

City of Emory
Proposed Budget Meeting
August 17,2010
AS ADJUSTED by City Council vote

This budget will raise more total property taxes than last year's budget by \$3,588 (2.5%), and of that amount \$3,588 is tax revenue to be raised from new property added to the tax roll this year.

City of Emory Budget worksheet
Proposed FY 2011 Budget

	FY 2010 <u>budget</u>	proposed FY2011 <u>budget</u>
01 General Fund		
Revenues	\$ 1,018,457	\$ 1,096,160
Expenses	\$ 957,785	\$ 1,039,449
Net Income	<u>\$ 60,672</u>	<u>\$ 56,711</u>
Debt Service Transfer	\$ (47,672)	\$ (50,711)
Net Cash Flow	<u>\$ 13,000</u>	<u>\$ 6,000</u>
Capital Expenditures	(13,000)	(6,000)
	<u>\$ (0)</u>	<u>\$ 0</u>

**General Fund
Debt Service Requirements**

	Principle O/S		FY 2011
		<u>date</u>	<u>pmts</u>
1975 GO Bond	\$ 13,600	11/15/2010	\$ 308.00
2003 GO Bond	6,600	1/1/2011	6,740.25
2010 C.O. Bond	see W/S fund	1/1/2011	30,000.00
1997 Fire Truck GO	58,000	2/1/2011	1,377.50
1975 GO Bond		5/15/2011	3,908.00
2003 GO Bond		7/1/2011	-
1997 Fire Truck GO		8/1/2011	8,377.50
2010 C.O. Bond		7/1/2011	-
total	<u>\$ 78,200</u>		<u>\$ 50,711.25</u>

NOTES:

Keep property tax rate at .2695%
Set aside \$30,000 for future sales tax reduction
Add new police car under a lease \$7,736
Charge Water Dept. \$10,000 for street repairs

City of Emory
Property Tax Rate Calculations

		<u>same rate</u>	%
Debt Service	FY2010	FY2011	change
1975 GO Bond Series	4,332	4,216	
1997 Fire Truck Bond (50%)	10,088	9,755	
2003 GO Refinance Bond	33,253	6,740	
2010 C.O. Bond	-	30,000	
	-	-	
Total Debt Service I & S	<u>47,673</u>	<u>50,711</u>	6.4%
M & O	<u>\$103,457</u>	<u>\$103,739</u>	0.3%
M & O revenue increase		\$282	
CALCULATION OF ESTIMATE			
Certified taxable Value	53,291,290	54,622,793	2.5%
City Tax Rate per \$1	0.2695%	0.2695%	0.0%
Ad Valorem Levy	\$143,620	\$147,208	
Add back Freeze Ceiling	\$12,799	12,678	
Sub-total	<u>\$156,419</u>	<u>\$159,886</u>	
Collection Rate	96.6%	96.6%	
Ad Valorem Revenue	\$151,130	\$154,450	2.2%
Property tax revenue increase		\$3,320	
effective tax rate		0.2688%	

City of Emory Budget worksheet
Proposed Budget Summary

	FY 2010 <u>budget</u>	actual FY 2010 <u>8 months</u>	FY 2010 <u>estimate</u>	proposed FY 2011 <u>budget</u>
1 General Fund				
department:				
Summary				
Revenue Accounts:				
Tax Revenues	@ 0.2695			0.2695
1 30001 Current Property taxes	151,130	145,039	152,641	154,450
1 30002 Delinquent Property taxes	2,000	2,305	4,033	2,000
1 30003 Penalty & Interest	1,000	2,015	3,562	1,000
1 30006 Franchise taxes	72,509	52,586	63,670	64,000
1 30009 Sales Tax	723,000	508,026	776,472	795,000
1 30011 Hotel/Motel Tax	4,845	6,165	9,247	8,000
1 total taxes	<u>954,484</u>	<u>716,137</u>	<u>1,009,626</u>	<u>1,024,450</u>
License & Permits				
1 31001 Building Permits	1,000	910	1,000	1,000
1 31002 Other licenses & permits	450	215	450	450
1 31003 Registration fees	200	-	300	300
1 31004 Alc. Bev Application fee	450	-	-	-
1 31005 Alc. Bev. Permit fee	810	90	150	261
1 Total licenses & permits	<u>2,910</u>	<u>1,215</u>	<u>1,900</u>	<u>2,011</u>
Charges for Services				
1 33032 Mowing Services	-	-	-	-
1 33033 Street Lights	500	140	240	240
1 33034 Adminstration & Dismissal	350	228	342	300
1 total services	<u>850</u>	<u>368</u>	<u>582</u>	<u>540</u>

