

# **CITY OF MULESHOE**

## **FY 2014 - 2015 ANNUAL OPERATING BUDGET**

**OCTOBER 1, 2014 TO SEPTEMBER 30, 2015**

**\* \* \* \* \***

**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 \$14,553 or 1.85%, and of that amount, \$14,494, is tax revenue to be raised from new property added to the tax roll this year.

**City of Muleshoe**  
**FY2014-2015**  
**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 FY2014-2015 Annual Operating Budget was duly adopted by the Muleshoe City Council at a special meeting held on September 29, 2014. The budget is the city's financial plan for the operation of the city for the fiscal year October 1, 2014 through September 30, 2015.

**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 2014 tax base decreased 1.43% 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 \$0.003 (0.05%) higher than last year's tax rate.

Capital improvement funds allocated in the General Fund Include:

Administration

Computer equipment and lease purchase debt - \$3,100.

Police Department

Equipment, radios, computer equipment, crime scene equipment, lease purchase debt - \$25,750.

Fire Department

Grass fire truck, building improvements, radios - \$52,000

Parks Department

Playground equipment, walking trail, irrigation system - \$46,000

Library

Building improvements, computer equipment, books and media - \$28,000

Municipal Court

Computer equipment, technology fund expenses - \$3,700

**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 (\$111,813) and the Water & Sewer Fund (\$190,400).

## **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.

The FY2014-2015 Budget contains tiered rate increases for water consumption as well as an increase in base water and sewer rates and an increase in the sewer consumption charge. These increases are included to encourage conservation of water and provide funds for the anticipated replacement and maintenance of an ageing water and sewer system.

The tiered rate increases protect low water users (average monthly increase for low water users will be \$3.43 per month) and encourage high water users to implement conservation measures (average monthly increase for high water users will be \$11.05 per month).

The new rates are projected to increase revenues for the Water/Wastewater Fund 12.95%,

Capital improvement projects for the Water/Wastewater Department include:

### **Water & Sewer**

Computer equipment, lease purchase debt, water mains and taps, meters and settings, water well, sewer line camera, and service truck.

## **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 4.5% in the FY2014-2015 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 4.4% for FY2014-2015. 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 \$390.06 toward employee medical coverage and \$265.00 for dependent coverage. Any medical insurance cost above the city's contribution is paid by the employee.

The city also provides \$36.90 for employee dental and vision insurance.

Salaries and employee benefits account for 41.44% of the city's total FY2014-2015 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 63.5% of current year budgeted expenses.

## **Summary**

The FY2014-2015 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  
FY2014-20115 BUDGET  
CASH POSITION SUMMARY**

<u>POOLED CASH</u>	ACTUAL 10/01/2013	ESTIMATED 10/01/2014	PROJECTED 10/01/2015
01 - General Fund	\$ 1,245,801	\$ 1,350,000	\$ 1,408,467
05 - Interest & Sinking	\$ 142,152	\$ 107,600	\$ 107,950
10 - Water & Sewer	\$ 997,664	\$ 1,025,000	\$ 1,072,399
15 - Captial Projects	\$ 103,660	\$ 88,500	\$ 88,500
20 - Street Maintenance	\$ 12,478	\$ 10,000	\$ 10,100
30 - Hotel/Motel Tax Fund	\$ 90,748	\$ 99,700	\$ 108,550
35 - Economic Development	\$ 767,978	\$ 750,000	\$ 750,000
55 - Drug Seizure	\$ 1,560	\$ (752)	\$ -
	<u>\$ 3,362,042</u>	<u>\$ 3,430,048</u>	<u>\$ 3,545,965</u>

**CITY OF MULESHOE  
FY2014-2015 BUDGET  
DEBT SERVICE**

**SHORT TERM DEBT**

**BONDED DEBT**

**Certificates of Obligation**

Tax and Waterworks and Sewer System Improvements

Balance (Principal):	\$	3,200,000	
Balance (Interest):	\$	1,010,719	
Balance (Principal & Interest):	\$	4,210,719	
Annual Principal Payment:	\$	175,000	(annual payment)
Annual Interest Payment:	\$	127,213	(semi-annual payment)
Total Payment:	\$	302,213	
Ending Balance:	\$	3,908,506	(payoff February 2028)
<b>Total Debt:</b>	<b>\$</b>	<b>4,210,719</b>	
<b>Total Annual Payment:</b>	<b>\$</b>	<b>302,213</b>	
<b>Balance:</b>	<b>\$</b>	<b>3,908,506</b>	

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**CITY OF MULESHOE  
FY2014-2015 BUDGET  
PROPERTY TAX REVENUE**

2013 Total Tax Base:	\$ 127,494,507
FY2014-2015 Adopted M&O Tax Rate:	\$ 0.6618
FY2014-2015 Adopted Debt Tax Rate:	\$ 0.0877
FY2014-2015 Adopted Total Tax Rate:	\$ 0.7495
FY2014-2015 Tax Levy:	\$ 955,571
Projected FY2014-2015 Tax Revenue: (95% of Tax Levy)	\$ 907,793
Projected Delinquent Tax Collections:	\$ 82,000
Total Projected Tax Collection (Current & Delinquent):	\$ 989,793

**CITY OF MULESHOE  
FY2014-2015 BUDGET  
CAPITAL IMPROVEMENTS**

**General Fund**

Administration

Computer Equipment/Software: \$ 2,000  
 Copier/Printer Lease Purchase: \$ 1,100  
 Total: \$ 3,100

Police Department

Furniture & Fixtures: \$ 2,000  
 Equipment: \$ 9,000  
 (Vehicle lighting, in-car video, bullet-proof vest)  
 Crime Scene Equipment: \$ 1,500  
 Print Kit: \$ 500  
 Radios/Pagers/Console: \$ 5,000  
 Automobiles & Trucks: \$ 1,500  
 Computer Equipment/Software: \$ 3,500  
 Lease Purchase-Debt: \$ 2,750  
 Total: \$ 25,750

Fire Department

Radios: \$ 2,000  
 Grass Fire Truck \$ 45,000  
 Building Improvements: \$ 5,000  
 Total: \$ 52,000

Refuse Department

Equipment: \$ 6,000  
 Total: \$ 6,000

Parks

Equipment: \$ 20,000  
 Walking Track/Irrigation System/Other: \$ 24,000  
 Irrigation System: 2000  
 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  
 Technology Fund Expense: \$ 3,200  
 Total: \$ 3,700

**Total General Fund Capital Outlay: \$ 164,550**

**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: \$ 20,000  
 (Sewer Line Camera)  
 Automobile & Trucks: \$ 40,000  
 Total: \$ 140,000

**Total Water & Sewer Capital Outlay: \$ 142,600**

**Economic Development**

Capitol Improvements

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

<b>Total Capital Outlay: \$</b>	<b>309,650</b>
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**City of Muleshoe**  
**2014-2015**  
**REVENUE AND EXPENSE SUMMARY**  
**GENERAL FUND**

**REVENUES**

	<b>2013-2014 Budget</b>	<b>2014-2015 Budget</b>	<b>Percent Change</b>
All Revenues	\$ 2,890,038	\$ 2,931,791	1.44%
TOTALS:	\$ 2,890,038	\$ 2,931,791	1.44%

**EXPENSES**

	<b>2013-2014 Budget</b>	<b>2014-2015 Budget</b>	
01-Administration	\$ 328,809	\$ 325,289	-1.07%
01-Building & Maintenance	\$ 58,321	\$ 63,156	8.29%
03-Police	\$ 837,356	\$ 843,798	0.77%
04-Fire	\$ 195,114	\$ 136,400	-30.09%
05-Street	\$ 453,427	\$ 368,353	-18.76%
06-Refuse	\$ 296,353	\$ 226,149	-23.69%
07-Health	\$ 6,000	\$ 6,000	0.00%
08-Parks	\$ 80,950	\$ 80,950	0.00%
09-Swimming Pool	\$ 97,941	\$ 99,941	2.04%
10-Library	\$ 203,526	\$ 211,398	3.87%
11-Non Departmental	\$ 251,075	\$ 252,000	0.37%
12-Municipal Court	\$ 57,086	\$ 59,360	3.98%
14-Golf Course	\$ -	\$ 80,000	N/A
15-Animal Ctrl/Code Enforcement	\$ 59,159	\$ 62,381	5.45%
16-Airport	\$ 42,350	\$ 58,150	37.31%
Totals:	\$ 2,967,467	\$ 2,873,324	-3.17%
Fund Balance:	\$ (77,429)	\$ 58,467	



