

FISCAL YEAR 2014-2015



...building a bright future on a proud past

Adopted Budget

Mayor and City Council

Terri Wilson, Mayor

Nick Vincent, Councilmember Place 1

Joe Beall, Councilmember Place 2

Justin Diviney, Councilmember Place 3

Michael B. Wilkes, Councilmember Place 4, Mayor Pro Tem

Christine Rodriguez, Councilmember Place 5



FY 2014-15
CITY OF KRUM, TEXAS
ADOPTED BUDGET

This budget will raise more total property taxes than last year's budget by \$182,535 or 12.74%, and of that amount \$84,778 is tax revenue to be raised from new property added to the tax roll this year.

City Council Record Vote on the Budget Adoption:

Mayor Terri Wilson – (does not vote unless there is a tie vote)

Michael Wilkes - Yes

Joe Beall - Yes

Nick Vincent - Yes

Justin Diviney - Yes

Christine Rodriguez - Yes

Property Tax Rates	FY 2014-15	FY 2013-14
Total Tax Rate	\$0.647489	\$0.633855
M&O Tax Rate	\$0.469989	\$0.456355
I&S Tax Rate	\$0.177500	\$0.177500
Effective Tax Rate	\$0.605019	\$0.629400
Effective M&O Tax Rate	\$0.435594	\$0.410900
Rollback Tax Rate	\$0.647489	\$0.800500

The total amount of outstanding municipal debt obligations secured by property taxes is \$8,414,129 (including principal and interest). The total amount of self-supporting debt obligations is \$7,786,762 (including principal and interest).

**CITY OF KRUM
ANNUAL PROGRAM OF SERVICES**

GENERAL FUND REVENUE

	2012-13 ACTUALS	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 BUDGET
Property Taxes	1,124,330	1,178,837	1,247,590	1,400,309
Franchise Fees	190,816	193,700	206,362	233,000
License & Permits	189,360	157,950	120,027	120,450
Charges for Services	178,242	179,000	179,150	179,000
Interest Income	14,614	10,000	9,404	10,000
Miscellaneous	29,549	15,600	145,240	23,500
Transfers	-	68,000	-	-
Muni Court Fines & Forfeitures	107,451	92,000	101,200	96,500
Library Fines & Forfeitures	816	1,000	657	1,000
Library Charges for Services	1,638	1,000	1,138	1,000
Library Intergovernmental	13,590	12,700	13,160	12,700
Library Grants	-	-	8,670	-
Police Charges for Services	215	350	225	250
Police Grants	2,550	2,500	-	-
Animal Control Charges for Services	183	500	75	-
Fire License & Permits	-	-	-	-
Fire Charges for Services	274,276	370,225	292,186	346,000
Fire Intergovernmental	173,996	173,000	174,441	173,000
Fire Dept Grants	-	-	17,462	-
Development License & Permits	1,900	1,000	425	750
Development Charges for Services	28,614	20,700	14,866	21,500
Parks Charges for Services	3,070	2,700	3,810	2,700
Parks Grants	-	-	-	-
Parks Miscellaneous	2,342	700	227	500
Transfers	-	-	-	40,000
Total Revenue	2,337,552	2,481,462	2,536,315	2,662,159

GENERAL FUND EXPENDITURES

	2012-13 BUDGET	2013-14 BUDGET	2013-14 BUDGET	2014-15 BUDGET
Administration	422,510	452,149	443,459	471,535
Municipal Court	64,563	76,800	59,946	78,683
Library	102,934	109,313	120,151	136,009
Police	605,908	544,434	609,844	602,639
Animal Control	25,253	25,000	23,267	25,000
Fire Dept	898,692	899,061	1,122,080	1,056,197
Development	34,684	87,350	85,977	105,800
Streets	44,184	70,500	66,158	56,546
Parks	57,364	41,255	102,967	40,750
Solid Waste	175,150	179,000	179,000	179,000
Total Expenditures	2,431,242	2,484,862	2,812,849	2,752,159

Net Income	(93,690)	(3,400)	(276,534)	(90,000)
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**CITY OF KRUM
ANNUAL PROGRAM OF SERVICES**

GENERAL FUND REVENUE

REVENUES	2012-13 ACTUALS	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 BUDGET
100-4120-4001 Property Taxes - Current	893,704	1,031,863	1,020,000	1,172,809
100-4120-4002 Property Taxes - Delinquent	10,057	2,500	3,180	3,000
100-4120-4003 Property Taxes - P & I	3,118	2,500	3,180	3,000
100-4120-4010 State Sales Tax General	216,583	141,000	220,000	220,000
100-4120-4030 Mixed Beverage	868	974	1,230	1,500
TOTAL TAXES	1,124,330	1,178,837	1,247,590	1,400,309
100-4120-4100 Key On	-	-	-	-
100-4120-4101 TU Electric	104,045	105,000	105,789	115,000
100-4120-4105 CoServ	18,165	25,000	25,000	30,000
100-4120-4110 Sprint	15,095	3,000	-	5,000
100-4120-4111 DTN Speednet	-	-	-	-
100-4120-4115 Atmos Energy	15,095	15,000	21,237	25,000
100-4120-4120 Cable	4,770	4,700	7,625	8,000
100-4120-4124 Progressive	-	13,000	12,211	15,000
100-4120-4125 Speed of Light Franchise	4,500	3,000	4,500	5,000
100-4120-4130 Telecom Franchise	29,146	25,000	30,000	30,000
TOTAL FRANCHISE FEES	190,816	193,700	206,362	233,000
LICENSES & PERMITS				
100-4120-4300 Tower Rent/Lease	4,950	4,950	4,950	5,000
100-4120-4305 Alarm Fees	250	-	600	-
100-4120-4307 Sprinkler Permits	2,700	1,900	3,300	3,000
100-4120-4311 Sign Permits	900	1,000	200	1,000
100-4120-4312 Garage Sale Permits	-	-	1,802	1,000
100-4120-4314 Building Permits	167,219	140,000	100,000	100,000
100-4120-4315 Drilling Permits	-	-	-	-
100-4120-4316 Fence Permits	5,491	3,000	2,750	3,000
100-4120-4317 Inspection Fees - New Dev	75	-	-	-
100-4120-4318 Health Permits	4,975	4,600	2,375	4,600
100-4120-4320 Contractor Registration	2,700	2,500	2,850	2,500
100-4120-4324 Solicitud permits	100	-	1,200	100
100-4120-4328 Septic Tank Permit	-	-	-	250
TOTAL LICENSES & PERMITS	189,360	157,950	120,027	120,450
CHARGES FOR SERVICE				
100-4120-4420 Copies & Faxes	64	-	150	-
100-4120-4430 Solid Waste Collections	178,178	179,000	179,000	179,000
TOTAL CHARGES FOR SERVICE	178,242	179,000	179,150	179,000
INTEREST				
100-4120-4510 Interest	14,614	10,000	9,404	10,000
TOTAL INTEREST	14,614	10,000	9,404	10,000
GRANTS				
MISCELLANEOUS				
100-4120-4710 Miscellaneous Revenue	10,017	5,000	132,377	10,000
100-4120-4715 CONVENIENCE FEE	9,221	5,500	9,563	9,000
100-4120-4720 Returned Check Fees	870	600	500	500
100-4120-4730 Krum Days	7,920	3,500	2,000	2,000
100-4120-4731 Safe Spook	-	500	-	1,000
100-4120-4732 North Pole Days	1,521	500	800	1,000
TOTAL MISCELLANEOUS	29,549	15,600	145,240	23,500
100-4120-4910 Transfer from Utility Fund	-	68,000	-	-
TOTAL TRANSFERS	-	68,000	-	-

