0	\$368,335
Economic Development 4B	\$0	\$0	\$325,000	\$0	\$41,000	\$0	\$366,000
<b>EDC Totals</b>	<b>\$77,635</b>	<b>\$9,700</b>	<b>\$606,000</b>	<b>\$0</b>	<b>\$41,000</b>	<b>\$0</b>	<b>\$734,335</b>
	11%	1%	83%	0%	6%	0%	
Recreation	\$168,790	\$26,275	\$100,975	\$0	\$0	\$0	\$296,040
<b>Recreation Total</b>	<b>\$168,790</b>	<b>\$26,275</b>	<b>\$100,975</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$296,040</b>
	57%	9%	34%	0%	0%	0%	
HB 455	\$0	\$50,000	\$200,200	\$0	\$0	\$0	\$250,200
<b>HB 455 Total</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$200,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,200</b>
	0%	20%	80%	0%	0%	0%	
Municipal Court Technology	\$0	\$8,000	\$0	\$0	\$0	\$0	\$8,000
<b>Municipal Court Technology Total</b>	<b>\$0</b>	<b>\$8,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,000</b>
	0%	100%	0%	0%	0%	0%	
<b>Other Funds Totals</b>	<b>\$306,535</b>	<b>\$118,950</b>	<b>\$1,412,090</b>	<b>\$0</b>	<b>\$41,000</b>	<b>\$0</b>	<b>\$1,878,575</b>
	16%	6%	75%	0%	2%	0%	
ALL FUNDS TOTALS	Personnel	Supplies	Contractual	System Maintenance	Debt Payment	Capital Outlay	Total
	<b>\$6,210,865</b>	<b>\$1,944,125</b>	<b>\$3,866,869</b>	<b>\$137,450</b>	<b>\$1,423,621</b>	<b>\$156,500</b>	<b>\$13,739,430</b>
	45%	14%	28%	1%	10%	1%	
Certificates of Obligation	Personnel	Supplies	Contractual	System Maintenance	Debt Payment	Capital Outlay	Total
2008	\$0	\$0	\$0	\$0	\$0	\$0	\$2,178,994
2009	\$0	\$0	\$0	\$0	\$0	\$0	\$3,296,618
<b>C.O.'s Totals</b>							<b>\$5,475,612</b>
							<b>\$19,215,043</b>

## *General Funds*

*General Fund*  
*Fiscal Year 2010-2011*



## General Fund Revenues

General Fund Revenues	2007-2008 Budget	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>General &amp; Administrative</b>					
Current Taxes (92% collections of Total Property Tax )	\$600,083	\$763,267	\$475,000	\$487,991	\$567,320
Delinquent Taxes	\$50,000	\$50,000	\$20,000	\$18,873	\$22,000
Penalty & Interest	\$40,000	\$50,000	\$12,000	\$16,087	\$20,000
Franchise Tax	\$262,187	\$300,000	\$300,000	\$2,577,877	\$265,000
Sales Tax	\$1,388,886	\$1,800,000	\$1,650,000	\$1,114,505	\$1,550,000
Mixed Drink Revenue	\$4,000	\$20,000	\$15,000	\$14,566	\$15,000
Building Permits	\$60,000	\$60,000	\$20,000	\$28,900	\$50,000
Electrical Permit	\$0	\$8,000	\$0	\$3,287	\$9,000
Mechanical Permit	\$0	\$0	\$0	\$2,430	\$6,000
Plumbing Permit	\$0	\$0	\$0	\$4,225	\$10,000
Sign Permits	\$0	\$0	\$0	\$195	\$200
General Contractors	\$0	\$0	\$0	\$100	\$4,000
Electrical License	\$4,000	\$0	\$8,000	\$0	\$0
Health Permits	\$16,000	\$32,000	\$20,000	\$19,775	\$26,000
Liquor/Beer/Wine Permits	\$3,000	\$3,000	\$3,000	\$2,158	\$2,000
Inspections	\$1,600	\$1,600	\$1,600	\$2,255	\$3,500
Vendor Permits	\$3,000	\$6,000	\$0	\$4,700	\$5,000
Wrecker Permits	\$600	\$1,000	\$1,000	\$415	\$500
Cemetery Lots & Upkeep	\$10,000	\$10,000	\$15,000	(\$1,460)	\$10,000
Dog License & Pound Fees	\$4,000	\$5,000	\$2,000	\$2,423	\$6,000
Interest Income	\$21,000	\$20,000	\$1,500	\$1,173	\$1,000
Rental & Lease	\$10,800	\$10,000	\$0	\$2,981	\$1,000
Sales of Assets	\$20,000	\$20,000	\$10,000	\$3,730	\$5,000
Annexation Fees		\$5,000	\$1,000	\$180	\$500
Copies & Faxes		\$2,000	\$250	\$40	\$250
Medical Insurance	\$256,682	\$256,000	\$22,500	\$24,674	\$23,000
County Reimbursement (75%) - Volunteer Fire Dept.	\$0	\$400,000	\$210,000	\$153,584	\$0
Other Income	\$0	\$607,500	\$0	\$36,487	\$5,000
Misc Income	\$0	\$1,279,500	\$0	\$768,657	\$0
Housing Authority	\$15,000	\$15,000	\$15,000	\$0	\$15,000
Dare Program Receipts	\$1,000	\$1,000	\$1,600	\$6,679	\$5,000
FSISD Funding - Canine Unit	\$20,000	\$40,000	\$40,000	\$20,600	<b>\$40,000</b>
FSISD Elections	\$0		\$0	\$1,114	\$1,000
Paving For County	\$91,000	\$91,000	\$91,000	\$0	\$91,000
CVB-Audit & Accounting	\$0	\$4,500	\$12,500	\$1,250	\$15,000
EDC-Audit & Accounting	\$0	\$4,500	\$10,000	\$7,500	\$30,000
Contributions & Donations	\$0		\$0	\$75	\$0
EMS Collections from Pecos County	\$0		\$350,000	\$244,804	<b>\$200,000</b>
EMS Collections-Linebarger	\$0		\$125,000	\$0	\$0
Insurance Recovery	\$0		\$0	\$19,247	\$0
<b>Total General &amp; Administrative</b>	<b>\$2,882,838</b>	<b>\$5,865,867</b>	<b>\$3,432,950</b>	<b>\$5,592,075</b>	<b>\$3,004,270</b>
<b>Court</b>					
Court Fines	\$265,000	\$250,000	\$270,000	\$227,055	\$266,600
<b>Total Court</b>	<b>\$265,000</b>	<b>\$250,000</b>	<b>\$270,000</b>	<b>\$227,055</b>	<b>\$266,600</b>
<b>Intra Governmental Transfers (PILOT)</b>					
CVB		\$0	\$0	\$0	\$90,000
HB 445		\$0	\$100,000	\$75,000	\$50,000
Water	\$0	\$501,600	\$1,120,000	\$839,999	\$558,677
Sewer	\$0	\$125,400	\$725,000	\$584,752	\$895,357
Gas	\$0	\$250,800	\$140,000	\$274,914	\$616,141
Sanitation	\$0	\$376,200	\$725,000	\$612,305	\$599,025
<b>Intra Governmental Transfer From Enterprise Funds (PLT)</b>		<b>\$1,254,000</b>	<b>\$2,810,000</b>	<b>\$2,386,970</b>	<b>\$2,809,201</b>
<b>Grand Total/General Fund Revenues</b>	<b>\$3,147,838</b>	<b>\$7,369,867</b>	<b>\$6,512,950</b>	<b>\$8,206,100</b>	<b>\$6,080,071</b>

## General Fund Expenditures/Revenues

GENERAL FUND EXPENDITURES DETAILED BY CATEGORY	2007-2008 Budget	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>General Fund Expenditures</b>					
City Council	\$337,383	\$1,771,520	\$919,097	\$1,380,242	\$971,659
City Hall	\$0	\$126,320	\$161,320	\$210,211	\$140,825
City Manager	\$0	\$180,600	\$248,560	\$229,574	\$181,480
City Secretary	\$0	\$147,350	\$166,800	\$154,405	\$174,810
Finance	\$0	\$1,377,500	\$520,570	\$571,991	\$483,100
Municipal Court	\$227,780	\$245,800	\$251,600	\$233,668	\$257,670
Human Resources	\$0	\$87,800	\$93,635	\$67,131	\$81,630
Purchasing/ Grants	\$0	\$87,150	\$96,385	\$82,776	\$0
Police Department	\$1,610,520	\$1,791,200	\$1,736,118	\$2,022,748	\$1,866,845
Volunteer Fire Department (25%)	\$251,900	\$67,625	\$280,000	\$122,354	<b>\$72,000</b>
Streets	\$744,600	\$743,700	\$784,765	\$613,858	\$551,541
Code Enforcement	\$203,135	\$214,295	\$212,330	\$200,960	\$209,490
Parks	\$133,140	\$141,810	\$116,190	\$111,265	\$214,170
Cemetery	\$63,280	\$59,330	\$86,525	\$96,992	\$106,985
Swimming Pool	\$67,750	\$177,200	\$40,000	\$7,109	\$0
Public Works	\$0	\$0	\$430,532	\$426,284	\$444,998
Capital Leases	\$0	\$0	\$115,840	\$90,881	\$107,000
Intra Governmental Transfer Out-Rec Dept	\$75,000	\$75,000	\$100,000	\$100,000	\$100,000
<b>Total General Fund Expenditures</b>	<b>\$3,714,488</b>	<b>\$7,294,200</b>	<b>\$6,360,267</b>	<b>\$6,722,449</b>	<b>\$5,964,203</b>
<b>General Fund Revenue Total</b>	<b>\$3,147,838</b>	<b>\$7,369,867</b>	<b>\$6,512,950</b>	<b>\$8,206,100</b>	<b>\$6,080,071</b>
<b>Revenues over Expenditures</b>	<b>(\$566,650)</b>	<b>\$75,667</b>	<b>\$152,683</b>	<b>\$1,483,650</b>	<b>\$115,867</b>
<b>Ending Fund Balance</b>		<b>\$75,667</b>	<b>\$152,683</b>	<b>\$1,483,650</b>	<b>\$115,867</b>

\$64,825 Longevity for Employees to be paid (01/01/2010-09/30/2010) has been included in employee salaries

Longevity Pay section of Personnel Policy Manual, established by ordinance 08-110, will need to be deleted to become effective 10/01/10

## *City Council*

## City Council

City Council Expenditures	2007-2008 Budget	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Personnel Services</b>					
Salaries	\$21,440	\$37,000	\$32,400	\$33,412	\$32,450
Incentive Pay	\$0	\$0	\$0	\$0	\$3,600
Health Insurance	\$0	\$11,000	\$34,870	\$11,864	\$19,105
Social Security & Medicare	\$1,366	\$2,500	\$2,410	\$2,556	\$2,775
Retirement Contribution	\$1,207	\$3,545	\$3,862	\$4,007	\$4,300
Worker's Comp	\$130	\$1,100	\$145	\$0	\$175
Retired Employee Insurance	\$0	\$0	\$62,000	\$133,653	\$105,075
<b>Longevity until 09/30/10</b>					<b>\$64,825</b>
<b>Total Personnel Services</b>	<b>\$24,143</b>	<b>\$55,145</b>	<b>\$135,687</b>	<b>\$185,493</b>	<b>\$232,305</b>
<b>Materials &amp; Services</b>					
Dues Subscriptions, Education, & Legislative Consultant	\$3,342	\$5,300	\$5,300	\$28,580	\$3,000
Travel & Motel	\$0	\$9,400	\$27,400	\$13,732	\$6,000
Office Supplies	\$0	\$3,300	\$3,300	\$8,187	\$3,300
Property & Equipment Insurance	\$3,525	\$4,900	\$6,000	\$13,866	\$11,175
Special Services including Land Surveys	\$3,103	\$4,000	\$4,000	\$15,999	\$10,000
Contingency	\$0	\$10,900	\$0	\$0	\$0
<b>Total Materials &amp; Services</b>	<b>\$9,970</b>	<b>\$37,800</b>	<b>\$46,000</b>	<b>\$80,364</b>	<b>\$33,475</b>
<b>Contractual Services</b>					
<b>EMS Support (25%)***</b>	<b>\$250,000</b>	<b>\$500,000</b>	<b>\$525,000</b>	<b>\$757,455</b>	<b>\$610,879</b>
Legal Expense - Other	\$45	\$10,000	\$10,000	\$2,539	\$3,000
Midland Tech School (Utilities)	\$0	\$7,000	\$7,000	\$8,131	\$0
Other Misc. Expense	\$510	\$10,000	\$10,000	\$8,190	\$1,000
T.V./Video Recording System-Chambers	\$0	\$35,000	\$10,500	\$9,845	\$0
Council Equipment	\$0	\$15,000	\$15,000	\$2,690	\$1,000
TML Meeting	\$12,846	\$18,000	\$0	\$2,280	\$0
Youth Activities	\$2,899	\$4,000	\$6,000	\$1,375	\$0
Community Initiatives	\$0	\$5,000	\$15,000	\$6,500	\$0
Codification	\$1,085	\$2,300	\$2,300	\$0	\$0
M H M R	\$13,021	\$15,000	\$15,000	\$16,818	\$0
Library	\$7,000	\$7,000	\$0	\$0	\$0
M H M R Building Repair	\$0	\$2,000	\$2,000	\$38,569	\$0
Christmas Lights	\$10,261	\$7,500	\$7,500	\$0	\$0
Keep Ft Stockton Beautiful	\$743	\$2,500	\$2,500	\$1,359	\$1,000
Webmaster Services/ City Website	\$456	\$800	\$800	\$0	\$0
Animal Exterminator	\$4,404	\$8,810	\$8,810	\$10,276	\$9,000
Property	\$0	\$19,000	\$0	\$0	\$0
Wellness Committee	\$0	\$0	\$0	\$615	\$0
Comprehensive Master Plan	\$0	\$160,000	\$20,000	\$170,045	\$0
Audits	\$0	\$75,000	\$75,000	\$76,364	\$75,000
Rental/Lease (Postage)	\$0	\$5,000	\$5,000	\$1,333	\$5,000
<b>Total Contractual Services</b>	<b>\$303,270</b>	<b>\$908,910</b>	<b>\$737,410</b>	<b>\$1,114,386</b>	<b>\$705,879</b>
<b>Grand Total Expenditures/ City Council</b>	<b>\$337,383</b>	<b>\$1,001,855</b>	<b>\$919,097</b>	<b>\$1,380,242</b>	<b>\$971,659</b>

Personnel	Salary	Pay Grade	Worker's Comp
(1) City Attorney	\$32,448	13	\$162

## *City Hall*

## City Hall

City Hall Expenditures	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Materials &amp; Supplies</b>				
Maintenance of Building	\$5,000	\$15,000	\$11,273	\$10,000
Maintenance of Office Equipment	\$3,000	\$0	\$5,563	\$0
Maintenance of Air Conditioner	\$3,000	\$0	\$447	\$0
Maintenance of Other Equipment	\$4,000	\$0	\$2,736	\$0
Rental – Leases (Xerox)	\$35,000	\$30,000	\$28,787	\$13,000
Rental – Leases (Postage)				\$8,900
Rental –Leases (Xerox-Annex)				\$2,900
Xerox Service and Maintenance				\$3,600
Property & Equipment Insurance	\$10,000	\$15,000	\$10,434	\$8,425
<b>Total Materials &amp; Supplies</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$59,241</b>	<b>\$46,825</b>
<b>Contractual Services</b>				
Communications	\$9,720	\$9,720	\$11,745	\$9,250
Cleaning Supplies	\$3,000	\$3,000	\$4,586	\$2,850
Other Supplies	\$3,200	\$2,000	\$10,333	\$1,900
Programming	\$59,000	\$6,000	\$31,540	\$5,700
Information Technology	\$0	\$40,000	\$50,215	\$40,000
Advertising (Surveys)	\$2,000	\$5,000	\$395	\$0
Electric Services	\$22,000	\$22,000	\$18,927	\$20,900
Gas Service	\$4,000	\$4,000	\$2,713	\$3,800
Custodian Service	\$9,600	\$9,600	\$9,600	\$9,600
<b>Total Contractual Services</b>	<b>\$112,520</b>	<b>\$101,320</b>	<b>\$140,054</b>	<b>\$94,000</b>
<b>Miscellaneous</b>				
Buildings & Improvements	\$0	\$0	\$10,917	\$0
<b>Total Miscellaneous</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,917</b>	<b>\$0</b>
<b>Grand Total Expenditures</b>	<b>\$172,520</b>	<b>\$161,320</b>	<b>\$210,211</b>	<b>\$140,825</b>

## *City Manager*



## City Manager

City Manager Expenditures	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Personnel Services</b>				
Salaries	\$123,000	\$161,700	\$154,974	\$120,175
Incentive Pay	\$0	\$0	\$0	\$1,200
Overtime	\$500	\$500	\$127	\$0
Allowances	\$7,000	\$7,000	\$5,500	\$6,000
Health Insurance	\$12,000	\$9,960	\$12,166	\$8,305
Social Security & Medicare	\$8,000	\$12,100	\$10,645	\$9,750
Retirement Contribution	\$12,240	\$15,000	\$19,261	\$15,175
Worker's Comp	\$500	\$500	\$594	\$625
<b>Total Personnel Services</b>	<b>\$163,240</b>	<b>\$206,760</b>	<b>\$203,267</b>	<b>\$161,230</b>
<b>Materials &amp; Supplies</b>				
Dues Subscriptions & Education	\$3,600	\$3,600	\$2,040	\$2,000
Travel and Motel	\$10,000	\$10,000	\$2,263	\$3,000
Office Supplies	\$5,000	\$5,000	\$1,458	\$2,500
Fuel Supplies	\$500	\$500	\$108	\$500
Cleaning Supplies	\$500	\$0		\$0
Educational Supplies	\$500	\$500	\$642	\$0
Special Supplies	\$3,000	\$3,000		\$0
<b>Total Material &amp; Services</b>	<b>\$23,100</b>	<b>\$22,600</b>	<b>\$6,510</b>	<b>\$8,000</b>
<b>Contractual Services</b>				
Employee Appreciation	\$14,562	\$10,000	\$11,606	\$9,000
Annual Service Award	\$0	\$0	\$122	\$0
Rental/Lease (Postage Machine)	\$3,000	\$3,000	\$2,357	\$2,850
Special Projects	\$2,000	\$2,000	\$0	\$0
Communications	\$2,000	\$2,000	\$3,271	\$400
Other Misc. Expense	\$2,200	\$2,200	\$2,440	\$0
<b>Total Contractual Services</b>	<b>\$23,762</b>	<b>\$19,200</b>	<b>\$19,796</b>	<b>\$12,250</b>
<b>Grand Total Expenditures</b>	<b>\$210,102</b>	<b>\$248,560</b>	<b>\$229,574</b>	<b>\$181,480</b>

Personnel	Salary	Pay Grade	Worker's Comp
(1) City Manager-Vacant until 01/01/2011	\$92,701		\$464
Administrative Assistant	\$27,473	11	\$137
<b>TOTAL</b>	<b>\$120,174</b>		<b>\$601</b>

## *City Secretary*

## City Secretary

City Secretary Expenditures	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Personnel Services</b>				
Salaries	\$91,000	\$101,800	\$90,904	\$99,450
Incentive Pay	\$0	\$0	\$0	\$4,800
Overtime	\$1,500	\$1,500	\$0	\$0
Health Insurance	\$14,000	\$9,970	\$12,300	\$9,135
Social Security & Medicare	\$5,850	\$7,650	\$6,602	\$8,000
Retirement Contribution	\$9,280	\$12,280	\$10,915	\$12,425
Worker's Comp	\$1,000	\$600	\$594	\$500
<b>Total Personnel Services</b>	<b>\$122,630</b>	<b>\$133,800</b>	<b>\$121,314</b>	<b>\$134,310</b>
<b>Materials &amp; Supplies</b>				
Travel & Motel	\$2,000	\$2,000	\$1,100	\$2,000
Office Supplies	\$5,000	\$5,000	\$2,509	\$3,000
Other Supplies	\$1,000	\$2,000	\$272	\$0
<b>Total Materials &amp; Supplies</b>	<b>\$8,000</b>	<b>\$9,000</b>	<b>\$3,882</b>	<b>\$5,000</b>
<b>Contractual Services</b>				
Elections Expense	\$5,800	\$7,000	\$6,642	\$9,000
Communications	\$500	\$500	\$453	\$500
Legal Publications	\$10,000	\$10,000	\$16,807	\$20,000
Office Equipment	\$2,000	\$2,000	\$1,594	\$1,500
Codification (Muni. Code) Ordinances	\$1,500	\$2,500	\$3,661	\$4,500
MCII (Minutes)	\$1,000	\$2,000	\$53	\$0
<b>Total Contractual Services</b>	<b>\$20,800</b>	<b>\$24,000</b>	<b>\$29,209</b>	<b>\$35,500</b>
<b>Grand Total Expenditures</b>	<b>\$151,430</b>	<b>\$166,800</b>	<b>\$154,405</b>	<b>\$174,810</b>

Personnel	Salary	Pay Grade	Worker's Comp
(1) City Secretary	\$62,972	23	\$315
(2) Deputy City Secretary*	\$36,464	18	\$182
<b>TOTAL</b>	<b>\$99,436</b>		<b>\$497</b>

\*Deputy City Secretary will assist Director of Human Resources

## *Financial Administration*

## Finance Department

Finance Expenditures	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Personnel Services</b>				
Salaries	\$350,000	\$321,800	\$308,685	\$293,578
Incentive Pay	\$0	\$0	\$0	\$10,800
Overtime	\$15,000	\$10,000	\$16,087	\$10,000
Health Insurance	\$53,000	\$44,805	\$55,587	\$43,270
Social Security & Medicare	\$21,000	\$23,000	\$23,259	\$24,050
Retirement Contribution	\$32,965	\$32,965	\$35,814	\$37,425
Worker's Comp	\$1,000	\$3,500	\$3,089	\$1,475
Cost of Fully Insurance Funding Program	\$175,000	\$0	\$0	\$0
Longevity	\$74,000	\$0	\$0	\$0
<b>Total Personnel Services</b>	<b>\$721,965</b>	<b>\$436,070</b>	<b>\$442,521</b>	<b>\$420,598</b>
<b>Materials &amp; Supplies</b>				
Dues Subscriptions & Education	\$18,000	\$25,000	\$16,988	\$10,000
Travel and Motel	\$5,000	\$8,000	\$17,504	\$5,000
Office Supplies	\$11,000	\$11,000	\$14,497	\$10,450
Fuel Supplies	\$1,500	\$2,000	\$269	\$1,000
Cleaning Supplies	\$1,000	\$0	\$346	\$0
Educational Supplies	\$1,000	\$1,000	\$809	\$1,000
<b>Total Materials &amp; Supplies</b>	<b>\$37,500</b>	<b>\$47,000</b>	<b>\$50,413</b>	<b>\$27,450</b>
<b>Contractual Services</b>				
Special Services	\$0	\$0	\$15,680	\$0
Cash Over/Short	\$0	\$0	\$120	\$0
County Tax Fees	\$10,500	\$10,500	\$6,101	\$10,000
Tax Attorney Fees	\$5,580	\$6,000	\$5,125	\$5,700
Miscellaneous Services	\$5,000	\$5,000		\$4,750
Communications	\$7,000	\$7,000	\$10,601	\$3,000
Pecos County Appraisal District	\$9,000	\$5,000	\$6,400	\$7,800
Computer Support	\$4,000	\$4,000	\$15,298	\$3,800
Financial Apps Software/Hardware	\$0	\$0	\$14,360	\$0
Lease Payment Contractual	\$0	\$0	\$0	\$0
Lease Payment for Incode/Computers	\$85,000	\$0	\$5,373	\$0
<b>Total Contractual Services</b>	<b>\$126,080</b>	<b>\$37,500</b>	<b>\$79,057</b>	<b>\$35,050</b>
<b>Grand Total Expenditures</b>	<b>\$885,545</b>	<b>\$520,570</b>	<b>\$571,991</b>	<b>\$483,100</b>

Personnel	Salary	Pay Grade	Worker's Comp
(1) Director of Finance	\$46,898	24	\$234
(2) Assistant Director of Finance	\$38,326	18	\$192
(3) Assistant Director of Finance	\$38,326	18	\$192
(4) Assistant Director of Finance	\$37,571	18	\$188
(5) Accounts Payable	\$33,193	11	\$166
(6) Accounts Payable	\$29,750	11	\$149
(7) Utility Billing Clerk	\$29,164	11	\$146
(8) Collections Clerk	\$25,039	10	\$125
(9) Phone Receptionist/Collections Clerk-share w/ HUD	\$15,311	1	\$77
<b>TOTAL</b>	<b>\$293,578</b>		<b>\$1,468</b>

## *Purchasing/Grants*

## Purchasing/Grants

Purchasing/Grants Expenditures	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Personnel Services</b>				
Salaries	\$61,300	\$61,800	\$60,795	\$0
Incentive Pay	\$0	\$0	\$0	\$0
Health Insurance	\$6,500	\$4,985	\$5,456	\$0
Social Security & Medicare	\$3,700	\$3,700	\$4,587	\$0
Retirement Contribution	\$5,970	\$6,400	\$7,290	\$0
Worker's Comp	\$500	\$500	\$297	\$0
<b>Total Personnel Services</b>	<b>\$77,970</b>	<b>\$77,385</b>	<b>\$78,425</b>	<b>\$0</b>
<b>Materials &amp; Supplies</b>				
Dues Subscriptions & Education	\$4,000	\$4,000	\$1,134	\$0
Travel and Motel	\$4,000	\$4,000	\$63	\$0
Office Supplies	\$3,000	\$3,000	\$2,554	\$0
Fuel Supplies	\$300	\$500	\$79	\$0
Educational Supplies	\$2,000	\$2,000	\$26	\$0
<b>Total Material &amp; Services</b>	<b>\$13,300</b>	<b>\$13,500</b>	<b>\$3,857</b>	<b>\$0</b>
<b>Contractual Services</b>				
Special Services	\$2,000	\$4,000	(\$685)	\$0
Communications	\$2,500	\$1,500	\$1,179	\$0
<b>Total Contractual Services</b>	<b>\$4,500</b>	<b>\$5,500</b>	<b>\$493</b>	<b>\$0</b>
<b>Grand Total Expenditures</b>	<b>\$95,770</b>	<b>\$96,385</b>	<b>\$82,776</b>	<b>\$0</b>



## *Municipal Court*

## Municipal Court

Municipal Court Expenditures	2007-2008 Budget	2008-2009 Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Personnel Services</b>				
Salaries	\$141,300	\$150,000	\$152,110	\$155,600
Incentive Pay	\$0	\$0	\$0	\$8,100
Community Service Workers	\$7,000	\$10,000	\$9,182	\$15,000
Health Insurance	\$19,680	\$33,000	\$29,183	\$19,070
Social Security & Medicare	\$10,900	\$10,250	\$11,577	\$13,675
Retirement Contribution	\$8,150	\$14,800	\$18,727	\$21,275
Worker's Comp	\$1,650	\$1,000	\$1,187	\$800
<b>Total Personnel Services</b>	<b>\$188,680</b>	<b>\$219,050</b>	<b>\$221,966</b>	<b>\$233,520</b>
<b>Materials &amp; Supplies</b>				
Dues, Subscriptions & Education	\$0	\$2,000	\$580	\$2,500
Training	\$1,000	\$1,500	\$50	\$0
Travel & Motel	\$2,500	\$4,000	\$1,508	\$2,000
General Office Supplies	\$1,800	\$2,000	\$2,745	\$1,900
Other Supplies	\$3,000	\$3,500	\$3,918	\$7,400
<b>Total Materials &amp; Supplies</b>	<b>\$8,300</b>	<b>\$13,000</b>	<b>\$8,801</b>	<b>\$13,800</b>
<b>Contractual Services</b>				
Collection Fees	\$0	\$0	\$1,427	\$0
Maintenance of Building Repair	\$25,000	\$12,000	\$0	\$2,000
Maintenance of Office Equipment	\$2,000	\$1,250	\$70	\$1,200
Maintenance of Vehicles	\$1,000	\$1,000	\$125	\$950
Community Service	\$500	\$1,000	\$746	\$950
Property and Equipment Insurance	\$0	\$0	\$110	\$100
Communications	\$800	\$800	\$422	\$750
Legal Expenses		\$1,500	\$0	\$1,400
Office Equipment	\$1,500	\$2,000	\$0	\$3,000
<b>Total Contractual Services</b>	<b>\$30,800</b>	<b>\$19,550</b>	<b>\$2,900</b>	<b>\$10,350</b>
<b>Grand Total Expenditures</b>	<b>\$227,780</b>	<b>\$251,600</b>	<b>\$233,668</b>	<b>\$257,670</b>

Personnel	Salary	Pay Grade	Worker's Comp
(1) Municipal Court Judge	\$46,765	18	\$234
(2) Bailiff Warrant Officer	\$46,363	13	\$232
(3) Clerk	\$28,875	11	\$144
(4) Clerk	\$26,054	10	\$130
(5) Phone Receptionist/Collections Clerk- Part-time (High School)	\$7,540		\$38
<b>Total</b>	<b>\$155,596</b>		<b>\$778</b>

## *Human Resources*

## Human Resources

Human Resources Expenditures	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Personnel Services</b>				
Salaries	\$39,500	\$38,000	\$37,277	\$40,300
Incentive Pay	\$0	\$0	\$0	\$1,200
Overtime	\$2,500	\$1,000	\$1,443	\$0
Health Insurance	\$6,000	\$4,985	\$6,565	\$4,780
Social Security & Medicare	\$4,500	\$8,000	\$2,724	\$3,175
Retirement Contribution	\$5,300	\$3,650	\$4,640	\$4,950
Worker's Comp	\$500	\$500	\$297	\$225
<b>Total Personnel Services</b>	<b>\$58,300</b>	<b>\$56,135</b>	<b>\$52,946</b>	<b>\$54,630</b>
<b>Materials &amp; Supplies</b>				
Dues Subscriptions & Education	\$3,600	\$3,600	\$0	\$1,750
Travel and Motel	\$3,100	\$3,100	\$0	\$1,750
Office Supplies	\$2,000	\$2,000	\$1,423	\$2,500
Fuel Supplies	\$300	\$300	\$0	\$0
Educational Supplies	\$2,000	\$2,000	\$200	\$0
Other Supplies	\$1,400	\$1,400	\$0	\$0
<b>Total Material &amp; Services</b>	<b>\$12,400</b>	<b>\$12,400</b>	<b>\$1,623</b>	<b>\$6,000</b>
<b>Contractual Services</b>				
Special Services	\$3,400	\$3,400	\$791	\$3,000
Communications	\$2,000	\$2,000		\$500
Advertising	\$6,200	\$6,200	\$1,313	\$2,000
Other Misc. Expense	\$500	\$500	\$94	\$500
Personnel Manual & Drug Testing	\$7,500	\$13,000	\$10,364	\$15,000
<b>Total Contractual Services</b>	<b>\$19,600</b>	<b>\$25,100</b>	<b>\$12,562</b>	<b>\$21,000</b>
<b>Grand Total Expenditures</b>	<b>\$90,300</b>	<b>\$93,635</b>	<b>\$67,131</b>	<b>\$81,630</b>

Personnel	Salary	Pay Grade	Worker's Comp
(1) Director of Human Resources*	\$40,279.00	18/ 6.5	\$201
<b>Total</b>	<b>\$40,279.00</b>		<b>\$201</b>

\*Deputy City Secretary will assist the Director of Human Resources

## *Public Safety*

*Police Department  
&  
Animal Control*

## Police Department

Police Department Expenditures	2007-2008 Budget	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Personnel Services</b>					
Salaries	\$978,220	\$1,068,250	\$1,010,000	\$1,042,154	\$1,083,650
Incentive Pay	\$0	\$0	\$0	\$0	\$48,000
Overtime	\$40,000	\$100,000	\$100,000	\$138,187	\$75,000
Border Security	\$0	\$10,000	\$0	\$44,605	\$0
Health Insurance	\$132,900	\$200,700	\$134,355	\$184,985	\$139,995
Social Security & Medicare	\$75,200	\$73,400	\$73,400	\$89,971	\$92,325
Retirement Contribution	\$54,800	\$112,035	\$112,035	\$145,975	\$143,600
Worker's Comp	\$22,900	\$21,000	\$22,000	\$40,886	\$38,775
Unemployment Benefits	\$0	\$0	\$0	\$1,358	\$0
<b>Total Personnel Services</b>	<b>\$1,304,020</b>	<b>\$1,585,385</b>	<b>\$1,451,790</b>	<b>\$1,688,122</b>	<b>\$1,621,345</b>
<b>Materials &amp; Supplies</b>					
Dues Subscriptions & Education	\$6,000	\$6,250	\$6,250	\$4,543	\$5,950
Travel & Motel	\$3,500	\$3,650	\$3,650	\$9,323	\$5,000
Office Supplies	\$7,000	\$10,000	\$10,000	\$8,957	\$8,000
Clothing Supplies	\$7,000	\$9,700	\$10,000	\$9,619	\$8,000
Fuel Supplies	\$48,000	\$50,000	\$40,000	\$52,584	\$45,000
Minor Tools	\$5,000	\$6,000	\$5,000	\$3,976	\$4,750
Cleaning Supplies	\$1,800	\$2,000	\$3,000	\$2,371	\$2,850
Educational Supplies	\$1,000	\$2,000	\$2,000	\$175	\$1,900
Computer Equipment					\$5,000
Humane Officer Supplies	\$5,000	\$3,000	\$5,000	\$9,782	\$4,750
<b>Total Materials &amp; Supplies</b>	<b>\$84,300</b>	<b>\$92,600</b>	<b>\$84,900</b>	<b>\$101,331</b>	<b>\$91,200</b>
<b>Contractual Services</b>					
Repairs & Maintenance	\$0	\$0	\$53,300	\$55,511	\$40,000
Maintenance of Buildings	\$12,700	\$12,700	\$0	\$0	\$0
Maintenance Office Equipment	\$18,000	\$17,000	\$0	\$0	\$0
Maintenance of Radios	\$1,000	\$3,000	\$0	\$0	\$0
Maintenance of Vehicles	\$30,000	\$30,000	\$0	\$1,310	\$0
Miscellaneous Services	\$500	\$1,000	\$1,000	\$0	\$950
Rental - Leases (Xerox Machine)	\$6,000	\$6,000	\$6,000	\$5,327	\$8,500
Property & Equipment Insurance	\$19,000	\$19,000	\$19,000	\$19,129	\$15,350
Special Services	\$0	\$0	\$0	\$230	\$0
Advertising	\$500	\$500	\$1,000	\$70	\$950
Support of Prisoners	\$1,000	\$2,500	\$1,000	\$242	\$950
Communications	\$10,000	\$15,000	\$10,000	\$24,301	\$11,500
Electric Service	\$12,000	\$12,000	\$12,000	\$11,339	\$11,400
Gas Service	\$1,800	\$1,800	\$1,800	\$1,894	\$1,700
Programming (Software & Hardware)	\$10,000	\$10,000	\$10,000	\$14,736	\$9,500
Equipment - CID Equipment	\$3,000	\$3,000	\$5,000	\$4,671	\$4,750
Cars & Radios Lease	\$30,000	\$30,000	\$0	\$30,370	\$0
Other Equipment	\$3,500	\$1,000	\$1,000	\$956	\$950
Victims Services	\$1,000	\$200	\$500	\$0	\$450
Misc Expense	\$200	\$10,000	\$5,000	\$7,140	\$4,750
DARE & School Resource Officer	\$10,000	\$6,000	\$6,000	\$6,698	\$5,700
Emergency Management	\$50,000	\$50,000	\$0	\$5,375	\$0
Washroom/Bathroom Facility	\$2,000	\$2,000	\$2,000	\$276	\$1,900
Equipment- Lease Payments	\$0	\$0	\$64,828	\$43,720	\$35,000
<b>Total Contractual Services</b>	<b>\$222,200</b>	<b>\$232,700</b>	<b>\$199,428</b>	<b>\$233,295</b>	<b>\$154,300</b>
<b>Grand Total Expenditures</b>	<b>\$1,610,520</b>	<b>\$1,910,685</b>	<b>\$1,736,118</b>	<b>\$2,022,748</b>	<b>\$1,866,845</b>



Personnel	Salary	Pay Grade	Worker's Comp
(1) Acting Chief of Police – 10/01/10–12/12/10 (approx. 19% of \$58,498)	\$11,250	26	\$56
New Chief of Police – 12/13/10–09/30/11 (approx. 81% of \$64,621)	\$56,538	26	\$283
(2) Acting Lt. Patrol – 10/01/10–12/12/10 (approx. 19% of \$54,791)	\$10,537	21	\$556
New Lt. Patrol – 12/13/10–09/30/11 (approx. 81% of \$54,791)	\$44,254	21	\$2,337
(3) Sgt. Criminal Investigator – Frozen 10/01/10–12/12/10 (approx. 81% of \$48978)	\$39,559	19	\$2,089
(4) Sgt. Criminal Investigator	\$45,365	19	\$2,395
(5) Sgt. Criminal Investigator	\$34,058	13	\$1,798
(6) Sgt. Patrol Officer	\$42,311	19	\$2,234
(7) Patrol Officer III	\$41,190	17	\$2,175
(8) Patrol Officer III	\$38,420	17	\$2,029
(9) Patrol Officer III	\$37,288	17	\$1,969
(10) Patrol Officer I	\$41,972	13	\$2,216
(11) Patrol Officer I	\$35,441	13	\$1,871
(12) Patrol Officer I	\$34,058	13	\$1,798
(13) Patrol Officer I	\$33,055	13	\$1,745
(14) Patrol Officer I	\$32,729	13	\$1,728
(15) Patrol Officer I	\$32,084	13	\$1,694
(16) Patrol Officer I	\$30,832	13	\$1,628
(17) Patrol Officer I	\$30,224	13	\$1,596
(18) Patrol Officer I	\$29,927	13	\$1,580
(19) Patrol Officer I–vacant	\$29,629	13	\$1,564
(20) Administrative Assistant	\$43,855	11	\$219
(21) Administrative Assistant	\$40,905	11	\$205
(22) Administrative Assistant	\$26,578	10	\$133
(23) Animal Control	\$31,344	14	\$1,063
(24) Animal Control	\$25,798	10	\$875
(25) Dispatcher	\$31,140	13	\$156
(26) Dispatcher	\$26,578	10	\$133
(27) Dispatcher	\$25,798	10	\$129
(28) Dispatcher	\$25,796	10	\$129
(29) Dispatcher	\$25,039	10	\$125
(30) Dispatcher	\$25,039	10	\$125
(31) Dispatcher *	\$25,039	10	\$125
<b>Total</b>	<b>\$1,083,631</b>		<b>\$38,758</b>

\* Deleted 2 Part Time Dispatcher Positions to create 1 Full Time Dispatcher Position

*Volunteer  
Fire Department*

## Volunteer Fire Department

Volunteer Fire Department Expenditures	2007-2008 Budget	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Personnel Services</b>					
Volunteer Firemen	\$27,000	\$30,000	\$30,000	\$16,125	\$0
V.F.D. Retirement	\$14,400	\$14,000	\$14,000	(\$4,875)	\$0
Worker's Comp	\$10,000	\$6,000	\$10,000	(\$1,809)	\$0
Fires & Drills	\$26,000	\$27,000	\$27,000	\$11,872	\$0
<b>Total Personnel Services</b>	<b>\$77,400</b>	<b>\$77,000</b>	<b>\$81,000</b>	<b>\$21,313</b>	<b>\$0</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$2,500	\$2,500	\$2,500	\$1,479	\$0
Clothing Supplies	\$17,000	\$17,000	\$17,000	\$9,514	\$0
Fuel Supplies	\$14,000	\$25,000	\$25,000	\$3,510	\$0
Minor Tools	\$2,500	\$2,500	\$2,500	\$1,400	\$0
Chemical Supplies	\$5,000	\$4,000	\$5,000	\$0	\$0
Educational Supplies	\$7,000	\$7,000	\$7,000	\$59	\$0
Other Supplies	\$5,000	\$5,000	\$5,000	\$1,598	\$0
Maintenance of Building	\$7,500	\$2,000	\$7,500	\$1,245	\$0
Maintenance of Radios	\$4,000	\$4,000	\$4,000	\$0	\$0
Maintenance of Vehicles	\$10,000	\$15,000	\$15,000	\$44,769	\$0
Shop Expenses	\$7,000	\$7,000	\$7,000	\$3,880	\$0
Maintenance of Fire Equipment	\$5,000	\$5,000	\$5,000	\$0	\$0
<b>Total Materials &amp; Supplies</b>	<b>\$86,500</b>	<b>\$96,000</b>	<b>\$102,500</b>	<b>\$67,454</b>	<b>\$0</b>
<b>Contractual Services</b>					\$72,000
Property & Equipment Insurance	\$6,000	\$6,000	\$6,000	\$10,688	\$0
Communications	\$3,500	\$4,000	\$4,000	\$2,372	\$0
Electric Services	\$5,000	\$6,000	\$6,000	\$3,883	\$0
Gas Service	\$4,000	\$4,000	\$4,000	\$3,158	\$0
Other Miscellaneous Services	\$8,000	\$8,000	\$11,000	\$2,230	\$0
Office Equipment	\$1,500	\$1,500	\$1,500	\$702	\$0
Radios	\$10,000	\$10,000	\$10,000	\$0	\$0
Fire Equipment	\$31,000	\$35,000	\$35,000	\$5,004	\$0
Vehicles Sold	\$0	\$0	\$0	\$0	\$0
Fire School	\$19,000	\$19,000	\$19,000	\$5,551	\$0
<b>Total Contractual Services</b>	<b>\$88,000</b>	<b>\$93,500</b>	<b>\$96,500</b>	<b>\$33,586</b>	<b>\$72,000</b>
<b>Grand Total Expenditures</b>	<b>\$251,900</b>	<b>\$266,500</b>	<b>\$280,000</b>	<b>\$122,354</b>	<b>\$72,000</b>
<b>75% Pecos County</b>	<b>\$216,000</b>				
<b>25% City of Fort Stockton</b>	<b>\$72,000</b>				
<b>Total</b>	<b>\$288,000</b>				

## *Code Enforcement*

## Code Enforcement

Code Enforcement Expenditures	2007-2008 Budget	2008-2009 Budget	2009-2010 Curent Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Personnel Services</b>					
Salaries	\$141,820	\$145,000	\$147,750	\$126,194	\$129,050
Incentive Pay	\$0	\$0	\$0	\$0	\$7,400
Overtime	\$0	\$500	\$5,000	\$6,054	\$2,500
Health Insurance	\$14,760	\$25,000	\$19,910	\$24,588	\$17,940
Social Security & Medicare	\$10,850	\$10,000	\$10,000	\$9,600	\$10,650
Retirement Contribution	\$6,910	\$14,365	\$14,370	\$14,787	\$16,550
Worker's Comp	\$3,620	\$3,620	\$2,000	\$1,441	\$1,100
<b>Total Personnel Services</b>	<b>\$177,960</b>	<b>\$198,485</b>	<b>\$199,030</b>	<b>\$182,665</b>	<b>\$185,190</b>
<b>Tools &amp; Supplies</b>					
Safety/Health Training (local)	\$200	\$200	\$200	\$0	\$0
Dues Subscriptions & Education	\$2,000	\$5,600	\$0	\$111	\$0
Travel & Motel	\$3,500	\$4,800	\$0	\$812	\$0
Tools & Supplies	\$0	\$0	\$500	\$0	\$1,000
Repair & Maintenance	\$0	\$0	\$1,200	\$0	\$1,200
Office Supplies	\$2,000	\$2,900	\$0	\$1,116	\$0
Clothing Supplies	\$675	\$675	\$0	\$0	\$0
Fuel Supplies	\$5,000	\$5,000	\$0	\$1,431	\$0
Educational Supplies	\$200	\$200	\$0	\$0	\$0
Other Supplies/Inspections	\$800	\$2,400	\$0	\$8,890	\$0
<b>Total Tools &amp; Supplies</b>	<b>\$14,375</b>	<b>\$21,775</b>	<b>\$1,900</b>	<b>\$12,360</b>	<b>\$2,200</b>
<b>Materials &amp; Supplies</b>					
Equipment	\$0	\$0	\$500	\$163	\$1,500
Public Lots	\$0	\$0	\$2,000	\$0	\$0
Maintenance of Office Equipment	\$300	\$400	\$0	\$0	\$0
Vehicle Maintenance	\$2,500	\$2,500	\$0	\$145	\$0
Maintenance of Lots	\$2,000	\$2,000	\$0	\$2,500	\$0
<b>Total Materials &amp; Supplies</b>	<b>\$4,800</b>	<b>\$4,900</b>	<b>\$2,500</b>	<b>\$2,808</b>	<b>\$1,500</b>
<b>Contractual Services</b>					\$13,000
Property and Equipment Insurance	\$0	\$0	\$2,400	\$735	\$600
Communications	\$2,000	\$2,000	\$2,000	\$2,392	\$2,000
Office Equipment	\$4,000	\$3,500	\$4,500	\$0	\$5,000
<b>Total Contractual Services</b>	<b>\$6,000</b>	<b>\$5,500</b>	<b>\$8,900</b>	<b>\$3,127</b>	<b>\$20,600</b>
<b>Total Expenditures</b>	<b>\$203,135</b>	<b>\$230,660</b>	<b>\$212,330</b>	<b>\$200,960</b>	<b>\$209,490</b>

Personnel	Salary	Pay Grade	Worker's Comp
(1) Building Official-Vacant Frozen until 10/01/10	\$45,250	22/6	\$498
(2) Code Enforcement-Frozen until 12/31/10 (approx. 75% of salary \$35,578.40)	\$26,684	15	\$294
(3) Code Enforcement - Interim	\$29,629	13	\$148
(4) Administrative Assistant	\$27,473	11	\$137
<b>TOTAL</b>	<b>\$129,036</b>		<b>\$1,077</b>

