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CITY OF PITTSBURG
ANNUAL OPERATING BUDGET
OCTOBER 1, 2012 TO SEPTEMBER 30, 2013

Shawn Kennington	Mayor
Rico Willis	Councilmember
Gilbert Olivarez	Councilmember
Fred Cook	Councilmember
Kendal Burns	Mayor Pro Tem
Sue Sharp	Councilmember

Approved by the
City Council
September 25, 2011



CITY OF PITTSBURG

ORDINANCE NO. 765-12

September 21, 2012

“This budget will raise more total property taxes than last year’s budget by \$195,523.67 an increase of 23.960881% and of that amount \$2,416.52 is tax revenue to be raised from new property added to the tax roll this year.”

SECTION I
ORDINANCES

ORDINANCE NO. 764-12

AN ORDINANCE ADOPTING AND APPROVING A BUDGET FOR
THE CITY OF PITTSBURG, TEXAS FOR THE FISCAL YEAR
OCTOBER 1, 2012 THROUGH SEPTEMBER 30, 2013.

WHEREAS, the budget for the fiscal year beginning October 1, 2012 and ending September 30, 2013 was duly presented to the City Council by the Interim City Manager in accordance with Chapter 102 of the Local Government Code, and

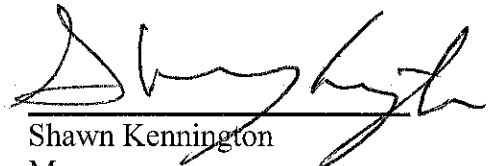
WHEREAS, notice of public hearing upon said budget has been duly and legally made, and

WHEREAS, said public hearing has been held and final consideration given said budget.


NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PITTSBURG, TEXAS:

That the City Council of the City of Pittsburg does hereby adopt and approve the budget as filed for the fiscal year beginning October 1, 2012 and ending September 30, 2013.

PASSED AND APPROVED on the first and only reading this 25th day of September, 2012.


Shawn Kennington
Mayor

ATTEST:


Margaret Jackson
City Secretary

ORDINANCE NO. 765-12

AN ORDINANCE SETTING THE TAX RATE AND LEVYING A TAX UPON ALL PROPERTY SUBJECT TO TAXATION WITHIN THE CITY OF PITTSBURG, TEXAS, FOR THE YEAR 2012; APPORTIONING SAID LEVY AMONG THE VARIOUS FUNDS AND ITEMS FOR WHICH REVENUE MUST BE RAISED; PROVIDING FOR THE COLLECTION OF TAXES THEREIN LEVIED; ASSESSING PENALTY AND INTEREST FOR THE NON-PAYMENT OF SUCH TAXES WITHIN THE TIME SET; ADOPTING THE PROVISIONS OF SECTION 33.07 OF THE TEXAS PROPERTY TAX CODE TO DEFRAY THE COST OF ATTORNEY'S FEES FOR THE COLLECTION OF DELINQUENT TAXES; AND PROVIDING FOR PUBLICATION.

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PITTSBURG, TEXAS;

SECTION 1

That there shall be and the same is hereby levied and shall be assessed and collected for the year 2012 on all taxable property, real, personal and mixed, situated within the Corporate Limits of the City of Pittsburg, Texas and not exempt by the Constitution of the State of Texas and valid State Laws, an ad valorem tax of \$0.478489 on each One Hundred Dollars (\$100.00) worth of property at one Hundred Percent (100%) assessed valuation.

SECTION 2

That the taxes herein levied, when collected, shall be appropriated among the funds and departments of the municipal government of the City of Pittsburg, Texas, for the purposes hereinafter set forth as follows, to wit:

For Maintenance and Operation for the General Fund\$440789

For Payment of Principal and Interest on General Obligation Debt.....\$037700

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

SECTION 3

That the Chief Appraiser/Tax Assessor and Collector for the City of Pittsburg, Texas, is hereby directed to assess, extend and enter upon the tax rolls of said City, for the year 2012, the amounts and rates herein levied and to keep a current account of same, and when so collected, the same to be deposited in the depository of said City to be distributed in accordance with this Ordinance.

SECTION 4

That the taxes herein levied are payable on or before January 31, 2013. Penalty and interest shall accrue on any unpaid amount thereafter said date in accord with the rates established by the State of Texas.

SECTION 5

That the taxes herein levied are payable in Pittsburg, Texas, at the offices of the Camp County Appraisal District; and that the City shall have available all the rights and remedies provided by State law for the enforcement of the collection of taxes herein levied.

SECTION 6

That the City of Pittsburg, Texas, hereby adopts the provisions of Section 33.07 of the Texas Property Tax Code so that hereafter an additional penalty of fifteen percent (15%) will be imposed on all 2012 taxes, including penalty and interest thereon, that are unpaid and delinquent on July 1, 2013, in order to defray the costs of attorney's fees for the collection of such taxes


SECTION 7

That all ordinances and resolutions of the City of Pittsburg, Texas, are hereby repealed to the extent that said ordinances, resolutions, or parts of either, are in conflict herewith.

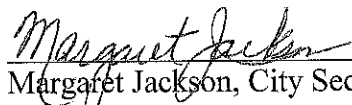
SECTION 8

That publication of this Ordinance after its passage and adoption shall be made one (1) time as provided by the Revised Civil Statutes of the State of Texas.

PASSED, APPROVED AND ADOPTED THIS 25TH DAY OF SEPTEMBER, 2012.


Shawn Kennington, Mayor

ATTEST:


Margaret Jackson, City Secretary

ORDINANCE NO. 766-12

AN ORDINANCE AMENDING PRIOR ORDINANCES CONCERNING
GARBAGE RATES FOR THE CITY OF PITTSBURG

WHEREAS, the City Council of the City of Pittsburg has reviewed garbage rates in the City of Pittsburg; and

WHEREAS the City Council is of the opinion that the City of Pittsburg should amend existing ordinances to provide modified garbage rates for customers of the City of Pittsburg;

IT IS THEREFORE ORDAINED BY THE CITY COUNCIL OF THE CITY OF PITTSBURG, AS FOLLOWS:

SECTION 1. That the Ordinances of the City of Pittsburg concerning garbage rates shall be amended as follows:

Appendix A: Fee Schedule

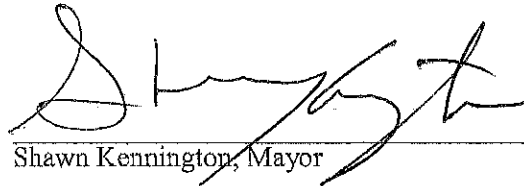
Section 8.900 Service Fees for Hand Collected Customers

The rate for hand collected residences will be \$15.00 monthly.

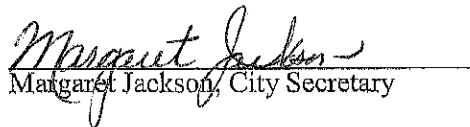
PASSED AND APPROVED on first reading on September 10, _____, 2012.

PASSED AND APPROVED on second reading on September 25, _____, 2012.

APPROVED:


Shawn Kennington, Mayor

ATTEST:


Margaret Jackson, City Secretary

SECTION II
STATISTICAL SUMMARIES

CASH POSITION ALL FUNDS
ESTIMATED REVENUE AND EXPENDITURES
BUDGET YEAR OCTOBER 1, 2012 THROUGH SEPTEMBER 30, 2013

Estimated Beginning Balance of Operating Funds Oct. 1, 2012		\$ 2,293,013.00
Estimated Beginning Balance Fire Truck Replacement Certificate		\$ 81,710.00
Estimated Beginning Balance 2005 Street Improvement Certificate		\$ 355,233.00
Estimated Beginning Balance 2005 Street Improvement Const. Fund		\$ 73,876.00
Estimated Beginning Balance Sewer Plant Construction Fund		\$ 76,918.00
Estimated Beginning Balance 2007 Street Improvement Certificates		\$ 131,189.00
Estimated Revenues		
General Fund	\$ 3,399,490.00	
Utility Fund	\$ 1,702,824.00	
Estimated Total Revenues	\$ 5,102,314.00	
TOTAL ESTIMATED FUNDS AVAILABLE		\$ 8,114,253.00
Estimated Expenditures		
General Fund	\$ 3,124,588.00	
Utility Fund	\$ 1,844,516.00	
Capital Improvements	\$ 135,000.00	
Estimated Total Expenditures	\$ 5,104,104.00	
Restricted Cash Reserved for:		
Bond Debt	\$ 408,000.00	
Pledged Securities	\$ -	
Reserved for Municipal Court	\$ 9,414.00	
Reserve for Future W/WW Improvements	\$ -	
		\$ 417,414.00
Total Expenditures and Restricted Cash		\$ 5,521,518.00
Total Unrestricted Cash		\$ 2,592,735.00
TOTAL APPROPRIATIONS & CONTINGENCY		\$ 8,114,253.00

ANNUAL BUDGET
 CITY OF PITTSBURG
 BUDGET SUMMARY
 FISCAL YEAR 2012-2013

	GENERAL FUND	UTILITY FUND	TOTAL ALL FUNDS
BEGINNING CASH BALANCE			\$3,011,939.00
ESTIMATED REVENUES			
Taxes	\$2,050,807.00		\$2,050,807.00
Licenses & Permits	7,750.00		\$7,750.00
Fines & Forfeitures	146,500.00		\$146,500.00
Intergovernmental Revenue	419,890.00	53,477.00	\$473,367.00
Charges for Current Services	669,000.00		\$669,000.00
Water Service		824,000.00	\$824,000.00
Wastewater Service		665,000.00	\$665,000.00
Other Revenue	105,543.00	160,347.00	\$265,890.00
TOTAL REVENUE	\$3,399,490.00	\$1,702,824.00	\$5,102,314.00
TOTAL RESOURCES AVAILABLE			\$8,114,253.00
ESTIMATED EXPENDITURES			
General Government	\$234,397.00		\$234,397.00
Police Department	825,131.00		\$825,131.00
Fire Department	302,097.00		\$302,097.00
Street/Refuse Department	1,133,884.00		\$1,133,884.00
Park/Cemetery Department	137,547.00		\$137,547.00
Code Enforcement	60,527.00		\$60,527.00
Municipal Court	64,370.00		\$64,370.00
Animal Control	74,164.00		\$74,164.00
Community Development	75,263.00		\$75,263.00
Non-Departmental	217,208.00	249,100.00	\$466,308.00
Water Department		471,578.00	\$471,578.00
Wastewater Department		881,138.00	\$881,138.00
Grant/Capital Improvement Dept	135,000.00	0.00	\$135,000.00
Utility Administration		242,700.00	\$242,700.00
Reserve/Bond Indebtedness	157,000.00	251,000.00	\$408,000.00
Pledged Securities			\$0.00
Reserve for Municipal Court	9,414.00		\$9,414.00
Reserve for W/WW Improvements			\$0.00
Reserve for Contingency			\$2,592,735.00
TOTAL EXPENDITURES	\$3,426,002.00	\$2,095,516.00	\$8,114,253.00
ENDING BALANCE			\$0.00

CITY OF PITTSBURG
REVENUE & EXPENDITURES
BUDGET SUMMARY
FISCAL YEAR 2012-2013

	ACTUAL 2010-2011	BUDGET 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
REVENUE				
GENERAL FUND				
Taxes	\$1,780,751.45	\$1,748,300.00	\$1,765,260.89	\$2,050,807.00
Licenses & Permits	\$6,454.09	8,300.00	7,947.02	7,750.00
Fines & Forfeitures	\$117,329.41	150,000.00	106,951.77	146,500.00
Intergovernmental Revenue	\$633,269.94	595,928.00	476,545.85	419,890.00
Current Services	\$614,305.72	666,200.00	615,739.07	669,000.00
Other Revenue	\$99,751.86	76,500.00	399,508.24	105,543.00
Wastewater Revenue	\$0.00	0.00	0.00	0.00
TOTAL GENERAL FUND	\$3,251,862.47	\$3,245,228.00	\$3,371,952.84	\$3,399,490.00
UTILITY FUND				
Intergovernmental Revenue	\$58,509.90	\$48,000.00	\$49,150.57	\$53,477.00
Other Revenue	40,278.78	208,252.00	27,694.41	160,347.00
Water Revenue	874,364.91	757,500.00	877,280.92	824,000.00
Wastewater Revenue	637,265.73	631,000.00	669,213.04	665,000.00
TOTAL UTILITY FUND	\$1,610,419.32	\$1,644,752.00	\$1,623,338.94	\$1,702,824.00
TOTAL REVENUE	\$4,862,281.79	\$4,889,980.00	\$4,995,291.78	\$5,102,314.00
EXPENDITURES				
GENERAL FUND				
General Government	195,897.90	\$238,444.00	\$210,048.38	\$234,397.00
Police Department	735,309.61	732,749.00	778,286.30	825,131.00
Fire Department	485,334.77	490,887.16	280,917.64	302,097.00
Street/Refuse Department	958,394.89	1,020,160.00	1,022,901.52	1,133,884.00
Parks/Cemetery Department	127,537.98	139,197.00	162,158.52	137,547.00
Code Enforcement	48,811.49	62,227.00	46,539.40	60,527.00
Municipal Court	121,374.41	130,395.00	73,396.32	64,370.00
Animal Control	48,180.49	76,617.00	67,327.45	74,164.00
Community Development	67,949.90	76,251.00	71,009.57	75,263.00
Non-Departmental	193,256.94	222,566.00	225,080.21	217,208.00
Capital Improvements/Grant Dep	12,137.50	60,000.00	51,912.84	135,000.00
TOTAL GENERAL FUND	\$2,994,185.88	\$3,249,493.16	\$2,989,578.15	\$3,259,588.00
UTILITY FUND				
Water Department	\$446,764.78	\$402,927.00	\$643,817.25	\$471,578.00
Wastewater Department	654,004.08	644,830.00	770,647.72	881,138.00
Capital Improvement/Grant Dept	10,000.00	0.00	0.00	0.00
Utility Fund Administration	202,874.78	241,394.00	217,926.21	242,700.00
Non-Departmental	13,978.00	250,800.00	18,322.99	249,100.00
TOTAL UTILITY FUND	\$1,327,621.64	\$1,539,951.00	\$1,650,714.17	\$1,844,516.00
TOTAL EXPENDITURES	\$4,321,807.52	\$4,789,444.16	\$4,640,292.32	\$5,104,104.00
REVENUE OVER/(UNDER) EXPENDITURES	\$540,474.27	\$100,535.84	\$354,999.46	(\$1,790.00)

Expenditure Analysis for 2012-2013										
Department	Personal Services	Operating Supplies	Contractual Services	Maint. Structure	Maint. Equipment	Sundry Charges	Capital Outlay	Totals		
General Fund										
551 General Government	\$179,730	\$6,300	\$41,255	\$0	\$0	\$5,612	\$1,500	\$234,397		
552 Police	608,939	41,900	125,675	1,500	6,000	9,117	32,000	\$825,131		
553 Fire	175,353	19,850	35,200	1,500	10,000	28,394	31,800	\$302,097		
554 Street/Refuse	129,876	58,000	528,920	101,000	10,500	290,288	15,300	\$1,133,884		
555 Park/Cemetery	77,395	4,100	29,750	3,000	2,000	7,002	14,300	\$137,547		
558 Code Enforcement	33,377	2,900	22,750	0	1,000	0	500	\$60,527		
559 Municipal Court	24,770	3,200	35,900	0	0	0	500	\$64,370		
560 Animal Control	54,344	6,400	11,420	0	1,500	0	500	\$74,164		
561 Community Dev.	58,413	1,400	6,450	0	0	8,500	500	\$75,263		
562 Non-Departmental	3,508	0	195,700	5,000	0	13,000	0	\$217,208		
563 Capital Improvements	0	0	0	0	0	0	135,000	\$135,000		
Total General Fund	\$1,345,705	\$144,050	\$1,033,020	\$112,000	\$31,000	\$361,913	\$231,900	\$3,259,588		
Utility Fund										
571 Water	\$109,069	\$43,400	\$207,100	\$36,500	\$19,500	\$45,609	\$10,400	\$471,578		
572 Wastewater	158,722	33,500	114,930	310,000	5,000	251,586	7,400	\$881,138		
573 Capital Improvements	0	0	0	0	0	0	0	\$0		
575 Administrative	178,232	5,300	50,855	0	0	6,313	2,000	\$242,700		
576 Non-Departmental	0	0	19,100	0	0	0	230,000	\$249,100		
Total Utility Fund	\$446,023	\$82,200	\$391,985	\$346,500	\$24,500	\$303,508	\$249,800	\$1,844,516		
Grand Totals	\$1,791,728	\$226,250	\$1,425,005	\$458,500	\$55,500	\$665,421	\$481,700	\$5,104,104		

SECTION III

REVENUES

ANNUAL BUDGET
 CITY OF PITTSBURG
 FISCAL YEAR 2012-2013
 GENERAL FUND REVENUE

TITLE OF ACCOUNTS	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
TAXES			
4110 Current Property Taxes	\$860,210.27	\$876,459.52	\$1,117,637.00
4120 Discount Current Property Taxes	0.00	0.00	0.00
4130 Delinquent Property Taxes	31,490.35	24,581.87	30,000.00
4140 Penalties and Interest	17,380.37	19,455.50	17,000.00
4150 Occupation Tax	375.00	600.00	400.00
4160 Utility Franchise Tax	291,371.56	278,637.63	300,000.00
4161 Franchise Fee from Water/Wastewater	0.00	0.00	0.00
4170 Sales Tax	545,534.84	534,876.71	550,000.00
4180 PHA Pilot Tax	10,770.21	10,044.95	10,770.00
4190 Hotel Occupancy Tax	23,618.85	20,604.71	25,000.00
TOTAL TAXES	\$1,780,751.45	\$1,765,260.89	\$2,050,807.00
LICENSES AND PERMITS			
4210 Building Permits	\$2,922.70	\$4,213.80	\$4,500.00
4220 Electrical Permits	511.05	662.70	1,000.00
4230 Plumbing Permits	836.00	1,620.50	1,000.00
4240 Mechanical Permits	304.34	347.84	600.00
4250 Sign Permit	130.00	237.18	250.00
4260 House Moving Permits	150.00	150.00	100.00
4265 Peddler Permits	250.00	250.00	300.00
4270 Animal License Fees	1,350.00	465.00	0.00
TOTAL LICENSES AND PERMITS	\$6,454.09	\$7,947.02	\$7,750.00
FINES AND FORFEITURES			
4310 Municipal Court Fines	\$102,185.22	\$93,812.41	\$130,000.00
4311 Fine Payment Plan Fee	3,923.78	3,821.17	4,000.00
4312 Court Restitution	0.00	0.00	0.00
4313 Court Technology Fee	3,490.41	2,874.59	4,000.00
4314 Special Expense Fee	1,584.90	475.00	500.00
4315 Failure to Appear Fee	6,145.10	5,968.60	8,000.00
TOTAL FINES AND FORFEITURES	\$117,329.41	\$106,951.77	\$146,500.00
INTERGOVERNMENTAL REVENUE			
4510 County Contribution to Fire Department	\$52,500.06	\$71,049.97	\$76,400.00
4511 County Contribution to Emerg. Warning	0.00	0.00	0.00
4512 County Contribution to Fire Truck Add-Ons	0.00	6,400.00	0.00
4513 Fire Dept. FEMA Grant	188,955.00	9,728.14	0.00
4520 Fire Truck Replacement Fund	40,000.00	40,000.00	40,000.00
4525 Reimb. From Tx. Forest Service	0.00	5,284.00	0.00
4550 Incode Court System	0.00	0.00	0.00
4557 Police Officer Grant	53,094.84	40,043.78	0.00
4560 TXCJD Audio/Video Grant	0.00	0.00	0.00
4561 JAG Grant	0.00	0.00	0.00
4568 PEDC Debt Service	0.00	0.00	0.00
4570 PEDC Administrative Fee	20,000.00	25,000.00	25,000.00
4571 2007 Cert of Obligation	203,720.04	203,739.96	203,490.00
4572 TCDP Housing Infrastructure Grant	0.00	0.00	0.00
4573 2007 Planning Grant	0.00	0.00	0.00
4574 Fair Park/Doris Julian Grant	75,000.00	75,300.00	75,000.00
4576 Fire Truck Contribution	0.00	0.00	0.00
TOTAL INTERGOVERNMENTAL REVENUE	\$633,269.94	\$476,545.85	\$419,890.00

