



ANNUAL BUDGET FOR FISCAL YEAR 2013 - 2014

This budget will raise more revenue from property taxes than last year's budget by an amount of \$69,183.47, which is a 6.57% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$9,086.78.

City Council Record Vote

The members of the governing body voted on the adoption of the budget as follows:

FOR: John Jennings, Alderman Place 3
 Russell Moore, Alderman Place 4
 Billy Plake, Alderman Place 5

AGAINST: Kaaren Teuber, Alderman Place 1

PRESENT and not voting: Teddie Ann Salmon, Mayor

ABSENT: Jim Smith, Alderman Place 2

	Tax Rate Adopted FY 2012-13	Proposed FY 2013-14
Property Tax Rate	0.744082	0.594869
Effective Rate	0.700319	0.558195
Effective M&O Tax Rate	0.476237	0.394083
Rollback Tax Rate	0.763483	0.594869
Debt Rate (I&S)	0.224082	0.164112

The total amount of municipal debt obligation for the City of Van Alstyne is \$8,162,717.08. Of that amount \$2,763,967.08 is secured by property taxes and \$5,398,750.00 is supported by water and sewer revenues.

City Department Codes

10 - General Fund

400 – Administration
411 – Library
412 – Museum
544 – Fire/EMS
550 – Police
551 – Communications
552 – Municipal Court
555 – Parks and Recreation
561 – Senior Center
562 – Community Center
580 – Streets

60 – Water/ Wastewater Fund

701 – Water
705 - Wastewater

Account Number	Description	FY13		FY14
		Base Budget	Adjusted	Final Budget
10 400 5101	Property Tax Revenue - Current	801,503.74	43,808.20	845,311.94
10 400 5102	Property Tax Revenue - Delinquent	8,863.00	6,137.00	15,000.00
10 400 5103	Property Tax Penalty & Interest	2,873.00	2,127.00	5,000.00
10 400 5106	Intergovernmental Revenues	-	-	-
10 400 5109	Reimbursed Salaries Revenue	-	-	-
10 400 5119	NSF Fees	-	-	-
10 400 5206	Franchise Tax	140,000.00	30,000.00	170,000.00
10 400 5225	Sales Tax Revenue	550,000.00	(62,050.00)	487,950.00
10 400 5310	Mixed Drink Tax	-	-	-
10 400 5312	Infrastructure Fees	-	-	-
10 400 5313	Building Permits	34,500.00	40,500.00	75,000.00
10 400 5314	Zoning Fees	500.00	-	500.00
10 400 5315	Remington Ridge Dev Reimbursement	-	-	-
10 400 5316	FEMA Reimbursement	-	-	-
10 400 5400	Discounts Earned	-	-	-
10 400 5491	Gain on Sale of Assets	-	-	-
10 400 5497	Other Rev S&N Lease Payments	-	-	-
10 400 5498	Funds due from Capital Fund prior years	-	-	-
10 400 5499	Miscellaneous Revenue	2,400.00	-	2,400.00
10 400 5500	Grant Revenue	-	-	-
10 400 5501	Reimbursed Salaries	-	-	-
10 400 5530	Interest Income	1,500.00	500.00	2,000.00
10 400 5711	Returned Checks Re-Deposited	-	-	-
10 400 5799	Unknown Revenue	-	-	-
10 400 5800	Transfers in	-	-	-
10 400 5801	Water Fund Repayment of Expenses Related to Same	-	-	-
10 400 5902	Other financing Sources	-	-	-
10 411 5109	Reimbursed Salaries Revenue	35,110.00	(35,110.00)	-
10 411 5499	Miscellaneous Revenue	1,900.00	(300.00)	1,600.00
10 411 5500	Grant Revenue	1,000.00	5,000.00	6,000.00
10 411 5602	Grayson County	2,175.00	-	2,175.00
10 411 5603	Library Fines	2,700.00	(300.00)	2,400.00
10 411 5711	Returned Checks Re-Deposited	-	-	-
10 544 5313	Building Permits	-	2,000.00	2,000.00
10 544 5491	Gain on Sale of Assets	-	130,000.00	130,000.00
10 544 5499	Miscellaneous Revenue	7,000.00	-	7,000.00
10 544 5500	Grant Revenue	9,500.00	-	9,500.00
10 544 5602	Grayson County	129,206.00	-	129,206.00
10 544 5604	Gunter	20,000.00	(6,560.00)	13,440.00
10 544 5605	Howe	-	-	-
10 544 5606	Ins/Private Payments	751,000.00	(125,000.00)	626,000.00
10 544 5608	Tom Bean	5,600.00	1,600.00	7,200.00
10 544 5800	Transfers in	-	-	-
10 544 5850	Other Finance Source-Cap Lease	-	-	-
10 550 5109	Reimbursed Salaries Revenue	-	-	-
10 550 5491	Gain on Sale of Assets	-	5,000.00	5,000.00
10 550 5499	Miscellaneous Revenue	3,500.00	-	3,500.00
10 550 5500	Grant Revenue	900.00	-	900.00
10 550 5501	Reimbursed Salaries	-	14,400.00	14,400.00
10 550 5530	Interest Income	-	-	-
10 550 5801	Seized Asset Revenue	-	-	-
10 550 5850	Other Finance Source-Cap Lease	-	-	-
10 550 5800	Transfers in	-	15,000.00	15,000.00
10 551 5500	Communications Grant Revenue	-	24,856.00	24,856.00
10 551 5608	Dispatch Services	12,500.00	(12,500.00)	-
10 552 5110	Court Fines	680,000.00	(40,000.00)	640,000.00

