

CITY OF MULESHOE

FY 2013 - 2014 ANNUAL OPERATING BUDGET

OCTOBER 1, 2013 TO SEPTEMBER 30, 2014

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CLIFF BLACK, MAYOR

COLT ELLIS, COUNCILMEMBER
District 1

IRENE MASON, COUNCILMEMBER
District 2 - Mayor Pro Tem

ERIC McELROY, COUNCILMEMBER
District 3

GARY PARKER, COUNCILMEMBER
District 4

*** * * * ***

David Brunson, City Manager

LeAnn Gallman, City Secretary

Required Budget Statement

This budget will raise more total property taxes than last year's budget by \$12,594 or 1.58%, and of that amount, \$12,594, is tax revenue to be raised from new property added to the tax roll this year.

City of Muleshoe
FY2012-2014
Annual Operating Budget

To the Honorable Mayor, Members of the City Council and Citizens of Muleshoe:

In compliance with the provisions of the Civil Statutes of the State of Texas and the Charter of the City of Muleshoe, the FY2013-2014 Annual Operating Budget was duly adopted by the Muleshoe City Council at a regular meeting held on September 9, 2013. The budget is the city's financial plan for the operation of the city for the fiscal year October 1, 2013 through September 30, 2014.

General Fund

The General Fund provides for basic services of the city including Mayor and City Council, Administration, Police Department, Fire Department, Street Maintenance, Sanitation Services, Parks and Recreation, Library, Municipal Court, Code Enforcement, Animal Control and Airport.

The General Fund is funded with revenues from property tax, sales tax, and franchise tax as well as a transfer from the Water/Wastewater Fund for payment in lieu of taxes, and other administrative services. The 2013 tax base decreased 2.48% from last year. The City Council adopted the effective tax rate of \$0.6588 per \$100 evaluation to fund the Maintenance and Operation needs of the city. This tax rate is \$0.0492 (7.8%) higher than last year's tax rate.

Major capital improvements projects allocated in the General Fund Include:

Administration

Laserfiche Archive System - \$15,000

Police Department

Vehicle lighting/in-car cameras/bullet-proof vest - \$10,500

Patrol Vehicle - \$15,000 (2 year payout)

Fire Department

Vehicles (pumper and grass fire trucks) - \$93,714

Parks Department

Playground Equipment - \$20,000

Walking Trail Improvements - \$20,000

Refuse Department

Purchase Land for Type IV Expansion - \$60,000

Interest and Sinking Fund

The Interest and Sinking Fund is a clearing account for the 2008 Certificates of Obligation payments. Funds are from property taxes (\$106,083) and the Water & Sewer Fund (\$192,930).

Enterprise Funds

Enterprise Funds are used to account for the city's "business-like" activities such as the Water/Wastewater Department. Revenues for Enterprise Funds are generated through fees that specifically pay for these services. A portion of the fund balances generated in the city's Water/Wastewater fund are transferred to the General Fund and to the Capital Projects Fund.

Water and Wastewater rates remain unchanged in the adopted FY2013-2014 budget.

Major capital improvement projects for the Water/Wastewater Department include:

Water & Sewer

Water System Improvements (wells, pumps, motors, and meters) - \$60,000

Water Mains and Taps - \$20,000

Vehicle - \$20,000

Special Revenue Funds

Special Revenue Funds account for revenues generated for specific purposes. Use of revenues from Hotel/Motel taxes, Economic Development sales tax, and grants are statutorily restricted and can only be used for legally allowed projects and programs.

Expenditure of revenues from Hotel/Motel taxes are authorized to promote activities and events that impact the hotel/motel industry within the city and to provide funding for tourism and historical preservation.

Economic Development sales tax revenue is used to promote the growth of manufacturing and industrial activities in and around Muleshoe.

Personnel

Salaries

Employee salaries were increased 3.9% in the FY2013-2014 Budget. The salary increases were a combination of across-the-board and merit increases and were made possible because of efficiencies within each department. Salary adjustments were not dependent on any increase in revenues i.e. tax rate, sales taxes, fees for service, etc.

Insurance

Medical insurance costs increased 3.4% for FY2013-2014. The city offers a consumer driven insurance option to employees. This plan allows employees to choose from eight (8) medical plans that provide various deductibles, out-of-pocket expenses, and co-pays. The employee chooses the plan that best fits his/her situation.

The city contributes \$330.56 toward employee medical coverage and \$265.00 for dependent

The city contributes \$550.00 toward employee medical coverage and \$205.00 for dependent

Salaries and employee benefits account for 37.02% of the city's total FY2013-2014 budget.

Unreserved Fund Balance

In order to maintain fiscal stability, the City of Muleshoe maintains an Unreserved Fund Balance in each fund to meet unforeseen emergencies that may arise and to address future major capital improvement projects. The City's overall Unreserved Fund Balance is 58.4% of current year budgeted expenses.

Summary

The FY2013-2014 Annual Operating Budget for the City of Muleshoe is the product of many hours of deliberation and consideration by the City Council, Department Heads, Administrative, and Financial staff. I firmly believe that this financial plan indicates the commitment of the city to continue to provide excellent efficient services to the citizens of Muleshoe and provides a plan to implement and develop growth within the city.

David Brunson
City Manager

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**CITY OF MULESHOE
FY2013-2014 BUDGET
CASH POSITION SUMMARY**

<u>POOLED CASH</u>	ACTUAL 10/01/2012	ESTIMATED 10/01/2013	PROJECTED 10/01/2014
01 - General Fund	\$ 1,389,617	\$ 1,350,000	\$ 1,189,373
05 - Interest & Sinking	\$ 138,926	\$ 95,000	\$ 95,000
10 - Water & Sewer	\$ 2,169,891	\$ 1,175,000	\$ 1,266,821
15 - Capital Projects	\$ 115,857	\$ 105,000	\$ 105,600
20 - Street Maintenance	\$ 7,762	\$ 1,000	\$ 5,000
30 - Hotel/Motel Tax Fund	\$ 106,381	\$ 89,731	\$ 89,731
35 - Economic Development	\$ 650,938	\$ 700,000	\$ 722,248
55 - Drug Seizure	\$ 4,026	\$ 6,500	\$ 1,000
	<u>\$ 4,583,398</u>	<u>\$ 3,522,231</u>	<u>\$ 3,474,773</u>

**CITY OF MULESHOE
FY2013-2014 BUDGET
DEBT SERVICE**

SHORT TERM DEBT

Baystone Financial/Kansas State Bank

Fire Department Pumper Truck

Balance (Principal & Interest):	\$	35,575	
Annual Payment:	\$	35,575	
Ending Balance:	\$	-	(pay off 01/15/2014)

Community Leasing/Community First National Bank

Fire Department Brush Truck

Balance (Principal & Interest):	\$	58,139	
Annual Payment:	\$	58,139	
Ending Balance:	\$	-	(payoff 10/15/2013)

BONDED DEBT

Certificates of Obligation

Tax and Waterworks and Sewer System Improvements

Balance (Principal):	\$	3,525,000	
Balance (Interest):	\$	1,285,244	
Balance (Principal & Interest):	\$	5,414,969	
Annual Principal Payment:	\$	160,000	(annual payment)
Annual Interest Payment:	\$	140,513	(semi-annual payment)
Total Payment:	\$	300,513	
Ending Balance:	\$	4,509,732	(payoff February 2028)

Total Debt:	\$	5,414,969	
Total Annual Payment:	\$	394,227	
Balance:	\$	5,020,742	

**CITY OF MULESHOE
FY2013-2014 BUDGET
PROPERTY TAX REVENUE**

2013 Total Tax Base:	#REF!
FY2013-2014 Adopted M&O Tax Rate:	#REF!
FY2013-2014 Adopted Debt Tax Rate:	#REF!
FY2013-2014 Adopted Total Tax Rate:	#REF!
FY2013-2014 Tax Levy:	#REF!
Projected FY2013-2014 Tax Revenue: (95% of Tax Levy)	#REF!
Projected Delinquent Tax Collections:	\$ 82,000
Total Projected Tax Collection (Current & Delinquent):	#REF!

**CITY OF MULESHOE
FY2013-2014 BUDGET
CAPITAL IMPROVEMENTS**

General Fund

Administration

Computer Equipment/Software: \$ 2,500
 Laserfiche Archive System: \$ 15,000
 Copier/Printer Lease Purchase: \$ 1,100
Total: \$ 18,600

Police Department

Furniture & Fixtures: \$ 3,000
 Equipment: \$ 10,500
 (Vehicle lighting, in-car video, bullet-proof vest)
 Crime Scene Equipment: \$ 1,000
 Print Kit: \$ 500
 Radios/Pagers/Console: \$ 3,500
 Automobiles & Trucks: \$ 15,000
 Computer Equipment/Software: \$ 5,000
 Lease Purchase-Debt: \$ 2,750
Total: \$ 41,250

Fire Department

Radios: \$ 2,000
 Pumper Truck: \$ 35,575
 Grass Fire Truck: \$ 58,139
 Building Improvements: \$ 10,000
Total: \$ 105,714

Refuse Department

Equipment: \$ 4,000
 Land for Type 4 Landfill Expansion: \$ 60,000
Total: \$ 64,000

Parks

Equipment: \$ 20,000
 Walking Track/Irrigation System/Other: \$ 26,000
Total: \$ 46,000

Library

Buildings: \$ 5,000
 Computer Equipment/Software: \$ 6,000
 Books: \$ 14,000
 Media: \$ 3,000
Total: \$ 28,000

Municipal Court

Computer Equipment/Software: \$ 500
 Techonology Fund Expense: \$ 1,250
Total: \$ 1,750

Total General Fund Capital Outlay: \$ 305,314

Water & Sewer

Billing

Office Equipment: \$ 500
 Computer Equipment/Software: \$ 1,000
 Lease Purchase Debt: \$ 1,100
Total: \$ 2,600

Operations

Water Mains & Taps: \$ 20,000
 Meters & Settings: \$ 10,000
 Wells Pumps & Motors: \$ 50,000
 Equipment: \$ 6,000
 Automobile & Trucks: \$ 20,000
Total: \$ 106,000

Total Water & Sewer Capital Outlay: \$ 108,600

Economic Development

Capitl Improvements

Furniture & Fixtures:
 Appraisals: \$ 500
 Computer Equipment/Software: \$ 500
 Lease/Purchase Debt: \$ 1,000
Total: \$ 2,000

Total Capital Outlay: \$	415,914
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City of Muleshoe
2013-2014
REVENUE AND EXPENSE SUMMARY
GENERAL FUND

REVENUES

	2012-2013 Budget	2013-2014 Budget	Percent Change
All Revenues	\$ 2,964,960	\$ 2,890,038	-2.53%
TOTALS:	\$ 2,964,960	\$ 2,890,038	-2.53%

EXPENSES

	2012-2013 Budget	2013-2014 Budget	
01-Administration	\$ 302,183	\$ 328,810	8.81%
01-Building & Maintenance	\$ 60,737	\$ 58,321	-3.98%
03-Police	\$ 807,864	\$ 837,356	3.65%
04-Fire	\$ 188,850	\$ 195,114	3.32%
05-Street	\$ 466,355	\$ 451,626	-3.16%
06-Refuse	\$ 220,377	\$ 296,353	34.48%
07-Health	\$ 6,000	\$ 6,000	0.00%
08-Parks	\$ 86,950	\$ 80,950	-6.90%
09-Swimming Pool	\$ 96,941	\$ 97,941	1.03%
10-Library	\$ 195,114	\$ 203,526	4.31%
11-Non Departmental	\$ 360,259	\$ 251,075	-30.31%
12-Municipal Court	\$ 53,569	\$ 57,086	6.56%
14-Golf Course	\$ 14,443	\$ 85,000	488.52%
15-Animal Ctrl/Code Enforcement	\$ 57,030	\$ 59,159	3.73%
16-Airport	\$ 64,350	\$ 42,350	-34.19%
Totals:	\$ 2,981,022	\$ 3,050,665	2.34%
Fund Balance:	\$ (16,062)	\$ (160,627)	

