

# CITY OF WALLER



## 2016-2017 Adopted Budget



# **WALLER** T E X A S

*The City of Waller Texas*

**Fiscal Year October 1, 2016 – September 30, 2017  
Operating Budget**

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

# City of Waller 2016-2017 Budget Table of Contents

Table of Contents .....	3
Organizational Chart.....	5
Adopted Budget Ordinance .....	6
Adopted Ordinance Levying Ad Valorem Taxes .....	9
 <b>EXECUTIVE SUMMARY</b>	
Mayors Summary.....	13
Consolidated Budget Summary .....	15
 <b>GENERAL FUND</b>	
<b>Revenues</b> .....	16
<b>Expenditures</b>	
Administrative Services .....	19
Governmental .....	21
Municipal Court Services .....	22
Police Services .....	23
Code Enforcement .....	25
Public Works .....	26
Library .....	28
Civic Center .....	29
Parks & Recreation .....	30

**WATER & SEWER FUND**

**Revenues** ..... 31

**Expenditures**

    Water Services ..... 32

    Sewer Services ..... 33

**GAS SERVICES FUND**

**Revenues** ..... 34

**Expenditures**

    Gas Services - Waller ..... 35

    Gas Services - Prairie View ..... 37

**DEBT SERVICE FUND**

Debt Service Fund Summary ..... 38

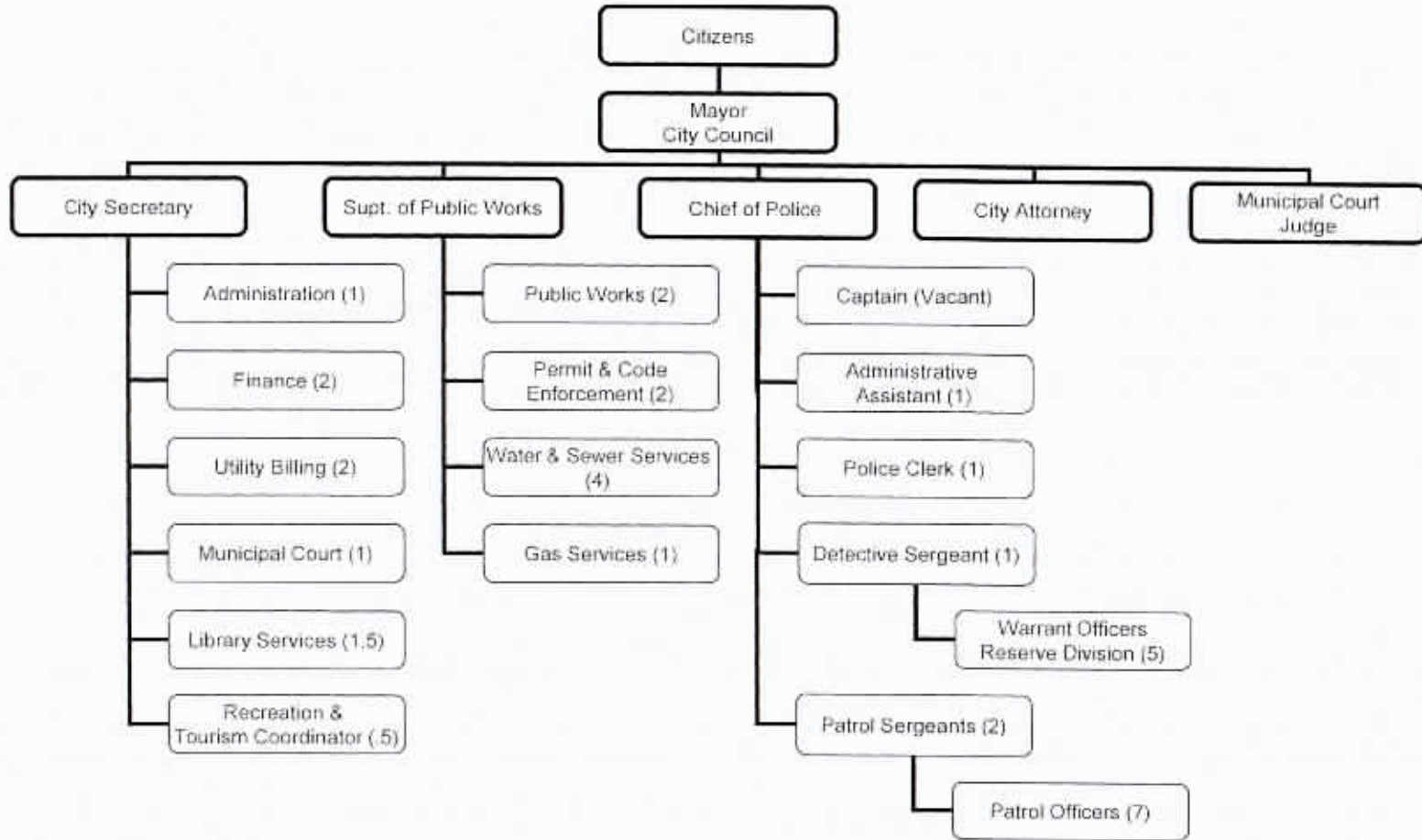
**CAPITAL PROJECTS FUND**

Impact Fee Fund ..... 43

**SPECIAL REVENUE FUNDS** ..... 44

**OTHER** ..... 45

# Organizational Chart City of Waller 2016 - 2017



ORDINANCE NO. 497

AN ORDINANCE OF THE CITY OF WALLER, TEXAS APPROVING AND ADOPTING THE BUDGET FOR THE CITY FOR THE YEAR 2016-2017; MAKING APPROPRIATIONS FOR THE CITY FOR SUCH YEAR AS REFLECTED IN SAID BUDGET; PROVIDING FOR SEVERABILITY; AND CONTAINING OTHER PROVISIONS RELATING TO THE SUBJECT.

\* \* \* \* \*

**THIS BUDGET WILL RAISE THE SAME AMOUNT OF REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$ 393,212.**

WHEREAS, within the time and in the manner required by law, the Mayor presented to the City Council a proposed budget of expenditures of the City of Waller for the year 2016-2017, the same being the fiscal year of the City; and

WHEREAS, pursuant to a motion of the City Council and after notice required by law, a public hearing on such budget were held at the regular meeting place of the City Council at 2214 Waller Street, Waller I.S.D. School Board Room on the 19<sup>th</sup> day of September, 2016, at which hearing all citizens and taxpayers of the City had the right to be present and to be heard and those who requested to be heard were heard; and

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

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

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

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

**Section 2.** The City Council hereby approves and adopts the budget described in the preamble of this Ordinance, a copy of which is attached hereto and made a part of this Ordinance for all purposes and a copy of which is on file with the City Secretary. The City Secretary is hereby directed to place on said budget an endorsement, which shall be signed by the City Secretary, which shall read as follows: "The Original Budget of the City of Waller, Texas, for the Year 2016-2017." Such budget, as thus endorsed, shall be kept on file in the office of the City Secretary as a public record.

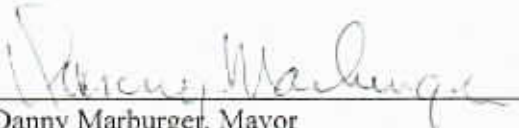
**Section 3.** In support of said budget and by virtue of the adoption thereof, including any and all changes adopted thereto, the several amounts specified for the various purposes named in said budget are hereby appropriated to and for such purposes.

**Section 4.** In the event any clause phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Waller, Texas, declares that it

would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

PASSED, APPROVED, AND ADOPTED this 27<sup>th</sup> day of September, 2016.

APPROVED:

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

ATTEST:

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



ORDINANCE NO. 498

**AN ORDINANCE OF THE CITY OF WALLER, TEXAS PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES FOR THE YEAR 2016 AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HERewith; AND PROVIDING FOR SEVERABILITY.**

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

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

WHEREAS, the proposed tax rate for the current tax year of the City of Waller, Texas, consists of two such components, rate of Thirty-seven and 98/1000ths cents (\$0.3798 per \$100 of value for maintenance and operation expenditures and a tax rate of fourteen and 13/1000ths cents (\$0.1413) per \$100 of value to fund debt service expenditures; and

WHEREAS, a budget appropriating revenues generated by the collection of ad valorem for the use and support of the municipal government of the City of Waller has

been approved and adopted by the Waller City Council as required by Title Four (4), Section 102.009 of the Local Government Code; and

WHEREAS, by separate motions heretofore approved by the City Council of the City of Waller, Texas, at a meeting of said City Council held on the 27th day of September 2016, said City Council has approved separately the tax rate heretofore specified for each of said components; and

WHEREAS, having thus separately approved the tax rate for each of such components, it is necessary and appropriate for the City Council to now formally pass, approve, and adopt a 2016 tax rate ordinance for the City of Waller, Texas; and

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

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

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

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

**Section 3.** There is hereby levied for general purposes and use by the City of Waller, Texas, for the year 2016, and for each year thereafter until otherwise provided, an ad valorem tax at the rate of thirty-seven and 98/1000ths cents (\$0.3798) on each One Hundred Dollars (\$100) of assessed valuation on all property, real, personal, and mixed, within the corporate limits upon which an ad valorem tax is authorized by law to be levied

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

**Section 4.** For the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of Waller, Texas, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City as such installments shall respectively mature, and for the purpose of repaying any sums borrowed in anticipation of current revenues for use in the payment of bonds and certificates of obligation and interest thereon maturing in the fiscal year 2016-2017, and for the purpose of paying interest and making provisions for the sinking fund on such other bond issues, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness as may be authorized, there is hereby levied for the year 2016 and for each year thereafter until otherwise provided, to be assessed and collected upon all property described in Section 2 of this Ordinance, an ad valorem tax at the rate of Fourteen and 13/1000ths cents (\$0.1413) on each One Hundred Dollars (\$100) of assessed valuation. All such taxes shall be assessed and collected in current money of the United States of America.

**Section 5.** All ad valorem taxes levied hereby, in the total amount of Fifty-two and 11/1000ths Cents (\$0.5211) on each One Hundred Dollars (\$100) of assessed valuation, as reflected by Sections 3 and 4 hereof, shall be due and payable on or before January 31, 2017. All ad valorem taxes due the City of Waller, Texas, and not paid on or before January 31 following the year for which they were levied shall bear penalty and

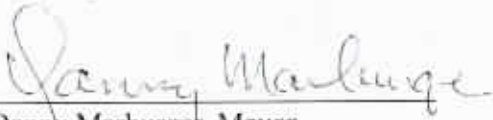
interest as prescribed in the Texas Tax Code.

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

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

PASSED, APPROVED, AND ADOPTED this 27<sup>th</sup> day of September, 2016.

APPROVED:

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

ATTEST:

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

## **EXECUTIVE SUMMARY**



September 27, 2016

To: Citizens of Waller  
From: Danny Marburger, Mayor  
Subject: Executive Budget Summary, FY 2016-2017

The City Council and staff have completed the operating budget for fiscal year 2016-2017. The budget format continues to be transparent. With this in mind, the city council and staff has attempted to provide Citizens with a clear understanding of the different funds and comparison of previous fiscal year. Our staff started the proposed budget process in May, 2016 and held three workshops with the City Council, addressing line-by-line the needs of each department.

The proposed fiscal year 2016-2017 budget was filed with the City Secretary on August 25, 2016, and the Notice of Public Hearing scheduled for September 19, 2016 was published in the Waller Times and the city website on September 7, 2016.

Upon receipt of the 2016 Certified Tax Rolls for the incorporated City of Waller from both Harris and Waller County Appraisal Districts, the calculations provided an effective tax rate of \$ .585104 per/\$100 valuation. With increased revenues in sales tax, permits and court fees, the Council unanimously proposed to maintain the same tax rate as 2015 at \$ 5211 per/\$100 valuation. The tax rate has two components: the Maintenance and Operation (\$ 3798 per/\$100 valuation) and Interest and Sinking Fund to support long terms debts (\$ .1413 per/\$100 valuation).

The 2016-2017 Budget reflects a 2% Cost of Living Adjustment (COLA) for all employees. The city paid health insurance program, for all fulltime employees, has a projected 6% increase for this fiscal year. The City of Waller continues to be competitive with salaries and benefits for all employees. Replacement of one vehicle in the Sewer Department has been approved. During 2016-2017, the City Council proposed purchase of two new replacement patrol vehicles. Two fulltime and one part time positions have been created starting October 1, 2016. The police department will

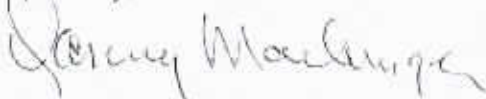
add one fulltime clerical position, gas fund will add one new fulltime laborer position, and a part time tourism and parks coordinator has been added to the administrative staff.

