

# City of Floresville

This proposed budget is estimated to raise more total property taxes than last year's budget by \$46,061, or 11.06%, and of that amount \$32,730 is estimated tax revenue to be raised from new property added to the tax roll this year

## *Proposed Budget*

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# CITY OF FLORESVILLE

FY 2013-14

## BUDGET & TAX RATE CALENDAR

<b>Thursday, August 1, 2013</b>	<b>Special Called City Council Meeting (Required)</b> <ul style="list-style-type: none"><li>* Budget Workshop</li><li>* City Manager Submits Proposed Budget to City Council</li><li>* Schedule Public Hearing on Budget</li></ul>
<b>Thursday, August 8, 2013</b>	<b>Regular City Council Meeting (Required)</b> <ul style="list-style-type: none"><li>* Budget Workshop</li><li>* Receive Effective Tax Rate &amp; Rollback Rate Calculations</li></ul>
Wednesday, August 14, 2013	Publish Effective Tax Rate & Rollback Calculations
Wednesday, August 14, 2013	Publish Notice of Budget Hearing (At least ten days but no more than thirty days before the date of the hearing)
<b>Thursday, August 15, 2013</b>	<b>Special Called City Council Meeting (Required)</b> <ul style="list-style-type: none"><li>* Budget Workshop</li><li>* Discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective rate (whichever is lower), take record vote and Schedule Public Hearings.</li></ul>
Wednesday, August 21, 2013	Publish Notice of Public Hearings (7 days before 1st public hearing)
<b>Thursday, August 22, 2013</b>	<b>Regular City Council Meeting</b> <ul style="list-style-type: none"><li>* Budget Workshop</li></ul>
<b>Wednesday, August 28, 2013</b>	<b>Special Called City Council Meeting (Required)</b> <ul style="list-style-type: none"><li>* Budget Workshop</li><li>* Conduct 1st Public Hearing on Tax Rate</li><li>* Conduct Public Hearing over 2013/2014 Budget</li></ul>
Wednesday, September 4, 2013	Publish Notice of Tax Revenue Increase
<b>Thursday, September 05, 2013</b>	<b>Special Called City Council Meeting (Required)</b> <ul style="list-style-type: none"><li>* Budget Workshop</li><li>* Conduct Public Hearing over 2013/2014 Budget</li><li>* 2nd Public Hearing</li><li>* Schedule and announce meeting to adopt tax rate 3-14 days from this date.</li></ul>
<b>Thursday, September 12, 2013</b>	<b>Regular City Council Meeting (Required)</b> <ul style="list-style-type: none"><li>* Budget Workshop</li><li>* Adopt Budget</li><li>* Adopt Tax Rate</li></ul>



The Honorable Mayor Diana Garza and  
Members of the Floresville City Council,

Enclosed for your review and reference is the Proposed Financial Plan for the fiscal year beginning October 1, 2013 and ending September 30, 2014. The plan provides guidelines for the distribution of financial resources in accordance with previously established priorities. It is the goal of the City Officials and Administration to (1) return the City to financial stability, (2) improve the efficiency and effectiveness of operations, and (3) establish “best-in-class” management procedures.

#### **FY2012/2013-A Retrospective Look**

Actions taken by City Officials and Administration concerning expenditures clearly navigated the city towards achieving financial stability. With a goal of a yearly 30% General Fund deficit reduction and an increase in water/sewer rates, efficient and effective city operations will be realized. Finally, the implementation of financial management policies coupled with long range planning, will guide city staff in adequately addressing service coverage area needs while aligning revenues with expenditures.

1. Adoption of Insolvency Turnaround Plan
2. Water/Sewer Rate Study and Implementation of Phase I
3. Existing Permit & Fee Schedule update
4. Future Land Use plan study
5. 36 month Street Maintenance Plan

#### **FY2013/2014-Keeping the Momentum**

With the increase in water/sewer rates and the goal of another 30% General Fund Deficit Reduction, this year’s budget is expected to continue forward momentum. Priority number one will continue to be implementation of steps outlined in the Insolvency Turnaround Plan as it relates to finances. Next, the focus will be investing additional revenues resulting from the water/sewer rate increase to address the city’s aging infrastructure. In conclusion, capitalizing on the deep and diverse economy of the San Antonio metropolitan area as well as the current Eagle Ford Exploration activity; should result in additional sales tax revenue collection.

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## **Personnel Changes**

In the General Fund and the Utility Fund we have shifted the liability of certain personnel positions, as well as reclassified, reduced and eliminated positions, to more accurately capture the cost in the appropriate funds. In addition, workers comp, overtime, on call pay, holiday pay and incentive pay have been adjusted.

Included in this budget is a possible 30% increase on health insurance premiums. The contingency line items 301-501-90000 for \$69,419 and 221-501-90000 for \$22,155 hold the funds to cover this possible increase. Our insurance broker is in the process of going out to market for other health carrier options to consider.

Other than the Collective Bargaining Agreement salary increases, this proposed budget does not include merit increases for any other city departments.

### **301-General Fund**

Front Office Clerk salary and benefits cost from the General Administration (501) has been relocated to the Utility Fund (\$41,997)

The part time position in the Municipal Court (502) has been adjusted to a full time position to accommodate the additional workload in the Court Office. The additional salary and benefit cost was absorbed by the redistribution of the Parks and Recreation/Facility Events Position that was been left vacant. (\$11,138 added)

In the Police Department (503) with the adopted Collective Bargaining Agreement the personnel budget will increase. (\$79,549), overtime was also increased (\$11,000) and Holiday and Incentive Pay has been increased (\$50,443).

The Streets Department (505) mechanic position has been relocated from this department to the newly created Service Department. (\$49,145)

The Parks Department (506) Facility Events Supervisor and one laborer positions have been moved into the Civic Center portion of the budget.

The vacant Parks and Facilities Events Manager portion of the salary and benefits not moved to fund the full time position for the Municipal Court was added the Civic Center budget to fund a part time Events Coordinator.

Currently there are 3 vacant parks laborer positions, these have been modified to temporary positions and the cost savings is utilized within the budget.

The Mechanics position has been moved to the newly created Service Department (507). (\$49,145)

The Facility Events Supervisor and Laborer positions have been moved from the Parks Department budget into Civic Center (520) to more accurately portray the cost and revenues associated with The Civic Center. (\$70,364) A portion of the Parks and Facility Events Manager position as moved into this department to fund a part time position for an Events Coordinator to assist with evening and weekend events. (\$11, 134)

## **221-Utility Fund**

The Front Office Clerk position was relocated to Utility Administration (501). (\$41,997)

In the 2013/2014 budget in the Wastewater Department (510) there was a vacant position that was not filled during that budget cycle, the funds for this position were used for needed unbudgeted repairs and maintenance. The funds for this position are being reallocated back to a staff position be filled in this budget cycle.

There is currently a vacant position in the Water Department (521) that will be eliminated in this budget cycle. (\$32,446)

## **Requests/Changes**

### **301-General Fund**

In the General Administration Fund (501) as per the Insolvency Plan the 30% reduction in the deficit is included in line 301-501-99999 Fund Balance Maintenance. (\$51,378)

There were requests made from each department for additional equipment or repairs or replacement of current equipment.

The Police Department have submitted the following unfunded request.

- 3 Additional Officers
- Part time Warrant Officer to Full Time Warrant Officer
- 6 Chevy Tahoes-Fully Equipped
- 6 Digital Camera for existing vehicles

They also requested COPSync, an information sharing software that includes a ticket writer module that will sync with the Court. This request could be financed for 4 yrs. The first year payment would not be due until the 2014/2015 budget year. There is currently monies in the (430) Court Technology Fund and (450) State Forfeiture Fund that would cover the first years payment.

The Parks Department (506) have requested and are currently funded, 2 Stihl Weed Eaters and 1 Stihl Pole Saw. They have also requested a Scag Turf Tiger 61” deck Mower, this item is unfunded.

In the creation of the Service Department (507) to better track the cost of maintaining the fleet, the request from that department is a computer, printer and internet service, and fleet maintenance software.

## **221-Utility Fund**

The Wastewater Department (510) have submitted request, some which have been funded, some have not.

### Funded Request

- Sewer Plant-Replace Barings and shafts
- 4D Lift Station Reconstruction
- Manholes/Pipes/Fittings-Replace 20 Manhole lids/rings
- Professional Fees-PRE for Wastewater Plant Upgrade
- PH Meter Hydrogen IO HMM

### Unfunded Request

- Sewer Plant-Oxidation Ditch Sludge Removal/Disposal
- Sewer Plant-Wet Well (lift station) Electric Motor
- Clarifiers-Beam #1
- Clarifiers-2 Sludge Racks
- Belt Press

The Water Department (521) have submitted request, some which have been funded, some have not.

### Funded Request

- Fire Hydrants -3
- Hospital Blvd Well-Line Pump and Housing
- Hospital Blvd Well-Ladder and Catwalk
- Plaza Well-Line Pump and Housing
- Plaza Well-Pump #2 rebuild
- Plaza Well-Replace control panel

### Unfunded Request

- B Street Well-Additional 3<sup>rd</sup> motor/electricity
- Hospital Blvd Well-Aerator
- Wheeler Rex Valvmaster Exercisers

## **311- Refuse Fund**

There will need to be an Ordinance passed adding the CPI as well as correcting the current charges for dumpsters/additional polycarts and adding additional pickup days and sizes. Also, being looked at is adding curb side bulk pickup and allowing the ISD to go with a program with Region 20.

### **620-Capital Projects**

The proposed budget includes utilizing remaining funds for Engineering and replacement of the Plaza Well Storage Tank.

### **331-Cemetery Fund**

Requests have been submitted for new waterlines/sprinklers in the old section of the cemetery and reconstruction of the roads, there is \$51,192 available to help fund these projects.

### **415-Street Maintenance**

In 2013 the voters approved the collection of the Street Maintenance Tax for 4 years. There are needs to reconstruct many roads in the City. A possible option is a Tax Note that can be issued for approximately 1.1 Million over 3 years. This would allow for funds to be left to pay for day to day maintenance on current streets while allowing multiple street improvement projects to be done simultaneously by outside contractors.

### **400-Hotel/Motel Tax**

Council discussions have included possible use of a portion of the collected monies to help fund the Tourist and Visitors Center with the Floresville Chamber of Commerce. Other monies in this fund would be used to help with costs associated with the Civic Center. Council has also requested directional signage to tourist sites throughout the City.

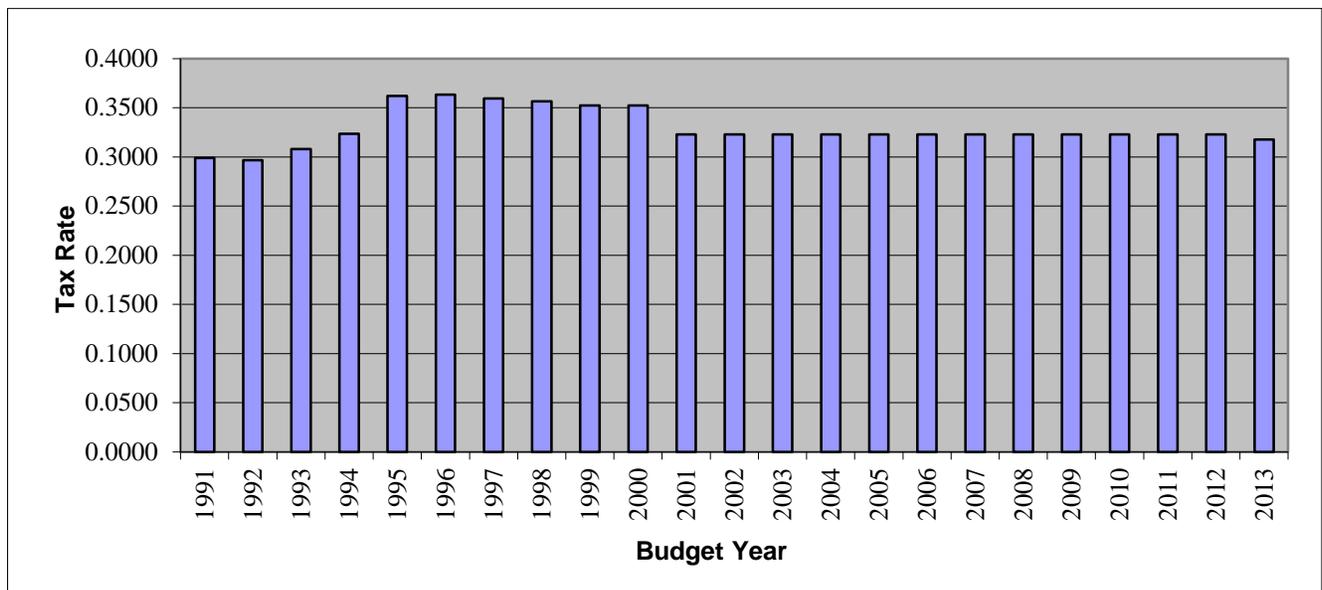
I would like to thank the Elected Officials, staff and citizens for their input and direction in creating this proposed budget document.

Sincerely,

Andy Joslin  
City Manager

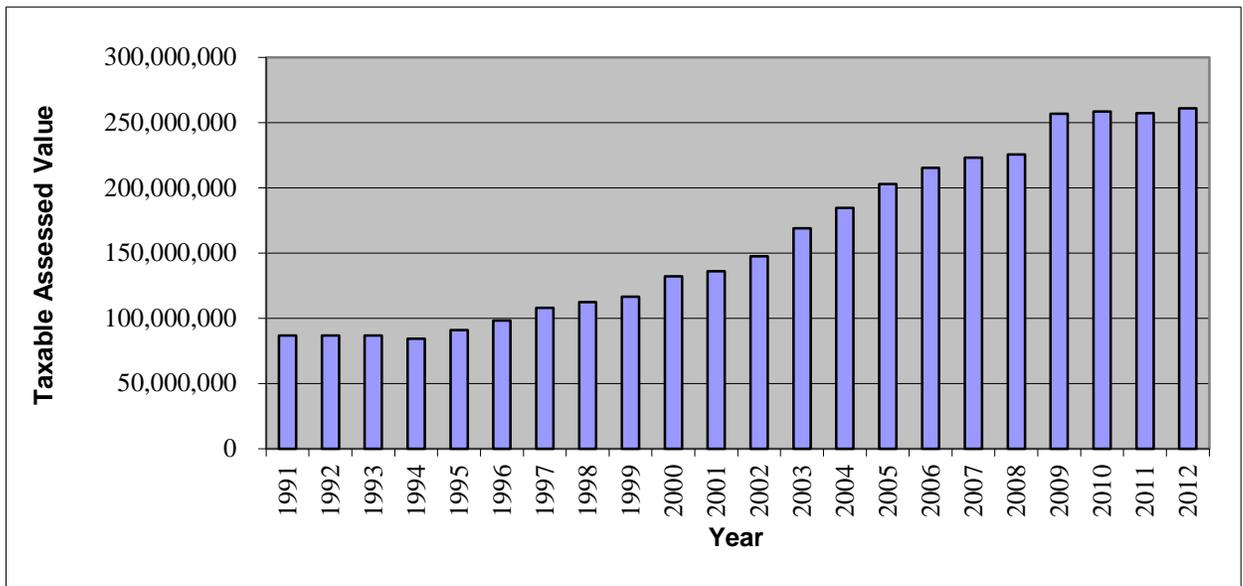
## City of Floreseville Historical Ad Valorem Tax Rates

Budget Year	Tax Year	M&O	I&S	Total Tax Rate	Change	%	Taxes on \$100,000 Home Valuation	Change
1991	1990	0.2447	0.0543	<b>0.2990</b>			<b>299.00</b>	
1992	1991	0.2476	0.0490	<b>0.2966</b>	(0.0024)	-1%	<b>296.60</b>	<b>(2.40)</b>
1993	1992	0.2629	0.0449	<b>0.3078</b>	0.0112	4%	<b>307.80</b>	<b>11.20</b>
1994	1993	0.2786	0.0448	<b>0.3234</b>	0.0156	5%	<b>323.40</b>	<b>15.60</b>
1995	1994	0.3183	0.0437	<b>0.3620</b>	0.0386	11%	<b>362.00</b>	<b>38.60</b>
1996	1995	0.2653	0.0981	<b>0.3634</b>	0.0014	0%	<b>363.40</b>	<b>1.40</b>
1997	1996	0.2734	0.0860	<b>0.3594</b>	(0.0040)	-1%	<b>359.40</b>	<b>(4.00)</b>
1998	1997	0.2830	0.0734	<b>0.3564</b>	(0.0030)	-1%	<b>356.40</b>	<b>(3.00)</b>
1999	1998	0.2806	0.0718	<b>0.3524</b>	(0.0040)	-1%	<b>352.40</b>	<b>(4.00)</b>
2000	1999	0.2817	0.0707	<b>0.3524</b>	0.000	0%	<b>352.40</b>	<b>0.0</b>
2001	2000	0.2511	0.0716	<b>0.3227</b>	(0.0297)	-9%	<b>322.70</b>	<b>(29.70)</b>
2002	2001	0.2925	0.0302	<b>0.3227</b>	0	0%	<b>322.70</b>	<b>0</b>
2003	2002	0.2709	0.0518	<b>0.3227</b>	0	0%	<b>322.70</b>	<b>0</b>
2004	2003	0.2725	0.0502	<b>0.3227</b>	0	0%	<b>322.70</b>	<b>0</b>
2005	2004	0.2798	0.0429	<b>0.3227</b>	0	0%	<b>322.70</b>	<b>0</b>
2006	2005	0.2990	0.0237	<b>0.3227</b>	0	0%	<b>322.70</b>	<b>0</b>
2007	2006	0.3022	0.0205	<b>0.3227</b>	0	0%	<b>322.70</b>	<b>0</b>
2008	2007	0.2997	0.0230	<b>0.3227</b>	0	0%	<b>322.70</b>	<b>0</b>
2009	2008	0.3038	0.0189	<b>0.3227</b>	0	0%	<b>322.70</b>	<b>0</b>
2010	2009	0.1627	0.1600	<b>0.3227</b>	0	0%	<b>322.70</b>	<b>0</b>
2011	2010	0.1627	0.1600	<b>0.3227</b>	0	0%	<b>322.70</b>	<b>0</b>
2012	2011	0.1627	0.1600	<b>0.3227</b>	0	0%	<b>322.70</b>	<b>0</b>
2013	2012	0.1495	0.1683	<b>0.3178</b>	(0.0049)	-2%	<b>317.80</b>	<b>(4.90)</b>



## Historical Taxable Assessed Value

Budget Year	Tax Year	Taxable Assessed Value	Change	%
1992	1991	86,645,480		
1993	1992	86,701,080	55,600	0%
1994	1993	86,642,200	(58,880)	0%
1995	1994	84,336,030	(2,306,170)	-3%
1996	1995	90,765,300	6,429,270	7%
1997	1996	98,313,895	7,548,595	8%
1998	1997	107,891,654	9,577,759	9%
1999	1998	112,292,522	4,400,868	4%
2000	1999	116,534,229	4,241,707	4%
2001	2000	132,151,067	15,616,838	12%
2002	2001	135,910,915	3,759,848	3%
2003	2002	147,579,018	11,668,103	8%
2004	2003	168,844,549	21,265,531	13%
2005	2004	184,647,960	15,803,411	9%
2006	2005	202,834,783	18,186,823	9%
2007	2006	215,255,627	12,420,844	6%
2008	2007	223,118,556	7,862,929	4%
2009	2008	225,438,080	2,319,524	1%
2010	2009	256,824,695	31,386,615	12%
2011	2010	258,531,034	1,706,339	1%
2012	2011	257,145,522	(1,385,512)	-1%
2013	2012	260,819,235	3,673,713	1%

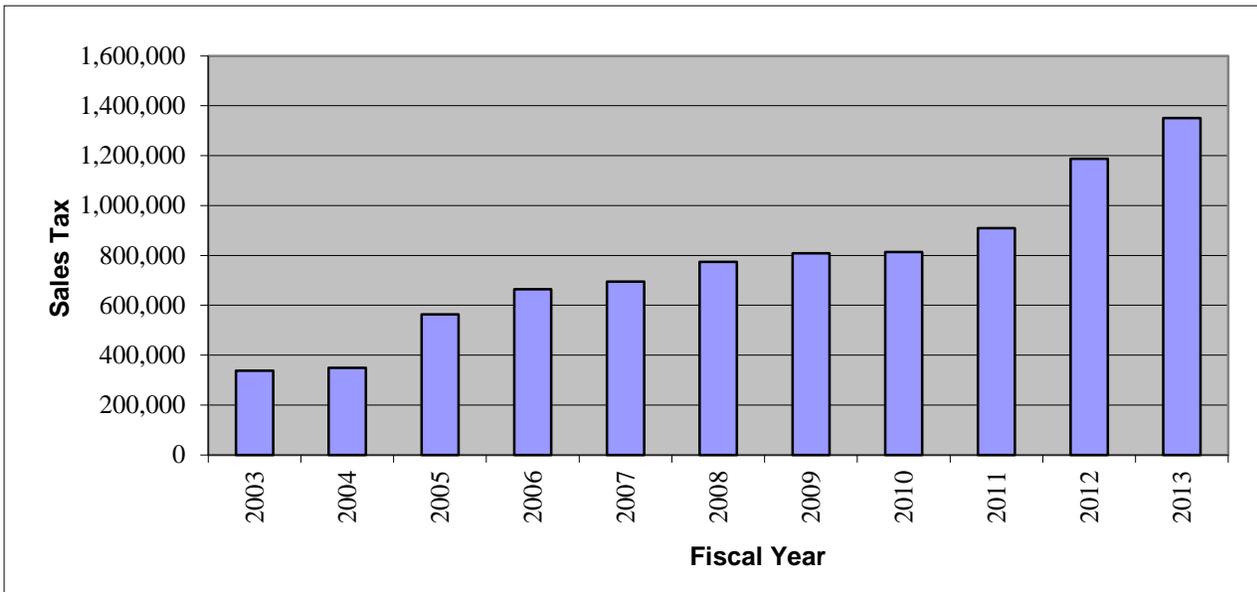


## Historical Sales Tax Rates

<b>4/1/1969</b>	-	<b>9/30/1996</b>		
			General	0.01 cent
<b>10/1/1996</b>	-	<b>9/30/2004</b>		
			General	0.01 cent
			4B	0.005 cent
<b>10/1/2004</b>	-	<b>Current</b>		
			General	0.01 cent
			4B	0.005 cent
			Street	0.0025 cent
			4A	0.0025 cent