**GENERAL FUND
TOTAL
REVENUES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
4050	CURRENT AD VALOREM TAXES	\$ 882,440	\$ 787,018	-10.81%
4060	TAX DISCOUNT	\$ (17,500)	\$ (17,500)	N/A
4080	DELINQUENT AD VALOREM TAXES	\$ 45,000	\$ 82,000	82.22%
4090	PENALTY & INTEREST	\$ 25,000	\$ 25,000	0.00%
4150	FRANCHISE FEES	\$ 250,000	\$ 285,000	14.00%
4160	MIXED DRINK TAXES	\$ 1,000	\$ 1,000	0.00%
4170	SALES TAXES	\$ 450,000	\$ 395,000	-12.22%
4180	RV PARK REVENUE	\$ 500	\$ 2,000	300.00%
4200	MECHANICAL CODE PERMIT	\$ 600	\$ 600	0.00%
4210	BUILDING PERMITS	\$ 5,000	\$ 5,000	0.00%
4230	PLUMBING PERMITS	\$ 2,000	\$ 2,500	25.00%
4240	CURB BREAKOUT	\$ -	\$ -	N/A
4250	DOG LICENSES & FEES	\$ 2,500	\$ 4,000	60.00%
4260	TIE DOWN FEES	\$ -	\$ -	N/A
4270	VENDOR PERMITS	\$ 600	\$ 600	0.00%
4290	RETURNED CHECK FEES	\$ -	\$ -	N/A
4340	RECEIPTS STREET LIGHTS	\$ 2,700	\$ 2,700	0.00%
4370	CONTRIBUTIONS FROM COUNTY	\$ -	\$ -	N/A
4430	LIBRARY COPY MACHINE	\$ 3,000	\$ 3,700	23.33%
4440	SWIMMING POOL FEES	\$ 40,000	\$ 40,000	0.00%
4445	SP CONCESSIONS	\$ 20,000	\$ 20,000	0.00%
4450	LANDFILL REVENUE	\$ 220,000	\$ 220,000	0.00%
4460	GARBAGE & TRASH COLLECTIONS	\$ 512,000	\$ 515,000	0.59%
4470	SENIOR CITIZEN DISCOUNT	\$ (6,000)	\$ (5,500)	N/A
4490	MOSQUITO CONTROL SERVICES	\$ -	\$ -	N/A
4500	LIBRARY GRANTS	\$ 4,000	\$ 4,000	0.00%
4510	LIBRARY COLLECTIONS	\$ 1,500	\$ 1,500	0.00%
4515	LIBRARY MEMORIALS & HONORS	\$ -	\$ -	N/A
4520	CORPORATION COURT FINES	\$ 55,000	\$ 55,000	0.00%
4521	MUN CT TECHNOLOGY FUND	\$ 2,000	\$ 2,000	0.00%
4522	JUDICIAL EFFICIENCY FUND	\$ 120	\$ 120	0.00%
4523	MUN CT SECURITY FUND	\$ 1,500	\$ 1,500	0.00%
4524	MUN CT INDIGENT DEFENSE FEE	\$ 1,000	\$ 1,000	0.00%
4525	STATE FUNDED EDUCATION	\$ -	\$ -	N/A
4526	POLICE DEPT SEIZURE FUNDS	\$ -	\$ -	N/A

4530	POLICE DEPT GRANTS	\$ -	<u>\$ -</u>	N/A
4540	FIRE DEPARTMENT GRANTS	\$ -	<u>\$ -</u>	N/A
4550	PSAP SUPPLY ALLOCATION	\$ -	<u>\$ -</u>	N/A
4600	INTEREST EARNED	\$ 16,000	<u>\$ 10,000</u>	-37.50%
4601	TX STAR INTEREST	\$ -	<u>\$ -</u>	N/A
4602	TEXPOOL INTEREST	\$ -	<u>\$ -</u>	N/A
4610	MISCELLANEOUS REVENUE	\$ 10,000	<u>\$ 20,000</u>	100.00%
4615	VOLUNTARY DONATION	\$ 17,800	<u>\$ 17,800</u>	0.00%
4625	COC BEAUTIFICATION GRANT	\$ -	<u>\$ -</u>	N/A
4630	HANGER RENTAL	\$ 7,200	<u>\$ 7,200</u>	0.00%
4640	AIRPORT FUEL REVENUE	\$ 55,000	<u>\$ 31,200</u>	
4650	TRANSFER CASH POOL	\$ -	<u>\$ -</u>	
4660	AIRPORT APT RENT	\$ -	<u>\$ -</u>	N/A
4670	COUNTRY CLUB REVENUE	\$ -	<u>\$ 15,600</u>	N/A
4675	SALE OF ASSETS	\$ 5,000	<u>\$ 5,000</u>	0.00%
4680	AIRPORT GRANT FUNDS	\$ -	<u>\$ -</u>	N/A
4710	TRANSFER FROM WATER & SEWER	\$ 350,000	<u>\$ 350,000</u>	0.00%
4711	TRANSFER FROM CAPITAL PROJECTS	\$ -	<u>\$ -</u>	N/A
4870	TRANSFER FROM CAPITAL PROJECTS	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
	TOTALS:	\$ 2,964,960	\$ 2,890,038	-2.53%

**GENERAL FUND
ADMINISTRATION
EXPENSES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
Personal Services				
501-5050	SALARIES	\$ 142,074	\$ 147,055	3.51%
501-5090	OVERTIME	\$ -		N/A
501-5150	ATTORNEY & JUDGE SERVICES	\$ 7,000	\$ 7,000	0.00%
501-5200	JANITOR SERVICES	\$ 1,000	\$ 1,850	85.00%
501-5250	GROUP HOSPITAL INSURANCE	\$ 15,316	\$ 15,449	0.87%
501-5300	RETIREMENT SYSTEM	\$ 26,122	\$ 26,158	0.14%
501-5350	SOCIAL SECURITY	\$ 10,664	\$ 11,037	3.50%
501-5370	UNEMPLOYMENT COMPENSATION	\$ -		N/A
501-5380	VEHICLE ALLOWANCE	\$ -		N/A
501-5400	ELECTION EXPENSE	\$ 2,500	\$ 2,000	-20.00%
	Total Personal Services	\$ 204,676	\$ 210,550	2.87%
Supplies				
501-6050	OFFICE SUPPLIES	\$ 4,000	\$ 4,000	0.00%
501-6150	GASOLINE & OIL	\$ 2,500	\$ 2,500	0.00%
501-6250	JANITORIAL	\$ 1,000	\$ 1,000	0.00%
501-6400	OTHER SUPPLIES	\$ 500	\$ 500	0.00%
	Total Supplies	\$ 8,000	\$ 8,000	0.00%
Maintenance				
501-7050	BUILDINGS	\$ 2,000	\$ 3,250	62.50%
501-7300	FURNITURE & FIXTURES	\$ 1,000	\$ -	-100.00%
501-7400	RADIOS/PAGERS	\$ -	\$ -	N/A
501-7690	MAINTENANCE AGREEMENT	\$ 7,000	\$ 9,000	28.57%
	Total Maintenance	\$ 10,000	\$ 12,250	22.50%

Other Charges

501-8050	TELEPHONE	\$ 3,500	\$ 3,500	0.00%
501-8100	LEASE OF EQUIPMENT	\$ 500	\$ 500	0.00%
501-8120	DATA PROCESSING SERV/WEBSITE	\$ 500	\$ 500	0.00%
501-8150	INSURANCE	\$ 14,000	\$ 13,000	-7.14%
501-8160	WORKERS COMPENSATION	\$ 1,107	\$ 1,360	22.85%
501-8200	SPECIAL SERVICES	\$ 1,000	\$ 2,000	100.00%
501-8250	ADVERTISING	\$ 2,500	\$ 2,500	0.00%
501-8300	TRAVEL EXPENSE	\$ 17,000	\$ 17,000	0.00%
501-8350	EDUCATION & TRAINING	\$ 3,500	\$ 3,500	0.00%
501-8400	DUES & SUBSCRIPTIONS	\$ 3,000	\$ 3,000	0.00%
501-8500	UTILITIES	\$ 2,000	\$ 2,000	0.00%
501-8550	AUDITOR	\$ 7,000	\$ 8,250	17.86%
501-8650	MISCELLANEOUS	\$ 2,500	\$ 2,500	0.00%
501-8860	BAD DEBTS	\$ -	\$ -	N/A
501-8870	SR CITIZEN VOL DONATION	\$ 17,800	\$ 17,800	0.00%
	Total Other Charges	\$ 75,907	\$ 77,410	1.98%

Capital Improvements

501-9400	RADIO/PAGERS/WARNING SYSTEM	\$ -	\$ -	N/A
501-9510	COMPUTER EQUIPMENT/SOFTWARE	\$ 2,500	\$ 19,500	680.00%
501-9600	LEASE PURCHASE DEBT	\$ 1,100	\$ 1,100	0.00%
501-9615	LEASE PURCHASE INTEREST	\$ -	\$ -	N/A
	Total Capital Improvements	\$ 3,600	\$ 20,600	472.22%
	Total - Department Expenses	\$ 302,183	\$ 328,810	8.81%

**GENERAL FUND
BUILDING & MAINTENANCE
EXPENSES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
<u>Personal Services</u>				
502-5050	SALARIES	\$ 29,574	\$ 28,832	-2.51%
502-5090	OVERTIME	\$ 200	\$ 200	0.00%
502-5250	GROUP HOSPITAL INSURANCE	\$ 7,601	\$ 7,666	0.85%
502-5300	RETIREMENT SYSTEM	\$ 5,438	\$ 5,129	-5.69%
502-5350	SOCIAL SECURITY	\$ 2,220	\$ 2,164	-2.52%
502-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ 45,033	\$ 43,991	-2.31%
<u>Supplies</u>				
502-6100	WEARING APPAREL	\$ 600	\$ 600	0.00%
502-6150	GASOLINE & OIL	\$ 6,000	\$ 6,000	0.00%
502-6200	MINOR TOOLS & APPARATUS	\$ 1,000	\$ 1,000	0.00%
502-6250	JANITORIAL	\$ 1,200	\$ 1,200	0.00%
502-6400	OTHER SUPPLIES	\$ 2,500	\$ 2,500	0.00%
	Total Supplies	\$ 11,300	\$ 11,300	0.00%
<u>Maintenance</u>				
502-7050	BUILDINGS	\$ 3,500	\$ 2,000	-42.86%
502-7400	RADIOS/PAGERS	\$ -	\$ -	N/A
502-7450	AUTOMOBILES & TRUCKS	\$ -	\$ -	N/A
	Total Maintenance	\$ 3,500	\$ 2,000	-42.86%
<u>Other Charges</u>				
502-8150	INSURANCE	\$ 350	\$ 350	0.00%
502-8160	WORKERS COMPENSATION	\$ 554	\$ 680	22.74%
502-8300	TRAVEL EXPENSE	\$ -	\$ -	N/A
	Total Other Charges	\$ 904	\$ 1,030	13.94%
<u>Capital Improvements</u>				
502-9400	RADIOS/PAGERS	\$ -	\$ -	N/A
	Total Capital Improvements	\$ -	\$ -	N/A
	Total - Department Expenses	\$ 60,737	\$ 58,321	-3.98%

