



City of Willow Park  
516 Ranch House Rd.  
Willow Park, Texas 76087  
Phone: (817) 441-7108 · Fax: (817) 441-6900

**To: Honorable Mayor Neverdousky and members of the Willow Park City Council**

**From: Matt Shaffstall, City Administrator**

**Date: July 15, 2014**

**Subject: FY 14-15 Budget Memo**

### **Why We Budget**

The budget is one of the City's most essential policy and operating tools. The budget describes how the City of Willow Park will use its resources to meet the needs of our growing community. It is a resource for citizens interested in learning more about the operation of their City government. This budget also adopts a long-range planning approach to capital improvements by incorporating a Capital Improvement Plan to enable the City to direct resources towards pathways, facility improvements, water & sewer projects as well as technology upgrades.

All of the programs, activities and projects that we engage in today form the foundation for our City's future. By maintaining a strong public safety program, a sound infrastructure plan, responsive internal systems and quality development standards, we will continue to make The City of Willow Park's future strong and resilient.

The City budget fulfills several functions:

- At its most basic level, the budget is an *accounting document*. The annual budget provides the municipality with expenditure authority and authority to levy taxes to finance those expenditures.
- The budget serves as an *operational guide*. It identifies work programs and goals to be achieved for each department or unit in the coming fiscal year.
- At the highest level, the budget is an important *policy document*. The annual budget process is the one time during the year when all City operations and processes are reviewed in a comprehensive manner. The City reviews the needs of the community, priorities, and goals and then matches resources against those needs, priorities, and goals. Resources are limited, so choices must be made. The annual budget reflects those choices.
- Finally, throughout all levels, the budget is a *communications tool*. It is one of the means that the City uses to explain the various demands, needs, constraints, resources, and opportunities

We continue to find ways to protect and enhance the valuable dollars our citizen's pay us to provide a quality of life the community is proud of by crafting a prudent financial plan that reflects the vision and values of the people of Willow Park.

### **Budget Process**

The process of developing the budget that is submitted on August 1<sup>st</sup> begins in May. The process begins with a budget kickoff meeting of the Department Heads to discuss the upcoming year's budget. Staff is presented information about the upcoming year's budget and given internal goals for shaping their department's budget request. Department heads then receive the necessary information to begin drafting their annual budget requests.

At the same time the Department Heads are developing the first drafts of their department budgets, the budget team begins work on estimating the City's revenues for the upcoming year. The budget team consist of the City Administrator, Financial Analyst, City Secretary, and Budget Intern.

After initial budget requests are submitted, a series of budget reviews takes place. Budget reviews are meetings where department heads can discuss in depth their department's goals, revenues and expenditures. The departmental budgets go through several rounds of revisions, before the proposed budget is submitted to the City Council on August 1<sup>st</sup>.

The next step in the budget process is the submittal of this budget memo. The budget memo is released annually on July 15<sup>th</sup>. The budget memo is an overview of the budget process, a summary of major issues addressed in the annual budget, and a statement of the city's financial health. The budget memo is intended to be a non-financial document and minimizes the uses of the numbers.

On August 1<sup>st</sup> of every year the proposed budget will be released. The budget document is filed with the City Secretary and is made available at City Hall and is uploaded on to the city's website. Each City Councilmember will receive the budget on an individual USB drive. The budget will be in three sections; budget narrative, revenues, and detailed expenditures. The budget document is designed to include essential components of the Government Finance Officers Association (GFOA) Distinguished Budget Criteria. GFOA standards are recognized as best practices in municipal finance.

Following the release of the budget document the city will hold a revenue estimates workshop focused on the City's revenue sources and fund balances. The adopted budget calendar has the revenue estimate workshop tentatively scheduled for Tuesday, August 5, 2014. The revenue workshop is an important step in the budgeting process that determines the amount of revenue that will be available for the proposed FY 2014-15 Budget. The August 5<sup>th</sup> workshop will also include the City's third party rate study consultant's final recommendation for the City's Water and Wastewater rates and impact fees.

The next step in the budget process is to hold a budget hearing to discuss expenditures. On the Budget Calendar City Council left the date of the budget hearing to be determined at a later date. Staff is

recommending a workshop for either Tuesday, August 19, 2014 or Saturday, August 23, 2014 as the date for the budget hearing. The budget workshop will be a chance for Department Heads to present their budget requests directly to the City Council, and a chance for the City Council to have their budget questions directly answered by staff. The budget workshop will also include a capital project prioritization activity to determine the capital projects that will be included in the FY 2015 Budget.

Following the budget hearings the budget document will be updated to reflect any changes and a final budget will be submitted for adoption. The budget adoption process is set for the first reading of the budget and tax rate ordinance to take place at the regular monthly City Council meeting on Tuesday, September 9, 2014. The second reading of the ordinances will take place on Tuesday, September 16, 2014. The FY 2014-15 Budget and tax rate adoption is scheduled for Tuesday, September 23, 2014.

After the City Council has approved a Budget Ordinance for the year. The budget document is updated to include the final approved numbers and formatted for submittal to the GFOA. The final budget document is then uploaded to the city's website replacing the August 1<sup>st</sup> document. A physical copy of the final budget is kept on hand at City Hall and an official copy is kept in the City Secretary's Office.

### **Public Involvement**

The public is involved throughout the budget process. Public budget hearings are scheduled for the August and September City Council meetings. The budget hearings are a chance for the public to comment on priorities and make requests for what they would like to see in the upcoming year's budget. The budget hearings are advertised as part of the published agenda for each meeting. The State of Texas has very strict standards for how and when budget and tax rate adoption notices must be published in the local newspaper and on the city's website.

### **The Budget Memo (This Document) vs. The Budget**

The Budget Memo is a non-financial document that is intended to highlight the major issues to be addressed in the upcoming budget. The Budget Memo is high level overview of the issues facing the city. The actual Budget Document that will be released on August 1<sup>st</sup> is an incredibly in-depth document. The Budget Document will be in three major sections; I. Narrative, II. Revenues, III. Expenditures. The Narrative section of the budget will address the issues raised in the Budget Memo in more depth and will include the use of budget numbers and graphs. The Revenue section will include a focus on the City's revenue collections and projections for the upcoming budget year. The Revenue section will also include detail on the proposed tax rate and fee schedules. The Expenditure section will include the line-by-line detail for every budget item.

## **Financial Overview**

The overall fiscal health of the city is very strong. The upcoming budget year shows a tremendous amount of promise with key economic indicators on the rise. Along with a strengthening economy, the City is in solid financial position due to its fund balance and recently improved credit rating.

*We come a long way in a short time*

Eighteen months ago the city was operating budget deficits in each of its major funds. The City was overstaffed and was slowly bleeding its reserve accounts. At the same time the City had large sums of money tied up in different accounts and Certificates of Deposit drawing little to no interest and no plan in place to utilize its resources. The City had very few financial monitoring policies in place and little oversight over the activities of its departments. As a result of poor management the City faced a series of unfunded liabilities totaling hundreds of thousands of dollars from lawsuits and leave accruals.

Fast forward to today and the City is a different place. The City received a clean bill of health following a more intensive audit process. The City's budget process follows Government Finance Officer Association (GFOA) best practices. The City matches its sources and uses of funding to ensure there are no budget deficits. The city has addressed its unfunded liability issues including \$110,000+ in excess leave accruals. Management has implemented a series of internal controls, and with this budget the City will now have a multiyear plan for addressing multiyear capital concerns.

## **Revenues**

For the upcoming year's Budget there are three major issues affecting the City's revenues; economic growth, revenue collection practices, and rate adjustments. These three factors will lead to increased revenues for the City.

Economic growth is the main driver for increasing the City's revenues. Eastern Parker County continues to show strong signs of growth for the upcoming year. The economy has recovered from the recession and Willow Park is a desirable location for new development. For FY 2015 the City is projecting growth in nearly every revenue category for the General Fund; Ad Valorem Taxes, Sales & Use Taxes, Development Fees, and Fines.

The City has been undergoing a series of process improvements, coupled with planned technological advances that will enhance the revenue collection process. The planned upgrade of the Utility Billing software and point-of-sale program to accept credit cards for city transactions should greatly improve the City's ability to collect revenue. The more opportunities the City gives a customer to pay, the more likely customers will keep their accounts current.

The City is also overdue to re-examine its fee schedule. Beginning with this budget the fee schedule will be included with the annual budget as attachment B with the final budget ordinance. This will allow for an annual re-examination of fees to ensure cost recovery. Including this attachment will also simplify the process and transparency of fees for the customer. The fee schedule can then be displayed at City Hall and on the website in a single location instead of relying on searching every individual ordinance for the appropriate fee. The City is planning on a rate increase for all of the Utility (Enterprise) Funds as a direct result of the city's third party rate study for water and wastewater rates.

### **Major Challenges**

The City faces several major challenges in the upcoming year. Years of lack of planning and lack of investment in infrastructure have caught up with the city. The City faces major challenges in the area of infrastructure repair & replacement at the same time it must also address growth and the need for increased infrastructure.

### **Capital Improvements**

FY 2014-15 is going to see the completion of many of the City's current capital improvement projects. The Wastewater Fund's lift station replacement project should be complete by the beginning of the budget year. The Water Fund's water line rehabilitation project and General Fund's road replacement Phase One projects will be completed within the fiscal year. In addition to these current projects staff is recommending a debt issuance for the next phase of both the waterline and road rehabilitation projects. For the second phase of the waterline project the City will explore using a Texas Water Development Board (TWDB) funding program. The second phase of the Road rehabilitation project staff is recommending a Certificate of Obligation issuance.

### **Roads**

The City has approximately twenty streets in need of major repair or reconstruction. The types of repair vary depending on the street. The streets fall into three construction categories: two-course penetration, asphalt overlay, and concrete. Two-course penetration is used in most residential streets, asphalt overlay is used on major roads and feeder streets, and concrete construction is used for new streets. The city's current inventory of streets in need of repair is estimated at over eight hundred thousand dollars.

The City Council recently participated in a prioritization activity which is an important first step to addressing the roads issues. The prioritized capital improvement plan for roads sets the order in which repairs will be made. At the July 8<sup>th</sup> City Council meeting the City Council established the following Road Repair Capital Improvement Plan:

<b>Priority #</b>	<b>Street</b>
<b>Phase One</b>	
1	Quail Crest Dr
2	Ranch House Road
3	Ranch House Rd
4	Indian Camp Road
5	Cactus Rd
6	Fox Hunt Tr
7	Canyon Ct
8	Canyon Ct
9	Woodbridge Ct
10	Aspenwood Dr
11	Deer Pond Dr
12	Valley View Ct
13	Willow Crest Dr
<b>Phase Two</b>	
14	Cherokee Ct
15	Cherokee Ct
16	Navajo Tr
17	Cook Rd
18	Sam Bass Ct
19	Trinity Ct
20	Trinity Ct
21	Buena Vista Dr

The next step in the capital improvement process is the most challenging, funding the repairs. Earlier this summer, with the adoption of the City's new financial policies and through the budget amendment process, the City earmarked \$460,000 for road repairs. The \$460,000 is cash and is the result of one time funding sources. The cash allotted for road repairs is currently held in the General Fund Capital Improvements accounts. The cash allotment should be sufficient to cover the cost associated with phase one of the road repair project. The challenge for the City is determining a funding source for the remaining projects on phase two capital improvement roads prioritization list. To address this issue staff is recommending financing the remaining repairs through a Certificate of Obligation issuance.

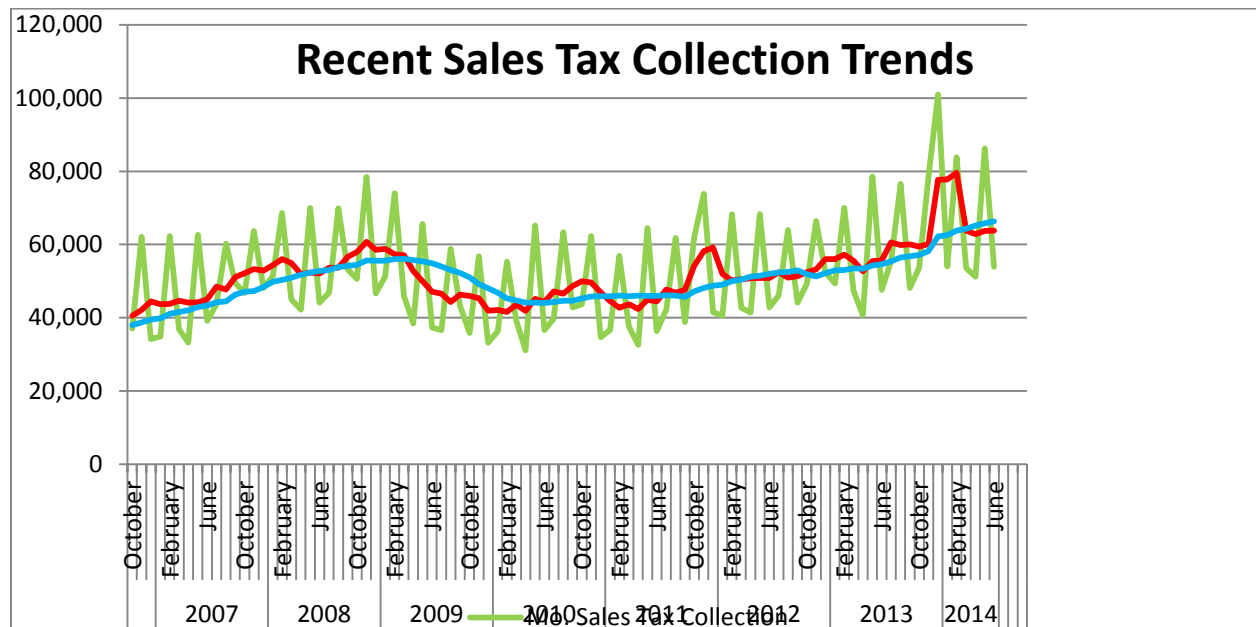
## Economic Development

The City's Council strategic plan meeting on June 23, 2014 highlighted Economic Development as a major goal for this council. The City Council specifically listed the creation of the an Economic Development Corporation as a top priority for this council. An Economic Development Corporation is an independent body created by the City Council which is charged with promoting economic development in the City. Economic Development Corporations, known as EDCs are governed by the Texas Economic Development Corporation Act. While a City Council may create an EDC unilaterally, the funding source for the EDC must be approved by a public vote to assign the local sales tax option.

### *County Sales Tax*

The State of Texas allows up to two cents to be allocated for local option sales tax. The City currently allocates one cent for "regular rate" General Fund use, ½ cent for City property tax relief, and ½ cent for County property tax relief. The local option sales tax for the two ½ cent property tax relief items were establish by a public vote and effective on January 1, 1988.

The issue facing the City is simple. The City is giving increasingly valuable revenue to Parker County for very little in return. The County provides very few services to the City, so in turn sales taxes collected in Willow Park are subsidizing services elsewhere in the County. This issue is heightened by the recent gains made in Willow Park sales tax base. Simply put, Willow Park's ½ cent is worth a lot more than some other Parker County cities.



The above graphs highlights the gains Willow Park has made in recent years sales tax collection. For a historical comparison the sales tax collection for the year of 1989 was \$108,382. For the year 2013 the annual collection was \$746,766.

Year	Annual Collection (City)	Approximate County ½ Cent Value
1989	\$108,382	\$ 35,766
2013	\$746,766	\$246,432

To address this issue the City will begin researching the process of reclaiming its ½ cent local sales tax option currently allocated to the county. If the City is able to reclaim any portion of the local sales tax option, it will require a general election to obtain the voters permission to reassign the tax. If the local option sales tax can be reclaimed, staff recommends going to the voters to ask for some combination of a dedicated sales tax for economic development and road repairs.

This issue is incredibly important to the City, because if the City is not able to reallocate the County's ½ cent, then the City will be forced to come up with an alternative funding source for roads and economic development on its own. The City could opt to hold a vote to reallocate the city's ½ cent local option sales tax, but this would have a direct impact on the General Fund.

### **Personnel**

This Budget includes a restructuring of the employee benefits packaged. The employee benefit package is not in-line with the other area cities and benchmark cities. In some areas such as retirement the city is woefully behind the other area cities. In some areas such as health insurance the city is a head of its comparable cities. The goal of the benefit restricting is to bring the city to the mid-point of the benefit package offered.

The largest adjustment in the benefit restructuring is the retirement adjustment. The city is a member of the Texas Municipal Retirement System (TMRS). TMRS is a hybrid cash balance retirement plan which differs from a defined benefit plan. TMRS benefits are based on employee contributions, the city match, and the interest income credited to the employee's individual account. The City is currently a TMRS 5% 1:1 match and the proposal is change to a TMRS 7% 2:1 match.

To offset the budget impact of adjusting the retirement benefit up, the restructuring proposal includes reductions to the City's healthcare package. The City currently provides a gap insurance program in addition to the City's regular health insurance. The gap insurance program serves to lower the out of pocket expense an employee pays to \$500 and covers costs up to the \$5,000 health insurance deductible. The City is in the process of restructuring the benefits package to either raise the gap insurance limit or lower the health insurance deductible, whichever is the most cost effective for the City.



The benefit restructuring also includes revising the city's stipend and take-home vehicle policies. The City's cell phone stipend was never implemented as intended by the City Council and the policy doesn't account for the different needs of different types of position. The benefit restructuring will also revisit the certification stipends given to align all departments on an equal footing. Each department will define what is considered a level I, level II, and level III certification for the departments. All departments will be on the same stipend schedule. This budget will also put forward a written take-home vehicle policy identifying which positions include use of take-home vehicles or vehicle stipend. The City's treatment of take-home vehicles was of particular concern during the IRS audit the City underwent this past year.

## **Fleet**

Another major challenge facing the City is a fleet replacement program. With the exception of the Police Department, the purchasing of the City's fleet has largely gone unplanned. As result nearly every vehicle in the City's fleet is due for replacement in the next five years. The FY 14-15 Budget includes a capital improvements fleet replacement schedule. Every vehicle in the City currently has been designated as either replacement or non-replacement vehicle. Replacement vehicles are included in the replacement schedule and have a designated replacement year and estimated replacement cost. For each vehicle on the replacement schedule the City will set aside a ten percent replacement cost to be held in the City's newly created Capital/Equipment Replacement Fund. The Capital/Equipment Replacement Fund is funded through the sale of the City's used vehicles at auction and transfers that were approved in the City's financial policies, the FY 14 Budget Amendment, and FY 14 Fire Board Budget Amendment.

For the FY 14-15 Budget year there are three new vehicles that need to be purchased. The Fire Department has requested a small brush truck. The current small brush truck is a 25-year old manual truck that can't accommodate modern firefighting gear. The Police Department has requested a new CID vehicle for the Sergeant. The current CID vehicle is an old Crown Vic on its last legs. The Public Works Department has requested a new dump truck to replace the 1980 manual dump.

Department	Vehicle	Cost Estimate
Fire	Small Brush Truck	\$77,000
Police	Criminal Investigation Dept. (CID)	\$36,000
Public Works	Dump Truck	\$60,000

The City will explore the option of funding the vehicles either through traditional financing, lease-purchase agreement, or combining the vehicle purchase with the Certificate of Obligation issuance being proposed to finance phase two of the road improvement project.

## **Water**

Water will always be a top priority for Willow Park. Water is essential for the City's continued growth and maintaining the City's quality of life. The major issues facing the City's water system include future water sources, system maintenance, and system growth.

The future water source issue is two-fold; first the City needs surface water to augment its well program and second the City still needs more wells to balance the city's growing demand for water. The goal of the future water system to be able to continue to use the well system to support the City and avoid peaking charges, while using surface water to ensure a continued water supply for existing customers and give the City the ability to support new customers.

The Surface water issue should be addressed at the same time we are developing this budget. The City is working to put a surface water agreement in place to be able to obtain wholesale treated water from the City of Weatherford. The water agreement establishes a minimum amount of wholesale water the City will purchase in what is known as a "take or pay" agreement. The water agreement also established peaking charges for what the City would pay if it uses more than its contracted allotment. With surface water the City will be paying a greater price for wholesale water than the unit price for well water which will require a water rate increase. A surface water agreement can be reached once the City of Hudson Oaks completes a rate agreement with the City of Weatherford. The City of Willow Park will be subject to the same water rates as the City of Hudson Oaks. The FY 14-15 Budget will put into place a funding mechanism to begin addressing the inter-connect between the Willow Park and Weatherford water systems.

The water system repair issues include improvements to the City's main water supply line and several of the smaller neighborhood service lines. The Willow Park Water System has been the victim of neglect both through lack of planning and lack of system maintenance. The City made huge strides this past year in beginning the phase one waterline rehabilitation project. The City obtained special financing from the Texas Water Development Board (TWDB) for a low interest loan project to replace approximately 21,000 linear feet of waterline. The challenge in the upcoming FY 14-15 Budget Year will be the construction of the phase one repairs and the planning of the phase two repairs. The City will explore additional TWDB for the second phase of the water line rehabilitation project. No matter what the source of funding for the phase two repairs, the City will require a water rate fee increase as indicated by the third party rate study.

The water system growth improvements are identified in the City's water capital improvement plan. The capital improvement plan includes a number of improvements that are necessary to expand the water system to facilitate new growth, but would also provide added benefits to the system's current

users. The planned funding source for the water capital improvement is impact fees collected from developers and revenue from increased water rates.

#### *Water Rate Fee Increase*

The City needs to adjust its water and wastewater fees for the upcoming budget year. The City Council has previously selected and hired a consultant to perform a third party rate study which has concluded that the City needs to increase its utility rates. The increased costs associated if obtaining surface water, capital improvements to repair the existing system, and capital improvement to expand the water system are going to require increased revenue from increased water user fees.

The City is in the process of completing the rate study to determine exactly what the new rate structure will be. To date the rate consultant is recommending that the City restructure the water connection charge based on meter size and restructure the usage tiers and usage rates.

While staff feels it is very important to implement the recommendation of the rate study consultant to fully fund the planned improvements, staff cautions against such a steep increase in the water rates. The City water system is the victim of neglect, and while rates should have been reexamined and increased on a continual basis, it is simply too much to ask our current users pay the entire difference in a single year. Staff recommends capping the rate increase by adopting an alternative rate structure and re-evaluating the rates after three years. The water and waste rates will be discuss in depth at the August 5, 2014 Budget Hearing.

#### *Water Loss*

Water loss is a major concern of the city's water system. While every water system has some amount of water loss, Willow Park's system is exceedingly high. The City is addressing the water loss issue through a variety of solutions. First the City is more closely monitoring its water production and comparing it to water sales to monitor its water loss. Second the waterline rehabilitation project should go a long way to combating the issue by replacing the section of waterline that regularly has the largest leaks. Third, the City implementing a water meter replacement program. The upgrade of the water meters will more accurately reflect the water used by the customer. The City is looking to install more automatically read water meters which will also decrease the time and labor costs associated with meter reading. The City is exploring the different options for a meter replacement program, but it is considering three options; radio reads, fixed base collections, and cellular collections. There are pros and cons to each system, but as part of this budget staff will be developing a recommendation on which system is the best choice and best value for Willow Park.

#### *Collections*

While not a major issue, there is concern with the utility billing collections system worth noting. The City has a number of outstanding or delinquent accounts that are eligible to go to collections. The City currently has 589 accounts in arrears for \$146,151. The accounts receivable problem is the result of inattention by past staff, informal policies, and the inability to collect the funds. To correct this issue a

written procedure for handling of past due accounts will be established in the upcoming budget year. All accounts 60 days past due will be disconnected and have a disconnection charge applied. At 90-days, past due accounts will be sent to the same collection firm that manages the Municipal Courts past due accounts. Old past dues accounts will be individually audited once converted from the current AVR billing system to the new STW utility billing system and sent to the collection firms.

Another concern with the utility billing system is the number of secured accounts. Approximately 50% of the City's utility billing accounts are secured by deposit. For years, customers were allowed to open accounts without placing a deposit if they used a letter of credit or showed a zero balance with their former utility provider. Unfortunately for the City, when a customer with no deposit moves out or closes the account with a remaining balance, there is no deposit to apply towards the final balance leaving the city. To remedy this issue, staff recommends beginning to charge unsecured accounts a prorated deposit of \$10 per month for ten months. This program should be implemented slowly over several years. The deposit build up program would not begin until after the City has fully converted the utility billing software from AVR to STW. Staff recommends beginning the deposit build up program with all of non-city accounts the water system services in the City's Extra Territorial Jurisdiction (ETJ). Once all the ETJ accounts are secured in two years the City would begin the deposit build up program with Willow Park residents in FY 16-17.

### **Solid Waste**

The City's Solid Waste Fund was created to begin the process of separating the revenues and expenditures related to providing trash collections and recycling services to the citizens of Willow Park.

The primary issue the City faces in the Solid Waste Fund is losing money through bad collections. The City's overhead on trash collection charges is so low that a single month's missed collection results in the loss of an entire year's revenue on the account.

The rate the city pays for residential trash collection is set as part of a multi-city contract and increases each year. The new service charge to the City for residential curbside will be \$11.05 per month. Meanwhile the rate the city charges for solid waste services has remained flat (\$11.02 per month). As discussed in last year's budget a solid waste rate increase is necessary to cover the operating expenditures associated with this utility service. The service cost for the City has reached the point where it will now exceed the fee that is currently assessed, meaning without a fee increase the City will be subsidizing trash collection services for users. Staff recommends simply establishing a policy to set the solid waste fee at a 15% over the collection service charge. An increased solid waste fee has been included in the proposed fee schedule for this budget moving the Solid Waste fee from \$11.02 to \$12.72 per month for residential curbside service.

### **Closing Thoughts**

FY 14-15 is going to be an exciting year for Willow Park. The budget being put forward supports an ambitious scope of work. The City Council has shown new level of leadership, laying out a strategic plan to tackle some of the City's most serious issues. The road improvements, waterline improvements, and surface water agreement will make a real impact in the citizen's daily lives and help secure Willow Park's ability to grow for years to come. The internal improvements to the personnel benefits and fleet replacement schedule will ensure a quality workforce with proper equipment to execute the City Council's plan. By addressing the City's major issues head on, the City will be in a better position to shape its future and prosper from future growth.

The August Budget Document will contain much more detail on all of these issues including the specific revenue and expenditure items for the departmental operations. I will be glad to meet with any Councilmember or citizen to explain our budget process and answer any questions.

# **CITY OF WILLOW PARK**

**Fiscal Year 2014-2015**

**Proposed Budget**

**General Fund, Water Fund, and Wastewater Fund**

**Mayor**

**Richard Neverdousky**

**Council Members**

**Place 1**

**Brian Thornburg**

**Place 2**

**Gene Martin**

**Place 3**

**Greg Runnebaum**

**Place 4**

**Jimmy Mullins**

**Place 5**

**Tim Griffiths**

**City Administrator**

**Matt Shaffstall**

Budget Adopted \_\_\_\_\_

**FY 2014-2015  
Budget Message**

**Overview**

The Budget Message is a narrative document to provide an overview to the City's Annual Operating Budget. The Budget Message includes an overview for all nineteen funds that make up the City's Operating Budget. For each fund the Budget Message provides a fund overview, information on the Fund Balance, information on revenues for each fund, information on the planned expenditures of each fund, and overview on challenges for each fund. The General Fund section includes additional information on each of the City's Departments.

**Why We Budget**

The Budget is a reflection of priorities and values of the City. The Annual Budget is the allocation of resources for the City Departments to complete their work plans for the upcoming year.