10	552	5119	NSF Fees	-	-	-
10	552	5123	Court Security Revenue	-	-	-
10	552	5124	Court Technology Revenue	-	-	-
10	552	5499	Miscellaneous Revenue	108.00	42.00	150.00
10	552	5530	Interest Income	-	-	-
10	552	5711	Returned Checks Re-Deposited	-	-	-
10	552	5900	Cash Overage/Shortage	-	-	-
10	555	5499	Miscellaneous Revenue	11,500.00	(4,500.00)	7,000.00
10	561	5499	Miscellaneous Revenue	-	-	-
10	561	5501	Reimbursed Salaries	-	-	-
10	562	5499	Miscellaneous Revenue	-	-	-
10	562	5621	Rental Fee	4,300.00	-	4,300.00
10	580	5208	Street Repair Fee	-	-	-
10	580		Sales Tax Revenue	-	97,589.32	97,589.32
10	580	5491	Gain on Sale of Assets	-	80,000.00	80,000.00
10	580	5499	Miscellaneous Revenue	-	-	-
			Revenue Totals:	3,220,138.74	212,239.52	3,432,378.26
10	400	6101	Salaries	157,849.09	17,823.38	175,672.47
10	400	6102	Salaries - Overtime	412.50	818.70	1,231.20
10	400	6103	Reimbursed Salary Expense	-	-	-
10	400	6104	Infrastructure Inspection Fees	-	-	-
10	400	6114	Payroll Taxes	12,107.01	1,426.12	13,533.13
10	400	6121	Health Insurance	14,306.04	3,383.28	17,689.32
10	400	6124	Benefit Def. Comp. Expense	-	-	-
10	400	6125	TMRS Retirement	13,467.86	1,684.70	15,152.56
10	400	6127	Worker's Compensation	479.95	99.64	579.59
10	400	6128	Miscellaneous Payroll	-	-	-
10	400	6130	TWC Settlement	-	-	-
10	400	6208	Office Supplies	2,000.00	-	2,000.00
10	400	6209	Other Supplies - Misc.	2,000.00	-	2,000.00
10	400	6210	Clothing Supplies	-	-	-
10	400	6212	Postage	3,500.00	(200.00)	3,300.00
10	400	6216	Vehicle Supplies - Fuel	4,800.00	(4,800.00)	-
10	400	6302	Maint. & Repair - Equipment	-	-	-
10	400	6303	Maint. & Repair - Buildings	100.00	1,800.00	1,900.00
10	400	6305	Maint. & Repair - Other	-	-	-
10	400	6701	Building Inspection	30,000.00	33,750.00	63,750.00
10	400	6703	Contract Services	37,000.00	26,662.64	63,662.64
10	400	6705	Mayor Expense	3,000.00	-	3,000.00
10	400	6706	Council Member's Expense	1,000.00	(200.00)	800.00
10	400	6707	Infrastructure Inspections	-	-	-
10	400	6708	Animal Control Services	-	-	-
10	400	6710	Car Allowance	-	-	-
10	400	6711	Travel Expense	2,500.00	3,500.00	6,000.00
10	400	6714	Demolition Expense	-	10,000.00	10,000.00
10	400	6715	Appraisal District Fees	21,000.00	-	21,000.00
10	400	6716	Election Expenses	6,400.00	600.00	7,000.00
10	400	6721	Education & Training	2,000.00	5,700.00	7,700.00
10	400	6722	Insurance - Property, Liability & Bonds	6,300.00	-	6,300.00
10	400	6731	Public Notices - Advertising	1,600.00	-	1,600.00
10	400	6753	Legal Expenses	38,000.00	-	38,000.00
10	400	6754	Accounting Expenses	6,000.00	37,200.00	43,200.00
10	400	6755	Audit Expense	11,750.00	-	11,750.00
10	400	6761	Dues & Publications	2,700.00	1,319.00	4,019.00
10	400	6780	Electricity	2,000.00	(500.00)	1,500.00
10	400	6781	Gas - Natural	500.00	370.00	870.00
10	400	6783	Telephone	8,000.00	-	8,000.00