ANNUAL BUDGET
 CITY OF PITTSBURG
 FISCAL YEAR 2012-2013
 GENERAL FUND REVENUE

TITLE OF ACCOUNTS	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
CHARGES CURRENT SERVICES			
4610 Refuse Collection and Disposal	\$604,280.57	\$607,153.81	\$660,000.00
4620 Demolition and Mowing	1,188.90	1,328.12	2,000.00
4640 Load Zone Rentals	1,945.25	1,107.14	0.00
4650 Sale of Garbage Bags	6,590.00	6,150.00	6,500.00
4660 Zoning and Subdivision Fees	301.00	0.00	500.00
TOTAL CHARGES CURRENT SERVICES	\$614,305.72	\$615,739.07	\$669,000.00
OTHER REVENUE			
4700 Interest Income	\$15,601.97	\$9,769.27	\$9,000.00
4705 Interest Earned Seized Assets	195.18	140.69	0.00
4710 Sale of Materials and Supplies	0.00	4,442.37	5,000.00
4720 Contribution to City Fire Department	0.00	0.00	0.00
4725 Contribution to Main Street	1,700.00	2,023.40	2,000.00
4730 Street Light Refunds	394.56	394.56	400.00
4740 Sale of Cemetery Lots	12,650.00	9,400.00	11,250.00
4741 Cemetery Maintenance Fee	1,650.00	1,100.00	1,250.00
4750 Loan Financing Sources	0.00	318,005.00	0.00
4751 Fund from Sale of C O/S TX	0.00	0.00	0.00
4753 Bond Issue	0.00	0.00	0.00
4755 Lease of Transfer Station	6,500.00	6,000.00	6,000.00
4756 Lease /Cingular	36,000.00	31,050.00	29,400.00
4759 Fireworks Display Contributions	12,540.00	14,020.00	6,000.00
4770 Seized Assets	8,874.79	1,102.36	0.00
4780 Miscellaneous Revenue	3,027.86	1,998.09	3,200.00
4791 Sale of Merchandise	15.50	62.50	100.00
4792 TML Insurance Claim Receipts	602.00	0.00	0.00
4795 Operating Transfer from Utility	0.00	0.00	0.00
4796 Transfer From Reserve	0.00	0.00	31,943.00
4797 Trans from Reserve for Depreciation	0.00	0.00	0.00
TOTAL OTHER REVENUE	\$99,751.86	\$399,508.24	\$105,543.00
WASTEWATER REVENUE			
4900 Operating Transfers Out	0.00	0.00	0.00
TOTAL WASTEWATER REVENUE	\$0.00	\$0.00	\$0.00
GRAND TOTAL	\$3,251,862.47	\$3,371,952.84	\$3,399,490.00

ANNUAL BUDGET
 CITY OF PITTSBURG
 FISCAL YEAR 2012-2013
 UTILITY FUND REVENUE

TITLE OF ACCOUNT	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
INTERGOVERNMENTAL REVENUE			
4520 Northeast Texas Municipal Water District	\$7,055.00	\$7,055.00	\$8,000.00
4525 NETMWD Regional Water Supply	41,454.90	42,095.57	45,477.00
4535 TCDP TX.ST. WWMains Grant	0.00	0.00	0.00
4571 PEDC Infrastructure Grant	0.00	0.00	0.00
4577 TCDP Grant	0.00	0.00	0.00
4578 TCDP Ful. St. Grant #726509	0.00	0.00	0.00
4579 TX CDBG Grant #728330	0.00	0.00	0.00
4580 TCFG-ETMC	10,000.00	0.00	0.00
4599 Transfer from Bond Reserve Fund	0.00	0.00	0.00
TOTAL INTERGOVERNMENTAL REVENUE	\$58,509.90	\$49,150.57	\$53,477.00
OTHER REVENUES			
4700 Interest Earned	\$39,876.95	\$26,980.29	\$24,000.00
4710 Sale of Equipment	0.00	0.00	500.00
4740 Revenue Bad Debts	0.00	0.00	200.00
4750 Loan Financing Sources	0.00	0.00	0.00
4780 Miscellaneous Revenue	401.83	714.12	600.00
4781 Sludge Press	0.00	0.00	0.00
4782 Cypress Street Grant	0.00	0.00	0.00
4796 Transfer From Reserve	0.00	0.00	35,047.00
4797 Trf. From Reserve for Depre	0.00	0.00	0.00
4798 Trsf From Reserve for Debt	0.00	0.00	100,000.00
4799 Trsf Fron Reserve for Capital	0.00	0.00	0.00
TOTAL OTHER REVENUE	\$40,278.78	\$27,694.41	\$160,347.00
WATER REVENUES			
4800 Sale of Water - Metered	\$811,295.76	\$804,813.91	\$760,000.00
4810 Sale of Water - Bulk	1,511.00	932.25	2,500.00
4820 Utility Penalties	44,725.67	51,173.57	46,000.00
4830 Disconnect/Reconnect Fees	8,905.00	8,418.20	9,000.00
4840 Water Tapping Fees	7,927.48	11,942.99	6,500.00
4850 Water Transfer Fees	0.00	0.00	0.00
TOTAL WATER REVENUE	\$874,364.91	\$877,280.92	\$824,000.00
WASTEWATER REVENUES			
4900 Sewer Service Charge	\$632,565.73	\$663,213.04	\$660,000.00
4910 Sewer Tapping Fees	4,700.00	6,000.00	5,000.00
4920 Sewer Line Fees	0.00	0.00	0.00
4930 Plumber Assistance	0.00	0.00	0.00
TOTAL WASTEWATER REVENUE	\$637,265.73	\$669,213.04	\$665,000.00
GRAND TOTAL	\$1,610,419.32	\$1,623,338.94	\$1,702,824.00

SECTION IV

DEBT SERVICE REQUIREMENTS

WATER/WASTEWATER FUND
 BONDED DEBT, RELATED INTEREST, AND SINKING FUNDS

WATER & WASTEWATER SYSTEM REFINANCED CERTIFICATES OF OBLIGATION 2000 SERIES
 DATED OCTOBER 1, 1999, DUE JUNE 1, 2000 OPTIONAL JUNE 1, 2010 @ par
 U. S. TRUST COMPANY OF TEXAS, N.A., DALLAS, TX.
 FIRST INTEREST AND PRINCIPAL DUE JUNE 1, 2000.

REFUNDING OF SERIES 1999 CO'S AND G.O. BONDS
 DATED MAY 25, 2010.

SERIES 2010 REFUNDING BONDS					
Interest Rate	FY End	Principal 01-Jun	Interest 01-Jun	Interest 01-Dec	Annual Requirements
2.000%	9/30/13	100,000.00	12,062.50	12,062.50	124,125.00
2.000%	9/30/14	105,000.00	11,062.50	11,062.50	127,125.00
2.500%	9/30/15	105,000.00	10,012.50	10,012.50	125,025.00
3.000%	9/30/16	110,000.00	8,700.00	8,700.00	127,400.00
3.000%	9/30/17	110,000.00	7,050.00	7,050.00	124,100.00
3.500%	9/30/18	115,000.00	5,400.00	5,400.00	125,800.00
3.500%	9/30/19	125,000.00	3,387.50	3,387.50	131,775.00
4.000%	9/30/20	60,000.00	1,200.00	1,200.00	62,400.00
TOTAL		\$830,000.00	\$58,875.00	\$58,875.00	947,750.00

Combination Tax and Revenue Certificates issued for the construction of a wastewater treatment plant

MUNICIPAL LEASE AND OPTION AGREEMENT ON FIRE TRUCK

Dated Date: 12/18/07

City of Pittsburg
 Lease #2007-777
 Marquette Bank

Payment #	Payment Date	Payment Amount	Principal Portion	Interest Portion	Purchase Price
5	15-Dec-12	\$ 28,393.31	\$ 21,840.70	\$ 6,552.61	\$ 127,464.37
6	15-Dec-13	\$ 28,393.31	\$ 22,816.98	\$ 5,576.33	\$ 103,797.61
7	15-Dec-14	\$ 28,393.31	\$ 23,836.89	\$ 4,556.42	\$ 79,244.81
8	15-Dec-15	\$ 28,393.31	\$ 24,902.40	\$ 3,490.91	\$ 53,783.56
9	15-Dec-16	\$ 28,393.31	\$ 26,015.54	\$ 2,377.77	\$ 27,380.24
10	15-Dec-17	\$ 28,393.31	\$ 27,178.40	\$ 1,214.91	\$ -
		\$ 170,359.86	\$ 146,590.91	\$ 23,768.95	

MUNICIPAL LEASE AND OPTION AGREEMENT ON SLUDGE PRESS

Dated Date: 9/1/08

City of Pittsburg
Marquette Bank

Purchased for \$240,350.00

Payment #	Payment Date	Payment Amount	Principal Portion	Interest Portion	Balance
					\$ 50,505.70
5	30-Oct-12	\$ 52,778.47	\$ 50,505.70	\$ 2,272.77	
		\$ 52,778.47	\$ 50,505.70	\$ 2,272.77	

SCHEDULE OF PAYMENTS & EARLY REDEMPTION VALUE

Dated Date: 10/1/08

NORTH CYPRESS STREET

City of Pittsburg
Marquette Bank

Payment #	Payment Date	Payment Amount	Principal Portion	Interest Portion	Early Redemption Value after payment
8	10/30/2012	\$ 21,562.07	\$ 19,811.01	\$ 1,751.06	\$ 42,494.39
9	04/01/2013	\$ 21,562.07	\$ 20,696.25	\$ 865.82	\$ 21,384.22
10	10/30/2013	\$ 21,562.07	\$ 20,964.92	\$ 597.15	
		\$ 64,686.21	\$ 61,472.18	\$ 3,214.03	

\$2,210,000 City of Pittsburg, Combination Tax & Revenue Certificates of Obligation Series 2007

Dated June 1, 2007 Due June 1, 2008 Optional June 1, 2017, First Principal Due June 2008,
First Interest Due December 2007

Pilgrim Bank

Interest Rate	Fiscal Year	Principal 01-Jun	Interest 01-Dec	Interest 01-Jun	Annual Requirements
4.250%	2012	130,000.00	36,745.00	36,745.00	203,490.00
4.300%	2013	135,000.00	33,982.50	33,982.50	202,965.00
4.350%	2014	145,000.00	31,080.00	31,080.00	207,160.00
4.400%	2015	150,000.00	27,926.25	27,926.25	205,852.50
4.450%	2016	160,000.00	24,626.25	24,626.25	209,252.50
4.500%	2017	165,000.00	21,066.25	21,066.25	207,132.50
4.550%	2018	175,000.00	17,353.75	17,353.75	209,707.50
4.600%	2019	185,000.00	13,372.50	13,372.50	211,745.00
4.650%	2020	190,000.00	9,117.50	9,117.50	208,235.00
4.700%	2021	200,000.00	4,700.00	4,700.00	209,400.00
TOTAL		\$1,635,000.00	\$219,970.00	\$219,970.00	\$2,074,940.00

2,210,000- City borrowed money, EDC is paying back money

**\$1,000,000 City of Pittsburg, TX Combination Tax and Revenue
Certificates of Obligation, Series 2005**

Hibernia Bank

Interest Rate	Fiscal Year	Principal 01-Jun	Interest 01-Dec	Interest 01-Jun	Annual Requirements
4.100	2012-2013	\$45,000.00	\$17,397.50	\$17,397.50	\$79,795.00
4.200	2013-2014	\$45,000.00	\$16,475.00	\$16,475.00	\$77,950.00
4.300	2014-2015	\$45,000.00	\$15,530.00	\$15,530.00	\$76,060.00
4.400	2015-2016	\$50,000.00	\$14,562.50	\$14,562.50	\$79,125.00
4.450	2016-2017	\$50,000.00	\$13,462.50	\$13,462.50	\$76,925.00
4.500	2017-2018	\$55,000.00	\$12,350.00	\$12,350.00	\$79,700.00
4.550	2018-2019	\$55,000.00	\$11,112.50	\$11,112.50	\$77,225.00
4.600	2019-2020	\$60,000.00	\$9,861.25	\$9,861.25	\$79,722.50
4.700	2020-2021	\$65,000.00	\$8,481.25	\$8,481.25	\$81,962.50
4.750	2021-2022	\$65,000.00	\$6,953.75	\$6,953.75	\$78,907.50
4.850	2022-2023	\$70,000.00	\$5,410.00	\$5,410.00	\$80,820.00
4.900	2023-2024	\$75,000.00	\$3,712.50	\$3,712.50	\$82,425.00
5.000	2024-2025	\$75,000.00	\$1,875.00	\$1,875.00	\$78,750.00
TOTAL		\$755,000.00	\$137,183.75	\$137,183.75	\$1,029,367.50

MUNICIPAL LOAN FROM GUARANTY BOND BANK

Dated Date: 10/21/11

City of Pittsburg
Guaranty Bond Bank

Loan amount \$318,005.00

Payment #	Payment Date	Payment Amount	Principal Portion	Interest Portion	Balance
2	30-Sep-13	\$ 111,513.66	\$ 106,001.66	\$ 5,512.00	\$ 108,710.56

This loan is for new police chief vehicle, computers, backhoe, painting of water tower and lift station repair.
This loan to be paid off in 3 years and will be refigured every year to calculate principal and interest.

SECTION V
DEPARTMENT/ACCOUNT
APPROPRIATIONS

GENERAL FUND ADMINISTRATION AND FINANCE

FY 2012-2013 ACCOUNT 551

PROGRAM OF SERVICE AND EXPENDITURE SUMMARY

	ACTUAL 2010-2011	BUDGETED 2011-2012	ESTIMATED 2011-2012	BUDGETED 2012-2013
PERSONNEL SERVICE	\$164,623.02	\$191,026.00	\$148,964.46	\$179,730.00
OPERATING SUPPLIES	7,699.71	6,300.00	5,348.89	6,300.00
CONTRACTUAL SERVICES	34,074.12	39,900.00	40,427.84	41,255.00
SUNDRY CHARGES	0.00	5,388.00	5,388.00	5,612.00
CAPITAL OUTLAY	<u>-10,498.95</u>	<u>1,500.00</u>	<u>9,919.19</u>	<u>1,500.00</u>
TOTAL	\$195,897.90	\$244,114.00	\$210,048.38	\$234,397.00

DESCRIPTION

This program advises and implements city council policies; develops annual budget; manages personnel; records and maintains all information involving the City's financial transactions; prepares documents and records official City Council minutes, ordinances and resolutions.

FUNDING/COMMENTS

- This program is funded by the General Fund.

PERSONNEL SCHEDULE

Position Classification	Monthly Salary Range	Employees		
		Present	Proposed	
	City Manager	Unclassified	0.50	0.50
16	City Secretary	Exempt	0.50	0.50
13	Accounting Clerk	\$2,779 - \$4,247	0.50	0.50
09	Clerk II/Billing	\$2,307 - \$3,516	0.50	0.50
07	Clerk II/AP Clerk	\$2,104 - \$3,199	0.25	0.25
06	Clerk I/Customer Service	\$2,009 - \$3,053	<u>0.50</u>	<u>0.50</u>
TOTAL			2.75	2.75

VEHICLE AND EQUIPMENT SCHEDULE

None

CITY OF PITTSBURG
 10 - GENERAL FUND
 551- GENERAL GOVERNMENT

TITLE OF ACCOUNT	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
PERSONNEL SERVICES			
1010 Salary/Wages - Supervisory	\$55,476.15	\$51,829.56	\$68,592.00
1020 Salary/Wages - Skilled Labor	64,486.35	59,386.34	62,179.00
1080 Hospitalization Insurance	12,199.19	10,328.83	12,577.00
1090 Retirement	22,464.42	18,173.64	20,374.00
1100 Social Security Tax	9,210.95	8,508.55	10,004.00
1120 Worker's Comp. Insurance	195.84	87.62	360.00
1121 Volunteer Worker's Comp	5.12	5.92	44.00
1140 Amortization	0.00	0.00	0.00
1150 Auto Allowance	450.00	0.00	3,600.00
1200 Physicals	135.00	644.00	1,000.00
1300 Monthly Hospital Adjustment	0.00	0.00	1,000.00
TOTAL PERSONNEL SERVICES	\$164,623.02	\$148,964.46	\$179,730.00
OPERATING SUPPLIES			
2010 Office Supplies	\$1,615.56	\$1,835.77	\$2,000.00
2140 General Supplies	4,712.24	1,953.10	3,000.00
2150 Furniture-Fixture-Computers	1,171.91	1,560.02	1,000.00
2990 Other	200.00	0.00	300.00
TOTAL OPERATING SUPPLIES	\$7,699.71	\$5,348.89	\$6,300.00
CONTRACTUAL SERVICES			
3050 Equipment Maint/Contract/Repairs	\$14,724.78	\$15,999.41	\$16,700.00
3100 Telephone	7,151.64	7,884.67	8,200.00
3110 Utilities	2,473.96	2,074.83	3,275.00
3120 Freight/Postage	291.41	156.90	800.00
3130 Advertising/Legal notices	2,372.63	2,974.92	3,000.00
3140 Printing/Recording	1,229.30	3,656.50	1,800.00
3160 School/Travel/Meetings	836.15	2,516.66	2,000.00
3170 Dues/Subscriptions	1,404.25	1,539.00	1,800.00
3180 Janitorial Services	3,590.00	3,624.95	3,380.00
3380 Grounds Maintenance	0.00	0.00	0.00
3990 Other	0.00	0.00	300.00
TOTAL CONTRACTUAL SERVICES	\$34,074.12	\$40,427.84	\$41,255.00
SUNDRY CHARGES			
6020 Principal Paid	\$0.00	\$4,904.00	\$5,335.00
6030 Interest	0.00	484.00	277.00
TOTAL SUNDRY CHARGES	\$0.00	\$5,388.00	\$5,612.00
CAPITAL OUTLAY			
9210 Furniture/Fixtures	-\$10,498.95	\$5,347.05	\$1,000.00
9230 Instruments/Apparatus	0.00	0.00	0.00
9280 Computer-Software/Hardware	0.00	4,572.14	500.00
TOTAL CAPITAL OUTLAY	-\$10,498.95	\$9,919.19	\$1,500.00
GRAND TOTALS	\$195,897.90	\$210,048.38	\$234,397.00

POLICE DEPARTMENT

FY 2012-2013 ACCOUNT 552

PROGRAM OF SERVICE & EXPENDITURE SUMMARY

	ACTUAL 2010-2011	BUDGETED 2011-2012	ESTIMATED 2011-2012	BUDGETED 2012-2013
PERSONNEL SERVICE	\$573,546.89	\$605,498.00	\$571,914.97	\$608,939.00
OPERATING SUPPLIES	52,011.08	46,100.00	46,040.72	41,900.00
CONTRACTUAL SERVICES	96,515.61	122,710.00	117,962.73	125,675.00
STRUCTURE MAINTENANCE	1,780.07	1,500.00	6,112.56	1,500.00
EQUIPMENT MAINTENANCE	6,805.96	6,000.00	5,976.51	6,000.00
SUNDRY CHARGES	0.00	9,223.00	9,223.00	9,117.00
CAPITAL OUTLAY	<u>4,650.00</u>	<u>2,000.00</u>	<u>21,055.81</u>	<u>32,000.00</u>
TOTAL	\$735,309.61	\$793,031.00	\$778,286.30	\$825,131.00

DESCRIPTION

This program provides general police administration; including patrol and traffic functions, enforcement of City Ordinances along with State and Federal Laws, investigations of crimes, community relations and crime prevention activities. A program for the use of Reserve Officers will be continued this year. The Environmental Control Department also is under the supervision of the Chief of Police but has a separate budget.