## **Major Accomplishments in FY 2013-14**

### **Administration**

- Completed 2015 Strategic Plan
- The City improved its Bond Rating to a AA rating
- Adopted and implemented new financial policies
- Selected and contracted with the firm of George, Morgan, & Sneed to serve as the City Auditor
- Implemented monthly departmental reporting process
- Organized and Celebrated the City 50<sup>th</sup> Anniversary at Parkfest

### **Development Services**

- Completed 2015-2025 Comprehensive Plan
- Selected and contracted with the firm of Bureau Veritas to serve as the City Inspector

### **Fire**

- The City improved its ISO Fire Safety Rating to a 3 rating  
(Insurance Service Office)
- The City completed the process to merge the Willow Park Fire/Rescue Volunteer Department into the a full-fledge City Department
- Facilitated the purchase of new Fire Department command vehicle

### **Legislative Department**

- Implement records management program
- Selected and contracted with the firm of Franklin Legal to codify City Code of Ordinances
- Implemented digital agenda packet program

### **Municipal Court**

- Hired and training a Deputy Court Clerk
- Complete records management project to centralize court records



## **Police**

- Willow Park has the lowest crime rate in Parker County  
(Texas Department of Public Safety Uniform Crime Reporting Index)
- Willow Park Police was the only department in the County to lower its crime index this past reporting year
- Added Animal Control Service through inter-local agreement with the City of Weatherford

## **Public Works: Parks, Roads, and Facilities**

- Developed Road priority repair plan
- Funded, bid and selected a contractor for road rehabilitation project – phase one

## **Public Works: Water**

- Funded, bid and selected a contractor for waterline rehabilitation project – phase one
- Selected and contracted with the firm of Jacobs & Martin to serve as the City Engineer

## **Public Works: Wastewater**

- Completed \$1.2 million dollar Wastewater Lift Station capital improvement project
- Developed compliance plan for addressing TCEQ Wastewater order

### **FY 2014-2015 Non-Financial Goals**

- Complete surface water agreement with the City of Weatherford
- Achieve Texas Comptroller Leadership Circle Award for financial transparency
- Achieve GFOA Distinguish Budget Presentation Award
- Complete employee salary survey
- Maintain crime index reporting level
- Maintain Fire ISO rating of a 3 rating
- Development electronic records management program
- Complete Municipal Code Codification program
- Complete City wide road condition survey
- Reorganize City permit database
- Update City's building code standards
- Development wastewater pre-treatment requirements

### **FY 2014-2015 Financial Goals**

- Fund the City Fleet replacement program schedule for FY 15
- Develop and fund annual Road Repair program
- Complete Road Rehabilitation project – phase one
- Develop and fund Road Rehabilitation project – phase two
- Fund and Complete Park System basketball court improvements
- Develop and fund the fund the extension of Crown Pointe Blvd. through a public-private partnership
- Complete Waterline rehabilitation project – phase one
- Develop and fund Waterline Rehabilitation project – phase two
- Develop and fund the looping of the City's Water system through a public-private partnership
- Make a decision of the future of the City's Wastewater treatment plant to either upgrade the current treatment plant, build a new treatment plant, or move to a collection system

## **Fund Structure**

The City uses fund accounting which is common practice for municipalities. The City's financial policies have established nineteen separate funds which comprise the entire City Budget. Fund accounting is used to keep finances separated for specific purposes.

## **Fund Accounting**

Each fund lists its own revenue source and separate fund expenses. Funds are classified by fund group as General, Debt Service, Utility, Special Revenue, or Component Unit of Government. Funds are also classified by type as either governmental or proprietary. Governmental funds are classified as general, special revenue, debt service, and permanent funds. Proprietary funds are supported by the revenues the fund generates, such as a public utility. Proprietary funds are classified as enterprise, and internal service funds.

In several instances the funds themselves are broken down into separate accounts. Examples of separate accounts include things like primary/pooled checking, cash reserve, fund investments, and capital improvement accounts.

## **Fund List and Chart of Accounts**

<b>Fund Number</b>	<b>Fund Name</b>	<b>Account</b>	<b>Fund Type</b>	<b>Reserve Type</b>
<b>General Fund</b>				
1	General		Governmental	Standard
		Primary/Pooled Checking		
		GF Cash Reserve		
		GF Investments		
		GF Capital Improvements		
<b>Debt Service Fund</b>				
2	Debt Service		Governmental	Debt Service
		Debt Service		
		COB Escrow		
		DS Investments		
<b>Utility Funds</b>				
3	Water		Enterprise	Standard
		Primary/Pooled Checking		
		W Cash Reserve		
		W Investments		
		W Capital Improvements		
		EPA Superfund		
4	Wastewater		Enterprise	Standard
		Primary/Pooled Checking		

		WW Cash Reserve		
		WW Investments		
		W Capital Improvements		
5	Solid Waste		Enterprise	60 Day
		Primary Checking		
		SW Cash Reserve		
6	Drainage		Enterprise	60 Day
		Primary Checking		
		D Cash Reserve		
<b>Special Revenue Funds</b>				
7	Court Security	Single account	Governmental	Restricted
8	Court Technology	Single account	Governmental	Restricted
9	Grant	Single account	Governmental	Restricted
10	Police Seizure (State)	Single account	Governmental	Restricted
11	Police Seizure (Federal)	Single account	Governmental	Restricted
12	Tourism & Special Events	Single account	Governmental	Restricted
<b>Internal Service Funds</b>				
13	Abatement Fund	Single account	Governmental	Restricted
14	Capital/Equipment Replacement	Single account	Governmental	Restricted
15	Emergency Disaster Reserve	Single account	Governmental	Restricted
16	Parks & Roads Donations	Single account		
17	Personnel Support	Single account	Governmental	Restricted
<b>Component Unit of Government</b>				
18	First Responder (Volunteer Fire Dept)	Single account	Governmental	Restricted
19	Economic Development (Willow Park EDC)	Single account	Governmental	Restricted

### **Balanced Budget**

The FY 2014-2015 Operating Budget is balanced. The budget is balanced so that each fund's expenditures do not exceed available revenues. Available revenues include revenues a fund will collect for the year and designated use of fund balance reserves. The FY 14-15 General Fund Budget is balanced with General Fund expenditures matching General Fund revenues for a projected General Fund Budget of \$2,800,570.

In addition to balancing each fund's budget an effort was made to match operating expenditures with current revenues, and capital expenditures with one-time revenue sources. In previous years there was an operating deficit in several funds that had to be closed with the use of one-time revenues such as the fund balance reserve.

### **Capital Budget**

A separate FY 2014-2015 Capital Budget will also be submitted for the review and approval by the City Council. The Capital Budget utilized funds that have been previously dedicated or encumbered for Capital Projects. For example the City Council has allocated \$460,000 for the Road Rehabilitation Project – Phase One. Those funds are held in the General Fund Capital Improvements accounts. The FY 2014-15 Capital Budget will be the document that accounts for the use of one-time funds for one-time capital expenses.

### **Overall Budget**

The City's overall FY 14-15 Operational Budget for all Funds is \$5,860,502. The Budget is balance and uses current revenues to account for all operating expenses.

### **FY 2014-15 Total City Operational Budget**

	<b>Fund</b>	<b>FY 14-15 Budget</b>	<b>% of Total City Budget</b>
1	General	\$2,800,570	47.8%
2	Debt Service	\$466,800	8.0%
Utility Funds			
3	Water	\$1,600,450	27.3%
4	Wastewater	\$557,484	9.5%
5	Solid Waste	\$267,120	4.6%
6	Drainage	\$986	0.0%
Special Revenue Funds			
7	Court Security	\$6,075	0.1%
8	Court Technology	\$8,100	0.1%
9	Grant	\$986	0.0%
10	Police Seizure (State)	\$18,171	0.3%
11	Police Seizure (Federal)	\$31,414	0.5%
12	Tourism & Special Events	\$15,430	0.3%
Internal Service Funds			
13	Abatement Fund	\$4,986	0.1%
14	Capital Equipment/Replacement	\$0	0.0%
15	Emergency Disaster	\$986	0.0%
16	Parks & Road Donation	\$1,139	0.0%
17	Personnel Support	\$0	0.0%
Component Units of Government			
18	First Responder	\$12,000	0.2%
19	Economic Development	\$67,805	1.2%
	FY 2014-15 Total City Budget	\$5,860,502	

## **GENERAL FUND**

### **General Fund Overview**

The General Fund is the City's largest and primary operating fund. The General Fund includes typical governmental activities such as; emergency services, police activities, fire safety, permitting, building inspections, parks maintenance, road maintenance, facility maintenance, municipal court operations, and administrative functions. The General Fund is the only fund where expenditures are separated into different operating departments. The General Fund's expenses are managed through seven separated operating departments; administration, development services, fire, municipal court, police, and public works: parks, roads, & facilities.

The General Fund is comprised of four separate accounts; pooled checking, GF Cash Reserve, GF Investments, and GF Capital Improvements. The City's financial policies established minimum and maximum fund balances for those accounts to ensure the proper liquidity and protection of public funds.

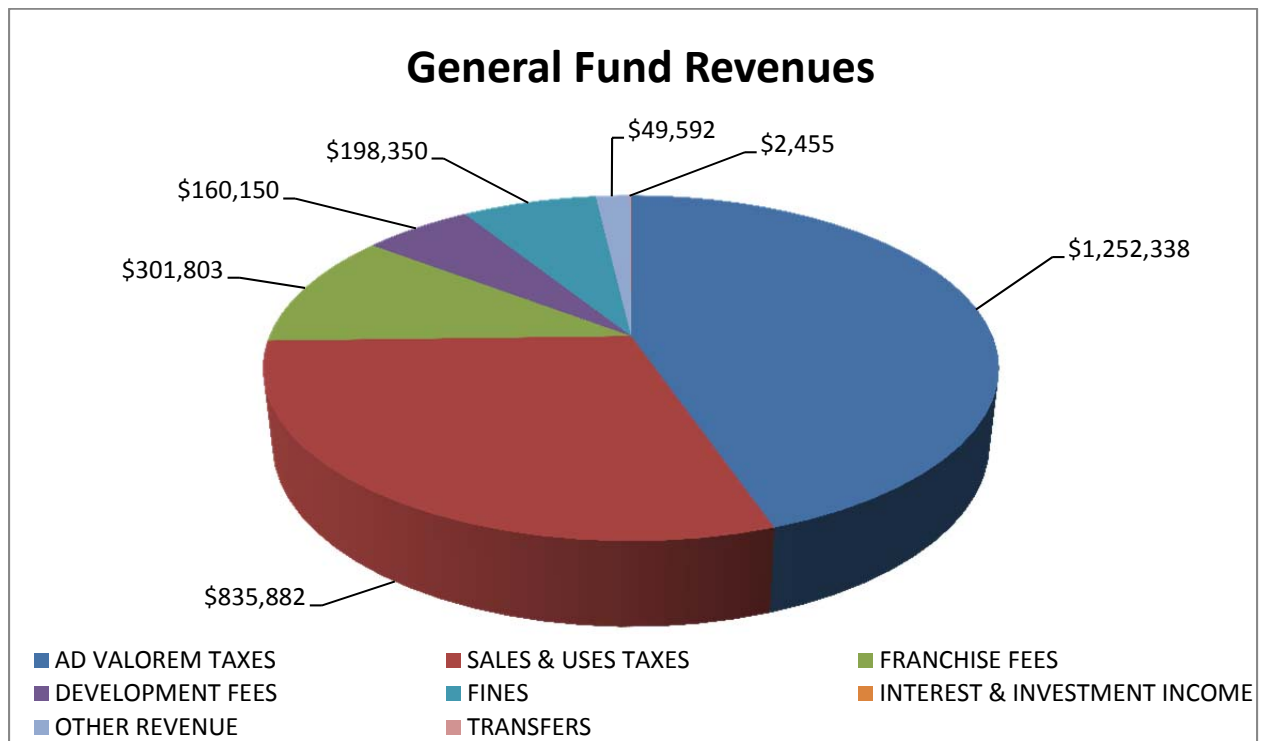
### **General Fund Balance**

General Fund Account	Account Balances Oct.1, 2012	Account Balances Oct. 1, 2013	Account Balances YTD (6/30/14)
Primary/Pooled Checking	\$ 332,442	\$ 765,463	\$1,034,606
GF Cash Reserve	\$ 332,825	\$ 347,678	\$ 347,678
GF Investments	\$ 531,564	\$ 648,198	\$ 294,880
GF Capital Improvements	\$ 0	\$ 0	\$ 460,880
General Fund Total	\$1,196,831	\$1,761,339	\$2,137,179

### **General Fund Revenues**

The General Fund is the City's largest fund with the most diverse sources of revenue. General Fund revenue is unrestricted and can be scheduled for any lawful government purpose. The FY 2014-15 General Fund is projected at \$2,800,570. The General Fund projections are based on current revenues with no use of one-time funding or fund balance reserves. General Fund revenues are classified into eight major categories; Ad Valorem Taxes, Sales & Use Taxes, Franchise Fees, Development Fees, Fines, Interest & Investment Income, Other Revenue, and Transfers.

Category	FY 14-15 Projected Revenue	% of General Fund Revenue
AD VALOREM TAXES	\$1,252,338	44.7%
SALES & USES TAXES	\$835,882	29.8%
FRANCHISE FEES	\$301,803	10.8%
DEVELOPMENT FEES	\$160,150	5.7%
FINES	\$198,350	7.1%
INTEREST & INVESTMENT INCOME	\$0	0.0%
OTHER REVENUE	\$49,592	1.8%
TRANSFERS	\$2,455	0.1%
<b>General Fund Revenues</b>	<b>\$2,800,570</b>	



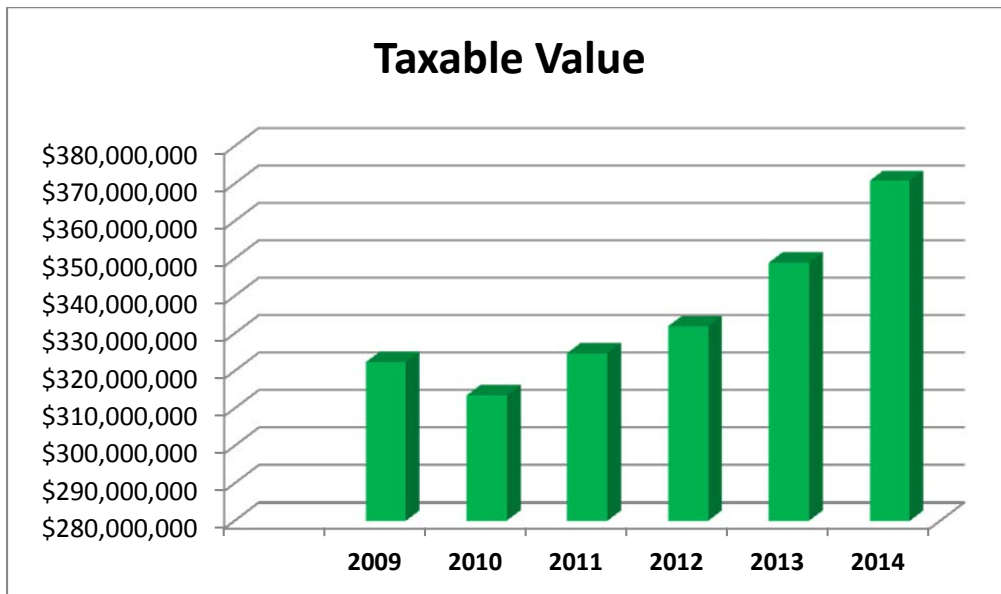


## General Fund Revenues by Category

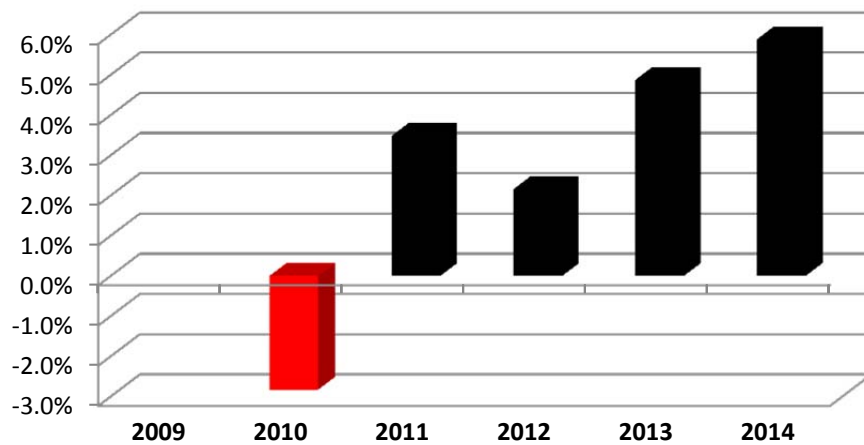
### Ad Valorem (Property Taxes)

Ad Valorem taxes, better known as property taxes, are the City's largest source of revenue. For FY 2014-15 the City is projecting \$1,252,388 in property tax revenue, which 44.7% of total General Fund revenues. The property tax projection includes Maintenance & Operation (M&O) collection at the City's current overall tax rate of \$0.4605 per \$100 valuation. The Ad Valorem projection also includes a delinquency tax collection of 1% of M & O taxes. The City's auditor has directed staff to include the Interest & Sinking fund (I & S) property taxes in the Debt Service Fund. Please note the final calculation of M&O and I&S tax rates is made by the Parker County Appraisal District and will be provided to the City in August.

The City's property tax base has grown in the past year. Parker County Appraisal District is charged with determining the value of assessed property in the City. The Parker County Appraisal District determines the total value, exempt value, and taxable value. The 2014 taxable value of assessed property is \$370,735,359. The 2014 value is \$21,822,076 over the 2013 value, a 5.9% increase in the tax base.



## Taxable Value % Change Year over Year



### Top Ten Tax Payers

The growth in the taxable base can largely be contributed to commercial development. The City's largest taxpayer is the Village at Crown Pointe apartments. With completion of the construction of the apartments, the taxable value of the apartment complex went from \$6,415,100 to \$17,660,720. The City's top ten tax payers represent 11.1% of the City's overall tax base.

Taxpayer Name	Nature	Taxable Value 2013	Taxable Value 2014
Wilks Heritage Group	Apartments	\$6,415,100	\$17,660,720
Willow Park MOB	Hospital	\$4,813,410	\$4,216,720
Triton Realty PRTNRS	Land	\$3,774,170	\$3,774,170
Oncor Electric	Utility	\$3,448,200	\$3,612,920
Mercer Real Estate	Offices	\$2,708,490	\$2,197,880
Brookshires Grocery	Grocery	\$2,152,560	\$1,947,740
Lockheed Martin	Golf Course	\$2,124,560	\$2,085,580
DBT Porcupine	Retail	\$2,086,080	\$2,086,080
Trinity Oaks CTR	Retail	\$1,959,000	\$1,959,000
Hyder Real Estate	Retail	\$1,797,330	\$1,797,330
<b>Sub-Total</b>		<b>\$31,278,900</b>	<b>\$41,338,140</b>

The City's commercial tax base is expected to continue to grow in the upcoming years. With the completion of the Texas Health Outpatient Center at Willow Park, the City anticipates an increase in the tax base from the project itself and new commercial development centered around the project.

One area of concern in the City's tax base is the increasing amount of exempt property. Each year more properties qualify for different exemptions such as the 65-and over tax freeze.

The City's property tax collection is calculated by the Parker County Appraisal District using a series of formulas. The basic estimate for property tax revenue is:

$$\text{Tax Base} \times \text{Tax Rate} = \text{Tax Liability}$$

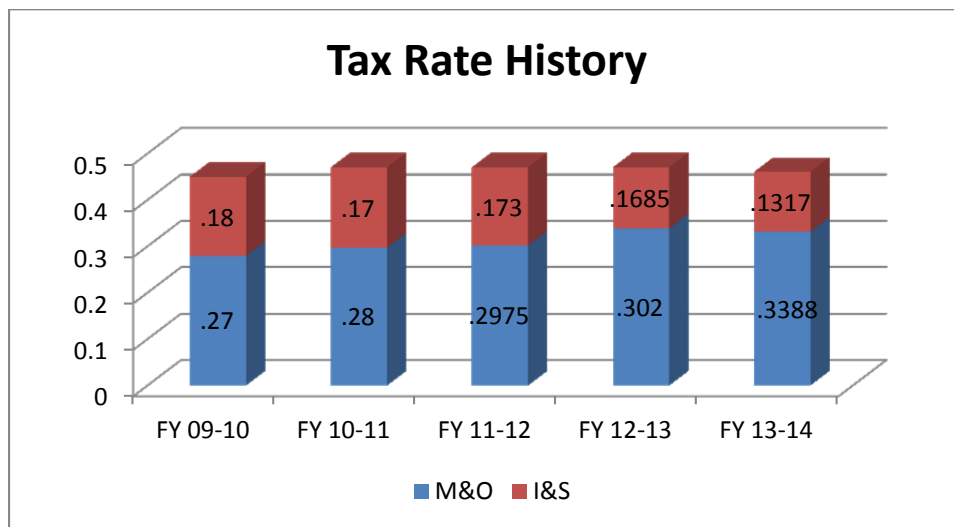
The formula varies in the sense that the City has two tax rates; Maintenance & Operations and Interest & Sinking Funds (Debt Service). The City's Interest & Sinking fund rate (I&S) is calculated first. I&S rate is calculated to ensure coverage of the City's debt. The I&S rate is calculated and effectively set by the Parker County Appraisal District. At the direction of the City's Auditor the I&S portion of the tax rate is shown as a revenue stream for the Debt Service Fund. The Maintenance & Operations rate (M&O) is the rate that used to fund General Fund operations.

**For the FY 2014-15 Budget Year, the Mayor and Staff are recommending the City keeps the overall tax rate the same as the FY 2013-14 Ad Valorem (Property) tax rate at \$0.4605 per \$100 valuation.**

## Tax Rate History

The City Willow Park has maintained a very steady, conservative tax rate. In FY 13-14 the City Council elected to lower the property tax rate.

Tax Rate	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14
M & O	0.28	0.2975	0.302	0.3388	0.3315
I & S	0.17	0.173	0.1685	0.1317	0.129
Total Tax Rate	0.45	0.4705	0.4705	0.4705	0.4605



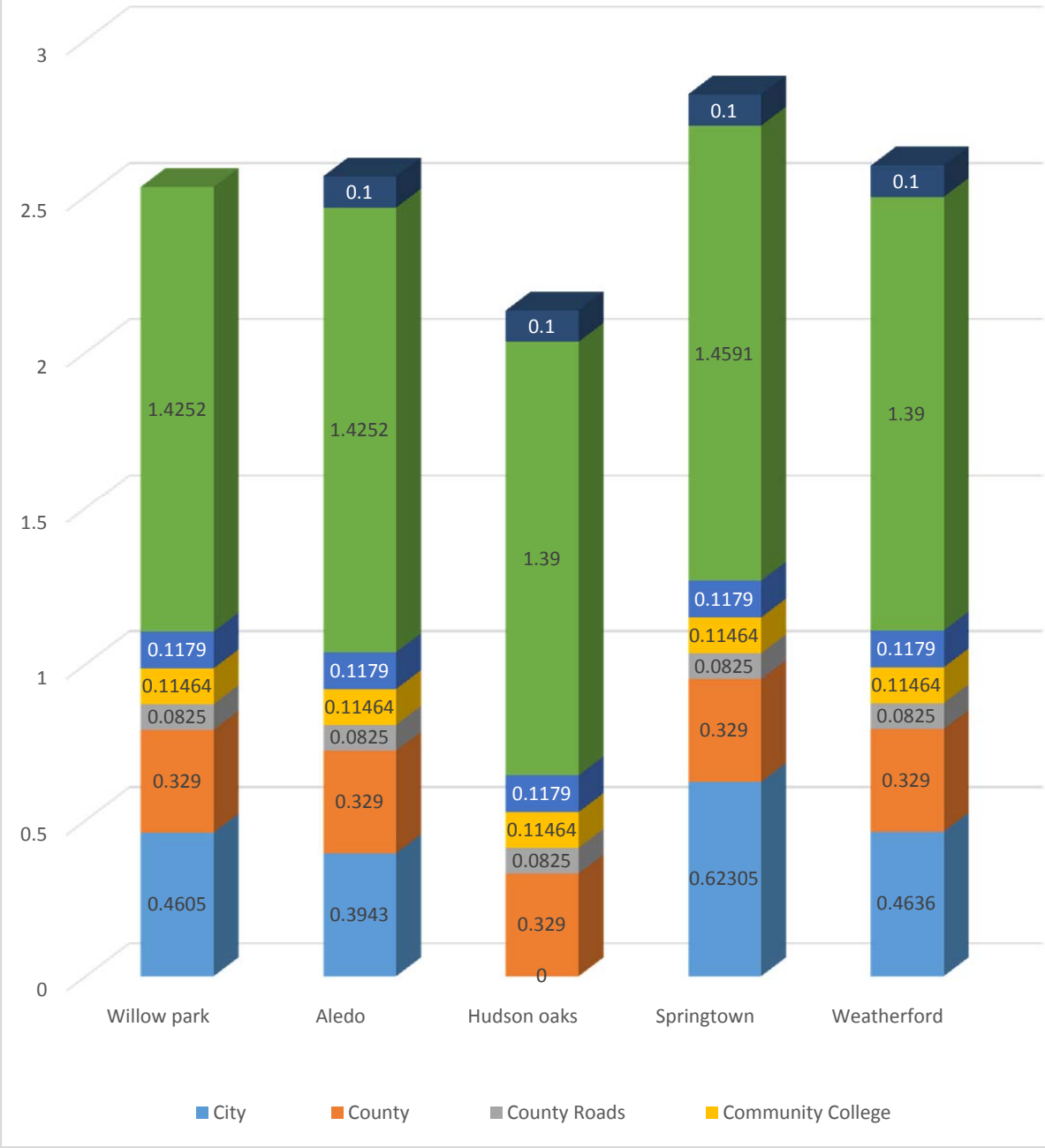
## Tax Rate Comparison

The City of Willow Park as low tax rate. When comparing Willow Park with its benchmark cities, Willow Park has an overall below average tax liability for its citizens.