The City Council and Economic Development Corporation has entered into two major contracts for the Livable Center Project and the Infrastructure/EDC agreement for transportation studies. During 2016, the City Council purchased two major properties for future expansion of city facilities. The current police department has been leased for the previous five years and properties at Farr and Cherry Street became available for purchase. The two parcels were purchased for a total of \$825,000 on a seven year Tax Note, at a 1.36% interest rate. The 2016-2017 Debt Tax Rate is two cents lower than the previous year.

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

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

Respectfully,



Danny Marburger, Mayor

**Consolidated Budget Summary  
by Fund  
FY 2016-2017**

	<b>General Fund</b>	<b>Enterprise Water/Sewer Fund</b>	<b>Enterprise Gas Fund</b>	<b>Economic Development Funds</b>	<b>Debt Service Funds</b>	<b>Special Revenue Funds</b>	<b>Capital Project Funds</b>	<b>Grand Total</b>
<b>Revenues:</b>								
Property Taxes	690,000.00	-	-		-			
Sales & Other Taxes	1,662,860	-	-		-			
Licenses, Permits & Fees	98,125	-	-		-			
Fines & Forfeitures	150,000	-	-		-			
Charges for Services	497,300	-	-		-			
Other Revenues	292,100	-	-		-			
<b>Total Revenues</b>	<b>\$ 3,390,385</b>	<b>\$ 1,041,022</b>	<b>\$ 465,028</b>	<b>\$ -</b>	<b>\$ 432,838</b>	<b>\$ 614,569</b>	<b>\$ 400,149</b>	<b>\$ 6,343,991</b>
<b>Expenditures:</b>								
Administrative	627,171.00	-	-		432,838			
Governmental	319,885	-	-		-			
Municipal Court	98,302	-	-		-			
Police Department	1,145,197	-	-		-			
Code Enforcement	232,686	-	-		-			
Public Works	804,641	941,085	511,180		-			
Library	53,225	-	-		-			
Civic Center	40,927	-	-		-			
Park & Recreation	24,527	-	-		-			
<b>Total Expenditures</b>	<b>\$ 3,346,561</b>	<b>\$ 941,085</b>	<b>\$ 511,180</b>	<b>\$ -</b>	<b>\$ 432,838</b>	<b>\$ 123,542</b>	<b>\$ 294,910</b>	<b>\$ 5,650,117</b>
<b>Fund Balance</b>	<b>\$ 43,824</b>	<b>\$ 99,937</b>	<b>\$ (46,152)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 491,027</b>	<b>\$ 105,238</b>	<b>\$ 693,874</b>



## **GENERAL FUND**

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

**Adopted Budget - City of Waller**  
**GENERAL FUND 110/REVENUE**  
**FY 2016-2017**

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
110-30100-000-000	Property Tax - Current	(615,075.00)	(659,533.69)	44,454.69	675,000.00	675,000.00	
110-30110-000-000	Property Tax - Delinquent	(12,000.00)	(5,133.95)	(6,866.05)	10,000.00	10,000.00	
110-30200-000-000	Penalty & Interest -Current	(2,000.00)	(1,111.57)	(888.43)	2,000.00	2,000.00	
110-30210-000-000	Penalty & Interest -Delinquent	(2,000.00)	(874.24)	(1,125.76)	2,000.00	2,000.00	
110-30300-000-000	Attorney Fees Collected	(1,000.00)	(190.86)	(809.14)	1,000.00	1,000.00	
	<b>SUB TOTAL</b>	<b>(632,075.00)</b>	<b>(666,844.31)</b>	<b>34,765.31</b>	<b>690,000.00</b>	<b>690,000.00</b>	
110-31100-000-000	City Sales Tax	(1,327,704.00)	(767,934.61)	(559,769.39)	1,535,860.00	1,535,860.00	
110-31300-000-000	Mixed Beverage Tax	(2,000.00)	(785.98)	(1,214.02)	2,000.00	2,000.00	
	<b>SUB TOTAL</b>	<b>(1,329,704.00)</b>	<b>(768,720.59)</b>	<b>(560,983.41)</b>	<b>1,537,860.00</b>	<b>1,537,860.00</b>	
110-31400-000-000	Franchise Fees / Gross Receipt	(125,000.00)	(68,097.23)	(56,902.77)	125,000.00	125,000.00	
	<b>SUB TOTAL</b>	<b>(125,000.00)</b>	<b>(68,097.23)</b>	<b>(56,902.77)</b>	<b>125,000.00</b>	<b>125,000.00</b>	
110-32050-000-000	Platting Fees	(1,200.00)	(505.00)	(695.00)	1,000.00	1,000.00	
110-32110-000-000	Library Fines	(100.00)	(37.50)	(62.50)	75.00	75.00	
110-32400-000-000	Liquor License	(1,250.00)	(665.00)	(585.00)	1,250.00	1,250.00	
110-32500-000-000	Building Permits	(50,000.00)	(39,298.51)	(10,701.49)	50,000.00	50,000.00	
110-32505-000-000	Electrical Permits	(8,000.00)	(5,223.56)	(2,776.44)	10,000.00	10,000.00	
110-32510-000-000	Mechanical Permits	(6,000.00)	(5,342.84)	(657.16)	10,000.00	10,000.00	
110-32515-000-000	Plumbing Permits	(6,000.00)	(6,475.63)	(475.63)	8,000.00	8,000.00	
110-32520-000-000	Flood Plain Permit	(100.00)	-	(100.00)	100.00	100.00	
110-32525-000-000	Demolition Permits	(200.00)	-	(200.00)	200.00	200.00	
110-32530-000-000	Driveway - Curb Permits	(200.00)	(180.00)	(20.00)	200.00	200.00	
110-32535-000-000	Move-in / -out Permits	(1,000.00)	(920.00)	(80.00)	1,000.00	1,000.00	
	<b>SUB TOTAL</b>	<b>(74,050.00)</b>	<b>(58,648.04)</b>	<b>(15,401.96)</b>	<b>81,825.00</b>	<b>81,825.00</b>	

**Adopted Budget - City of Waller**  
**GENERAL FUND 110/REVENUE**  
**FY 2016-2017**

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
110-32600-000-000	Alarm Permits	[100.00]	[40.00]	[60.00]	100.00	100.00	
110-32610-000-000	Wrecker Application Fees	[100.00]	-	[100.00]	100.00	100.00	
110-32650-000-000	Other Permits	[1,000.00]	[1,068.70]	68.70	1,000.00	1,000.00	
110-32710-000-000	Mowing Fee	[200.00]	-	[200.00]	200.00	200.00	
110-32800-000-000	Animal Shelter Fees	[500.00]	[75.00]	[425.00]	300.00	300.00	
110-32810-000-000	Dog Vaccination Fees	[550.00]	-	[550.00]	550.00	550.00	
110-34230-000-000	History Book	[100.00]	[24.95]	[75.05]	50.00	50.00	
110-34250-000-000	Civic Center Rentals	[10,000.00]	[2,475.00]	[7,525.00]	10,000.00	10,000.00	
110-34330-000-000	Credit Card Fees	[3,600.00]	[2,800.00]	[800.00]	4,000.00	4,000.00	
	<b>SUB TOTAL</b>	<b>[16,150.00]</b>	<b>[6,483.65]</b>	<b>[9,666.35]</b>	<b>16,300.00</b>	<b>16,300.00</b>	
110-33100-000-000	Municipal Court Revenues	[140,000.00]	[108,125.76]	[31,874.24]	150,000.00	150,000.00	
	<b>SUB TOTAL</b>	<b>[140,000.00]</b>	<b>[108,125.76]</b>	<b>[31,874.24]</b>	<b>150,000.00</b>	<b>150,000.00</b>	
110-35100-000-000	Interest Earned	[500.00]	[2,626.39]	2,126.39	1,000.00	1,000.00	
	<b>SUB TOTAL</b>	<b>[500.00]</b>	<b>[2,626.39]</b>	<b>2,126.39</b>	<b>1,000.00</b>	<b>1,000.00</b>	
110-34140-000-000	Dumpster/Roll-Off Collection	[370,000.00]	[180,179.67]	[189,820.33]	300,000.00	300,000.00	Temporarily will be billed by Service Company
110-34150-000-000	Solid Waste Collection	[194,000.00]	[95,462.49]	[98,537.51]	195,000.00	195,000.00	
110-34160-000-000	Heavy Trash & Limb	[2,000.00]	[1,540.00]	[460.00]	2,000.00	2,000.00	
110-34170-000-000	Utilities Adjustments	[200.00]	3.69	[203.69]	300.00	300.00	
	<b>SUB TOTAL</b>	<b>[566,200.00]</b>	<b>[277,178.47]</b>	<b>[289,021.53]</b>	<b>497,300.00</b>	<b>497,300.00</b>	

**Adopted Budget - City of Waller**  
**GENERAL FUND 110/REVENUE**  
**FY 2016-2017**

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
110-36100-000-000	Reimburse from EDC	(37,500.00)	(12,720.42)	(24,779.58)	37,500.00	37,500.00	
110-36120-000-000	Reimb.From EDC for Future Proj	-	(12,720.41)	12,720.41	0.00	0.00	
110-37100-000-000	Contributions	(1,000.00)	(100.00)	(900.00)	100.00	100.00	
110-38900-000-000	Other Revenue	(2,500.00)	(2,404.73)	(95.27)	2,500.00	2,500.00	
110-38920-000-000	InterFund Transfers	(268,397.00)	(257,741.41)	(10,655.59)	250,000.00	250,000.00	
110-38940-000-000	Intergovernmental Revenue	(4,000.00)	(4,788.58)	788.58	1,000.00	1,000.00	Library Grant moved to Special Projects 140 Fund
<b>SUB TOTAL</b>		<b>(313,397.00)</b>	<b>(290,475.55)</b>	<b>(22,921.45)</b>	<b>291,100.00</b>	<b>291,100.00</b>	
	<b>GRAND TOTAL</b>	<b>(3,197,080.00)</b>	<b>(2,247,199.99)</b>	<b>(999,880.01)</b>	<b>3,390,385.00</b>	<b>3,390,385.00</b>	

Adopted Budget - City of Waller  
GENERAL FUND 110-100/ADMINISTRATIVE  
FY 2016-2017

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
110-41110-100-000	Exempt Salaries	69,376.00	34,625.32	34,750.68	70,747.00	70,747.00	City Secretary
110-41111-100-000	Non-Exempt Salaries	168,179.00	77,686.27	90,492.73	173,412.00	173,412.00	Cust.Svc., Dep City Sec, Acct. Tech., Fin. Officer
110-41130-100-000	Overtime	-	777.72	(777.72)	0.00	0.00	
110-41142-100-000	Cell Phone Allowance	-	175.00	(175.00)	840.00	840.00	
110-41210-100-000	Group Insurance	43,496.00	23,377.72	20,118.28	46,053.00	46,053.00	City Sec., Fin. Off., Cust. Svcs. Spec., Dep City Sec, Acct. Tech.
110-41220-100-000	Social Security Contributions	18,173.00	8,748.95	9,424.05	21,120.00	21,120.00	
110-41230-100-000	Retirement Contributions	10,761.00	5,252.53	5,508.37	10,328.00	10,328.00	
110-41250-100-000	Unemployment Comp.	-	6,393.92	(6,393.92)	7,000.00	7,000.00	
110-41260-100-000	Workers' Compensation	688.00	-	688.00	721.00	721.00	
110-42150-100-000	Rental of Equip. & Vehicles	3,200.00	624.80	2,575.20	3,200.00	3,200.00	
110-42160-100-000	Equip & Vehicle Maint.	500.00	-	500.00	1,000.00	1,000.00	
110-42200-100-000	Computer Expense	10,000.00	14,049.87	(4,049.87)	10,000.00	10,000.00	
110-42410-100-000	Communications	7,000.00	3,496.05	3,503.95	7,000.00	7,000.00	
110-42420-100-000	Newspaper Notices	1,000.00	290.89	709.11	1,000.00	1,000.00	
110-42430-100-000	Printing & Binding	1,000.00	1,226.83	(226.83)	1,500.00	1,500.00	
110-42440-100-000	Postage	1,200.00	665.56	534.34	1,200.00	1,200.00	
110-42450-100-000	Books & Media	-	55.00	(55.00)	100.00	100.00	
110-42460-100-000	Training & Travel	7,000.00	4,706.19	2,293.81	10,000.00	10,000.00	
110-42470-100-000	Meeting Expense	500.00	-	500.00	500.00	500.00	
110-42480-100-000	Promotional Expense	700.00	-	700.00	500.00	500.00	
110-42800-100-000	Insurance	-	525.00	(525.00)	0.00	0.00	
110-42900-100-000	Other Expense	3,000.00	1,662.19	1,337.81	3,000.00	3,000.00	
110-42910-100-000	Office Equipment	-	-	-	3,000.00	3,000.00	Office furn. for Finance/Sink
110-42960-100-000	Credit Card Expense	7,000.00	5,157.84	1,842.16	8,000.00	8,000.00	All cc expenses including court
110-43100-100-000	Water	1,000.00	420.10	579.90	1,000.00	1,000.00	
110-43110-100-000	Natural Gas	275.00	231.34	43.66	275.00	275.00	
110-43120-100-000	Electricity	4,000.00	1,260.77	2,739.23	4,000.00	4,000.00	
110-43130-100-000	Fuel	-	-	-	1,000.00	1,000.00	
110-43600-100-000	Office Supplies	5,000.00	2,146.71	2,853.29	5,000.00	5,000.00	
110-43650-100-000	Books and Media	200.00	-	200.00	200.00	200.00	
110-43900-100-000	General Supplies	1,500.00	1,224.09	275.91	2,000.00	2,000.00	
110-44400-100-000	Repair & Maint. Services	300.00	-	300.00	500.00	500.00	
110-44600-100-000	Custodial	850.00	416.28	433.72	850.00	850.00	
110-44700-100-000	Lawn Service	1,500.00	560.00	940.00	1,500.00	1,500.00	