10	400	6786	Returned Check Expense	-	-	-
10	400	6789	Late Fee Expense	-	-	-
10	400	6790	Interest Expense	819.13	(413.52)	405.61
10	400	6799	Other Services - Misc.	800.00	(300.00)	500.00
10	400	6801	Depreciation	-	-	-
10	400	6909	Capital Outlay-All GF Dept	-	-	-
10	400	6910	Loan Payment - Principal	10,338.14	(198.01)	10,140.13
10	400	6911	Machinery & Equipment	8,000.00	2,164.75	10,164.75
10	400	6914	Capitalized Items	-	-	-
10	400	6921	Buildings & Improvements	-	-	-
10	400	6931	Land & Improvements	-	-	-
10	400	6941	Other Capital Expenditures	-	-	-
10	400	6943	Misc Exp	1,200.00	(700.00)	500.00
10	400	6951	S&N Building Payment	-	-	-
10	400	9811	Transfers Out	-	-	-
10	411	6101	Salaries	99,999.36	(2,410.73)	97,588.63
10	411	6102	Salaries - Overtime	-	-	-
10	411	6114	Payroll Taxes	7,649.95	(184.42)	7,465.53
10	411	6121	Health Insurance	12,171.13	(378.25)	11,792.88
10	411	6124	Benefit Def. Comp. Expense	-	-	-
10	411	6125	TMRS Retirement	6,541.92	86.40	6,628.32
10	411	6127	Worker's Compensation	264.88	26.71	291.59
10	411	6130	TWC Settlement	-	-	-
10	411	6208	Office Supplies	1,200.00	(500.00)	700.00
10	411	6209	Other Supplies - Misc.	700.00	150.00	850.00
10	411	6302	Maint. & Repair - Equipment	350.00	(120.00)	230.00
10	411	6303	Maint. & Repair - Buildings	1,613.00	(163.00)	1,450.00
10	411	6304	Grounds Maint	-	-	-
10	411	6305	Maint. & Repair - Other	1,200.00	-	1,200.00
10	411	6703	Contract Services	6,186.00	(606.00)	5,580.00
10	411	6711	Travel Expense	700.00	700.00	1,400.00
10	411	6721	Education & Training	-	-	-
10	411	6722	Insurance - Property, Liability & Bonds	1,600.00	-	1,600.00
10	411	6731	Public Notices - Advertising	-	-	-
10	411	6761	Dues & Publications	253.00	187.00	440.00
10	411	6780	Electricity	5,400.00	(400.00)	5,000.00
10	411	6781	Gas - Natural	1,300.00	(350.00)	950.00
10	411	6783	Telephone	6,250.00	(603.00)	5,647.00
10	411	6786	Returned Check Expense	-	-	-
10	411	6799	Other Services - Misc.	-	-	-
10	411	6801	Depreciation	-	-	-
10	411	6911	Machinery & Equipment	4,050.00	(3,930.00)	120.00
10	411	6912	Books, Tapes, etc. - Purchase	7,000.00	(1,300.00)	5,700.00
10	411	6913	Magazines & Papers - Purchase	960.00	(585.00)	375.00
10	411	6914	Capitalized Items	-	-	-
10	411	6941	Other Capital Expenditures	-	-	-
10	411	6945	Purchases - Dobie Grant	-	6,000.00	6,000.00
10	412	6303	Maint. & Repair - Buildings	-	-	-
10	412	6703	Contract Services	14.00	114.00	128.00
10	412	6722	Insurance - Property, Liability & Bonds	260.00	(60.00)	200.00
10	412	6780	Electricity	475.00	(75.00)	400.00
10	412	6781	Gas - Natural	392.00	208.00	600.00
10	412	6799	Other Services - Misc.	-	-	-
10	544	6101	Salaries	363,216.52	28,654.64	391,871.16
10	544	6102	Salaries - Overtime	57,374.10	(24,219.72)	33,154.38
10	544	6114	Payroll Taxes	32,175.18	339.27	32,514.45
10	544	6121	Health Insurance	49,374.80	4,833.52	54,208.32
10	544	6124	Benefit Def. Comp. Expense	-	-	-

10	544	6125	TMRS Retirement	28,770.26	4,139.43	32,909.69
10	544	6127	Worker's Compensation	8,629.41	833.86	9,463.27
10	544	6130	TWC Settlement	2,500.00	(2,500.00)	-
10	544	6208	Office Supplies	200.00	(80.00)	120.00
10	544	6209	Other Supplies - Misc.	2,000.00	(1,000.00)	1,000.00
10	544	6210	Clothing Supplies	6,250.00	-	6,250.00
10	544	6212	Postage	-	-	-
10	544	6216	Vehicle Supplies - Fuel	48,000.00	(3,000.00)	45,000.00
10	544	6217	Vehicle Supplies - Other	200.00	-	200.00
10	544	6218	Pharmaceutical Supplies	5,500.00	1,500.00	7,000.00
10	544	6219	Non-Pharmaceutical Supplies	16,100.00	(3,600.00)	12,500.00
10	544	6220	Medical Gasses	3,300.00	-	3,300.00
10	544	6301	Maint. & Repair - Vehicles	27,500.00	(4,000.00)	23,500.00
10	544	6302	Maint. & Repair - Equipment	7,000.00	(2,000.00)	5,000.00
10	544	6303	Maint. & Repair - Buildings	15,144.00	(5,000.00)	10,144.00
10	544	6703	Contract Services	75,000.00	(11,903.24)	63,096.76
10	544	6710	Car Allowance	-	-	-
10	544	6711	Travel Expense	400.00	-	400.00
10	544	6721	Education & Training	5,000.00	-	5,000.00
10	544	6722	Insurance - Property, Liability & Bonds	22,500.00	-	22,500.00
10	544	6731	Public Notices - Advertising	-	-	-
10	544	6753	Legal Expenses	-	-	-
10	544	6779	Ambulance Service	-	-	-
10	544	6780	Electricity	3,500.00	(500.00)	3,000.00
10	544	6781	Gas - Natural	600.00	(50.00)	550.00
10	544	6783	Telephone	6,000.00	(1,000.00)	5,000.00
10	544	6786	Returned Check Expense	-	-	-
10	544	6789	Late Fee Expense	-	-	-
10	544	6790	Interest Expense	8,309.18	(8,309.18)	-
10	544	6795	Debt - Principal Payments	-	-	-
10	544	6799	Other Services - Misc.	100.00	-	100.00
10	544	6801	Depreciation	-	-	-
10	544	6910	Loan Payment - Principal	51,861.00	89,757.14	141,618.14
10	544	6911	Machinery & Equipment	12,000.00	-	12,000.00
10	544	6914	Capitalized Items	28,628.00	(28,628.00)	-
10	544	6941	Other Capital Expenditures	-	-	-
10	544	9811	Transfers Out	-	-	-
10	550	6101	Salaries	382,249.52	(1,617.06)	380,632.46
10	550	6102	Salaries - Overtime	25,939.68	815.03	26,754.71
10	550	6114	Payroll Taxes	31,226.47	(61.35)	31,165.12
10	550	6121	Health Insurance	55,087.16	261.52	55,348.68
10	550	6124	Benefit Def. Comp. Expense	-	-	-
10	550	6125	TMRS Retirement	37,675.86	(4,231.22)	33,444.64
10	550	6127	Worker's Compensation	9,814.89	835.50	10,650.39
10	550	6128	Miscellaneous Payroll	-	-	-
10	550	6130	TWC Settlement	-	-	-
10	550	6208	Office Supplies	600.00	-	600.00
10	550	6209	Other Supplies - Misc.	5,077.00	(77.00)	5,000.00
10	550	6210	Clothing Supplies	5,500.00	500.00	6,000.00
10	550	6212	Postage	-	-	-
10	550	6213	Seizure Fund Expenses	-	-	-
10	550	6216	Vehicle Supplies - Fuel	31,500.00	-	31,500.00
10	550	6217	Vehicle Supplies - Other	200.00	-	200.00
10	550	6301	Maint. & Repair - Vehicles	9,340.00	-	9,340.00
10	550	6302	Maint. & Repair - Equipment	1,500.00	-	1,500.00
10	550	6303	Maint. & Repair - Buildings	2,000.00	-	2,000.00
10	550	6306	Maint & Repair Motorcycles	-	-	-
10	550	6703	Contract Services	9,832.25	2,811.75	12,644.00