**GENERAL FUND
POLICE DEPARTMENT
EXPENSES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
<u>Personal Services</u>				
503-5050	SALARIES	\$ 437,585	\$ 446,797	2.11%
503-5090	OVERTIME	\$ 20,000	\$ 20,000	0.00%
503-5200	JANITOR SERVICES	\$ 3,000	\$ 5,460	82.00%
503-5250	GROUP HOSPITAL INSURANCE	\$ 76,676	\$ 77,551	1.14%
503-5300	RETIREMENT SYSTEM	\$ 79,829	\$ 78,191	-2.05%
503-5350	SOCIAL SECURITY	\$ 32,874	\$ 33,567	2.11%
503-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ 649,964	\$ 661,566	1.79%
<u>Supplies</u>				
503-6050	OFFICE SUPPLIES	\$ 5,000	\$ 6,000	20.00%
503-6100	WEARING APPAREL	\$ 4,500	\$ 4,500	0.00%
503-6150	GASOLINE & OIL	\$ 24,000	\$ 24,000	0.00%
503-6200	MINOR TOOLS & APPARATUS	\$ 500	\$ 500	0.00%
503-6250	JANITORIAL	\$ 1,000	\$ 2,000	100.00%
503-6400	OTHER SUPPLIES	\$ 3,000	\$ 3,000	0.00%
503-6410	TRAINING SUPPLIES	\$ 3,000	\$ 3,000	0.00%
503-6420	PATROL SUPPLIES	\$ 3,500	\$ 3,500	0.00%
	Total Supplies	\$ 44,500	\$ 46,500	4.49%
<u>Maintenance</u>				
503-7050	BUILDINGS	\$ 6,000	\$ 6,000	0.00%
503-7400	RADIOS/PAGERS	\$ 2,000	\$ 2,000	0.00%
503-7450	AUTOMOBILES & TRUCKS	\$ 8,000	\$ 8,000	0.00%
503-7690	MAINTENANCE AGREEMENT	\$ 10,000	\$ 6,000	-40.00%
503-7750	MISCELLANEOUS MAINTENANCE	\$ -	\$ -	N/A
	Total Maintenance	\$ 26,000	\$ 22,000	-15.38%

Other Charges

503-8050	TELEPHONE	\$	13,000	\$	13,000	0.00%
503-8100	LEASE OF EQUIPMENT	\$	-	\$	-	N/A
503-8150	INSURANCE	\$	9,000	\$	9,000	0.00%
503-8160	WORKERS COMPENSATION	\$	7,750	\$	8,840	14.06%
503-8300	TRAVEL EXPENSE	\$	7,500	\$	7,500	0.00%
503-8350	EDUCATION & TRAINING	\$	4,500	\$	4,500	0.00%
503-8360	EDUCATION/STATE FUNDED	\$	-	\$	-	N/A
503-8400	DUES & SUBSCRIPTIONS	\$	2,000	\$	2,000	0.00%
503-8500	UTILITIES	\$	8,000	\$	8,000	0.00%
503-8650	MISCELLANEOUS	\$	700	\$	700	0.00%
503-8651	EVIDENCE PROCESSING	\$	2,000	\$	2,000	0.00%
503-8660	PSAP ACCOUNT	\$	-	\$	-	N/A
503-8800	DRUG INTERVENTION	\$	1,500	\$	1,500	0.00%
503-8810	CITY/COUNTY UTILITIES	\$	-	\$	-	N/A
503-8820	CITY/COUNTY MAINTENANCE	\$	-	\$	-	N/A
503-8830	CITY/COUNTY INSURANCE	\$	-	\$	-	N/A
503-8840	CITY/COUNTY FUEL	\$	-	\$	-	N/A
503-8850	CITY/COUNTY TELETYPE & 911	\$	-	\$	-	N/A
503-8860	CONTACT DATA REPORT	\$	4,000	\$	2,000	-50.00%
503-8870	PUBLIC RELATIONS INFORMATION	\$	1,200	\$	2,000	66.67%
503-8880	DRUG DOG	\$	-	\$	5,000	N/A
503-8890	EMERGENCY MGMT COORDINATOR	\$	1,500	\$	-	-100.00%
	Total Other Charges	\$	62,650	\$	66,040	5.41%

Capital Improvements

503-9300	FURNITURE & FIXTURES	\$	3,000	\$	3,000	0.00%
503-9320	EQUIPMENT	\$	10,500	\$	10,500	0.00%
503-9321	CRIME SCENE EQUIP	\$	1,000	\$	1,000	0.00%
503-9322	PRINT KIT	\$	500	\$	500	0.00%
503-9323	35MM	\$	-	\$	-	N/A
503-9400	RADIOS/PAGERS/CONSOLE	\$	3,500	\$	3,500	0.00%
503-9450	AUTOMOBILES & TRUCKS	\$	-	\$	15,000	N/A
503-9510	COMPUTER EQUIPMENT/SOFTWARE	\$	3,500	\$	5,000	42.86%
503-9600	LEASE PURCHASE-DEBT	\$	2,750	\$	2,750	0.00%
503-9615	LEASE PURCHASE INTEREST	\$	-	\$	-	N/A
	Total Capital Improvements	\$	24,750	\$	41,250	66.67%

Total - Department Expenses	\$	807,864	\$	837,356	3.65%
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**GENERAL FUND
FIRE DEPARTMENT
EXPENSES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
<u>Personal Services</u>				
504-5110	FIREMEN STIPEND	\$ -	\$ -	N/A
504-5200	JANITOR SERVICES	\$ 2,400	\$ 1,200	-50.00%
504-5300	RETIREMENT SYSTEM	\$ 4,000	\$ 4,000	0.00%
504-5380	VEHICLE ALLOWANCE	\$ -	\$ -	N/A
	Total Personal Services	\$ 6,400	\$ 5,200	-18.75%
<u>Supplies</u>				
504-6050	OFFICE SUPPLIES	\$ 1,500	\$ 1,500	0.00%
504-6100	WEARING APPAREL	\$ 6,000	\$ 6,000	0.00%
504-6150	GASOLINE & OIL	\$ 8,500	\$ 8,500	0.00%
504-6200	MINOR TOOLS & APPARATUS	\$ 5,000	\$ 5,000	0.00%
504-6250	JANITORIAL	\$ 500	\$ 500	0.00%
504-6300	CHEM MED SURG & VECTOR	\$ -	\$ -	N/A
504-6400	OTHER SUPPLIES	\$ 100	\$ 100	0.00%
504-6410	TRAINING SUPPLIES	\$ -	\$ -	N/A
	Total Supplies	\$ 21,600	\$ 21,600	0.00%
<u>Maintenance</u>				
504-7050	BUILDINGS	\$ 3,000	\$ 3,000	0.00%
504-7350	MACHINERY & IMPLEMENTS	\$ 7,500	\$ 7,500	0.00%
504-7400	RADIOS/PAGERS	\$ 2,000	\$ 2,000	0.00%
504-7450	AUTOMOBILES & TRUCKS	\$ 15,000	\$ 15,000	0.00%
504-7695	FIRE/RESCUE REPLACEMENT	\$ 7,500	\$ 7,500	0.00%
	Total Maintenance	\$ 35,000	\$ 35,000	0.00%

Other Charges

504-8050	TELEPHONE	\$ 1,600	\$ 1,600	0.00%
504-8150	INSURANCE	\$ 6,500	\$ 6,500	0.00%
504-8160	WORKERS COMPENSATION	\$ -	\$ -	N/A
504-8300	TRAVEL EXPENSE	\$ 5,000	\$ 5,000	0.00%
504-8350	EDUCATION & TRAINING	\$ 3,000	\$ 3,000	0.00%
504-8500	UTILITIES	\$ 15,000	\$ 10,000	-33.33%
504-8650	MISCELLANEOUS	\$ 1,500	\$ 1,500	0.00%
	Total Other Charges	\$ 32,600	\$ 27,600	-15.34%

Capital Improvements

504-9320	EQUIPMENT	\$ -	\$ -	N/A
504-9400	RADIOS	\$ 2,000	\$ 2,000	0.00%
504-9450	AUTOMOBILES & TRUCKS	\$ 86,250	\$ 93,714	8.65%
504-9460	BUILDING IMPROVEMENTS	\$ 5,000	\$ 10,000	100.00%
	Total Capital Improvements	\$ 93,250	\$ 105,714	13.37%
	Total - Department Expenses	\$ 188,850	\$ 195,114	3.32%

**GENERAL FUND
STREET DEPARTMENT
EXPENSES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
<u>Personal Services</u>				
505-5050	SALARIES	\$ 120,642	\$ 125,582	4.09%
505-5050	EXTRA HELP	\$ -	\$ -	N/A
505-5050	OVERTIME	\$ 2,000	\$ 2,000	0.00%
505-5050	GROUP HOSPITAL INSURANCE	\$ 24,031	\$ 24,311	1.16%
505-5050	RETIREMENT SYSTEM	\$ 20,795	\$ 20,997	0.97%
505-5050	SOCIAL SECURITY	\$ 9,066	\$ 9,437	4.09%
505-5050	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ 176,534	\$ 182,326	3.28%
<u>Supplies</u>				
505-5050	OFFICE SUPPLIES	\$ 1,400	\$ 1,400	0.00%
505-5050	WEARING APPAREL	\$ 1,800	\$ 2,000	11.11%
505-5050	GASOLINE & OIL	\$ 20,000	\$ 20,000	0.00%
505-5050	MINOR TOOLS & APPARATUS	\$ 1,500	\$ 1,500	0.00%
505-5050	CHEM MED SURG & VECTOR	\$ 4,200	\$ 4,200	0.00%
505-5050	OTHER SUPPLIES	\$ 1,200	\$ 1,200	0.00%
505-5050	SWEEPER SUPPLIES	\$ 2,000	\$ 2,000	0.00%
	Total Supplies	\$ 32,100	\$ 32,300	0.62%
<u>Maintenance</u>				
505-5050	STREETS ROADWAYS HIGHWAYS	\$ 140,000	\$ 140,000	0.00%
505-5050	MACHINERY & IMPLEMENTS	\$ 15,000	\$ 15,000	0.00%
505-5050	RADIOS/PAGERS	\$ -	\$ -	N/A
505-5050	AUTOMOBILES & TRUCKS	\$ 8,000	\$ 8,000	0.00%
505-5050	TRAFFIC SIGNAL/STREET SIGNS	\$ 8,000	\$ 8,000	0.00%
	Total Maintenance	\$ 171,000	\$ 171,000	0.00%

Other Charges

505-5050	TELEPHONE	\$ 1,800	<u>\$ 1,800</u>	0.00%
505-5050	MATERIALS	\$ 3,000	<u>\$ 3,000</u>	0.00%
505-5050	INSURANCE	\$ 5,600	<u>\$ -</u>	-100.00%
505-5050	WORKERS COMPENSATION	\$ 3,321	<u>\$ -</u>	-100.00%
505-5050	TRAVEL EXPENSE	\$ 1,500	<u>\$ 1,500</u>	0.00%
505-5050	EDUCATION & TRAINING	\$ 1,500	<u>\$ 1,500</u>	0.00%
505-5050	STREET LIGHTING	\$ 45,000	<u>\$ 52,000</u>	15.56%
505-5050	MISCELLANEOUS	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
	Total Other Charges	<u>\$ 61,721</u>	<u>\$ 58,000</u>	<u>-6.03%</u>