GENERAL FUND  
TOTAL  
REVENUES

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
4050	CURRENT AD VALOREM TAXES	\$ 787,018	\$ 801,571	1.85%
4060	TAX DISCOUNT	\$ (17,500)	\$ (17,500)	N/A
4080	DELINQUENT AD VALOREM TAXES	\$ 82,000	\$ 82,000	0.00%
4090	PENALTY & INTEREST	\$ 25,000	\$ 25,000	0.00%
4150	FRANCHISE FEES	\$ 285,000	\$ 290,000	1.75%
4160	MIXED DRINK TAXES	\$ 1,000	\$ 1,000	0.00%
4170	SALES TAXES	\$ 395,000	\$ 395,000	0.00%
4180	RV PARK REVENUE	\$ 2,000	\$ 2,000	0.00%
4200	MECHANICAL CODE PERMIT	\$ 600	\$ 600	0.00%
4210	BUILDING PERMITS	\$ 5,000	\$ 5,000	0.00%
4230	PLUMBING PERMITS	\$ 2,500	\$ 2,500	0.00%
4240	CURB BREAKOUT	\$ -	\$ -	N/A
4250	DOG LICENSES & FEES	\$ 4,000	\$ 4,000	0.00%
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	\$ 3,700	\$ 3,700	0.00%
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	\$ 515,000	\$ 530,000	2.91%
4470	SENIOR CITIZEN DISCOUNT	\$ (5,500)	\$ (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
4519	TRUANCY PREV & DIVERSION FUND	\$ -	\$ -	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	\$ -	\$ -	N/A

4540	FIRE DEPARTMENT GRANTS	\$ -	\$ -	N/A
4550	PSAP SUPPLY ALLOCATION	\$ -	\$ -	N/A
4600	INTEREST EARNED	\$ 10,000	\$ 5,000	-50.00%
4601	TX STAR INTEREST	\$ -	\$ -	N/A
4602	TEXPOOL INTEREST	\$ -	\$ -	N/A
4610	MISCELLANEOUS REVENUE	\$ 20,000	\$ 25,000	25.00%
4615	VOLUNTARY DONATION	\$ 17,800	\$ 17,800	0.00%
4625	COC BEAUTIFICATION GRANT	\$ -	\$ -	N/A
4630	HANGER RENTAL	\$ 7,200	\$ 9,600	33.33%
4640	AIRPORT FUEL REVENUE	\$ 31,200	\$ 25,000	
4650	TRANSFER CASH POOL	\$ -	\$ -	N/A
4660	AIRPORT APT RENT	\$ -	\$ -	N/A
4670	COUNTRY CLUB REVENUE	\$ 15,600	\$ 15,600	0.00%
4675	SALE OF ASSETS	\$ 5,000	\$ 5,000	0.00%
4680	AIRPORT GRANT FUNDS	\$ -	\$ -	N/A
4710	TRANSFER FROM WATER & SEWER	\$ 350,000	\$ 350,000	0.00%
4711	TRANSFER FROM CAPITAL PROJECTS	\$ -	\$ -	N/A
4870	TRANSFER FROM CAPITAL PROJECTS	\$ -	\$ -	N/A
	TOTALS:	\$ 2,890,038	\$ 2,931,791	1.44%

**GENERAL FUND  
ADMINISTRATION  
EXPENSES**

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
<b>Personal Services</b>				
501-5050	SALARIES	\$ 147,055	\$ 152,653	3.81%
501-5090	OVERTIME	\$ -	\$ -	N/A
501-5150	ATTORNEY & JUDGE SERVICES	\$ 7,000	\$ 7,000	0.00%
501-5200	JANITOR SERVICES	\$ 1,850	\$ 1,850	0.00%
501-5250	GROUP HOSPITAL INSURANCE	\$ 15,449	\$ 16,877	9.24%
501-5300	RETIREMENT SYSTEM	\$ 26,158	\$ 25,791	-1.40%
501-5350	SOCIAL SECURITY	\$ 11,037	\$ 11,458	3.81%
501-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
501-5380	VEHICLE ALLOWANCE	\$ -	\$ -	N/A
501-5400	ELECTION EXPENSE	\$ 2,000	\$ 2,000	0.00%
	Total Personal Services	\$ 210,549	\$ 217,629	3.36%
<b>Supplies</b>				
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%
<b>Maintenance</b>				
501-7050	BUILDINGS	\$ 3,250	\$ 3,250	0.00%
501-7300	FURNITURE & FIXTURES	\$ -	\$ -	N/A
501-7400	RADIOS/PAGERS	\$ -	\$ -	N/A
501-7690	MAINTENANCE AGREEMENT	\$ 9,000	\$ 9,500	5.56%
	Total Maintenance	\$ 12,250	\$ 12,750	4.08%

Other Charges

501-8050	TELEPHONE	\$ 3,500	\$ 3,000	-14.29%
501-8100	LEASE OF EQUIPMENT	\$ 500	\$ 950	90.00%
501-8120	DATA PROCESSING SERV/WEBSITE	\$ 500	\$ 1,250	150.00%
501-8150	INSURANCE	\$ 13,000	\$ 16,000	23.08%
501-8160	WORKERS COMPENSATION	\$ 1,360	\$ 1,360	0.00%
501-8200	SPECIAL SERVICES	\$ 2,000	\$ 2,000	0.00%
501-8250	ADVERTISING	\$ 2,500	\$ 2,500	0.00%
501-8300	TRAVEL EXPENSE	\$ 17,000	\$ 20,000	17.65%
501-8350	EDUCATION & TRAINING	\$ 3,500	\$ 3,500	0.00%
501-8400	DUES & SUBSCRIPTIONS	\$ 3,000	\$ 3,200	6.67%
501-8500	UTILITIES	\$ 2,000	\$ 1,500	-25.00%
501-8550	AUDITOR	\$ 8,250	\$ 8,250	0.00%
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		\$ 77,410	\$ 83,810	8.27%

Capital Improvements

501-9400	RADIO/PAGERS/WARNING SYSTEM	\$ -	\$ -	N/A
501-9510	COMPUTER EQUIPMENT/SOFTWARE	\$ 19,500	\$ 2,000	-89.74%
501-9600	LEASE PURCHASE DEBT	\$ 1,100	\$ 1,100	0.00%
501-9615	LEASE PURCHASE INTEREST	\$ -	\$ -	N/A
Total Capital Improvements		\$ 20,600	\$ 3,100	-84.95%
Total - Department Expenses		\$ 328,809	\$ 325,289	-1.07%

**GENERAL FUND  
BUILDING & MAINTENANCE  
EXPENSES**

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
<u>Personal Services</u>				
502-5050	SALARIES	\$ 28,832	\$ 30,740	6.62%
502-5090	OVERTIME	\$ 200	\$ 200	0.00%
502-5250	GROUP HOSPITAL INSURANCE	\$ 7,666	\$ 8,385	9.38%
502-5300	RETIREMENT SYSTEM	\$ 5,129	\$ 5,194	1.26%
502-5350	SOCIAL SECURITY	\$ 2,164	\$ 2,307	6.62%
502-5370	UNEMPLOYMENT COMPENSATION	\$ -	N/A	
	Total Personal Services	\$ 43,991	\$ 46,826	6.44%
<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	\$ 2,200	83.33%
502-6400	OTHER SUPPLIES	\$ 2,500	\$ 2,500	0.00%
	Total Supplies	\$ 11,300	\$ 12,300	8.85%
<u>Maintenance</u>				
502-7050	BUILDINGS	\$ 2,000	\$ 2,000	0.00%
502-7400	RADIOS/PAGERS	\$ -	\$ -	N/A
502-7450	AUTOMOBILES & TRUCKS	\$ -	\$ 1,000	N/A
	Total Maintenance	\$ 2,000	\$ 3,000	50.00%
<u>Other Charges</u>				
502-8150	INSURANCE	\$ 350	\$ 350	0.00%
502-8160	WORKERS COMPENSATION	\$ 680	\$ 680	0.00%
502-8300	TRAVEL EXPENSE	\$ -	\$ -	N/A
	Total Other Charges	\$ 1,030	\$ 1,030	0.00%
<u>Capital Improvements</u>				
502-9400	RADIOS/PAGERS	\$ -	\$ -	N/A
	Total Capital Improvements	\$ -	\$ -	N/A
	Total - Department Expenses	\$ 58,321	\$ 63,156	8.29%