10	550	6711	Travel Expense	2,500.00	-	2,500.00
10	550	6721	Education & Training	1,500.00	500.00	2,000.00
10	550	6722	Insurance - Property, Liability & Bonds	12,500.00	-	12,500.00
10	550	6731	Public Notices - Advertising	-	-	-
10	550	6761	Dues & Publications	210.00	40.00	250.00
10	550	6780	Electricity	5,200.00	-	5,200.00
10	550	6781	Gas - Natural	550.00	100.00	650.00
10	550	6783	Telephone	6,300.00	-	6,300.00
10	550	6790	Interest Expense	-	-	-
10	550	6799	Other Services - Misc.	685.00	200.00	885.00
10	550	6801	Depreciation	-	-	-
10	550	6910	Loan Payment - Principal	-	-	-
10	550	6911	Machinery & Equipment	5,800.00	-	5,800.00
10	550	6914	Capitalized Items	-	68,816.31	68,816.31
10	550	6915	Capital Lease Payment	-	-	-
10	550	6940	Software Loan	-	-	-
10	550	6941	Other Capital Expenditures	-	-	-
10	550	6943	Misc Exp	-	-	-
10	551	6101	Salaries	121,064.88	7,848.16	128,913.04
10	551	6102	Salaries - Overtime	8,158.50	(244.50)	7,914.00
10	551	6114	Payroll Taxes	9,885.59	581.68	10,467.27
10	551	6121	Health Insurance	19,074.72	4,511.04	23,585.76
10	551	6125	TMRS Retirement	11,927.32	241.44	12,168.76
10	551	6127	Worker's Compensation	350.25	58.59	408.84
10	551	6128	Miscellaneous Payroll	-	-	-
10	551	6130	TWC Settlement	-	-	-
10	551	6208	Office Supplies	245.00	5.00	250.00
10	551	6209	Other Supplies - Misc.	300.00	-	300.00
10	551	6210	Clothing Supplies	650.00	-	650.00
10	551	6212	Postage	-	-	-
10	551	6302	Maint. & Repair - Equipment	500.00	-	500.00
10	551	6303	Maint. & Repair - Buildings	600.00	-	600.00
10	551	6703	Contract Services	6,220.00	760.00	6,980.00
10	551	6711	Travel Expense	750.00	-	750.00
10	551	6721	Education & Training	400.00	-	400.00
10	551	6722	Insurance - Property, Liability & Bonds	-	-	-
10	551	6731	Public Notices - Advertising	180.00	(30.00)	150.00
10	551	6783	Telephone	2,500.00	-	2,500.00
10	551	6799	Other Services - Misc.	-	-	-
10	551	6911	Machinery & Equipment	2,700.00	-	2,700.00
10	551	6914	Capitalized Items	29,856.00	(5,000.00)	24,856.00
10	552	6101	Salaries	45,400.00	14.40	45,414.40
10	552	6102	Salaries - Overtime	1,247.00	(1,247.00)	-
10	552	6114	Payroll Taxes	3,473.10	1.10	3,474.20
10	552	6121	Health Insurance	7,525.18	(1,628.74)	5,896.44
10	552	6124	Benefit Def. Comp. Expense	-	-	-
10	552	6125	TMRS Retirement	4,190.42	1.33	4,191.75
10	552	6127	Worker's Compensation	123.05	12.65	135.70
10	552	6128	Miscellaneous Payroll	-	-	-
10	552	6130	TWC Settlement	-	-	-
10	552	6208	Office Supplies	300.00	-	300.00
10	552	6209	Other Supplies - Misc.	2,300.00	-	2,300.00
10	552	6210	Clothing Supplies	150.00	-	150.00
10	552	6212	Postage	-	-	-
10	552	6302	Maint. & Repair - Equipment	450.00	-	450.00
10	552	6303	Maint. & Repair - Buildings	750.00	-	750.00
10	552	6703	Contract Services	11,950.00	3,696.50	15,646.50
10	552	6711	Travel Expense	800.00	-	800.00