### Parker County Benchmark Cities

City Name:	Willow park	Aledo	Hudson oaks	Springtown	Weatherford
City	0.4605	0.3943	0	0.62305	0.4636
County	0.329	0.329	0.329	0.329	0.329
County Roads	0.0825	0.0825	0.0825	0.0825	0.0825
Community College	0.11464	0.11464	0.11464	0.11464	0.11464
Hospital District	0.1179	0.1179	0.1179	0.1179	0.1179
School District	1.4252	1.4252	1.39	1.4591	1.39
Emergency Services		0.1	0.1	0.1	0.1
Combined Tax Rate	2.52974	2.56354	2.13404	2.82619	2.59764
Average Benchmark Tax Rate		2.5303525			

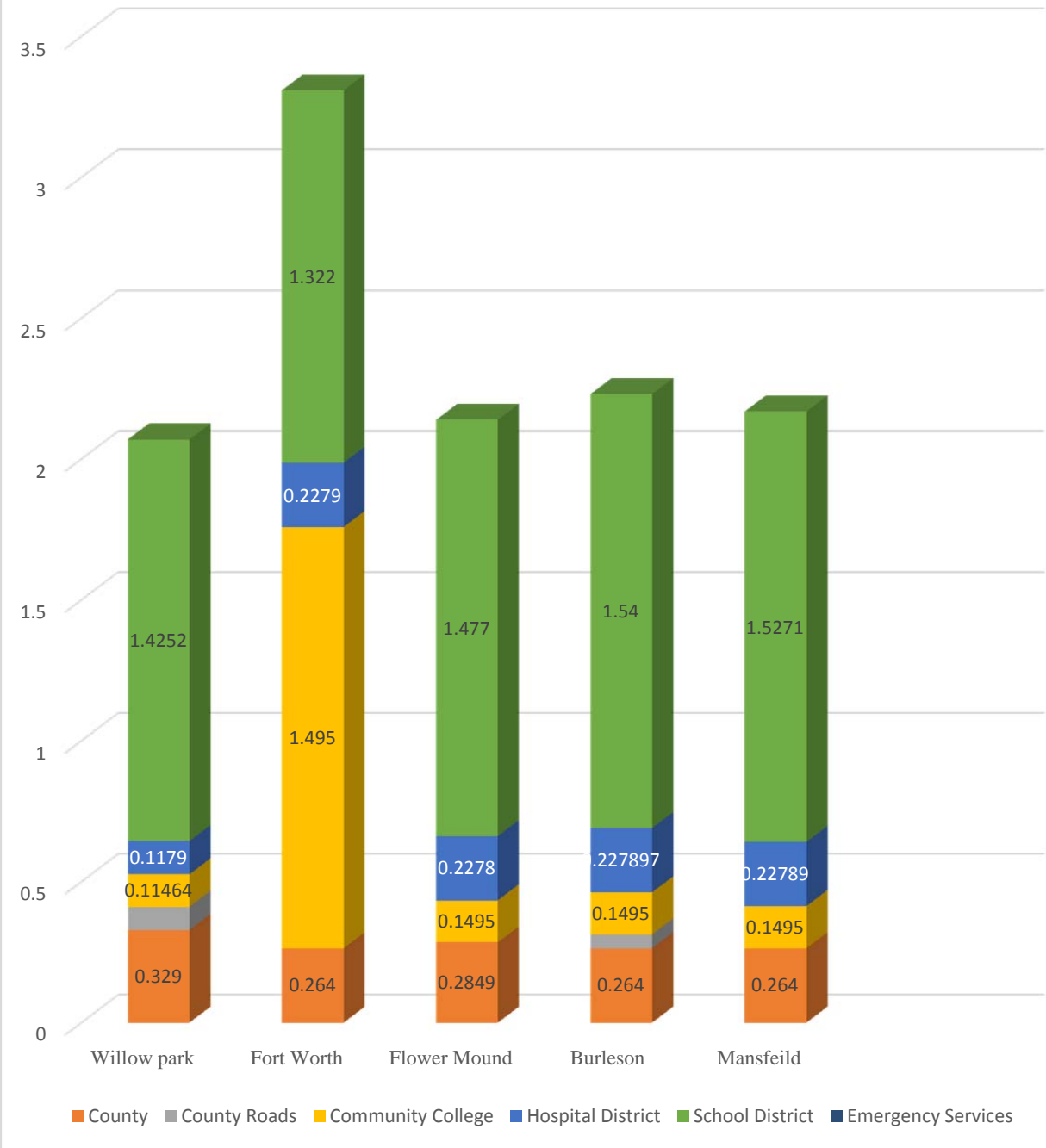
Parker County Benchmark Cities



### Tarrant County Benchmark Cities

City Name:	Willow park	Fort Worth	Flower Mound	Burleson	Mansfeild
City	0.4605	0.855	0.4497	0.69	0.71
County	0.329	0.264	0.2849	0.264	0.264
County Roads	0.0825	0	0	0.049	0
Community College	0.11464	1.495	0.1495	0.1495	0.1495
Hospital District	0.1179	0.2279	0.2278	0.227897	0.22789
School District	1.4252	1.322	1.477	1.54	1.5271
Emergency Services					
Combined Tax Rate	2.52974	4.1639	2.5889	2.920397	2.87849
Average Benchmark Tax Rate		3.13792175			

Tarrant County Benchmarks Cities



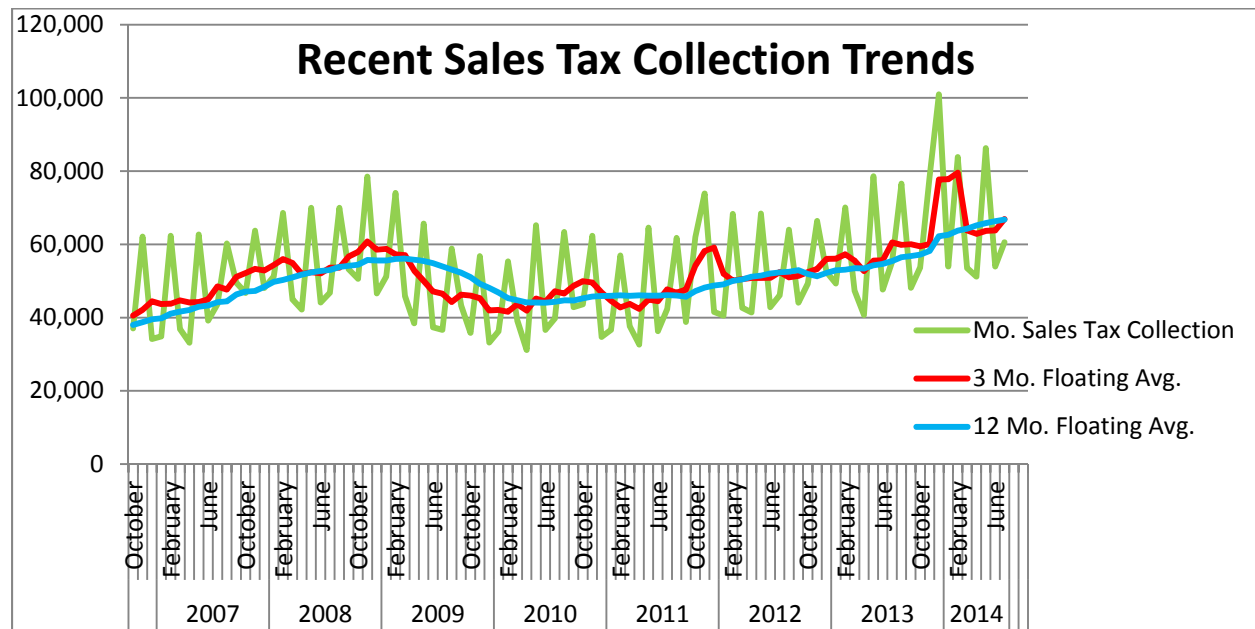


## Sales & Use Taxes

Sales & Use taxes are the City's second largest revenue stream. For FY 14-15 Sales & Use taxes are projected at \$835,882, which is 29.8% of the General Fund's total revenues. The City has seen steady growth in Sales Tax over the past two years. Sales taxes are collected by the State Comptroller and remitted to the City on a monthly basis. The City's Sales Tax collection consists of current period, prior period, and future period collections. The City's total projected sales tax collection for FY 2014-15 is \$821,882. The FY 2014-15 project is a 3.6% increase in over the budgeted FY 13-14 collection.

### Sales Tax History

Year	Annual Collection
FY 2008-09	627,213
FY 2009-10	535,667
FY 2010-11	548,297
FY 2011-12	635,754
FY 2012-13	681,832
	676,359
FY 2013-14	*2 months remaining



The City's Sales Tax projection is based on 6.8% growth the current period collections with the multi-year average of prior period collections excluding outliers. The City saw a one-time spike in prior period collection that greatly skewed the Sale Tax projection models.

## **Franchise Fees**

The FY 2014-2015 Franchise Fees are projected at \$301,803, which is 10.8% of the General Fund. Franchise Fees are essentially right-of-way charges that apply to major utilities for operating in public spaces. Most Franchise Fees are set by the State and allow local municipalities to collect a fixed percentage or rate to the utility's operations within the City Limits. Franchise Fees are a relatively stable source of revenue for the City. The one variable the City experiences in Franchise Fees is the number of customers using the service, for example as more household move to cell phones and stop carrying home phone service the City sees a decrease in the AT&T Franchise Fee.

A new item for the FY 2015 Budget is a Franchise Fee for the City's Water and Wastewater Utilities. The Water and Wastewater Utility Franchise Fee is based on 5% of gross sales based on the audit report for the year ending September 30, 2013. The existence of the Public Utility Franchise Fee should end the need for any inter-fund transfers between the General and Water Fund.

## **Development Fees**

FY 2014-15 Development Fees are projected at \$160,150 which is 5.7% of the General Fund. Development Fees are the charges the City applies for plan review, permitting processes, inspection processes, and contractor registrations. As part of this budget staff, is recommending a new fee schedule in-line with our area cities and to ensure Development Fees collected cover the cost associated with plan review, permitting and inspection processes.

## **Fines**

FY 2014-15 Fines are projected at \$198,350, which is 7.1% of the General Fund. The Municipal Court collects Fines levied by the City. Fines mostly consist of speeding tickets, moving violations, and municipal code violations. Projected Fine revenue was calculated based on a 75% collection rate of anticipated tickets, coupled with past performance in areas such as warrant collection. Please note that the Fine revenue shown is only the portion of the fine that is collected and kept by the City. The City is charged with collecting the State's portion of a fine and remitting that portion to the State. As part of this budget staff, including the City Prosecutor, is recommending a new fee schedule in-line with our area cities.

## **Interest & Investment Income**

Through the Cash Flow Analysis database that was developed this year, the City was finally able to begin tracking its interest and investment income. The Cash Flow Analysis exposed that the City is receiving very little interest for the amount of cash it keeps in its depository. To correct for this issue, the City anticipates going through a depository Request for Proposals (RFP) process to place the City's funds in higher interest bearing accounts. In previous years, the City's investment income had been rolled back into investments (mainly Certificates of Deposit) and not utilized for revenue purposes. With the City's new financial policies in place, staff has put forward an asset transfer plan to begin utilizing the City's investments to pay for capital improvements such as the planned road repairs. Because the investment funds are being liquidated for use this revenue source will be shown as use of fund balance in the Transfers section of the budget. For the FY 2014-15 Budget Year, the Interest & Investment Income is projected at \$0, but should become a viable source of revenue in future years.

## **Other Revenue**

The City collects a variety of revenue from different sources that do not fit in the above categories. Items such as the Post Office contract, insurance reimbursements, and pass through reimbursable items are included in this revenue category. These items for the most part are unpredictable, but need a place to be accounted for when received. For the FY 2014-15 Budget Year the Other revenue category is projected at \$49,552, which is 1.8% of total General Fund revenues.

## **Transfers & Use of Fund Balance (One-Time Revenues)**

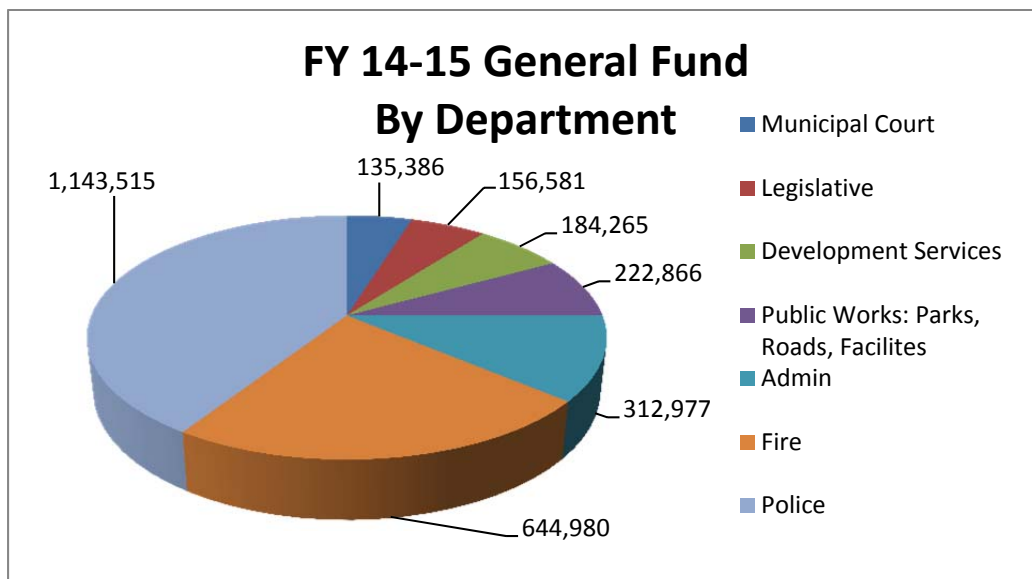
The Transfer & Use of Fund Balance revenue section accounts for any revenue the General Fund receives from any of the City's other funds and notes any use of the General Funds fund balance accounts that are not part of current annual operating revenues. One of the biggest challenges the City faced in past years was the fact that the City was operating a deficit in its major funds largely due to inter-fund transfers and lack of account for intra-fund transfers (Use of Fund Balance). This Administration has ended the practice of using transfers and fund balances to balance the budget. The City Budget now balances sources and uses of funds to ensure current revenues are used for current expenditures, and one-time revenues are used for one-time expenditures. With exception of administrative transfers, all inter-fund and intra-fund transfers are treated as one-time revenue sources. For FY 14-15 Transfers is projected at \$2,455 which 0.1% of total General Fund revenue.

### General Fund Expenditures

The General Fund's expenses are managed through seven separate operating departments; administration, development services, fire, municipal court, police, and public works: parks, roads, & facilities. Section III of the Budget includes a detailed line-item explanation of every department's budget request.

### **FY 14-15 General Fund by Department**

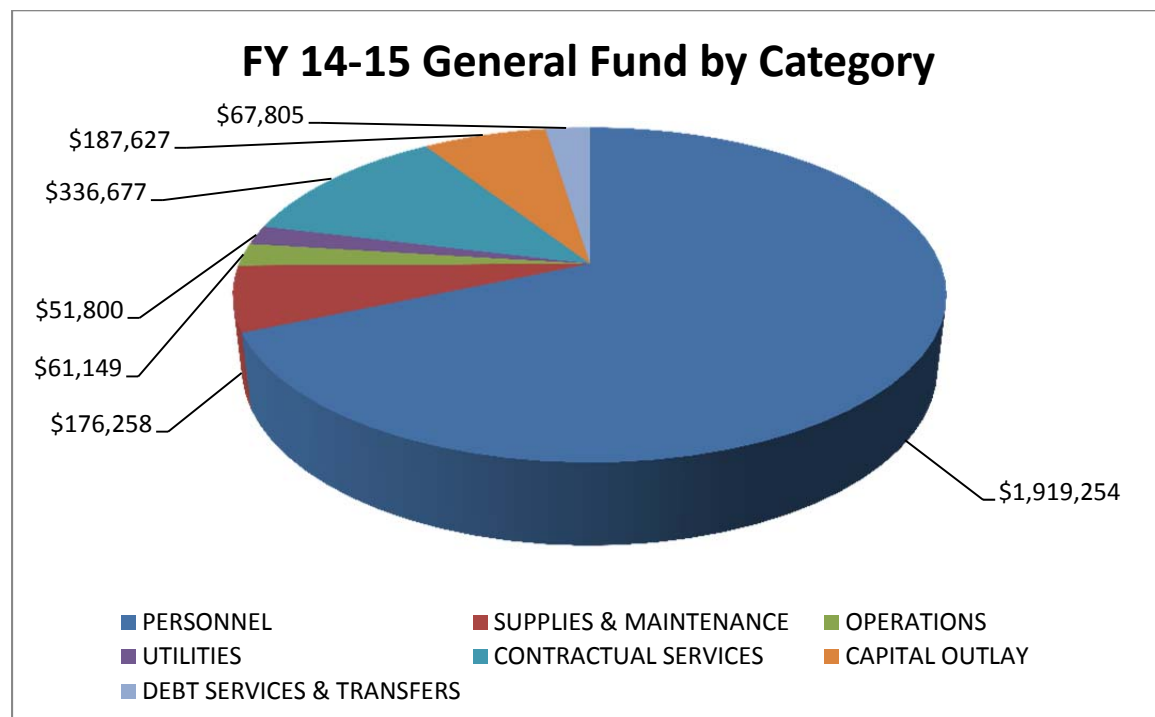
Department	FY 14-15 Expenditure	% of General Fund
Municipal Court	135,386	4.8%
Legislative	156,581	5.6%
Development Services	184,265	6.6%
Public Works: Parks, Roads, Facilities	222,866	8.0%
Admin	312,977	11.2%
Fire	644,980	23.0%
Police	1,143,515	40.8%
General Fund	\$ 2,800,570	



### General Fund by Category

Each department's expenditures are classified into an expenditure category. The expenditure categories include; personnel, supplies & maintenance, operations, utilities, contractual services, capital outlay, and debt services & transfers. Section III of the Budget includes a detailed line-item explanation of every department's budget request.

Category	FY 14-15 Expenditure	% of General Fund
PERSONNEL	\$1,919,254	68.5%
SUPPLIES & MAINTENANCE	\$176,258	6.3%
OPERATIONS	\$61,149	2.2%
UTILITIES	\$51,800	1.8%
CONTRACTUAL SERVICES	\$336,677	12.0%
CAPITAL OUTLAY	\$187,627	6.7%
DEBT SERVICES & TRANSFERS	\$67,805	2.4%
General Fund	\$2,800,570	



### **Major & New Expenditure Items**

FY 2014-15 General Fund achieved the major goals it was designed to meet.

- The General Fund allocates the equivalent of 1/8 of a cent from Sales Tax collection for a Road maintenance program.
- The General Fund allocates the equivalent of 1/8 of a cent from Sales Tax collection for an Economic Development program.
- The General Fund meets the funding needs for the new fleet items requested including a new Fire Brush Truck, a new Police Criminal Investigation Division vehicle, and a new Public Works Dump Truck.
- The General Fund meets the goal of reorganizing the City's benefits package to include TMRS 2:1 retirement match.
- The General Fund meets the goal of funding the annual operating expenses for each department.
- The General Fund meets all the goals laid out in the FY 14-15 Internal Budget Goals document. (see appendix)
- The General Fund incorporates the Fire Department as a full City Department.

## **General Fund Departments**

The General Fund is the only fund that is sub-divided into departments. Each department is its own organizational unit, with its own operating budget. Department Directors are in charge of ensuring their departmental spending stays within the expenditure category and does not exceed the bottom line department budget.

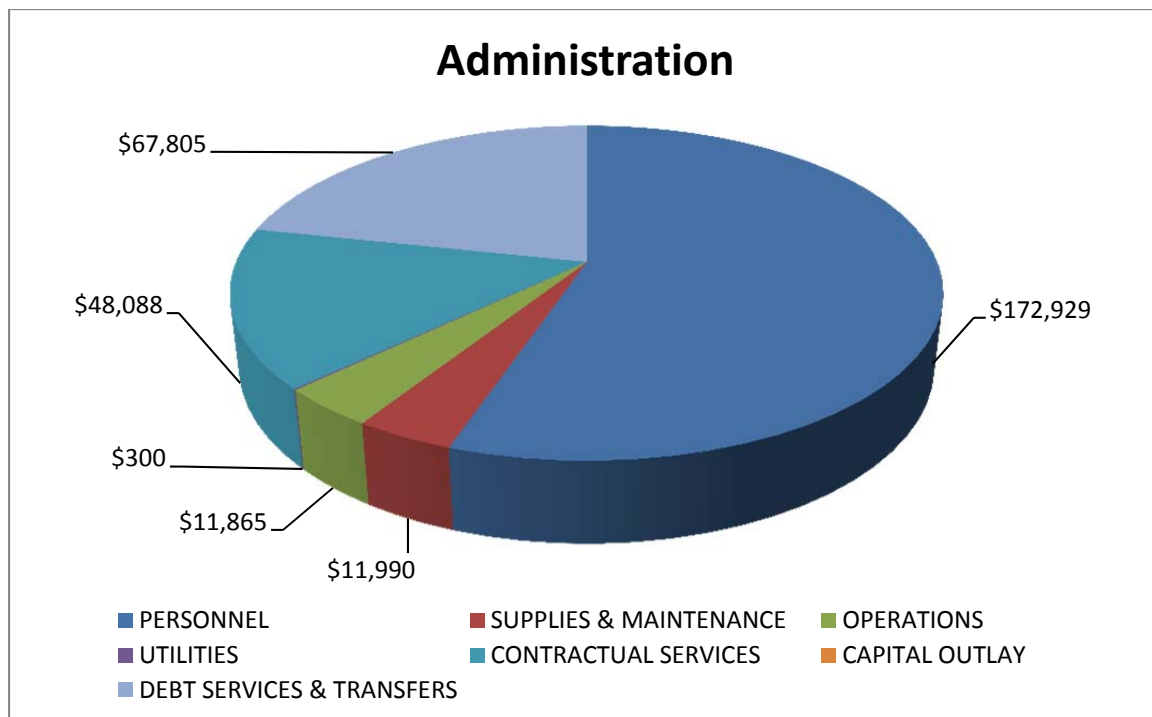
The detailed department budgets are included in Section III of the Budget Document. Departmental budgets are organized the same. Each department budget includes an overall line-item, summary pages for each expenditure category, justification pages for each expenditure category, detail pages for each expenditure category, departmental organization chart, departmental narrative, departmental goals, and departmental performance measures.

What follows below is an overview of each department.

## Administration

The Administration Department is responsible for a wide range of functions; departmental support, finance operations, human resources, utility billing operations and the general running of the organization. The mission of the Administration Department is to operate a cost effective, customer oriented department whose actions are transparent to the taxpayers resulting in innovative solutions and quality results for a government that effectively serves the citizens of Willow Park. Changes in the Administration Depart include the inclusion of the Utility Billing division and the elimination of shared administrative costs with the Water Fund.

Category	FY 14-15 Budget	% of Department
PERSONNEL	\$172,929	55.3%
SUPPLIES & MAINTENANCE	\$11,990	3.8%
OPERATIONS	\$11,865	3.8%
UTILITIES	\$300	0.1%
CONTRACTUAL SERVICES	\$48,088	15.4%
CAPITAL OUTLAY	\$0	0.0%
DEBT SERVICES & TRANSFERS	\$67,805	21.7%
<b>DEPARTMENT TOTAL</b>	<b>\$312,977</b>	

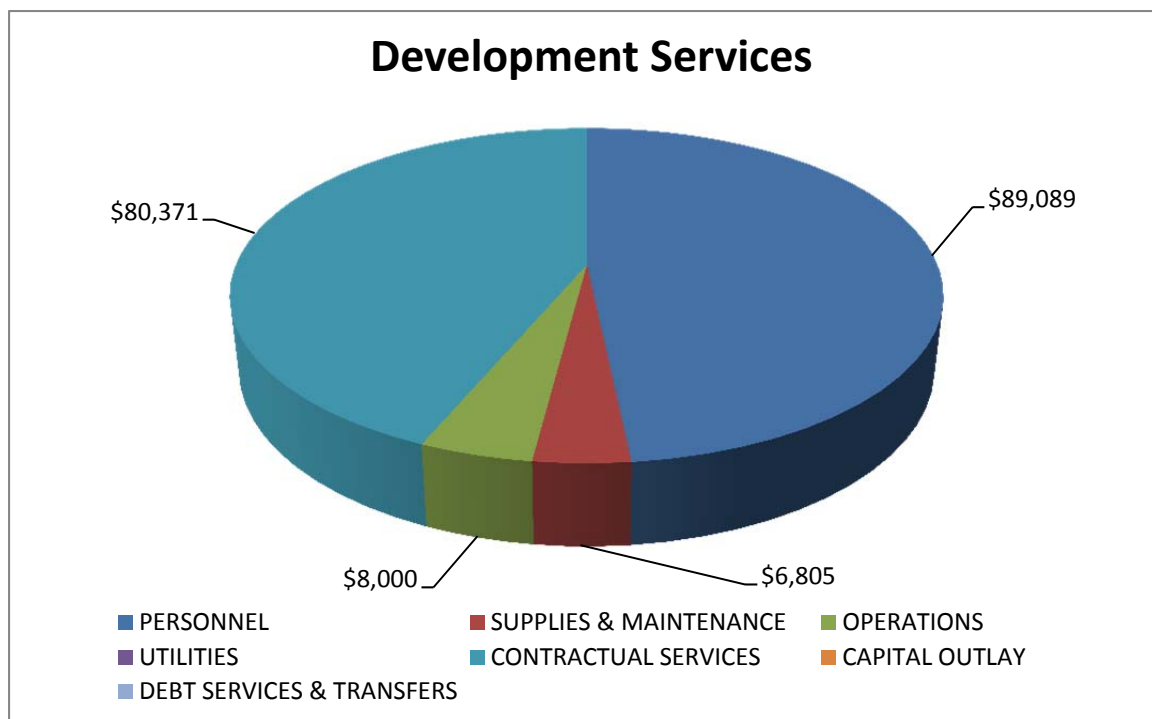




## Development Services

The Development Services department is responsible for the health, safety, and quality of life of citizens of Willow Park through the regulation of land, building development, and property maintenance. The Development Services department will experience a total overhaul in FY 14-15 with a new Director of Development Services coming on board, charged with streamlining the development review and permitting process.

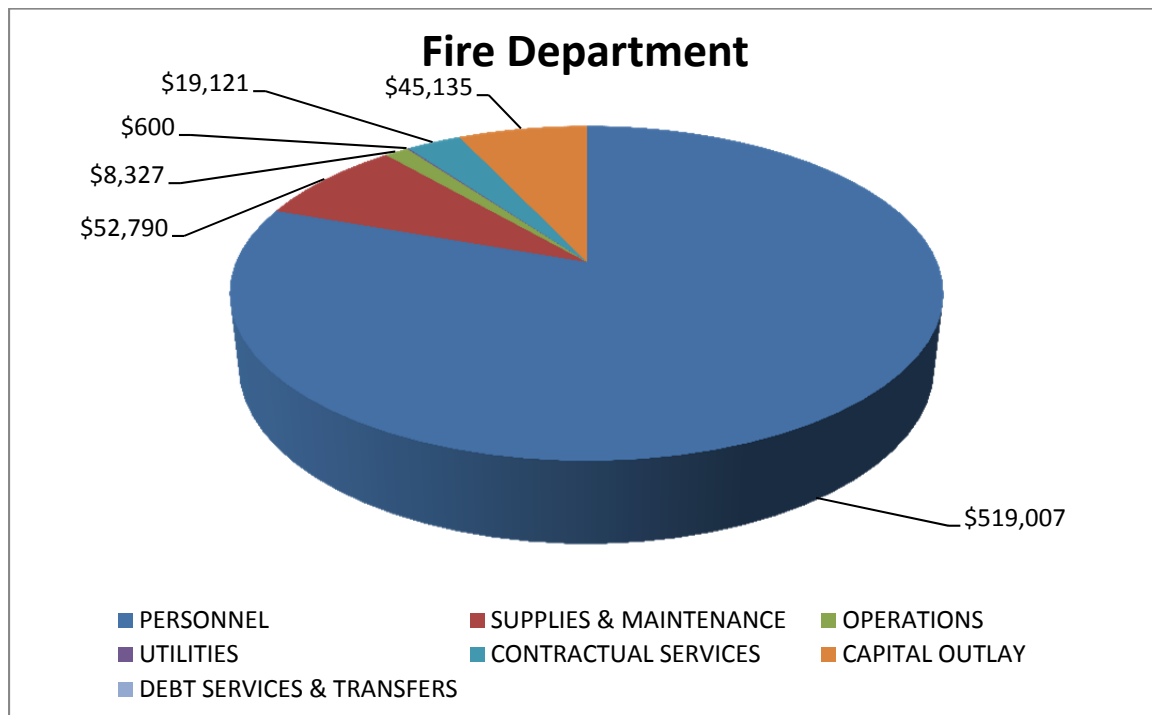
Category	FY 14-15 Budget	% of Department
PERSONNEL	\$89,089	48.3%
SUPPLIES & MAINTENANCE	\$6,805	3.7%
OPERATIONS	\$8,000	4.3%
UTILITIES	\$0	0.0%
CONTRACTUAL SERVICES	\$80,371	43.6%
CAPITAL OUTLAY	\$0	0.0%
DEBT SERVICES & TRANSFERS	\$0	0.0%
<b>DEPARTMENT TOTAL</b>	<b>\$184,265</b>	



## Fire/Rescue Department

Willow Park Fire/Rescue Department is responsible for the health, safety, and welfare of the Citizens of Willow Park by providing fire prevention, fire education, fire suppression, emergency medical services, emergency management and rescue services. FY 14-15 will be the Fire Departments first year as full-fledged City Department having transitioned from a Volunteer Department.