GENERAL FUND REVENUE

REVENUES	2012-13 ACTUALS	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 BUDGET
FINES & FORFEITURES				
100-4135-4210 Mun Crt Child Safety Fee	3,951	-	4,115	-
100-4135-4212 Mun Crt Time Pmt Fee	1,001	1,000	312	1,000
100-4135-4214 Mun Crt Misc Fee	10,060	8,000	7,674	7,500
100-4135-4217 Mun Crt Fines	87,543	80,000	85,000	85,000
100-4135-4218 Mun Crt Seatbelt Safety	426	-	469	-
100-4135-4219 Mun Crt Warrant Fees	2,780	3,000	3,000	3,000
100-4135-4225 CHILD SAFETY FEES	1,690	-	630	-
TOTAL FINES & FORFEITURES	107,451	92,000	101,200	96,500
FINES & FORFEITURES				
100-4150-4205 Library Fines	816	1,000	657	1,000
TOTAL FINES & FORFEITURES	816	1,000	657	1,000
CHARGES FOR SERVICE				
100-4150-4420 Copies & Faxes	1,575	1,000	1,014	1,000
100-4150-4421 Replacement	63	-	124	-
TOTAL CHARGES FOR SERVICE	1,638	1,000	1,138	1,000
INTERGOVERNMENTAL				
100-4150-4660 Library-Denton Co. Int/Loc	13,590	12,700	13,160	12,700
TOTAL INTERGOVERNMENTAL	13,590	12,700	13,160	12,700
GRANTS				
100-4150-4801 Donations	-	-	689	-
100-4150-4802 Special Programs - Donatio	-	-	403	-
100-4150-4806 Grant Revenue	-	-	7,578	-
100-4150-4825 IMLS Fellowship Grant	-	-	-	-
100-4150-4835 AMO Leer Grant	-	-	-	-
100-4150-4840 Lone Star Grant	-	-	-	-
100-4150-4845 2011 NT Book Fest	-	-	-	-
100-4150-4855 MAE Trust Grant Revenue	-	-	-	-
TOTAL GRANTS	-	-	8,670	-
CHARGES FOR SERVICE				
100-4210-4322 Alarm Permits	-	100	-	-
100-4210-4440 Police Reports	215	250	225	250
TOTAL CHARGES FOR SERVICE	215	350	225	250
GRANTS				
100-4210-4801 Police Restricted Donation	-	-	-	-
100-4210-4805 Grant Proceeds	-	-	-	-
100-4210-4810 Police Restricted Training	-	-	-	-
100-4210-4815 Police Seizure Rev	-	-	-	-
100-4210-4820 Tobacco Grant	-	-	-	-
100-4210-4821 Loan Proceeds	-	-	-	-
100-4210-4825 Donations	-	-	-	-
100-4210-5000 National Night Out	2,550	2,500	-	-
TOTAL GRANTS	2,550	2,500	-	-
CHARGES FOR SERVICE				
100-4220-4422 Dog Pound	183	500	75	-
TOTAL CHARGES FOR SERVICE	183	500	75	-

**CITY OF KRUM
ANNUAL PROGRAM OF SERVICES**

GENERAL FUND REVENUE

REVENUES	2012-13 ACTUALS	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 BUDGET
LICENSES & PERMITS				
100-4310-4305 Alarm Permits	-	-	-	-
TOTAL LICENSES & PERMITS	-	-	-	-
CHARGES FOR SERVICE				
100-4310-4401 Revenue Rescue	8,769	10,000	9,848	10,000
100-4310-4402 Fire Inspections	1,000	1,500	250	3,500
100-4310-4406 Fire Runs-Reimb. Ambulance	87,300	128,725	100,475	117,500
100-4310-4410 EMS Billing	177,207	230,000	181,613	215,000
TOTAL CHARGES FOR SERVICE	274,276	370,225	292,186	346,000
INTERGOVERNMENTAL				
100-4310-4605 Fire-Denton Co Int/Local	10,000	10,000	10,000	10,000
100-4310-4611 Ponder EMS	18,000	18,000	18,000	18,000
100-4310-4614 Denton Co. EMS Calls	145,186	145,000	146,261	145,000
100-4310-4615 KISD - EMS Coverage	810	-	180	-
TOTAL INTERGOVERNMENTAL	173,996	173,000	174,441	173,000
GRANTS				
100-4310-4801 Donations	-	-	1,067	-
100-4310-4805 Grant Proceeds	-	-	16,395	-
100-4310-4820 Loan Proceeds	-	-	-	-
TOTAL Fire Department	-	-	17,462	-
LICENSES & PERMITS				
100-4410-4305 Alarm Fees	1,900	1,000	425	750
TOTAL LICENSES & PERMITS	1,900	1,000	425	750
CHARGES FOR SERVICE				
100-4410-4451 Plan Reviews	25,818	20,000	11,477	20,000
100-4410-4452 Variances & Plats	1,051	-	500	500
100-4410-4453 Zoning Applications	920	200	2,400	500
100-4410-4454 Reinspection	825	500	489	500
TOTAL CHARGES FOR SERVICE	28,614	20,700	14,866	21,500
CHARGES FOR SERVICE				
100-4610-4470 Santa's Krum Run	670	500	1,085	500
100-4610-4475 Parks Advertising	2,400	2,200	2,725	2,200
100-4610-4485 Summer Shuffle	-	-	-	-
TOTAL CHARGES FOR SERVICE	3,070	2,700	3,810	2,700
GRANTS				
100-4610-4801 Donations	-	-	-	-
TOTAL GRANTS	-	-	-	-
MISCELLANEOUS				
100-4610-4710 Miscellaneous Revenue	2,342	700	227	500
TOTAL MISCELLANEOUS	2,342	700	227	500
TRANSFERS				
100- Transfer from Water	-	-	-	20,000
100- Transfer from Sewer	-	-	-	20,000
TOTAL TRANSFERS	-	-	-	40,000
TOTAL REVENUE	2,337,552	2,481,462	2,536,315	2,662,159