10	552	6712	City Prosecutor Expense	12,000.00	-	12,000.00
10	552	6717	State Court Cost	238,000.00	(8,000.00)	230,000.00
10	552	6718	Jury Trial Expense	300.00	-	300.00
10	552	6719	Court Security Expense	-	-	-
10	552	6720	Credit Card Discount	-	6,050.00	6,050.00
10	552	6721	Education & Training	600.00	-	600.00
10	552	6722	Insurance - Property, Liability & Bonds	-	-	-
10	552	6783	Telephone	-	-	-
10	552	6786	Returned Check Expense	-	-	-
10	552	6787	Municipal Crt Tech Fund Exp	-	-	-
10	552	6792	Collection Fees	-	20,000.00	20,000.00
10	552	6799	Other Services - Misc.	120.00	-	120.00
10	552	6911	Machinery & Equipment	-	-	-
10	552	6914	Capitalized Items	-	-	-
10	552	6943	Misc Exp	-	-	-
10	555	6101	Salaries	40,435.20	(2,154.67)	38,280.53
10	555	6102	Salaries - Overtime	3,204.00	(2,349.60)	854.40
10	555	6103	Reimbursed Salary Expense	-	-	-
10	555	6114	Payroll Taxes	3,338.40	(344.58)	2,993.82
10	555	6121	Health Insurance	4,768.68	1,127.76	5,896.44
10	555	6125	TMRS Retirement	3,029.58	(216.87)	2,812.71
10	555	6127	Worker's Compensation	1,120.97	(26.98)	1,093.99
10	555	6208	Office Supplies	-	-	-
10	555	6209	Other Supplies - Misc.	1,200.00	(800.00)	400.00
10	555	6210	Clothing Supplies	1,800.00	(1,300.00)	500.00
10	555	6216	Vehicle Supplies - Fuel	4,500.00	(1,500.00)	3,000.00
10	555	6301	Maint. & Repair - Vehicles	950.00	-	950.00
10	555	6302	Maint. & Repair - Equipment	2,800.00	-	2,800.00
10	555	6303	Maint. & Repair - Buildings	1,500.00	-	1,500.00
10	555	6304	Grounds Maint	3,500.00	-	3,500.00
10	555	6703	Contract Services	900.00	(900.00)	-
10	555	6709	Maint. & Repair - Other	350.00	(250.00)	100.00
10	555	6722	Insurance - Property & Liability	300.00	-	300.00
10	555	6780	Electricity	32,000.00	(8,000.00)	24,000.00
10	555	6783	Telephone	650.00	(300.00)	350.00
10	555	6791	Water	-	-	-
10	555	6799	Other Services - Misc.	100.00	-	100.00
10	555	6801	Depreciation	-	-	-
10	555	6911	Machinery & Equipment	1,800.00	-	1,800.00
10	555	6914	Capitalized Items	-	-	-
10	555	6941	Other Capital Expenditures	-	-	-
10	555	6943	Misc Exp	-	-	-
10	561	6101	Salaries	-	-	-
10	561	6114	Payroll Taxes	-	-	-
10	561	6125	TMRS Retirement	-	-	-
10	561	6127	Worker's Compensation	-	-	-
10	561	6128	Miscellaneous Payroll	-	-	-
10	561	6209	Other Supplies - Misc.	-	-	-
10	561	6303	Maint. & Repair - Buildings	-	-	-
10	561	6703	Contract Services	7,839.47	(2,832.47)	5,007.00
10	561	6722	Insurance - Property, Liability & Bonds	250.00	-	250.00
10	561	6780	Electricity	4,600.00	-	4,600.00
10	561	6781	Gas - Natural	1,100.00	500.00	1,600.00
10	561	6782	Meals on Wheels Program	-	-	-
10	561	6799	Other Services - Misc.	-	-	-
10	562	6101	Salaries	-	-	-
10	562	6114	Payroll Taxes	-	-	-
10	562	6124	Benefit Def. Comp. Expense	-	-	-

10	562	6127	Worker's Compensation	-	-	-
10	562	6128	Miscellaneous Payroll	-	-	-
10	562	6209	Other Supplies - Misc.	300.00	-	300.00
10	562	6303	Maint. & Repair - Buildings	30.00	11,586.00	11,616.00
10	562	6703	Contract Services	2,280.00	127.00	2,407.00
10	562	6722	Insurance - Property, Liability & Bonds	260.00	-	260.00
10	562	6780	Electricity	3,400.00	(800.00)	2,600.00
10	562	6781	Gas - Natural	585.00	115.00	700.00
10	562	6799	Other Services - Misc.	-	-	-
10	562	6911	Machinery & Equipment	-	150.00	150.00
10	580	6101	Salaries	58,344.00	(58,344.00)	-
10	580	6102	Salaries - Overtime	6,311.25	(6,311.25)	-
10	580	6114	Payroll Taxes	4,946.13	(4,946.13)	-
10	580	6121	Health Insurance	9,537.36	(9,537.36)	-
10	580	6125	TMRS Retirement	5,967.68	(5,967.68)	-
10	580	6127	Worker's Compensation	4,197.83	(4,197.83)	-
10	580	6128	Miscellaneous Payroll	-	-	-
10	580	6130	TWC Settlement	-	-	-
10	580	6209	Other Supplies - Misc.	1,500.00	(1,500.00)	-
10	580	6210	Clothing Supplies	1,000.00	(500.00)	500.00
10	580	6216	Vehicle Supplies - Fuel	12,900.00	(5,900.00)	7,000.00
10	580	6301	Maint. & Repair - Vehicles	2,400.00	(200.00)	2,200.00
10	580	6302	Maint. & Repair - Equipment	5,200.00	(1,700.00)	3,500.00
10	580	6320	Maint. & Repair - Streets	175,000.00	(65,000.00)	110,000.00
10	580	6322	Maint. & Repair - Bridges	500.00	(500.00)	-
10	580	6324	Maint. & Repair - Signs, Fences, Sidewalks	5,000.00	(3,000.00)	2,000.00
10	580	6326	Maint. & Repair - Storm Sewers	12,500.00	(3,000.00)	9,500.00
10	580	6702	Condemnation Expense	-	-	-
10	580	6703	Contract Services	46,720.00	(27,720.00)	19,000.00
10	580	6708	Animal Control Services	1,500.00	(1,500.00)	-
10	580	6713	Mowing Contract	-	-	-
10	580	6721	Education & Training	875.00	(875.00)	-
10	580	6722	Insurance - Property, Liability & Bonds	3,000.00	-	3,000.00
10	580	6731	Public Notices - Advertising	-	-	-
10	580	6780	Electricity	44,000.00	-	44,000.00
10	580	6790	Interest Expense	4,491.45	(4,491.45)	-
10	580	6799	Other Services - Misc.	500.00	(500.00)	-
10	580	6801	Depreciation	-	-	-
10	580	6910	Loan Payment - Principal	24,357.52	55,105.66	79,463.18
10	580	6911	Machinery & Equipment	7,000.00	-	7,000.00
10	580	6914	Capitalized Items	-	-	-
10	580	6941	Other Capital Expenditures	-	-	-
10	580		Sales Tax Street Expense	-	97,589.32	97,589.32
10	701	6130	TWC Settlement	-	-	-
10	705	6130	TWC Settlement	-	-	-
			Expenditure Totals:	3,220,060.77	206,425.11	3,426,485.88
			Revenues less Expenditures:	77.97	5,814.41	5,892.38