Adopted Budget - City of Waller  
GENERAL FUND 110-100/ADMINISTRATIVE  
FY 2016-2017

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
110-44800-100-000	Pest Control	375.00	-	375.00	375.00	375.00	
110-44900-100-000	Other Contract Services	15,000.00	4,489.33	10,510.67	15,000.00	15,000.00	Stanley, Wells Fargo, Repairs
110-45500-100-000	Employee Exams & Testing	250.00	-	250.00	250.00	250.00	
110-45800-100-000	Development Fees	-	-	-	50,000.00	50,000.00	Goodman
110-45900-100-000	Other Professional	35,000.00	40,651.45	(5,651.45)	35,000.00	35,000.00	
110-47103-100-000	Capital Outlay - Land	-	403,664.50	(403,664.50)	0.00	0.00	
110-47105-100-000	Capital Outlay - Computer	-	7,815.68	(7,815.68)	0.00	0.00	
110-47106-100-000	Capital Outlay - Buildings	-	404,958.90	(404,958.90)	0.00	0.00	
110-48300-100-000	Economic Dvlpmnt Incentives	130,000.00	73,970.72	56,029.28	130,000.00	130,000.00	
	<b>Grand Total</b>	<b>348,123.00</b>	<b>1,131,307.72</b>	<b>(583,184.72)</b>	<b>627,171.00</b>	<b>627,171.00</b>	

Adopted Budget - City of Waller  
GENERAL FUND 110-110/GOVERNMENTAL  
FY 2016-2017

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
110-41110-110-000	Exempt Salaries	24,000.00	12,000.04	11,999.96	24,000.00	24,000.00	Mayor
110-41220-110-000	Social Security Contributions	1,836.00	423.70	1,412.30	1,836.00	1,836.00	
110-41230-110-000	Retirement Contributions	1,126.00	234.28	891.72	1,015.00	1,015.00	
110-41250-110-000	Workers' Compensation	78.00	-	78.00	78.00	78.00	
110-42410-110-000	Communications	500.00	-	500.00	500.00	500.00	
110-42430-110-000	Printing & Binding	100.00	-	100.00	100.00	100.00	
110-42440-110-000	Postage	500.00	-	500.00	500.00	500.00	
110-42460-110-000	Training & Travel	3,000.00	462.24	2,537.76	3,000.00	3,000.00	
110-42470-110-000	Food & Travel (non-training)	1,000.00	1,700.98	(700.98)	1,500.00	1,500.00	
110-42800-110-000	Insurance	63,000.00	35,487.00	27,513.00	75,000.00	75,000.00	Added 2 new facilities PD & CH
110-42900-110-000	Other Expense	500.00	433.74	66.26	500.00	500.00	
110-43600-110-000	Office Supplies	200.00	47.18	152.82	200.00	200.00	
110-44900-110-000	Other Contract Services	7,050.00	8,786.22	(1,736.22)	75,000.00	75,000.00	40,000 for contr.Intra/EDC Plan, 35,000 for liveable center
110-45200-110-000	Legal Services	50,000.00	10,203.36	39,796.64	55,000.00	55,000.00	
110-45400-110-000	Audit & Accounting Services	30,656.00	20,656.30	9,999.70	30,656.00	30,656.00	
110-45700-110-000	Prof. Dues & Subscriptions	1,000.00	-	1,000.00	1,000.00	1,000.00	TML & HGAC Membership
110-48130-000-000	Transfer to Debt Svc frm GF	-	-	-	50,000.00	50,000.00	Offset Debt Pymt - Tax Note 2016
	<b>Grand Total</b>	<b>184,546.00</b>	<b>89,935.04</b>	<b>94,610.96</b>	<b>319,885.00</b>	<b>319,885.00</b>	

Adopted Budget - City of Waller  
GENERAL FUND 110-200/MUNICIPAL COURT  
FY 2016-2017

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
110-41110-200-000	Exempt Salaries	21,248.00	20,607.52	10,640.48	21,672.00	21,672.00	Judge
110-41111-200-000	Non-Exempt Salaries	36,279.00	19,713.45	16,565.55	40,257.00	40,257.00	Court Clerk
110-41210-200-000	Group Insurance	8,785.00	4,401.03	4,383.97	9,143.00	9,143.00	Court Clerk
110-41220-200-000	Social Security Contributions	4,400.00	2,035.56	2,364.44	5,357.00	5,357.00	
110-41230-200-000	Retirement Contributions	2,606.00	1,331.50	1,274.50	2,568.00	2,568.00	
110-41260-200-000	Workers' Compensation	166.00	-	166.00	182.00	182.00	
110-42150-200-000	Rental of Equipment & Vehicles	1,500.00	695.10	804.90	1,700.00	1,700.00	Kicoh \$134 mo, postage mtr \$24 qtr
110-42200-200-000	Computer Expense	5,000.00	4,327.82	672.18	6,200.00	6,200.00	CopSync annual renewal \$1200
110-42410-200-000	Communications	1,200.00	810.34	389.66	1,600.00	1,600.00	AT&T & internet \$1920 yr
110-42430-200-000	Printing & Binding	1,500.00	803.83	696.17	2,000.00	2,000.00	Add for warrant roundup
110-42440-200-000	Postage	800.00	466.10	333.90	1,000.00	1,000.00	Cost of Periodic mailouts
110-42460-200-000	Training & Travel	1,400.00	277.34	1,122.66	1,400.00	1,400.00	Rec. by Judge for add'l trng
110-42470-200-000	Meeting Expense	50.00	-	50.00	50.00	50.00	
110-42800-200-000	Insurance	350.00	-	350.00	350.00	350.00	
110-42900-200-000	Other Expense	200.00	256.00	(56.00)	300.00	300.00	
110-43100-200-000	Water	350.00	120.54	229.46	350.00	350.00	
110-43110-200-000	Natural Gas	40.00	13.22	26.78	40.00	40.00	
110-43120-200-000	Electricity	1,500.00	679.68	820.32	1,500.00	1,500.00	
110-43600-200-000	Office Supplies	1,000.00	146.71	853.29	1,000.00	1,000.00	
110-44600-200-000	Custodial	1,433.00	715.98	717.02	1,433.00	1,433.00	
110-44900-200-000	Other Contract Services	200.00	-	200.00	200.00	200.00	
110-47105-200-000	Capital Outlay - Computer	-	3,745.32	(3,745.32)	0.00	0.00	
	<b>Grand Total</b>	<b>90,007.00</b>	<b>51,147.04</b>	<b>38,859.96</b>	<b>98,302.00</b>	<b>98,302.00</b>	



Adopted - City of Waller  
GENERAL FUND 110-300/POLICE DEPT  
FY 2016-2017

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
110-41110-300-000	Exempt Salaries	128,928.00	30,557.92	98,370.08	127,508.00	127,508.00	Chief, Captain (Vacant)
110-41111-300-000	Non-Exempt Salaries	463,115.00	216,377.51	246,737.49	445,833.00	445,833.00	8 Off., 1 Adm Asst, 1 New Clerk
110-41130-300-000	Overtime	40,711.00	15,522.12	25,188.88	40,000.00	40,000.00	
110-41142-300-000	Cell Phone Allowance	4,200.00	1,680.00	2,520.00	4,200.00	4,200.00	10 Officers *420.00
110-41210-300-000	Group Insurance	105,051.00	43,892.72	61,158.28	110,220.00	110,220.00	12 Full time employees
110-41220-300-000	Social Security Contributions	48,988.00	19,281.76	29,706.24	53,054.00	53,054.00	12 Full time employees
110-41230-300-000	Retirement Contributions	29,015.00	11,604.98	17,410.02	25,944.00	25,944.00	12 Full time employees
110-41260-300-000	Workers' Compensation	16,136.00	-	16,136.00	12,788.00	12,788.00	12 Full time employees
110-42140-300-000	Rental of Land & Building	50,400.00	16,800.00	33,600.00	0.00	0.00	\$50,000 will be moved to offset debt pymt of bldg
110-42150-300-000	Rental of Equip & Vehicles	3,000.00	766.65	2,233.35	1,800.00	1,800.00	
110-42160-300-000	Equip & Vehicle Maint	37,000.00	7,654.56	29,345.44	37,000.00	37,000.00	
110-42200-300-000	Computer Expense	26,500.00	6,997.13	19,502.87	18,000.00	18,000.00	
110-42300-300-000	Uniforms & Cleaning	11,000.00	4,272.32	6,727.68	11,000.00	11,000.00	
110-42410-300-000	Communications	20,590.00	6,531.88	14,058.12	20,000.00	20,000.00	
110-42420-300-000	Newspaper Notices	200.00	-	200.00	200.00	200.00	
110-42430-300-000	Printing & Binding	700.00	625.51	74.49	700.00	700.00	
110-42440-300-000	Postage	300.00	97.67	202.33	300.00	300.00	
110-42450-300-000	Books & Media		138.40	(138.40)	0.00	0.00	move expense to 43650
110-42460-300-000	Training & Travel	10,000.00	2,920.71	7,079.29	10,000.00	10,000.00	
110-42470-300-000	Meeting Expense	2,500.00	163.85	2,336.15	2,500.00	2,500.00	
110-42480-300-000	Promotional Expense	2,800.00	239.00	2,561.00	2,800.00	2,800.00	
110-42900-300-000	Other Expense	4,500.00	16.11	4,483.89	4,500.00	4,500.00	
110-43100-300-000	Water	2,300.00	835.22	1,464.78	2,300.00	2,300.00	
110-43110-300-000	Natural Gas	500.00	52.81	447.19	500.00	500.00	
110-43120-300-000	Electricity	6,700.00	2,336.07	4,363.93	6,700.00	6,700.00	
110-43130-300-000	Fuel	48,000.00	8,198.44	39,801.56	48,000.00	48,000.00	
110-43300-300-000	Safety Supplies	200.00	-	200.00	200.00	200.00	
110-43350-300-000	Police Duty Supplies	13,700.00	1,299.47	12,400.53	13,700.00	13,700.00	
110-43600-300-000	Office Supplies	7,500.00	1,249.93	6,250.07	7,500.00	7,500.00	
110-43650-300-000	Books and Media	500.00	-	500.00	700.00	700.00	move expense from 42450
110-43900-300-000	General Supplies	4,500.00	959.12	3,540.88	4,500.00	4,500.00	

Adopted - City of Waller  
GENERAL FUND 110-300/POLICE DEPT  
FY 2016-2017

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
110-44400-300-000	Repair & Maintenance Services	3,600.00	1,654.35	1,945.65	3,600.00	3,600.00	A/C Repair
110-44600-300-000	Custodial	3,500.00	1,721.28	1,778.72	3,500.00	3,500.00	
110-44700-300-000	Lawn Service	1,000.00	360.00	640.00	1,000.00	1,000.00	
110-44800-300-000	Pest Control	300.00	225.04	74.96	300.00	300.00	
110-44900-300-000	Other Contract Services	8,000.00	5,150.56	2,849.44	8,000.00	8,000.00	Stanley Sec., AC R&M, Exe Info Svcs, Lexis Nexis, Wells Fargo
110-45500-300-000	Employee Exams & Testing	250.00	1,980.00	(1,730.00)	2,000.00	2,000.00	
110-45700-300-000	Prof. Dues & Subscriptions	350.00	-	350.00	350.00	350.00	
110-45900-300-000	Other Professional	7,000.00	351.45	6,648.55	7,000.00	7,000.00	L3 Eval, Police Physical, Buyboard, Frontier Solutions
110-47101-300-000	Capital Outlay - Equipment	-	5,853.91	(5,853.91)	0.00	0.00	
110-47105-300-000	Capital Outlay - Computer	-	1,600.00	(1,600.00)	0.00	0.00	
110-47107-300-000	Capital Outlay - Furn. & Fixtures	-	-	-	0.00	0.00	
110-47108-300-000	Capital Outlay - Vehicles	-	-	-	105,000.00	105,000.00	two replacement vehicles and equipment
	<b>Grand Total</b>	<b>1,115,534.00</b>	<b>419,969.45</b>	<b>695,564.55</b>	<b>1,145,197.00</b>	<b>1,145,197.00</b>	