DEPARTMENT - Administration

	2012-13 ACTUALS	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 BUDGET
100-5120-1110 Wages Full Time	113,283	123,500	123,500	148,140
100-5120-1120 Wages Overtime	263	1,000	1,299	686
100-5120-1150 Longevity	92	423	184	1,224
100-5120-1160 Auto Allowance	2,250	3,000	2,530	3,000
100-5120-1220 Medicare	1,566	1,754	1,731	2,251
100-5120-1230 TMRS	2,064	3,414	5,818	5,507
100-5120-1240 Group Insurance	25,475	15,592	14,749	21,027
100-5120-1245 TWC Unemployment Ins	236	270	570	1,000
100-5120-1250 Workers Compensation	761	1,000	865	1,000
100-5120-1300 Employee Recognition Banquet	588	500	1,820	500
TOTAL PERSONNEL SERVICES	146,578	150,453	153,066	184,335
SUPPLIES & MATERIALS				
100-5120-2110 Office Supplies	3,935	4,005	3,964	4,000
100-5120-2150 Postage	3,084	2,000	2,043	2,500
100-5120-2311 Minor Office Equipment	29	7,782	7,734	7,100
TOTAL SUPPLIES & MATERIALS	7,048	13,787	13,741	13,600
OPERATIONS				
100-5120-3004 Web Hosting	-	500	1,560	1,000
100-5120-3005 Miscellaneous Expense	3,397	300	140	-
100-5120-3006 Bank Charges	3,150	4,000	2,660	3,000
100-5120-3010 Printing Expense	36	15,400	16,010	15,400
100-5120-3015 Municipal Lighting	34,084	35,000	34,047	37,000
100-5120-3031 Legal Notices	3,569	2,500	1,377	3,000
100-5120-3040 Election Costs	7,427	10,058	10,006	5,500
100-5120-3060 Equipment Lease/Rental	3,788	4,500	4,500	4,500
100-5120-3100 Training	4,356	3,000	2,945	3,000
100-5120-3105 Travel	-	-	-	1,000
100-5120-3110 Meetings	261	500	497	500
100-5120-3120 Dues & Registrations	914	1,000	998	1,000
100-5120-3125 TML Insurance	7,294	10,000	10,000	10,000
100-5120-3301 Electricity/Gas	2,303	2,000	2,298	2,500
100-5120-3302 Telephones/Internet	3,957	7,000	6,772	4,000
100-5120-3303 Long Distance	276	400	399	400
100-5120-3400 Special Events	24,503	10,000	9,947	10,000
100-5120-3401 SAFE SPOOK	650	1,150	1,133	1,150
100-5120-3402 North Pole Days	8,486	4,000	6,961	7,000
TOTAL OPERATIONS	108,451	111,308	112,250	109,950

DEPARTMENT - Administration

	2012-13 ACTUALS	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 BUDGET
CONTRACTUAL SERVICES				
100-5120-3605 Collection Services	-	2,000	2,197	2,500
100-5120-3615 Computer/IT Services	39,868	50,500	50,500	40,000
100-5120-3620 Health Inspections	-	250	1,125	1,500
100-5120-3625 Other Contractual Services	18,067	15,000	14,100	15,000
100-5120-3630 Legal Services	14,664	13,500	13,096	13,500
100-5120-3635 Tax Collection Costs	1,581	3,000	3,000	3,000
100-5120-3637 Appraisal District	10,984	11,500	11,343	11,500
100-5120-3640 Accounting Services	7,430	15,000	15,000	15,000
100-5120-3650 Audit Expense	37,050	23,000	26,950	29,000
100-5120-3660 Cleaning Services	2,990	2,760	2,695	3,000
100-5120-3665 Codification of Ordinances	3,790	2,000	1,975	2,000
100-5120-3670 Property Taxes	-	-	-	-
100-5120-3675 Street Parking	-	-	-	-
TOTAL CONTRACTUAL SERVICES	136,424	138,510	141,981	136,000
100-5120-4110 Building Maintenance				
	5,553	15,000	10,000	10,000
100-5120-4310 Equipment Maintenance				
	-	980	500	1,000
TOTAL REPAIR & MAINTENANCE	5,553	15,980	10,500	11,000
DEBT SERVICE				
100-5120-5211 Accounting Software -	18,456	11,000	11,921	16,650
100-5120-5212 Lease Payment IT Equip	-	11,111	-	-
100-5120-5299 Interest Expense	-	-	-	-
TOTAL DEBT SERVICE	18,456	22,111	11,921	16,650
TOTAL Administration	422,510	452,149	443,459	471,535

DEPARTMENT - Municipal Court

	2012-13 ACTUALS	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 BUDGET
PERSONNEL SERVICES				
100-5135-1110 Wages Full Time	34,343	35,707	32,946	40,000
100-5135-1120 Wages Overtime	1,365	135	1,108	-
100-5135-1150 Longevity	304	400	352	30
100-5135-1220 Medicare	515	547	449	600
100-5135-1230 TMRS	715	1,008	2,325	1,469
100-5135-1240 Group Insurance	7,963	5,198	4,936	6,067
100-5135-1245 TWC Unemployment Ins	108	100	100	100
100-5135-1250 Workers Compensation	319	300	491	117
TOTAL PERSONNEL SERVICES	45,632	43,395	42,707	48,383
SUPPLIES & MATERIALS				
100-5135-2110 Office Supplies	1,236	800	906	1,200
100-5135-2150 Postage	242	200	153	200
TOTAL SUPPLIES & MATERIALS	1,478	1,000	1,059	1,400
OPERATIONS				
100-5135-3005 Miscellaneous Expense	-	-	104	-
100-5135-3006 Bank/Merchant Fees	603	400	1,302	1,300
100-5135-3010 Printing Expense	54	500	1,040	1,000
100-5135-3029 Jail Fees	-	250	-	-
100-5135-3060 Equipment Lease/Rental	891	120	205	250
100-5135-3100 Training	376	300	-	500
100-5135-3120 Dues & Registrations	26	100	100	150
100-5135-3125 TML Insurance	-	1,000	250	1,000
100-5135-3302 Telephone/Internet	1,269	1,200	531	1,200
100-5135-3303 Long Distance	104	100	59	100
100-5135-3304 Web Hosting	1,000	2,000	1,000	2,000
TOTAL OPERATIONS	4,323	5,970	4,591	7,500
CONTRACTUAL SERVICES				
100-5135-3605 Collection Services	-	1,000	500	1,000
100-5135-3620 Court Prosecutor	3,150	4,500	2,850	3,500
100-5135-3625 Other Contractual Services	76	-	439	500
100-5135-3626 Judge Municipal Court	4,800	7,200	4,800	7,200
100-5135-3628 Warrant Service	-	2,200	500	2,200
TOTAL CONTRACTUAL SERVICES	8,026	14,900	9,089	14,400
REPAIR & MAINTENANCE				
100-5135-4110 Building Maint	100	-	-	-
TOTAL MAINTENANCE & REPAIR	100	-	-	-
DEBT SERVICE				
100-5135-5211 Software Lease	5,004	11,535	2,500	7,000
TOTAL DEBT SERVICE	5,004	11,535	2,500	7,000
TOTAL Municipal Court	64,563	76,800	59,946	78,683

DEPARTMENT - Library

	2012-13 ACTUALS	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 BUDGET
100-5150-1100 Department Head Salaries	33,057	36,725	36,160	40,581
100-5150-1110 Wages Full Time	569	-	230	
100-5150-1112 Wages Part Time	29,420	31,622	29,355	41,057
100-5150-1150 Longevity	268	280	316	376
100-5150-1205 PARS	-	-	1,632	
100-5150-1210 Social Security	1,013	1,452	24	2,546
100-5150-1220 Medicare	929	829	1,062	1,230
100-5150-1230 TMRS	594	1,908	1,793	1,503
100-5150-1240 Group Insurance	7,936	5,197	5,901	10,940
100-5150-1245 TWC Unemployment Ins	302	500	500	546
100-5150-1250 Workers Compensatiion	1,255	1,500	1,368	1,400
TOTAL PERSONNEL SERVICES	75,343	80,013	78,341	100,179
SUPPLIES & MATERIALS				
100-5150-2037 Collection Development	6,786	9,000	9,000	9,000
100-5150-2040 On-Line Resources - Patron	506	500	532	550
100-5150-2110 Office Supplies	4,004	2,500	2,935	2,500
100-5150-2150 Postage	169	300	125	300
100-5150-2210 Computer Software	2,732	3,800	15,000	7,000
TOTAL SUPPLIES & MATERIALS	14,197	16,100	27,592	19,350
OPERATIONS				
100-5150-3005 Miscellaneous Expense	305	-	-	-
100-5150-3060 Equipment Lease/Rental	103	100	151	150
100-5150-3100 Training	795	700	656	700
100-5150-3120 Dues & Registrations	503	500	510	1,000
100-5150-3125 TML Insurance	675	1,000	1,150	1,200
100-5150-3301 Electricity/Gas	2,150	2,500	2,974	2,750
100-5150-3302 Telephone/Internet	4,752	6,000	4,628	6,000
100-5150-3303 Long Distance	128	100	180	180
TOTAL OPERATIONS	9,411	10,900	10,249	11,980
CONTRACTUAL SERVICES				
100-5150-3625 Other Contractual Services	1,830	1,600	1,560	3,000
TOTAL CONTRACTUAL SERVICES	1,830	1,600	1,560	3,000
REPAIR & MAINTENANCE				
100-5150-4110 Building Maintenance	601	200	450	1,000
100-5150-4120 Building Security	416	500	542	500
100-5150-4310 Equipment Maintenance	-	-	-	-
TOTAL REPAIR & MAINTENANCE	1,017	700	992	1,500