Account Number	Description	FY13		FY14
		Base Budget	Adjusted	Final Budget
20 000 5123	Court Security Revenue	7,100.00	--	7,100.00
20 000 5124	Court Technology Revenue	6,900.00	--	6,900.00
20 000 5530	Interest Income	120.00	100.00	220.00
	Revenue Totals:	14,120.00	100.00	14,220.00
20 000 6719	Court Security Expense	2,500.00	--	2,500.00
20 000 6787	Court Technology Fund Exp	12,000.00	(280.00)	11,720.00
	Expense Totals:	14,500.00	(280.00)	14,220.00
	Revenues less expenditures:	(380.00)	380.00	--

Account Number	Description	FY13		FY14
		Base Budget	Adjusted	Final Budget
21 000 5530	Interest Income	650.00	250.00	900.00
21 000 5801	Seized Asset Revenue	10,000.00	--	10,000.00
	Revenue Totals:	10,650.00	250.00	10,900.00
21 000 6213	Seizure Fund Expenses	10,000.00	(9,350.00)	650.00
21 000 9811	Transfers Out	--	15,000.00	15,000.00
	Expense Totals:	10,000.00	5,650.00	15,650.00
	Revenues less expenditures:	650.00	(5,400.00)	(4,750.00)

Account Number	Description	FY13		FY14
		Base Budget	Adjusted	Final Budget
40 611 5101	Property Tax Revenue - Current	\$296,675.99	25,375.27	322,051.26
40 611 5102	Property Tax Revenue - Delinquent	4,880.00		4,880.00
40 611 5103	Property Tax Penalty & Interest	3,200.00		3,200.00
40 611 5400	Discounts Earned			-
40 611 5499	Miscellaneous Revenue	1,000.00	(1,000.00)	-
40 611 5530	Interest Income	800.00	100.00	900.00
40 611 5800	Transfers in			-
40 611 5802	Donation for VAISD			-
40 611 5803	Donation from Park Board on F M. Pk. (COB)			-
	Revenue Totals:	\$306,555.99	\$24,475.27	\$331,031.26
40 611 6790	Interest Expense	203,425.00	(104,729.00)	98,696.00
40 611 6795	Bond Fees	700.00	(200.00)	500.00
40 611 6799	Other Services - Misc.			-
40 611 8000	Bond Payment	93,252.00	96,748.00	190,000.00
40 611 9811	Transfers Out			-
	Expenditure Totals:	297,377.00	(8,181.00)	289,196.00
	Revenues less Expenditures:	\$9,178.99	\$32,656.27	\$41,835.26

Account Number	Description	FY13		FY14
		Base Budget	Adjusted	Final Budget
50 625 5106	Intergovernmental Revenues	-	-	-
50 625 5107	Private Donations	-	-	-
50 625 5108	VISD Contributions	-	-	-
50 625 5111	S&N Enterprises Lease Payment	-	-	-
50 625 5400	Discounts Earned	-	-	-
50 625 5499	Miscellaneous Revenue	-	-	-
50 625 5500	Grant Revenue	-	-	-
50 625 5530	Interest Income	-	500.00	500.00
50 625 5800	Transfers in	-	-	-
50 625 5840	Bond Proceeds	-	-	-
50 625 5903	Walking Trail Donation	-	-	-
	Revenue Totals:	-	500.00	500.00
50 625 6910	Motor Vehicles	-	-	-
50 625 6911	Machinery & Equipment	-	-	-
50 625 6921	Buildings & Improvements	-	-	-
50 625 6931	Land & Improvements	-	-	-
50 625 6941	Other Capital Expenditures	-	-	-
50 625 6942	Impact Fee Study/Ord Exp	-	-	-
50 625 6943	Misc Exp	-	-	-
50 625 6946	Infrastructure Improvements	-	-	-
50 625 6947	Infrastructure - New	-	-	-
50 625 6948	Surface Water Line Connection	-	-	-
50 625 6951	S&N Building Payment	-	-	-
50 625 9811	Transfers Out	-	-	-
	Expenditure Totals:	-	-	-
	Revenues less Expenditures:	-	500.00	500.00