FUNDING/COMMENTS

- This program is funded by the General Fund.

PERSONNEL SCHEDULE

Position Classification	Monthly Salary Range	Present	Employees Proposed
Police Chief	Exempt	.90	.90
12 Lieutenant	\$2,653 - \$4,050	1.00	1.00
12 Police Sergeant	\$2,653 - \$4,050	2.00	2.00
11 Patrolman	\$2,531 - \$3,865	6.00	6.00
07 Records Clerk	\$2,104 - \$3,199	<u>1.00</u>	<u>1.00</u>
TOTAL		10.90	10.90

VEHICLES AND EQUIPMENT SCHEDULE

Chief's Car	1	2012 Chevrolet Tahoe
	2	2010 Ford Crown Victoria
	1	2007 Dodge Charger
	1	2005 Ford Crown Victoria
Animal Control	1	2002 Ford PU
	1	1997 Traffic Trailer

CITY OF PITTSBURG
 10 - GENERAL FUND
 552- POLICE DEPARTMENT

TITLE OF ACCOUNT	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
PERSONNEL SERVICES			
1010 Salary/Wages - Supervisory	\$92,585.21	\$95,377.26	\$95,385.00
1020 Salary/Wages - Skilled Labor	303,880.58	303,025.07	319,005.00
1040 Overtime Wages	5,503.56	9,938.92	12,000.00
1041 Retirement Payments	0.00	0.00	0.00
1061 Certificate Incentive Pay	2,750.00	3,300.00	3,000.00
1080 Hospitalization Insurance	50,010.20	49,792.00	61,298.00
1090 Retirement	75,936.12	67,557.98	66,899.00
1100 Social Security Tax	30,961.86	31,491.14	32,848.00
1120 Worker's Comp. Insurance	9,616.16	9,998.20	12,500.00
1121 Volunteer Workers Comp	3.20	2.40	4.00
1130 Unemployment Insurance Reim	0.00	0.00	3,000.00
1150 Auto Allowance	0.00	0.00	0.00
1200 Physicals	2,300.00	1,432.00	3,000.00
TOTAL PERSONNEL SERVICES	\$573,546.89	\$571,914.97	\$608,939.00
OPERATING SUPPLIES			
2010 Office Supplies	\$1,695.37	\$1,092.67	\$1,800.00
2050 Gas/Oil	27,103.73	27,689.02	24,000.00
2060 Tires/Batteries	2,722.97	2,218.22	3,000.00
2090 Seized Assets	10,172.40	1,914.72	0.00
2100 Uniforms	4,312.01	4,498.94	4,500.00
2140 General Supplies	3,729.60	7,357.15	5,000.00
2145 Narcotics Investigation	990.00	820.00	3,000.00
2150 Furniture/Fixtures/Computer	1,285.00	250.00	300.00
2990 Other	0.00	200.00	300.00
TOTAL OPERATING SUPPLIES	\$52,011.08	\$46,040.72	\$41,900.00
CONTRACTUAL SERVICES			
3020 Consultant Services	\$0.00	\$5,035.05	\$0.00
3030 Savin Copier/3 year lease	4,440.00	3,995.00	4,440.00
3050 Equipment/Program Agreement	4,858.57	9,736.81	10,095.00
3100 Communications	8,590.19	7,453.79	7,500.00
3110 Utilities	3,207.13	5,887.40	6,160.00
3120 Freight/Postage	418.04	371.31	500.00
3140 Printing/Forms	1,854.54	1,536.16	1,800.00
3160 School/Travel/Meetings	3,077.21	3,435.93	3,500.00
3170 Dues/Subscriptions	260.00	500.00	500.00
3180 Janitorial Services	0.00	0.00	2,080.00
3240 Service Contract - Task Force	0.00	0.00	0.00
3241 Police Training Grant Exp - TCLOS	0.00	0.00	0.00
3290 Dispatcher Services	69,809.93	80,011.28	89,100.00
3380 Grounds Maintenance	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	\$96,515.61	\$117,962.73	\$125,675.00
STRUCTURE MAINTENANCE			
4010 Buildings/Structures	\$1,780.07	\$6,112.56	\$1,500.00
TOTAL STRUCTURE MAINTENANCE	\$1,780.07	\$6,112.56	\$1,500.00
EQUIPMENT MAINTENANCE			
5030 Instruments/Apparatus	\$318.36	\$1,200.00	\$1,000.00
5040 Motor Vehicle	6,487.60	4,776.51	5,000.00
TOTAL EQUIPMENT MAINTENANCE	\$6,805.96	\$5,976.51	\$6,000.00

CITY OF PITTSBURG
 10 - GENERAL FUND
 552- POLICE DEPARTMENT

TITLE OF ACCOUNT	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
SUNDRY CHARGES			
6020 Contract Principle	\$0.00	\$8,396.00	\$8,666.00
6030 Contract Interest	0.00	827.00	451.00
TOTAL SUNDRY CHARGES	\$0.00	\$9,223.00	\$9,117.00
CAPITAL OUTLAY			
9210 Furniture/Fixtures	\$0.00	\$0.00	\$0.00
9230 Instrmt/Apparatus	0.00	0.00	0.00
9240 Motor Vehicles	0.00	21,055.81	31,000.00
9250 TXCJD AUDIO/VIDEO GRANT	0.00	0.00	0.00
9251 JAG GRANT	4,650.00	0.00	0.00
9280 Computer Equipment	0.00	0.00	1,000.00
TOTAL CAPITAL OUTLAY	\$4,650.00	\$21,055.81	\$32,000.00
GRAND TOTALS	\$735,309.61	\$778,286.30	\$825,131.00

FIRE DEPARTMENT

FY 2012-2013 ACCOUNT 553

PROGRAM OF SERVICE AND EXPENDITURE SUMMARY

	ACTUAL 2010-2011	BUDGETED 2011-2012	ESTIMATED 2011-2012	BUDGETED 2012-2013
PERSONNEL SERVICE	\$164,597.21	\$174,594.00	\$170,319.75	\$175,353.00
OPERATING SUPPLIES	21,148.07	18,800.00	24,245.09	19,850.00
CONTRACTUAL SERVICES	30,169.25	33,400.00	26,136.30	35,200.00
STRUCTURE MAINTENANCE	548.15	1,500.00	1,482.71	1,500.00
EQUIPMENT MAINTENANCE	7,682.58	10,000.00	11,224.59	10,000.00
SUNDRY CHARGES	28,393.31	28,394.00	28,393.31	28,394.00
CAPITAL OUTLAY	<u>232,796.20</u>	<u>43,900.00</u>	<u>19,115.89</u>	<u>31,800.00</u>
TOTAL	\$485,334.77	\$310,588.00	\$280,917.64	\$302,097.00

DESCRIPTION

This program provides for the prevention, suppression and investigation of fires. The department currently has three (3) paid firemen and an average of ten (10) volunteers.

FUNDING/COMMENTS

- The General Fund funds this Program.
- Camp County contributes for fire protection for residences out side the city limits and contributes to the purchase of major equipment.
- The Volunteer Fire Department supplements the purchase of equipment and gear.

POSITION CLASSIFICATION

Position Classification	Monthly Salary Range	Employees	
		Present	Proposed
1 Fire Supervisor (Part Time)	\$800 - \$1,000	1.00	1.00
10 Fire Fighters	\$2,417 - \$3,686	<u>3.00</u>	<u>3.00</u>
TOTAL		4.00	4.00

VEHICLES AND EQUIPMENT

2011 Peterbilt 2000 Gallon Pumper
 2005 Ford F250 Chief 1
 2004 Ford F350 Brush 1
 1979 Ford 750 gal pumper Engine 9
 1971 Ford 600 gal Tank Booster 3
 1990 Ford Booster 1
 1984 Ford Booster 2
 1925 La France (At Museum)
 2006 F-450 Brush 2
 2006 International Pumper Engine 1
 16 Ft Flatbottom Boat
 Generator Trailer
 500 gal Water Tank Trailer

CITY OF PITTSBURG
 10 - GENERAL FUND
 553- FIRE DEPARTMENT

TITLE OF ACCOUNT	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
PERSONNEL SERVICES			
1010 Salary/Wages - Supervisory	\$9,600.00	\$9,600.00	\$9,600.00
1020 Salary/Wages - Skilled Labor	96,342.32	97,145.21	100,278.00
1040 Salary/Wages - Overtime	11,077.59	15,877.59	12,000.00
1060 Salary/Wages - Temp	0.00	0.00	0.00
1061 Certificate Incentive Pay	600.00	600.00	800.00
1080 Hospitalization Insurance	13,262.28	13,615.62	16,671.00
1090 Retirement	21,630.47	20,095.30	19,113.00
1091 Cont. to Volunteer Fire Dept.	0.00	0.00	0.00
1100 Social Security Tax	9,016.11	9,390.07	9,385.00
1120 Worker's Comp. Insurance	2,323.12	2,480.64	2,704.00
1121 Volunteer Workers Comp	711.32	712.32	302.00
1130 Unemployment Ins Reimbursement	0.00	0.00	3,000.00
1200 Physicals	34.00	803.00	1,500.00
TOTAL PERSONNEL SERVICES	\$164,597.21	\$170,319.75	\$175,353.00
OPERATING SUPPLIES			
2010 Office Supplies	\$409.18	\$613.30	\$650.00
2030 Chemicals	1,775.00	2,257.55	1,800.00
2050 Gas/Oil	9,455.00	12,145.81	7,000.00
2060 Tires/Batteries	2,214.54	497.20	2,000.00
2100 Uniforms	3,175.61	4,549.16	4,000.00
2140 General Supplies	4,118.74	2,823.12	2,600.00
2150 Furniture/Fixtures/Computer	0.00	1,358.95	1,500.00
2990 Other	0.00	0.00	300.00
TOTAL OPERATING SUPPLIES	\$21,148.07	\$24,245.09	\$19,850.00
CONTRACTUAL SERVICES			
3020 Consultant	\$0.00	\$0.00	\$0.00
3050 Equipment Main/Contract	624.72	837.15	900.00
3100 Communications	8,778.79	10,003.95	8,500.00
3110 Utilities	6,427.41	5,246.20	6,800.00
3120 Freight/ Postage	20.63	0.00	100.00
3160 School/Travel/Meetings	2,281.70	1,212.00	3,500.00
3170 Dues/Subscriptions	390.00	355.00	1,000.00
3180 Janitorial Services	0.00	200.00	600.00
3320 Fire Protection - City	2,706.00	2,704.00	5,000.00
3330 Fire Protection - Rural	8,440.00	5,578.00	8,000.00
3350 Volunteer Firemen Pension Fund	500.00	0.00	500.00
3380 Grounds Maintenance	0.00	0.00	0.00
3990 Other	0.00	0.00	300.00
TOTAL CONTRACTUAL SERVICES	\$30,169.25	\$26,136.30	\$35,200.00
STRUCTURE MAINTENANCE			
4010 Building	\$548.15	\$1,482.71	\$1,500.00
TOTAL STRUCTURE MAINTENANCE	\$548.15	\$1,482.71	\$1,500.00
EQUIPMENT MAINTENANCE			
5020 Machinery/Tools/Equipment	\$684.42	\$987.93	\$2,000.00
5030 Instruments/Apparatus	2,013.65	4,911.70	3,000.00
5040 Motor Vehicle	4,984.51	5,324.96	5,000.00
TOTAL EQUIPMENT MAINTENANCE	\$7,682.58	\$11,224.59	\$10,000.00

CITY OF PITTSBURG
 10 - GENERAL FUND
 553- FIRE DEPARTMENT

TITLE OF ACCOUNT	ACTUAL 2010-2011	ACTUAL 2011-2012	APPROVED 2012-2013
SUNDRY CHARGES			
6020 Principal	\$20,011.67	\$20,906.19	\$21,841.00
6030 Interest	8,381.64	7,487.12	6,553.00
TOTAL SUNDRY CHARGES	\$28,393.31	\$28,393.31	\$28,394.00
CAPITAL OUTLAY			
9180 Emergency Warning System	\$0.00	\$0.00	\$0.00
9210 Furniture/Fixtures	100.00	0.00	0.00
9220 Machinery/Tools/Implements	789.00	35.66	2,000.00
9230 Instruments/Apparatus	12,951.04	2,465.73	9,000.00
9240 Motor Vehicles	198,956.16	(3,385.50)	0.00
9250 Fire Truck Replacement Exp.	20,000.00	20,000.00	20,000.00
9280 Computer Equipment Software	0.00	0.00	800.00
TOTAL CAPITAL OUTLAY	\$232,796.20	\$19,115.89	\$31,800.00
GRAND TOTALS	\$485,334.77	\$280,917.64	\$302,097.00

STREET/SOLIDWASTE DEPARTMENT

FY 2012-2013 ACCOUNT 554

PROGRAM SERVICE AND EXPENDITURE SUMMARY

	ACTUAL 2010-2011	BUDGETED 2011-2012	ESTIMATED 2011-2012	BUDGETED 2012-2013
PERSONNEL SERVICE	\$130,658.56	\$135,442.00	\$128,833.67	\$129,876.00
OPERATING SUPPLIES	48,774.40	55,000.00	50,566.58	58,000.00
CONTRACTUAL SERVICES	456,713.04	511,670.00	476,791.52	528,920.00
STRUCTURE MAINTENANCE	28,278.62	51,000.00	46,929.05	101,000.00
EQUIPMENT MAINTENANCE	11,474.93	10,500.00	5,546.87	10,500.00
SUNDRY CHARGES	281,695.00	287,365.00	287,365.00	290,288.00
CAPITAL OUTLAY	<u>800.34</u>	<u>1,000.00</u>	<u>26,868.83</u>	<u>15,300.00</u>
TOTAL	\$958,394.89	\$1,051,977.00	\$1,022,901.52	\$1,133,884.00

DESCRIPTION

The street program provides routine maintenance of city streets, traffic signs, street markers, clearing of right-of-way and street sweeping the downtown area one (1) time a month. This program also provides warning devices for motorists when streets have some hazard associated with the maintenance of them.

The collection and disposal of solid waste is budgeted in the department. This service is contracted to Waste Management. The city bills the customer on their utility bill.

FUNDING/COMMENTS

- The General Fund and revenue from solid waste collection and disposal fees fund this program.

PERSONNEL

Position Classification	Monthly Salary Range	Employees	
		Present	Proposed
13 Operations Superintendent	\$2,913 - \$4,454	.25	.25
04 Labor II	\$1,834 - \$2,779	<u>2.80</u>	<u>2.60</u>
TOTAL		3.05	2.85

VEHICLES AND EQUIPMENT

2001 Dodge 150	1975 Fuel Trailer
2004 Bush Hog	2007 Ford Dump Truck
2011 New Holland Backhoe	2002 GMC Patching Machine
2004 Massey Ferguson Tractor	Spray Trailer
2003 Chevrolet Pick-up	
1982 John Deere Road Grader	
2009 Husqvarna Riding Mower 46"	
2004 ½ Ton Chevrolet Truck	

CITY OF PITTSBURG
 GENERAL FUND
 554- STREET/SOLID WASTE DEPARTMENT

TITLE OF ACCOUNT	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
PERSONNEL SERVICES			
1010 Salary/Wages - Supervisory	\$11,905.02	\$12,261.17	\$12,261.00
1020 Salary/Wages - Skilled Labor	70,610.97	73,193.03	69,978.00
1040 Salary/Wager - Overtime	1,990.93	1,673.10	3,000.00
1060 Salary/Wages - Seasonal	0.00	0.00	0.00
1061 Certificate Incentive Pay	600.00	600.00	600.00
1080 Hospitalization Insurance	14,747.58	14,957.80	15,896.00
1090 Retirement	16,174.22	14,385.91	13,374.00
1100 Social Security Tax	6,595.72	6,709.82	6,567.00
1120 Worker's Comp. Insurance	8,034.12	5,052.84	8,000.00
1130 Unemplment Ins. Retimb.	0.00	0.00	0.00
1200 Physicals	0.00	0.00	200.00
TOTAL PERSONNEL SERVICES	\$130,658.56	\$128,833.67	\$129,876.00
OPERATING SUPPLIES			
2020 Agricultural Supplies	\$1,278.91	\$10,813.95	\$2,000.00
2030 Chemicals	2,270.00	3,478.60	3,500.00
2040 ROW Clean-up	0.00	0.00	5,000.00
2050 Gas/Oil	18,115.10	17,950.62	14,500.00
2060 Tires/Batteries	2,398.33	1,406.80	3,000.00
2100 Uniforms	677.14	858.45	700.00
2120 Road Oil/Cold Mix/Rock	19,109.10	13,489.60	25,000.00
2140 General Supplies	4,625.82	2,300.03	4,000.00
2990 Other	300.00	268.53	300.00
TOTAL OPERATING SUPPLIES	\$48,774.40	\$50,566.58	\$58,000.00
CONTRACTUAL SERVICES			
3030 Engineer Services	\$0.00	\$0.00	\$0.00
3050 Equipment Main/Contract	864.71	877.16	900.00
3100 Telephone	1,637.06	1,769.16	1,770.00
3110 Utilities	40,673.78	38,425.76	45,700.00
3160 School/Travel/Meeting	12.00	12.00	1,000.00
3220 Street Sweeping	11,341.00	11,291.00	12,000.00
3230 Refuse Collection/Disposal	385,509.81	406,098.27	448,050.00
3270 Garbage Bags	14,099.68	14,568.17	15,300.00
3380 Grounds Maintenance	2,575.00	3,750.00	4,200.00
TOTAL CONTRACTUAL SERVICES	\$456,713.04	\$476,791.52	\$528,920.00
STRUCTURE MAINTENANCE			
4010 Buildings/Structures	\$400.00	\$780.12	\$1,000.00
4080 Streets/Sidewalks	27,878.62	46,148.93	100,000.00
TOTAL STRUCTURE MAINTENANCE	\$28,278.62	\$46,929.05	\$101,000.00
EQUIPMENT MAINTENANCE			
5020 Machinery/Tools	\$2,639.85	\$944.33	\$3,000.00
5030 Instruments/Apparatus	450.00	466.44	500.00
5040 Motor Vehicle	5,258.18	2,078.88	5,000.00
5130 Street Signs	3,126.90	2,057.22	2,000.00
TOTAL EQUIPMENT MAINTENANCE	\$11,474.93	\$5,546.87	\$10,500.00

CITY OF PITTSBURG
 10 - GENERAL FUND
 554- STREET/SOLID WASTE DEPARTMENT

TITLE OF ACCOUNT	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
SUNDRY CHARGES			
6020 Contract-Principal	\$160,000.00	\$171,582.00	\$181,657.00
6030 Contract-Interest	121,695.00	115,783.00	108,631.00
TOTAL SUNDRY CHARGES	\$281,695.00	\$287,365.00	\$290,288.00
CAPITAL OUTLAY			
9220 Machinery/Implements	\$800.34	\$638.98	\$1,000.00
9225 Purchase of Land	\$0.00	\$7,115.00	\$0.00
9230 Instruments/Apparatus	0.00	0.00	0.00
9240 Motor Vehicles	0.00	19,114.85	14,300.00
9290 Trash Receptacles	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	\$800.34	\$26,868.83	\$15,300.00
GRAND TOTAL	\$958,394.89	\$1,022,901.52	\$1,133,884.00

PARKS DEPARTMENT

FY 2012-2013 ACCOUNT 555

PROGRAM OF SERVICE & EXPENDITURE SUMMARY

	ACTUAL 2010-2011	BUDGETED 2011-2012	ESTIMATED 2011-2012	BUDGETED 2012-2013
PERSONNEL SERVICE	\$100,196.48	\$102,740.00	\$94,776.27	\$77,395.00
OPERATING SUPPLIES	2,670.48	2,900.00	2,588.91	4,100.00
CONTRACTUAL SERVICES	22,541.12	28,000.00	37,120.19	29,750.00
STRUCTURE MAINTENANCE	129.90	3,000.00	1,196.88	3,000.00
EQUIPMENT MAINTENANCE	2,000.00	2,000.00	131.42	2,000.00
SUNDRY CHARGES	0.00	7,230.00	7,230.00	7,002.00
CAPITAL OUTLAY	<u>0.00</u>	<u>0.00</u>	<u>19,114.85</u>	<u>14,300.00</u>
TOTAL	\$127,537.98	\$145,870.00	\$162,158.52	\$137,547.00

DESCRIPTION

The Parks Program is responsible for the maintenance of three (3) parks with a combined acreage of approximately 35 acres. Fair Park, located on North Texas Streets contains 25 acres, Moore Park, located on Victory Street contains 10 acres, and a pocket park located downtown. The ground maintenance of these facilities is contracted.