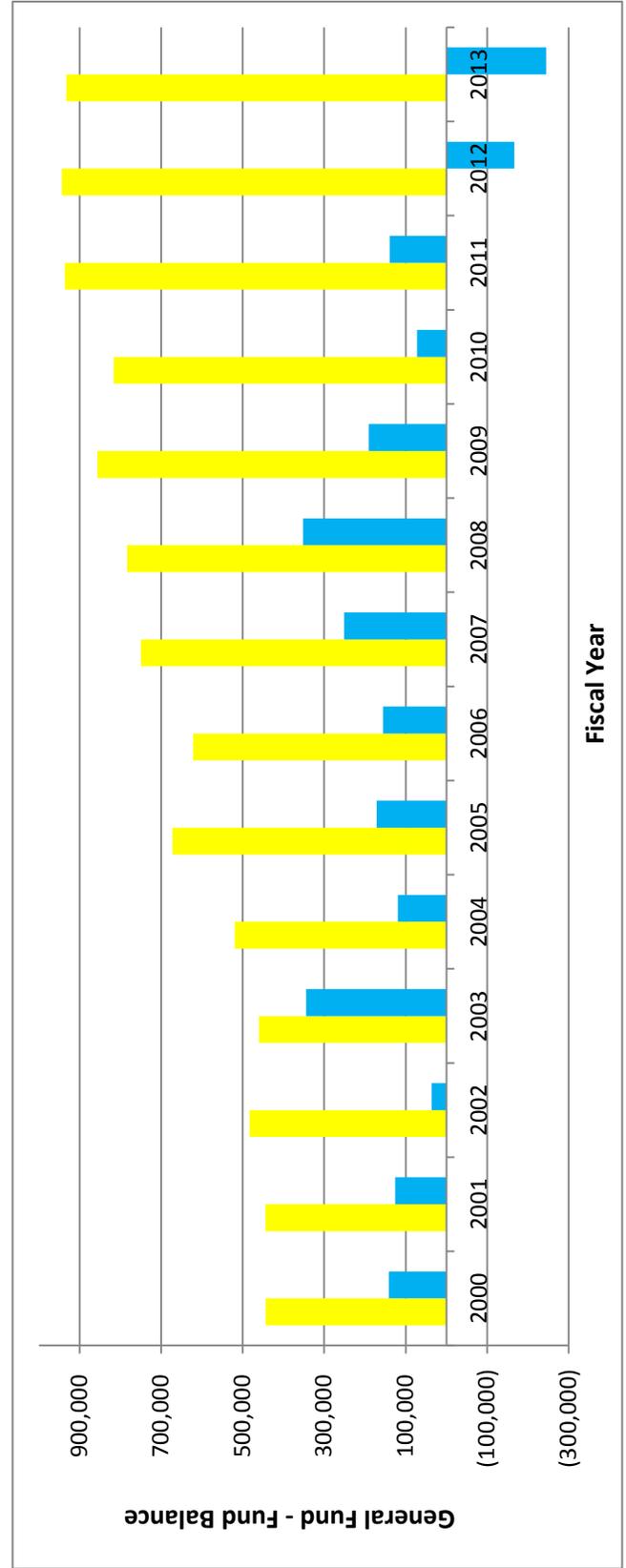
## General Fund Sales Tax

Budget Year	Sales Tax	Change	%
2003	337,406	337,406	
2004	349,450	12,044	0.03
2005	562,856	213,406	0.38
2006	664,353	101,497	0.15
2007	694,233	29,880	0.04
2008	773,806	79,573	0.10
2009	808,575	34,769	0.04
2010	813,424	4,849	0.01
2011	909,167	95,743	0.11
2012	1,187,798	278,631	0.23
2013 Estimated	1,350,000	162,202	0.12



## City of Floresville Historical General Fund Balance

Fiscal Year	Budget Per Audits	Standard 90 Days Fund Balance	Fund Balance Available Per Audits	Available Days of Operating Balance
2000	1,798,611	443,493	141,392	28.69
2001	1,802,129	444,361	125,626	25.44
2002	1,959,640	483,199	36,632	6.82
2003	1,865,826	460,067	344,459	67.38
2004	2,106,775	519,479	119,533	20.71
2005	2,726,601	672,313	171,140	22.91
2006	2,522,509	621,989	155,557	22.51
2007	3,039,760	749,530	251,461	30.19
2008	3,177,290	783,441	352,032	40.44
2009	3,473,187	856,402	190,668	20.04
2010	3,310,510	816,290	72,075	7.95
2011	3,798,170	936,535	139,435	13.40
2012	3,827,800	943,841	(166,385)	(15.87)
2013	3,782,800	932,745	(244,660)	(23.61)



## Current Staffing Levels

**Fund: 301 GENERAL FUND**

Department: 501 GENERAL ADMINISTRATION

City Manager (split distribution w/W&S)	1
Comptroller(split distribution w/W&S)	1
City Secretary	1
Administrative Services Director	1
Finance Manager	1
Permits Clerk	1
Front Office Supervisor	1
Office Clerk	1

**Totals 8**

Department: 502 MUNICIPAL COURT

Municipal Court Judge	1
Part Time Clerk	1
Bailiff	1

**Totals 3**

Department: 503 POLICE DEPARTMENT

Chief of Police	1
Lieutenant	2
Administrative Assistant	1
Police Clerk	1
Patrol Sergeant	2
Detective	2
Patrol Officers	8
Reserve Officer	5

**Totals 22**

Department: 505 STREET DEPARTMENT

Public Utilities Director	1
Street Foreman	1
Mechanic	1
Equipment Operator	3
Equipment Operator (Vacant)	1

**Totals 7**

Department: 506 PARKS DEPARTMENT	
Parks and Recreation Director(vacant)	1
Facility and Events Manager	1
Parks Supervisor	1
Laborer	6
Laborer(Vacant)	1
Laborer (New 2012/2013 Vacant)	2
<b>Totals</b>	<b>12</b>

Department: 508 POOL DEPARTMENT	
Pool Manager	1
Assistant Manager	1
Head Lifeguard	3
Swim Instructor	1
Lifeguard	9
<b>Totals</b>	<b>15</b>

**Fund: 221 WATER & SEWER FUND**

Department: 501 UTILITY ADMINISTRATION	
Utility Billing Clerk	1
<b>Totals</b>	

Department: 510 WASTEWATER TREATMENT/COLLECTION	
Waste Water Foreman	1
Waste Water Operator	2
Waste Water Operator (Vacant)	1
<b>Totals</b>	<b>4</b>

Department: 521 WATER TREATMENT & DISTRIBUTION	
Water Production/Animal Control	1
Water Foreman	1
Meter Reader	2
Operator	3
Operator (Vacant)	1
<b>Totals</b>	<b>8</b>

### **Budget Process**

The budget process is the key to the development of Floresville's strategic plan, allowing departments the opportunity to reassess goals and objectives and the means for accomplishing them. Even though the budget is reviewed by the Mayor and the Council, its preparation begins much earlier, reassessing projected revenues, reserves and expenditures for the current year and future years.

### **What is the City Budget?**

The budget is one of the key policy documents in any city. It includes the financial planning and legal authority to obligate public funds.

Also, the budget provides policy direction by the City Council to the staff and the community about the role of the city and its services and programs. The budget estimates expected revenue and expenditures needed from each fund to meet the Council's policy objectives relating to the type, quantity and quality of services provided to the community.

According to the Government Finance Officers Association (GFOA), a municipal budget should serve as a policy document, a financial plan, an operations guide, and a communications device. The budget is designed to serve the following purposes:

#### **A Policy Document**

The budget functions as a policy document in that the decisions made with the budget will reflect the general principles or plans that guide actions taken for the future. As a policy document, the budget makes specific attempts to link desired goals and policy direction to the actual day-to-day activities of the city staff.

City Councils adopt a variety of policy statements that are all woven into a budget. These include but not limited to budget development policy guidance in a budget message, the financial policies, goals and priorities, mission statements.

#### **An Operations Guide**

The final budget should provide a clear presentation of each department's goals and objectives and articulate how those goals relate to the City's overall goals, objectives, and priorities. Each department's budget should also describe the level of service or activity necessary to meet the community's needs.

#### **A Communications Tool**

The budget should include presentations that allow the reader to quickly grasp major issues, trends and choices. It should include an overview of significant budgetary trends, issues and resource choices that result in the allocation of funds to meet service needs and accomplish the City's highest priority goals.

## **A Financial Plan**

The budget is a Texas State law requirement of all cities. The budget must be adopted as a balanced budget and must be in place prior to the expenditure of any City funds. It is considered the legal authority to expend public monies, and controls those expenditures by limiting the amount of appropriation at the fund or departmental level. The budget must also provide an explanation of major revenue sources, the assumptions used in forecasting, and a discussion used for revenue trends affecting the City.

## **Primary Sources of Revenue**

**Ad Valorem Property Taxes-** while attention regarding the property tax rate is usually centered on the cost to the taxpayer, it is also important to note the technical aspects of setting the tax rate. Under state law, four separate tax rates are calculated by the City's tax assessor/collector.

### **1. The Effective Tax Rate**

If adopted, this rate would provide the same amount of revenue collected last year from properties on the tax roll last year. This rate calculation requires the taxing entity to account for changes in the value of existing properties, but the rate calculation, however, is not affected by new properties.

### **2. The Maintenance and Operations Rate**

This rate is one of two component rates that make up the total tax rate. Revenue generated by this rate is used to fund general operations of the City.

### **3. The Debt Service Rate**

This rate is the second of two component rates that make up the total tax rate. This rate is set by law in an amount sufficient to generate enough revenue with which to pay the City's maturing general obligation debt.

### **4. The Rollback Rate**

Under the Rollback Rate calculation, the Maintenance and Operations component exceeds the Maintenance and Operation component of the Effective Tax Rate by 8%. This rate is the rollback rate. An adopted tax increase beyond 8% is subject to being "rolled back" by the electorate to the rollback rate.

### **5. The Proposed Tax Rate**

This is the rate considered by the City Council for adoption and which is determined to be necessary to fund operations and pay principal and interest on outstanding debt (debt service).

**Sales Taxes-** the City's portion of sales taxes generated within the City limits is 2% of the 8.25%. The break down of the 2% is City .01 cent, .005 cent for 4-B Economic Development Corporation, .0025 cent Floresville 4-A Corporation, and .0025 cent for Street Maintenance Tax

**Fees-** specific charges established by the City for the purpose of covering City's operational and construction costs. Fees include but are not limited to: franchise, licenses, permits, garbage, court fines, water/wastewater, and impact fees.

**Grants-** generally limited and available to lower income areas to provide basic service.

**Debt Issue-** The Council per charter has the power, except as prohibited by law, to borrow money by whatever method it may deem to be in the public interest. Many factors must be considered prior to a debt issuance.

### **Type of Debt Sales**

**Competitive Sales-** choose the bid that results in the lowest effective interest cost for the issuer.

**Negotiated Sales-** interest rates and underwriting spread are determined through negotiation with the underwriter, who has been previously selected to market the bonds.

**Private Placements-** a limited distribution to one or several investors.

### **Type of Debt Instruments**

#### **General Obligation Bonds (GOs)**

- Require bond election for authorization
- Issued for any public purpose not to exceed 40 years
- Secured by issuer's full faith, credit and ad valorem taxing power
- Attracts low interest rates
- Tax rate to pay back debt service is not subject to rollback provisions

#### **Certificates of Obligation (COs)**

- Usually require no voter authorization (petition provision in State law)
- Notice of intent to issue is required
- When secured solely by ad valorem taxes, issued for limited purposes such as land acquisition, judgment funding or purchase of heavy equipment
- When secured by an ad valorem tax and a revenue pledge, issued for any lawful purpose just as GOs
- Sell at interest rates similar to GOs
- Tax rate to pay debt service is not subject to rollback provisions

#### **Contractual Obligations**

- Require no authorization process
- Used solely for the acquisition of personal property
- Secured by ad valorem taxes or other pledgeable revenue
- Sell at interest rates similar to GOs
- Considered as a debt for effective tax rate calculation purposes when backed by tax, so not subject to rollback

**Tax Notes**

- Require authorization by an ordinance and adoption by City Council and have a maximum maturity of 7 years
- Secured by ad valorem taxes, proceeds from bonds previously authorized but not issued, or current revenue sources
- Issued to fund: public improvements; purchase of materials, supplies, equipment, machinery, buildings, and land; contractual obligations incurred for professional services; pay operating or current expenses; and cash flow shortfall
- Sell at interest rates similar to GOs
- Not subject to rollback under effective tax rate calculation

**Revenue Bonds**

- Require authorization by an ordinance and adoption by City Council
- Issued for revenue producing operating systems/projects, utility systems, parks improvements, special projects
- Sell at interest rates higher than comparable GOs
- Require a reserve fund

**Contract Revenue Bonds**

- Require no voter authorization
- Secured either by tax, revenue or both
- Issued for capital improvements
- City contracts for capital improvements with third party entities
- Sell at interest rates similar to revenue bonds

**Revenue Supported Debt vs. Tax Supported Debt**

- Revenue bonds are only supported by a revenue stream from an enterprise fund or a revenue producing project
- Revenue bonds are not backed by the full faith and credit of the issuer, consequently they do not require electoral approval
- Bondholders are dependent upon revenues from the specific enterprise or project to be repaid the principal and interest owed
- Revenue bonds typically sell at interest rates higher than comparably rated GOs

## **The Debt Issuance Process**

### Phase 1 - Develop Financing Program

- Conduct Survey of Financial Resources
- Review Existing Debt
- Analyze Full-Range of Debt Alternatives
- Develop Plan of Finance

### Phase 2 - Set Financing Terms

- Structure the Financing
- Design Issue Features
- Evaluate Market Innovations
- Determine Method of Sale

### Phase 3 - Coordinate Related Service Providers

- Coordinate with Bond Counsel to Meet Legal Requirements
- Select Underwriter or Syndicate for Negotiated Sales
- Arrange Related Service Providers

### Phase 4 - Prepare Documentation

- Prepare Offering Documents

### Phase 5 - Coordinate Rating and Credit Enhancement Process

- Develop Bond Rating Strategy
- Evaluate Bond Insurance Recommendations

### Phase 6 - Conduct Marketing and Sale of Debt

- Coordinate Pre-Sale and Pricing
- Conduct Sale of Debt
- Close Transaction
- Prepare Transaction Summary

### Phase 7 - Ongoing Services

- Conduct Post-Sale Review
- Recommend Arbitrage and Compliance Asset Management Strategies
- Maintain Continual Client Relations
- Monitor Legislative and Regulatory Changes
- Monitor Refunding Opportunities
- Evaluate Market Innovations

## Fund Structure

As depicted below, the budgetary accounting for City of Floresville financial activities is reflected within the following groups: Governmental Funds, Proprietary Funds, Internal Service Funds, and Component Units which comprise of approximately 16 separate funds. Each fund is independent of all others and is created to account for receipt and use of specific revenues. All funds described are governed by annual appropriations approved by the City Council.

### GOVERNMENTAL

The governmental funds are used to account for general government operations and include the funds below.

#### Major Funds

The City currently has only the General Fund classified as a Major Fund.

#### 301- General Fund

Accounts for all financial resources except those required to be accounted for in another fund. General Fund is usually referred to as the operating fund and is used to finance the day-to-day operations of the City. It is the largest part of the City's financial operation. Revenues for this fund are obtained from taxes, franchise fees, licenses and permits, charges for services, intergovernmental revenue, fines, and interest.

#### Non-Major Funds (Special Revenue)

The City has a variety of Special Revenue Funds which account for the proceeds of specific revenue sources ( other than expendable trusts and major capital projects) that are legally restricted to expenditures for specified purposes.

#### 400- Hotel/Motel Tax

A tax imposed on occupancy of a room or space furnished by a hotel/motel/lodge. Revenue from this tax is used by the city to promote tourism as is allowed by state statute.

#### 415- Street Maintenance Tax

1/4 cent sales tax approved by voters November 2012 for maintenance of city streets in place at the time of approval.

#### 420- Child Safety

Funded by a fee assessed by the municipal court and used for child safety.

#### 430- Court Technology

Funded by a fee assessed by the municipal court and used for technology.

#### 440- Court Security'

Funded by a fee assessed by the municipal court and used for security.

#### 450- State Forfeiture

The forfeitures accounts for police funds that were seized and/or awarded to the city through court action.

#### 460- Recreational Fee Fund

This fund was established May 2011 to establish and collect a monthly recreational utility fee of \$1 per lot/connection for the maintenance, improvements, and matching funds to be spend consistent with the City's Parks plan.

## **Capital Projects**

The City's Capital Projects Fund accounts for the expenditure of issued certificates of obligation on capital projects specifically described in the issuance language and approved by the City Council.

### **650- 2008 Certificates of Obligation**

## **Debt Service**

### **850- Debt Service Fund**

The City's Debt Service Fund accounts for the accumulation of ad valorem tax (I&S), and intergovernmental revenue for the payment of long-term debt principal, interest, and related costs.

## **PROPRIETARY FUNDS**

Proprietary funds are used to account for the account for the City's activities that are similar to commercial enterprise accounting.

## **Business-Type Activities**

### **221- Utility Fund**

The Utility Fund consists of the operating budgets for Water and Sewer operations in the City and obtains its revenues from the water and sewer services. Water and Sewer rates must be sufficiently set to pay the total operations, maintenance, debt, and depreciation of the fund.

### **311- Refuse Fund**

The refuse fund consists of revenues generated thru the utility billing department and expenses paid out for services to the current refuse contractor.

### **331- Cemetery Fund**

This fund accounts for the maintenance and operation of city-owned cemeteries. Funded by the sale of cemetery lots, burial fees, and transfers from the general.

## **COMPONENT UNIT**

Component Unit are defined as legally separate organizations for which the primary government is financially accountable or for with the nature and significance of the relationship with the primary government are such that exclusion would cause there reporting entity's financial statements to be misleading or incomplete.

### **580- Economic Development Corporation**

The City's 4-B Economic Development Corporation receives revenue from half cent of sales tax and is considered a discreetly presented component unit.

### **570- 4A Corporation**

The 4A was created by voter authorization in May 2004 for the adoption of a 1/4 cent sales tax to authorize a 4B project that being a sports complex/activity center to sever YMCA, senior activities, conventions, and other civic functions as allowed under statute.

## Chart of Accounts & Account Classification System

<u>Assets</u>		<u>Liabilities &amp; Fund Balances</u>			
Fund	Object Code	Fund	Object Code		
XXX	- 1XXXXX	XXX	- 2XXXXX		
		XXX	- 3XXXXX		
<u>Revenue</u>		<u>Expenditure</u>			
Fund	Object Code	Fund-Dept.	Object Code		
XXX	- 4XX-4XXXX	XXX-XXX	- 0XXXXX	Personnel	
		XXX-XXX	- 1XXXXX	Supplies/Material	
		XXX-XXX	- 2XXXXX	Equip/Building Maintenance	
		XXX-XXX	- 3XXXXX	Equip/Building Maintenance	
		XXX-XXX	- 4XXXXX	Department Materials	
		XXX-XXX	- 5XXXXX	Utilities	
		XXX-XXX	- 6XXXXX	Contractual	
		XXX-XXX	- 8XXXXX	Capital Outlay	
		XXX-XXX	- 9XXXXX	Other	

Account Numbers always begin with the three digits for the fund. Assets begin with "1" and are only 6 digits, Liabilities begin with "2" & "3" are only 6 digits as well. Revenues begin with a 3 digit code and followed by a 5 digit code both beginning with "4". Expenditures begin with a three digit department code, followed by five digit code beginning with "1" thru "9"

### Object Code Classification Definition for Expenditures

**00101 SALARIES**

Salaries and wages paid to full, part-time, seasonal, and temporary employees filling council approved positions based on approved salary pay scale.

**00105 CERTIFICATE PAY**

A fixed amount set by the City for approved certifications held by full-time employees.

**00110 OVERTIME**

Pay received by employees for hours exceeding their regular workweek in accordance with federal wage and hour laws.

**00201 SOCIAL SECURITY/MEDICARE**

City's portion of mandatory contributions into the Federal Social Security System. At the total rate of 7.65%. This is divided so that 6.2% goes to OASDI and 1.45% goes to Medicare.

**00301 TMRS**

City's participation to Texas Municipal Retirement System (TMRS) for all positions performing 1000 hours plus per fiscal year. The City's portion of the rate changes in January of each year and is 11.03% as of January 1, 2013.

**00501 HEALTH/LIFE INSURANCE**

Includes the City's portion of life and health coverage paid for full-time employees. The plan year follows the same fiscal as the City from October to September.

**00505 WORKER'S COMP**

Charges paid to Texas Municipal League Intergovernmental Risk Pool (TML) for insurance coverage relating to on-the-job injuries.

**10105 MEDICAL EXAMS/EMPLOYEE DRUG SCREENING**

Costs directly related for pre-employment drug screens, physicals, and on-the-job accidents drug screens, background and driver license checks.