**GENERAL FUND  
POLICE DEPARTMENT  
EXPENSES**

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
<u>Personal Services</u>				
503-5050	SALARIES	\$ 446,797	\$ 457,553	2.41%
503-5090	OVERTIME	\$ 20,000	\$ 20,000	0.00%
503-5200	JANITOR SERVICES	\$ 5,460	\$ 5,000	-8.42%
503-5250	GROUP HOSPITAL INSURANCE	\$ 77,551	\$ 80,495	3.80%
503-5300	RETIREMENT SYSTEM	\$ 78,191	\$ 76,085	-2.69%
503-5350	SOCIAL SECURITY	\$ 33,567	\$ 34,375	2.41%
503-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ - N/A	
	Total Personal Services	\$ 661,566	\$ 673,508	1.81%
<u>Supplies</u>				
503-6050	OFFICE SUPPLIES	\$ 6,000	\$ 6,000	0.00%
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	\$ 2,000	\$ 2,000	0.00%
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	\$ 46,500	\$ 46,500	0.00%
<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	\$ 6,000	\$ 6,000	0.00%
503-7750	MISCELLANEOUS MAINTENANCE	\$ -	N/A	
	Total Maintenance	\$ 22,000	\$ 22,000	0.00%

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	\$	8,840	\$	8,840	0.00%
503-8300	TRAVEL EXPENSE	\$	7,500	\$	6,000	-20.00%
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	\$	2,000	\$	2,000	0.00%
503-8870	PUBLIC RELATIONS INFORMATION	\$	2,000	\$	2,000	0.00%
503-8880	DRUG DOG	\$	5,000	\$	3,000	-40.00%
503-8890	EMERGENCY MGMT COORDINATOR	\$	-	\$	-	N/A
	Total Other Charges	\$	66,040	\$	62,540	-5.30%

Capital Improvements

503-9300	FURNITURE & FIXTURES	\$	3,000	\$	2,000	-33.33%
503-9320	EQUIPMENT	\$	10,500	\$	9,000	-14.29%
503-9321	CRIME SCENE EQUIP	\$	1,000	\$	1,500	50.00%
503-9322	PRINT KIT	\$	500	\$	500	0.00%
503-9323	35MM	\$	-	\$	-	N/A
503-9400	RADIOS/PAGERS/CONSOLE	\$	3,500	\$	5,000	42.86%
503-9450	AUTOMOBILES & TRUCKS	\$	15,000	\$	15,000	0.00%
503-9510	COMPUTER EQUIPMENT/SOFTWARE	\$	5,000	\$	3,500	-30.00%
503-9600	LEASE PURCHASE-DEBT	\$	2,750	\$	2,750	0.00%
503-9615	LEASE PURCHASE INTEREST	\$	-		N/A	
	Total Capital Improvements	\$	41,250	\$	39,250	-4.85%
	Total - Department Expenses	\$	837,356	\$	843,798	0.77%

**GENERAL FUND  
FIRE DEPARTMENT  
EXPENSES**

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
<u>Personal Services</u>				
504-5110	FIREMEN STIPEND	\$ -	\$ - N/A	
504-5200	JANITOR SERVICES	\$ 1,200	\$ 1,200	0.00%
504-5300	RETIREMENT SYSTEM	\$ 4,000	\$ 4,000	0.00%
504-5380	VEHICLE ALLOWANCE	\$ -	\$ - N/A	
	Total Personal Services	\$ 5,200	\$ 5,200	0.00%
<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	\$ 10,000	-33.33%
504-7695	FIRE/RESCUE REPLACEMENT	\$ 7,500	\$ 7,500	0.00%
	Total Maintenance	\$ 35,000	\$ 30,000	-14.29%



Other Charges

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

Capital Improvements

504-9320	EQUIPMENT	\$ -	<u>\$ -</u>	N/A
504-9400	RADIOS	\$ 2,000	<u>\$ 2,000</u>	0.00%
504-9450	AUTOMOBILES & TRUCKS	\$ 93,714	<u>\$ 45,000</u>	-51.98%
504-9460	BUILDING IMPROVEMENTS	<u>\$ 10,000</u>	<u>\$ 5,000</u>	-50.00%
	Total Capital Improvements	\$ 105,714	<u>\$ 52,000</u>	-50.81%
	Total - Department Expenses	\$ 195,114	\$ 136,400	-30.09%

**GENERAL FUND  
STREET DEPARTMENT  
EXPENSES**

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
<u>Personal Services</u>				
505-5050	SALARIES	\$ 125,582	\$ 131,612	4.80%
505-5080	EXTRA HELP	\$ -	\$ -	N/A
505-5090	OVERTIME	\$ 2,000	\$ 2,000	0.00%
505-5250	GROUP HOSPITAL INSURANCE	\$ 24,311	\$ 24,001	-1.28%
505-5300	RETIREMENT SYSTEM	\$ 20,997	\$ 20,830	-0.79%
505-5350	SOCIAL SECURITY	\$ 9,437	\$ 9,890	4.80%
505-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ 182,327	\$ 188,333	3.29%

Supplies

505-6050	OFFICE SUPPLIES	\$ 1,400	\$ 1,400	0.00%
505-6100	WEARING APPAREL	\$ 2,000	\$ 2,000	0.00%
505-6150	GASOLINE & OIL	\$ 20,000	\$ 24,000	20.00%
505-6200	MINOR TOOLS & APPARATUS	\$ 1,500	\$ 1,500	0.00%
505-6300	CHEM MED SURG & VECTOR	\$ 4,200	\$ 4,200	0.00%
505-6400	OTHER SUPPLIES	\$ 1,200	\$ 1,200	0.00%
505-6450	SWEeper SUPPLIES	\$ 2,000	\$ 2,000	0.00%
	Total Supplies	\$ 32,300	\$ 36,300	12.38%

Maintenance

505-7100	STREETS ROADWAYS HIGHWAYS	\$ 140,000	\$ 46,000	-67.14%
505-7350	MACHINERY & IMPLEMENTS	\$ 15,000	\$ 15,000	0.00%
505-7400	RADIOS/PAGERS	\$ -	\$ -	N/A
505-7450	AUTOMOBILES & TRUCKS	\$ 8,000	\$ 8,000	0.00%
505-7510	TRAFFIC SIGNAL/STREET SIGNS	\$ 8,000	\$ 8,000	0.00%
	Total Maintenance	\$ 171,000	\$ 77,000	-54.97%

Other Charges

505-8050	TELEPHONE	\$ 1,800	<u>\$ 1,800</u>	0.00%
505-8130	MATERIALS	\$ 3,000	<u>\$ 3,000</u>	0.00%
505-8150	INSURANCE	\$ -	<u>\$ -</u>	N/A
505-8160	WORKERS COMPENSATION	\$ -	<u>\$ 2,720</u>	N/A
505-8300	TRAVEL EXPENSE	\$ 1,500	<u>\$ 1,500</u>	0.00%
505-8350	EDUCATION & TRAINING	\$ 1,500	<u>\$ 1,500</u>	0.00%
505-8450	STREET LIGHTING	\$ 52,000	<u>\$ 52,000</u>	0.00%
505-8650	MISCELLANEOUS	<u>\$ -</u>	<u>\$ -</u>	N/A
	Total Other Charges	\$ 59,800	<u>\$ 62,520</u>	1.54%

Capital Improvements

505-9450	AUTOS & TRUCKS	\$ -	<u>\$ -</u>	N/A
505-9500	STREET SWEEPER	<u>\$ 8,000</u>	<u>\$ 6,000</u>	-25.00%
	Total Capital Improvements	\$ 8,000	<u>\$ 6,000</u>	-25.00%
	Total - Department Expenses	\$ 453,427	\$ 368,353	-18.76%

**GENERAL FUND  
REFUSE DEPARTMENT  
EXPENSES**

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
<u>Personal Services</u>				
506-5050	SALARIES	\$ 99,415	\$ 99,303	-0.11%
506-5080	EXTRA HELP	\$ -	\$ - N/A	
506-5090	OVERTIME	\$ 1,500	\$ 1,500	0.00%
506-5250	GROUP HOSPITAL INSURANCE	\$ 19,824	\$ 15,605	-21.28%
506-5300	RETIREMENT SYSTEM	\$ 15,797	\$ 14,932	-5.47%
506-5350	SOCIAL SECURITY	\$ 7,477	\$ 7,469	-0.11%
506-5370	UNEMPLOYMENT	\$ -	\$ - N/A	
	Total Personal Services	\$ 144,013	\$ 138,809	-3.61%

<u>Supplies</u>				
506-6050	OFFICE SUPPLIES	\$ 200	\$ 200	0.00%
506-6100	WEARING APPAREL	\$ 1,650	\$ 1,650	0.00%
506-6150	GASOLINE & OIL	\$ 40,000	\$ 35,000	-12.50%
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	\$ 43,350	\$ 38,350	-11.53%