**CITY OF KRUM
ANNUAL PROGRAM OF SERVICES**

	2012-13 ACTUALS	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 BUDGET
GRANT EXPENSES				
100-5150-8005 Donation Expenses	1,041	-	1,017	-
100-5150-8006 Special Programs from Dona	95	-	400	-
100-5150-8010 Lone Star Grant	-	-	-	-
100-5150-8020 F. Dobie Grant	-	-	-	-
100-5150-8025 CoServ Grant	-	-	-	-
100-5150-8030 IMLS Fellowship Grant	-	-	-	-
100-5150-8035 AMO LEER GRANT EXPENSES	-	-	-	-
100-5150-8045 2011 North Texas Book Fest	-	-	-	-
100-5150-8046 Margaret Edwards Trust Exp	-	-	-	-
TOTAL GRANT EXPENSES	1,136	-	1,417	-
TOTAL LIBRARY EXPENDITURES	102,934	109,313	120,151	136,009

CITY OF KRUM
ANNUAL PROGRAM OF SERVICES

DEPARTMENT - Public Safety

	2012-13 ACTUALS	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 BUDGET
100-5210-1100 Department Head Salaries	56,582	58,732	78,651	62,067
100-5210-1110 Wages Full Time	263,613	267,513	260,855	279,411
100-5210-1112 Wages Part Time	26	-	73	-
100-5210-1120 Wages Overtime	9,457	10,000	7,854	11,621
100-5210-1150 Longevity	1,432	1,500	1,296	1,476
100-5210-1210 Social Security	911	-	-	-
100-5210-1220 Medicare	4,557	4,854	4,934	5,319
100-5210-1230 TMRS	20,374	9,390	12,486	13,013
100-5210-1240 Group Insurance	62,952	41,580	42,679	53,237
100-5210-1245 TWC Unemployment Ins	1,067	1,000	3,910	3,735
100-5210-1250 Workers Compensatiion	7,403	7,500	9,163	9,735
TOTAL PERSONNEL SERVICES SUPPLIES &	428,374	402,069	421,901	439,614
100-5210-2110 Office Supplies	1,620	2,300	2,897	2,400
100-5210-2150 Postage	907	1,200	648	1,000
100-5210-2280 Vehicle Fuel Supplies	30,237	30,000	27,861	36,000
100-5210-2310 Minor Equipment	6,598	5,000	6,073	5,500
100-5210-2311 Program Equipment	1,096	3,000	3,039	3,000
100-5210-2320 Clothing	4,546	8,253	8,414	8,400
TOTAL SUPPLIES & MATERIALS	45,004	49,753	48,932	56,300
OPERATIONS				
100-5210-3000 Police Seizure	30,970	-	-	-
100-5210-3005 Miscellaneous Expense	435	-	-	-
100-5210-3006 Professional Services	1,644	2,000	1,509	2,000
100-5210-3060 Office Equipment Lease-Pol	3,369	3,200	3,611	3,700
100-5210-3100 Training	1,725	3,500	1,380	3,500
100-5210-3120 Dues & Registrations	409	500	400	500
100-5210-3125 TML Insurance	10,523	10,000	10,045	10,000
100-5210-3301 Electricity/Gas	1,700	2,500	2,013	2,100
100-5210-3302 Telephone/Internet	12,023	7,000	9,141	10,000
100-5210-3303 Long Distance	172	200	79	200
TOTAL OPERATIONS	62,970	28,900	28,178	32,000
CONTRACTUAL SERVICES				
100-5210-3615 Computer/IT Services	6,204	6,000	13,400	17,000
100-5210-3625 Other Contractual Services	3,568	2,000	2,200	3,000
100-5210-3626 Denton County Communicatio	23,055	22,750	22,704	20,000
TOTAL CONTRACTUAL SERVICES	32,827	30,750	38,304	40,000

**CITY OF KRUM
ANNUAL PROGRAM OF SERVICES**

DEPARTMENT - Public Safety

	2012-13 ACTUALS	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 BUDGET
REPAIR & MAINTENANCE				
100-5210-4110 Building Maintenance	3,244	1,000	2,459	1,000
100-5210-4310 Equipment Maintenance	863	2,500	1,165	3,000
100-5210-4320 Vehicle Maintenance	12,977	10,000	12,125	10,000
100-5210-5000 National Night Out	1,141	-	1,022	1,000
TOTAL REPAIR & MAINTENANCE	18,225	13,500	16,771	15,000
DEBT SERVICE				
100-5210-5212 Lease Payments - 08 Exp &	-	-	-	-
100-5210-5214 Lease Payments - 2008 Pick	-	-	-	-
100-5210-5220 -2011 & 2012 Tahoes	15,336	17,737	17,529	18,000
100-5210-5299 Interest Expense	2,400	1,725	1,768	1,725
TOTAL DEBT SERVICE	17,736	19,462	19,297	19,725
100-5210-6010 Capital Outlay	-	-	36,461	-
TOTAL CAPITAL OUTLAY	-	-	36,461	-
GRANT EXPENSES				
100-5210-8090 Grant/Restricted	145	-	-	-
100-5210-8095 Tobacco Grant	627	-	-	-
TOTAL GRANT EXPENSES	772	-	-	-
TOTAL Public Safety	605,908	544,434	609,844	602,639

DEPARTMENT - Animal Control

	2012-13 ACTUALS	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 BUDGET
SUPPLIES & MATERIALS				
100-5220-2210 Dog Pound Expense	25,253	25,000	23,267	25,000
Contract All American Dog				
TOTAL SUPPLIES & MATERIALS	25,253	25,000	23,267	25,000
TOTAL Animal Control	25,253	25,000	23,267	25,000