**10201 DUES, SUBSCRIPTIONS & PUBLICATIONS**

Cost for subscriptions, professional publications and reference books, annual memberships, dues, and licenses with professional organizations and associations for employees and City.

**10205 LEGAL NOTICES**

Cost for publication such as legal advertising, public notices, and recruiting.

**10220 EMPLOYEE APPRECIATION**

Includes costs to promote employee relations, picnics, awards, proclamations, plaques, etc.

**10401 CODE COMPLIANCE/CLEANUP**

Costs associated with enforcement of codes including fees paid to vendors for cleaning/mowing properties in non-compliance.

**10601 POSTAGE**

All material related to postage and delivery for city business, i.e., postage, courier service, express mail, and certain invoiced shipping charges.

**10701 OFFICE SUPPLIES**

Supplies for general office use such as paper, pads, pens, pencils, ink cartridges, etc.

**10705 MEETING EXPENSE**

Materials, supplies, food, drinks and other generally related items for official council, city, and training meetings.

**10710 JANITORIAL/BUILDING SUPPLIES**

Items related to general building operations such as toilet paper, soaps, paper towels, light bulbs, cleaning products.

**10740 FORMS PRINTING**

Costs associated with printing of card stock, door hangers, forms, business cards, utility bills, warrant notices, ticket books etc.

**10801 SMALL TOOLS**

Articles normally of small unit value costing less than \$250, which includes items such as testers, chain saw blades, shovels, weed eater heads, small hand tools, and batteries.

**11401 SAFETY SUPPLIES/EQUIPMENT**

Equipment and supplies necessary for safety such as gloves, safety vests, first aid kits, glasses, ice, dehydration drinks, hard hats, and rain slickers.

**12401 TRAVEL AND TRAINING**

Travel costs, lodging and meals while attending outside training and educational functions. This account will include tuition and registration of all professional meetings and seminars.

**13801 UNIFORM AND CLOTHING**

Costs to maintain/replace uniforms, badges, belts, boots, hats, etc., required to be worn in the course of specific employee's job.

**27101 BUILDING AND GROUNDS MAINTENANCE**

To account for general maintenance and repair of buildings and structures. Including supplies, HVAC, plumbing, and electrical, fire extinguisher recharge, and repairs performed by others.

**30103 VEHICLE FUEL**

Fuel (gasoline, diesel, off road diesel, butane, natural gas) costs for vehicles, machinery, and equipment.

**30102 -39999 VEHICLE & EQUIPMENT**

Includes supplies used in normal operation and routine maintenance of motor vehicles, i.e., oil change, radiator flush, wiper blades, flat repair. Also to include purchase of tires.

**40301 ELECTION EXPENSE**

All costs related to city elections, such as location rental, printing of ballots, supplies, election personnel, etc.

**40950 FIREARMS EQUIPMENT**

Ammunition and firearms supplied and/or carried and used for training by public safety personnel.

**41301 COMMUNICATION EQUIPMENT**

All materials and services required for the proper maintenance and repair of communication equipment including the purchase of new equipment costing less than \$500.

**43307 BEDDING MATERIAL**

Materials such as rock, sand, gravel, base used during repairs to water and waste water lines.

**43501 CHEMICALS**

Includes chemicals for various departments such as chlorine, polymer, HTH, meganize striate pillows, meganize sodium birodote pillows, lime, oxygen, insecticides, weed killers, etc.

**43901 K-9 UNIT**

Supplies, material, food, and veterinary services for K-9 police dog.

**43908 MINOR POOL OPERATING SUPPLIES/EQUIPMENT REPAIRS**

Minor repairs, improvements, and equipment for the pool facility ranging from, ropes, life rings, skimmer baskets, poles, drain covers, test kits, and other minor supplies not related to maintenance costing less than \$250 per item.

**43910 MINOR PARK SUPPLIES/EQUIPMENT REPAIRS**

Minor items for repairs, improvements, and supplies for park facilities, such as swings, slides, poles, chains, costing less than \$500 per item.

**45005 SIGN MAINTENANCE**

Includes all materials/services used in replacement/addition/maintenance of signs, signals, and street markings, barricades, traffic/safety cones.

**46803 INVESTIGATIVE SUPPLIES/PROCESSING**

Items routinely purchased related to performing criminal investigations and evidence processing.

**47000 WASTEWATER PLANT MAINTENANCE**

Maintenance and/or repairs of items inside the wastewater plant include but not limited to supplies such as pipe, fittings, valves, pumps, electrical parts, measuring/ testing devices: Oxidation ditch includes arrestors, bearings, and shafts, motors. Clarifiers includes sludge rakes, motors, electrical control panels. Bar Screen includes control panel, and hydro ranger 200 to control bar screen activity for removal of debris collected in the influent channel from the flow thru the collection system. Chlorine room houses cylinders and polymer containers, ventery system to monitor chemicals. Partial flume has OCM 3 that records all flow in 24 hour basis and provides high flow peek every two hours. Smart boxes that hold the activated sludge for disposal. To include items but not limited to supplies such as pipe, fittings, valves, chemical pumps, electrical parts, measuring/testing devices, etc.

**47121 LIFT STATIONS #1 HWY 181 PAJARITA**

Maintenance and/or repairs of items within a wastewater lift station. To include items such as pumps, motors, valves, electrical parts, measuring/testing devisees, pipes and fittings.

**47221 LIFT STATIONS # 2 HWY 97 WEST**

Maintenance and/or repairs of items within a wastewater lift station. To include items such as pumps, motors, valves, electrical parts, measuring/testing devisees, pipes and fittings.

**47321 LIFT STATIONS #3 SEWER PLANT**

Maintenance and/or repairs of items within a wastewater lift station. To include items such as pumps, motors, valves, electrical parts, measuring/testing devisees, pipes and fittings.

**47421 LIFT STATIONS #4 4D**

Maintenance and/or repairs of items within a wastewater lift station. To include items such as pumps, motors, valves, electrical parts, measuring/testing devisees, pipes and fittings.

**47521 LIFT STATIONS #5 RIVER PARK**

Maintenance and/or repairs of items within a wastewater lift station. To include items such as pumps, motors, valves, electrical parts, measuring/testing devisees, pipes and fittings.

**47621 LIFT STATIONS #6 WALMART**

Maintenance and/or repairs of items within a wastewater lift station. To include items such as pumps, motors, valves, electrical parts, measuring/testing devisees, pipes and fittings.

**47721 LIFT STATIONS #7 RIVERBEND (AVALON)**

Maintenance and/or repairs of items within a wastewater lift station. To include items such as pumps, motors, valves, electrical parts, measuring/testing devisees, pipes and fittings.

**47821 LIFT STATIONS #8 COMMUNITY CENTER**

Maintenance and/or repairs of items within a wastewater lift station. To include items such as pumps, motors, valves, electrical parts, measuring/testing devisees, pipes and fittings.

**48021 WATER SAMPLING**

The cost of required chemical analysis of the City's drinking water supply performed by an outside agency.

**48220 FIRE HYDRANTS AND VALVES**

Includes the purchase of fire hydrants, valves, and or parts for new, replacement, and/or repairs.

**48250 METERS & BOXES**

Includes the purchase of new meters and meter boxes for replacement and new service.

**48621 WATER PLANT #1 - 3rd Street**

Water Plant #1 - 3rd Street is currently suspended but would service mainly the central portion of the City. Each location encompasses a water well, storage tank, and water tower. To include but not limited to supplies such as pipe, fittings, valves, chemical pumps, electrical parts, water measuring devices, etc. for maintenance, repair, and /or replacement of items within the water plant, as well as required yearly inspections on ground storage tanks and water towers.

**48721 WATER PLANT #4 - B STREET**

Water Plant #4 - B Street services mainly the south east portion of the City. Each location encompasses a water well, storage tank, and water tower. To include but not limited to supplies such as pipe, fittings, valves, chemical pumps, electrical parts, water measuring devices, etc. for maintenance, repair, and /or replacement of items within the water plant, as well as required yearly inspections on ground storage tanks and water towers.

**48821 WATER PLANT #2 - HOSPITAL BLVD**

Water Plant #2 - Hospital Blvd. services mainly the southwest portion of the City. Each location encompasses a water well, storage tank, and water tower. To include but not limited to supplies such as pipe, fittings, valves, chemical pumps, electrical parts, water measuring devices, etc. for maintenance, repair, and /or replacement of items within the water plant, as well as required yearly inspections on ground storage tanks and water towers.

**48921 WATER PLANT #3 - HWY 181 N. (PLAZA)**

Water Plant #3 - Hwy 181 N. (Plaza) services mainly the northern portion of the City. Each location encompasses a water well, storage tank, and water tower. To include but not limited to supplies such as pipe, fittings, valves, chemical pumps, electrical parts, water measuring devices, etc. for maintenance, repair, and /or replacement of items within the water plant, as well as required yearly inspections on ground storage tanks and water towers.

**49101 ANIMAL CONTROL OPERATING SUPPLIES/SERVICES**

Includes supplies for performing animal control duties such as traps, snake poles/tubes, protective handling gloves, and veterinary services costing less than \$250 per item.

**49305 STREET MAINTENANCE/SUPPLIES**

Maintenance of city dedicated streets, roadways, and sidewalks, including hot mix asphalt, gravel, rock, rebar, concrete, form boards.

**49601 WATER MAINS AND VALVES**

Maintenance and repair of water distribution system main lines and service lines. To include supplies such as pipe, clamps, fittings, valves, and other items necessary for repairs.

**49605 MANHOLES/PIPES/FITTINGS**

Maintenance and repair of wastewater collection system main lines, service lines, and manholes. To include supplies such as pipe, fittings, manholes, and other items necessary of repairs.

**45005 SIGN MAINTENANCE**

Includes all materials/services used in replacement/addition/maintenance of signs, signals, and street markings, barricades, traffic/safety cones.

**51101 TELEPHONE**

Costs related to telephone service, pagers, cell and other communications services via land, VOIP, wireless.

**56101 ELECTRIC**

Costs for electricity for city facilities.

**56102 WATER**

Costs for water and wastewater service at all city facilities.

**56103 NATURAL GAS**

Costs for natural gas for city facilities.

**60100 BANK SERVICE FEES**

Fees charged for banking services performed by the City depository.

**60101 ENGINEERING AND CONSULTING**

Fees paid for professional services provided by engineering firms not related to debt services projects.

**60102 LEGAL SERVICES/PROSECUTOR**

Costs for legal services provided by attorneys, other than those reimbursed by insurance.

**60105 AUDIT SERVICES**

Fees paid for professional services pertaining to the annual auditing of the city's financial records.

**60106 CONTRACT SERVICES / INSPECTIONS**

Fees paid to outside firm for assisting in plan review/inspections of new homes.

**60109 HEALTH REIMBURSE ARRANGEMENT (HRA)**

Reimbursement of a maximum \$2,000 for out of pocket "Deductible" expenses once an employee has met the first \$500 of the current \$2,500 health plan deductible. Also include month charge for administration by SBS Administrative Services.

**60110 RETIREE HEALTH INSURANCE**

Costs of health insurance offered to retiree's at age 62 and 10 years of service up to the age of 65 per the City's Personnel Policy.

**60115 PROFESSIONAL SERVICES**

To include professional services performed for architectural, information technology, financial services, and those not relating to other specified categories approved by the City.

**60120 CONTRACT SERVICES/RESIDENTIAL SANITATION**

Fees paid for refuse services provided to City by outside contract services for residential.

**60125 CONTRACT SERVICES/COMERCIAL SANITATION**

Fees paid for refuse services provided to City by outside contract services for commercial.

**60901 CONTRACT OFFICE EQUIPMENT**

Includes all contractual leasing agreements/annual fees of office equipment such as postage machine, copiers, time clocks, billing equipment.

**60940 WEBSITE TECHNOLOGY**

Costs associated with maintaining city web site, hosting and programing and posting.

**60950 COMPUTER SOFTWARE/MAINTENANCE**

Includes supplies and software for the operation of computers, finance, and printers as well as yearly license fees for various vendors. i.e. Incode, Microsoft, Cardinal

**65005 GENERAL LIABILITY INSURANCE**

Premiums paid to TML for general comprehensive liability, automobile/automobile physical damage liability, law enforcement liability, errors and omissions.

**66601 EMS CONTRACT**

Fees paid to Wilson County EMS for emergency services provided to city residents.

**67301 TAX APPRAISAL FEES**

Professional fees paid to Wilson County Appraisal District to account for the cost of obtaining the legally mandated appraisal services necessary to value property for ad valorem tax purposes.

**67101 TAX COLLECTOR**

Professional fees paid to Wilson County Tax Assessor Collector to account for the cost of collection/processing statements for ad valorem taxes for the city. The charge is 1% on all funds collected by tax collector.

**PLAN REVIEW FEES**

Fees paid for professional services provided by outside providers for plan reviews.

**80XXX CAPITAL OUTLAY**

An expenditure that is an acquisition or an improvement (as distinguished from a repair) of \$5,000 or more that will have a life of more than a year that will

**82XXX NON-CAPITAL OUTLAY**

An expenditure that is an acquisition or an improvement (as distinguished from a repair) not included in other line items that is less than \$4,999 and will have a life of more than one year.

**82900 OFFICE MACHINERY AND EQUIPMENT**

Includes items such as office furniture, file cabinets, computers, printers, fax machines, and electronic equipment approved by the City Council and with values of less than \$1,500 that are not considered non-capital outlay.

Debt Service  
Payment Schedules  
for  
City of Floresville, Texas

*Fiscal Year 2014*

*Sent on: June 13, 2013*

***Prepared By:***

Victor Quiroga, Jr.  
Duncan M. Morrow  
Southwest Securities, Inc.  
San Antonio, Texas  
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# City of Floresville, Texas

## Debt Service Summary for Fiscal Year 2014

<b>City Debt Service Payments</b>				
Year Ending 30-Sep	Tax Notes Series 2008	CO's Series 2008 <sup>2</sup>	GO Refunding Series 2010	Total Debt Service
2013 <sup>1</sup>	1,200	197,169	100,000	298,369
2014	31,800	264,060	100,000	395,860
2015	30,600	263,390	100,000	393,990
2016		262,525	1,335,000	1,597,525
2017		266,465	1,335,000	1,601,465
2018		270,013	1,340,000	1,610,013
2019		268,171	1,335,000	1,603,171
2020		271,133	1,340,000	1,611,133
2021		273,704		273,704
2022		275,884		275,884
2023		277,673		277,673
2024		279,071		279,071
2025		280,078		280,078
2026		280,694		280,694
2027		280,919		280,919
2028		285,753		285,753
Totals	\$63,600	\$4,296,696	\$6,985,000	\$11,345,296

<sup>(1)</sup> Excludes payments already made in FY 2013

<sup>(2)</sup> Please see following page for debt service allocation between the City and 4B Corporation.

<b>4A Corporation</b>		<b>Debt</b>
<b>Service Payments</b>		
Year Ending 30-Sep	Revenue Bonds Series 2007	Total Debt Service
2013 <sup>1</sup>	35,534	35,534
2014	84,533	84,533
2015	84,424	84,424
2016	84,238	84,238
2017	83,976	83,976
2018	84,599	84,599
2019	84,107	84,107
2020	84,501	84,501
2021	83,779	83,779
2022	83,943	83,943
2023	83,954	83,954
2024	84,774	84,774
2025	84,403	84,403
2026	84,840	84,840
2027	85,048	85,048
2028	85,026	85,026
2029	84,775	84,775
2030	85,256	85,256
2031	85,431	85,431
2032	85,300	85,300
2033	84,863	84,863
2034	85,081	85,081
2035	85,879	85,879
2036	85,257	85,257
2037	86,175	86,175
Totals	\$2,069,692	\$2,069,692

<sup>(1)</sup> Excludes payments already made in FY 2013

## City of Floresville

### \$8,500,000 Certificates of Obligation, Series 2008 \*

#### Final Debt Service Allocation by Entity

<u>FYE 9/30:</u>	<u>City 56.1% of Total Debt</u>	<u>4B Corp 43.9% of Total Debt</u>	<u>Total Debt Service Requirements *</u>
2013	145,489	113,849	259,338
2014	148,137	115,922	264,060
2015	147,762	115,628	263,390
2016	147,277	115,248	262,525
2017	149,487	116,978	266,465
2018	151,477	118,536	270,013
2019	150,444	117,727	268,171
2020	152,105	119,027	271,133
2021	153,548	120,156	273,704
2022	154,771	121,113	275,884
2023	155,774	121,898	277,673
2024	156,559	122,512	279,071
2025	157,123	122,954	280,078
2026	157,469	123,224	280,694
2027	157,595	123,323	280,919
2028	160,307	125,445	285,753

***(\* ) On October 15, 2010, the City issued General Obligation Refunding Bonds, Series 2010 to restructure the 4A Corporation's portion of the Certificates of Obligation, Series 2008 debt service payments. Therefore, the 4A Corporation no longer participates in the CO's, Series 2008 and is now fully responsible for the GO Refunding Bonds, Series 2010 issue.***

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**BOND DEBT SERVICE**

Combined General Obligation Debt Service Requirements  
Annual Payments by Fiscal Year  
Notes Series 2008, COs Series 2008 and GO Refunding Bonds Series 2010

Period Ending	Principal	Interest	Compounded Interest	Debt Service
09/30/2013	231,695.00	63,369.00	3,305.00	298,369.00
09/30/2014	269,325.00	120,859.50	5,675.00	395,859.50
09/30/2015	270,185.00	113,990.00	9,815.00	393,990.00
09/30/2016	1,313,913.50	107,525.00	176,086.50	1,597,525.00
09/30/2017	1,273,463.85	101,464.50	226,536.15	1,601,464.50
09/30/2018	1,237,003.60	95,013.00	277,996.40	1,610,013.00
09/30/2019	1,184,961.30	88,170.50	330,038.70	1,603,170.50
09/30/2020	1,143,463.60	81,132.50	386,536.40	1,611,132.50
09/30/2021	200,000.00	73,703.50		273,703.50
09/30/2022	210,000.00	65,883.50		275,883.50
09/30/2023	220,000.00	57,672.50		277,672.50
09/30/2024	230,000.00	49,070.50		279,070.50
09/30/2025	240,000.00	40,077.50		280,077.50
09/30/2026	250,000.00	30,693.50		280,693.50
09/30/2027	260,000.00	20,918.50		280,918.50
09/30/2028	275,000.00	10,752.50		285,752.50
	8,809,010.85	1,120,296.00	1,415,989.15	11,345,296.00

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**BOND DEBT SERVICE**

Combined General Obligation Debt Service Requirements  
Annual Payments by Date  
Notes Series 2008, COs Series 2008 and GO Refunding Bonds Series 2010

Period Ending	Principal	Interest	Compounded Interest	Debt Service	Annual Debt Service
09/01/2013	231,695.00	63,369.00	3,305.00	298,369.00	
09/30/2013					298,369.00
03/01/2014	30,000.00	60,729.75		90,729.75	
09/01/2014	239,325.00	60,129.75	5,675.00	305,129.75	
09/30/2014					395,859.50
03/01/2015	30,000.00	57,295.00		87,295.00	
09/01/2015	240,185.00	56,695.00	9,815.00	306,695.00	
09/30/2015					393,990.00
03/01/2016		53,762.50		53,762.50	
09/01/2016	1,313,913.50	53,762.50	176,086.50	1,543,762.50	
09/30/2016					1,597,525.00
03/01/2017		50,732.25		50,732.25	
09/01/2017	1,273,463.85	50,732.25	226,536.15	1,550,732.25	
09/30/2017					1,601,464.50
03/01/2018		47,506.50		47,506.50	
09/01/2018	1,237,003.60	47,506.50	277,996.40	1,562,506.50	
09/30/2018					1,610,013.00
03/01/2019		44,085.25		44,085.25	
09/01/2019	1,184,961.30	44,085.25	330,038.70	1,559,085.25	
09/30/2019					1,603,170.50
03/01/2020		40,566.25		40,566.25	
09/01/2020	1,143,463.60	40,566.25	386,536.40	1,570,566.25	
09/30/2020					1,611,132.50
03/01/2021		36,851.75		36,851.75	
09/01/2021	200,000.00	36,851.75		236,851.75	
09/30/2021					273,703.50
03/01/2022		32,941.75		32,941.75	
09/01/2022	210,000.00	32,941.75		242,941.75	
09/30/2022					275,883.50
03/01/2023		28,836.25		28,836.25	
09/01/2023	220,000.00	28,836.25		248,836.25	
09/30/2023					277,672.50
03/01/2024		24,535.25		24,535.25	
09/01/2024	230,000.00	24,535.25		254,535.25	
09/30/2024					279,070.50
03/01/2025		20,038.75		20,038.75	
09/01/2025	240,000.00	20,038.75		260,038.75	
09/30/2025					280,077.50
03/01/2026		15,346.75		15,346.75	
09/01/2026	250,000.00	15,346.75		265,346.75	
09/30/2026					280,693.50
03/01/2027		10,459.25		10,459.25	
09/01/2027	260,000.00	10,459.25		270,459.25	
09/30/2027					280,918.50
03/01/2028		5,376.25		5,376.25	
09/01/2028	275,000.00	5,376.25		280,376.25	
09/30/2028					285,752.50
	8,809,010.85	1,120,296.00	1,415,989.15	11,345,296.00	11,345,296.00

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BOND DEBT SERVICE

Tax Notes, Series 2008

Non-Callable

Original Issuance Amount: \$190,000

Paying Agent: Wells Fargo N.A., Austin

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
09/01/2013			1,200	1,200	
09/30/2013					1,200
03/01/2014	30,000	4.000%	1,200	31,200	
09/01/2014			600	600	
09/30/2014					31,800
03/01/2015	30,000	4.000%	600	30,600	
09/30/2015					30,600
	60,000		3,600	63,600	63,600