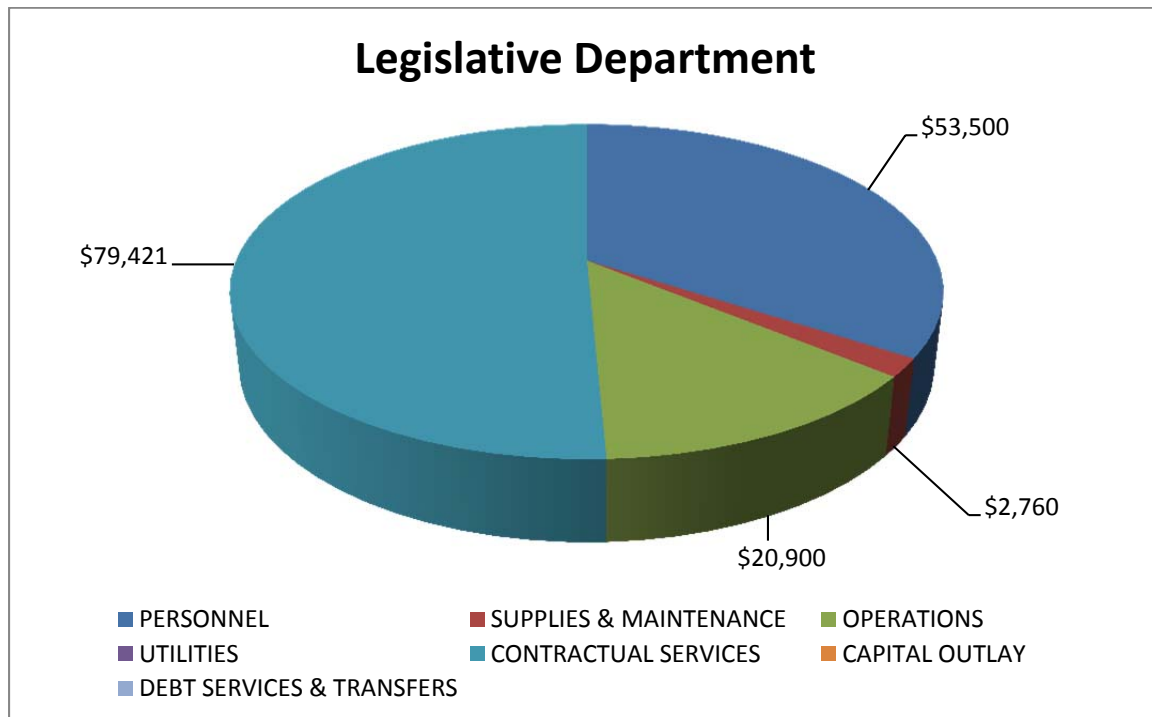
Category	FY 14-15 Budget	% of Department
PERSONNEL	\$519,007	80.5%
SUPPLIES & MAINTENANCE	\$52,790	8.2%
OPERATIONS	\$8,327	1.3%
UTILITIES	\$600	0.1%
CONTRACTUAL SERVICES	\$19,121	3.0%
CAPITAL OUTLAY	\$45,135	7.0%
DEBT SERVICES & TRANSFERS	\$0	0.0%
<b>DEPARTMENT TOTAL</b>	<b>\$644,980</b>	



## Legislative Department

The Legislative Department includes the Mayor & City Council, the City Secretary's Office, and the City Attorney. The Legislative Department is responsible for the City's record management program. Changes for the Legislative Department include reimbursement allowances for Council expenses such as cell phone and internet usage.

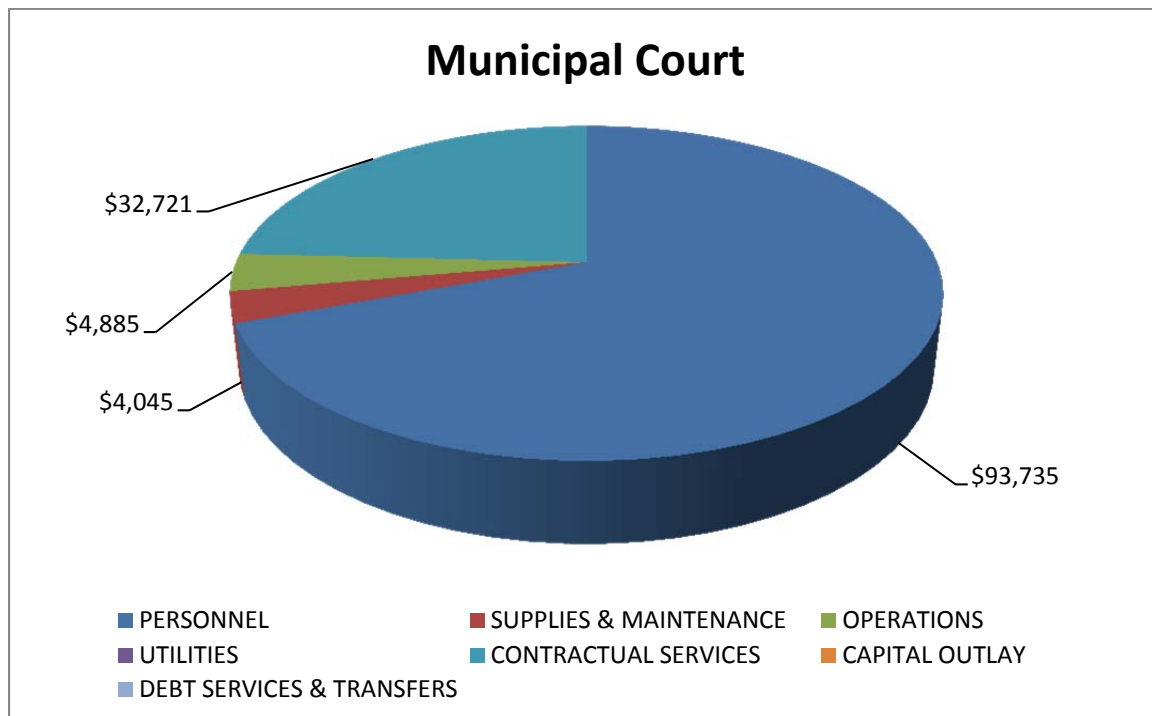
Category	FY 14-15 Budget	% of Department
PERSONNEL	\$53,500	34.2%
SUPPLIES & MAINTENANCE	\$2,760	1.8%
OPERATIONS	\$20,900	13.3%
UTILITIES	\$0	0.0%
CONTRACTUAL SERVICES	\$79,421	50.7%
CAPITAL OUTLAY	\$0	0.0%
DEBT SERVICES & TRANSFERS	\$0	0.0%
<b>DEPARTMENT TOTAL</b>	<b>\$156,581</b>	



## Municipal Court

The Municipal Court strives to be a forum of Justice, remaining independent and impartial, ensuring the due process of law. The Municipal Court is responsible for the prompt and courteous processing of Class C Misdemeanors and municipal code violations. Changes to the Municipal Court for FY 2014-15 include the development of Deputy Court Clerk as she prepares to take over for the Court Administrator who will be retiring at the end of the budget year in 2015.

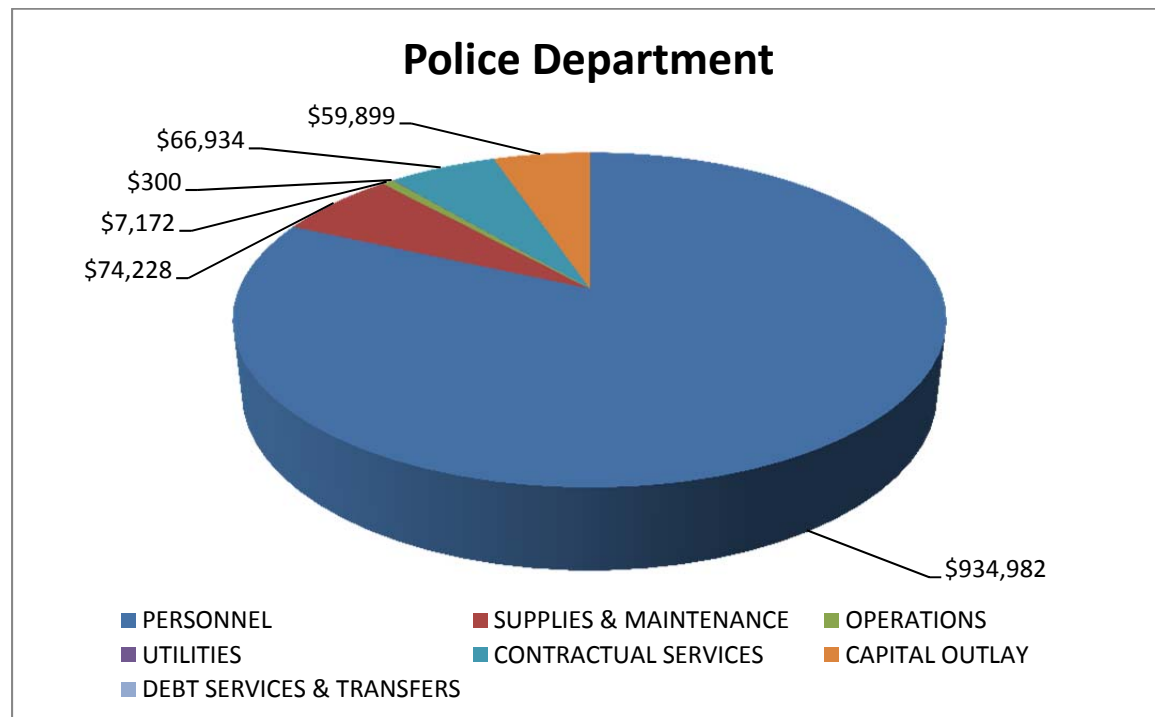
Category	FY 14-15 Budget	% of Department
PERSONNEL	\$93,735	69.2%
SUPPLIES & MAINTENANCE	\$4,045	3.0%
OPERATIONS	\$4,885	3.6%
UTILITIES	\$0	0.0%
CONTRACTUAL SERVICES	\$32,721	24.2%
CAPITAL OUTLAY	\$0	0.0%
DEBT SERVICES & TRANSFERS	\$0	0.0%
<b>DEPARTMENT TOTAL</b>	<b>\$135,386</b>	



## Police Department

The Willow Park Police Department is responsible for the protection of lives, property and preserving the public peace for the Citizens of Willow Park by providing crime prevention education, community policing, criminal investigations, dispatch services, and emergency response services. Changes for the Police Department include the purchase of a new Criminal Investigation vehicle to be operated by the City's CID Sergeant.

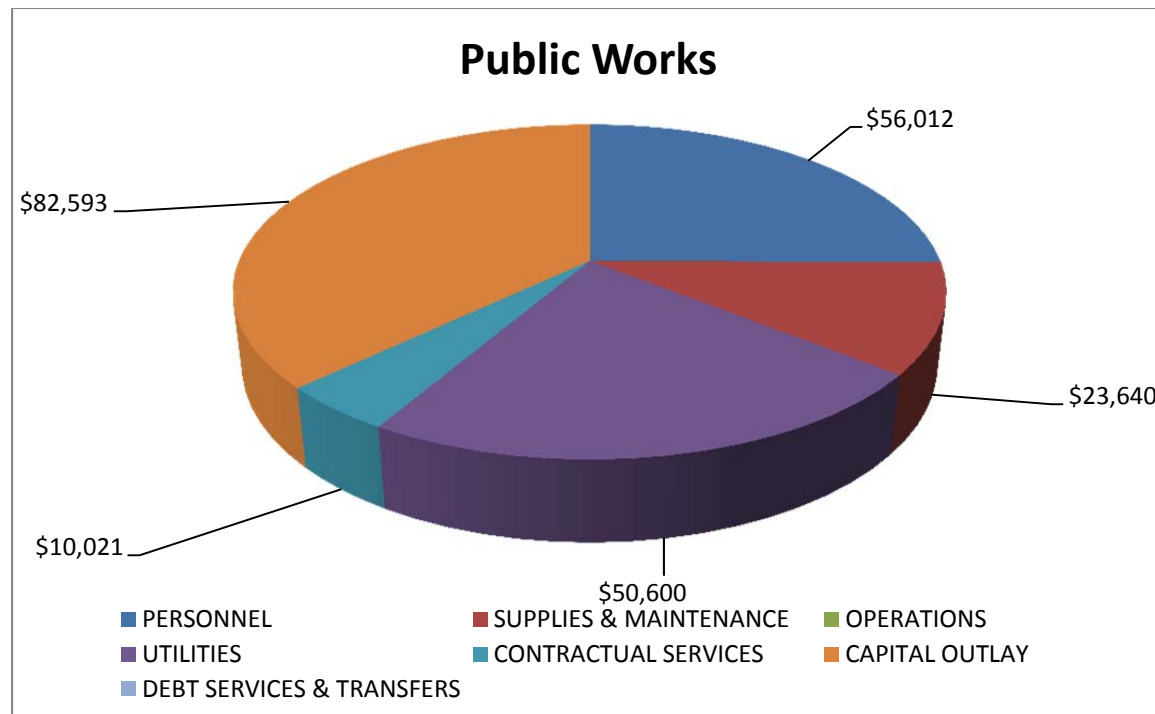
Category	FY 14-15 Budget	% of Department
PERSONNEL	\$934,982	81.8%
SUPPLIES & MAINTENANCE	\$74,228	6.5%
OPERATIONS	\$7,172	0.6%
UTILITIES	\$300	0.0%
CONTRACTUAL SERVICES	\$66,934	5.9%
CAPITAL OUTLAY	\$59,899	5.2%
DEBT SERVICES & TRANSFERS	\$0	0.0%
<b>DEPARTMENT TOTAL</b>	<b>\$1,143,515</b>	



## Public Works: Parks, Roads & Facilities

The Public Works: Parks, Roads, & Facilities Department is the General Fund portion of the Public Works Department. The Parks, Roads, & Facilities division of Public Works is responsible for the maintenance and operations of the City's park system, roadway system, and facilities management for publicly owned property. Changes for the FY 2014-15 Department Budget include; 1/8 of a cent funding for a road maintenance program, funding for parks improvements including the basketball court, and sharing 25% of personnel cost for most Public Works employees (previously carried by the Water Fund).

Category	FY 14-15 Budget	% of Department
PERSONNEL	\$56,012	25.1%
SUPPLIES & MAINTENANCE	\$23,640	10.6%
OPERATIONS	\$0	0.0%
UTILITIES	\$50,600	22.7%
CONTRACTUAL SERVICES	\$10,021	4.5%
CAPITAL OUTLAY	\$82,593	37.1%
DEBT SERVICES & TRANSFERS	\$0	0.0%
<b>DEPARTMENT TOTAL</b>	<b>\$222,866</b>	



### **General Fund Future Challenges**

The General Fund is in very good shape for the upcoming year and beyond. Strong revenue forecasts and sufficient fund balances puts the General Fund on solid footing to meet its operational needs.

The upcoming challenges for the General Fund include the city's fleet replacement schedule, funding an on-going street maintenance program, and supporting an economic development program. It is the future capital needs of the City that are the most challenging. The City has righted the ship in many ways in terms of operations costs and management of fund balance. The next step is planning for the City's future. So much of the City's capital program in the FY 13-14 & FY 14-15 Budgets is making up for past inaction, that there is very little foreseeable room in the budget to address future costs.

The City's capital needs are its greatest future concern. On the General Fund side the City needs to find a way to finance phase two of the Road Rehabilitation program, thoroughfare expansion plan, and fleet replacement schedule.

#### **Projected New Capital Needs for FY 15-16 (Year after next)**

Project	Estimated Cost	Estimated Annual Financing Cost/ New Revenue Requirement
Road Rehabilitation – Phase 2	\$ 500,000	\$ 44,400
Thoroughfare Expansion	\$ 300,000	\$ 26,400
Fleet Replacement – next 5 years	\$ 744,816	\$ 88,050
Projected New Revenue Requirement for FY 15-16		\$158,850

## **DEBT SERVICE FUND**

### **Debt Service Overview**

The Debt Service Fund is intended to receive revenue related to the issuance of debt and the payment of debt service for existing debt. The Debt Service fund is directly supported by the Interest & Sinking (I&S) portion for the City's Ad Valorem (property) tax. The I&S portion of the tax rate is calculated by the Parker County Appraisal District to ensure sufficient revenues to pay the annual principle and interest on the City's annual debt service. The Debt Service Fund is also used to receive transfers and make payments for debt service from the Water Fund. To avoid double counting debt service payments from the Water Fund as revenue, the Debt Service Fund budget will list and show the debt service obligations of the General Fund that are supported by property tax. The debt service related to the Water Fund will be noted in the Debt Service Fund, but will be budgeted for in the Water Fund.

### **Debt Service Fund Balance**

Debt Service Fund Accounts	Account Balances Oct.1, 2012	Account Balances Oct. 1, 2013	Account Balances YTD (6/30/14)
Debt Service	\$ 18,977	\$ 0	\$ 1,000
COB Escrow	\$ 24,067	\$ 986	\$ 21,969
DS Investments	\$ 1,919	\$ 1,919	\$ 1,919
Debt Service Fund Total	\$ 44,964	\$ 2,906	\$ 24,889

### **Debt Service History**

The City has three debt issuances all in the form of Certificates of Obligation (C.O.). A Certificate of Obligation is a debt instrument that is authorized by the City Council that pledges secure repayment through revenue from fees and property taxes. The city's debt issuance is managed by the First Southwest Company, a subsidiary of Plains Capital Bank. The City makes two annual debt service payments every year in February and August.

The City's three debt issuances are held by the General Fund and Water Fund; the series 2010, series 2012, and series 2014. Two the C.O. s are reorganizing and refinancing of old debt. The General Fund and Water Fund each pay a designated portion of the refinancing. The third debt issuance was the Certificate of Obligation issued in 2014 by the Water Fund to secure the Texas Water Development Board loan for phase one of the Water Line Rehabilitation project.



### **Series 2010**

The Series 2010 debt was issued by Ordinance 620-10. The 2010 Series was a reorganization and refinancing of Series 1998 (Ordinance 418) and Series 2000 (Ordinance 464-00). The 1998 Series was the refinancing of Series 1985 (Ordinance 200-85) and the Series 1993 (Ordinance 332). The debt was originally issued for water system improvements & expansion, street improvements, City Hall improvements, and Fire station improvements. If this seems confusing, it's because it is. The 2010 Series is essentially the second major refinancing of the debt from public improvements made in the mid-1980's and early 1990's.

At the time of the Series 2010 issuance an eleven year debt service schedule was established for the General Fund and Water Fund.

### **Original 2010 Issuance**

<b>Debt Issuance</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
Series 2010 – General	\$ 610,000	\$ 128,138	\$ 738,138
Series 2010 - Water	\$2,055,000	\$ 325,533	\$2,380,533
Series 2010 – Total	\$2,665,000	\$ 453,672	\$3,118,672

For FY 2014-15, the City will be in year five of the 11 year repayment cycle. The FY 14-15 Debt Service for series 2010 is paid at 3% interest. Both the General Fund and Water Fund will make a February and August payment.

### **FY 2014-15 General Fund Debt Service Payment for Series 2010 (5 of 11)**

<b>2010 Series Debt Issuance</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
General – Feb. 2014	\$ 50,000	\$ 7,675	\$ 57,675
General – Aug. 2014		\$ 6,925	\$ 6,925
Total -General	\$ 50,000	\$ 14,600	\$ 64,600

### **FY 2014-15 Water Fund Debt Service Payment for Series 2010 (5 of 11)**

<b>2010 Series Debt Issuance</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
Water – Feb. 2014	\$ 225,000	\$ 21,200	\$ 246,200
Water – Aug. 2014		\$ 17,825	\$ 17,825
Total -Water	\$ 225,000	\$ 39,025	\$ 264,025

At the beginning of the FY 2014-15 for Series 2010 the City has a balance of \$1,766,375. By the close of the Budget Year for Series 2010 the City will have a balance of \$1,437,750.

### **Series 2012**

The Series 2012 debt was issued by ordinance 648-12. The 2012 Series was a reorganization and refinancing of Series 2003 (Ordinance 498-03) and Series 2008 (Ordinance 557-08). The 2003 debt was originally issued for Water System improvements including the elevated storage tanks (water towers), new wells and collection lines. The 2008 debt was issued for street improvements including Ranch House, Stage Coach Trail, Willow Crossing, and Pitchfork Trail.

At the time of the Series 2012 issuance, an eleven year debt service schedule was established for the General Fund and Water Fund.

#### **Original 2012 Issuance**

<b>Debt Issuance</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
Series 2012 – General	\$4,190,000	\$ 705,812	\$4,895,812
Series 2012 - Water	\$ 945,000	\$ 156,785	\$1,101,758
Series 2012 – Total	\$5,135,000	\$ 862,597	\$5,997,570

For FY 2014-15, the City will be in year three of the 11 year repayment cycle. The FY 14-15 Debt Service for series 2010 is paid at 2% interest. Both the General Fund and Water Fund will make a February and August payment.

#### **FY 2014-15 General Fund Debt Service Payment for Series 2012 (3 of 11)**

<b>2012 Series Debt Issuance</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
General – Feb. 2014	\$ 310,000	\$ 47,650	\$ 357,650
General – Aug. 2014		\$ 44,500	\$ 44,500
Total -General	\$ 310,000	\$ 92,150	\$ 402,200

#### **FY 2014-15 Water Fund Debt Service Payment for Series 2012 (3 of 11)**

<b>2012 Series Debt Issuance</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
Water – Feb. 2014	\$ 85,000	\$ 10,950	\$ 95,950
Water – Aug. 2014		\$ 10,100	\$ 10,100
Total -Water	\$ 85,000	\$ 21,050	\$106,050

At the beginning of the FY 2014-15 for Series 2012 the City has balance a of \$5,099,650. By the close of the Budget Year for Series 2012 the City will have a balance of \$4,591,400.

### **Series 2014**

The Series 2014 debt was issued by ordinance 678-14. This debt is held entirely by the Water Fund. This debt was issued to secure the Texas Water Development Board loan for the Phase One Waterline Rehabilitation project to replace approximately 21,000 linear feet of waterline.

At the time of the Series 2014 issuance, a twenty two year debt service schedule was established for the Water Fund.

### **Original 2014 Issuance**

<b>Debt Issuance</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
Series 2014 - Water	\$ 685,000	\$ 163,321	\$848,321

For FY 2014-15, the City will be in year 2 of the 22 year repayment cycle. The FY 14-15 Debt Service for series 2014 is paid at 0% interest, but with a preset interest and financing charge. The Water Fund will make a February and August payment.

### **FY 2014-15 Water Fund Debt Service Payment for Series 2012 (2 of 22)**

<b>2014 Series Debt Issuance</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
Water – Feb. 2014	\$ 0	\$ 5,394	\$ 5,394
Water – Aug. 2014		\$ 5,394	\$ 5,394
Total -Water	\$ 0	\$ 5,394	\$ 10,788

At the beginning of the FY 2014-15 for Series 2014 the City has balance of \$845,145. By the close of the Budget Year for Series 2014 the City will have a balance of \$834,357.

### **FY 2014-15 Debt Service Fund Expenses**

For the upcoming FY 14-15 Budget Year the Debt Service Fund will make the appropriate payments for the City's debt issuance. The FY 14-15 General Fund debt service payment is \$466,800 which will be paid by I&S Property Taxes. The FY 14-15 Water Fund debt service payment is \$380,863 which will be paid through water user charges.

#### **FY 14-15 Debt Service – General Fund**

Debt Issuance	Principal	Interest	Total Debt Service
Series 2010 -General	\$ 50,000	\$ 14,600	\$ 64,600
Series 2012 -General	\$ 310,000	\$ 92,150	\$ 402,200
FY 2014-15 Total – General Fund	\$ 360,000	\$ 106,750	\$ 466,800

#### **FY 14-15 Debt Service – Water Fund**

Debt Issuance	Principal	Interest	Total Debt Service
Series 2010 - Water	\$ 225,000	\$ 39,025	\$ 264,025
Series 2012 -Water	\$ 85,000	\$ 21,050	\$ 106,050
Series 2014 -Water	\$ 0	\$ 5,394	\$ 10,788
FY 2014-15 Total – General Fund	\$ 310,000	\$ 65,469	\$ 380,863

### **Debt Service Fund Challenges**

The Debt Service Fund itself faces three key challenges; old debt, rate of growth, and new debt. The first major challenge is that the City is still paying on old debt. For the next seven years the citizens of Willow Park are going to be paying over \$1.7 million in debt for projects that were completed in the mid-1980's and early 1990's and for the next eight years our citizen will be paying over \$5 million dollars for projects that were completed (and in some cases not completed) in the 2000's. The existence of this old debt stresses the need for the City to continually look at its tax rates and water rates to ensure that they are not only covering the cost of debt service, but also funding a maintenance program to lessen the cost of future debt issuance.

The second major challenge in the Debt Service Fund is the rate of growth. State law requires the I&S tax rate be set at the appropriate level to pay the city's debt obligations. The Challenge for the Debt Service Fund is that the payment schedules adjust over time with increasing interest rates. Which means the tax base must continue to grow faster than the debt service adjustments to avoid a required tax hike.

The third major challenge for the Debt Service Fund is the need for more debt. The City has a lengthy Capital Improvement schedule including major road repairs, new roads, water line replacement, water meter replacement, water system expansion, wastewater line replacement, wastewater treatment

issues, a drainage study, drainage improvements, fleet replacement, facilities replacement and parks system upgrades. There is no foreseeable way the City will be able to pay cash for these capital improvements and some type of financing will be required.

## **Enterprise (Utility) Funds**

The city has four enterprise funds; Water, Wastewater, Drainage, and Solid Waste. Enterprise Funds also known as Utility Funds are self-supporting and use the revenues from their public utility activities to cover their expenses. Each Utility Fund has its own customer base that may vary from utility to utility. For example, the Water Fund has more customers than the Wastewater Fund due to many houses being on their own septic system. Each utility is responsible for ensuring its own cost of operations through user fees to its customer base.

## **Water Fund**

### **Water Fund Overview**

The Water Fund is the City's second largest fund. The Water Fund is an enterprise fund that is operated like a business, where the costs of providing the service to its customers are recovered through user fees. The City's Water system has approximately 1800 water customers.

The Water Fund consists of five accounts; primary/pooled checking, cash reserve, investments, capital improvements, and EPA Superfund. Please note that the General Fund, Water Fund, and Wastewater Fund use a pooled checking account. At the City's Auditor's recommendation, the EPA Superfund account was classified as sub-account for the Water Fund instead of a separate Special Revenue fund as shown in last year's budget.

### **Water Fund Balance**

Water Fund Account	Account Balances Oct.1, 2012	Account Balances Oct. 1, 2013	Account Balances YTD (6/30/14)
Primary/Pooled Checking	*	*	*
Water Cash Reserve	\$ 0	\$ 0	\$ 0
Water Investments	\$ 3,886,114	\$ 2,656,167	\$ 2,937,877
Water Capital Improvements	\$ 251,608	\$ 251,608	\$ 251,608
EPA Superfund	\$ 0	\$ 5,000	\$ 4,986
Water Fund Total	\$ 4,137,721	\$ 2,912,774	\$ 3,194,472

\*The Water Fund shares a pooled checking accounting with the General Fund & Wastewater Fund. The Water Funds share of pooled checking account is separated in the City's accounting system, but not the Cash Flow Analysis which provided the above information.