The maintenance of the two city owned cemeteries, Rose Hill and Cedar Grove, is contracted.

FUNDING/COMMENTS

- The General Fund funds this program.

PERSONNEL SCHEDULE

Position/Classification	Monthly Salary Range	Employee	
		Present	Proposed
13 Operations Superintendent	\$2,779 - \$4,247	0.25	0.25
04 Laborers II	\$1,834 - \$2,779	<u>2.20</u>	<u>1.40</u>
TOTAL		2.45	2.45

VEHICLE AND EQUIPMENT SCHEDULE

2013 Ford 150 Truck

CITY OF PITTSBURG
GENERAL FUND
555 - PARKS/CEMETERY DEPARTMENT

TITLE OF ACCOUNT	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
PERSONNEL SERVICES			
1010 Salary/Wages - Supervisory	\$11,905.26	\$12,261.19	\$12,261.00
1020 Salary/Wages - Skilled Labor	57,540.83	54,144.20	41,555.00
1040 Salary/Wages - Overtime	0.00	0.00	0.00
1080 Hospitalization Insurance	11,591.87	11,068.84	9,533.00
1090 Retirement	13,033.23	10,807.17	8,385.00
1100 Social Security Tax	5,312.33	5,080.47	4,117.00
1120 Worker's Comp. Insurance	812.96	1,414.40	1,544.00
TOTAL PERSONNEL SERVICES	\$100,196.48	\$94,776.27	\$77,395.00
OPERATING SUPPLIES			
2020 Agricultural	\$1,328.27	\$1,598.95	\$1,600.00
2030 Fair Park Sprinkler	\$0.00	\$0.00	\$500.00
2050 Gas/Oil	243.70	99.36	200.00
2100 Uniforms	0.00	0.00	700.00
2140 General Supplies	958.86	758.50	800.00
2990 Other	139.65	132.10	300.00
TOTAL OPERATING SUPPLIES	\$2,670.48	\$2,588.91	\$4,100.00
CONTRACTUAL SERVICES			
3030 Port-A-Jon Rental	\$0.00	\$1,650.00	\$1,650.00
3110 Utilities	\$3,041.12	\$2,825.19	\$3,100.00
3380 Grounds Maintenance	19,500.00	32,645.00	25,000.00
TOTAL CONTRACTUAL SERVICES	\$22,541.12	\$37,120.19	\$29,750.00
STRUCTURE MAINTENANCE			
4010 Building/Structure	\$129.90	\$1,196.88	\$2,000.00
4050 Pitt Cemetery Rehab.	0.00	0.00	0.00
4080 Streets/Sidewalks	0.00	0.00	1,000.00
TOTAL STRUCTURE MAINTENANCE	\$129.90	\$1,196.88	\$3,000.00
EQUIPMENT MAINTENANCE			
5020 Machinery/Tools	\$2,000.00	\$131.42	\$2,000.00
TOTAL EQUIPMENT MAINTENANCE	\$2,000.00	\$131.42	\$2,000.00
SUNDRY CHARGES			
6020 Principal Paid On Notes	\$0.00	\$6,582.00	\$6,656.00
6030 Interest Paid On Notes	0.00	648.00	346.00
TOTAL SUNDRY CHARGES	\$0.00	\$7,230.00	\$7,002.00
CAPITAL OUTLAY			
9010 Land	\$0.00	\$0.00	\$0.00
9240 Motor Vehicles	0.00	19,114.85	14,300.00
9260 Playground Improvements	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	\$0.00	\$19,114.85	\$14,300.00
GRAND TOTALS	\$127,537.98	\$162,158.52	\$137,547.00

CODE ENFORCEMENT

FY 2012-2013 ACCOUNT 558

PROGRAM OF SERVICE & EXPENDITURE SUMMARY

	ACTUAL 2010-2011	BUDGETED 2011-2012	ESTIMATED 2011-2012	BUDGETED 2012-2013
PERSONNEL SERVICE	\$32,832.29	\$33,284.00	\$33,214.14	\$33,377.00
OPERATING SUPPLIES	2,370.45	2,900.00	2,518.98	2,900.00
CONTRACTUAL SERVICES	13,608.75	24,450.00	6,234.14	22,750.00
EQUIPMENT MAINTENANCE	0.00	1,000.00	0.00	1,000.00
SUNDRY CHARGES	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	500.00	4,572.14	500.00
TOTAL	\$48,811.49	\$62,134.00	\$46,539.40	\$60,527.00

DESCRIPTION

This program is responsible for the enforcement of the City's various Construction, Housing, and Sanitation Codes.

FUNDING/COMMENTS

The General Fund funds this program.

PERSONNEL SCHEDULE

Position Classification	Monthly Salary Range	Employee	
		Present	Proposed
15 Chief Bldg Inspector/Special Projects	\$3,053 - \$4,670	.50	.50

VEHICLE AND EQUIPMENT SCHEDULE

2013 Ford F-150 Truck

CITY OF PITTSBURG
 10 - GENERAL FUND
 558 - CODE ENFORCEMENT

TITLE OF ACCOUNT	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
PERSONNEL SERVICES			
1010 Salary/Wages - Supervisory	\$23,810.28	\$24,522.60	\$24,522.00
1020 Salary/Wages - Skilled Labor	0.00	0.00	0.00
1040 Salaries/Overtime	0.00	0.00	0.00
1080 Hospitalization Insurance	2,398.55	2,473.92	2,808.00
1090 Retirement	4,469.59	4,031.18	3,821.00
1100 Social Security Tax	1,821.55	1,876.04	1,876.00
1120 Worker's Comp. Insurance	332.32	310.40	350.00
TOTAL PERSONNEL SERVICES	\$32,832.29	\$33,214.14	\$33,377.00
OPERATING SUPPLIES			
2010 Office Supplies	\$1,127.00	\$754.30	\$1,000.00
2050 Gas/Oil/Lubricants	1,193.95	1,731.68	1,000.00
2060 Tires/Batteries	0.00	0.00	500.00
2150 Furniture/Fixtures/Computer	49.50	33.00	400.00
TOTAL OPERATING SUPPLIES	\$2,370.45	\$2,518.98	\$2,900.00
CONTRACTUAL SERVICES			
3050 Equipment Maintenance	\$2,085.29	\$2,617.30	\$3,000.00
3060 Relief Building Inspector	1,590.00	635.00	500.00
3100 Telephone	467.50	450.00	450.00
3120 Postage	176.27	149.15	500.00
3130 Advertising/Legal Notices	0.00	0.00	0.00
3160 Schools/Travel/Meeting	4,879.69	2,257.69	3,000.00
3170 Dues/Subscriptions	210.00	125.00	300.00
3370 Demolition/Clearance/Mowing	4,200.00	0.00	15,000.00
TOTAL CONTRACTUAL SERVICES	\$13,608.75	\$6,234.14	\$22,750.00
MAINTENANCE OF EQUIPMENT			
5040 Vehicle Maintenance	\$0.00	\$0.00	\$1,000.00
TOTAL MAINTENANCE OF EQUIPMENT	\$0.00	\$0.00	\$1,000.00
CAPITAL OUTLAY			
9280 Computers/Programs	\$0.00	\$4,572.14	\$500.00
TOTAL CAPITAL OUTLAY	\$0.00	\$4,572.14	\$500.00
GRAND TOTALS	\$48,811.49	\$46,539.40	\$60,527.00

MUNICIPAL COURT

FY 2012-2013 ACCOUNT 559

PROGRAM OF SERVICE & EXPENDITURE SUMMARY

	ACTUAL 2010-2011	BUDGETED 2011-2012	ESTIMATED 2010-2012	BUDGETED 2012-2013
PERSONNEL SERVICE	\$38,852.35	\$43,282.00	\$37,323.47	\$24,770.00
OPERATING SUPPLIES	2,471.32	4,200.00	1,273.28	3,200.00
CONTRACTUAL SERVICES	31,483.15	36,250.00	30,227.43	35,900.00
CAPITAL OUTLAY	<u>48,567.59</u>	<u>500.00</u>	<u>4,572.14</u>	<u>500.00</u>
TOTAL	\$121,374.41	\$84,232.00	\$73,396.32	\$64,370.00

DESCRIPTION

The program covers the administration of the Municipal Court System. The responsibility of the Municipal Court includes maintaining information regarding violations and offenses committed within the jurisdiction of Pittsburg; levying and collecting of fines; scheduling Municipal Court dockets, recording court proceedings and insuring the disposition of writs and arrest orders of the Court. Municipal Court offices are located in the City Hall building at 200 Rusk Street. The judge holds court on Thursday from 10:00 A.M. – 1:00 P.M.

FUNDING/COMMENTS

- The General Fund funds this program.

PERSONNEL SCHEDULE

Position Classification	Monthly Salary Range	Employees	
		Present	Proposed
Municipal Judge	Unclassified	1.00	1.00
07 Clerk of Court	\$2,104 – 3,199	<u>.50</u>	<u>.50</u>
TOTAL		1.50	1.50

VEHICLE AND EQUIPMENT SCHEDULE

None

CITY OF PITTSBURG
 10 - GENERAL FUND
 559 - MUNICIPAL COURT

TITLE OF ACCOUNT	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
PERSONNEL SERVICES			
1010 Salary/Wages - Supervisory	\$0.00	\$0.00	\$0.00
1020 Salary/Wages - Skilled Labor	27,101.05	21,286.56	17,559.00
1080 Hospitalization Insurance	4,405.97	3,203.65	2,774.00
1090 Retirement	5,076.38	3,691.11	2,736.00
1100 Social Security Tax	2,073.11	1,628.50	1,344.00
1120 Worker's Comp. Insurance	195.84	79.65	357.00
1130 Unemployment Ins, Reimbursement	0.00	7,434.00	0.00
TOTAL PERSONNEL SERVICES	\$38,852.35	\$37,323.47	\$24,770.00
OPERATING SUPPLIES			
2010 Office Supplies	\$1,509.92	\$1,240.28	\$2,000.00
2150 Furniture/Fixtures/Computers	939.50	33.00	1,000.00
2990 Other	21.90	0.00	200.00
TOTAL OPERATING SUPPLIES	\$2,471.32	\$1,273.28	\$3,200.00
CONTRACTUAL SERVICES			
3050 Maintenance Agreement	\$7,719.09	\$4,850.85	\$6,100.00
3051 Judicial Service	16,200.00	18,000.00	18,000.00
3060 FTA Omnibase Fee	1,121.04	1,193.73	2,000.00
3061 FTA State Fee	4,156.77	3,979.08	6,000.00
3100 Telephone	1,092.00	1,200.00	1,100.00
3120 Postage	558.25	337.29	700.00
3160 Schools/Travel/Meetings	274.00	530.48	1,500.00
3170 Dues/Subscriptions	362.00	136.00	500.00
TOTAL CONTRACTUAL SERVICES	\$31,483.15	\$30,227.43	\$35,900.00
CAPITAL OUTLAY			
9280 Computers/Programs	\$48,567.59	\$4,572.14	\$500.00
TOTAL CAPITAL	\$48,567.59	\$4,572.14	\$500.00
GRAND TOTALS	\$121,374.41	\$73,396.32	\$64,370.00

ENVIRONMENTAL CONTROL

FY 2012-2013 ACCOUNT 560

PROGRAM OF SERVICE & EXPENDITURE SUMMARY

	ACTUAL 2010-2011	BUDGETED 2011-2012	ESTIMATED 2011-2012	BUDGETED 2012-2013
PERSONNEL SERVICE	\$35,382.08	\$54,567.00	\$51,282.11	\$54,344.00
OPERATING SUPPLIES	3,904.03	6,900.00	5,482.35	6,400.00
CONTRACTUAL SERVICES	8,279.76	11,920.00	9,782.20	11,420.00
EQUIPMENT MAINTENANCE	614.62	1,500.00	780.79	1,500.00
CAPITAL OUTLAY	0.00	500.00	0.00	500.00
TOTAL	\$48,180.49	\$75,387.00	\$67,327.45	\$74,164.00

DESCRIPTION

This program is responsible for the licensing of dogs and cats, as well as the catching, confining and disposition of animals, and the enforcement of all ordinances regulating and controlling all animals and fowl in the City Limits. This department also works weed lots. The Litter Abatement Officer works under the Chief of Police.

FUNDING/COMMENTS

- The General Fund funds this Program.

PERSONNEL SCHEDULE

Position Classification	Monthly Salary Range	Employees	
		Present	Proposed
Police Chief	Exempt	.10	.10
07 Litter Abatement Officer	\$2,104 - \$3,199	1.00	1.00
		1.10	1.10

VEHICLE AND EQUIPMENT SCHEDULE

Under Police Department's schedule.

CITY OF PITTSBURG
 10 - GENERAL FUND
 560 - ENVIRONMENTAL CONTROL

TITLE OF ACCOUNT	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
PERSONNEL SERVICES			
1010 Salary/Wages-Supervisory	\$5,628.55	\$5,797.80	\$5,798.00
1020 Salaries/Environmental Off	0.00	0.00	0.00
1021 Salaries/ Litter Abatement	18,879.20	30,497.68	31,424.00
1061 Certificate Incentive Pay	0.00	0.00	500.00
1080 Hospitalization Insurance	2,725.89	4,646.91	5,557.00
1090 Retirement	4,636.00	5,972.01	5,877.00
1100 Social Security Tax	1,874.72	2,776.59	2,847.00
1120 Worker's Comp. Insurance	864.72	853.12	1,341.00
1200 Physicals	773.00	738.00	1,000.00
TOTAL PERSONNEL SERVICES	\$35,382.08	\$51,282.11	\$54,344.00
OPERATING SUPPLIES			
2010 Office Supplies	\$204.22	\$755.23	\$500.00
2040 Drugs/Medicines/Food	183.05	80.95	0.00
2050 Gas/Oil/Lubricants	1,630.57	2,342.38	3,000.00
2060 Tires/Batteries	126.63	434.97	500.00
2100 Uniforms	412.13	372.09	200.00
2140 General Supplies	1,347.43	1,496.73	2,000.00
2990 Other	0.00	0.00	200.00
TOTAL OPERATING SUPPLIES	\$3,904.03	\$5,482.35	\$6,400.00
CONTRACTUAL SERVICES			
3050 Equipment Main/Contract	\$584.49	\$827.20	\$800.00
3090 Animal Housing	3,581.00	6,368.34	6,000.00
3091 Euthanzation Fee	1,316.00	410.08	0.00
3100 Communications	210.00	385.00	420.00
3120 Freight/Postage	638.27	1,007.00	1,200.00
3160 Schools/Travel/Meetings	0.00	276.25	500.00
3190 Pound Rental	1,950.00	508.33	0.00
3370 Clearance/Mowing	0.00	0.00	2,500.00
TOTAL CONTRACTUAL SERVICES	\$8,279.76	\$9,782.20	\$11,420.00
EQUIPMENT MAINTENANCE			
5040 Motor Vehicles	\$614.62	\$780.79	\$1,500.00
TOTAL EQUIPMENT MAINTENANCE	\$614.62	\$780.79	\$1,500.00
CAPITAL OUTLAY			
9240 Motor Vehicle	\$0.00	\$0.00	\$0.00
9280 Computers/Programs	0.00	0.00	500.00
TOTAL CAPITAL OUTLAY	\$0.00	\$0.00	\$500.00
GRAND TOTALS	\$48,180.49	\$67,327.45	\$74,164.00

COMMUNITY DEVELOPMENT

FY 2012-2013 ACCOUNT 561

PROGRAM OF SERVICE & EXPENDITURES SUMMARY

	ACTUAL 2010 -2011	BUDGETED 2011-2012	ESTIMATED 2011-2012	BUDGETED 2012-2013
PERSONNEL SERVICE	\$56,223.18	\$58,167.00	\$56,923.74	\$58,413.00
OPERATING SUPPLIES	1,129.22	1,500.00	924.80	1,400.00
CONTRACTUAL SERVICES	4,851.45	7,450.00	4,526.81	6,450.00
SUNDRY CHARGES	5,746.05	8,500.00	4,062.08	8,500.00
CAPITAL OUTLAY	<u>0.00</u>	<u>500.00</u>	<u>4,572.14</u>	<u>500.00</u>
TOTAL	\$67,949.90	\$76,117.00	\$71,009.57	\$75,263.00

FUNDING

The General Fund and Pittsburg Economic Development Corporation finance this program.

DESCRIPTION

This department is responsible for Economic and Community Development activities, managing the City's Main Street program, special projects and activities, and administering the City's Zoning Ordinance.

FUNDING/COMMENTS

- The General Fund funds this Program.
- The Pittsburg Economic Development Corporation contributes \$25,000.00 to this Program for administration expense.

PERSONNEL SCHEDULE

Position Classification	Monthly Salary Range	Employees	
		Present	Proposed
15 Community & Economic Development Director	Exempt	1.00	1.00

VEHICLE AND EQUIPMENT SCHEDULE

None

CITY OF PITTSBURG
 10 - GENERAL FUND
 561-COMMUNITY DEVELOPMENT

TITLE OF ACCOUNT	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
PERSONNEL SERVICES			
1010 Salary/Wages - Supervisory	\$40,489.69	\$41,756.88	\$41,757.00
1080 Hospitalization Insurance	4,837.68	4,984.32	5,591.00
1090 Retirement	7,602.57	6,860.70	6,506.00
1100 Social Security Tax	3,097.40	3,194.40	3,194.00
1120 Worker's Comp. Insurance	195.84	127.44	360.00
1121 Volunteer Worker's Comp.	0.00	0.00	5.00
1200 Physicals	0.00	0.00	1,000.00
TOTAL PERSONNEL SERVICES	\$56,223.18	\$56,923.74	\$58,413.00
OPERATING SUPPLIES			
2010 Office Supplies	\$688.33	\$709.15	\$600.00
2140 General Supplies	162.39	182.65	300.00
2150 Furniture/Fixtures/Computers	278.50	33.00	200.00
2990 Other	0.00	0.00	300.00
TOTAL OPERATING SUPPLIES	\$1,129.22	\$924.80	\$1,400.00
CONTRACTUAL SERVICES			
3030 Engineering/Architectural	\$0.00	\$0.00	\$0.00
3050 Maintenance Agreement	1,535.29	1,957.20	1,850.00
3100 Telephone	492.00	500.04	500.00
3120 Postage	355.85	53.97	500.00
3130 Advertisement/Legal Notices	184.00	597.73	600.00
3140 Printing/Forms	0.00	0.00	200.00
3160 Schools/Travel/Meetings	1,570.21	1,047.92	2,000.00
3170 Dues/Subscriptions	714.10	369.95	800.00
TOTAL CONTRACTUAL SERVICES	\$4,851.45	\$4,526.81	\$6,450.00
SUNDRY CHARGES			
6150 Promotion Festival	\$2,688.95	\$2,455.00	\$5,000.00
6160 Promotional Merchandise	1,999.77	0.00	0.00
6170 Development Incentive	0.00	0.00	0.00
6171 Main Street Incentives	127.75	739.41	1,000.00
6172 "Downtown Alive" 2010	929.58	867.67	2,500.00
TOTAL SUNDRY CHARGES	\$5,746.05	\$4,062.08	\$8,500.00
CAPITAL OUTLAY			
9280 Computers/Programs	\$0.00	\$4,572.14	\$500.00
TOTAL CAPITAL	\$0.00	\$4,572.14	\$500.00
GRAND TOTALS	\$67,949.90	\$71,009.57	\$75,263.00

NON-DEPARTMENTAL

FY 2012-2013 ACCOUNT 562

PROGRAM OF SERVICE & EXPENDITURE SUMMARY

	ACTUAL 2010-2011	BUDGETED 2011-2012	ESTIMATED 2011-2012	BUDGETED 2012-2013
PERSONNEL SERVICE	\$2,605.00	\$3,508.00	\$2,920.00	\$3,508.00
OPERATING SUPPLIES	157.62	1,000.00	34.19	0.00
CONTRACTUAL SERVICES	170,714.75	189,754.00	187,721.48	195,700.00
STRUCTURE MAINTENANCE	7,785.00	5,000.00	3,538.95	5,000.00
SUNDRY CHARGES	11,994.57	13,000.00	30,865.59	13,000.00
CAPITAL OUTLAY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	\$193,256.94	\$212,262.00	\$225,080.21	\$217,208.00

FUNDING/COMMENTS

- The General Fund funds this program.