DEPARTMENT - Fire Department

	2012-13	2013-14	2013-14	2014-15
	ACTUALS	BUDGET	ESTIMATE	BUDGET
100-5310-1100 Department Head Salaries	58,103	59,914	55,736	65,926
100-5310-1110 Wages Full Time	299,996	342,937	344,364	368,776
100-5310-1112 Wages Part Time	107,855	93,503	100,373	102,823
100-5310-1120 Wages Overtime	38,204	57,629	50,080	60,000
100-5310-1140 Certification Pay	6,056	10,800	7,896	10,800
100-5310-1150 Longevity	1,744	2,000	2,586	2,844
100-5310-1210 Social Security	6,376	1,700	290	2,000
100-5310-1220 Medicare	7,134	6,416	7,585	9,064
100-5310-1230 TMRS	23,937	13,157	18,502	18,402
100-5310-1240 Group Insurance	48,446	46,777	35,555	54,853
100-5310-1245 TWC Unemployment Ins	743	2,970	12,663	2,500
100-5310-1250 Workers Compensation	15,867	15,821	16,301	16,500
TOTAL PERSONNEL SERVICES	614,461	653,624	651,931	714,488
SUPPLIES & MATERIALS				
100-5310-2110 Office Supplies	2,041	2,200	2,181	2,200
100-5310-2130 EMS Supplies	24,826	27,500	25,173	27,500
100-5310-2150 Postage	76	200	151	200
100-5310-2215 Food Supplies	2,097	2,000	1,791	2,000
100-5310-2280 Vehicle Fuel Supplies	23,194	20,000	24,009	26,000
100-5310-2315 Equipment Minor Safety	11,898	18,200	18,200	23,000
100-5310-2320 Clothing	6,822	8,660	8,726	9,000
100-5310-2340 Communications Equipment	1,719	2,500	2,302	2,500
100-5310-2345 Fire Equipment	3,996	6,000	5,165	10,000
TOTAL SUPPLIES & MATERIALS	76,669	87,260	87,698	102,400
OPERATIONS				
100-5310-3005 Miscellaneous Expense	645	-	689	-
100-5310-3042 Fire Prevention	522	1,000	1,003	1,000
100-5310-3060 Office Equipment Lease	103	2,640	3,100	3,100
100-5310-3100 Training	1,279	3,000	3,245	3,300
100-5310-3120 Dues & Registrations	4,463	6,000	7,242	6,000
100-5310-3125 TML Insurance	6,957	8,000	8,640	8,000
100-5310-3301 Electricity/Gas	7,909	10,000	9,892	10,000
100-5310-3302 Telephone/Internet	8,606	9,000	10,986	10,000
100-5310-3303 Long Distance	143	-	120	100
TOTAL OPERATIONS	30,627	39,640	44,917	41,500

DEPARTMENT - Fire Department

	2012-13 ACTUALS	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 BUDGET
CONTRACTUAL SERVICES				
100-5310-3605 Collections Services	-	3,000	-	-
100-5310-3615 Computer/IT Services	7,689	6,000	11,000	8,500
100-5310-3620 Emergicon	-	16,800	-	-
100-5310-3625 Other Contractual Services	11,678	9,000	12,456	12,000
100-5310-3626 Denton County Communicatio	3,608	3,200	3,194	4,200
TOTAL CONTRACTUAL SERVICES	22,975	38,000	26,650	24,700
REPAIR & MAINTENANCE				
100-5310-4110 Building Maintenance	7,172	7,500	7,273	6,072
100-5310-4310 Equipment Maintenance	5,710	7,500	7,093	7,500
100-5310-4320 Vehicle Maintenance	5,710	12,000	37,650	16,000
100-5310-4810 Insurance Proceeds	-	-	-	-
TOTAL REPAIR & MAINTENANCE	18,592	27,000	52,016	29,572
DEBT SERVICE				
100-5310-5210 Lease Payment - Brush Truck	-	-	-	-
100-5310-5212 Lease Payment - Fire Truck	-	6,815	8,300	-
100-5310-5214 Lease Payment - Ambulance	35,973	45,922	45,922	45,922
100-5310-5215 Lease Payment - 2011 Ford	6,250	-	6,300	6,815
100-5310-5299 Interest Expense	10,512	800	1,030	800
TOTAL DEBT SERVICE	52,735	53,537	61,552	53,537
100-5310-6010 Capital Outlay	-	-	160,071	90,000
Radios-\$90,000				
TOTAL CAPITAL OUTLAY	-	-	160,071	90,000
GRANT EXPENSES				
100-5310-8090 Grant/Donation Expenses	82,633	-	37,245	-
TOTAL GRANT EXPENSES	82,633	-	37,245	-
100-5310-7100 Transfer Out	-	-	-	-
TOTAL Fire Department	898,692	899,061	1,122,080	1,056,197

DEPARTMENT - Development Services

	2012-13 ACTUALS	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 BUDGET
SUPPLIES & MATERIALS				
100-5410-2110 Office Supplies	813	650	638	650
100-5410-2150 Postage	96	100	72	150
TOTAL SUPPLIES & MATERIALS	909	750	710	800
OPERATIONS				
100-5410-3005 Miscellaneous Expense	196	-	72	-
TOTAL OPERATIONS	196	-	72	-
CONTRACTUAL SERVICES				
100-5410-3615 Computer/IT	-	14,600	8,000	18,000
100-5410-3620 Health Inspections	1,650	2,000	1,850	2,000
100-5410-3625 Contractual Labor	-	55,000	30,000	55,000
100-5410-3645 Engineering Fees(Plat,Prep	101	2,500	-	-
100-5410-3665 Building Inspections	31,828	12,500	45,345	30,000
TOTAL CONTRACTUAL SERVICES	33,579	86,600	85,195	105,000
TOTAL Development Services	34,684	87,350	85,977	105,800

DEPARTMENT - Streets

	2012-13 ACTUALS	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 BUDGET
PERSONNEL SERVICES				
SUPPLIES & MATERIALS				
100-5510-2280 Vehicle Fuel Supplies	-	1,500	-	-
100-5510-2310 Minor Equipment	-	1,000	-	-
100-5510-2320 Clothing	589	1,000	750	750
100-5510-2321 Protective Clothing	110	500	500	500
100-5510-2450 Street Signs	1,500	1,500	500	1,500
TOTAL SUPPLIES & MATERIALS	2,199	5,500	1,750	2,750
OPERATIONS				
100-5510-3060 Equipment Rental	715	1,500	1,179	1,500
TOTAL OPERATIONS	715	1,500	1,179	1,500
REPAIR & MAINTENANCE				
100-5510-4320 Vehicle Maintenance	1,306	3,000	2,729	3,000
100-5510-4330 Engineering Services	5,002	3,000	3,000	3,000
100-5510-4400 Street Maintenance- G.F.	34,962	57,500	57,500	46,296
TOTAL REPAIR & MAINTENANCE	41,270	63,500	63,229	52,296
DEBT SERVICE				
100-5510-5261 Lease Payment				
100-5510-5299 Interest Expense				
TOTAL DEBT SERVICE	-	-	-	-
TOTAL Streets	44,184	70,500	66,158	56,546

DEPARTMENT - Parks and Recreation

	2012-13	2013-14	2013-14	2014-15
	ACTUALS	BUDGET	ESTIMATE	BUDGET
PERSONNEL SERVICES				
100-5610-1112 Wages Part Time	4,917	-	8,837	-
100-5610-1210 Social Security	305	-	946	-
100-5610-1220 Medicare	71	-	115	-
100-5610-1240 Group Insurance	-	-	1,575	-
100-5610-1245 TWC Unemployment	102	-	606	-
TOTAL PERSONNEL SERVICES	5,395	-	12,079	-
SUPPLIES & MATERIALS				
100-5610-2150 Postage	-	50	50	50
TOTAL SUPPLIES & MATERIALS	-	50	50	50
OPERATIONS				
100-5610-3005 Miscellaneous Expense	68	-	-	-
100-5610-3043 Santa's Krum Run	1,090	1,000	731	1,000
100-5610-3070 Advertising	1,500	2,000	400	2,000
100-5610-3080 Porta Potties	987	1,000	1,000	1,000
100-5610-3301 Electricity/Gas	13,164	14,000	14,000	14,000
TOTAL OPERATIONS	16,809	18,000	16,131	18,000
CONTRACTUAL SERVICES				
100-5610-3625 Other Contractual Services	1,246	20,505	19,303	20,000
TOTAL CONTRACTUAL SERVICES	1,246	20,505	19,303	20,000
REPAIR & MAINTENANCE				
100-5610-4110 Building Maintenance	421	700	674	700
100-5610-4310 Ball Field Maintenance	1,082	2,000	2,000	2,000
TOTAL REPAIR & MAINTENANCE	1,503	2,700	2,674	2,700
CAPITAL OUTLAY				
100-5610-6015 Park Donations Expense	270	-	-	-
100-5610-6020 Football Field	-	-	-	-
TOTAL CAPITAL OUTLAY	270	-	-	-
GRANT EXPENSES				
100-5610-8090 Grant Expense	32,141	-	52,730	-
TOTAL GRANT EXPENSES	32,141	-	52,730	-
TOTAL Parks and Recreation	57,364	41,255	102,967	40,750