City of Emory Budget worksheet
Proposed Budget Summary

		FY 2010 <u>budget</u>	actual FY 2010 8 months	FY 2010 <u>estimate</u>	proposed FY 2011 <u>budget</u>
1	General Fund				
	department:				
	Summary				
1	Fines & Forfeits				
1	35001 Traffic & Parking fines	1,600	947	1,421	1,500
1	35002 Child Safety Fund	300	200	300	250
1	35003 Time Pmt. fees	466	200	300	300
1	35004 Judicial Fund Income	132	98	147	132
1	35005 Property Seizures	-	-	-	-
1	35007 Security fee	1,045	590	885	1,045
1	35006 Technology Fund	1,045	440	660	1,045
1	35008 Omni Base	179	189	284	315
1	35009 10% State Fine retained	886	790	1,185	1,350
1	35010 5% State Fine Retained	192	167	251	285
1	35011 Special Expense Fee	1,273	495	743	710
1	35012 Fines & Warrants	20,000	11,675	17,512	20,000
1	total fines & forfeits	<u>27,118</u>	<u>15,792</u>	<u>23,689</u>	<u>26,932</u>
1	Services:				
1	36034 Municipal (copier) fees	50	-	-	-
1	total Services	<u>50</u>	<u>-</u>	<u>-</u>	<u>-</u>
1	Miscellaneous Revenue				
1	112 37001 Interest Income	1,000	195	293	350
1	112 37009 Miscellaneous	2,000	3,609	3,862	2,000
1	total miscellaneous	<u>3,000</u>	<u>3,804</u>	<u>4,155</u>	<u>2,350</u>
1	TOTAL REVENUES	<u>988,412</u>	<u>737,316</u>	<u>1,039,951</u>	<u>1,056,283</u>
1	Other Financing Sources				
1	39001 Cash balance from prior year	-	-	-	-
1	39102 Transfer from WaterSewer	25,000	-	25,000	35,000
1	39200 Transfer from EDC - fire truck	5,045	-	5,045	4,877
1	total Other Financing	<u>30,045</u>	<u>-</u>	<u>30,045</u>	<u>39,877</u>
1	TOTAL CASH SOURCES	<u>1,018,457</u>	<u>737,316</u>	<u>1,069,996</u>	<u>1,096,160</u>

City of Emory Budget worksheet
Proposed Budget Summary

			FY 2010 <u>budget</u>	actual FY 2010 <u>8 months</u>	FY 2010 <u>estimate</u>	proposed FY 2011 <u>budget</u>
1 General Fund						
department:						
Summary						
<u>Operating Expense Accounts:</u>						
<u>Personnel Services:</u>						
1	4	1001 Supervision	112,885	84,084	128,599	116,871
1	4	1002 Clerical	76,102	51,219	78,335	78,385
1	4	1003 Operating	122,374	63,313	96,832	106,452
1	4	1005 Overtime	2,001	170	260	1,525
1	4	1006 Special Project overtime	2,500	-	-	2,500
1	4	1014 Health/Life Ins.	62,125	37,013	56,609	50,774
1	4	1015 Worker's Comp.	8,788	4,645	4,645	7,188
1	4	1016 Tx Workforce	826	1,554	1,554	1,548
1	4	1017 TML Retirement	15,690	9,365	14,323	16,571
1	4	1018 FICA & Medicare	24,163	15,207	23,258	23,389
Total Personnel			<u>427,454</u>	<u>266,570</u>	<u>404,414</u>	<u>405,201</u>
<u>Supplies:</u>						
1	4	2001 Office Supplies	6,700	6,026	7,300	8,000
1	4	2003 Wearing Apparel	4,000	1,403	2,104	1,684
1	4	2007 Gas & Oil	8,500	4,787	7,180	8,500
1	4	2008 Minor Tools	1,500	1,487	1,487	1,750
1	4	2009 Janitorial Supplies	5,600	3,415	5,123	5,600
Total Supplies			<u>26,300</u>	<u>17,118</u>	<u>23,194</u>	<u>25,534</u>