Adopted Budget - City of Waller  
GENERAL FUND 110-400/CODE ENFORCEMENT  
FY 2016-2017

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
110-41111-400-000	Non-Exempt Salaries	87,155.00	45,638.43	41,516.57	93,227.00	93,227.00	Bldg. Official, Adm.Asst.
110-41210-400-000	Group Insurance	17,358.00	8,823.56	8,534.44	18,327.00	18,327.00	Adm.Asst., Asst. Bldg.Offl
110-41220-400-000	Social Security Contributions	6,667.00	3,458.94	3,208.06	8,064.00	8,064.00	
110-41230-400-000	Retirement Contributions	3,948.00	2,004.14	1,943.86	3,944.00	3,944.00	
110-41260-400-000	Workers' Compensation	460.00	-	460.00	484.00	484.00	
110-42110-400-000	Nuisance Abatement	34,000.00	4,251.36	29,748.64	34,000.00	34,000.00	
110-42150-400-000	Rental of Equipment & Vehicles	308.00	123.85	184.15	4,200.00	4,200.00	Rental - new printer
110-42160-400-000	Equip & Vehicle Maintenance	1,000.00	584.07	415.93	1,000.00	1,000.00	
110-42200-400-000	Computer Expense	8,000.00	2,712.78	5,287.22	8,000.00	8,000.00	
110-42300-400-000	Uniforms & Cleaning	400.00	417.58	(17.58)	800.00	800.00	New & cleaning uniform
110-42410-400-000	Communications	1,440.00	515.32	924.68	1,440.00	1,440.00	
110-42420-400-000	Newspaper Notices	150.00	-	150.00	150.00	150.00	
110-42430-400-000	Printing & Binding	50.00	14.98	35.02	50.00	50.00	
110-42440-400-000	Postage	350.00	222.31	127.69	350.00	350.00	
110-42460-400-000	Training & Travel	1,800.00	282.17	1,517.83	1,800.00	1,800.00	
110-42470-400-000	Meeting Expense	150.00	-	150.00	150.00	150.00	
110-42800-400-000	Insurance	500.00	-	500.00	500.00	500.00	
110-42900-400-000	Other Expense	100.00	1,943.23	(1,843.23)	500.00	500.00	Upgrade to 2012 Code
110-43100-400-000	Water	300.00	289.05	10.95	500.00	500.00	
110-43120-400-000	Electricity	1,000.00	139.00	861.00	1,000.00	1,000.00	
110-43130-400-000	Fuel	1,600.00	349.33	1,250.67	1,600.00	1,600.00	
110-43300-400-000	Safety Supplies	50.00	-	50.00	50.00	50.00	
110-43600-400-000	Office Supplies	1,300.00	184.69	1,115.31	1,300.00	1,300.00	
110-43650-400-000	Books and Media	200.00	-	200.00	200.00	200.00	
110-43900-400-000	General Supplies	600.00	94.19	505.81	600.00	600.00	
110-44400-400-000	Repair & Maintenance Services	1,200.00	511.00	689.00	1,200.00	1,200.00	
110-44600-400-000	Custodial	4,000.00	1,560.00	2,440.00	4,000.00	4,000.00	
110-44900-400-000	Other Contract Services	45,000.00	2,527.49	42,472.51	45,000.00	45,000.00	
110-45500-400-000	Employee Exams & Testing	150.00	-	150.00	250.00	250.00	
	<b>Grand Total</b>	<b>219,236.00</b>	<b>76,647.47</b>	<b>142,588.53</b>	<b>232,686.00</b>	<b>232,686.00</b>	

Adopted Budget - City of Waller  
GENERAL FUND 110-500/PUBLIC WORKS  
FY 2016-2017

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
110-41110-500-000	Exempt Salaries	69,907.00	34,901.60	35,005.40	71,305.00	71,305.00	Supt. of PW
110-41111-500-000	Non-Exempt Salaries	46,675.00	9,272.49	37,402.51	37,871.00	37,871.00	Field Supv. Part-time
110-41170-500-000	Part-Time Salaries	-	11,343.54	(11,343.54)	-	-	Moved to Gas Fund
110-41147-500-000	Cell Phone Allowance	-	210.00	(210.00)	420.00	420.00	
110-41210-500-000	Group Insurance	17,574.00	10,928.38	6,645.62	17,817.00	17,817.00	Supt of PW, Fld Supv PW
110-41220-500-000	Social Security Contributions	8,018.00	4,137.82	3,880.18	9,444.00	9,444.00	
110-41230-500-000	Retirement Contributions	5,281.00	2,468.99	2,812.01	4,618.00	4,618.00	
110-41260-500-000	Workers' Compensation	1,867.00	-	1,867.00	1,969.00	1,969.00	
110-42120-500-000	Animal Control	4,000.00	530.00	3,470.00	4,000.00	4,000.00	
110-42150-500-000	Rental of Equipment & Vehicles	200.00	-	200.00	200.00	200.00	
110-42160-500-000	Equip & Vehicle Maintenance	5,000.00	4,118.85	881.15	6,000.00	6,000.00	
110-42180-500-000	Street Lights Expense	15,000.00	6,347.24	8,652.76	15,000.00	15,000.00	
110-42200-500-000	Computer Expense	1,500.00	417.06	1,082.94	1,500.00	1,500.00	
110-42300-500-000	Uniforms & Cleaning	750.00	753.28	(3.28)	1,350.00	1,350.00	
110-42410-500-000	Communications	1,200.00	-	1,200.00	600.00	600.00	
110-42420-500-000	Newspaper Notices	500.00	126.76	373.24	500.00	500.00	
110-42430-500-000	Printing & Binding	75.00	-	75.00	75.00	75.00	
110-42440-500-000	Postage	100.00	-	100.00	100.00	100.00	
110-42460-500-000	Training & Travel	1,000.00	1,325.67	(325.67)	1,700.00	1,700.00	
110-42470-500-000	Meeting Expense	400.00	-	400.00	400.00	400.00	
110-42800-500-000	Insurance	3,100.00	-	3,100.00	3,100.00	3,100.00	
110-42900-500-000	Other Expense	150.00	56.11	93.89	150.00	150.00	
110-43120-500-000	Electricity	150.00	-	150.00	150.00	150.00	
110-43130-500-000	Fuel	4,000.00	1,274.96	2,725.04	4,000.00	4,000.00	
110-43200-500-000	Chemicals	20,000.00	6,996.10	13,003.90	20,000.00	20,000.00	
110-43300-500-000	Safety Supplies	200.00	-	200.00	200.00	200.00	
110-43400-500-000	Animal Control Supplies	500.00	-	500.00	500.00	500.00	
110-43500-500-000	Soil & Roadbase	10,000.00	195.96	9,804.04	10,000.00	10,000.00	
110-43550-500-000	Drainage & Detention	50,000.00	-	50,000.00	50,000.00	50,000.00	
110-43600-500-000	Office Supplies	600.00	399.08	200.92	600.00	600.00	
110-43900-500-000	General Supplies	6,000.00	2,889.78	3,110.22	6,000.00	6,000.00	
110-44100-500-000	Garbage Collection	500,000.00	250,564.29	239,435.71	500,000.00	500,000.00	
110-44400-500-000	Repair & Maintenance Services	3,500.00	-	3,500.00	3,500.00	3,500.00	
110-44700-500-000	Lawn Service	5,000.00	570.00	4,430.00	5,000.00	5,000.00	
110-44900-500-000	Other Contract Services	23,000.00	5,882.50	17,117.50	23,000.00	23,000.00	
110-45100-500-000	Engineering	822.00	-	822.00	822.00	822.00	
110-45500-500-000	Employee Exams & Testing	150.00	-	150.00	250.00	250.00	
110-45900-500-000	Other Professional	2,500.00	-	2,500.00	2,500.00	2,500.00	
110-46100-500-000	Interest Expense	2,360.00	1,042.98	1,317.02	0.00	0.00	Loan Sch - Pd off 2015-16
110-46500-500-000	Principal	43,107.00	35,218.58	7,888.42	0.00	0.00	Loan Sch - Pd off 2015-16

Adopted Budget - City of Waller  
 GENERAL FUND 110-500/PUBLIC WORKS  
 FY 2016-2017

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
	Grand Total	854,186.00	401,967.02	452,218.98	804,641.00	804,641.00	

Adopted Budget - City of Waller  
GENERAL FUND 110-600/LIBRARY  
FY 2016-2017

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
110-41111-600-000	Non-Exempt Salaries	25,370.00	12,686.90	12,683.10	25,877.00	25,877.00	Librarian
110-41120-600-000	Part-Time Salaries	3,060.00	711.89	2,348.11	1,182.00	1,182.00	Part-time Clerk
110-41220-600-000	Social Security Contributions	2,174.00	1,024.99	1,149.01	2,341.00	2,341.00	
110-41230-600-000	Retirement Contributions	1,149.00	557.15	591.85	1,095.00	1,095.00	
110-41260-600-000	Workers' Compensation	78.00	-	78.00	80.00	80.00	
110-42150-600-000	Rental of Equipment & Vehicles	1,100.00	671.25	428.75	1,700.00	1,700.00	Ricoh lse \$135 mo
110-42160-600-000	Equip & Vehicle Maintenance	100.00	-	100.00	100.00	100.00	
110-42700-600-000	Computer Expense	1,600.00	1,320.89	279.11	2,100.00	2,100.00	Maint on 6 computers
110-42410-600-000	Communications	800.00	739.80	60.20	1,600.00	1,600.00	Phone & internet \$160 mo
110-42430-600-000	Printing & Binding	200.00	483.58	(283.58)	1,000.00	1,000.00	Copier Maint f/copies \$80 mo
110-42450-600-000	Books & Media	2,800.00	2,737.30	62.70	4,000.00	4,000.00	Funds frm Cty for books(not Grant)
110-42460-600-000	Training & Travel	50.00	-	50.00	50.00	50.00	
110-42470-600-000	Meeting Expense	50.00	-	50.00	50.00	50.00	
110-42800-600-000	insurance	320.00	-	320.00	320.00	320.00	
110-42900-600-000	Other Expense	220.00	-	220.00	220.00	220.00	
110-43100-600-000	Water	750.00	418.56	331.44	850.00	850.00	\$80 mo
110-43110-600-000	Natural Gas	150.00	67.03	82.97	150.00	150.00	
110-43120-600-000	Electricity	3,000.00	1,381.27	1,618.73	3,000.00	3,000.00	
110-43600-600-000	Office Supplies	300.00	-	300.00	300.00	300.00	
110-43900-600-000	General Supplies	500.00	-	500.00	500.00	500.00	
110-44400-600-000	Repair & Maintenance Services	4,000.00	670.00	3,330.00	3,500.00	3,500.00	
110-44700-600-000	Lawn Service	300.00	75.00	225.00	600.00	600.00	\$50 mo
110-44800-600-000	Pest Control	450.00	314.28	135.72	450.00	450.00	\$315 every 6 mo
110-44900-600-000	Other Contract Services	1,750.00	1,078.56	671.44	2,160.00	2,160.00	Stanley Sec Monitoring \$180 mo
	<b>Grand Total</b>	<b>50,271.00</b>	<b>24,938.45</b>	<b>25,332.55</b>	<b>53,225.00</b>	<b>53,225.00</b>	

Adopted Budget - City of Waller  
GENERAL FUND 110-700/WALLER CIVIC CENTER  
FY 2016-2017