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**BOND DEBT SERVICE**

Certificates of Obligation, Series 2008  
Maturities due 2019 - 2028 Callable on 9/1/2018 at Par.  
Original Issuance Amount: \$8,500,000  
4A Corp no longer participates in this issue.  
City responsible for 56% and the 4B responsible for 44% of issue.  
Paying Agent: Bank of America

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
09/01/2013	135,000	3.910%	62,169.00	197,169.00	
09/30/2013					197,169.00
03/01/2014			59,529.75	59,529.75	
09/01/2014	145,000	3.910%	59,529.75	204,529.75	
09/30/2014					264,059.50
03/01/2015			56,695.00	56,695.00	
09/01/2015	150,000	3.910%	56,695.00	206,695.00	
09/30/2015					263,390.00
03/01/2016			53,762.50	53,762.50	
09/01/2016	155,000	3.910%	53,762.50	208,762.50	
09/30/2016					262,525.00
03/01/2017			50,732.25	50,732.25	
09/01/2017	165,000	3.910%	50,732.25	215,732.25	
09/30/2017					266,464.50
03/01/2018			47,506.50	47,506.50	
09/01/2018	175,000	3.910%	47,506.50	222,506.50	
09/30/2018					270,013.00
03/01/2019			44,085.25	44,085.25	
09/01/2019	180,000	3.910%	44,085.25	224,085.25	
09/30/2019					268,170.50
03/01/2020			40,566.25	40,566.25	
09/01/2020	190,000	3.910%	40,566.25	230,566.25	
09/30/2020					271,132.50
03/01/2021			36,851.75	36,851.75	
09/01/2021	200,000	3.910%	36,851.75	236,851.75	
09/30/2021					273,703.50
03/01/2022			32,941.75	32,941.75	
09/01/2022	210,000	3.910%	32,941.75	242,941.75	
09/30/2022					275,883.50
03/01/2023			28,836.25	28,836.25	
09/01/2023	220,000	3.910%	28,836.25	248,836.25	
09/30/2023					277,672.50
03/01/2024			24,535.25	24,535.25	
09/01/2024	230,000	3.910%	24,535.25	254,535.25	
09/30/2024					279,070.50
03/01/2025			20,038.75	20,038.75	
09/01/2025	240,000	3.910%	20,038.75	260,038.75	
09/30/2025					280,077.50
03/01/2026			15,346.75	15,346.75	
09/01/2026	250,000	3.910%	15,346.75	265,346.75	
09/30/2026					280,693.50
03/01/2027			10,459.25	10,459.25	
09/01/2027	260,000	3.910%	10,459.25	270,459.25	
09/30/2027					280,918.50
03/01/2028			5,376.25	5,376.25	
09/01/2028	275,000	3.910%	5,376.25	280,376.25	
09/30/2028					285,752.50
	3,180,000		1,116,696.00	4,296,696.00	4,296,696.00

**BOND DEBT SERVICE**

General Obligation Refunding Bonds, Series 2010  
Maturities due 2015 - 2020 Callable on 9/1/2014 at Par.  
Original Issuance Amount: \$5,766,578.85  
4A Corp is responsible for 100% of this issue.  
Paying Agent: Wells Fargo

Period Ending	Principal	Coupon	Interest	Compounded Interest	Debt Service	Annual Debt Service
09/01/2013	96,695.00	1.20032917%		3,305.00	100,000	
09/30/2013						100,000
09/01/2014	94,325.00	1.54000611%		5,675.00	100,000	
09/30/2014						100,000
09/01/2015	90,185.00	2.16008216%		9,815.00	100,000	
09/30/2015						100,000
09/01/2016	1,158,913.50	2.45015260%		176,086.50	1,335,000	
09/30/2016						1,335,000
09/01/2017	1,108,463.85	2.75003736%		226,536.15	1,335,000	
09/30/2017						1,335,000
09/01/2018	1,062,003.60	3.00002344%		277,996.40	1,340,000	
09/30/2018						1,340,000
09/01/2019	1,004,961.30	3.25014400%		330,038.70	1,335,000	
09/30/2019						1,335,000
09/01/2020	953,463.60	3.50001233%		386,536.40	1,340,000	
09/30/2020						1,340,000
	5,569,010.85		0	1,415,989.15	6,985,000	6,985,000

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BOND DEBT SERVICE

Floresville 4A Corporation  
Annual Payments by Fiscal Year  
Series 2007

Period Ending	Principal	Interest	Debt Service
09/30/2013		35,534.25	35,534.25
09/30/2014	14,000	70,533.00	84,533.00
09/30/2015	15,000	69,423.75	84,423.75
09/30/2016	16,000	68,238.00	84,238.00
09/30/2017	17,000	66,975.75	83,975.75
09/30/2018	19,000	65,598.75	84,598.75
09/30/2019	20,000	64,107.00	84,107.00
09/30/2020	22,000	62,500.50	84,500.50
09/30/2021	23,000	60,779.25	83,779.25
09/30/2022	25,000	58,943.25	83,943.25
09/30/2023	27,000	56,954.25	83,954.25
09/30/2024	30,000	54,774.00	84,774.00
09/30/2025	32,000	52,402.50	84,402.50
09/30/2026	35,000	49,839.75	84,839.75
09/30/2027	38,000	47,047.50	85,047.50
09/30/2028	41,000	44,025.75	85,025.75
09/30/2029	44,000	40,774.50	84,774.50
09/30/2030	48,000	37,255.50	85,255.50
09/30/2031	52,000	33,430.50	85,430.50
09/30/2032	56,000	29,299.50	85,299.50
09/30/2033	60,000	24,862.50	84,862.50
09/30/2034	65,000	20,081.25	85,081.25
09/30/2035	71,000	14,879.25	85,879.25
09/30/2036	76,000	9,256.50	85,256.50
09/30/2037	83,000	3,174.75	86,174.75
	929,000	1,140,691.50	2,069,691.50

**BOND DEBT SERVICE**

Sales Tax Revenue Bonds, Series 2007  
 Original Issue Amount: \$990,000  
 Callable at Anytime  
 { Interest Rate to be Reset on the 10th and 20th Anniversaries }

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
09/01/2013			35,534.25	35,534.25	
09/30/2013					35,534.25
03/01/2014	14,000	7.650%	35,534.25	49,534.25	
09/01/2014			34,998.75	34,998.75	
09/30/2014					84,533.00
03/01/2015	15,000	7.650%	34,998.75	49,998.75	
09/01/2015			34,425.00	34,425.00	
09/30/2015					84,423.75
03/01/2016	16,000	7.650%	34,425.00	50,425.00	
09/01/2016			33,813.00	33,813.00	
09/30/2016					84,238.00
03/01/2017	17,000	7.650%	33,813.00	50,813.00	
09/01/2017			33,162.75	33,162.75	
09/30/2017					83,975.75
03/01/2018	19,000	7.650%	33,162.75	52,162.75	
09/01/2018			32,436.00	32,436.00	
09/30/2018					84,598.75
03/01/2019	20,000	7.650%	32,436.00	52,436.00	
09/01/2019			31,671.00	31,671.00	
09/30/2019					84,107.00
03/01/2020	22,000	7.650%	31,671.00	53,671.00	
09/01/2020			30,829.50	30,829.50	
09/30/2020					84,500.50
03/01/2021	23,000	7.650%	30,829.50	53,829.50	
09/01/2021			29,949.75	29,949.75	
09/30/2021					83,779.25
03/01/2022	25,000	7.650%	29,949.75	54,949.75	
09/01/2022			28,993.50	28,993.50	
09/30/2022					83,943.25
03/01/2023	27,000	7.650%	28,993.50	55,993.50	
09/01/2023			27,960.75	27,960.75	
09/30/2023					83,954.25
03/01/2024	30,000	7.650%	27,960.75	57,960.75	
09/01/2024			26,813.25	26,813.25	
09/30/2024					84,774.00
03/01/2025	32,000	7.650%	26,813.25	58,813.25	
09/01/2025			25,589.25	25,589.25	
09/30/2025					84,402.50
03/01/2026	35,000	7.650%	25,589.25	60,589.25	
09/01/2026			24,250.50	24,250.50	
09/30/2026					84,839.75
03/01/2027	38,000	7.650%	24,250.50	62,250.50	
09/01/2027			22,797.00	22,797.00	
09/30/2027					85,047.50
03/01/2028	41,000	7.650%	22,797.00	63,797.00	
09/01/2028			21,228.75	21,228.75	
09/30/2028					85,025.75
03/01/2029	44,000	7.650%	21,228.75	65,228.75	
09/01/2029			19,545.75	19,545.75	
09/30/2029					84,774.50
03/01/2030	48,000	7.650%	19,545.75	67,545.75	
09/01/2030			17,709.75	17,709.75	
09/30/2030					85,255.50

**BOND DEBT SERVICE**

Sales Tax Revenue Bonds, Series 2007  
 Original Issue Amount: \$990,000  
 Callable at Anytime  
 { Interest Rate to be Reset on the 10th and 20th Anniversaries }

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2031	52,000	7.650%	17,709.75	69,709.75	
09/01/2031			15,720.75	15,720.75	
09/30/2031					85,430.50
03/01/2032	56,000	7.650%	15,720.75	71,720.75	
09/01/2032			13,578.75	13,578.75	
09/30/2032					85,299.50
03/01/2033	60,000	7.650%	13,578.75	73,578.75	
09/01/2033			11,283.75	11,283.75	
09/30/2033					84,862.50
03/01/2034	65,000	7.650%	11,283.75	76,283.75	
09/01/2034			8,797.50	8,797.50	
09/30/2034					85,081.25
03/01/2035	71,000	7.650%	8,797.50	79,797.50	
09/01/2035			6,081.75	6,081.75	
09/30/2035					85,879.25
03/01/2036	76,000	7.650%	6,081.75	82,081.75	
09/01/2036			3,174.75	3,174.75	
09/30/2036					85,256.50
03/01/2037	83,000	7.650%	3,174.75	86,174.75	
09/30/2037					86,174.75
	929,000		1,140,691.50	2,069,691.50	2,069,691.50

## 301 - GENERAL FUND RECAP

	2012/2013	2013/2014	DIFFERENCE
	AMENDED BUDGET	CM PROPOSED BUDGET	
Beginning Fund Balance	<u>\$ (244,660)</u>	<u>\$ (171,262)</u>	
<b>General Fund Revenues</b>	\$ 3,796,728	\$ 3,622,304	
Total Revenue	<u>\$ 3,796,728</u>	<u>\$ 3,622,304</u>	<u>\$ (174,424)</u>
<b>General Fund Expenses</b>			
General Administration - (501)	\$ 1,248,000	\$ 964,616	\$ (283,384)
Municipal Court - (502)	\$ 100,500	\$ 102,270	\$ 1,770
Police Department - (503)	\$ 1,108,500	\$ 1,200,108	\$ 91,608
Fire Department - (504)	\$ 28,000	\$ 28,000	\$ -
Streets Department - (505)	\$ 458,000	\$ 385,117	\$ (72,883)
Parks & Recreation - (506)	\$ 552,600	\$ 363,973	\$ (188,627)
Service Department - (507)	\$ -	\$ 223,145	\$ 223,145
Pool Department - (508)	\$ 67,150	\$ 68,571	\$ 1,421
Mayor & Council - (509)	\$ 48,050	\$ 46,100	\$ (1,950)
Civic/Event Center - (520)	\$ 160,000	\$ 240,404	\$ 80,404
Total Expenses	<u>\$ 3,770,800</u>	<u>\$ 3,622,304</u>	<u>\$ (148,496)</u>
Income/ (Loss)	<u>\$ 25,928</u>	<u>\$ -</u>	
Reduction of Fund Balance	\$ 47,470	\$ 51,378	
Ending Fund Balance	<u>\$ (171,262)</u>	<u>\$ (119,884)</u>	

301-GENERAL FUND

REVENUES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
GENERAL ADMINISTRATION					
=====					
TAXES					
301-401-41001 CURRENT ADVALOREM TAX	361,057	370,428	416,489	46,061	_____
301-401-41101 DISCOUNTS	( 8,043)	( 8,000)	( 8,000)	0	_____
301-401-41201 DELINQUENT ADVALOREM TAX	28,026	28,000	28,000	0	_____
301-401-41301 PENALTIES & INTEREST	15,576	20,000	15,000	( 5,000)	_____
301-401-41401 CITY SALES TAX	1,012,052	1,350,000	1,350,000	0	_____
301-401-41403 FELPS COLLECTION FEE	18,986	25,000	25,000	0	_____
301-401-41405 MIXED BEVERAGE TAX	6,897	0	8,000	8,000	_____
301-401-41501 FRANCHISE TAX - ELECTRIC	428,629	578,000	578,000	0	_____
301-401-41601 FRANCHISE TAX - GAS	28,366	40,000	35,000	( 5,000)	_____
301-401-41621 FRANCHISE TAX-REFUSE	2,666	0	4,500	4,500	_____
301-401-41701 FRANCHISE TAX - PHONE	12,086	12,000	14,000	2,000	_____
TOTAL TAXES	1,906,299	2,415,428	2,465,989	50,561	
FINES					
301-401-42101 MUNICIPAL COURT FINES	133,572	147,000	147,000	0	_____
TOTAL FINES	133,572	147,000	147,000	0	
LICENSES & PERMITS					
301-401-43101 LICENSE, PERMITS, ETC.	174,054	130,000	130,000	0	_____
TOTAL LICENSES & PERMITS	174,054	130,000	130,000	0	
INSPECTIONS					
301-401-44101 INSPECTION FEES (ENGR)	12,265	10,000	10,000	0	_____
TOTAL INSPECTIONS	12,265	10,000	10,000	0	
COLLECTION FEES					
PARKS & RECREATION FEES					
301-401-46101 PARK PAVILLION RENTAL	1,575	3,000	3,000	0	_____
301-401-46110 POOL RENTAL	9,278	15,000	15,000	0	_____
301-401-46120 POOL ADMISSIONS	7,872	25,000	25,000	0	_____
301-401-46301 POOL SNACK/OTHER SALES	92	8,000	0	( 8,000)	_____
301-401-46401 POOL CLASSES/LESSONS	2,573	5,500	5,500	0	_____
301-401-46410 CIVIC CENTER RENTAL	99,782	164,890	140,000	( 24,890)	_____
301-401-46415 TICKET SALES	17,110	17,110	0	( 17,110)	_____
301-401-46425 HOLIDAY EXTRAVAGANZA	( 800)	0	0	0	_____
301-401-46516 EVENT FEES	5,431	0	0	0	_____
TOTAL PARKS & RECREATION FEES	142,912	238,500	188,500	( 50,000)	

301-GENERAL FUND

REVENUES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<b>RENTAL USAGE</b>					
301-401-47201 RENTAL USAGE	48,590	90,000	68,400	( 21,600)	_____
301-401-47901 TOWER RENTAL	19,424	18,000	20,379	2,379	_____
TOTAL RENTAL USAGE	68,014	108,000	88,779	( 19,221)	_____
<b>GRANTS/DONATIONS</b>					
301-401-48501 GRANTS - FIREARMS/TASERS	3	0	0	0	_____
301-401-48505 DONATIONS - K-9	500	500	0	( 500)	_____
301-401-48510 DONATION - SUMMER YOUTH PROGAM	5,650	0	0	0	_____
301-401-48515 DONATIONS-PD FIRE ARMS	500	500	0	( 500)	_____
301-401-48520 DONATIONS-SENIOR COALITION	500	500	0	( 500)	_____
TOTAL GRANTS/DONATIONS	7,153	1,500	0	( 1,500)	_____
<b>TRANSFERS</b>					
301-401-49221 TRF IN - W/S FUND	0	0	53,611	53,611	_____
301-401-49311 TRF IN -REFUSE FUND	100,000	200,000	200,000	0	_____
301-401-49400 TRF IN - HOTEL/MOTEL FUND	0	300,000	120,202	( 179,798)	_____
301-401-49410 TRF IN - 4B CORPORATION	0	114,000	115,923	1,923	_____
301-401-49460 TRF IN - RECREATION FUND	0	30,000	0	( 30,000)	_____
301-401-49570 TRF IN - 4A CORPORATION	0	100,000	100,000	0	_____
TOTAL TRANSFERS	100,000	744,000	589,736	( 154,264)	_____
<b>MISCELLANEOUS</b>					
301-401-49901 MISCELLANEOUS	19,591	2,300	2,300	0	_____
301-401-49902 INSURANCE PROCEEDS	1,532	0	0	0	_____
301-401-49905 SALE OF VEHICLE/PARTS	800	0	0	0	_____
301-401-49910 INTEREST EARNED	6	0	0	0	_____
301-401-49920 ACCIDENT REPORTS-PD	499	0	0	0	_____
TOTAL MISCELLANEOUS	22,428	2,300	2,300	0	_____
TOTAL GENERAL ADMINISTRATION	2,566,697	3,796,728	3,622,304	( 174,424)	_____
TOTAL REVENUE	2,566,697	3,796,728	3,622,304	( 174,424)	=====

**GENERAL ADMINISTRATION -501**

**Major Budget Changes**

Personnel Salary/Benefits

Front Office Clerk Expense Relocated to Utility Fund	\$	(41,997)
Reallocation of Retire Health Insurance	\$	(14,776)
Reallocation for Workers Comp	\$	(71,882)

Contractual

Bank Acct Service Fees	\$	8,970
Legal Fees	\$	30,000
Liability Insurance refined/reallocated	\$	(32,500)
Tax Collector fee increased, is based on 1% of Collections.	\$	5,800
Appraisal District Fee 2012/2013 year short \$6,244, 2014 increase is only \$551	\$	6,795
Hotel/Motel Expense located in new fund	\$	(300,000)

**Budget Requests Funded/Unfunded**

Fund Balance reductions of 30% per insolvency plan.	\$	51,378	Funded
Contingency - Possible 30% Health Insurance increase for all departments, more information to be at future budget meetings	\$	69,419	Funded

301-GENERAL FUND  
 GENERAL ADMINISTRATION

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<b>PERSONNEL</b>					
301-501-00101 SALARIES	238,841	357,000	264,909	( 92,091)	_____
301-501-00110 OVERTIME WAGES	649	0	0	0	_____
301-501-00201 OASDI/MEDICARE	17,470	28,000	20,266	( 7,734)	_____
301-501-00301 RETIREMENT	27,401	44,000	29,219	( 14,781)	_____
301-501-00501 EMPLOYEE INSURANCE	26,469	50,000	35,224	( 14,776)	_____
301-501-00505 WORKERS COMP INSURANCE	827	0	727	727	_____
TOTAL PERSONNEL	311,657	479,000	350,345	( 128,655)	
<b>SUPPLIES/MATERIALS</b>					
301-501-10201 DUES	975	1,000	1,000	0	_____
301-501-10205 LEGAL NOTICE	399	2,000	2,000	0	_____
301-501-10220 EMPLOYEE APPRECIATION	3,365	0	2,000	2,000	_____
301-501-10401 CODE COMPLIANCE/CLEANUP	3,035	500	500	0	_____
301-501-10601 POSTAGE	2,841	3,100	3,100	0	_____
301-501-10701 OFFICE SUPPLIES	11,296	13,000	10,000	( 3,000)	_____
301-501-10710 JANITORIAL/BUIDLING SUPPLIES	1,944	0	5,000	5,000	_____
301-501-10801 TOOLS & SUPPLIES	322	2,100	0	( 2,100)	_____
301-501-12401 TRAVEL AND TRAINING	4,606	12,500	10,500	( 2,000)	_____
TOTAL SUPPLIES/MATERIALS	28,783	34,200	34,100	( 100)	
<b>EQUIP/BUILD MAINTENANCE</b>					
301-501-20902 OFFICE MACHINERY EQUIPMENT	2,395	5,500	0	( 5,500)	_____
301-501-27101 BUILDING EXPENSE	1,377	4,000	4,000	0	_____
301-501-27701 BULDING DEF MAINTENANCE	0	4,500	0	( 4,500)	_____
301-501-30202 2004 CHEVY SUBURBAN	110	400	0	( 400)	_____
TOTAL EQUIP/BUILD MAINTENANCE	3,882	14,400	4,000	( 10,400)	
<b>UTILITIES</b>					
301-501-51101 UTILITES-TELEPHONE	13,291	10,000	15,000	5,000	_____
301-501-56101 UTILITIES-ELECTRIC	7,219	15,000	13,000	( 2,000)	_____
301-501-56102 UTILITIES-WATER	529	0	1,000	1,000	_____
301-501-56103 UTILITIES-NATURAL GAS	294	0	1,000	1,000	_____
TOTAL UTILITIES	21,333	25,000	30,000	5,000	
<b>CONTRACTURAL</b>					
301-501-60100 BANK ACCT SERVICE FEES	6,737	0	8,970	8,970	_____
301-501-60102 LEGAL FEES	91,057	90,000	120,000	30,000	_____
301-501-60104 CONTRACT SERVICES	5,467	0	0	0	_____
301-501-60105 PROFESSIONAL - AUDIT FEES	18,402	20,000	20,000	0	_____
301-501-60106 CONTRACT BLDG/INSPECT SERVICES	116,638	115,000	115,000	0	_____
301-501-60109 HEALTH REIMBURSE ARANGEMENT	3,770	22,000	22,000	0	_____
301-501-60110 RETIREE HEALTH INSURANCE	11,078	0	14,770	14,770	_____
301-501-60901 CONTRACT OFFICE EQUIPMENT	10,761	15,000	15,000	0	_____
301-501-60940 WEBSITE/TECHNOLOGY	6,232	10,000	10,000	0	_____
301-501-60942 TML-MEMBERSHIP SERVICE FEES	1,636	0	1,639	1,639	_____
301-501-60950 COMPUTER SOFTWARE/SERVICES	9,654	10,000	10,000	0	_____
301-501-63701 CONTRACT - JANITORIAL CLEANING	1,175	5,500	0	( 5,500)	_____

