

# CITY OF WALLER



## 2015 – 2016 Adopted Budget



**Fiscal Year October 1, 2015 – September 30, 2016  
Operating Budget**

**Mayor Danny Marburger  
Mayor Pro Tem Sidney Johnson  
Councilmember Mike McCormick  
Councilmember Dwayne Hajek  
Councilmember Nancy Arnold  
Councilmember Edna Eaton**

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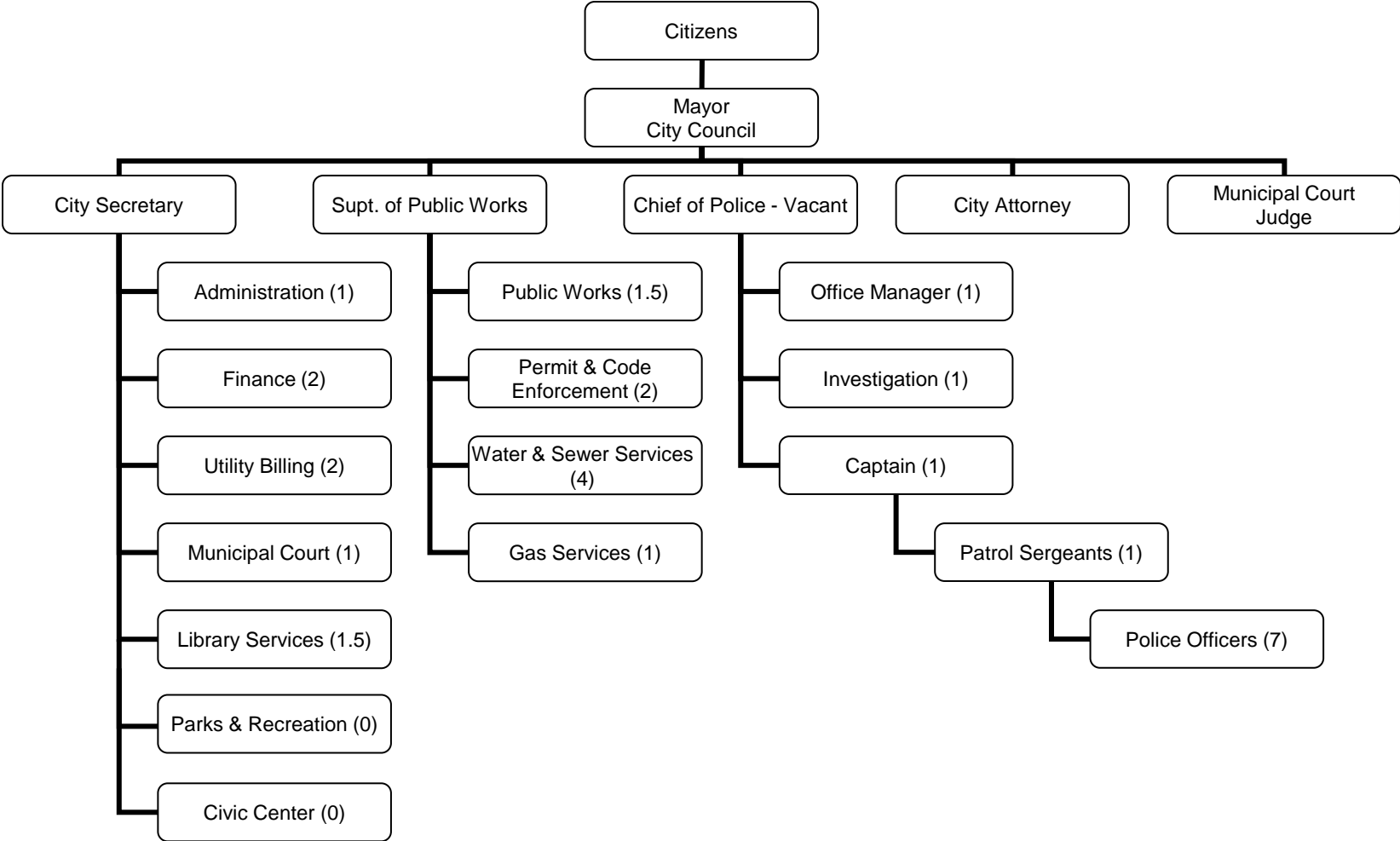
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# Organizational Chart

## City of Waller

### 2015 - 2016



ORDINANCE NO. 483

AN ORDINANCE OF THE CITY OF WALLER, TEXAS APPROVING AND ADOPTING THE BUDGET FOR THE CITY FOR THE YEAR 2015-2016; MAKING APPROPRIATIONS FOR THE CITY FOR SUCH YEAR AS REFLECTED IN SAID BUDGET; PROVIDING FOR SEVERABILITY; AND CONTAINING OTHER PROVISIONS RELATING TO THE SUBJECT.

\* \* \* \* \*

**THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$49,302, WHICH IS A 5.19% INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$50,428.**

WHEREAS, within the time and in the manner required by law, the Mayor presented to the City Council a proposed budget of expenditures of the City of Waller for the year 2015-2016, the same being the fiscal year of the City; and

WHEREAS, pursuant to a motion of the City Council and after notice required by law, a public hearing on such budget were held at the regular meeting place of the City Council at 2214 Waller Street, Waller I.S.D. School Board Room on the 28<sup>th</sup> day of September, 2015, at which

hearing all citizens and taxpayers of the City had the right to be present and to be heard and those who requested to be heard were heard; and

WHEREAS, the City Council has considered the proposed budget and has made such changes therein as in its judgment were warranted by law and were in the best interest of the citizens and taxpayers of the City; and

WHEREAS, a copy of such budget has been filed with the City Secretary and the City Council now desires to approve and adopt the same; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WALLER, TEXAS:

**Section 1.** The facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct.

**Section 2.** The City Council hereby approves and adopts the budget described in the preamble of this Ordinance, a copy of which is attached hereto and made a part of this Ordinance for all purposes and a copy of which is on file with the City Secretary. The City Secretary is hereby directed to place on said budget an endorsement, which shall be signed by the City Secretary, which shall read as follows: "The Original Budget of the City of Waller, Texas, for the Year 2015-2016." Such budget, as thus endorsed, shall be kept on file in the office of the City Secretary as a public record.

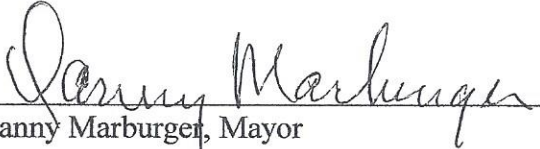
**Section 3.** In support of said budget and by virtue of the adoption thereof, including any and all changes adopted thereto, the several amounts specified for the various purposes named in said budget are hereby appropriated to and for such purposes.

**Section 4.** In the event any clause phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or

invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Waller, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

PASSED, APPROVED, AND ADOPTED this 28<sup>th</sup> day of September, 2015.

APPROVED:

  
\_\_\_\_\_  
Danny Marburger, Mayor

ATTEST:

  
\_\_\_\_\_  
Cynthia Ward, City Secretary



ORDINANCE NO. 484

AN ORDINANCE OF THE CITY OF WALLER, TEXAS PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES FOR THE YEAR 2015 AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING FOR SEVERABILITY.

\* \* \* \* \*

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

WHEREAS, Section 26.05 of the Texas Tax Code provides that by September 30 or the 60<sup>th</sup> day after the date the certified appraisal roll is received by the taxing unit, the governing body of each taxing unit shall adopt a tax rate for the current tax year; and

WHEREAS, such Section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the City's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the City for the next fiscal year), each of such two components must be approved separately; and

WHEREAS, the proposed tax rate for the current tax year of the City of Waller, Texas, consists of two such components, a tax rate of Thirty-six and 10/1000ths cents (\$0.3610) per \$100 of value for maintenance and operation expenditures and a tax rate of

Sixteen and 01/1000ths cents (\$0.1601) per \$100 of value to fund debt service expenditures; and

WHEREAS, a budget appropriating revenues generated by the collection of ad valorem for the use and support of the municipal government of the City of Waller has been approved and adopted by the Waller City Council as required by Title Four (4), Section 102.009 of the Local Government Code; and

WHEREAS, by separate motions heretofore approved by the City Council of the City of Waller, Texas, at a meeting of said City Council held on the 28<sup>th</sup> day of September 2015, said City Council has approved separately the tax rate heretofore specified for each of said components; and

WHEREAS, having thus separately approved the tax rate for each of such components, it is necessary and appropriate for the City Council to now formally pass, approve, and adopt a 2015 tax rate ordinance for the City of Waller, Texas; and

WHEREAS, all notices and hearings required by law as a prerequisite to the passage, approval, and adoption of said tax rate ordinance have been timely and properly given and held; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WALLER, TEXAS:

**Section 1.** The facts and recitations set forth in the preamble of this Ordinance are found to be true and correct and are hereby adopted, ratified, and confirmed.

**Section 2.** All property subject to ad valorem taxation by the City of Waller, Texas, shall be equally and uniformly assessed for such purposes at One Hundred Percent (100%) of the fair market value of such property.

**Section 3.** There is hereby levied for general purposes and use by the City of Waller, Texas, for the year 2015, and for each year thereafter until otherwise provided, an ad valorem tax at the rate of Thirty-five and 92/1000ths cents (\$0.3592) on each One Hundred Dollars (\$100) of assessed valuation on all property, real, personal, and mixed, within the corporate limits upon which an ad valorem tax is authorized by law to be levied by the City of Waller, Texas.

**THIS TAX RATE WILL RAISE MORE TAXES  
FOR MAINTENANCE AND OPERATIONS THAN  
LAST YEAR'S TAX RATE.**

The proceeds from such tax shall be applied to the payment of the general and current expenses of the government of the City. All such taxes shall be assessed and collected in current money of the United States of America.

**Section 4.** For the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of Waller, Texas, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City as such installments shall respectively mature, and for the purpose of repaying any sums borrowed in anticipation of current revenues for use in the payment of bonds and certificates of obligation and interest thereon maturing in the fiscal year 2015-2016, and for the purpose of paying interest and making provisions for the

sinking fund on such other bond issues, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness as may be authorized, there is hereby levied for the year 2015 and for each year thereafter until otherwise provided, to be assessed and collected upon all property described in Section 2 of this Ordinance, an ad valorem tax at the rate of Sixteen and 01/1000ths cents (\$0.1601) on each One Hundred Dollars (\$100) of assessed valuation. All such taxes shall be assessed and collected in current money of the United States of America.

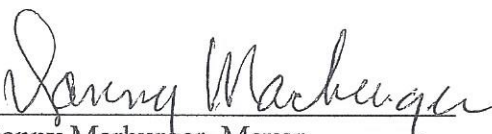
**Section 5.** All ad valorem taxes levied hereby, in the total amount of Fifty-two and 11/1000ths Cents (\$0.5211) on each One Hundred Dollars (\$100) of assessed valuation, as reflected by Sections 3 and 4 hereof, shall be due and payable on or before January 31, 2016. All ad valorem taxes due the City of Waller, Texas, and not paid on or before January 31 following the year for which they were levied shall bear penalty and interest as prescribed in the Texas Tax Code.

**Section 6.** All ordinances or parts of ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, hereby repealed.

**Section 7.** In the event any clause phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Waller, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

PASSED, APPROVED, AND ADOPTED this 28<sup>th</sup> day of September, 2015.

APPROVED:

  
\_\_\_\_\_  
Danny Marburger, Mayor

ATTEST:

  
\_\_\_\_\_  
Cynthia Ward, City Secretary

## **EXECUTIVE SUMMARY**



September 28, 2015

To: Citizens of Waller  
From: Danny Marburger, Mayor  
Subject: **Executive Budget Summary, FY 2015-2016**

The proposed Fiscal Year 2015-2016 Budget was filed with the city secretary on August 25, 2015, and the Notice of Public Hearing was published in the Waller Times on September 16, 2015. The Waller County and Harris County Appraisal Districts certified the 2015 adjusted tax roll at \$182,115,147. The previous year certified tax base was \$176,965,543. After careful analysis and several city council workshops, the City Council proposed to adopt the effective tax rate of \$0.5211 per/\$100 valuation. This represents a decrease of \$0.0158 per/\$100 valuation for the FY2015-2016 from last year's tax rate of \$0.5369 per/\$100 valuation. An increase in the additional sales tax approved by the voters in 2014, has allowed an adjusted reduction of \$0.2410 per \$100 valuation for the taxpayers of Waller, Texas. The City of Waller maintains the second lowest property tax rate in Waller County. Currently, the City of Waller has two long term debts supported by ad valorem taxes. The tax rate for 2015 is comprised of two components: the debt rate of \$0.1601 and the maintenance/operation rate of \$0.3610 per \$100 valuation.

The proposed budget format is more transparent than in the past. With this in mind, the city council and staff has attempted to provide Citizens with a clear understanding of the different funds and comparison of previous fiscal year. The proposed 2015-2016 budget has three new funds in the General Fund. A Governmental Fund has been established to show expenditures imposed by the City Council such as the Mayor's salary, legal, auditing, and general insurance requirements. New funds were established for expenditures of the new Waller Civic Center, purchased in May, 2015 from the Waller Lion's Club. The purchase of the Lion's Club building and land was procured through Hotel Occupancy Tax Fund (HOT),

at no expense to the taxpayer's of Waller. As HOT funds allow, the City Council plans to complete renovations to the Waller Civic Center. The last new fun is a Parks & Recreation Fund. The City Council wishes to develop additional parks, as well as enhancing the current park.