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
110-41110-700-000	Non-exempt Salaries	-	-	-	10,140.00	10,140.00	1/2 split with P&R
110-41142-700-000	Cell Phone Allowance	-	-	-	210.00	210.00	1/2 split with P&R
110-41220-700-000	Social Security Contributions	-	-	-	877.00	877.00	1/2 split with P&R
110-41260-700-000	Workers' Compensation	-	-	-	200.00	200.00	1/2 split with P&R
110-42160-700-000	Equip & Vehicle Maintenance	1,000.00	-	1,000.00	1,000.00	1,000.00	
110-42200-700-000	Computer Expense	1,500.00	10.50	1,489.50	1,500.00	1,500.00	
110-42410-700-000	Communications	500.00	-	500.00	500.00	500.00	
110-42430-700-000	Printing & Binding	500.00	-	500.00	500.00	500.00	
110-42460-700-000	Training & Travel	1,500.00	-	1,500.00	1,000.00	1,000.00	
110-42480-700-000	Promotional Expense	3,000.00	-	3,000.00	5,000.00	5,000.00	Signage \$2,000
110-42900-700-000	Other Expense	500.00	1,881.49	(1,381.49)	2,000.00	2,000.00	
110-43100-700-000	Water	2,000.00	505.80	1,494.20	2,000.00	2,000.00	
110-43110-700-000	Natural Gas	500.00	67.03	432.97	500.00	500.00	
110-43120-700-000	Electricity	4,000.00	971.47	3,028.53	5,000.00	5,000.00	
110-43600-700-000	Office Supplies	500.00	-	500.00	500.00	500.00	
110-43900-700-000	General Supplies	500.00	717.81	(217.81)	1,000.00	1,000.00	
110-44400-700-000	Repair & Maintenance Services	2,000.00	13,462.12	(6,312.12)	5,000.00	5,000.00	
110-44600-700-000	Custodial	2,000.00	205.00	1,795.00	2,000.00	2,000.00	
110-44700-700-000	Lawn Service	1,000.00	300.00	700.00	1,000.00	1,000.00	
110-44800-700-000	Pest Control	500.00	460.00	40.00	1,000.00	1,000.00	
	<b>Grand Totals</b>	<b>21,500.00</b>	<b>18,581.22</b>	<b>8,068.78</b>	<b>40,927.00</b>	<b>40,927.00</b>	

Adopted Budget - City of Waller  
GENERAL FUND 110-800/PARKS & RECREATION  
FY 2016-2017

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
110-41110-800-000	Non-exempt Salaries	-	-	-	10,140.00	10,140.00	1/2 split with Civic Center-New
110-41147-800-000	Cell Phone Allowance	-	-	-	210.00	210.00	1/2 split with Civic Center-New
110-41220-800-000	Social Security Contributions	-	-	-	877.00	877.00	1/2 split with Civic Center-New
110-41260-800-000	Workers' Compensation	-	-	-	200.00	200.00	
110-42150-800-000	Rental of Equip. & Vehicles	200.00	-	200.00	200.00	200.00	
110-42160-800-000	Equip & Vehicle Maint.	500.00	-	500.00	500.00	500.00	
110-42200-800-000	Computer Expense	500.00	-	500.00	500.00	500.00	
110-42300-800-000	Uniforms & Cleaning	100.00	-	100.00	100.00	100.00	
110-42410-800-000	Communications	400.00	-	400.00	400.00	400.00	
110-42420-800-000	Newspaper Notices	100.00	-	100.00	100.00	100.00	
110-42800-800-000	Insurance	500.00	-	500.00	500.00	500.00	
110-42900-800-000	Other Expense	600.00	-	600.00	600.00	600.00	
110-43100-800-000	Water	300.00	-	300.00	300.00	300.00	
110-43120-800-000	Electricity	1,000.00	46.20	953.80	1,000.00	1,000.00	
110-43130-800-000	Fuel	150.00	-	150.00	150.00	150.00	
110-43300-800-000	Safety Supplies	50.00	-	50.00	150.00	150.00	
110-43600-800-000	Office Supplies	100.00	-	100.00	100.00	100.00	
110-43900-800-000	General Supplies	500.00	-	500.00	500.00	500.00	
110-44400-800-000	Repair & Maint. Svcs	5,000.00	-	5,000.00	5,000.00	5,000.00	
110-44700-800-000	Lawn Service	-	690.00	(690.00)	1,000.00	1,000.00	
110-44900-800-000	Other Contract Services	2,000.00	-	2,000.00	2,000.00	2,000.00	
110-47100-800-000	Capital Outlay - Imprvmt	13,000.00	-	13,000.00	0.00	0.00	
	<b>Grand Total</b>	<b>25,000.00</b>	<b>736.20</b>	<b>24,263.80</b>	<b>24,527.00</b>	<b>24,527.00</b>	



**WATER & SEWER FUND**

Adopted Budget - City of Waller

WATER/SEWER REVENUE

FY 2016-2017

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
210-32310-000-000	Tapping Fees	(5,000.00)	116,695.99	11,695.99	10,000.00	10,000.00	
210-34100-000-000	Water Revenue	(616,689.00)	(286,399.07)	(330,289.93)	572,798.00	572,798.00	
210-34110-000-000	Sewer Revenue	(377,423.00)	(183,561.72)	(193,861.28)	367,124.00	367,124.00	
210-34170-000-000	Utilities Adjustments	(1,000.00)	14,358.27	(15,358.27)	5,000.00	5,000.00	
210-34180-000-000	Penalties & Service Charges	(75,000.00)	(23,191.81)	(51,808.09)	46,000.00	46,000.00	
210-35100-000-000	Interest Earned	(775.00)	(1,551.07)	776.07	1,000.00	1,000.00	
210-38900-000-000	Other Revenue	(400.00)	(75.00)	(325.00)	100.00	100.00	
210-38910-000-000	Returned Check Fees	(1,000.00)	(400.00)	(600.00)	1,000.00	1,000.00	
210-38920-000-000	Interfund Transfers	(38,000.00)		(38,000.00)	38,000.00	38,000.00	
	<b>Grand Total</b>	<b>(1,115,287.00)</b>	<b>(497,468.49)</b>	<b>(617,818.51)</b>	<b>1,041,022.00</b>	<b>1,041,022.00</b>	

Adopted Budget - City of Waller  
WATER/SEWER FUND 210-710  
FY 2016-2017

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
710-41111-710-000	Non-Exempt Salaries	91,728.00	45,978.62	45,749.38	90,402.00	90,402.00	1/2 Utility Clk, 2 Techs
710-41129-710-000	County Vehicle Reg. Pay		1,139.71	(1,139.71)			Moved to Admin.
710-41130-710-000	Overtime	1,326.00	1,518.21	(192.21)	1,500.00	1,500.00	
710-41142-710-000	Cell Phone Allowance	840.00	420.00	420.00	840.00	840.00	
710-41210-710-000	Group Insurance	21,570.00	11,049.28	10,520.72	22,617.00	22,617.00	2 Techs, 1/2 Utility Clk
710-41220-710-000	Social Security Contributions	7,118.00	3,730.31	3,387.69	7,820.00	7,820.00	
710-41230-710-000	Retirement Contributions	4,215.00	2,168.36	2,046.64	3,824.00	3,824.00	
710-41260-710-000	Workers' Compensation	2,409.00	-	2,409.00	2,419.00	2,419.00	
710-42150-710-000	Rental of Equipment & Vehicles	5,500.00	176.90	5,323.10	5,500.00	5,500.00	
710-42160-710-000	Equip & Vehicle Maintenance	4,000.00	1,560.20	2,439.80	4,000.00	4,000.00	
710-42200-710-000	Computer Expense	5,000.00	1,785.84	3,214.16	5,000.00	5,000.00	
710-42300-710-000	Uniforms & Cleaning	2,480.00	461.38	2,018.62	1,280.00	1,280.00	
710-42410-710-000	Communications	5,000.00	2,721.77	2,278.23	5,000.00	5,000.00	
710-42420-710-000	Newspaper Notices	200.00	-	200.00	200.00	200.00	
710-42430-710-000	Printing & Binding	400.00	-	400.00	400.00	400.00	
710-42440-710-000	Postage	4,500.00	1,526.26	2,973.74	4,500.00	4,500.00	
710-42450-710-000	Training & Travel	1,000.00	931.00	69.00	1,800.00	1,800.00	
710-42470-710-000	Meeting Expense	250.00	32.00	218.00	250.00	250.00	
710-42800-710-000	Insurance	11,800.00	350.00	11,450.00	1,000.00	1,000.00	
710-42900-710-000	Other Expense	250.00	216.11	33.89	250.00	250.00	
710-43100-710-000	Water	175.00	144.56	30.44	175.00	175.00	
710-43110-710-000	Natural Gas	650.00	-	650.00	650.00	650.00	
710-43120-710-000	Electricity	45,000.00	18,285.21	26,714.79	45,000.00	45,000.00	
710-43130-710-000	Fuel	4,000.00	435.66	3,564.34	4,000.00	4,000.00	
710-43200-710-000	Chemicals	5,504.00	-	5,504.00	5,504.00	5,504.00	
710-43300-710-000	Safety Supplies	55.00	-	55.00	55.00	55.00	
710-43500-710-000	Soil & Roadbase	2,000.00	-	2,000.00	2,000.00	2,000.00	
710-43600-710-000	Office Supplies	1,000.00	615.62	384.38	1,000.00	1,000.00	
710-43900-710-000	General Supplies	35,000.00	32,548.44	2,451.56	40,000.00	40,000.00	Increase in material costs
710-44400-710-000	Repair & Maintenance Services	37,000.00	22,499.24	14,500.76	37,000.00	37,000.00	
710-44500-710-000	Laboratory Testing	844.00	570.09	273.91	844.00	844.00	
710-44600-710-000	Custodial	1,000.00	555.06	444.94	1,200.00	1,200.00	
710-44800-710-000	Pest Control	100.00	-	100.00	100.00	100.00	
710-44900-710-000	Other Contract Services	27,000.00	2,544.65	24,455.35	67,000.00	67,000.00	\$40,000 Impact Fee Study
710-45100-710-000	Engineering	5,000.00	2,130.00	2,870.00	5,000.00	5,000.00	
710-45500-710-000	Employee Exams & Testing	300.00	105.00	195.00	500.00	500.00	
710-45900-710-000	Other Professional	2,500.00	-	2,500.00	2,500.00	2,500.00	
710-45910-710-000	Ground Water Conservation	7,200.00	1,199.94	4,000.06	7,200.00	7,200.00	
710-46100-710-000	Interest Expense	5,433.00	1,729.87	3,703.13	0.00	0.00	
710-46500-710-000	Principal	75,769.00	37,990.73	37,778.27	0.00	0.00	
710-48110-710-000	Transfer To General	72,094.00	36,046.98	36,047.02	72,094.00	72,094.00	Trans in lieu of taxes
710-48140-710-000	Transfer To Reserve - Tank Maint.	-	-	-	50,000.00	50,000.00	
	<b>Grand Total</b>	<b>497,210.00</b>	<b>235,167.00</b>	<b>262,043.00</b>	<b>500,424.00</b>	<b>500,424.00</b>	