## *Street Department*

## Streets

Streets Expenditures	2007-2008 Budget	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Personnel Services</b>					
Salaries	\$213,900	\$183,000	\$252,150	\$246,579	\$261,875
Incentive Pay	\$0	\$0	\$0	\$0	\$5,700
Overtime	\$0	\$3,000	\$4,000	\$33,463	\$10,000
Health Insurance	\$36,900	\$44,000	\$39,815	\$58,718	\$44,966
Social Security & Medicare	\$16,500	\$15,000	\$16,000	\$20,552	\$21,250
Retirement Contribution	\$11,100	\$17,295	\$17,300	\$33,149	\$33,050
Worker's Comp	\$16,200	\$11,000	\$11,000	\$42,220	\$35,300
<b>Total Personnel Services</b>	<b>\$294,600</b>	<b>\$273,295</b>	<b>\$340,265</b>	<b>\$434,681</b>	<b>\$412,141</b>
<b>Materials &amp; Supplies</b>					\$10,000
Dues Subscriptions & Education	\$1,500	\$1,500	\$0	\$20	\$0
Travel & Motel	\$1,000	\$2,000	\$0	\$684	\$0
Tools & Supplies	\$0	\$0	\$20,500	\$0	\$0
System Maintenance	\$0	\$0	\$78,000	\$0	\$0
Clothing Supplies	\$2,600	\$2,600	\$0	\$0	\$0
Fuel Supplies	\$30,000	\$50,000	\$0	\$6,513	\$0
Minor Tools	\$2,000	\$2,000	\$0	\$3,816	\$0
Chemical Supplies-Weed Control	\$5,500	\$5,500	\$0	\$0	\$0
Traffic Control Supplies	\$800	\$3,000	\$0	\$0	\$0
Other Supplies	\$5,000	\$5,000	\$0	\$2,809	\$0
Repair & Maintenance	\$0	\$0	\$0	\$0	\$20,000
Maintenance of Buildings	\$1,500	\$5,000	\$0	\$602	\$0
Street Preparation - County	\$91,000	\$153,000	\$0	\$0	\$0
Maintenance of Streets & Alleys	\$25,000	\$30,000	\$0	\$1,675	\$0
Maintenance of Radios	\$500	\$500	\$0	\$0	\$0
Maintenance of Vehicles	\$15,000	\$15,000	\$0	\$0	\$0
Maintenance of Other Equipment	\$10,000	\$15,000	\$0	\$18,027	\$0
Maintenance of Street Signs	\$2,500	\$2,500	\$0	\$0	\$0
Property & Equipment Insurance	\$6,100	\$6,100	\$0	\$7,442	\$6,000
<b>Total Materials &amp; Supplies</b>	<b>\$200,000</b>	<b>\$298,700</b>	<b>\$98,500</b>	<b>\$41,589</b>	<b>\$36,000</b>
<b>Contractual Services</b>	\$0	\$0	\$0	\$0	\$103,400
Contractual Services	\$0	\$0	\$166,000	\$626	\$0
System Operations	\$0	\$0	\$100,000	\$0	\$0
Communications	\$3,000	\$3,000	\$0	\$4,966	\$0
Electric Services	\$223,000	\$243,000	\$80,000	\$129,173	\$0
Gas Services	\$4,000	\$4,000	\$0	\$2,823	\$0
Street Signs	\$12,000	\$12,000	\$0	\$0	\$0
Vehicle - Truck	\$8,000	\$8,000	\$0	\$0	\$0
<b>Total Contractual Services</b>	<b>\$250,000</b>	<b>\$270,000</b>	<b>\$346,000</b>	<b>\$137,587</b>	<b>\$103,400</b>
<b>Grand Total Expenditures</b>	<b>\$744,600</b>	<b>\$841,995</b>	<b>\$784,765</b>	<b>\$613,858</b>	<b>\$551,541</b>

Personnel	Salary	Pay Grade	Worker's Comp
(1) Street Foreman	\$40,256	19	\$5,427
(2) Utility Worker I	\$32,292	14	\$4,353
(3) Utility Worker I	\$30,048	11	\$4,050
(4) Utility Worker I	\$28,881	9	\$3,893
(5) Utility Worker I (Vacant)	\$31,342	14/1	\$4,225
(6) Utility Worker I	\$25,376	9	\$3,421
(7) Utility Worker I **	\$25,128	9	\$3,387
(8) Utility Worker I	\$24,631	9	\$3,320
(9) Utility Worker I	\$23,908	9	\$3,223
<b>Utility Worker I- Position Cut</b>	<b>\$0</b>	<b>9</b>	<b>\$0</b>
<b>Utility Worker I- Position Cut</b>	<b>\$0</b>	<b>9</b>	<b>\$0</b>
<b>Total</b>	<b>\$261,862</b>		<b>\$35,299</b>

## *Parks*



## Parks

Parks Expenditures	2007-2008 Budget	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Personnel Services</b>					
Salaries	\$79,000	\$85,000	\$57,200	\$34,634	\$136,375
Incentive Pay	\$0	\$0	\$0	\$0	\$5,700
Overtime	\$0	\$1,000	\$1,000	\$10,179	\$2,000
Health Insurance	\$14,760	\$11,000	\$9,960	\$5,085	\$20,645
Social Security & Medicare	\$6,070	\$5,500	\$5,500	\$3,373	\$11,025
Retirement Contribution	\$4,600	\$8,505	\$6,820	\$5,400	\$17,150
Worker's Comp	\$2,110	\$2,110	\$2,110	\$3,993	\$4,250
<b>Total Personnel Services</b>	<b>\$106,540</b>	<b>\$113,115</b>	<b>\$82,590</b>	<b>\$62,665</b>	<b>\$197,145</b>
<b>Tools &amp; Supplies</b>	\$0	\$0	\$4,500	\$0	\$4,000
Dues Subscriptions & Education	\$100	\$100	\$0	\$0	\$0
Clothing Supplies	\$400	\$400	\$0	\$0	\$0
Fuel Supplies	\$2,800	\$2,800	\$0	\$469	\$0
Minor Tools	\$1,000	\$1,000	\$0	\$370	\$0
Botanical Supplies	\$1,500	\$1,500	\$0	\$1,124	\$0
<b>Total Tools &amp; Supplies</b>	<b>\$5,800</b>	<b>\$5,800</b>	<b>\$4,500</b>	<b>\$1,963</b>	<b>\$4,000</b>
<b>System Maintenance</b>	\$0	\$0	\$12,500	\$0	\$7,200
Maintenance of Buildings	\$300	\$4,000	\$0	\$0	\$0
Maintenance of Walks & Fences	\$100	\$2,500	\$0	\$0	\$0
Maintenance of Mach/Tool/Equip	\$800	\$800	\$0	\$27	\$0
Maintenance of Vehicles	\$2,000	\$2,000	\$0	\$0	\$0
Maintenance of Sprinkler System/Lines	\$1,500	\$1,500	\$0	\$0	\$0
Maintenance of Water Wells	\$500	\$500	\$0	\$0	\$0
Maintenance of Recreational	\$2,000	\$5,000	\$0	\$0	\$0
<b>Total System Maintenance</b>	<b>\$7,200</b>	<b>\$16,300</b>	<b>\$12,500</b>	<b>\$27</b>	<b>\$7,200</b>
<b>Contractual Services</b>	\$0	\$0	\$0	\$0	\$3,400
Property & Equipment Insurance	\$600	\$600	\$600	\$2,968	\$2,425
Electric Service	\$2,000	\$2,000	\$2,000	\$29,655	\$0
Utilities	\$8,500	\$8,680	\$0	\$13,987	\$0
<b>Total Contractual Services</b>	<b>\$11,100</b>	<b>\$11,280</b>	<b>\$2,600</b>	<b>\$46,610</b>	<b>\$5,825</b>
<b>System Operations</b>					
Sprinklers	\$2,500	\$4,000	\$10,000	\$0	\$0
Grounds	\$0	\$0	\$4,000	\$0	\$0
<b>Total System Operations</b>	<b>\$2,500</b>	<b>\$4,000</b>	<b>\$14,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total Expenditures</b>	<b>\$133,140</b>	<b>\$150,495</b>	<b>\$116,190</b>	<b>\$111,265</b>	<b>\$214,170</b>

Personnel	Salary	Pay Grade	Worker's Comp
(1) Foreman	\$38,301	19	\$1,819
(2) Utility Worker I	\$25,632	9	\$1,218
(3) Utility Worker I **	\$25,378	9	\$1,205
(4) Utility Worker I **	\$24,631	9	\$1,170
(5) Utility Worker I **	\$22,408	8	\$1,064
<b>TOTAL</b>	<b>\$136,350</b>		<b>\$4,242</b>

\*\*Funded by CVB – HOT Tax

## *Cemetery Department*

## Cemetery Department

Cemetery Expenditures	2007-2008 Budget	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Personnel Services</b>					
Salaries	\$40,000	\$40,000	\$46,175	\$51,748	\$51,575
Incentive Pay	\$0	\$0	\$0	\$0	\$2,400
Overtime	\$0	\$1,000	\$1,000	\$5,841	\$4,000
Health Insurance	\$4,920	\$14,920	\$9,960	\$13,058	\$9,135
Social Security & Medicare	\$3,100	\$3,100	\$3,100	\$4,092	\$4,450
Retirement Contribution	\$1,300	\$4,660	\$5,630	\$6,915	\$6,900
Worker's Comp	\$1,760	\$1,760	\$1,760	\$1,928	\$4,025
<b>Total Personnel Services</b>	<b>\$51,080</b>	<b>\$65,440</b>	<b>\$67,625</b>	<b>\$83,582</b>	<b>\$82,485</b>
<b>Materials &amp; Supplies</b>	\$0	\$0	\$0	\$0	\$1,700
Chemicals	\$0	\$0	\$500	\$0	\$0
Safety Tool/Equipment	\$0	\$0	\$1,200	\$0	\$0
Clothing Supplies	\$200	\$700	\$0	\$19	\$0
Fuel Supplies	\$1,950	\$1,500	\$0	\$704	\$0
Minor Tools	\$800	\$800	\$0	\$290	\$0
Botanical Supplies	\$200	\$500	\$0	\$0	\$0
<b>Total Materials &amp; Supplies</b>	<b>\$3,150</b>	<b>\$3,500</b>	<b>\$1,700</b>	<b>\$1,013</b>	<b>\$1,700</b>
<b>System Maintenance</b>					
Repair & Maintenance	\$0	\$0	\$0	\$0	\$4,800
Walks/fences	\$0	\$0	\$4,000	\$0	\$0
Mach/equipment	\$0	\$0	\$800	\$126	\$0
Sprinklers	\$0	\$0	\$1,200	\$0	\$0
Wells	\$0	\$0	\$1,000	\$0	\$0
Maintenance of Buildings	\$100	\$500	\$0	\$0	\$0
Maintenance of Walks & Fences	\$500	\$4,000	\$0	\$0	\$0
Maintenance of Mach/Tool/Equip	\$600	\$600	\$0	\$0	\$0
Maintenance of Vehicles	\$1,000	\$1,000	\$0	\$0	\$0
Maintenance of Sprinkler System	\$1,000	\$1,000	\$0	\$0	\$0
Maintenance of Water Wells	\$100	\$500	\$0	\$0	\$0
<b>Total System Maintenance</b>	<b>\$3,300</b>	<b>\$7,600</b>	<b>\$7,000</b>	<b>\$126</b>	<b>\$4,800</b>
<b>Contractual Services</b>	\$0	\$0	\$0	\$0	\$11,000
Communications	\$350	\$350	\$400	\$248	\$0
Property & Equipment Insurance	\$800	\$800	\$800	\$0	\$0
Utilities	\$0	\$0	\$0	\$11,183	\$0
Electric Services	\$1,600	\$2,000	\$2,000	\$841	\$0
Sprinkler System Project	\$1,000	\$1,000	\$0	\$0	\$0
Directory/Display Project	\$2,000	\$2,000	\$0	\$0	\$0
<b>Total Contractual Services</b>	<b>\$5,750</b>	<b>\$6,150</b>	<b>\$3,200</b>	<b>\$12,271</b>	<b>\$11,000</b>
<b>System Operations</b>	\$0	\$0	\$0	\$0	\$7,000
Sprinklers	\$0	\$0	\$1,000	\$0	\$0
Display	\$0	\$0	\$2,000	\$0	\$0
Gate	\$0	\$0	\$4,000	\$0	\$0
<b>Total System Operations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,000</b>	<b>\$0</b>	<b>\$7,000</b>
<b>Grand Total Expenditures</b>	<b>\$63,280</b>	<b>\$82,690</b>	<b>\$86,525</b>	<b>\$96,992</b>	<b>\$106,985</b>

Personnel	Salary	Pay Grade	Worker's Comp
(1) Worker II	\$25,410	11	\$1,982
(2) Utility Worker II	\$26,148	11	\$2,040
<b>Total</b>	<b>\$51,558</b>		<b>\$4,021</b>

## *Public Works*

## Public Works

Public Works Expenditures	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Personnel Services</b>			
Salaries	\$98,200	\$0	\$157,675
Incentive Pay	\$0	\$0	\$8,400
Overtime	\$1,000	\$0	\$1,000
Health Insurance	\$14,955	\$0	\$13,038
Social Security & Medicare	\$11,000	\$0	\$12,800
Retirement Contribution	\$17,377	\$0	\$19,900
Worker's Comp	\$3,000	\$0	\$685
<b>Total Personnel Services</b>	<b>\$145,532</b>	<b>\$0</b>	<b>\$213,498</b>
<b>Materials &amp; Supplies</b>	\$0	\$0	\$30,050
Dues Subscriptions & Education	\$30,000	\$47,706	\$25,500
Travel and Motel	\$20,000	\$8,757	\$10,000
Safety Training	\$15,000	\$0	\$10,500
Supplies	\$50,000	\$87,414	\$0
Fuel Supply	\$120,000	\$159,266	\$115,000
<b>Total Materials &amp; Supplies</b>	<b>\$235,000</b>	<b>\$303,143</b>	<b>\$191,050</b>
<b>System Maintenance</b>			
Repairs & Maintenance	\$50,000	\$107,372	\$26,000
Property and Equipment Insurance	\$0	\$2,853	\$2,450
Building and Improvements	\$0	\$12,917	\$0
<b>Total System Maintenance</b>	<b>\$50,000</b>	<b>\$123,141</b>	<b>\$28,450</b>
<b>Capital Outlay</b>			
Fleet Management	\$0	\$0	\$12,000
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,000</b>
<b>Grand Total Expenditures</b>	<b>\$430,532</b>	<b>\$426,284</b>	<b>\$444,998</b>

Personnel	Salary	Pay Grade	Worker's Comp
(1) Director of Public Works/City Engineer	\$75,103	26	\$376
(2) Asst. Public Works Director	\$52,647	23	\$263
(3) Admin. Asst. (Until 12/31/2010)	\$9,300	18	\$46
(3) Admin. Asst. (Effective 01/01/2011 approximately 75% of \$27,493)	\$20,605	11	\$103
<b>Total</b>	<b>\$157,654</b>		<b>\$685</b>

## *Swimming Pool*

## Swimming Pool

Swimming Pool Expenditures	2007-2008 Budget	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Personnel Services</b>					
Salaries	\$34,000	\$3,385	\$0	\$4,299	\$0
Health Insurance		\$0	\$0	\$0	\$0
Social Security & Medicare	\$2,600	\$0	\$0	\$329	\$0
Worker's Comp		\$0	\$0	\$0	\$0
Dues Subscriptions' & Education	\$400	\$0	\$0	\$0	\$0
Travel & Motel	\$300	\$0	\$0	\$0	\$0
<b>Total Personnel Services</b>	<b>\$37,300</b>	<b>\$3,385</b>	<b>\$0</b>	<b>\$4,628</b>	<b>\$0</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$250	\$0	\$0	\$0	\$0
Cleaning Supplies	\$300	\$0	\$0	\$0	\$0
Chemical Supplies	\$3,000	\$0	\$0	\$0	\$0
Concession Supplies	\$6,000	\$0	\$0	\$0	\$0
Maintenance of Building	\$2,000	\$0	\$0	\$0	\$0
Maintenance of Pool	\$10,000	\$46,693	\$40,000	\$0	\$0
Property & Equipment Insurance	\$1,200	\$1,200	\$0	\$0	\$0
<b>Total Materials &amp; Supplies</b>	<b>\$22,750</b>	<b>\$47,893</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Contractual Services</b>					
Communications	\$200	\$0	\$0	\$364	\$0
Electric Service	\$5,500	\$0	\$0	\$2,117	\$0
Machinery & Equipment	\$2,000	\$0	\$0	\$0	\$0
<b>Total Contractual Services</b>	<b>\$7,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,481</b>	<b>\$0</b>
<b>Grand Total Expenditures</b>	<b>\$67,750</b>	<b>\$51,278</b>	<b>\$40,000</b>	<b>\$7,109</b>	<b>\$0</b>

## *Capital Leases*



## Capital Leases

Capital Leases Expenditures	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Leases (Incode)</b>			
Principal	\$115,840	\$90,881	\$91,000
Interest	\$0	\$0	\$16,000
<b>Total Leases</b>	<b>\$115,840</b>	<b>\$90,881</b>	<b>\$107,000</b>
<b>Grand Total Expenditures</b>	<b>\$115,840</b>	<b>\$90,881</b>	<b>\$107,000</b>

*HB 445*

## *HB - 445 Road Repair*

HB - 445 Road Repair Financial Summary	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Revenue Summary</b>				
HB - 445 Road Repair	\$350,200	\$300,200	\$223,043	\$250,200
<b>Total Revenues</b>	<b>\$350,200</b>	<b>\$300,200</b>	<b>\$223,043</b>	<b>\$250,200</b>
<b>Expenditure Summary</b>				
HB - 445 Road Repair	\$461,933	\$300,200	\$244,873	\$250,200
<b>Total Expenditures</b>	<b>\$461,933</b>	<b>\$300,200</b>	<b>\$244,873</b>	<b>\$250,200</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>(\$111,733)</b>	<b>\$0</b>	<b>(\$21,830)</b>	<b>\$0</b>

## *HB - 445 Road Repair*

HB - 445 Road Repair Revenues	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Investment Revenue/Fees</b>				
Interest Income	\$200	\$200	\$142	\$200
<b>Total Investment Revenue/Fees</b>	<b>\$200</b>	<b>\$200</b>	<b>\$142</b>	<b>\$200</b>
<b>Interfund</b>				
Sales Tax	\$350,000	\$300,000	\$222,901	\$250,000
<b>Total Interfund</b>	<b>\$350,000</b>	<b>\$300,000</b>	<b>\$222,901</b>	<b>\$250,000</b>
<b>Grand Total Revenues</b>	<b>\$350,200</b>	<b>\$300,200</b>	<b>\$223,043</b>	<b>\$250,200</b>

## *HB - 445 Road Repair*

HB - 445 Road Repair Expenditures	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Personnel</b>				
Salaries	\$108,000	\$111,125	\$116,998	\$0
Salaries - Overtime	\$2,000	\$2,000	\$10,333	\$0
Insurance	\$18,000	\$14,930	\$17,785	\$0
Social Security	\$7,000	\$7,000	\$9,453	\$0
T. M. R. S.	\$10,845	\$10,845	\$15,304	\$0
Worker's Comp	\$6,350	\$6,350	\$0	\$0
<b>Total Personnel</b>	<b>\$152,195</b>	<b>\$152,250</b>	<b>\$169,874</b>	<b>\$0</b>
<b>Materials &amp; Supplies</b>				
Contingency	\$0	\$0	\$0	\$0
Repair & Maintenance	\$0	\$0	\$0	\$50,000
<b>Total Materials &amp; Supplies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>
<b>Contractual Expenses</b>				\$100,200
Miscellaneous Expense	\$1,000	\$0	\$0	\$0
Materials	\$79,000	\$47,950	\$0	\$0
Equipment	\$25,863	\$0	\$0	\$0
Engineering	\$1,000	\$0	\$0	\$0
Street Adm Fees	\$202,875	\$100,000	\$75,000	\$50,000
Capital Outlay	\$0	\$0	\$0	\$50,000
<b>Total Contractual Expense</b>	<b>\$309,738</b>	<b>\$147,950</b>	<b>\$75,000</b>	<b>\$200,200</b>
<b>Grand Total Expenditures</b>	<b>\$461,933</b>	<b>\$300,200</b>	<b>\$244,873</b>	<b>\$250,200</b>

# *Municipal Court Technology*

## *Municipal Court Technology*

Municipal Court Technology Financial Summary	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Revenue Summary</b>				
Municipal Court Technology	\$20,000	\$6,000	\$5,300	\$5,000
<b>Total Revenues</b>	<b>\$20,000</b>	<b>\$6,000</b>	<b>\$5,300</b>	<b>\$5,000</b>
<b>Expenditure Summary</b>				
Municipal Court Technology	\$20,000	\$3,237	\$3,656	\$8,000
<b>Total Expenditures</b>	<b>\$20,000</b>	<b>\$3,237</b>	<b>\$3,656</b>	<b>\$8,000</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$0</b>	<b>\$2,763</b>	<b>\$1,644</b>	<b>(\$3,000)</b>
<b>Estimated Beginning Cash Balance</b>		<b>\$15,000</b>		<b>\$14,000</b>
<b>Ending Cash Balance</b>	<b>\$0</b>	<b>\$17,763</b>	<b>\$1,644</b>	<b>\$11,000</b>

## *Municipal Court Technology*

Municipal Court Technology Revenues	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Reimbursements</b>				
Municipal Court Technology Fund	\$20,000	\$6,000	\$5,300	\$5,000
<b>Total Reimbursements</b>	<b>\$20,000</b>	<b>\$6,000</b>	<b>\$5,300</b>	<b>\$5,000</b>
<b>Grand Total Revenues</b>	<b>\$20,000</b>	<b>\$6,000</b>	<b>\$5,300</b>	<b>\$5,000</b>



## *Municipal Court Technology*

Municipal Court Technology Expenditures	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Miscellaneous</b>				
Municipal Court Technology Fund	\$10,000	\$3,000	\$3,022	\$0
Computers/Software	\$10,000	\$3,000	\$634	\$8,000
<b>Total Miscellaneous</b>	<b>\$20,000</b>	<b>\$6,000</b>	<b>\$3,656</b>	<b>\$8,000</b>
<b>Grand Total Expenditures</b>	<b>\$20,000</b>	<b>\$6,000</b>	<b>\$3,656</b>	<b>\$8,000</b>

## *Special Revenue Funds*

## *Recreation*

## Recreation

Recreation Financial Summary	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Revenue Summary</b>				
Recreation	\$224,565	\$328,805	\$297,995	\$320,350
<b>Total Revenues</b>	<b>\$224,565</b>	<b>\$328,805</b>	<b>\$297,995</b>	<b>\$320,350</b>
<b>Expenditure Summary</b>				
Recreation	\$432,418	\$328,805	\$324,155	\$296,040
<b>Total Expenditures</b>	<b>\$432,418</b>	<b>\$328,805</b>	<b>\$324,155</b>	<b>\$296,040</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>(\$207,853)</b>	<b>\$0</b>	<b>(\$26,160)</b>	<b>\$24,310</b>

## Recreation

Recreation Revenues	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Chgs For Service/Permits</b>				
Sponsorship/Banner program	\$0	\$10,000	\$0	\$0
<b>Total Chgs For Service/Permits</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Interfund</b>				
FSISD Recreation Contribution	\$25,500	\$25,500	\$25,500	\$25,500
County Recreation Contribution	\$113,000	\$100,000	\$100,000	\$100,000
City Recreation Concessions	\$4,000	\$4,500	\$5,501	\$4,500
City Contribution	\$30,000	\$100,000	\$100,000	\$100,000
EDC – Summer Rec Promotion	\$0	\$22,500	\$0	\$22,500
<b>Total Interfund</b>	<b>\$172,500</b>	<b>\$252,500</b>	<b>\$231,001</b>	<b>\$252,500</b>
<b>Program</b>				
Baseball	\$9,700	\$9,700	\$16,055	\$10,000
Boxing	\$0	\$0	\$0	\$0
Volleyball	\$250	\$4,000	\$1,702	\$4,000
Softball	\$3,600	\$3,600	\$5,950	\$4,500
General Registration	\$700	\$700	\$5,503	\$3,500
Summer Registration	\$6,150	\$6,150	\$4,867	\$4,800
Tournament	\$2,100	\$5,000	\$8,667	\$8,000
Adult Sports	\$4,000	\$2,000	\$670	\$1,000
Adult Softball	\$0	\$0	\$0	\$0
Tee Ball	\$5,800	\$5,800	\$3,300	\$4,000
Teen Center Income	\$900	\$900	\$790	\$900
Facility Rental	\$3,000	\$3,000	\$3,115	\$3,000
Body Conditioning	\$70	\$70	\$0	\$0
Girls Softball	\$0	\$0	(\$100)	\$0
Soccer/Dodgeball	\$700	\$3,500	\$1,250	\$3,500
Football	\$2,210	\$9,000	\$3,500	\$9,000
Youth Basketball	\$11,730	\$11,730	\$11,550	\$11,550
Tai-chi	\$430	\$430	\$0	\$0
Pool Rental	\$125	\$125	\$0	\$0
Aquatics	\$600	\$600	\$0	\$0
Disc Golf	\$0	\$0	\$125	\$100
Returned Check Fees	\$0	\$0	\$50	\$0
<b>Total Program</b>	<b>\$52,065</b>	<b>\$66,305</b>	<b>\$66,994</b>	<b>\$67,850</b>
<b>Grand Total Revenues</b>	<b>\$224,565</b>	<b>\$328,805</b>	<b>\$297,995</b>	<b>\$320,350</b>

## Recreation

Recreation Expenditures	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Personnel</b>				
Salaries	\$155,000	\$145,650	\$119,471	\$134,825
Incentive Pay	\$0	\$0	\$0	\$1,200
Salaries-Overtime	\$1,000	\$1,000	\$1,304	\$2,000
Insurance	\$15,500	\$14,930	\$14,480	\$9,590
Social Security	\$10,000	\$4,000	\$10,102	\$10,575
T.M.R.S.	\$7,530	\$7,530	\$8,923	\$9,475
Worker's Comp.	\$2,000	\$2,000	\$0	\$1,125
<b>Total Personnel</b>	<b>\$191,030</b>	<b>\$175,110</b>	<b>\$154,280</b>	<b>\$168,790</b>
<b>Materials &amp; Supplies</b>				
Dues Subscriptions & Education	\$1,000	\$1,000	\$0	\$0
Travel & Motel	\$13,000	\$4,000	\$6,860	\$2,000
Tournament Travel & Motel	\$3,000	\$8,000	\$87	\$7,600
Tournament Registration Fees	\$4,000	\$4,000	\$6,700	\$6,000
Office Supplies	\$3,650	\$4,000	\$3,864	\$2,000
Fuel Supplies	\$2,450	\$2,000	\$1,967	\$1,900
Concession Supplies	\$0	\$0	\$0	\$0
<b>Total Materials &amp; Supplies</b>	<b>\$27,100</b>	<b>\$23,000</b>	<b>\$19,479</b>	<b>\$19,500</b>
<b>Maintenance</b>				
Maintenance of Office Equipment (Xerox)	\$2,400	\$2,000	\$15,019	\$6,300
Maintenance of Vehicles	\$600	\$500	\$2,740	\$475
<b>Total Maintenance</b>	<b>\$3,000</b>	<b>\$2,500</b>	<b>\$17,759</b>	<b>\$6,775</b>
<b>Contractual Services</b>				
Sponsorship/Banner Program	\$0	\$2,000	\$0	\$1,900
Recreation Supplemental Insurance	\$2,700	\$3,000	\$900	\$2,850
Property & Equipment Insurance	\$2,000	\$2,000	\$250	\$1,900
Communications	\$5,000	\$5,000	\$5,777	\$3,400
Office Equipment	\$1,000	\$1,000	\$2,152	\$950
Summer Recreation-Personnel	\$25,500	\$21,695	\$16,522	\$20,600
Summer Recreation- Supplies	\$2,000	\$2,000	\$332	\$1,000
Physical Cond.-Personnel	\$3,000	\$3,000	\$0	\$0
Physical Cond.-Supplies	\$1,000	\$3,000	\$67	\$0
Youth Basketball-Personnel	\$6,042	\$8,000	\$7,835	\$8,000
Youth Basketball-Supplies	\$2,777	\$3,000	\$2,974	\$3,000
Boxing Personnel	\$1,000	\$500	\$0	\$475
Boxing - Supplies	\$1,000	\$500	\$0	\$475
Softball-Personnel (adult)	\$1,000	\$0	\$0	\$0
Girls Softball-Personnel	\$5,000	\$3,500	\$3,307	\$4,000
Girls Softball-Supplies	\$6,000	\$3,000	\$7,766	\$6,000
Tee Ball - Personnel	\$1,000	\$1,000	\$1,035	\$0
Tee Ball - Supplies	\$2,500	\$2,500	\$4,685	\$0
Flag Football-Personnel	\$5,500	\$4,000	\$1,010	\$4,000
Flag Football - Supplies	\$5,500	\$5,000	\$802	\$7,000
Tackle Football (3rd & 4th grade)	\$2,600	\$2,000	\$15,161	\$0
Summer Baseball- Personnel	\$6,000	\$8,000	\$3,805	\$7,600
Summer Baseball-Supplies	\$11,000	\$11,000	\$12,335	\$11,000
Adult Conditioning	\$2,000	\$2,000	\$694	\$0
Soccer/Dodgeball	\$5,000	\$3,000	\$2,656	\$2,850
Girls Volleyball	\$3,000	\$3,500	\$2,701	\$3,325
Volleyball - Personnel	\$3,000	\$3,000	\$2,448	\$3,000
Adult Sports - Personnel	\$5,000	\$3,000	\$0	\$0
Adult Sports - Supplies	\$2,000	\$2,000	\$619	\$0
Tournament Supplies	\$4,000	\$4,000	\$5,208	\$3,800
Disc Golf Supplies	\$0	\$0	\$1,691	\$0
Racquetball Court	\$60,000	\$10,000	\$24,539	\$1,000
Fort Stockton Aquatics	\$6,000	\$0	\$0	\$0
Miscellaneous	\$2,000	\$3,000	\$5,365	\$2,850
<b>Total Contractual Services</b>	<b>\$191,119</b>	<b>\$128,195</b>	<b>\$132,637</b>	<b>\$100,975</b>

<b>Other</b>				
Cash Short/Over	\$0	\$0	\$0	\$0
<b>Total Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</b>				
Vehicle Purchase	\$20,169	\$0	\$0	\$0
<b>Total Capital Outlay</b>	<b>\$20,169</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total Expenditures/Recreation</b>	<b>\$432,418</b>	<b>\$328,805</b>	<b>\$324,155</b>	<b>\$296,040</b>

<b>Personnel</b>	<b>Salary</b>	<b>Pay Grade</b>	<b>Worker's Comp</b>
(1) Recreation Director	\$48,181	18	\$241
(2) Administrative Assistant	\$29,162	11	\$146
(3) Recreation Part-time	\$20,800	6	\$104
(4) Recreation Part-time	\$10,400	3	\$52
(5) Recreation Part-time	\$8,320	2	\$42
(6) Recreation Part-time	\$7,540	2	\$38
(7) Lifeguard Part-time	\$5,200		\$247
(8) Lifeguard Part-time	\$5,200		\$247
<b>TOTAL</b>	<b>\$134,803</b>		<b>\$1,116</b>

*Rehab*



## Rehab

Rehab Fund Financial Summary	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Revenue Summary</b>				
Rehab	\$410	\$410	\$72	\$110
<b>Total Revenues</b>	<b>\$410</b>	<b>\$410</b>	<b>\$72</b>	<b>\$110</b>
<b>Expenditure Summary</b>				
Rehab	\$10,000	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>(\$9,590)</b>	<b>\$410</b>	<b>\$72</b>	<b>\$110</b>

## Rehab

Rehab Fund Revenues	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Chgs For Service/Permits</b>				
Repayment of Loans	\$400	\$400	\$40	\$100
<b>Total Chgs For Service/Permits</b>	<b>\$400</b>	<b>\$400</b>	<b>\$40</b>	<b>\$100</b>
<b>Investment Revenue/Fees</b>				
Interest Income	\$10	\$10	\$32	\$10
<b>Total Investment Revenue/Fees</b>	<b>\$10</b>	<b>\$10</b>	<b>\$32</b>	<b>\$10</b>
<b>Grand Total Revenues</b>	<b>\$410</b>	<b>\$410</b>	<b>\$72</b>	<b>\$110</b>

## *Rehab*

Rehab Fund Expenditures	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
Other				
Rehab Repairs	\$10,000	\$0	\$0	\$0
<b>Total Other</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total Expenditures</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

*Convention  
Visitor's Bureau*

## Convention Visitor's Bureau/Historic Fort

Convention Visitor's Bureau Financial Summary	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Revenue Summary</b>				
Convention Visitor's Bureau	\$1,024,500	\$1,025,300	\$833,083	\$960,500
<b>Total Revenues</b>	<b>\$1,024,500</b>	<b>\$1,025,300</b>	<b>\$833,083</b>	<b>\$960,500</b>
<b>Expenditure Summary</b>				
Convention Visitor's Bureau	\$1,438,953	\$1,274,898	\$981,209	\$1,124,728
<b>Total Expenditures</b>	<b>\$1,438,953</b>	<b>\$1,274,898</b>	<b>\$981,209</b>	<b>\$1,124,728</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>(\$414,453)</b>	<b>(\$249,598)</b>	<b>(\$148,126)</b>	<b>(\$164,228)</b>
<b>Estimated Beginning Fund Balance</b>		<b>\$1,000,000</b>		<b>\$744,300</b>
<b>Ending Fund Balance</b>		<b>\$750,402</b>		<b>\$580,072</b>

Projected End of Year Fund Balance **\$744,299.82**

## Convention & Visitor's Bureau/Historic Fort

Convention & Visitor's Bureau Revenues	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Taxes</b>				
Occupancy Tax Income	\$1,000,000	\$1,000,000	\$800,906	\$950,000
Sales Tax	\$500	\$0	\$0	\$0
Bus Tour & Other Income		\$300	\$34	\$500
<b>Total Taxes</b>	<b>\$1,000,500</b>	<b>\$1,000,300</b>	<b>\$800,940</b>	<b>\$950,500</b>
<b>Investment Revenue/Fees</b>				
Interest Earned	\$15,000	\$15,000	\$5,841	\$10,000
<b>Total Investment Revenue/Fees</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$5,841</b>	<b>\$10,000</b>
<b>Interfund</b>				
Sheep Dog Trials	\$1,000	\$0	\$0	\$0
<b>Total Interfund</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total Revenues/ CVB</b>	<b>\$1,016,500</b>	<b>\$1,015,300</b>	<b>\$806,781</b>	<b>\$960,500</b>
<b>Interfund/ Fort</b>				
Gift Shop Sales	\$3,000	\$4,000	\$4,322	\$0
Door Receipts	\$5,000	\$6,000	\$5,287	\$0
Miscellaneous Income	\$0	\$0	\$15,772	\$0
150th Birthday Celebration	\$0	\$0	\$921	\$0
<b>Total Interfund</b>	<b>\$8,000</b>	<b>\$10,000</b>	<b>\$26,302</b>	<b>\$0</b>
<b>Grand Total Revenues/Fort</b>	<b>\$8,000</b>	<b>\$10,000</b>	<b>\$26,302</b>	<b>\$0</b>
<b>Grand Total Revenues/CVB &amp; Fort</b>	<b>\$1,024,500</b>	<b>\$1,025,300</b>	<b>\$833,083</b>	<b>\$960,500</b>

## Convention & Visitor's Bureau

Convention & Visitor's Bureau Expenditures	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Personnel</b>				
Salaries	\$68,000	\$71,000	\$61,584	\$60,025
Incentive Pay	\$0	\$0	\$0	\$1,200
Employee Insurance	\$11,880	\$4,985	\$7,968	\$4,888
Social Security	\$4,975	\$4,975	\$4,285	\$4,650
TMRS	\$6,870	\$4,250	\$6,755	\$7,300
Workman's Compensation	\$3,000	\$3,000	(\$471)	\$300
<b>Total Personnel</b>	<b>\$94,725</b>	<b>\$88,210</b>	<b>\$80,121</b>	<b>\$78,363</b>
<b>Materials &amp; Supplies</b>				
Dues Subscriptions & Education	\$2,600	\$2,340	\$1,655	\$2,000
Travel & Motel	\$22,650	\$10,450	\$4,389	\$5,000
Solicit & Service Conventions	\$14,900	\$6,695	\$5,121	\$0
Materials & Supplies	\$0	\$20,000	\$5,060	\$20,000
Office Supplies	\$4,000	\$0	\$422	\$0
Tour Signs	\$1,000	\$0	\$0	\$0
Family Tours	\$250	\$0	\$100	\$0
Postage / Shipping	\$6,500	\$0	\$695	\$5,000
Arts	\$250	\$0	\$0	\$0
Miscellaneous Expenses	\$1,100	\$0	(\$151)	\$0
Bus Tours	\$3,000	\$0	\$40	\$0
<b>Total Materials &amp; Supplies</b>	<b>\$56,250</b>	<b>\$39,485</b>	<b>\$17,329</b>	<b>\$32,000</b>
<b>Contractual Services</b>				
CVB Property Maintenance	\$0	\$0	\$0	\$90,000
CVB Property Utilities	\$0	\$0	\$0	\$15,000
CVB Property Insurance	\$0	\$0	\$0	\$5,000
Chamber of Commerce Contract	\$79,000	\$85,500	\$85,500	\$76,800
Visitor & Caboose Center Maintenance	\$3,020	\$2,020	\$4,803	\$0
Chamber Landscape/Exterior	\$2,000	\$0	\$0	\$0
Historical Society Contract	\$31,015	\$37,000	\$36,029	\$135,000
HS/Fort/Grey Mule Grounds Keeper	\$8,000	\$18,000	\$6,471	\$0
Billboards – Maintenance	\$1,000	\$0	\$0	\$0
Grey Mule Maintenance & Utilities	\$3,200	\$2,500	\$3,771	\$0
Administrative Fees	\$4,500	\$12,000	\$0	\$0
Property & Equipment Insurance	\$3,000	\$6,000	\$1,465	\$0
Special Services–Car allowance–Laura, Crystal	\$6,000	\$6,000	\$677	\$1,800
Communications–cell phone–Crystal	\$3,700	\$3,700	\$4,021	\$1,200
Historical Bldg Assessment	\$8,000	\$16,000	\$2,544	\$0
Webmaster Services	\$150	\$0	\$0	\$2,500
Electric Service–Office Moved	\$500	\$0	\$808	\$0
Audit & Accounting Services	\$1,500	\$0	\$0	\$15,000
Custodian Services	\$0	\$0	\$125	\$0
<b>Total Contractual Services</b>	<b>\$154,585</b>	<b>\$188,720</b>	<b>\$146,213</b>	<b>\$342,300</b>



<b>Marketing</b>				
Advertising – Printed	\$33,170	\$36,662	\$28,933	\$30,000
Advertising – Outdoor	\$19,950	\$50,098	\$30,799	\$60,000
Brochures – Reprints	\$12,000	\$14,000	\$0	\$20,000
Roadrunner – Lapel Logo	\$5,400	\$8,000	\$0	\$0
Bandannas	\$1,000	\$1,000	\$0	\$0
<b>Total Marketing</b>	<b>\$71,520</b>	<b>\$109,760</b>	<b>\$59,732</b>	<b>\$110,000</b>
<b>Events</b>				
Water Carnival Contract	\$0	\$0	\$0	\$10,000
BBORR Contract	\$0	\$0	\$0	\$15,000
USTA (Tennis Event) – Rainwater	\$0	\$0	\$0	\$4,000
Fourth of July – Chamber	\$0	\$0	\$0	\$7,000
Living History Days – Historical Society	\$0	\$0	\$0	\$5,000
Non-Contracted Events	\$0	\$0	\$0	\$80,000
Guided Tours	\$0	\$0	\$0	\$1,000
Misc. Meetings and Conventions	\$0	\$5,000	\$4,091	\$10,000
Sport Events	\$9,500	\$45,000	\$73,109	\$0
Open Road Race Expenses	\$8,600	\$0	\$0	\$0
S.S. Rally	\$5,000	\$0	\$0	\$0
Roadrunner Rally	\$5,000	\$0	\$0	\$0
Sheepdog Trials	\$9,000	\$0	\$186	\$0
Special and Annual Events	\$0	\$85,000	\$15,327	\$0
Support Services	\$8,000	\$0	\$276	\$0
Water Carnival	\$10,000	\$0	\$0	\$0
Christmas Marketing	\$40,000	\$0	\$9,246	\$0
Community Theatre Contract	\$3,000	\$0	\$5,000	\$2,800
Fireworks Displays	\$16,000	\$0	\$10,000	\$0
150th Birthday Party	\$50,000	\$0	\$32,869	\$0
4th of July	\$10,000	\$0	\$0	\$0
Contingency	\$50,000	\$0	\$0	\$0
Fort Stockton Centennial Celebration	\$0	\$40,000	\$0	\$0
Tourism Development	\$0	\$30,000	\$0	\$0
<b>Total Events</b>	<b>\$224,100</b>	<b>\$205,000</b>	<b>\$150,105</b>	<b>\$134,800</b>
<b>Capital Outlay</b>				
Coliseum/Civic Center Updates – Paint, Arena	\$0	\$0	\$0	\$50,000
Civic Center Repairs	\$50,000	\$50,000	\$0	\$0
Silhouette Shooters Range/Restrooms/Facility	\$60,000	\$90,000	\$0	\$40,000
Telephone Lighting Decorations	\$53,600	\$15,000	\$0	\$0
Street Banners	\$35,000	\$0	\$6,186	\$4,000
Design New St. Signage & Install	\$35,000	\$0	\$0	\$0
Demolition of Wool & Mohair Bldg.	\$25,000	\$0	\$0	\$0
Electronic Marque	\$100,000	\$0	(\$99)	\$500
Historical Tour Guide Signage	\$75,000	\$0	\$0	\$0
Professional Mgmt./Project Cord.	\$40,000	\$0	\$440	\$0
Silhouette Sculpture	\$160,000	\$0	\$138,032	\$0
Artist Professional Fees	\$50,000	\$0	\$0	\$0
Misc. Capital Outlay – Historical Renovation		\$100,000	\$0	\$50,000
<b>Total Capital Outlay</b>	<b>\$683,600</b>	<b>\$255,000</b>	<b>\$144,559</b>	<b>\$144,500</b>
<b>Debt Service</b>				
Sports Fields & Concession Stands	\$41,000	\$41,000	\$41,000	\$41,000
Four Corners Project – Ten Year Payout – 1.8M	\$0	\$239,106	\$239,106	\$241,765
<b>Total Debt Service</b>	<b>\$41,000</b>	<b>\$280,106</b>	<b>\$280,106</b>	<b>\$282,765</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$1,325,780</b>	<b>\$1,166,281</b>	<b>\$878,164</b>	<b>\$1,124,728</b>

Title	Salary	Pay Grade	Worker's Comp
CVB Director	\$30,004	11	\$150
CVB Co-Director	\$30,002	11	\$150
<b>TOTAL</b>	<b>\$60,006</b>		<b>\$300</b>



## *Historic Fort*

## Historic Fort

Historic Fort Expenditures	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YDT Actual	2010-2011 Proposal
<b>Personnel</b>				
Fort Salaries	\$50,000	\$34,034	\$27,945	
Overtime	\$0	\$0	\$923	
Social Security	\$1,933	\$1,933	\$2,208	
<b>Total Personnel</b>	<b>\$51,933</b>	<b>\$35,967</b>	<b>\$31,077</b>	<b>\$0</b>
<b>Materials &amp; Supplies</b>				
Dues Subscriptions & Education	\$1,000	\$1,000	\$201	
Travel & Motel	\$1,500	\$1,500	\$1,064	
Office Supplies	\$1,000	\$1,000	\$1,193	
Fuel Supplies	\$750	\$1,000	\$350	
Education/Programs	\$500	\$1,000	\$0	
Other Supplies	\$2,500	\$3,000	\$2,237	
Advertising	\$250	\$250	\$998	
Miscellaneous	\$2,500	\$2,500	\$902	
Security System	\$1,440	\$2,100	\$1,615	
Special Events	\$1,000	\$1,500	\$250	
Cost of Goods/Sales	\$2,500	\$2,500	\$653	
Cash Short/Over	\$0	\$0	(\$83)	
<b>Total Materials &amp; Supplies</b>	<b>\$14,940</b>	<b>\$17,350</b>	<b>\$9,380</b>	<b>\$0</b>
<b>Maintenance</b>				
Maintenance of Building	\$6,500	\$25,000	\$11,219	
Maintenance of Vehicles	\$1,000	\$1,000	\$845	
<b>Total Maintenance</b>	<b>\$7,500</b>	<b>\$26,000</b>	<b>\$12,063</b>	<b>\$0</b>
<b>Contractual Services</b>			\$20,000	
Communications	\$300	\$300	\$121	
Fort Utilities	\$13,500	\$24,000	\$16,430	
<b>Total Contractual Services</b>	<b>\$13,800</b>	<b>\$24,300</b>	<b>\$36,551</b>	<b>\$0</b>
<b>Other</b>				
Historical Exhibits	\$25,000	\$5,000	\$13,974	
<b>Total Other</b>	<b>\$25,000</b>	<b>\$5,000</b>	<b>\$13,974</b>	<b>\$0</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$113,173</b>	<b>\$108,617</b>	<b>\$103,045</b>	<b>\$0</b>
<b>GRAND TOTAL CVB/FORT</b>	<b>\$1,438,953</b>	<b>\$1,274,898</b>	<b>\$981,209</b>	<b>\$1,124,728</b>

*Debt Service  
Fund*

## Debt Service Fund

Debt Service Fund	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
Property Taxes-Current	\$359,212	\$416,840	\$419,317
Property Taxes-Delinquent	\$3,000	\$15,093	\$4,979
Penalties & Interest	\$2,000	\$8,460	\$1,800
<b>2008 Series Support:</b>			
Water/Wastewater	\$419,953	\$419,953	\$420,953
CVB	\$41,000	\$41,000	\$41,000
EDC 4B	\$41,000	\$41,000	\$41,000
<b>2009 Series Support:</b>			
Water/Wastewater	\$310,600	\$85,047	\$388,553
Landfill	\$245,219	\$0	\$290,350
CVB (Sales Tax)	\$239,106	\$239,106	\$241,765
Issuer Contribution	\$41,249	\$0	\$0
Interest Income	\$0	\$97	\$0
<b>Total Debt Service Fund Revenue</b>	<b>\$1,702,339</b>	<b>\$1,266,596</b>	<b>\$1,849,717</b>
<b>Debt Service Fund Expenses</b>			
Principal - 2005 Series	\$145,000	\$0	\$150,000
Principal - 2008 Series	\$230,000	\$230,000	\$240,000
Principal - 2009 Series	\$515,000	\$570,000	\$570,000
Interest - 2005 Series	\$93,250	\$46,625	\$86,000
Interest - 2008 Series	\$330,770	\$168,174	\$319,400
Interest - 2009 Series	\$387,319	\$196,145	\$400,000
Fiscal Agent Fees	\$1,000	\$400	\$1,000
<b>Total Debt Service Fund Expenditures</b>	<b>\$1,702,339</b>	<b>\$1,211,343</b>	<b>\$1,766,400</b>
<b>Total Debt Service Fund Balance</b>	<b>\$0</b>	<b>\$55,253</b>	<b>\$83,317</b>

## *DEBT SERVICE REQUIREMENTS TO MATURITY*

<b>Issue Description:</b>	Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2005
<b>Purpose:</b>	To construct, reconstruct, and equip streets, sidewalks, and drainage improvements, and acquire materials, supplies, equipment, and machinery for public safety, parks, administrative, water and sewer, streets and drainage purposes
<b>Original Debt Issued:</b>	\$2,000,000
<b>Issue Date:</b>	January 1, 2005
<b>Maturity Date:</b>	August 15, 2019
<b>Coupon Range:</b>	5.00%
<b>Enacting Legislation:</b>	Ordinance No. 04-118
<b>Fiscal Agent:</b>	Wells Fargo Bank, N.A.