City of Emory Budget worksheet
Proposed Budget Summary

			FY 2010 <u>budget</u>	actual FY 2010 <u>8 months</u>	FY 2010 <u>estimate</u>	proposed FY 2011 <u>budget</u>
1 General Fund						
department:						
Summary						
<u>Professional Services:</u>						
1	4	3001 Fire Dept. Contribution	7,000	-	7,000	7,000
1	4	3002 Animal Control	1,500	1,095	1,643	2,000
1	4	3003 Legal Services	2,800	1,118	1,988	3,000
1	4	3004 Audit Services	9,300	10,550	10,650	9,500
1	4	3008 Employee Physicals	-	115	115	200
1	4	3017 Surveys & Abstracts	500	374	450	500
1	4	3020 RCAD expense	8,365	4,182	8,364	8,746
1	4	3040 Contract Services	10,000	1,969	7,669	7,900
Total Professional Services			<u>39,465</u>	<u>19,404</u>	<u>37,879</u>	<u>38,846</u>
<u>Maintenance - Building</u>						
1	4	4001 Building Maintenance	1,200	2,155	2,155	2,000
Total Maintenance - Building			<u>1,200</u>	<u>2,155</u>	<u>2,155</u>	<u>2,000</u>
<u>Maintenance - Equipment:</u>						
1	4	5001 Furn/Office Equip Maintenance	750	1,160	1,160	1,250
1	4	5002 Machinery Maintenance	3,000	510	765	3,000
1	4	5003 Instrument Maintenance	1,000	110	165	500
1	4	5004 Vehicle Maintenance	5,500	4,078	4,189	4,500
1	4	5008 Radio/Cell Phone Maintenance	500	13	19	400
1	4	5015 Copier Maintenance	4,328	2,744	4,116	4,400
1	4	5020 Computer Maintenance	8,600	4,417	5,750	8,400
Total Maintenance - Equipment			<u>23,678</u>	<u>13,032</u>	<u>16,164</u>	<u>22,450</u>

City of Emory Budget worksheet
Proposed Budget Summary

		FY 2010 <u>budget</u>	actual FY 2010 <u>8 months</u>	FY 2010 <u>estimate</u>	proposed FY 2011 <u>budget</u>
1 General Fund					
department:					
Summary					
<u>Other Services & Charges:</u>					
		46001 Animal Shelter fees	1,500	-	-
1	4	6006 Insurance Expense	7,850	7,163	6,789
1	4	6007 Telephone Expense	11,743	7,654	11,743
1	4	6008 Internet Service	154	104	154
1	4	6010 Postage Machine	1,863	1,456	2,200
1	4	6012 Election Expense	3,000	1,646	-
		46015 Document Codification	12,000	1,790	12,000
1	4	6023 Tourism	3,179	1,500	8,000
1	4	6025 Advertising	1,193	1,080	1,200
1	4	6026 Travel-Training Expense	6,600	3,153	7,600
1	4	6029 Employee & Public Relations	1,500	2,417	2,500
1	4	6030 Community Development	4,845	2,372	3,570
1	4	6044 EDC sales tax transfer out	241,000	169,342	265,000
1	4	6055 Membership-Dues-Publications	4,778	2,246	4,250
1	4	6056 Certificate Renewal	100	-	-
1	4	6100 Equipment Lease	25,991	9,263	26,046
1	4	6300 Transfer to Debt Service Fund	47,672	32,492	50,711
1		46306 Transfer to Reserve	-	-	30,000
1		46305 Transfer to Capital Projects	-	20,000	-
Total Other Services & Charges		<u>374,968</u>	<u>264,307</u>	<u>403,866</u>	<u>431,764</u>
<u>Public Utilities:</u>					
1	4	7001 Gas Utility	1,800	1,036	1,800
1	4	7002 Electric Utility	6,826	4,072	6,880
1	4	7003 Street Lights	28,000	12,648	20,800
Total Public Utilities		<u>36,626</u>	<u>17,756</u>	<u>26,935</u>	<u>29,480</u>