Capital Improvements

505-5050	AUTOS & TRUCKS	\$ -	<u>\$ -</u>	N/A
505-5050	STREET SWEEPER	<u>\$ 25,000</u>	<u>\$ 8,000</u>	<u>-68.00%</u>
	Total Capital Improvements	<u>\$ 25,000</u>	<u>\$ 8,000</u>	<u>-68.00%</u>
	Total - Department Expenses	\$ 466,355	\$ 451,626	-3.16%

**GENERAL FUND
REFUSE DEPARTMENT
EXPENSES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
Personal Services				
506-5050	SALARIES	\$ 95,817	\$ 99,415	3.75%
506-5080	EXTRA HELP	\$ -	\$ -	N/A
506-5090	OVERTIME	\$ 1,500	\$ 1,500	0.00%
506-5250	GROUP HOSPITAL INSURANCE	\$ 19,615	\$ 19,824	1.06%
506-5300	RETIREMENT SYSTEM	\$ 15,724	\$ 15,797	0.46%
506-5350	SOCIAL SECURITY	\$ 7,207	\$ 7,477	3.75%
506-5370	UNEMPLOYMENT	\$ -	\$ -	N/A
	Total Personal Services	\$ 139,863	\$ 144,013	2.97%
Supplies				
506-6050	OFFICE SUPPLIES	\$ 200	\$ 200	0.00%
506-6100	WEARING APPAREL	\$ 1,650	\$ 1,650	0.00%
506-6150	GASOLINE & OIL	\$ 30,000	\$ 40,000	33.33%
506-6200	MINOR TOOLS & APPARATUS	\$ 500	\$ 500	0.00%
506-6300	CHEM MED SURG & VECTOR	\$ 500	\$ 500	0.00%
506-6400	OTHER SUPPLIES	\$ 500	\$ 500	0.00%
	Total Supplies	\$ 33,350	\$ 43,350	29.99%
Maintenance				
506-7170	LANDFILL	\$ 2,000	\$ 2,000	0.00%
506-7350	MACHINERY & IMPLEMENTS	\$ 18,000	\$ 18,000	0.00%
506-7400	RADIOS/PAGERS	\$ -	\$ -	N/A
506-7450	AUTOMOBILES & TRUCKS	\$ 2,500	\$ 2,500	0.00%
	Total Maintenance	\$ 22,500	\$ 22,500	0.00%

Other Charges

506-8100	LEASE OF EQUIPMENT	\$ -	\$ -	N/A
506-8150	INSURANCE	\$ 1,050	\$ 1,050	0.00%
506-8160	WORKERS COMPENSATION	\$ 2,214	\$ 2,040	-7.86%
506-8200	SPECIAL SERVICES	\$ 500	\$ 500	0.00%
506-8220	TNRCC FEES/TESTS	\$ 14,000	\$ 14,000	0.00%
506-8300	TRAVEL EXPENSE	\$ 1,200	\$ 1,200	0.00%
506-8350	EDUCATION & TRAINING	\$ 1,200	\$ 1,200	0.00%
506-8500	UTILITIES	\$ 500	\$ 500	0.00%
506-8650	MISCELLANEOUS	\$ -	\$ -	N/A
	Total Other Charges	\$ 20,664	\$ 20,490	-0.84%

Capital Improvements

506-9320	EQUIPMENT	\$ 4,000	\$ 6,000	50.00%
506-9340	GRANT EXPENSE	\$ -	\$ -	N/A
506-9450	AUTOS & TRUCKS	\$ -	\$ -	N/A
506-9560	LANDFILL CLOSURE	\$ -	\$ 60,000	N/A
	Total Capital Improvements	\$ 4,000	\$ 66,000	1550.00%
	Total - Department Expenses	\$ 220,377	\$ 296,353	34.48%

**GENERAL FUND
HEALTH DEPARTMENT
EXPENSES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
<u>Supplies</u>				
507-6300	CHEM MED SURG & VECTOR	\$ 6,000	\$ 6,000	0.00%
	Total Supplies	\$ 6,000	\$ 6,000	0.00%
<u>Capital Improvements</u>				
507-9320	EQUIPMENT - MOSQUITO SPRAYERS	\$ -	\$ -	N/A
	Total Other Charges	\$ -	\$ -	N/A
	Total - Department Expenses	\$ 6,000	\$ 6,000	0.00%

**GENERAL FUND
PARKS
EXPENSES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
<u>Supplies</u>				
508-6150	GASOLINE & OIL	\$ 3,600	\$ 3,600	0.00%
508-6200	MINOR TOOLS & APPARATUS	\$ 600	\$ 600	0.00%
508-6350	BOTANICAL & AGRICULTURAL	\$ 2,500	\$ 2,500	0.00%
	Total Supplies	\$ 6,700	\$ 6,700	0.00%
<u>Maintenance</u>				
508-7050	BUILDINGS	\$ 1,200	\$ 1,200	0.00%
508-7350	MACHINERY & IMPLEMENTS	\$ 6,000	\$ 6,000	0.00%
508-7750	OTHER MAINTENANCE	\$ 7,000	\$ 7,000	0.00%
508-7760	FOUNTAIN MAINTENANCE	\$ 200	\$ 200	0.00%
508-7770	IRRIGATION MAINTENANCE	\$ 2,500	\$ 3,500	40.00%
	Total Maintenance	\$ 16,900	\$ 17,900	5.92%
<u>Other Charges</u>				
508-8150	INSURANCE	\$ 350	\$ 350	0.00%
508-8500	UTILITIES	\$ 8,000	\$ 10,000	25.00%
	Total Other Charges	\$ 8,350	\$ 10,350	23.95%
<u>Capital Improvements</u>				
508-9320	EQUIPMENT	\$ 20,000	\$ 20,000	0.00%
508-9600	FOUNTAIN/LAKE/RESTROOMS	\$ 30,000	\$ 24,000	-20.00%
508-9800	IRRIGATION SYSTEM	\$ 5,000	\$ 2,000	-60.00%
	Total Capital Improvements	\$ 55,000	\$ 46,000	-16.36%
	Total - Department Expenses	\$ 86,950	\$ 80,950	-6.90%

**GENERAL FUND
SWIMMING POOL
EXPENSES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
Personal Services				
509-5050	SALARIES	\$ 57,000	\$ 57,000	0.00%
509-5350	SOCIAL SECURITY	\$ 3,791	\$ 3,791	-0.01%
509-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ 60,791	\$ 60,791	0.00%
Supplies				
509-6300	CHEM MED SURG & VECTOR	\$ 6,000	\$ 6,000	0.00%
509-6400	OTHER SUPPLIES	\$ 4,000	\$ 4,000	0.00%
509-6500	CONCESSION STAND SUPPLIES	\$ 10,000	\$ 10,000	0.00%
	Total Supplies	\$ 20,000	\$ 20,000	0.00%
Maintenance				
509-7050	BUILDINGS	\$ 1,000	\$ 1,000	0.00%
509-7350	MACHINERY & IMPLEMENTS	\$ 500	\$ 1,500	200.00%
509-7750	OTHER MAINTENANCE	\$ 500	\$ 500	0.00%
	Total Maintenance	\$ 2,000	\$ 3,000	50.00%
Other Charges				
509-8050	TELEPHONE	\$ 150	\$ 150	0.00%
509-8150	INSURANCE	\$ -	\$ -	N/A
509-8160	WORKERS COMPENSATION	\$ 2,000	\$ 2,000	0.00%
509-8350	EDUCATION & TRAINING	\$ 1,000	\$ 1,000	0.00%
509-8500	UTILITIES	\$ 10,000	\$ 10,000	0.00%
509-8650	MISCELLANEOUS	\$ 1,000	\$ 1,000	0.00%
	Total Other Charges	\$ 14,150	\$ 14,150	0.00%
	Total - Department Expenses	\$ 96,941	\$ 97,941	1.03%

**GENERAL FUND
LIBRARY
EXPENSES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
<u>Personal Services</u>				
510-5050	SALARIES	\$ 90,362	\$ 96,106	6.36%
510-5080	EXTRA HELP	\$ -		N/A
510-5200	JANITOR SERVICES	\$ 3,000	\$ 3,000	0.00%
510-5250	GROUP HOSPITAL INSURANCE	\$ 13,262	\$ 13,473	1.59%
510-5300	RETIREMENT SYSTEM	\$ 16,247	\$ 16,391	0.89%
510-5350	SOCIAL SECURITY	\$ 6,632	\$ 7,066	6.55%
510-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ 129,503	\$ 136,036	5.04%
<u>Supplies</u>				
510-6050	OFFICE SUPPLIES	\$ 3,000	\$ 3,000	0.00%
510-6070	SUMMER READING PROG SUPPLIES	\$ 12,000	\$ 12,000	0.00%
510-6250	JANITORIAL	\$ 1,000	\$ 1,000	0.00%
510-6400	OTHER SUPPLIES	\$ 200	\$ 200	0.00%
	Total Supplies	\$ 16,200	\$ 16,200	0.00%
<u>Maintenance</u>				
510-7050	BUILDINGS	\$ 5,000	\$ 5,000	0.00%
510-7300	FURNITURE & FIXTURES	\$ 1,000	\$ 1,000	0.00%
510-7520	BOOK REPAIRS	\$ -	\$ -	N/A
510-7690	MAINTENANCE AGREEMENT	\$ -	\$ -	N/A
	Total Maintenance	\$ 6,000	\$ 6,000	0.00%

Other Charges

510-8050	TELEPHONE	\$ 1,500	\$ 1,500	0.00%
510-8100	LEASE OF EQUIPMENT	\$ 3,000	\$ 3,000	0.00%
510-8150	INSURANCE	\$ -	\$ -	N/A
510-8160	WORKERS COMPENSATION	\$ 1,661	\$ 2,040	22.82%
510-8300	TRAVEL EXPENSE	\$ 2,500	\$ 2,500	0.00%
510-8400	DUES & SUBSCRIPTIONS	\$ 350	\$ 350	0.00%
510-8500	UTILITIES	\$ 6,500	\$ 6,500	0.00%
510-8650	MISCELLANEOUS	\$ 600	\$ 600	0.00%
510-8700	MAGAZINES	\$ 800	\$ 800	0.00%
	Total Other Charges	\$ 16,911	\$ 17,290	2.24%

Capital Improvements

510-9050	BUILDINGS	\$ 5,000	\$ 5,000	0.00%
510-9510	COMPUTER EQUIPMENT/SOFTWARE	\$ 4,500	\$ 6,000	33.33%
510-9520	BOOKS	\$ 14,000	\$ 14,000	0.00%
510-9530	MEDIA	\$ 3,000	\$ 3,000	0.00%
	Total Capital Improvements	\$ 26,500	\$ 28,000	5.66%
	Total - Department Expenses	\$ 195,114	\$ 203,526	4.31%

**GENERAL FUND
NON DEPARTMENTAL
EXPENSES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
<u>Capital Improvements</u>				
511-9801	SANITATION SERVICES	\$ 220,000	\$ 220,000	0.00%
511-9831	APPRAISAL SERVICES APPR DIST	\$ 30,000	\$ 31,075	3.58%
511-9851	BAD DEBTS	\$ -	\$ -	N/A
511-9861	EMERGENCY MANAGEMENT	\$ -	\$ -	N/A
511-9871	LAND TAXES	\$ -	\$ -	N/A
511-9881	TRANSFER TO INTEREST & SINKING	\$ 110,259	\$ -	-100.00%
511-9901	CITY ENGINEER	\$ -	\$ -	N/A
	Total Capital Improvements	\$ 360,259	\$ 251,075	-30.31%
	Total - Department Expenses	\$ 360,259	\$ 251,075	-30.31%