Adopted Budget - City of Waller  
WATER/SEWER FUND 210-720  
FY 2016-2017

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
210-41111-720-000	Non-Exempt Salaries	62,449.00	31,412.94	31,036.06	60,180.00	60,180.00	1/2 Utility Clk. 1 Tech
210-41130-720-000	Overtime	1,026.00	895.84	130.16	1,000.00	1,000.00	
210-41142-720-000	Cell Phone Allowance	420.00	210.00	210.00	420.00	420.00	
210-41210-720-000	Group Insurance	13,002.00	6,521.32	6,480.68	18,030.00	18,030.00	
210-41220-720-000	Social Security Contributions	4,856.00	2,442.42	2,413.58	5,206.00	5,206.00	
210-41230-720-000	Retirement Contributions	3,001.00	1,441.46	1,559.54	2,600.00	2,600.00	
210-41260-720-000	Workers' Compensation	1,130.00	-	1,130.00	1,100.00	1,100.00	
210-42150-720-000	Rental of Equipment & Vehicles	2,000.00	196.55	1,803.45	2,000.00	2,000.00	
210-42160-720-000	Equip & Vehicle Maintenance	1,655.00	605.06	1,049.94	1,655.00	1,655.00	
210-42200-720-000	Computer Expense	3,000.00	616.64	2,383.36	3,000.00	3,000.00	
210-42300-720-000	Uniforms & Cleaning	1,000.00	1,010.66	(10.66)	1,800.00	1,800.00	
210-42410-720-000	Communications	200.00	-	200.00	200.00	200.00	
210-42420-720-000	Newspaper Notices	450.00	58.50	391.50	450.00	450.00	
210-42430-720-000	Printing & Binding	200.00	-	200.00	200.00	200.00	
210-42440-720-000	Postage	6,000.00	1,865.93	4,134.07	6,000.00	6,000.00	
210-42460-720-000	Training & Travel	750.00	225.00	525.00	750.00	750.00	
210-42470-720-000	Meeting Expense	250.00	15.24	234.76	250.00	250.00	
210-42800-720-000	Insurance	4,500.00	-	4,500.00	4,500.00	4,500.00	
210-42900-720-000	Other Expense	600.00	16.11	583.89	600.00	600.00	
210-43100-720-000	Water	75,000.00	21,041.49	53,958.51	75,000.00	75,000.00	
210-43120-720-000	Electricity	61,000.00	21,594.61	39,405.39	61,000.00	61,000.00	
210-43130-720-000	Fuel	3,500.00	511.66	2,988.34	3,500.00	3,500.00	
210-43200-720-000	Chemicals	60,000.00	31,170.15	28,829.85	60,000.00	60,000.00	
210-43300-720-000	Safety Supplies	55.00	-	55.00	55.00	55.00	
210-43500-720-000	Soil & Roadbase	1,500.00	-	1,500.00	1,500.00	1,500.00	
210-43600-720-000	Office Supplies	350.00	-	350.00	350.00	350.00	
210-43900-720-000	General Supplies	40,000.00	9,466.96	30,533.04	40,000.00	40,000.00	
210-44400-720-000	Repair & Maintenance Services	30,000.00	10,885.00	19,115.00	30,000.00	30,000.00	
210-44500-720-000	Laboratory Testing	7,000.00	3,064.00	3,936.00	7,000.00	7,000.00	
210-44600-720-000	Custodial	833.00	555.06	277.94	833.00	833.00	
210-44800-720-000	Pest Control	110.00	-	110.00	110.00	110.00	
210-44900-720-000	Other Contract Services	37,000.00	11,468.00	25,532.00	37,000.00	37,000.00	
210-45100-720-000	Engineering	9,072.00	2,130.00	6,942.00	9,072.00	9,072.00	
210-45500-720-000	Employee Exams & Testing	300.00	-	300.00	300.00	300.00	
210-45900-720-000	Other Professional	5,000.00	4,419.60	580.40	5,000.00	5,000.00	
210-47101-720-000	Capital Outlay - Equipment	37,750.00	-	37,750.00	0.00	0.00	
210-47104-720-000	Capital Outlay - Infra Imp	64,785.00	-	64,785.00	0.00	0.00	
210-48110-720-000	Transfer To General	78,333.00	36,046.98	42,286.02	0.00	0.00	
	<b>Grand Total</b>	<b>618,077.00</b>	<b>199,907.18</b>	<b>418,169.82</b>	<b>440,661.00</b>	<b>440,661.00</b>	

**GAS SERVICES FUND**

Adopted Budget - City of Waller  
 GAS UTILITIES WALLER/PV REVENUE  
 FY 2016-2017

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
220-32110-000-000	Tapping Fees	(3,000.00)	(600.00)	(2,400.00)	1,500.00	1,500.00	
220-34120-000-000	Gas Revenue - Waller	(375,600.00)	(172,898.70)	(202,761.30)	345,678.00	345,678.00	
220-34121-000-000	Gas Revenue - Prairie View	(106,500.00)	(57,174.82)	(49,325.18)	114,350.00	114,350.00	
220-34170-000-000	Utilities Adjustments	(1,000.00)	447.37	(1,447.37)	1,000.00	1,000.00	
220-35100-000-000	Interest Earned	(800.00)	(1,649.48)	849.48	1,500.00	1,500.00	
220-38900-000-000	Other Revenue	(1,000.00)	(598.00)	(402.00)	1,000.00	1,000.00	
	<b>Grand Total</b>	<b>(487,900.00)</b>	<b>(232,413.63)</b>	<b>(255,486.37)</b>	<b>465,028.00</b>	<b>465,028.00</b>	

Adopted Budget - City of Waller  
 GAS FUND 220-730/WALLER  
 FY 2016-2017

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
220-41111-730-000	Non-Exempt Salaries	34,182.00	9,272.46	24,909.54	24,960.00	24,960.00	New Position
220-41130-730-000	Overtime	918.00	-	918.00	500.00	500.00	
220-41142-730-000	Cell Phone Allowance	420.00	210.00	210.00	420.00	420.00	
220-41210-730-000	Group Insurance	7,800.00	2,254.05	5,545.95	8,498.00	8,498.00	
220-41220-730-000	Social Security Contributions	2,685.00	597.90	2,087.10	1,942.00	1,942.00	
220-41230-730-000	Retirement Contributions	1,490.00	423.75	1,066.25	1,074.00	1,074.00	
220-41260-730-000	Workers' Compensation	364.00	-	364.00	414.00	414.00	
220-42150-730-000	Rental of Equipment & Vehicles	1,500.00	220.40	1,279.60	1,500.00	1,500.00	
220-42160-730-000	Equip & Vehicle Maintenance	3,500.00	1,657.23	1,832.77	3,500.00	3,500.00	
220-42200-730-000	Computer Expense	4,000.00	147.89	3,852.11	4,000.00	4,000.00	
220-42300-730-000	Uniforms & Cleaning	2,400.00	338.52	2,061.48	2,400.00	2,400.00	
220-42410-730-000	Communications	500.00	179.94	320.06	500.00	500.00	
220-42420-730-000	Newspaper Notices	200.00	58.50	141.50	200.00	200.00	
220-42430-730-000	Printing & Binding	150.00	-	150.00	150.00	150.00	
220-42440-730-000	Postage	6,500.00	2,366.90	4,133.10	6,500.00	6,500.00	
220-42450-730-000	Training & Travel	1,500.00	-	1,500.00	1,500.00	1,500.00	
220-42470-730-000	Meeting Expense	200.00	-	200.00	200.00	200.00	
220-42800-730-000	Insurance	3,471.00	-	3,471.00	0.00	0.00	
220-42900-730-000	Other Expense	1,500.00	622.16	877.84	1,500.00	1,500.00	
220-43110-730-000	Natural Gas	600.00	132.42	467.58	600.00	600.00	
220-43120-730-000	Electricity	2,226.00	553.41	1,672.59	2,226.00	2,226.00	
220-43130-730-000	Fuel	3,500.00	641.76	2,858.24	3,500.00	3,500.00	
220-43200-730-000	Chemicals	1,000.00	-	1,000.00	1,000.00	1,000.00	
220-43300-730-000	Safety Supplies	250.00	-	250.00	250.00	250.00	
220-43500-730-000	Soil & Roadbase	1,000.00	-	1,000.00	1,000.00	1,000.00	
220-43600-730-000	Office Supplies	600.00	-	600.00	600.00	600.00	
220-43900-730-000	General Supplies	20,000.00	8,413.34	11,586.66	20,000.00	20,000.00	
220-44200-730-000	Gas Consumed - Waller	125,000.00	41,608.02	83,391.98	125,000.00	125,000.00	
220-44400-730-000	Repair & Maintenance Services	9,010.00	9,604.50	(594.50)	15,000.00	15,000.00	
220-44600-730-000	Custodial	840.00	555.06	284.94	840.00	840.00	
220-44800-730-000	Pest Control	50.00	-	50.00	50.00	50.00	
220-44900-730-000	Other Contract Services	10,000.00	6,066.00	3,934.00	10,000.00	10,000.00	
220-45100-730-000	Engineering	3,000.00	-	3,000.00	3,000.00	3,000.00	
220-45500-730-000	Employee Exams & Testing	200.00	-	200.00	200.00	200.00	

Adopted Budget - City of Waller  
 GAS FUND 220-730/WALLER  
 FY 2016-2017

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
220-45600-730-000	RR Comm Safety Fees	450.00	-	450.00	450.00	450.00	
220-45700-730-000	Prof. Dues & Subscriptions	100.00	-	100.00	100.00	100.00	
220-45900-730-000	Other Professional	400.00	-	400.00	400.00	400.00	
220-46100-730-000	Interest Expense	-	20.57	(20.57)	0.00	0.00	
220-48000-730-000	Depreciation Expense	10,000.00	-	10,000.00	10,000.00	10,000.00	
220-48110-730-000	Transfer To General	100,932.00	50,466.00	50,466.00	100,935.00	100,935.00	in lieu of taxes
220-47108-730-000	Capital Outlay - Vehicle	-	-	-	26,007.00	26,007.00	Replacement Vehicle
	<b>Grand Total</b>	<b>362,438.00</b>	<b>136,420.78</b>	<b>226,017.22</b>	<b>380,916.00</b>	<b>380,916.00</b>	



Adopted Budget - City of Waller  
 GAS FUND 220-740/PV  
 FY 2016-2017

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
220-41111-740-000	Non-Exempt Salaries	10,781.00	-	10,781.00	23,337.00	23,337.00	Gas Tech (1)
220-41130-740-000	Overtime	442.00	-	442.00	442.00	442.00	
220-41210-740-000	Group Insurance	2,869.00	-	2,869.00	8,498.00	8,498.00	
220-41220-740-000	Social Security Contributions	958.00	-	958.00	1,818.00	1,818.00	
220-41230-740-000	Retirement Contributions	530.00	-	530.00	1,005.00	1,005.00	
220-41260-740-000	Workers' Compensation	190.00	-	190.00	387.00	387.00	
220-42150-740-000	Rental of Equipment & Vehicles	600.00	87.20	512.80	600.00	600.00	
220-42160-740-000	Equip & Vehicle Maintenance	1,200.00	-	1,200.00	1,200.00	1,200.00	
220-42200-740-000	Computer Expense	2,300.00	-	2,300.00	2,300.00	2,300.00	
220-42300-740-000	Uniforms & Cleaning	200.00	-	200.00	200.00	200.00	
220-42410-740-000	Communications	50.00	-	50.00	50.00	50.00	
220-42420-740-000	Newspaper Notices	55.00	-	55.00	55.00	55.00	
220-42430-740-000	Printing & Binding	75.00	-	75.00	75.00	75.00	
220-42440-740-000	Postage	3,100.00	991.99	2,108.01	3,100.00	3,100.00	
220-42460-740-000	Training & Travel	500.00	-	500.00	500.00	500.00	
220-42470-740-000	Meeting Expense	100.00	-	100.00	100.00	100.00	
220-42800-740-000	Insurance	1,449.00	-	1,449.00	0.00	0.00	
220-42900-740-000	Other Expense	450.00	16.11	433.89	450.00	450.00	
220-43120-740-000	Electricity	1,300.00	425.15	874.85	1,300.00	1,300.00	
220-43130-740-000	Fuel	1,250.00	125.55	1,124.45	1,250.00	1,250.00	
220-43300-740-000	Safety Supplies	50.00	-	50.00	50.00	50.00	
220-43500-740-000	Soil & Roadbase	1,000.00	-	1,000.00	1,000.00	1,000.00	
220-43600-740-000	Office Supplies	400.00	-	400.00	400.00	400.00	
220-43900-740-000	General Supplies	4,492.00	95.16	4,396.84	4,492.00	4,492.00	
220-44210-740-000	Gas Consumed - Prairie View	38,000.00	12,898.29	25,101.71	38,000.00	38,000.00	
220-44220-740-000	Gross Receipts Tax - PV	2,500.00	2,032.17	467.83	3,000.00	3,000.00	
220-44400-740-000	Repair & Maintenance Services	4,000.00	630.00	3,370.00	4,000.00	4,000.00	
220-44600-740-000	Custodial	840.00	416.28	423.72	840.00	840.00	
220-44900-740-000	Other Contract Services	3,340.00	2,614.00	726.00	3,340.00	3,340.00	
220-45500-740-000	Employee Exams & Testing	50.00	-	50.00	50.00	50.00	
220-45600-740-000	RR Comm Safety Fees	200.00	-	200.00	200.00	200.00	
220-45900-740-000	Other Professional	225.00	-	225.00	225.00	225.00	
220-48000-740-000	Depreciation Expense	5,000.00	-	5,000.00	5,000.00	5,000.00	
220-48110-740-000	Transfer To General	23,278.00	11,638.98	11,639.02	23,000.00	23,000.00	in lieu taxes
	<b>Grand Total</b>	<b>111,774.00</b>	<b>31,970.88</b>	<b>79,803.12</b>	<b>130,264.00</b>	<b>130,264.00</b>	