301-GENERAL FUND  
 GENERAL ADMINISTRATION

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
301-501-65005 LIABILITY INSURANCE	23,538	71,500	39,000	( 32,500)	_____
301-501-66601 EMS CONTRIBUTION	20,000	20,000	20,000	0	_____
301-501-66604 PUBLIC LIBRARY CONTRIBUTION	0	700	700	0	_____
301-501-66605 WILSON CNTY SENIOR COALITION	500	500	500	0	_____
301-501-67101 TAX COLLECTOR	8,627	4,200	10,000	5,800	_____
301-501-67301 TAX APPRAISAL FEES	12,933	11,000	17,795	6,795	_____
301-501-67701 UNEMPLOYMENT	60	0	0	0	_____
TOTAL CONTRACTURAL	348,267	395,400	425,374	29,974	_____
CAPITAL OUTLAY					
OTHER					
301-501-90000 CONTINGENCY ALLOCATION	0	0	69,419	69,419	_____
301-501-97401 HOTEL/MOTEL EXPENSE	2,500	300,000	0	( 300,000)	_____
301-501-99999 FUND BALANCE MAINTENANCE	0	0	51,378	51,378	_____
TOTAL OTHER	2,500	300,000	120,797	( 179,203)	_____
TOTAL GENERAL ADMINISTRATION					
	716,420	1,248,000	964,616	( 283,384)	

**Major Budget Changes**

None at this Time

**Budget Requests Funded/Unfunded**

Personnel Salary/Benefits

Changed Part time Clerk to Full time utilizing a portion of savings from the re-allocation of funds for the vacant Parks and Facility Events Manager position.	\$ 11,138	Funded
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301-GENERAL FUND  
 MUNICIPAL COURT

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<b>PERSONNEL</b>					
301-502-00101 SALARIES	47,232	66,000	65,062	( 938)	_____
301-502-00201 PAYROLL TAXES	3,512	5,000	4,977	( 23)	_____
301-502-00301 RETIREMENT	4,056	8,000	7,176	( 824)	_____
301-502-00501 EMPLOYEE INSURANCE	3,787	5,700	10,064	4,364	_____
301-502-00505 WORKERS COMP INSURANCE	659	0	179	179	_____
TOTAL PERSONNEL	59,246	84,700	87,458	2,758	
<b>SUPPLIES/MATERIALS</b>					
301-502-10601 POSTAGE	0	300	0	( 300)	_____
301-502-10701 OFFICE SUPPLIES	996	2,000	1,300	( 700)	_____
301-502-10740 FORMS PRINTING	112	0	700	700	_____
301-502-12401 TRAVEL AND TRAINING	394	1,000	1,500	500	_____
TOTAL SUPPLIES/MATERIALS	1,502	3,300	3,500	200	
<b>EQUIP/BUILD MAINTENANCE</b>					
301-502-20901 OFFICE EQUIPMENT	0	1,500	0	( 1,500)	_____
TOTAL EQUIP/BUILD MAINTENANCE	0	1,500	0	( 1,500)	
<b>UTILITIES</b>					
301-502-51101 UTILITES-TELEPHONE	1,838	1,000	1,800	800	_____
TOTAL UTILITIES	1,838	1,000	1,800	800	
<b>CONTRACTURAL</b>					
301-502-60101 PROFESSIONAL FEES	0	500	500	0	_____
301-502-60102 LEGAL FEES	3,874	7,000	7,000	0	_____
301-502-60950 INCODE RENEWAL	1,587	1,500	1,512	12	_____
301-502-69202 DPS CONTRACT	641	500	500	0	_____
TOTAL CONTRACTURAL	6,102	9,500	9,512	12	
<b>CAPITAL OUTLAY</b>					
<b>OTHER</b>					
301-502-90000 CONTINGENCY ALLOCATION	0	500	0	( 500)	_____
TOTAL OTHER	0	500	0	( 500)	
<b>TOTAL MUNICIPAL COURT</b>	<b>68,688</b>	<b>100,500</b>	<b>102,270</b>	<b>1,770</b>	

**Police Department (503)**

**Major Budget Changes**

Personnel Salary/Benefits

Collective Bargaining	\$ 79,549
Calculation of Incentive/Holiday Pay	\$ 50,443
Increase in Overtime	\$ 11,000

Equipment/Build Maintenance

Service Department created moved Fuel/ Tires/ Lube	\$ (34,500)
Service Department created moved Vehicle/Equipment Lines	\$ (8,900)
Contingency Allocation line re-allocated	\$ (10,000)

**Budget Requests Funded/Unfunded**

COPsync - See additional information on the Court Technology Fund Recap	Not funded - Untill 2014/2015
(3) Additional Officers salary/benefits - \$47,735	\$ 143,205 Unfunded
Warrant Officer to Full time	\$ 23,186 Unfunded
(6) Chevy Tahoe Fully Equipped - \$45,000	\$ 270,000 Unfunded
(6) Digital Vehicle Cameras - \$5,500	\$ 33,000 Unfunded

301-GENERAL FUND  
 POLICE DEPT

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<b>PERSONNEL</b>					
301-503-00101 SALARIES	570,862	701,000	803,601	102,601	_____
301-503-00110 OVERTIME WAGES	16,462	9,000	20,000	11,000	_____
301-503-00201 PAYROLL TAXES	42,514	54,500	63,005	8,505	_____
301-503-00301 RETIREMENT	65,302	86,000	90,843	4,843	_____
301-503-00501 EMPLOYEE INSURANCE	64,193	90,000	85,543	( 4,457)	_____
301-503-00505 WORKERS COMP INSURANCE	12,613	0	18,530	18,530	_____
301-503-00801 PHYSICAL FITNESS	2,680	4,000	4,000	0	_____
TOTAL PERSONNEL	774,626	944,500	1,085,522	141,022	
<b>SUPPLIES/MATERIALS</b>					
301-503-10105 MED AM/DRUG SCREENING	560	0	0	0	_____
301-503-10701 OFFICE SUPPLIES	2,791	7,800	4,800	( 3,000)	_____
301-503-10710 JANITORIAL SUPPLIES	340	0	2,000	2,000	_____
301-503-10801 TOOLS & SUPPLIES	4	1,000	0	( 1,000)	_____
301-503-10902 OFFICE MACHINERY EQUIPMENT	78	0	0	0	_____
301-503-12401 TRAVEL AND TRAINING	1,772	7,300	7,300	0	_____
301-503-12501 TRAINING (LEOSE)	0	100	0	( 100)	_____
301-503-13801 UNIFORMS OFFICERS	4,660	14,000	14,000	0	_____
301-503-16703 DRUG PROGRAM	0	500	500	0	_____
TOTAL SUPPLIES/MATERIALS	10,205	30,700	28,600	( 2,100)	
<b>EQUIP/BUILD MAINTENANCE</b>					
301-503-27101 BUILDING MAINTENANCE	1,399	2,500	4,000	1,500	_____
301-503-30103 FUEL, TIRES & LUBE	21,901	34,500	0	( 34,500)	_____
301-503-30302 UNIT 302 03 CHEVY	0	500	0	( 500)	_____
301-503-30307 UNIT 307 07 CRN VIC	2,518	500	0	( 500)	_____
301-503-30308 UNIT 308 07 CRN VIC	141	500	0	( 500)	_____
301-503-30309 UNIT 309 04 CRN VIC	181	500	0	( 500)	_____
301-503-30310 UNIT 310 07 CRN VIC	14	500	0	( 500)	_____
301-503-30311 UNIT 314 07 CRN VIC	24	500	0	( 500)	_____
301-503-30316 UNIT 316 03 CRN VIC	562	500	0	( 500)	_____
301-503-30317 UNIT 317 05 DODGE TRUCK	20	500	0	( 500)	_____
301-503-30320 UNIT 320 10 CRN VIC	287	300	0	( 300)	_____
301-503-30321 UNIT 321 10 CRN VIC	68	300	0	( 300)	_____
301-503-30322 UNIT 322 10 CRN VIC	145	300	0	( 300)	_____
301-503-30323 UNIT 323 11 CRN VIC	546	500	0	( 500)	_____
301-503-30324 UNIT 324 11 CRN VIC	329	500	0	( 500)	_____
301-503-30325 UNIT 325 11 TAHOE	33	500	0	( 500)	_____
TOTAL EQUIP/BUILD MAINTENANCE	28,168	43,400	4,000	( 39,400)	
<b>DEPT MATERIALS</b>					
301-503-40950 FIREARMS EQUIPMENT	166	5,500	5,500	0	_____
301-503-41301 COMMUNICATION EQUIPMENT	4,267	10,000	10,000	0	_____
301-503-43901 K-9 UNIT	433	1,000	1,000	0	_____
301-503-46803 INVESTIGATIVE SUPPLIES/PROCESS	3,760	1,000	5,000	4,000	_____
TOTAL DEPT MATERIALS	8,625	17,500	21,500	4,000	

CITY OF FLORESVILLE  
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301-GENERAL FUND  
 POLICE DEPT

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<b>UTILITIES</b>					
301-503-51101 UTILITIES-TELEPHONE	9,804	20,000	20,000	0	_____
301-503-56101 UTILITIES-ELECTRIC	4,500	8,300	8,300	0	_____
301-503-56102 UTILITIES-WATER	197	0	500	500	_____
301-503-56103 UTILITIES-NATURAL GAS	206	0	510	510	_____
TOTAL UTILITIES	14,707	28,300	29,310	1,010	
<b>CONTRACTURAL</b>					
301-503-60101 PROFESSIONAL FEES	0	500	500	0	_____
301-503-60102 LEGAL FEES	902	3,500	3,500	0	_____
301-503-60901 CONTRACT OFFICE EQUIPMENT	1,110	5,000	3,076	( 1,924)	_____
301-503-60950 COMPUTER SOFTWARE/SERVICES	3,943	5,000	5,000	0	_____
301-503-61201 DISPATCHER	7,200	7,200	7,200	0	_____
301-503-61206 CONTRACT SERVICES	392	0	0	0	_____
301-503-63701 JANITOR SERVICES	1,600	2,400	2,400	0	_____
301-503-65005 LIABILITY INSURANCE	6,134	10,000	9,000	( 1,000)	_____
301-503-66603 JUVENILE TRANSPORT	0	500	500	0	_____
TOTAL CONTRACTURAL	21,280	34,100	31,176	( 2,924)	
<b>CAPITAL OUTLAY</b>					
<b>OTHER</b>					
301-503-90000 CONTINGENCY ALLOCATION	0	10,000	0	( 10,000)	_____
TOTAL OTHER	0	10,000	0	( 10,000)	
<b>TOTAL POLICE DEPT</b>	<b>857,610</b>	<b>1,108,500</b>	<b>1,200,108</b>	<b>91,608</b>	

**Major Budget Changes**

None at this time

**Budget Requests Funded/Unfunded**

None at this time

301-GENERAL FUND

FIRE DEPT

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
PERSONNEL					
SUPPLIES/MATERIALS					
301-504-10701 OFFICE SUPPLIES	1,356	0	0	0	
301-504-10801 TOOLS & SUPPLIES	280	0	0	0	
TOTAL SUPPLIES/MATERIALS	1,636	0	0	0	
EQUIP/BUILD MAINTENANCE					
301-504-30204 VEHICLE MAINTENANCE	191	0	0	0	
TOTAL EQUIP/BUILD MAINTENANCE	191	0	0	0	
DEPT MATERIALS					
UTILITIES					
301-504-51101 UTILITIES-TELEPHONE	918	0	1,400	1,400	
301-504-56101 UTILITIES - ELECTRIC	1,641	0	3,000	3,000	
301-504-56103 UTILITIES-NATURAL GAS	146	0	300	300	
TOTAL UTILITIES	2,705	0	4,700	4,700	
CONTRACTURAL					
301-504-66608 VOL FIRE DEPT - CONTRACT	3,661	28,000	23,300	( 4,700)	
TOTAL CONTRACTURAL	3,661	28,000	23,300	( 4,700)	
OTHER					
TOTAL FIRE DEPT	8,193	28,000	28,000	0	

## STREETS DEPARTMENT -505

### Major Budget Changes

#### Personnel Salary/Benefits

Service Department created Mechanic position salary and benefits moved.	\$	(49,145)
Calculation of On-Call Pay	\$	26,562

#### Equip/Build Maintenance

Service Department created moved Fuel/ Tires/ Lube	\$	(34,000)
Service Department created moved Vehicle/Equipment Lines	\$	(15,800)

### Budget Requests Funded/Unfunded

None at this time

301-GENERAL FUND  
 STREETS DEPT

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<b>PERSONNEL</b>					
301-505-00101 SALARIES	164,148	244,000	225,868	( 18,132)	_____
301-505-00110 OVERTIME WAGES	4,288	4,000	4,000	0	_____
301-505-00201 PAYROLL TAXES	12,373	18,700	17,585	( 1,115)	_____
301-505-00301 RETIREMENT	19,214	30,000	25,354	( 4,646)	_____
301-505-00501 EMPLOYEE INSURANCE	22,723	44,000	30,192	( 13,808)	_____
301-505-00505 WORKERS COMP INSURANCE	9,981	0	15,118	15,118	_____
TOTAL PERSONNEL	232,728	340,700	318,117	( 22,583)	
<b>SUPPLIES/MATERIALS</b>					
301-505-10701 OFFICE SUPPLIES	37	300	300	0	_____
301-505-10710 JANITORIAL/BUILDING SUPPLIES	461	0	1,000	1,000	_____
301-505-10801 TOOLS & SUPPLIES	890	3,500	1,500	( 2,000)	_____
301-505-11401 STREET SAFETY EQUIPMENT	351	500	1,000	500	_____
301-505-12401 TRAVEL AND TRAINING	77	500	500	0	_____
301-505-13801 UNIFORMS	899	2,000	2,000	0	_____
TOTAL SUPPLIES/MATERIALS	2,714	6,800	6,300	( 500)	
<b>EQUIP/BUILD MAINTENANCE</b>					
301-505-27701 DEFERRED MAINTENANCE	0	1,000	0	( 1,000)	_____
301-505-30103 FUEL, TIRES & LUBE	16,899	34,000	0	( 34,000)	_____
301-505-30403 #403 ROSCO OIL DISTRIBUTOR	0	1,000	0	( 1,000)	_____
301-505-30404 #404 97 F800 DUMP TRUCK	330	500	0	( 500)	_____
301-505-30405 #405 91 KENWORTH TRUCK	0	500	0	( 500)	_____
301-505-30409 #409 91 MAC WATER TRUCK	0	500	0	( 500)	_____
301-505-30411 #411 00 VOLVO MOTOR GRADER	0	500	0	( 500)	_____
301-505-30412 #412 96 ROSCO RB48 ST SWEEPER	0	1,000	0	( 1,000)	_____
301-505-30413 #413 93 FORD F250	1,183	0	0	0	_____
301-505-30414 #414 89 ING-RAND RUBBER ROLLER	0	1,000	0	( 1,000)	_____
301-505-30415 #415 93 DRSR 830 MOTOR GRADER	0	1,000	0	( 1,000)	_____
301-505-30416 #416 93 MACK TRAC/TRLR	111	1,500	0	( 1,500)	_____
301-505-30417 #417 STEEL WHEEL ROLLER	0	1,000	0	( 1,000)	_____
301-505-30418 #418 97 VOLVO L70C WHL LOADER	0	2,000	0	( 2,000)	_____
301-505-30419 #419 MBW AP2000 ASPH COMPACTOR	0	500	0	( 500)	_____
301-505-30420 #420 03 F250 TRUCK	192	300	0	( 300)	_____
301-505-30422 #422 LEEBOY T650 PAVER	0	500	0	( 500)	_____
301-505-30425 #425 DURA PATCHER	0	1,000	0	( 1,000)	_____
301-505-30426 LEROY AIR COMPRESSOR	34	0	0	0	_____
301-505-30430 #430 00 F750 DUMP TRUCK	1,009	1,000	0	( 1,000)	_____
301-505-30431 #431 00 F750 DUMP TRUCK	490	1,000	0	( 1,000)	_____
TOTAL EQUIP/BUILD MAINTENANCE	20,248	49,800	0	( 49,800)	
<b>DEPT MATERIALS</b>					
301-505-43501 CHEMICALS	49	500	500	0	_____
301-505-45005 SIGN MAINTENANCE	1,510	2,500	2,500	0	_____
301-505-49300 STREET/CURB/DRAINAGE	1,399	0	5,000	5,000	_____
301-505-49330 STREET MATERIAL/FEDC PROJECTS	4,400	0	0	0	_____
TOTAL DEPT MATERIALS	7,358	3,000	8,000	5,000	

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301-GENERAL FUND

STREETS DEPT

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<b>UTILITIES</b>					
301-505-51101 UTILITIES-TELEPHONE	800	700	700	0	_____
301-505-56101 UTILITIES	37,537	52,000	52,000	0	_____
TOTAL UTILITIES	38,337	52,700	52,700	0	
<b>CONTRACTURAL</b>					
301-505-60115 PROFESSIONAL SERVICES	375	0	0	0	_____
TOTAL CONTRACTURAL	375	0	0	0	
<b>CAPITAL OUTLAY</b>					
_____					
<b>OTHER</b>					
301-505-90000 CONTINGENCY ALLOCATION	0	5,000	0	( 5,000)	_____
TOTAL OTHER	0	5,000	0	( 5,000)	
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TOTAL STREETS DEPT	301,761	458,000	385,117	( 72,883)	

**PARKS DEPARTMENT -506**

**Major Budget Changes**

Personnel Salary/Benefits

Facility Events Supervisor and Laborer positions salary and benefits moved to Civic Center Department	\$ (70,364)
Vacant Parks and Facility Events Manager dollars re-allocated to Civic Center Department as part time Events Coordinator and a Court Clerk to full time and remaining overall savings to the General Fund budget	\$ (52,043)
3 Vacant Laborer Positions modified to temporary labor (\$62,400) and savings (\$43,513) utilized within the overall budget. See additional below.	\$ (105,913)
Calculation of On-Call Pay	\$ 16,052

Equip/Build Maintenance

Service Department created moved Fuel/ Tires/ Lube	\$ (28,000)
Service Department created moved Vehicle/Equipment Lines	\$ (13,000)

Contractual

By utilizing a temporary staffing company in only the months that additional help is needed a significant savings can be recognized. The funds allows 26 weeks/40 hrs with 3 people. The staffing level can be modified to less or more depending on need and utilized thru ought the year.	\$ 62,400
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**Budget Requests Funded/Unfunded**

Capital

Scag Turf Tiger 61" deck 29hrp	\$ 11,540	Unfunded
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Non-Capital

2 - STIHL Weed Eaters FS250	\$ 1,044	Funded
1- STIHL Pole Saw HT 101	\$ 540	Funded

301-GENERAL FUND

PARKS & REC

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<b>PERSONNEL</b>					
301-506-00101 SALARIES	171,873	331,000	182,161	( 148,839)	_____
301-506-00110 OVERTIME WAGES	3,616	4,000	4,000	0	_____
301-506-00201 PAYROLL TAXES	13,018	25,500	14,242	( 11,258)	_____
301-506-00301 RETIREMENT	20,047	40,500	20,534	( 19,966)	_____
301-506-00501 EMPLOYEE INSURANCE	26,510	62,000	30,191	( 31,809)	_____
301-506-00505 WORKERS COMP INSURANCE	3,920	0	4,845	4,845	_____
TOTAL PERSONNEL	238,984	463,000	255,973	( 207,027)	
<b>SUPPLIES/MATERIALS</b>					
301-506-10105 MED AM/DRUG SCREENING	192	0	300	300	_____
301-506-10701 OFFICE SUPPLIES	0	1,000	700	( 300)	_____
301-506-10710 JANITORIAL/BUILDING SUPPLIES	496	0	3,000	3,000	_____
301-506-10801 TOOLS & SUPPLIES	1,825	5,500	1,500	( 4,000)	_____
301-506-11401 SAFETY/SUPPLIES EQUIPMENT	266	500	1,000	500	_____
301-506-12401 TRAVEL AND TRAINING	78	500	500	0	_____
301-506-13801 UNIFORMS	1,004	2,600	2,600	0	_____
TOTAL SUPPLIES/MATERIALS	3,861	10,100	9,600	( 500)	
<b>EQUIP/BUILD MAINTENANCE</b>					
301-506-27701 DEFERRED MAINTENANCE	0	8,000	0	( 8,000)	_____
301-506-30103 FUEL, TIRES & LUBE	15,004	28,000	0	( 28,000)	_____
301-506-30502 # 502 06 FORD RANGER	238	500	0	( 500)	_____
301-506-30510 #504 05 F450 CHIPPER TRUCK	125	1,000	0	( 1,000)	_____
301-506-30511 #511 5-STIHL WEEDEATERS FS180	819	0	0	0	_____
301-506-30513 #513 SHREDDER	695	500	0	( 500)	_____
301-506-30514 #514 99 SCAG TURF TIGER	24	500	0	( 500)	_____
301-506-30516 #516 99 VERMR BRUSH CHIPPER	0	500	0	( 500)	_____
301-506-30517 #517 04 TORO Z MASTER MOWER	45	500	0	( 500)	_____
301-506-30518 03 MF TRACTOR/SHREDDER	14	1,000	0	( 1,000)	_____
301-506-30519 #519 STIHL CHAIN SAW	18	0	0	0	_____
301-506-30522 #522 J.DEERE TRACTOR W/SHREDDER	728	0	0	0	_____
301-506-30523 JOHN DEERE MOWER 2007	0	500	0	( 500)	_____
TOTAL EQUIP/BUILD MAINTENANCE	17,709	41,000	0	( 41,000)	
<b>DEPT MATERIALS</b>					
301-506-43501 CHEMICALS & FERTILIZERS	103	1,500	1,500	0	_____
301-506-46601 SUMMER YOUTH PROGRAM CONTRIBUT	5,975	1,500	1,500	0	_____
301-506-47601 GROUNDS MAINTENANCE	2,412	12,000	10,400	( 1,600)	_____
TOTAL DEPT MATERIALS	8,490	15,000	13,400	( 1,600)	
<b>UTILITIES</b>					
301-506-51101 UTILITIES-TELEPHONE	337	1,000	1,000	0	_____
301-506-56101 UTILITIES-ELECTRIC	8,807	20,000	15,000	( 5,000)	_____
301-506-56102 UTILITIES-WATER	4,520	0	5,000	5,000	_____
TOTAL UTILITIES	13,664	21,000	21,000	0	