**GENERAL FUND
MUNICIPAL COURT
EXPENSES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
Personal Services				
512-5050	SALARIES	\$ 28,260	\$ 29,489	4.35%
512-5090	OVERTIME	\$ -	\$ -	N/A
512-5150	JUDGE SERVICES	\$ -	\$ -	N/A
512-5160	CITY ATTORNEY	\$ 1,000	\$ 1,000	0.00%
512-5250	GROUP HOSPITAL INSURANCE	\$ 7,598	\$ 7,668	0.92%
512-5300	RETIREMENT SYSTEM	\$ 5,196	\$ 5,246	0.95%
512-5350	SOCIAL SECURITY	\$ 2,121	\$ 2,213	4.35%
512-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ 44,175	\$ 45,616	3.26%
Supplies				
512-6050	OFFICE SUPPLIES	\$ 600	\$ 600	0.00%
512-6400	OTHER SUPPLIES	\$ 100	\$ 100	0.00%
	Total Supplies	\$ 700	\$ 700	0.00%
Other Charges				
512-8050	TELEPHONE	\$ 840	\$ 840	0.00%
512-8120	DATA PROCESSING SERVICE	\$ -	\$ -	N/A
512-8150	INSURANCE	\$ -	\$ -	N/A
512-8160	WORKERS COMPENSATION	\$ 554	\$ 680	22.74%
512-8300	TRAVEL EXPENSE	\$ 4,000	\$ 4,000	0.00%
512-8350	EDUCATION & TRAINING	\$ 1,000	\$ 1,000	0.00%
512-8400	DUES & SUBSCRIPTIONS	\$ 200	\$ 200	0.00%
512-8650	MISCELLANEOUS	\$ 100	\$ 100	0.00%
512-8800	JURY PAY	\$ 250	\$ 250	0.00%
	Total Other Charges	\$ 6,944	\$ 7,070	1.81%
Capital Improvements				
512-9510	COMPUTER EQUIPMENT/SOFTWARE	\$ 500	\$ 500	0.00%
512-9515	TECHNOLOGY FUND EXPENSE	\$ 1,250	\$ 3,200	156.00%
	Total Capital Improvements	\$ 1,750	\$ 3,700	111.43%
	Total - Department Expenses	\$ 53,569	\$ 57,086	6.56%

**GENERAL FUND
GOLF COURSE
EXPENSES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
<u>Personal Services</u>				
514-5050	SALARIES	\$ -	\$ -	N/A
514-5090	OVERTIME	\$ -	\$ -	N/A
514-5250	GROUP HOSPITAL INSURANCE	\$ -	\$ -	N/A
514-5300	RETIREMENT SYSTEM	\$ -	\$ -	N/A
514-5350	SOCIAL SECURITY	\$ -	\$ -	N/A
514-5370	UNEMPLOYMENT COMPENSATIO	\$ -	\$ -	N/A
	Total Personal Services	\$ -	\$ -	N/A
<u>Supplies</u>				
514-6100	UNIFORMS	\$ -	\$ -	N/A
	Total Supplies	\$ -	\$ -	N/A
<u>Other Charges</u>				
514-8130	OTHER SERVICES	\$ 14,443	\$ 85,000	488.52%
	Total Other Services	\$ 14,443	\$ 85,000	488.52%
	Total - Department Expenses	\$ 14,443	\$ 85,000	488.52%

**GENERAL FUND
ANIMAL CONTROL/CODE ENFORCEMENT
EXPENSES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
Personal Services				
515-5050	SALARIES	\$ 26,818	\$ 28,090	4.74%
515-5090	OVERTIME	\$ 1,000	\$ 1,000	0.00%
515-5250	GROUP HOSPITAL INSURANCE	\$ 4,414	\$ 4,484	1.58%
515-5300	RETIREMENT SYSTEM	\$ 4,931	\$ 4,997	1.33%
515-5350	SOCIAL SECURITY	\$ 2,013	\$ 2,108	4.74%
515-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ 39,176	\$ 40,679	3.84%
Supplies				
515-6050	OFFICE SUPPLIES	\$ 500	\$ 500	0.00%
515-6100	WEARING APPAREL	\$ 500	\$ 500	0.00%
515-6150	GASOLINE & OIL	\$ 3,000	\$ 3,500	16.67%
515-6200	MINOR TOOLS & APPARATUS	\$ 500	\$ 500	0.00%
515-6360	DOG POUND	\$ 8,000	\$ 8,000	0.00%
515-6400	OTHER SUPPLIES	\$ 400	\$ 400	0.00%
	Total Supplies	\$ 12,900	\$ 13,400	3.88%
Maintenance				
515-7400	RADIOS & PAGERS	\$ -	\$ -	N/A
515-7450	AUTOMOBILES & TRUCKS	\$ 1,200	\$ 1,200	0.00%
	Total Maintenance	\$ 1,200	\$ 1,200	0.00%
Other Charges				
515-8050	TELEPHONE	\$ 800	\$ 800	0.00%
515-8150	INSURANCE	\$ 400	\$ 400	0.00%
515-8160	WORKERS COMPENSATION	\$ 554	\$ 680	22.74%
515-8300	TRAVEL EXPENSE	\$ 800	\$ 800	0.00%
515-8350	EDUCATION & TRAINING	\$ 700	\$ 700	0.00%
515-8650	MISCELLANEOUS	\$ 500	\$ 500	0.00%
	Total Other Charges	\$ 3,754	\$ 3,880	3.36%

Capital Improvements.....

515-9400	RADIOS & PAGERS	\$ -	\$ -	N/A
515-9450	AUTOMOBILES & TRUCKS	\$ -	\$ -	N/A
515-9510	COMPUTER EQUIPMENT	\$ -	\$ -	N/A
	Total Capital Improvements	\$ -	\$ -	N/A
	Total - Department Expenses	\$ 57,030	\$ 59,159	3.73%

**AIRPORT FUND
NON DEPARTMENTAL
EXPENSES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
<u>Supplies</u>				
516-6150	GASOLINE & OIL	\$ 50,000	\$ 30,000	-40.00%
516-6150	CHEM MED SURG & VECTOR	\$ 1,200	\$ 1,200	0.00%
516-6150	OTHER SUPPLIES	\$ 200	\$ 200	0.00%
	Total Supplies	\$ 51,400	\$ 31,400	
<u>Maintenance</u>				
516-6150	BUILDINGS	\$ 500	\$ 500	0.00%
516-6150	RUNWAYS	\$ 3,000	\$ 3,000	0.00%
516-6150	MACHINERY & IMPLEMENTS	\$ 500	\$ 500	0.00%
516-6150	RADIOS & PAGERS	\$ -	\$ -	N/A
516-6150	OTHER MAINTENANCE	\$ 500	\$ 500	0.00%
	Total Maintenance	\$ 4,500	\$ 4,500	
<u>Other Charges</u>				
516-6150	INSURANCE	\$ 5,000	\$ 3,000	-40.00%
516-6150	SPECIAL SERVICES	\$ 750	\$ 750	0.00%
516-6150	TRAVEL EXPENSE	\$ -	\$ -	N/A
516-6150	UTILITIES	\$ 2,500	\$ 2,500	0.00%
516-6150	MISCELLANEOUS	\$ 200	\$ 200	0.00%
516-6150	GRANT EXPENSE	\$ -	\$ -	N/A
	Total Other Charges	\$ 8,450	\$ 6,450	-23.67%
<u>Capital Improvements</u>				
516-6150	EQUIPMENT	\$ -	\$ -	N/A
516-6150	DEPRECIATION	\$ -	\$ -	
	Total Capital Improvements	\$ -	\$ -	N/A
	Total - Department Expenses	\$ 64,350	\$ 42,350	-34.19%

**2013-2014
REVENUE AND EXPENSE SUMMARY
INTEREST & SINKING**

REVENUES

		2012-2013 Budget	2013-2014 Budget	Percent Change
All Revenues		\$ 300,512	\$ 300,513	0.00%
	TOTALS:	\$ 300,512	\$ 300,513	0.00%

EXPENSES

		2012-2013 Budget	2013-2014 Budget	Percent Change
Non Departmental		\$ 300,513	\$ 300,513	0.00%
	Totals:	\$ 300,513	\$ 300,513	0.00%

Fund Balance:	\$	(1)	\$	-
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REVENUES

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
4600	INTEREST EARNED	\$ -	\$ -	N/A
4710	TRANSFER FROM W&S - TN 94	\$ 190,253	\$ 194,430	2.20%
4810	TRANSFER FROM ECON DEV TN94	\$ -	\$ -	N/A
4900	PROPERTY DEBT TAX	\$ 110,259	\$ 106,083	-3.79%
		<u>\$ 300,512</u>	<u>\$ 300,513</u>	<u>0.00%</u>

**INTEREST & SINKING
NON DEPARTMENTAL
EXPENSES**

Acct. No. Personal Services		2012-2013 Budget	2013-2014 Budget	Percent Change
500-5020	PRINCIPAL PAYMENTS - TN 94	\$ 160,000	\$ 160,000	0.00%
500-5030	INTEREST PAYMENTS - TN 94	\$ 140,513	\$ 140,513	0.00%
	Total Personal Services	\$ 300,513	\$ 300,513	0.00%
	Total - Department Expenses	\$ 300,513	\$ 300,513	0.00%

**2013-2014
REVENUE AND EXPENSE SUMMARY
WATER & SEWER**

REVENUES

		2012-2013 Budget	2013-2014 Budget	Percent Change
All Revenues		\$ 1,499,992	\$ 1,502,992	0.20%
	TOTALS:	<u>\$ 1,499,992</u>	<u>\$ 1,502,992</u>	<u>0.20%</u>

EXPENSES

		2012-2013 Budget	2013-2014 Budget	
Utility Billing		\$ 142,611	\$ 154,452	8.30%
Water & Sewer Operations		\$ 2,125,987	\$ 712,289	-66.50%
Non Departmental		\$ 540,253	\$ 544,430	0.77%
	Totals:	<u>\$ 2,808,851</u>	<u>\$ 1,411,171</u>	<u>-49.76%</u>
	Fund Balance:	\$ (1,308,859)	\$ 91,821	

REVENUES

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
4280	WATER TAP FEES	\$ -	\$ 3,000	N/A
4410	WATER SALES	\$ 1,046,992	\$ 1,046,992	0.00%
4420	SEWER CHARGES	\$ 415,000	\$ 415,000	0.00%
4470	SENIOR CITIZEN DISCOUNT	\$ (15,000)	\$ (15,000)	N/A
4600	INTEREST EARNED	\$ 30,000	\$ 30,000	0.00%
4601	TX STAR INTEREST	\$ -	\$ -	N/A
4602	TEXPOOL INTEREST	\$ -	\$ -	N/A
4610	MISCELLANEOUS REVENUE	\$ 5,000	\$ 5,000	0.00%
4660	OTHER LEASE INCOME	\$ -	\$ -	N/A
4665	LEASE/EAST WELL FIELD	\$ -	\$ -	N/A
4670	LAND LEASE (AGRICULTURE)	\$ 18,000	\$ 18,000	0.00%
4675	SALE OF EAST WELL FIELD	\$ -	\$ -	N/A
4710	TRANSFER IN CAPITAL PROJECTS	\$ -	\$ -	N/A
		<u>\$ 1,499,992</u>	<u>\$ 1,502,992</u>	<u>0.20%</u>