The 2015-2016 Budget reflects a 2% Cost of Living Adjustment (COLA) for all employees. The city paid health insurance program, for all fulltime employees, has received a twenty-nine dollar per month/employee for this fiscal year. The City of Waller continues to be competitive with salaries and benefits for all employees. Replacement of one vehicle in the Sewer Department has been approved. During 2014-2015, the City purchased two new patrol vehicles. The staff has applied for a JAG grant to add two additional patrol vehicles during the new fiscal year.

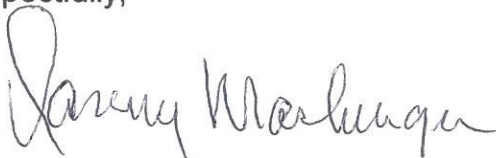
The City Council has prepared a list of capital improvements to be reviewed and considered as fund balance allows. The City Council wishes to continue maintaining a minimum of three months fund balance, as required by GFOA standards. Some of the future projects are the construction of a new bridge on Waller Street, matching funds for TX DOT grants, and accusation of new property.

With the construction of new commercial properties within the City and nearby locations, the City Council is using the new fiscal year as a "growth planning phase". The City is preparing for the projected growth by reviewing and implementing ordinances and policies.

Overall, the City of Waller is in a sound financial position. The City's current credit rating has upgraded to "AA" which is defined by Standard and Poor's as "a very strong capacity to meet its financial commitments". We will continue to monitor economic conditions and recommend adjustments to the budget that might be warranted.

I would like to thank the City Council and dedicated staff for their hard work and assistance in developing a more transparent budget. Lastly, I would like to thank the Citizens of Waller for your continued support and faith in striving to make Waller, "a premier destination for families and commercial citizens.

Respectfully,

A handwritten signature in black ink that reads "Danny Marburger". The signature is written in a cursive style with a large initial "D".

Danny Marburger, Mayor



**CITY OF WALLER, TEXAS  
BUDGET COMPARISON**

<b>GENERAL FUND REVENUES:</b>	<b>Adopted/Amended FY 2014-2015</b>	<b>Proposed FY 2015-2016</b>
Property Taxes	\$ 570,557.	\$ 632,079.
Sales Tax	1,257,086.	1,329,704.
Franchise Fees	125,000.	125,000.
Permits	84,566.	72,700.
Misc. Income	8,790.	17,500.
Fines/Forfeitures	130,000.	140,000.
Interest	500.	500.
Solid Waste	548,200.	566,200.
Other	318,397.	313,397.
<b>TOTAL G/F REVENUES:</b>	<b>\$ 3,017,030.</b>	<b>\$ 3,197,080.</b>
<b>EXPENDITURES:</b>		
Administrative	\$ 663,477.	\$ 548,123.
* Governmental	26,692.	184,546.
Municipal Court	89,142.	90,007.
Police Dept.	1,160,711.	1,115,534.
Code Enforcement	196,290.	219,236.
Public Works	737,712.	854,186.
Library	56,189.	50,271.
Civic Center	New Fund	21,500.
Parks & Recreation	New Fund	25,000.
<b>TOTAL G/F EXPENSES:</b>	<b>\$ 2,984,571.</b>	<b>\$ 3,108,403.</b>
<b>WATER/SEWER FUND:</b>		
Revenue	\$ 1,012,953.	\$ 1,115,287.
Expenditures:	\$ 1,012,784.	\$ 1,115,287.
<b>GAS FUND:</b>		
Revenues	\$ 483,500.	\$ 487,900.
Expenditures:	\$ 476,850.	\$ 474,212.
<b>DEBT SERVICE:</b>		
Revenue	\$ 342,391.	\$ 314,749.
Expenditures:	\$ 329,191.	\$ 309,175.

		PROPOSED 2015-2016
<b>SPECIAL REVENUE FUND (RESTRICTED)</b>	<b>Supported by HOT, Grants, Forfeiture Funds, Special Events, Special Court Fees, &amp; Donations</b>	
Income	\$ 401,582.	\$ 389,196.
Projects	\$ 154,200.	\$ 301,139.
<b>CAPITAL PROJECTS FUND</b>	<b>(IN/OUT FUNDS)</b>	
Revenue (Alegacy)	\$ 406,940.	\$ 34,721.
Expenditures (Alegacy)	\$ 406,703.	\$ 33,853.

**TOTAL OF ALL FUNDS:**

<b>REVENUES/INCOME:</b>	<b>\$5,539,922.</b>
<b>EXPENDITURES:</b>	<b>(-5,342,069.)</b>
<b>DIFFERENCE:</b>	<b>\$ 197,853.</b>

## **GENERAL FUND**

The General Fund accounts for all transactions and operations of governmental units which are not accounted for in another fund and/or which are financed from taxes and other general revenue. A summary of revenues and expenditures.

Adopted Budget-City of Waller							
GENERAL FUND 110/REVENUE							
FY 2015-2016							
Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
<b>AD VALOREM TAXES:</b>							
110-30100-000-000	Property Tax - Current	(548,457.00)	(565,777.25)	17,320.25	615,079.00	615,079.00	.3610 M&O Rate
110-30110-000-000	Property Tax - Delinquent	(14,000.00)	(6,220.07)	(7,779.93)	12,000.00	12,000.00	
110-30200-000-000	Penalty & Interest -Current	(4,000.00)	(990.60)	(3,009.40)	2,000.00	2,000.00	
110-30210-000-000	Penalty & Interest -Delinquent	(4,000.00)	(2,093.77)	(1,906.23)	2,000.00	2,000.00	
110-30300-000-000	Attorney Fees Collected	(100.00)	(1,119.19)	1,019.19	1,000.00	1,000.00	
<b>SUB TOTAL:</b>		<b>(570,557.00)</b>	<b>(576,200.88)</b>	<b>5,643.88</b>	<b>632,079.00</b>	<b>632,079.00</b>	
<b>SALES TAX:</b>							
110-31100-000-000	City Sales Tax	(1,253,986.00)	(663,852.13)	(590,133.87)	1,327,704.00	1,327,704.00	
110-31300-000-000	Mixed Beverage Tax	(3,100.00)	(732.80)	(2,367.20)	2,000.00	2,000.00	
<b>SUB TOTAL:</b>		<b>(1,257,086.00)</b>	<b>(664,584.93)</b>	<b>(592,501.07)</b>	<b>1,329,704.00</b>	<b>1,329,704.00</b>	
<b>FRANCHISE FEES:</b>							
110-31400-000-000	Franchise Fees / Gross Receipt	(125,000.00)	(66,722.28)	(58,277.72)	125,000.00	125,000.00	
<b>SUB TOTAL:</b>		<b>(125,000.00)</b>	<b>(66,722.28)</b>	<b>(58,277.72)</b>	<b>125,000.00</b>	<b>125,000.00</b>	
<b>PERMITS</b>							
110-32050-000-000	Platting Fees	(1,200.00)	(1,060.00)	(140.00)	1,200.00	1,200.00	
110-32500-000-000	Building Permits	(35,000.00)	(67,803.10)	32,803.10	50,000.00	50,000.00	
110-32505-000-000	Electrical Permits	(8,000.00)	(6,673.06)	(1,326.94)	8,000.00	8,000.00	
110-32510-000-000	Mechanical Permits	(6,000.00)	(3,988.40)	(2,011.60)	6,000.00	6,000.00	
110-32515-000-000	Plumbing Permits	(6,000.00)	(4,746.81)	(1,253.19)	6,000.00	6,000.00	
110-32520-000-000	Flood Plain Permit	(100.00)	-	(100.00)	100.00	100.00	
110-32525-000-000	Demolition Permits	(300.00)	(65.00)	(235.00)	200.00	200.00	
110-32530-000-000	Driveway - Curb Permits	(400.00)	-	(400.00)	200.00	200.00	
110-32535-000-000	Move-in / -out Permits	(1,500.00)	(230.00)	(1,270.00)	1,000.00	1,000.00	
<b>SUB TOTAL:</b>		<b>(58,500.00)</b>	<b>(84,566.37)</b>	<b>26,066.37</b>	<b>72,700.00</b>	<b>72,700.00</b>	
<b>MISCELLANEOUS INCOME</b>							
110-32110-000-000	Library Fines	(250.00)	(43.90)	(206.10)	100.00	100.00	
110-32400-000-000	Liquor License	(1,250.00)	(1,060.00)	(190.00)	1,250.00	1,250.00	
110-32600-000-000	Alarm Permits	(140.00)	(40.00)	(100.00)	100.00	100.00	
110-32610-000-000	Wrecker Application Fees	(100.00)	-	(100.00)	100.00	100.00	
110-32650-000-000	Other Permits	(1,000.00)	(700.00)	(300.00)	1,000.00	1,000.00	
110-32700-000-000	Code Enforcement Fines	-	-	-	-	-	
110-32710-000-000	Mowing Fee	(200.00)	-	(200.00)	200.00	200.00	
110-32800-000-000	Animal Shelter Fees	(1,500.00)	(225.00)	(1,275.00)	500.00	500.00	
110-32810-000-000	Dog Vaccination Fees	(550.00)	-	(550.00)	550.00	550.00	

Adopted Budget-City of Waller							
GENERAL FUND 110/REVENUE							
FY 2015-2016							
Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
110-34230-000-000	History Book	(200.00)	-	(200.00)	100.00	100.00	
110-XXXX-000-000	Civic Center Rentals	-	-	-	10,000.00	10,000.00	
110-34330-000-000	Credit Card Fees	(3,600.00)	(2,215.00)	(1,385.00)	3,600.00	3,600.00	
<b>SUB TOTAL:</b>		<b>(8,790.00)</b>	<b>(4,283.90)</b>	<b>(4,506.10)</b>	<b>17,500.00</b>	<b>17,500.00</b>	
<b>FINES / FORFEITURES</b>							
110-33100-000-000	Municipal Court Revenues	(130,000.00)	(78,758.26)	(51,241.74)	140,000.00	140,000.00	
<b>SUB TOTAL:</b>		<b>(130,000.00)</b>	<b>(78,758.26)</b>	<b>(51,241.74)</b>	<b>140,000.00</b>	<b>140,000.00</b>	
<b>INTEREST INCOME</b>							
110-35100-000-000	Interest Earned	(500.00)	(345.78)	(154.22)	500.00	500.00	
<b>SUB TOTAL:</b>		<b>(500.00)</b>	<b>(345.78)</b>	<b>(154.22)</b>	<b>500.00</b>	<b>500.00</b>	
110-34140-000-000	Dumpster/Roll-Off Collection	(352,000.00)	(196,842.79)	(155,157.21)	370,000.00	370,000.00	
110-34150-000-000	Solid Waste Collection	(193,000.00)	(94,638.37)	(98,361.63)	194,000.00	194,000.00	
110-34160-000-000	Heavy Trash & Limb	(2,900.00)	(921.00)	(1,979.00)	2,000.00	2,000.00	
110-34170-000-000	Utilities Adjustments	(300.00)	96.27	(396.27)	200.00	200.00	
<b>SUB TOTAL:</b>		<b>(548,200.00)</b>	<b>(292,305.89)</b>	<b>(255,894.11)</b>	<b>566,200.00</b>	<b>566,200.00</b>	
110-36100-000-000	Reimburse from EDC	(37,500.00)	(7,932.07)	(29,567.93)	37,500.00	37,500.00	
110-36120-000-000	Reimb.From EDC for Future Proj	-	(4,142.31)	4,142.31	-	-	
110-37100-000-000	Contributions	(1,000.00)	-	(1,000.00)	1,000.00	1,000.00	
110-38200-000-000	Sale of Capital Assets	(5,000.00)	-	(5,000.00)	-	-	
110-38900-000-000	Other Revenue	(2,500.00)	(7,845.81)	5,345.81	2,500.00	2,500.00	
110-38920-000-000	InterFund Transfers	(268,397.00)	(134,199.06)	(134,197.94)	268,397.00	268,397.00	
110-38940-000-000	Intergovernmental Revenue	(4,000.00)	(5,290.34)	1,290.34	4,000.00	4,000.00	
<b>SUB TOTAL:</b>		<b>(318,397.00)</b>	<b>(159,409.59)</b>	<b>(158,987.41)</b>	<b>313,397.00</b>	<b>313,397.00</b>	
<b>GRAND TOTAL</b>		<b>(3,017,030.00)</b>	<b>(1,927,177.88)</b>	<b>(1,089,852.12)</b>	<b>3,197,080.00</b>	<b>3,197,080.00</b>	

Adopted Budget-City of Waller  
GENERAL FUND 110-100/ADMINISTRATIVE  
FY 2015-2016

Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
110-41110-100-000	Exempt Salaries	152,253.00	62,808.65	89,444.35	69,376	69,376	City Secretary
110-41111-100-000	Non-Exempt Salaries	154,007.00	67,347.29	86,659.71	168,179	168,179	Cust. Service, Admin Asst., Acct. Tech., Finance Officer
110-41130-100-000	Overtime	-	86.12	(86.12)	-	-	
110-41210-100-000	Group Insurance	41,935.00	17,598.82	24,336.18	43,496	43,496	City Secretary, Finance Officer, Cust. Serv. Specialist, Admin Asst., Acct Technician
110-41220-100-000	Social Security Contributions	24,455.00	9,810.34	14,644.66	18,173	18,173	
110-41230-100-000	Retirement Contributions	14,026.00	5,859.30	8,166.70	10,761	10,761	
110-41245-100-000	Relocation/Moving Expense	-	4,375.00	(4,375.00)	-	-	
110-41260-100-000	Workers' Compensation	2,465.00	596.17	1,868.83	688	688	
110-42150-100-000	Rental of Equipment & Vehicles	3,200.00	920.20	2,279.80	3,200	3,200	
110-42160-100-000	Equip & Vehicle Maintenance	200.00	399.00	(199.00)	500	500	
110-42200-100-000	Computer Expense	14,920.00	5,328.58	9,591.42	10,000	10,000	
110-42250-100-000	Equipment (non-capitalized)	-	-	-	-	-	
110-42300-100-000	Uniforms & Cleaning	200.00	-	200.00	-	-	
110-42410-100-000	Communications	8,000.00	3,646.08	4,353.92	7,000	7,000	
110-42420-100-000	Newspaper Notices	1,000.00	25.50	974.50	1,000	1,000	
110-42430-100-000	Printing & Binding	2,000.00	187.23	1,812.77	1,000	1,000	
110-42440-100-000	Postage	1,200.00	846.83	353.17	1,200	1,200	
110-42450-100-000	Books and Media	100.00	194.79	(94.79)	200	200	
110-42460-100-000	Training & Travel	8,000.00	3,773.36	4,226.64	7,000	7,000	
110-42470-100-000	Meeting Expense	800.00	485.09	314.91	600	600	
110-42480-100-000	Promotional Expenses	609.00	600.00	9.00	700	700	
110-42800-100-000	Insurance	7,200.00	2,323.16	4,876.84	-	-	Moved to Governmental
110-42900-100-000	Other Expense	5,000.00	949.45	4,050.55	3,000	3,000	
110-42960-100-000	Credit Card Expense	7,000.00	4,936.02	2,063.98	7,000	7,000	
110-43100-100-000	Water	1,000.00	384.54	615.46	1,000	1,000	
110-43110-100-000	Natural Gas	275.00	122.81	152.19	275	275	
110-43120-100-000	Electricity	4,950.00	1,063.70	3,886.30	4,000	4,000	
110-43600-100-000	Office Supplies	6,782.00	2,747.82	4,034.18	5,000	5,000	
110-43900-100-000	General Supplies	2,500.00	423.53	2,076.47	1,500	1,500	
110-44400-100-000	Repair & Maintenance Services	300.00	-	300.00	300	300	

Adopted Budget-City of Waller  
GENERAL FUND 110-100/ADMINISTRATIVE  
FY 2015-2016

Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
110-44600-100-000	Custodial	850.00	416.28	433.72	850	850	
110-44700-100-000	Lawn Service	1,500.00	530.00	970.00	1,500	1,500	
110-44800-100-000	Pest Control	375.00	-	375.00	375	375	
110-44900-100-000	Other Contract Services	15,800.00	9,464.76	6,335.24	15,000	15,000	Stanley, Wells Fargo, Repairs
110-45100-100-000	Engineering Services	350.00	-	350.00	-	-	
110-45500-100-000	Employee Exams & Testing	225.00	190.00	35.00	250	250	
110-45700-100-000	Prof. Dues & Subscriptions	-	-	-	-	-	
110-45900-100-000	Other Professional	30,000.00	32,085.57	(2,085.57)	35,000	35,000	
110-46100-100-000	Interest Expense	-	-	-	-	-	
110-46500-100-000	Principal	-	-	-	-	-	
110-47102-100-000	Capital Outlay - Improvement	-	-	-	-	-	
110-47103-100-000	Capital Outlay - Land	-	1,000.00	(1,000.00)	-	-	
110-47106-100-000	Capital Outlay - Buildings	-	1,500.00	(1,500.00)	-	-	
110-48300-100-000	Economic Development Incentives	130,000.00	64,777.79	65,222.21	130,000	130,000	
110-48400-100-000	Fleet & Street Replacement	20,000.00	-	20,000.00	-	-	
	<b>Grand Total</b>	<b>663,477.00</b>	<b>307,803.78</b>	<b>355,673.22</b>	<b>548,123</b>	<b>548,123</b>	

Adopted Budget-City of Waller  
GENERAL FUND 110-110/GOVERNMENTAL  
FY 2015-2016

Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
110-41110-110-000	Exempt Salaries	24,000.00	-	24,000.00	24,000	24,000	Mayor
110-41111-110-000	Non-Exempt Salaries	-	-	-	-	-	
110-41120-110-000	Part-Time Salaries	-	-	-	-	-	
110-41220-110-000	Social Security Contributions	1,488.00	-	1,488.00	1,836	1,836	
110-41230-110-000	Retirement Contributions	1,126.00	-	1,126.00	1,126	1,126	
110-41260-110-000	Workers' Compensation	78.00	-	78.00	78	78	
110-42410-110-000	Communications	-	-	-	500	500	
110-42430-110-000	Printing & Binding	-	-	-	100	100	
110-42440-110-000	Postage	-	-	-	500	500	
110-42460-110-000	Training & Travel	-	-	-	3,000	3,000	
110-42470-110-000	Meeting Expense	-	-	-	1,000	1,000	
110-42800-110-000	Insurances (non-health)	-	-	-	63,000	63,000	
110-42900-110-000	Other Expense	-	-	-	500	500	
110-43600-110-000	Office Supplies	-	-	-	200	200	
110-44900-110-000	Other Contract Services	-	-	-	7,050	7,050	
110-45200-110-000	Legal Fees	-	-	-	50,000	50,000	
110-45400-110-000	Audit & Accounting Services	-	-	-	30,656	30,656	
110-45700-110-000	Prof. Dues & Subscriptions	-	-	-	1,000	1,000	
	<b>Grand Total</b>	<b>26,692.00</b>	-	<b>26,692.00</b>	<b>184,546</b>	<b>184,546</b>	



Adopted Budget-City of Waller  
GENERAL FUND 110-200 MUNICIPAL COURT  
FY 2015-2016

Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
110-41110-200-000	Exempt Salaries	20,426.00	10,411.89	10,014.11	21,248	21,248	Judge
110-41111-200-000	Non-Exempt Salaries	34,195.00	17,833.27	16,361.73	36,279	36,279	Court Clerk
110-41120-200-000	Part-Time Salaries	-	-	-	-	-	
110-41210-200-000	Group Insurance	8,216.00	4,102.24	4,113.76	8,785	8,785	Court Clerk
110-41220-200-000	Social Security Contributions	4,178.00	1,890.35	2,287.65	4,400	4,400	
110-41230-200-000	Retirement Contributions	2,510.00	1,313.23	1,196.77	2,606	2,606	
110-41260-200-000	Workers' Compensation	177.00	126.16	50.84	166	166	
110-42150-200-000	Rental of Equipment & Vehicles	2,025.00	799.50	1,225.50	1,500	1,500	
110-42200-200-000	Computer Expense	6,000.00	4,703.72	1,296.28	5,000	5,000	
110-42250-200-000	Equipment (non-capitalized)	-	-	-	-	-	
110-42300-200-000	Uniforms & Cleaning	100.00	-	100.00	-	-	
110-42410-200-000	Communications	1,900.00	999.88	900.12	1,200	1,200	
110-42420-200-000	Newspaper Notices	100.00	-	100.00	-	-	
110-42430-200-000	Printing & Binding	1,000.00	460.95	539.05	1,500	1,500	Add. For warrant roundup
110-42440-200-000	Postage	1,200.00	643.26	556.74	800	800	
110-42460-200-000	Training & Travel	857.00	21.43	835.57	1,400	1,400	Req. by the Judge for add train
110-42470-200-000	Meeting Expense	50.00	-	50.00	50	50	
110-42800-200-000	Insurance	500.00	70.00	430.00	350	350	
110-42900-200-000	Other Expense	250.00	-	250.00	200	200	
110-43100-200-000	Water	400.00	169.50	230.50	350	350	
110-43110-200-000	Natural Gas	50.00	14.81	35.19	40	40	
110-43120-200-000	Electricity	1,950.00	791.30	1,158.70	1,500	1,500	
110-43600-200-000	Office Supplies	1,100.00	459.10	640.90	1,000	1,000	
110-43900-200-000	General Supplies	50.00	-	50.00	-	-	
110-44600-200-000	Custodial	1,433.00	715.98	717.02	1,433	1,433	
110-44800-200-000	Pest Control	25.00	-	25.00	-	-	
110-44900-200-000	Other Contract Services	300.00	-	300.00	200	200	
110-45500-200-000	Employee Exams & Testing	150.00	-	150.00	-	-	
110-45700-200-000	Prof. Dues & Subscriptions	-	-	-	-	-	
	<b>Grand Total</b>	<b>89,142.00</b>	<b>45,526.57</b>	<b>43,615.43</b>	<b>90,007</b>	<b>90,007</b>	

**Adopted Budget-City of Waller**  
**GENERAL FUND 110-300/POLICE DEPT**  
**FY 2015-2016**

<b>Account</b>	<b>Description</b>	<b>FY 2014-2015 Approved Budget</b>	<b>Actual as of 03/31/2015</b>	<b>FY 2014-2015 Remaining Balance</b>	<b>FY 2015-2016 Proposed</b>	<b>FY 2015-2016 Adopted Budget</b>	<b>Comments</b>
110-41110-300-000	Exempt Salaries	74,989.00	38,219.87	36,769.13	<b>128,928</b>	<b>128,928</b>	Chief (Vacant), Captain
110-41111-300-000	Non-Exempt Salaries	495,497.00	261,842.07	233,654.93	<b>463,115</b>	<b>463,115</b>	8 officers, 1 adm asst, 1 investigator
110-41120-300-000	Part-Time Salaries	-	540.00	(540.00)	-	-	
110-41130-300-000	Overtime/Holiday	36,048.00	25,482.64	10,565.36	<b>40,711</b>	<b>40,711</b>	
110-41142-300-000	Cell Phone Allowance	3,360.00	1,680.00	1,680.00	<b>4,200</b>	<b>4,200</b>	10 officers *420.00
110-41210-300-000	Group Insurance	100,187.00	48,462.31	51,724.69	<b>105,051</b>	<b>105,051</b>	Chief,9 Officers, Investigator, Admin
110-41220-300-000	Social Security Contributions	46,428.00	24,251.11	22,176.89	<b>48,988</b>	<b>48,988</b>	
110-41230-300-000	Retirement Contributions	27,887.00	15,208.55	12,678.45	<b>29,015</b>	<b>29,015</b>	
110-41250-300-000	Unemployment Compensation			-	-	-	
110-41260-300-000	Workers' Compensation	13,000.00	7,861.31	5,138.69	<b>16,136</b>	<b>16,136</b>	
110-42140-300-000	Rental of Land & Building	50,400.00	27,386.37	23,013.63	<b>50,400</b>	<b>50,400</b>	4200.00*12 Months
110-42150-300-000	Rental of Equipment & Vehicles	3,024.00	1,275.45	1,748.55	<b>3,000</b>	<b>3,000</b>	
110-42160-300-000	Equip & Vehicle Maintenance	24,800.00	11,567.05	13,232.95	<b>37,000</b>	<b>37,000</b>	
110-42200-300-000	Computer Expense	24,000.00	20,703.50	3,296.50	<b>26,500</b>	<b>26,500</b>	
110-42250-300-000	Equipment (non-capitalized)	-	-	-	-	-	
110-42300-300-000	Uniforms & Cleaning	11,008.00	4,421.06	6,586.94	<b>11,000</b>	<b>11,000</b>	
110-42410-300-000	Communications	20,590.00	7,037.14	13,552.86	<b>20,590</b>	<b>20,590</b>	
110-42420-300-000	Newspaper Notices	200.00	-	200.00	<b>200</b>	<b>200</b>	
110-42430-300-000	Printing & Binding	3,536.00	350.30	3,185.70	<b>700</b>	<b>700</b>	Adjusted - Promotional Expenses
110-42440-300-000	Postage	300.00	117.63	182.37	<b>300</b>	<b>300</b>	
110-42460-300-000	Training & Travel	18,000.00	4,075.40	13,924.60	<b>10,000</b>	<b>10,000</b>	Adjusted to Ammo/Range Supplies
110-42470-300-000	Meeting Expense	2,500.00	313.43	2,186.57	<b>2,500</b>	<b>2,500</b>	
110-42480-300-000	Promotional Expenses		366.76	(366.76)	<b>2,800</b>	<b>2,800</b>	Adjusted From Printing/Binding
110-42800-300-000	Insurance	13,500.00	6,008.72	7,491.28	-	-	
110-42900-300-000	Other Expense	4,500.00	1,964.66	2,535.34	<b>4,500</b>	<b>4,500</b>	
110-43100-300-000	Water	2,200.00	893.82	1,306.18	<b>2,300</b>	<b>2,300</b>	
110-43110-300-000	Natural Gas	500.00	59.31	440.69	<b>500</b>	<b>500</b>	
110-43120-300-000	Electricity	6,400.00	2,396.75	4,003.25	<b>6,700</b>	<b>6,700</b>	
110-43130-300-000	Fuel	48,000.00	15,215.54	32,784.46	<b>48,000</b>	<b>48,000</b>	
110-43300-300-000	Safety Supplies	-	144.23	(144.23)	<b>200</b>	<b>200</b>	
110-43350-300-000	PD Supplies/Ammunition & Range	-	-	-	<b>13,700</b>	<b>13,700</b>	New Account - Adjusted Training/Travel
110-43600-300-000	Office Supplies	7,643.00	823.36	6,819.64	<b>7,500</b>	<b>7,500</b>	
110-43650-300-000	Books and Media	520.00	-	520.00	<b>500</b>	<b>500</b>	
110-43900-300-000	General Supplies	4,500.00	1,526.41	2,973.59	<b>4,500</b>	<b>4,500</b>	