DEPARTMENT - Solid Waste Collections

	2012-13 ACTUALS	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 BUDGET
CONTRACTUAL SERVICES				
100-5710-3655 Refuse Collections	175,150	179,000	179,000	179,000
TOTAL CONTRACTUAL SERVICES	175,150	179,000	179,000	179,000
TOTAL Solid Waste Collections	175,150	179,000	179,000	179,000

Water Department

	2012-13 ACTUALS	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 BUDGET
LICENSES & PERMITS				
710-4530-4480 Water Sales	835,051	884,000	833,717	925,000
710-4530-4481 Bulk Water Sales	7,090	6,000	3,000	15,000
710-4530-4482 Water Taps	218,000	80,000	100,000	100,000
710-4530-4483 Water Connects	21,495	20,000	20,000	20,000
710-4530-4484 NTX GROUNDWTR DIST FEE	14,513	14,000	14,500	14,500
710-4530-4485 Late Fees	45,993	48,000	40,512	45,000
TOTAL CHARGES FOR SERVICE	1,142,142	1,052,000	1,011,729	1,119,500
INTEREST				
710-4530-4510 Interest Income	719	800	364	500
TOTAL INTEREST	719	800	364	500
MISCELLANEOUS				
710-4530-4710 Miscellaneous Revenue	229,293	-	945	-
TOTAL MISCELLANEOUS	229,293	-	945	-
TOTAL Water Revenue	\$ 1,372,154	\$ 1,052,800	\$ 1,013,038	\$ 1,120,000
TOTAL Water Expenditures	\$ 717,672	\$ 876,051	\$ 891,832	\$ 880,229

Sewer Department

	2012-13 ACTUALS	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 BUDGET
CHARGES FOR SERVICE				
710-4540-4490 Sewer Billing	700,000	870,000	879,351	900,000
710-4540-4491 Sewer Taps	325,500	110,000	150,000	150,000
TOTAL CHARGES FOR SERVICE	1,025,500	980,000	1,029,351	1,050,000
TOTAL Sewer Revenue	\$ 1,025,500	\$ 980,000	\$ 1,029,351	\$ 1,050,000
TOTAL Sewer Expenditures	\$ 722,333	\$ 1,131,019	\$ 1,039,184	\$ 1,289,771
TOTAL REVENUE	2,397,654	2,032,800	2,042,389	2,170,000
TOTAL EXPENDITURES	1,440,005	2,007,070	1,931,016	2,170,000
NET INCOME	\$ 957,649	\$ 25,730	\$ 111,373	\$ -

710-Water & Sewer Fund
DEPARTMENT - Water Department

	2012-13	2013-14	2013-14	2014-15
	ACTUALS	BUDGET	ESTIMATE	BUDGET
710-5530-1110 Wages Full Time	144,789	149,937	139,373	66,040
710-5530-1120 Wages Overtime	10,634	6,000	12,217	6,000
710-5530-1150 Longevity	336	782	501	612
710-5530-1210 Social Security	612	-	-	-
710-5530-1220 Medicare	2,225	4,436	2,378	2,500
710-5530-1230 TMRS	3,170	4,357	6,123	6,200
710-5530-1240 Group Insurance	22,088	23,388	16,700	10,789
710-5530-1245 TWC Unemployment Ins	480	300	-	1,500
710-5530-1250 Workers Compensatiion	3,792	5,050	5,048	5,200
TOTAL PERSONNEL SERVICES SUPPLIES &	188,126	194,250	182,340	98,841
710-5530-2110 Office Supplies	1,121	1,200	2,118	2,000
710-5530-2150 Postage	431	1,000	887	1,000
710-5530-2270 Chemical Supplies	6,596	6,500	5,700	6,500
710-5530-2280 Vehicle Fuel Supplies	7,700	5,500	8,032	8,000
710-5530-2309 Water Meters	-	40,000	40,000	40,000
710-5530-2310 Minor Equipment	15	100	-	3,723
710-5530-2320 Clothing	4,142	2,500	2,592	3,000
710-5530-2325 Porta Pottie Rental	266	300	300	300
TOTAL SUPPLIES & MATERIALS	20,271	57,100	59,629	64,523
OPERATIONS				
710-5530-3006 Bank/Merchant Fees	5,737	3,000	5,366	5,500
710-5530-3010 Printing Expense	1,375	1,700	2,176	2,000
710-5530-3060 Office Equipment Leases	1,481	1,200	2,120	1,500
710-5530-3085 Water Testing	3,539	5,700	2,979	3,000
710-5530-3100 Training	3,270	2,000	600	2,000
710-5530-3120 Dues & Registration	26	130	100	130
710-5530-3121 UTRWD Member Dues	1,658	1,700	1,700	1,700
710-5530-3125 TML Insurance	5,429	8,050	7,753	8,050
710-5530-3150 State Water Permit	3,011	3,015	3,226	3,300
710-5530-3301 Electricty/Gas	64,525	60,000	60,000	66,000
710-5530-3302 Telephone/Internet	5,673	3,600	4,965	5,000
710-5530-3303 Long Distance	83	100	65	100
710-5530-3304 Web Hosting	510	650	765	800
710-5530-3305 Water Bill Postage	7,400	5,000	7,420	7,500
TOTAL OPERATIONS	103,717	95,845	99,235	106,580

710-Water & Sewer Fund
DEPARTMENT - Water Department

	2012-13	2013-14	2013-14	2014-15
	ACTUALS	BUDGET	ESTIMATE	BUDGET
CONTRACTUAL SERVICES				
710-5530-3600 Water Purchase	102,165	140,000	140,000	140,000
710-5530-3605 Collection Services	259	200	200	200
710-5530-3615 Computer/IT Services	7,421	11,000	10,778	11,000
710-5530-3625 Other Contracted Services	16,057	12,000	19,857	20,000
710-5530-3630 Legal Services	-	2,500	300	2,500
710-5530-3631 TCEQ	-	40,500	40,500	-
710-5530-3632 NTX Water Fees	-	15,000	13,934	15,000
710-5530-3645 Engineering Fees	-	4,000	4,000	20,000
710-5530-3650 Audit Expense	-	5,000	5,000	5,000
710-5530-3655 Utility Director - Contrac	2,388	-	-	48,000
710-5530-3660 Annual Water Report	1,082	3,300	-	-
710-5530-3665 Codification of Ordinances	-	800	-	800
710-5530-3670 City Hall Property Tax	-	-	-	-
710-5530-3675 Water/Sewer Rate Study	-	-	-	-
TOTAL CONTRACTUAL SERVICES	129,372	234,300	234,569	262,500
REPAIR & MAINTENANCE				
710-5530-4310 Equipment Maintenance	2,359	6,000	6,025	6,000
710-5530-4320 Vehicle Maintenance	1,288	3,000	4,131	3,000
710-5530-4325 Heavy Equipment Maintenanc	2,382	12,170	11,536	12,170
710-5530-4340 Water Line Maintenance	55,213	45,000	44,000	45,000
710-5530-4350 Maintenance Other	358	1,000	1,292	1,500
TOTAL REPAIR & MAINTENANCE	61,600	67,170	66,984	67,670