**WATER & SEWER
UTILITY BILLING
EXPENSES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
Personal Services				
511-5050	SALARIES	\$ 54,526	\$ 59,487	9.10%
511-5080	EXTRA HELP	\$ 2,500	\$ -	-100.00%
511-5090	OVERTIME	\$ 200	\$ 200	0.00%
511-5200	JANITOR SERVICES	\$ 1,000	\$ 1,850	85.00%
511-5250	GROUP HOSPITAL INSURANCE	\$ 12,010	\$ 12,150	1.17%
511-5300	RETIREMENT SYSTEM	\$ 10,025	\$ 10,137	1.11%
511-5350	SOCIAL SECURITY	\$ 4,093	\$ 4,468	9.17%
511-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ 84,354	\$ 88,292	4.67%
Supplies				
511-6000	POSTAGE	\$ 11,000	\$ 11,000	0.00%
511-6050	OFFICE SUPPLIES	\$ 4,000	\$ 4,000	0.00%
511-6250	JANITORIAL	\$ 1,000	\$ 1,000	0.00%
511-6400	OTHER SUPPLIES	\$ 400	\$ 400	0.00%
	Total Supplies	\$ 16,400	\$ 16,400	0.00%
Maintenance				
511-7050	BUILDINGS	\$ 1,500	\$ 3,250	116.67%
511-7300	FURNITURE & FIXTURES	\$ -	\$ -	N/A
511-7400	RADIOS/PAGERS	\$ -	\$ -	N/A
511-7690	MAINTENANCE AGREEMENT	\$ 14,500	\$ 16,000	10.34%
	Total Maintenance	\$ 16,000	\$ 19,250	20.31%

Other Charges

511-8050	TELEPHONE	\$	3,500	\$	3,500	0.00%
511-8100	LEASE OF EQUIPMENT	\$	500	\$	500	0.00%
511-8120	DATA PROCESSING SERVICE	\$	500	\$	500	0.00%
511-8150	INSURANCE	\$	-	\$	-	N/A
511-8160	WORKERS COMPENSATION	\$	1,107	\$	1,360	22.85%
511-8200	SPECIAL SERVICES	\$	2,700	\$	5,500	103.70%
511-8250	ADVERTISING	\$	250	\$	-	-100.00%
511-8300	TRAVEL EXPENSE	\$	3,500	\$	4,000	14.29%
511-8350	EDUCATION & TRAINING	\$	1,800	\$	1,800	0.00%
511-8500	UTILITIES	\$	2,000	\$	2,000	0.00%
511-8550	AUDITOR	\$	6,900	\$	8,250	19.57%
511-8650	MISCELLANEOUS	\$	500	\$	500	0.00%
	Total Other Charges	\$	23,257	\$	27,910	20.01%

Capital Improvements

511-9040	OFFICE EQUIPMENT	\$	500	\$	500	0.00%
511-9510	COMPUTER EQUIPMENT/SOFTWARE	\$	1,000	\$	1,000	0.00%
511-9600	LEASE/PURCHASE DEBT	\$	1,100	\$	1,100	0.00%
511-9916	INTEREST PAID	\$	-	\$	-	N/A
	Total Capital Improvements	\$	2,600	\$	2,600	0.00%
	Total - Department Expenses	\$	142,611	\$	154,452	8.30%

**WATER & SEWER
WATER & SEWER OPERATION
EXPENSES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
Personal Services				
512-5050	SALARIES	\$ 189,174	\$ 191,443	1.20%
512-5080	EXTRA HELP	\$ -	\$ -	N/A
512-5090	OVERTIME	\$ 12,000	\$ 12,000	0.00%
512-5250	GROUP HOSPITAL INSURANCE	\$ 38,089	\$ 38,423	0.88%
512-5300	RETIREMENT SYSTEM	\$ 34,782	\$ 34,054	-2.09%
512-5350	SOCIAL SECURITY	\$ 14,199	\$ 14,369	1.20%
512-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ 288,244	\$ 290,289	0.71%
Supplies				
512-6100	WEARING APPAREL	\$ 2,500	\$ 2,500	0.00%
512-6150	GASOLINE & OIL	\$ 25,000	\$ 27,000	8.00%
512-6200	MINOR TOOLS & APPARATUS	\$ 1,200	\$ 1,200	0.00%
512-6300	CHEM MED SURG & VECTOR	\$ 6,000	\$ 6,000	0.00%
512-6400	OTHER SUPPLIES	\$ 1,200	\$ 1,200	0.00%
	Total Supplies	\$ 35,900	\$ 37,900	5.57%
Maintenance				
512-7050	BUILDINGS	\$ 2,500	\$ 2,500	0.00%
512-7060	SEWER TREATMENT PLNT/LIFTSTATN	\$ 1,450,575	\$ 25,000	-98.28%
512-7200	SANITARY SEWERS	\$ 12,000	\$ 12,000	0.00%
512-7230	RESERVOIR & STORAGE TANKS	\$ 10,000	\$ 10,000	0.00%
512-7350	MACHINERY & IMPLEMENTS	\$ 4,000	\$ 4,000	0.00%
512-7400	RADIOS/PAGERS	\$ -	\$ -	N/A
512-7450	AUTOMOBILES & TRUCKS	\$ 3,500	\$ 3,500	0.00%
512-7630	WATER MAINS	\$ 10,000	\$ 10,000	0.00%
512-7650	METERS & SETTINGS	\$ 9,000	\$ 9,000	0.00%
512-7680	WELLS PUMPS & MOTORS	\$ 20,000	\$ 20,000	0.00%
512-7750	OTHER MAINTENANCE	\$ -	\$ -	N/A
512-7800	IRRIGATION SYSTEM	\$ 10,000	\$ 10,000	0.00%
	Total Maintenance	\$ 1,531,575	\$ 106,000	-93.08%

Other Charges.....

512-8050	TELEPHONE	\$	3,000	\$	3,000	0.00%
512-8150	INSURANCE	\$	15,000	\$	15,000	0.00%
512-8160	WORKERS COMPENSATION	\$	2,768	\$	3,400	22.83%
512-8200	SPECIAL SERVICES	\$	7,500	\$	7,500	0.00%
512-8220	TNRCC FEES/TESTS	\$	12,000	\$	12,000	0.00%
512-8300	TRAVEL EXPENSE	\$	4,000	\$	4,000	0.00%
512-8350	EDUCATION & TRAINING	\$	4,000	\$	4,000	0.00%
512-8400	DUES & SUBSCRIPTIONS	\$	500	\$	700	40.00%
512-8500	UTILITIES	\$	120,000	\$	120,000	0.00%
512-8650	MISCELLANEOUS	\$	2,500	\$	2,500	0.00%
	Total Other Charges	\$	171,268	\$	172,100	0.49%

Capital Improvements.....

512-9130	WATER MAINS & TAPS	\$	20,000	\$	20,000	0.00%
512-9150	METERS & SETTINGS	\$	10,000	\$	10,000	0.00%
512-9210	WELLS PUMPS & MOTORS	\$	50,000	\$	50,000	0.00%
512-9320	EQUIPMENT	\$	5,000	\$	6,000	20.00%
512-9400	RADIOS/PAGERS	\$	-	\$	-	N/A
512-9450	AUTOMOBILES & TRUCKS	\$	14,000	\$	20,000	42.86%
512-9460	ELEVATED STORAGE	\$	-	\$	-	N/A
512-9480	LAND/WATER ACQUISITION	\$	-	\$	-	N/A
512-9500	MATCHING GRANT FUNDS	\$	-	\$	-	N/A
512-9916	INTEREST PAID	\$	-	\$	-	N/A
	Total Capital Improvements	\$	99,000	\$	106,000	7.07%
	Total - Department Expenses	\$	2,125,987	\$	712,289	-66.50%

**WATER & SEWER
NON DEPARTMENTAL
EXPENSES**

Acct. No. Capital Improvements.....		2012-2013 Budget	2013-2014 Budget	Percent Change
513-9830	TRANSFER TO CAPITAL OUTLAY	\$ -	\$ -	N/A
513-9840	TRANSFER TO GENERAL FUND	\$ 350,000	\$ 350,000	0.00%
513-9850	CASH OVER & SHORT	\$ -	\$ -	N/A
513-9860	BAD DEBTS	\$ -	\$ -	N/A
513-9870	DEPRECIATION	\$ -	\$ -	N/A
513-9880	TRANSFER TO INTEREST & SINKING	\$ 190,253	\$ 194,430 *	2.20%
513-9900	BOND INTEREST	\$ -	\$ -	N/A
	Total Capital Improvements	\$ 540,253	\$ 544,430	0.77%
	Total - Department Expenses	\$ 540,253	\$ 544,430	0.77%

2013-2014
REVENUE AND EXPENSE SUMMARY
CAPITAL PROJECTS FUND

REVENUES

		2012-2013 Budget	2013-2014 Budget	Percent Change
All Revenues		\$ (600)	\$ 600	N/A
	TOTALS:	\$ (600)	\$ 600	N/A

EXPENSES

		2012-2013 Budget	2013-2014 Budget	
Non Departmental		\$ -	\$ -	N/A
	Totals:	\$ -	\$ -	N/A
	Fund Balance:	\$ (600)	\$ 600	N/A

CAPITAL PROJECTS FUND

REVENUES

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
4600	INTEREST EARNED	\$ (600)	\$ 600 *	<u>N/A</u>
4601	TX STAR INTEREST	\$ -	\$ -	<u>N/A</u>
4602	TEXPOOL INTEREST	\$ -	\$ -	<u>N/A</u>
4610	INTEREST EARNED (SURPLUS PROP)	\$ -	\$ -	<u>N/A</u>
4650	REIMB FROM CDBG	\$ -	\$ -	N/A
4660	REIMB FROM HOME GRANT	\$ -	\$ -	N/A
4700	TRANSFER FROM WATER & SEWER	\$ -	\$ -	<u>N/A</u>
	Totals	<u>\$ (600)</u>	<u>\$ 600</u>	<u>N/A</u>

**CAPITAL PROJECTS FUND
NON DEPARTMENTAL
EXPENSES**

Acct. No. ----- Non Departmental	2012-2013 Budget	2013-2014 Budget	Percent Change
501-8460 TRANSFER TO GENERAL FUND	-	\$ -	N/A
	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Total - Department Expenses	\$ -	\$ -	N/A

2013-2014
REVENUE AND EXPENSE SUMMARY
STREET MAINTENANCE TAX FUND

REVENUES

	2012-2013 Budget	2013-2014 Budget	Percent Change
All Revenues	\$ 90,000	\$ 94,000	4.44%
TOTALS:	<u>\$ 90,000</u>	<u>\$ 94,000</u>	<u>4.44%</u>

EXPENSES

	2012-2013 Budget	2013-2014 Budget	
Non Departmental	<u>\$ 90,000</u>	<u>\$ 90,000</u>	<u>0.00%</u>
Totals:	\$ 90,000	\$ 90,000	0.00%
Fund Balance:	\$ -	\$ 4,000	N/A

STREET MAINTENANCE TAX FUND**REVENUES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
4600	INTEREST EARNED	\$ -	\$ -	<u>N/A</u>
4610	MISCELLANEOUS	\$ -	\$ -	<u>N/A</u>
4615	FROM SALES TAX	\$ 90,000	\$ 94,000	<u>4.44%</u>
4620	FUNDS FROM TDHCA	\$ -	\$ -	<u>N/A</u>
4625	LOCAL MATCHING FUNDS	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
	Totals	\$ 90,000	\$ 94,000	4.44%