### *DEBT SERVICE SCHEDULE 2005 SERIES*

Date	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2006		5.00%	\$108,888.89	\$108,888.89	
08/15/2006		5.00%	\$ 50,000.00	\$ 50,000.00	
09/30/2006					\$158,888.89
02/15/2007		5.00%	\$ 50,000.00	\$ 50,000.00	
08/15/2007		5.00%	\$ 50,000.00	\$ 50,000.00	
09/30/2007					\$100,000.00
02/15/2008		5.00%	\$ 50,000.00	\$ 50,000.00	
08/15/2008		5.00%	\$ 50,000.00	\$ 50,000.00	
09/30/2008					\$100,000.00
02/15/2009		5.00%	\$ 50,000.00	\$ 50,000.00	
08/15/2009	\$135,000.00	5.00%	\$ 50,000.00	\$185,000.00	
09/30/2009					\$235,000.00
02/15/2010		5.00%	\$ 46,625.00	\$ 46,625.00	
08/15/2010	\$145,000.00	5.00%	\$ 46,625.00	\$191,625.00	
09/30/2010					\$238,250.00
02/15/2011		5.00%	\$ 43,000.00	\$ 43,000.00	
08/15/2011	\$150,000.00	5.00%	\$ 43,000.00	\$193,000.00	
09/30/2011					\$236,000.00
02/15/2012		5.00%	\$ 39,250.00	\$ 39,250.00	
08/15/2012	\$160,000.00	5.00%	\$ 39,250.00	\$199,250.00	
09/30/2012					\$238,500.00
02/15/2013		5.00%	\$ 35,250.00	\$ 35,250.00	
08/15/2013	\$170,000.00	5.00%	\$ 35,250.00	\$205,250.00	
09/30/2013					\$240,500.00
02/15/2014		5.00%	\$ 31,000.00	\$ 31,000.00	
08/15/2014	\$180,000.00	5.00%	\$ 31,000.00	\$211,000.00	
09/30/2014					\$242,000.00
02/15/2015		5.00%	\$ 26,500.00	\$ 26,500.00	
08/15/2015	\$190,000.00	5.00%	\$ 26,500.00	\$216,500.00	
09/30/2015					\$243,000.00
02/15/2016		5.00%	\$ 21,750.00	\$ 21,750.00	
08/15/2016	\$200,000.00	5.00%	\$ 21,750.00	\$221,750.00	
09/30/2016					\$243,500.00
02/15/2017		5.00%	\$ 16,750.00	\$ 16,750.00	
08/15/2017	\$210,000.00	5.00%	\$ 16,750.00	\$226,750.00	



09/30/2017				\$243,500.00
02/15/2018		5.00%	\$ 11,500.00	\$11,500.00
08/15/2018	\$225,000.00	5.00%	\$ 11,500.00	\$236,500.00
09/30/2018				\$248,000.00
02/15/2019		5.00%	\$ 5,875.00	\$ 5,875.00
08/15/2019	\$235,000.00	5.00%	\$ 5,875.00	\$240,875.00
09/30/2019				\$246,750.00
	\$2,000,000.00		\$1,013,888.89	\$3,013,888.89

## *DEBT SERVICE REQUIREMENTS TO MATURITY*

<b>Issue Description:</b>	Combination Tax and Revenue Certificates of Obligation, Series 2008
<b>Purpose:</b>	To (i) acquire improvements relating to the City's municipal landfill, including acquisition of a landfill compactor; (ii) acquire software and hardware for City financial management; (iii) construct and improve police and fire department buildings, including acquisition of furniture and equipment related thereto, acquire police and fire department vehicles and equipment, including a fire truck; (iv) construct an animal shelter facility, including acquisition of furniture and equipment related thereto; (v) construct a sports complex, including acquisition of equipment related thereto; (vi) acquire and construct improvements relating to the City's waterworks and sewer system, including acquisition of equipment and vehicles; and (vii) acquire and construct improvements relating to the City's gas system, including acquisition of equipment and vehicles and pay for professional services rendered in connection therewith
<b>Original Debt Issued:</b>	\$6,945,000
<b>Issue Date:</b>	October 23, 2008
<b>Maturity Date:</b>	March 15, 2028
<b>Coupon Range:</b>	Fixed 4.85% for First 10 Years Variable 4.25% to 6.85% for Final 10 Years
<b>Enacting Legislation:</b>	Ordinance No. 08-122
<b>Fiscal Agent:</b>	Wells Fargo Bank, N.A.





*DEBT SERVICE SCHEDULE 2008 SERIES*

Date	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/15/2009	\$10,000.00	4.85%	\$132,861.71	\$142,861.71	
09/15/2009		4.85%	\$168,173.75	\$168,173.75	
09/30/2009					\$311,035.46
03/15/2010	\$230,000.00	4.85%	\$168,173.75	\$398,173.75	
09/15/2010		4.85%	\$162,596.25	\$162,596.25	
09/30/2010					\$560,770.00
03/15/2011	\$240,000.00	4.85%	\$162,596.25	\$402,596.25	
09/15/2011		4.85%	\$156,776.25	\$156,776.25	
09/30/2011					\$559,372.50
03/15/2012	\$250,000.00	4.85%	\$156,776.25	\$406,776.25	
09/15/2012		4.85%	\$150,713.75	\$150,713.75	
09/30/2012					\$557,490.00
03/15/2013	\$265,000.00	4.85%	\$150,713.75	\$415,713.75	
09/15/2013		4.85%	\$144,287.50	\$144,287.50	
09/30/2013					\$560,001.25
03/15/2014	\$275,000.00	4.85%	\$144,287.50	\$419,287.50	
09/15/2014		4.85%	\$137,618.75	\$137,618.75	
09/30/2014					\$556,906.25
03/15/2015	\$290,000.00	4.85%	\$137,618.75	\$427,618.75	
09/15/2015		4.85%	\$130,586.25	\$130,586.25	
09/30/2015					\$558,205.00
03/15/2016	\$305,000.00	4.85%	\$130,586.25	\$435,586.25	
09/15/2016		4.85%	\$123,190.00	\$123,190.00	
09/30/2016					\$558,776.25
03/15/2017	\$320,000.00	4.85%	\$123,190.00	\$443,190.00	
09/15/2017		4.85%	\$115,430.00	\$115,430.00	
09/30/2017					\$558,620.00
03/15/2018	\$335,000.00	4.85%	\$115,430.00	\$450,430.00	
09/15/2018		4.85%	\$107,306.25	\$107,306.25	
09/30/2018					\$557,736.25
03/15/2019	\$350,000.00	4.85%	\$107,306.25	\$457,306.25	
09/15/2019		6.85%	\$98,818.75	\$98,818.75	
09/30/2019					\$556,125.00
03/15/2020	\$370,000.00	6.85%	\$98,818.75	\$468,818.75	
09/15/2020		6.85%	\$89,846.25	\$89,846.25	
09/30/2020					\$558,665.00



03/15/2021	\$390,000.00	6.85%	\$89,846.25	\$479,846.25
09/15/2021		6.85%	\$80,388.75	\$80,388.75
09/30/2021				\$560,235.00
03/15/2022	\$405,000.00	6.85%	\$80,388.75	\$485,388.75
09/15/2022		6.85%	\$70,567.50	\$70,567.50
09/30/2022				\$555,956.25
03/15/2023	\$430,000.00	6.85%	\$70,567.50	\$500,567.50
09/15/2023		6.85%	\$60,140.00	\$60,140.00
09/30/2023				\$560,707.50
03/15/2024	\$450,000.00	6.85%	\$60,140.00	\$510,140.00
09/15/2024		6.85%	\$49,227.50	\$49,227.50
09/30/2024				\$559,367.50
03/15/2025	\$470,000.00	6.85%	\$49,227.50	\$519,227.50
09/15/2025		6.85%	\$37,830.00	\$37,830.00
09/30/2025				\$557,057.50
03/15/2026	\$495,000.00	6.85%	\$37,830.00	\$532,830.00
09/15/2026		6.85%	\$25,826.25	\$25,826.25
09/30/2026				\$558,656.25
03/15/2027	\$520,000.00	6.85%	\$25,826.25	\$545,826.25
09/15/2027		6.85%	\$13,216.25	\$13,216.25
09/30/2027				\$559,042.50
03/15/2028	\$545,000.00	6.85%	\$13,216.25	\$558,216.25
09/15/2028		6.85%	\$0.00	\$0.00
09/30/2028				\$558,216.25
	<b>\$6,945,000.00</b>		<b>\$3,977,941.71</b>	<b>\$10,922,941.71</b>
			<b>\$10,922,941.71</b>	<b>\$10,922,941.71</b>

## ***DEBT SERVICE REQUIREMENTS TO MATURITY***

<b>Issue Description:</b>	Combination Tax and Revenue Certificates of Obligation, Series 2009
<b>Purpose:</b>	To (i) acquire and construct improvements relating to the City's waterworks and sewer system, including acquisition of equipment and vehicles, (ii) acquire and construct improvements relating to the City's municipal landfill, including acquisition of equipment and vehicles, (iii) acquire equipment and vehicles for the City's Police Department, (iv) construct, improve, and repair City's streets and sidewalks, together with drainage, utility line replacements, traffic and street signalization, and lighting improvements, (v) acquire, design, construct, improve, and equip City parks, swimming pools, and recreation buildings and facilities, (vi) construct and equip a visitor center and related parking; and (vii) the payment of professional services related to the construction and financing of the aforementioned projects
<b>Original Debt Issued:</b>	\$7,900,000
<b>Issue Date:</b>	To be Determined
<b>Maturity Date:</b>	17 years
<b>Coupon Range:</b>	5.49% to 6.15%
<b>Enacting Legislation:</b>	Ordinance No. 09-129
<b>Fiscal Agent:</b>	Wells Fargo Bank, N.A.

# DEBT SERVICE SCHEDULE 2009 SERIES

Date	Principal	Coupon	Interest	Debt Service
09/30/2010	\$570,000.00	5.490%	\$403,954.21	\$973,954.21
09/30/2011	\$570,000.00	5.490%	\$399,972.50	\$969,972.50
09/30/2012	\$605,000.00	5.490%	\$367,718.75	\$972,718.75
09/30/2013	\$635,000.00	5.490%	\$333,680.75	\$968,680.75
09/30/2014	\$680,000.00	5.490%	\$297,584.00	\$977,584.00
09/30/2015	\$715,000.00	5.490%	\$259,291.25	\$974,291.25
09/30/2016	\$755,000.00	5.490%	\$218,939.75	\$973,939.75
09/30/2017	\$500,000.00	5.750%	\$183,840.00	\$683,840.00
09/30/2018	\$525,000.00	5.750%	\$154,371.25	\$679,371.25
09/30/2019	\$560,000.00	5.750%	\$123,177.50	\$683,177.50
09/30/2020	\$215,000.00	5.750%	\$100,896.25	\$315,896.25
09/30/2021	\$225,000.00	5.750%	\$88,246.25	\$313,246.25
09/30/2022	\$235,000.00	5.750%	\$75,021.25	\$310,021.25
09/30/2023	\$250,000.00	6.150%	\$60,577.50	\$310,577.50
09/30/2024	\$270,000.00	6.150%	\$44,587.50	\$314,587.50
09/30/2025	\$285,000.00	6.150%	\$27,521.25	\$312,521.25
09/30/2026	\$305,000.00	6.150%	\$9,378.75	\$314,378.75
	<b>\$7,900,000.00</b>		<b>\$3,148,758.71</b>	<b>\$11,048,758.71</b>

*DEBT SERVICE SCHEDULE 2009-A SERIES*  
*SUPPORTED BY WATER REVENUE*

Date	Principal	Coupon	Interest	Debt Service
09/30/2010	\$180,000.00	5.490%	\$209,349.59	\$389,349.59
09/30/2011	\$175,000.00	5.490%	\$213,552.75	\$388,552.75
09/30/2012	\$185,000.00	5.490%	\$203,670.75	\$388,670.75
09/30/2013	\$195,000.00	5.490%	\$193,239.75	\$388,239.75
09/30/2014	\$205,000.00	5.490%	\$182,259.75	\$387,259.75
09/30/2015	\$220,000.00	5.490%	\$170,593.50	\$390,593.50
09/30/2016	\$230,000.00	5.490%	\$158,241.00	\$388,241.00
09/30/2017	\$245,000.00	5.750%	\$144,883.75	\$389,883.75
09/30/2018	\$260,000.00	5.750%	\$130,365.00	\$390,365.00
09/30/2019	\$275,000.00	5.750%	\$114,983.75	\$389,983.75
09/30/2020	\$215,000.00	5.750%	\$100,896.25	\$315,896.25
09/30/2021	\$225,000.00	5.750%	\$88,246.25	\$313,246.25
09/30/2022	\$235,000.00	5.750%	\$75,021.25	\$310,021.25
09/30/2023	\$250,000.00	6.150%	\$60,577.50	\$310,577.50
09/30/2024	\$270,000.00	6.150%	\$44,587.50	\$314,587.50
09/30/2025	\$285,000.00	6.150%	\$27,521.25	\$312,521.25
09/30/2026	\$305,000.00	6.150%	\$9,378.75	\$314,378.75
	<b>\$3,955,000.00</b>		<b>2,127,368.34</b>	<b>\$6,082,368.34</b>

***DEBT SERVICE SCHEDULE 2009-B SERIES***  
***SUPPORTED BY SANITATION/LANDFILL REVENUE***

Date	Principal	Coupon	Interest	Debt Service
09/30/2010	\$210,000.00	5.490%	\$81,346.55	\$291,346.55
09/30/2011	\$215,000.00	5.490%	\$75,350.25	\$290,350.25
09/30/2012	\$225,000.00	5.490%	\$63,272.25	\$288,272.25
09/30/2013	\$240,000.00	5.490%	\$50,508.00	\$290,508.00
09/30/2014	\$255,000.00	5.490%	\$36,920.25	\$291,920.25
09/30/2015	\$265,000.00	5.490%	\$22,646.25	\$287,646.25
09/30/2016	\$280,000.00	5.490%	\$7,686.00	\$287,686.00
	<b>\$1,690,000.00</b>		<b>\$337,729.55</b>	<b>\$2,027,729.55</b>

***DEBT SERVICE SCHEDULE 2009-C SERIES***  
***SUPPORTED BY HOTEL/MOTEL TAX***

Date	Principal	Coupon	Interest	Debt Service
09/30/2010	\$150,000.00	5.490%	\$93,637.26	\$243,637.26
09/30/2011	\$150,000.00	5.490%	\$91,765.00	\$241,765.00
09/30/2012	\$160,000.00	5.490%	\$83,255.50	\$243,255.50
09/30/2013	\$170,000.00	5.490%	\$74,197.00	\$244,197.00
09/30/2014	\$180,000.00	5.490%	\$64,589.50	\$244,589.50
09/30/2015	\$190,000.00	5.490%	\$54,433.00	\$244,433.00
09/30/2016	\$200,000.00	5.490%	\$43,727.50	\$243,727.50
09/30/2017	\$210,000.00	5.750%	\$32,200.00	\$242,200.00
09/30/2018	\$220,000.00	5.750%	\$19,837.50	\$239,837.50
09/30/2019	\$235,000.00	5.750%	\$6,756.25	\$241,756.25
	<b>\$1,865,000.00</b>		<b>\$564,398.51</b>	<b>\$2,429,398.51</b>

# DEBT SERVICE SCHEDULE 2009-D SERIES

## SUPPORTED BY INTEREST & SINKING PROPERTY TAX

Date	Principal	Coupon	Interest	Debt Service
09/30/2010	\$30,000.00	5.490%	\$19,620.81	\$49,620.81
09/30/2011	\$30,000.00	5.490%	\$19,304.50	\$49,304.50
09/30/2012	\$35,000.00	5.490%	\$17,520.25	\$52,520.25
09/30/2013	\$30,000.00	5.490%	\$15,736.00	\$45,736.00
09/30/2014	\$40,000.00	5.490%	\$13,814.50	\$53,814.50
09/30/2015	\$40,000.00	5.490%	\$11,618.50	\$51,618.50
09/30/2016	\$45,000.00	5.490%	\$ 9,285.25	\$54,285.25
09/30/2017	\$45,000.00	5.750%	\$6,756.25	\$51,756.25
09/30/2018	\$45,000.00	5.750%	\$4,168.75	\$49,168.75
09/30/2019	\$50,000.00	5.750%	\$1,437.50	\$51,437.50
	<b>\$390,000.00</b>		<b>\$119,262.31</b>	<b>\$509,262.31</b>



## *Enterprise Funds*

## Enterprise Funds Summary

ENTERPRISE FUNDS DETAIL BY CATEGORY	2007-2008 Budget	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposed
<b>REVENUES</b>					
Water	\$1,927,888	\$2,106,300	\$3,140,500	\$2,175,920	\$2,391,500
Sewer	\$972,000	\$1,020,000	\$1,015,500	\$1,003,082	\$1,215,500
Gas	\$2,469,402	\$2,520,000	\$1,605,500	\$1,937,907	\$2,126,000
Collection & Disposal	\$881,000	\$1,003,000	\$2,261,000	\$1,462,586	\$1,762,600
<b>Total Revenues</b>	<b>\$6,250,290</b>	<b>\$6,649,300</b>	<b>\$8,022,500</b>	<b>\$6,579,495</b>	<b>\$7,495,600</b>
<b>EXPENDITURES</b>					
Water	\$869,910	\$811,900	\$777,310	\$842,578	\$532,490
RO Plant	\$613,450	\$652,900	\$510,660	\$449,198	\$479,425
Sewer	\$480,440	\$495,920	\$283,935	\$255,636	\$301,870
Gas	\$2,166,220	\$2,289,481	\$1,461,490	\$1,572,099	\$1,497,285
Collection	\$281,278	\$433,359	\$413,845	\$296,914	\$410,080
Disposal	\$316,100	\$386,970	\$516,330	\$382,405	\$450,920
<b>Total Expenditures</b>	<b>\$4,727,398</b>	<b>\$5,070,530</b>	<b>\$3,963,570</b>	<b>\$3,798,830</b>	<b>\$3,672,070</b>
<b>TRANSFERS</b>					
Water & RO Plant (To General)			\$1,120,000	\$840,000	\$558,677
Water & RO Plant (To Debt Service)			\$730,553	\$505,000	\$809,506
Sewer (To General)	\$0	\$125,400	\$725,000	\$584,752	\$895,357
Gas (To General)	\$0	\$376,200	\$140,000	\$274,914	\$616,141
Sanitation & Landfill (To General)			\$725,000	\$612,305	\$599,025
Sanitation & Landfill (To Debt Service)			\$245,219	\$0	\$290,350
<b>Total Transfers</b>	<b>\$0</b>	<b>\$501,600</b>	<b>\$3,685,772</b>	<b>\$2,816,971</b>	<b>\$3,769,057</b>
<b>Change in Net Assets</b>	<b>\$1,522,892</b>	<b>\$1,077,170</b>	<b>\$373,158</b>	<b>(\$36,306)</b>	<b>\$54,473</b>

*Water & R.O. Plant  
Fund*

## Water & RO Plant Fund

WATER & RO PLANT FUND REVENUES	2007-2008 Budget	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposed
<b>Operating Revenues</b>					
<b>Charges for Services</b>					
Water Sales **	\$1,834,588	\$2,000,000	\$2,980,000	\$1,909,511	\$2,300,000
Water Taps & Lines	\$54,000	\$55,000	\$15,000	\$23,628	\$20,000
Late Fees	\$0	\$0	\$60,000	\$18,059	\$25,000
Disconnect Fees	\$0	\$0	\$40,000	\$38,157	\$20,000
Returned Check Fees	\$0	\$0	\$10,000	\$225	\$2,000
Water Deposit Transfer	\$0	\$0	\$0	\$590	\$500
<b>Total - Services</b>	<b>\$1,888,588</b>	<b>\$2,055,000</b>	<b>\$3,105,000</b>	<b>\$1,990,170</b>	<b>\$2,367,500</b>
<b>Other Revenues</b>					
Blue Ridge/Riley Farms	\$0	\$12,000	\$0	\$10,000	\$5,000
Miscellaneous Income	\$3,000	\$3,000	\$2,000	\$2,398	\$2,000
Cotton Sales	\$15,000	\$15,000	\$500	\$4,258	\$4,000
Hay Sales	\$15,000	\$15,000	\$12,000	\$2,078	\$2,000
Land Lease	\$6,300	\$6,300	\$20,000	\$6,881	\$10,000
Insurance Recovery	\$0	\$0	\$0	\$678	\$0
CIP Labor /Equipment	\$0	\$0	\$0	\$159,438	\$0
<b>Total - Other Revenues</b>	<b>\$39,300</b>	<b>\$51,300</b>	<b>\$34,500</b>	<b>\$185,730</b>	<b>\$23,000</b>
<b>Total - Operating Revenues</b>	<b>\$1,927,888</b>	<b>\$2,106,300</b>	<b>\$3,139,500</b>	<b>\$2,175,899</b>	<b>\$2,390,500</b>
<b>Non-Operating Revenues</b>					
Interest Income	\$0	\$0	\$1,000	\$21	\$1,000
<b>Total Non-Operating Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$21</b>	<b>\$1,000</b>
<b>TOTAL REVENUES</b>	<b>\$1,927,888</b>	<b>\$2,106,300</b>	<b>\$3,140,500</b>	<b>\$2,175,920</b>	<b>\$2,391,500</b>
<b>Total Revenues</b>			<b>\$3,140,500</b>	<b>\$2,175,920</b>	<b>\$2,391,500</b>
<b>Total Water Expenditures</b>			<b>\$777,310</b>	<b>\$842,578</b>	<b>\$532,490</b>
<b>Total R.O. Expenditures</b>			<b>\$510,660</b>	<b>\$449,198</b>	<b>\$479,425</b>
<b>Revenue Over/(Under) Expenditures</b>			<b>\$1,852,530</b>	<b>\$884,144</b>	<b>\$1,379,585</b>
<b>Transfer to Debt Service Fund</b>					
2008 Series			<b>\$419,953</b>	<b>\$419,953</b>	<b>\$420,953</b>
2009 Series			<b>\$310,600</b>	<b>\$85,047</b>	<b>\$388,553</b>
<b>Total Transfer to Debt Service Fund</b>			<b>\$730,553</b>	<b>\$505,000</b>	<b>\$809,506</b>
<b>Transfer to General Fund</b>			<b>\$1,120,000</b>	<b>\$840,000</b>	<b>\$558,677</b>
<b>Change in Net Assets</b>			<b>\$1,977</b>	<b>(\$460,856)</b>	<b>\$11,402</b>

\*\*Capex study page 11(in appendix), with an 8% increase from the 2009-2010 projected ending revenues.

## *Water Department*

## Water & RO Plant Fund

WATER DETAILED EXPENDITURES	2007-2008 Budget	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposed
<b>Personnel Services</b>					
Salaries	\$373,100	\$266,000	\$270,150	\$360,838	\$232,625
Incentive Pay	\$0	\$0	\$0	\$0	\$14,100
Overtime	\$17,000	\$20,000	\$20,000	\$38,340	\$20,000
Health Insurance	\$63,960	\$40,000	\$49,760	\$65,268	\$36,090
Social Security & Medicare	\$28,800	\$21,000	\$16,900	\$29,386	\$20,425
Retirement Contribution	\$21,400	\$19,650	\$27,000	\$44,201	\$31,750
Workers Comp	\$10,000	\$10,000	\$13,000	\$18,238	\$14,775
Unemployment	\$0	\$0	\$0	\$2,672	\$0
<b>Total Personnel Services</b>	<b>\$514,260</b>	<b>\$376,650</b>	<b>\$396,810</b>	<b>\$558,943</b>	<b>\$369,765</b>
<b>Materials &amp; Supplies</b>					
Dues Subscription & Education	\$3,000	\$3,500	\$0	\$371	\$0
Travel & Motel	\$2,000	\$1,500	\$0	\$0	\$0
Tools & Supplies	\$0	\$0	\$9,500	\$0	\$12,000
Repairs & Maintenance	\$0	\$0	\$20,000	\$0	\$22,000
Office Supplies	\$5,000	\$25,000	\$0	\$691	\$0
Clothing Supplies	\$1,500	\$2,000	\$0	\$100	\$0
Fuel Supplies	\$24,000	\$30,000	\$0	\$5,278	\$0
Minor Tools	\$1,000	\$1,000	\$0	\$3,842	\$0
Chemical Supplies	\$1,500	\$1,500	\$0	\$194	\$0
Other Supplies	\$3,000	\$3,000	\$0	(\$100)	\$0
Bank Service Charge	\$0	\$0	\$0	\$4	\$0
Maintenance Buildings	\$3,000	\$3,000	\$0	\$16,943	\$0
Maintenance Radios	\$650	\$650	\$0	\$0	\$0
Maintenance Vehicles	\$10,000	\$10,000	\$0	(\$76)	\$0
Maintenance Water Lines	\$10,000	\$12,000	\$0	\$2,409	\$0
Maintenance Water Meters	\$5,000	\$6,000	\$0	\$336	\$0
Maintenance Other Equipment	\$10,000	\$10,000	\$0	\$3,109	\$0
Maintenance Pumps & Motors	\$10,000	\$10,000	\$0	\$0	\$0
<b>Total Materials &amp; Supplies</b>	<b>\$89,650</b>	<b>\$119,150</b>	<b>\$29,500</b>	<b>\$33,101</b>	<b>\$34,000</b>
<b>Contractual Services</b>					
Property & Equipment Insurance	\$6,000	\$6,100	\$5,000	\$7,830	\$6,325
Fees & Samples	\$13,000	\$13,000	\$7,000	\$13,403	\$15,000
Communications	\$1,500	\$1,500	\$3,000	\$2,947	\$2,550
Electric Service	\$175,000	\$200,000	\$200,000	\$143,839	\$100,000
Gas Service	\$1,000	\$1,000	\$1,000	\$706	\$850
Instrument & Apparatus	\$3,000	\$3,000	\$0	\$825	\$0
Legal Fees	\$0	\$0	\$75,000	\$65,893	\$0
Hydrological Study	\$0	\$0	\$50,000	\$0	\$0
Radios	\$1,000	\$1,000	\$0	\$0	\$0
Engineering Services	\$0	\$18,500	\$5,000	\$3,002	\$4,000
Other Miscellaneous Services	\$12,000	\$14,000	\$5,000	\$6,230	\$0
<b>Total Contractual Services</b>	<b>\$212,500</b>	<b>\$258,100</b>	<b>\$351,000</b>	<b>\$244,675</b>	<b>\$128,725</b>
<b>System Operations *</b>					
Meters	\$5,000	\$5,000	\$0	\$1,446	\$0
Upgrade	\$10,000	\$10,000	\$0	\$0	\$0
Water Mains	\$20,000	\$20,000	\$0	\$3,904	\$0
Hydrants	\$1,500	\$2,000	\$0	\$0	\$0
Wells	\$12,000	\$15,000	\$0	\$321	\$0
Water Tanks	\$5,000	\$6,000	\$0	\$188	\$0
<b>Total System Operations</b>	<b>\$53,500</b>	<b>\$58,000</b>	<b>\$0</b>	<b>\$5,859</b>	<b>\$0</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$869,910</b>	<b>\$811,900</b>	<b>\$777,310</b>	<b>\$842,578</b>	<b>\$532,490</b>

\* Covered by Certificates of Obligation

Personnel	Salary	Pay Grade	Worker's Comp
(1) Water & Sewer Systems Superintendent	\$53,591	22	\$3,403
(2) Crew Leader	\$31,344	14	\$1,990
(3) Utility Worker I	\$30,967	9	\$1,966
(4) Utility Worker I	\$24,631	9	\$1,564
(5) Utility Worker I	\$24,631	9	\$1,564
(6) Utility Worker I	\$22,632	8	\$1,437
(7) Laborer	\$22,408	8	\$1,423
(8) Laborer	\$22,408	8	\$1,423
Utility Worker I-Position Cut	\$0	9	\$0
<b>Total</b>	<b>\$232,613</b>		<b>\$14,771</b>

## *R.O. Plant*

## Water & RO Plant Fund

RO PLANT DETAILED EXPENDITURES	2007-2008 Budget	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposed
<b>Personnel Services</b>					
Salaries	\$128,250	\$138,000	\$165,000	\$148,974	\$152,025
Incentive Pay	\$0	\$0	\$0	\$0	\$11,400
Overtime	\$20,000	\$35,000	\$20,000	\$65,003	\$40,000
Health Insurance	\$24,600	\$34,600	\$29,860	\$28,236	\$22,175
Social Security & Medicare	\$11,000	\$11,000	\$10,700	\$15,816	\$15,575
Retirement Contribution	\$8,100	\$13,800	\$17,000	\$25,208	\$24,225
Workers Comp	\$5,000	\$5,000	\$7,100	\$0	\$9,675
<b>Total Personnel Services</b>	<b>\$196,950</b>	<b>\$237,400</b>	<b>\$249,660</b>	<b>\$283,237</b>	<b>\$275,075</b>
<b>Materials &amp; Supplies</b>					
Dues Subscription & Education	\$5,000	\$5,000	\$0	\$390	\$0
Travel & Motel	\$3,500	\$2,500	\$0	\$0	\$0
Tools & Supplies	\$0	\$0	\$90,000	\$9,653	\$5,000
Repairs & Maintenance	\$0	\$0	\$34,500	\$1,473	\$24,000
Office Supplies	\$1,500	\$1,500	\$0	\$56	\$0
Clothing Supplies	\$1,000	\$1,000	\$0	\$0	\$0
Fuel Supplies	\$1,000	\$1,000	\$0	\$148	\$0
Chemical Supplies	\$60,000	\$60,000	\$0	\$25,164	\$55,000
Other Supplies	\$5,000	\$5,000	\$0	\$0	\$0
Tool & Safety Equipment	\$1,500	\$1,500	\$0	\$0	\$1,700
Maintenance of Vehicle	\$2,500	\$2,500	\$0	\$0	\$0
Maintenance of Equipment	\$20,000	\$20,000	\$0	\$395	\$0
Membrane Replacement	\$105,000	\$105,000	\$0	\$0	\$0
<b>Total Materials &amp; Supplies</b>	<b>\$206,000</b>	<b>\$205,000</b>	<b>\$124,500</b>	<b>\$37,279</b>	<b>\$85,700</b>
<b>Contractual Services</b>					
Fees & Samples	\$0	\$0	\$1,000	\$0	\$850
Property & Equipment Insurance	\$13,000	\$13,000	\$13,000	\$0	\$0
Communications	\$2,000	\$2,000	\$3,500	\$5,484	\$3,975
Utilities (Electric)	\$120,000	\$120,000	\$110,000	\$119,372	\$110,000
Security	\$2,000	\$2,000	\$2,000	\$1,950	\$1,700
Equipment Replacement	\$40,000	\$40,000	\$0	\$807	\$0
Programming & Automation	\$15,000	\$15,000	\$2,500	\$70	\$2,125
Storm Repair	\$2,000	\$2,000	\$0	\$0	\$0
Operations & Maintenance Support	\$12,000	\$12,000	\$0	\$0	\$0
Miscellaneous Services	\$2,500	\$2,500	\$2,000	\$1,000	\$0
<b>Total Contractual Services</b>	<b>\$208,500</b>	<b>\$208,500</b>	<b>\$134,000</b>	<b>\$128,683</b>	<b>\$118,650</b>
<b>System Operations</b>					
UV Tubes	\$2,000	\$2,000	\$2,500	\$0	\$0
<b>Total System Operations</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$0</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$613,450</b>	<b>\$652,900</b>	<b>\$510,660</b>	<b>\$449,198</b>	<b>\$479,425</b>

Personnel	Salary	Pay Grade	Worker's Comp
(1) Water Treatment Plant Supervisor	\$37,916	20	\$2,408
(2) Utility Worker III	\$32,616	14	\$2,071
(3) Utility Worker II	\$34,197	11	\$2,172
(4) Utility Worker I	\$24,877	9	\$1,580
(5) Laborer	\$22,408	8	\$1,423
Utility Worker I -Position Cut	\$0	9	\$0
<b>Total</b>	<b>\$152,014</b>		<b>\$9,653</b>



## *Sewer Fund*

## Sewer Fund

Sewer Detailed Revenues	2007-2008 Budget	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposed
<b>Operating Revenues</b>					
<b>Charges for Services</b>					
Sewer Sales	\$951,000	\$1,000,000	\$1,000,000	\$990,883	\$1,200,000
Sewer Taps & Lines	\$21,000	\$20,000	\$12,000	\$3,000	\$5,000
Late Fees	\$0	\$0	\$3,000	\$9,197	\$10,000
<b>Total - Services</b>	<b>\$972,000</b>	<b>\$1,020,000</b>	<b>\$1,015,000</b>	<b>\$1,003,080</b>	<b>\$1,215,000</b>
<b>Total - Operating Revenues</b>	<b>\$972,000</b>	<b>\$1,020,000</b>	<b>\$1,015,000</b>	<b>\$1,003,080</b>	<b>\$1,215,000</b>
<b>Non-Operating Revenues</b>					
Interest Income	\$0	\$0	\$500	\$1	\$500
<b>Total Non-Operating Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>	<b>\$1</b>	<b>\$500</b>
<b>Total Revenues</b>	<b>\$972,000</b>	<b>\$1,020,000</b>	<b>\$1,015,500</b>	<b>\$1,003,082</b>	<b>\$1,215,500</b>

<b>Total Revenues</b>			<b>\$1,015,500</b>	<b>\$1,003,082</b>	<b>\$1,215,500</b>
<b>Total Sewer Expenditures</b>			<b>\$283,935</b>	<b>\$255,636</b>	<b>\$301,870</b>
<b>Revenue Over/(Under) Expenditures</b>			<b>\$731,565</b>	<b>\$747,445</b>	<b>\$913,630</b>
<b>Transferred to General Fund</b>			<b>\$725,000</b>	<b>\$584,752</b>	<b>\$895,357</b>
<b>Change in Net Assets</b>			<b>\$6,565</b>	<b>\$162,693</b>	<b>\$18,273</b>

## Sewer Fund

SEWER DETAILED EXPENDITURES	2007-2008 Budget	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposed
<b>Personnel Services</b>					
Salaries	\$65,000	\$35,000	\$45,950	\$62,644	\$107,625
Incentive Pay	\$0	\$0	\$0	\$0	\$3,600
Overtime	\$14,000	\$15,000	\$6,000	\$6,776	\$6,000
Health Insurance	\$9,840	\$6,200	\$4,985	\$12,099	\$19,470
Social Security & Medicare	\$6,500	\$3,000	\$3,500	\$5,142	\$8,975
Retirement Contribution	\$4,000	\$3,620	\$4,500	\$8,394	\$13,950
Workers Comp	\$1,700	\$1,700	\$2,500	\$1,458	\$4,325
<b>Total Personnel Services</b>	<b>\$101,040</b>	<b>\$64,520</b>	<b>\$67,435</b>	<b>\$96,512</b>	<b>\$163,945</b>
<b>Materials &amp; Supplies</b>					
Dues Subscription & Education	\$0	\$3,000	\$0	\$241	\$0
Travel & Motel	\$2,000	\$1,500	\$0	\$0	\$0
Tools & Supplies	\$0	\$0	\$23,500	\$3,451	\$9,400
Repairs & Maintenance	\$0	\$0	\$30,000	\$7,421	\$16,500
Clothing Supplies	\$500	\$1,000	\$0	\$0	\$0
Fuel	\$0	\$0	\$0	\$0	\$0
Chemical Supplies	\$5,000	\$5,000	\$0	\$191	\$0
Other Supplies	\$3,000	\$3,000	\$0	\$369	\$0
Maint Sewer Lines	\$3,000	\$3,000	\$0	\$6,594	\$0
Maint Sewage Disposal	\$35,000	\$35,000	\$0	\$4,242	\$0
Maint Vehicles	\$3,500	\$3,500	\$0	\$0	\$0
<b>Total Materials &amp; Supplies</b>	<b>\$52,000</b>	<b>\$55,000</b>	<b>\$53,500</b>	<b>\$22,509</b>	<b>\$25,900</b>
<b>Contractual Services</b>					
Fees & Samples	\$0	\$0	\$1,500	\$4,638	\$1,275
Property & Equipment Insurance	\$4,400	\$4,400	\$5,500	\$11,141	\$9,475
Special Services	\$13,000	\$13,000	\$0	\$3,017	\$0
Communications	\$1,000	\$1,000	\$1,500	\$246	\$1,275
Sewer Lines	\$6,000	\$5,000	\$0	\$570	\$0
Sewer Plant Improvements	\$10,000	\$10,000	\$0	\$0	\$0
Sewer Plant - Upgrade/Replacement	\$120,000	\$120,000	\$0	\$0	\$0
Upgrade System	\$5,000	\$5,000	\$0	\$0	\$0
Machinery & Equipment	\$20,000	\$20,000	\$0	\$4,583	\$0
Sewer Truck	\$10,000	\$10,000	\$0	\$255	\$0
Washroom/Bathroom Facility	\$3,000	\$3,000	\$0	\$0	\$0
Electric Service	\$135,000	\$135,000	\$125,000	\$110,524	\$100,000
Gas Service	\$0	\$0	\$1,000	\$0	\$0
Engineering Services	\$0	\$50,000	\$18,500	\$0	\$0
Miscellaneous Services	\$0	\$0	\$10,000	\$1,640	\$0
<b>Total Contractual Services</b>	<b>\$327,400</b>	<b>\$376,400</b>	<b>\$163,000</b>	<b>\$136,615</b>	<b>\$112,025</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$480,440</b>	<b>\$495,920</b>	<b>\$283,935</b>	<b>\$255,636</b>	<b>\$301,870</b>

Personnel	Salary	Pay Grade	Worker's Comp
(1) Plant Foreman	\$37,916	20	\$1,517
(2) Worker I	\$24,877	9	\$995
(3) Worker I	\$22,407	8	\$896
(4) Worker I	\$22,407	8	\$896
<b>Total</b>	<b>\$107,607</b>		<b>\$4,304</b>

## *Gas Fund*

## Gas Fund

Gas Detailed Revenues	2007-2008 Budget	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposed
<b>Operating Revenues</b>					
<b>Charges for Services</b>					
Gas Sales	\$2,454,402	\$2,500,000	\$1,600,000	\$1,885,499	\$2,100,000
Gas Taps & Lines	\$15,000	\$15,000	\$3,000	\$7,160	\$7,000
Late Fees			\$2,000	\$20,317	\$17,000
Gas Deposit Transfer			\$0	\$350	\$500
Miscellaneous Income			\$0	\$1,023	\$1,000
<b>Total - Services</b>	<b>\$2,469,402</b>	<b>\$2,515,000</b>	<b>\$1,605,000</b>	<b>\$1,914,349</b>	<b>\$2,125,500</b>
<b>Total - Operating Revenues</b>	<b>\$2,469,402</b>	<b>\$2,515,000</b>	<b>\$1,605,000</b>	<b>\$1,914,349</b>	<b>\$2,125,500</b>
<b>Non-Operating Revenues</b>					
Interest Income	\$0	\$5,000	\$500	\$2	\$500
Labor Cost CIP				\$23,556	\$0
<b>Total Non-Operating Revenues</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$500</b>	<b>\$23,558</b>	<b>\$500</b>
<b>TOTAL REVENUES</b>	<b>\$2,469,402</b>	<b>\$2,520,000</b>	<b>\$1,605,500</b>	<b>\$1,937,907</b>	<b>\$2,126,000</b>

<b>Total Revenues</b>			<b>\$1,605,500</b>	<b>\$1,937,907</b>	<b>\$2,126,000</b>
<b>Total Gas Expenditures</b>			<b>\$1,461,490</b>	<b>\$1,572,099</b>	<b>\$1,497,285</b>
<b>Revenue Over/(Under) Expenditures</b>			<b>\$144,010</b>	<b>\$365,808</b>	<b>\$628,715</b>
<b>Transferred to General Fund</b>			<b>\$140,000</b>	<b>\$274,914</b>	<b>\$616,141</b>
<b>Total After Transfer</b>			<b>\$4,010</b>	<b>\$90,894</b>	<b>\$12,574</b>

## Gas Fund

GAS DETAILED EXPENDITURES	2007-2008 Budget	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposed
<b>Personnel Services</b>					
Salaries	\$225,350	\$304,899	\$261,300	\$276,597	\$217,850
Incentive Pay	\$0	\$0	\$0	\$0	\$17,300
Overtime	\$17,500	\$35,800	\$20,000	\$29,964	\$20,000
Health Insurance	\$34,440	\$53,001	\$44,790	\$54,975	\$32,610
Social Security & Medicare	\$17,500	\$19,629	\$18,350	\$22,207	\$19,525
Retirement Contribution	\$12,990	\$30,976	\$29,000	\$36,750	\$30,375
Workers Comp	\$3,290	\$5,887	\$8,300	\$4,561	\$4,775
<b>Total Personnel Services</b>	<b>\$311,070</b>	<b>\$450,191</b>	<b>\$381,740</b>	<b>\$425,053</b>	<b>\$342,435</b>
<b>Materials &amp; Supplies</b>					
Tools & Supplies	\$0	\$0	\$0	\$0	\$5,000
Safety Training	\$5,000	\$6,100	\$0	\$84	\$0
Dues Subscriptions & Education	\$16,000	\$23,200	\$0	\$0	\$0
Travel & Motel	\$2,000	\$4,600	\$0	\$0	\$0
Gas Purchases	\$1,568,000	\$1,500,000	\$1,000,000	\$1,083,098	\$1,100,000
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$10,000
Office Supplies	\$5,000	\$8,000	\$0	\$630	\$0
Clothing Supplies	\$4,800	\$6,640	\$0	\$237	\$0
Fuel Supplies	\$13,000	\$11,500	\$0	\$3,274	\$0
Minor Tools	\$2,000	\$3,000	\$12,500	\$5,008	\$0
Cleaning Supplies	\$1,000	\$1,000	\$0	\$0	\$0
Chemical Supplies	\$1,500	\$1,500	\$0	\$303	\$0
Safety Equipment (Minor)	\$1,500	\$2,500	\$0	\$0	\$0
Maintenance of Buildings	\$6,000	\$13,000	\$20,000	\$11,128	\$0
Maintenance of Mach/Tool/Equip	\$6,000	\$6,000	\$0	\$136	\$0
Maintenance of Radios	\$1,000	\$1,000	\$0	\$0	\$0
Maintenance of Vehicles	\$8,000	\$8,000	\$0	\$264	\$0
Maintenance of Other Equipment	\$7,300	\$7,300	\$0	\$2,155	\$0
<b>Total Materials &amp; Supplies</b>	<b>\$1,648,100</b>	<b>\$1,603,340</b>	<b>\$1,032,500</b>	<b>\$1,106,317</b>	<b>\$1,115,000</b>
<b>Contractual Services</b>					
Field Evaluations	\$10,000	\$10,000	\$12,000	\$0	\$10,000
Property & Equipment Insurance	\$7,700	\$7,700	\$8,500	\$12,811	\$10,275
Communications	\$2,300	\$2,500	\$5,000	\$4,247	\$4,000
Electric Service	\$3,800	\$4,500	\$4,500	\$3,497	\$3,825
Gas Service	\$750	\$750	\$750	\$425	\$750
Engineering Service	\$0	\$0	\$0	\$0	\$0
Chart Service	\$5,000	\$8,500	\$8,000	\$3,269	\$3,000
Public Awareness/Advertising	\$15,000	\$15,000	\$7,000	\$8,366	\$7,500
Telemetry	\$1,500	\$1,500	\$1,500	\$0	\$500
Other Miscellaneous Service	\$4,000	\$4,500	\$0	\$3,094	\$0
Meters	\$25,000	\$42,000	\$0	\$894	\$0
Upgrade System	\$15,000	\$15,000	\$0	\$0	\$0
Instrument & Apparatus	\$5,000	\$5,000	\$0	\$0	\$0
High Pressure Gas Lines	\$25,000	\$25,000	\$0	\$0	\$0
Backhoe (2 payments - fiscals 06/07 & 07/08)	\$27,000	\$0	\$0	\$0	\$0
<b>Total Contractual Services</b>	<b>\$147,050</b>	<b>\$141,950</b>	<b>\$47,250</b>	<b>\$36,603</b>	<b>\$39,850</b>
<b>System Operations</b>	\$0	\$0	\$0	\$0	\$0
Meters	\$25,000	\$42,000	\$0	\$0	\$0
Upgrade System	\$15,000	\$15,000	\$0	\$0	\$0
Gas Lines	\$20,000	\$37,000	\$0	\$4,126	\$0
<b>Total System Operations</b>	<b>\$60,000</b>	<b>\$94,000</b>	<b>\$0</b>	<b>\$4,126</b>	<b>\$0</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$2,166,220</b>	<b>\$2,289,481</b>	<b>\$1,461,490</b>	<b>\$1,572,099</b>	<b>\$1,497,285</b>