### **Water Fund Revenue**

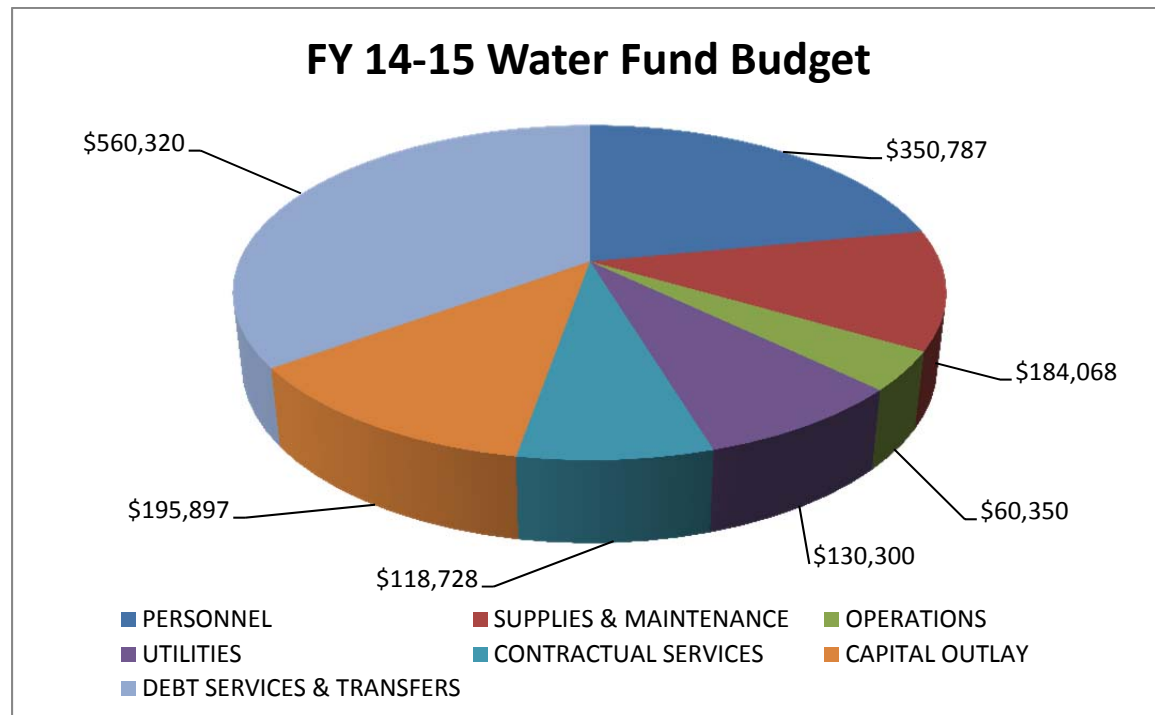
The City is in the process of concluding a water rate study. The City hired a third party rate consultant to examine the Water System's operational needs and future capital needs including system maintenance and expansion. The rate consultant is going make a series of recommendations on changing the Water System base connection fee, billing blocks, and usage rates. The rate consultant is going to be recommending an overall rate increase to cover the costs associated with adding surface water, capital cost with future line replacement, and capital costs with system expansion. The final FY 14-15 Water Fund revenues will be dependent on the water rates set by the City Council.

### Water Expenses

The Willow Park Water System provides a reliable water supply to the residents of Willow Park and to ensure water management in an environmentally conscious manner. Changes to the FY 14-15 Water Fund Budget include funding the financing costs associated with the Phase One Waterline rehabilitation project, the design and land acquisition cost of the Weatherford surface water interconnect, financing the purchase of a new dump truck, splitting the cost of a new vacuum trailer, and financing the cost of the water meter replacement program.

### FY 2014-15 Water Fund

Category	FY 14-15 Budget	% of Water Fund
PERSONNEL	\$350,787	21.9%
SUPPLIES & MAINTENANCE	\$184,068	11.5%
OPERATIONS	\$60,350	3.8%
UTILITIES	\$130,300	8.1%
CONTRACTUAL SERVICES	\$118,728	7.4%
CAPITAL OUTLAY	\$195,897	12.2%
DEBT SERVICES & TRANSFERS	\$560,320	35.0%
<b>FY 14-15 Water Fund TOTAL</b>	<b>\$1,600,450</b>	





## **Water Fund Future Challenges**

The Water system faces three major challenges; water supply, system delivery, and system expansion. The Water supply concerns will greatly ease with the establishment of the Weatherford surface water interconnect. The City will still need to continue to add ground water wells to ease summer usage peaks and ease the impacts of area growth. The system delivery is a major concern as the City begins to implement the line replacement program. The challenge of system expansion is laid out in the Water Capital Improvement Plan (CIP) which identifies improvements that need to be made to grow the system. But the overall challenge is finding the funding to meet these needs.

The Water system is going to have to continually come back and reexamine its rates to ensure that it is collecting sufficient revenue to cover the cost of service and capital needs of the system. For years the City's utilities were mismanaged with funds flowing from one fund to another, resulting in an operational budget deficit. This coupled with poorly planned rate structures and poorly managed acquisition of additional water systems which found the City in legal trouble with its neighboring communities; the City's water system has largely gone unplanned. The result moving forward is the City must pay closer attention to its water system to help grow the customer base while continuing to adjust its rates to cover the cost of service.

## Wastewater Fund

### Wastewater Fund Overview

The mission of the Wastewater Fund is to provide safe and high quality wastewater treatment for the residents of Willow Park by ensuring a well-maintained, cost effective wastewater treatment facility to protect public health and the environment.

### Wastewater Fund Balance

Water Fund Account	Account Balances Oct.1, 2012	Account Balances Oct. 1, 2013	Account Balances YTD (6/30/14)
Primary/Pooled Checking	*	*	*
Water Cash Reserve	\$ 0	\$ 0	\$ 0
Water Investments	\$ 3,886,114	\$ 2,656,167	\$ 2,937,877
Water Capital Improvements	\$ 251,608	\$ 251,608	\$ 251,608
EPA Superfund	\$ 0	\$ 5,000	\$ 4,986
Water Fund Total	\$ 4,137,721	\$ 2,912,774	\$ 3,194,472

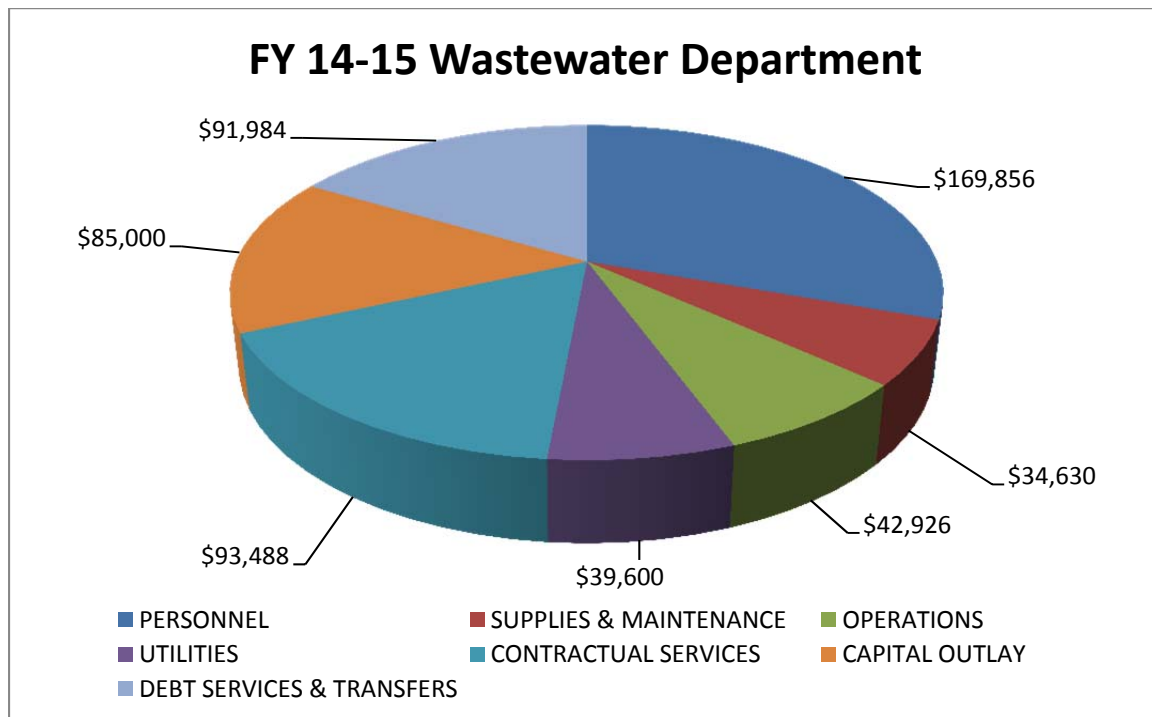
\*The Water Fund shares a pooled checking accounting with the General Fund & Wastewater Fund. The Water Funds share of pooled checking account is separated in the City's accounting system, but not the Cash Flow Analysis which provided the above information.

### Wastewater Fund Expenses

The Changes in the FY 14-15 Wastewater Fund Budget include more funding for treatment plant maintenance and repairs, shared cost of a new vacuum trailer, funding for a new head works and bar grate to improve the treatment process.

### FY 2014-15 Waste Water Fund

Category	FY 14-15 Budget	% of Waste Water Fund
PERSONNEL	\$169,856	30.5%
SUPPLIES & MAINTENANCE	\$34,630	6.2%
OPERATIONS	\$42,926	7.7%
UTILITIES	\$39,600	7.1%
CONTRACTUAL SERVICES	\$93,488	16.8%
CAPITAL OUTLAY	\$85,000	15.2%
DEBT SERVICES & TRANSFERS	\$91,984	16.5%
<b>FY 14-15 Wastewater Fund TOTAL</b>	<b>\$557,484</b>	



### Wastewater Fund Future Challenges

The Wastewater Fund has two major challenges; ensuring proper wastewater treatment and the need for increased treatment capacity. The City's Wastewater system has a history of compliance problems with Texas Commission on Environmental Quality (TCEQ). The wastewater treatment plant is currently under an enforcement order for violations that occurred in 2012. Treatment plant operations must improve not only get the TCEQ order lifted, but to be able to stay in compliance.

The second major issue is the very future of the treatment plant. The current treatment plant is a used-package plant that is permitted for 300,000 gallons a day. As the Wastewater system approaches its treatment limit the City must make the decision to upgrade the existing plant, build a new treatment plant or move to a collections system. The City must make this decision in the upcoming year so it can begin planning for its long term wastewater system needs.

## Solid Waste Fund

The Solid Waste Fund is an enterprise fund associated with the cost to operate a solid waste and recycling program. Solid Waste operations were previously part of the General Fund and were planned to be separated into an independent utility fund in FY 2014.

Solid Fund Account	Account Balances Oct.1, 2012	Account Balances Oct. 1, 2013	Account Balances YTD (6/30/14)
Solid Waste	N/A	\$ 40,142	\$ 51,428

## Solid Waste Revenues

The Solid Waste Revenues come directly from the Solid Waste (or garbage) bill that is part of the monthly Utility Bill for residential customers. Commercial waste disposal is handled directly between the customer and waste disposal provider. The City currently collects \$11.02 per month per household. The rate the city pays for residential trash collection is set as part of a multi-city contract and increases each year. The new service charge to the City for residential curbside will be \$11.05 per month. Meanwhile the rate the city charges for solid waste services has remained flat (\$11.02 per month) for years.

As discussed in last year's budget a solid waste rate increase is necessary to cover the operating expenditures associated with this utility service. The service cost for the City has reached the point where it will now exceed the fee that is currently assessed, meaning without a fee increase the City will be subsidizing trash collection services for users. Staff recommends simply establishing a policy to set the solid waste fee at a 15% over the collection service charge. An increased solid waste fee has been included in the proposed fee schedule for this budget moving the Solid Waste fee from \$11.02 to \$12.72 per month for residential curbside service.

Solid Waste Fund	Customer Estimate	Proposed Monthly Rate	FY 14-15 Projected Revenue
FY 2014-15	1750	\$ 12.72	\$ 267,120

## Solid Waste Expenditures

The Solid Waste Fund only has two expenditures; the service contract with Duncan Disposal (Republic Waste) and a pro-rata share of the Utility Billing division.

## **Drainage Fund**

### **Drainage Fund Overview**

The Drainage Fund has been established to handle the separate revenues and expenses related to management of storm water and related drainage issues. Currently the Drainage Fund is inactive due to the fact it has no revenue source to cover expenditures.

The drainage fund is inactive for the FY 2015 Budget with no revenue or expense activity.

Drainage Fund Account	Account Balances Oct.1, 2012	Account Balances Oct. 1, 2013	Account Balances YTD (6/30/14)
Drainage	N/A	\$ 1,000	\$ 986

### **Drainage Fund Challenges**

The City has substantial drainage issues. There is no real comprehensive drainage plan in place and thus no comprehensive drainage management program. The City's roadways and neighborhoods are primarily bar ditches that are not properly designed and maintained and can lead to the erosion of base materials and the destruction of the City's streets. The City is in need of a drainage study, drainage maintenance program, and mostly likely a series of engineered drainage controls. It is very likely that at a future date the City will need to implement some type of drainage assessment for residential and commercial properties along with a drainage impact fees for new construction.

## **Special Revenues**

The city has six special revenue funds; Tourism & Special Events, Court Security, Court technology, Grant, Police Seizure (State), and Police Seizure (Federal). These funds are supported by dedicated revenue sources and have restrictions on how funds may be expended. In many cases the restrictions are established by State Law and limit how the funds may be used.

Special Revenue Funds are classified as governmental funds. Special Revenues are accounted for by the City's Auditor in the governmental section of the audit, but are not shown as separate funds for auditing purposes.

The City does not use the balances of the Special Revenue Fund for fund reserve purposes. This practice is done to specifically avoid double counting the Special Revenue funds when determining Fund Balance reserve requirements for the General Fund. This practice also prevents the Special Revenue Funds from being used as reserve funds to the General Fund.

### **Court Security**

The Court Security Fund is established to collect revenue and provide for court security cost for the Municipal Court. The State of Texas allows municipalities to charge a \$3 fee per citation for Court Security costs. The Court Security Fund pays for the cost of bailiff duties, security equipment, and training. The Court Security Fund is a restricted fund that requires the Municipal Judge's approval of expenditures.

#### **Court Security Fund Balance**

Court Security Fund Account	Account Balances Oct.1, 2012	Account Balances Oct. 1, 2013	Account Balances YTD (6/30/14)
Court Security	N/A	\$ 2,212	\$ 3,072

#### **Court Security Revenues**

Court Security Fund	Citations Processed Estimate	Security Fee	FY 14-15 Projected Revenue
FY 2014-15	2025	\$ 3	\$ 6,075

### **Court Technology**

The Court Technology Fund is established to collect revenue and provide for court technology costs for the Municipal Court. The State of Texas allows municipalities to charge a \$4 fee per citation for court technology costs. The Court Technology Fund pays for court billing software, police ticket writing software, IT services, office equipment, and training. The Court Technology Fund is a restricted fund that requires the Municipal Judge's approval of expenditures.

#### **Court Technology Fund Balance**

Court Technology Fund Account	Account Balances Oct.1, 2012	Account Balances Oct. 1, 2013	Account Balances YTD (6/30/14)
Court Technology	N/A	\$ 24,897	\$ 26,499

#### **Court Technology Revenues**

Court Technology Fund	Citations Processed Estimate	Security Fee	FY 14-15 Projected Revenue
FY 2014-15	2025	\$ 4	\$ 8,100

### **Grant Fund**

The Grant Fund was established as a separate fund to account for any grants the City Departments receive. Often time grant funds are required to be accounted for separately and this fund gives the City a place to do that. The Grand Fund can also be utilized as a means of securing and holding the City's match that is often required with municipal grants.

The Grant Fund is inactive for the FY 2015 Budget with no planned revenue or expense activity.

Grant Fund Account	Account Balances Oct.1, 2012	Account Balances Oct. 1, 2013	Account Balances YTD (6/30/14)
	N/A	\$ 1,000	\$ 986

### **Police Seizure (State) Fund**

The Police Seizure (State) Fund is established to hold assets that have been seized by the Willow Park Police Department under State Law. Seizure funds are a one-time revenue and therefore should be used for one-time or capital expenses. The Police Seizure Fund is a restricted fund that requires the Police Chief's approval of expenditures.

The Police Seizure (State) Fund is inactive for the FY 2015 Budget with no planned revenue or expense activity.

Police Seizure (State) Fund Account	Account Balances Oct.1, 2012	Account Balances Oct. 1, 2013	Account Balances YTD (6/30/14)
	\$ 18,171	\$ 18,171	\$ 18,171

### **Police Seizure (Federal) Fund**

The Police Seizure (Federal) Fund is established to hold assets that have been seized by the Willow Park Police Department under Federal Law. Seizure funds are a one-time revenue and therefore should be used for one-time or capital expenses. The Police Seizure Fund is a restricted fund that requires the Police Chief's approval of expenditures.

The Police Seizure (State) Fund is inactive for the FY 2015 Budget with no planned revenue or expense activity.

Police Seizure (State) Fund Account	Account Balances Oct.1, 2012	Account Balances Oct. 1, 2013	Account Balances YTD (6/30/14)
	\$ 31,414	\$ 31,414	\$ 31,414



### **Tourism & Special Events Fund**

The Tourism and Special Events Fund is used to promote tourism through cultural arts, visitors' bureau functions and special events to position Willow Park as a destination city. The Fund receives its revenues via a 7% charge on room occupancy at Willow Park Hotels.

#### **Fund Balance**

Tourism & Special Events Fund	Account Balances Oct.1, 2012	Account Balances Oct. 1, 2013	Account Balances YTD (6/30/14)
	\$ 9,269	\$ 6,323	\$ 8,326

#### **Revenues**

Revenues for the Tourism and Special Events Fund come from the taxable receipts from the Hotel Occupancy Tax of 7% charged on hotel stays. Other revenues for this fund come from fees collected from vendors participating in the City's annual fall festival known as ParkFest. This revenue accounts for just fewer than 5% of total revenue.

Tourism & Special Events Fund	2012 Collection	2103 Collection	Projected 2014 Collection
	\$ 12,912	\$ 15,360	\$ 15,430

#### **Expenditures**

Historically, 57% of the Tourism Fund's revenue has been transferred to the General Fund and the remaining revenue has been used to fund the City's annual fall festival. Beginning with this year's budget the Tourism fund is being allocated 50% of Special Events (Parkfest), 35% promotions & marketing including community support grants, and 15% for an administrative transfer.

#### **Challenges**

The City has only one hotel within its city limits and the revenue has recovered slowly since prerecession levels.

### **Internal Service Funds**

Internal Service Funds are used to support the operation of serving other funds or departments within a government. Internal Service Funds are intended to operate on a cost reimbursement basis. Internal Service Funds are classified as governmental funds and accounted for by the City's Auditor. For Cash Flow Analysis purposes the Internal Service Funds are kept in separate bank accounts but treated as sub-accounts of the General Fund. The City has five Internal Service Funds; Abatement, Capital/Equipment Replacement, Emergency Disaster, Parks & Roads Donations, and Personnel Support.

#### **Abatement Fund**

The Abatement Fund is used to account for revenues and expenses related to code enforcement and abatements activities. In the event that the City must remediate a code enforcement problem itself or through a contract the City may assess a lien against the property. For example the City is forced to mow a lawn of a resident who has been found guilty of a code enforcement violation in Municipal Court. The Abatement Fund is a place to account for the expense of the mowing the lawn and account for anticipated revenue of the lien against the property.

The Abatement Fund is inactive for the FY 2015 Budget with no planned revenue or expense activity.

Abatement Fund	Account Balances Oct.1, 2012	Account Balances Oct. 1, 2013	Account Balances YTD (6/30/14)
	N/A	\$ 5,000	\$ 4,986

#### **Capital/Equipment Replacement Fund**

The Capital/Equipment Replacement Fund was a new fund established by the City's new financial policies. The Capital/Equipment Replacement Fund is used to account for the cost associated with replacing capital equipment such as vehicles. The City's Fleet needs are now accounted for in a fleet replacement schedule. The Capital/Equipment Replacement Fund is a place to account for the revenue generated from the sale or auction of out of service vehicles. The Capital/Equipment Replacement Fund is also used to hold funds that will be used as the down payment for replacement costs.

The Capital/Equipment Fund is a new fund and does not have an established bank account as of this writing.

Capital/Equipment Replacement Fund	Account Balances Oct.1, 2012	Account Balances Oct. 1, 2013	Account Balances YTD (6/30/14)
	N/A	N/A	N/A

### **Emergency Disaster Fund**

The Emergency Disaster Fund is a special reserve account to cover the expenses related to major emergencies. The Emergency Disaster Fund is a separate account from the General Fund Cash Reserve Account and General Fund Investment Account. The Emergency Disaster Fund exists solely as a safety net for the City. The Goal for the Emergency Disaster Fund is to be able to support one month of General Fund operational expenses in the event of a major disaster.

The Emergency Disaster Fund is inactive for the FY 2015 Budget with no planned revenue or expense activity.

Emergency Disaster Fund	Account Balances Oct.1, 2012	Account Balances Oct. 1, 2013	Account Balances YTD (6/30/14)
	N/A	\$ 1,000	\$ 996

### **Parks & Roads Donation Fund**

The Parks & Roads Donation Fund is a place to account for donations the City receives for park and road improvements. The funds were previously accounted for as part of the General Fund, but needed to be housed in a separate account due to their status as a donation with a dedicated purpose.

The Parks & Roads Donation Fund is inactive for the FY 2015 Budget with no planned revenue or expense activity.

Emergency Disaster Fund	Account Balances Oct.1, 2012	Account Balances Oct. 1, 2013	Account Balances YTD (6/30/14)
	N/A	\$ 1,128	\$ 1,139

### **Personnel Support Fund**

The Personnel Support Fund is a new established fund under the City's financial policies. The Personnel Support Fund will be used to manage personnel related expenses such as management of health insurance programs and any designated retirement programs that require separate funding. The Governmental Accounting Standards Board (GASB) has recently issued new standards for how governments must report their pension and retirement obligations. The Personnel Support Fund is in-line with these changes giving the city a place to designate and hold any required funds. Please note to date the City does not have any retirement or pension obligations that require the posting of separate funds. It is likely that the City may need to post separate funds as it explores the possibility of partially self-funding its health insurance program as a means of achieving an overall lower premium for the City.

The Personnel Support Fund is inactive for the FY 2015 Budget with no planned revenue or expense activity.

### **Component Units of Government**

Component Units of Government are independent or quasi-governmental organizations that perform or support government operations. The Governmental Accounting Standards Board (GASB) requires that component units of government be accounted for under the City's annual audit. Willow Park has two component units of government; the First Responders Fund (formerly the Willow Park Volunteer Fire Department) and the (soon to be created) Willow Park Development Corporation.

### **First Responder (Volunteer Fire Department)**

With the Willow Park Fire/Rescue Department transitioning from a volunteer Fire Department to a full City Department, the Volunteer Fire Department Board will also be undergoing a transition. The Fire Board plans to expand their focus as a non-profit organization that support the activities of both the Willow Park Fire Department and Police Department. The re-organized (and yet to be named) First Responder Fund will be a non-profit organization with the goal of providing supplemental support and enhancements for the City of Willow Park's First Responders. The volunteer Fire Department board is organized as a 503(c)4 non-profit, and is exploring the possibility of converting to a 503(c)3 organization.

The First Responder Fund is in the process of consolidated their three separate bank accounts for donations, capital equipment, and operations into a single account beginning October 1, 2014. The First Responder Fund tentatively plans to budget \$12,000 for the upcoming year.

### **Economic Development (Willow Park EDC)**

The Economic Development Fund is a newly created fund to manage the funds of the soon to be created Willow Park Development Corporation. Until a General election can be held to establish a permanent source of Economic Development Corporation funding through a sales-tax election, the Economic Development Fund will receive a direct transfer from the General Fund. The City Council will ultimately approve the Economic Development Corporations proposed operating budget.

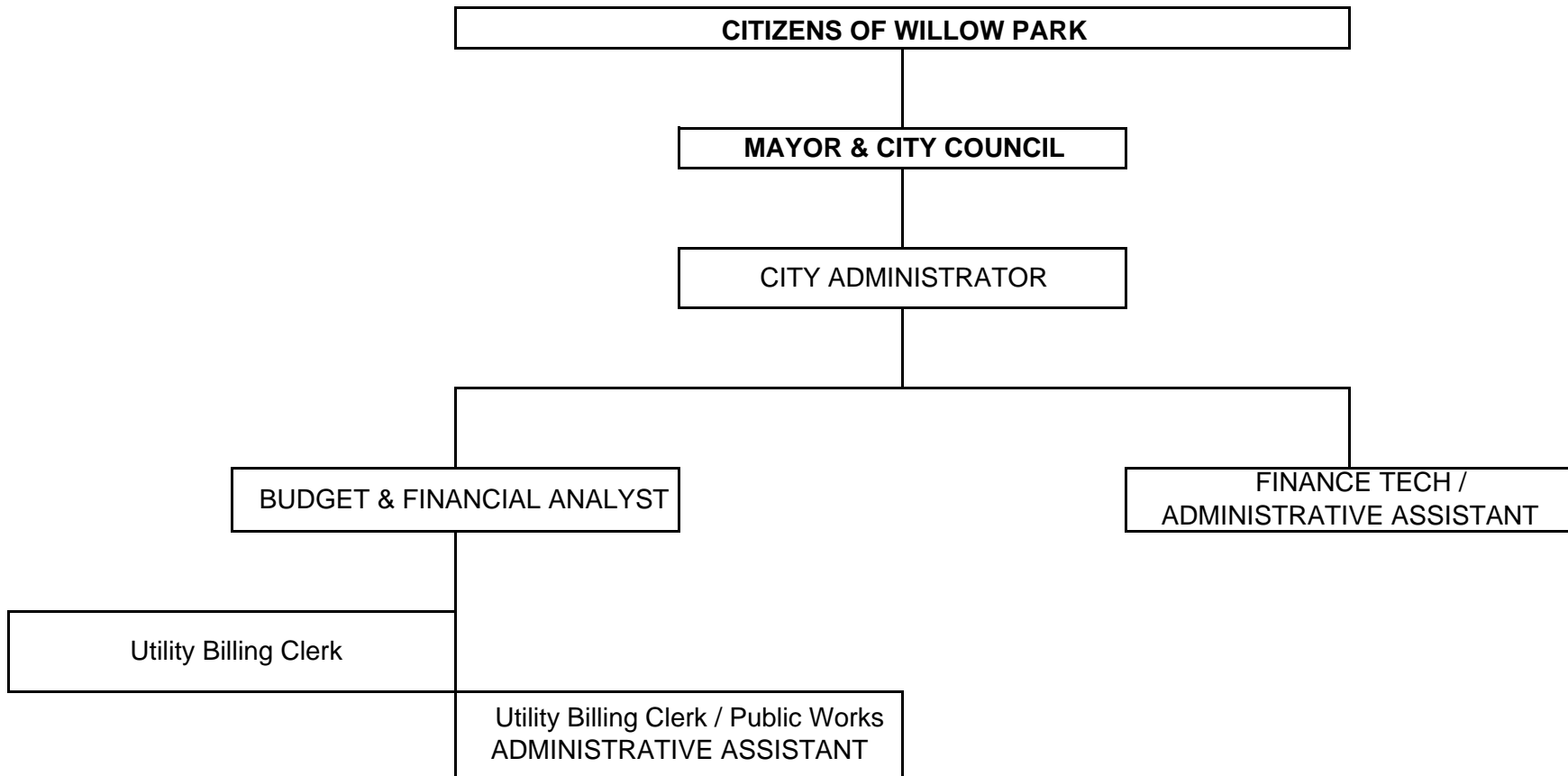
Staff recommends the creation of what is known a Type B (also called a 4B) Economic Development Corporation. Economic Development Corporations are quasi-governmental organization that funds and promotes economic development projects in a city. A Type B corporation is the most flexible type of economic development corporation that may also be used to support quality of life projects such as parks development.