**STREET MAINTENANCE TAX FUND
NON DEPARTMENTAL
EXPENSES**

Acct. No. <u>Capital Improvements</u>	2012-2013 Budget	Budget Balance	2013-2014 Budget	Percent Change
500-5020 PAYMENT TO CONTRACTOR	\$ 90,000	\$ 90,000	<u>\$ -</u>	-100.00%
500-5030 Engineering Fees	\$ -	\$ -	<u>\$ -</u>	N/A
500-5040 GRANT ADMINISTRATION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
	\$ 90,000	\$ 90,000	\$ -	-100.00%
Total - Department Expenses	\$ 90,000	\$ 90,000	\$ -	-100.00%

2013-2014
REVENUE AND EXPENSE SUMMARY
GRANT FUND

REVENUES

	2012-2013 Budget	2013-2014 Budget	Percent Change
All Revenues	\$ 300,000	\$ 287,500	-4.17%
TOTALS:	<u>\$ 300,000</u>	<u>\$ 287,500</u>	<u>-4.17%</u>

EXPENSES

	2012-2013 Budget	2013-2014 Budget	
Non Departmental	\$ -	\$ 287,500	N/A
Totals:	<u>\$ -</u>	<u>\$ 287,500</u>	<u>N/A</u>
Fund Balance:	\$ 300,000	\$ -	-100.00%

REVENUES

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
4600	INTEREST EARNED	\$ -	<u> </u>	<u>N/A</u>
4620	FUNDS FROM STATE	\$ 250,000	<u>\$ 287,500</u>	<u>15.00%</u>
4625	LOCAL MATCHING FUNDS	<u>\$ 50,000</u>	<u>\$ -</u>	<u>-100.00%</u>
		<u>\$ 300,000</u>	<u>\$ 287,500</u>	<u>-4.17%</u>

**HOME PROGRAM GRANT
NON DEPARTMENTAL
EXPENSES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
<u>Personal Services</u>				
500-5020	PAYMENT TO CONTRACTOR	\$ 225,000	\$ 250,000	11.11%
500-5030	ENGINEERING FEES	\$ 60,000	\$ -	-100.00%
500-5040	GRANT ADMINISTRATION	\$ 15,000	\$ 37,500	150.00%
500-5060	PLANNING GRANT	\$ -		N/A
500-5070	LOAN COSTS	\$ -		N/A
	Total Personal Services	\$ 300,000	\$ 287,500	-4.17%
	Total - Department Expenses	\$ 300,000	\$ 287,500	-4.17%

2013-2014
REVENUE AND EXPENSE SUMMARY
HOTEL/MOTEL TAX FUND

REVENUES

	2012-2013 Budget	2013-2014 Budget	Percent Change
All Revenues	\$ 51,000	\$ 45,500	-10.78%
TOTALS:	<u>\$ 51,000</u>	<u>\$ 45,500</u>	<u>-10.78%</u>

EXPENSES

		2013-2014 Budget	Percent Change
Non Departmental	\$ 39,050	\$ 45,500	16.52%
Totals:	<u>\$ 39,050</u>	<u>\$ 45,500</u>	<u>16.52%</u>
Fund Balance:	\$ 11,950	\$ -	

HOTEL/MOTEL TAX

REVENUES

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
4190	FROM HOTELS/MOTELS	\$ 50,000	<u>\$ 45,000</u>	<u>-10.00%</u>
4600	INTEREST EARNED	<u>\$ 1,000</u>	<u>\$ 500</u>	<u>-50.00%</u>
	Totals:	<u>\$ 51,000</u>	<u>\$ 45,500</u>	<u>-10.78%</u>

**HOTEL/MOTEL TAX FUND
NON DEPARTMENTAL
EXPENSES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
<u>Personal Services</u>				
500-5050	SALARIES	\$ -	\$ -	N/A
500-5090	OVERTIME	\$ -	\$ -	N/A
500-5250	GROUP HOSPITAL INSURANCE	\$ -	\$ -	N/A
500-5300	RETIREMENT SYSTEM	\$ -	\$ -	N/A
500-5350	SOCIAL SECURITY	\$ -	\$ -	N/A
500-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ -	\$ -	N/A
<u>Other Charges</u>				
500-8160	WORKERS COMPENSATION	\$ -	\$ -	N/A
500-8250	ADVERTISING	\$ -	\$ -	N/A
	Total Other Charges	\$ -	\$ -	N/A
<u>Capital Improvements</u>				
500-9010	CHAMBER OF COMMERCE	\$ 14,000	\$ 14,000	0.00%
500-9020	HERITAGE FOUNDATION	\$ 10,000	\$ 10,000	0.00%
500-9030	MULE MEMORIAL	\$ 1,000	\$ -	-100.00%
500-9040	OTHER EXPENSES	\$ 6,550	\$ 14,000	113.74%
500-9060	JULY 4TH CELEBRATION	\$ 7,500	\$ 7,500	0.00%
500-9070	SOFTBALL TOURNAMENTS	\$ -	\$ -	N/A
	Total Capital Improvements	\$ 39,050	\$ 45,500	16.52%
	Total - Department Expenses	\$ 39,050	\$ 45,500	16.52%

2013-2014
REVENUE AND EXPENSE SUMMARY
ECONOMIC DEVELOPMENT FUND

REVENUES

	2012-2013 Budget	2013-2014 Budget	Percent Change
All Revenues	\$ 968,992	\$ 781,500	-19.35%
TOTALS:	<u>\$ 968,992</u>	<u>\$ 781,500</u>	<u>-19.35%</u>

EXPENSES

	2012-2013 Budget	2013-2014 Budget	
Non Departmental	\$ 103,260	\$ 105,752	2.41%
Project Costs	\$ 861,410	\$ 653,500	-24.14%
Totals:	<u>\$ 964,670</u>	<u>\$ 759,252</u>	<u>-21.29%</u>
Fund Balance:	\$ 4,322	\$ 22,248	

REVENUES

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
4170	SALES TAX	\$ 90,000	\$ 94,000	4.44%
4600	INTEREST	\$ 13,500	\$ 7,500	-44.44%
4601	TXSTAR INTEREST	\$ -	\$ -	
4602	TEXPOOL INTEREST	\$ -	\$ -	
4605	INTEREST MULESHOE PEA & BEAN	\$ -	\$ -	N/A
4606	INTEREST REVENUE	\$ -	\$ -	N/A
4610	MISCELLANEOUS REVENUE	\$ -	\$ -	N/A
4650	CASH POOL TRANSFER	\$ 865,492	\$ 680,000	-21.43%
4660	OTHER INCOME	\$ -	\$ -	N/A
	Totals:	\$ 968,992	\$ 781,500	-19.35%

**ECONOMIC DEVELOPMENT
NON DEPARTMENTAL
EXPENSES**

Acct. No.		2012-2013 Budget	2013-2014 Budget	Percent Change
Personal Services				
500-5050	SALARIES	\$ 37,524	\$ 38,837	3.50%
500-5200	JANITOR SERVICES	\$ 750	\$ 1,850	146.67%
500-5250	GROUP HOSPITAL INSURANCE	\$ 4,442	\$ 4,512	1.58%
500-5300	RETIREMENT SYSTEM	\$ 6,899	\$ 6,908	0.14%
500-5350	SOCIAL SECURITY	\$ 2,816	\$ 2,915	3.52%
500-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
500-5380	VAHICLE ALLOWANCE	\$ -	\$ -	N/A
	Total Personal Services	\$ 52,431	\$ 55,023	4.94%
Supplies				
500-6050	OFFICE SUPPLIES	\$ 500	\$ 500	0.00%
500-6150	GASOLINE & OIL	\$ 2,500	\$ 2,500	0.00%
500-6250	JANITORIAL SUPPLIES	\$ 1,500	\$ 1,500	0.00%
500-6400	OTHER SUPPLIES	\$ 500	\$ 500	0.00%
	Total Supplies	\$ 5,000	\$ 5,000	0.00%
Other Charges				
500-8050	TELEPHONE	\$ 4,000	\$ 4,000	0.00%
500-8060	CONTRACT SERVICES	\$ 300	\$ 300	0.00%
500-8100	LEASE OF EQUIPMENT	\$ 500	\$ 500	
500-8150	INSURANCE	\$ 775	\$ 775	0.00%
500-8160	WORKERS COMPENSATION	\$ 554	\$ 554	0.00%
500-8200	SPECIAL SERVICES	\$ 4,000	\$ 4,000	0.00%
500-8250	ADVERTISING & PROMOTIONS	\$ 9,000	\$ 9,000	0.00%
500-8300	TRAVEL EXPENSE	\$ 10,000	\$ 10,000	0.00%
500-8350	EDUCATION & TRAINING	\$ 4,000	\$ 4,000	0.00%
500-8400	DUES & SUBSCRIPTIONS	\$ 2,000	\$ 3,000	50.00%

500-8500	UTILITIES	\$ 1,800	\$ 1,800	0.00%
500-8600	PROJECT COSTS	\$ 5,000	\$ 5,000	0.00%
500-8650	MISCELLANEOUS	\$ 800	\$ 800	0.00%
500-8700	RENT	\$ -	\$ -	N/A
	Total Other Charges	\$ 42,729	\$ 43,729	2.34%

Capital Improvements

500-9050	BUILDINGS	\$ -	\$ -	N/A
500-9300	FURNITURE & FIXTURES	\$ 500	\$ 500	0.00%
500-9310	APPRAISALS	\$ 500	\$ 500	0.00%
500-9320	EQUIPMENT	\$ -	\$ -	N/A
500-9510	COMPUTER EQUIPMENT/SOFTWARE	\$ 1,000	\$ 1,000	0.00%
500-9560	ENGINEERING	\$ -	\$ -	N/A
500-9600	LEASE/PURCHASE DEBT	\$ 1,100	\$ -	-100.00%
	Total Capital Improvements	\$ 3,100	\$ 2,000	-35.48%
	Total - Department Expenses	\$ 103,260	\$ 105,752	2.41%

**ECONOMIC DEVELOPMENT
PROJECT COSTS
EXPENSES**

Acct. No. Other Charges		2012-2013 Budget	2013-2014 Budget	Percent Change
501-8000	BOLL WEEVIL ZONE OFFICE RENT	\$ -	\$ -	N/A
501-8100	BOLL WEEVIL DIST REPAIR	\$ 3,500	\$ 3,500	0.00%
501-8200	BOEHNING DAIRY	\$ -	\$ -	N/A
501-8300	MULESHOE PEA & BEAN	\$ -	\$ -	N/A
501-8400	LAND OPTIONS	\$ -	\$ -	N/A
501-8500	QUEST FOR CASH	\$ -	\$ -	N/A
501-8600	LEAL'S TORTILLA FACTORY	\$ -	\$ -	N/A
501-8700	ASSISTED LIVING PROJECT	\$ -	\$ -	N/A
501-8800	L & L PALLET COMPANY	\$ -	\$ -	N/A
501-8900	J & S DAIRIES	\$ -	\$ -	N/A
501-8950	RTM DAIRY	\$ -	\$ -	N/A
501-8955	PROJECT INCENTIVES	\$ 857,910	\$ 650,000	-24.23%
501-8975	MULESHOE SPORTS ACADEMY	\$ -	\$ -	N/A
	Total Other Charges	\$ 861,410	\$ 653,500	-24.14%
	Total - Department Expenses	\$ 861,410	\$ 653,500	-24.14%