Adopted Budget-City of Waller  
GENERAL FUND 110-300/POLICE DEPT  
FY 2015-2016

Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
110-44400-300-000	Repair & Maintenance Services	5,600.00	475.51	5,124.49	5,600	5,600	
110-44600-300-000	Custodial	2,934.00	1,701.28	1,232.72	3,500	3,500	
110-44700-300-000	Lawn Service	1,020.00	240.00	780.00	1,000	1,000	
110-44800-300-000	Pest Control	250.00	225.04	24.96	300	300	
110-44900-300-000	Other Contract Services	7,140.00	7,612.05	(472.05)	8,000	8,000	Stanley security, AC Repair, Executive Information Services, Lexis Nexis, Wells Fargo
110-45200-300-000	Legal	3,000.00	30,500.34	(27,500.34)	-	-	moved to Governmental
110-45400-300-000	Accounting	2,000.00	1,122.63	877.37	-	-	moved to Governmental
110-45500-300-000	Employee Exams & Testing	250.00	1,312.00	(1,062.00)	250	250	
110-45700-300-000	Prof. Dues & Subscriptions	-	-	-	350	350	
110-45900-300-000	Other Professional	7,000.00	975.00	6,025.00	7,000	7,000	L3 Eval, Police Physical, Buyboard, Frontier Solutions
110-46100-300-000	Interest Expense	-	-	-	-	-	
110-46500-300-000	Principal	-	-	-	-	-	
110-47101-300-000	Capital Outlay - Equipment	-	-	-	-	-	
110-47102-300-000	Capital Outlay - Improvement	-	-	-	-	-	
110-47105-300-000	Capital Outlay - Computer	-	-	-	-	-	
110-47107-300-000	Capital Outlay - Furniture and Fixtures	-	-	-	-	-	
110-47108-300-000	Capital Outlay - Vehicles	88,000.00	99,123.47	(11,123.47)	-	-	
	<b>Grand Total</b>	<b>1,160,711.00</b>	<b>673,482.07</b>	<b>487,228.93</b>	<b>1,115,534</b>	<b>1,115,534</b>	

Adopted Budget-City of Waller  
GENERAL FUND 110-400/CODE ENFORCEMENT  
FY 2015-2016

Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
110-41111-400-000	Non-Exempt Salaries	86,653.00	36,281.43	50,371.57	87,155	87,155	Bldg. Official, Adm. Asst.
110-41130-400-000	Overtime	-	-	-	-	-	
110-41210-400-000	Group Insurance	16,576.00	7,248.62	9,327.38	17,358	17,358	Admin. Asst., Asst. Bldg. Official
110-41220-400-000	Social Security Contributions	6,629.00	2,744.46	3,884.54	6,667	6,667	
110-41230-400-000	Retirement Contributions	3,982.00	1,678.05	2,303.95	3,948	3,948	
110-41260-400-000	Workers' Compensation	400.00	308.07	91.93	460	460	
110-42110-400-000	Nuisance Abatement	34,000.00	-	34,000.00	34,000	34,000	
110-42150-400-000	Rental of Equipment & Vehicles	308.00	185.20	122.80	308	308	
110-42160-400-000	Equip & Vehicle Maintenance	1,000.00	654.78	345.22	1,000	1,000	
110-42200-400-000	Computer Expense	8,000.00	3,401.68	4,598.32	8,000	8,000	
110-42250-400-000	Equipment (non-capitalized)	-	-	-	-	-	
110-42300-400-000	Uniforms & Cleaning	400.00	286.52	113.48	400	400	
110-42410-400-000	Communications	1,440.00	516.08	923.92	1,440	1,440	
110-42420-400-000	Newspaper Notices	150.00	48.76	101.24	150	150	
110-42430-400-000	Printing & Binding	50.00	-	50.00	50	50	
110-42440-400-000	Postage	250.00	282.22	(32.22)	350	350	
110-42460-400-000	Training & Travel	1,800.00	1,489.04	310.96	1,800	1,800	
110-42470-400-000	Meeting Expense	50.00	100.00	(50.00)	150	150	
110-42800-400-000	Insurance	500.00	430.64	69.36	500	500	
110-42900-400-000	Other Expense	100.00	41.61	58.39	100	100	
110-43100-400-000	Water	300.00	169.50	130.50	300	300	
110-43120-400-000	Electricity	1,000.00	141.93	858.07	1,000	1,000	
110-43130-400-000	Fuel	1,550.00	295.21	1,254.79	1,600	1,600	
110-43300-400-000	Safety Supplies	50.00	-	50.00	50	50	
110-43600-400-000	Office Supplies	1,292.00	501.65	790.35	1,300	1,300	
110-43650-400-000	Books and Media	200.00	-	200.00	200	200	
110-43900-400-000	General Supplies	400.00	443.09	(43.09)	600	600	
110-44400-400-000	Repair & Maintenance Services	100.00	906.30	(806.30)	1,200	1,200	
110-44600-400-000	Custodial	3,960.00	1,560.00	2,400.00	4,000	4,000	
110-44900-400-000	Other Contract Services	25,000.00	36,761.01	(11,761.01)	45,000	45,000	
110-45500-400-000	Employee Exams & Testing	150.00	100.00	50.00	150	150	
110-45700-400-000	Prof. Dues & Subscriptions	-	-	-	-	-	
	<b>Grand Total</b>	<b>196,290.00</b>	<b>96,575.85</b>	<b>99,714.15</b>	<b>219,236</b>	<b>219,236</b>	

Adopted Budget-City of Waller  
GENERAL FUND 110-500/PUBLIC WORKS  
FY 2015-2016

Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
110-41110-500-000	Exempt Salaries	67,184.00	34,254.36	32,929.64	69,907	69,907	Supt. of PW
110-41111-500-000	Non-Exempt Salaries	18,832.00	5,600.01	13,231.99	46,675	46,675	Field Supv, Part Time
110-41130-500-000	Overtime	-	50.00	(50.00)	-	-	
110-41142-500-000	Cell Phone Allowance	-	105.00	(105.00)	-	-	
110-41210-500-000	Group Insurance	8,477.00	5,434.48	3,042.52	17,574	17,574	Supt of PW, Field Supervisor PW
110-41220-500-000	Social Security Contributions	6,580.00	2,988.50	3,591.50	8,018	8,018	
110-41230-500-000	Retirement Contributions	3,087.00	1,871.01	1,215.99	5,281	5,281	
110-41260-500-000	Workers' Compensation	1,575.00	575.29	999.71	1,867	1,867	
110-42120-500-000	Animal Control	4,000.00	1,882.75	2,117.25	4,000	4,000	
110-42150-500-000	Rental of Equipment & Vehicles	200.00	-	200.00	200	200	
110-42160-500-000	Equip & Vehicle Maintenance	5,000.00	3,487.21	1,512.79	5,000	5,000	
110-42180-500-000	Street Lights Expense	15,000.00	6,406.84	8,593.16	15,000	15,000	
110-42200-500-000	Computer Expense	1,500.00	957.47	542.53	1,500	1,500	
110-42250-500-000	Equipment (non-capitalized)	-	-	-	-	-	
110-42300-500-000	Uniforms & Cleaning	750.00	302.24	447.76	750	750	
110-42410-500-000	Communications	1,134.00	-	1,134.00	1,200	1,200	
110-42420-500-000	Newspaper Notices	250.00	312.00	(62.00)	500	500	
110-42430-500-000	Printing & Binding	150.00	-	150.00	75	75	
110-42440-500-000	Postage	100.00	-	100.00	100	100	
110-42460-500-000	Training & Travel	1,000.00	33.43	966.57	1,000	1,000	
110-42470-500-000	Meeting Expense	400.00	119.43	280.57	400	400	
110-42800-500-000	Insurance	3,100.00	1,413.68	1,686.32	3,100	3,100	
110-42900-500-000	Other Expense	150.00	81.63	68.37	150	150	
110-43120-500-000	Electricity	150.00	46.35	103.65	150	150	
110-43130-500-000	Fuel	4,000.00	856.60	3,143.40	4,000	4,000	
110-43200-500-000	Chemicals	19,394.00	5,484.86	13,909.14	20,000	20,000	
110-43300-500-000	Safety Supplies	200.00	-	200.00	200	200	
110-43400-500-000	Animal Control Supplies	500.00	23.65	476.35	500	500	
110-43500-500-000	Soil & Roadbase	10,000.00	-	10,000.00	10,000	10,000	
110-43550-500-000	Drainage & Detention	-	-	-	50,000	50,000	
110-43600-500-000	Office Supplies	600.00	49.28	550.72	600	600	
110-43900-500-000	General Supplies	6,000.00	2,869.85	3,130.15	6,000	6,000	
110-44100-500-000	Garbage Collection	500,000.00	227,233.36	272,766.64	500,000	500,000	
110-44400-500-000	Repair & Maintenance Services	3,500.00	1,155.00	2,345.00	3,500	3,500	
110-44700-500-000	Lawn Service	5,060.00	740.00	4,320.00	5,000	5,000	
110-44900-500-000	Other Contract Services	23,000.00	20,635.62	2,364.38	23,000	23,000	
110-45100-500-000	Engineering	822.00	-	822.00	822	822	

Adopted Budget-City of Waller							
GENERAL FUND 110-500/PUBLIC WORKS							
FY 2015-2016							
Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
110-45500-500-000	Employee Exams & Testing	150.00	-	150.00	150	150	
110-45700-500-000	Prof. Dues & Subscriptions	-	-	-	-	-	
110-45900-500-000	Other Professional	400.00	1,250.00	(850.00)	2,500	2,500	
110-46100-500-000	Interest Expense	2,360.00	2,091.02	268.98	2,360	2,360	Loan Sch
110-46500-500-000	Principal	43,107.00	34,207.87	8,899.13	43,107	43,107	Loan Sch
110-47102-500-000	Capital Outlay - Improvement	-	-	-	-	-	
	<b>Grand Total</b>	<b>757,712.00</b>	<b>362,518.79</b>	<b>395,193.21</b>	<b>854,186</b>	<b>854,186</b>	

Adopted Budget-City of Waller  
GENERAL FUND 110-600/LIBRARY  
FY 2015-2016

Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
110-41111-600-000	Non-Exempt Salaries	25,526.00	14,049.98	11,476.02	25,370	25,370	Librarian
110-41120-600-000	Part-Time Salaries			-	3,060	3,060	Part time Clerk
110-41220-600-000	Social Security Contributions	1,953.00	1,074.84	878.16	2,174	2,174	
110-41230-600-000	Retirement Contributions	1,121.00	577.41	543.59	1,149	1,149	
110-41260-600-000	Workers' Compensation	80.00	59.26	20.74	78	78	
110-42150-600-000	Rental of Equipment & Vehicles	2,534.00	1,067.85	1,466.15	1,100	1,100	
110-42160-600-000	Equip & Vehicle Maintenance	100.00	-	100.00	100	100	
110-42200-600-000	Computer Expense	3,836.00	1,217.29	2,618.71	1,600	1,600	
110-42250-600-000	Equipment (non-capitalized)	-	-	-	-	-	
110-42410-600-000	Communications	1,500.00	578.51	921.49	800	800	
110-42430-600-000	Printing & Binding	200.00	79.32	120.68	200	200	
110-42440-600-000	Postage	10.00	-	10.00	-	-	
110-42450-600-000	Books & Media	4,000.00	2,683.40	1,316.60	2,800	2,800	
110-42460-600-000	Training & Travel	50.00	-	50.00	50	50	
110-42470-600-000	Meeting Expense	50.00	-	50.00	50	50	
110-42800-600-000	Insurance	520.00	192.02	327.98	320	320	
110-42900-600-000	Other Expense	220.00	40.00	180.00	220	220	
110-43100-600-000	Water	800.00	418.56	381.44	750	750	
110-43110-600-000	Natural Gas	250.00	75.12	174.88	150	150	
110-43120-600-000	Electricity	3,800.00	1,495.04	2,304.96	3,000	3,000	
110-43600-600-000	Office Supplies	300.00	222.45	77.55	300	300	
110-43900-600-000	General Supplies	1,502.00	-	1,502.00	500	500	
110-44400-600-000	Repair & Maintenance Services	4,876.00	3,300.00	1,576.00	4,000	4,000	
110-44700-600-000	Lawn Service	600.00	100.00	500.00	300	300	
110-44800-600-000	Pest Control Service	550.00	314.28	235.72	450	450	
110-44900-600-000	Other Contract Services	1,811.00	1,258.32	552.68	1,750	1,750	
110-45700-600-000	Prof. Dues & Subscriptions	-	-	-	-	-	
	<b>Grand Total</b>	<b>56,189.00</b>	<b>28,803.65</b>	<b>27,385.35</b>	<b>50,271</b>	<b>50,271</b>	