PERSONNEL SCHEDULE

The Mayor and five council members reimbursed out of this fund.

VEHICLE AND EQUIPMENT SCHEDULE

None

CITY OF PITTSBURG
 10 - GENERAL FUND
 562 - NON-DEPARTMENTAL

TITLE OF ACCOUNT	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
PERSONNEL SERVICES			
1010 Salary/Wages	\$2,520.00	\$2,920.00	\$3,360.00
1121 Volunteer Workers Comp	85.00	0.00	148.00
1400 Retiree Health Insurance	0.00	0.00	0.00
TOTAL PERSONNEL SERVICES	\$2,605.00	\$2,920.00	\$3,508.00
OPERATING SERVICES			
2050 Gas/Oil/Lubricants	\$157.62	\$34.19	\$0.00
2150 Furniture/Fixtures/Computer	0.00	0.00	0.00
TOTAL OPERATING SERVICES	\$157.62	\$34.19	\$0.00
CONTRACTUAL SERVICES			
3010 Audit	\$3,800.00	\$3,800.00	\$4,100.00
3020 Consultant Service	3,300.00	2,000.00	2,000.00
3030 Engineering/Architectural Services	0.00	0.00	0.00
3040 Legal Services	25,200.00	29,118.95	27,000.00
3060 Delinquent Tax Attorney	5,530.48	12,880.47	10,000.00
3070 Tax Appraisal District Budget	33,074.70	33,097.19	33,500.00
3080 Surveying/Appraisal	0.00	0.00	0.00
3150 Liability/Property Insurance/Bonds	11,612.00	15,369.01	16,000.00
3160 Schools/Travel/Meetings	973.70	249.45	1,000.00
3170 Dues/Subscriptions	1,322.37	1,352.45	3,500.00
3300 Library	80,358.00	83,853.96	89,800.00
3400 Social Agencies-ECADA	500.00	1,000.00	1,000.00
3440 Hotel/Motel Tax	5,000.00	5,000.00	5,000.00
3500 Camp Co Sports Association	0.00	0.00	2,500.00
3990 Other	43.50	0.00	300.00
TOTAL CONTRACTUAL SERVICES	\$170,714.75	\$187,721.48	\$195,700.00
STRUCTURE MAINTENANCE			
4010 Buildings/Structures	\$7,785.00	\$3,538.95	\$5,000.00
TOTAL STRUCTURE MAINTENANCE	\$7,785.00	\$3,538.95	\$5,000.00
SUNDRY CHARGES			
6130 Election Expense	\$107.00	\$162.00	\$6,000.00
6140 Web Page	309.49	105.96	1,000.00
6159 Fireworks Display	1,438.08	30,597.63	6,000.00
6162 Homebuyer Assistance Program	10,140.00	0.00	0.00
TOTAL SUNDRY CHARGES	\$11,994.57	\$30,865.59	\$13,000.00
CAPITAL OUTLAY			
9210 Furniture/Fixtures	\$0.00	\$0.00	\$0.00
9240 Motor Vehicle	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00
GRAND TOTALS	\$193,256.94	\$225,080.21	\$217,208.00

CAPITAL IMPROVEMENTS

GRANTS DEPARTMENT

FY 2012-2013 ACCOUNT 563

PROGRAM OF SERVICE & EXPENDITURE SUMMARY

	ACTUAL 2010-2011	BUDGETED 2011-2012	ESTIMATED 2011-2012	BUDGETED 2012-2013
CAPITAL OUTLAY	<u>\$12,137.50</u>	<u>\$135,000.00</u>	<u>\$51,912.84</u>	<u>\$135,000.00</u>
TOTAL	<u>\$12,137.50</u>	<u>\$135,000.00</u>	<u>\$51,912.84</u>	<u>\$135,000.00</u>

DESCRIPTION

This program is for major Capital Improvement in the General Fund.

PERSONNEL SCHEDULE

None

VEHICLE AND EQUIPMENT SCHEDULE

None

CITY OF PITTSBURG
 10 - GENERAL FUND
 563 - GRANT/CAPITAL IMPROVEMENTS DEPARTMENT

TITLE OF ACCOUNT	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
CAPITAL OUTLAY			
9000 Street Improvements	\$0.00	\$0.00	\$60,000.00
9010 South Texas Street Improvements	0.00	0.00	0.00
9015 Engineering/Architectural	0.00	0.00	0.00
9020 Buildings, Structures	0.00	0.00	0.00
9025 Capacity Building	0.00	0.00	0.00
9400 TCDP Housing Grant-Consultant	0.00	0.00	0.00
9401 TCDP Housing Grant-Engineering	0.00	0.00	0.00
9402 TCDP Grant	0.00	0.00	0.00
9450 Fair Park/Doris Julian Grant	12,137.50	51,912.84	75,000.00
9500 Pavillion at Fair Park	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	\$12,137.50	\$51,912.84	\$135,000.00
GRAND TOTAL	\$12,137.50	\$51,912.84	\$135,000.00

WATER DEPARTMENT

FY 2012-2013 ACCOUNT 571

PROGRAM OF SERVICE & EXPENDITURE SUMMARY

	ACTUAL 2010-2011	BUDGETED 2011-2012	ESTIMATED 2011-2012	BUDGETED 2012-2013
PERSONNEL SERVICE	\$112,425.97	\$127,065.00	\$112,760.93	\$109,069.00
OPERATING SUPPLIES	46,878.77	39,800.00	50,388.05	43,400.00
CONTRACTUAL SERVICES	242,071.96	199,700.00	190,663.11	207,100.00
STRUCTURE MAINTENANCE	7,092.78	36,500.00	209,705.26	36,500.00
EQUIPMENT MAINTENANCE	26,781.36	16,500.00	16,058.11	19,500.00
SUNDRY CHARGES	0.00	46,287.00	46,287.00	45,609.00
CAPITAL OUTLAY	<u>11,513.94</u>	<u>3,750.00</u>	<u>17,954.79</u>	<u>10,400.00</u>
TOTAL	\$446,764.78	\$469,602.00	\$643,817.25	\$471,578.00

DESCRIPTION

To have available at any time the capacity to operate at full capacity the water treatment plant and each of the City's eight (8) deep wells in order to provide metered water service and fire protection to the City's residents. The program provides funds for the production and distribution of water throughout the community, and also includes the maintenance of water wells, treatment plant, high service pumps, booster pumps, storage tanks, water meters, and water distribution lines.

FUNDING/COMMENTS

- This program is funded entirely by Water/Wastewater Enterprise Fund.
- Revenue generated is projected to be \$824,000.

PERSONNEL SCHEDULE

Position Classification	Monthly Salary Range	Employees	
		Present	Proposed
15 Water/Wastewater Director	\$3,053 - \$4,670	0.50	0.50
09 Water Operator II	\$2,307 - \$3,516	1.00	1.00
07 Water Operator I	\$2,104 - \$3,199	<u>0.50</u>	<u>0.50</u>
TOTAL		2.00	2.00

VEHICLE AND EQUIPMENT SCHEDULE

2011 Ford Ranger
 2002 Dodge 3/4 Pick-up
 1999 Ford 3/4 Pick-up
 2007 Big Tex Trailer
 2000 New Holland Backhoe
 1987 Ford Dump Truck
 1979 John /Deer Tractor
 16 Ft Shop Built Trailer
 Portable Generator & Lights

CITY OF PITTSBURG
 20 UTILITY FUND
 571 - WATER DEPARTMENT

TITLE OF ACCOUNT	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
PERSONNEL SERVICES			
1010 Salary/Wages - Supervisory	\$23,575.08	\$24,280.18	\$24,280.00
1020 Salary/Wages - Skilled Labor	49,348.98	48,979.10	42,917.00
1040 Salary/wages - Overtime	4,857.43	6,331.83	5,000.00
1061 Certificates Incentive Pay	23.08	0.00	500.00
1080 Employee Insurance	10,049.63	10,778.66	11,125.00
1090 Retirement	14,423.95	13,175.80	11,326.00
1100 Social Security Tax	5,858.80	6,089.06	5,561.00
1120 Worker's Comp Insurance	3,542.52	2,773.80	5,060.00
1130 Unemployment Insurance	0.00	0.00	2,500.00
1200 Physical	746.50	352.50	800.00
TOTAL PERSONNEL SERVICES	\$112,425.97	\$112,760.93	\$109,069.00
OPERATING SUPPLIES			
2010 Office Supplies	\$568.08	\$747.91	\$900.00
2030 Chemicals	12,815.31	11,646.31	13,000.00
2050 Gas/Oil/Lubricants	7,252.27	7,356.47	7,000.00
2060 Tires/Batteries	1,405.20	1,415.23	1,500.00
2100 Uniforms	383.35	619.41	700.00
2140 General Supplies	24,454.56	28,552.72	20,000.00
2990 Other	0.00	50.00	300.00
TOTAL OPERATING SUPPLIES	\$46,878.77	\$50,388.05	\$43,400.00
CONTRACTUAL SERVICES			
3020 Consultant Service	\$0.00	\$9,680.00	\$0.00
3050 Equipment Maintenance Contract	874.93	1,122.51	1,200.00
3080 Surveying/Appraising	0.00	0.00	0.00
3100 Communication	4,857.02	6,519.27	4,600.00
3110 Utilities	70,267.70	56,316.70	77,500.00
3120 Postage/Freight	30.61	19.26	200.00
3160 Schools/Travel/Meetings	2,244.61	1,569.00	2,000.00
3170 Dues/Subscriptions	866.25	891.49	1,000.00
3200 Permits	111.00	0.00	1,100.00
3340 Purchase of Water	150,046.84	110,231.88	115,000.00
3360 Water Testing	12,773.00	4,313.00	4,200.00
3380 Grounds Maintenance	0.00	0.00	0.00
3990 Other	0.00	0.00	300.00
TOTAL CONTRACTUAL SERVICES	\$242,071.96	\$190,663.11	\$207,100.00
STRUCTURE MAINTENANCE			
4010 Building/Structures	\$320.00	\$1,675.00	\$1,000.00
4020 Water Lines/Mains	838.71	150.00	12,000.00
4070 Water Wells/Pumps Stations	7,053.85	21,461.87	12,000.00
4090 Treatment Plant High Service Pump	1,537.88	698.41	1,500.00
4160 Fire Hydrants	(4,188.00)	(109.60)	5,000.00
4170 Water Tank	1,530.34	185,829.58	5,000.00
TOTAL STRUCTURE MAINTENANCE	\$7,092.78	\$209,705.26	\$36,500.00

CITY OF PITTSBURG
 20 UTILITY FUND
 571 - WATER DEPARTMENT

TITLE OF ACCOUNT	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
EQUIPMENT MAINTENANCE			
5020 Machinery/Equipment/Tools	\$5,454.38	\$813.98	\$1,000.00
5030 Instruments/Apparatus	1,839.11	168.93	1,000.00
5040 Motor Vehicle	1,185.96	3,067.24	2,500.00
5070 Water Meters/Meter Boxes	17,294.47	12,007.96	13,000.00
5110 Hydrant/Valves	1,007.44	0.00	2,000.00
TOTAL EQUIPMENT MAINTENANCE	\$26,781.36	\$16,058.11	\$19,500.00
SUNDRY CHARGES			
6020 Principal on C/O, Bonds, Notes	\$0.00	\$42,138.00	\$43,355.00
6030 Interest on C/O, Bonds, Notes	0.00	4,149.00	2,254.00
TOTAL SUNDRY CHARGES	\$0.00	\$46,287.00	\$45,609.00
CAPITAL OUTLAY			
9010 Land	\$0.00	\$0.00	\$0.00
9140 Water Wells/Pump Station	1,000.00	3,627.76	1,000.00
9160 Fence	65.00	0.00	0.00
9170 Water Lines/Mains	0.00	0.00	0.00
9220 Machinery/Tools/Implements	1,323.72	1,124.51	2,000.00
9230 Instruments/Apparatus	2,325.22	8,630.38	0.00
9240 Motor Vehicles	6,800.00	0.00	7,150.00
9280 Computers/Programs	0.00	4,572.14	250.00
TOTAL CAPITAL OUTLAY	\$11,513.94	\$17,954.79	\$10,400.00
GRAND TOTALS	\$446,764.78	\$643,817.25	\$471,578.00

WASTEWATER DEPARTMENT

FY 2012-2013 ACCOUNT 572

PROGRAM OF SERVICE & EXPENDITURE SUMMARY

	ACTUAL 2010-2011	BUDGETED 2011-2012	ESTIMATED 2011-2012	BUDGETED 2012-2013
PERSONNEL SERVICE	\$166,527.20	\$176,744.00	\$166,193.24	\$158,722.00
OPERATING SUPPLIES	35,438.52	38,300.00	24,871.74	33,500.00
CONTRACTUAL SERVICES	102,091.02	103,700.00	92,093.48	114,930.00
STRUCTURE MAINTENANCE	117,689.35	110,000.00	223,957.22	310,000.00
EQUIPMENT MAINTENANCE	1,044.43	5,000.00	4,860.29	5,000.00
SUNDRY CHARGES	224,027.61	254,101.00	254,099.61	251,586.00
CAPITAL OUTLAY	<u>7,185.95</u>	<u>250.00</u>	<u>4,572.14</u>	<u>7,400.00</u>
TOTAL	\$654,004.08	\$688,095.00	\$770,647.72	\$881,138.00

DESCRIPTION

The program provides for the collection and treatment of wastewater. Included is the maintenance of sewer mains/lines, manholes, lift station, sewer connections and operation and maintenance of two wastewater treatment plants.

FUNDING/COMMENTS

- This program is funded entirely from Water/Wastewater Enterprise Fund.
- Revenue generated is expected to be \$665,000.

PERSONNEL SCHEDULE

Position Classification	Monthly Salary Range	Employees	
		Present	Proposed
15 Water/WW Director	\$3,053 - \$4,670	0.50	0.50
09 Wastewater Operator II	\$2,307 - \$3,516	1.00	1.00
07 Wastewater Operator I	\$2,104 - \$3,199	<u>1.50</u>	<u>1.50</u>
TOTAL		3.00	3.00

VEHICLE AND EQUIPMENT SCHEDULE

2013	Ford F-150 Water/Wastewater Superintendent's Truck
2007	Ford F-150 Truck
1993	Ford Dump Truck
1999	Ramjet Sewer Machine
2004	Wastewater lines video camera

CITY OF PITTSBURG
 20 UTILITY FUND
 572 - WASTEWATER DEPARTMENT

TITLE OF ACCOUNT	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
PERSONNEL SERVICES			
1010 Salary/Wages - Supervisory	\$23,575.32	\$24,280.22	\$24,280.00
1020 Salary/Wages - Skilled Labor	86,626.54	83,154.41	75,924.00
1040 Salary/Wages - Overtime	7,113.34	11,650.32	10,000.00
1061 Certificate Incentive Pay	23.08	0.00	800.00
1080 Hospitalization Insurance	15,228.70	15,719.85	16,685.00
1090 Retirement	22,272.99	19,676.24	17,294.00
1100 Social Security Tax	9,069.65	9,109.70	8,492.00
1120 Worker's Comp Insurance	1,871.08	2,315.00	2,247.00
1130 Unemployment Comp Insurance	0.00	0.00	2,500.00
1200 Physical	746.50	287.50	500.00
TOTAL PERSONNEL SERVICES	\$166,527.20	\$166,193.24	\$158,722.00
OPERATING SUPPLIES			
2010 Office Supplies	\$545.10	\$378.65	\$500.00
2030 Chemicals	14,436.42	11,720.74	12,000.00
2050 Gas/Oil/Lubricants	7,476.17	7,228.97	8,000.00
2060 Tires/Batteries	1,207.60	255.00	3,000.00
2070 UV Bulbs	3,256.21	0.00	4,000.00
2100 Uniforms	383.36	669.57	700.00
2140 General Supplies	8,133.66	4,618.81	5,000.00
2990 Other	0.00	0.00	300.00
TOTAL OPERATING SUPPLIES	\$35,438.52	\$24,871.74	\$33,500.00
CONTRACTUAL SERVICES			
3020 Consultant Service	\$4,417.50	250.00	\$2,500.00
3050 Equipment Main/Contract	875.25	\$971.61	1,000.00
3100 Communication	1,832.20	1,781.29	1,700.00
3110 Utilities	62,894.07	59,061.58	76,230.00
3160 Travel/Schools/Meetings	412.50	66.00	2,000.00
3170 Dues/Subscriptions	275.00	275.00	500.00
3200 Permits	15,977.00	14,425.00	16,000.00
3360 Wastewater Testing	14,557.50	15,263.00	15,000.00
3380 Grounds Maintenance	850.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	\$102,091.02	\$92,093.48	\$114,930.00
STRUCTURE MAINTENANCE			
4040 Wastewater Mains/Lines	\$90.00	\$0.00	\$10,000.00
4041 Manholes	4,689.00	463.00	5,000.00
4060 Lift Station	28,812.69	98,099.85	45,000.00
4110 Wastewater Treatment Plant	59,483.42	98,528.57	215,000.00
4111 Sludge Removal	24,614.24	26,865.80	35,000.00
TOTAL STRUCTURE MAINTENANCE	\$117,689.35	\$223,957.22	\$310,000.00
EQUIPMENT MAINTENANCE			
5020 Machinery/Equipment/Tools	\$618.49	\$2,707.32	\$3,000.00
5040 Motor Vehicle	425.94	2,152.97	2,000.00
TOTAL EQUIPMENT MAINTENANCE	\$1,044.43	\$4,860.29	\$5,000.00

CITY OF PITTSBURG
 20 UTILITY FUND
 572 - WASTEWATER DEPARTMENT

TITLE OF ACCOUNT	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
SUNDRY CHARGES			
6020 Principal on Bonds/CO/Notes	\$183,001.16	\$216,100.79	\$221,011.00
6030 Interest on Bonds/CO/Notes	41,026.45	37,998.82	30,575.00
TOTAL SUNDRY CHARGES	\$224,027.61	\$254,099.61	\$251,586.00
CAPITAL OUTLAY			
9010 Land	\$0.00	\$0.00	\$0.00
9110 Wastewater Mains/Lines	0.00	\$0.00	0.00
9220 Machinery/Tools	0.00	\$0.00	0.00
9230 Instruments/Apparatus	385.95	\$0.00	0.00
9235 Sludge Press	0.00	\$0.00	0.00
9240 Motor Vehicles	6,800.00	\$0.00	7,150.00
9280 Computers/Programs	0.00	\$4,572.14	250.00
TOTAL CAPITAL OUTLAY	\$7,185.95	\$4,572.14	\$7,400.00
GRAND TOTALS	\$654,004.08	\$770,647.72	\$881,138.00

CAPITAL IMPROVEMENTS

GRANTS DEPARTMENT

FY 2012-2013 ACCOUNT 573

PROGRAM OF SERVICE & EXPENDITURE SUMMARY

	ACTUAL 2010-2011	BUDGETED 2011-2012	ESTIMATED 2011-2012	BUDGETED 2012-2013
CONTRACTUAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAY	<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

FUNDING/COMMENTS

- This program is funded from the sale of Revenue Bonds and grants to be repaid with Wastewater Revenue.