Personnel	Salary	Pay Grade	Worker's Comp
(1) Gas Superintendent-Frozen until 10/01/10	\$40,963	22	\$897
(2) Utility Worker III	\$36,388	14	\$797
(3) Utility Worker III	\$34,971	14	\$766
(4) Utility Worker II	\$32,864	11	\$720
(5) Utility Worker I	\$25,376	9	\$556
(6) Utility Worker I	\$24,877	9	\$545
(7) Laborer	\$22,408	8	\$491
Utility Worker I-Cut	\$0	9	\$0
<b>Total</b>	<b>\$217,846</b>		<b>\$4,771</b>

*Sanitation  
Fund*

## Sanitation Fund

Sanitation Detailed Revenues	2007-2008 Budget	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposed
<b>Operating Revenues</b>					
<b>Charges for Services</b>					
Sanitation Charges	\$800,000	\$920,000	\$2,000,000	\$1,309,819	\$1,600,000
Sanitation Charges – County	\$33,000	\$33,000	\$40,000	\$30,000	<b>\$40,000</b>
Late Fees-Sanitation	\$0	\$0	\$500	\$4,415	\$6,500
User Charges – Landfill	\$20,000	\$20,000	\$200,000	\$88,692	\$100,000
Late Fees- Landfill	\$0	\$0	\$0	\$9,989	\$7,000
Recycling	\$0	\$0	\$0	\$7,597	\$7,000
Application Processing Fee- Landfill	\$0	\$0	\$0	\$1,125	\$500
Roll-off Container Haul fee	\$0	\$0	\$0	\$800	\$600
Roll-off Container Rent	\$0	\$0	\$0	\$300	\$500
Septic Disposal – Landfill	\$28,000	\$30,000	\$20,000	\$9,850	\$0
<b>Total – Services</b>	<b>\$881,000</b>	<b>\$1,003,000</b>	<b>\$2,260,500</b>	<b>\$1,462,586</b>	<b>\$1,762,100</b>
<b>Total – Operating Revenues</b>	<b>\$881,000</b>	<b>\$1,003,000</b>	<b>\$2,260,500</b>	<b>\$1,462,586</b>	<b>\$1,762,100</b>
<b>Non-Operating Revenues</b>					
Interest Income	\$0	\$0	\$500	\$0	\$500
<b>Total Non-Operating Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>
<b>TOTAL REVENUES</b>	<b>\$881,000</b>	<b>\$1,003,000</b>	<b>\$2,261,000</b>	<b>\$1,462,586</b>	<b>\$1,762,600</b>
<b>Total Revenues</b>			<b>\$2,261,000</b>	<b>\$1,462,586</b>	<b>\$1,762,600</b>
<b>Total Collection Expenses</b>			<b>\$413,845</b>	<b>\$296,914</b>	<b>\$410,080</b>
<b>Total Disposal Expenses</b>			<b>\$516,330</b>	<b>\$382,405</b>	<b>\$450,920</b>
<b>Revenue Over/(Under) Expenses</b>			<b>\$1,330,825</b>	<b>\$783,268</b>	<b>\$901,600</b>
<b>Transfer to Debt Service *</b>			<b>\$245,219</b>	<b>\$0</b>	<b>\$290,350</b>
<b>Transfer to General Fund</b>			<b>\$725,000</b>	<b>\$612,305</b>	<b>\$599,025</b>
<b>Restricted for Closure &amp; Post-Closure **</b>			<b>\$360,606</b>	<b>\$170,963</b>	<b>\$12,225</b>

\* Will use the last three months is to pay Debt Service (\$125,000 Monthly x 3 = \$375,000)

\*\* \$2.5 M Closure & Post-Closure



## *Collection*

## Collection

COLLECTION DETAILED EXPENDITURES	2007-2008 Budget	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposed
<b>Personnel Services</b>					
Salaries	\$81,350	\$153,000	\$207,600	\$100,745	\$205,075
Incentive Pay	\$0	\$0	\$0	\$0	\$2,400
Overtime	\$20,000	\$40,000	\$30,000	\$31,139	\$30,000
Health Insurance	\$14,800	\$25,000	\$19,905	\$22,601	\$28,705
Social Security & Medicare	\$6,250	\$18,000	\$9,500	\$9,243	\$18,175
Retirement Contribution	\$4,700	\$16,381	\$7,100	\$15,787	\$28,275
Workers Comp	\$3,400	\$3,400	\$5,100	\$17,360	\$15,225
<b>Total Personnel Services</b>	<b>\$130,500</b>	<b>\$255,781</b>	<b>\$279,205</b>	<b>\$196,876</b>	<b>\$327,855</b>
<b>Materials &amp; Supplies</b>					
Clothing Supplies	\$700	\$1,000	\$0	\$0	\$0
Fuel Supplies	\$38,000	\$45,000	\$0	\$8,888	\$0
Minor Tools	\$150	\$1,150	\$0	\$0	\$0
Chemical Supplies	\$300	\$300	\$0	\$0	\$0
Supplies & Maintenance	\$400	\$900	\$400	\$198	\$23,000
Maint Bldg	\$2,000	\$2,500	\$0	\$0	\$0
Maint Containers	\$2,500	\$2,500	\$7,500	\$14	\$0
Maint Fence & Bldg	\$1,000	\$2,000	\$1,000	\$1,540	\$0
Maint Radios	\$100	\$100	\$100	\$0	\$0
Maint Vehicles	\$25,000	\$70,000	\$35,000	\$15,982	\$0
<b>Total Materials &amp; Supplies</b>	<b>\$70,150</b>	<b>\$125,450</b>	<b>\$44,000</b>	<b>\$26,622</b>	<b>\$23,000</b>
<b>Contractual Services</b>					
Personal Property Insurance	\$1,600	\$3,100	\$5,000	\$8,076	\$6,525
50 Containers	\$0	\$0	\$35,640	\$28,695	\$0
Communications	\$0	\$0	\$0	\$1,485	\$2,700
Engineering Service	\$0	\$0	\$0	\$0	\$0
Recycling Services	\$0	\$0	\$0	\$0	\$5,000
New Body of Trucks	\$79,028	\$49,028	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$50,000	\$0	\$0
<b>Total Contractual Services</b>	<b>\$80,628</b>	<b>\$52,128</b>	<b>\$90,640</b>	<b>\$38,256</b>	<b>\$14,225</b>
<b>System Operations</b>					
New Containers	\$0	\$0	\$0	\$35,160	\$45,000
<b>Total System Operations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,160</b>	<b>\$45,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$281,278</b>	<b>\$433,359</b>	<b>\$413,845</b>	<b>\$296,914</b>	<b>\$410,080</b>

Personnel	Salary	Pay Grade	Worker's Comp
(1) Sanitation Superintendent	\$44,470	19	\$3,300
(2) Utility Worker III	\$33,941	14	\$2,518
(3) Utility Worker III	\$32,619	14	\$2,420
(4) Utility Worker III	\$31,344	14	\$2,326
(5) Utility Worker II	\$31,344	14	\$2,326
(6) Utility Worker II – Vacant until 10/01/10	\$31,344	14	\$2,326
Utility Worker I – Position Cut	\$0	9	\$0
<b>Total</b>	<b>\$205,061</b>		<b>\$15,216</b>

## *Disposal*

# Disposal

DISPOSAL DETAILED EXPENDITURES	2007-2008 Budget	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposed
<b>Personnel Services</b>					
Salaries	\$131,200	\$87,000	\$203,500	\$208,319	\$182,075
Incentive Pay	\$0	\$0	\$0	\$0	\$6,000
Overtime	\$12,000	\$25,000	\$29,350	\$18,555	\$20,000
Health Insurance	\$24,600	\$30,000	\$39,880	\$40,251	\$27,220
Social Security & Medicare	\$9,900	\$12,000	\$24,200	\$16,453	\$15,925
Retirement Contribution	\$7,400	\$8,270	\$18,100	\$23,918	\$24,775
Workers Comp	\$7,000	\$7,000	\$17,200	(\$243)	\$15,500
Unemployment Benefits	\$0	\$0	\$0	\$11,330	\$0
<b>Total Personnel Services</b>	<b>\$192,100</b>	<b>\$169,270</b>	<b>\$332,230</b>	<b>\$318,583</b>	<b>\$291,495</b>
<b>Materials &amp; Supplies</b>					\$6,375
Dues Subscriptions & Education	\$500	\$500	\$0	\$0	\$0
Travel & Motel	\$600	\$600	\$0	\$0	\$0
Clothing Supplies	\$700	\$1,000	\$0	\$0	\$0
Fuel Supplies	\$19,500	\$25,000	\$0	\$827	\$0
Other Supplies	\$600	\$600	\$0	\$5,915	\$0
Contingency	\$0	\$0	\$0	\$853	\$0
Cash Short/Over	\$0	\$0	\$0	(\$186)	\$0
Repair & Maintenance	\$0	\$0	\$0	\$0	\$35,000
Maintenance of Radios	\$100	\$300	\$100	\$0	\$0
Maintenance of Landfill	\$500	\$62,000	\$500	\$350	\$0
Maintenance of Other Equipment	\$20,000	\$20,000	\$55,000	\$23,869	\$0
<b>Total Materials &amp; Supplies</b>	<b>\$42,500</b>	<b>\$110,000</b>	<b>\$55,600</b>	<b>\$31,627</b>	<b>\$41,375</b>
<b>Contractual Services</b>	\$0	\$0	\$0	\$0	\$73,050
Property & Equipment Insurance	\$500	\$2,000	\$3,000	\$0	\$0
Communications	\$1,200	\$1,200	\$1,200	\$3,972	\$0
Electric Service	\$300	\$500	\$300	\$283	\$0
Engineering Services	\$7,500	\$50,000	\$10,000	\$0	\$0
Permits & Fees	\$12,000	\$24,000	\$24,000	\$16,662	\$0
Recycling Services	\$0	\$0	\$30,000	\$11,277	\$0
Landfill Expansion Project	\$60,000	\$30,000	\$60,000	\$0	\$0
<b>Total Contractual Services</b>	<b>\$81,500</b>	<b>\$107,700</b>	<b>\$128,500</b>	<b>\$32,194</b>	<b>\$73,050</b>
<b>System Operations</b>					
New Containers	\$0	\$0	\$0	\$0	\$45,000
<b>Total System Operations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,000</b>
<b>Total Expenditures</b>	<b>\$316,100</b>	<b>\$386,970</b>	<b>\$516,330</b>	<b>\$382,405</b>	<b>\$450,920</b>
<b>Grand Total Expenditures/ Collection &amp; Disposal</b>	<b>\$597,378</b>	<b>\$820,329</b>	<b>\$930,175</b>	<b>\$559,491</b>	<b>\$861,000</b>

Personnel	Salary	Pay Grade	Worker's Comp
(1) Sanitation Foreman	\$36,807	19	\$3,603
(2) Utility Worker II	\$28,309	11	\$2,771
(3) Utility Worker II	\$27,477	11	\$2,690
(4) Utility Worker II-FROZEN until 10/1/10	\$27,477	11	\$2,690
(5) Laborer	\$25,759	8	\$2,522
(6) Laborer- Part-time	\$11,201	8	\$1,097
(7) Collection Clerk	\$25,039	10	\$125
Laborer- Position Cut	\$0	8	\$0
Laborer- Position Cut	\$0	8	\$0
<b>Total</b>	<b>\$182,068</b>		<b>\$15,498</b>

*Discretely Presented  
Component Units*

*Economic Development  
Corporation 4A*

## *Economic Development Corporation - 4A*

Economic Development Corporation - 4A Financial Summary	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Revenue Summary</b>				
4A	\$544,350	\$421,000	\$361,726	\$448,000
<b>Total Revenues</b>	<b>\$544,350</b>	<b>\$421,000</b>	<b>\$361,726</b>	<b>\$448,000</b>
<b>Expenditure Summary</b>				
4A	\$541,130	\$416,985	\$395,780	\$369,675
<b>Total Expenditures</b>	<b>\$541,130</b>	<b>\$416,985</b>	<b>\$395,780</b>	<b>\$369,675</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$3,220</b>	<b>\$4,015</b>	<b>-\$34,053</b>	<b>\$78,325</b>

\*\*Projected End of Year Fund Balance \$557,700.61

## *Economic Development Corporation - 4A*

Economic Development Corporation – 4A Revenues	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Taxes</b>				
Sales Tax	\$300,000	\$225,000	\$222,901	\$250,000
<b>Total Taxes</b>	<b>\$300,000</b>	<b>\$225,000</b>	<b>\$222,901</b>	<b>\$250,000</b>
<b>Investment Revenue/Fees</b>				
Rental & Lease	\$12,000	\$5,000	\$7,000	\$12,000
Land Sales	\$50,000	\$0	\$0	\$0
Revolving Loan Interest Earned	\$9,000	\$4,000	\$71	\$2,500
Interest Earned	\$9,000	\$8,000	\$1,095	\$7,500
Interest Earned-TEXPOOL	\$1,600	\$4,000	\$184	\$0
Miscellaneous Income	\$0	\$0	\$3,393	\$1,000
<b>Total Investment Revenue/Fees</b>	<b>\$81,600</b>	<b>\$21,000</b>	<b>\$11,742</b>	<b>\$23,000</b>
<b>Interfund</b>				
County Funds	\$102,750	\$125,000	\$93,750	\$125,000
4B Contract	\$60,000	\$50,000	\$33,333	\$50,000
<b>Total Interfund</b>	<b>\$162,750</b>	<b>\$175,000</b>	<b>\$127,083</b>	<b>\$175,000</b>
<b>Grand Total Revenues</b>	<b>\$544,350</b>	<b>\$421,000</b>	<b>\$361,726</b>	<b>\$448,000</b>



## Economic Development Corporation - 4A

Economic Development Corporation - 4A Expenditures	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Personnel</b>				
Salaries	\$68,900	\$68,900	\$59,452	\$61,150
Insurance	\$9,000	\$4,985	\$3,852	\$4,160
Social Security	\$5,200	\$5,200	\$4,801	\$4,700
TMRS	\$6,760	\$6,760	\$7,521	\$7,300
Worker's Comp	\$670	\$170	\$0	\$325
<b>Total Personnel</b>	<b>\$90,530</b>	<b>\$86,015</b>	<b>\$75,625</b>	<b>\$77,635</b>
<b>Materials &amp; Supplies</b>				
Meeting & Travel & Motel	\$7,500	\$4,000	\$925	\$5,000
Car Allowance	\$3,600	\$2,400	\$3,300	\$4,200
Dues & Membership	\$500	\$500	\$504	\$500
Unrestricted Funds	\$0	\$10,920	\$0	\$0
<b>Total Materials &amp; Supplies</b>	<b>\$11,600</b>	<b>\$17,820</b>	<b>\$4,729</b>	<b>\$9,700</b>
<b>Contractual Services</b>				
Communication	\$1,800	\$2,400	\$0	\$0
Loans & Business Exploration	\$168,475	\$140,000	\$149,304	\$100,000
Commercial Infrastructure	\$168,475	\$70,250	\$108,567	\$100,000
Audit & Accounting Services	\$2,250	\$15,000	\$7,917	\$15,000
Professional Services	\$30,000	\$10,000	\$9,765	\$5,000
Legal & Special Services	\$10,000	\$32,000	\$36,937	\$15,000
Support	\$20,000	\$20,000	\$19,054	\$20,000
Midland Tech School (Utilities)	\$7,000	\$0	\$0	\$0
Equipment	\$1,000	\$1,000	\$50	\$1,000
Promotions	\$30,000	\$22,500	\$13,170	\$25,000
<b>Total Contractual Services</b>	<b>\$439,000</b>	<b>\$313,150</b>	<b>\$344,764</b>	<b>\$281,000</b>
<b>Grand Total Expenditures</b>	<b>\$541,130</b>	<b>\$416,985</b>	<b>\$425,118</b>	<b>\$368,335</b>

*Economic Development  
Corporation 4B*

## *Economic Development Corporation - 4B*

Economic Development Corporation 4B Financial Summary	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Revenue Summary</b>				
4B	\$320,390	\$359,750	\$203,386	\$254,500
<b>Total Revenues</b>	<b>\$320,390</b>	<b>\$359,750</b>	<b>\$203,386</b>	<b>\$254,500</b>
<b>Expenditure Summary</b>				
4B	\$477,850	\$359,750	\$203,325	\$366,000
<b>Total Expenditures</b>	<b>\$477,850</b>	<b>\$359,750</b>	<b>\$203,325</b>	<b>\$366,000</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>(\$157,460)</b>	<b>\$0</b>	<b>\$61</b>	<b>(\$111,500)</b>

Projected End of Year Fund Balance **\$223,624.16**

## *Economic Development Corporation - 4B*

Economic Development Corporation 4B Revenues	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Taxes</b>				
Fund Balance	\$0	\$32,750	\$0	\$0
Sales Tax	\$300,000	\$225,000	\$201,232	\$250,000
<b>Total Taxes</b>	<b>\$300,000</b>	<b>\$257,750</b>	<b>\$201,232</b>	<b>\$250,000</b>
<b>Governmental Grants</b>				
Federal Revenue	\$0	\$100,000	\$0	\$0
<b>Total Governmental Grants</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Investment Revenue/Fees</b>				
Interest Earned	\$1,600	\$2,000	\$2,154	\$4,500
Miscellaneous Income	\$18,790	\$0	\$0	\$0
<b>Total Investment Revenue/Fees</b>	<b>\$20,390</b>	<b>\$2,000</b>	<b>\$2,154</b>	<b>\$4,500</b>
<b>Grand Total Revenues</b>	<b>\$320,390</b>	<b>\$359,750</b>	<b>\$203,386</b>	<b>\$254,500</b>

## *Economic Development Corporation - 4B*

Economic Development Corporation 4B Expenditures	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Contractual Services</b>				
Infrastructure	\$100,000	\$70,000	\$23,400	\$150,000
Loans & Business Exploration	\$100,000	\$67,250	\$0	\$0
Audit & Accounting Services	\$2,250	\$5,000	\$2,083	\$15,000
Professional Services	\$141,600	\$100,000	\$77,529	\$80,000
Legal & Special Services	\$3,000	\$4,000	\$1,275	\$5,000
Promotions	\$30,000	\$22,500	\$26,612	\$25,000
Debt Retirement Sports Complex	\$41,000	\$41,000	\$41,000	\$41,000
4A-4B Contract	\$60,000	\$50,000	\$33,333	\$50,000
Housing Development	\$0	\$0	\$0	\$0
Pending Audit Adjustments			(\$1,907)	\$0
<b>Total Contractual Services</b>	<b>\$477,850</b>	<b>\$359,750</b>	<b>\$203,325</b>	<b>\$366,000</b>
<b>Grand Total Expenditures</b>	<b>\$477,850</b>	<b>\$359,750</b>	<b>\$203,325</b>	<b>\$366,000</b>

## *Housing Authority*

## *Housing Authority*

Housing Authority Financial Summary	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Revenue Summary</b>				
Housing Authority	\$600,045	\$431,719	\$521,730	\$590,000
<b>Total Revenues</b>	<b>\$600,045</b>	<b>\$431,719</b>	<b>\$521,730</b>	<b>\$590,000</b>
<b>Expenditure Summary</b>				
Housing Authority	\$479,975	\$431,719	\$515,257	\$590,000
<b>Total Expenditures</b>	<b>\$479,975</b>	<b>\$431,719</b>	<b>\$515,257</b>	<b>\$590,000</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$120,070</b>	<b>\$0</b>	<b>\$6,473</b>	<b>\$0</b>

## *Housing Authority*

Housing Authority Revenues	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Investment Revenue/Fees</b>				
Interest Earned	\$45	\$0	\$1,871	\$2,000
<b>Total Investment Revenue/Fees</b>	<b>\$45</b>	<b>\$0</b>	<b>\$1,871</b>	<b>\$2,000</b>
<b>Interfund</b>				
Grant Entitlement HUD	\$600,000	\$431,719	\$519,859	\$528,000
Administrative Fee	\$0	\$0	\$0	\$60,000
<b>Total Interfund</b>	<b>\$600,000</b>	<b>\$431,719</b>	<b>\$519,859</b>	<b>\$588,000</b>
<b>Grand Total Revenues</b>	<b>\$600,045</b>	<b>\$431,719</b>	<b>\$521,730</b>	<b>\$590,000</b>



## Housing Authority

Housing Authority Expenditures	2008-2009 Budget	2009-2010 Current Budget	2009-2010 YTD Actual	2010-2011 Proposal
<b>Personnel Services</b>				
Salaries	\$41,000	\$40,700	\$43,716	\$43,675
Incentive Pay	\$0	\$0	\$0	\$2,400
Insurance	\$7,300	\$4,985	\$6,565	\$4,785
Social Security	\$3,000	\$3,030	\$3,120	\$3,525
TMRS	\$4,075	\$3,500	\$4,706	\$5,500
Worker's Comp.	\$300	\$104	\$0	\$225
<b>Total Personnel Services</b>	<b>\$55,675</b>	<b>\$52,319</b>	<b>\$58,108</b>	<b>\$60,110</b>
<b>Materials &amp; Supplies</b>				
Dues Subscriptions & Education	\$1,700	\$1,700	\$1,040	\$2,000
Travel And Motel	\$4,500	\$4,500	\$0	\$4,500
Office Supplies/Equipment/Rent	\$2,500	\$2,000	\$1,682	\$1,900
Fuel Supplies	\$1,200	\$0	\$465	\$0
Administrative Cost	\$9,000	\$9,000	\$1,562	\$15,000
Insurance Cost	\$1,200	\$1,200	\$200	\$175
<b>Total Materials &amp; Supplies</b>	<b>\$20,100</b>	<b>\$18,400</b>	<b>\$4,949</b>	<b>\$23,575</b>
<b>Maintenance</b>				
Repairs & Maintenance	\$0	\$0	\$0	\$0
Maintenance of Vehicles	\$1,000	\$1,500	\$625	\$1,400
<b>Total Maintenance</b>	<b>\$1,000</b>	<b>\$1,500</b>	<b>\$625</b>	<b>\$1,400</b>
<b>Contractual Services</b>				
Communications	\$2,200	\$0	\$1,959	\$1,000
Stockton Village Apt. Assist.	\$35,000	\$0	\$65,330	\$0
Housing Enhancement Fund	\$12,000	\$0	\$0	\$0
Programming (Happy Software)	\$4,000	\$4,500	\$4,008	\$5,000
Rent Payments 003,004,006,007	\$350,000	\$355,000	\$380,277	\$498,915
<b>Total Contractual Services</b>	<b>\$403,200</b>	<b>\$359,500</b>	<b>\$451,574</b>	<b>\$504,915</b>
<b>Grand Total Expenditures</b>	<b>\$479,975</b>	<b>\$431,719</b>	<b>\$515,257</b>	<b>\$590,000</b>

Title	Salary	Pay Grade	Worker's Comp
(1) Housing Authority Director	\$39,882	18	\$199
(2) Assistant-Part-time (Half Housing/Half Finance)	\$3,770		\$19
<b>TOTAL</b>	<b>\$43,652</b>		<b>\$218</b>

# *Financial Policies*

## Government Organization

The City of Fort Stockton is a municipal corporation under the applicable laws and regulations of the State of Texas. It has a Council-Manager form of government with the council Members and Mayor being elected by registered voters of the City. The City Manager is appointed by the City Council and serves as to the Council needs. The Mayor presides over the council meetings but holds no voting power.

The City provides the following services as authorized by its charter: public safety, streets, sanitation, culture and recreation, public improvements, planning and zoning, utilities, and general administrative services.

## Financial Structure

The accounts of the City are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund or account group are summarized by providing a separate set of self-balancing accounts which include assets, liabilities, fund equity, revenues, and expenditures/expenses. All capital expenditures and major projects are included in each fund. The following funds are used by the City:

### Governmental Funds:

- **General Fund(s):** The general fund is the City's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund. Financial resources primarily include property taxes, sales taxes, licenses, and permits.
- **Special Revenue Funds:** The City accounts for resources restricted to, or designated for, specific purposes by the City or a grantor in a special revenue fund. Most Federal and some State financial assistance are accounted for in a special revenue fund, and sometimes, unused balances must be returned to the grantor at the close of the specified project periods. The City's major special revenue fund is the Visitor Development Fund in which the City has adopted a 7% Hotel/Motel Occupancy Tax.
- **Debt Service Fund:** The City accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds in a debt service fund.
- **Capital Projects Fund:** The proceeds from long-term debt financing and revenues and expenditures related to authorized construction and other capital asset acquisitions are accounted for in a capital projects fund.

### Proprietary Funds:

- **Enterprise Funds:** The City's activities for which water, sewer, gas, and sanitation utility and landfill users are charged a fee roughly equal to the cost of providing the goods or services of those activities are accounted for in proprietary funds.

### Component Units:

- **Discretely Presented:** The City presents three discretely-presented component units that are legally separate from the City. They include: the Housing Authority, EDC 4A, and EDC 4B.

## *Measurement Focus and Basis of Accounting*

The governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, current liabilities, and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets (i.e., revenues and other financing resources and expenditures and other financing uses).

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest and principal on long-term debt, which is recognized when due. The expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. The City considers all revenues available if they are collectible within 60 days after year-end.

Revenues from local sources consist primarily of property taxes and sales taxes. Property tax, sales tax, and revenues received from the State are recognized under the “susceptible to accrual” concept, that is, when they are both measurable and available. The city considers them “available” if they will be collected within 60 days of the end of the fiscal year. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as deferred revenues until related and authorized expenditures have been made. If the balance has not been expended by the end of the project period, grantors sometimes require the City to refund all or part of the unused amount.

The Proprietary Funds are accounted for on a flow of economic resources measurement focus and utilize the accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable and expenses in the accounting period in which they are incurred and become measurable.

## *Budgets and Budgetary Accounting*

The method used to determine when revenues and expenditures are recognized for budgetary purposes is known as the budgetary basis of accounting. The City defines a balanced budget as a budget where revenues equal or exceed expenditures or expenses.

Formal budgetary integration is employed as a management control device during the year for the General, Debt Service, Convention Visitor’s Bureau, and all Enterprise Funds. Unused appropriations for all the annually budgeted funds lapse at the end of the fiscal year. The budget amounts shown in the financial statements are the fiscal authorized amounts as amended during the year. Budgetary data for the Capital Projects Fund is budgeted over the life of the respective project and not on an annual basis.

## *Budget Process Summary*

The Budget process must comply with the City Charter and the public hearing requirements of Texas law. The fiscal year of the City shall begin on the first day of October and end on the last day of September each calendar year. The fiscal year shall constitute the budget year of the City government. The term "budget year" shall mean the fiscal year for which any particular budget is adopted and in which it is administered.

On or before the first regularly scheduled meeting in August of each year, the City Manager shall submit to the City Council a proposed budget for the ensuing fiscal year. The City Council shall review the proposed budget and make any appropriate changes prior to publishing the final budget.

The budget shall consist of three parts as follows:

- Budget Message prepared by the City Manager, which shall outline a fiscal policy for the City government, describing therein the important features of the budget with reference both to proposed expenditures and the total anticipated income for the ensuing year; and

A general budget summary with supporting schedules, which shall exhibit the aggregate figures of the budget in such manner as to show a balanced relationship between the total proposed expenditures and anticipated income for the fiscal year covered by the budget, and which shall compare these figures with the corresponding figures of the last completed fiscal year in process.

- Detailed estimates of all proposed expenditures, showing the corresponding expenditures for each item for the current fiscal year with expenditures for each item for the current fiscal year and the last preceding fiscal year with explanations of increasing or decreasing recommended with appropriations for the current fiscal year;

Detailed estimates of anticipated revenues and other income; and

- Delinquent taxes for current and preceding years, with estimated percentage collectible; and statement of bonded debt redemption and interest requirements, the debt authorized and unissued, the condition of the sinking funds, if any, and the borrowing capacity of the City.
- A complete draft of the budget ordinance, including an appropriation ordinance and such other ordinance as may be required to finance the budget.

The City Council shall make available in City offices a general summary of the proposed budget and a notice stating the times and places where copies of the message and budget are available for inspection by the public, and the time and place, applicable to current laws, for public hearing on the budget.

The City Council shall hold a public hearing on the budget as submitted at the time and place so advertised or another time and place with proper notification. All interested persons shall be given an opportunity to be heard, either for or against any item of the proposed budget.

At a regular or special meeting not fewer than seven (7) days after the public hearing, the City Council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law

for debt service or for an estimate cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than the total of estimated income plus funds available from prior years.

The City Council shall adopt or amend the budget by ordinance on one (1) reading. Adoption of the budget shall constitute appropriation of amount specified therein as expenditures from the funds indicated of the property tax therein proposed. The approved budget will be filed with the City Secretary.

## *Appendix*

STATE OF TEXAS     {

Property Tax Code, Sec. 26.01 (a)

COUNTY OF PECOS    {

Certification of Appraisal Roll for CITY OF FORT STOCKTON

I, **Sam Calderon**, Chief Appraiser for the Pecos County Appraisal District, do solemnly swear that the attached is the portion of the approved Appraisal Roll for the Pecos County Appraisal District that lists property taxable by **City of Fort Stockton** and constitutes the Appraisal Roll for **City of Fort Stockton** for 2010.

**NET TAXABLE VALUE**

Mineral:       \$     16,043,150.

Real:           \$     220,859,080.

\*Includes \$ 7,813,310.  
New Improvements

TOTAL:         \$     236,902,230.

Signed this Thursday, 22<sup>nd</sup> day of July, 2010



Sam Calderon, RPA  
Chief Appraiser



## 2010 HISTORY VALUE RECAP

FORT STOCKTON CITY (10)

Category	Value	Items	Exempt Value		
HS Real:	16,588,670	2,236	31,170		
Non-HS Real:	26,860,410	1,681	5,981,910		
Production Market:	0	0	0	Total Land Mkt Value:	43,449,080
HS Improvements:	107,821,910	2,236	58,590		
New HS Improvements:	1,323,990	102	0		
Non-HS Improvements:	99,864,980	994	41,486,550		
New Non-HS Improvements:	6,734,350	43	245,660	Total Imps Mkt Value:	215,745,230
HS Personal:	319,450	24	0		
New Personal:	630	1	0		
Non-HS Personal:	22,401,410	419	98,800		
New Non-HS Personal:	0	0	0	Total Pers Mkt Value:	22,721,490
<b>Total Real Market:</b>	<b>281,915,800</b>	<b>7,736</b>			
MN Value:	0	0			
MN Inv. Value - Real:	0	0			
MN Inv. Value - Personal:	0	0			
<b>Total Mineral Mkt:</b>	<b>0</b>	<b>0</b>		Total Mineral Mkt:	0
Production Market:	0	0			
Land Ag 1D Value:	0	0		<b>Total Market Value:</b>	<b>281,915,800</b>
Land Ag 1D1 Value:	0	0			
Land Ag Tim Value:	0	0			
<b>Productivity Loss:</b>	<b>0</b>	<b>0</b>		Total Market Taxable:	281,915,800
Less Real Exempt Property:	47,902,680	216			
Less \$500 Inc. Real Personal:	6,540	25			
Other Freeport:	0	0			
Other Allocation:	0	0			
Other Goods In Transit:	0	0			
Other MultiUse:	0	0			
Less Real/Pers Abatements:	0	0			
Less 10% Cap Loss:	3,625,660	1,225			
Less Mineral Exempt Property:	0	0			
Less \$500 Inc. Mineral Owner:	0	0			
Less TNRCC:	0	0			
Less Mineral Abatements:	0	0			
Less Mineral Freeports:	0	0			
Less Mineral Unknowns:	0	0			
Less Protest Value:	54,590	1			
<b>Total Losses:</b>	<b>51,589,470</b>				
<b>Total Appraised:</b>	<b>230,326,330</b>			Total Appraised:	230,326,330
<b>Reimbursable Exemptions</b>					
Homestead H,S:	0	0			
Senior S:	0	0			
Disable B:	0	0			
DV 100%:	145,270	4			
<b>Total Reimbursable:</b>	<b>145,270</b>	<b>4</b>			
Local Discount:	0	0			
Disable Veteran:	334,750	35			
Optional 65:	8,987,230	616			
Local Disable:	0	0			
State Homestead:	0	0			
<b>Total Exemptions:</b>	<b>9,467,250</b>				
<b>Net Taxable Value:</b>	<b>220,859,080</b>			Net Taxable Value	220,859,080

**\*\*\*\* Freeze Totals: (This is only for Effective Tax Rate Calculation)**

Total Ceiling Tax: 82,296.67  
 Total Freeze Taxable: - 24,752,220  
 New Imp/Pers with Ceiling: + 191,590

**\*\*Freeze Adjusted Taxable:** 196,298,450 **\*\*This number DOES NOT represent any Jurisdiction's Certified Taxable Value\*\***

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) \* Tax Rate / 100) + Total Ceiling Tax  
 or (Freeze Adjusted Taxable \* Tax Rate / 100) + Total Ceiling Tax

**Count of Homesteads for**

H - Homestead	W - Widow
S - Over 65	DV - Disabled Veteran
B - Disabled	O - Over 65 (No HS)

H	S	F	B	W	O	DV	DV100
1172	617	0	50	0	0	37	4

**Total Parcels:** 4,428

**Total Owners:** 3,408

**Special Certified Totals:**

Exempt Value of First Time Absolute Exemption:	\$42,010
Exempt Value of First Time Partial Exemption:	\$262,980
Value Loss Due to New AGT/Timber:	\$0
New Imps/New Pers Market Value:	\$7,813,310

Combined Recap

Cat Code	Items	Acres	Total Real	Ag/Timber	Production Mkt	Taxable Land	Total Improvements	Total Personal	Total Mkt Taxable	Total Net Taxable
A1	2,408	585.875	17,520,020	0	0	17,520,020	115,604,840	0	133,124,860	120,649,730
A2	202	59.453	1,066,770	0	0	1,066,770	3,471,150	0	4,537,920	3,969,540
A3	10	2.421	56,510	0	0	56,510	94,200	0	150,710	150,710
A*	2,620	647.749	18,643,300	0	0	18,643,300	119,170,190	0	137,813,490	124,769,980
B1	30	19.870	368,860	0	0	368,860	2,594,920	0	2,963,780	2,963,780
B2	28	7.592	213,580	0	0	213,580	1,375,130	0	1,588,710	1,586,430
B*	58	27.462	582,440	0	0	582,440	3,970,050	0	4,552,490	4,550,210
C1	410	141.211	2,832,040	0	0	2,832,040	79,440	0	2,911,480	2,911,480
C2	155	181.031	2,596,560	0	0	2,596,560	96,250	0	2,692,810	2,692,810
C3	26	112.451	481,820	0	0	481,820	16,040	0	497,860	497,860
C*	591	434.693	5,910,420	0	0	5,910,420	191,730	0	6,102,150	6,102,150
F1	400	333.655	11,130,530	0	0	11,130,530	49,985,280	0	61,115,810	61,100,420
F2	6	16.621	340,650	0	0	340,650	240,020	0	580,670	580,670
F*	406	350.276	11,471,180	0	0	11,471,180	50,225,300	0	61,696,480	61,681,090
J8	2	0.564	17,240	0	0	17,240	9,780	0	27,020	27,020
J*	2	0.564	17,240	0	0	17,240	9,780	0	27,020	27,020
L1	385	0.000	0	0	0	0	0	22,072,620	22,072,620	22,066,080
L*	385	0.000	0	0	0	0	0	22,072,620	22,072,620	22,066,080
M1	75	0.000	0	0	0	0	387,380	550,070	937,450	905,720
M*	75	0.000	0	0	0	0	387,380	550,070	937,450	905,720
O1	75	51.273	811,420	0	0	811,420	0	0	811,420	811,420
O*	75	51.273	811,420	0	0	811,420	0	0	811,420	811,420
XA1	10	2.498	64,660	0	0	64,660	804,430	0	869,090	0
XB1	1	0.221	3,030	0	0	3,030	0	0	3,030	0
XC1	43	38.408	516,130	0	0	516,130	4,800	0	520,930	0
XC2	5	2.641	118,670	0	0	118,670	0	0	118,670	0
XC3	1	0.149	3,250	0	0	3,250	0	0	3,250	0
XF1	18	122.236	556,200	0	0	556,200	20,374,530	0	20,930,730	0
XF2	7	56.873	2,330,120	0	0	2,330,120	0	0	2,330,120	0
XJ8	125	242.192	2,421,020	0	0	2,421,020	20,607,040	0	23,028,060	0
XL1	6	0.000	0	0	0	0	0	98,800	98,800	0
X*	216	465.218	6,013,080	0	0	6,013,080	41,790,800	98,800	47,902,680	0
Totals:	4,428	1,977.236	43,449,080	0	0	43,449,080	215,745,230	22,721,490	281,915,800	220,913,670

### 2010 Certified Values

	<b>Mineral/Industrial</b>	<b>Real</b>	<b>Total Taxable</b>
<b>Pecos County</b>	\$3,660,045,710	\$348,404,010	<b>\$4,008,449,720</b>
<b>Buena Vista ISD</b>	\$222,458,470	\$15,773,410	<b>\$238,231,880</b>
<b>Fort Stockton ISD</b>	\$1,734,242,400	\$258,665,310	<b>\$1,992,907,710</b> (includes \$132mm Century Plant value for 2010)
<b>Iraan-Sheffield ISD</b>	\$1,821,249,040	\$30,476,790	<b>\$1,851,725,830</b>
<b>City of Fort Stockton</b>	\$16,043,150	\$220,859,080	<b>\$236,902,230</b>
<b>Middle Pecos GW</b>	\$3,811,482,370	\$346,795,550	<b>\$4,158,277,920</b>
<b>Iraan General Hosp.</b>	\$1,821,249,040	\$35,242,310	<b>\$1,856,491,350</b>

			Total 2009 Value	% Change
Pecos County	\$3,471,409,950	\$325,305,160	\$3,796,715,110	5.28%
Buena Vista ISD	\$221,582,230	\$14,917,360	\$236,499,590	0.73%
Fort Stockton ISD	\$1,829,078,390	\$240,083,860	\$2,069,162,250	-3.83%
Iraan-Sheffield ISD	\$1,587,693,340	\$28,132,080	\$1,615,825,420	12.74%
City of Fort Stockton	\$17,888,980	\$204,653,650	\$222,542,630	6.06%
Middle Pecos GW	\$3,638,354,210	\$323,696,700	\$3,962,050,910	4.72%
Iraan General Hosp.	\$1,413,539,340	\$32,966,700	\$1,446,506,040	22.08%

**ORDINANCE NO. 10-120**

**AN ORDINANCE LEVYING TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF FORT STOCKTON, PECOS COUNTY, TEXAS; PROVIDING FOR THE INTEREST AND SINKING FUND & APPORTIONING EACH LEVY FOR A SPECIFIC PURPOSE FOR FISCAL YEAR 2010-2011 & PROVIDING FOR APPROVAL OF ORDINANCE.**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT STOCKTON, PECOS COUNTY, TEXAS:**

**SECTION 1.** That it is hereby levied and there shall be collected for the use and support of the Municipal Government of the City of Fort Stockton, Pecos County, Texas, to provide Interest & Sinking Funds for Fiscal Year 2010-2011, upon all property subject to a tax of forty-three and seventy-three thousandths cents (\$.4373) on each one hundred dollars (\$100.00) valuation of property. Said tax being so levied and apportioned to the specific purpose herein set forth:

(a) **THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.** For the Maintenance and Support of the General Government (M&O), \$0.2603 on each one hundred dollars (\$100.00) valuation of property. **THE TAX RATE WILL EFFECTIVELY BE RAISED BY 2.56 % AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$15.60; and**

(b) For the Interest & Sinking Fund (I&S), \$0.1770 on each one hundred dollars (\$100.00) valuation of property for the payment of Principal and Interest on outstanding General Obligation Tax Bonds.

**SECTION 2.** That it is hereby levied and there shall be collected a two percent (2%) **Local Sales and Use Tax** within the City as provided by the "Local Sales and Use Tax Act of the State of Texas", Vernon's Texas Local Government Code. One percent (1%) General Government (General Fund), one-half percent (½%) for economic and industrial development as permitted under provision Article 5190.6, Section 4A & 4B and one-quarter percent (¼%) for Maintenance and Repair of City Street & Roads under H.B. 445 and one-quarter percent (¼%) to be used to reduce the property tax rate.

**SECTION 3.** That all monies collected under this Ordinance for the specific items therein named, shall be and the same are hereby appropriated and set apart for the specific purpose indicated in each item. The Director of Finance, collector of taxes, shall keep these accounts so as to readily and distinctly show the amounts expended and the amount on hand at the time belonging to such funds. It is hereby made the duty, of the Tax Collector of Taxes and every person collecting money for the City Treasurer, at the time of depositing any monies from what source it was received. All receipts for the City not specifically apportioned by this Ordinance are hereby made payable to the General Fund of the City.

**SECTION 4.** That unpaid taxes shall be considered delinquent as of February 1, 2011.

**SECTION 5.** That the near approach of the date for collection of taxes, creates an emergency, requiring suspension of rule that ordinance be read at three separate meetings, and be at once finally passed and in full force and effect from and after its passage and publication in one (1) issue of the FORT STOCKTON PIONEER, a newspaper of general circulation published in the City of Fort Stockton, Texas.

**PASSED & APPROVED** by majority vote of City Council Members present at its Regular Meeting, this 8<sup>th</sup> day of September, 2010.

\_\_\_\_\_  
**Ruben V. Falcon, Mayor**

\_\_\_\_\_  
**Rafael Castillo, Jr., City Manager**

**ATTEST:**

\_\_\_\_\_  
**Delma A. Gonzalez, City Secretary**

**Approved as to form & legality:**

\_\_\_\_\_  
**Mart O. Adams, City Attorney**



# Notice of Tax Revenue Increase

The **City of Fort Stockton** conducted public hearings on **08/24/2010** and **08/31/2010** on a proposal to increase the total tax revenues of the **City of Fort Stockton** from properties on the tax roll in the preceding year by **2.560000** percent.

The total tax revenue raised last year at last years tax rate of **0.449900** for each \$100 of taxable value was **978,237.00.**

The total tax revenue proposed to be raised this year at the proposed tax rate of **0.437300** for each \$100 of taxable value, excluding tax revenue to be raised from new property added to the tax roll this year, is **1,001,805.00.**

(insert amount computed by multiplying proposed tax rate by the difference between current total value and new property value)

The total tax revenue proposed to be raised this year at the proposed tax rate of **0.437300** for each \$100 of taxable value, including tax revenue to be raised from new property added to the tax roll, is **1,035,973.00.**

(insert amount computed by multiplying proposed tax rate by current total value).

The **Fort Stockton City Council** is scheduled to vote on the tax rate that will result in that tax increase at a public meeting to be held on **09/14/2010** at **City Hall, 121 W. Second, Fort Stockton, TX** at **06:30 PM.**



May 17, 2010

City #00472

Ms. Erika Munoz  
Asst DIF  
City of Fort Stockton  
P.O. Box 1000  
Fort Stockton, TX 79735-1000

**Subject: 2011 Municipal Contribution Rate**

Dear Erika:

Presented below are your city's contribution requirements to the Texas Municipal Retirement System (TMRS) for Plan Year 2011 (Calendar Year 2011, PY2011) as determined by the December 31, 2009 actuarial valuation. The actuarially determined contribution rates for retirement benefits and Supplemental Death Benefits (SDB), if any, are based on your city's plan provisions in effect as of March 1, 2010 and the actuarial assumptions and methods adopted by the Board. Effective January 1, 2011, your city's monthly contribution rates will be as follows:

	<u>Phase-in Rate</u>	<u>Full Rate</u>
Normal Cost:	6.30%	6.30%
Prior Service:	<u>4.02%</u>	<u>5.20%</u>
Total Retirement Rate:	10.32%	11.50%
Supplemental Death Benefit	<u>0.27%</u>	<u>0.27%</u>
Total Combined Contribution	10.59%	11.77%

Full information on your rate, including an explanation of changes, and the pension disclosure data to assist your city with the reporting requirements of the Governmental Accounting Standards Board (GASB) are contained in the attached report.

The Total Retirement Rate shown in the Full Rate column above represents the Annual Required Contribution (ARC) under GASB Stmt. No. 27 for PY2011. **The Total Combined Contribution Rate shown in the Phase-in Rate column above represents the minimum required contribution rate to TMRS for PY2011.** The difference represents the portion of your Full Rate that is being phased-in over an eight-year period that began January 1, 2009 (six years remaining). **While it is not required, it is highly recommended for cities to contribute as much toward the Full Rate as possible.** More information on Phase-in Rates and their impact on future contributions is contained in the section entitled Phase-in Rates.