Adopted Budget-City of Waller  
GENERAL FUND 110-700/WALLER CIVIC CENTER  
FY 2015-2016

Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
110-41110-700-000	Exempt Salaries	-	-	-	-	-	
110-41111-700-000	Non-Exempt Salaries	-	-	-	-	-	
110-41120-700-000	Part-Time Salaries	-	-	-	-	-	
110-41220-700-000	Social Security Contributions	-	-	-	-	-	
110-41230-700-000	Retirement Contributions	-	-	-	-	-	
110-41260-700-000	Workers' Compensation	-	-	-	-	-	
110-42160-700-000	Equip & Vehicle Maintenance	-	-	-	1,000	1,000	
110-42200-700-000	Computer Expense	-	-	-	1,500	1,500	
110-42410-700-000	Communications	-	-	-	500	500	
110-42430-700-000	Printing & Binding	-	-	-	500	500	
110-42460-700-000	Training & Travel	-	-	-	1,500	1,500	
110-42900-700-000	Other Expense	-	-	-	500	500	
110-43100-700-000	Water	-	-	-	2,000	2,000	
110-43110-700-000	Natural Gas	-	-	-	500	500	
110-43120-700-000	Electricity	-	-	-	4,000	4,000	
110-43600-700-000	Office Supplies	-	-	-	500	500	
110-43900-700-000	General Supplies	-	-	-	500	500	
110-44400-700-000	Repair & Maintenance Services	-	-	-	2,000	2,000	
110-44600-700-000	Custodial	-	-	-	2,000	2,000	
110-44700-700-000	Lawn Service	-	-	-	1,000	1,000	
110-44800-700-000	Pest Control Service	-	-	-	500	500	
110-44900-700-000	Other Contract Services	-	-	-	-	-	
110-42480-700-000	Promotional Expense	-	-	-	3,000	3,000	
		-	-	-	-	-	
	<b>Grand Total</b>	-	-	-	<b>21,500</b>	<b>21,500</b>	
				-			



Adopted Budget-City of Waller

GENERAL FUND 110-800/PARKS & RECREATION

FY 2015-2016

Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
110-41110-800-000	Exempt Salaries	-	-	-	-	-	
110-41111-800-000	Non-Exempt Salaries	-	-	-	-	-	
110-41130-800-000	Overtime	-	-	-	-	-	
110-41210-800-000	Group Insurance	-	-	-	-	-	
110-41220-800-000	Social Security Contributions	-	-	-	-	-	
110-41230-800-000	Retirement Contributions	-	-	-	-	-	
110-41260-800-000	Workers' Compensation	-	-	-	-	-	
110-42150-800-000	Rental of Equipment & Vehicles	-	-	-	200	200	
110-42160-800-000	Equip & Vehicle Maintenance	-	-	-	500	500	
110-42200-800-000	Computer Expense	-	-	-	500	500	
110-42250-800-000	Equipment (non-capitalized)	-	-	-	-	-	
110-42300-800-000	Uniforms & Cleaning	-	-	-	100	100	
110-42410-800-000	Communications	-	-	-	400	400	
110-42420-800-000	Newspaper Notices	-	-	-	100	100	
110-42430-800-000	Printing & Binding	-	-	-	-	-	
110-42440-800-000	Postage	-	-	-	-	-	
110-42460-800-000	Training & Travel	-	-	-	-	-	
110-42470-800-000	Meeting Expense	-	-	-	-	-	
110-42800-800-000	Insurance	-	-	-	500	500	
110-42900-800-000	Other Expense	-	-	-	600	600	
110-43100-800-000	Water	-	-	-	300	300	
110-43120-800-000	Electricity	-	-	-	1,000	1,000	
110-43130-800-000	Fuel	-	-	-	150	150	
110-43300-800-000	Safety Supplies	-	-	-	50	50	
110-43600-800-000	Office Supplies	-	-	-	100	100	
110-43650-800-000	Books and Media	-	-	-	-	-	
110-43900-800-000	General Supplies	-	-	-	500	500	
110-44400-800-000	Repair & Maintenance Services	-	-	-	5,000	5,000	
110-44600-800-000	Custodial	-	-	-	-	-	
110-44900-800-000	Other Contract Services	-	-	-	2,000	2,000	
110-45500-800-000	Employee Exams & Testing	-	-	-	-	-	
110-45700-800-000	Prof. Dues & Subscriptions	-	-	-	-	-	
110-47101-800-000	Capital Outlay-Equipment	-	-	-	-	-	
110-47102-800-000	Capital Outlay-Improvements	-	-	-	13,000	13,000	

Adopted Budget-City of Waller

GENERAL FUND 110-800/PARKS & RECREATION

FY 2015-2016

Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
110-47105-800-000	Capital Outlay-Computer Expense	-	-	-	-	-	
110-47106-800-000	Capital Outlay-Buildings	-	-	-	-	-	
110-47107-800-000	Capital Outlay-Furniture & Fixtures	-	-	-	-	-	
110-47108-800-000	Capital Outlay-Vehicles	-	-	-	-	-	
	<b>Grand Total</b>	-	-	-	<b>25,000</b>	<b>25,000</b>	
				-			

**WATER & SEWER FUND**

Adopted Budget-City of Waller

WATER/SEWER REVENUE

FY 2015-2016

Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
210-32310-000-000	Tap Fees	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	
210-34100-000-000	Water Sales	550,300.00	411,431.28	138,868.72	616,689	616,689	
210-34110-000-000	Sewer Sales	355,000.00	269,384.23	85,615.77	377,423	377,423	
210-34170-000-000	Utilities Adjustments	1,000.00	608.83	391.17	1,000	1,000	
210-34180-000-000	Penalties & Service Charges	65,000.00	48,001.00	16,999.00	75,000	75,000	
210-35100-000-000	Interest Earned	500.00	772.69	(272.69)	775	775	
210-38900-000-000	Other Revenue	300.00	325.00	(25.00)	400	400	
210-38910-000-000	Returned Check Fees	1,000.00	475.00	525.00	1,000	1,000	
210-38920-000-000	Interfund Transfer	-	-	-	38,000	38,000	
				-			
	<b>Grand Total</b>	973,100.00	730,998.03	242,101.97	1,115,287	1,115,287	

Adopted Budget-City of Waller

**WATER/SEWER FUND 210-710**

FY 2015-2016

Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
210-41111-710-000	Non-Exempt Salaries	89,297.00	44,026.16	45,270.84	91,728	91,728	1/2 Utility Clk, 2 techs
210-41130-710-000	Overtime	1,300.00	785.93	514.07	1,326	1,326	
210-41142-710-000	Cell Phone Allowance	840.00	420.00	420.00	840	840	
210-41210-710-000	Group Insurance	20,570.00	10,240.83	10,329.17	21,570	21,570	
210-41220-710-000	Social Security Contributions	6,831.00	3,438.83	3,392.17	7,118	7,118	
210-41230-710-000	Retirement Contributions	4,103.00	2,116.36	1,986.64	4,215	4,215	
210-41260-710-000	Workers' Compensation	2,494.00	1,202.15	1,291.85	2,409	2,409	
210-42150-710-000	Rental of Equipment & Vehicles	1,300.00	4,085.20	(2,785.20)	5,500	5,500	
210-42160-710-000	Equip & Vehicle Maintenance	3,000.00	3,723.94	(723.94)	4,000	4,000	
210-42200-710-000	Computer Expense	5,000.00	1,595.32	3,404.68	5,000	5,000	
210-42250-710-000	Equipment (non-capitalized)	-	-	-	-	-	
210-42300-710-000	Uniforms & Cleaning	2,480.00	420.87	2,059.13	2,480	2,480	
210-42410-710-000	Communications	5,000.00	2,328.08	2,671.92	5,000	5,000	
210-42420-710-000	Newspaper Notices	200.00	-	200.00	200	200	
210-42430-710-000	Printing & Binding	700.00	-	700.00	400	400	
210-42440-710-000	Postage	3,950.00	1,394.58	2,555.42	4,500	4,500	
210-42460-710-000	Training, Dues & Travel	1,000.00	321.00	679.00	1,000	1,000	
210-42470-710-000	Meeting Expense	250.00	28.67	221.33	250	250	
210-42800-710-000	Insurance	11,800.00	5,504.89	6,295.11	11,800	11,800	
210-42900-710-000	Other Expense	250.00	41.63	208.37	250	250	
210-43100-710-000	Water	175.00	84.81	90.19	175	175	
210-43110-710-000	Natural Gas	650.00	-	650.00	650	650	
210-43120-710-000	Electricity	45,000.00	15,313.41	29,686.59	45,000	45,000	
210-43130-710-000	Fuel	4,000.00	1,115.69	2,884.31	4,000	4,000	
210-43200-710-000	Chemicals	5,504.00	3,676.05	1,827.95	5,504	5,504	
210-43300-710-000	Safety Supplies	55.00	-	55.00	55	55	
210-43500-710-000	Soil & Roadbase	2,000.00	-	2,000.00	2,000	2,000	
210-43600-710-000	Office Supplies	1,400.00	95.59	1,304.41	1,000	1,000	
210-43900-710-000	General Supplies	25,000.00	29,567.89	(4,567.89)	35,000	35,000	
210-44400-710-000	Repair & Maintenance Services	35,691.00	17,676.97	18,014.03	37,000	37,000	
210-44500-710-000	Laboratory Testing	844.00	247.50	596.50	844	844	
210-44600-710-000	Custodial	833.00	555.06	277.94	1,000	1,000	
210-44800-710-000	Pest Control	100.00	-	100.00	100	100	

Adopted Budget-City of Waller

**WATER/SEWER FUND 210-710**

FY 2015-2016

Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
210-44900-710-000	Other Contract Services	10,910.00	21,525.62	(10,615.62)	27,000	27,000	
210-45100-710-000	Engineering	5,000.00	-	5,000.00	5,000	5,000	
210-45500-710-000	Drug Testing	300.00	92.50	207.50	300	300	
210-45900-710-000	Other Professional	2,376.00	2,240.30	135.70	2,500	2,500	
210-45910-710-000	Ground Water Conservation	7,200.00	2,992.54	4,207.46	7,200	7,200	
210-46100-710-000	Interest Expense	5,433.00	4,151.28	1,281.72	5,433	5,433	Loan Sch
210-46500-710-000	Principal	75,769.00	53,376.44	22,392.56	75,769	75,769	Loan Sch
210-48110-710-000	Transfer To General	72,094.00	36,047.02	36,046.98	72,094	72,094	PCAL 2015-16
210-48130-710-000	Transfer To Debt Service	31,764.00	-	31,764.00	-	-	
	<b>Grand Total</b>	<b>492,463.00</b>	<b>270,433.11</b>	<b>222,029.89</b>	<b>497,210</b>	<b>497,210</b>	