PERSONNEL SCHEDULE

None

VEHICLE AND EQUIPMENT

None

CITY OF PITTSBURG
 20 UTILITY FUND
 573 - CAPITAL IMPROVEMENTS/GRANTS DEPARTMENT

TITLE OF ACCOUNT	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
CONTRACTUAL SERVICES			
3040 LEGAL SERVICES	\$0.00	\$0.00	\$0.00
TOTAL CONTRACTUAL SERVICES	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAY			
9150 WW Treatment Plant Construction	\$0.00	\$0.00	\$0.00
9151 WW Treatment Plant Engineering	0.00	0.00	0.00
9152 TCDP 726509 W/WW Improvements	0.00	0.00	0.00
9153 TCDP 728330 Cypress St.	0.00	0.00	0.00
9154 TX Capacity Bld. 727144	0.00	0.00	0.00
9160 ETMC-TX Cap Fund Grant	10,000.00	0.00	0.00
9351 TCDP WasteWater Mains Grant	0.00	0.00	0.00
9352 TCDP TX. FultonST.WWMains Grant	0.00	0.00	0.00
9353 Hull Rd. Water Line	0.00	0.00	0.00
TOTAL CAPITAL IMPROVEMENTS/GRANTS	\$10,000.00	\$0.00	\$0.00
GRAND TOTAL	\$10,000.00	\$0.00	\$0.00

UTILITY FUND ADMINISTRATIVE DEPARTMENT

FY 2012-2013 ACCOUNT 575

PROGRAM OF SERVICE & EXPENDITURE SUMMARY

	ACTUAL 2010-2011	BUDGETED 2011-2012	ESTIMATED 2011-2012	BUDGETED 2012-2013
PERSONNEL SERVICE	\$164,500.79	\$190,026.00	\$148,393.72	\$178,232.00
OPERATING SUPPLIES	4,981.30	5,300.00	4,298.39	5,300.00
CONTRACTUAL SERVICES	42,995.85	47,600.00	48,138.39	50,855.00
SUNDRY CHARGES	895.78	6,088.00	7,176.50	6,313.00
CAPITAL OUTLAY	-10,498.94	2,000.00	2,919.21	2,000.00
TOTAL	\$202,874.78	\$251,014.00	\$217,926.21	\$242,700.00

DESCRIPTION

To correctly bill, collect and record receipts for the water, wastewater, and refuse collection service provided by the City and coordinate all related services and work orders related to these services.

FUNDING/COMMENTS

- This program is funded from Water/Wastewater Enterprise Fund.

PERSONNEL SCHEDULE

Position Classification	Monthly Salary Range	Employee		
		Present	Proposed	
	City Manager	Unclassified	0.50	0.50
16	City Secretary	Exempt	0.50	0.50
13	Accounting Clerk	\$2,779 - \$4,247	0.50	0.50
09	Clerk II/Billing	\$2,307 - \$3,516	0.50	0.50
07	Clerk II/AP Clerk	\$2,104 - \$3,199	0.25	0.25
06	Clerk I/Customer Service	\$2,009 - \$3,053	0.50	0.50
TOTAL			2.75	2.75

VEHICLE AND EQUIPMENT SCHEDULE

None

CITY OF PITTSBURG
 20 UTILITY FUND
 575 - ADMINISTRATION

TITLE OF ACCOUNT	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
PERSONNEL SERVICES			
1010 Salary/Wages - Supervisory	\$55,476.19	\$51,829.80	\$68,592.00
1020 Salary/Wages - Skilled Labor	64,486.81	59,386.70	62,179.00
1080 Hospitalization Insurance	12,201.48	10,328.44	12,578.00
1090 Contributions to Pension	22,464.19	18,172.93	20,375.00
1100 Social Security Tax	9,211.28	8,507.60	10,004.00
1120 Worker's Comp Insurance	195.84	87.61	360.00
1121 Volunteer Worker's Comp.	0.00	80.64	44.00
1150 Auto Allowance	450.00	0.00	3,600.00
1200 Physical	15.00	0.00	500.00
TOTAL PERSONNEL SERVICES	\$164,500.79	\$148,393.72	\$178,232.00
OPERATING SUPPLIES			
2010 Office Supplies	\$1,536.90	\$1,248.12	\$2,000.00
2140 General Supplies	2,272.48	1,502.24	2,300.00
2150 Furniture/Fixtures/Computer	1,171.92	1,548.03	1,000.00
TOTAL OPERATING SUPPLIES	\$4,981.30	\$4,298.39	\$5,300.00
CONTRACTUAL SERVICES			
3050 Equipment Maintenance Contracts	\$15,659.53	\$14,999.82	\$16,500.00
3100 Telephone	7,198.26	7,884.55	8,200.00
3110 Utilities	2,429.62	2,074.72	3,275.00
3120 Postage/Freight	8,696.21	9,802.10	10,000.00
3130 Advertising/Legal Notices	1,770.82	2,851.18	2,000.00
3140 Printing/Forms	1,888.62	4,429.12	2,000.00
3160 Travel/Schools/Meetings	720.61	1,473.45	3,000.00
3170 Dues/Subscriptions	1,042.18	998.50	2,500.00
3180 Janitorial Service	3,590.00	3,624.95	3,380.00
TOTAL CONTRACTUAL SERVICES	\$42,995.85	\$48,138.39	\$50,855.00
SUNDRY CHARGES			
6020 Principal Paid on Bonds/Notes	\$0.00	\$4,904.00	\$5,335.00
6030 Interest Paid on Bonds/Notes	\$0.00	\$494.00	\$278.00
6040 Uncollectable Accounts	\$889.62	\$1,816.13	\$500.00
6050 Uncollectable Checks	0.00	0.00	100.00
6060 Cash Overage/Shortage	6.16	(37.63)	100.00
TOTAL SUNDRY CHARGES	\$895.78	\$7,176.50	\$6,313.00
CAPITAL OUTLAY			
9210 Furniture/Fixtures	(\$10,498.94)	\$5,347.05	\$1,000.00
9230 Instruments/Apparatus	0.00	0.00	0.00
9280 Computer Hardware/Programs	0.00	4,572.16	1,000.00
TOTAL CAPITAL OUTLAY	(\$10,498.94)	\$9,919.21	\$2,000.00
GRAND TOTALS	\$202,874.78	\$217,926.21	\$242,700.00

NON-DEPARTMENTAL DEPARTMENT

FY 2012-2013 ACCOUNT 576

PROGRAM OF SERVICE & EXPENDITURE SUMMARY

	ACTUAL 2010-2011	BUDGETED 2011-2012	ESTIMATED 2011-2012	BUDGETED 2012-2013
OPERATING SERVICES	\$0.00	\$0.00	\$0.00	\$0.00
CONTRACTUAL SERVICES	13,978.00	19,100.00	18,322.99	19,100.00
EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00
SUNDRY CHARGES	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	<u>0.00</u>	<u>230,000.00</u>	<u>0.00</u>	<u>230,000.00</u>
TOTAL	\$13,978.00	\$249,100.00	\$18,322.99	\$249,100.00

FUNDING

This program is funded by the Water/Wastewater Enterprise Fund.

PERSONNEL SCHEDULE

None

VEHICLE AND EQUIPMENT SCHEDULE

None

CITY OF PITTSBURG
 20 UTILITY FUND
 576 - NON-DEPARTMENTAL

TITLE OF ACCOUNT	ACTUAL 2010-2011	ESTIMATED 2011-2012	APPROVED 2012-2013
OPERATING SERVICES			
2030 Consultants	\$0.00	\$0.00	\$0.00
TOTAL OPERATING SERVICES	\$0.00	\$0.00	\$0.00
CONTRACTUAL SERVICES			
3010 Audit	\$3,800.00	\$3,800.00	\$4,100.00
3030 Engineering/Architectural	0.00	0.00	0.00
3150 Liability/ Property Insurance	10,178.00	14,522.99	15,000.00
3160 Travel/Schools/Meetings	0.00	0.00	0.00
3170 Dues/Subscriptions	0.00	0.00	0.00
3190 Refunding Bond Service	0.00	0.00	0.00
3200 Operating Transfer Out	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	\$13,978.00	\$18,322.99	\$19,100.00
EQUIPMENT MAINTENANCE			
5999 Depreciation Expense	\$0.00	\$0.00	\$0.00
TOTAL EQUIPMENT MAINTENANCE	\$0.00	\$0.00	\$0.00
SUNDRY CHARGES			
6070 WWW Lines Franchise Fee	\$0.00	\$0.00	\$0.00
6999 Amortization	0.00	0.00	0.00
TOTAL SUNDRY SERVICES	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAY			
9600 Loop 179 Water Line	\$0.00	\$0.00	\$0.00
9610 Aerators/Sparks Branch WWTP	0.00	0.00	0.00
9700 TCDP	0.00	0.00	0.00
9990 Depreciation	0.00	0.00	230,000.00
TOTAL CAPITAL OUTLAY	\$0.00	\$0.00	\$230,000.00
GRAND TOTAL	\$13,978.00	\$18,322.99	\$249,100.00

SECTION VI
CITY OF PITTSBURG
PERSONNEL
POSITION CLASSIFICATION
AND
COMPENSATION PLAN

CITY OF PITTSBURG
PROCEDURES FOR PAY ADMINISTRATION

INTRODUCTION

These procedures for pay administration apply to all classified employees of the City of Pittsburg. They are adopted in order to provide an orderly and fair system of compensating City employees for their services to the residents of Pittsburg.

TYPES OF POSITIONS

Classified Position. A classified position is an authorized and budgeted position assigned to a job class and to a pay group of the City of Pittsburg Pay Plan. A classified position can be full time, part time, or seasonal, and is for an indefinite duration.

Exempt Position. An exempt position is an authorized and budgeted position for which the pay is set by individual determination. Exempt positions of the City of Pittsburg are (1) the City Manager, City Secretary and City Judge, whose compensation is set by the City Council, and (2) those hourly, part-time, or seasonal positions which, in the judgment of the city manager, should not be placed in a regular classified position.

PAY ADMINISTRATION

Hiring. New employees are hired into classified positions unless specifically exempted. New employees are hired on Step 1 of the pay group to which their position is assigned.

TYPES OF POSITIONS

With the approval of the city manager, an employee may be hired at a pay step above or below Step 1 of the pay group to which his or her position is assigned. An employee will not be hired above Step 1 unless unusually high qualifications or significant experience clearly warrant higher pay.

A new employee, or existing employee being considered for promotion, whose qualifications or experience for the position sought are marginal, may be placed at a step on the pay plan below Step 1 of the pay group for the position. An employee hired below Step 1 will be advanced to Step 1 after a period of probationary employment not to exceed six months. The city manager is authorized to extend the probationary period beyond six months but not to exceed an additional ninety (90) days.

Merit Increases. Merit pay increases may be granted by the city manager or by the city council in accordance with the compensation plan as a reward for those employees demonstrating exceptional or above-average job performance. These merit increases are intended to reward outstanding personnel and are intended to be an inducement to motivate employees in their performance and productivity.

CERTIFICATION PAY. Certification pay is additional pay to police, fire, animal control, public utilities, and other personnel who obtain specific certifications related to their job. Additional pay is not given for a certification designated in the job description as a requirement for the job. The certification level required in the job description is compensated in setting the classification and base pay for the job. Each higher level of certification in a series is inclusive of the previous level unless specifically noted. Certification pay is given for the following certifications:

Certification

Certification Pay (monthly)

Police Department

Intermediate Police	\$50
Advanced Police	\$75
Master's Police	\$100
Fire Department	
Intermediate Fire	\$25
Advanced Fire	\$50
Master's Fire	\$75
Environmental Control	
Vector Control	\$25
Municipal Court	
Level I	\$25
Level II	\$50
Public Works Department	
Commercial Operator License	\$25 (in addition to any other certification pay)
Herbicide License	\$25 (in addition to any other certification pay)
Pesticide License	\$25 (in addition to any other certification pay)
Public Works Department	
Water Basic C	\$25
Water Basic B	\$50
Water Basic A	\$75
Wastewater C	\$25
Wastewater B	\$50
Wastewater A	\$75
Class 2 Collection	\$25 (in addition to any other certification pay)
Water System Inspection	\$25 (in addition to any other certification pay)
Clerical Employees (all departments)	
Microsoft Office User Specialist Certification	\$25 (each for MS Word and Excel expert levels)

Longevity Pay. Employees who had completed at least 60 months of

continuous employment with the City on or before October 1 of each year will be eligible to receive a longevity payment of a specified amount for each month of service. Employees will be capped at 120 months (10) years of service. The amount is set by the City Council each year and payment would be made on the first payday in December.

Promotion. A promotion is a change in the duty assignment of an employee from a position in one classification to a higher position in another classification in a higher pay group. A promotion recognizes advancement to a higher position requiring higher qualifications and involving greater responsibility. Promotions are granted on the recommendation of the employee's supervisor and the approval of the city manager.

Demotion. A demotion is a change in duty assignment of an employee from a position in one classification to a position in another classification in a lower pay group. An employee who is demoted will have his or her pay reduced at least to a rate one increment below the rate received before demotion. Demotions are made on the recommendation of an employee's supervisor and the approval of the city manager.

Pay Reduction for Disciplinary Reasons. With the approval of the city manager, an employee's pay for continued performance in the same position can be reduced as a disciplinary measure to a lower step in the pay group for the position or in the next lower pay group. Restoration of the employee to his or her prior rate is upon the recommendation of the employee's supervisor and approval of the city manager.

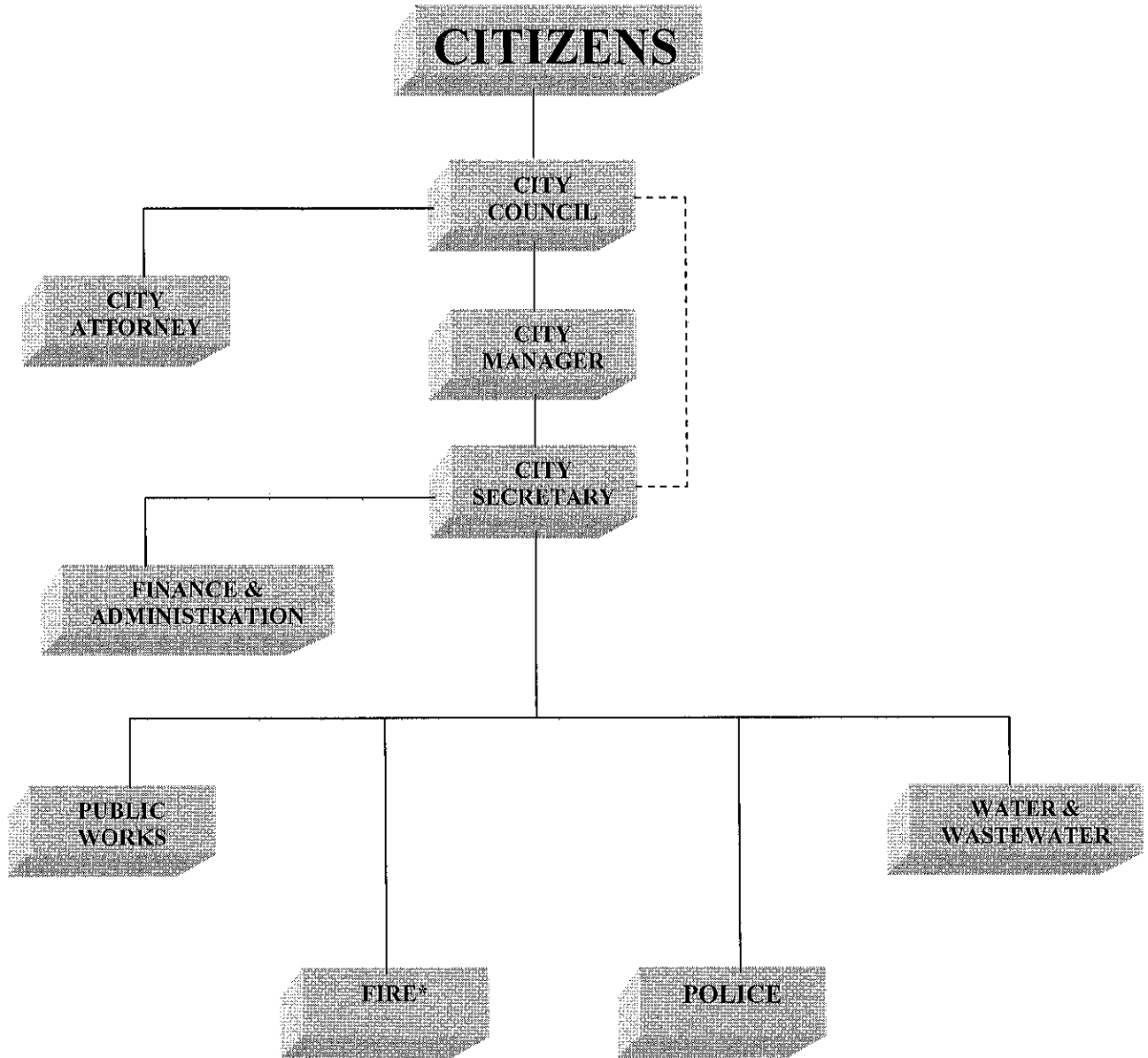
At least annually, the city manager will review this pay plan and recommend changes to the city council.

This review and, where appropriate, recommendations will include:

- Positions to be exempt:
- Reclassification of positions to a lower, higher, or different class based on changes in the duties and responsibilities of the position:
- Reallocation of classes to pay groups if changes in the prevailing rates of pay for certain pay classes have rendered the original placement in a pay group obsolete;
- Percentage changes in the entire pay schedule to adjust pay rates to be comparable with other organizations in the labor market or to recognize changes in the cost of living; and
- The continuing validity of the foregoing procedures for pay administration.