710-Water & Sewer Fund
DEPARTMENT - Water Department

	2012-13	2013-14	2013-14	2014-15
	ACTUALS	BUDGET	ESTIMATE	BUDGET
DEBT SERVICE				
710-5530-5001 Bond Principle - 2000 CO	-	-	-	-
710-5530-5002 Bond Interest - 2000 CO	-	-	-	-
710-5530-5003 Bond Principal - 2005 CO B	65,000	70,000	70,000	75,000
710-5530-5004 Bond Interest - 2005 CO Bo	47,549	43,893	43,893	40,603
710-5530-5005 Bond Interest - 2006 Tax Note	-	-	-	-
710-5530-5006 Bond Principle - 2006 Tax Note	-	-	-	-
710-5530-5013 Bond Principle - 2004 Tax Note	-	-	11,815	-
710-5530-5014 Bond Interest - 2004 Tax Note	-	-	-	-
710-5530-5020 Bond Admin Fees	400	400	-	400
710-5530-5023 Bond Principle - 2004 GO	-	-	-	-
710-5530-5024 Bond Interest - 2004 GO	-	-	-	-
710-5530-5025 Bond Principle 2009 Tax Note	-	-	-	-
710-5530-5026 Bond Interest 2009 Tax Note	-	-	-	-
710-5530-5027 Bond Interest - 2011 GO Re	43,638	18,638	22,632	7,388
710-5530-5028 Bond Principal - 2011 GO R	600	-	30,002	31,074
710-5530-5031 Bond Issuance Costs	-	400	-	-
710-5530-5100 Bolivar Water Payoff	-	-	-	-
710-5530-5211 Accounting Software Lease	2,307	2,300	2,300	2,300
710-5530-5261 Lease Payment - 08 Ford Pi	-	-	-	-
710-5530-5265 2011 Utility Truck	10,290	3,111	5,688	5,932
710-5530-5266 PW Building Lease	-	28,644	36,410	30,000
710-5530-5299 Interest Expense	986	-	535	2,418
TOTAL DEBT SERVICE	170,770	167,386	223,275	195,115
CAPITAL OUTLAY				
710-5530-6010 Capital Outlay	-	25,000	25,800	65,000
Purchase Utility dump truck-\$25,000				
710-5530-6080 Const in Prog - WW Treat P	43,816	35,000	-	-
TOTAL CAPITAL OUTLAY	43,816	60,000	25,800	65,000
TRANSFERS				
710-5530-7100 Transfer to General Fund	-	-	-	20,000
TOTAL CAPITAL OUTLAY	-	-	-	20,000
TOTAL Water Department	717,672	876,051	891,832	880,229

710-Water & Sewer Fund
DEPARTMENT - Sewer Department

	2012-13	2013-14	2013-14	2014-15
	ACTUALS	BUDGET	ESTIMATE	BUDGET
710-5540-1110 Sewer Wages - Full-time	89,895	147,074	90,546	130,350
710-5540-1120 Sewer Wages - Overtime	344	3,900	990	7,525
710-5540-1150 Longevity	272	644	432	880
710-5540-1210 Social Security	612	-	-	-
710-5540-1220 Medicare	1,438	1,500	1,423	2,053
710-5540-1230 TMRS	1,763	4,214	4,295	5,023
710-5540-1240 Group Insurance	13,236	23,388	8,491	27,794
710-5540-1245 TWC Unemployment Insurance	294	270	1,600	2,885
710-5540-1250 Workers Compensation	1,646	1,600	1,812	3,000
TOTAL PERSONNEL SERVICES SUPPLIES &	109,500	182,590	109,589	179,510
710-5540-2110 Office Supplies	716	750	737	775
710-5540-2150 Postage	37	2,000	1,750	2,000
710-5540-2270 Chemical Supplies	206	3,575	1,800	2,000
710-5540-2280 Vehicle Fuel Supplies	7,700	6,000	6,957	6,000
710-5540-2320 Clothing	2,812	2,500	2,542	2,500
710-5540-2321 Protective Clothing	113	1,350	1,350	1,350
710-5540-2325 Porta Pottie Rental	-	300	-	300
TOTAL SUPPLIES & MATERIALS	11,584	16,475	15,136	14,925
OPERATIONS				
710-5540-3010 Printing Expense	1,035	1,000	750	1,200
710-5540-3055 Contracted Services	2,332	5,000	26,606	45,000
710-5540-3060 Office Equipment Lease	684	1,500	1,526	1,500
710-5540-3085 Sewer Testing	3,715	7,000	7,740	7,000
710-5540-3100 Training	2,464	2,000	1,311	2,000
710-5540-3120 Dues & Subscriptions	-	125	125	125
710-5540-3125 TML Insurance	1,013	1,200	1,200	1,200
710-5540-3150 State Sewer Permits	2,093	2,100	2,100	2,100
710-5540-3300 Utilities	-	-	-	-
710-5540-3301 Electricity/Gas	33,773	32,000	31,298	32,000
710-5540-3302 Telephone/Internet	2,262	2,300	2,303	2,300
710-5540-3303 Long Distance	83	100	103	100
710-5540-3304 Web Hosting	510	620	605	620
710-5540-3305 Legal Contingency Expenses	-	-	-	-
TOTAL OPERATIONS	49,964	54,945	75,667	95,145

710-Water & Sewer Fund
DEPARTMENT - Sewer Department

	2012-13 ACTUALS	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 BUDGET
CONTRACTUAL SERVICES				
710-5540-3600 Sewer Treatment (Denton)	180,144	190,000	189,854	190,000
710-5540-3615 Computer/IT Services	2,950	10,000	9,995	10,000
710-5540-3625 Sewer Impact Fees	170,300	95,000	88,790	95,000
710-5540-3630 Legal Services	-	10,000	8,000	10,000
710-5540-3631 TCEQ	-	40,500	-	-
710-5540-3645 Engineering Fees	-	10,000	10,000	20,000
710-5540-3650 Audit Fees	-	5,000	5,000	5,000
710-5540-3655 Utility Director-Contract	2,388	-	45,000	48,000
710-5540-3670 New City Hall Property	-	-	-	-
710-5540-3675 Water/Sewer Rate Study	-	-	-	-
710-5540-3665 Codification of Ordinances	-	1,000	1,000	1,000
TOTAL CONTRACTUAL SERVICES	355,782	361,500	357,639	379,000
REPAIR & MAINTENANCE				
710-5540-4310 Equipment Maintenance	1,276	5,000	4,989	5,000
710-5540-4320 Vehicle Maintenance	1,433	1,500	2,174	1,500
710-5540-4325 Heavy Equipment Maintenance	2,113	5,000	10,000	35,000
710-5540-4340 Sewer Line Maintenance	16,905	15,000	90,797	15,000
TOTAL REPAIR & MAINTENANCE	21,727	26,500	107,960	56,500
DEBT SERVICE				
710-5540-5023 Bond Principal - 2004 GO	73,244	36,900	36,878	38,677
710-5540-5024 Bond Interest - 2004 GO	41,275	23,627	23,613	22,000
710-5540-5027 Bond Interest - 2011 GO	-	18,638	23,787	27,087
710-5540-5028 Bond Principal - 2011 GO	-	140,000	109,998	113,927
710-5540-5029 GTUA Debt - Sewer	43,427	200,000	84,313	200,000
710-5540-5030 GTUA Admin - Sewer	13,523	10,000	14,284	20,000
710-5540-5211 Accounting Software - Leas	2,307	3,000	3,000	3,000
710-5540-5230 Lease Payments - Backhoe	-	-	-	-
710-5540-5261 Capital Lease - Pickup	-	-	-	-
710-5540-5265 2011 Utility Truck	-	3,200	-	-
710-5540-5266 PW Bldg Lease	-	28,644	29,720	30,000
710-5540-5299 Interest Expense	-	-	-	-
TOTAL DEBT SERVICE	173,776	464,009	325,593	454,691
CAPITAL OUTLAY				
710-5540-6050 Capital Improvements	-	25,000	47,600	90,000
Purchase Utility dump truck-\$25,000	-	-	-	-
TOTAL CAPITAL OUTLAY	-	25,000	47,600	90,000
TRANSFER				
Transfer to General Fund	-	-	-	20,000
TOTAL TRANSFERS	-	-	-	20,000
TOTAL Sewer Department	722,333	1,131,019	1,039,184	1,289,771