## **DEBT SERVICE FUND**

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

Adopted Budget - City of Waller  
DEBT SERVICE FUND 130  
FY 2016-2017

Account	Description	FY 2015-2016 Approved Budget	Actual YTD as of 3/31/2016	FY2015-2016 Remaining Balance	FY 2016-2017 Proposed	FY 2016-2017 Adopted Budget	Comments
<b>REVENUES</b>							
130-30100-000-000	Property Tax - Current	(307,215.00)	(292,496.80)	(14,718.20)	375,237.50	375,237.50	
130-30110-000-000	Property Tax - Delinquent	(5,000.00)	(2,733.64)	(2,266.36)	5,000.00	5,000.00	
130-30200-000-000	Penalty & Interest -Current	(541.00)	(492.97)	(48.03)	600.00	600.00	
130-30210-000-000	Penalty & Interest -Delinquent	(1,370.00)	(472.21)	(897.79)	1,000.00	1,000.00	
130-39999-000-000	Interest Revenue	(623.00)	(563.04)	(59.96)	1,000.00	1,000.00	
130-	Trans from G/F	0.00	0.00	0.00	50,000.00	50,000.00	Govt. Fund offset to 2016
<b>TOTAL REVENUE</b>		<b>(314,749.00)</b>	<b>(296,758.66)</b>	<b>(17,990.34)</b>	<b>432,837.50</b>	<b>432,837.50</b>	
<b>DEBT EXPENDITURES</b>							
130-42900-000-000	Other Expense	2,000.00	-	2,000.00	2,000.00	2,000.00	
130-46100-000-000	Interest Expense	82,175.00	40,966.84	41,208.16	90,837.50	90,837.50	
130-46500-000-000	Principal	225,000.00	-	225,000.00	340,000.00	340,000.00	Series, 2012-14-16
<b>TOTAL EXPENDITURES</b>		<b>309,175.00</b>	<b>40,966.84</b>	<b>268,208.16</b>	<b>432,837.50</b>	<b>432,837.50</b>	

**\$2,535,000**

**CITY OF WALLER, TEXAS**

**CERTIFICATES OF OBLIGATION**

**SERIES 2012**

**DEBT SERVICE REQUIREMENTS**

**General Obligation Indebtedness**

FYE 30-Sep	Outstanding Debt Service	The Certificates		Total Principal & Interest	Total Debt Service
		Principal (Due 8/1)	Interest		
2013	\$ 255,608	\$ -	\$ 43,217	\$ 43,217	\$ 298,824
2014	220,905	-	64,825	64,825	285,730
2015	193,810	80,000	64,825	144,825	338,635
2016	167,285	85,000	63,225	148,225	315,510
2017	161,535	90,000	61,525	151,525	313,060
2018	150,660	95,000	59,725	154,725	305,385
2019	124,900	95,000	57,825	152,825	277,725
2020	120,000	100,000	55,925	155,925	275,925
2021	115,000	105,000	53,925	158,925	273,925
2022	110,000	110,000	51,825	161,825	271,825
2023	105,000	115,000	49,625	164,625	269,625
2024	-	120,000	47,325	167,325	167,325
2025	-	125,000	44,925	169,925	169,925
2026	-	130,000	41,800	171,800	171,800
2027	-	135,000	38,550	173,550	173,550
2028	-	140,000	34,500	179,500	179,500
2029	-	150,000	30,150	180,150	180,150
2030	-	155,000	25,650	180,650	180,650
2031	-	165,000	21,000	186,000	186,000
2032	-	170,000	16,050	186,050	186,050
2033	-	180,000	10,950	190,950	190,950
2034	-	185,000	5,550	190,550	190,550
	<b>\$ 1,724,703</b>	<b>\$ 2,535,000</b>	<b>\$ 943,917</b>	<b>\$ 3,477,917</b>	<b>\$ 5,202,619</b>

## BOND DEBT SERVICE

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

## FINAL NUMBERS

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2014	185,000	2.110%	6,713.32	191,713.32	191,713.32
01/01/2015			11,183.00	11,183.00	
02/01/2015	160,000	2.110%	11,183.00	171,183.00	182,366.00
01/01/2016			3,495.00	3,495.00	
02/01/2016	140,000	2.110%	3,495.00	149,495.00	158,900.00
02/01/2017			8,018.00	8,018.00	
08/01/2017	135,000	2.117%	8,018.00	143,018.00	151,096.00
01/01/2018			5,593.75	5,593.75	
02/01/2018	120,000	2.110%	5,593.75	136,593.75	143,187.50
02/01/2019			5,222.25	5,222.25	
08/01/2019	105,000	2.110%	5,222.25	110,222.25	115,444.50
01/01/2020			4,114.50	4,114.50	
02/01/2020	100,000	2.110%	4,114.50	104,114.50	108,229.00
02/01/2021			3,059.50	3,059.50	
02/01/2021	100,000	2.110%	3,059.50	103,059.50	106,113.00
01/01/2022			2,004.50	2,004.50	
02/01/2022	85,000	2.110%	2,004.50	87,004.50	89,029.00
01/01/2023			1,002.25	1,002.25	
02/01/2023	95,000	2.110%	1,002.25	96,002.25	97,004.50
	1,145,000		108,098.82	1,253,098.82	1,253,098.82

**BOND DEBT SERVICE**

City of Waller, Texas  
Tax Notes, Series 2016  
Private Placement with Bank of Texas  
—FINAL NUMBERS—

Dated Date: 02/22/2016  
Delivery Date: 02/22/2016

Period Ending	Principal	Coupon	Interest	Debt Service
02/01/2017	110,000	1.670%	13,366.96	123,366.96
02/01/2018	120,000	1.670%	12,358.00	132,358.00
02/01/2019	120,000	1.670%	12,354.00	130,354.00
02/01/2020	120,000	1.670%	8,350.00	128,350.00
02/01/2021	125,000	1.670%	6,346.00	131,346.00
02/01/2022	125,000	1.670%	4,258.50	129,258.50
02/01/2023	130,000	1.670%	2,171.00	132,171.00
	850,000		57,204.46	907,204.46

**BOND DEBT SERVICE**

City of Weller, Texas  
 Tax Notes, Series 2016  
 Private Placement with Bank of Texas  
 —FINAL NUMBERS—

Dated Date 02/22/2016  
 Delivery Date 02/22/2016

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2016			6,269.46	6,269.46	
02/01/2017	110,000	1.670%	7,097.30	117,097.30	123,366.96
08/01/2017			6,179.00	6,179.00	
02/01/2018	120,000	1.670%	6,179.00	126,179.00	132,358.00
08/01/2018			5,177.00	5,177.00	
02/01/2019	120,000	1.670%	5,177.00	125,177.00	130,354.00
08/01/2019			4,175.00	4,175.00	
02/01/2020	120,000	1.670%	4,175.00	124,175.00	128,950.00
08/01/2020			3,173.00	3,173.00	
02/01/2021	125,000	1.670%	3,173.00	128,173.00	131,346.00
08/01/2021			2,129.25	2,129.25	
02/01/2022	125,000	1.670%	2,129.25	127,129.25	129,258.50
08/01/2022			1,085.50	1,085.50	
02/01/2023	130,000	1.670%	1,085.50	131,085.50	132,171.00
	650,000		51,204.46	907,204.46	907,204.46

## **CAPITAL PROJECT FUNDS**

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



**CITY OF WALLER**  
**140 SUMMARY OF CAPITAL PROJECTS FUND**  
**MONTH-ENDED MARCH 31, 2016**

<u><b>501 - Water &amp; Sewer</b></u>	
Beg Fund Balance 10/01/15	149,147.85
Revenues	53,050.19
Expense	-
Ending Fund Bal. 03/31/16	<u><b>202,198.04</b></u>

<u><b>515 - Bond Constr Project 2012</b></u>	
Beg Fund Balance 10/01/15	105,734.49
Revenues	436.93
Expense	-
Ending Fund Bal. 03/31/16	<u><b>106,171.42</b></u>

<u><b>535 -Alegacy Project</b></u>	
Beg Fund Balance 10/01/15	56,493.94
Revenues	-
Expense	-
Ending Fund Bal. 03/31/16	<u><b>56,493.94</b></u>

<u><b>540 - Burckhardt Project Escrow</b></u>	
Beg Fund Balance 10/01/15	-
Revenues	212,639.19
Expense	123,542.47
Ending Fund Bal. 03/31/16	<u><b>89,096.72</b></u>

<u><b>545 - PV Extension Project</b></u>	
Beg Fund Balance 10/01/15	-
Revenues	37,066.65
Expense	-
Ending Fund Bal. 03/31/16	<u><b>37,066.65</b></u>

## **SPECIAL REVENUE FUNDS**

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

CITY OF WALLER  
150 SUMMARY OF SPECIAL REVENUE FUND  
MONTH-ENDED MARCH 31, 2016

<u>110 - SRF-HOT Cash</u>	
Beg Fund Balance 10/01/15	208,816.12
Revenues	56,980.34
Expense	-
Ending Fund Bal. 03/31/2016	<u>265,796.46</u>
 <u>115 - SRF-Freedom Festival Cash</u>	
Beg Fund Balance 10/01/15	
Revenues	7,505.00
Expense	1,878.93
Ending Fund Bal. 02/29/2016	<u>5,626.07</u>
 <u>118 - SRF-Christmas Festival Cash</u>	
Beg Fund Balance 10/01/15	2,950.81
Revenues	-
Expense	-
Ending Fund Bal. 02/29/2016	<u>2,950.81</u>
 <u>201 - SRF-MC Technology Cash</u>	
Beg Fund Balance 10/01/15	3,700.11
Revenues	3,892.37
Expense	6,500.00
Ending Fund Bal. 02/29/2016	<u>3,092.48</u>
 <u>202 - SRF-MC Bldg Security Cash</u>	
Beg Fund Balance 10/01/15	22,457.50
Revenues	2,844.58
Expense	-
Ending Fund Bal. 02/29/2016	<u>25,302.28</u>
 <u>203 - SRF-Child Safety Fee Cash</u>	
Beg Fund Balance 10/01/15	3,402.34
Revenues	276.41
Expense	-
Ending Fund Bal. 02/29/2016	<u>3,678.65</u>
 <u>320 - SRF-PD Forfeitures Cash</u>	
Beg Fund Balance 10/01/15	7,109.88
Revenues	-
Expense	-
Ending Fund Bal. 02/29/2016	<u>7,109.88</u>
 <u>601 - SRF-Library Donations Cash</u>	
Beg Fund Balance 10/01/15	2,913.04
Revenues	100.00
Expense	346.51
Ending Fund Bal. 02/29/2016	<u>2,666.13</u>
 <u>701 - SRF-TxCOBG Grant 7214460 Cash</u>	
Beg Fund Balance 10/01/15	(17,500.00)
Revenues	92,700.00
Expense	286,184.49
Ending Fund Bal. 02/29/2016	<u>(210,984.49)</u>

**OTHER**

**CITY OF WALLER, TEXAS  
FISCAL YEAR 2016-2017  
ANNUAL BUDGET**

**THIS BUDGET WILL RAISE THE SAME AMOUNT OF REVENUE FROM PROPERTY TAXES AS LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$393,212.**

**City Council Record Vote**

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

FOR: Nancy Arnold, Edna Eaton, Dwayne Hajek,  
Sidney Johnson, Mike McCormick  
AGAINST: None  
PRESENT: Nancy Arnold, Edna Eaton, Dwayne Hajek,  
Sidney Johnson, Mike McCormick  
ABSENT: None

<b>Tax Rate</b>	<b>Proposed FY 2016-17</b>	<b>Adopted FY 2015-16</b>
Property Tax Rate	0.5211	0.5211
Effective Rate	0.5851	0.5211
Effective M&O Tax Rate	0.3798	0.3610
Rollback Tax Rate	0.7101	0.5673
Debt Rate	0.1413	0.1601

The total amount of municipal debt obligation secured by property taxes is \$380,838.

## 2016 Property Tax Rates in Waller City

This notice concerns the 2016 property tax rates for Waller City. It presents information about three tax rates. Last year's tax rate is the actual tax rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers start rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

<b>Last year's tax rate:</b>	
Last year's operating taxes	\$700,266
Last year's debt taxes	\$310,561
Last year's total taxes	\$1,010,827
Last year's tax base	\$193,979,467
Last year's total tax rate	\$0.5211/\$100
<b>This year's effective tax rate:</b>	
Last year's adjusted taxes (after subtracting taxes on lost property)	\$1,008,792
+ This year's adjusted tax base (after subtracting value of new property)	\$172,385,667
= This year's effective tax rate	\$0.5851/\$100
(Maximum rate unless unit publishes notices and holds hearings.)	
<b>This year's rollback tax rate:</b>	
Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent healthcare expenditures)	\$1,211,872
+ This year's adjusted tax base	\$172,385,667
- This year's effective operating rate	\$0.7030/\$100
x 1.08 - this year's maximum operating rate	\$0.7592/\$100
+ This year's debt rate	\$0.1413/\$100
= This year's total rollback rate	\$0.9005/\$100
- Sales tax adjustment rate	\$0.1904/\$100
= Rollback tax rate	\$0.7101/\$100

### Statement of Increase/Decrease

If Waller City adopts a 2016 tax rate equal to the effective tax rate of \$0.5851 per \$100 of value, taxes would increase compared to 2015 taxes by \$565,652.