For the FY 2014-15 Budget Year the General Fund will make a transfer of \$67,805 to the Economic Development Fund.

DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2014-2015		General		Administration			
				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 BUDGET	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET PROPOSED	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
	<b><u>PERSONNEL</u></b>						
10-8100	Salaries and Wages	\$ 142,633	\$ 196,178	\$ 202,329		\$ 144,043	\$ -
10-8101	Payroll Expenses	\$ 2,639	\$ 3,629	\$ 2,988		\$ 2,929	\$ -
***	Unemployment Insurance	\$ -	\$ 36	\$ 27		\$ 414	\$ -
10-8102	Workers Compensation	\$ 33,167	\$ 24,923	\$ 2,595		\$ 1,510	\$ -
10-8103	Health Insurance	\$ 20,556	\$ 17,580	\$ 21,600		\$ 14,400	\$ -
***	Dental Insurance	\$ -	\$ 81	\$ 972		\$ 720	\$ -
***	Life Insurance	\$ -	\$ 312	\$ 216		\$ 288	\$ -
10-8104	Retirement - T.M.R.S.	\$ 2,932	\$ 3,629	\$ 3,364		\$ 8,625	\$ -
10-8105	Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-8106	Travel Expense	\$ 245	\$ -	\$ -	\$ -	\$ -	\$ -
10-8107	Certificate Pay/Supplimental Duties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-8108	Contract Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-8109	Court Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-8110	Accrued Comp & Vacation	\$ 5,700	\$ -	\$ -	\$ -	\$ -	\$ -
***	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
***	Physicals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>SUBTOTAL PERSONNEL</i>	\$ 207,872	\$ 246,368	\$ 234,091	\$ -	\$ 172,929	\$ -
	<b><u>SUPPLIES &amp; MAINTENANCE</u></b>						
20-8200	Postage	\$ 2,500	\$ 3,000	\$ 2,040		\$ 2,040	\$ -
20-8201	Office Supplies	\$ 6,000	\$ 7,800	\$ 5,400		\$ 6,000	\$ -
40-8403	Printing & Binding	\$ 200	\$ 360	\$ 300		\$ 300	\$ -
20-8202	Flowers/Gifts/Plaques	\$ -	\$ 500	\$ 400		\$ 650	\$ -
20-8205	Minor Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-8204	Office Equipment Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	MV Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-8265	Misc. Operating	\$ 1,200	\$ 2,400	\$ 2,000		\$ 2,400	\$ -
20-8266	Minor Equipment - Other	\$ 500	\$ 1,100	\$ -		\$ 600	\$ -
	<i>SUBTOTAL SUPPLIES</i>	\$ 10,400	\$ 15,160	\$ 10,140	\$ -	\$ 11,990	\$ -
	<b><u>OPERATIONS</u></b>						
20-8203	Miscellaneous Operating	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -
20-8214	Finance Charges	\$ 500	\$ 480	\$ 480		\$ 480	\$ -
20-8215	USPO Contract Unit	\$ 500	\$ 500	\$ 500		\$ 500	\$ -

ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 BUDGET	FY 2012-2013 BUDGET	Current Year		Request Year	
				FY 2013-2014 BUDGET PROPOSED	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
40-8400	Travel & Training	\$ 250	\$ 13,985	\$ 7,768		\$ 8,035	\$ -
40-8402	Advertising and Legal Notices	\$ 500	\$ 600	\$ 150		\$ 120	\$ -
40-8406	Professional License	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -
40-8407	Dues & Memberships	\$ 2,000	\$ 2,575	\$ 2,475		\$ 2,000	\$ -
40-8409	Permits & Applications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-8502	Reimbursabels Other	\$ 1,000	\$ 1,000	\$ -		\$ -	\$ -
***	Subscriptions & Publications	\$ -	\$ 130	\$ 130		\$ 130	\$ -
***	Promotions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
***	Special Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL OPERATIONS</b>	\$ 5,000	\$ 19,270	\$ 11,503	\$ -	\$ 11,865	\$ -
	<b>UTILITIES</b>						
30-8300	Electricity	\$ 29,500	\$ 30,343	\$ 30,000			\$ -
30-8301	Gas	\$ 2,232	\$ 1,424	\$ 1,700			\$ -
30-8302	Basic Telephone	\$ 7,315	\$ 3,749	\$ 4,550			\$ -
30-8303	Long Distance Telephone	\$ 915	\$ 120	\$ 70			\$ -
30-8304	Mobile Telephone	\$ 782	\$ 1,677	\$ 1,120			\$ -
30-8305	Communication Services	\$ 800	\$ 2,124	\$ 2,124		\$ 300	\$ -
30-8309	Satellite Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL UTILITIES</b>	\$ 41,544	\$ 39,437	\$ 39,564	\$ -	\$ 300	\$ -
	<b>CONTRACTUAL SERVICES</b>						
40-8401	Consultants & Professionals	\$ -	\$ -	\$ -	\$ -	\$ 3,600	\$ -
40-8404	Property & Liability	\$ 32,488	\$ 34,710	\$ 43,390		\$ 4,821	\$ -
40-8405	Repair & Maintenance	\$ 100	\$ -	\$ -		\$ -	\$ -
40-8408	Other Contractual	\$ -	\$ 24,000	\$ -		\$ -	\$ -
40-8416	Legal	\$ 15,000	\$ -	\$ -		\$ -	\$ -
40-8417	Auditor	\$ 10,000	\$ 5,167	\$ 5,500		\$ 6,667	\$ -
40-8418	Central Tax Authority	\$ 25,000	\$ 25,936	\$ 26,000		\$ 26,000	\$ -
40-8419	Elections Administration	\$ 4,000	\$ 4,000	\$ -		\$ -	\$ -
40-8425	Solid Waste Collection	\$ 133,835	\$ -	\$ -	\$ -	\$ -	\$ -
40-8426	Software Tech Support	\$ 2,800	\$ 1,200	\$ 100		\$ 1,200	\$ -
40-8427	Equipment Tech Support	\$ 1,000	\$ 2,400	\$ 2,400		\$ 1,800	\$ -
40-8428	Postmaster	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-8437	Connect CTY	\$ 1,200	\$ 956	\$ 993		\$ -	\$ -
40-8438	IT Contract	\$ 7,000	\$ 6,725	\$ 6,725		\$ 4,000	\$ -
50-8500	City Attorney	\$ -	\$ 24,000	\$ -		\$ -	\$ -
	<b>SUBTOTAL CONTRACTUAL</b>	\$ 232,423	\$ 129,094	\$ 85,108	\$ -	\$ 48,088	\$ -
	<b>CAPITAL OUTLAY</b>						

				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 BUDGET	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET PROPOSED	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
60-8642	Office Equipment	\$ 4,000	\$ 7,912	\$ -		\$ -	\$ -
60-8602	Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-8606	Office Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-8607	Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-8609	Purchase of Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-8612	Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-8613	Hardware	\$ -	\$ 1,070	\$ -		\$ -	\$ -
	<i>SUBTOTAL CAPITAL OUTLAY</i>	\$ 4,000	\$ 8,982	\$ -	\$ -	\$ -	\$ -
	<b><u>DEBT SERVICES &amp; TRANSFERS</u></b>						
70-8702	2008 Series COB	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ -
70-8705	Interfund Transfer: Economic Development	\$ -	\$ -	\$ -	\$ -	\$ 67,805	\$ -
70-8706	Intrafund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-8708	Account Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-8715	Bond Interest	\$ 211,716	\$ 116,613	\$ -		\$ -	\$ -
70-8729	Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-8730	Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-8731	Savings Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-8735	Transfer to Debt Service - 2010 Refunding	\$ 50,000	\$ 45,000	\$ -		\$ -	\$ -
70-8736	Transfer to Debt Service - 2012 Refunding	\$ -	\$ 275,000	\$ -		\$ -	\$ -
***	Transfer to Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
##-####	Transfer to Waste Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
##-####	Transfer to Abatement Fund	\$ -	\$ 5,000	\$ -		\$ -	\$ -
***	Transfer to (All Reserves)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>SUBTOTAL ACCT TRANS</i>	\$ 486,716	\$ 441,613	\$ -	\$ -	\$ 67,805	\$ -
	<b>DEPARTMENT TOTAL</b>	<b>\$ 987,955</b>	<b>\$ 899,924</b>	<b>\$ 380,406</b>	<b>\$ -</b>	<b>\$ 312,977</b>	<b>\$ -</b>





PERSONNEL BUDGET SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Administration		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
10-8100	Salaries and Wages	\$ 202,329	\$ -	\$ (58,286)	\$ 144,043	
10-8108	Extra Help	\$ -	\$ -	\$ -	\$ -	
***	Overtime	\$ -	\$ -	\$ -	\$ -	
	<i>SUBTOTAL WAGES AND SALARIES</i>	\$ 202,329	\$ -	\$ (58,286)	\$ 144,043	
10-8101	Payroll Expenses	\$ 2,988	\$ -	\$ (59)	\$ 2,929	
***	Unemployment Insurance	\$ 27	\$ -	\$ 387	\$ 414	
10-8102	Workers Compensation	\$ 2,595	\$ -	\$ (1,085)	\$ 1,510	
10-8103	Group Health	\$ 21,600	\$ -	\$ (7,200)	\$ 14,400	
***	Dental Insurance	\$ 972	\$ -	\$ (252)	\$ 720	
***	Life Insurance	\$ 216	\$ -	\$ 72	\$ 288	
10-8104	Retirement	\$ 3,364	\$ -	\$ 5,261	\$ 8,625	
10-8105	Auto Allowance	\$ -	\$ -	\$ -	\$ -	
10-8106	Travel Expense	\$ -	\$ -	\$ -	\$ -	
10-8107	Certificate Pay	\$ -	\$ -	\$ -	\$ -	
10-8109	Court Security	\$ -	\$ -	\$ -	\$ -	
10-8110	Accrued Comp & Vacation	\$ -	\$ -	\$ -	\$ -	
	<i>SUBTOTAL FRINGE BENEFITS</i>	\$ 31,762	\$ -	\$ (2,876)	\$ 28,886	
51240	Physicals	\$ -	\$ -	\$ -	\$ -	
	<i>TOTAL DIRECT PERSONNEL COSTS</i>	\$ -	\$ -	\$ -	\$ -	
	<i>TOTAL PERSONNEL AND RELATED COSTS</i>	\$ 234,091	\$ -	\$ (61,162)	\$ 172,929	

DEPARTMENT BUDGET SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Administration		
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
10	Personnel	\$ 234,091	\$ -	\$ (61,162)	\$ 172,929	
20	Supplies & Maintenance	\$ 10,140	\$ -	\$ 1,850	\$ 11,990	
20	Operations	\$ 11,503	\$ -	\$ 362	\$ 11,865	
30	Utilities	\$ 39,564	\$ -	\$ (39,264)	\$ 300	
40	Contractual Services	\$ 85,108	\$ -	\$ (37,020)	\$ 48,088	
60	Capital Outlay	\$ -	\$ -	\$ -	\$ -	
70	Debt Services & Transfers	\$ -	\$ -	\$ 67,805	\$ 67,805	
	TOTAL DEPARTMENT EXPENSES	\$ 380,406	\$ -	\$ (67,429)	\$ 312,977	

%
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55.3%

3.8%

3.8%

0.1%

15.4%

0.0%

21.7%

PERSONNEL BUDGET JUSTIFICATION			
FISCAL YEAR		FUND	DEPARTMENT
2014-2015		General	Administration
ACCOUNT NO.	EXPENDITURE GROUP	INCREASE/ (DECREASE)	JUSTIFICATION
10-8100	Salaries and Wages	\$ (58,286)	Now includes Utility Billing Division
10-8101	Payroll Expenses	\$ (59)	Medicare and FUTA rate adjustment
***	Unemployment Insurance	\$ 387	City rate changes based on odd and even years
10-8102	Workers Compensation	\$ (1,085)	Anticipated 3% rate increase with inclusion of Fire Department
10-8103	Group Health	\$ (7,200)	Anticipated rate increase
***	Dental Insurance	\$ (252)	Anticipated rate increase
***	Life Insurance	\$ 72	Now includes Utility Billing Division
10-8104	Retirement	\$ 5,261	TMRS calucated at 2:1 at 7%
		\$ -	
	Total Increase/Decrease	\$ (61,162)	

PERSONNEL DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Administration		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
10-8100	Salaries and Wages	\$ 144,043	\$ 202,329	\$ -	\$ 144,043	
	2 FTE					
	(2 Utility Billing included 75% in Water, 25% in Wastewater)					
10-8101	Payroll Expenses	\$ 2,929	\$ 2,988	\$ -	\$ 2,929	
	0.0145 of gross salaries for Medicare	\$ 2,089				
	\$420 per employee for FUTA (Fed Unemployment Tax)	\$ 840				
	City does not pay into Social Security	\$ -				
***	Unemployment Insurance (State)		\$ 27	\$ -	\$ 414	
	Texas Workforce Commission					
	(even year) 0.001 x first 9000.00 earned per employee (\$109/ea)					
	( odd year) 0.023 x first 9000.00 earned per employee (\$207/ea)	\$ 414				
10-8102	Workers Compensation		\$ 2,595	\$ -	\$ 1,510	
	Determined according to TML's rules, classifications, rates	\$ 1,510				
	and rating plans divided between departments- single year payment					
	\$755 per employee					
10-8103	Health Insurance		\$ 21,600	\$ -	\$ 14,400	
	\$600 per month x Number of Employees	\$ 14,400				
		\$ -				
***	Dental Insurance		\$ 972	\$ -	\$ 720	
	\$30 per month x number of employees	\$ 720				
***	Life Insurance		\$ 216	\$ -	\$ 288	
	\$12 per month x number of employees (4)	\$ 288				
10-8104	Retirement	\$ 8,625	\$ 3,364	\$ -	\$ 8,625	
	0.0217 x gross salaries (Oct - Dec)	\$ 781				
	0.0726 x gross salaries (Jan - Sep)	\$ 7,843				
10-8105	Auto Allowance		\$ -	\$ -	\$ -	
10-8106	Travel Expense		\$ -	\$ -	\$ -	

10-8107	Certificate Pay		\$ -	\$ -	\$ -	
	Pay for Certifications earned					
10-8108	Extra Help		\$ -	\$ -	\$ -	
10-8109	Court Security		\$ -	\$ -	\$ -	
	Payment of Baliff Duties					
10-8110	Accrued Comp & Vacation		\$ -	\$ -	\$ -	
***	Overtime		\$ -	\$ -	\$ -	
***	Physicals		\$ -	\$ -	\$ -	
			\$ 234,091	\$ -	\$ 172,929	

**SUPPLIES AND MAINTENANCE BUDGET SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Administration		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
20-8200	Postage	\$ 2,040	\$ -	\$ -	\$ 2,040	
20-8201	Office Supplies	\$ 5,400	\$ -	\$ 600	\$ 6,000	
40-8403	Printing & Binding	\$ 300	\$ -	\$ -	\$ 300	
20-8202	Flowers/Gifts/Plaques	\$ 400	\$ -	\$ 250	\$ 650	
20-8205	Minor Office Equipment	\$ -	\$ -	\$ -	\$ -	
20-8204	Office Equipment Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	
***	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	\$ -	
***	MV Fuel	\$ -	\$ -	\$ -	\$ -	
20-8265	Misc Operating - Other	\$ 2,000	\$ -	\$ 400	\$ 2,400	
20-8266	Minor Equipment - Other	\$ -	\$ -	\$ 600	\$ 600	
	TOTAL SUPPLIES/MAINTENANCE	\$ 10,140	\$ -	\$ 1,850	\$ 11,990	

SUPPLIES & MAINTENANCE DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Administration		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
20-8200	Postage		\$ 2,040	\$ -	\$ 2,040	\$ -
	\$120 per month to mail A/P	\$ 2,040				
	\$50 per month for misc. mailings					
20-8201	Office Supplies		\$ 5,400	\$ -	\$ 6,000	\$ -
	\$500 per month	\$ 6,000				
40-8403	Printing & Binding		\$ 300	\$ -	\$ 300	\$ -
	\$300 for check stock (all funds)	\$ 300				
20-8202	Flowers/Gifts/Plaques		\$ 400	\$ -	\$ 650	\$ -
	Employee appreciation \$100 per employee x 4 employees	\$ 400				
	Bereavement \$50 per event x 3 events	\$ 150				
	Plaques, Name Pleates	\$ 100				
20-8205	Minor Office Equipment		\$ -	\$ -	\$ -	\$ -
20-8265	Misc. Operating Other		\$ 2,000	\$ -	\$ 2,400	\$ -
	Cleaning & kitchen supplies, \$100 per month	\$ 1,200				
	Building maintenances, \$100 per month	\$ 1,200				
20-8266	Minor Equipment - Other		\$ -	\$ -	\$ 600	\$ -
	\$50/mo	\$ 600				
			\$ 10,140	\$ -	\$ 11,990	\$ -

**OPERATIONS BUDGET SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Admisitration		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
20-8203	Miscellaneous Operating	\$ -	\$ -	\$ 600	\$ 600	
20-8214	Finance Charges	\$ 480	\$ -	\$ -	\$ 480	
20-8215	USPO Contract Unit	\$ 500	\$ -	\$ -	\$ 500	
40-8400	Travel & Training	\$ 7,768	\$ -	\$ 267	\$ 8,035	
40-8402	Advertising and Legal Notices	\$ 150	\$ -	\$ (30)	\$ 120	
40-8406	Professional License	\$ -	\$ -	\$ -	\$ -	
40-8407	Dues & Memberships	\$ 2,475	\$ -	\$ (475)	\$ 2,000	
40-8409	Permits & Applications	\$ -	\$ -	\$ -	\$ -	
40-8411	Property Damage	\$ -	\$ -	\$ -	\$ -	
***	Subscriptions & Publications	\$ 130	\$ -	\$ -	\$ 130	
***	Promotions	\$ -	\$ -	\$ -	\$ -	
***	Special Events	\$ -	\$ -	\$ -	\$ -	
	TOTAL SUPPLIES/MAINTENANCE	\$ 11,503	\$ -	\$ 362	\$ 11,865	



OPERATIONS DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Administration		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
20-8203	Miscellaneous Operating		\$ -	\$ -	\$ 600	
	\$50 per month	\$ 600				
20-8214	Finance Charges		\$ 480	\$ -	\$ 480	
	\$40 per month	\$ 480				
20-8215	USPO Contract Unit		\$ 500	\$ -	\$ 500	
	Postal supplies	\$ 500				
40-8400	Travel & Training	\$ 8,035	\$ 7,768	\$ -	\$ 8,035	
	Public Funds Investment Act Training	\$ 250				
	Certified Public Manager Program at NTCOG	\$ 1,785				
	Finance (GTOT, GFOA)	\$ 1,000				
	NTCOG, TML workshops	\$ 2,000				
	Travel/Mileage Reimbursement	\$ 3,000				
40-8402	Advertising & Legal Notices		\$ 150	\$ -	\$ 120	
	Legal notices, \$10 per month	\$ 120				
40-8406	Professional License		\$ -	\$ -	\$ -	
40-8407	Dues & Memberships	\$ 2,000	\$ 2,475	\$ -	\$ 2,000	
	NTCOG	\$ 200				
	IEDC	\$ 300				
	TEDC	\$ 300				
	TMCA	\$ 1,200				
40-8409	Permits & Applications		\$ -	\$ -	\$ -	
50-8502	Reimbursable Other		\$ -	\$ -	\$ -	
***	Subscriptions & Publications		\$ 130	\$ -	\$ 130	
	Community News	\$ 30				

	Weatherford Democrat	\$ 100				
***	Promotions		\$ -	\$ -	\$ -	
***	Special Events		\$ -	\$ -	\$ -	
			\$ 11,503	\$ -	\$ 11,865	

**UTILITIES SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Administration		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
30-8300	Electricity	\$ 30,000	\$ -	\$ (30,000)	\$ -	
30-8301	Gas	\$ 1,700	\$ -	\$ (1,700)	\$ -	
30-8302	Basic Telephone	\$ 4,550	\$ -	\$ (4,550)	\$ -	
30-8303	Long Distance Telephone	\$ 70	\$ -	\$ (70)	\$ -	
30-8304	Mobile Telephone	\$ 1,120	\$ -	\$ (1,120)	\$ -	
30-8305	Communication Services	\$ 2,124	\$ -	\$ (1,824)	\$ 300	
30-8309	Satellite Service	\$ -	\$ -	\$ -	\$ -	
	TOTAL UTILITIES	\$ 39,564	\$ -	\$ (39,264)	\$ 300	

# UTILITES BUDGET JUSTIFICATION

FISCAL YEAR		FUND		DEPARTMENT
2014-2015		General		Administration
ACCOUNT NO.	EXPENDITURE GROUP	INCREASE/ (DECREASE)	JUSTIFICATION	
30-8300	Electricity	\$ -	Moved to Public Works: Parks, Roads, and Building Maintenance	
30-8301	Gas	\$ -		
30-8302	Basic Telephone	\$ -		
30-8303	Long Distance Telephone	\$ -		
30-8304	Mobile Telephone	\$ -		
30-8305	Communication Services	\$ -		
30-8309	Satellite Service	\$ -		
		\$ -		
		\$ -		
	Total Increase/Decrease	\$ -		

UTILITIES DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Administration		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
30-8300	Electricity		\$ 30,000	\$ -	\$ -	
30-8301	Gas		\$ 1,700	\$ -	\$ -	
30-8302	Basic Telephone		\$ 4,550	\$ -	\$ -	
30-8303	Long Distance Telephone		\$ 70	\$ -	\$ -	
	City Wide Bill	\$ 120				
30-8304	Mobile Telephone		\$ 1,120	\$ -	\$ -	
	Included in Salary item as a stipend	\$ 1,080				
30-8305	Communication Services		\$ 2,124	\$ -	\$ 300	
	Mobile Data package	\$ 300				
30-8309	Satellite Service		\$ -	\$ -	\$ -	
			\$ 39,564	\$ -	\$ 300	

CONTRACTUAL SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Administration		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
40-8401	Consultants & Professionals	\$ -	\$ -	\$ 3,600	\$ 3,600	
40-8404	Property & Liability	\$ 43,390	\$ -	\$ (38,569)	\$ 4,821	
40-8405	Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	
40-8408	Other Contractual	\$ -	\$ -	\$ -	\$ -	
40-8416	Legal	\$ -	\$ -	\$ -	\$ -	
40-8417	Auditor	\$ 5,500	\$ -	\$ 1,167	\$ 6,667	
40-8418	Central Tax Authority	\$ 26,000	\$ -	\$ -	\$ 26,000	
40-8419	Elections Administration	\$ -	\$ -	\$ -	\$ -	
40-8425	Solid Waste Collection	\$ -	\$ -	\$ -	\$ -	
40-8426	Software Tech Support	\$ 100	\$ -	\$ 1,100	\$ 1,200	
40-8427	Equipment Tech Support	\$ 2,400	\$ -	\$ (600)	\$ 1,800	
40-8428	Postmaster	\$ -	\$ -	\$ -	\$ -	
40-8437	Connect CTY	\$ 993	\$ -	\$ (993)	\$ -	
40-8438	IT Contract	\$ 6,725	\$ -	\$ (2,725)	\$ 4,000	
50-8500	City Attorney	\$ -	\$ -	\$ -	\$ -	
	TOTAL CONTRACTUAL	\$ 85,108	\$ -	\$ (37,020)	\$ 48,088	

CONTRACTUAL BUDGET JUSTIFICATION				
FISCAL YEAR		FUND		DEPARTMENT
2014-2015		General		Administration
ACCOUNT NO.	EXPENDITURE GROUP	INCREASE/ (DECREASE)	JUSTIFICATION	
40-8404	Property & Liability	\$ (38,569)	Cost split between (9) departments	
40-8408	Other Contractual	\$ -	Consultant Strategic Government Resources not needed this year.	
50-8500	City Attorney	\$ -	City Attorney moved to Legislative	
		\$ -		
		\$ -		
		\$ -		
		\$ -		
		\$ -		
		\$ -		
		\$ -		
		\$ -		
		\$ -		
	Total Increase/Decrease	\$ (38,569)		

**CONTRACTUAL DETAIL FOR LINE ITEM EXPENDITURES**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Administration		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
40-8401	Consultants & Professionals		\$ -	\$ -	\$ 3,600	
	Cleaning Service (\$300 per mo.)	\$ 3,600				
40-8404	Property & Liability		\$ 43,390	\$ -	\$ 4,821	
	TML insurance - entire city estimated at \$43,390					
	Divided between (9) Departments	\$ 4,821				
40-8405	Repair & Maintenance		\$ -	\$ -	\$ -	
40-8408	Other Contractual		\$ -	\$ -	\$ -	
40-8416	Legal		\$ -	\$ -	\$ -	
40-8417	Auditor		\$ 5,500	\$ -	\$ 6,667	
	Annual audit & certified annual financial report (CAFR)					
	\$20,000 split between General, Water, Wastewater Funds	\$ 6,667				
40-8418	Central Tax Authority		\$ 26,000	\$ -	\$ 26,000	
	Parker County Appraisl District collection contract	\$ 26,000				
40-8426	Software Tech Support		\$ 100	\$ -	\$ 1,200	
	\$100 per month (Quickbooks, etc)	\$ 1,200				
40-8427	Equipment Tech Support		\$ 2,400	\$ -	\$ 1,800	
	Additional IT or Copier services beyond contract, \$150 per month	\$ 1,800				
40-8428	Postmaster		\$ -	\$ -	\$ -	
40-8437	Connect CTY		\$ 993	\$ -	\$ -	
	Moved to PD & Fire					



40-8438	IT Contract	\$ 4,000	\$ 6,725	\$ -	\$ 4,000	
	Cost share between 9 Departments					
50-8500	City Attorney		\$ -	\$ -	\$ -	
			\$ 85,108	\$ -	\$ 48,088	

DEBT SERVICE & TRANSFERS SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Administration		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
70-8702	2008 Series COB	\$ -	\$ -	\$ -	\$ -	
70-8705	Interfund Transfer	\$ -	\$ -	\$ 67,805	\$ 67,805	
70-8706	Intrafund Transfer	\$ -	\$ -	\$ -	\$ -	
70-8708	Account Transfer	\$ -	\$ -	\$ -	\$ -	
70-8715	Bond Interest	\$ -	\$ -	\$ -	\$ -	
70-8729	Reserve Fund	\$ -	\$ -	\$ -	\$ -	
70-8730	Capital Fund	\$ -	\$ -	\$ -	\$ -	
70-8731	Savings Fund	\$ -	\$ -	\$ -	\$ -	
70-8735	2010 Refunding	\$ -	\$ -	\$ -	\$ -	
70-8736	2012 Refunding	\$ -	\$ -	\$ -	\$ -	
***	Transfer to Water Fund	\$ -	\$ -	\$ -	\$ -	
***	Transfer to Waste Water Fund	\$ -	\$ -	\$ -	\$ -	
***	Transfer to Abatement	\$ -	\$ -	\$ -	\$ -	
***	Transfer to All Reserves	\$ -	\$ -	\$ -	\$ -	
	TOTAL DEBT SERVICE & TRANSFERS	\$ -	\$ -	\$ 67,805	\$ 67,805	\$ -