If you have questions about your rate or if you wish to evaluate potential changes in your TMRS plan, contact TMRS at 800-924-8677.

Sincerely,

A handwritten signature in cursive script that reads 'Eric W. Davis'.

Eric W. Davis  
Deputy Executive Director

## Table of Contents

<b>Executive Summary</b>	A Comparison of the Highlights of the December 31, 2009 and December 31, 2008 Actuarial Valuation for your city. Included are membership counts, asset information, actuarial information, and contribution rate requirements.
<b>Calculation of Contribution Requirements</b>	Detail on the calculation of the Full Retirement Rate (TMRS Plan Year - GASB ARC), Minimum Required Phase-in Retirement Rate, and the Supplemental Death Rate, if applicable, for your city. A comparison to the 2008 actuarial valuation results is included.
<b>Development of Actuarial Value of Assets</b>	A detailed calculation of the actuarial value of assets (AVA) for the December 31, 2009 actuarial valuation for your city.
<b>Historical Accumulation of the MAF Balance</b>	This schedule provides your city with historical cash flows and interest credits of its Municipality Accumulation Fund (MAF), and projected values for calendar/plan years 2010 and 2011.
<b>Reconciliation of Full Retirement Rate from Prior Actuarial Valuation Report</b>	A detailed reconciliation of changes in your city's Full Retirement Rate since the prior valuation.
<b>GASB Compliance Data</b>	A summary of information to assist you in completing the disclosures in your city's annual financial statements regarding your participation in TMRS. This information may also be useful in making various other disclosures, such as the city's official statement provided in connection with a bond offering.
<b>Phase-in Rates</b>	An explanation of "Phase-in" including a question and answer section on Phase-in contributions and how they might impact your city.



## Executive Summary

Valuation as of TMRS Plan Year (PY) Ending	12/31/2009	12/31/2008
<b>Membership as of the Valuation Date</b>		
• Number of		
- Active members	110	96
- Retirees and beneficiaries	42	40
- Inactive members	<u>47</u>	<u>40</u>
- Total	199	176
• Prior year's payroll provided by TMRS	\$ 4,054,468	\$ 3,792,282
• Valuation Payroll	\$ 4,209,228	\$ 3,906,050
<b>Assets – Changes in MAF Fund</b>		
• Balance at end of year	\$ 1,918,195	\$ 1,552,547
• MAF crediting rate for PY	7.5%	5.0%
• Interest credited on beginning balance	\$ 116,441	\$ 71,856
• Municipal contributions during year	456,529	204,652
• Transfers to CSARF	100,382	67,925
• Retirement allowances paid directly to retirees	106,941	93,164
<b>Assets – ESF Fund</b>		
• Balance at end of year	\$ 2,553,674	\$ 2,368,203
• Member contributions during year	\$ 203,443	\$ 188,117
<b>Actuarial Information</b>		
• Actuarial accrued liability (AAL)	\$ 7,990,335	\$ 7,443,428
• Actuarial value of assets (AVA)	4,471,869	3,920,750
• Unfunded actuarial accrued liability (UAAL)	3,518,466	3,522,678
• UAAL as % of pay	86.8%	90.2%
• GASB #27 Funded ratio	56.0%	52.7%
• Employer normal cost	6.30%	6.52%
• Prior Service Rate	5.20%	5.50%
<b>Contribution Rates for TMRS Plan Year (PY)</b>		
• Member	2011 5.00%	2010 5.00%
• Full retirement rate (GASB ARC)	11.50%	12.02%
• Phase-in retirement rate (minimum)	10.32%	10.32%
• Supplemental Death rate	0.27%	0.26%
<b>Total Employer Contribution Estimates for PY</b>		
• Projected payroll	2011 \$ 4,335,505	2010 \$ 4,023,232
• Minimum Phase-in contribution rate	10.59%	10.58%
• Estimated employer contribution	\$ 459,130	\$ 425,658

Note: TMRS Plan Year coincides with Calendar Year

Results from prior year reflect the plan provisions used in the 12/31/2008 valuation report.

## Calculation of Contribution Requirements

		From Valuation Report as of	
		<u>December 31, 2009</u>	<u>December 31, 2008</u>
		(1)	(2)
1.	Prior year's payroll provided by TMRS	\$ 4,054,468	\$ 3,792,282
2.	Valuation payroll	4,209,228	3,906,050
3.	Employer normal cost rate	6.30%	6.52%
4.	Prior service liability		
a.	Present members	\$ 1,862,983	\$ 1,770,221
b.	Annuitants	1,439,650	1,339,059
5.	Current service liability	<u>4,687,702</u>	<u>4,334,148</u>
6.	Total actuarial accrued liability (4 + 5):	\$ 7,990,335	\$ 7,443,428
7.	Actuarial value of assets	<u>4,471,869</u>	<u>3,920,750</u>
8.	Unfunded actuarial accrued liability (UAAL) (6 – 7)	\$ 3,518,466	\$ 3,522,678
9.	Funded ratio (7 / 6)	56.0%	52.7%
10.	GASB 25 Equivalent Single Amortization Period*	28.0 years	29.0 years
11.	Assumed payroll growth rate	3.00%	3.00%
Contribution Rate for TMRS Plan Year:		2011	2010
12.	Full retirement rate		
a.	Normal cost	6.30%	6.52%
b.	Prior service	<u>5.20%</u>	<u>5.50%</u>
c.	Full retirement rate	11.50%	12.02%
13.	Minimum phase-in retirement rate		
a.	Full retirement rate (12c)	11.50%	12.02%
b.	Less phase-in deferral	<u>(1.18%)</u>	<u>(1.70%)</u>
c.	Minimum phase-in retirement rate	10.32%	10.32%
14.	Supplemental Death rate	0.27%	0.26%
15.	Combined contribution rates		
a.	Combined full rate (12c + 14)	11.77%	12.28%
b.	Combined phase-in rate (13c + 14)	10.59%	10.58%

\* New Gains/Losses are ladderred on a new 30-year period.

## Development of Actuarial Value of Assets

	Year Ending 12/31/2009 (1)
1. Actuarial MAF balance as of January 1	\$ 1,552,548
2. a. Contributions	\$ 456,529
b. Benefits paid directly to Annuitants	(106,941)
c. Transfers to Current Service Annuity Reserve Fund	(100,382)
d. Net cash flow	\$ 249,206
3. Expected actuarial MAF balance as of December 31 (includes earnings equal to 7.50% of 1.)	\$ 1,918,195
4. Actual MAF balance as of December 31 (includes actual earnings)	\$ 1,918,195
5. Deferred earnings/(shortfall) (4. – 3.)	\$ 0
6. Deferred earnings/(shortfall) recognized (10% x 5.)	\$ 0
7. Preliminary actuarial value of assets as of December 31 (3. - 6.)	\$ 1,918,195
8. a. 75% of market value of assets (75% x 4.)	\$ 1,438,646
b. 125% of market value of assets (125% x 4.)	2,397,744
9. Final actuarial MAF balance as of December 31 (7. perhaps partially limited by 8.)	\$ 1,918,195
10. Employees Saving Fund	\$ 2,553,674
11. Actuarial value of assets (AVA) (9. + 10.)	\$ 4,471,869

**Note:**

To help mitigate the natural year-to-year fluctuations (positive and negative) in the investment markets, the TMRS actuary has recommended Asset Smoothing. Nearly all public sector retirement systems employ some form of smoothing. Smoothing does not impact long-term plan costs or funded positions, but does impact timing of investment gain and loss recognition. The TMRS Board of Trustees has adopted a 10-year smoothing method with a 25% corridor to determine the System's actuarial value of assets (AVA). This "smoothing method" is intended to help reduce the volatility of the contribution rates from one year to the next. The corridors detailed above on line 8 keep the AVA within a certain range of the market value of assets. AVA is a component that must be disclosed by the city in its Schedule of Funding Progress (see GASB Compliance Data section).

### Historical Accumulation of the MAF Balance

Year Ending December 31,	Payroll for the Year	Effective Retirement Contribution Rate <sup>b</sup>	Retirement Contributions for the Year	Benefit Payments <sup>c</sup>	Transfers to CSARF	External Cash Flow for the Year	Interest Credit <sup>d</sup>	MAF Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		(4) / (2)				(4) + (5) + (6)		
2007	\$ 3,341,858	5.23%	\$ 174,684	\$ (95,024)	\$ (244,967)	\$ (165,307)	\$ 76,306	\$ 1,437,128
2008	3,762,341	5.44%	204,652	(93,164)	(67,925)	43,563	71,856	1,552,547
2009	4,054,468	11.26%	456,529	(106,941)	(100,382)	249,206	116,441	1,918,195
2010 <sup>a</sup>	4,209,228	12.02%	505,949	(110,123)	(166,085)	229,741	143,865	2,291,801
2011 <sup>a</sup>	4,335,505	11.50%	498,583	(118,726)	(171,412)	208,445	171,885	2,672,131

a. Cash flow estimated based on expected contributions and expected benefit payments.

b. Effective retirement contribution rates for 2007, 2008 and 2009 are actual rates determined by dividing the contribution received by the payroll paid. For those Phase-In cities who contributed the full rate in 2009, effective retirement contribution rates for 2010 and beyond are based on the full rate.

c. Expected Benefit Payments include expected retirements, expected mortality and, if applicable, future cost of living increases.

d. Interest credits for 2010 and 2011 are based on 7.5% MAF crediting rate.

## Reconciliation of Full Retirement Rate from Prior Actuarial Valuation Report

Actuarial valuations are based on long term assumptions and actual results in a specific year can, and almost certainly will, differ as actual experience deviates from the assumptions. The following table provides a detailed breakdown of changes in the retirement portion of your city's contribution rate. This analysis reconciles the change in the retirement portion of your city's contribution rate from 2010 to 2011, but will not reflect any change in the cost of the Supplemental Death Benefit (SDB), if your city currently has this provision. (Any changes in the cost of the SDB are primarily due to the change in mortality assumptions and/or changes in the average age of your city's employee group and/or the number of covered retirees.) Following the table below is a brief description of the common sources for deviation from the expected.

Change in Full Retirement Rate		
Full Rate from 12/31/2008 Valuation (PY 2010 Rate)		12.02 %
Benefit changes	0.00 %	
Assumption changes	0.00	
MAF crediting rate	0.00	
Contribution lag/phase in	0.02	
Payroll growth	(0.24)	
Normal cost	(0.22)	
Liability growth	<u>(0.08)</u>	
Total change	(0.52) %	
Full Rate from 12/31/2009 Valuation (PY 2011 Rate)		11.50 %

**Benefit Changes** - Shows the increase or decrease in the contribution rate associated with any modifications made to the member city's TMRS plan provisions. This will also include any changes to the amortization period adopted by ordinance.

**Assumption Changes** - Shows the increase or decrease in the contribution rate associated with any changes to the actuarial assumptions since the prior valuation. There have been no changes to the assumptions since the prior valuation.

**MAF Crediting Rate** - Shows the increase in the contribution rate associated with the Municipality Accumulation Fund (MAF) crediting rate being different than the 7.50% assumed credit. The 2009 credit was 7.50%, so there was no impact due to the MAF Crediting Rate.

**Contribution Lag / Phase In** - Shows the total increase or decrease in the contribution rate associated with the contribution lag and phase in of contributions.

The “Lag” refers to the time delay between the actuarial valuation date and the date the contribution rate becomes effective. For TMRS member cities, the “Lag” is one year (i.e. the Actuarial Valuation as of December 31, 2009 set the rate effective for Calendar Year 2011). The impact from the “Lag” should have been the greatest in the reconciliation from the PY2009 rate to the PY2010 rate because of the magnitude of the changes to assumptions and methods made in conjunction with the 2007 actuarial valuation. **The impact of the “Lag” is expected to become immaterial once a city is contributing the Full Rate and the Full Rate stabilizes.**

If a city chooses to contribute the minimum phase-in contribution, the difference between the Full Rate and the Phase-in Rate will be reflected as an actuarial loss in the next valuation’s UAAL. This will increase the Full Rate for future valuations. **As the phase-in deferral base is recognized over the next six valuations, the magnitude of the change due to the phase-in should decrease.**

*This is an important decision for a city to make in regards to utilizing the minimum Phase-in Rate versus contributing at the Full Rate, or a rate in between.* If a city begins to contribute the Full Rate immediately, the actuarial valuation anticipates that the Full Rate will stabilize for the duration of the amortization period. However, if the minimum phase-in contribution schedule is utilized, the ultimate Full Rate at the end of the phase-in period would be expected to be higher than the current Full Rate. For more information on the impact of the phase-in, please refer to the section “Phase-In Rates.”

**Payroll Growth** - Shows the increase or decrease in the contribution rate associated with larger or lower than expected growth in the member city’s overall payroll. The amortization payments are calculated assuming payroll grows at 3.0% per year. Overall payroll growth in excess of 3.0% will typically cause a decrease in the prior service rate.

**Normal Cost** - Shows the increase or decrease in the contribution rate associated with changes in the average normal cost rate for the individual city’s population. The normal cost rate is the allocated cost of next year’s benefit accruals. Typically, the normal cost rate will increase if the average age/service combination of the covered population increases and decrease if the average age/service combination decreases.

**Liability Growth** - Shows the increase or decrease in the contribution rate associated with larger or lower than expected growth in the member city’s overall plan liabilities. The most significant sources for variance will be individual salary increases compared to the assumption and turnover.

## **GASB Compliance Data**

**For the Employer's Applicable Accounting/Fiscal Year**

**City of: Fort Stockton**

The attached pages contain data specific to your city and are being provided to all participating Texas Municipal Retirement System (TMRS) employers to assist your city in complying with the reporting requirements of Governmental Accounting Standards Board (GASB) Statement No. 50, *Pension Disclosures (an amendment of GASB Statements No. 25 and No. 27)* and if applicable, Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*.

**The actual disclosures required by GASB Statements 50 and 45 must be based on the circumstances specific to each individual employer; as such, the disclosure(s) is(are) the responsibility of the city (employer) and its independent public accountant.**

Please note that any reference to Plan Year (PY) in the following pages refers to the TMRS Plan Year, which coincides with the Calendar Year and Valuation Year, January 1 – December 31.

Items not in italics are comments provided to assist you in completing your financial statement disclosures. Items in *italics* are sample language and charts that are part of the required disclosures.

<b>PENSION PLAN</b>
---------------------

GASB Statement No. 27 as amended by GASB No. 50:

Note that participating municipalities should comply with the **GASB Stmt. 50** provisions for an **agent multiple-employer defined benefit pension plan**. The GASB statement provides an example of the note disclosures in **Illustration 6** (Notes to the Financial Statements for an Employer Contributing to an Agent Multiple-Employer Defined Benefit Pension Plan). In addition, the participating employer can refer to the footnotes in the TMRS Comprehensive Annual Financial Report (CAFR) to obtain a general description of the TMRS plan, how contributions are made, and how benefits are determined.

In making its disclosures, the employer may need to consider (not intended to be an all-inclusive list):

- Its accounting year (employer fiscal year is likely different than TMRS' December 31 plan year and the valuation period)
- If additional voluntary contributions were made to TMRS during the employer's fiscal year (additional voluntary contributions were permitted effective January 1, 2008)
- The disclosure of a net pension asset or net pension obligation, as a result of paying more or less than the annual required contribution (ARC)

## **Notes to Financial Statements**

### **Plan Description**

*The City provides pension benefits for all of its eligible employees [any exceptions such as firefighters would be inserted here by the City] through a non-traditional, joint contributory, hybrid defined benefit plan in the state-wide Texas Municipal Retirement System (TMRS), an agent multiple-employer public employee retirement system. The plan provisions that have been adopted by the city are within the options available in the governing state statutes of TMRS.*

*TMRS issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information (RSI) for TMRS; the report also provides detailed explanations of the contributions, benefits and actuarial methods and assumptions used by the System. This report may be obtained by writing to TMRS, P.O. Box 149153, Austin, TX 78714-9153 or by calling 800-924-8677; in addition, the report is available on TMRS' website at [www.TMRS.com](http://www.TMRS.com).*

*The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City were as follows:*

	<i>Plan Year 2009</i>	<i>Plan Year 2010</i>
<i>Employee deposit rate</i>	<i>5%</i>	<i>5%</i>
<i>Matching ratio (city to employee)</i>	<i>2 to 1</i>	<i>2 to 1</i>
<i>Years required for vesting</i>	<i>5</i>	<i>5</i>
<i>Service retirement eligibility (expressed as age / years of service)</i>	<i>60/5, 0/20</i>	<i>60/5, 0/20</i>
<i>Updated Service Credit</i>	<i>100% Repeating, Transfers</i>	<i>100% Repeating, Transfers</i>
<i>Annuity Increase (to retirees)</i>	<i>70% of CPI Repeating</i>	<i>70% of CPI Repeating</i>

### **Contributions:**

*Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Projected Unit Credit actuarial cost method. This rate consists of the normal cost contribution rate and the prior service cost contribution rate, which is calculated to be a level percent of payroll from year to year. The normal cost contribution rate finances the portion of an active member's projected benefit allocated annually; the prior service contribution rate amortizes the unfunded (overfunded) actuarial liability (asset) over the applicable period for that city. Both the normal cost and prior service contribution rates include recognition of the projected impact of annually repeating benefits, such as Updated Service Credits and Annuity Increases.*



*The City contributes to the TMRS Plan at an actuarially determined rate. Both the employees and the City make contributions monthly. Since the City needs to know its contribution rate in advance for budgetary purposes, there is a one-year delay between the actuarial valuation that serves as the basis for the rate and the calendar year when the rate goes into effect. The annual pension cost and net pension obligation/(asset) are as follows:*

[city should provide chart similar to the “sample chart” shown below, if applicable]

**SAMPLE**  
**DO NOT USE “AS IS” FOR YOUR CITY**  
**USE VALUES APPLICABLE TO YOUR OWN CITY**

1. Annual Required Contribution (ARC)	\$ 12,000	\$ of ARC <sup>1</sup>
2. Interest on Net Pension Obligation	1,500	Interest <sup>2</sup> * (7)
3. Adjustment to the ARC	<u>(1,221)</u>	(7) / amortization factor
4. Annual Pension Cost (APC)	12,279	(1) + (2) + (3)
5. Contributions Made	<u>(10,000)</u>	Actual Contributions
6. Increase (decrease) in net pension	2,279	(4) + (5)
7. Net Pension Obligation/(Asset), beginning of year	<u>20,000</u>	
8. Net Pension Obligation/(Asset), end of year	\$ 22,279	(6) + (7)

1. The fiscal year \$ ARC is determined by the sum of the applicable \$ ARC for each month in the city’s fiscal year. The \$ ARC for each month is determined by multiplying the PY % ARC (Full Retirement Rate) by the applicable payroll for that month (for payroll, cities can use “gross earnings” as noted on line 1 of their TMRS-3 “Summary of Monthly Payroll Report”).

2. Should be the interest rate used in determining the ARC for the period. This is 7% for the 2008 and 2009 ARC and 7.5% for the 2010 ARC, and thereafter.

**Comment: Cities who contribute at the level of the ARC (which is at the Full Retirement Rate) each year do not need to go through the above exercise for determining the Annual Pension Cost.** For these cities, the Net Pension Obligation should be \$0 and the Annual Pension Cost will be equal to the actual contributions made for the fiscal year.

However, beginning in 2008, member cities were allowed to make additional contributions into their TMRS Municipality Accumulation Fund (MAF). In addition, beginning in 2009, certain eligible member cities could elect to contribute a minimum amount equal to their ARC less a “Phase In” of the increase from the change to the Projected Unit Credit cost method in the 2007 valuation (i.e. – contribute at the Phase-In Rate). Both of these instances will cause a city to have an actual contribution different than the actuarially determined Annual Required Contribution (ARC), and therefore, accrue a net pension obligation (asset) on its balance sheet. In subsequent years, this Net Pension Obligation (Asset) will be amortized using the same amortization factor used to determine the ARC for a given year. We have included the amortization factor used to determine the prior service rate applicable to the time period indicated in the “Three-Year Trend Information” chart shown below. This is a step required to determine the Adjustment to the ARC (line 3 in the sample

chart above) and ultimately the Annual Pension Cost (line 4 in the sample chart above) as described in GASB Stmt. 27.

**Comment continued:** The above is an example of a schedule to include in your financial statements; we have provided a column to the right of the schedule, describing the calculation. Please note, all of the values should be based on your city's fiscal year, not the TMRS plan year. The example above has a Full Rate (ARC) of 12% and made actual contributions equal to 10% (\$10,000 in contributions). There was an NPO of \$20,000 at the beginning of the period with an interest rate of 7.5% and an amortization factor of 16.377.

***Three-Year Trend Information***

<i>Fiscal Year Ending</i>	<i>Annual Pension Cost(APC)</i>	<i>Actual Contribution Made</i>	<i>Percentage of APC Contributed</i>	<i>Net Pension Obligation/ (Asset)</i>	<i>Amortization Factor*</i>	<i>Annual Required Contribution Rate*</i>
2007	\$	\$	%	\$	NA	5.22%
2008	\$	\$	%	\$	NA	5.44%
2009	\$	\$	%	\$	17.329	11.26%
2010	\$	\$	%	\$	16.377	12.02%
2011*	\$	\$	%	\$	16.086	11.50%

\* **Comment:** Neither of the last two columns should be shown in the actual exhibit in the city's disclosure. This is being provided to assist the city in completing the calculation from the prior page. Also, the city is only required to show three years of information; the 2011 row is shown only to provide the city with the applicable amortization factor for determining the Annual Pension Cost.

The required contribution rates for fiscal year 2010 were determined as part of the December 31, 2007 and 2008 actuarial valuations. Additional information as of the latest actuarial valuation, December 31, 2009, also follows:

<i>Valuation Date</i>	<i>12/31/2007</i>	<i>12/31/2008</i>	<i>12/31/2009</i>
<i>Actuarial Cost Method</i>	<i>Projected Unit Credit</i>	<i>Projected Unit Credit</i>	<i>Projected Unit Credit</i>
<i>Amortization Method</i>	<i>Level Percent of Payroll</i>	<i>Level Percent of Payroll</i>	<i>Level Percent of Payroll</i>
<i>GASB 25 Equivalent Single Amortization Period</i>	<i>30 years; closed period</i>	<i>29 years; closed period</i>	<i>28 years; closed period</i>
<i>Amortization Period for new Gains/Losses</i>	<i>30 years</i>	<i>30 years</i>	<i>30 years</i>
<i>Asset Valuation Method</i>	<i>Amortized Cost</i>	<i>Amortized Cost</i>	<i>10-year Smoothed Market</i>
<i>Actuarial Assumptions:</i>			
<i>Investment Rate of Return *</i>	<i>7.0%</i>	<i>7.5%</i>	<i>7.5%</i>
<i>Projected Salary Increases *</i>	<i>Varies by age and service</i>	<i>Varies by age and service</i>	<i>Varies by age and service</i>
<i>* Includes Inflation at</i>	<i>3.00%</i>	<i>3.00%</i>	<i>3.00%</i>
<i>Cost-of-Living Adjustments</i>	<i>2.1%</i>	<i>2.1%</i>	<i>2.1%</i>

**Comment:** Cities with a fiscal year ending December 31 (i.e. – the calendar year), would indicate that the required contribution for fiscal year 2010 was determined as part of the December 31, 2008 actuarial valuation; as such, the 2007 valuation information shown above would not be included in the disclosure.

The funded status as of December 31, 2009, the most recent actuarial valuation date, is as follows:

<i>Actuarial Valuation Date</i>	<i>Actuarial Value of Assets</i>	<i>Actuarial Accrued Liability (AAL)</i>	<i>Funded Ratio</i>	<i>Unfunded AAL (UAAL)</i>	<i>Covered Payroll</i>	<i>UAAL as a Percentage of Covered Payroll</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
			<i>(1) / (2)</i>	<i>(2) - (1)</i>		<i>(4) / (5)</i>
<i>12/31/2009</i>	<i>\$4,471,869</i>	<i>\$7,990,335</i>	<i>56.0 %</i>	<i>\$3,518,466</i>	<i>\$4,054,468</i>	<i>86.8 %</i>

The schedule of funding progress, presented as Required Supplementary Information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability of benefits.

## **Required Supplementary Information**

### *Texas Municipal Retirement System*

#### *Schedule of Funding Progress:*

*(unaudited)*

<i>Actuarial Valuation Date</i>	<i>Actuarial Value of Assets</i>	<i>Actuarial Accrued Liability (AAL)</i>	<i>Funded Ratio</i>	<i>Unfunded AAL (UAAL)</i>	<i>Covered Payroll</i>	<i>UAAL as a Percentage of Covered Payroll</i>
	(1)	(2)	(3)	(4)	(5)	(6)
			(1) / (2)	(2) - (1)		(4) / (5)
12/31/2007	\$3,643,761	\$5,696,824	64.0 %	\$2,053,063	\$3,493,800	58.8 %
12/31/2008	3,920,750	7,443,428	52.7	3,522,678	3,906,050	90.2
12/31/2009	4,471,869	7,990,335	56.0	3,518,466	4,054,468	86.8

## SUPPLEMENTAL DEATH BENEFITS FUND

### GASB Statement No. 45:

In addition, GASB Stmt. 45 may be applicable to your city if the city has elected to participate in the Supplemental Death Benefits Fund (SDBF) **for its retirees**. Participating municipalities should comply with the **Stmt. 45** provisions for a **cost-sharing multiple-employer defined benefit healthcare plan**. The GASB statement provides information in paragraph 24 and also an example of the note disclosures in **Illustration 4** (Notes to the Financial Statements for an Employer Contributing to a Cost-Sharing Multiple-Employer Defined Benefit Healthcare Plan). In addition, the participating employer can refer to the footnotes in the TMRS CAFR to obtain a general description of the SDBF.

In making its disclosures, the employer may need to consider its accounting year if the employer's fiscal year is different than TMRS' December 31 plan year (PY) and the valuation period.

### Notes to Financial Statements:

*The city also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The city elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees [this sentence should be updated to reflect the city's actual provisions as noted in the chart below]. The city may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.*

*The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an "other postemployment benefit," or OPEB.*

Your city offers supplemental death to:	Plan Year 2009	Plan Year 2010
Active employees (yes or no)	Yes	Yes
Retirees (yes or no)	Yes	Yes

**Comment:** This chart can be utilized to complete the footnote information above regarding your city's plan provisions for SDBF.

### Contributions

Note: Your city is only required to disclose participation in the Supplemental Death Benefits Fund for OPEB reporting purposes if you provide this coverage to your retirees.

*The city contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.*

*The city's contributions to the TMRS SDBF for the years ended 2010, 2009 and 2008 were \$ \_\_\_\_\_, \$ \_\_\_\_\_ and \$ \_\_\_\_\_, respectively, which equaled the required contributions each year.*

#### ***Schedule of Contribution Rates:***

##### ***(RETIREE-only portion of the rate)***

<b><i>Plan/ Calendar Year</i></b>	<b><i>Annual Required Contribution  (Rate)</i></b>	<b><i>Actual Contribution Made  (Rate)</i></b>	<b><i>Percentage of ARC Contributed</i></b>
2007	0.10%	0.10%	100.0%
2008	0.11%	0.11%	100.0%
2009	0.09%	0.09%	100.0%
2010	0.08%	(city to provide)	(city to provide)
2011	0.09%	(city to provide)	(city to provide)

**Comment:** Your city can disclose the ARC in dollars (as noted in sentence above) or in a chart similar to the above. In addition, the city is only required to show three years of information; additional years have been provided for informational purposes only.

The city is reminded that the disclosure should state the contributions for the cities respective fiscal year. As in the pension disclosure, the city can determine the \$ contributions made by summing their monthly payroll by the retiree-portion SDBF rate noted above (payroll can be obtained from line 1 of the TMRS-3 report). Cities should also note that TMRS only allowed a Phase-In Rate for the pension contributions; all contributions to the SDBF are paid at the stated % rate above and as such, the % of ARC contributed will always be 100%.

## **Phase-in Rates**

Following the change in TMRS' actuarial cost method as of the December 31, 2007 actuarial valuation, many TMRS cities that had adopted annually repeating USC and COLAs saw their contribution rates increase significantly.

Any city that experienced an increase of 0.50% or more due to actuarial assumption or method changes was given the option to phase-in the higher rate over an eight-year period beginning January 1, 2009. Your city was eligible for that option.

In addition, any increase in your 2010 rate due to the change in assumptions first reflected in the December 31, 2008 valuation was combined with your original phase-in balance and phased in over the remaining seven years of the phase-in period. The 2011 rate reflects the third year of the 8-year phase-in period.

### **What rate should my city pay?**

Your city must contribute at least the Phase-in Rate and should consider paying more than this amount.

### **Can my city contribute more than the Phase-in Rate?**

You may contribute at any rate you choose, but you must contribute at least the Phase-in Rate. Your city may choose to pay (1) the Full Rate, (2) a rate between the Phase-in Rate and the Full Rate or (3) a rate above the Full Rate. The TMRS Act was amended effective January 1, 2008 allowing cities to make additional contributions to TMRS.

### **What is the impact of paying the Phase-in Rate or a rate below the Full Rate?**

Contributing at a rate less than the Full Rate during the phase-in period will affect your City in at least the following two ways:

(1) Each year that the actual contribution rate is less than the Full Rate, the difference generates an actuarial loss in the following year's actuarial valuation which must be amortized as part of the UAAL by an increase in the Prior Service rate. All other things being equal, the Full Rate for each successive year of the phase-in period will reflect the cumulative increases in the Prior Service rate from all prior years; therefore, for a city that contributes the phase-in rates exactly, the 2016 Full Rate will reflect the cumulative effect of seven incremental increases in the Prior Service rate. Cities that pay the Phase-in Rate or any rate less than the Full Rate are also likely to see their funding ratio decline each year.

(2) In accordance with GASB Stmt 27, your city will need to disclose a Net Pension Obligation (NPO) in its financial statements to reflect the difference between the annual required contribution (ARC) (i.e. – the Full Rate excluding supplemental death rate, if applicable) and the actual contributions made. More information about GASB reporting requirements is discussed in the GASB Compliance Data Attachment.

**What is the impact of contributions in excess of the Full Rate?**

Contributions above the Full Rate will have the exact opposite effect on your city as described above for contributions less than the Full Rate – (1) the amortization of actuarial gains created by additional contributions will decrease the Full Rate (by a decrease in the PS Rate) for the following year and (2) reduce the NPO, if any, or create a Net Pension Asset (NPA) for financial statement purposes. A city that makes contributions in excess of the Full Rate should also see its funding ratio improve more rapidly.

**Can my city pay the Full Rate this year and change to the Phase-in Rate in a later year?**

Yes. Each year during the 8-year phase-in period, TMRS will send you a rate letter showing both the Phase-in Rate and the Full Rate. The Phase-in Rate will be the minimum rate you must pay. As mentioned earlier, a city should consider paying more than the Phase-in Rate.

**If my city makes plan changes that increase the cost of our plan (benefit improvements), can we phase-in those additional costs?**

No. The contribution rate increase due to benefit improvements will not change the Phase-in Amount used in determining the Phase-in Rate. The Phase-in Rate will increase by the same amount as the Full Rate. The Phase-in Rate was intended to assist those cities that needed additional time to budget for the Full Rate. Any city making plan changes should consider paying the Full Rate.

**If my city makes changes that decrease the cost of our plan (benefit reductions), will our Phase-in Rate be affected?**

Yes. Reductions in the Full Rate because of a plan benefit reduction will change the amount being phased-in and the Phase-in Rate beginning with the year the plan changes are effective. The portion of the amount being phased in and not yet recognized (7/8th in year 1, 6/8th in year 2, 5/8th in year 3, 4/8th in year 4, 3/8th in year 5, 2/8th in year 6, 1/8th in year 7, and 0/8th in year 8) will be reduced by the decrease in the Full Rate to be phased in evenly over the remainder of the 8-year phase-in period. If the decrease in the Full Rate due to reductions in plan benefits exceeds the unrecognized portion of the Phase-in Amount, your required contribution rate will be the reduced Full Rate based on the new plan provisions.

**If I make a plan change in 2010, will my 2011 contribution rate be recalculated?**

Yes. 2011 contribution rates will be re-determined for cities that adopt changes in plan benefits prior to the end of calendar year 2010.



# Fort Stockton, Texas

## **Water, Wastewater, Solid Waste and Natural Gas Rate Study and Long-Term Financial Plan**

**Presentation and Workshop**

**January 13, 2009**

**Capex Consulting Group**

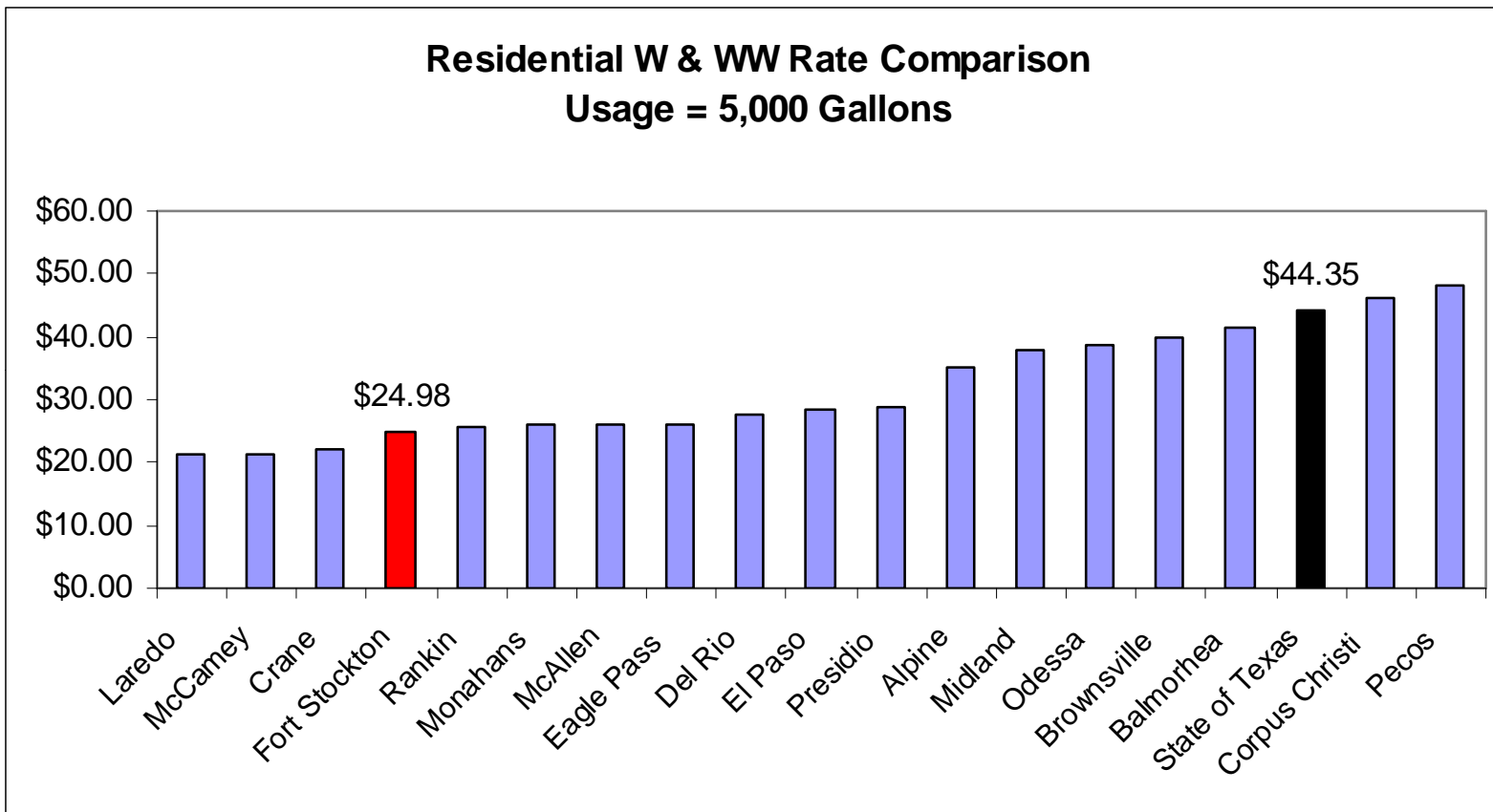
**Email: [jsnowden@capexconsulting.com](mailto:jsnowden@capexconsulting.com)**

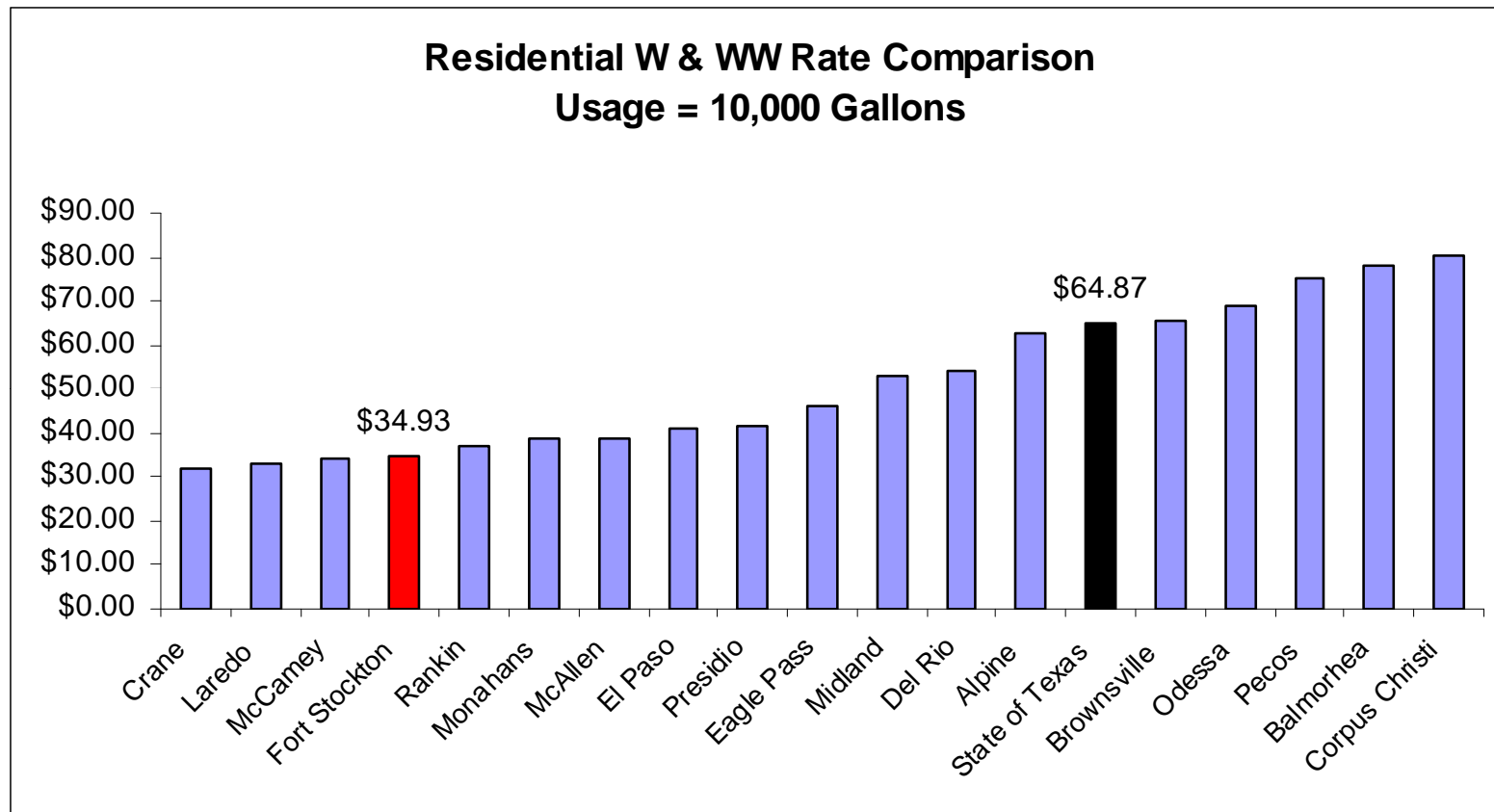
**Web site: [www.capexconsulting.com](http://www.capexconsulting.com)**

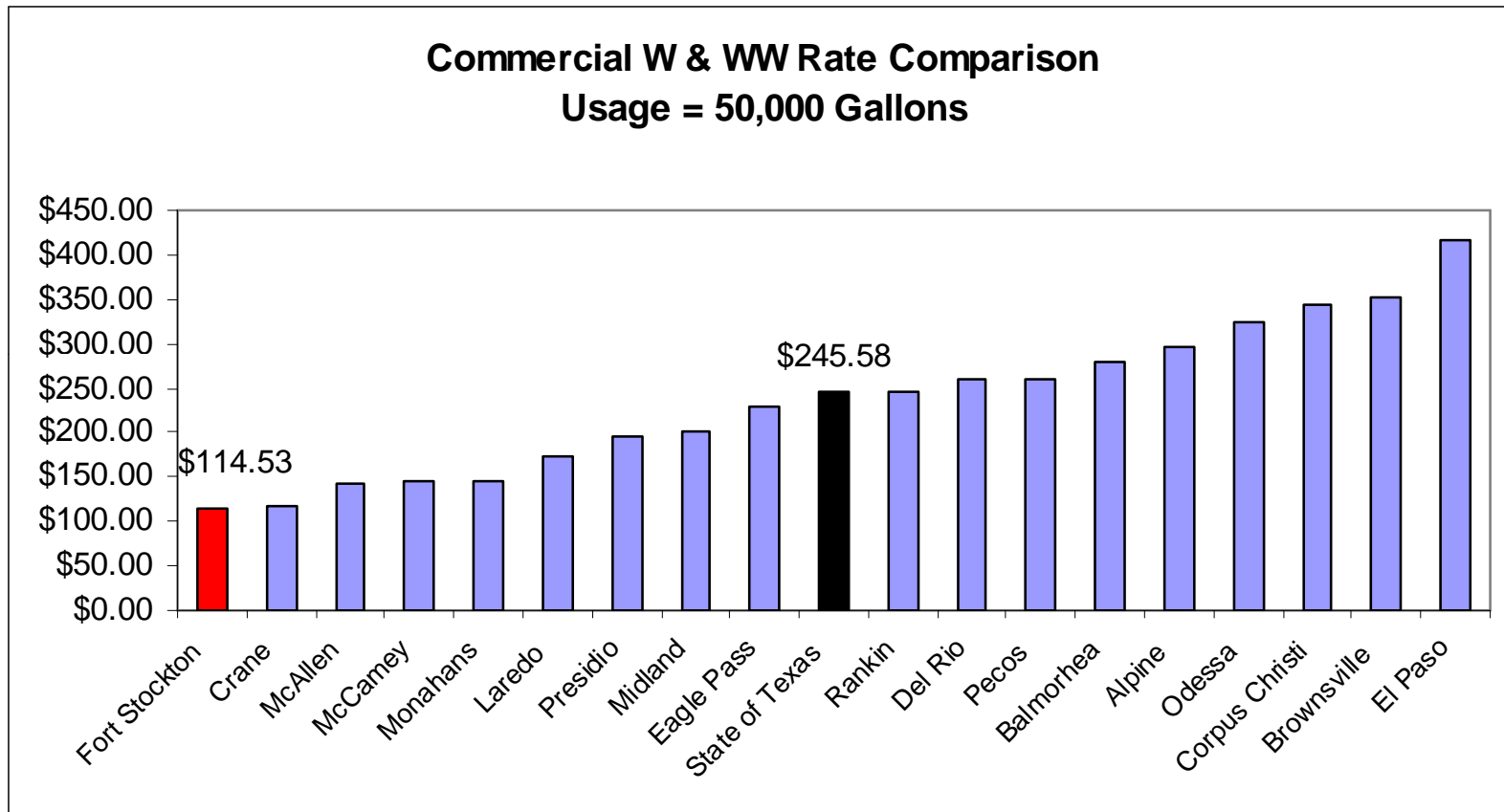


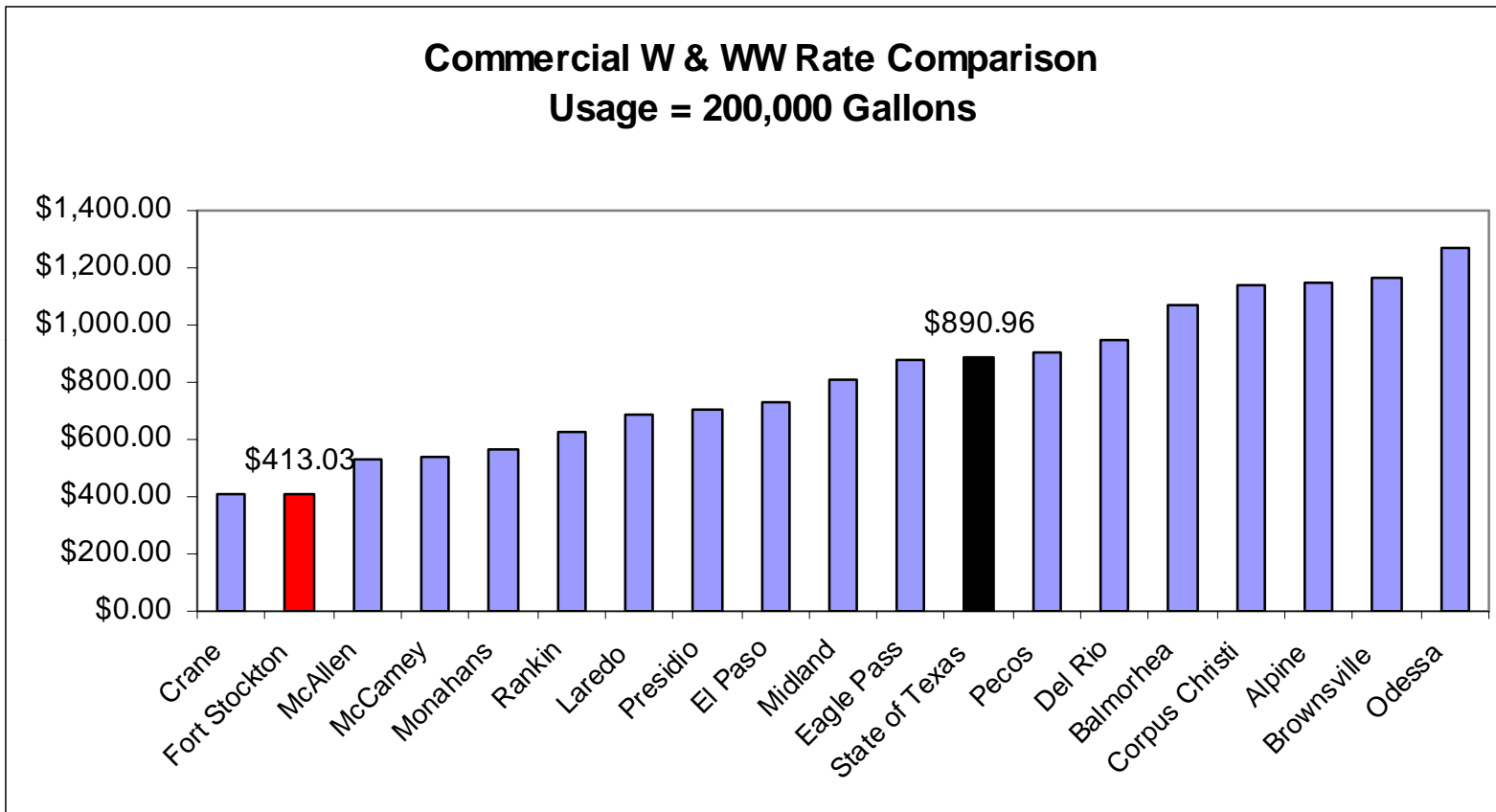
## Study Objectives

- ◆ Compare Fort Stockton's water, wastewater, solid waste, and natural gas rates to surrounding utilities for the purpose of assessing the potential to implement rate adjustments that will be acceptable to the community
- ◆ Analyze consumption patterns and forecast the addition of new accounts based on conservative growth estimates.
- ◆ Evaluate the recent issuance of \$6.945 million in water, wastewater, and natural gas debt obligations and planned issuance of \$6 million in TWDB CWSRF debt in order to calculate the annual cash requirements for debt service, reserve funding, and coverage.
- ◆ Evaluate operations, maintenance and capital costs for the current fiscal year and generate forecasts throughout the amortization periods of the proposed debt.
- ◆ Employ AWWA M1 cost of service methodology in order to provide a just and reasonable rate design for each defined retail and wholesale customer class