**Adopted Budget-City of Waller**

**WATER/SEWER FUND 210-720**

**FY 2015-2016**

<b>Account</b>	<b>Description</b>	<b>FY 2014-2015 Approved Budget</b>	<b>Actual as of 03/31/2015</b>	<b>FY 2014-2015 Remaining Balance</b>	<b>FY 2015-2016 Proposed</b>	<b>FY 2015-2016 Adopted Budget</b>	<b>Comments</b>
210-41111-720-000	Non-Exempt Salaries	59,790.00	30,683.69	29,106.31	<b>62,449</b>	<b>62,449</b>	1/2 Utility Clk, 1 Tech
210-41130-720-000	Overtime	846.00	501.62	344.38	<b>1,026</b>	<b>1,026</b>	
210-41142-720-000	Cell Phone Allowance	420.00	210.00	210.00	<b>420</b>	<b>420</b>	
210-41210-720-000	Group Insurance	12,398.00	6,203.51	6,194.49	<b>13,002</b>	<b>13,002</b>	
210-41220-720-000	Social Security Contributions	4,639.00	2,357.48	2,281.52	<b>4,856</b>	<b>4,856</b>	
210-41230-720-000	Retirement Contributions	2,786.00	1,476.17	1,309.83	<b>3,001</b>	<b>3,001</b>	
210-41260-720-000	Workers' Compensation	1,070.00	564.87	505.13	<b>1,130</b>	<b>1,130</b>	
210-42150-720-000	Rental of Equipment & Vehicles	1,600.00	1,554.68	45.32	<b>2,000</b>	<b>2,000</b>	
210-42160-720-000	Equip & Vehicle Maintenance	1,655.00	130.50	1,524.50	<b>1,655</b>	<b>1,655</b>	
210-42200-720-000	Computer Expense	4,000.00	1,595.31	2,404.69	<b>3,000</b>	<b>3,000</b>	
210-42250-720-000	Equipment (non-capitalized)	-	-	-	-	-	
210-42300-720-000	Uniforms & Cleaning	1,000.00	550.42	449.58	<b>1,000</b>	<b>1,000</b>	
210-42410-720-000	Communications	200.00	-	200.00	<b>200</b>	<b>200</b>	
210-42420-720-000	Newspaper Notices	450.00	-	450.00	<b>450</b>	<b>450</b>	
210-42430-720-000	Printing & Binding	200.00	-	200.00	<b>200</b>	<b>200</b>	
210-42440-720-000	Postage	5,425.00	2,020.54	3,404.46	<b>6,000</b>	<b>6,000</b>	
210-42460-720-000	Training, Dues & Travel	750.00	-	750.00	<b>750</b>	<b>750</b>	
210-42470-720-000	Meeting Expense	250.00	23.80	226.20	<b>250</b>	<b>250</b>	
210-42800-720-000	Insurance	4,500.00	2,730.77	1,769.23	<b>4,500</b>	<b>4,500</b>	
210-42900-720-000	Other Expense	600.00	81.63	518.37	<b>600</b>	<b>600</b>	
210-43100-720-000	Water	40,245.00	42,884.69	(2,639.69)	<b>75,000</b>	<b>75,000</b>	
210-43120-720-000	Electricity	61,000.00	21,507.44	39,492.56	<b>61,000</b>	<b>61,000</b>	
210-43130-720-000	Fuel	3,500.00	805.50	2,694.50	<b>3,500</b>	<b>3,500</b>	
210-43200-720-000	Chemicals	60,000.00	35,826.88	24,173.12	<b>60,000</b>	<b>60,000</b>	
210-43300-720-000	Safety Supplies	55.00	-	55.00	<b>55</b>	<b>55</b>	
210-43500-720-000	Soil & Roadbase	1,500.00	-	1,500.00	<b>1,500</b>	<b>1,500</b>	
210-43600-720-000	Office Supplies	650.00	121.64	528.36	<b>350</b>	<b>350</b>	
210-43900-720-000	General Supplies	40,000.00	6,844.84	33,155.16	<b>40,000</b>	<b>40,000</b>	
210-44400-720-000	Repair & Maintenance Services	30,000.00	6,017.30	23,982.70	<b>30,000</b>	<b>30,000</b>	
210-44500-720-000	Laboratory Testing	7,000.00	2,508.00	4,492.00	<b>7,000</b>	<b>7,000</b>	
210-44600-720-000	Custodial	833.00	555.06	277.94	<b>833</b>	<b>833</b>	

Adopted Budget-City of Waller

WATER/SEWER FUND 210-720

FY 2015-2016

Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
210-44800-720-000	Pest Control	110.00	-	110.00	110	110	
210-44900-720-000	Other Contract Services	37,000.00	11,437.50	25,562.50	37,000	37,000	
210-45100-720-000	Engineering	9,072.00	5,232.00	3,840.00	9,072	9,072	
210-45500-720-000	Employee Exams / Drug Testing	300.00	92.50	207.50	300	300	
210-45900-720-000	Other Professional	5,000.00	4,176.00	824.00	5,000	5,000	
210-47101-720-000	Capital Outlay - Equipment	-	37,749.62	(37,749.62)	37,750	37,750	
210-47104-720-000	Capital Outlay - Infra Imp	37,750.00	64,785.00	(27,035.00)	64,785	64,785	
210-48110-720-000	Transfer To General	72,094.00	36,047.02	36,046.98	78,333	78,333	PCAL 2015-16
	<b>Grand Total</b>	<b>508,688.00</b>	<b>327,275.98</b>	<b>181,412.02</b>	<b>618,077</b>	<b>618,077</b>	



# **GAS SERVICES FUND**

Adopted Budget-City of Waller  
REVENUE GAS UTILITIES WALLER/PV  
FY 2015-2016

Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
220-32310-000-000	Tap Fee	-	-	-	3,000.00	3,000.00	
220-34120-000-000	Gas Revenue - Waller	375,600.00	326,313.14	49,286.86	375,600	375,600	
220-34121-000-000	Gas Revnue - Prairie View	106,500.00	98,755.25	7,744.75	106,500	106,500	
220-34170-000-000	Utilities Adjustments	300.00	1,115.98	(815.98)	1,000	1,000	
220-35100-000-000	Interest	600.00	772.69	(172.69)	800	800	
220-38900-000-000	Other Revenue	500.00	599.00	(99.00)	1,000	1,000	
				-			
				-			
				-			
	<b>Grand Total</b>	<b>483,500.00</b>	<b>427,556.06</b>	<b>55,943.94</b>	<b>487,900</b>	<b>487,900</b>	

**Adopted Budget-City of Waller**

**GAS FUND 220-730 WALLER**

**FY 2015-2016**

<b>Account</b>	<b>Description</b>	<b>FY 2014-2015 Approved Budget</b>	<b>Actual as of 03/31/2015</b>	<b>FY 2014- 2015 Remaining Balance</b>	<b>FY 2015-2016 Proposed</b>	<b>FY 2015-2016 Adopted Budget</b>	<b>Comments</b>
220-41111-730-000	Non-Exempt Salaries	33,512.00	16,871.85	16,640.15	<b>34,182</b>	<b>34,182</b>	
220-41130-730-000	Overtime	867.00	175.00	692.00	<b>918</b>	<b>918</b>	
220-41142-730-000	Cell Phone Allowance	-	210.00	(210.00)	<b>420</b>	<b>420</b>	
220-41210-730-000	Group Insurance	13,865.00	4,056.05	9,808.95	<b>7,800</b>	<b>7,800</b>	
220-41220-730-000	Social Security Contributions	2,630.00	1,256.82	1,373.18	<b>2,685</b>	<b>2,685</b>	
220-41230-730-000	Retirement Contributions	1,579.00	809.48	769.52	<b>1,490</b>	<b>1,490</b>	
220-41260-730-000	Workers' Compensation	556.00	158.07	397.93	<b>364</b>	<b>364</b>	
220-42150-730-000	Rental of Equipment & Vehicles	1,500.00	353.30	1,146.70	<b>1,500</b>	<b>1,500</b>	
220-42160-730-000	Equip & Vehicle Maintenance	3,500.00	3,125.44	374.56	<b>3,500</b>	<b>3,500</b>	
220-42200-730-000	Computer Expense	4,000.00	2,070.31	1,929.69	<b>4,000</b>	<b>4,000</b>	
220-42250-730-000	Equipment (non-capitalized)	-	-	-	-	-	
220-42300-730-000	Uniforms & Cleaning	2,400.00	788.39	1,611.61	<b>2,400</b>	<b>2,400</b>	
220-42410-730-000	Communications	500.00	179.88	320.12	<b>500</b>	<b>500</b>	
220-42420-730-000	Newspaper Notices	200.00	19.50	180.50	<b>200</b>	<b>200</b>	
220-42430-730-000	Printing & Binding	150.00	-	150.00	<b>150</b>	<b>150</b>	
220-42440-730-000	Postage	6,500.00	2,288.64	4,211.36	<b>6,500</b>	<b>6,500</b>	
220-42460-730-000	Training & Travel	1,500.00	360.00	1,140.00	<b>1,500</b>	<b>1,500</b>	
220-42470-730-000	Meeting Expense	200.00	-	200.00	<b>200</b>	<b>200</b>	
220-42800-730-000	Insurance	3,471.00	1,715.49	1,755.51	<b>3,471</b>	<b>3,471</b>	
220-42900-730-000	Other Expense	1,500.00	41.63	1,458.37	<b>1,500</b>	<b>1,500</b>	
220-43110-730-000	Natural Gas	600.00	144.93	455.07	<b>600</b>	<b>600</b>	
220-43120-730-000	Electricity	2,226.00	540.09	1,685.91	<b>2,226</b>	<b>2,226</b>	
220-43130-730-000	Fuel	3,500.00	912.20	2,587.80	<b>3,500</b>	<b>3,500</b>	
220-43200-730-000	Chemicals	1,000.00	-	1,000.00	<b>1,000</b>	<b>1,000</b>	
220-43300-730-000	Safety Supplies	250.00	-	250.00	<b>250</b>	<b>250</b>	
220-43500-730-000	Soil & Roadbase	1,000.00	-	1,000.00	<b>1,000</b>	<b>1,000</b>	
220-43600-730-000	Office Supplies	600.00	87.76	512.24	<b>600</b>	<b>600</b>	

Adopted Budget-City of Waller

GAS FUND 220-730 WALLER

FY 2015-2016

Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014- 2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
220-43900-730-000	General Supplies	20,000.00	7,726.51	12,273.49	20,000	20,000	
220-44200-730-000	Gas Consumed - Waller	125,000.00	68,192.61	56,807.39	125,000	125,000	
220-44400-730-000	Repair & Maintenance Services	9,010.00	4,339.00	4,671.00	9,010	9,010	
220-44600-730-000	Custodial Services	840.00	555.06	284.94	840	840	
220-44800-730-000	Pest Control Services	50.00	-	50.00	50	50	
220-44900-730-000	Other Contract Services	6,000.00	7,180.25	(1,180.25)	10,000	10,000	
220-45100-730-000	Engineering	3,000.00	-	3,000.00	3,000	3,000	
220-45500-730-000	Employee Exams & Testing	200.00	35.00	165.00	200	200	
220-45600-730-000	RR Comm Safety Fees	450.00	-	450.00	450	450	
220-45700-730-000	Prof. Dues & Subscriptions	-	-	-	100	100	
220-45900-730-000	Other Professional	400.00	-	400.00	400	400	
220-46100-730-000	Interest Expense	-	16.41	(16.41)	-	-	
220-48000-730-000	Depreciation Expense	10,000.00	-	10,000.00	10,000	10,000	
220-48110-730-000	Transfer To General	100,932.00	50,466.00	50,466.00	100,932	100,932	PCAL 2015-16
	<b>Grand Total</b>	<b>363,488.00</b>	<b>174,675.67</b>	<b>188,812.33</b>	<b>362,438</b>	<b>362,438</b>	

**Adopted Budget-City of Waller**

**GAS FUND 220-740 PV**

**FY 2015-2016**

<b>Account</b>	<b>Description</b>	<b>FY 2014-2015 Approved Budget</b>	<b>Actual as of 03/31/2015</b>	<b>FY 2014-2015 Remaining Balance</b>	<b>FY 2015-2016 Proposed</b>	<b>FY 2015-2016 Adopted Budget</b>	<b>Comments</b>
220-41111-740-000	Non-Exempt Salaries	10,570.00	4,830.79	5,739.21	<b>10,781</b>	<b>10,781</b>	
220-41130-740-000	Overtime	433.00	175.00	258.00	<b>442</b>	<b>442</b>	
220-41210-740-000	Group Insurance	2,772.00	1,231.41	1,540.59	<b>2,869</b>	<b>2,869</b>	
220-41220-740-000	Social Security Contributions	3,400.00	388.08	3,011.92	<b>958</b>	<b>958</b>	
220-41230-740-000	Retirement Contributions	506.00	237.31	268.69	<b>530</b>	<b>530</b>	
220-41260-740-000	Workers' Compensation	177.00	108.13	68.87	<b>190</b>	<b>190</b>	
220-42150-740-000	Rental of Equipment & Vehicles	600.00	148.55	451.45	<b>600</b>	<b>600</b>	
220-42160-740-000	Equip & Vehicle Maintenance	1,200.00	-	1,200.00	<b>1,200</b>	<b>1,200</b>	
220-42200-740-000	Computer Expense	2,300.00	1,120.28	1,179.72	<b>2,300</b>	<b>2,300</b>	
220-42250-740-000	Equipment (non-capitalized)	-	-	-	-	-	
220-42300-740-000	Uniforms & Cleaning	200.00	-	200.00	<b>200</b>	<b>200</b>	
220-42410-740-000	Communications	50.00	-	50.00	<b>50</b>	<b>50</b>	
220-42420-740-000	Newspaper Notices	55.00	-	55.00	<b>55</b>	<b>55</b>	
220-42430-740-000	Printing & Binding	75.00	-	75.00	<b>75</b>	<b>75</b>	
220-42440-740-000	Postage	2,900.00	1,071.53	1,828.47	<b>3,100</b>	<b>3,100</b>	
220-42460-740-000	Training, Dues & Travel	500.00	30.48	469.52	<b>500</b>	<b>500</b>	
220-42470-740-000	Meeting Expense	100.00	-	100.00	<b>100</b>	<b>100</b>	
220-42800-740-000	Insurance	1,449.00	550.75	898.25	<b>1,449</b>	<b>1,449</b>	
220-42900-740-000	Other Expense	450.00	41.63	408.37	<b>450</b>	<b>450</b>	
220-43120-740-000	Electricity	1,300.00	343.59	956.41	<b>1,300</b>	<b>1,300</b>	
220-43130-740-000	Fuel	1,250.00	279.47	970.53	<b>1,250</b>	<b>1,250</b>	
220-43300-740-000	Safety Supplies	50.00	-	50.00	<b>50</b>	<b>50</b>	
220-43500-740-000	Soil & Roadbase	1,000.00	-	1,000.00	<b>1,000</b>	<b>1,000</b>	
220-43600-740-000	Office Supplies	400.00	115.72	284.28	<b>400</b>	<b>400</b>	
220-43900-740-000	General Supplies	4,492.00	72.39	4,419.61	<b>4,492</b>	<b>4,492</b>	
220-44210-740-000	Gas Consumed - Prairie View	38,000.00	22,435.10	15,564.90	<b>38,000</b>	<b>38,000</b>	
220-44220-740-000	Gross Receipts Tax - PV	2,200.00	2,426.76	(226.76)	<b>2,500</b>	<b>2,500</b>	
220-44400-740-000	Repair & Maintenance Services	4,000.00	1,650.00	2,350.00	<b>4,000</b>	<b>4,000</b>	
220-44600-740-000	Custodial Services	840.00	416.28	423.72	<b>840</b>	<b>840</b>	
220-44900-740-000	Other Contract Services	3,340.00	1,649.15	1,690.85	<b>3,340</b>	<b>3,340</b>	

Adopted Budget-City of Waller

GAS FUND 220-740 PV

FY 2015-2016

Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
220-45500-740-000	Employee Exams & Testing	50.00	35.00	15.00	50	50	
220-45600-740-000	RR Comm Safety Fees	200.00	-	200.00	200	200	
220-45900-740-000	Other Professional	225.00	-	225.00	225	225	
220-46100-740-000	Interest Expense	-	-	-	-	-	
220-48000-740-000	Depreciation Expense	5,000.00	-	5,000.00	5,000	5,000	
220-48110-740-000	Transfer To General	23,278.00	11,639.02	11,638.98	23,278	23,278	PCAL 2015-16
	<b>Grand Total</b>	<b>113,362.00</b>	<b>50,996.42</b>	<b>62,365.58</b>	<b>111,774</b>	<b>111,774</b>	

## **DEBT SERVICE FUND**

The General Debt Service Fund accounts for the accumulation and payment of the principal and interest payment on long-term debt secured by the general taxing powers of the jurisdiction. Debt Service Funds are expendable each fiscal year to handle debt service payments to offset that year's debt obligation.