**DEBT SERVICE & TRANSFERS BUDGET JUSTIFICATION**

FISCAL YEAR		FUND		DEPARTMENT
2014-2015		General		Administration
ACCOUNT NO.	EXPENDITURE GROUP	INCREASE/ (DECREASE)	JUSTIFICATION	
		\$ -		
		\$ -		
		\$ -		
		\$ -		
		\$ -		
		\$ -		
		\$ -		
		\$ -		
	Total Increase/Decrease	\$ -		

DEBT SERVICE & TRANSFERS DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Administration		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
70-8702	2008 Series COB		\$ -	\$ -	\$ -	
70-8705	Interfund Transfer		\$ -	\$ -	\$ 67,805	
	1/8 of a cent for Economic Development					
70-8706	Intrafund Transfer		\$ -	\$ -	\$ -	
70-8708	Account Transfer		\$ -	\$ -	\$ -	
70-8715	Bond Interest		\$ -	\$ -	\$ -	
70-8729	Reserve Fund		\$ -	\$ -	\$ -	
70-8730	Capital Fund		\$ -	\$ -	\$ -	
70-8731	Savings Fund		\$ -	\$ -	\$ -	
70-8735	2010 Refunding		\$ -	\$ -	\$ -	
70-8736	2012 Refunding		\$ -	\$ -	\$ -	
***	Transfer to Water Fund		\$ -	\$ -	\$ -	
***	Transfer to Waste Water Fund		\$ -	\$ -	\$ -	

***	Transfer to All Funds		\$ -	\$ -	\$ -	
***	Transfer to All Reserves		\$ -	\$ -	\$ -	
			\$ -	\$ -	\$ 67,805	

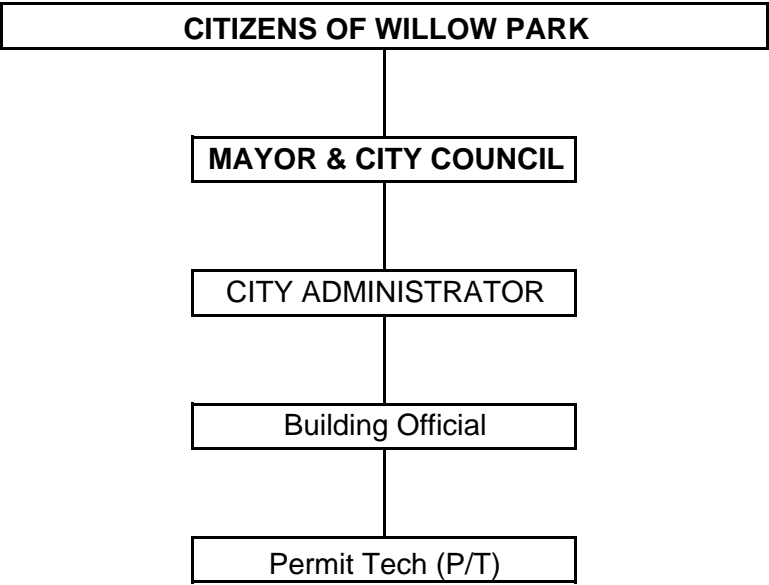
DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2014-2015		General		Development Services			
				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
	<b><u>PERSONNEL</u></b>						
10-8100	Salaries and Wages	\$ 86,644	\$ 66,550	\$ 90,376		\$ 74,464	
10-8101	Payroll Expenses	\$ 1,603	\$ 1,231	\$ 1,310		\$ 1,500	
***	F.I.C.A.	\$ -	\$ -	\$ -			
***	Unemployment Insurance	\$ -	\$ 18	\$ 9		\$ 207	
10-8102	Workers Compensation	\$ -	\$ -	\$ 842		\$ 755	
10-8103	Health Insurance	\$ 13,704	\$ 8,532	\$ 6,624		\$ 7,200	
***	Dental Insurance	\$ -	\$ 486	\$ 336		\$ 360	
***	Life Insurance	\$ -	\$ 117	\$ 204		\$ 144	
10-8104	Retirement - T.M.R.S.	\$ 1,781	\$ 1,231	\$ 1,882		\$ 4,459	
10-8105	Auto Allowance	\$ -	\$ -	\$ -			
10-8106	Travel Expense	\$ -	\$ -	\$ -			
10-8107	Certificate Pay/Supplimental Duties	\$ -	\$ -	\$ -			
10-8108	Contract Labor	\$ -	\$ -	\$ -			
10-8109	Court Security	\$ -	\$ -	\$ -			
10-8110	Accrued Comp & Vacation	\$ 5,700	\$ 5,257	\$ -			
10-8111	Overtime	\$ -	\$ -	\$ -			
10-8112	Physicals	\$ -	\$ -	\$ -			
	<i>SUBTOTAL PERSONNEL</i>	\$ 109,432	\$ 83,422	\$ 101,583	\$ -	\$ 89,089	\$ -
	<b><u>SUPPLIES &amp; MAINTENANCE</u></b>						
20-8200	Postage	\$ 50	\$ 600	\$ 300		\$ 480	
20-8201	Office Supplies	\$ 3,050	\$ 2,400	\$ 1,800		\$ 1,800	
20-8202	Flowers/Gifts/Plaques	\$ -	\$ 100	\$ 25		\$ 25	
40-8403	Printing & Binding	\$ 1,500	\$ 1,800	\$ 300		\$ 300	
20-8205	Minor Office Equipment	\$ -	\$ -	\$ -		\$ 3,000	
20-8204	Repair & Maintenance	\$ 10,000	\$ 2,400	\$ -			
20-8222	Minor Tools	\$ -	\$ -	\$ -			
20-8208	Uniforms & Supplies	\$ -	\$ 240	\$ -			
20-8209	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -			
20-8253	Safety Equipment	\$ -	\$ -	\$ -			
20-8254	MV Fuel	\$ -	\$ 3,000	\$ 900		\$ 900	

				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
20-8206	MV Oils, Lubricants, & Fluids	\$ -	\$ -	\$ -			
20-8207	MV Repair & Maintenance	\$ 750	\$ 2,400	\$ 300		\$ 300	
20-8208	Street Repair Materials	\$ -	\$ -	\$ -			
20-8209	Paving Materials	\$ 10,000	\$ -	\$ -			
20-8225	Asphalt Materials	\$ -	\$ -	\$ -			
20-8226	Road Base Materials - Paving	\$ -	\$ -	\$ -			
20-8234	Sand	\$ -	\$ -	\$ -			
20-8235	Top Soil	\$ -	\$ -	\$ -			
20-8236	Sod	\$ -	\$ -	\$ -			
20-8210	Traffic & Street Signs	\$ 5,000	\$ -	\$ -			
20-8265	Misc. Operating Other	\$ 2,500	\$ 3,000	\$ 300			
20-8266	Minor Equipment - Other	\$ 500	\$ 2,500	\$ -			
	<b>SUBTOTAL SUPPLIES</b>	<b>\$ 33,350</b>	<b>\$ 18,440</b>	<b>\$ 3,925</b>	<b>\$ -</b>	<b>\$ 6,805</b>	<b>\$ -</b>
	<b><u>OPERATIONS</u></b>						
20-8203	Miscellaneous Operating (Economic Develo	\$ -	\$ 10,000	\$ 20,593		\$ -	
20-8214	Finance Charges	\$ 25	\$ -	\$ -			
40-8400	Travel & Training	\$ 1,640	\$ 3,000	\$ 4,000		\$ 5,000	
40-8402	Advertising and Legal Notices	\$ 500	\$ 4,000	\$ 1,800		\$ 1,800	
40-8406	Professional License	\$ 250	\$ 200	\$ 200		\$ 200	
40-8407	Dues & Memberships	\$ 500	\$ 300	\$ 300		\$ 1,000	
40-8409	Permits & Applications	\$ -	\$ -	\$ -			
40-8411	Property Damage	\$ -	\$ -	\$ -			
40-8415	Fines & Penalties	\$ -	\$ -	\$ -			
40-8416	Equipment Maintenance	\$ -	\$ -	\$ -			
40-8417	Other Equipment Maintenance	\$ -	\$ -	\$ -			
50-8502	Reimbursabels Other	\$ 1,500	\$ -	\$ -			
50-8503	Water Deposit Refunds	\$ -	\$ -	\$ -			
50-8504	Subscriptions & Publications	\$ -	\$ -	\$ -			
	<b>SUBTOTAL OPERATIONS</b>	<b>\$ 4,415</b>	<b>\$ 17,500</b>	<b>\$ 26,893</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ -</b>
	<b><u>UTILITIES</u></b>						
30-8300	Electricity	\$ -	\$ -	\$ 4,429		\$ -	
30-8301	Gas	\$ -	\$ -	\$ 230		\$ -	
30-8302	Basic Telephone	\$ -	\$ -	\$ 558		\$ -	

ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	Current Year		Request Year	
				FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
30-8303	Long Distance Telephone	\$ -	\$ -	\$ 15		\$ -	
30-8304	Mobile Telephone	\$ 1,240	\$ 945	\$ 559		\$ -	
30-8305	Communication Services	\$ 800	\$ 2,364	\$ 1,557		\$ -	
30-8309	Satellite Service	\$ -	\$ -	\$ -		\$ -	
		\$ -	\$ -	\$ -			
	<i>SUBTOTAL UTILITIES</i>	\$ 2,040	\$ 3,309	\$ 7,348	\$ -	\$ -	\$ -
	<b>CONTRACTUAL SERVICES</b>						
40-8401	Consultants & Professionals	\$ 10,000	\$ 25,000	\$ 48,000		\$ 60,000	
40-8404	Property & Liability					\$ 4,821	
40-8405	Repair & Maintenance	\$ 3,000	\$ -	\$ -			
40-8408	Other Contractual	\$ 400	\$ 74,064	\$ 10,000			
40-8410	Lab Testing	\$ -	\$ -	\$ -			
40-8412	Other Rental	\$ 3,500	\$ -	\$ -			
40-8413	Contract Street Repair	\$ -	\$ -	\$ -			
40-8416	Legal	\$ 10,000	\$ 25,000	\$ -			
40-8423	Food Service Inspector	\$ 4,700	\$ 7,500	\$ 7,500		\$ 7,500	
40-8424	Engineering	\$ 15,500	\$ 10,000	\$ -			
40-8425	Solid Waste Collection	\$ -	\$ -	\$ -			
40-8426	Software Tech Support	\$ -	\$ 500	\$ -			
40-8427	Equipment Tech Support	\$ -	\$ 1,400	\$ 800		\$ 600	
40-8433	Cleaning Service	\$ 5,200	\$ 6,000	\$ -			
40-8434	OSSF	\$ 1,150	\$ -	\$ -			
40-8435	Pool Inspector	\$ 200	\$ 450	\$ 750		\$ 450	
40-8436	Pager Service	\$ 102	\$ -	\$ -			
40-8437	Connect CTY	\$ 1,200	\$ 956	\$ -			
40-8438	IT Contract	\$ 7,000	\$ 6,725	\$ 3,363		\$ 4,000	
40-8444	Equipment Maintenance	\$ -	\$ -	\$ -			
40-8446	Other Equipment Maintenance	\$ -	\$ -	\$ -			
40-8451	Equipment Rental	\$ -	\$ 1,800	\$ -			
40-8453	Repair & Maintenance - Other	\$ -	\$ 3,000	\$ -			
50-8500	City Attorney	\$ -	\$ 5,400	\$ -			
50-8501	City Engineer	\$ 500	\$ -	\$ 6,000		\$ 3,000	
	<i>SUBTOTAL CONTRACTUAL</i>	\$ 62,452	\$ 167,795	\$ 76,413	\$ -	\$ 80,371	\$ -



				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
	<b><u>CAPITAL OUTLAY</u></b>						
60-8600	Office Equipment	\$ 3,200	\$ -	\$ 3,000		\$ -	
60-8601	Motor Equipemnt	\$ -	\$ -	\$ -			
60-8603	Road Improvements	\$ 140,000	\$ 250,000	\$ -			
60-8604	Heavy Equipment	\$ -	\$ -	\$ -			
60-8605	Building Construction	\$ -	\$ -	\$ -			
60-8606	Office Improvements	\$ -	\$ -	\$ -			
60-8612	Software	\$ -	\$ -	\$ -			
60-8613	Hardware	\$ -	\$ -	\$ -			
60-8624	Equipment Purchase	\$ -	\$ -	\$ -			
	<i>SUBTOTAL CAPITAL OUTLAY</i>	\$ 143,200	\$ 250,000	\$ 3,000	\$ -	\$ -	\$ -
	<b><u>DEBT SERVICES &amp; TRANSFERS</u></b>						
70-8703	Matching Road	\$ -	\$ -	\$ -			
70-8705	Interfund Transfer	\$ -	\$ -	\$ -			
70-8706	Intrafund Transfer	\$ -	\$ -	\$ -			
70-8723	Bad Debt	\$ -	\$ -	\$ -			
70-8729	Reserve Fund	\$ -	\$ -	\$ -			
70-8730	Capital Fund	\$ -	\$ -	\$ -			
70-8731	Savings Fund	\$ -	\$ -	\$ -			
70-8732	Transfer to General Fund	\$ -	\$ -	\$ -			
70-8733	Transfer to Water Fund	\$ -	\$ -	\$ -			
70-8734	Transfer to Waste Water Fund	\$ -	\$ -	\$ -			
70-8735	Transfer to (All Funds)	\$ -	\$ -	\$ -			
70-8736	Transfer to (All Reserves)	\$ -	\$ -	\$ -			
	<i>SUBTOTAL ACCT TRANFS</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>DEPARTMENT TOTAL</b>	<b>\$ 354,889</b>	<b>\$ 540,466</b>	<b>\$ 219,162</b>	<b>\$ -</b>	<b>\$ 184,265</b>	<b>\$ -</b>



DEPARTMENT BUDGET SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Development Services		
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
10	Personnel	\$ 101,583	\$ -	\$ (12,494)	\$ 89,089	\$ -
20	Supplies & Maintenance	\$ 3,925	\$ -	\$ 2,880	\$ 6,805	\$ -
***	Operations	\$ 26,893	\$ -	\$ (18,893)	\$ 8,000	\$ -
30	Utilities	\$ 7,348	\$ -	\$ (7,348)	\$ -	\$ -
40	Contractual Services	\$ 76,413	\$ -	\$ 3,958	\$ 80,371	\$ -
60	Capital Outlay	\$ 3,000	\$ -	\$ (3,000)	\$ -	\$ -
70	Debt Services & Transfers	\$ -	\$ -	\$ -	\$ -	\$ -

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TOTAL DEPARTMENT EXPENSES      \$            219,162    \$            -    \$            (34,897)    \$    184,265

PERSONNEL BUDGET SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Development Services		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
10-8100	Salaries and Wages	\$ 90,376	\$ -	\$ (15,912)	\$ 74,464	\$ -
10-8108	Extra Help	\$ -	\$ -	\$ -	\$ -	\$ -
***	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>SUBTOTAL WAGES AND SALARIES</i>	\$ 90,376	\$ -	\$ (15,912)	\$ 74,464	\$ -
10-8101	Payroll Expenses	\$ 1,310	\$ -	\$ 190	\$ 1,500	\$ -
***	FICA	\$ -	\$ -	\$ -	\$ -	\$ -
***	Unemployment Insurance	\$ 9	\$ -	\$ 198	\$ 207	\$ -
10-8102	Workers Compensation	\$ 842	\$ -	\$ (87)	\$ 755	\$ -
10-8103	Group Health	\$ 6,624	\$ -	\$ 576	\$ 7,200	\$ -
***	Dental Insurance	\$ 336	\$ -	\$ 24	\$ 360	\$ -
***	Life Insurance	\$ 204	\$ -	\$ (60)	\$ 144	\$ -
10-8104	Retirement	\$ 1,882	\$ -	\$ 2,577	\$ 4,459	\$ -
10-8105	Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
10-8106	Travel Expense	\$ -	\$ -	\$ -	\$ -	\$ -
10-8107	Certificate Pay	\$ -	\$ -	\$ -	\$ -	\$ -
10-8109	Court Security	\$ -	\$ -	\$ -	\$ -	\$ -
10-8110	Accrued Comp & Vacation	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>SUBTOTAL FRINGE BENEFITS</i>	\$ 11,207	\$ -	\$ 3,418	\$ 14,625	\$ -
51240	Physicals	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>TOTAL DIRECT PERSONNEL COSTS</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>TOTAL PERSONNEL AND RELATED COSTS</i>	\$ 101,583	\$ -	\$ (12,494)	\$ 89,089	\$ -

PERSONNEL DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Development Services		
			FY 2013-2014	FY 2014-2015		
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
10-8100	Salaries and Wages		\$ 90,376	\$ -	\$ 74,464	\$ -
	1 FTE with PT Code Enforcement (8 hrs per week)	\$ 74,464				
10-8101	Payroll Expenses	\$ 1,500	\$ 1,310	\$ -	\$ 1,500	\$ -
	0.0145 of gross salaries for Medicare	\$ 1,080				
	\$420 per employee for FUTA (Fed Unemployment Tax)	\$ 420				
***	Unemployment Insurance		\$ 9	\$ -	\$ 207	\$ -
	(even year) 0.001 x first 9000.00 earned per employee (\$109/ea)					
	( odd year) 0.023 x first 9000.00 earned per employee (\$207/ea)	\$ 207				
10-8102	Workers Compensation		\$ 842	\$ -	\$ 755	\$ -
	\$755 per employee	\$ 755				
10-8103	Health Insurance		\$ 6,624	\$ -	\$ 7,200	\$ -
	\$600 per month x employees	\$ 7,200				
***	Dental Insurance		\$ 336	\$ -	\$ 360	\$ -
	\$30 per month x employees	\$ 360				
***	Life Insurance		\$ 204	\$ -	\$ 144	\$ -
	\$12 per month x employee	\$ 144				
10-8104	Retirement (Retirement)	\$ 4,459	\$ 1,882	\$ -	\$ 4,459	\$ -
	0.0217 x gross salaries (Oct - Dec)	\$ 404				
	0.0726 x gross salaries (Jan - Sep)	\$ 4,055				
10-8105	Auto Allowance		\$ -	\$ -	\$ -	\$ -
10-8106	Travel Expense		\$ -	\$ -	\$ -	\$ -

10-8107	Certificate Pay		\$ -	\$ -	\$ -	\$ -
10-8108	Extra Help		\$ -	\$ -	\$ -	\$ -
10-8109	Court Security		\$ -	\$ -	\$ -	\$ -
10-8110	Accrued Comp & Vacation		\$ -	\$ -	\$ -	\$ -
***	Overtime		\$ -	\$ -	\$ -	\$ -
***	Physicals		\$ -	\$ -	\$ -	\$ -
	TOTAL PERSONNEL AND RELATED COSTS		\$ 101,583	\$ -	\$ 89,089	\$ -

**SUPPLIES AND MAINTENANCE BUDGET SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Development Services		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
20-8200	Postage	\$ 300	\$ -	\$ 180	\$ 480	\$ -
20-8201	Office Supplies	\$ 1,800	\$ -	\$ -	\$ 1,800	\$ -
20-8202	Flowers/Gifts/Plaques	\$ 25	\$ -	\$ -	\$ 25	\$ -
40-8403	Printing & Binding	\$ 300	\$ -	\$ -	\$ 300	\$ -
20-8205	Minor Office Equipment	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -
20-8204	Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
20-8222	Minor Tools	\$ -	\$ -	\$ -	\$ -	\$ -
20-8208	Uniform & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
***	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	\$ -	\$ -
20-8253	Safety Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
***	MV Fuel	\$ 900	\$ -	\$ -	\$ 900	\$ -
20-8206	MV Oils, Lubricants & Fluids	\$ -	\$ -	\$ -	\$ -	\$ -
20-8207	MV Repair & Maintenance	\$ 300	\$ -	\$ -	\$ 300	\$ -
***	Street Repair Materials	\$ -	\$ -	\$ -	\$ -	\$ -
20-8209	Paving Materials	\$ -	\$ -	\$ -	\$ -	\$ -
20-8225	Asphalt Materials	\$ -	\$ -	\$ -	\$ -	\$ -
20-8226	Road Base Materials - Paving	\$ -	\$ -	\$ -	\$ -	\$ -
20-8234	Sand	\$ -	\$ -	\$ -	\$ -	\$ -
20-8235	Top Soil	\$ -	\$ -	\$ -	\$ -	\$ -
20-8236	Sod	\$ -	\$ -	\$ -	\$ -	\$ -
20-8210	Traffic & Street Signs	\$ -	\$ -	\$ -	\$ -	\$ -
20-8265	Misc Operating - Other	\$ 300	\$ -	\$ (300)	\$ -	\$ -
20-8266	Minor Equipment - Other	\$ -	\$ -	\$ -	\$ -	\$ -

	TOTAL SUPPLIES/MAINTENANCE	\$ 3,925	\$ -	\$ 2,880	\$ 6,805	\$ -



SUPPLIES & MAINTENANCE DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Development Services		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
20-8200	Postage		\$ 300	\$ -	\$ 480	\$ -
	\$40 per month	\$ 480				
20-8201	Office Supplies		\$ 1,800	\$ -	\$ 1,800	\$ -
	\$150 per month	\$ 1,800				
20-8202	Flowers/Gifts/Plaques		\$ 25	\$ -	\$ 25	\$ -
	Employee appreciation, \$25 per employee	\$ 25				
40-8403	Printing & Binding		\$ 300	\$ -	\$ 300	\$ -
	\$25 per month	\$ 300				
20-8205	Minor Office Equipment		\$ -	\$ -	\$ 3,000	\$ -
	Office Set Up					
20-8204	Office Equipment Repair & Maintenance		\$ -	\$ -	\$ -	\$ -
***	MV Fuel		\$ 900	\$ -	\$ 900	\$ -
	\$75 per month	\$ 900				
20-8206	MV Oils, Lubricants, and Fluids		\$ -	\$ -	\$ -	\$ -
20-8207	MV Repair & Maintenance		\$ 300	\$ -	\$ 300	\$ -
	\$25 per month	\$ 300				
20-8265	Misc. Operating Other		\$ 300	\$ -	\$ -	\$ -
20-8266	Minor Equipment - Other		\$ -	\$ -	\$ -	\$ -
	TOTAL SUPPLIES/MAINTENANCE		\$ 3,925	\$ -	\$ 6,805	\$ -

**OPERATIONS BUDGET SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Development Services		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
20-8203	Miscellaneous Operating	\$ 20,593	\$ -	\$ (20,593)	\$ -	\$ -
20-8214	Finance Charges	\$ -	\$ -	\$ -	\$ -	\$ -
40-8400	Travel & Training	\$ 4,000	\$ -	\$ 1,000	\$ 5,000	\$ -
40-8402	Advertising and Legal Notices	\$ 1,800	\$ -	\$ -	\$ 1,800	\$ -
40-8406	Professional License	\$ 200	\$ -	\$ -	\$ 200	\$ -
40-8407	Dues & Memberships	\$ 300	\$ -	\$ 700	\$ 1,000	\$ -
40-8409	Permits & Applications	\$ -	\$ -	\$ -	\$ -	\$ -
40-8411	Property Damage	\$ -	\$ -	\$ -	\$ -	\$ -
40-8415	Fines & Penalties	\$ -	\$ -	\$ -	\$ -	\$ -
***	Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
***	Other Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
50-8502	Reimbursabels Other	\$ -	\$ -	\$ -	\$ -	\$ -
50-8503	Water Deposit Refunds	\$ -	\$ -	\$ -	\$ -	\$ -
***	Subscriptions & Publications	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OPERATIONS	\$ 26,893	\$ -	\$ (18,893)	\$ 8,000	\$ -

OPERATIONS DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Development Services		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
20-8203	Miscellaneous Operating (Economic Development)		\$ 20,593	\$ -	\$ -	\$ -
	Tradeshow booth, collateral materials	\$ -				
20-8214	Finance Charges		\$ -	\$ -	\$ -	\$ -
40-8400	Travel & Training		\$ 4,000	\$ -	\$ 5,000	\$ -
	P&Z Workshop at NTCOG	\$ 1,500				
	BOAT workshop in Arlington in May	\$ 1,000				
	Code Enforcement, Continuing Education	\$ 1,500				
	Travel Costs	\$ 1,000				
40-8402	Advertising & Legal Notices		\$ 1,800	\$ -	\$ 1,800	\$ -
	\$150 per month	\$ 1,800				
40-8406	Professional License		\$ 200	\$ -	\$ 200	\$ -
	Code enforcement,	\$ 200				
40-8407	Dues & Memberships		\$ 300	\$ -	\$ 1,000	\$ -
	ICC, International Code Council, AICP	\$ 1,000				
	TX Dept of State Health					
40-8409	Permits & Applications		\$ -	\$ -	\$ -	\$ -
40-8411	Property Damage		\$ -	\$ -	\$ -	\$ -
40-8415	Fines & Penalties		\$ -	\$ -	\$ -	\$ -
***	Equipment Maintenance		\$ -	\$ -	\$ -	\$ -

***	Other Equipment Maintenance		\$ -	\$ -	\$ -	\$ -
50-8502	Reimbursabels Other		\$ -	\$ -	\$ -	\$ -
50-8503	Water Deposit Refunds		\$ -	\$ -	\$ -	\$ -
***	Subscriptions & Publications		\$ -	\$ -	\$ -	\$ -
	TOTAL OPERATIONS		\$ 26,893	\$ -	\$ 8,000	\$ -

**UTILITIES SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Development Services		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
30-8300	Electricity	\$ 4,429	\$ -	\$ (4,429)	\$ -	\$ -
30-8301	Gas	\$ 230	\$ -	\$ (230)	\$ -	\$ -
30-8302	Basic Telephone	\$ 558	\$ -	\$ (558)	\$ -	\$ -
30-8303	Long Distance Telephone	\$ 15	\$ -	\$ (15)	\$ -	\$ -
30-8304	Mobile Telephone	\$ 559	\$ -	\$ (559)	\$ -	\$ -
30-8305	Communication Services	\$ 1,557	\$ -	\$ (1,557)	\$ -	\$ -
30-8309	Satellite Service	\$ -	\$ -	\$ -	\$ -	\$ -
40-8430	Dish Network	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL UTILITIES	\$ 7,348	\$ -	\$ (7,348)	\$ -	\$ -

UTILITIES DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Development Services		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
30-8300	Electricity		\$ 4,429	\$ -	\$ -	\$ -
30-8301	Gas		\$ 230	\$ -	\$ -	\$ -
30-8302	Basic Telephone		\$ 558	\$ -	\$ -	\$ -
30-8303	Long Distance Telephone		\$ 15	\$ -	\$ -	\$ -
30-8304	Mobile Telephone		\$ 559	\$ -	\$ -	\$ -
	\$46.59 per month x 1 employees	\$ 558				
30-8305	Communication Services		\$ 1,557	\$ -	\$ -	\$ -
	Share of City internet service, T1 line,	\$ 1,009				
	Remote internet aircard, \$45 per month	\$ 548				
30-8309	Satellite Service		\$ -	\$ -	\$ -	\$ -
40-8430	Dish Network		\$ -	\$ -	\$ -	\$ -
			\$ 7,348	\$ -	\$ -	\$ -