<u>Maintenance</u>				
506-7170	LANDFILL	\$ 2,000	\$ 2,000	0.00%
506-7350	MACHINERY & IMPLEMENTS	\$ 18,000	\$ 18,000	0.00%
506-7400	AUTOMOBILES & TRUCKS	\$ -	\$ - N/A	
506-7450	RADIOS/PAGERS	\$ 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	\$ 2,040	\$ 2,040	0.00%
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	\$ 20,490	\$ 20,490	0.00%

Capital Improvements

506-9320	EQUIPMENT	\$ 6,000	\$ 6,000	0.00%
506-9340	GRANT EXPENSE	\$ -	\$ -	N/A
506-9450	AUTOS & TRUCKS	\$ -	\$ -	N/A
506-9560	LANDFILL CLOSURE	\$ 60,000	\$ -	-100.00%
	Total Capital Improvements	\$ 66,000	\$ 6,000	-90.91%
	Total - Department Expenses	\$ 296,353	\$ 226,149	-23.69%

**GENERAL FUND  
HEALTH DEPARTMENT  
EXPENSES**

Acct. No.		2013-2014 Budget	2014-2015 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.		2013-2014 Budget	2014-2015 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	\$ 3,500	\$ 3,500	0.00%
	Total Maintenance	\$ 17,900	\$ 17,900	0.00%
<u>Other Charges</u>				
508-8150	INSURANCE	\$ 350	\$ 350	0.00%
508-8500	UTILITIES	\$ 10,000	\$ 10,000	0.00%
	Total Other Charges	\$ 10,350	\$ 10,350	0.00%
<u>Capital Improvements</u>				
508-9320	EQUIPMENT	\$ 20,000	\$ 20,000	0.00%
508-9600	FOUNTAIN/LAKE/RESTROOMS	\$ 24,000	\$ 24,000	0.00%
508-9800	IRRIGATION SYSTEM	\$ 2,000	\$ 2,000	0.00%
	Total Capital Improvements	\$ 46,000	\$ 46,000	0.00%
	Total - Department Expenses	\$ 80,950	\$ 80,950	0.00%

**GENERAL FUND  
SWIMMING POOL  
EXPENSES**

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
<u>Personal Services</u>				
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%
<u>Supplies</u>				
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%
<u>Maintenance</u>				
509-7050	BUILDINGS	\$ 1,000	\$ 1,500	50.00%
509-7350	MACHINERY & IMPLEMENTS	\$ 1,500	\$ 5,000	233.33%
509-7750	OTHER MAINTENANCE	\$ 500	\$ 500	0.00%
	Total Maintenance	\$ 3,000	\$ 7,000	133.33%
<u>Other Charges</u>				
509-8050	TELEPHONE	\$ 150	\$ 150	0.00%
509-8150	INSURANCE	\$ -	\$ - N/A	
509-8160	WORKERS COMPENSATION	\$ 2,000	\$ -	-100.00%
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	\$ 12,150	-14.13%
	Total - Department Expenses	\$ 97,941	\$ 99,941	2.04%



**GENERAL FUND  
LIBRARY  
EXPENSES**

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
<u>Personal Services</u>				
510-5050	SALARIES	\$ 96,106	\$ 100,560	4.63%
510-5080	EXTRA HELP	\$ -	\$ -	N/A
510-5200	JANITOR SERVICES	\$ 3,000	\$ 3,000	0.00%
510-5250	GROUP HOSPITAL INSURANCE	\$ 13,473	\$ 15,626	15.98%
510-5300	RETIREMENT SYSTEM	\$ 16,391	\$ 16,321	-0.43%
510-5350	SOCIAL SECURITY	\$ 7,066	\$ 7,400	4.73%
510-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ 136,036	\$ 142,908	5.05%

<u>Supplies</u>				
510-6050	OFFICE SUPPLIES	\$ 3,000	\$ 3,000	0.00%
510-6070	SUMMER READING PROG SUPPLIES	\$ 12,000	\$ 10,000	-16.67%
510-6250	JANITORIAL	\$ 1,000	\$ 1,000	0.00%
510-6400	OTHER SUPPLIES	\$ 200	\$ 200	0.00%
	Total Supplies	\$ 16,200	\$ 14,200	-12.35%

<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	<u>\$ 3,500</u>	133.33%
510-8100	LEASE OF EQUIPMENT	\$ 3,000	<u>\$ 3,000</u>	0.00%
510-8150	INSURANCE	\$ -	<u>N/A</u>	
510-8160	WORKERS COMPENSATION	\$ 2,040	<u>\$ 2,040</u>	0.00%
510-8300	TRAVEL EXPENSE	\$ 2,500	<u>\$ 3,500</u>	40.00%
510-8400	DUES & SUBSCRIPTIONS	\$ 350	<u>\$ 350</u>	0.00%
510-8500	UTILITIES	\$ 6,500	<u>\$ 6,500</u>	0.00%
510-8650	MISCELLANEOUS	\$ 600	<u>\$ 600</u>	0.00%
510-8700	MAGAZINES	<u>\$ 800</u>	<u>\$ 800</u>	0.00%
	Total Other Charges	<u>\$ 17,290</u>	<u>\$ 20,290</u>	17.35%

Capital Improvements

510-9050	BUILDINGS	\$ 5,000	<u>\$ 5,000</u>	0.00%
510-9510	COMPUTER EQUIPMENT/SOFTWARE	\$ 6,000	<u>\$ 6,000</u>	0.00%
510-9520	BOOKS	\$ 14,000	<u>\$ 14,000</u>	0.00%
510-9530	MEDIA	<u>\$ 3,000</u>	<u>\$ 3,000</u>	0.00%
	Total Capital Improvements	<u>\$ 28,000</u>	<u>\$ 28,000</u>	0.00%
	Total - Department Expenses	\$ 203,526	\$ 211,398	3.87%

**GENERAL FUND  
NON DEPARTMENTAL  
EXPENSES**

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
<u>Capital Improvements</u>				
511-9801	SANITATION SERVICES	\$ 220,000	\$ 220,000	0.00%
511-9831	APPRAISAL SERVICES APPR DIST	\$ 31,075	\$ 32,000	2.98%
511-9851	BAD DEBTS	\$ -	\$ -	N/A
511-9861	EMERGENCY MANAGEMENT	\$ -	\$ -	N/A
511-9871	LAND TAXES	\$ -	\$ -	N/A
511-9881	TRANSFER TO INTEREST & SINKING	\$ -	\$ -	N/A
511-9901	CITY ENGINEER	\$ -	\$ -	N/A
	Total Capital Improvements	\$ 251,075	\$ 252,000	0.37%
	Total - Department Expenses	\$ 251,075	\$ 252,000	0.37%

**GENERAL FUND  
MUNICIPAL COURT  
EXPENSES**

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
<u>Personal Services</u>				
512-5050	SALARIES	\$ 29,489	\$ 30,952	4.96%
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	\$ 7,668	\$ 8,386	9.36%
512-5300	RETIREMENT SYSTEM	\$ 5,246	\$ 5,229	-0.32%
512-5350	SOCIAL SECURITY	\$ 2,213	\$ 2,323	4.98%
512-5370	UNEMPLOYMENT COMPENSATION	\$ -		N/A
	Total Personal Services	\$ 45,616	\$ 47,890	4.99%
<u>Supplies</u>				
512-6050	OFFICE SUPPLIES	\$ 600	\$ 600	0.00%
512-6400	OTHER SUPPLIES	\$ 100	\$ 100	0.00%
	Total Supplies	\$ 700	\$ 700	0.00%
<u>Other Charges</u>				
512-8050	TELEPHONE	\$ 840	\$ 840	0.00%
512-8120	DATA PROCESSING SERVICE	\$ -		N/A
512-8150	INSURANCE	\$ -		N/A
512-8160	WORKERS COMPENSATION	\$ 680	\$ 680	0.00%
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	\$ 7,070	\$ 7,070	0.00%
<u>Capital Improvements</u>				
512-9510	COMPUTER EQUIPMENT/SOFTWARE	\$ 500	\$ 500	0.00%
512-9515	TECHNOLOGY FUND EXPENSE	\$ 3,200	\$ 3,200	0.00%
	Total Capital Improvements	\$ 3,700	\$ 3,700	0.00%
	Total - Department Expenses	\$ 57,086	\$ 59,360	3.98%

**GENERAL FUND  
GOLF COURSE  
EXPENSES**

Acct. No.		2013-2014 Budget	2014-2015 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 COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ -	\$ -	N/A
<u>Supplies</u>				
514-6100	UNIFORMS	\$ -	\$ -	N/A
	Total Supplies	\$ -	\$ -	N/A
<u>Other Charges</u>				
514-7750	Maintenance & Repairs	\$ -	\$ 80,000	N/A
	Total Other Services	\$ -	\$ 80,000	N/A
	Total - Department Expenses	\$ -	\$ 80,000	N/A