## Comparison of Combined Residential Rate as a Percentage of Median Household Income

CITY OF FORT STOCKTON WATER & WW RATE TO MHI COMPARISON				
SYSTEM	2008	Combined W & WW Rate @ 10,000 gallons		% of 2008 MHI (10,000 gal)
		Monthly	Annual	
Crane	\$41,370	\$31.95	\$383.40	0.93%
McCamey	\$36,926	\$34.25	\$411.00	1.11%
Laredo	\$33,282	\$33.07	\$396.80	1.19%
Rankin	\$36,926	\$37.23	\$446.76	1.21%
McAllen	\$38,465	\$39.00	\$468.00	1.22%
Monahans	\$35,516	\$38.94	\$467.28	1.32%
El Paso	\$36,730	\$41.04	\$492.48	1.34%
<b>Fort Stockton</b>	<b>\$31,060</b>	<b>\$34.93</b>	<b>\$419.16</b>	<b>1.35%</b>
Midland	\$44,958	\$53.03	\$636.36	1.42%
State of Texas	\$44,200	\$64.87	\$778.44	1.76%
Presidio	\$26,444	\$41.60	\$499.20	1.89%
Del Rio	\$33,117	\$53.91	\$646.92	1.95%
Eagle Pass	\$26,307	\$46.30	\$555.60	2.11%
Corpus Christi	\$41,635	\$80.39	\$964.68	2.32%
Alpine	\$32,337	\$62.50	\$750.00	2.32%
Odessa	\$35,684	\$69.01	\$828.12	2.32%
Brownsville	\$27,976	\$65.45	\$785.40	2.81%
Balmorea	\$29,580	\$78.25	\$939.00	3.17%
Pecos	\$25,920	\$75.00	\$900.00	3.47%
<b>Peer Group Average</b>	<b>\$34,654</b>	<b>\$51.62</b>	<b>\$619.40</b>	<b>1.85%</b>

## COMPARISON OF AVERAGE MONTHLY RESIDENTIAL METERED CONSUMPTION

CITY OF FORT STOCKTON COMPARISON OF AVERAGE RESIDENTIAL METERED CONSUMPTION		
SYSTEM	AVERAGE MONTHLY CONSUMPTION	% FORT STOCKTON CONSUMPTION
Alpine	3,000	17.6%
Balморhea	5,000	29.4%
McCamey	6,634	39.0%
State of Texas	6,858	40.3%
Corpus Christi	7,000	41.2%
Odessa	7,000	41.2%
Pecos	7,000	41.2%
Brownsville	7,661	45.1%
Presidio	8,000	47.1%
McAllen	8,340	49.1%
Eagle Pass	9,067	53.3%
El Paso	10,475	61.6%
Crane	10,790	63.5%
Rankin	11,500	67.6%
Laredo	11,589	68.2%
Del Rio	12,000	70.6%
Monahans	15,000	88.2%
<b>Fort Stockton</b>	<b>17,000</b>	<b>100.0%</b>
Midland	17,200	101.2%
<b>Peer Group Average</b>	<b>9,532</b>	
<b>FS Gallons Over / (Under) Average</b>	<b>7,468</b>	



# Average Water Consumption by Customer Class - 1

CITY OF FORT STOCKTON									
AVERAGE WATER CONSUMPTION PER CUSTOMER CLASS									
Customer Class	Residential ICL			Residential OCL					
	Total Consumption	Avg. No. of Accts	Average Consumption per Account	Total Consumption	Avg. No. of Accts	Average Consumption per Account			
FY 2001-02	784,025,000	2,547	25,649	40,207,000	261	12,862			
FY 2002-03	573,056,000	2,557	18,680	35,532,000	284	10,438			
FY 2003-04	474,886,000	2,544	15,558	34,796,000	289	10,042			
FY 2004-05	554,049,000	2,512	18,384	32,638,000	292	9,320			
FY 2005-06	513,795,000	2,527	16,942	38,081,000	299	10,605			
FY 2006-07	451,603,000	2,548	14,772	34,707,000	303	9,548			
FY 2007-08	585,361,000	2,598	18,774	63,953,000	315	16,913			
Average Growth Rate	-4.75%	0.33%	-5.07%	8.04%	3.22%	4.67%			
Average Cons. per Account	18,394			11,390					
Customer Class				Commercial ICL			Commercial OCL		
	Total Consumption	Avg. No. of Accts	Average Consumption per Account	Total Consumption	Avg. No. of Accts	Average Consumption per Account	Total Consumption	Avg. No. of Accts	Average Consumption per Account
FY 2001-02	149,086,000	307	40,490	3,092,000	7	35,136			
FY 2002-03	323,992,000	312	86,652	3,264,000	9	31,385			
FY 2003-04	125,287,000	307	34,008	3,922,000	10	33,521			
FY 2004-05	139,299,000	319	36,399	2,423,000	12	17,432			
FY 2005-06	163,029,000	337	40,314	2,308,000	13	14,987			
FY 2006-07	164,751,000	350	39,264	3,498,000	13	22,863			
FY 2007-08	278,639,000	354	65,574	3,271,000	16	17,473			
Average Growth Rate	10.99%	2.42%	8.37%	0.94%	13.41%	-10.99%			
Average Cons. per Account	48,957			24,685					

## Average Water Consumption by Customer Class - 2

CITY OF FORT STOCKTON						
AVERAGE WATER CONSUMPTION PER CUSTOMER CLASS						
Customer Class	Governmental ICL			Governmental OCL		
	Total Consumption	Avg. No. of Accts	Average Consumption per Account	Total Consumption	Avg. No. of Accts	Average Consumption per Account
FY 2001-02	39,930,000	56	59,597	0	0	0
FY 2002-03	38,245,000	54	58,748	2,000	0	1,000
FY 2003-04	38,814,000	53	61,221	6,000	1	545
FY 2004-05	89,550,000	51	145,847	0	0	0
FY 2005-06	38,865,000	50	64,346	0	0	0
FY 2006-07	36,817,000	48	63,368	2,000	0	2,000
FY 2007-08	34,338,000	53	54,093	14,000	1	1,167
Average Growth Rate	-2.48%	-0.90%	-1.60%			
Average Cons. per Account			72,460			673
Customer Class				Prison Accounts		
	Total Consumption	Avg. No. of Accts	Average Consumption per Account	Total Consumption	Avg. No. of Accts	Average Consumption per Account
FY 2000-01				0	0	0
FY 2001-02				6,731,000	0	1,682,750
FY 2002-03				43,173,000	2	1,798,875
FY 2003-04				82,802,000	4	1,725,042
FY 2004-05				82,606,000	4	1,720,958
FY 2005-06				91,225,000	4	1,900,521
FY 2006-07				87,502,000	4	1,861,745
FY 2007-08				76,540,000	4	1,594,583
Average Growth Rate				49.96%	51.31%	-0.89%
Average Cons. per Account						1,754,925

CITY OF FORT STOCKTON

82 MONTH HISTORY OF MONTHLY WATER USAGE

	Residential ICL				Commercial ICL		Governmental ICL				Total			
	Min.	Avg.	Max	Max - Min	Max	Max - Min	Min.	Avg.	Max	Max - Min	Min.	Avg.	Max	Max - Min
October	10,075	16,931	29,007	18,933	62,265	38,039	48,778	62,208	78,038	29,260	83,079	115,491	169,310	86,231
December	10,351	11,572	13,725	3,374	51,415	32,649	16,727	35,733	58,472	41,744	45,844	77,437	123,612	77,768
February	7,376	22,745	53,736	46,361	55,541	30,486	23,380	31,047	50,358	26,978	55,811	91,898	159,636	103,825
April	13,365	17,129	20,489	7,124	60,543	34,572	34,038	211,753	1,126,404	1,092,366	73,374	267,454	1,207,436	1,134,062
June	16,128	23,329	30,429	14,301	54,008	20,533	64,235	89,162	108,140	43,905	113,839	154,513	192,578	78,739
August	16,719	20,312	24,538	7,819	48,403	15,033	69,000	85,841	107,000	38,000	119,089	144,090	179,941	60,852
September	13,385	17,314	21,082	7,697	354,971	331,511	53,824	73,638	90,212	36,388	90,669	192,480	466,264	375,596
Average	12,493	18,833	31,579	19,086	130,064	104,081	42,568	74,227	172,051	129,483	81,045	143,678	333,694	252,650
% (Below) / Above Avg.	-34%		68%		157%		-43%		132%		-44%		132%	

CITY OF FORT STOCKTON

FORECAST AVERAGE CONSUMPTION NET OF CONSUMPTION DECLINES

	Residential ICL	Residential OCL	Commercial ICL	Commercial OCL	Governmental ICL	TOTAL	
Assumed Annual Elasticity of Water Demand	2.50%	2.50%	3.00%	3.00%	3.00%		
FY 2007-08 Avg. Mon. Consumption	18,833	11,661	50,617	25,559	74,227	180,898	
FY 2008-09 Avg. Mon. Consumption	18,363	11,369	49,099	24,792	72,001	175,624	-2.9%
FY 2009-10 Avg. Mon. Consumption	17,904	11,085	47,626	24,048	69,841	170,504	-2.9%
FY 2010-11 Avg. Mon. Consumption	17,456	10,808	46,197	23,327	67,745	165,533	-2.9%
FY 2011-12 Avg. Mon. Consumption	17,020	10,538	44,811	22,627	65,713	160,709	-2.9%
FY 2012-13 Avg. Mon. Consumption	16,594	10,274	43,467	21,948	63,742	156,025	-2.9%

**CITY OF FORT STOCKTON**

**WATER & WW ACCOUNTS BY CUSTOMER CLASS**

	FY 2001-02 Average	FY 2002-03 Average	FY 2003-04 Average	FY 2004-05 Average	FY 2005-06 Average	FY 2006-07 Average	FY 2007-08 Average	Average Annual Rate of Growth	Average No. of New Accounts per Annum
<b>WATER</b>									
Residential ICL	2,547	2,557	2,544	2,512	2,527	2,548	2,598	0.3%	9
Residential OCL	261	284	289	292	299	303	315	3.2%	9
Multi-Family ICL	0	0	0	0	0	0	0		
Multi-Family OCL	0	0	0	0	0	0	0		
Commercial ICL	307	312	307	319	337	350	354	2.4%	8
Commercial OCL	7	9	10	12	13	13	16	13.4%	1
Governmental ICL	56	54	53	51	50	48	53	-0.9%	0
Governmental OCL	0	0	1	0	0	0	1		
<b>Total Water</b>	<b>3,178</b>	<b>3,215</b>	<b>3,203</b>	<b>3,185</b>	<b>3,227</b>	<b>3,261</b>	<b>3,337</b>	<b>0.8%</b>	<b>27</b>
<b>Annual Rate of Increase</b>		<b>1.2%</b>	<b>-0.4%</b>	<b>-0.6%</b>	<b>1.3%</b>	<b>1.1%</b>	<b>2.3%</b>		
<b>WASTEWATER</b>									
Residential ICL	2,465	2,476	2,470	2,447	2,459	2,483	2,537	0.5%	12
Residential OCL	1	2	2	79	147	143	140		23
Multi-Family ICL	328	329	325	321	328	333	328	0.0%	0
Multi-Family OCL	7	7	8	8	9	10	12	9.6%	1
Governmental ICL	0	49	48	47	45	45	49		
Governmental OCL	0	6	6	6	6	6	7		
<b>Total Wastewater</b>	<b>2,801</b>	<b>2,869</b>	<b>2,859</b>	<b>2,908</b>	<b>2,994</b>	<b>3,020</b>	<b>3,072</b>	<b>1.6%</b>	<b>45</b>
<b>Annual Rate of Increase</b>		<b>2.4%</b>	<b>-0.3%</b>	<b>1.7%</b>	<b>3.0%</b>	<b>0.8%</b>	<b>1.7%</b>		
<b>SYSTEM TOTAL</b>	<b>5,978</b>	<b>6,084</b>	<b>6,062</b>	<b>6,093</b>	<b>6,221</b>	<b>6,281</b>	<b>6,409</b>	<b>1.2%</b>	<b>72</b>
<b>Annual Rate of Increase</b>		<b>1.8%</b>	<b>-0.4%</b>	<b>0.5%</b>	<b>2.1%</b>	<b>1.0%</b>	<b>2.0%</b>		

CITY OF FORT STOCKTON

30 YEAR FORECAST WATER ACCOUNTS

Water Accounts	Residential ICL	Residential OCL	Commercial ICL	Commercial OCL	Governmental ICL	Governmental OCL	Total
<i>Average Annual Growth Rate</i>	<i>0.3%</i>	<i>0.3%</i>	<i>0.3%</i>	<i>0.3%</i>	<i>0.3%</i>	<i>0.3%</i>	<i>0.3%</i>
2007-08	2,598	315	354	16	53	1	3,337
2008-09	2,614	317	356	16	53	1	3,357
2009-10	2,630	319	358	16	54	1	3,377
2010-11	2,643	321	360	16	54	1	3,395
2011-12	2,657	322	362	16	54	1	3,412
2012-13	2,670	324	364	16	54	1	3,429
2013-14	2,684	325	366	16	55	1	3,447
2018-19	2,753	334	375	17	56	1	3,535
2023-24	2,797	339	381	17	57	1	3,592
2028-29	2,836	344	386	17	58	1	3,642
2033-34	2,860	347	390	17	58	1	3,673
2038-39	2,880	349	393	17	59	1	3,699

CITY OF FORT STOCKTON, TEXAS 2008 RATE STUDY SUMMARY OF WATER REVENUES & EXPENDITURES					
	2005-06 Actual	2006-07 Actual	2007-08 Budget	2008-09 Dept. Proposed Budget	AVG. ANNUAL GROWTH
<b>OPERATING REVENUE</b>					
Metered Water Sales	\$1,721,833	\$1,465,079	\$1,834,588	\$2,000,000	5%
Total Other Charges for Services	\$45,798	\$45,463	\$58,650	\$73,150	17%
<b>Total Operating Revenues</b>	<b>\$1,767,631</b>	<b>\$1,510,542</b>	<b>\$1,893,238</b>	<b>\$2,073,150</b>	<b>5%</b>
<b>OPERATING EXPENSES</b>					
WATER DETAILED EXPENDITURES	\$798,191	\$618,255	\$869,910	\$704,150	-4%
R.O. PLANT DETAILED EXPENDITURES	\$499,445	\$353,482	\$621,950	\$631,700	8%
<b>Total Operating Expenditures</b>	<b>\$1,297,636</b>	<b>\$971,737</b>	<b>\$1,491,860</b>	<b>\$1,335,850</b>	<b>1%</b>

CITY OF FORT STOCKTON, TEXAS 2007 SEWER COST OF SERVICE AND RATE DESIGN STUDY SUMMARY OF SEWER REVENUES & EXPENDITURES					
	2005-06 Actual	2006-07 Actual	2007-08 Budget	2008-09 Dept. Proposed Budget	AVG. ANNUAL GROWTH
<b>OPERATING REVENUE</b>					
Sewer Service Charges	\$989,838	\$892,291	\$951,000	\$1,000,000	0.3%
Total Other Charges for Services	\$43,291	\$38,605	\$55,650	\$65,650	15%
<b>Total Operating Revenues</b>	<b>\$1,033,129</b>	<b>\$930,896</b>	<b>\$1,006,650</b>	<b>\$1,065,650</b>	<b>1.0%</b>
<b>OPERATING EXPENSES</b>					
SEWER DETAILED EXPENSES	\$327,656	\$291,806	\$482,440	\$493,100	15%
<b>Total Operating Expenditures</b>	<b>\$327,656</b>	<b>\$291,806</b>	<b>\$482,440</b>	<b>\$493,100</b>	<b>15%</b>

**CITY OF FORT STOCKTON  
FORECAST OPERATING & CAPITAL COSTS**

WATER SYSTEM	Personnel		Operating		Capital Outlays		Total		Avg. Annual % Change
	Value	% Increase	Value	% Increase	Value	% Increase	Value	% Increase	
2008-09	\$483,700		\$1,052,150		\$175,000		\$1,710,850		
2009-10	\$507,885	5.0%	\$1,094,700	4.0%	\$181,125	3.5%	\$1,783,710	4.3%	
2010-11	\$533,279	5.0%	\$1,139,093	4.1%	\$187,464	3.5%	\$1,859,837	4.3%	
2011-12	\$554,610	4.0%	\$1,183,343	3.9%	\$194,026	3.5%	\$1,931,979	3.9%	
2012-13	\$576,795	4.0%	\$1,228,208	3.8%	\$200,817	3.5%	\$2,005,820	3.8%	
2013-14	\$594,099	3.0%	\$1,274,876	3.8%	\$207,845	3.5%	\$2,076,820	3.5%	
2018-19	\$688,723	3.0%	\$1,538,040	3.8%	\$246,855	3.5%	\$2,473,618	3.6%	
2023-24	\$798,419	3.0%	\$1,859,276	3.9%	\$293,186	3.5%	\$2,950,881	3.6%	
2028-29	\$925,586	3.0%	\$2,252,201	3.9%	\$348,213	3.5%	\$3,526,001	3.6%	
2033-34	\$1,073,008	3.0%	\$2,733,784	4.0%	\$413,568	3.5%	\$4,220,360	3.7%	
2038-39	\$1,243,911	3.0%	\$3,325,207	4.0%	\$491,189	3.5%	\$5,060,306	3.7%	3.7%
WW SYSTEM	Personnel		Operating		Capital Outlays		Total		Avg. Annual % Change
	Value	% Increase	Value	% Increase	Value	% Increase	Value	% Increase	
2008-09	\$66,200		\$356,900		\$270,000		\$693,100		
2009-10	\$69,510	5.0%	\$370,957	3.9%	\$155,250	-42.5%	\$595,717	-14.1%	
2010-11	\$72,986	5.0%	\$385,618	4.0%	\$160,684	3.5%	\$619,288	4.0%	
2011-12	\$75,905	4.0%	\$400,742	3.9%	\$166,308	3.5%	\$642,955	3.8%	
2012-13	\$78,941	4.0%	\$415,701	3.7%	\$172,128	3.5%	\$666,771	3.7%	
2013-14	\$81,309	3.0%	\$431,269	3.7%	\$178,153	3.5%	\$690,731	3.6%	
2018-19	\$94,260	3.0%	\$519,201	3.8%	\$211,590	3.5%	\$825,051	3.6%	
2023-24	\$109,273	3.0%	\$626,835	3.9%	\$251,302	3.5%	\$987,410	3.7%	
2028-29	\$126,677	3.0%	\$758,872	3.9%	\$298,468	3.5%	\$1,184,017	3.7%	
2033-34	\$146,854	3.0%	\$921,190	4.0%	\$354,487	3.5%	\$1,422,530	3.8%	
2038-39	\$170,244	3.0%	\$1,121,153	4.0%	\$421,019	3.5%	\$1,712,415	3.8%	3.1%
TOTAL SYSTEM	Personnel		Operating		Capital Outlays		Total		Avg. Annual % Change
	Value	% Increase	Value	% Increase	Value	% Increase	Value	% Increase	
2008-09	\$549,900		\$1,409,050		\$445,000		\$2,403,950		
2009-10	\$577,395	5.0%	\$1,465,657	4.0%	\$336,375	-24.4%	\$2,379,427	-1.0%	
2010-11	\$606,265	5.0%	\$1,524,711	4.0%	\$348,148	3.5%	\$2,479,124	4.2%	
2011-12	\$630,515	4.0%	\$1,584,085	3.9%	\$360,333	3.5%	\$2,574,934	3.9%	
2012-13	\$655,736	4.0%	\$1,643,909	3.8%	\$372,945	3.5%	\$2,672,590	3.8%	
2013-14	\$675,408	3.0%	\$1,706,145	3.8%	\$385,998	3.5%	\$2,767,551	3.6%	
2018-19	\$782,983	3.0%	\$2,057,241	3.8%	\$458,445	3.5%	\$3,298,669	3.6%	
2023-24	\$907,692	3.0%	\$2,486,111	3.9%	\$544,488	3.5%	\$3,938,292	3.6%	
2028-29	\$1,052,264	3.0%	\$3,011,073	3.9%	\$646,681	3.5%	\$4,710,018	3.7%	
2033-34	\$1,219,862	3.0%	\$3,654,974	4.0%	\$768,055	3.5%	\$5,642,891	3.7%	
2038-39	\$1,414,154	3.0%	\$4,446,359	4.0%	\$912,208	3.5%	\$6,772,722	3.7%	3.5%



City of Fort Stockton				
Capital Improvement Plan - Inflation Adjusted				
	2007-2008	2008-2009	2007-2009 Total	% Total
Inflation Escalator		4%		
<u>Enterprise Funds</u>				
<u>WATER/WASTEWATER SYSTEM:</u>				
Water Production/Water Treatment Plant				
Sub Total	\$ 1,453,725	\$ 540,800	\$ 1,994,525	31%
Wastewater Treatment Plant			\$ -	
Sub Total	\$ 764,500	\$ 566,800	\$ 1,331,300	21%
GAS			\$ -	
Sub Total	\$ 1,518,500	\$ 1,513,720	\$ 3,032,220	48%
Revenue Supported	\$ 3,736,725	\$ 2,621,320	\$ 6,358,045	100%

	TWDB Funds	Other Funds	Total Funds
<b>Construction Cost</b>			
WWTP			\$0
I/I Rehab	\$1,100,000		\$1,100,000
Major Sewer Rehab	\$1,100,000		\$1,100,000
Interceptors			\$0
Collection Systems	\$2,105,000		\$2,105,000
Sub Total	\$4,305,000	\$0	\$4,305,000
<b>Basic Engineering Fees</b>			\$0
Pre Engineering	\$20,000		\$20,000
Model	\$80,000		\$80,000
Preliminary Design	\$70,000		\$70,000
Final Design	\$130,000		\$130,000
Bidding & Negotiation	\$20,000		\$20,000
Construction	\$50,000		\$50,000
Sub Total	\$370,000	\$0	\$370,000
<b>Special Engineering Fees</b>			\$0
Surveys, Data, and Collection	\$60,000		\$60,000
Surveys, Design & Construction	\$50,000		\$50,000
Geotech, Design	\$10,000		\$10,000
Geotech, Construction	\$20,000		\$20,000
Environmental Report	\$45,000		\$45,000
Resident Project Representation	\$90,000		\$90,000
Sub Total	\$275,000	\$0	\$275,000
<b>Cost of Issuance</b>			\$0
Legal Services & Expenses	\$23,250		\$23,250
Financial Advisory Services & Expenses	\$56,750		\$56,750
Sub Total	\$80,000	\$0	\$80,000
Easements			\$0
Land			\$0
Contingency	\$861,000		\$861,000
Sub Total	\$861,000	\$0	\$861,000
			\$0
<b>Total Project Costs</b>	<b>\$5,891,000</b>	<b>\$0</b>	<b>\$5,891,000</b>

# Current & Proposed Water and Wastewater Debt Obligations

CITY OF FORT STOCKTON							
SUMMARY OF ALL WATER & WW DEBT							
ISSUE	Original Amount Issued	Range of Interest Rates	Bal. End of FY 2007-08	% Allocated to Water	% Allocated To WW		
Series 2005 Comb. Tax & Limited Pledge C.O.s	\$2,600,000	5.0%	\$2,000,000	50%	50%		
Certificates of Obligation, Series 2008 - Water	\$2,178,653	5.3%	\$2,178,653	100%	0%		
Certificates of Obligation, Series 2008 - Wastewater	\$1,454,201	5.3%	\$1,454,201	0%	100%		
TWDB CWSRF, Series 2009	\$6,000,000	4.7%	\$0	0%	100%		
<b>TOTAL</b>	<b>\$12,232,855</b>		<b>\$5,632,855</b>	<b>\$3,178,653</b>	<b>\$2,454,201</b>		

	Begin Period Debt	Less Refundings	Plus Additions	Principal	Interest	Total Debt Service	Ending Principal
2005-06	\$0	\$0	\$2,600,000	\$190,000	\$187,472	<b>\$377,472</b>	\$2,410,000
2006-07	\$2,410,000	\$0	\$0	\$200,000	\$115,500	<b>\$315,500</b>	\$2,210,000
2007-08	\$2,210,000	\$0	\$3,632,855	\$210,000	\$105,250	<b>\$315,250</b>	\$5,632,855
2008-09	\$5,632,855	\$0	\$0	\$140,231	\$272,079	<b>\$412,310</b>	\$5,492,624
2009-10	\$5,492,624	\$0	\$0	\$257,464	\$282,534	<b>\$539,998</b>	\$5,235,160
2010-11	\$5,235,160	\$0	\$6,000,000	\$270,311	\$548,765	<b>\$819,076</b>	\$10,964,849
2011-12	\$10,964,849	\$0	\$0	\$285,541	\$537,100	<b>\$822,642</b>	\$10,679,308
2012-13	\$10,679,308	\$0	\$0	\$303,388	\$522,239	<b>\$825,626</b>	\$10,375,920
2013-14	\$10,375,920	\$0	\$0	\$321,234	\$506,461	<b>\$827,695</b>	\$10,054,686
2014-15	\$10,054,686	\$0	\$0	\$524,080	\$485,421	<b>\$1,009,501</b>	\$9,530,606
2020-21	\$6,714,662	\$0	\$0	\$449,005	\$316,274	<b>\$765,279</b>	\$6,265,657
2025-26	\$4,229,558	\$0	\$0	\$574,160	\$189,541	<b>\$763,701</b>	\$3,655,398
2030-31	\$1,685,000	\$0	\$0	\$395,000	\$69,913	<b>\$464,913</b>	\$1,290,000
2035-36	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>	\$0

# Reserve Funding

## CITY OF FORT STOCKTON RESERVE FUNDING DETAIL

TOTAL SYSTEM	O&M Reserve				Debt Service Reserve		TOTAL RESERVES	
	Annual Contrib	Cum. Balance	Budgeted O&M	Days Reserve on Hand	Annual Contrib	Cum. Balance	Annual Contrib	Cum. Balance
Begin Balance	\$0	\$0			\$0	\$0	\$0	\$0
2008-09	\$0	\$0	\$1,958,950	0%	\$0	\$0	\$0	\$0
2009-10	\$86,237	\$86,237	\$2,043,052	4%	\$59,320	\$59,320	\$145,556	\$145,556
2010-11	\$86,237	\$172,473	\$2,130,976	8%	\$145,788	\$205,107	\$232,025	\$377,581
2011-12	\$86,237	\$258,710	\$2,214,601	12%	\$145,788	\$350,895	\$232,025	\$609,605
2012-13	\$86,237	\$344,947	\$2,299,645	15%	\$145,788	\$496,683	\$232,025	\$841,630
2013-14	\$12,286	\$357,233	\$2,381,553	15%	\$145,788	\$642,471	\$158,074	\$999,704
2014-15	\$12,752	\$369,985	\$2,466,564	15%	\$86,468	\$728,939	\$99,220	\$1,098,924
2015-16	\$13,236	\$383,220	\$2,554,803	15%	\$0	\$728,939	\$13,236	\$1,112,160
2016-17	\$13,740	\$396,960	\$2,646,402	15%	\$0	\$728,939	\$13,740	\$1,125,899
2017-18	\$14,264	\$411,224	\$2,741,495	15%	\$0	\$728,939	\$14,264	\$1,140,163
2018-19	\$14,809	\$426,034	\$2,840,224	15%	\$0	\$728,939	\$14,809	\$1,154,973
2023-24	\$17,888	\$509,070	\$3,393,803	15%	\$0	\$728,939	\$17,888	\$1,238,010
2028-29	\$21,653	\$609,500	\$4,063,337	15%	\$0	\$728,939	\$21,653	\$1,338,440
2033-34	\$26,265	\$731,225	\$4,874,836	15%	\$0	\$728,939	\$26,265	\$1,460,165
2038-39	\$31,929	\$879,077	\$5,860,514	15%	\$0	\$728,939	\$31,929	\$1,608,016

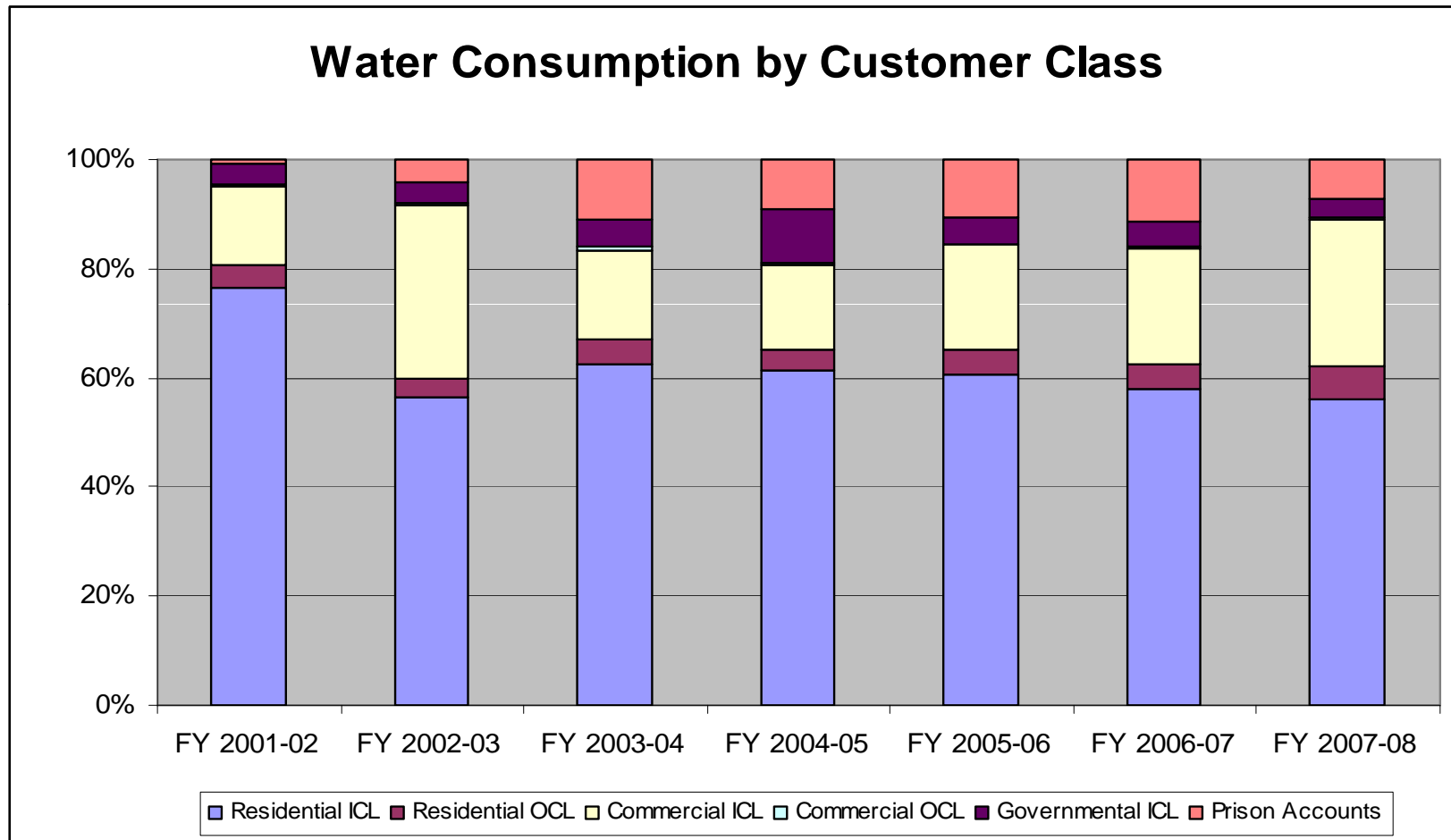
## Forecast Net Revenue Required from Rates

### CITY OF FORT STOCKTON

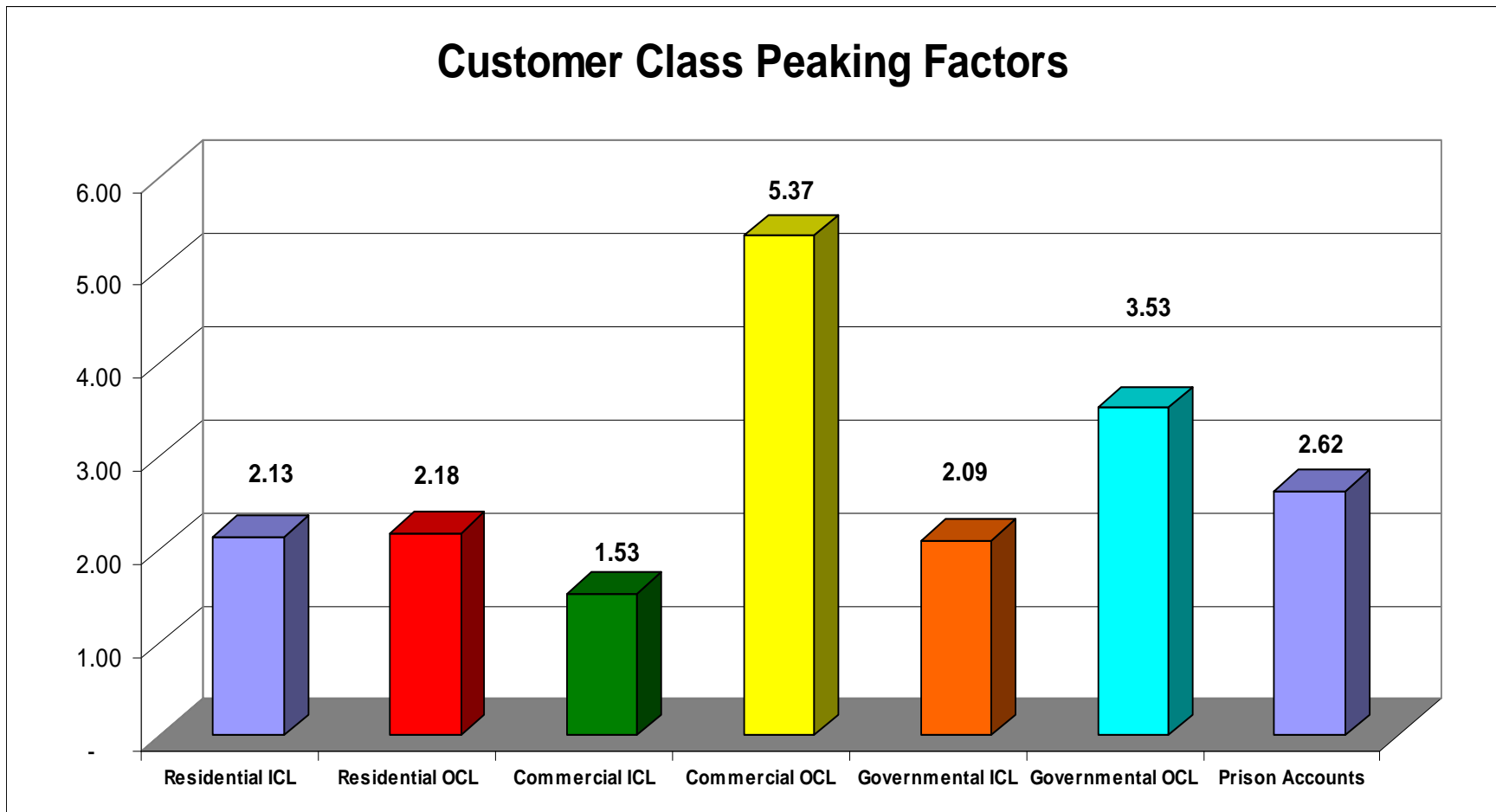
#### FORECAST NET REVENUE REQUIREMENT

	Personnel & O&M		Cap Outlays		Debt Service & Reserves	Sub Total	Less Non Rate Revenues	Net Revenue Required from Rates	
WATER SYSTEM	Value	% Increase	Value	% Increase				Value	% Increase
2008-09	\$1,535,850		\$175,000		\$223,834	\$1,934,684	-\$73,150	\$1,861,534	
2013-14	\$1,868,975	3.5%	\$207,845	3.5%	\$348,299	\$2,425,118	-\$80,764	\$2,344,355	0.5%
2018-19	\$2,226,763	3.6%	\$246,855	3.5%	\$316,538	\$2,790,156	-\$89,169	\$2,700,987	3.2%
2023-24	\$2,657,695	3.6%	\$293,186	3.5%	\$195,096	\$3,145,977	-\$98,450	\$3,047,527	3.4%
2028-29	\$3,177,787	3.7%	\$348,213	3.5%	\$16,806	\$3,542,806	-\$108,697	\$3,434,109	-1.7%
2033-34	\$3,806,793	3.7%	\$413,568	3.5%	\$20,342	\$4,240,702	-\$120,010	\$4,120,692	3.7%
2038-39	\$4,569,117	3.7%	\$491,189	3.5%	\$24,673	\$5,084,979	-\$132,501	\$4,952,478	3.8%
WASTEWATER SYSTEM									
2008-09	\$423,100		\$270,000		\$188,476	\$881,576	-\$65,650	\$815,926	
2013-14	\$512,578	3.6%	\$178,153	3.5%	\$637,470	\$1,328,201	-\$73,311	\$1,254,891	0.6%
2018-19	\$613,461	3.7%	\$211,590	3.5%	\$711,982	\$1,537,032	-\$81,901	\$1,455,132	1.9%
2023-24	\$736,108	3.7%	\$251,302	3.5%	\$589,802	\$1,577,213	-\$91,538	\$1,485,675	2.4%
2028-29	\$885,549	3.8%	\$298,468	3.5%	\$465,010	\$1,649,027	-\$102,355	\$1,546,672	-5.1%
2033-34	\$1,068,044	3.8%	\$354,487	3.5%	\$466,499	\$1,889,029	-\$114,503	\$1,774,526	2.8%
2038-39	\$1,291,396	3.9%	\$421,019	3.5%	\$7,256	\$1,719,672	-\$128,154	\$1,591,517	3.9%
TOTAL SYSTEM									
2008-09	\$1,958,950		\$445,000		\$412,310	\$2,816,260	-\$138,800	\$2,677,460	
2013-14	\$2,381,553	3.6%	\$385,998	3.5%	\$985,769	\$3,753,320	-\$154,074	\$3,599,245	0.6%
2018-19	\$2,840,224	3.6%	\$458,445	3.5%	\$1,028,520	\$4,327,189	-\$171,070	\$4,156,118	2.7%
2023-24	\$3,393,803	3.6%	\$544,488	3.5%	\$784,898	\$4,723,190	-\$189,988	\$4,533,201	3.1%
2028-29	\$4,063,337	3.7%	\$646,681	3.5%	\$481,816	\$5,191,834	-\$211,052	\$4,980,782	-2.8%
2033-34	\$4,874,836	3.7%	\$768,055	3.5%	\$486,840	\$6,129,731	-\$234,514	\$5,895,217	3.4%
2038-39	\$5,860,514	3.8%	\$912,208	3.5%	\$31,929	\$6,804,651	-\$260,656	\$6,543,995	3.8%

# Water Consumption by Customer Class



# Peaking Factors by Customer Class



CITY OF FORT STOCKTON												
PROPOSED WATER RATES:			Commercial ICL									
AVERAGE CONSUMPTION			50,617									
Current			Feb-09		Feb-10		Feb-11		Feb-12		Feb-13	
Minimum Charge			Rate	% Incr.	Rate	% Incr.	Rate	% Incr.	Rate	% Incr.	Rate	% Incr.
5/8" Meter \$4.90			\$8.31	69.6%	\$11.55	38.9%	\$15.35	32.9%	\$18.00	17.2%	\$20.65	14.7%
Consumption Charge												
2,000	3,000	\$2.45	\$2.01	-18.1%	\$2.05	2.3%	\$2.11	3.0%	\$2.17	3.0%	\$2.24	3.0%
3,001	5,000	\$1.99	\$2.02	1.6%	\$2.08	3.0%	\$2.14	3.0%	\$2.21	3.0%	\$2.28	3.0%
5,001	8,000	\$1.99	\$2.02	1.6%	\$2.08	3.0%	\$2.14	3.0%	\$2.21	3.0%	\$2.28	3.0%
8,001	10,000	\$1.99	\$2.02	1.6%	\$2.08	3.0%	\$2.14	3.0%	\$2.21	3.0%	\$2.28	3.0%
10,001	15,000	\$1.99	\$2.02	1.6%	\$2.08	3.0%	\$2.14	3.0%	\$2.21	3.0%	\$2.28	3.0%
15,001	20,000	\$1.99	\$2.04	2.4%	\$2.13	4.5%	\$2.23	4.5%	\$2.33	4.5%	\$2.43	4.5%
20,001	30,000	\$1.99	\$2.04	2.4%	\$2.13	4.5%	\$2.23	4.5%	\$2.33	4.5%	\$2.43	4.5%
30,001	40,000	\$1.99	\$2.05	3.2%	\$2.18	6.0%	\$2.31	6.0%	\$2.45	6.0%	\$2.59	6.0%
40,001	50,000	\$1.99	\$2.05	3.2%	\$2.18	6.0%	\$2.31	6.0%	\$2.45	6.0%	\$2.59	6.0%
50,001	75,000	\$1.99	\$2.07	4.0%	\$2.22	7.5%	\$2.39	7.5%	\$2.57	7.5%	\$2.76	7.5%
75,001	100,000	\$1.99	\$2.07	4.0%	\$2.22	7.5%	\$2.39	7.5%	\$2.57	7.5%	\$2.76	7.5%
100,001	Greater	\$1.99	\$2.09	4.8%	\$2.27	9.0%	\$2.48	9.0%	\$2.70	9.0%	\$2.94	9.0%
Impact on Monthly Bill			Rate	% Incr.	Rate	% Incr.	Rate	% Incr.	Rate	% Incr.	Rate	% Incr.
Usage	20,000	\$41.17	\$44.76	8.7%	\$49.23	10.0%	\$54.32	10.3%	\$58.30	7.3%	\$62.33	6.9%
Cost Increase				\$3.59		\$4.47		\$5.09		\$3.98		\$4.03
Usage	30,000	\$61.07	\$65.13	6.7%	\$70.52	8.3%	\$76.57	8.6%	\$81.55	6.5%	\$86.63	6.2%
Cost Increase				\$4.07		\$5.39		\$6.05		\$4.98		\$5.08
Usage	50,000	\$100.86	\$106.20	5.3%	\$114.05	7.4%	\$122.72	7.6%	\$130.47	6.3%	\$138.48	6.1%
Cost Increase				\$5.34		\$7.85		\$8.66		\$7.75		\$8.01
Usage	100,000	\$200.36	\$209.68	4.7%	\$225.29	7.4%	\$242.30	7.5%	\$259.02	6.9%	\$276.67	6.8%
Cost Increase				\$9.32		\$15.61		\$17.00		\$16.72		\$17.65
Usage	300,000	\$598.35	\$626.78	4.8%	\$679.93	8.5%	\$737.85	8.5%	\$799.17	8.3%	\$865.43	8.3%
Cost Increase				\$28.42		\$53.15		\$57.92		\$61.32		\$66.27
Usage	500,000	\$996.35	\$1,043.88	4.8%	\$1,134.57	8.7%	\$1,233.41	8.7%	\$1,339.33	8.6%	\$1,454.21	8.6%
Cost Increase				\$47.53		\$90.69		\$98.84		\$105.92		\$114.88