Account Number	Description	FY13		FY14
		Base Budget	Adjusted	Final Budget
60 701 5115	Water Sales	933,709.12	174,180.23	1,107,889.35
60 701 5116	Tap Fees	2,000.00	25,849.60	27,849.60
60 701 5117	Late Payment Penalty	35,480.95	(4,480.95)	31,000.00
60 701 5118	Connection & Reconnection Fee	7,786.67	213.33	8,000.00
60 701 5119	NSF Fees	1,000.00	(1,000.00)	-
60 701 5121	Water Impact Fee Revenue	-	69,506.10	69,506.10
60 701 5400	Discounts Earned	-	-	-
60 701 5491	Gain on Sale of Assets	-	-	-
60 701 5499	Miscellaneous Revenue	-	-	-
60 701 5500	Grant Revenue	-	-	-
60 701 5505	Other Fin Source-Cap Cont's	-	-	-
60 701 5530	Interest Income	972.60	27.40	1,000.00
60 701 5711	Returned Checks Re-Deposited	-	-	-
60 701 5800	Transfers in	-	-	-
60 701 5900	Cash Overage/Shortage	-	-	-
60 701 5901	Credit Clearing	2,036.00	(2,036.00)	-
60 705 5116	Tap Fees	-	-	-
60 705 5122	Sewer Impact Fee Revenue	-	32,017.05	32,017.05
60 705 5201	Sewer Revenue	860,353.80	(102,794.70)	757,559.10
60 705 5205	Sewer Tap Fees	-	25,262.10	25,262.10
60 705 5207	Sewer Repair Fee	-	-	-
60 705 5499	Miscellaneous Revenue	-	-	-
60 705 5500	Grant Revenue	-	-	-
60 705 5530	Interest Income	-	-	-
60 705 5601	Sanitation Revenue	171,336.00	(31,336.00)	140,000.00
	Revenue Totals:	2,014,675.14	185,408.16	2,200,083.30
60 701 6101	Salaries	117,873.60	41,156.72	159,030.32
60 701 6102	Salaries - Overtime	4,134.75	1,709.25	5,844.00
60 701 6114	Payroll Taxes	9,333.64	3,279.25	12,612.89
60 701 6121	Health Insurance	14,306.04	9,279.72	23,585.76
60 701 6124	Benefit Def. Comp. Expense	-	-	-
60 701 6125	TMRS Retirement	11,261.37	3,956.53	15,217.90
60 701 6127	Worker's Compensation	3,003.47	1,584.29	4,587.76
60 701 6128	Miscellaneous Payroll	-	-	-
60 701 6130	TWC Employer Expense	-	-	-
60 701 6208	Office Supplies	2,300.00	-	2,300.00
60 701 6209	Other Supplies - Misc.	3,000.00	7,800.00	10,800.00
60 701 6210	Clothing Supplies	1,100.00	-	1,100.00
60 701 6212	Postage	5,500.00	-	5,500.00
60 701 6216	Vehicle Supplies - Fuel	7,100.00	(100.00)	7,000.00
60 701 6217	Vehicle Supplies - Other	200.00	-	200.00
60 701 6301	Maint. & Repair - Vehicles	1,200.00	-	1,200.00
60 701 6302	Maint. & Repair - Equipment	4,060.00	(2,060.00)	2,000.00
60 701 6303	Maint. & Repair - Buildings	1,500.00	500.00	2,000.00
60 701 6304	Grounds Maint	1,500.00	-	1,500.00
60 701 6305	Maint. & Repair - Other	4,500.00	-	4,500.00
60 701 6330	Maint. & Repair - Water Lines	120,000.00	-	120,000.00
60 701 6332	Maint. & Repair - Water Storage Tanks	8,000.00	(1,000.00)	7,000.00
60 701 6334	Maint. & Repair - Pumps, Wells, Motors	40,000.00	(20,000.00)	20,000.00
60 701 6336	Maint. & Repair - Water Meters	6,000.00	-	6,000.00
60 701 6703	Contract Services	71,860.00	101,382.14	173,242.14
60 701 6708	Animal Control Services	300.00	2,700.00	3,000.00
60 701 6711	Travel Expense	1,500.00	500.00	2,000.00
60 701 6721	Education & Training	2,500.00	-	2,500.00
60 701 6722	Insurance - Property, Liability & Bonds	9,200.00	-	9,200.00