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

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
<b>Personal Services</b>				
515-5050	SALARIES	\$ 28,090	\$ 29,341	4.45%
515-5090	OVERTIME	\$ 1,000	\$ 1,000	0.00%
515-5250	GROUP HOSPITAL INSURANCE	\$ 4,484	\$ 5,201	16.00%
515-5300	RETIREMENT SYSTEM	\$ 4,997	\$ 4,957	-0.80%
515-5350	SOCIAL SECURITY	\$ 2,108	\$ 2,202	4.47%
515-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ - N/A	
	Total Personal Services	\$ 40,679	\$ 42,701	4.97%
<b>Supplies</b>				
515-6050	OFFICE SUPPLIES	\$ 500	\$ 500	0.00%
515-6100	WEARING APPAREL	\$ 500	\$ 500	0.00%
515-6150	GASOLINE & OIL	\$ 3,500	\$ 3,500	0.00%
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	\$ 13,400	\$ 13,400	0.00%
<b>Maintenance</b>				
515-7400	RADIOS & PAGERS	\$ -	\$ - N/A	
515-7450	AUTOMOBILES & TRUCKS	\$ 1,200	\$ 1,200	0.00%
	Total Maintenance	\$ 1,200	\$ 1,200	0.00%
<b>Other Charges</b>				
515-8050	TELEPHONE	\$ 800	\$ 800	0.00%
515-8150	INSURANCE	\$ 400	\$ 400	0.00%
515-8160	WORKERS COMPENSATION	\$ 680	\$ 680	0.00%
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	\$ 3,880	\$ 3,880	0.00%

Capital Improvements.....

515-9400	RADIOS & PAGERS	\$ -	\$ -	N/A
515-9450	AUTOMOBILES & TRUCKS	\$ -	\$ -	N/A
515-9510	COMPUTER EQUIPMENT	\$ -	\$ 1,200	N/A
	Total Capital Improvements	\$ -	\$ 1,200	N/A
	Total - Department Expenses	\$ 59,159	\$ 62,381	5.45%

**AIRPORT FUND  
NON DEPARTMENTAL  
EXPENSES**

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
<u>Supplies</u>				
516-6150	GASOLINE & OIL	\$ 30,000	\$ 25,000	-16.67%
516-6300	CHEM MED SURG & VECTOR	\$ 1,200	\$ 1,200	0.00%
516-6400	OTHER SUPPLIES	\$ 200	\$ 200	0.00%
	Total Supplies	\$ 31,400	\$ 26,400	
<u>Maintenance</u>				
516-7050	BUILDINGS	\$ 500	\$ 500	0.00%
516-7100	RUNWAYS	\$ 3,000	\$ 3,000	0.00%
516-7350	MACHINERY & IMPLEMENTS	\$ 500	\$ 500	0.00%
516-7400	RADIOS & PAGERS	\$ -	\$ -	N/A
516-7750	OTHER MAINTENANCE	\$ 500	\$ 500	0.00%
	Total Maintenance	\$ 4,500	\$ 4,500	
<u>Other Charges</u>				
516-8150	INSURANCE	\$ 3,000	\$ 3,800	26.67%
516-8200	SPECIAL SERVICES	\$ 750	\$ 750	0.00%
516-8300	TRAVEL EXPENSE	\$ -	\$ 2,500	N/A
516-8500	UTILITIES	\$ 2,500	\$ 2,200	-12.00%
516-8650	MISCELLANEOUS	\$ 200	\$ -	-100.00%
516-8750	GRANT EXPENSE	\$ -	\$ 18,000	N/A
	Total Other Charges	\$ 6,450	\$ 27,250	322.48%
<u>Capital Improvements</u>				
516-9320	EQUIPMENT	\$ -	\$ -	N/A
516-9870	DEPRECIATION	\$ -	\$ -	
	Total Capital Improvements	\$ -	\$ -	N/A
	Total - Department Expenses	\$ 42,350	\$ 58,150	37.31%



**2014-2015  
REVENUE AND EXPENSE SUMMARY  
INTEREST & SINKING**

**REVENUES**

		<b>2013-2014 Budget</b>	<b>2014-2015 Budget</b>	<b>Percent Change</b>
All Revenues		\$ 301,113	\$ 302,563	0.48%
	TOTALS:	\$ 301,113	\$ 302,563	0.48%

**EXPENSES**

		<b>2013-2014 Budget</b>	<b>2014-2015 Budget</b>	
Non Departmental		\$ 300,513	\$ 302,213	0.57%
	Totals:	\$ 300,513	\$ 302,213	0.57%

Fund Balance:	\$	600	\$	<b>350</b>
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## REVENUES

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
4600	INTEREST EARNED	\$ 600	\$ 350	-41.67%
4710	TRANSFER FROM W&S - TN 94	\$ 194,430	\$ 190,400	-2.07%
4810	TRANSFER FROM ECON DEV TN94	\$ -		N/A
4900	PROPERTY DEBT TAX	\$ 106,083	\$ 111,813	5.40%
		<u>\$ 301,113</u>	<u>\$ 302,563</u>	<u>0.48%</u>

**INTEREST & SINKING  
NON DEPARTMENTAL  
EXPENSES**

Acct. No.		2013-2014	2014-2015	Percent
Personal Services		Budget	Budget	Change
500-5020	PRINCIPAL PAYMENTS - TN 94	\$ 160,000	\$ 240,356	50.22%
500-5030	INTEREST PAYMENTS - TN 94	\$ 140,513	\$ 61,856	-55.98%
	Total Personal Services	\$ 300,513	\$ 302,213	0.57%
	Total - Department Expenses	\$ 300,513	\$ 302,213	0.57%

**2014-2015  
REVENUE AND EXPENSE SUMMARY  
WATER & SEWER**

**REVENUES**

		<b>2013-2014 Budget</b>	<b>2014-2015 Budget</b>	<b>Percent Change</b>
All Revenues		\$ 1,502,992	\$ 1,509,060	0.40%
	TOTALS:	<u>\$ 1,502,992</u>	<u>\$ 1,509,060</u>	<u>0.40%</u>

**EXPENSES**

		<b>2013-2014 Budget</b>	<b>2014-2015 Budget</b>	
Utility Billing		\$ 154,452	\$ 158,375	2.54%
Water & Sewer Operations		\$ 712,289	\$ 762,887	7.10%
Non Departmental		\$ 544,430	\$ 540,400	-0.74%
	Totals:	<u>\$ 1,411,171</u>	<u>\$ 1,461,661</u>	<u>3.58%</u>
	Fund Balance:	\$ 91,821	\$ 47,399	

## REVENUES

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
4280	WATER TAP FEES	\$ 3,000	\$ 3,000	0.00%
4410	WATER SALES	\$ 1,046,992	\$ 1,073,060	2.49%
4420	SEWER CHARGES	\$ 415,000	\$ 415,000	0.00%
4470	SENIOR CITIZEN DISCOUNT	\$ (15,000)	\$ (15,000)	N/A
4600	INTEREST EARNED	\$ 30,000	\$ 10,000	-66.67%
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>\$ 1,502,992</u>	<u>\$ 1,509,060</u>	<u>0.40%</u>

**WATER & SEWER  
UTILITY BILLING  
EXPENSES**

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
<u>Personal Services</u>				
511-5050	SALARIES	\$ 59,487	\$ 62,651	5.32%
511-5080	EXTRA HELP	\$ -	\$ -	N/A
511-5090	OVERTIME	\$ 200	\$ -	-100.00%
511-5200	JANITOR SERVICES	\$ 1,850	\$ 1,850	0.00%
511-5250	GROUP HOSPITAL INSURANCE	\$ 12,150	\$ 13,586	11.82%
511-5300	RETIREMENT SYSTEM	\$ 10,137	\$ 10,122	-0.15%
511-5350	SOCIAL SECURITY	\$ 4,468	\$ 4,706	5.33%
511-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ 88,292	\$ 92,915	5.24%
<u>Supplies</u>				
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	\$ 500	25.00%
	Total Supplies	\$ 16,400	\$ 16,500	0.61%
<u>Maintenance</u>				
511-7050	BUILDINGS	\$ 3,250	\$ 3,250	0.00%
511-7300	FURNITURE & FIXTURES	\$ -	\$ -	N/A
511-7400	RADIOS/PAGERS	\$ -	\$ -	N/A
511-7690	MAINTENANCE AGREEMENT	\$ 16,000	\$ 16,000	0.00%
	Total Maintenance	\$ 19,250	\$ 19,250	0.00%