301-GENERAL FUND

PARKS & REC

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<hr/>					
CONTRACTURAL					
301-506-60112 PROFESSIONAL-CONTRACT LABOR	0	0	62,400	62,400	_____
301-506-61206 CONTRACT SERVICES	1,103	0	0	0	_____
TOTAL CONTRACTURAL	1,103	0	62,400	62,400	
CAPITAL OUTLAY					
301-506-82200 NON CAPITALY OUTLAY	0	0	1,600	1,600	_____
TOTAL CAPITAL OUTLAY	0	0	1,600	1,600	
OTHER					
301-506-90000 CONTINGENCY ALLOCATION	0	2,500	0	( 2,500)	_____
TOTAL OTHER	0	2,500	0	( 2,500)	
<hr/>					
TOTAL PARKS & REC	283,810	552,600	363,973	( 188,627)	

## SERVICE DEPARTMENT -507

### Major Budget Changes

#### Personnel Salary/Benefits

Service Department created Mechanic position moved.	\$	49,145
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#### Equip/Build Maintenance

Service Department created break out Fuel	\$	129,000
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Service Department created break out routine general maintenance/lube/filters/bateries, etc	\$	9,000
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Service Department created break out tires	\$	6,000
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Service Department created break out Vehicle Major Repairs	\$	10,000
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Service Department created break out Equipment Major Repairs	\$	13,000
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### Budget Requests Funded/Unfunded

#### Non-Capital

Computer with Printer/Scanner	\$	2,000	Funded
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Fleet Maintenance Software	\$	5,000	Funded
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301-GENERAL FUND

SERVICE DEPT

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<b>PERSONNEL</b>					
301-507-00101 SALARIES	0	0	36,400	36,400	_____
301-507-00201 PAYROLL TAXES	0	0	2,785	2,785	_____
301-507-00301 RETIREMENT	0	0	4,015	4,015	_____
301-507-00501 EMPLOYEE INSURANCE	0	0	5,032	5,032	_____
301-507-00505 WORKERS COMP INSURANCE	0	0	913	913	_____
TOTAL PERSONNEL	0	0	49,145	49,145	
<b>EQUIP/BUILD MAINTENANCE</b>					
301-507-30103 FUEL	0	0	129,000	129,000	_____
301-507-30105 TIRES	0	0	6,000	6,000	_____
301-507-30107 LUBE & SUPPLIES	0	0	9,000	9,000	_____
301-507-30108 VEHICLE MAJOR REPAIRS	0	0	10,000	10,000	_____
301-507-30110 EQUIPMENT MAJOR REPAIRS	0	0	13,000	13,000	_____
TOTAL EQUIP/BUILD MAINTENANCE	0	0	167,000	167,000	
<b>CAPITAL OUTLAY</b>					
301-507-82200 NON CAPITAL OUTLAY	0	0	5,000	5,000	_____
301-507-82900 OFFICE MACHINERY/EQUIPMENT	0	0	2,000	2,000	_____
TOTAL CAPITAL OUTLAY	0	0	7,000	7,000	
<b>TOTAL SERVICE DEPT</b>					
TOTAL SERVICE DEPT	0	0	223,145	223,145	

**Major Budget Changes**

None at this time

**Budget Requests Funded/Unfunded**

None at this time

301-GENERAL FUND  
 POOL DEPT

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<b>PERSONNEL</b>					
301-508-00101 SALARIES	13,574	28,000	28,000	0	_____
301-508-00201 PAYROLL TAXES	1,038	2,200	2,142	( 58)	_____
301-508-00505 WORKERS COMP INSURANCE	353	0	729	729	_____
TOTAL PERSONNEL	14,966	30,200	30,871	671	
<b>SUPPLIES/MATERIALS</b>					
301-508-10701 OFFICE SUPPLIES	0	500	500	0	_____
301-508-12401 TRAVEL AND TRAINING	745	250	1,000	750	_____
TOTAL SUPPLIES/MATERIALS	745	750	1,500	750	
<b>EQUIP/BUILD MAINTENANCE</b>					
301-508-27601 MAINTENANCE	4,459	2,500	6,500	4,000	_____
301-508-27701 DEFERRED MAINTENANCE	0	4,000	0	( 4,000)	_____
TOTAL EQUIP/BUILD MAINTENANCE	4,459	6,500	6,500	0	
<b>DEPT MATERIALS</b>					
301-508-43501 CHEMICALS	16,778	16,000	16,000	0	_____
301-508-43908 MINOR POOL SUPPLIES/EQUIPMENT	506	1,500	2,500	1,000	_____
TOTAL DEPT MATERIALS	17,283	17,500	18,500	1,000	
<b>UTILITIES</b>					
301-508-51101 UTILITIES-TELEPHONE	444	1,200	1,200	0	_____
301-508-56101 UTILITIES	6,086	10,000	10,000	0	_____
TOTAL UTILITIES	6,529	11,200	11,200	0	
<b>OTHER</b>					
301-508-90000 CONTINGENCY ALLOCATION	0	1,000	0	( 1,000)	_____
TOTAL OTHER	0	1,000	0	( 1,000)	
<hr/>					
TOTAL POOL DEPT	43,982	67,150	68,571	1,421	

**Major Budget Changes**

None at this time

**Budget Requests Funded/Unfunded**

None at this time

301-GENERAL FUND  
 MAYOR & CITY COUNCIL

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<b>PERSONNEL</b>					
301-509-00101 SALARIES	3,050	5,700	5,700	0	_____
301-509-00201 PAYROLL TAXES	0	500	0	( 500)	_____
TOTAL PERSONNEL	3,050	6,200	5,700	( 500)	
<b>SUPPLIES/MATERIALS</b>					
301-509-10701 OFFICE SUPPLIES	1,043	1,000	1,000	0	_____
301-509-10901 OFFICE EQUIPMENT	0	250	0	( 250)	_____
301-509-12401 TRAVEL AND TRAINING	315	5,000	5,000	0	_____
TOTAL SUPPLIES/MATERIALS	1,358	6,250	6,000	( 250)	
<b>EQUIP/BUILD MAINTENANCE</b>					
<b>DEPT MATERIALS</b>					
301-509-40301 ELECTION EXPENSE	10,399	26,000	26,000	0	_____
TOTAL DEPT MATERIALS	10,399	26,000	26,000	0	
<b>UTILITIES</b>					
301-509-51101 UTILITIES-TELEPHONE	3,372	4,400	4,400	0	_____
301-509-56101 UTILITIES	0	700	0	( 700)	_____
TOTAL UTILITIES	3,372	5,100	4,400	( 700)	
<b>CONTRACTURAL</b>					
301-509-60107 CODIFICATION SERVICES	1,406	4,000	4,000	0	_____
TOTAL CONTRACTURAL	1,406	4,000	4,000	0	
<b>OTHER</b>					
301-509-90000 CONTINGENCY ALLOCATION	0	500	0	( 500)	_____
TOTAL OTHER	0	500	0	( 500)	
<b>TOTAL MAYOR &amp; CITY COUNCIL</b>					
	19,584	48,050	46,100	( 1,950)	

**Civic Center (520)**

**Major Budget Changes**

Personnel Salary/Benefits

Facility Events Supervisor and Laborer Positions  
salary and benefits moved from Parks Department  
budget to Civic Center Department \$ 70,364

Utilizing a portion of savings from the vacant Parks  
and Facility Events Manager position to fund a part  
time Events Coordinator to assist with  
evening/weekend events. \$ 11,134

**Budget Requests Funded/Unfunded**

None at this time

301-GENERAL FUND  
 CIVIC/EVENT CENTER

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<b>PERSONNEL</b>					
301-520-00101 SALARIES	0	0	59,800	59,800	_____
301-520-00201 PAYROLL TAXES	25	0	4,575	4,575	_____
301-520-00301 RETIREMENT	20	0	6,596	6,596	_____
301-520-00501 EMPLOYEE INSURANCE	26	0	10,064	10,064	_____
301-520-00505 WORKERS COMP INSURANCE	0	0	733	733	_____
TOTAL PERSONNEL	71	0	81,768	81,768	
<b>SUPPLIES/MATERIALS</b>					
301-520-10701 OFFICE SUPPLIES	1,795	1,500	2,000	500	_____
301-520-10710 JANITORIAL/BUILDING SUPPLIES	10,456	15,000	15,000	0	_____
301-520-10902 OFFICE MACHINERY EQUIPMENT	282	0	0	0	_____
301-520-11207 DUES/LICENSING	329	3,000	3,000	0	_____
301-520-12401 TRAVEL AND TRAINING	238	0	0	0	_____
TOTAL SUPPLIES/MATERIALS	13,100	19,500	20,000	500	
<b>EQUIP/BUILD MAINTENANCE</b>					
301-520-27101 BUILDING EXPENSES	16,931	25,000	25,000	0	_____
TOTAL EQUIP/BUILD MAINTENANCE	16,931	25,000	25,000	0	
<b>DEPT MATERIALS</b>					
301-520-40130 PROFESSION FEE/ENTERTAINERS	35,922	0	0	0	_____
301-520-41204 ADVERTISING	3,637	4,500	4,500	0	_____
301-520-41205 EQUIPMENT RENTAL	276	4,000	2,000	( 2,000)	_____
301-520-43701 CONTRACT LABOR/CLEANING	14,061	18,000	18,000	0	_____
301-520-47450 HOLIDAY EXTRAVAGANZA	50	0	0	0	_____
TOTAL DEPT MATERIALS	53,946	26,500	24,500	( 2,000)	
<b>UTILITIES</b>					
301-520-51101 TELEPHONE	4,261	7,500	5,500	( 2,000)	_____
301-520-56101 UTILITIES-ELECTRIC	58,461	74,000	74,000	0	_____
301-520-56102 UTILITIES-WATER	1,852	0	2,000	2,000	_____
TOTAL UTILITIES	64,574	81,500	81,500	0	
<b>CONTRACTURAL</b>					
301-520-60101 PROFESSIONAL FEES	0	1,000	1,000	0	_____
301-520-60901 CONTRACT OFFICE EQUIPMENT	2,041	5,000	3,636	( 1,364)	_____
301-520-60940 WEB SITE/TECHNOLOGY	60	0	0	0	_____
301-520-61206 CONTRACT SERVICES	1,161	0	3,000	3,000	_____
TOTAL CONTRACTURAL	3,262	6,000	7,636	1,636	
<b>OTHER</b>					
301-520-90000 CONTINGENCY ALLOCATION	0	1,500	0	( 1,500)	_____
TOTAL OTHER	0	1,500	0	( 1,500)	
<b>TOTAL CIVIC/EVENT CENTER</b>	<b>151,884</b>	<b>160,000</b>	<b>240,404</b>	<b>80,404</b>	

CITY OF FLORESVILLE  
BUDGET COMPARISON REPORT  
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301-GENERAL FUND  
CIVIC/EVENT CENTER

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
TOTAL EXPENDITURES	2,451,933	3,770,800	3,622,304	( 148,496)	
REVENUE OVER/ (UNDER) EXPENDITURES	114,765	25,928	0	( 25,928)	

## 850 - DEBT SERVICE FUND RECAP

	2012/2013	2013/2014	DIFFERENCE
	AMENDED BUDGET	CM PROPOSED BUDGET	
Beginning Fund Balance	<u>\$ 217,053</u>	<u>\$ 225,744</u>	
Total Revenue	<u>\$ 417,011</u>	<u>\$ 491,106</u>	<u>\$ 74,095</u>
Total Expenses	<u>\$ 408,320</u>	<u>\$ 491,106</u>	<u>\$ 82,786</u>
Income/ (Loss)	<u>\$ 8,691</u>	<u>\$ -</u>	
Ending Fund Balance	<u>\$ 225,744</u>	<u>\$ 225,744</u>	

### Major Budget Changes

None at this time

### Budget Requests Funded/Unfunded

None at this time

CITY OF FLORESVILLE  
 BUDGET COMPARISON REPORT  
 AS OF: JUNE 30TH, 2013

850-DEBT SERVICE

REVENUES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
INTEREST/SINKING					
=====					
TAXES					
850-401-41001 ADVALOREM TAX	406,461	417,011	426,488	9,477	_____
850-401-41101 DISCOUNTS	( 9,054)	0	( 9,000)	( 9,000)	_____
850-401-41201 DELINQUENT ADVALOREM TAX	16,673	0	7,000	7,000	_____
850-401-41301 PENALTIES & INTEREST	9,796	0	2,000	2,000	_____
TOTAL TAXES	423,876	417,011	426,488	9,477	_____
TRANSFERS					
850-401-49410 TRF IN - 4B FEDC	27,292	0	0	0	_____
850-401-49570 TRF IN - 4A COPRORATION	0	0	64,618	64,618	_____
TOTAL TRANSFERS	27,292	0	64,618	64,618	_____
MISCELLANEOUS					
TOTAL INTEREST/SINKING	451,168	417,011	491,106	74,095	_____
TOTAL REVENUE	451,168	417,011	491,106	74,095	=====

CITY OF FLORESVILLE  
 BUDGET COMPARISON REPORT  
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850-DEBT SERVICE  
 INTEREST/SINKING

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<hr/>					
SUPPLIES/MATERIALS					
<hr/>					
CAPITAL OUTLAY					
850-501-80102 2008 TAX NOTE-PAYING AGENT	400	0	0	0	
TOTAL CAPITAL OUTLAY	400	0	0	0	
<hr/>					
OTHER					
850-501-90100 2008 TAX NOTE-PRINCIPAL	30,000	30,000	30,000	0	
850-501-90101 2008 TAX NOTE-INTREST	1,800	3,000	1,800	( 1,200)	
850-501-90103 2008 CERT OBLIG-PRINCIPAL	0	135,000	145,000	10,000	
850-501-90104 2008 CERT OBLIG-INTEREST	62,169	124,338	119,060	( 5,278)	
850-501-90105 2008 CERT OBLIG-PAYING AGENT	0	162	162	0	
850-501-90106 2010 GO REFUNDING-PRINCIPAL	0	96,695	94,325	( 2,370)	
850-501-90107 2010 GO REFUNDING-INTEREST	0	3,305	5,675	2,370	
850-501-90880 2010 B of A - PRINCIPAL	94,722	0	78,033	78,033	
850-501-90881 2010 B OF A - INTEREST	0	0	2,740	2,740	
850-501-90988 2011 GOV'T CAPITAL PRINCIPAL	12,801	14,310	13,535	( 775)	
850-501-90989 2011 GOV'T CAPITAL LEASE-INT	1,509	1,510	776	( 734)	
TOTAL OTHER	203,001	408,320	491,106	82,786	
<hr/>					
TOTAL INTEREST/SINKING	203,401	408,320	491,106	82,786	

CITY OF FLORESVILLE  
BUDGET COMPARISON REPORT  
AS OF: JUNE 30TH, 2013

850-DEBT SERVICE  
INTEREST/SINKING

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
TOTAL EXPENDITURES	203,401	408,320	491,106	82,786	
REVENUE OVER/ (UNDER) EXPENDITURES	247,767	8,691	0	( 8,691)	

## 400 - HOTEL/MOTEL TAX RECAP

	2012/2013	2013/2014	DIFFERENCE
	AMENDED BUDGET	CM PROPOSED BUDGET	
Beginning Fund Balance	\$ -	\$ 220,000	
Total Revenue	\$ 300,000	\$ 300,000	\$ -
Total Expenses	\$ 300,000	\$ 120,202	\$ (179,798)
Income/ (Loss)	\$ -	\$ 179,798	
Ending Fund Balance	\$ -	\$ 399,798	

### Major Budget Changes

Transfer out to General Fund towards 50% of Civic Center Department operational budget.	\$ 120,202
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### Budget Requests Funded/Unfunded

Portion of Hotel/Motel tax to help fund Chamber with promotion of City. Need to enter into a contract with Chamber to determining the use of the funds.	Unfunded
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Signage for directing tourists to sights and attractions in town	Unfunded
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400-HOTEL/MOTEL FUND

REVENUES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
GENERAL ADMINISTRATION =====					
TAXES					
400-401-41802 HOTEL/MOTEL TAX	200,575	300,000	300,000	0	_____
TOTAL TAXES	200,575	300,000	300,000	0	
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TOTAL GENERAL ADMINISTRATION	200,575	300,000	300,000	0	
<hr/>					
TOTAL REVENUE	200,575	300,000	300,000	0	
	=====	=====	=====	=====	=====

CITY OF FLORESVILLE  
 BUDGET COMPARISON REPORT  
 AS OF: JUNE 30TH, 2013

400-HOTEL/MOTEL FUND  
 GENERAL ADMINISTRATION

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
OTHER					
400-501-99301 TRANSFER OUT - GENERAL FUND	0	300,000	120,202	( 179,798)	_____
TOTAL OTHER	0	300,000	120,202	( 179,798)	
TOTAL GENERAL ADMINISTRATION	0	300,000	120,202	( 179,798)	

CITY OF FLORESVILLE  
BUDGET COMPARISON REPORT  
AS OF: JUNE 30TH, 2013

400-HOTEL/MOTEL FUND  
GENERAL ADMINISTRATION

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
TOTAL EXPENDITURES	0	300,000	120,202	( 179,798)	
REVENUE OVER/ (UNDER) EXPENDITURES	200,575	0	179,798	179,798	

## 415 - STREET MAINTENANCE TAX RECAP

	2012/2013	2013/2014	DIFFERENCE
	AMENDED BUDGET	CM PROPOSED BUDGET	
Beginning Fund Balance	\$ (6,823)	\$ 300,000	
Total Revenue	\$ 380,000	\$ 337,000	\$ (43,000)
Total Expenses	\$ 380,000	\$ 437,000	\$ 57,000
Income/ (Loss)	\$ -	\$ (100,000)	
Ending Fund Balance	\$ (6,823)	\$ 200,000	

Possible 1.11 million can be issued with three year short term 3 yr. Tax Note at ~4% with payments \$400,000. The tax will be collected until November 2016 at which time it must be placed on the ballot again.

This would allow multiple projects to be completed by outside contractors while still allowing City crews to due day to day maintenance up to \$37,000 a year.

### Street Maintenance Plan

Railroad	\$ 220,800	
Trail	\$ 92,610	
B Street	\$ 963,300	
Goliad	\$ 912,000	
South 3rd	\$ 450,240	
K Street	\$ 409,920	
C Street 700-800 Block	\$ 314,400	
Oak Lawn	\$ 504,960	
Oak Lane	\$ 348,000	
C Street 1800 Block	\$ 532,980	

CITY OF FLORESVILLE  
 BUDGET COMPARISON REPORT  
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415-STREET MAINTENANCE TAX

REVENUES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<hr/>					
STREET MAINTENANCE =====					
TAXES					
415-410-41500 STMAINTENANCE SALES TAX	253,013	380,000	337,000	( 43,000)	_____
TOTAL TAXES	253,013	380,000	337,000	( 43,000)	
RENTALS					
415-410-41900 TRF IN FUND BALANCE	0	0	100,000	100,000	_____
TOTAL RENTALS	0	0	100,000	100,000	
<hr/>					
TOTAL STREET MAINTENANCE	253,013	380,000	437,000	57,000	
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TOTAL REVENUE	253,013	380,000	437,000	57,000	
	=====	=====	=====	=====	=====

CITY OF FLORESVILLE  
 BUDGET COMPARISON REPORT  
 AS OF: JUNE 30TH, 2013

415-STREET MAINTENANCE TAX  
 STREET MAINTENANCE

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<hr/>					
DEPT MATERIALS					
415-505-49305 STREET MAINTENANCE COST	18,078	380,000	37,000	( 343,000)	_____
TOTAL DEPT MATERIALS	18,078	380,000	37,000	( 343,000)	
<hr/>					
OTHER					
415-505-90100 TAX NOTE	0	0	400,000	400,000	_____
TOTAL OTHER	0	0	400,000	400,000	
<hr/>					
TOTAL STREET MAINTENANCE	18,078	380,000	437,000	57,000	

CITY OF FLORESVILLE  
BUDGET COMPARISON REPORT  
AS OF: JUNE 30TH, 2013

415-STREET MAINTENANCE TAX  
STREET MAINTENANCE

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
TOTAL EXPENDITURES	18,078	380,000	437,000	57,000	
REVENUE OVER/ (UNDER) EXPENDITURES	234,935	0	0	0	

## 420 - CHILD SAFETY FUND

	2012/2013	2013/2014	DIFFERENCE
	AMENDED BUDGET	CM PROPOSED BUDGET	
Beginning Fund Balance	<u>\$ 981</u>	<u>\$ 1,381</u>	
Total Revenue	<u>\$ 400</u>	<u>\$ -</u>	<u>\$ (400)</u>
Total Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Income/ (Loss)	<u>\$ 400</u>	<u>\$ -</u>	
Ending Fund Balance	<u>\$ 1,381</u>	<u>\$ 1,381</u>	

### Major Budget Changes

None at this time

### Budget Requests Funded/Unfunded

None at this time

420-CHILD SAFETY

REVENUES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
CHILD SAFETY =====					
FINES					
420-401-42101 MUNICIPAL COURT FINES	133	400	0	( 400)	_____
TOTAL FINES	133	400	0	( 400)	
MISCELLANEOUS					
420-401-49910 INTEREST INCOME	0	0	0	0	_____
TOTAL MISCELLANEOUS	0	0	0	0	
<hr/>					
TOTAL CHILD SAFETY	134	400	0	( 400)	
<hr/>					
TOTAL REVENUE	134	400	0	( 400)	
	=====	=====	=====	=====	=====

CITY OF FLORESVILLE  
BUDGET COMPARISON REPORT  
AS OF: JUNE 30TH, 2013

420-CHILD SAFETY  
MUNICIPAL COURT

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<hr/>					
SUPPLIES/MATERIALS					
420-502-10801 TOOLS & SUPPLIES	0	400	0	( 400)	_____
TOTAL SUPPLIES/MATERIALS	0	400	0	( 400)	
<hr/>					
TOTAL MUNICIPAL COURT	0	400	0	( 400)	

CITY OF FLORESVILLE  
BUDGET COMPARISON REPORT  
AS OF: JUNE 30TH, 2013

420-CHILD SAFETY  
MUNICIPAL COURT

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
TOTAL EXPENDITURES	0	400	0	( 400)	
REVENUE OVER/ (UNDER) EXPENDITURES	134	0	0	0	

## 430 - COURT TECHNOLOGY FUND

	2012/2013	2013/2014	DIFFERENCE
	AMENDED BUDGET	CM PROPOSED BUDGET	
Beginning Fund Balance	\$ 7,837	\$ 10,337	
Total Revenue	\$ 3,500	\$ -	\$ (3,500)
Total Expenses	\$ 3,500	\$ -	\$ (3,500)
Income/ (Loss)	\$ -	\$ -	
Ending Fund Balance	\$ 7,837	\$ 10,337	

### Major Budget Changes

None at this time

### Budget Requests Funded/Unfunded

#### COPsync

**COPsync** operates the nation's largest law enforcement real-time, information sharing, communication and data interoperability network. COPsync's mobile application enables officers to instantly access local, state, and federal law enforcement databases, efficiently gather information at the point of incident, and immediately share critical data with all officers on the COPsync network.