**CITY OF FORT STOCKTON**  
**PROPOSED WATER RATES:**  
**AVERAGE CONSUMPTION**

**Residential ICL**  
**18,833**

Current			Feb-09		Feb-10		Feb-11		Feb-12		Feb-13	
Minimum Charge			Rate	% Incr.	Rate	% Incr.	Rate	% Incr.	Rate	% Incr.	Rate	% Incr.
5/8" Meter \$4.90			\$6.65	35.7%	\$8.40	26.3%	\$10.15	20.8%	\$11.90	17.2%	\$13.65	14.7%
Consumption Charge												
2,001	3,000	\$2.45	\$1.99	-18.8%	\$2.03	2.2%	\$2.08	2.2%	\$2.13	2.3%	\$2.18	2.2%
3,001	5,000	\$1.99	\$2.01	1.0%	\$2.06	2.2%	\$2.10	2.2%	\$2.15	2.3%	\$2.20	2.3%
5,001	8,000	\$1.99	\$2.02	1.5%	\$2.07	2.2%	\$2.11	2.3%	\$2.16	2.3%	\$2.21	2.3%
8,001	10,000	\$1.99	\$2.03	2.0%	\$2.09	3.0%	\$2.15	3.0%	\$2.22	3.0%	\$2.28	3.0%
10,001	15,000	\$1.99	\$2.04	2.5%	\$2.12	3.8%	\$2.20	3.8%	\$2.28	3.7%	\$2.36	3.8%
15,001	20,000	\$1.99	\$2.05	3.0%	\$2.14	4.5%	\$2.24	4.5%	\$2.34	4.5%	\$2.44	4.5%
20,001	30,000	\$1.99	\$2.06	3.7%	\$2.18	5.6%	\$2.30	5.6%	\$2.43	5.6%	\$2.56	5.6%
30,001	40,000	\$1.99	\$2.06	3.7%	\$2.18	5.6%	\$2.30	5.6%	\$2.43	5.6%	\$2.56	5.6%
40,001	50,000	\$1.99	\$2.06	3.7%	\$2.18	5.6%	\$2.30	5.6%	\$2.43	5.6%	\$2.56	5.6%
50,001	75,000	\$1.99	\$2.07	4.2%	\$2.20	6.3%	\$2.34	6.3%	\$2.49	6.3%	\$2.65	6.3%
75,001	100,000	\$1.99	\$2.07	4.2%	\$2.20	6.3%	\$2.34	6.3%	\$2.49	6.3%	\$2.65	6.3%
100,001	Greater	\$1.99	\$2.09	5.0%	\$2.25	7.5%	\$2.41	7.5%	\$2.60	7.5%	\$2.79	7.5%
Impact on Monthly Bill			Rate	% Incr.	Rate	% Incr.	Rate	% Incr.	Rate	% Incr.	Rate	% Incr.
Usage	5,000	\$11.33	\$12.66	11.7%	\$14.54	14.9%	\$16.43	13.0%	\$18.32	11.5%	\$20.21	10.3%
<b>Cost Increase</b>				<b>\$1.33</b>		<b>\$1.89</b>		<b>\$1.89</b>		<b>\$1.89</b>		<b>\$1.89</b>
Usage	10,000	\$21.27	\$22.77	7.0%	\$24.91	9.4%	\$27.07	8.6%	\$29.23	8.0%	\$31.40	7.4%
<b>Cost Increase</b>				<b>\$1.50</b>		<b>\$2.14</b>		<b>\$2.15</b>		<b>\$2.16</b>		<b>\$2.17</b>
Usage	15,000	\$31.22	\$32.97	5.6%	\$35.49	7.7%	\$38.04	7.2%	\$40.62	6.8%	\$43.22	6.4%
<b>Cost Increase</b>				<b>\$1.75</b>		<b>\$2.53</b>		<b>\$2.55</b>		<b>\$2.57</b>		<b>\$2.60</b>
Usage	20,000	\$41.17	\$43.21	5.0%	\$46.20	6.9%	\$49.23	6.6%	\$52.31	6.3%	\$55.44	6.0%
<b>Cost Increase</b>				<b>\$2.05</b>		<b>\$2.99</b>		<b>\$3.03</b>		<b>\$3.08</b>		<b>\$3.13</b>
Usage	30,000	\$61.07	\$63.85	4.6%	\$67.98	6.5%	\$72.22	6.2%	\$76.57	6.0%	\$81.05	5.8%
<b>Cost Increase</b>				<b>\$2.78</b>		<b>\$4.13</b>		<b>\$4.24</b>		<b>\$4.35</b>		<b>\$4.47</b>

CITY OF FORT STOCKTON												
PROPOSED WATER RATES:			Prison Accounts									
AVERAGE CONSUMPTION			1,800,484									
Current			Feb-09		Feb-10		Feb-11		Feb-12		Feb-13	
Minimum Charge			Rate	% Incr.	Rate	% Incr.	Rate	% Incr.	Rate	% Incr.	Rate	% Incr.
5/8" Meter \$4.90			\$8.31	69.6%	\$11.55	38.9%	\$15.35	32.9%	\$18.00	17.2%	\$20.65	14.7%
Consumption Charge												
2,000	Greater	\$1.99	\$2.23	12.0%	\$2.45	10.0%	\$2.70	10.0%	\$2.91	8.0%	\$3.15	8.0%
Impact on Monthly Bill			Rate	% Incr.	Rate	% Incr.	Rate	% Incr.	Rate	% Incr.	Rate	% Incr.
Usage	500,000	\$995.89	\$1,118.22	12.3%	\$1,232.45	10.2%	\$1,358.34	10.2%	\$1,468.43	8.1%	\$1,587.11	8.1%
Cost Increase				\$122.33		\$114.23		\$125.89		\$110.09		\$118.68
Usage	1,000,000	\$1,990.88	\$2,232.61	12.1%	\$2,458.28	10.1%	\$2,706.75	10.1%	\$2,924.71	8.1%	\$3,159.90	8.0%
Cost Increase				\$241.73		\$225.67		\$248.47		\$217.96		\$235.18
Usage	2,000,000	\$3,980.88	\$4,461.41	12.1%	\$4,909.96	10.1%	\$5,403.60	10.1%	\$5,837.31	8.0%	\$6,305.50	8.0%
Cost Increase				\$480.53		\$448.55		\$493.64		\$433.71		\$468.19

CITY OF FORT STOCKTON											
PROPOSED WW RATES:		Residential ICL									
WINTER AVERAGE		11,622									
Minimum Charge	Current	Feb-09		Feb-10		Feb-11		Feb-12		Feb-13	
		Rate	% Incr.	Rate	% Incr.	Rate	% Incr.	Rate	% Incr.	Rate	% Incr.
Min. Charge-All Meter Sizes	\$13.65	\$12.15	-11.0%	\$13.45	10.7%	\$14.75	9.7%	\$16.05	8.8%	\$17.35	8.1%
Consumption Charge											
2,001 3,000	\$0.00	\$0.50	0.0%	\$0.55	10.0%	\$0.60	9.0%	\$0.65	9.0%	\$0.70	7.0%
3,001 5,000	\$0.00	\$0.50	0.0%	\$0.55	10.0%	\$0.60	9.0%	\$0.65	9.0%	\$0.70	7.0%
5,001 8,000	\$0.00	\$0.50	0.0%	\$0.55	10.0%	\$0.60	9.0%	\$0.65	9.0%	\$0.70	7.0%
8,001 10,000	\$0.00	\$0.50	0.0%	\$0.55	10.0%	\$0.60	9.0%	\$0.65	9.0%	\$0.70	7.0%
10,001 15,000	\$0.50	\$0.50	0.0%	\$0.55	10.0%	\$0.60	9.0%	\$0.65	9.0%	\$0.70	7.0%
15,001 20,000	\$0.50	\$0.50	0.0%	\$0.55	10.0%	\$0.60	9.0%	\$0.65	9.0%	\$0.70	7.0%
20,001 Greater	\$0.00	\$0.00	0.0%	\$0.00	0.0%	\$0.00	0.0%	\$0.00	0.0%	\$0.00	0.0%
Impact on Monthly Bill											
Usage 5,000	\$13.65	\$13.65	0.0%	\$15.10	10.6%	\$16.55	9.6%	\$18.01	8.8%	\$19.45	8.0%
Cost Increase			\$0.00		\$1.45		\$1.45		\$1.46		\$1.44
Usage 10,000	\$13.65	\$16.15	18.3%	\$17.85	10.5%	\$19.54	9.5%	\$21.28	8.9%	\$22.94	7.8%
Cost Increase			\$2.50		\$1.70		\$1.70		\$1.73		\$1.67
Usage 15,000	\$16.15	\$18.65	15.5%	\$20.60	10.5%	\$22.54	9.4%	\$24.54	8.9%	\$26.44	7.7%
Cost Increase			\$2.50		\$1.95		\$1.94		\$2.00		\$1.89
Usage 20,000	\$18.65	\$21.15	13.4%	\$23.35	10.4%	\$25.54	9.4%	\$27.81	8.9%	\$29.93	7.6%
Cost Increase			\$2.50		\$2.20		\$2.19		\$2.27		\$2.12
Usage 40,000	\$18.65	\$21.15	13.4%	\$23.35	10.4%	\$25.54	9.4%	\$27.81	8.9%	\$29.93	7.6%
Cost Increase			\$2.50		\$2.20		\$2.19		\$2.27		\$2.12

## CITY OF FORT STOCKTON

PROPOSED WW RATES: Commercial ICL

WINTER AVERAGE 36,348

Minimum Charge	Current	Feb-09		Feb-10		Feb-11		Feb-12		Feb-13	
		Rate	% Incr.	Rate	% Incr.	Rate	% Incr.	Rate	% Incr.	Rate	% Incr.
Min. Charge-All Meter Sizes	\$13.65	\$15.90	16.5%	\$18.15	14.2%	\$20.40	12.4%	\$22.65	11.0%	\$24.90	9.9%
Consumption Charge											
2,000 Greater	\$0.00	\$1.25	0.0%	\$1.31	5.0%	\$1.38	5.0%	\$1.45	5.0%	\$1.52	5.0%
Impact on Monthly Bill											
Usage 10,000	\$13.65	\$25.90	89.7%	\$28.65	10.6%	\$31.42	9.7%	\$34.22	8.9%	\$37.05	8.3%
Cost Increase			\$12.25		\$2.75		\$2.77		\$2.80		\$2.83
Usage 20,000	\$13.65	\$38.39	181.3%	\$41.77	8.8%	\$45.20	8.2%	\$48.69	7.7%	\$52.24	7.3%
Cost Increase			\$24.74		\$3.37		\$3.43		\$3.49		\$3.55
Usage 40,000	\$13.65	\$63.39	364.4%	\$68.02	7.3%	\$72.76	7.0%	\$77.63	6.7%	\$82.63	6.4%
Cost Increase			\$49.74		\$4.62		\$4.74		\$4.87		\$5.00

CITY OF FORT STOCKTON

PROPOSED WW RATES: **Prison Accounts**

WINTER AVERAGE 1,455,556

	Current	Feb-09		Feb-10		Feb-11		Feb-12		Feb-13	
Minimum Charge		Rate	% Incr.	Rate	% Incr.	Rate	% Incr.	Rate	% Incr.	Rate	% Incr.
Min. Charge-All Meter Sizes	\$18.40	\$23.85	29.6%	\$27.23	14.2%	\$30.60	12.4%	\$33.98	11.0%	\$37.35	9.9%
Consumption Charge											
2,000 Greater	\$1.82	\$1.88	3.0%	\$1.97	5.0%	\$2.07	5.0%	\$2.17	5.0%	\$2.28	5.0%
Impact on Monthly Bill											
Usage 500,000	\$924.73	\$957.57	3.6%	\$1,007.63	5.2%	\$1,060.03	5.2%	\$1,114.87	5.2%	\$1,172.29	5.2%
Cost Increase			\$32.84		\$50.06		\$52.40		\$54.85		\$57.42
Usage 1,000,000	\$1,834.73	\$1,895.06	3.3%	\$1,992.00	5.1%	\$2,093.61	5.1%	\$2,200.14	5.1%	\$2,311.82	5.1%
Cost Increase			\$60.34		\$96.94		\$101.61		\$106.53		\$111.68
Usage 1,500,000	\$2,744.73	\$2,832.56	3.2%	\$2,976.38	5.1%	\$3,127.21	5.1%	\$3,285.41	5.1%	\$3,451.36	5.1%
Cost Increase			\$87.84		\$143.81		\$150.83		\$158.21		\$165.95

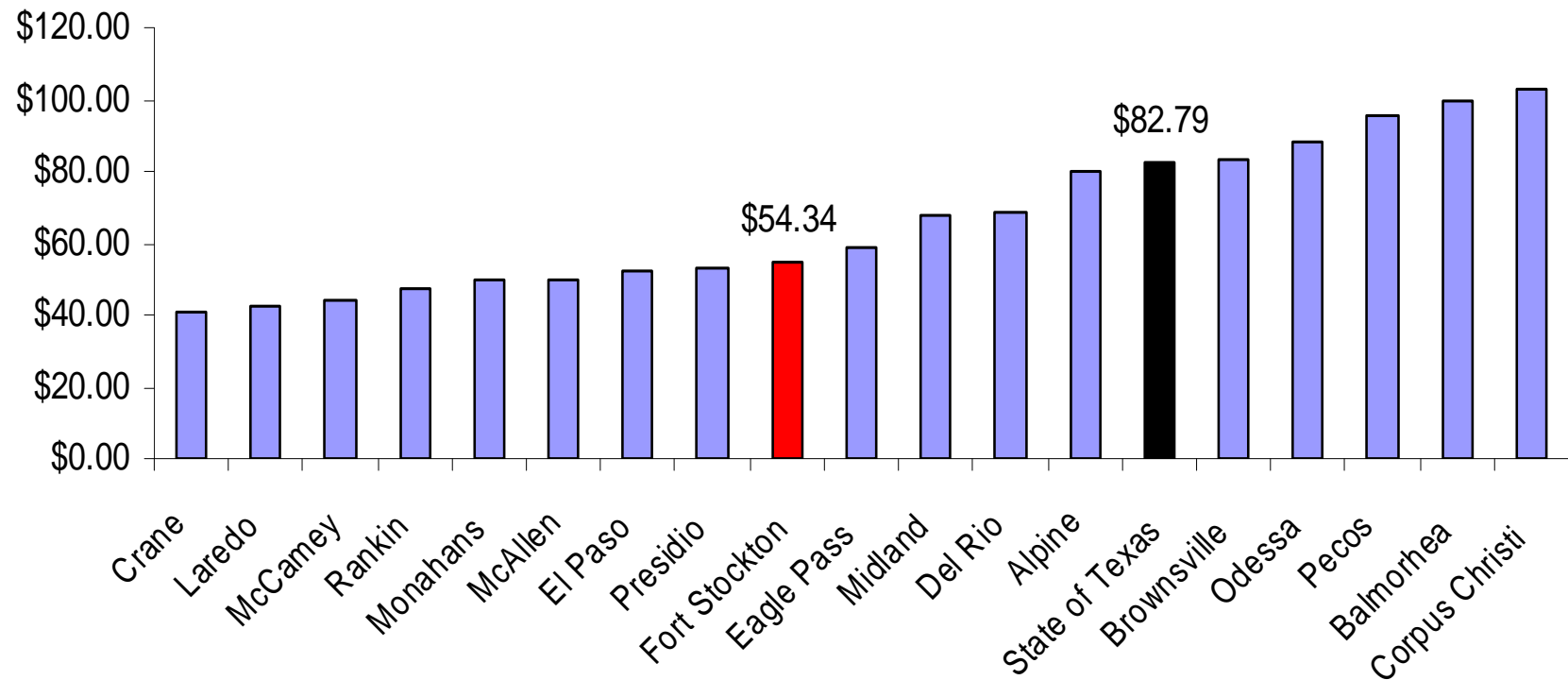
# Projected System Cash Flows

## CITY OF FORT STOCKTON

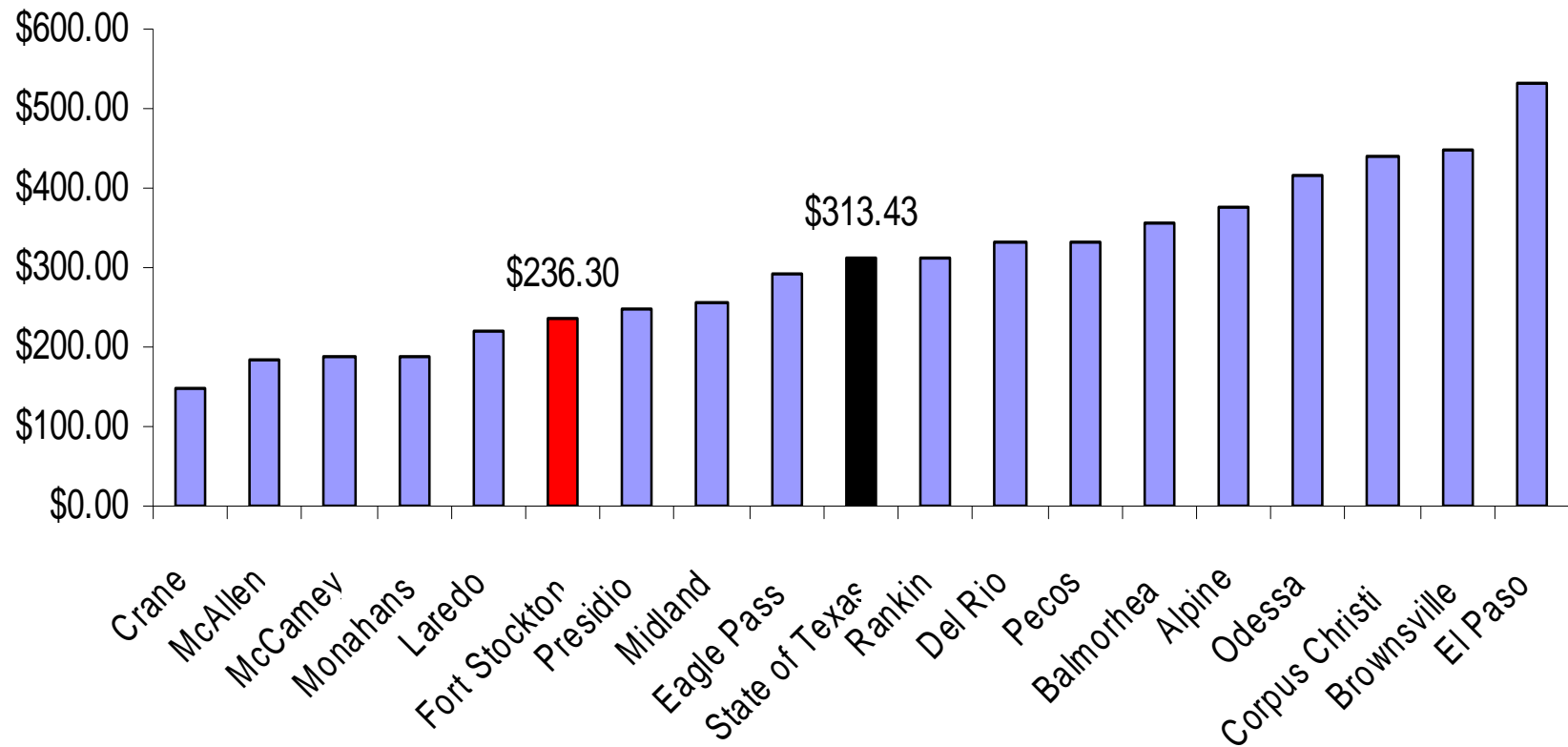
### CASH FLOW SUMMARY-WATER & WASTEWATER

FISCAL YEAR ENDING SEPTEMBER 30,								
REVENUES	2009	2010	2011	2012	2013	2014	2015	2016
Rate Revenues	\$2,982,782	\$3,246,966	\$3,457,589	\$3,668,099	\$3,877,215	\$3,999,329	\$4,013,557	\$4,027,976
Non-Rate Revenues	\$138,800	\$141,726	\$144,715	\$147,768	\$150,888	\$154,074	\$157,330	\$160,655
<b>Total Revenues</b>	<b>\$3,121,582</b>	<b>\$3,388,692</b>	<b>\$3,602,304</b>	<b>\$3,815,868</b>	<b>\$4,028,102</b>	<b>\$4,153,404</b>	<b>\$4,170,887</b>	<b>\$4,188,632</b>
<b>EXPENSES</b>								
Personnel & Operating	\$1,958,950	\$2,043,052	\$2,130,976	\$2,214,601	\$2,299,645	\$2,381,553	\$2,466,564	\$2,554,803
Net Rev. Avail. For Debt Svc.	\$1,162,632	\$1,345,641	\$1,471,328	\$1,601,267	\$1,728,457	\$1,771,851	\$1,704,323	\$1,633,828
Net Income from Prev. FY	\$0	\$305,323	\$629,034	\$701,113	\$887,381	\$1,185,242	\$1,585,326	\$1,781,421
<b>Total Income Avail. for D.S.</b>	<b>\$1,162,632</b>	<b>\$1,650,963</b>	<b>\$2,100,362</b>	<b>\$2,302,381</b>	<b>\$2,615,838</b>	<b>\$2,957,094</b>	<b>\$3,289,650</b>	<b>\$3,415,249</b>
<b>DEBT SERVICE - FIRST LIEN REVENUE</b>								
Existing P&I	\$235,000	\$238,250	\$236,000	\$238,500	\$240,500	\$242,000	\$243,000	\$243,500
Proposed P&I	\$177,310	\$301,748	\$583,076	\$584,142	\$585,126	\$585,695	\$766,501	\$767,308
<b>Debt Service: Current</b>	<b>\$412,310</b>	<b>\$539,998</b>	<b>\$819,076</b>	<b>\$822,642</b>	<b>\$825,626</b>	<b>\$827,695</b>	<b>\$1,009,501</b>	<b>\$1,010,808</b>
Coverage Ratio: Current	2.82	2.49	1.80	1.95	2.09	2.14	1.69	1.62
<b>CASH AFTER ALL DEBT SERVICE</b>	<b>\$750,323</b>	<b>\$1,110,965</b>	<b>\$1,281,286</b>	<b>\$1,479,739</b>	<b>\$1,790,212</b>	<b>\$2,129,398</b>	<b>\$2,280,149</b>	<b>\$2,404,441</b>
<b>RESERVE FUNDING</b>								
O&M Reserve	\$0	\$86,237	\$86,237	\$86,237	\$86,237	\$12,286	\$12,752	\$13,236
D.S. Reserve	\$0	\$59,320	\$145,788	\$145,788	\$145,788	\$145,788	\$86,468	\$0
Total Reserve Contributions	\$0	\$145,556	\$232,025	\$232,025	\$232,025	\$158,074	\$99,220	\$13,236
<b>CASH AVAIL. FOR CAPITAL OUTLAYS</b>	<b>\$750,323</b>	<b>\$965,409</b>	<b>\$1,049,262</b>	<b>\$1,247,715</b>	<b>\$1,558,187</b>	<b>\$1,971,324</b>	<b>\$2,180,929</b>	<b>\$2,391,205</b>
<b>CAPITAL OUTLAYS</b>	<b>\$445,000</b>	<b>\$336,375</b>	<b>\$348,148</b>	<b>\$360,333</b>	<b>\$372,945</b>	<b>\$385,998</b>	<b>\$399,508</b>	<b>\$413,491</b>
<b>FY END BALANCE</b>	<b>\$305,323</b>	<b>\$629,034</b>	<b>\$701,113</b>	<b>\$887,381</b>	<b>\$1,185,242</b>	<b>\$1,585,326</b>	<b>\$1,781,421</b>	<b>\$1,977,714</b>

## FY 2012-13 Residential W & WW Rate Comparison Usage = 10,000 Gallons

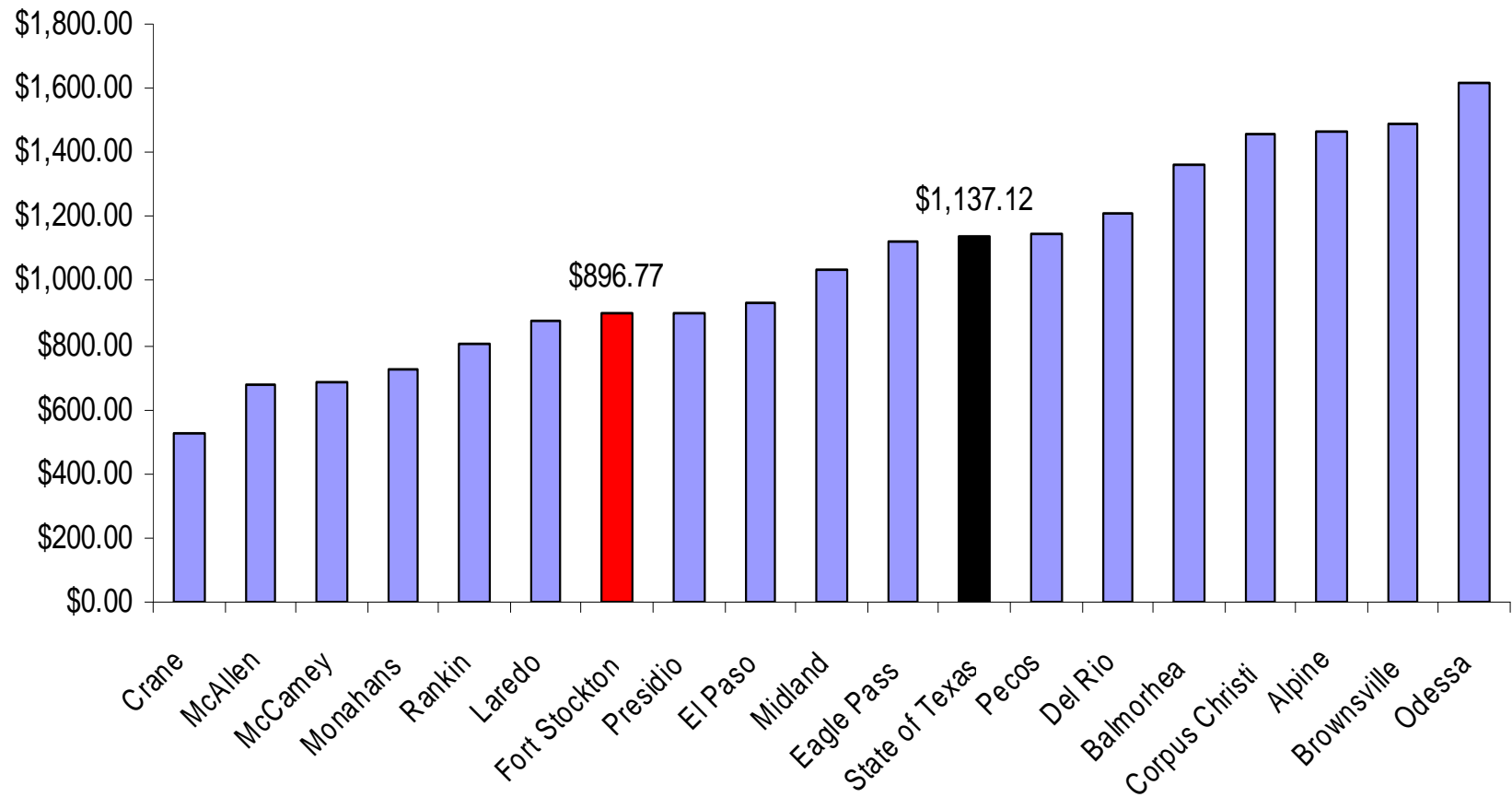


## FY 2012-13 Commercial W & WW Rate Comparison Usage = 50,000 Gallons





# **FY 2012-13 Commercial W & WW Rate Comparison** **Usage = 200,000 Gallons**





RECEIVED APR 19 2010

April 13, 2010

To: TML Intergovernmental Risk Pool Workers' Compensation Members  
From: Underwriting Department  
RE: 2008/2009 Workers' Compensation Payroll Audit

Enclosed is your completed 2008/2009 Workers' Compensation Audit.

Should you have a credit amount or an additional amount due, it will be reflected on your next billing statement.

The information contained in your audit has been carefully checked; however, we ask that you review it. You may want to refer to the enclosed copy of the auditor's worksheet to assist you in your review. If you have any questions regarding the audit information, please contact the Underwriting Department at (512) 491-2300 or (800) 537-6655. Please review the audit promptly. The audit figures become final in 30 days unless the Pool is notified of a discrepancy.

The Pool is proud to continue serving Texas public entities. Thank you for your participation in the Workers' Compensation Fund during the 2008/2009 Fund Year.

TEXAS MUNICIPAL LEAGUE INTERGOVERNMENTAL RISK POOL

1821 Rutherford Lane, First Floor • Austin, Texas 78754 • (512) 491-2300 • (800) 537-6655 *Texas Only*  
P.O. Box 149194 • Austin, Texas 78714-9194

LAT06-08

RECEIVED APR 19 2010

TEXAS MUNICIPAL LEAGUE  
INTERGOVERNMENTAL RISK POOL  
WORKERS' COMPENSATION AUDIT

2008-2009 PAYROLL AUDIT

MEMBER NAME: Fort Stockton

CONTRACT NUMBER: 891

AUDIT NUMBER: 00

CONTRACT EFFECTIVE DATE: 10/29/2008

AUDIT DATE: 4/07/2010

ADDITIONAL CONTRIBUTION: 8,039.00

RETURN CONTRIBUTION: .00

CONTRACT ANNIV DATE: 10/29/2009

TEXAS MUNICIPAL LEAGUE  
INTERGOVERNMENTAL RISK POOL

CONTRACT NUMBER: 891  
AUDIT NUMBER: 00  
MEMBER NAME: Fort Stockton

COVERAGE DATES:  
10/29/2008 TO 10/29/2009

PAYROLL CLASSIFICATION SCHEDULE: 4/12/2010

PAGE: 1

CLASS CODE	CLASSIFICATION DESCRIPTION	PAYROLL AMOUNT	RATE	MANUAL CONTRIBUTION
---------------	-------------------------------	-------------------	------	------------------------

LOC: FORT STOCKTON

5506	STREET AND ROAD REPAIR	162,315	13.48	21,880.00
7502	GAS DISTRIBUTION	187,680	2.19	4,110.00
7520	WTRWRKS OPR; FLD CNTL SYS MAINT; IRR CN	362,422	6.35	23,014.00
7580	SEWAGE TREATMENT & COLLECTION	79,046	4.00	3,162.00
7590	REFUSE REDUCTION	65,463	9.79	6,409.00
7720	POLICE OFFICERS - PAID	839,829	5.28	44,343.00
8810	CLERICAL - OFFICE	1,385,030	.50	6,925.00
8831	ANIMAL SHELTERS	42,549	3.39	1,442.00
9015	BUILDING OPERATIONS	9,600	6.06	582.00
9102	PARKS AND RECREATION	201,174	4.75	9,556.00
9220	CEMETERY OPERATIONS	52,731	7.80	4,113.00
9402	STREET CLEANING	165,567	12.78	21,159.00
9404	REFUSE COLL-DISP CONTAINERIZED	96,312	7.42	7,146.00
9999	AMBULANCE SERVICES-PAID	426,838	7.06	30,135.00
SUB TOTAL		4,076,556		183,976.00

VOLUNTEERS AND ELECTED OFFICIALS:

( CLASS CODE 7704V INCLUDES EQUIVALENT PAYROLL FOR VOLUNTEER AMBULANCE  
WHERE THE VOLUNTEER FIREFIGHTERS PERFORM BOTH FUNCTIONS )

37240	OUTSIDE VOLUNTEERS			NO EXPOSURE
7704V	VOLUNTEER FIREFIGHTERS	45,593	4.91	2,239.00
7720E	VOLUNTEER AMBULANCE/EMS			NO EXPOSURE
7720V	POLICE RESERVES			REJECTED
8742E	ELECTED/APPTD OFFICIALS-GOVERNING BOARD			REJECTED
8742F	ELECTED/APPTD OFFICIALS-ALL BOARDS/COMM	59,375	.44	261.00
8742I	INSIDE VOLUNTEERS			REJECTED
8888V	POLICE RESERVES - MOTORCYCLE			REJECTED
SUB TOTAL		104,968		2,500.00

TOTALS	4,181,524	186,476.00
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RECEIVED APR 19 2010

TEXAS MUNICIPAL LEAGUE  
INTERGOVERNMENTAL RISK POOL

CONTRACT NUMBER: 891  
AUDIT NUMBER: 00  
MEMBER NAME: Fort Stockton

COVERAGE DATES:  
10/29/2008 TO 10/29/2009

PAYROLL CLASSIFICATION SCHEDULE: 4/12/2010

PAGE: 2

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TOTAL MANUAL CONTRIBUTION	186,476.00
EXPERIENCE MODIFIER	.78
TOTAL STANDARD CONTRIBUTION	145,451.00
FUND DISCOUNT ( .14)	.86
DISCOUNTED STANDARD CONTRIBUTION	125,088.00
DEDUCTIBLE CREDIT	.00
NET CONTRIBUTION	125,088.00
ANNUAL AMOUNT DUE	125,088.00
PREVIOUSLY BILLED	117,049.00
TOTAL AUDIT CONTRIBUTION	125,088.00
ADDITIONAL CONTRIBUTION	8,039.00

<b>Policy #</b> 0000891	<b>Carrier</b> Texas Municipal League	<b>Auditor</b> 577 - Donna Moreno	<b>Policy Period</b> 10/25/2008 - 10/25/2009
<b>Serial #</b> 7638031	<b>Insured</b> FORT STOCKTON	<b>Date</b> 03/21/2010	<b>Audit Period</b> 11/01/2008 - 11/01/2009

<b>Policy Type:</b> Workers Compensation <b>Audit Type:</b> Annual <b>Audit Source:</b> Physical <b>Legal Entity:</b> Corporation <b>Federal ID#:</b> 99-9913717 <b>Ins. Name 2:</b>	<b>Insured Location:</b> 121 W 2ND ST <b>Insured Phone:</b> FORT STOCKTON, TX 79735 <b>Audit Location:</b> 121 W 2ND ST <b>Audit Phone:</b> FORT STOCKTON, TX 79735 <b>Audit Contact:</b> Kelly Bryant, Bookkeeper	<b>Source of Data</b> <input checked="" type="checkbox"/> Payroll Book <input type="checkbox"/> Cash Book <input type="checkbox"/> Check Book <input checked="" type="checkbox"/> Gen'l Ledger <input type="checkbox"/> Gen'l Journal <b>Verification</b> <input checked="" type="checkbox"/> S/S Returns <input checked="" type="checkbox"/> U/C Returns <input type="checkbox"/> Income Tax <input type="checkbox"/> Financial State.	<b>Subcontractors</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>Condition</b> <input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor <b>Time Charges</b> Travel: Direct: 3.00 Write-up:
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### DESCRIPTION OF OPERATIONS

Member is the city of Ft. Stockton, Texas who provides basic services for the residents of Ft. Stockton, TX

\*\*\*\*\*GENERAL NOTES\*\*\*\*\*

SUMMARY OF AUDIT CHANGES:

CODE 5506: INTERCHANGE LABOR WITH CODE 9402, WAGES PLACED WHERE THEY SPEND OVER 50% OF TIME

CODE 7704V: LESS VOLUNTEERS, LESS FIRES IN CITY

CODE 7720: MORE HOURS WORKED, SOME RAISES

CODE 8831: MORE HOURS WORKED THAN ANTICIPATED

CODE 9015: CONTRACT LABOR WORKED MORE HOURS THAN BUDGETED

CODE 9220: BOTH EMPLOYEES WORKED FULL TIME THIS YEAR

CODE 37240: NO VOLUNTEERS DURING THE POLICY PERIOD

CODE 7720E: NO LONGER HAS VOLUNTEER AMBULANCE

There was overtime and a credit was given.

Contract Labor used in Janitorial, code 9015.

There was no written contracts exposed.

There was 171 workers on the June TWC report. The worksheet shows 358. Less 132 - volunteers/elected officers & board members and less 55 park/recreation employees who only worked during the summer months of July, August & September = 171.

The exit interview was conducted with Kelly Bryant. Ms. Bryant agreed with the audit finding and had no questions.

Auditor: Donna Moreno

Policy # 0000891 Carrier Texas Municipal League Auditor 577 - Donna Moreno Policy Period 10/25/2008 - 10/25/2009  
 Serial # 7638031 Insured FORT STOCKTON Date 03/21/2010 Audit Period 11/01/2008 - 11/01/2009

DESCRIPTION OF OPERATIONS

TITLE	NAME	ADJ. GROSS PAYROLL	AMOUNT INCLUDED	DAYS	STATE	CODE	DESCRIPTION OF DUTIES

AUDIT SUMMARY							VERIFICATION SUMMARY	
CLASSIFICATION							CODE	EXPOSURE
<b>PAYROLL EXPOSURE</b>								
<b>FORT STOCKTON - TX - 10/25/08 to 10/25/09 - FORT STOCKTON</b>								
Outside Volunteers							37240	0
Paving or repaving - street or road							5506	162,315
Gas works							7502	187,680
Waterworks							7520	362,422
Municipal sewage disposal plants - operation							7580	79,046
Garbage works							7590	65,463
Volunteer Firefighters							7704v	45,593
Police officers							7720	839,829
Volunteer Ambulance/EMS							7720e	0
Elected/appointed Officials							8742f	59,375
Clerical office employees							8810	1,385,030
Hospital - veterinary							8831	42,549
Buildings - operation by owner							9015	9,600
Park noc - all employees							9102	201,174
Cemetery operation							9220	52,731
Street cleaning							9402	165,567
Refuse Coll-Disp Containerized							9404	96,312
Ambulance Services-Paid							9999	426,838
<b>TOTAL</b>								<b>4,181,524</b>

Gross Payroll Figures

Code	Name	Year Amt	GROSS	Overtime
<b>FORT STOCKTON - TX - FORT STOCKTON</b>				
5506	Total street & road repair	165567	165567	9756
7502	Total gas Distribution	203301	203301	46863
7520	Total Wtrwrks Operation	370056	370056	22902

Policy # 0000891

Serial # 7638031

Carrier

Insured

Texas Municipal League

FORT STOCKTON

Auditor

Date

577 - Donna Moreno

03/21/2010

Policy Period

Audit Period

10/25/2008 - 10/25/2009

11/01/2008 - 11/01/2009

Gross Payroll Figures

Code	Name	Year Amt	GROSS	Overtime							
7580	Total Sewage Treatment	80797	80797	5254							
7590	Total Refuse Reduction	70375	70375	14736							
7720	Total Police Officers-Paid	881490	881490	124982							
8810	Total Clerical Office	1422567	1422567	112610							
8831	Total Animal Shelters	42549	42549	0							
9015	Total Building Operations	0	0	0							
9102	Total Parks and Recreation	201481	201481	922							
9220	Total Cemetery Operation	52905	52905	522							
9402	Total Street Cleaning	165567	165567	0							
9404	Total Refuse Coll-Disp C	97040	97040	2185							
9999	Total Ambulance Service	426838	426838	0							
SUBTOTAL			4180533	340732							
GRAND TOTAL			4180533	340732							

Gross Payroll Verification

4th Quarter '8	1st Quarter '9	2nd Quarter '9	3rd Quarter '9	Oct -8	Oct '9	TOTAL	
1040637	931725		1180899	(294310)	333285	4180533	

Gross Payroll Recap for FORT STOCKTON - TX - 10/25/08 to 10/25/09 - FORT STOCKTON

Recap	TOTAL	5506	7502	7580	7590	7720	8810	8831	9015	9102	9220	9402
Gross Payroll	4180533	165567	203301	80797	70375	881490	1422567	42549		201481	52905	165567
Less Overtime	(113577)	(3252)	(15621)	(1751)	(4912)	(41661)	(37537)			(307)	(174)	
TOTAL	4066956	162315	187680	79046	65463	839829	1385030	42549	0	201174	52731	165567

Gross Payroll Recap for FORT STOCKTON - TX - 10/25/08 to 10/25/09 - FORT STOCKTON

Recap	9404	9999										
Gross Payroll	97040	426838										
Less Overtime	(728)											
TOTAL	96312	426838										

Contract Labor Figures

Code	Name	Year Amt	GROSS									
FORT STOCKTON - TX - FORT STOCKTON												
9015	Sandra Lopez	9600	9600									
SUBTOTAL		9600	9600									
GRAND TOTAL		9600	9600									

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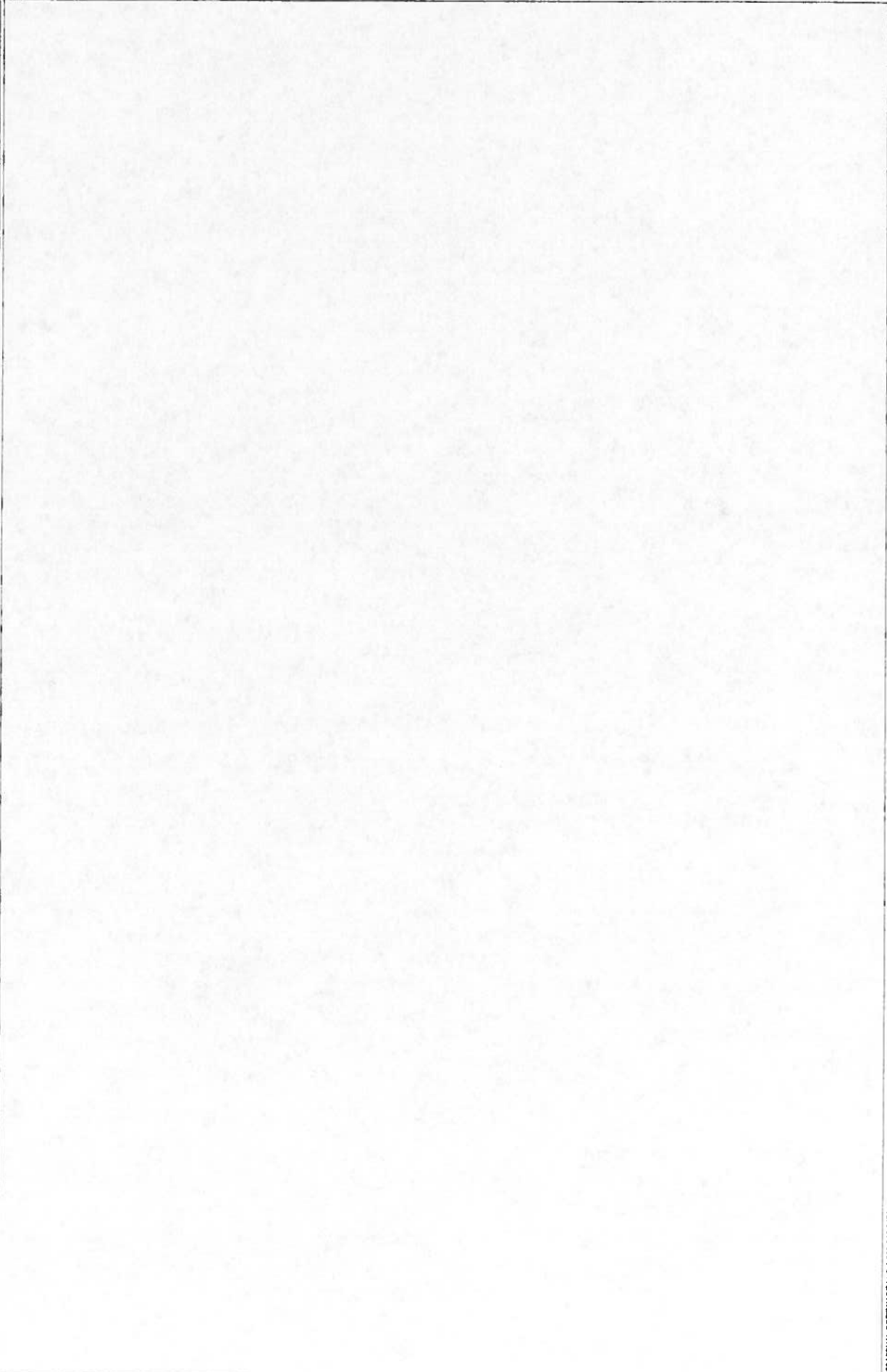
Overland Solutions

Page 3 of 7





<b>Policy #</b> 0000891	<b>Carrier</b> Texas Municipal League	<b>Auditor</b> 577 - Donna Moreno	<b>Policy Period</b> 10/25/2008 - 10/25/2009
<b>Serial #</b> 7638031	<b>Insured</b> FORT STOCKTON	<b>Date</b> 03/21/2010	<b>Audit Period</b> 11/01/2008 - 11/01/2009
<b>Volunteers Verification</b>			
45593	45593		



Overland Solutions

**Term:** 10/25/08 to 10/25/09

## TML - IRP

[illegible]

TOTAL AMOUNTS: 4076891 4181524 358

\*\*\*AIRCRAFT OPERATIONS\*\*\*

Any Pilots: ☐ Yes ☒ No

Own/Lease Aircraft: ☐ Yes ☒ No

**\*\*If YES, give details of name, age, license & rating, hrs. flown and purpose, in General Notes w/heading.**

\*\*\*SUMMARY OF AUDIT CHANGES\*\*\*

Any Changes: ☒ Yes ☐ No

Any Add/Deletions: ☐ Yes ☒ No

RECEIVED APR 19 2010

# WORKERS' COMPENSATION AUDIT ACKNOWLEDGMENT

Member Name <b>FT Stockton</b>	Contract No. <b>0891</b>	
Job Number <b>7638031</b>	Contract Period <b>10/29/08 to 10/29/09</b>	
City <b>FT Stockton</b>	State <b>TX</b>	Zip <b>79735</b>

I verify that a representative of TML-IRP reviewed our payroll records for the indicated contract period.  
This audit has been reviewed and discussed with me.

Fund Contract or Authorized Representative's Signature <i>Kelly Bryant</i>	Date of Visit <b>3/21/10</b>
Auditor's Signature and Employee Number <i>Donna Moreno #232</i>	

A copy of the audit worksheets will be forwarded to the named member with the audit endorsement.