**CITY OF MULESHOE
COMBINED BUDGETS
2013-2014**

REVENUES

	2012-2013 Budget	2013-2014 Budget	Percent Change
General Fund	\$ 2,964,960	\$ 2,890,038	-2.53%
Interest & Sinking	\$ 300,512	\$ 300,513	0.00%
Water & Sewer Fund	\$ 1,499,992	\$ 1,502,992	0.20%
Capital Project Fund	\$ (600)	\$ 600	N/A
Street Maintenance Tax	\$ 90,000	\$ 94,000	4.44%
TCDP Grant Fund	\$ 300,000	\$ 287,500	-4.17%
Hotel/Motel Tax Fund	\$ 51,000	\$ 45,500	-10.78%
Economic Development Fund	\$ 968,992	\$ 781,500	-19.35%
Totals:	\$ 6,174,856	\$ 5,902,643	-4.41%

EXPENSES

	2012-2013 Budget	2013-2014 Budget		Revenues Over (Under) Expenses	Projected Beginning Fund Balance	Projected Ending Fund Balance
General Fund	\$ 2,981,022	\$ 3,050,665	2.34%	\$ (160,627)	\$ 1,200,000	\$ 1,039,373
Interest & Sinking	\$ 300,513	\$ 300,513	0.00%	\$ -	\$ 163,253	\$ 163,253
Water & Sewer Fund	\$ 2,808,851	\$ 1,411,171	-49.76%	\$ 91,821	\$ 1,200,000	\$ 1,291,821
Capital Project Fund	\$ -	\$ -	N/A	\$ 600	\$ 106,500	\$ 107,100
Street Maintenance Tax	\$ 90,000	\$ 90,000	0.00%	\$ 4,000	\$ 63,000	\$ 67,000
TCDP Grant Fund	\$ -	\$ 287,500	N/A	\$ -	\$ -	\$ -
Hotel/Motel Tax Fund	\$ 39,050	\$ 45,500	16.52%	\$ -	\$ 100,000	\$ 100,000
Economic Development Fund	\$ 964,670	\$ 759,252	-21.29%	\$ 22,248	\$ 680,000	\$ 702,248
Totals:	\$ 7,184,106	\$ 5,944,601	-17.25%	\$ (41,958)	\$ 3,512,753	\$ 3,470,795

FY2013-2014 Salaries

		Salary	Vacation Sell Back	Medical Insurance	Life and AD&D	Retirement	FICA & Medicare	Workers Comp
City Manager	Ex	\$ 91,687.75 *	\$ 1,763.23	\$ 7,589.52	\$ 135.00	\$ 16,622.99	\$ 7,014.11	\$ 680.00
City Secretary	Ex	\$ 52,592.90	\$ 1,011.40	\$ 7,589.52	\$ 135.00	\$ 9,535.09	\$ 4,023.36	\$ 680.00
		\$ 144,280.66	\$ 2,774.63	\$ 15,179.04	\$ 270.00	\$ 26,158.08	\$ 11,037.47	\$ 1,360.00
Laborer		\$ 28,288.00	\$ 544.00	\$ 7,589.52	\$ 76.38	\$ 5,128.61	\$ 2,164.03	\$ 680.00
		\$ 28,288.00	\$ 544.00	\$ 7,589.52	\$ 76.38	\$ 5,128.61	\$ 2,164.03	\$ 680.00
Chief	Ex	\$ 56,511.00	\$ 1,086.75	\$ 7,589.52	\$ 135.00	\$ 10,245.44	\$ 4,323.09	\$ 680.00
Lieutenant	Ex	\$ 44,428.80	\$ 854.40	\$ 7,589.52	\$ 119.96	\$ 8,054.94	\$ 3,398.80	\$ 680.00
Patrol		\$ 30,121.65	\$ 542.00	\$ 7,589.52	\$ 81.33	\$ 5,461.06	\$ 2,304.31	\$ 680.00
Sergeant		\$ 37,235.25	\$ 670.00	\$ 7,589.52	\$ 100.54	\$ 6,750.75	\$ 2,848.50	\$ 680.00
Investigator		\$ 35,568.00	\$ 640.00	\$ 4,409.52	\$ 96.03	\$ 6,448.48	\$ 2,720.95	\$ 680.00
Patrol		\$ 32,500.26	\$ 584.80	\$ 7,589.52	\$ 87.75	\$ 5,892.30	\$ 2,486.27	\$ 680.00
Patrol		\$ 30,121.65	\$ 542.00	\$ 4,409.52	\$ 81.33	\$ 5,461.06	\$ 2,304.31	\$ 680.00
Patrol		\$ 28,343.25	\$ 510.00	\$ 7,589.52	\$ 76.53	\$ 5,138.63	\$ 2,168.26	\$ 680.00
Patrol		\$ 31,099.77	\$ 559.60	\$ 4,409.52	\$ 83.97	\$ 5,638.39	\$ 2,379.13	\$ 680.00
Dispatcher		\$ 26,436.80	\$ 508.40	\$ 4,409.52	\$ 71.38	\$ 4,792.99	\$ 2,022.42	\$ 680.00
Dispatcher		\$ 24,440.00	\$ 470.00	\$ 4,409.52	\$ 65.99	\$ 4,430.97	\$ 1,869.66	\$ 680.00
Dispatcher		\$ 7,500.00	\$ -	\$ -	\$ -	\$ -	\$ 573.75	\$ -
Dispatcher		\$ 27,289.60	\$ 524.80	\$ 4,409.52	\$ 73.68	\$ 4,947.60	\$ 2,087.65	\$ 680.00
Dispatcher		\$ 27,185.60	\$ 522.80	\$ 4,409.52	\$ 73.40	\$ 4,928.75	\$ 2,079.70	\$ 680.00
		\$ 438,781.63	\$ 8,015.55	\$ 76,403.76	\$ 1,146.88	\$ 78,191.36	\$ 33,566.79	\$ 8,840.00
Street Superintendent		\$ 40,892.80	\$ 786.40	\$ 7,589.52	\$ 110.41	\$ 7,413.86	\$ 3,128.30	\$ 680.00
Laborer		\$ 26,208.00	\$ 504.00	\$ 4,409.52	\$ 70.76	\$ 4,751.51	\$ 2,004.91	\$ 680.00
Laborer		\$ 22,880.00	\$ 440.00	\$ 7,589.52	\$ 61.78	\$ 4,148.14	\$ 1,750.32	\$ 680.00
Laborer		\$ 25,833.60	\$ 496.80	\$ 4,409.52	\$ 69.75	\$ 4,683.63	\$ 1,976.27	\$ 680.00
Part-time		\$ 3,770.00	\$ -	\$ -	\$ -	\$ -	\$ 288.41	\$ -
Part-time		\$ 3,770.00	\$ -	\$ -	\$ -	\$ -	\$ 288.41	\$ -
		\$ 123,354.40	\$ 2,227.20	\$ 23,998.08	\$ 312.70	\$ 20,997.15	\$ 9,436.61	\$ 2,720.00
Part-time		\$ 10,608.00	\$ -	\$ -	\$ -	\$ -	\$ 811.51	\$ -
Equipment Operator		\$ 32,448.00	\$ 624.00	\$ 7,589.52	\$ 87.61	\$ 5,882.82	\$ 2,482.27	\$ 680.00
Equipment Operator		\$ 27,643.20	\$ 531.60	\$ 7,589.52	\$ 74.64	\$ 5,011.71	\$ 2,114.70	\$ 680.00
Equipment Operator		\$ 27,040.00	\$ 520.00	\$ 4,409.52	\$ 73.01	\$ 4,902.35	\$ 2,068.56	\$ 680.00
		\$ 97,739.20	\$ 1,675.60	\$ 19,588.56	\$ 235.25	\$ 15,796.89	\$ 7,477.05	\$ 2,040.00
		\$ 57,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,790.50	\$ 2,040.00
Library Aid		\$ 27,268.80	\$ 524.40	\$ 4,409.52	\$ 73.63	\$ 4,943.83	\$ 2,086.06	\$ 680.00
Library Assistant		\$ 25,854.40	\$ 497.20	\$ 4,409.52	\$ 69.81	\$ 4,687.40	\$ 1,977.86	\$ 680.00
Librarian	Ex	\$ 37,286.50	\$ 717.05	\$ 4,409.52	\$ 100.67	\$ 6,760.04	\$ 2,852.42	\$ 680.00
Part-time		\$ 978.75	\$ -	\$ -	\$ -	\$ -	\$ 74.87	\$ -
Part-time		\$ 978.75	\$ -	\$ -	\$ -	\$ -	\$ 74.87	\$ -
		\$ 92,367.20	\$ 1,738.65	\$ 13,228.56	\$ 244.11	\$ 16,391.28	\$ 7,066.09	\$ 2,040.00
Judge	Ex	\$ 28,932.80	\$ 556.40	\$ 7,589.52	\$ 78.12	\$ 5,245.52	\$ 2,213.36	\$ 680.00
		\$ 28,932.80	\$ 556.40	\$ 7,589.52	\$ 78.12	\$ 5,245.52	\$ 2,213.36	\$ 680.00
Code/Animal Officer		\$ 27,560.00	\$ 530.00	\$ 4,409.52	\$ 74.41	\$ 4,996.63	\$ 2,108.34	\$ 680.00
		\$ 27,560.00	\$ 530.00	\$ 4,409.52	\$ 74.41	\$ 4,996.63	\$ 2,108.34	\$ 680.00
Deputy City Secretary		\$ 32,656.00	\$ 628.00	\$ 7,589.52	\$ 88.17	\$ 5,920.53	\$ 2,498.18	\$ 680.00
Customer Service		\$ 23,254.40	\$ 447.20	\$ 4,409.52	\$ 62.79	\$ 4,216.02	\$ 1,778.96	\$ 680.00
Part-time		\$ 2,501.25	\$ -	\$ -	\$ -	\$ -	\$ 191.35	\$ -
		\$ 58,411.65	\$ 1,075.20	\$ 11,999.04	\$ 150.96	\$ 10,136.56	\$ 4,468.49	\$ 1,360.00
Water/Sewer Operator		\$ 22,880.00	\$ 440.00	\$ 7,589.52	\$ 61.78	\$ 4,148.14	\$ 1,750.32	\$ 680.00
Water/Sewer Operator		\$ 32,822.40	\$ 631.20	\$ 7,589.52	\$ 88.62	\$ 5,950.70	\$ 2,510.91	\$ 680.00
Water/Sewer Operator		\$ 27,123.20	\$ 521.60	\$ 7,589.52	\$ 73.23	\$ 4,917.44	\$ 2,074.92	\$ 680.00
Director of Public Works	Ex	\$ 61,720.78	\$ 1,186.94	\$ 7,589.52	\$ 135.00	\$ 11,189.98	\$ 4,721.64	\$ 680.00
W/WW Superintendent		\$ 43,284.80	\$ 832.40	\$ 7,589.52	\$ 116.87	\$ 7,847.53	\$ 3,311.29	\$ 680.00
		\$ 187,831.18	\$ 3,612.14	\$ 37,947.60	\$ 475.50	\$ 34,053.79	\$ 14,369.08	\$ 3,400.00
Director	Ex	\$ 38,104.56	\$ 732.78	\$ 4,409.52	\$ 102.88	\$ 6,908.36	\$ 2,915.00	\$ 680.00
		\$ 38,104.56	\$ 732.78	\$ 4,409.52	\$ 102.88	\$ 6,908.36	\$ 2,915.00	\$ 680.00
		\$ 1,322,651.27	\$ 23,482.14	\$ 222,342.72	\$ 3,167.19	\$ 224,004.22	\$ 100,612.82	\$ 26,520.00

* Includes \$7,200 Vehicle Allowance