With a nationwide officer safety alert system, GPS-based vehicle locator, and distance-based alerts for crimes in progress, COPsync saves lives and helps officers solve crimes, apprehend criminals, and proactively interdict criminal behavior.

The automated ticketing, DUI processing, and accident, arrest, incident, and offense reporting features increase officer productivity and the in-car warrant clearing feature enables collection of unpaid county or municipal court warrant fees.

[www.copsync.com](http://www.copsync.com)

By utilizing the Public Property Finance Act Option payments would be approximately \$30,000 a year for four years. The actual first payment will not be made until the 2014/2015 Budget year. Currently there is \$10,000 in Court Technology Fund and \$20,000 in the State Forfeiture Fund for the first payment. This allows for possible additional year of revenue from these funds to be accumulated to assist in the payment

430-MUNICIPAL COURT TECHNOLOG

REVENUES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
COOURT TECHNOLOGY =====					
FINES					
430-401-42101 MUNICIPAL COURT FINES	2,342	3,500	0	( 3,500)	_____
TOTAL FINES	2,342	3,500	0	( 3,500)	
MISCELLANEOUS					
430-401-49910 INTEREST INCOME	0	0	0	0	_____
TOTAL MISCELLANEOUS	0	0	0	0	
<hr/>					
TOTAL COOURT TECHNOLOGY	2,342	3,500	0	( 3,500)	
<hr/>					
TOTAL REVENUE	2,342	3,500	0	( 3,500)	
	=====	=====	=====	=====	=====

CITY OF FLORESVILLE  
 BUDGET COMPARISON REPORT  
 AS OF: JUNE 30TH, 2013

430-MUNICIPAL COURT TECHNOLOG  
 MUNICIPAL COURT

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<hr/>					
CAPITAL OUTLAY					
430-502-84101 CAPITAL OUTLAY	0	3,500	0	( 3,500)	_____
TOTAL CAPITAL OUTLAY	0	3,500	0	( 3,500)	
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TOTAL MUNICIPAL COURT	0	3,500	0	( 3,500)	

CITY OF FLORESVILLE  
BUDGET COMPARISON REPORT  
AS OF: JUNE 30TH, 2013

430-MUNICIPAL COURT TECHNOLOG  
MUNICIPAL COURT

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
TOTAL EXPENDITURES	0	3,500	0	( 3,500)	
REVENUE OVER/ (UNDER) EXPENDITURES	2,342	0	0	0	

## 440 - COURT SECURITY FUND

	2012/2013	2013/2014	DIFFERENCE
	AMENDED BUDGET	CM PROPOSED BUDGET	
Beginning Fund Balance	<u>\$ 8,267</u>	<u>\$ 10,867</u>	
Total Revenue	<u>\$ 2,600</u>	<u>\$ -</u>	<u>\$ (2,600)</u>
Total Expenses	<u>\$ 2,600</u>	<u>\$ -</u>	<u>\$ (2,600)</u>
Income/ (Loss)	<u>\$ -</u>	<u>\$ -</u>	
Ending Fund Balance	<u>\$ 8,267</u>	<u>\$ 10,867</u>	

### Major Budget Changes

None at this time

### Budget Requests Funded/Unfunded

None at this time

440-MUNICIPAL COURT -SECURITY

REVENUES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
COURT SECURITY					
=====					
FINES					
440-401-42101 MUNICIPAL COURT FINES	1,756	2,600	0	( 2,600)	_____
TOTAL FINES	1,756	2,600	0	( 2,600)	
MISCELLANEOUS					
440-401-49910 INTEREST INCOME	1	0	0	0	_____
TOTAL MISCELLANEOUS	1	0	0	0	
<hr/>					
TOTAL COURT SECURITY	1,757	2,600	0	( 2,600)	
<hr/>					
TOTAL REVENUE	1,757	2,600	0	( 2,600)	
	=====	=====	=====	=====	=====

CITY OF FLORESVILLE  
BUDGET COMPARISON REPORT  
AS OF: JUNE 30TH, 2013

440-MUNICIPAL COURT -SECURITY  
MUNICIPAL COURT

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<hr/>					
CONTRACTURAL					
440-502-60101 PROFESSIONAL FEES	0	2,600	0	( 2,600)	_____
TOTAL CONTRACTURAL	0	2,600	0	( 2,600)	
<hr/>					
TOTAL MUNCIPAL COURT	0	2,600	0	( 2,600)	

CITY OF FLORESVILLE  
BUDGET COMPARISON REPORT  
AS OF: JUNE 30TH, 2013

440-MUNICIPAL COURT -SECURITY  
MUNICIPAL COURT

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
TOTAL EXPENDITURES	0	2,600	0	( 2,600)	
REVENUE OVER/ (UNDER) EXPENDITURES	1,757	0	0	0	

## 450 - STATE FORFEITURE FUND

	2012/2013	2013/2014	DIFFERENCE
	AMENDED BUDGET	CM PROPOSED BUDGET	
Beginning Fund Balance	<u>\$ 29,884</u>	<u>\$ 29,884</u>	
Total Revenue	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ (4,000)</u>
Total Expenses	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ (4,000)</u>
Income/ (Loss)	<u>\$ -</u>	<u>\$ -</u>	
Ending Fund Balance	<u>\$ 29,884</u>	<u>\$ 29,884</u>	

### Major Budget Changes

None at this time

### Budget Requests Funded/Unfunded

COPsync

See additional information on the Court Technology Fund Recap sheet.

450-STATE FORFEITURE

REVENUES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
FORFEITURE					
=====					
MISCELLANEOUS					
450-401-49904 FORFEITURES RECV	0	4,000	0	( 4,000)	_____
450-401-49910 INTEREST INCOME	10	0	0	0	_____
TOTAL MISCELLANEOUS	10	4,000	0	( 4,000)	_____
TOTAL FORFEITURE	10	4,000	0	( 4,000)	_____
TOTAL REVENUE	10	4,000	0	( 4,000)	_____
	=====	=====	=====	=====	=====

CITY OF FLORESVILLE  
BUDGET COMPARISON REPORT  
AS OF: JUNE 30TH, 2013

450-STATE FORFEITURE  
POLICE DEPARTMENT

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<hr/>					
SUPPLIES/MATERIALS					
450-503-10801 TOOL & SUPPLIES	0	4,000	0	( 4,000)	_____
TOTAL SUPPLIES/MATERIALS	0	4,000	0	( 4,000)	
<hr/>					
TOTAL POLICE DEPARTMENT	0	4,000	0	( 4,000)	

CITY OF FLORESVILLE  
BUDGET COMPARISON REPORT  
AS OF: JUNE 30TH, 2013

450-STATE FORFEITURE  
POLICE DEPARTMENT

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
TOTAL EXPENDITURES	0	4,000	0	( 4,000)	
REVENUE OVER/ (UNDER) EXPENDITURES	10	0	0	0	

## 460 - RECREATIONAL FEE FUND RECAP

	2012/2013	2013/2014	DIFFERENCE
	AMENDED BUDGET	CM PROPOSED BUDGET	
Beginning Fund Balance	<u>\$ 26,996</u>	<u>\$ 56,996</u>	
Total Revenue	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ -</u>
Total Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Income/ (Loss)	<u>\$ 30,000</u>	<u>\$ 30,000</u>	
Ending Fund Balance	<u>\$ 56,996</u>	<u>\$ 86,996</u>	

**Major Budget Changes**

None at this time

**Budget Requests Funded/Unfunded**

None at this time

460-RECREATIONAL FEE FUND

REVENUES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
RECREATIONAL FEE =====					
CHARGES FOR SERVICES					
460-421-43701 RECREATIONAL UTILITY FEES	22,457	30,000	30,000	0	_____
TOTAL CHARGES FOR SERVICES	22,457	30,000	30,000	0	
<hr/>					
TOTAL RECREATIONAL FEE	22,457	30,000	30,000	0	
<hr/>					
TOTAL REVENUE	22,457	30,000	30,000	0	
	=====	=====	=====	=====	=====

CITY OF FLORESVILLE  
 BUDGET COMPARISON REPORT  
 AS OF: JUNE 30TH, 2013

460-RECREATIONAL FEE FUND

PARKS & REC

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
CONTRACTURAL					
OTHER					
460-506-90301 TRF OUT - GENERAL FUND	0	30,000	0	( 30,000)	
TOTAL OTHER	0	30,000	0	( 30,000)	
TOTAL PARKS & REC	0	30,000	0	( 30,000)	

CITY OF FLORESVILLE  
BUDGET COMPARISON REPORT  
AS OF: JUNE 30TH, 2013

460-RECREATIONAL FEE FUND

PARKS & REC

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
TOTAL EXPENDITURES	0	30,000	0	( 30,000)	
REVENUE OVER/ (UNDER) EXPENDITURES	22,457	0	30,000	30,000	

## 620 - CAPITAL PROJECTS

	2012/2013	2013/2014	DIFFERENCE
	AMENDED BUDGET	CM PROPOSED BUDGET	
Beginning Fund Balance	<u>\$ 156,761</u>	<u>\$ 156,793</u>	
Total Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenses	<u>\$ -</u>	<u>\$ 156,793</u>	<u>\$ 156,793</u>
Income/ (Loss)	<u>\$ -</u>	<u>\$ (156,793)</u>	
Ending Fund Balance	<u>\$ 156,761</u>	<u>\$ -</u>	

### Major Budget Changes

None at this time

### Budget Requests Funded/Unfunded

Plaza Well Storage Tank Replacement Engineering Fees	\$ 12,800
Funds remaining for construction on storage tank	\$ 143,933

620-CAPITAL PROJECTS

REVENUES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
CAPITAL PROJECTS =====					
TRANSFERS	_____	_____	_____	_____	_____
MISCELLANEOUS					
620-401-49910 INTEREST EARNED	33	0	0	0	_____
TOTAL MISCELLANEOUS	33	0	0	0	
_____					
TOTAL CAPITAL PROJECTS	33	0	0	0	
_____					
TOTAL REVENUE	33	0	0	0	
	=====	=====	=====	=====	=====

CITY OF FLORESVILLE  
BUDGET COMPARISON REPORT  
AS OF: JUNE 30TH, 2013

620-CAPITAL PROJECTS  
CAPITAL PROJECTS

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
OTHER					
620-501-99221 TRF OUT - W/S FUND	0	57,700	156,793	99,093	
TOTAL OTHER	0	57,700	156,793	99,093	
TOTAL CAPITAL PROJECTS	0	57,700	156,793	99,093	

CITY OF FLORESVILLE  
BUDGET COMPARISON REPORT  
AS OF: JUNE 30TH, 2013

620-CAPITAL PROJECTS  
CAPITAL PROJECTS

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
TOTAL EXPENDITURES	0	57,700	156,793	99,093	
REVENUE OVER/ (UNDER) EXPENDITURES	33	( 57,700)	( 156,793)	( 99,093)	

## 221 - UTILITY FUND RECAP

	2012/2013	2013/2014	DIFFERENCE
	AMENDED BUDGET	CM PROPOSED BUDGET	
Beginning Net Assets	<u>\$ 3,538,320</u>	<u>\$ 3,538,320</u>	
<b>Utility Fund Revenues</b>	\$ 1,607,763	\$ 1,871,054	
Total Revenue	<u>\$ 1,607,763</u>	<u>\$ 1,871,054</u>	<u>\$ 263,291</u>
<b>Utility Fund Expenses</b>			
Administration - (501)	\$ 236,805	\$ 337,643	\$ 100,838
Wastewater Department - (510)	\$ 672,632	\$ 832,491	\$ 159,859
Water Department - (521)	\$ 698,326	\$ 700,920	\$ 2,594
Total Expenses	<u>\$ 1,607,763</u>	<u>\$ 1,871,054</u>	<u>\$ 263,291</u>
Income/ (Loss)	<u>\$ -</u>	<u>\$ -</u>	
Ending Net Assets	<u>\$ 3,538,320</u>	<u>\$ 3,538,320</u>	

CITY OF FLORESVILLE  
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221-WATER & SEWER FUND

REVENUES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
WATER DEPT =====					
CHARGES FOR SERVICES					
221-421-43220 WATER RES SALES	493,285	780,565	842,260	61,695	_____
221-421-43221 WATER COM SALES	189,659	309,245	383,482	74,237	_____
221-421-43222 WATER PENALTY	20,146	25,000	25,000	0	_____
221-421-43230 EXTENSION FEES	2,980	4,000	4,000	0	_____
221-421-43240 RECONNECT SERVICE FEES	10,560	14,000	14,000	0	_____
221-421-43250 CONNECTION CUT-IN FEES	12,638	20,000	20,000	0	_____
221-421-43260 TRANSFER OF SERVICE FEE	1,185	2,000	2,000	0	_____
221-421-43270 BULK WATER SALES	495	500	500	0	_____
221-421-43320 SEWER RES SALES	223,238	312,797	381,188	68,391	_____
221-421-43321 SEWER COM SALES	62,925	88,656	147,624	58,968	_____
221-421-43322 SEWER PENALTY	9,678	12,000	12,000	0	_____
221-421-43621 WATER METER CONNECTIONS	26,426	30,000	30,000	0	_____
221-421-43721 SEWER CONNECTIONS	11,000	9,000	9,000	0	_____
TOTAL CHARGES FOR SERVICES	1,064,214	1,607,763	1,871,054	263,291	
INSPECTIONS _____					
TRANSFERS _____					
MISCELLANEOUS					
221-421-49700 EFFLUENT CONTRACT	8,850	0	0	0	_____
221-421-49901 MISCELLANEOUS	5,284	0	0	0	_____
221-421-49910 INTEREST EARNED	11	0	0	0	_____
TOTAL MISCELLANEOUS	14,145	0	0	0	
<hr/>					
TOTAL WATER DEPT	1,078,359	1,607,763	1,871,054	263,291	
<hr/>					
TOTAL REVENUE	1,078,359	1,607,763	1,871,054	263,291	
	=====	=====	=====	=====	=====

## UTILITY ADMINISTRATION -501

### Major Budget Changes

#### Personnel Salary/Benefits

Front Office Clerk Expense Relocated to Utility Fund	\$	(41,997)
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#### Contractual

Liability Insurance refined/reallocated	\$	(15,000)
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#### Other

Transfer out to General Fund is based on the creation of the Service Department. \$9,611 of the transfer is calculated on the 33% share for the mechanics salary and benefits. Additional information is located on the Service Department recap sheet in the General Fund. \$44,000 of the transfers is based on the reduction of the individual line items for vehicles/equipment and the Fuel, Tires, & Lube in the Utility Fund, equal amount has been increased in the service department in the General Fund.	\$	53,611
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### Budget Requests Funded/Unfunded

Contingency - Possible 30% Health Insurance increase for all departments, more information to be at future budget meetings	\$	22,155
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221-WATER & SEWER FUND  
 ADMINISTRATION

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<b>PERSONNEL</b>					
221-501-00101 SALARIES	0	99,403	130,478	31,075	_____
221-501-00110 OVERTIME WAGES	0	0	1,000	1,000	_____
221-501-00201 PAYROLL TAXES	0	7,604	10,058	2,454	_____
221-501-00301 RETIREMENT	0	10,964	14,502	3,538	_____
221-501-00501 EMPLOYEE INSURANCE	0	5,032	10,064	5,032	_____
221-501-00505 WORKERS COMP INSURANCE	20	1,194	1,283	89	_____
TOTAL PERSONNEL	20	124,197	167,385	43,188	
<b>SUPPLIES/MATERIALS</b>					
221-501-10201 DUES	0	0	500	500	_____
221-501-10601 POSTAGE	11,239	13,500	13,500	0	_____
221-501-10701 OFFICE SUPPLIES	2,984	4,400	4,400	0	_____
221-501-10901 OFFICE EQUIPMENT	200	200	0	( 200)	_____
221-501-12401 TRAVEL AND TRAINING	0	1,000	1,000	0	_____
221-501-19501 FLOOD PLAIN	0	1,000	1,000	0	_____
TOTAL SUPPLIES/MATERIALS	14,423	20,100	20,400	300	
<b>EQUIP/BUILD MAINTENANCE</b>					
221-501-27101 BUILDING MAINTENANCE	0	1,000	1,000	0	_____
TOTAL EQUIP/BUILD MAINTENANCE	0	1,000	1,000	0	
<b>DEPT MATERIALS</b>					
221-501-49101 ANIMAL CONTROL	2,317	4,500	4,500	0	_____
221-501-49201 MOSQUITO CONTROL	1,537	4,000	4,000	0	_____
TOTAL DEPT MATERIALS	3,854	8,500	8,500	0	
<b>UTILITIES</b>					
<b>CONTRACTURAL</b>					
221-501-60100 ETS CREDIT CARD FEES	6,009	7,500	9,000	1,500	_____
221-501-60105 PROFESSIONAL - AUDIT FEES	18,401	20,000	20,000	0	_____
221-501-60109 HEALTH REIMBURSE AGREEMENT	563	2,000	2,000	0	_____
221-501-60110 RETIREE HEALTH INSURANCE	7,385	9,840	4,924	( 4,916)	_____
221-501-60901 CONTRACT OFFICE EQUIPMENT	1,074	1,074	1,074	0	_____
221-501-60950 COMPUTER SOFTWARE/SERVICES	3,617	10,094	10,094	0	_____
221-501-65005 LIABILITY INSURANCE	9,379	30,000	15,000	( 15,000)	_____
221-501-69501 BACK FLOW PREVENTOR PROGRAM	700	2,500	2,500	0	_____
TOTAL CONTRACTURAL	47,128	83,008	64,592	( 18,416)	
<b>OTHER</b>					
221-501-90000 CONTINGENCY ALLOCATION	0	0	22,155	22,155	_____
221-501-99301 TRANSFER OUT-GENERAL FUND	0	0	53,611	53,611	_____
TOTAL OTHER	0	0	75,766	75,766	
<b>TOTAL ADMINISTRATION</b>	<b>65,425</b>	<b>236,805</b>	<b>337,643</b>	<b>100,838</b>	

**WASTEWATER DEPARTMENT -510**

**Major Budget Changes**

Personnel Salary/Benefits

Replace Funds for the vacant position that were re-allocated in the 2012/2013 Budget Amendment for repairs and maintenance.	\$ 45,000
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Contractual

Professional Fees increased to cover the remaining payment for the Wastewater Model, entire cost of \$97,160	\$ 25,160
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**Budget Requests Funded/Unfunded**

Sewer Plant Maintenance

Oxidation Ditch - Sludge Removal/Disposal	Need Quote	Unfunded
Replace Barings and Shafts	\$ 16,000	Funded
Wet Well (Lift Station) Electric Motor	Need Quote	Unfunded
Clarifiers		
Clarifiers #1 Beam	Need Quote	Unfunded
2 - Sludge rakes	Need Quote	Unfunded
Belt Press	Need Quote	Unfunded

Lift Station #4

4D Lift Station reconstruction	\$ 17,000	Funded
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Manholes/Pipes/Fittings

Repalce 20 - 24" Manhole lid/ring	\$ 5,700	Funded
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Professional Fees

Preliminary Design Phase/Environmental Report for Wastewater plant upgrade	\$ 89,000	Funded
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Non-Capital Outlay

PH Meter Hydrogen IO HMM 9220	\$ 1,350	Funded
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Infrastructure - Wastewater lines	Unknown
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221-WATER & SEWER FUND  
 WASTE WATER DEPT