Adopted Budget-City of Waller

DEBT SERVICE FUND 130

FY 2015-2016

Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-16 Proposed Debt Budget	FY 2015-2016 Adopted Budget	Comments
<b>REVENUES:</b>							
130-30100-000-000	Property Tax - Current	(295,427.00)	(285,359.73)	(10,067.27)	(307,215)	(307,215)	
130-30110-000-000	Property Tax - Delinquent	(10,000.00)	(3,408.36)	(6,591.64)	(5,000)	(5,000)	
130-30200-000-000	Penalty & Interest -Current	(2,600.00)	(499.60)	(2,100.40)	(541)	(541)	
130-30210-000-000	Penalty & Interest -Delinquent	(2,600.00)	(1,264.70)	(1,335.30)	(1,370)	(1,370)	
130-38920-000-000	InterFund Transfers	(31,764.00)	-	(31,764.00)	-	-	
130-38938-000-000	Bond Issued (Proceeds)	-	-	-	-	-	
130-39999-000-000	Interest Revenue	-	(574.82)	574.82	(623)	(623)	
<b>TOTAL REVENUE:</b>		<b>(342,391.00)</b>	<b>(291,107.21)</b>	<b>(51,283.79)</b>	<b>(314,749)</b>	<b>(314,749)</b>	
<b>DEBT EXPENDITURES:</b>							
130-42900-000-000	Other Expense	2,000.00	-	2,000.00	2,000	2,000	
130-45930-000-000	Bond Escrow	-	-	-	-	-	
130-46100-000-000	Interest Expense	87,191.00	43,703.93	43,487.07	82,175	82,175	From Bond Listing
130-46500-000-000	Principal	240,000.00	-	240,000.00	225,000	225,000	From Bond Listing
<b>TOTAL EXPENDITURES:</b>		<b>329,191.00</b>	<b>43,703.93</b>	<b>285,487.07</b>	<b>309,175</b>	<b>309,175</b>	



**BOND DEBT SERVICE**

City of Waller General Obligation Debt  
General Obligation Refunding Bonds, Series 2014

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**FINAL NUMBERS**

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Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2014	185,000	2.110%	6,718.32	191,718.32	191,718.32
02/01/2015			11,188.00	11,188.00	
08/01/2015	160,000	2.110%	11,188.00	171,188.00	182,866.00
02/01/2016			9,495.00	9,495.00	
08/01/2016	140,000	2.110%	9,495.00	149,495.00	158,990.00
02/01/2017			8,018.00	8,018.00	
08/01/2017	135,000	2.110%	8,018.00	143,018.00	151,036.00
02/01/2018			6,593.75	6,593.75	
08/01/2018	130,000	2.110%	6,593.75	136,593.75	143,187.50
02/01/2019			5,222.25	5,222.25	
08/01/2019	105,000	2.110%	5,222.25	110,222.25	115,444.50
02/01/2020			4,114.50	4,114.50	
08/01/2020	100,000	2.110%	4,114.50	104,114.50	108,229.00
02/01/2021			3,059.50	3,059.50	
08/01/2021	100,000	2.110%	3,059.50	103,059.50	106,119.00
02/01/2022			2,004.50	2,004.50	
08/01/2022	95,000	2.110%	2,004.50	97,004.50	99,009.00
02/01/2023			1,002.25	1,002.25	
08/01/2023	95,000	2.110%	1,002.25	96,002.25	97,004.50
	1,245,000		108,098.82	1,353,098.82	1,353,098.82

\$2,535,000

**CITY OF WALLER, TEXAS**  
**CERTIFICATES OF OBLIGATION**  
**SERIES 2012**

**DEBT SERVICE REQUIREMENTS**

General Obligation Indebtedness

FYE	Outstanding Debt Service	This Certificates		Total Principal & Interest	Total Debt Service
		Principal (Due 1/1)	Interest		
2013	\$ 253,000	\$ -	\$ 43,217	\$ 43,217	\$ 296,217
2014	220,000	-	64,825	64,825	284,825
2015	193,370	83,000	63,825	146,825	331,195
2016	167,285	85,000	63,225	148,225	313,510
2017	141,333	90,000	61,325	151,325	292,658
2018	120,600	95,000	59,225	154,225	271,825
2019	120,500	95,000	57,825	152,825	251,325
2020	120,000	100,000	55,925	155,925	230,925
2021	115,000	105,000	53,925	158,925	210,925
2022	110,000	110,000	51,925	161,925	190,925
2023	105,000	115,000	49,925	164,925	170,925
2024	-	120,000	47,325	167,325	150,925
2025	-	125,000	44,925	169,925	130,925
2026	-	130,000	41,800	171,800	110,925
2027	-	135,000	38,550	173,550	90,925
2028	-	140,000	34,500	174,500	70,925
2029	-	145,000	30,150	175,150	50,925
2030	-	150,000	26,650	176,650	30,925
2031	-	155,000	23,000	178,000	10,925
2032	-	160,000	19,050	179,050	-
2033	-	165,000	14,950	180,950	-
2034	-	170,000	10,550	182,550	-
	\$ 1,720,703	\$ 2,535,000	\$ 902,917	\$ 3,437,917	\$ 3,202,619

## **CAPITAL PROJECT FUNDS**

The Capital Project Funds account for financial resources used for the acquisition or construction of major capital facilities, water, sewer, and gas infrastructure and equipment. Funds from various types of bonds and from developers will provide the funding for various projects.

Adopted Budget-City of Waller  
CAPITAL PROJECT FUND 140  
FY 2015-2016

Account	Description	FY 2014-2015 Approved Budget	Actual as of 03/31/2015	FY 2014-2015 Remaining Balance	FY 2015-2016 Proposed	FY 2015-2016 Adopted Budget	Comments
140-32300-501-000	Impact Fees	(34,000.00)	(4,616.48)	(29,383.52)	-	-	
140-48140-501-000	Transfer To Capital Projects	-	-	-	-	-	
140-48210-501-000	Transfer To Water & Sewer	33,853.00	33,852.50	0.50	<b>33,853</b>	<b>33,853</b>	
140-35100-515-000	Interest Earned	-	(448.10)	448.10	<b>(868)</b>	<b>(868)</b>	Monies should be spent
140-45100-515-200	Engineering-Water Well	-	-	-	-	-	
140-47104-515-200	Construction-Water Well	-	-	-	-	-	
140-45100-515-400	Engineering-Street & Drainage	-	-	-	-	-	
140-47104-515-400	Construction-Street & Drainage	-	-	-	-	-	
140-38940-530-000	Intergovernmental Revenue-Impa	-	-	-	-	-	
140-45100-530-000	Engineering-2013 SanitarySewer	-	-	-	-	-	
140-47104-530-000	Construction-2013 SSewer FM362	-	-	-	-	-	
140-36100-535-000	EDC Incentive-Alegacy	-	(341,110.73)	341,110.73	<b>(341,111)</b>	<b>(341,111)</b>	
140-36150-535-000	Developer Revenue-Alegacy	-	(305,945.21)	305,945.21	<b>(305,946)</b>	<b>(305,946)</b>	
140-45100-535-000	Engineering-Alegacy	-	10,838.65	(10,838.65)	<b>45,344</b>	<b>45,344</b>	
140-47104-535-000	Construction-Alegacy Project	-	200,488.52	(200,488.52)	<b>567,860</b>	<b>567,860</b>	
	<b>Grand Total</b>	<b>(147.00)</b>	<b>(406,940.85)</b>	<b>406,793.85</b>	<b>(868)</b>	<b>(868)</b>	

## **SPECIAL REVENUE FUNDS**

The Special Revenue Funds account for revenues from specific taxes or other earmarked revenue sources, which by law are designated to finance particular functions or activities of government and include intergovernmental revenues in the form of state and federal grant funds. A summary of revenues and expenditures, departmental organizational charts, and a departmental summary for each department are provided.

**SPECIAL REVENUE FUNDS - FUND BALANCE SUMMARY  
PROPOSED FISCAL YEAR 2015-2016**

<b>Fund Name</b>	<b>Projected Ending Balance 06/30/15</b>	<b>Projected Revenues</b>	<b>Projected Expenditures</b>	<b>Projected Ending Balance 09/30/16</b>
* Hotel/Motel Tax Fund	184,366	89,000	231,000 *	42,366
Freedom Fest	(3,861)	60,000	56,139	-
Christmas Festival	2,950	-	-	2,950
Municipal Court Technology Fund	4,441	4,000	-	8,441
Municipal Court Building Security Fund	22,270	3,000	-	25,270
Forfeiture Funds	6,317	-	-	6,317
Library Memorial Fund	2,713	-	-	2,713
Tx Sidewalk Grant	14,000	-	14,000	-
	-	-	-	-
<b>Total</b>	<b>\$ 233,196</b>	<b>\$ 156,000</b>	<b>\$ 301,139</b>	<b>\$ 88,057</b>

**\* Expenditures from HOT Fund**

a) Waller County Fair	6,000
b) Freedom Fest	25,000
c) Renovation To Civic Center	200,000
	<u>231,000</u>
	<b>\$ 231,000</b>

**OTHER**

**CITY OF WALLER, TEXAS  
FISCAL YEAR 2015-2016  
ANNUAL BUDGET**

**THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$49,302, WHICH IS A 5.19% INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$50,428.**

**City Council Record Vote**

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

FOR: Nancy Arnold, Edna Eaton, Dwayne Hajek,  
Sidney Johnson, Mike McCormick

AGAINST: None

PRESENT: Nancy Arnold, Edna Eaton, Dwayne Hajek,  
Sidney Johnson, Mike McCormick

ABSENT: None

<b>Tax Rate</b>	<b>Proposed FY 2015-16</b>	<b>Adopted FY 2014-15</b>
Property Tax Rate	0.5211	0.5369
Effective Rate	0.5211	0.4949
Effective M&O Tax Rate	0.3610	0.3569
Rollback Tax Rate	0.5673	0.5568
Debt Rate	0.1601	0.1800

The total amount of municipal debt obligation secured by property taxes is \$307,215.



## 2015 Property Tax Rates in City of Waller

This notice concerns the 2015 property tax rates for City of Waller. It presents information about three tax rates. Last year's tax rate is the actual tax rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers start rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

### Last year's tax rate:

Last year's operating taxes	\$631,590
Last year's debt taxes	\$318,538
Last year's total taxes	\$950,128
Last year's tax base	\$176,965,543
Last year's total tax rate	\$0.5369/\$100

### This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$949,137
÷ This year's adjusted tax base (after subtracting value of new property)	\$182,115,147
=This year's effective tax rate	\$0.5211/\$100

(Maximum rate unless unit publishes notices and holds hearings.)

### This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent healthcare expenditures)	\$1,093,084
÷ This year's adjusted tax base	\$182,115,147
=This year's effective operating rate	\$0.6002/\$100
<del>x 1.08</del> =this year's maximum operating rate	\$0.6482/\$100
+ This year's debt rate	\$0.1601/\$100
= This year's total rollback rate	\$0.8083/\$100
-Sales tax adjustment rate	\$0.2410/\$100
=Rollback tax rate	\$0.5673/\$100

### Statement of Increase/Decrease

If City of Waller adopts a 2015 tax rate equal to the effective tax rate of \$0.5211 per \$100 of value, taxes would increase compared to 2014 taxes by \$49,302.