**MAINTENANCE
OF THE PLAN**

CITY OF PITTSBURG ORGANIZATION CHART



CLASSIFICATION SCHEDULE
BY
PAY GROUP

PAY GROUP 1

Labor

PAY GROUP 2

Laborer I

PAY GROUP 3

Clerk/Typist

PAY GROUP 4

Laborer II

PAY GROUP 5

PAY GROUP 6

Clerk I/Receptionist
Utility Operator
Crew Leader

PAY GROUP 7

Clerk I/Deputy Court Clerk
Clerk I/Deputy Court Clerk
Water/Wastewater Operator I
Police Records Clerk
Environmental Control Officer
Litter Abatement Officer

PAY GROUP 8

Clerk II/Accounts Payable

PAY GROUP 9

Water/Wastewater Operator II
Clerk II/Billing

PAY GROUP 10

Foreman

PAY GROUP 11

Police/ Officer
Fireman

PAY GROUP 12

Police/Detective
Police/Sergeant

PAY GROUP 13

Accounting Clerk
Public Works Operations Superintendent

PAY GROUP 14

Community and Economic Development
Coordinator **EXEMPT**

PAY GROUP 15

Water/Wastewater Director
Chief Building Official/Special Projects
Coordinator

PAY GROUP 16

City Secretary **EXEMPT**
Chief of Police **EXEMPT**

City Manager **EXEMPT**

CITY OF PITTSBURG PAY SCHEDULE NO INCREASE FOR 12/13											
FY 2012/2013											
	Pay Grp	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10
Annual	1	19,193.95	20,092.19	21,014.07	22,006.86	23,023.29	24,110.63	25,245.25	26,450.78	27,679.94	29,003.66
Monthly		1,599.50	1,674.35	1,751.17	1,833.91	1,918.61	2,009.22	2,103.77	2,204.23	2,306.66	2,416.97
Bi-Monthly		799.75	837.17	875.59	916.95	959.30	1,004.61	1,051.89	1,102.12	1,153.33	1,208.49
Hourly		9.23	9.66	10.10	10.58	11.07	11.59	12.14	12.72	13.31	13.94
Annual	2	20,092.19	21,014.07	22,006.86	23,023.29	24,110.63	25,245.25	26,450.78	27,679.94	29,003.66	30,374.66
Monthly		1,674.35	1,751.17	1,833.91	1,918.61	2,009.22	2,103.77	2,204.23	2,306.66	2,416.97	2,531.22
Bi-Monthly		837.17	875.59	916.95	959.30	1,004.61	1,051.89	1,102.12	1,153.33	1,208.49	1,265.61
Hourly		9.66	10.10	10.58	11.07	11.59	12.14	12.72	13.31	13.94	14.60
Annual	3	21,014.07	22,006.86	23,023.29	24,110.63	25,245.25	26,450.78	27,679.94	29,003.66	30,374.66	31,840.20
Monthly		1,751.17	1,833.91	1,918.61	2,009.22	2,103.77	2,204.23	2,306.66	2,416.97	2,531.22	2,653.35
Bi-Monthly		875.59	916.95	959.30	1,004.61	1,051.89	1,102.12	1,153.33	1,208.49	1,265.61	1,326.68
Hourly		10.10	10.58	11.07	11.59	12.14	12.72	13.31	13.94	14.60	15.31
Annual	4	22,006.86	23,023.29	24,110.63	25,245.25	26,450.78	27,679.94	29,003.66	30,374.66	31,840.20	33,353.03
Monthly		1,833.91	1,918.61	2,009.22	2,103.77	2,204.23	2,306.66	2,416.97	2,531.22	2,653.35	2,779.42
Bi-Monthly		916.95	959.30	1,004.61	1,051.89	1,102.12	1,153.33	1,208.49	1,265.61	1,326.68	1,389.71
Hourly		10.58	11.07	11.59	12.14	12.72	13.31	13.94	14.60	15.31	16.04
Annual	5	23,023.29	24,110.63	25,245.25	26,450.78	27,679.94	29,003.66	30,374.66	31,840.20	33,353.03	34,960.41
Monthly		1,918.61	2,009.22	2,103.77	2,204.23	2,306.66	2,416.97	2,531.22	2,653.35	2,779.42	2,913.37
Bi-Monthly		959.30	1,004.61	1,051.89	1,102.12	1,153.33	1,208.49	1,265.61	1,326.68	1,389.71	1,456.68
Hourly		11.07	11.59	12.14	12.72	13.31	13.94	14.60	15.31	16.04	16.81
Annual	6	24,110.63	25,245.25	26,450.78	27,679.94	29,003.66	30,374.66	31,840.20	33,353.03	34,960.41	36,638.70
Monthly		2,009.22	2,103.77	2,204.23	2,306.66	2,416.97	2,531.22	2,653.35	2,779.42	2,913.37	3,053.23
Bi-Monthly		1,004.61	1,051.89	1,102.12	1,153.33	1,208.49	1,265.61	1,326.68	1,389.71	1,456.68	1,526.61
Hourly		11.59	12.14	12.72	13.31	13.94	14.60	15.31	16.04	16.81	17.61
Annual	7	25,245.25	26,450.78	27,679.94	29,003.66	30,374.66	31,840.20	33,353.03	34,960.41	36,638.70	38,387.90
Monthly		2,103.77	2,204.23	2,306.66	2,416.97	2,531.22	2,653.35	2,779.42	2,913.37	3,053.23	3,198.99
Bi-Monthly		1,051.89	1,102.12	1,153.33	1,208.49	1,265.61	1,326.68	1,389.71	1,456.68	1,526.61	1,599.50
Hourly		12.14	12.72	13.31	13.94	14.60	15.31	16.04	16.81	17.61	18.46
Annual	8	26,450.78	27,679.94	29,003.66	30,374.66	31,840.20	33,353.03	34,960.41	36,638.70	38,387.90	40,231.66
Monthly		2,204.23	2,306.66	2,416.97	2,531.22	2,653.35	2,779.42	2,913.37	3,053.23	3,198.99	3,352.64
Bi-Monthly		1,102.12	1,153.33	1,208.49	1,265.61	1,326.68	1,389.71	1,456.68	1,526.61	1,599.50	1,676.32
Hourly		12.72	13.31	13.94	14.60	15.31	16.04	16.81	17.61	18.46	19.34
Annual	9	27,679.94	29,003.66	30,374.66	31,840.20	33,353.03	34,960.41	36,638.70	38,387.90	40,231.66	42,193.60
Monthly		2,306.66	2,416.97	2,531.22	2,653.35	2,779.42	2,913.37	3,053.23	3,198.99	3,352.64	3,516.13
Bi-Monthly		1,153.33	1,208.49	1,265.61	1,326.68	1,389.71	1,456.68	1,526.61	1,599.50	1,676.32	1,758.07
Hourly		13.31	13.94	14.60	15.31	16.04	16.81	17.61	18.46	19.34	20.29
Annual	10	29,003.66	30,374.66	31,840.20	33,353.03	34,960.41	36,638.70	38,387.90	40,231.66	42,193.60	44,226.45
Monthly		2,416.97	2,531.22	2,653.35	2,779.42	2,913.37	3,053.23	3,198.99	3,352.64	3,516.13	3,685.54
Bi-Monthly		1,208.49	1,265.61	1,326.68	1,389.71	1,456.68	1,526.61	1,599.50	1,676.32	1,758.07	1,842.77
Hourly		13.94	14.60	15.31	16.04	16.81	17.61	18.46	19.34	20.29	21.26
Annual	11	30,374.66	31,840.20	33,353.03	34,960.41	36,638.70	38,387.90	40,231.66	42,193.60	44,226.45	46,377.50
Monthly		2,531.22	2,653.35	2,779.42	2,913.37	3,053.23	3,198.99	3,352.64	3,516.13	3,685.54	3,864.79
Bi-Monthly		1,265.61	1,326.68	1,389.71	1,456.68	1,526.61	1,599.50	1,676.32	1,758.07	1,842.77	1,932.40
Hourly		14.60	15.31	16.04	16.81	17.61	18.46	19.34	20.29	21.26	22.30
Annual	12	31,840.20	33,353.03	34,960.41	36,638.70	38,387.90	40,231.66	42,193.60	44,226.45	46,377.50	48,599.46
Monthly		2,653.35	2,779.42	2,913.37	3,053.23	3,198.99	3,352.64	3,516.13	3,685.54	3,864.79	4,049.96
Bi-Monthly		1,326.68	1,389.71	1,456.68	1,526.61	1,599.50	1,676.32	1,758.07	1,842.77	1,932.40	2,024.98
Hourly		15.31	16.04	16.81	17.61	18.46	19.34	20.29	21.26	22.30	23.37
Annual	13	33,353.03	34,960.41	36,638.70	38,387.90	40,231.66	42,193.60	44,226.45	46,377.50	48,599.46	50,963.25
Monthly		2,779.42	2,913.37	3,053.23	3,198.99	3,352.64	3,516.13	3,685.54	3,864.79	4,049.96	4,246.94
Bi-Monthly		1,389.71	1,456.68	1,526.61	1,599.50	1,676.32	1,758.07	1,842.77	1,932.40	2,024.98	2,123.47
Hourly		16.04	16.81	17.61	18.46	19.34	20.29	21.26	22.30	23.37	24.50
Annual	14	34,960.41	36,638.70	38,387.90	40,231.66	42,193.60	44,226.45	46,377.50	48,599.46	50,963.25	53,445.23
Monthly		2,913.37	3,053.23	3,198.99	3,352.64	3,516.13	3,685.54	3,864.79	4,049.96	4,246.94	4,453.77
Bi-Monthly		1,456.68	1,526.61	1,599.50	1,676.32	1,758.07	1,842.77	1,932.40	2,024.98	2,123.47	2,226.88
Hourly		16.81	17.61	18.46	19.34	20.29	21.26	22.30	23.37	24.50	25.69
Annual	15	36,638.70	38,387.90	40,231.66	42,193.60	44,226.45	46,377.50	48,599.46	50,963.25	53,445.23	56,045.38
Monthly		3,053.23	3,198.99	3,352.64	3,516.13	3,685.54	3,864.79	4,049.96	4,246.94	4,453.77	4,670.45
Bi-Monthly		1,526.61	1,599.50	1,676.32	1,758.07	1,842.77	1,932.40	2,024.98	2,123.47	2,226.88	2,335.22
Hourly		17.61	18.46	19.34	20.29	21.26	22.30	23.37	24.50	25.69	26.94
Annual	16	38,387.90	40,231.66	42,193.60	44,226.45	46,377.50	48,599.46	50,963.25	53,445.23	56,045.38	58,787.37
Monthly		3,198.99	3,352.64	3,516.13	3,685.54	3,864.79	4,049.96	4,246.94	4,453.77	4,670.45	4,898.95
Bi-Monthly		1,599.50	1,676.32	1,758.07	1,842.77	1,932.40	2,024.98	2,123.47	2,226.88	2,335.22	2,449.47
Hourly		18.46	19.34	20.29	21.26	22.30	23.37	24.50	25.69	26.94	28.26

SECTION VII
CITY OF PITTSBURG
CHART OF ACCOUNTS
AND
ACCOUNT CLASSIFICATION SYSTEM

Fund	Department	Revenue/Expenditure Account
XX	XXX	XXXX

NOTE: Account numbers for departments and/or accounts must include Fund department Account numbers and Code Number. For example: Account number for General Fund-General Administration with expense in office supplies would be 10-551-2010 (10 Fund -5 Expenditure 51 Department - 2010 Expense Item).

CODE CLASSIFICATION
AND
EXPLANATION FOR REVENUE CLASSIFICATION

REVENUES 4000

4100-4190	TAXES
4200-4290	LICENSES/PERMITS
4300-4390	FINES/FORFEITURES
4400-4490	CAPITAL IMPROVEMENTS PROJECTS
4500-4590	INTERGOVERNMENTAL REVENUE
4600-4690	CHARGES CURRENT SERVICES
4700-4790	OTHER REVENUE
4800-4890	WATER REVENUE
4900-4990	WASTEWATER REVENUE

4100-4190**TAXES**

- 4110 Current Property Taxes
- 4130 Delinquent Property Taxes
- 4140 Penalties and Interest
- 4150 Occupation Tax
- 4160 Utility Franchise Tax
- 4170 Sales Tax
- 4180 Pittsburg Housing Authority Pilot Tax
- 4190 Hotel/Motel Occupancy Tax

4200-4290**PERMITS & LICENSES**

- 4210 Building Permits
- 4220 Electrical Permits
- 4230 Plumbing Permits
- 4240 Mechanical Permits
- 4250 Sign Permits
- 4260 House Moving Permits
- 4265 Peddler's Permit
- 4270 Animal License/Adoption Fees

4300-4390**FINES AND FORFEITURES**

- 4310 Municipal Court Fines
- 4311 Fine Payment Plan Fee
- 4312 Court Restitution Fee
- 4313 Court Technology Fee
- 4314 Special Expense Court Fee
- 4315 Failure to Appear

4500-4590**INTERGOVERNMENTAL REVENUE**

- 4510 County Contribution - Fire Department
- 4511 County Contribution-Code Red Emergency Warning
- 4512 County Contribution to Fire Department for Air Pack
- 4513 Fire Dept. FEMA Grant
- 4520 Fire Truck Replacement Fund
- 4520 NETMWD
- 4525 NETMWD Regional Water Supply
- 4525 Reimbursement from TX Forest Service
- 4550 Incode Court System
- 4557 Police Officer Grant
- 4560 TXCJD Audio/Video Grant
- 4561 Jag Grant
- 4568 PEDC Debt Service
- 4570 PEDC Administrative Fee
- 4571 2007 Certificates of Obligation
- 4573 2007 Planning Grant
- 4574 Fair Park/Doris Julian Grant
- 4580 TCFG-ETMC

4600-4690**CHARGES FOR CURRENT SERVICES**

- 4610 Refuse Collection/Disposal
- 4620 Demolition/Clearing/Mowing
- 4640 Load Zone Rentals
- 4650 Sale of Garbage Bags
- 4660 Zoning/Subdivision Fees

4700-4790**OTHER REVENUE**

4700 Interest Earned
4705 Int. Earned-Seized Assets
4710 Sale of Materials/Supplies/Property
4720 Donations to Fire Department
4725 Contribution to Main Street
4730 Street Light Refund
4740 Sale/Donations of Cemetery Lots
4740 Revenue Bad Debts
4741 Cemetery Maintenance Fee
4750 Loan Financing Sources
4755 Lease of Transfer Station
4756 Lease/Tower
4759 Fireworks Display Contributions
4770 Seized Assets
4780 Miscellaneous Revenue
4791 Sale of Merchandise
4792 Insurance Claim Payment
4796 Transfer from Reserve
4798 Transfer from Reserve for Debt

4800-4890**WATER REVENUE**

4800 Sale of Metered Water
4810 Sale of Bulk Water
4820 Penalties - Utility Billing
4830 Disconnect/Reconnect Fees
4840 Water Tapping Fees

4900-4990**SEWER REVENUE**

4900 Wastewater Service Charge
4910 Wastewater Tapping Fees
4920 Sewer Line Fee
4930 Plumber Assistance

DEPARTMENTAL/ACCOUNT CLASSIFICATION
BY FUND

DEPARTMENT NO.	NAME/DESCRIPTION
GENERAL FUND	
51	General Fund Administration
52	Police Department
53	Fire Department
54	Street/Solid Waste Department
55	Parks/Cemetery Department
58	Code Enforcement
59	Municipal Court
60	Environmental Control
61	Community Development
62	Non-Departmental
63	Capital Improvements Department
UTILITY FUND	
71	Water Department
72	Wastewater Department
73	Capital Improvements Department
75	Utility Fund Administrative
76	Non-Departmental

CODE CLASSIFICATION
AND
EXPLANATION FOR EXPENDITURES

- 1000-1990 PERSONNEL SERVICE**
Compensation to City employees in the form of salaries, wages, insurance, retirement and other fringe benefits.
- 2000-2990 OPERATING SUPPLIES**
Includes expendable materials and operating supplies necessary to operate a department.
- 3000-3990 CONTRACTUAL SERVICES**
Includes all services performed by another agency or by private business.
- 4000-4990 MAINTENANCE OF BUILDINGS AND STRUCTURES**
Includes all material or contract expenditures covering maintenance and repair of buildings, structures, land and improvement thereon.
- 5000-5990 MAINTENANCE OF EQUIPMENT AND MACHINERY**
Includes maintenance of all permanently installed equipment and machinery as well as all portable equipment and motor vehicles.
- 6000-6990 SUNDRY CHARGES**
Includes expense on any judgements or damages, election and other miscellaneous charges.
- 9000-9990 CAPITAL OUTLAY**
Capital Outlay includes the purchases of real property, such as land, buildings and items of personal property which meet the following requirements:
1. Must have an estimated life of more than three (3) years.
 2. Must be capable of being permanently identified as an individual unit or property.
 3. Must belong to one of the general classes of property which are commonly considered as fixed assets in accordance with general accepted accounting practices.

CITY OF PITTSBURG
CHART OF ACCOUNTS
FY 2012-2013

1. Current expenses or expenditures are outlays that primarily benefit the current fiscal year.
2. Capital Outlays are outlays that benefit both the current and future fiscal periods.
3. Debt Service represents outlays in the form of principal payments, periodic interest payments, and related service charges for benefits received in part in prior fiscal periods as well as in current and future fiscal periods.

1000 PERSONNEL

- 1010 Salaries & Wages - Supervisory
- 1020 Salaries & Wages - Skilled Labor
- 1040 Salaries & Wages - Overtime
- 1050 Salaries & Wages - Longevity or Incentive Pay
- 1060 Salaries & Wages - Seasonal
- 1061 Certificate Incentive Pay
- 1080 Hospitalization Insurance
- 1090 Contributions to TMRS Retirement Fund
- 1100 Social Security Contributions by City
- 1120 Worker's Compensation Insurance Audit
- 1121 Volunteer Worker's Compensation
- 1130 Unemployment Insurance Reimbursement
- 1140 Amortization
- 1150 Auto Allowance
- 1200 Employment Physicals
- 1400 Retiree Health Insurance
- 1990 Other

2000 OPERATING SUPPLIES

- 2010 Office Supplies
- 2020 Agricultural Supplies (seeds, bulbs, fertilizers, etc.)
- 2030 Chemicals (including chlorine, enzymes, etc.)
- 2030 Consultants
- 2030 Fair Park Sprinkler
- 2040 Drugs/Medicines/Food
- 2040 ROW Clean-up
- 2050 Gasoline/Lubricants/Oil/Antifreeze
- 2060 Tires/Tubes (repair)/Batteries
- 2070 UV Bulbs
- 2090 Seized Assets
- 2100 Uniforms (includes purchase & alteration)
- 2120 Cold Mix/Road Oil/Gravel/Sand
- 2140 General Supplies (small items purchased from local merchants)
- 2145 Narcotics Investigation
- 2150 Furniture/Fixtures/Computers
- 2990 Other

3000 CONTRACTUAL SERVICES

- 3010 Audit Services
- 3020 Consultant Services

3030 Engineering/Architectural Services
 3030 Savin Copier/3 Year Lease
 3030 Port-A-Jon Rental
 3040 Legal Services
 3050 Equipment Maintenance Contracts/Repairs
 3051 Judicial Service
 3060 Delinquent Tax Attorney
 3060 Relief Building Inspector
 3060 FTA Omnibase Fees
 3061 FTA State Fees
 3070 Tax Appraisal District Budget
 3080 Surveying/Appraising
 3090 Animal Housing
 3091 Euthanzation Fee
 3100 Communications
 3110 Utilities (gas, electricity, water, sewer, garbage)
 3120 Freight/Postage
 3130 Legal Notices/Advertising (notices of bids, meeting, ordinances legal)
 3140 Printing/Forms
 3150 Liability/Property Insurance/Bonds
 3160 Travel/Schools/Meetings
 3170 Dues/Subscriptions
 3180 Janitorial Services
 3190 Rentals Paid (rental on equipment, P. O. Box, land)
 3200 Permits
 3210 Arts Council
 3220 Street Sweeping
 3230 Refuse Collection and Disposal
 3270 Garbage Bags
 3290 Dispatcher Service (contracted with County Sheriff's office)
 3300 Library Budget
 3320 Fire Protection - In City (payment to volunteer firemen)
 3330 Fire Protection - In County (payment to volunteer firemen)
 3340 Purchase of Water
 3350 Volunteer Firemen Retirement Fund
 3360 Testing (Water, Wastewater, Landfill)
 3370 Demolition/Clearance/Mowing
 3380 Grounds Maintenance
 3400 Social Agencies
 3430 Youth Programs - Boys
 3435 Youth Programs - Girls
 3440 Hotel/Motel Tax
 3500 Camp County Sports Association
 3990 Other

4000 REPAIR & MAINTENANCE OF BUILDINGS & STRUCTURES

4010 Buildings/Structures/Land
 4020 Water Mains/Extensions
 4040 Wastewater Lines/Mains
 4041 Manholes Maintenance
 4060 Lift Stations
 4070 Water Wells/Pump Stations
 4080 Streets/Roadways/Sidewalks/Curb
 4090 Water Treatment Plant High Service Pump Station
 4110 Wastewater Treatment Plant
 4111 Sludge Removal

- 4160 Fire Hydrants
- 4170 Water Tank

5000 REPAIR & MAINTENANCE OF EQUIPMENT

- 5010 Furniture/Fixtures/Office Equipment (includes repairs to items such as desk, typewriters, calculators and any item of equipment not permanently a part of the structure housing it).
- 5020 Machinery/Tools/Equipment (Major - includes repairs and maintenance of major tools and machinery such as graders, backhoe, trucks, tractors, lawn mowers, weed eaters, blowers pumps, etc.)
- 5030 Instruments/Apparatus (Major - includes repairs and maintenance of fire apparatus (not trucks) radios, fire hose, fire extinguishers, sirens, walkie talkies, gasoline pumps, playground apparatus, engineering instruments, guns, etc.)
- 5040 Motor Vehicles (cars, trucks, vans)
- 5070 Meters/Meter Boxes
- 5110 Hydrants/Valves
- 5120 Lighting System (includes park lights, electrical wiring in buildings, etc.)
- 5130 Street Signs (traffic signs, posts, and street name signs)
- 5999 Depreciation Expense

6000 SUNDRY CHARGES

- 6010 Judgements & Damages (settlement of claims against the City for injury to persons or property. DOES NOT INCLUDE CLAIMS FOR LAND CONDEMNATIONS PROCEDURES)
- 6020 Principal Paid on Notes, Bonds, Warrants, Certificates of Obligation
- 6030 Interest paid on Notes, Bonds, Warrants, and Certificates of Obligation.
- 6040 Uncollectible Accounts
- 6050 Uncollectible Checks
- 6060 Cash Overage/Shortage
- 6070 W/WW Lines Franchise Fee
- 6130 Elections Expense
- 6140 Web Page
- 6150 Festivals/Promotions
- 6159 Fireworks Display
- 6160 Promotional Merchandise
- 6160 Repayment to ORCA-W Park
- 6161 Final House-Westpark
- 6162 Homebuyer Assistance Program
- 6171 Main Street Incentives
- 6172 "Downtown Alive"

CAPITAL OUTLAY EXPENDITURE CLASSIFICATIONS

All Capital outlay should include the cost of the City's force account labor and in kind services furnished by the City. A capital expenditure is an expenditure for items of a permanent nature (except small tools and accessories liable to far wear or less by misplacement) whose use will be beneficial to current and future years.