City of Emory Budget worksheet
Proposed Budget Summary

		FY 2010 <u>budget</u>	actual FY 2010 <u>8 months</u>	FY 2010 <u>estimate</u>	proposed FY 2011 <u>budget</u>
1 General Fund					
department:					
Summary					
<u>Miscellaneous Expenses:</u>					
1	4 8001 Fire truck debt payments	-	-	-	-
1	4 8003 Mayor's Expense	1,200	800	1,200	1,200
1	4 8004 City Council Expense	750	820	1,220	1,000
1	4 8006 Street Maintenance	21,116	12,429	18,644	30,485
1	4 8007 Street Improvements	40,000	-	70,000	80,000
1	4 8009 Building Inspector	1,700	400	600	1,700
1	4 8010 Park Maintenance	5,000	2,555	3,833	5,000
1	4 8011 Park Improvements	2,000	1,748	2,622	13,500
	48013 Building Inspections	4,000	50	50	2,000
	Total Miscellaneous Expenses	<u>75,766</u>	<u>18,802</u>	<u>98,168</u>	<u>134,885</u>
	TOTAL OPERATING EXPENSES	<u>1,005,457</u>	<u>619,145</u>	<u>1,012,777</u>	<u>1,090,160</u>
<u>Capital Outlay and Other:</u>					
1	4 9001 Cap purchase - Office Furniture	2,000	-	-	2,000
1	4 9006 Cap purchase - Computers	2,000	-	-	2,000
1	4 9008 Cap purchase - Equipment	9,000	-	7,000	2,000
	Total Capital Outlay	<u>13,000</u>	<u>-</u>	<u>7,000</u>	<u>6,000</u>
	TOTAL CASH USES	<u>1,018,457</u>	<u>619,145</u>	<u>1,019,777</u>	<u>1,096,160</u>
	NET INCOME	<u>(0)</u>	<u>118,171</u>	<u>50,220</u>	<u>0</u>

City of Emory Budget worksheet
Proposed FY 2011 Budget

		<u>FY 2010 budget</u>	<u>proposed FY 2011 budget</u>
02	Water Sewer Fund		
	Revenues	\$ 1,598,146	\$ 1,561,220
	Expenses	\$ 1,293,254	\$ 1,279,952
	Net Income	<u>\$ 304,892</u>	<u>\$ 281,268</u>
	Capital Expenditures	\$ (132,804)	\$ (52,555)
	Net Cash Flow	<u>\$ 172,088</u>	<u>\$ 228,713</u>
	Debt Service Requirements	\$ (3,028,758)	\$ (228,713)
	Net after debt	<u>\$ (2,856,670)</u>	<u>\$ (0)</u>

Debt Service Requirements:

	<u>Principle O/S</u>		<u>FY2011</u>
FNB Emory	150,000	9/30/2011	75,000
1979 Rev Bond	115,000	1/1/2011	17,750
1994 A Rev Bond	652,000	1/1/2011	29,670
		7/1/2011	14,333
1994 B Rev Bond	119,000	1/1/2010	5,678
		7/1/2011	2,610
2003 Series C (Katy)	378,000	1/1/2011	12,505
		7/1/2011	8,415
2003 G.O. Refil Bond (70%)	15,400	1/1/2011	15,727
		7/1/2011	paid off
2010 C.O. Bond	1,520,000	1/1/2011	15,675
		7/1/2011	31,350
	<u>\$ 2,949,400</u>		<u>\$ 228,713</u>