### Schedule A - Unencumbered Fund Balance

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

Type of Property Tax Fund	Balance
General Fund	1,637,900

### Schedule B - 2016 Debt Service

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

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Certificate of Obligation, Series 2012	90,000	61,525	0	151,525
Certificate of Obligation, Series 2014	135,000	16,036	0	151,036
Tax Note 2016	115,000	13,277	0	128,277
Total required for 2016 debt service				\$430,838
- Amount (if any) paid from Schedule A				\$30,000
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2016				\$380,838
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2016				\$0
= Total debt levy				\$380,838

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

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$513,054 in additional sales and use tax revenues.

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

Name of person preparing this notice: L.M. Mike Marcus  
 Title: Waller ISD Tax Assessor/Collector  
 Date Prepared: 08/24/2016

**OBJECT CODE DESCRIPTIONS**

## **Personnel Services**

### **41110 Exempt Salaries**

Employees that provide supervisory service and direction. Those involved in the hiring and firing/dismissing of other employees.

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

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

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

Town employees who work less than forty hours per week.

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

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

### **41135 Temporary**

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

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

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

### **41142 Cell Phone Allowance**

### **41150 Certification Pay**

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

### **41210 Group Insurance**

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

### **41220 Social Security Contributions**

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

### **41230 Retirement Contributions**

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

### **41240 Tuition Reimbursement**

City was designed to support associates with personal and professional development and increasing their knowledge and skill level. Reimbursement for classes and workshops to employees.

### **41245 Relocation/Moving Expense**

Professional employment agreement authorized by City Council.



- 41250 **Unemployment Compensation**  
Reimbursement to Texas Workforce Commission for employees which collected unemployment benefits.
- 41260 **Worker's Compensation**  
Includes charges paid for the City's workers compensation program.
- 41270 **Employee Insurance Reimbursement**  
Reimbursement for insurance cost that should had been paid by employee rather than City.
- 41280 **Compensated Absences Expense**  
Employees' time off with pay for vacations, holidays, and sick days. The City is obligated to pay for these days off are required by the matching principle to record the expense for these fringe benefits when the employees are working, since the benefits are a part of the employees' compensation.
- 42110 **Nuisance Abatement**  
Funds for cost of abating property, where the property owner does not pay and the city files a lien on the property.
- 42120 **Animal Control**  
Fees for delivering unclaimed animals.
- 42130 **Construction Services**  
Do Not Use
- 42140 **Rental of Land & Building**  
Includes payments for use of all facilities not owned by the City (PD & MC).
- 42150 **Rental of Equipment & Vehicles**  
Includes payments for use of all equipment not owned by the City. *i.e. copiers, concrete tools and postage machine.*
- 42160 **Equipment & Vehicle Maintenance**  
Includes all materials, part, fluids and services required in the maintenance and repair of all motor vehicles, including the purchase, repair, and maintenance of tires and tubes. *i.e. vehicles washes, batteries, repairs or replacement of: brakes, light bars, hitches, mats, etc., motor vehicle inspection, new tires, flat repair, tire rotation, labor, oil, antifreeze, etc.*
- 42170 **Street Equipment & Maintenance**  
Includes all materials, batteries, small parts and services required in the maintenance and repair of machinery and heavy equipment. *i.e. crawler tractors, maintainers, backhoes, loaders, scrapers, mowing, mowing machines, portable welders, street sweeper, high lifts, fire pumpers, etc.*
- 42180 **Street Lights Expense**  
Fees for street lights billed to City by Constellation Energy.

- 42190 **Direct Business incentives**  
Includes funding for various incentives for developers to create or enhance the economic environment of the City.
- 42200 **Computer Expense**  
Includes computers, parts for computers, scanners, and related items.
- 42225 **Payment Processing Expense**  
DO NOT USE – Same as Credit Card Expense.
- 42250 **Equipment (non-capitalized)**
- 42300 **Uniforms and Cleaning**  
Includes all items associated with uniforms for City employees. *i.e. shirts, pants, rental uniforms, cleaning costs, etc.*
- 42410 **Communications**  
Includes payment for communication services. *i.e. mobile phones, DSL lines, telephone services, etc.*
- 42420 **Newspaper notices**  
Includes cost of advertising. *i.e. public notices, ordinances, bid invitations, parade notices, notices of City sponsored events, advertising in school directories, etc.*
- 42430 **Printing & Binding**  
Includes all expenditures provided for the City by an outside printing press or Graphics company. *i.e. letterhead stationery, typeset envelopes, business cards, binding printing, copying, Data Pros UB mailings., etc.*
- 42440 **Postage**  
Includes postage for utility bills, disconnect notices, and other mailings that are run through the postage machine or purchased postage, (includes supplies for refills and other postage material).
- 42450 **Library Books & Media**  
Library Books
- 42460 **Training, Travel and Travel Expenses**  
Seminars, Webinars, other training classes, or continuing education. Expenses incurred for attending training and travel to and from training classes and or seminars.  
*i.e. GFOAT, TCMA, 3CMA, TRAPS, TLER, CEAT, APA, IMSA, ICBO, etc.*
- 42470 **Meeting Expense**  
Includes food and supplies purchased for meals required during periods of extended operations, meetings, and functions. *i.e. City Council night dinner/snacks, department meetings, working lunch/dinner,*
- 42480 **Promotional Expenses**

Includes all items, or supplies that are bought for the use of promoting the City and the services provided to residents, developers, and other reasons.

42500 **Warrant Expense (OMNI)**  
DO NOT USE

42600 **Returned Check**  
NSF checks from Customers.

42700 **Exp – Developer Agreements**

42800 **Insurance**  
Includes payments for general comprehensive liability, automobile liability, bodily injury and property damage, fire extended coverage insurance, public officials liability insurance, surety bonds, and all expenditures to pay damage claims not reimbursed by insurance.

42900 **Other Expense & Supplies**  
Includes the repair or replacement of personal articles and items lost in the performance of official duty, and other supplies not covered under object codes 201-299. Items not normally office supplies.

42910 **Office Equipment**  
Includes office furniture and data processing equipment costing less than \$5,000. *i.e. filing cabinets, bookshelves, bulletin boards, chairs, small tables, desks, printers, computers, palm pilots, fax machines, radios, etc.*

42950 **Contingency**  
DO NOT USE

42960 **Credit Card Expense**  
Fees the City is charged for accepting credit cards.

43100 **Water**  
Includes any expenditure for the payment of water usage by City facilities.

43110 **Natural Gas**  
Includes any expenditure for the payment of gas usage by City facilities.

43120 **Electricity**  
Includes any expenditures for the payment of electricity usage by City facilities.

43130 **Fuel**  
Fuel for City vehicles.

43131 **Fuel Taxes**  
A special tax on fuel for the public works department.

43200 **Chemicals**  
Includes chemicals for water plant and waste water treatment plant, mechanical, and paint supplies. *i.e. weed killers, powder enzymes, etc.*

- 43300 **Safety supplies**  
Includes all items of safety equipment and supplies costing less than \$1,000.  
*i.e. glasses, gloves, traffic/safety cones, reflective vest, flares, fire extinguishers, dehydration drinks for those required to work in hot weather, etc.*
- 43350 **Ammunition & Range Supplies**  
PD officer bullets and shooting range training supplies.
- 43400 **Animal Control Supplies**  
Supplies, food and other related items needed for caring for animals when they have been impounded.
- 43500 **Soil & Road base**  
Includes all materials, road base service expenditures required in the maintenance of streets and alleys.
- 43550 **Drainage & Detention**
- 43600 **Offices Supplies**  
Includes supplies for the daily operation of an office.  
*i.e. Paper, pens, pencils, scissors, letter openers, in/out trays, frames, calendar refills, fax machine toner, certificate stock, desk & file keys, name plates, calculators, and supplies for operation of computers.*
- 43610 **Lift Stations**  
Includes all material and service expenditures required in the maintenance of lift stations.
- 43650 **Books and Media**  
Professional books and/or media needed for resource materials.
- 43900 **General Supplies**  
Operational supplies that do not fall under a specific category already listed.  
*i.e. grass seed*
- 44100 **Garbage Collections**  
Expenses for monthly services billed to refuse customers for trash pick-up.  
(Allied Waste).
- 44200 **Gas Consumed – Waller**  
Expenses for monthly services billed to Waller gas customers for gas.  
(Millennium Midstream)
- 44210 **Gas Consumed – Prairie View**  
Expenses for monthly services billed to Prairie View gas customers for gas.  
(Millennium Midstream)
- 44220 **Gross receipts Tax – PV**

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

- 44300 **Utility System – Water & Sewer**  
Includes improvements to the water and sewer system
- 44350 **Utility System – Gas**  
Includes improvements to the gas system.
- 44400 **Repair & Maintenance Services**  
Includes repairs and maintenance to facilities.
- 44440 **Street Repair & Maintenance**  
Includes all items related to street repair and maintenance.
- 44450 **Street Sweeping**  
Expenses for cleaning streets.
- 44500 **Laboratory Testing**  
Includes all fees for required laboratory testing. *i.e. TSS, pH, CL, BOD, and NH3*
- 44600 **Custodial**  
Includes fees for cleaning facilities by contract, and other general cleaning supplies.
- 44700 **Lawn Service**  
Includes fees for mowing City properties.
- 44800 **Pest Control**  
Includes fees for servicing for termite and pest control for City facilities.
- 44900 **Other Contracted Services**  
Includes all other contractual services not covered under object code 511.
- 44950 **Hurricane Ike**  
DO NOT USE
- 45100 **Engineering Services**  
Includes fees for consulting services for engineering.
- 45200 **Legal Fees**  
Includes attorney's fees for contracts, agreements, ordinances, etc. and for litigation, should it be needed.
- 45300 **Computer – IT Fees**  
DO NOT USE
- 45400 **Accounting Fees**  
Includes fees for bookkeeping and auditing services.
- 45500 **Employee Exams & Testing**  
Includes quarterly random fees for contract drug testing. (DOT drug testing compliance)

- 45600 **RR Comm Safety Fees**  
Annual fees for gas pipeline safety (Railroad Commission). Fees are billed to the customer in January or February and then paid to the Railroad Commission.
- 45700 **Prof. Dues & Subscriptions**  
Professional Memberships and Subscriptions. Includes approved annual memberships, dues, and licenses with professional organizations or associations.
- 45800 **Development Fees**  
Fees charged to the city for consultants the development of city projects or for a specific development, should the development require additional information from the city. This was set up for the Waller Town Center Development.
- 45900 **Other Professional Fees**  
Cost of professional services not specifically listed in another line item.  
*i.e. Waller I.S.D. for tax collection.*
- 46100 **Interest Expense**  
Includes fees for interest paid on bonds.
- 46500 **Principal**  
Payments for the principal part of bond payments & Loans.
- 47101 **Capital Outlay – Equipment & Vehicles**  
Includes the purchase price and transportation of all automobiles, trucks, trailers, attachments, and appendages. All items purchased to equip the vehicle for services are to be charged to this account. (Replacement or repair of equipment, if not considered a Capital Outlay, should be charged to object code 404.) *i.e. cars, partitions, sirens, power takeoffs, winches, beacon lights, hitches, mats, etc.*
- 47102 **Capital Outlay – Improvement**  
Includes all expenditures covering cost of drainage, engineering, inspections, sodding, grading, landscape improvements, etc.
- 47103 **Capital Outlay – Land**  
Includes all costs of acquiring land such as purchase price, commission, abstracts, court cost, filing fees, appraisals, attorney fees, etc.
- 47104 **Capital Outlay – Infrastructure Improvement**  
Includes all costs related to improvements of the city's infrastructure, including water, sewer, gas, streets and drainage.
- 47105 **Capital Outlay – Computers**  
Includes all new or used additions to office equipment that cost \$5,000 or more.  
*i.e. copiers, duplication machines, desks, chairs. (Items costing less than \$5,000 should be coded to 218.)*
- 47106 **Capital Outlay – Buildings**  
Includes cost for acquiring buildings.

- 47107 **Capital Outlay – Furniture & Fixtures**
- 47108 **Capital Outlay – Vehicles**  
Police, P.W. or Utility Vehicles
- 48110 **Transfer to General Fund**  
Includes transfers to General Fund for projects.
- 48120 **Transfer to Special Revenue**  
Includes transfers to Special Revenue Fund for projects.
- 48130 **Transfer to Debt Service**  
Includes transfers to Debt Service Fund for projects.
- 48140 **Transfer to Capital projects**  
Includes transfers to Capital projects Fund for projects.
- 48210 **Transfer to Water & Sewer**  
Includes transfers to Water and Sewer Fund for projects.
- 48220 **Transfer to Gas**  
Includes transfers to Gas Fund for projects.
- 48300 **Economic Development Incentives**
- 48400 **Fleet & Street Replacement**  
Capital Improvement Fund.
- 48900 **Transfer to Consolidated Cash**  
Includes transfers to Consolidated Cash Fund for projects.