9000 CAPITAL OUTLAY ACCOUNTS

- 9000 Street Improvements
- 9010 LANDS & IMPROVEMENTS THERETO
Purchase Price of land (includes all expenditures for land, i.e., abstracts, assessments, costs of appraising, surveying, recording of deeds, legal fees, etc.)
- 9015 Engineering/Architectural
- 9020 BUILDINGS, STRUCTURES AND OTHER IMPROVEMENTS
(Includes materials, supplies, labor, and in kind service if performed by City; or contract price if done by outside contractor.)
- 9025 Capacity Building
- 9030 Sidewalks
- 9040 Streets/Roadways/Curbs/Gutters
- 9110 Wastewater Lines/Mains
- 9130 Water Storage Tanks
- 9140 Water Well/Booster Pump Station
- 9150 Wastewater Treatment Plant Construction
- 9151 Wastewater Treatment Plant Engineering
- 9153 Cypress Street
- 9154 TX Capacity Building
- 9160 Fences
- 9170 Water Mains
- 9180 Emergency Warning System

9200 MACHINERY, EQUIPMENT & IMPROVEMENTS OTHER THAN BUILDINGS & STRUCTURES

- 9210 Furniture/Fixtures (includes desks, typewriters, calculators, light fixtures, file cabinets, chairs, etc.)
- 9220 Machinery, Tools/Implements (Major - includes tractors, lawn mowers, motor graders, power saws, edgers, electric drills, and other power tools, hydraulic jacks, etc.)
- 9225 Purchase of Land
- 9230 Instruments/Apparatus (Major - includes radios, public address systems, fire apparatus, (not trucks), playground equipment and tables, engineering instruments, sirens, electric/gasoline pumps, rifles, radar, etc.)
- 9235 Sludge Press
- 9240 Motor Vehicles (cars, trucks, trailers, vans)
- 9250 Fire Truck Replacement
- 9250 TXCJD Audio/Video Grant
- 9251 JAG Grant/Evidence Tracking System
- 9260 Park Improvements
- 9270 Small Hand Tools/Equipment
- 9280 Computers Equipment (hardware and software)
- 9990 Other (unclassified)

9300 GRANTS

- 9450 Fair Park/Doris Julian Grant
- 9990 Depreciation

SECTION VIII

APPENDIX

GLOSSARY

FEE SCHEDULE

BUDGET CALENDAR

CITY OF PITTSBURG

GLOSSARY

ACCOUNT: A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

ACCOUNT SYSTEM: The total structure of records and procedures which discover, record, classify and rep information on the financial position and operations of a governmental unit. Sometimes referred to as Chart of Accounts and/or Account Classification System.

ACCOUNTS RECEIVABLE: Amounts owing on open account from private persons, firms, or corporations for goods and services furnished by a governmental unit (but not including amounts due from other funds of the same governmental unit).

AD VALOREM: In proportion to value. A basis for the levy of taxes upon property.

APPRAISAL: (1) The act of appraising. (See Appraise.) (2) The estimated value resulting from such action.

APPRAISE: To make an estimate of value, particularly of the value of property. Note: If the property is valued for purposes of taxation, the less inclusive term "assess" is substituted for the above term.

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

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

AUDIT: The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence for one or more of the following purposes:

- (a) To ascertain whether the statements prepared from the accounts present fairly the financial position and the results of financial operations of the constituent funds and balanced account groups of the governmental units in accordance with generally accepted accounting principals applicable to governmental units and on a basis consistent with that of the preceding year.
- (b) To determine the propriety, legality, and mathematical accuracy of a governmental unit's financial transactions.
- (c) To ascertain whether all financial transactions have been properly recorded.
- (d) To ascertain the stewardship of public officials who handle and are responsible for the financial resources of a governmental unit.

BOND: A written promise, generally under seal, to pay a specified sum of money, called the face value or principal amount, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. Note: The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BONDED DEBT: That portion of indebtedness represented by outstanding bonds.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

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

BUDGETARY ACCOUNTS: Those accounts, which reflect budgetary operations and condition, such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts.

CAPITAL OUTLAYS: Expenditures which result in the acquisition of or addition to fixed assets.

CASH: Currency, coin, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

CHART OF ACCOUNTS: The classification system used by a city to organize the accounting for various funds.

CONTINGENT FUND: Assets or other resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amount. Note: The term should not be used to describe a reserve for contingencies. The latter is set aside out of the fund balance of a fund but does not constitute a separate fund. Similarly, an appropriation is not a fund.

CURRENT: A term which, applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods.

CURRENT BUDGET: The annual budget prepared for and effective during the present fiscal year.

CURRENT FUNDS: Funds the resources of which are expended for operating purposes during the current fiscal period. In its usual application in plural form it refers to General, Special Revenue, Debt Service, and Enterprise Funds of a governmental unit. In the singular form, the current fund is synonymous with the general fund. Also see General Fund.

DELINQUENT TAXES: Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached.

ENTERPRISE FUND: A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services which are entirely or predominantly self supporting by user charges.

EQUIPMENT: Tangible property of a more or less permanent nature (other than land, buildings, or improvements other than buildings) which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, furniture and furnishings.

ESTIMATED REVENUE: For revenue accounts kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

EXPENDITURES: Where the accounts are kept on the accrual basis or the modified accrual basis, this term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as liability of the fund from which retired, and capital outlays.

EXPENSES: Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period.

FISCAL PERIOD: Any period at the end of which a governmental unit determines its financial position and the results of its operations.

FISCAL YEAR: A twelve-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.

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

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

FUNCTION: A group of related activities aimed at accomplishing a major service or regulatory program for which the city is responsible. For example, public safety is a function.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

GENERAL FUND: A fund used to account for all transactions of a governmental unit, which are not accounted for in another fund. Note: The General Fund is used to account for the ordinary operations of a governmental unit, which are financed, from taxes and other general revenues.

GOAL: A statement of broad direction, purpose or intent based on the need of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

GRANT: A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, public safety), but it is sometimes also for general purposes.

NOTES PAYABLE: In general, an unconditional written promise signed by the maker to pay a certain sum in money on demand or at a fixed or determinable time either to the bearer or to the order of a person designed therein.

ORDINANCE: A formal legislative enactment by the council or governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. Note: The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

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

RESERVE FOR REVENUE BOND DEBT SERVICE: A reserve in an Enterprise Fund which represents the segregation of a portion of retained earnings equal to current assets that are restricted to current servicing of revenue bonds in accordance with the terms of a bond indenture.

RESOLUTION: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute. Also see Ordinance.

RETAINED EARNINGS: The accumulated earnings of an Enterprise or Intergovernmental Service Fund which have been retained in the fund and which are not reserved for any specific purpose.

SURPLUS: The excess of the assets of a fund over its liabilities; or if the fund has other resources and obligations; the excess of resources over the obligations.

TAX LEVY ORDINANCE: An ordinance by means of which taxes are levied.

TAX RATE: The amount of tax levied for each \$100 of assessed valuation.

TAXES: Compulsory chargers levied by a governmental unit for the purpose of financing services performed for the common benefit. Note: The term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, water and sewer charges.

TAXES RECEIVABLE-CURRENT: The uncollected portion of taxes which a governmental unit has levied, which has become due but on which no penalty for nonpayment attaches.

TAXES RECEIVABLE-DELINQUENT: Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached.

UNAPPROPRIATED BUDGET SURPLUS: Where the fund balance at the close of the preceding year is not included in the annual budget, this term designates that portion of the current fiscal year's estimated revenues which has not been appropriated. Where the fund balance of the preceding year is included, this term designates the estimated fund balance at the end of the current fiscal period.

USER CHARGES: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

FEE SCHEDULE 12-13

<u>DESCRIPTION</u>	<u>CURRENT</u>	
WATER RATES		
Water Rate (Inside City)		
0-1000 gallons.....	\$15.00	
All Over 1000 gallons.....	\$ 3.25	
Water Rates (Outside City)		
0-1000 gallons.....	\$23.00	
All Over 1000 gallons.....	\$ 3.85	
SEWER RATES		
Sewer Rate (Inside City)		
0-1000 gallons.....	\$16.00	
All Over 1000 gallons.....	\$2.25 per thousand	
Sewer Rate (Outside City)		
0-1000 gallons.....	\$23.50	
All Over 1000 gallons.....	\$3.38 per thousand	
DEPOSITS		
Residential Deposit	\$125.00	
Commercial Deposit.....	2.5 X minimum bill	
ON & OFF FEES		
Disconnect Fee.....	\$10.00	
Reconnect Fee	\$10.00	
Discount Fee After Hours	\$50.00	
Reconnect Fee After Hours	\$50.00	
Transfer-off Fee	\$ 7.50	
Transfer-on Fee	\$ 7.50	
BULKWATER RATE	\$ 0.03	
HYDRANT METER RENTAL	replacement cost of meter plus 15%	
Water Rate.....	as appropriate for inside or outside use	
APPLICATION FEE FOR WATER SERVICE OUTSIDE OF CITY LIMITS		\$400.00
TAP FEES		
Water Tap Fee:		
3/4" tap.....	\$1,200.00	
Meter in excess of 3/4" tap.....	Cost of labor and materials +15%	
Sewer Tap Fee:		
4" tap.....	\$1,000.00	
Taps in excess of 4"	Cost of Labor and materials +15%	
PRIVATE TV SEWER INSPECTION	No charge if requested by City No charge for first call by Customer, \$25.00 per hour (minimum of 2 hours) for subsequent calls	
RETURN CHECK FEE	\$25.00	

SPECIAL TRASH HANDLING FEES	\$50.00
CEMETERY LOTS	
Per Grave.....	\$ 500.00
Deed Transfer Fee	\$ 25.00
Interment Fee	\$ 10.00
LOCATION FEES (not connected with interment)	
Location During Business Hours.....	\$ 10.00
After Hours Location Fee (only if staff available).....	\$ 50.00
SALES TAX RATE	8.25%
TAX RATE	\$0.478489
GARBAGE BAGS	
30 gal.....	Cost + 10%=\$10.00
60 gal.....	Cost + 10%=\$45.00
POOL HALL & RECREATION HALL LICENSE	
.....	\$25.00
.....	Each pool or billiard table
Recreation Hall.....	\$25.00
.....	Each machine
APPLICATION FOR REZONING	\$200.00
APPLICATION FOR SPECIAL USE	\$200.00
APPLICATION FOR VARIANCE	\$200.00
SUB-DIVISION FEES	
Preliminary Plat.....	\$150.00+\$5.00 per lot
Single Track or no more than 4 lots	\$50.00
Final Plat	\$50.00
Re-subdivision of existing tract into no more than 4 lots.....	\$50.00
HOTEL/MOTEL TAX RATE	7%
ACCIDENT REPORT	\$2.00
ANIMAL IMPOUNDMENT FEES	
1st within 1 year	\$25.00
2nd within 1 year.....	\$35.00
3rd within 1 year	\$45.00
4th within 1 year.....	\$55.00
Each additional impoundment	
within 1 year of 1st impoundment.....	\$65.00
Boarding charge	\$8.00 per day
SMALL LIVESTOCK	\$35.00 + \$10.00 per day
NON-VACCINATED ANIMAL	\$10.00
ANIMAL UNDER QUARRANTINE	\$15.00
ANIMAL REGISTRATION	\$5.00
Replacement for lost tag.....	\$1.00
Transfer of ownership	No Fee

NEW CONSTRUCTION/SIGN PERMIT

Per square foot on building permit \$15.00 + \$0.10 per square foot

SIGN PERMIT.....\$25.00 on first sign. \$15.00 for each additional sign applied for at the same time.

RENOVATION

Renovation..... \$10.00 + 0.10 per foot

MOVING OF BUILDING, or STRUCTURES..... \$25.00

DEMOLITION PERMITS \$25.00

ELECTRICAL PERMITS.....Basic fee of \$15.00

Temporary service pole.....\$10.00
Re-Inspection\$10.00
Other inspection\$10.00
120 V duplex outlet, lighting and switch..... .10¢ each
240 V outlets25¢ each
240 V equipment up to 60A..... .25¢ each
240 V equipment over 60 A..... .50¢ each

PLUMBING PERMITS

For each permit\$7.50 + fixtures, etc.
Plumbing fixture, floor drain or trap (including water & drainage piping) \$ 2.50
House sewer\$12.00
House sewer to be replaced.....\$12.00
Septic tank and seepage pit\$12.00
Water service line.....\$12.00
Water heater vent and vented wall furnace\$10.50
Installation, alteration, or repair, of water piping and/or water treating equipment..... \$ 5.00
Repair, or alteration, of drainage, or vent piping..... \$ 5.00
Vacuum breakers, or backflow protective devices, installed subsequent to the installation of the piping or equipment served\$ 5.00
Lawn sprinkler per head..... .10¢ each

MECHANICAL PERMITS

Permit Minimum..... \$15.00
Regular Permit Fee.....\$15.00 + \$0.01 per square foot air conditioned space added unit

GAS PERMITS

Minimum Permit Fee (includes up to four outlets).....\$15.00
Re-Inspection Fee.....\$15.00
Each outlet over 4.....\$ 2.00

Frequency	Rate Year	2013	2013
		old	new
HAND COLLECT DPLX		\$ 26.50	\$ 27.71
X1-11-15		\$ 31.58	\$ 33.02
X2-11-15		\$ 48.75	\$ 50.98
X3-0-5		\$ 42.98	\$ 44.94
X3-6-10		\$ 64.53	\$ 67.47
X3-11-15		\$ 84.06	\$ 89.92
POLY CART			
1X3		\$ 50.98	\$ 52.51
2X3		\$ 61.14	\$ 62.97
1X4		\$ 50.97	\$ 52.50
COM. CONTAINER			
2YDX4		\$ 206.70	\$ 212.90
3YDX4		\$ 280.37	\$ 288.78
4YDX4		\$ 324.32	\$ 334.05
6YDX4		\$ 454.07	\$ 467.70
8YDX4		\$ 558.80	\$ 575.57
4-8YD X2		\$ 1,107.61	\$ 1,140.87
6 YD COMPACTOR		\$ 364.97	\$ 456.16
42 YD COMPACTOR		\$ 661.49	\$ 661.34
FRONTLOAD RENT		\$ 203.81	\$ 209.93
DELIVERY ALL SIZES		\$ 87.53	\$ 90.16

ALL THESE SERVICES WERE LISTED ON OUR SYSTEM, BUT NOT ON THE WASTE MGMT SIDE.

Frequency	Rate Year (eff 1/1/2013)	1X 2013	1X 2013	2X 2013	2X 2013	3X 2013	3X 2013
Residential		WM	CITY	WM	CITY	WM	CITY
Commercial H/C							
0 to 5		\$ 10.93	\$ 13.52	\$ 18.22	\$ 22.53		
6 to 10		\$ 18.21	\$ 22.53	\$ 26.71	\$ 33.02		
Poly Cart							
1		\$ 14.57	\$ 17.99	\$ 24.28	\$ 29.96		
2		\$ 24.28	\$ 29.96	\$ 37.65	\$ 44.95		
Com. Container							
2YD		\$ 52.20	\$ 64.43	\$ 86.20	\$ 106.44	\$ 105.64	\$ 130.45
3YD		\$ 59.50	\$ 73.96	\$ 116.56	\$ 143.81	\$ 155.42	\$ 189.52
4YD		\$ 77.72	\$ 101.41	\$ 134.77	\$ 167.92	\$ 196.71	\$ 242.85
6YD		\$ 102.00	\$ 125.97	\$ 189.42	\$ 233.84	\$ 284.14	\$ 350.67
8YD		\$ 119.00	\$ 146.87	\$ 233.14	\$ 287.79	\$ 337.55	\$ 414.66
Lockable Service		\$ 7.00	\$ 7.84	\$ 7.00	\$ 7.81	\$ 7.00	\$ 7.84
Roll-off							
20 Yd Open Top		\$ 352.14	\$ 434.00				
30 Yd Open Top		\$ 433.33	\$ 524.69				
40 Yd Open Top		\$ 497.86	\$ 614.17				
Compactor							
30 Yd Compactor		\$ 461.42	\$ 569.61				
35 YD Compactor		\$ 497.86	\$ 614.58				
40 Yd Compactor		\$ 534.28	\$ 666.30				
Monthly Rent			\$ 319.00				
Roll-off del charge		\$ 72.85	\$ 90.16				
Roll-off dry run fee		\$ 72.85	\$ 87.44				
Monthly Rent							
20 YD Open Top		\$ 42.50	\$ 52.53				
30 Yd Open Top		\$ 60.72	\$ 74.91				
40 Yd Open Top		\$ 72.85	\$ 90.16				
Unscheduled Pick-ups							
2yd		\$ 23.03	\$ 26.37				
3yd		\$ 29.52	\$ 35.79				
4yd		\$ 42.01	\$ 48.10				
6yd		\$ 49.02	\$ 56.12				
8yd		\$ 61.76	\$ 70.96				

BUDGET SCHEDULE FOR 2012-2013

May 9	Department Budget Review at staff level
August 2	Called Council Meeting Budget Workshop
September 25	Called Council Meeting Public Hearing on 2012/2013 Budget Adopt 2012/2013 Budget Adopt 2012 Tax Rate Amend 2012/2013 Budget
September 30	File Budget