City of Emory Budget worksheet
P & L Budget Summary

	FY 2010 <u>budget</u>	actual FY 2010 <u>8 months</u>	FY 2010 <u>estimate</u>	proposed FY 2011 <u>budget</u>
2 Water Sewer Fund				
department:				
Summary				
Revenue Accounts:				
2 Tax Revenues				
2 License & Permits				
2 Intergovernmental Revenues				
2 Charges for Services				
2 Rents & Leases				
2 Fines & Forfeits				
2 Services:				
2 36000 Retail Water - City of Emory	468,046	266,696	470,000	470,000
2 36001 Wholesale Water - All	635,000	308,455	595,000	520,000
2 36004 Wholesale Water - Shady Grov	39,000	-	13,000	120,000
2 36008 Infrastructure Fees	18,000	8,936	17,873	18,000
2 36009 Tap Fees	14,000	3,400	5,100	5,000
2 36010 Sewer Service	230,000	123,413	185,120	200,720
2 36011 WWTP fee	22,300	11,004	22,008	22,300
2 36020 Solid Waste Services	156,000	102,670	154,004	154,000
2 36025 Late fee, T-on/off, adjust	15,000	15,227	22,640	20,000
2 total Services	<u>1,597,346</u>	<u>839,801</u>	<u>1,484,745</u>	<u>1,530,020</u>
2 Miscellaneous Revenue				
2 37001 Interest Income	800	190	284	300
2 37009 Miscellaneous	-	1,366	1,366	900
2 total miscellaneous	<u>800</u>	<u>1,556</u>	<u>1,650</u>	<u>1,200</u>
2 Other Financing Sources				
2 39200 Transfer from Ad Valorem	-	-	-	30,000
2 total Other Financing	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
TOTAL CASH SOURCES	<u><u>1,598,146</u></u>	<u><u>841,357</u></u>	<u><u>1,486,395</u></u>	<u><u>1,561,220</u></u>

City of Emory Budget worksheet
P & L Budget Summary

		FY 2010 <u>budget</u>	actual FY 2010 <u>8 months</u>	FY 2010 <u>estimate</u>	proposed FY 2011 <u>budget</u>
2 Water Sewer Fund					
department:					
Summary					
2	0010 Purchase water - SRA	130,200	71,871	106,938	105,200
<u>PERSONNEL SERVICES</u>					
2	4 1001 Supervision	70,416	56,624	86,601	72,528
2	4 1002 Clerical	38,677	25,532	39,049	39,837
2	4 1003 Operating	184,997	113,603	177,346	207,505
2	4 1005 Overtime	4,769	5,845	8,311	5,500
2	4 1014 Health/Life Ins.	57,059	37,741	57,721	58,417
2	4 1015 Worker's Comp.	13,577	6,617	6,617	11,533
2	4 1016 Tx Workforce	758	1,466	1,619	1,618
2	4 1017 TML Retirement	14,846	9,939	15,201	17,635
2	4 1018 FICA & Medicare	22,863	15,423	23,589	24,891
Total Personnel Services		<u>407,962</u>	<u>272,791</u>	<u>416,055</u>	<u>439,465</u>
<u>SUPPLIES</u>					
2	4 2001 Office Supplies	2,000	2,051	3,077	2,200
2	4 2003 Wearing Apparel	10,152	4,019	6,029	761
2	4 2004 Meals	620	-	-	620
2	4 2007 Gas & Oil	12,476	8,685	13,027	13,800
2	4 2008 Minor Tools	5,224	1,618	2,221	3,500
2	4 2009 Janitorial Supplies	-	-	-	500
2	4 2010 Chemical Supplies	107,500	64,450	96,674	96,300
2	4 2011 Manhole Inspections	-	-	-	-
Total Supplies		<u>137,972</u>	<u>80,823</u>	<u>121,029</u>	<u>117,681</u>
<u>PROFESSIONAL SERVICES</u>					
2	4 3003 Legal Services	5,000	4,389	4,938	-
2	4 3009 Solid Waste Contract	155,000	86,213	147,794	147,900
2	4 3010 Community Clean-Up	13,500	2,670	4,450	4,450
2	4 3017 Surveys & Abstracts	1,200	500	750	1,200
Total Professional Services		<u>174,700</u>	<u>93,772</u>	<u>157,932</u>	<u>153,550</u>