### Schedule A - Unencumbered Fund Balance

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
General Fund	1,863,334
Debt Service	203,782

### Schedule B - 2015 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Certificate of Obligation Series 2012	85,000	63,225	0	148,225
General Obligation Refunding Bond, Series 2014	140,000	18,990	0	158,990
Total required for 2015 debt service				\$307,215
- Amount (if any) paid from Schedule A				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2015				\$307,215
+ Amount added in anticipation that the unit will				\$0

collect only 100.00% of its taxes in 2015

= Total debt levy

\$307,215

**Schedule C - Expected Revenue from Additional Sales Tax**

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$462,151 in additional sales and use tax revenues.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at Waller ISD Tax Office, 1918 Key Street, Waller, TX 77484

Name of person preparing this notice: L. M. Marcus

Title: Tax Assessor-Collector

Date Prepared: 08/24/2015

# **OBJECT CODE DESCRIPTIONS**

## **Personnel Services**

### **41110 Exempt Salaries**

Employees that provide supervisory service and direction.

### **41111 Non-Exempt Salaries**

Employees that provide clerical services, Streets, Parks, Sanitation, Public Works, Police, and Fire, etc.

### **41120 Part-Time Salaries**

Town employees who work less than forty hours per week.

### **41130 Overtime / Holiday Pay**

Pay received by employees for work in excess of their regular workweek.

### **41135 Temporary**

Seasonal employees or employees who work on a special assignment for a limited time period. Benefits are not included with employment (this does not include contractual temporary employees).

### **41140 Auto Allowances/On Call**

Allowances to city employees for expenses incurred in the performance of official duties such as use of a private vehicle. This dollar allowance is received through payroll.

### **41142 Cell Phone Allowance**

### **41150 Certification Pay**

Under policies and guidelines established by the City of Waller, employees may receive additional compensation per month for certifications within their respective fields of work. (Department heads are not eligible for incentive pay).

### **41210 Group Insurance**

Includes life insurance, hospitalization, medical, surgical, dental, vision, ltd, and major medical insurance and miscellaneous coverage available to employees through payroll deductions.

### **41220 Social Security Contributions**

Includes payment for the Federal Insurance Contributions Act. (FICA) Tax.

### **41230 Retirement Contributions**

City matches contributions to Texas Municipal Retirement System (TMRS).

- 41240 **Tuition Reimbursement**  
City was designed to support associates with personal and professional development and increasing their knowledge and skill level. Reimbursement for classes and workshops to employees.
- 41245 **Relocation/Moving Expense**  
Professional employment agreement authorized by City Council.
- 41250 **Unemployment Compensation**  
Reimbursement to Texas Workforce Commission for employees which collected unemployment benefits.
- 41260 **Worker's Compensation**  
Includes charges paid for the City's workers compensation program.
- 41270 **Employee Insurance Reimbursement**  
Reimbursement for insurance cost that should had been paid by employee rather than City.
- 41280 **Compensated Absences Expense**  
Employees' time off with pay for vacations, holidays, and sick days. The City is obligated to pay for these days off are required by the matching principle to record the expense for these fringe benefits when the employees are working, since the benefits are a part of the employees' compensation.
- 42110 **Nuisance Abatement**  
Funds for cost of abating property, where the property owner does not pay and the city files a lien on the property.
- 42120 **Animal Control**  
Fees for delivering unclaimed animals.
- 42130 **Construction Services**  
Do Not Use
- 42140 **Rental of Land & Building**  
Includes payments for use of all facilities not owned by the City. (PD & MC)
- 42150 **Rental of Equipment & Vehicles**  
Includes payments for use of all equipment not owned by the City.  
*i.e. copiers, concrete tools and postage machine.*

42160 **Equipment & Vehicle Maintenance**

Includes all materials, part, fluids and services required in the maintenance and repair of all motor vehicles, including the purchase, repair, and maintenance of tires and tubes. *i.e. vehicles washes, batteries, repairs or replacement of: brakes, light bars, hitches, mats, etc., motor vehicle inspection, new tires, flat repair, tire rotation, labor, oil, antifreeze, etc.*

42170 **Street Equipment & Maintenance**

Includes all materials, batteries, small parts and services required in the maintenance and repair of machinery and heavy equipment.  
*i.e. crawler tractors, maintainers, backhoes, loaders, scrapers, mowing, mowing machines, portable welders, street sweeper, high lifts, fire pumper, etc.*

42180 **Street Lights Expense**

Fees for street lights billed to City by Constellation Energy.

42190 **Direct Business incentives**

Includes funding for various incentives for developers to create or enhance the economic environment of the City.

42200 **Computer Expense**

Includes computers, parts for computers, scanners, and related items.

42225 **Payment Processing Expense**

DO NOT USE – Same as Credit Card Expense.

42250 **Equipment (non-capitalized)**

42300 **Uniforms and Cleaning**

Includes all items associated with uniforms for City employees.  
*i.e. shirts, pants, rental uniforms, cleaning costs, etc.*

42410 **Communications**

Includes payment for communication services.  
*i.e. cellular phones, , DLS lines, telephone services, pagers, etc.*

42420 **Newspaper notices**

Includes cost of advertising.  
*i.e. public notices, ordinances, bid invitations, parade notices, notices of City sponsored events, advertising in school directories, etc.*

42430 **Printing & Binding**

Includes all expenditures provided for the City by an outside printing press or Graphics company. *i.e. letterhead stationery, typeset envelopes, business cards, binding printing, copying, etc.*

- 42440 **Postage**  
Includes postage for utility bills, disconnect notices, and other mailings, (includes refill).
- 42450 **Library Books & Media**  
Library Books
- 42460 **Training, Dues and Travel**  
Includes approved annual memberships, dues, and licenses with professional organizations and associations, including seminars and training classes.  
*i.e. GFOA, TCMA, 3CMA, TRAPS, TLER, CEAT, APA, IMSA, ICBO, etc.*
- 42470 **Meeting Expense**  
Includes food and supplies purchased for meals required during periods of extended operations, meetings, and functions. *i.e. City Council night dinner/snacks, department meetings, working lunch/dinner,*
- 42480 **Promotional Expenses**  
Includes all items, or supplies that are bought for the use of promoting the City and the services provided to residents, developers, and other reasons.
- 42500 **Warrant Expense (OMNI)**  
DO NOT USE
- 42600 **Returned Check**  
NSF checks from Customers.
- 42700 **Exp – Developer Agreements**
- 42800 **Insurance**  
Includes payments for general comprehensive liability, automobile liability, bodily injury and property damage, fire extended coverage insurance, public officials liability insurance, surety bonds, and all expenditures to pay damage claims not reimbursed by insurance.
- 42900 **Other Expense & Supplies**  
Includes the repair or replacement of personal articles and items lost in the performance of official duty, and other supplies not covered under object codes 201-299. *i.e. filing fees, employee certificates, and other items.*
- 42910 **Office Equipment**  
Includes office furniture and data processing equipment costing less than \$5,000.  
*i.e. filing cabinets, bookshelves, bulletin boards, chairs, small tables, desks, printers, computers, palm pilots, fax machines, radios, etc.*

- 42950 **Contingency**  
DO NOT USE
- 42960 **Credit Card Expense**  
Fees which the City is charged for accepting the card.
- 43100 **Water**  
Includes any expenditure for the payment of water usage by City facilities.
- 43110 **Natural Gas**  
Includes any expenditure for the payment of gas usage by City facilities.
- 43120 **Electricity**  
Includes any expenditures for the payment of electricity usage by City facilities.
- 43130 **Fuel**  
Fuel for City vehicles.
- 43131 **Fuel Taxes**  
A special tax on fuel for the public works department.
- 43200 **Chemicals**  
Includes chemicals for water plant and waste water treatment plant, mechanical, and paint supplies. *i.e. weed killers, powder enzymes, etc.*
- 43300 **Safety supplies**  
Includes all items of safety equipment and supplies costing less than \$1,000.  
*i.e. glasses, gloves, traffic/safety cones, reflective vest, flares, fire extinguishers, dehydration drinks for those required to work in hot weather, etc.*
- 43350 **Ammunition & Range Supplies**  
PD officers training supplies.
- 43400 **Animal Control Supplies**  
Supplies, food and other related items needed for caring for animals when they have been impounded.
- 43500 **Soil & Road base**  
Includes all materials, road base service expenditures required in the maintenance of streets and alleys.
- 43550 **Drainage & Detention**



43600 **Offices Supplies**

Includes supplies for the operation of an office.

*i.e. Paper, pens, pencils, scissors, letter openers, in/out trays, frames, calendar refills, fax machine toner, certificate stock, desk & file keys, name plates, calculators, and supplies for operation of computers.*

43610 **Lift Stations**

Includes all materials and services expenditures required in the maintenance of lift stations.

43650 **Books and Media**

Professional books and/or media needed for resource materials.

43900 **General Supplies**

Operational supplies that do not fall under a specific category already listed.

*i.e. grass seed*

44100 **Garbage Collections**

Expenses for monthly services billed to refuse customers for trash pick-up (Allied Waste).

44200 **Gas Consumed – Waller**

Expenses for monthly services billed to Waller gas customers for gas (Millennium Midstream)

44210 **Gas Consumed – Prairie View**

Expenses for monthly services billed to Waller gas customers for gas (Millennium Midstream)

44220 **Gross receipts Tax – PV**

2% Tax Gas billed for Gas system which is paid the City of PV annually.

44300 **Utility System – Water & Sewer**

Includes improvements to the water and sewer system

44350 **Utility System – Gas**

Includes improvements to the gas system

44400 **Repair & Maintenance Services**

Includes repairs and maintenance to facilities.

44440 **Street Repair & Maintenance**

Includes all items related to street repair and maintenance.

44450 **Street Sweeping**

Expenses for cleaning streets.

- 44500 **Laboratory Testing**  
Includes all fees for required laboratory testing  
i.e. TSS, pH, CL, BOD, and NH3.
- 44600 **Custodial**  
Includes fees for cleaning facilities by contract, and other general cleaning  
supplies.
- 44700 **Lawn Service**  
Includes fees for mowing City properties.
- 44800 **Pest Control**  
Includes fees for servicing for termite and pest control for City facilities.
- 44900 **Other Contracted Services**  
Includes all other contractual services not covered under object code 511.
- 44950 **Hurricane Ike**  
DO NOT USE
- 45100 **Engineering Services**  
Includes fees for consulting services for engineering.
- 45200 **Legal Fees**  
Includes attorney's fees for contracts, agreements, ordinances, etc. and for  
litigation, should it be needed.
- 45300 **Computer – IT Fees**  
DO NOT USE
- 45400 **Accounting Fees**  
Includes fees for bookkeeping and auditing services.
- 45500 **Employee Exams & Testing**  
Includes quarterly random fees for contract drug testing.  
(DOT drug testing compliance)
- 45600 **RR Comm Safety Fees**  
Annual fees for gas pipeline safety (Railroad Commission). Fees are billed to the  
customer in January or February and then paid to the Railroad Commission.
- 45700 **Prof. Dues & Subscriptions**  
Professional Memberships and Subscriptions

- 45800 **Development Fees**  
Fees provided to the city for consultants for a specific development, should the development require additional information from the city. This was set up for the Waller Town Center Development.
- 45900 **Other Professional Fees**  
Cost of professional services not specifically listed in another line item.  
*i.e. Waller I.S.D. for tax collection.*
- 46100 **Interest Expense**  
Includes fees for interest paid on bonds.
- 46500 **Principal**  
Payments for the principal part of bond payments & Loans.
- 47101 **Capital Outlay – Equipment & Vehicles**  
Includes the purchase price and transportation of all automobiles, trucks, trailers, attachments, and appendages. All items purchased to equip the vehicle for services are to be charged to this account. (Replacement or repair of equipment, if not considered a Capital Outlay, should be charged to object code 404.)  
*i.e. cars, partitions, sirens, power takeoffs, winches, beacon lights, hitches mats, etc.*
- 47102 **Capital Outlay – Improvement**  
Includes all expenditures covering cost of drainage, engineering, inspections, sodding, grading, landscape improvements, etc.
- 47103 **Capital Outlay – Land**  
Includes all costs of acquiring land such as purchase price, commission, abstracts, court cost, filing fees, appraisals, attorney fees, etc.
- 47104 **Capital Outlay – Infrastructure Improvement**  
Includes all costs related to improvements of the city's infrastructure, including water, sewer, gas, streets and drainage.
- 47105 **Capital Outlay – Computers**  
Includes all new or used additions to office equipment that cost \$5,000 or more.  
*i.e. copiers, duplication machines, desks, chairs. (Items costing less than \$5,000 should be coded to 218.)*
- 47106 **Capital Outlay – Buildings**  
Includes cost for acquiring buildings.
- 47107 **Capital Outlay – Furniture & Fixtures**

- 47108 **Capital Outlay – Vehicles**  
Police, P.W. or Utility Vehicles
- 48110 **Transfer to General Fund**  
Includes transfers to General Fund for projects.
- 48120 **Transfer to Special Revenue**  
Includes transfers to Special Revenue Fund for projects.
- 48130 **Transfer to Debt Service**  
Includes transfers to Debt Service Fund for projects.
- 48140 **Transfer to Capital projects**  
Includes transfers to Capital projects Fund for projects.
- 48210 **Transfer to Water & Sewer**  
Includes transfers to Water and Sewer Fund for projects.
- 48220 **Transfer to Gas**  
Includes transfers to Gas Fund for projects.
- 48300 **Economic Development Incentives**
- 48400 **Fleet & Street Replacement**  
Capital Improvement Fund.
- 48900 **Transfer to Consolidated Cash**  
Includes transfers to Consolidated Cash Fund for projects.