60	701	6731	Public Notices - Advertising	250.00	-	250.00
60	701	6753	Legal Expenses	-	-	-
60	701	6754	Accounting Expenses	-	-	-
60	701	6755	Audit Expense	-	-	-
60	701	6761	Dues & Publications	300.00	-	300.00
60	701	6765	TNRCC Fines	-	-	-
60	701	6780	Electricity	110,000.00	-	110,000.00
60	701	6781	Gas - Natural	650.00	100.00	750.00
60	701	6783	Telephone	7,400.00	100.00	7,500.00
60	701	6785	Bad Debt Expense	-	-	-
60	701	6786	Returned Check Expense	250.00	-	250.00
60	701	6789	Late Fee Expense	-	-	-
60	701	6790	Interest Expense	161,359.54	15,993.16	177,352.70
60	701	6795	Bond Fees	62,500.00	5,000.00	67,500.00
60	701	6796	CGMA Take or Pay	129,912.00	31,300.50	161,212.50
60	701	6797	DART Water line lease Payment	1,365.00	635.00	2,000.00
60	701	6799	Other Services - Misc.	1,500.00	(1,000.00)	500.00
60	701	6801	Depreciation	-	-	-
60	701	6910	Motor Vehicles	-	-	-
60	701	6911	Machinery & Equipment	6,600.00	(1,600.00)	5,000.00
60	701	6914	Capitalized Items	-	63,459.08	63,459.08
60	701	6941	Other Capital Expenditures	-	-	-
60	701	6943	Misc Exp	-	-	-
60	701	6975	Bond Issuance Cost Expense	-	-	-
60	701	8000	Bond Payment	-	-	-
60	701	9811	Transfers Out	-	-	-
60	705	6101	Salaries	61,505.60	32,678.40	94,184.00
60	705	6102	Salaries - Overtime	6,653.25	(1,028.25)	5,625.00
60	705	6114	Payroll Taxes	5,214.15	2,421.24	7,635.39
60	705	6121	Health Insurance	9,537.36	8,151.96	17,689.32
60	705	6125	TMRS Retirement	6,291.06	1,884.41	8,175.47
60	705	6127	Worker's Compensation	1,477.90	649.44	2,127.34
60	705	6128	Miscellaneous Payroll	-	-	-
60	705	6130	TWC Settlement	-	-	-
60	705	6209	Other Supplies - Misc.	750.00	1,100.00	1,850.00
60	705	6210	Clothing Supplies	2,400.00	-	2,400.00
60	705	6216	Vehicle Supplies - Fuel	5,800.00	1,200.00	7,000.00
60	705	6301	Maint. & Repair - Vehicles	1,450.00	3,550.00	5,000.00
60	705	6302	Maint. & Repair - Equipment	5,650.00	(1,150.00)	4,500.00
60	705	6303	Maint. & Repair - Buildings	1,000.00	3,000.00	4,000.00
60	705	6304	Grounds Maintenance	500.00	-	500.00
60	705	6305	Maint. & Repair - Other	2,034.00	466.00	2,500.00
60	705	6340	Maint. & Repair - Sewer Lines	79,500.00	40,500.00	120,000.00
60	705	6342	Maint. & Repair - Lift Stations	3,000.00	12,000.00	15,000.00
60	705	6344	Maint. & Repair - Sewer Plant	302,000.00	(235,000.00)	67,000.00
60	705	6703	Contract Services	193,760.45	(64,342.80)	129,417.65
60	705	6704	Sanitation Contract	171,336.00	(31,336.00)	140,000.00
60	705	6711	Travel Expense	500.00	1,000.00	1,500.00
60	705	6721	Education & Training	895.00	1,105.00	2,000.00
60	705	6722	Insurance - Property, Liability & Bonds	5,400.00	-	5,400.00
60	705	6731	Public Notices - Advertising	1,000.00	(500.00)	500.00
60	705	6733	TCEQ Fine	-	-	-
60	705	6780	Electricity	49,000.00	-	49,000.00
60	705	6783	Telephone	2,200.00	(700.00)	1,500.00
60	705	6789	Late Fee Expense	-	-	-
60	705	6790	Interest Expense	56,325.00	(1,700.00)	54,625.00
60	705	6795	Bond Fees	85,000.00	5,000.00	90,000.00
60	705	6799	Other Services - Misc.	3,200.00	(2,200.00)	1,000.00

60	705	6800	Lagoon Closure	-	-	-
60	705	6801	Depreciation	-	-	-
60	705	6911	Machinery & Equipment	4,350.00	(350.00)	4,000.00
60	705	6914	Capitalized Items	-	63,459.08	63,459.08
60	705	6941	Other Capital Expenditures	-	-	-
60	705	8000	Bond Payment	-	-	-
Expenditure Totals:				2,001,049.18	104,534.12	2,105,583.30
Revenues less Expenditures:				13,625.96	80,874.04	94,500.00

Account Number	Description	FY13		FY14
		Base Budget	Adjusted	Final Budget
80 625 5111	S&N Enterprises Lease Income	21,999.96	-	21,999.96
80 625 5496	S&N Late Payment Fee			-
80 625 5530	Interest Income	30.00		30.00
	Revenue Totals:	22,029.96	-	22,029.96
80 625 6951	S&N Building Payment	21,999.96		21,999.96
	Expenditure Totals:	21,999.96	-	21,999.96
	Revenues less Expenditures:	30.00	-	30.00

**City of Van Alstyne
2013-2014 Budget Summary**

	Base Budget	Adjustments to Base	Final Budget
10 - General			
Revenues	3,220,138.74	212,239.52	3,432,378.26
Expenses	3,220,060.77	206,425.11	3,426,485.88
Revenues over Expenses	77.97	5,814.41	5,892.38
20 - Court Security			
Revenues	14,120.00	100.00	14,220.00
Expenses	14,500.00	(280.00)	14,220.00
Revenues over Expenses	(380.00)	380.00	--
21 - Seizure			
Revenues	10,650.00	250.00	10,900.00
Expenses	10,000.00	5,650.00	15,650.00
Revenues over Expenses	650.00	(5,400.00)	(4,750.00)
40 - Debt Service			
Revenues	306,555.99	24,475.27	331,031.26
Expenses	297,377.00	(8,181.00)	289,196.00
Revenues over Expenses	9,178.99	32,656.27	41,835.26
50- Capital Proj			
Revenues	--	500.00	500.00
Expenses	--	--	--
Revenues over Expenses	--	500.00	500.00
60 - W&S			
Revenues	2,014,675.14	185,408.16	2,200,083.30
Expenses	2,001,049.18	104,534.12	2,105,583.30
Revenues over Expenses	13,625.96	80,874.04	94,500.00
80 S&N			
Revenues	22,029.96	--	22,029.96
Expenses	21,999.96	--	21,999.96
Revenues over Expenses	30.00	--	30.00
Grand Totals			
Revenues	5,588,169.83	422,972.95	6,011,142.78
Expenses	5,564,986.91	308,148.23	5,873,135.14
Revenues over Expenses	23,182.92	114,824.72	138,007.64