City of Emory Budget worksheet
P & L Budget Summary

		FY 2010 <u>budget</u>	actual FY 2010 <u>8 months</u>	FY 2010 <u>estimate</u>	proposed FY 2011 <u>budget</u>	
2 Water Sewer Fund						
department:						
Summary						
<u>MAINTENANCE - FACILITIES</u>						
2	4	4001 Building Maintenance	2,500	889	1,333	3,500
2	4	4003 Plant Maintenance	32,367	29,036	29,036	30,000
2	4	4004 Lift Station Maintenance	4,500	7,043	10,564	4,500
2	4	4005 Sludge Management	27,600	46,545	46,545	25,000
2	4	4006 Sewer Maintenance	5,000	148	222	3,630
2	4	4009 Water Main Maintenance	15,000	8,097	12,146	18,000
2	4	4010 Meter Maintenance	7,000	3,931	5,896	7,000
	4	4011 Fire Hydrant Maintenance	5,000	390	585	2,500
	4	4013 Manhole Maintenance	2,000	984	1,476	3,000
2	4	4012 Heating-A/C Maintenance	1,175	-	-	1,800
2	4	4020 Reservoir Maintenance	5,194	4,892	4,892	5,000
Total Maintenance - Building			<u>107,336</u>	<u>101,955</u>	<u>112,696</u>	<u>103,930</u>
<u>MAINTENANCE - EQUIPMENT</u>						
2	4	5002 Machinery Maintenance	3,900	3,943	5,629	4,000
2	4	5003 Instrument Maintenance	4,500	4,085	6,127	7,000
2	4	5004 Vehicle Maintenance	7,925	2,835	3,752	3,500
2	4	5008 Radio/Cell Phone Maintenance	1,000	30	30	950
2	4	5015 SCADA maintenance	1,500	957	957	2,000
2	4	5020 Computer Maintenance	800	357	536	800
Total Maintenance - Equipment			<u>19,625</u>	<u>12,207</u>	<u>17,031</u>	<u>18,250</u>

City of Emory Budget worksheet
P & L Budget Summary

		FY 2010 <u>budget</u>	actual FY 2010 <u>8 months</u>	FY 2010 <u>estimate</u>	proposed FY 2011 <u>budget</u>	
2 Water Sewer Fund						
department:						
Summary						
<u>OTHER SERVICES & CHARGES</u>						
2	4	6006 Insurance Expense	10,588	10,252	10,252	9,863
2	4	6007 Telephone Expense	7,818	5,406	8,109	9,613
2	4	6008 Internet Service	203	409	613	639
2	4	6010 Postage	2,800	2,630	3,944	4,000
2	4	6013 Lab services	17,518	8,498	12,747	16,302
2	4	6014 Banking fees	-	496	745	400
2	4	6025 Advertising	250	27	27	250
2	4	6026 Travel-Training Expense	7,200	246	369	4,109
2	4	6027 Meter Reader	12,000	5,178	8,567	10,000
2	4	6028 State Operating fees	9,200	9,473	10,873	14,000
2	4	6029 Employee & Public Relations	-	-	-	200
2	4	6055 Membership-Dues-Publications	850	515	515	1,000
2	4	6056 Certificate Renewal	636	325	325	745
2	4	6100 Equipment Lease	42,017	29,088	36,246	41,746
2		46301 Transfer to General Fund	25,000	-	25,000	35,000
Total Other Services & Charges		<u>136,080</u>	<u>72,543</u>	<u>118,333</u>	<u>147,867</u>	
<u>PUBLIC UTILITIES</u>						
2	4	7002 Electric Utility	72,105	45,550	68,324	68,705
2	4	7006 Wastewater Utility	300	200	300	300
Total Public Utilities		<u>72,405</u>	<u>45,750</u>	<u>68,624</u>	<u>69,005</u>	
<u>MISCELLANEOUS EXPENSES</u>						
2	4	8001 CCN debt payments	82,544	-	16,668	50,004
2	4	8002 CCN Amendment	5,000	4,051	6,077	-
2		WTP reserve				75,000
2		48022 TCEQ compliance fines	19,430	19,425	19,425	-
Total Miscellaneous Expenses		<u>106,974</u>	<u>23,476</u>	<u>42,169</u>	<u>125,004</u>	
TOTAL OPERATING EXPENSES		<u>1,293,254</u>	<u>775,187</u>	<u>1,160,806</u>	<u>1,279,952</u>	