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<b>PERSONNEL</b>					
221-510-00101 SALARIES	0	118,312	155,418	37,106	_____
221-510-00110 OVERTIME WAGES	0	5,500	5,500	0	_____
221-510-00201 PAYROLL TAXES	0	9,915	12,310	2,395	_____
221-510-00301 RETIREMENT	0	14,506	17,749	3,243	_____
221-510-00501 EMPLOYEE INSURANCE	0	17,871	20,127	2,256	_____
221-510-00505 WORKERS COMP INSURANCE	692	4,291	4,291	0	_____
TOTAL PERSONNEL	692	170,395	215,395	45,000	
<b>SUPPLIES/MATERIALS</b>					
221-510-10201 DUES	0	500	500	0	_____
221-510-10701 OFFICE SUPPLIES	0	800	800	0	_____
221-510-10710 JANITORIAL/BUILDING SUPPLIES	0	1,250	1,250	0	_____
221-510-10801 SMALL TOOLS & SUPPLIES	0	2,000	2,000	0	_____
221-510-11401 SAFETY EQUIPMENT	0	1,250	1,250	0	_____
221-510-12401 TRAVEL AND TRAINING	0	2,000	2,000	0	_____
221-510-13801 UNIFORMS	10	1,500	1,500	0	_____
TOTAL SUPPLIES/MATERIALS	10	9,300	9,300	0	
<b>EQUIP/BUILD MAINTENANCE</b>					
221-510-27101 BUILDING MAINTENANCE	0	2,000	2,000	0	_____
221-510-30208 #209 95' CHEVY S-10	15	2,225	0	( 2,225)	_____
221-510-30209 #208 GENERATOR WTR PLNT WELL#1	110	250	0	( 250)	_____
221-510-30218 #214 SLUDGE TRUCK	0	500	0	( 500)	_____
TOTAL EQUIP/BUILD MAINTENANCE	124	4,975	2,000	( 2,975)	
<b>DEPT MATERIALS</b>					
221-510-43210 TCEQ PERMIT FEES	0	5,362	5,362	0	_____
221-510-43501 SEWER PLANT CHEMICALS	0	29,000	29,000	0	_____
221-510-47000 SEWER PLANT MAINTENANCE	13,548	43,150	36,715	( 6,435)	_____
221-510-47005 MANHOLES/PIPES/FITTINGS	0	20,000	25,700	5,700	_____
221-510-47010 SEWER DISPOSAL FEE	159,793	229,000	229,000	0	_____
221-510-47031 SEWER SAMPLING	2,335	7,500	7,500	0	_____
221-510-47121 LIFT STATION #1 HWY 181 PAJAR	475	4,000	4,000	0	_____
221-510-47221 LIFT STATION #2 HWY 97W	1,979	4,000	4,000	0	_____
221-510-47321 LIFT STATION #3 SEWER PLANT	1,187	4,000	4,000	0	_____
221-510-47421 LIFT STATION #4 4D	5,936	21,000	21,109	109	_____
221-510-47521 LIFT STATION #5 RIVER PARK	448	4,000	4,000	0	_____
221-510-47621 LIFT STATION #6 WAL-MART	28	4,000	4,000	0	_____
221-510-47721 LIFT STATION # 7 RIVERBEND	300	4,000	4,000	0	_____
221-510-47821 LIFT STATION #8 CIVIC CENTER	0	4,000	4,000	0	_____
TOTAL DEPT MATERIALS	186,028	383,012	382,386	( 626)	
<b>UTILITIES</b>					
221-510-51101 TELEPHONE	0	6,000	6,000	0	_____
221-510-56101 UTILITIES - ELECTRIC	50	60,000	60,000	0	_____
TOTAL UTILITIES	50	66,000	66,000	0	

CITY OF FLORESVILLE  
 BUDGET COMPARISON REPORT  
 AS OF: JUNE 30TH, 2013

221-WATER & SEWER FUND  
 WASTE WATER DEPT

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<hr/>					
CONTRACTURAL					
221-510-60101 PROFESSIONAL/ENGINEERING FEES	0	0	5,000	5,000	_____
221-510-60115 PROFESSIONAL FEES	0	36,000	151,060	115,060	_____
TOTAL CONTRACTURAL	0	36,000	156,060	120,060	
CAPITAL OUTLAY					
221-510-82200 NON CAPITAL OUTLAY	0	2,950	1,350	( 1,600)	_____
TOTAL CAPITAL OUTLAY	0	2,950	1,350	( 1,600)	
OTHER					
	_____	_____	_____	_____	_____
<hr/>					
TOTAL WASTE WATER DEPT	186,903	672,632	832,491	159,859	

**WATER DEPARTMENT - 521**

**Major Budget Changes**

Personnel Salary/Benefits

Elimination of one vacant operator position	\$ (32,446)
Calculation of On-Call Pay	\$ 33,131

Equip/Build Maintenance

Service Department created in General Fund moved Fuel/ Tires/ Lube	\$ (32,500)
Service Department created in General Fund moved Vehicle/Equipment Lines	\$ (12,100)

Department Materials

Water Plant #3 B. Street reduced from re-allocation in the 2012/2013 for repairs and maintenance	\$ (32,000)
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**Budget Requests Funded/Unfunded**

Fire Hydrants - 3	\$ 21,000	Funded
B Street Well		
Addition of 3rd motor/electricity	Need Quote	Unfunded
Hospital Blvd Well		
Line Pump and Housing	\$ 24,000	Funded
Ladder and Catwalk	\$ 15,950	Funded
Aerator (Unknun until Catwalk repaired)		Unfunded
Plaza Well #2 Hwy 181		
Line Pump and Housing	\$ 24,000	Funded
Pump #2 rebuild	\$ 2,000	Funded
Replace control panel	\$ 2,050	Funded
Non-Capital		
Wheeler Rex Valvmaster exercisers	\$ 7,285	Unfunded
Infrastructure - Water lines		Unknown

221-WATER & SEWER FUND  
 WATER DEPT

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<b>PERSONNEL</b>					
221-521-00101 SALARIES	338,032	239,626	252,425	12,799	_____
221-521-00110 OVERTIME WAGES	14,649	10,000	10,000	0	_____
221-521-00201 PAYROLL TAXES	26,774	22,559	20,076	( 2,483)	_____
221-521-00301 RETIREMENT	40,211	32,526	28,946	( 3,580)	_____
221-521-00501 EMPLOYEE INSURANCE	45,447	40,256	35,224	( 5,032)	_____
221-521-00505 WORKERS COMP INSURANCE	7,148	9,171	8,161	( 1,010)	_____
TOTAL PERSONNEL	472,261	354,138	354,832	694	
<b>SUPPLIES/MATERIALS</b>					
221-521-10201 DUES	396	500	500	0	_____
221-521-10701 OFFICE SUPPLIES	82	800	800	0	_____
221-521-10705 MEETING EXPENSE	48	0	0	0	_____
221-521-10710 JANITORIAL/BUILDING SUPPLIES	74	1,250	1,250	0	_____
221-521-10801 SMALL TOOLS & SUPPLIES	4,274	2,000	2,000	0	_____
221-521-11301 COMMUNICATION EQUIPMENT	0	750	750	0	_____
221-521-11401 SAFETY SUPPLIES/ EQUIPMENT	347	1,750	1,750	0	_____
221-521-12401 TRAVEL AND TRAINING	1,669	3,000	3,000	0	_____
221-521-13801 UNIFORMS	1,757	3,000	3,000	0	_____
221-521-13901 SHOP EXPENSES	909	0	0	0	_____
TOTAL SUPPLIES/MATERIALS	9,555	13,050	13,050	0	
<b>EQUIP/BUILD MAINTENANCE</b>					
221-521-27101 BUILDING MAINTENANCE	1,193	0	0	0	_____
221-521-30103 FUEL, TIRES & LUBE	17,419	32,500	0	( 32,500)	_____
221-521-30201 #201 00 FORD F150	2	0	0	0	_____
221-521-30202 #202 95 CHEVY S-10	104	500	0	( 500)	_____
221-521-30203 #203 F-250 HEAVY DUTY	94	500	0	( 500)	_____
221-521-30204 #204 99' F150 METER TRUCK	1,830	500	0	( 500)	_____
221-521-30205 #205 92 CHEVY 1/2 TON	0	500	0	( 500)	_____
221-521-30206 #206 05' F-150 PICK UP	18	500	0	( 500)	_____
221-521-30207 #207 05' F350 DULLAY	171	500	0	( 500)	_____
221-521-30210 #221 VOLVO BACKHOE	1,295	2,500	0	( 2,500)	_____
221-521-30211 #211 SEW MACHN 747 TRAILER JET	71	1,500	0	( 1,500)	_____
221-521-30215 #215 DITCH WITCH TRENCHER	0	500	0	( 500)	_____
221-521-30220 #220 01 CASE 580M BACKHOE	0	4,500	0	( 4,500)	_____
221-521-30222 STIHL WEDEATER FS110 314CC	0	100	0	( 100)	_____
TOTAL EQUIP/BUILD MAINTENANCE	22,198	44,600	0	( 44,600)	
<b>DEPT MATERIALS</b>					
221-521-43210 TCEQ PERMIT FEES	10,958	5,638	5,638	0	_____
221-521-43501 CHEMICALS	27,149	34,400	34,400	0	_____
221-521-48021 WATER SAMPLING	5,060	7,000	7,000	0	_____
221-521-48220 FIRE HYDRANTS/VALVES	0	8,000	29,000	21,000	_____
221-521-48250 METERS & BOXES	0	15,000	15,000	0	_____
221-521-48451 TANK MAINTENANCE	0	10,000	10,000	0	_____
221-521-48601 PIPES/CONNECTIONS, ETC.	21,746	30,000	30,000	0	_____
221-521-48721 WATER PLANT #3 B. STREET	24,879	37,000	5,000	( 32,000)	_____

221-WATER & SEWER FUND

WATER DEPT

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
221-521-48821 WATER PLANT #1 HOSPITAL BLVD	910	5,000	44,950	39,950	_____
221-521-48921 WATER PLANT #2 HWY 181-PLAZA	876	10,000	33,050	23,050	_____
TOTAL DEPT MATERIALS	91,577	162,038	214,038	52,000	_____
UTILITIES					
221-521-51101 TELEPHONE	9,660	6,000	6,000	0	_____
221-521-56101 UTILITIES-ELECTRIC	75,459	105,000	105,000	0	_____
221-521-56102 UTILITIES-WATER	493	1,000	1,000	0	_____
221-521-56103 UTILITIES-NATURAL GAS	802	2,000	2,000	0	_____
TOTAL UTILITIES	86,414	114,000	114,000	0	_____
CONTRACTURAL					
221-521-60101 PROFESSIONAL/ENGINEERING FEES	4,325	10,500	5,000	( 5,500)	_____
221-521-60115 PROFESSIONAL FEES	1,250	0	0	0	_____
TOTAL CONTRACTURAL	5,575	10,500	5,000	( 5,500)	_____
CAPITAL OUTLAY					
_____	_____	_____	_____	_____	_____
OTHER					
_____	_____	_____	_____	_____	_____
<hr/>					
TOTAL WATER DEPT	687,580	698,326	700,920	2,594	

CITY OF FLORESVILLE  
BUDGET COMPARISON REPORT  
AS OF: JUNE 30TH, 2013

221-WATER & SEWER FUND  
WATER DEPT

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
TOTAL EXPENDITURES	939,907	1,607,763	1,871,054	263,291	
REVENUE OVER/ (UNDER) EXPENDITURES	138,453	0	0	0	

## 311 - REFUSE FUND RECAP

	2012/2013	2013/2014	DIFFERENCE
	AMENDED BUDGET	CM PROPOSED BUDGET	
Beginning Net Assets	\$ 108,584	\$ 108,584	
Total Revenue	\$ 913,000	\$ 980,000	\$ 67,000
Total Expenses	\$ 913,000	\$ 980,000	\$ 67,000
Income/ (Loss)	\$ -	\$ -	
Ending Net Assets	\$ 108,584	\$ 108,584	

### Major Budget Changes

#### Budget Requests Funded/Unfunded

CPI increase Unfunded

Addition of Bulk Curb Side Pickup Unfunded

Additional sizes of dumpsters and extra carts not  
in original contract Unfunded

Floresville ISD request to be serviced under a Co-  
Op program. Unfunded

New Rate Ordinance to accommodate changes listed above will be  
presented and discussed during budget process.

CITY OF FLORESVILLE  
BUDGET COMPARISON REPORT  
AS OF: JUNE 30TH, 2013

311-REFUSE FUND

REVENUES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
REFUSE =====					
COLLECTIONS					
311-441-43010 REFUSE RES COLLECTIONS	383,905	490,000	512,000	22,000	_____
311-441-43011 REFUSE COM COLLECTIONS	321,132	400,000	435,000	35,000	_____
311-441-43022 REFUSE PENALTY	20,156	20,000	30,000	10,000	_____
311-441-43030 REFUSE BRUSH	3,620	3,000	3,000	0	_____
TOTAL COLLECTIONS	728,813	913,000	980,000	67,000	
TRANSFERS	_____	_____	_____	_____	_____
MISCELLANEOUS	_____	_____	_____	_____	_____
TOTAL REFUSE	728,813	913,000	980,000	67,000	
TOTAL REVENUE	728,813	913,000	980,000	67,000	
	=====	=====	=====	=====	=====

CITY OF FLORESVILLE  
 BUDGET COMPARISON REPORT  
 AS OF: JUNE 30TH, 2013

311-REFUSE FUND

REFUSE

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
SUPPLIES/MATERIALS	_____	_____	_____	_____	_____
DEPT MATERIALS	_____	_____	_____	_____	_____
CONTRACTURAL					
311-541-60120 ALLIED WASTE RESIDENTIAL	206,045	355,000	360,000	5,000	_____
311-541-60125 ALLIED WASTE COMMERCIAL	241,339	340,000	420,000	80,000	_____
TOTAL CONTRACTURAL	447,384	695,000	780,000	85,000	
OTHER					
311-541-90000 CONTINGENCY ALLOCATION	0	18,000	0	( 18,000)	_____
311-541-90301 TRANSFER OUT - GENERAL FUND	100,000	200,000	200,000	0	_____
TOTAL OTHER	100,000	218,000	200,000	( 18,000)	
TOTAL REFUSE	547,384	913,000	980,000	67,000	

CITY OF FLORESVILLE  
BUDGET COMPARISON REPORT  
AS OF: JUNE 30TH, 2013

311-REFUSE FUND  
REFUSE

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
TOTAL EXPENDITURES	547,384	913,000	980,000	67,000	
REVENUE OVER/ (UNDER) EXPENDITURES	181,429	0	0	0	

## 331- CEMETERY FUND RECAP

	2012/2013	2013/2014	DIFFERENCE
	AMENDED BUDGET	CM PROPOSED BUDGET	
Beginning Net Assets	<u>\$ 86,441</u>	<u>\$ 93,991</u>	
Total Revenue	<u>\$ 15,000</u>	<u>\$ 8,000</u>	<u>\$ (7,000)</u>
Total Expenses	<u>\$ 7,450</u>	<u>\$ 59,912</u>	<u>\$ 52,462</u>
Income/ (Loss)	<u>\$ 7,550</u>	<u>\$ (51,912)</u>	
Ending Net Assets	<u>\$ 93,991</u>	<u>\$ 42,079</u>	

### Major Budget Changes

#### Budget Requests Funded/Unfunded

New water lines/sprinklers in old section City Cemetery #1      Unfunded / Waiting on costs

Reconstruct all roads in City Cemetery #1      Unfunded / Waiting on costs

Funds available for projects \$51,192

CITY OF FLORESVILLE  
 BUDGET COMPARISON REPORT  
 AS OF: JUNE 30TH, 2013

331-CEMETERY FUND

REVENUES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
CEMETERY =====					
CEMETERY PLOT SALES					
331-431-49031 SALE OF CEMETERY LOTS	7,463	15,000	8,000	( 7,000)	_____
TOTAL CEMETERY PLOT SALES	7,463	15,000	8,000	( 7,000)	
TRANSFERS					
MISCELLANEOUS					
331-431-49901 MISCELLANEOUS	30	0	0	0	_____
TOTAL MISCELLANEOUS	30	0	0	0	
TOTAL CEMETERY	7,493	15,000	8,000	( 7,000)	
TOTAL REVENUE	7,493	15,000	8,000	( 7,000)	
	=====	=====	=====	=====	=====

331-CEMETERY FUND  
 CEMETERY

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<hr/>					
PERSONNEL					
<hr/>					
SUPPLIES/MATERIALS					
331-531-10801 TOOLS & SUPPLIES	450	500	500	0	
331-531-11206 CONTRACT SERVICES	1,406	0	2,000	2,000	
331-531-13501 CHEMICALS	0	2,000	1,000	( 1,000)	
TOTAL SUPPLIES/MATERIALS	1,856	2,500	3,500	1,000	
<hr/>					
EQUIP/BUILD MAINTENANCE					
<hr/>					
CONTRACTURAL					
331-531-60950 COMPUTER SOFTWARE/SERVICES	0	0	500	500	
331-531-65005 LIABILITY INSURANCE	0	4,800	4,000	( 800)	
TOTAL CONTRACTURAL	0	4,800	4,500	( 300)	
<hr/>					
CAPITAL OUTLAY					
331-531-80100 CAPITAL OUTLAY	0	0	51,192	51,192	
TOTAL CAPITAL OUTLAY	0	0	51,192	51,192	
<hr/>					
OTHER					
331-531-94102 DEPRECIATION	0	150	0	( 150)	
TOTAL OTHER	0	150	0	( 150)	
<hr/>					
TOTAL CEMETERY	1,856	7,450	59,192	51,742	

CITY OF FLORESVILLE  
BUDGET COMPARISON REPORT  
AS OF: JUNE 30TH, 2013

331-CEMETERY FUND  
CEMETERY

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
TOTAL EXPENDITURES	1,856	7,450	59,192	51,742	
REVENUE OVER/ (UNDER) EXPENDITURES	5,637	7,550	( 51,192)	( 58,742)	

## 570 - 4A Corporation

	2012/2013	2013/2014	DIFFERENCE
	AMENDED BUDGET	CM PROPOSED BUDGET	
Beginning Net Assets	<u>\$ (5,223,911)</u>	<u>\$ (5,060,066)</u>	
Total Revenue	<u>\$ 445,000</u>	<u>\$ 402,000</u>	<u>\$ (43,000)</u>
Total Expenses	<u>\$ 281,155</u>	<u>\$ 335,314</u>	<u>\$ 54,159</u>
Income/ (Loss)	<u><u>\$ 163,845</u></u>	<u><u>\$ 66,686</u></u>	
Ending Net Assets	<u>\$ (5,060,066)</u>	<u>\$ (4,993,380)</u>	

### Major Budget Changes

None at this time

### Budget Requests Funded/Unfunded

None at this time

570-4A CORPORATION

REVENUES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
NON-DEPARTMENTAL					
=====					
TAXES					
570-401-41401 SALES TAX	253,013	380,000	337,000	( 43,000)	_____
TOTAL TAXES	253,013	380,000	337,000	( 43,000)	
PARKS & RECREATION FEES					
570-401-46420 CONSESSION SALES	46,769	65,000	65,000	0	_____
TOTAL PARKS & RECREATION FEES	46,769	65,000	65,000	0	
RENTAL USAGE					
_____					
TRANSFERS					
_____					
MISCELLANEOUS					
570-401-49901 MISCELANEOUS	1,972	0	0	0	_____
570-401-49910 INTEREST	5	0	0	0	_____
TOTAL MISCELLANEOUS	1,977	0	0	0	
-----					
TOTAL NON-DEPARTMENTAL	301,759	445,000	402,000	( 43,000)	
-----					
TOTAL REVENUE	301,759	445,000	402,000	( 43,000)	
	=====	=====	=====	=====	=====

570-4A CORPORATION  
 CIVIC CENTER

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
<b>SUPPLIES/MATERIALS</b>					
570-520-17412 ALCOHOL LICENSING FEE'S	0	2,600	2,600	0	_____
TOTAL SUPPLIES/MATERIALS	0	2,600	2,600	0	_____
<b>EQUIP/BUILD MAINTENANCE</b>					
570-520-27105 MAINTENACE REPAIRS-ARENA	1,277	0	0	0	_____
570-520-31100 SALES TAX-COMPTRROLLER	( 203)	9,000	5,363	( 3,637)	_____
TOTAL EQUIP/BUILD MAINTENANCE	1,074	9,000	5,363	( 3,637)	_____
<b>DEPT MATERIALS</b>					
570-520-47410 CONCESSION-BEVERAGES	16,831	34,130	47,000	12,870	_____
570-520-47411 CONCESSION-SUPPLIES	1,649	29,130	6,000	( 23,130)	_____
TOTAL DEPT MATERIALS	18,480	63,260	53,000	( 10,260)	_____
<b>CONTRACTURAL</b>					
570-520-60100 BANK SERVICE FEES	528	0	1,200	1,200	_____
570-520-60102 LEGAL FEES	20,588	0	24,000	24,000	_____
TOTAL CONTRACTURAL	21,115	0	25,200	25,200	_____
<b>CAPITAL OUTLAY</b>					
570-520-80109 2007 REVENUE BOND PRINCIPAL	13,000	13,000	14,000	1,000	_____
570-520-80110 2007 REVENUE BOND-INTEREST	36,232	71,566	70,533	( 1,033)	_____
TOTAL CAPITAL OUTLAY	49,232	84,566	84,533	( 33)	_____
<b>OTHER</b>					
570-520-99850 TRANSFER OUT - DEBT SERVICE	0	122,155	164,618	42,463	_____
TOTAL OTHER	0	122,155	164,618	42,463	_____
<b>TOTAL CIVIC CENTER</b>	<b>89,900</b>	<b>281,581</b>	<b>335,314</b>	<b>53,733</b>	

CITY OF FLORESVILLE  
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570-4A CORPORATION  
CIVIC CENTER

EXPENDITURES	YTD ACTUAL	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	BUDGET WORKSPACE
TOTAL EXPENDITURES	89,900	281,581	335,314	53,733	
REVENUE OVER/ (UNDER) EXPENDITURES	211,859	163,419	66,686	( 96,733)	