General Debt Fund

	2012-13	2013-14	2013-14	2014-15
	ACTUAL	BUDGET	ESTIMATE	BUDGET
REVENUES				
410-4000-4001 Property Taxes	529,456	511,617	505,000	442,933
410-4000-4002 Property Taxes Delinq	7,673	-	6,047	-
410-4000-4003 Property Taxes P&I	1,809	-	2,886	-
410-4000-4100 Bond Proceeds	-	-	-	-
410-4000-4510 Interest Income	1,461	500	1,914	1,000
TOTAL REVENUES	540,400	512,117	515,847	443,933
Use of Fund Balanced	-	-	-	204,343
TOTAL RESOURCES	540,400	512,117	515,847	648,276
EXPENDITURES				
410-5000-5000 Bond Costs	-	2,500	2,500	10,000
410-5000-5023 2004 GO Principle	89,000	135,199	135,199	215,000
410-5000-5024 2004 GO Interest	60,359	140,060	140,060	122,294
2013 GO	-	-	-	131,650
2014 GO	-	-	-	169,332
410-5000-7400 Transfer for Sewer Debt	322,388	-	-	-
TOTAL EXPENDITURES	471,747	277,759	277,759	648,276

**ESTIMATED AD VALOREM TAX COLLECTIONS & DISTRIBUTION
2012-13**

Assessed Valuation for 2013	\$	226,109,747
Gain/(Loss) in Value		23,430,020
Net Assessed Valuation for 2014	\$	249,539,767

GENERAL FUND:

Tax Rate Per \$100 valuation	x	0.46999
		1,172,809
Estimated Collections	x	100.00%
TOTAL REVENUE	\$	1,172,809

GENERAL DEBT SERVICE FUND:

Tax Rate Per \$100 valuation	x	0.17750
		442,933
Estimated Collections	x	100.00%
TOTAL REVENUE	\$	442,933

DISTRIBUTION	2013-14	2014-15	2014-15 REVENUE	PERCENT
General Fund	\$ 0.456355	\$ 0.469989	\$ 1,172,809	72.59%
General Debt Service Fund	0.177500	0.177500	442,933	27.41%
TOTAL	\$ 0.633855	\$ 0.647489	\$ 1,615,743	100.00%

220-Street Sales Tax Fund

	2012-13	2013-14	2013-14	2014-15
	ACTUAL	BUDGET	ESTIMATE	BUDGET
TAXES				
220-4000-4011 State Sales	30,660	35,700	-	-
TOTAL TAXES	30,660	35,700	-	-
INTEREST				
MISCELLANEOUS				
TOTAL Non-Departmental	30,660	35,700	-	-
REPAIR & MAINTENANCE				
220-5000-4400 Street Maintenance	88,275	35,700	-	73,632
TOTAL REPAIR & CAPITAL OUTLAY	88,275	35,700	-	73,632
TOTAL EXPENDITURES	88,275	35,700	-	73,632

**CITY OF KRUM
ANNUAL PROGRAM OF SERVICES
Krum EDC**

2014 Financials	2012-13 Actuals	2013-14 BUDGET	YTD Actuals	2014-15 BUDGET
BEGINNING FUND BALANCE	162,118.56	202,687.06	202,687.06	214,099.66
REVENUES				
Sales Tax	76,388.16	77,000	106,241.41	86,400
Interest Income	375.74	486	386.52	350
Reimburse of Prior Yr Expense	-	-	-	-
Other Income	-	-	900	-
Use of Fund Balance	-	-	-	-
TOTAL REVENUES	\$ 76,763.90	77,486	107,527.93	86,750
EXPENDITURES				
Admin Support	800	1,000	328.70	1,000
Audit	-	2,000	-	2,000
Advertising	-	3,000	-	3,000
TX Downtown Assoc Dues	-	-	-	-
Orasi - Marketing Plan	25,000	-	-	-
Office Equipment	-	1,800	-	1,800
Website - 3 year	463.40	-	-	-
Training	-	1,000	-	1,000
SUBTOTAL OPERATIONS	26,263.40	8,800	328.70	8,800
Amtrak - August 2010	-	50,000	-	50,000
City Fire Alarm- April 2013	3,500.00	-	-	-
Mad Madams Fire Alarm - April 2013 (70%)	-	1,170	1,170	-
J. Neville Fire Alarm - May 2013 (70%)	-	1,672	1,109.50	-
S. Sackett Fire Alarm - July 2013 (70%)	-	1,672	1,039.50	-
Historical Museum Fire Alarm - July 2013 (70%)	-	1,672	1,672	-
Ms. Rhonda's All Stars Fire Alarm- Aug 2013 (70%)	-	1,170	1,170	-
Longevity Chiropractic Fire Alarm Nov. 2013 (70%)	-	1,385	1,312.50	-
Krum Klips Fire Alarm Nov. 2013 (70%)	-	1,113	-	1,113
Strand S&J Pharm Fire Alarm - Nov.2013 (50%)	-	2,600	2,600	-
Strand Anytime Fitness Fire Alarm - Nov. 2013 (50%)	-	2,250	2,250	-
Downtown Movie Night - June 2013	1,242	1,242	1,242	-
Business Incentives	-	-	-	75,000
SUBTOTAL BUSINESS INCENTIVES	4,742	65,946	13,565.50	126,113
Mad Madams - June 2012	2,340	-	-	-
Drake Holding - June 2012	2,850	-	-	-
Drake Holding renovations - Aug 2013	-	2,250	2,250	-
Mad Madams - May 2014	-	3,500	-	3,500
Drake Holding - May 2014	-	6,680	6,680	-
Downtown Revitalization Incentives	-	-	-	25,000
SUBTOTAL REVITALIZATION	5,190	12,430	8,930	28,500
Capital Expenditure		72,000	73,291.13	-
TOTAL EXPENDITURES	36,195.40	159,176.00	96,115.33	163,413
ENDING FUND BALANCE	\$ 202,687.06	\$ 120,997.06	214,099.66	\$ 137,436.66