Other Charges

511-8050	TELEPHONE	\$ 3,500	\$ 3,000	-14.29%
511-8100	LEASE OF EQUIPMENT	\$ 500	\$ 950	90.00%
511-8120	DATA PROCESSING SERVICE	\$ 500	\$ 1,250	150.00%
511-8150	INSURANCE	\$ -	\$ -	N/A
511-8160	WORKERS COMPENSATION	\$ 1,360	\$ 1,360	0.00%
511-8200	SPECIAL SERVICES	\$ 5,500	\$ 5,000	-9.09%
511-8250	ADVERTISING	\$ -	\$ -	N/A
511-8300	TRAVEL EXPENSE	\$ 4,000	\$ 4,000	0.00%
511-8350	EDUCATION & TRAINING	\$ 1,800	\$ 1,800	0.00%
511-8500	UTILITIES	\$ 2,000	\$ 1,000	-50.00%
511-8550	AUDITOR	\$ 8,250	\$ 8,250	0.00%
511-8650	MISCELLANEOUS	\$ 500	\$ 500	0.00%
	Total Other Charges	\$ 27,910	\$ 27,110	-2.87%

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	\$ 154,452	\$ 158,375	2.54%

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

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
<u>Personal Services</u>				
512-5050	SALARIES	\$ 191,443	\$ 203,815	6.46%
512-5080	EXTRA HELP	\$ -	\$ -	N/A
512-5090	OVERTIME	\$ 12,000	\$ 12,000	0.00%
512-5250	GROUP HOSPITAL INSURANCE	\$ 38,423	\$ 38,839	1.08%
512-5300	RETIREMENT SYSTEM	\$ 34,054	\$ 34,435	1.12%
512-5350	SOCIAL SECURITY	\$ 14,369	\$ 15,298	6.46%
512-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personal Services	\$ 290,289	\$ 304,387	4.86%

<u>Supplies</u>				
512-6100	WEARING APPAREL	\$ 2,500	\$ 3,000	20.00%
512-6150	GASOLINE & OIL	\$ 27,000	\$ 27,000	0.00%
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	\$ 37,900	\$ 38,400	1.32%

<u>Maintenance</u>				
512-7050	BUILDINGS	\$ 2,500	\$ 2,500	0.00%
512-7060	SEWER TREATMENT PLNT/LIFTSTATN	\$ 25,000	\$ 25,000	0.00%
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	\$ 106,000	\$ 106,000	0.00%



Other Charges

512-8050	TELEPHONE	\$	3,000	\$ 3,000	0.00%
512-8150	INSURANCE	\$	15,000	\$ 17,000	13.33%
512-8160	WORKERS COMPENSATION	\$	3,400	\$ 3,400	0.00%
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	\$	700	\$ 700	0.00%
512-8500	UTILITIES	\$	120,000	\$ 120,000	0.00%
512-8650	MISCELLANEOUS	\$	2,500	\$ 2,500	0.00%
	Total Other Charges	\$	172,100	\$ 174,100	1.16%

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	\$	6,000	\$ 20,000	233.33%
512-9400	RADIOS/PAGERS	\$	-	\$ -	N/A
512-9450	AUTOMOBILES & TRUCKS	\$	20,000	\$ 40,000	100.00%
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	\$	106,000	\$ 140,000	32.08%
	Total - Department Expenses	\$	712,289	\$ 762,887	7.10%

**WATER & SEWER  
NON DEPARTMENTAL  
EXPENSES**

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
<u>Capital Improvements.....</u>				
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	\$ 194,430	\$ 190,400 *	-2.07%
513-9900	BOND INTEREST	\$ -	\$ -	N/A
	Total Capital Improvements	\$ 544,430	\$ 540,400	-0.74%
	Total - Department Expenses	\$ 544,430	\$ 540,400	-0.74%

**2014-2015  
REVENUE AND EXPENSE SUMMARY  
CAPITAL PROJECTS FUND**

**REVENUES**

		<b>2013-2014 Budget</b>	<b>2014-2015 Budget</b>	<b>Percent Change</b>
All Revenues		\$ ----- -	\$ ----- -	N/A
	TOTALS:	\$ ----- -	\$ ----- -	N/A

**EXPENSES**

		<b>2013-2014 Budget</b>	<b>2014-2015 Budget</b>	
Non Departmental		\$ ----- -	\$ ----- -	N/A
	Totals:	\$ ----- -	\$ ----- -	N/A
	Fund Balance:	\$ -	\$ -	N/A

REVENUES

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
4600	INTEREST EARNED	\$ -	* -	<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>\$ -</u>	<u>\$ -</u>	<u>N/A</u>

**CAPITAL PROJECTS FUND  
NON DEPARTMENTAL  
EXPENSES**

Acct. No. <u>Non Departmental</u>	2013-2014 Budget	2014-2015 Budget	Percent Change
501-8460 TRANSFER TO GENERAL FUND	-	\$ -	N/A
	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Total - Department Expenses	\$ -	\$ -	N/A

**2014-2015**  
**REVENUE AND EXPENSE SUMMARY**  
**STREET MAINTENANCE TAX FUND**

**REVENUES**

	<b>2013-2014 Budget</b>	<b>2014-2015 Budget</b>	<b>Percent Change</b>
All Revenues	\$ 94,000	\$ 98,850	5.16%
TOTALS:	\$ 94,000	\$ 98,850	5.16%

**EXPENSES**

	<b>2013-2014 Budget</b>	<b>2014-2015 Budget</b>	
Non Departmental	\$ 94,000	\$ 98,750	5.05%
Totals:	\$ 94,000	\$ 98,750	5.05%
Fund Balance:	\$ -	\$ 100	N/A

**STREET MAINTENANCE TAX FUND****REVENUES**

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
4600	INTEREST EARNED	\$ -	\$ 100	N/A
4610	MISCELLANEOUS	\$ -	\$ -	N/A
4615	FROM SALES TAX	\$ 94,000	\$ 98,750	5.05%
4620	FUNDS FROM TDHCA	\$ -	\$ -	N/A
4625	LOCAL MATCHING FUNDS	\$ -	\$ -	N/A
	Totals	\$ 94,000	\$ 98,850	5.16%

**STREET MAINTENANCE TAX FUND  
NON DEPARTMENTAL  
EXPENSES**

Acct. No. <u>Capital Improvements</u>	2013-2014 Budget	2014-2015 Budget	Percent Change
500-5020 PAYMENT TO CONTRACTOR	\$ 94,000	<u>\$ 98,750</u>	5.05%
500-5030 Engineering Fees	\$ -	<u>                    </u>	N/A
500-5040 GRANT ADMINISTRATION	<u>\$ -</u>	<u>                    </u>	<u>N/A</u>
	\$ 94,000	\$ 98,750	5.05%
Total - Department Expenses	\$ 94,000	\$ 98,750	5.05%



**2014-2015**  
**REVENUE AND EXPENSE SUMMARY**  
**TCDP CONTRACT**

**REVENUES**

	<b>2013-2014 Budget</b>	<b>2014-2015 Budget</b>	<b>Percent Change</b>
All Revenues	\$ 287,500	\$ -	-100.00%
TOTALS:	<u>\$ 287,500</u>	<u>\$ -</u>	<u>-100.00%</u>

**EXPENSES**

	<b>2013-2014 Budget</b>	<b>2014-2015 Budget</b>	
Non Departmental	\$ -	\$ -	N/A
Totals:	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Fund Balance:	\$ 287,500	\$ -	-100.00%

## REVENUES

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
4600	INTEREST EARNED	\$ -	\$ -	<u>N/A</u>
4620	FUNDS FROM STATE	\$ 287,500	\$ -	<u>-100.00%</u>
4625	LOCAL MATCHING FUNDS	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
		<u>\$ 287,500</u>	<u>\$ -</u>	<u>-100.00%</u>

**HOME PROGRAM GRANT  
NON DEPARTMENTAL  
EXPENSES**

Acct. No.		<b>2013-2014 Budget</b>	<b>2014-2015 Budget</b>	<b>Percent Change</b>
<u>Personal Services</u>				
500-5020	PAYMENT TO CONTRACTOR	\$ 250,000	\$ -	-100.00%
500-5030	ENGINEERING FEES	\$ -	\$ -	N/A
500-5040	GRANT ADMINISTRATION	\$ 37,500	\$ -	-100.00%
500-5060	PLANNING GRANT	\$ -	\$ -	N/A
500-5070	LOAN COSTS	\$ -	\$ -	N/A
	Total Personal Services	\$ 287,500	\$ -	-100.00%
	Total - Department Expenses	\$ 287,500	\$ -	-100.00%