City of Emory Budget worksheet
P & L Budget Summary

	FY 2010 <u>budget</u>	actual FY 2010 8 months	FY 2010 <u>estimate</u>	proposed FY 2011 <u>budget</u>
2 Water Sewer Fund				
department:				
Summary				
<u>CAPITAL OUTLAY</u>				
2 4 9001 Cap purchase - Office Furniture	500	-	-	250
9006 Cap purchase - Computers	1,500	898	898	-
Total Capital Purchases	<u>2,000</u>	<u>898</u>	<u>898</u>	<u>250</u>
<u>CAPITAL PROJECTS</u>				
2 49409 Step Grant Expense	17,304	10,095	17,306	17,305
2 49408 Sewer Expans. Ravine,Wells,SI	100,000	-	-	-
2 4 9404 Water Plant Improvements	3,500	3,883	3,883	30,000
2 4 9406 reserve	-	-	-	-
2 4 9411 New line construction FM275	10,000	-	-	5,000
Total Capital Projects	<u>130,804</u>	<u>13,979</u>	<u>21,189</u>	<u>52,305</u>
TOTAL CASH USES	<u>1,426,058</u>	<u>790,063</u>	<u>1,182,894</u>	<u>1,332,507</u>
NET INCOME before debt	<u>172,088</u>	<u>51,293</u>	<u>303,502</u>	<u>228,713</u>

**City of Emory
FY2011 Proposed Payroll Budget
with Benefits**

	<u>Budget FY 2010</u>	<u>Estimated Actual FY 2010</u>	<u>Proposed Budget FY2011</u>	<u>inc/(dec) Proposed vs 2010 Budget</u>	<u>percent change</u>
Water Dept.	\$ 278,524	\$ 286,931	\$ 364,976	\$ 86,452	30.13%
Sewer Dept.	129,438	\$140,651	76,205	\$ (53,233)	-37.85%
Police Dept./Court	184,734	176,558	188,800	\$ 4,066	2.30%
City Admin	143,303	147,656	147,771	\$ 4,468	3.03%
Public Works	99,417	81,868	70,123	\$ (29,294)	-35.78%
Cemetery	16,922	0	17,172	\$ 250	
Total City	<u>\$ 852,338</u>	<u>\$ 833,664</u>	<u>\$ 865,047</u>	<u>\$ 12,709</u>	<u>1.5%</u>

City of Emory Budget worksheet
P & L Budget Summary

		Approved FY 2010 <u>budget</u>	actual FY 2010 <u>8 months</u>	FY 2010 <u>estimate</u>	proposed FY 2011 <u>budget</u>
5 Cemetery Fund					
department:					
Summary					
Revenue Accounts:					
5	Charges for Services				
500	33051	15,000	3,090	4,635	15,300
500	33052	250	450	675	700
5		<u>15,250</u>	<u>3,540</u>	<u>5,310</u>	<u>16,000</u>
5	Miscellaneous Revenue				
500	37001	545	1,515	3,029	3100
5		<u>545</u>	<u>1,515</u>	<u>3,029</u>	<u>3,100</u>
5	TOTAL REVENUES				
5		<u>15,795</u>	<u>5,055</u>	<u>8,339</u>	<u>19,100</u>
5	Other Financing Sources				
5	TOTAL CASH SOURCES				
		<u>15,795</u>	<u>5,055</u>	<u>8,339</u>	<u>19,100</u>
<u>Operating Expense Accounts:</u>					
<u>Personnel Services:</u>					
500 4	1003	10,691			11,997
500 4	1014	3,702			3,412
500 4	1015	49			-
500 4	1016	-			95
500 4	1017	535			650
500 4	1018	818			918
Total Personnel		<u>15,795</u>	<u>-</u>	<u>-</u>	<u>17,072</u>

City of Emory Budget worksheet
P & L Budget Summary

	Approved FY 2010 <u>budget</u>	actual FY 2010 <u>8 months</u>	FY 2010 <u>estimate</u>	proposed FY 2011 <u>budget</u>
<u>Supplies:</u>				
1 4 2001 Office Supplies		135	135	106
Total Supplies	-	135	135	106
<u>Maintenance - Building</u>				
1 4 4021 Grounds Maintenance		604	1,209	800
Total Maintenance - Building	-	604	1,209	800
<u>Maintenance - Equipment:</u>				
1 4 5002 Machinery Maintenance		277	554	500
Total Maintenance - Equipment	-	277	554	500
TOTAL OPERATING EXPENSES	15,795	1,016	1,898	18,478
<u>Capital Outlay and Other:</u>				
1 4 9001 Cap purchase - Office Furniture		181	181	-
1 4 9006 Cap purchase - Computers		1,358	1,358	-
Total Capital Outlay	-	1,539	1,539	-
TOTAL CASH USES	15,795	2,556	3,437	18,478
NET INCOME	0	2,499	4,902	622