## Texas Municipal League Intergovernmental Risk Pool

White Copy to **AUDITOR**  
Yellow Copy to **MEMBER**

W143  
08/17/06

## *Glossary*

The following explanations of terms are presented to aid in understanding the terminology generally used in governmental accounting and budgeting.

## A

***ABATEMENT.*** A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments, and services charges.

***ACCOUNTABILITY.*** The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry—to justify the raising of public resources and the purposes for which they are used.

***ACCRUAL BASIS.*** A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

***AD VALOREM TAXES.*** Commonly referred to as property taxes, these taxes are levied on both real and personal property according to the property's valuation and the tax rate.

***ADVANCE REFUNDING BONDS.*** Bonds issued to refinance an outstanding bond issue before the date the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited in escrow with a fiduciary, invested in the U.S. Treasury Bonds, or other authorized securities and used to redeem the underlying bonds at their maturity or call date, to pay interest on the bonds being refunded, or to pay interest on the advance refunding bonds.

***ANNUAL BUDGET.*** A budget applicable to a single fiscal year. See ***BUDGET*** and ***OPERATING BUDGET***.

***ANNUAL OPERATING BUDGET.*** See ***OPERATING BUDGET***.

***ANNUALIZE.*** Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

***APPRAISE.*** To estimate the value, particularly the value of property. If the property is valued for taxation, the narrower term "assess" is substituted.

***APPROPRIATED BUDGET.*** The expenditure authority created by the appropriation bills or ordinances, which are signed into law, and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes.

**APPROPRIATION.** A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposed. An appropriation usually is limited in amount and time it may be expended.

**ASSESS.** To establish an official property value for taxation. See **APPRAISE**.

**ASSESED VALUATION.** A valuation set upon real estate or other property by a government as a basis for levying taxes.

**ASSESSMENT.** (1) The process of making the official valuation of property for taxation. (2) The valuation placed upon property as a result of this process.

**ASSESSMENT RATIO.** The ratio at which the tax rate is applied to the tax base.

**ASSETS.** Resources owned or held which have monetary value.

**ATTRITION.** A method of achieving a reduction on the personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

**AUTHORIZED POSITIONS.** Employee positions, which are authorized in the adopted budget, to be filled during the year.

**AVAILABLE (UNDESIGNED) FUND BALANCE.** This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

## **B**

**BOND.** A written promise to pay a sum of money (called the face value or principal amount) on a specific date or dates in the future, called the maturity date(s), together with the periodic interest at a specified rate. Bonds are primarily used to finance capital projects. The difference between a note and a bond is that the latter is issued for a longer period and requires greater legal formality. See **GENERAL OBLIGATION BONDS** and **REVENUE BONDS**.

**BOND REFINANCING.** The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Bonded Debt.** The portion of indebtedness represented by outstanding bonds.

**Budget.** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body. See **ANNUAL BUDGET**, **CAPITAL BUDGET**, **CAPITAL PROGRAM**, and **OPERATING BUDGET**.

**BUDGET CALCULATOR.** The schedule of key dates which the governing body and staff personnel follow in the preparation and adoption of the annual budget.

**BUDGETARY BASIS.** This refers to the basis of accounting used to estimate financing resources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

**BUDGETARY COMPARISONS.** Statements or schedules presenting comparisons between approved budgetary amounts (as amended) and actual results of operations on the budgetary basis.

**BUDGETARY CONTROL.** The control or management of a government or enterprise in accordance with the approved budget to keep expenditures within the limitations of available appropriations and available revenues.

**BUDGET DOCUMENT.** The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. See **BUDGET MESSAGE** and **EXECUTIVE BUDGET**.

**BUDGET-GAAP BASIS DIFFERENCES.** Differences arising from the use of a basis of accounting for budgetary purposes that differs from the basis of accounting applicable to the fund type when reporting on operations in conformity with GAAP (generally accepted accounting principles). For example, a cash-basis budget would produce a budget-GAAP basis difference.

**BUDGET MESSAGE.** A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period. See also **EXECUTIVE BUDGET**.

**BUDGET ORDINANCE.** The official enactment by the governing body establishing the legal authority for officials to obligate and expend resources.

**BUSINESS-TYPE ACTIVITIES.** Those activities of a government carried out primarily to provide specific services in exchange for a specific user charge.

## C



**CALLABLE BOND.** A type of bond with a feature that permits the issuer to pay the obligation before the stated maturity date by giving notice of redemption in a manner specified in the bond contract.

**CAPITAL ASSETS.** See *FIXED ASSETS*.

**CAPITAL BUDGET.** A plan of proposed capital outlays and the means of financing them. See *CAPITAL PROGRAM*.

**CAPITAL EXPENDITURES.** Expenditures resulting in the acquisition of or addition to the government's general fixed assets.

**CAPITAL GRANTS.** Grants restricted by the grantor for the acquisition and/or construction of fixed assets. See *OPERATING GRANTS*.

**CAPITAL IMPROVEMENTS.** Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

**CAPITAL IMPROVEMENTS PROGRAM (CIP).** A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

**CAPITAL LEASE.** An agreement that conveys the right to use property, plant or equipment, usually for a stated period of time.

**CAPITAL OUTLAYS.** See *CAPITAL EXPENDITURES*.

**CAPITAL PROGRAM.** A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

**CAPITAL PROJECT.** Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

**CAPITAL PROJECTS FUND.** A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

**CAPITALIZATION POLICY.** The criteria used by a government to determine which outlays should be reported as fixed assets.

**CASH BASIS.** A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**COLLECTORS' ROLL.** See *TAX ROLL*.

**COMBINATION BOND.** A bond issued by a government that is payable from the revenues of a government enterprise but that also is backed by the full faith and credit of the government.

**CONSUMER PRICE INDEX (CPI).** A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**CONTINGENCY.** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**COST-OF-LIVING ADJUSTMENT (COLA).** An increase in salaries to offset the adverse effect of inflation on compensation.

**COUPON RATE.** The interest rate specified on interest coupons attached to a bond. The term "nominal interest rate" is also used in this sense.

**COVERAGE.** The ratio of pledged revenues to related debt service for a given year. See *NET REVENUES AVAILABLE FOR DEBT SERVICE*.

## ***D***

**DEBT SERVICE.** The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**DEBT SERVICE FUND.** A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Sometimes referred to as a sinking fund.

**DEBT SERVICE FUND REQUIREMENTS.** The resources which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.

**DEBT SERVICE REQUIREMENTS.** The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

**DEDICATED TAX.** A tax levied to support a specific government program or purpose.

**DEFICIT.** The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

***DELINQUENT TAXES.*** Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid, or converted into tax liens.

***DEPARTMENT.*** The basic organizational unit of government which is functionally unique in its delivery of services.

***DEPRECIATION.*** (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

***DISBURSEMENT.*** The expenditure of monies from an account.

***DISTINGUISHED BUDGET PRESENTATION AWARDS PROGRAM.*** A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

## ***E***

***EFFECTIVE INTEREST RATE.*** The rate of earning on a bond investment, based on the actual price paid for the bond, the coupon rate, the maturity date, and the length of time between interest dates, in contrast with the nominal interest rate.

***EMINENT DOMAIN.*** The power of a government to acquire private property for public purposes. It is used frequently to obtain real property that cannot be purchased from owners in a voluntary transaction. When the power of eminent domain is exercised, owners normally are compensated by the government in an amount determined by the courts.

***EMPLOYEE (FRINGE) BENEFITS.*** Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

***ENCUMBRANCES.*** Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

**ENTERPRISE FUND.** (1) A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas, and electric utilities; airports; parking garages; or transit systems). In this case the governing body intends that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (2) A fund established because the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**EQUIPMENT.** See *MACHINERY AND EQUIPMENT*.

**EXECUTIVE BUDGET.** The aggregate of information, proposals, and estimates prepared and submitted to the legislative body by the chief executive and the budget office.

**EXPENDITURE.** The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

**EXPENSE.** A charge incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

## *F*

**FIDUCIARY FUND TYPE.** The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units, and/or other funds.

**FISCAL AGENT.** A fiduciary agent, usually a bank or county treasurer, who performs the function of paying debt principal and interest when due.

**FISCAL FUNDING CLAUSE.** A clause in a lease agreement providing that the lease is cancelable if the legislature or other funding authority does not appropriate the funds necessary for the government unit to fulfill its obligations under the lease agreement.

**FISCAL PERIOD.** Any period at the end of which a government determines its financial position and the results of its operations.

**FISCAL POLICY.** A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**FISCAL YEAR.** A twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

**FIXED ASSETS.** Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances. Fixed assets include buildings, equipment, improvements other than buildings, and land. In the private sector, these assets are referred to most often as property, plant and equipment.

**FIXTURES.** Attachments to buildings that are not intended to be removed and cannot be removed without damage to the buildings. Those fixtures with a useful life presumed to be as long as that of the building itself are considered a part of the building; all others are classified as equipment.

**FRANCHISE.** A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

**FULL FAITH AND CREDIT.** A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith-and-credit bonds.

**FULL-TIME EQUIVALENT (FTE) POSITION.** A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to 0.5 of a full-time position.

**FUNCTION.** A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**FUNCTIONAL CLASSIFICATION.** Expenditure classification according to the principal purposes for which expenditures are made (e.g., public safety).

**FUND.** A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE.** The difference between fund assets and fund liabilities of governmental and similar trust funds.

**FUND TYPE.** Anyone of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

## G

**GENERAL FUND.** The fund used to account for all financial resources, except those required to be accounted for in another fund.

**GENERAL OBLIGATION BONDS.** Bonds backed by the full faith and credit of government. See **FULL FAITH AND CREDIT**.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP).** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**GOAL.** A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

**GOVERNMENTAL ACCOUNTING.** The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.

**GOVERNMENTAL FUND TYPES.** Funds used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities--except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses, and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers, and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service, and capital projects.

**GOVERNMENT AL-TYPE ACTIVITIES.** Those activities of a government that are carried out primarily to provide services to citizens and that are financed primarily through taxes and intergovernmental grants.

**GRANTS.** Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility. See **CAPITAL GRANTS** and **OPERATING GRANTS**.

**GRANTS-IN-AID.** See **GRANTS**.

## *H*

**HOURLY.** An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Hourly employees are paid on a per-hour basis and receive limited benefits.

## *I*

**IMPROVEMENTS OTHER THAN BUILDINGS.** Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers. Sidewalks, curbing, sewers, and highways are sometimes referred to as betterments, but the term "improvements" is preferred.

**INCOME.** A term used in proprietary fund-type accounting to represent (1) revenues or (2) the excess of revenues over expenses. See **OPERATING INCOME** and **NET INCOME**.

**INFRASTRUCTURE ASSETS.** Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable and of value only to the government unit.

**INTERFUND TRANSACTIONS.** Transactions between funds of the same government reporting entity. They include (1) **QUASI-EXTERNAL TRANSACTIONS**, (2) **REIMBURSEMENTS**, (3) **RESIDUAL EQUITY TRANSFERS**, (4) **OPERATING TRANSFERS**, and (5) **INTERFUND LOANS**.

**INTERFUND TRANSFERS.** All inter-fund transactions except loans, quasi-external transactions, and reimbursements. Transfers can be classified as belonging to one of two major categories: **RESIDUAL EQUITY TRANSFERS** or **OPERATING TRANSFERS**.

**INTERGOVERNMENTAL REVENUES.** Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

**INTERNAL SERVICE FUND.** A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.



## ***L***

***LAND.*** A fixed asset account reflecting the cost of land owned by a government.

***LAPSE.*** As applied to appropriations, the automatic termination of an appropriation. Except for indeterminate appropriations and continuing appropriations, an appropriation is made for a certain period of time. At the end of this period, any unexpended or unencumbered balance thereof lapses, unless otherwise provided by law.

***LEASE-PURCHASE AGREEMENTS.*** Contractual agreements that are termed leases, but that in substance are purchase contracts. See ***CAPITAL LEASE.***

***LEGAL LEVEL OF BUDGETARY CONTROL.*** The level at which spending in excess of budgeted amounts would be a violation of law.

***LEVY.*** (1) (Verb) To impose taxes, special assessments, or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

***LINE-ITEM BUDGET.*** A budget prepared along departmental lines that focuses on what is to be bought.

***LONG-TERM DEBT.*** Debt with a maturity of more than one year after the date of issuance.

## ***M***

***MACHINERY AND EQUIPMENT.*** Property that does not lose its identity when removed from its location and is not changed materially or consumed immediately (e.g., within one year) by use.

***MATERIALS AND SUPPLIES.*** Expendable materials and operating supplies necessary to conduct departmental operations.

***MILL.*** One one-thousandth of a dollar of assessed value.

***MILLAGE.*** Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.



***MUNICIPAL.*** In its broadest sense, an adjective denoting the state and all subordinate units of government. In a more restricted sense, an adjective denoting a city or village as opposed to other local governments.

***MUNICIPAL CORPORATION.*** A political and corporate body established pursuant to state statutes to provide government services and regulations for its inhabitants. A municipal corporation has defined boundaries and a population and usually is organized with the consent of its residents. It usually has a seal and may sue and be sued (e.g., cities and villages).

## N

***NET BUDGET.*** The legally adopted budget less all inter-fund transfers and interdepartmental charges.

***NET INCOME.*** Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expenses, and operating transfers out.

***NET PROFIT.*** See ***NET INCOME.***

***NET REVENUE.*** See ***NET INCOME*** and ***NET REVENUES AVAILABLE FOR DEBT SERVICE.***

***NET REVENUES AVAILABLE FOR DEBT SERVICE.*** Proprietary fund gross operating revenues less operating and maintenance expenses (which normally do not include depreciation expense or interest expense on bonds). "Net revenues available for debt service" as thus defined is used to compute "coverage" on revenue bond issues. See ***COVERAGE.*** Under the laws of some states and the provisions of some revenue bond indentures, to compute revenue bond coverage, net revenues available for debt service must be calculated on a cash basis, rather than in conformity with GAAP.

***NOMINAL INTEREST RATE.*** The contractual interest rate shown on the face and in the body of a bond and used to compute the amount of interest to be paid, in contrast to the effective interest rate. See ***COUPON RATE.***

## O

***OBJECT.*** As used in expenditure classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personal services, contractual services, materials and supplies). See ***FUNCTION*** and ***OBJECT CLASS.***

***OBJECT CLASS.*** Expenditure classification according to the types of items purchased or services obtained (e.g., personal services, materials, supplies, and equipment).

**OBJECT OF EXPENDITURE.** See **OBJECT**.

**OBJECTIVE.** Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

**OFFICIAL STATEMENT.** A document published by a government planning to issue bonds that provides information on the proposed bond issue, the purpose of the issue, and the means of servicing the indebtedness, as well as other information about the issuer that may be helpful in evaluating credit-worthiness.

**OPERATING BUDGET.** Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government. See **BUDGET**.

**OPERATING EXPENSES.** The cost of personnel, materials and equipment required for a department to function.

**OPERATING GRANTS.** Grants that are restricted by the grantor to operating purposes or that may be used for either capital or operating purposes at the discretion of the grantee. See **CAPITAL GRANTS**.

**OPERATING INCOME.** The excess of proprietary fund operating revenues over operating expenses.

**OPERATING REVENUES.** Proprietary fund revenues directly related to the fund's primary activities. They consist primarily of user charges for goods and services.

**OPERATING TRANSFERS.** All inter-fund transfers other than residual equity transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

**ORDER.** A formal legislative enactment by the governing body of certain local governments; it has the full force and effect of law (e.g., county governing bodies in some states pass orders rather than laws, resolutions, or ordinances).

**ORDINANCE.** A formal legislative enactment by the governing body of a municipality. It is not in conflict with any higher form of law, such as a state statute or constitutional provision, and it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must

be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments, and service charges universally require ordinances. See **RESOLUTION**.

**OTHER FINANCING SOURCES.** Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

**OTHER FINANCING USES.** Governmental fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

**OUTLAYS.** See **CAPITAL EXPENDITURES**.

**OUTPUT INDICATOR.** A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

**OVERLAPPING DEBT.** The proportionate share property within each government must bear of the debts of all local governments located wholly or in part within the geographic boundaries of the reporting government. Except for special assessment debt, the amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction. Special assessment debt is allocated on the basis of the ratio of assessment receivable in each jurisdiction, which will be used wholly or in part to pay off the debt, to total assessments receivable, which will be used wholly or in part for this purpose.

**OVERSIGHT RESPONSIBILITY.** The basic—but not the only—criterion for including a government department, agency, institution, commission, public authority, or other organization in a government unit's reporting entity for general purpose financial reports. Oversight responsibility is derived from the government unit's power and includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

**OVERSIGHT UNIT.** In defining the reporting entity, the component unit that has the ability to exercise oversight responsibility. Typically, an oversight unit is the primary unit of government directly responsible to the chief executive and the elected legislative body.

## P

**PAY-AS-YOU-GO BASIS.** A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**PAYING AGENT.** An entity responsible for paying of bond principal and interest on behalf of the government.

**PERFORMANCE INDICATORS.** Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

**PERFORMANCE MEASURE.** Data collected to determine how effective or efficient a program is in achieving its objectives.

**PERSONAL SERVICES.** Expenditures for salaries, wages, and fringe benefits of a government's employees.

**PLEDGED REVENUES.** Funds generated from revenues and obligated to debt service or to meet other obligations specified by the bond contract.

**PROGRAM.** A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**PROPRIETARY FUND TYPES.** Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position, and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

**PUBLIC CORPORATION.** See **MUNICIPAL CORPORATION.**

**PURCHASE ORDER.** A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

**PURCHASED SERVICES.** Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, and professional consulting services.

**PURPOSE.** A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

## Q

**QUASI-EXTERNAL TRANSACTIONS.** Inter-fund transactions that would be treated as revenues, expenditures, or expenses if they involved organizations external to the government unit (e.g., payments in lieu of taxes from an enterprise fund to the general fund; internal service fund billings to departments; routine employer contributions to a pension trust fund, and routine service charges for inspection, engineering, utilities, or similar services provided by a department financed from one fund to a department financed from another fund). These transactions should be accounted for as revenues, expenditures, or expenses in the funds involved.

## R

**RATINGS.** In the context of bonds, normally an evaluation of credit-worthiness performed by an independent rating service.

**REFUNDING BONDS.** Bonds issued to retire bonds already outstanding. The refunding bonds may be used to provide the resources for redeeming outstanding bonds, or the refunding bonds may be exchanged with the holders of the outstanding bonds. See **ADVANCE REFUNDING BONDS**.

**REGISTERED BOND.** A bond whose owner is registered with the issuing government. A registered bond cannot be sold or exchanged without a change of registration.

**REGULAR SERIAL BONDS.** Serial bonds in which all periodic installments of principal repayment are equal.

**REIMBURSEMENTS.** (1) Repayments of amounts remitted on behalf of another party. (2) Inter-fund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it but that properly apply to another fund (e.g., an expenditure properly chargeable to a special revenue fund is initially made from the general fund, and is subsequently reimbursed). These transactions are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of expenditures or expenses in the fund reimbursed.

**REQUISITION.** A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

**RESERVE.** An account used either to set aside budgeted revenues that are not required for expenditure in the current year or to earmark revenues for a specific future purpose.

**RESERVED FUND BALANCE.** Those portions of fund balance that is not appropriable for expenditure or that are legally segregated for a specified future use.

**RESIDUAL EQUITY TRANSFERS.** Nonrecurring or non-routine transfers of equity between funds (e.g., contribution of enterprise fund or internal service fund capital by the general fund, subsequent return of all or part of such contribution to the general fund, and transfers of residual balances of discontinued funds to the general fund or a debt service fund).

**RESOLUTION.** A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute. See **ORDINANCE**.

**RESOURCES.** Total amounts available for appropriation, including estimated revenues, fund transfers, and beginning balances.

**RETAINED EARNINGS.** An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

**REVENUE BONDS.** Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

**REVENUES.** (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions, and residual equity transfers. Also, operating transfers in are classified separately from revenues.

## S

**SERIAL BONDS.** Bonds whose principal is repaid in periodic installments over the life of the issue. See **REGULAR SERIAL BONDS** and **STRAIGHT SERIAL BONDS**.

**SINKING FUND.** See **DEBT SERVICE FUND**.

**SINKING FUND BONDS.** Bonds issued under an agreement requiring the government to set aside periodically out of its revenues a sum that, with compound earnings thereon, will be sufficient to redeem the bonds at their stated date of maturity. Sinking fund bonds are usually term bonds.

**SOURCE OF REVENUE.** Revenues are classified according to their source or point of origin.

***SPECIAL REVENUE FUND.*** A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only require the use of special revenue funds when legally mandated.

***STRAIGHT SERIAL BONDS.*** Serial bonds in which the annual installments of bond principal are equal or nearly equal.

***SUPPLEMENTAL APPROPRIATION.*** An additional appropriation made by the governing body after the budget year or biennium has started.

***SUPPLEMENTAL REQUESTS.*** Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

## *T*

***TAX CERTIFICATE.*** A certificate issued by a government as evidence of the conditional transfer of title to tax-delinquent property from the original owner to the holder of the certificate. If the owner does not pay the amount of the tax arrearage and other charges required by law during the specified period of redemption, the holder can foreclose to obtain title. Also called tax sale certificate and tax lien certificate in some jurisdictions. See ***TAX DEED.***

***TAX DEED.*** A written instrument by which title to property sold for taxes is transferred unconditionally to the purchaser. A tax deed is issued upon foreclosure of the tax lien and is obtained by the purchaser at the tax sale. The tax lien cannot be foreclosed until the expiration of the period during which the owner may redeem the property by paying the delinquent taxes and other charges. See ***TAX CERTIFICATE.***

***TAX LEVY.*** The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

***TAX LEVY ORDINANCE.*** An ordinance through which taxes are levied.

***TAX LIENS.*** Claims governments have upon properties until the taxes levied against them have been paid. This term is sometimes limited to those delinquent taxes the government has taken legal action to collect through the filing of liens.

***TAX RATE.*** The amount of tax stated in terms of a unit of the tax base (e.g., 25 mills per dollar of assessed valuation of taxable property).

***TAX-RATE LIMIT.*** The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose or to taxes imposed for all purposes and may apply to a single



government to a class of governments operating in a particular area. Overall tax-rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

**TAX ROLL.** The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished. Also known as *COLLECTORS' ROLL*.

**TAXES.** Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for service rendered only to those paying such charges (e.g., sewer service charges).

**TERM BONDS.** Bonds that mature, in total, on one date.

**TIME WARRANT.** A negotiable obligation of a government having a term shorter than bonds and frequently tendered to individuals and firms in exchange for contractual services, capital acquisitions, or equipment purchases.

**TRANSFERS IN/OUT.** Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**TRUST AND AGENCY FUND.** One of the seven fund types in governmental accounting. See *TRUST FUNDS*.

**TRUSTEE.** A fiduciary holding property on behalf of another.

**TRUST FUNDS.** Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

## U

**UNDERWRITER.** In the context of bonds, a dealer who purchases a new issue for resale.

**UNDERWRITING.** The process of selecting, classifying, evaluating, rating, and assuming risks.

**UNRESERVED FUND BALANCE.** The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**USER CHARGES.** The payment of a fee for direct receipt of a public service by the party who benefits from the service.



## V

**VARIABLE INTEREST RATE.** A rate of interest subject to adjustment (e.g., the rate of interest specified may be a percentage of the prime rate on certain set dates).

## W

**WORK ORDER.** A written order authorizing and directing the performance of a certain task and issued to the person who is to direct the work. Among the items of information included on the order are the nature and location of the job, specifications of the work to be performed, and a job number, which is referred to in reporting the amount of labor, materials, and equipment used.

**WORK YEARS.** The amount of personnel resources required for a program expressed in terms of the “full time equivalent” number of employees. One “work year” is equal to one full-time, year-round employee. For most categories, this equals 2,080 hours per year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of “work years” for the position.

**WORKLOAD INDICATOR.** A unit of work to be done (e.g., the number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

## Y

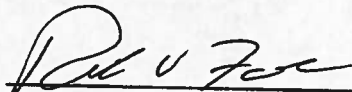
**YIELD.** See **EFFECTIVE INTEREST RATE.**

***2008 CIP***

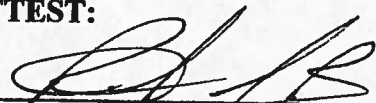
**ORDINANCE NO. 08-122**

**ORDINANCE AUTHORIZING THE ISSUANCE, SALE AND DELIVERY OF "CITY OF FORT STOCKTON, TEXAS COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION, SERIES 2008"; SECURING THE PAYMENT THEREOF BY AUTHORIZING THE LEVY OF AN ANNUAL AD VALOREM TAX AND A PLEDGE OF SURPLUS REVENUES OF THE CITY'S COMBINED UTILITIES SYSTEM; APPROVING AND AUTHORIZING THE EXECUTION OF ALL INSTRUMENTS AND PROCEDURES RELATED THERETO INCLUDING AN INVESTMENT LETTER AND A PAYING AGENT/REGISTRAR AGREEMENT; AND PROVIDING FOR AN IMMEDIATE EFFECTIVE DATE.**

**Passed, approved and effective immediately by the City Council of the City of Fort Stockton, Texas at a Special Meeting on the 23<sup>rd</sup> day of September 2008, at which meeting a quorum was present.**

  
\_\_\_\_\_  
**Ruben V. Falcon, Mayor**

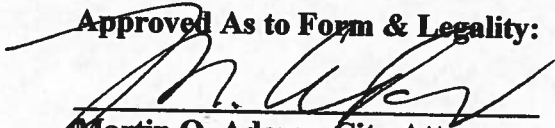
**ATTEST:**

  
\_\_\_\_\_  
**Rafael Castillo Jr., City Manager**

**Attest:**

  
\_\_\_\_\_  
**Delma A. Gonzalez, City Secretary**

**Approved As to Form & Legality:**

  
\_\_\_\_\_  
**Martin O. Adams, City Attorney**



## City Proposed Projects

**Proposed City Projects:** consist of (1) acquire improvements relating to the City's municipal landfill, including acquisition of a landfill compactor, (2) acquire software and hardware for City financial management, (3) construct and improve police and fire department buildings, including acquisition of furniture and equipment related thereto, acquire police and fire department vehicles and equipment, including a fire truck, (4) construct an animal shelter facility, including acquisition of furniture and equipment related thereto, (5) construct a sports complex, including acquisition of equipment related thereto, (6) acquire and construct improvements relating the City's waterworks and sewer system, including acquisition of equipment and vehicles, (7) acquire and construct improvements relating the City's gas system, including acquisition of equipment and vehicles and (8) the payment of professional services related to the construction and financing of the aforementioned projects.

<b>Sources:</b>	
Certificates of Obligation Loan	<u>\$6,945,000</u>
Total	\$6,945,000
<b>Uses:</b>	
City Projects	\$6,855,000
Cost of Issuance	<u>90,000</u>
Total	\$6,945,000

## REVENUE &amp; EXPENSE REPORT (UNAUDITED)

AS OF: AUGUST 31ST, 2010

40 - CERT OF OBLIGATION 2008  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

REVENUE SUMMARY CERTIFICATES - OBLIGATION	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
	0.00	0.00	0.00	5,367.60	0.00 (	5,367.60)	0.00
TOTAL REVENUES	0.00	0.00	0.00	5,367.60	0.00 (	5,367.60)	0.00
=====							
EXPENDITURE SUMMARY CERTIFICATES - OBLIGATION	3,525,337.55	37,108.28	79,171.01	1,346,437.16	128,196.53	2,129,874.87	39.58
TOTAL EXPENDITURES	3,525,337.55	37,108.28	79,171.01	1,346,437.16	128,196.53	2,129,874.87	39.58
=====							
REVENUE OVER/(UNDER) EXPENDITURES	( 3,525,337.55)	( 37,108.28)	79,171.01 (	1,341,069.56)	( 128,196.53)	0.00	39.43

REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: AUGUST 31ST, 2010

40 - CERT OF OBLIGATION 2008

% OF YEAR COMPLETED: 91.67

## REVENUES

CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
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## CERTIFICATES - OBLIGATION

## CHGS FOR SERVICE/PERMITS

40-4-00-3000 CO PROCEEDS

0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CHGS FOR SERVICE/PERMITS	0.00	0.00	0.00	0.00	0.00	0.00

## INVESTMENT REVENUE/FEES

40-4-00-4221 INTEREST INCOME

40-4-00-4222 INTEREST INCOME-TEXPOOL

40-4-00-4223 INTEREST INCOME-LOGIC

TOTAL INVESTMENT REVENUE/FEES

0.00	0.00	0.00	611.01	0.00	611.01	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	4,756.59	0.00	4,756.59	0.00
TOTAL INVESTMENT REVENUE/FEES	0.00	0.00	5,367.60	0.00	5,367.60	0.00

## REIMBURSEMENTS

40-4-00-7915 TRANSFERS IN

40-4-00-8500 COUNTY-FIRE TRUCK

TOTAL REIMBURSEMENTS

0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00

TOTAL CERTIFICATES - OBLIGATION

0.00	0.00	0.00	5,367.60	0.00	5,367.60	0.00
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\*\* TOTAL REVENUES \*\*

0.00	0.00	0.00	5,367.60	0.00	5,367.60	0.00
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## 40 - CERT OF OBLIGATION 2008

% OF YEAR COMPLETED: 91.67

## DEPARTMENTAL EXPENDITURES

CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
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## CERTIFICATES - OBLIGATION

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## OTHER

40-5-00-4000 WATER/WAST WATER	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-4001 3 PHASE GEN/INSTL FOR CHORINE	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-4002 VPD CONTROLLER FOR WELL #1	0.00	0.00	9,525.00	0.00	12,365.00	0.00 ( 2,840.00)
40-5-00-4003 RO MEMBRANES FOR TRIN C	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-4004 CATHODIC PROTECTION	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-4005 DECARBON BLOWER UNIT	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-4006 3 PHASE 440 SUM PUMP GEN & INS	0.00	0.00	0.00	0.00	22,639.00	0.00 ( 22,639.00)
40-5-00-4007 REPLACEMENT METERS IN RO PLANT	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-4008 250 HP WELL MOTOR	18,000.00	0.00	0.00	0.00	0.00	0.00
40-5-00-4009 REFURBISH WELL 6-NEW COLUMN PI	25,000.00	0.00	0.00	0.00	0.00	0.00
40-5-00-4101 20" FLANGE VALVE & LABOR	29,589.32	0.00	0.00	0.00	3,689.69	0.00
40-5-00-4102 WATER TANK RESTORE-2 & 3 M GAL	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-4103 TRUNK LINES & NEW RESIDENT DEV	215,883.98	3,652.94	0.00	0.00	6,221.36	0.00
40-5-00-4201 WASTE WATER TREATMENT PLANT	117,423.71	26,132.95	0.00	0.00	63,601.76	0.00
40-5-00-4202 SCADA FOR CITYLAUGH UNIT	77,458.75	0.00	0.00	0.00	8,832.96	0.00
40-5-00-4301 REMOTE OPERATION LAPTOPS & RO	6,000.00	0.00	0.00	0.00	5,468.00	0.00
40-5-00-4302 ENGINEERING SERVICE4 PROJECTS	157,987.68	0.00	0.00	0.00	6,244.00	0.00
40-5-00-4401 1/2 TON PICKUP TRUCK	7,878.00	0.00	0.00	0.00	4,325.22	0.00
40-5-00-4402 SEWER JET VACUUM TRUCK	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-4403 RT 40 DITCH WITCH TRENCHER	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-4404 4" TRASH PUMP	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-4405 ROTOR ROOTER MACHINE	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-4406 USED ROCK SAW 18/20 WIDE TRENC	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER	655,221.44	29,785.85	9,525.00	133,386.95	31,968.72	499,390.73
						23.78

## CAPITAL OUTLAY

40-5-00-5000 GAS	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-5001 CAST 2" & 4" IMPROVE/REPLACE	583,794.20	1,068.00	0.00	0.00	49,600.17	23,556.31 ( 23,556.31)
40-5-00-5002 ABS IMPROVE/REPLACE	250,000.00	0.00	0.00	0.00	3,439.63	530,789.34
40-5-00-5003 PVC IMPROVEMENTS/REPLACEMENTS	320,000.00	0.00	0.00	0.00	7,677.15	246,560.37
40-5-00-5101 ENGINEERING SERVICE & PROJECTS	174,530.13	0.00	0.00	0.00	0.00	1,253.04
40-5-00-5102 SECURITY FENCING-3 REGULATOR	20,200.00	0.00	0.00	0.00	20,200.00	2,454.00
40-5-00-5201 RT 40 DITCH WITCH	20,200.00	0.00	0.00	0.00	0.00	0.00
40-5-00-5202 PMD 350 SERIES VACUUM EXCAVAT	50,000.00	0.00	0.00	0.00	1,674.71	254.75
40-5-00-5203 1/2 TON PICKUP EXTENDED CAB	7,356.06	0.00	0.00	0.00	50,000.00	0.00
40-5-00-5204 3/4 TON PICKUP EXTENDED CAB	1,424.94	0.00	0.00	0.00	1,665.93	404.80
TOTAL CAPITAL OUTLAY	1,457,305.33	1,068.00	0.00	135,724.28	31,327.59	1,290,253.46
						11.46

## MISC

40-5-00-6000 LANDFILL	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-6001 LANDFILL TRASH COMPACTOR	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-6501 TRACTOR & MOWER	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-6502 3 PICKUP TRUCKS (2 ST & 1 PARK)	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-6503 6 YARD DUMP TRUCK	0.00	0.00	0.00	0.00	0.00	0.00



## 40 - CERT OF OBLIGATION 2008

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
40-5-00-6504 4 TON ROLLER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-6505 1500 GALLON WATER TRUCK	0.00	0.00	67,289.51	67,289.51	0.00	0.00	0.00
40-5-00-6999 ENGINEERING FEES	40,200.25	0.00	0.00	40,200.25	0.00	0.00	100.00
TOTAL MISC	40,200.25	0.00	67,289.51	107,489.76	0.00	0.00	100.00
DEBT SERVICE							
40-5-00-7000 PUBLIC SAFETY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-7001 POLICE VEHICLES & EQUIPMENT	53,125.00	0.00	0.00	63,550.00	0.00	10,425.00	119.62
40-5-00-7002 NEW FIRE DEPT BUILDING/REPAIR	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00
40-5-00-7003 FIRE APPARATUS LADDER TRUCK	0.00	0.00	0.00	400.00	0.00	400.00	0.00
40-5-00-7004 ANIMAL SHELTER FACILITY	241,455.53	887.40	2,356.50	4,585.53	165.02	239,061.48	0.99
40-5-00-7005 ANIMAL CONTROL TRUCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-7500 RECREATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-7501 PARKS/RECREATION FACILITIES	953,030.00	5,366.99	0.00	901,300.60	64,735.20	13,005.80	101.36
TOTAL DEBT SERVICE	1,372,610.53	6,254.39	2,356.50	969,836.13	64,900.22	340,230.68	75.21
MISC							
40-5-00-8000 FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-8001 FINANCIAL APPS SOFT/HARDWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-8500 CITY HALL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-8911 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-9000 CODE ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40-5-00-9500 ISSUANCE COST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL MISC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CERTIFICATES - OBLIGATION	3,525,337.55	37,108.28	79,171.01	1,346,437.16	128,196.53	2,129,874.87	39.58
TOTAL EXPENDITURES	3,525,337.55	37,108.28	79,171.01	1,346,437.16	128,196.53	2,129,874.87	39.58
REVENUE OVER/(UNDER) EXPENDITURES	( 3,525,337.55)	( 37,108.28)	79,171.01	( 1,341,069.56)	( 128,196.53)	( 2,135,242.47)	39.43



***2009 CIP***

**ORDINANCE AUTHORIZING THE ISSUANCE, SALE AND DELIVERY OF "CITY OF FORT STOCKTON, TEXAS COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION, SERIES 2009"; SECURING THE PAYMENT THEREOF BY AUTHORIZING THE LEVY OF AN ANNUAL AD VALOREM TAX AND A PLEDGE OF SURPLUS REVENUES OF THE CITY'S COMBINED UTILITIES SYSTEM; APPROVING AND AUTHORIZING THE EXECUTION OF ALL INSTRUMENTS AND PROCEDURES RELATED THERETO INCLUDING AN INVESTMENT LETTER AND A PAYING AGENT/REGISTRAR AGREEMENT; AND PROVIDING FOR AN IMMEDIATE EFFECTIVE DATE**

**STATE OF TEXAS  
COUNTY OF PECOS  
CITY OF FORT STOCKTON**

**§  
§  
§  
§**

**WHEREAS**, the City Council of the CITY OF FORT STOCKTON, TEXAS (the "City") hereby determines that it is necessary and desirable to (i) acquire and construct improvements relating to the City's waterworks and sewer system, including acquisition of equipment and vehicles; (ii) acquire and construct improvements relating to the City's municipal landfill, including acquisition of equipment and vehicles; (iii) acquire equipment and vehicles for the City's Police Department; (iv) construct, improve and repair City streets and sidewalks, together with drainage, utility line replacement, traffic and street signalization and lighting improvements; (v) acquire, design, construct, improve and equip City parks, swimming pools and recreation buildings and facilities; and (vi) construct and equip a visitor center and related parking and pay for professional services rendered in connection therewith; and

**WHEREAS**, on August 5, 2009, the City Council adopted a resolution authorizing and directing the City Secretary to give notice of intention to issue certificates of obligation pursuant to the provisions of Subchapter C of Chapter 271, Texas Local Government Code, as amended, to finance the Project (the "Notice"); and

**WHEREAS**, the Notice stated that the City Council proposed to authorize the issuance of the certificates of obligation at a special meeting on Tuesday, September 15, 2009; and

**WHEREAS**, the Notice was duly published in *Odessa American* in its issues of August 16, 2009 and August 23, 2009 and in *The Fort Stockton Pioneer* in its issues of August 20, 2009 and August 27, 2009, each of which are newspapers of general circulation in the City, and

**WHEREAS**, the City received no petition signed by at least five percent of the qualified electors of the City protesting the issuance of such certificates of obligation; and

**WHEREAS**, it is considered to be in the best interest of the City that said interest bearing certificates of obligation be issued; and

# City of Fort Stockton

## CAPITAL IMPROVEMENT PLAN UPDATE

### Tuesday, August 25, 2009

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**Proposed Projects\*:** consist of (1) acquire improvements relating to the City's municipal landfill, including acquisition of a landfill compactor, (2) acquire software and hardware for the City financial management, (3) construct and improve police and fire department building, including acquisition of furniture and equipment related thereto, acquire police and fire department vehicles and equipment, including a fire truck, (4) construct an animal shelter facility, including acquisition of furniture and equipment related thereto, (5) construct a sports complex, including acquisition of equipment related thereto, (6) acquire and construct improvements relating the City's waterworks and sewer system, including acquisition of equipment and vehicles, (7) acquire and construct improvements relating the City's gas system, including acquisition of equipment and vehicles and (8) the payment of professional services related to the construction and financing of the aforementioned projects.

**Sources\*:**

Certificates of Obligation Loan	\$6,945,000
Total	<u>\$6,945,000</u>

**Uses\*:**

City Projects	\$6,827,000
Cost of Issuance	<u>\$118,000</u>
Total	<u>\$6,945,000</u>

\* Preliminary, Subject to change

CITY OF FORT STOCKTON  
REVENUE & EXPENSE REPORT (UNAUDITED)

PAGE: 1

601-2009 Series C.O.'s  
FINANCIAL SUMMARY

AS OF: AUGUST 31ST, 2010

REVENUE SUMMARY

CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
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NON-DEPARTMENTALTOTAL REVENUES

0.00	0.00	7,968,467.77	0.00	( 7,968,467.77)
0.00	0.00	7,968,467.77	0.00	( 7,968,467.77)

EXPENDITURE SUMMARYCAPITAL OUTLAYTOTAL EXPENDITURES

7,870,000.00	74,438.81	4,263,027.25	54.17	3,606,972.75
7,870,000.00	74,438.81	4,263,027.25	54.17	3,606,972.75

REVENUES OVER/(UNDER) EXPENDITURES

( 7,870,000.00)	74,438.81	3,705,440.52		( 11,575,440.52)
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CITY OF FORT STOCKTON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: AUGUST 31ST, 2010

## REVENUES

CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
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## NON-DEPARTMENTAL

601-4-00-4221 INTEREST INCOME	0.00	0.00	68,467.77	0.00 ( 68,467.77)
601-4-00-7914 CO PROCEEDS	0.00	0.00	7,900,000.00	0.00 ( 7,900,000.00)
TOTAL NON-DEPARTMENTAL	0.00	0.00	7,968,467.77	0.00 ( 7,968,467.77)

## TOTAL REVENUES

TOTAL REVENUES	0.00	0.00	7,968,467.77	0.00 ( 7,968,467.77)
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## CAPITAL OUTLAY

601-5-80-4000 WATER/WASTEWATER	0.00	0.00	0.00	0.00
601-5-80-4009 WATER WELLS REHABS	50,000.00	0.00	71,367.61	142.74 ( 21,367.61)
601-5-80-4010 ALTERNATE WTR SOURCE PROJECT	500,000.00	0.00	0.00	0.00
601-5-80-4011 R.O. PLANT TRAINS(3)	1,000,000.00	4,654.92	640,200.41	64.02 359,799.59
601-5-80-4012 NEW WTR METERS W/N CITY&CO	100,000.00	26.94	20,921.81	20.92 79,078.19
601-5-80-4102 WTR TANK RESTORATION	700,000.00	0.00	2,800.00	0.40 697,200.00
601-5-80-4103 TRUNK LINES-NEW RESIDENTIAL DEV	400,000.00	1,069.60	55,705.83	13.93 344,294.17
601-5-80-4203 WST WTR COLLECTION TRUNK LINES	400,000.00	5,305.65	5,979.15	1.49 394,020.85
601-5-80-4302 ENGINEERING SERVICES	315,000.00	42,779.78	121,113.68	38.45 193,886.32
601-5-80-6100 LANDFILL	0.00	0.00	0.00	0.00
601-5-80-6101 ROUTE TRACKING SYSTEM&EQUIP	35,000.00	0.00	0.00	0.00
601-5-80-6102 GRAPPLE TRK SANITATION	160,000.00	0.00	0.00	0.00
601-5-80-6103 BLDG/BILLING EQUIP/GATE/COMP	40,000.00	0.00	0.00	0.00
601-5-80-6104 LANDFILL SCALE	70,000.00	0.00	44,946.75	64.21 25,053.25
601-5-80-6105 PICK-UP TRUCKS	75,000.00	0.00	68,605.00	91.47 6,395.00
601-5-80-6106 TIRE CHANGER	0.00	0.00	9,500.00	0.00 ( 9,500.00)
601-5-80-6107 CONTAINERS(DUMPSTERS/RECYCLE)	0.00	0.00	49,532.00	0.00 ( 49,532.00)
601-5-80-6108 RECYCLING TRUCK	0.00	0.00	55,309.23	0.00 ( 55,309.23)
601-5-80-6109 UTILITY VEHICLE	0.00	0.00	8,615.58	0.00 ( 8,615.58)
601-5-80-6110 COMMUNICATIONS EQUIPMENT	0.00	0.00	27,455.00	0.00 ( 27,455.00)
601-5-80-6111 EQUIPMENT	0.00	0.00	51,600.00	0.00 ( 51,600.00)
601-5-80-6112 CARGO TRAILER	0.00	0.00	3,200.00	0.00 ( 3,200.00)
601-5-80-6113 2010 ISUZU 10 YD RETRIEVER	0.00	0.00	47,952.00	0.00 ( 47,952.00)
601-5-80-6114 SELF PROPELLED SCRAPER	350,000.00	0.00	282,901.15	80.83 67,098.85
601-5-80-6115 COMPACTING GARBAGE TRK(3)	675,000.00	0.00	0.00	0.00
601-5-80-6200 GENERAL	0.00	0.00	0.00	0.00
601-5-80-6201 STREET&DRAINAGE REPAIR/REPLACE	400,000.00	178.00	92,212.48	23.05 307,787.52
601-5-80-6202 PARKS/RECFACILITIES/POOL/EQUIP	600,000.00	3,774.59	185,346.63	30.89 414,653.37
601-5-80-6203 ENGINEERING SERVICES	100,000.00	0.00	0.00	0.00
601-5-80-6310 Professional Services	0.00	0.00	12,211.30	0.00
601-5-80-6710 Land	0.00	0.00	0.00	0.00
601-5-80-6720 Buildings & Improvements	0.00	0.00	0.00	0.00
601-5-80-6730 Improvements - Non Building	0.00	8,424.08	15,056.13	0.00 ( 15,056.13)
601-5-80-6740 Vehicles & Equipment	0.00	0.00	643,035.95	0.00 ( 643,035.95)
601-5-80-6750 Infrastructure	0.00	8,225.25	1,487.96	0.00
601-5-80-6790 4 CORNERS PROJECT	0.00	0.00	0.00	0.00
601-5-80-6991 ISSUANCE COSTS	0.00	0.00	0.00	0.00
601-5-80-7001 POLICE VEHICLE&EQUIP	60,000.00	0.00	0.00	0.00

CITY OF FORT STOCKTON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: AUGUST 31ST, 2010

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
601-5-80-8000 CVB	0.00	0.00	0.00	0.00	0.00
601-5-80-8600 CVB 4 CORNERS PROJECT	1,600,000.00	0.00	1,398,625.29	87.41	201,374.71
601-5-80-8601 ENGINEERING SERVICES	240,000.00	0.00	274,744.83	114.48	34,744.83
TOTAL CAPITAL OUTLAY	7,870,000.00	74,438.81	4,263,027.25	54.17	3,606,972.75
TOTAL EXPENDITURES	7,870,000.00	74,438.81	4,263,027.25	54.17	3,606,972.75
REVENUES OVER/(UNDER) EXPENDITURES	( 7,870,000.00 )	74,438.81	3,705,440.52		( 11,575,440.52 )