**2014-2015**  
**REVENUE AND EXPENSE SUMMARY**  
**HOTEL/MOTEL TAX FUND**

**REVENUES**

	<b>2013-2014 Budget</b>	<b>2014-2015 Budget</b>	<b>Percent Change</b>
All Revenues	\$ 45,500	\$ 45,350	-0.33%
TOTALS:	<u>\$ 45,500</u>	<u>\$ 45,350</u>	<u>-0.33%</u>

**EXPENSES**

		<b>2014-2015 Budget</b>	<b>Percent Change</b>
Non Departmental	\$ 45,500	\$ 36,500	-19.78%
Totals:	<u>\$ 45,500</u>	<u>\$ 36,500</u>	<u>-19.78%</u>
Fund Balance:	\$ -	\$ 8,850	

**HOTEL/MOTEL TAX**

**REVENUES**

Acct. No.		<b>2013-2014 Budget</b>	<b>2014-2015 Budget</b>	<b>Percent Change</b>
4190	FROM HOTELS/MOTELS	\$ 45,000	<u>\$ 45,000</u>	<u>0.00%</u>
4600	INTEREST EARNED	<u>\$ 500</u>	<u>\$ 350</u>	<u>-30.00%</u>
	Totals:	<u>\$ 45,500</u>	<u>\$ 45,350</u>	<u>-0.33%</u>

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

Acct. No.		2013-2014 Budget	2014-2015 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	\$ -		N/A
500-9040	OTHER EXPENSES	\$ 14,000	\$ 5,000	-64.29%
500-9060	JULY 4TH CELEBRATION	\$ 7,500	\$ 7,500	0.00%
500-9070	SOFTBALL TOURNAMENTS	\$ -	\$ -	N/A
	Total Capital Improvements	\$ 45,500	\$ 36,500	-19.78%
	Total - Department Expenses	\$ 45,500	\$ 36,500	-19.78%

**2014-2015  
REVENUE AND EXPENSE SUMMARY  
ECONOMIC DEVELOPMENT FUND**

**REVENUES**

	<b>2013-2014 Budget</b>	<b>2014-2015 Budget</b>	<b>Percent Change</b>
All Revenues	\$ 781,500	\$ 909,500	16.38%
TOTALS:	<u>\$ 781,500</u>	<u>\$ 909,500</u>	<u>16.38%</u>

**EXPENSES**

	<b>2013-2014 Budget</b>	<b>2014-2015 Budget</b>	
Non Departmental	\$ 105,751	\$ 112,638	6.51%
Project Costs	<u>\$ 653,500</u>	<u>\$ 796,862</u>	<u>21.94%</u>
Totals:	<u>\$ 759,251</u>	<u>\$ 909,500</u>	<u>19.79%</u>
Fund Balance:	\$ 22,249	\$ (0)	

REVENUES

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
4170	SALES TAX	\$ 94,000	\$ 98,750	5.05%
4600	INTEREST	\$ 7,500	\$ 1,750	-76.67%
4601	TXSTAR INTEREST	\$ -	\$ -	
4602	TEXPOOL INTEREST	\$ -	\$ -	
4605	INTEREST MULESHOE PEA & BEAN	\$ -	\$ -	N/A
4606	INTEREST REVENUE	\$ -	\$ 9,000	N/A
4610	MISCELLANEOUS REVENUE	\$ -	\$ -	N/A
4650	CASH POOL TRANSFER	\$ 680,000	\$ 800,000	17.65%
4660	OTHER INCOME	\$ -	\$ -	N/A
	Totals:	\$ 781,500	\$ 909,500	16.38%



**ECONOMIC DEVELOPMENT  
NON DEPARTMENTAL  
EXPENSES**

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
<u>Personal Services</u>				
500-5050	SALARIES	\$ 38,837	\$ 40,392	4.00%
500-5200	JANITOR SERVICES	\$ 1,850	\$ 1,850	0.00%
500-5250	GROUP HOSPITAL INSURANCE	\$ 4,512	\$ 8,411	86.40%
500-5300	RETIREMENT SYSTEM	\$ 6,908	\$ 6,824	-1.21%
500-5350	SOCIAL SECURITY	\$ 2,915	\$ 3,032	4.00%
500-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
500-5380	VEHICLE ALLOWANCE	\$ -	\$ -	N/A
	Total Personal Services	\$ 55,022	\$ 60,508	9.97%
<u>Supplies</u>				
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%
<u>Other Charges</u>				
500-8050	TELEPHONE	\$ 4,000	\$ 4,000	0.00%
500-8060	CONTRACT SERVICES	\$ 300	\$ 300	0.00%
500-8100	LEASE OF EQUIPMENT	\$ 500	\$ 700	
500-8150	INSURANCE	\$ 775	\$ 850	9.68%
500-8160	WORKERS COMPENSATION	\$ 554	\$ 680	22.74%
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	\$ 3,000	\$ 3,000	0.00%

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	\$ 43,729	\$ 44,130	0.92%

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	\$ -	\$ 1,000	N/A
	Total Capital Improvements	\$ 2,000	\$ 3,000	50.00%
	Total - Department Expenses	\$ 105,751	\$ 112,638	6.51%

**ECONOMIC DEVELOPMENT  
PROJECT COSTS  
EXPENSES**

Acct. No.		2013-2014 Budget	2014-2015 Budget	Percent Change
<u>Other Charges</u>				
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	\$ 650,000	\$ 793,362	22.06%
501-8975	MULESHOE SPORTS ACADEMY	\$ -	\$ -	N/A
	Total Other Charges	\$ 653,500	\$ 796,862	21.94%
	Total - Department Expenses	\$ 653,500	\$ 796,862	21.94%

**CITY OF MULESHOE  
COMBINED BUDGETS  
2014-2015**

**REVENUES**

	<b>2013-2014 Budget</b>	<b>2014-2015 Budget</b>
General Fund	\$ 2,890,038	\$ 2,931,791
Interest & Sinking	\$ 301,113	\$ 302,563
Water & Sewer Fund	\$ 1,502,992	\$ 1,509,060
Capital Project Fund	\$ -	\$ -
Street Maintenance Tax	\$ 94,000	\$ 98,850
TCDP Grant Fund	\$ 287,500	\$ -
Hotel/Motel Tax Fund	\$ 45,500	\$ 45,350
Economic Development Fund	\$ 781,500	\$ 909,500
Totals:	\$ 5,902,643	\$ 5,797,113

**EXPENSES**

	<b>2013-2014 Budget</b>	<b>2014-2015 Budget</b>	<b>Revenues Over (Under) Expenses</b>	<b>Projected Beginning Fund Balance</b>	<b>Projected Ending Fund Balance</b>
General Fund	\$ 2,967,467	\$ 2,873,324	\$ 58,467	\$ 1,245,801	\$ 1,304,268
Interest & Sinking	\$ 300,513	\$ 302,213	\$ 350	\$ 142,152	\$ 142,502
Water & Sewer Fund	\$ 1,411,171	\$ 1,461,661	\$ 47,399	\$ 997,664	\$ 1,045,063
Capital Project Fund	\$ -	\$ -	\$ -	\$ 103,660	\$ 103,660
Street Maintenance Tax	\$ 94,000	\$ 98,750	\$ 100	\$ 12,478	\$ 12,578
TCDP Grant Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Tax Fund	\$ 45,500	\$ 36,500	\$ 8,850	\$ 90,748	\$ 99,598
Economic Development Fund	\$ 759,251	\$ 909,500	\$ (0)	\$ 767,978	\$ 767,978
Totals:	\$ 5,577,902	\$ 5,681,948	\$ 115,165	\$ 3,360,482	\$ 3,475,648

		Salary	Vacation Sell Back	Medical Insurance	Life and AD&D	Retirement	FICA & Medicare	Workers Comp
City Manager	Ex	\$ 95,065.87 *	\$ 1,828.19	\$ 8,303.52	\$ 135.00	\$ 16,370.34	\$ 7,272.54	\$ 680.00
City Secretary	Ex	\$ 54,707.33	\$ 1,052.06	\$ 8,303.52	\$ 135.00	\$ 9,420.60	\$ 4,185.11	\$ 680.00
		\$ 149,773.20	\$ 2,880.25	\$ 16,607.04	\$ 270.00	\$ 25,790.94	\$ 11,457.65	\$ 1,360.00
Laborer		\$ 30,160.00	\$ 580.00	\$ 8,303.52	\$ 81.43	\$ 5,193.55	\$ 2,307.24	\$ 680.00
		\$ 30,160.00	\$ 580.00	\$ 8,303.52	\$ 81.43	\$ 5,193.55	\$ 2,307.24	\$ 680.00
Chief	Ex	\$ 58,774.14	\$ 1,130.27	\$ 8,303.52	\$ 135.00	\$ 10,120.91	\$ 4,496.22	\$ 680.00
Lieutenant	Ex	\$ 46,205.95	\$ 888.58	\$ 8,303.52	\$ 124.76	\$ 7,956.66	\$ 3,534.76	\$ 680.00
Patrol		\$ 31,655.52	\$ 569.60	\$ 5,123.52	\$ 85.47	\$ 5,451.08	\$ 2,421.65	\$ 680.00
Patrol		\$ 30,766.32	\$ 553.60	\$ 5,123.52	\$ 83.07	\$ 5,297.96	\$ 2,353.62	\$ 680.00
Investigator		\$ 37,235.25	\$ 670.00	\$ 5,123.52	\$ 100.54	\$ 6,411.91	\$ 2,848.50	\$ 680.00
Patrol		\$ 33,834.06	\$ 608.80	\$ 8,303.52	\$ 91.35	\$ 5,826.23	\$ 2,588.31	\$ 680.00
Patrol		\$ 31,566.60	\$ 568.00	\$ 5,123.52	\$ 85.23	\$ 5,435.77	\$ 2,414.84	\$ 680.00
Patrol		\$ 30,232.80	\$ 544.00	\$ 5,123.52	\$ 81.63	\$ 5,206.09	\$ 2,312.81	\$ 680.00
Patrol		\$ 35,990.37	\$ 647.60	\$ 8,303.52	\$ 97.17	\$ 6,197.54	\$ 2,753.26	\$ 680.00
Dispatcher		\$ 22,235.20	\$ 427.60	\$ 5,123.52	\$ 60.04	\$ 3,828.90	\$ 1,700.99	\$ 680.00
Dispatcher		\$ 26,000.00	\$ 500.00	\$ 5,123.52	\$ 70.20	\$ 4,477.20	\$ 1,989.00	\$ 680.00
Dispatcher		\$ 7,500.00	\$ -	\$ -	\$ -	\$ -	\$ 573.75	\$ -
Dispatcher		\$ 28,724.80	\$ 552.40	\$ 5,123.52	\$ 77.56	\$ 4,946.41	\$ 2,197.45	\$ 680.00
Dispatcher		\$ 28,620.80	\$ 550.40	\$ 5,123.52	\$ 77.28	\$ 4,928.50	\$ 2,189.49	\$ 680.00
		\$ 449,341.82	\$ 8,210.85	\$ 79,325.76	\$ 1,169.28	\$ 76,085.16	\$ 34,374.65	\$ 8,840.00
Street Superintendent		\$ 42,528.51	\$ 817.86	\$ 8,303.52	\$ 114.83	\$ 7,323.41	\$ 3,253.43	\$ 680.00
Laborer		\$ 27,768.00	\$ 534.00	\$ 5,123.52	\$ 74.97	\$ 4,781.65	\$ 2,124.25	\$ 680.00
Laborer		\$ 23,608.00	\$ 454.00	\$ 5,123.52	\$ 63.74	\$ 4,065.30	\$ 1,806.01	\$ 680.00
Laborer		\$ 27,060.80	\$ 520.40	\$ 5,123.52	\$ 73.06	\$ 4,659.87	\$ 2,070.15	\$ 680.00
Part-time		\$ 4,160.00	\$ -	\$ -	\$ -	\$ -	\$ 318.24	\$ -
Part-time		\$ 4,160.00	\$ -	\$ -	\$ -	\$ -	\$ 318.24	\$ -
		\$ 129,285.31	\$ 2,326.26	\$ 23,674.08	\$ 326.61	\$ 20,830.23	\$ 9,890.33	\$ 2,720.00
Part-time		\$ 10,920.00	\$ -	\$ -	\$ -	\$ -	\$ 835.38	\$ -
Equipment Operator		\$ 34,008.00	\$ 654.00	\$ 5,123.52	\$ 91.82	\$ 5,856.18	\$ 2,601.61	\$ 680.00
Equipment Operator		\$ 24,440.00	\$ 470.00	\$ 5,123.52	\$ 65.99	\$ 4,208.57	\$ 1,869.66	\$ 680.00
Equipment Operator		\$ 28,267.20	\$ 543.60	\$ 5,123.52	\$ 76.32	\$ 4,867.61	\$ 2,162.44	\$ 680.00
		\$ 97,635.20	\$ 1,667.60	\$ 15,370.56	\$ 234.13	\$ 14,932.36	\$ 7,469.09	\$ 2,040.00
		\$ 57,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,790.50	\$ 2,040.00
Library Aid		\$ 28,059.20	\$ 539.60	\$ 5,123.52	\$ 75.76	\$ 4,831.79	\$ 2,146.53	\$ 680.00
Library Assistant		\$ 27,934.40	\$ 537.20	\$ 5,123.52	\$ 75.42	\$ 4,810.30	\$ 2,136.98	\$ 680.00
Librarian	Ex	\$ 38,786.18	\$ 745.89	\$ 5,123.52	\$ 104.72	\$ 6,678.98	\$ 2,967.14	\$ 680.00
Part-time		\$ 978.75	\$ -	\$ -	\$ -	\$ -	\$ 74.87	\$ -
Part-time		\$ 978.75	\$ -	\$ -	\$ -	\$ -	\$ 74.87	\$ -
		\$ 96,737.28	\$ 1,822.69	\$ 15,370.56	\$ 255.91	\$ 16,321.08	\$ 7,400.40	\$ 2,040.00
Judge	Ex	\$ 30,368.00	\$ 584.00	\$ 8,303.52	\$ 81.99	\$ 5,229.37	\$ 2,323.15	\$ 680.00
		\$ 30,368.00	\$ 584.00	\$ 8,303.52	\$ 81.99	\$ 5,229.37	\$ 2,323.15	\$ 680.00
Code/Animal Officer		\$ 28,787.20	\$ 553.60	\$ 5,123.52	\$ 77.73	\$ 4,957.16	\$ 2,202.22	\$ 680.00
		\$ 28,787.20	\$ 553.60	\$ 5,123.52	\$ 77.73	\$ 4,957.16	\$ 2,202.22	\$ 680.00
Deputy City Secretary		\$ 34,590.40	\$ 665.20	\$ 8,303.52	\$ 93.39	\$ 5,956.47	\$ 2,646.17	\$ 680.00
Customer Service		\$ 24,190.40	\$ 465.20	\$ 5,123.52	\$ 65.31	\$ 4,165.59	\$ 1,850.57	\$ 680.00
Part-time		\$ 2,739.30	\$ -	\$ -	\$ -	\$ -	\$ 209.56	\$ -
		\$ 61,520.10	\$ 1,130.40	\$ 13,427.04	\$ 158.71	\$ 10,122.05	\$ 4,706.29	\$ 1,360.00
Water/Sewer Operator		\$ 28,267.20	\$ 543.60	\$ 5,123.52	\$ 76.32	\$ 4,867.61	\$ 2,162.44	\$ 680.00
Water/Sewer Operator		\$ 34,153.60	\$ 656.80	\$ 8,303.52	\$ 92.21	\$ 5,881.25	\$ 2,612.75	\$ 680.00
Water/Sewer Operator		\$ 28,350.40	\$ 545.20	\$ 8,303.52	\$ 76.55	\$ 4,881.94	\$ 2,168.81	\$ 680.00
Director of Public Works	Ex	\$ 64,182.14	\$ 1,234.27	\$ 8,303.52	\$ 135.00	\$ 11,052.17	\$ 4,909.93	\$ 680.00
W/WW Superintendent		\$ 45,016.19	\$ 865.70	\$ 8,303.52	\$ 121.54	\$ 7,751.79	\$ 3,443.74	\$ 680.00
		\$ 199,969.54	\$ 3,845.57	\$ 38,337.60	\$ 501.63	\$ 34,434.75	\$ 15,297.67	\$ 3,400.00
Director	Ex	\$ 39,629.82	\$ 762.11	\$ 8,303.52	\$ 107.00	\$ 6,824.26	\$ 3,031.68	\$ 680.00
		\$ 39,629.82	\$ 762.11	\$ 8,303.52	\$ 107.00	\$ 6,824.26	\$ 3,031.68	\$ 680.00
		\$ 1,370,207.46	\$ 24,363.33	\$ 232,146.72	\$ 3,264.41	\$ 220,720.91	\$ 104,250.87	\$ 26,520.00

\* Includes \$7,200 Vehicle Allowance