CONTRACTUAL SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Development Services		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
40-8401	Consultants & Professionals	\$ 48,000	\$ -	\$ 12,000	\$ 60,000	\$ -
40-8405	Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
40-8408	Other Contractual	\$ 10,000	\$ -	\$ (10,000)	\$ -	\$ -
40-8410	Lab Testing	\$ -	\$ -	\$ -	\$ -	\$ -
40-8412	Other Rental	\$ -	\$ -	\$ -	\$ -	\$ -
40-8413	Contract Street Repair	\$ -	\$ -	\$ -	\$ -	\$ -
40-8416	Legal	\$ -	\$ -	\$ -	\$ -	\$ -
40-8423	Food Service Inspector	\$ 7,500	\$ -	\$ -	\$ 7,500	\$ -
40-8424	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
40-8425	Solid Waste Collection	\$ -	\$ -	\$ -	\$ -	\$ -
40-8426	Software Tech Support	\$ -	\$ -	\$ -	\$ -	\$ -
40-8427	Equipment Tech Support	\$ 800	\$ -	\$ (200)	\$ 600	\$ -
40-8433	Cleaning Service	\$ -	\$ -	\$ -	\$ -	\$ -
40-8434	OSSF	\$ -	\$ -	\$ -	\$ -	\$ -
40-8435	Pool Inspector	\$ 750	\$ -	\$ (300)	\$ 450	\$ -
40-8436	Pager Service	\$ -	\$ -	\$ -	\$ -	\$ -
40-8437	Connect CTY	\$ -	\$ -	\$ -	\$ -	\$ -

CONTRACTUAL DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Development Services		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
40-8401	Consultants & Professionals		\$ 48,000	\$ -	\$ 60,000	\$ -
	3rd Party Plan Review & Inspections					
	\$5,000 per month	\$ 60,000				
	*Cost is covered by Plan Review Fees					
40-8405	Repair & Maintenance		\$ -	\$ -	\$ -	\$ -
40-8408	Other Contractual		\$ 10,000	\$ -	\$ -	\$ -
		\$ -				
40-8410	Lab Testing		\$ -	\$ -	\$ -	\$ -
40-8412	Other Rental		\$ -	\$ -	\$ -	\$ -
40-8413	Contract Street Repair		\$ -	\$ -	\$ -	\$ -
40-8416	Legal		\$ -	\$ -	\$ -	\$ -
40-8423	Food Service Inspector		\$ 7,500	\$ -	\$ 7,500	\$ -
	3rd party sanitarian	\$ 7,500				
40-8424	Engineering		\$ -	\$ -	\$ -	\$ -
40-8425	Solid Waste Collection		\$ -	\$ -	\$ -	\$ -
40-8426	Software Tech Support		\$ -	\$ -	\$ -	\$ -
40-8427	Equipment Tech Support		\$ 800	\$ -	\$ 600	\$ -
	Additional IT support, city share	\$ 600				
40-8433	Cleaning Service		\$ -	\$ -	\$ -	\$ -



		\$ -				
40-8434	OSSF		\$ -	\$ -	\$ -	\$ -
40-8435	Pool Inspector		\$ 750	\$ -	\$ 450	\$ -
40-8436	Pager Service		\$ -	\$ -	\$ -	\$ -
40-8437	Connect CTY		\$ -	\$ -	\$ -	\$ -
		\$ -				
40-8438	IT Contract		\$ 3,363	\$ -	\$ 4,000	\$ -
	Share of Maverick Computer Contract	\$ 4,000				
40-8444	Equipment Maintenance		\$ -	\$ -	\$ -	\$ -
40-8446	Other Equipment Maintenance		\$ -	\$ -	\$ -	\$ -
40-8451	Equipment Rental		\$ -	\$ -	\$ -	\$ -
40-8453	Repair & Maintenance - Other		\$ -	\$ -	\$ -	\$ -
	Includes YTDS expenses for City Hall					
	Pest control contract					
50-8500	City Attorney		\$ -	\$ -	\$ -	\$ -
50-8501	City Engineer		\$ 6,000	\$ -	\$ 3,000	\$ -
	Plan review, P&Z issues	\$ 3,000				
	\$250 per month					
	TOTAL CONTRACTUAL		\$ 76,413	\$ -	\$ 75,550	\$ -

CAPITAL IMPROVEMENTS & EQUIPMENT SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Development Services		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
60-8600	Office Equipment	\$ 3,000	\$ -	\$ (3,000)	\$ -	\$ -
60-8601	Motor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
60-8603	Road Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
60-8604	Heavy Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
60-8605	Building Construction	\$ -	\$ -	\$ -	\$ -	\$ -
60-8606	Office Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
60-8612	Software	\$ -	\$ -	\$ -	\$ -	\$ -
60-8613	Hardware	\$ -	\$ -	\$ -	\$ -	\$ -
60-8624	Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL OUTLAY	\$ 3,000	\$ -	\$ (3,000)	\$ -	\$ -

CAPITAL EXPENSES & EQUIPMENT DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Development Services		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
60-8600	Office Equipment		\$ 3,000	\$ -	\$ -	\$ -
	New office equipment, computer, printer	\$ 3,000				
60-8601	Motor Equipemnt		\$ -	\$ -	\$ -	\$ -
60-8603	Road Improvements		\$ -	\$ -	\$ -	\$ -
60-8604	Heavy Equipment		\$ -	\$ -	\$ -	\$ -
60-8605	Building Construction		\$ -	\$ -	\$ -	\$ -
60-8606	Office Improvements		\$ -	\$ -	\$ -	\$ -
60-8612	Software		\$ -	\$ -	\$ -	\$ -
60-8613	Hardware		\$ -	\$ -	\$ -	\$ -
60-8624	Equipment Purchase		\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL OUTLAY		\$ 3,000		\$ -	\$ -

DEBT SERVICE & TRANSFERS SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Development Services		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
70-8703	Matching Road	\$ -	\$ -	\$ -	\$ -	\$ -
70-8705	Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
70-8706	Intrafund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
70-8729	Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -
70-8730	Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -
70-8731	Savings Fund	\$ -	\$ -	\$ -	\$ -	\$ -
***	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
***	Transfer to Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -
***	Transfer to Waste Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -
***	Transfer to All Funds	\$ -	\$ -	\$ -	\$ -	\$ -
***	Transfer to All Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL DEBT SERVICE & TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -

DEBT SERVICE & TRANSFERS DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Development Services		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
70-8700	Tourism		\$ -	\$ -	\$ -	\$ -
70-8705	Interfund Transfer		\$ -	\$ -	\$ -	\$ -
70-8706	Intrafund Transfer		\$ -	\$ -	\$ -	\$ -
70-8729	Reserve Fund		\$ -	\$ -	\$ -	\$ -
70-8730	Capital Fund		\$ -	\$ -	\$ -	\$ -
70-8731	Savings Fund		\$ -	\$ -	\$ -	\$ -
***	Transfer to Water Fund		\$ -	\$ -	\$ -	\$ -
***	Transfer to Waste Water Fund		\$ -	\$ -	\$ -	\$ -
***	Transfer to All Funds		\$ -	\$ -	\$ -	\$ -
***	Transfer to All Reserves		\$ -	\$ -	\$ -	\$ -
	TOTAL DEBT SERVICE & TRANSFERS		\$ -	\$ -	\$ -	\$ -

DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2014-2015		Fire/Rescue		Fire/Rescue			
				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
	<b><u>PERSONNEL</u></b>						
10-8100	Salaries and Wages	\$ 316,779	\$ 360,411	\$ 377,599	\$ 364,381	\$ 399,709	
10-8101	Payroll Expenses	\$ 24,769	\$ 28,883	\$ 28,379	\$ 28,177	\$ 9,156	
***	F.I.C.A.	\$ -	\$ -	\$ -			
***	Unemployment Insurance	\$ -	\$ -	\$ 72	\$ 56	\$ 1,656	
10-8102	Workers Compensation	\$ 15,000	\$ 11,500	\$ 13,000	\$ 18,452	\$ 6,040	
10-8103	Health Insurance	\$ 22,000	\$ 36,375	\$ 36,375	\$ 21,102	\$ 57,600	
***	Dental Insurance	\$ -	\$ -	\$ -		\$ 2,880	
***	Life Insurance	\$ -	\$ -	\$ -		\$ 1,152	
10-8104	Retirement	\$ 9,600	\$ 9,800	\$ 9,600	\$ 9,600	\$ 23,933	
***	Physicals	\$ -	\$ -	\$ -		\$ -	
10-8121	Long Term Disability	\$ 1,300	\$ 1,300	\$ 1,300	\$ -		
10-8122	Group Term Life Insurance	\$ 2,500	\$ 2,900	\$ 2,900	\$ -		
10-8123	Accident & Sickness Insurance	\$ 3,700	\$ 4,800	\$ 4,800	\$ -		
10-8124	Floater Shifts	\$ 4,500	\$ 10,800	\$ 10,800	\$ 4,830	\$ 13,817	
10-8125	Emergency Overtime	\$ -	\$ 10,500	\$ -		\$ 3,064	
	<i>SUBTOTAL PERSONNEL</i>	\$ 400,148	\$ 477,269	\$ 484,825	\$ 446,597	\$ 519,007	\$ -
	<b><u>SUPPLIES &amp; MAINTENANCE</u></b>						
20-8200	Postage	\$ 1,000	\$ 1,000	\$ 990	\$ 199	\$ 990	
20-8201	Office Supplies	\$ 1,500	\$ 1,500	\$ 1,200	\$ 1,220	\$ 1,200	
40-8403	Printing & Binding	\$ -	\$ -	\$ 750	\$ 348	\$ 750	
20-8202	Flowers/Gifts/Plaques	\$ 500	\$ 500	\$ 350	\$ 223	\$ 350	
20-8205	Minor Office Equipment	\$ -	\$ -		\$ -		
20-8204	Repair & Maintenance	\$ 5,000	\$ 5,000		\$ -		
20-8222	Minor Tools	\$ -	\$ -	\$ -	\$ -		

				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011- 2012 ACTUAL	FY 2012- 2013 BUDGET	FY 2013- 2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
20-8208	Uniforms & Supplies	\$ 5,000	\$ 6,000	\$ 4,500	\$ 4,644	\$ 4,500	
	Operating Supplies (non-consumables)	\$ -	\$ -				
20-8253	Safety Equipment	\$ -	\$ -	\$ 2,400	\$ 2,003	\$ 2,400	
20-8206	MV Fuel	\$ 12,000	\$ 14,000	\$ 15,000	\$ 11,592	\$ 15,000	
	MV Oils, Lubricants, & Fluids	\$ -	\$ -				
	MV Tires, Tubes, and Batteries	\$ -	\$ -				
20-8207	MV Repair & Maintenance	\$ 17,000	\$ 12,000	\$ 12,000	\$ 14,159	\$ 12,000	
20-8223	Equipment	\$ -	\$ -	\$ -			
20-8224	Misc. Tools/Supplies	\$ -	\$ -	\$ -			
20-8260	Building Maintenance	\$ -	\$ -	\$ -			
20-8265	Misc. Operating Other	\$ -	\$ -	\$ 2,000	\$ 2,070	\$ 2,500	
20-8266	Minor Equipment - Other	\$ -	\$ -	\$ -	\$ -		
20-8215	Fire Prevention	\$ 500	\$ 600	\$ -	\$ -		
20-8216	PPE & Supplies	\$ 4,500	\$ 8,400	\$ 7,000	\$ 6,158	\$ 7,000	
20-8217	EMS Supplies	\$ 2,000	\$ 2,000	\$ 2,100	\$ 1,002	\$ 2,100	
20-8218	Rehab Supplies	\$ 500	\$ 700	\$ 1,000	\$ 736	\$ 1,000	
20-8219	Foam Supplies	\$ 500	\$ 500	\$ 500	\$ 627	\$ 500	
20-8220	Road Absorbent Supplies	\$ 500	\$ 500	\$ 480	\$ 636	\$ 500	
60-8621	Hose & Nozzles	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,664	\$ 2,000	
	<b>SUBTOTAL SUPPLIES</b>	\$ 52,500	\$ 54,700	\$ 52,270	\$ 48,282	\$ 52,790	\$ -
	<b>OPERATIONS</b>						
20-8203	Miscellaneous Operating	\$ 1,500	\$ 2,500	\$ -			
20-8266	Minor Equipment - Other	\$ -	\$ -	\$ -			
20-8214	Finance Charges	\$ 500	\$ 250	\$ 250	\$ 339	\$ 250	
40-8400	Travel & Training	\$ 6,500	\$ 7,000	\$ 4,990	\$ 2,893	\$ 4,500	
40-8402	Advertising and Legal Notices	\$ 1,500	\$ 1,500	\$ -	\$ -		
40-8406	Professional License	\$ -	\$ -	\$ -	\$ -		
40-8407	Dues & Memberships	\$ 2,000	\$ 4,000	\$ 4,009	\$ 2,582	\$ 3,577	
40-8409	Permits & Applications	\$ -	\$ -	\$ -			

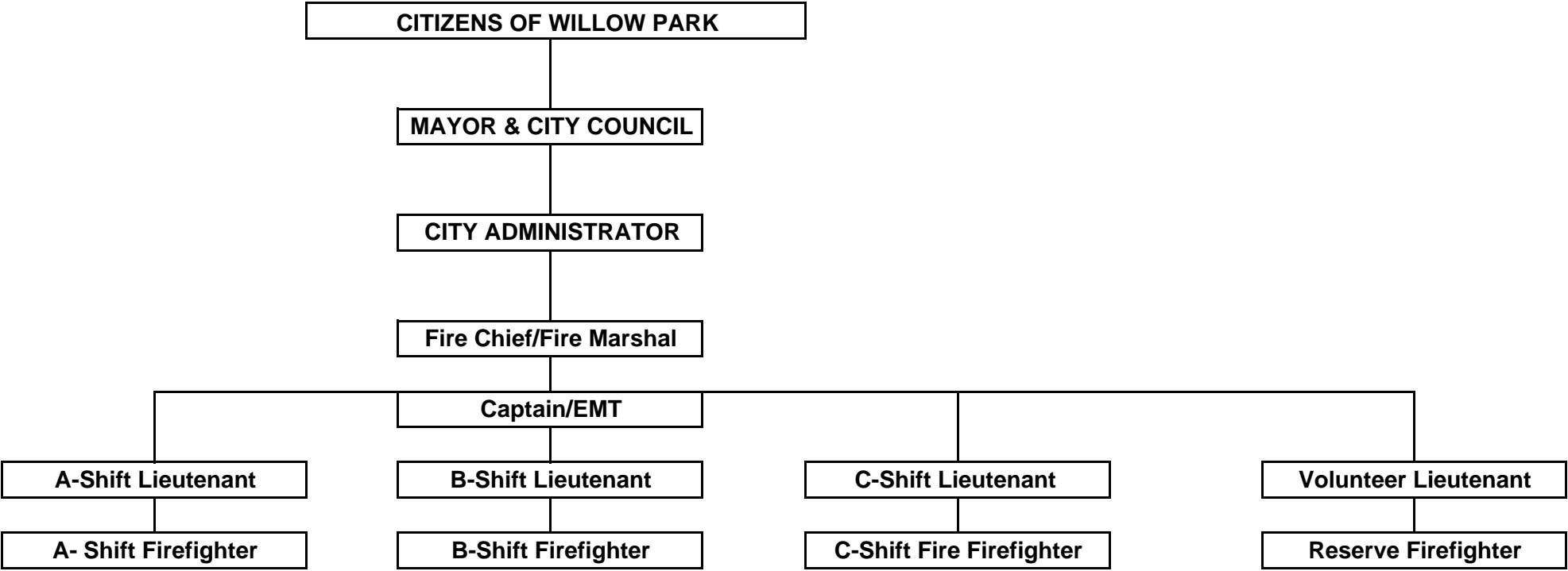
				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011- 2012 ACTUAL	FY 2012- 2013 BUDGET	FY 2013- 2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
	<i>SUBTOTAL OPERATIONS</i>	\$ 12,000	\$ 15,250	\$ 9,249	\$ 5,814	\$ 8,327	\$ -
	<b><u>UTILITIES</u></b>						
30-8300	Electricity	\$ -	\$ -	\$ 4,429	\$ 3,244		
30-8301	Gas	\$ -	\$ -	\$ 230	\$ -		
30-8302	Basic Telephone	\$ 950	\$ 950	\$ 1,250	\$ 1,234		
30-8303	Long Distance Telephone	\$ 450	\$ 450	\$ 465	\$ 772		
30-8304	Mobile Telephone	\$ -	\$ -	\$ 560	\$ 459		
30-8305	Communication Services	\$ 1,000	\$ -	\$ 1,009		\$ 600	
30-8309	Satellite Service	\$ 500	\$ 600	\$ -	\$ -		
	<i>SUBTOTAL UTILITIES</i>	\$ 2,900	\$ 2,000	\$ 7,943	\$ 5,709	\$ 600	\$ -
	<b><u>CONTRACTUAL SERVICES</u></b>						
40-8401	Consultants & Professionals	\$ 5,000	\$ 3,500	\$ 1,500	\$ 1,114	\$ -	
40-8404	Property & Liability	\$ 1,300	\$ 1,300	\$ 500	\$ -	\$ 5,321	
40-8405	Repair & Maintenance	\$ 1,500	\$ 1,500	\$ 1,200	\$ 873	\$ 1,200	
40-8408	Other Contractual	\$ -	\$ -	\$ 600	\$ 1,980	\$ 600	
10-8120	Management Liability	\$ 950	\$ 2,300	\$ 2,300	\$ -	\$ -	
40-8420	Office Equipment Maintenance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 896	\$ -	
40-8421	Equipment Annual	\$ 7,000	\$ 7,000	\$ 7,000	\$ 8,341	\$ 7,000	
40-8422	Automobile Insurance	\$ 11,000	\$ 11,000	\$ 8,500	\$ -	\$ -	
40-8423	Portable Equipment	\$ 500	\$ 500	\$ -	\$ -		
40-8424	Umbrella Liability	\$ 2,250	\$ 2,250	\$ -	\$ -		
40-8437	Connect CTY			\$ 1,600	\$ 2,107	\$ 5,000	
	<i>SUBTOTAL CONTRACTUAL</i>	\$ 30,500	\$ 30,350	\$ 24,200	\$ 15,310	\$ 19,121	\$ -
	<b><u>CAPITAL OUTLAY</u></b>						
60-8600	Office Equipment	\$ 2,000	\$ -	\$ -	\$ -		



				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011- 2012 ACTUAL	FY 2012- 2013 BUDGET	FY 2013- 2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
60-8601	Motor Equipemnt	\$ 1,500	\$ -	\$ -	\$ 28,031	\$ 45,135	
60-8602	Communication Equipment	\$ 500	\$ -	\$ -	\$ -		
60-8606	Office Improvements	\$ -	\$ -	\$ -	\$ -		
60-8624	Equipment Purchase	\$ -	\$ -	\$ -	\$ -		
60-8611	Medical Equipment	\$ 2,000	\$ 2,000	\$ -	\$ -		
60-8623	Grant Purchases	\$ -	\$ -	\$ -	\$ 1,680		
60-8624	Traffic Control Equipment	\$ 500	\$ 500	\$ -	\$ -		
	<i>SUBTOTAL CAPITAL OUTLAY</i>	\$ 6,500	\$ 2,500	\$ -	\$ 29,711	\$ 45,135	\$ -
	<b>DEBT SERVICES &amp; TRANSFERS</b>						
70-8729	Reserve Fund	\$ -	\$ -	\$ -			
70-8730	Capital Fund	\$ -	\$ -	\$ -			
70-8731	Savings Fund	\$ -	\$ -	\$ -			
70-8702	Debt Service	\$ 32,295	\$ 32,295	\$ 32,296	\$ 32,296		
	<i>SUBTOTAL ACCT TRANFS</i>	\$ 32,295	\$ 32,295	\$ 32,296	\$ 32,296	\$ -	\$ -
	<b>DEPARTMENT TOTAL</b>	<b>\$ 536,843</b>	<b>\$ 614,364</b>	<b>\$ 610,783</b>	<b>\$ 583,719</b>	<b>\$ 644,980</b>	<b>\$ -</b>

DEPARTMENT NARRATIVE		
FISCAL YEAR	FUND	DEPARTMENT
2014-2015	Fire/Rescue	Fire/Rescue
<b>DEPARTMENT MISSION STATEMENT</b>		
The Primary Mission of the Willow Park Fire/Rescue Department is to present an effective, well trained team to provide a range of programs designed to protect the Community of Willow Park. These programs include Fire Prevention, Fire Education, Fire Suppression, Emergency Medical Services, Emergency Management and Rescue Services. The delivery of these programs will be provided at the highest level possible with available resources		
<b>MAJOR ACCOMPLISHMENTS THIS CURRENT FISCAL YEAR:</b>		
Advanced certifications obtained by full time and volunteer firefighters		
Transitioned from an independent organization to a city department		
Reduced our ISO rating from a 4 to a 3		
Presented fire prevention and education to local schools		
Obtained grants for training and equipment		
Started a quarterly CPR class for the citizens of Willow Park		
<b>MAJOR ACTIVITIES PLANNED FOR UPCOMING BUDGET YEAR:</b>		
Community awareness event- Give citizens a tour of fire station and equipment and explain services provided by the fire department		
Emergency Management Event- teach a class to citizens on how to build emergency preparedness kits and what to do in case of emergency		
Fire Prevention and Education to the local schools		
Have all pre fire and emergency plans converted to digital format so in the event of an emergency responders can pull up all target hazard information		
Have all hydrant location and flow information loaded into digital format		
Send 3 members to the Texas A&M Fire Training school in July		

DEPARTMENT GOALS & OBJECTIVES		
FISCAL YEAR	FUND	DEPARTMENT
2014-2015	Fire/Rescue	Fire/Rescue
Maintain ISO Rating of 3	With	
	Keep Same Full Time Staffing Level	
	Maintain Hydrant and Business Inspections	
	Maintain a High Level of Training	
Emergency Management City of Willow Park		
	Have an open house at the fire station	
	Have an Emergency Management Event	
	Teach Citizens how to build an emergency preparedness kit	
New Equipment		
	Replace 1989 Brush Truck	
	Replace 2001 Support Vehicle	



DEPARTMENT BUDGET SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Fire/Rescue		Fire/Rescue		
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
10	Personnel	\$ 484,825	\$ 446,597	\$ 34,182	\$ 519,007	\$ -
20	Supplies & Maintenance	\$ 52,270	\$ 48,282	\$ 520	\$ 52,790	\$ -
20	Operations	\$ 9,249	\$ 5,814	\$ (922)	\$ 8,327	\$ -
30	Utilities	\$ 7,943	\$ 5,709	\$ (7,343)	\$ 600	\$ -
40	Contractual Services	\$ 24,200	\$ 15,310	\$ (5,079)	\$ 19,121	\$ -
60	Capital Outlay	\$ -	\$ 29,711	\$ 45,135	\$ 45,135	\$ -
70	Debt Services & Transfers	\$ 32,296	\$ 32,296	\$ (32,296)	\$ -	\$ -

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TOTAL DEPARTMENT EXPENSES	\$	610,783	\$	583,719	\$	34,197	\$	644,980	\$	-
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PERSONNEL BUDGET SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Fire/Rescue		Fire/Rescue		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
10-8100	Salaries and Wages	\$ 377,599	\$ 364,381	\$ 22,110	\$ 399,709	\$ -
10-8124	Floater Shifts	\$ 10,800	\$ 4,830	\$ 3,017	\$ 13,817	\$ -
10-8125	Emergency Overtime	\$ -	\$ -	\$ 3,064	\$ 3,064	\$ -
	<i>SUBTOTAL WAGES AND SALARIES</i>	\$ 388,399	\$ 369,211	\$ 28,191	\$ 416,590	\$ -
10-8101	Payroll Expenses	\$ 28,379	\$ 28,177	\$ (19,223)	\$ 9,156	\$ -
***	FICA	\$ -	\$ -	\$ -	\$ -	\$ -
***	Unemployment Insurance	\$ 72	\$ 56	\$ 1,584	\$ 1,656	\$ -
10-8102	Workers Compensation	\$ 13,000	\$ 18,452	\$ (6,960)	\$ 6,040	\$ -
10-8103	Group Health	\$ 36,375	\$ 21,102	\$ 21,225	\$ 57,600	\$ -
***	Dental Insurance	\$ -	\$ -	\$ 2,880	\$ 2,880	\$ -
***	Life Insurance	\$ -	\$ -	\$ 1,152	\$ 1,152	\$ -
10-8104	Retirement	\$ 9,600	\$ 9,600	\$ 14,333	\$ 23,933	\$ -
10-8121	Long Term Disability	\$ 1,300	\$ -	\$ (1,300)	\$ -	\$ -
10-8122	Group Term Life	\$ 2,900	\$ -	\$ (2,900)	\$ -	\$ -
10-8123	Accident & Sickness	\$ 4,800	\$ -	\$ (4,800)	\$ -	\$ -
	<i>SUBTOTAL FRINGE BENEFITS</i>	\$ 96,426	\$ 77,386	\$ 5,991	\$ 102,417	\$ -
51240	Physicals	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>TOTAL DIRECT PERSONNEL COSTS</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>TOTAL PERSONNEL AND RELATED COSTS</i>	\$ 484,825	\$ 446,597	\$ 34,182	\$ 519,007	\$ -

PERSONNEL BUDGET JUSTIFICATION			
FISCAL YEAR		FUND	DEPARTMENT
2014-2015		Fire/Rescue	Fire/Rescue
ACCOUNT NO.	EXPENDITURE GROUP	INCREASE/ (DECREASE)	JUSTIFICATION
10-8121	Long Term Disability	\$ (1,300)	With Transition to City Department, City offers Long Term through 3rd Party
10-8122	Group Term Life Insurance	\$ (2,900)	City Included Benefit through TML
10-8123	Accident and Sickness	\$ (4,800)	With Transition to City Department, City offers Long Term through 3rd Party
10-8103	Health Insurance	\$ 6,840	Cost Difference in City Health Insurance
	Dental	\$ 2,400	Added Benefit of City Employee
	Life	\$ 1,000	Added Benefit of City Employee
10-8104	Retirement	\$ (1,443.00)	Savings moving from IRA account to TMRS
10-8101	Payroll Expenses	\$ (22,909)	No longer have to pay Social Security being City Department
	Physicals	\$ 3,600	Gym Memberships for Full Time and Volunteers Firefighters Health and Safety
	Total Increase/Decrease	\$ (19,512)	

PERSONNEL DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Fire/Rescue		Fire/Rescue		
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	FY 2013-2014		FY 2014-2015	
			CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
10-8100	Salaries and Wages		\$ 377,599	\$ 364,381	399,709	0
	8 FTE - Gross Pay	\$ 399,709				
10-8101	Payroll Expenses	\$ 9,156	\$ 28,379	\$ 28,177	9,156	0
	Medicare; gross salary x .0145	\$ 5,796				
	FUTA \$420 each	\$ 3,360				
***	FICA		\$ -	\$ -	0	0
***	Unemployment Insurance		\$ 72	\$ 56	1,656	0
	(even year) 0.001 x first 9000.00 earned per employee (\$109/ea)					
	( odd year) 0.023 x first 9000.00 earned per employee (\$207/ea)	\$ 1,656				
10-8102	Workers Compensation		\$ 13,000	\$ 18,452	6,040	0
	Projected at \$755 per employee	\$ 6,040				
10-8103	Health Insurance		\$ 36,375	\$ 21,102	57,600	0
	\$600 per month x employee	\$ 57,600				
***	Dental Insurance		\$ -	\$ -	2,880	0
	\$30 permend x employee	\$ 2,880				
***	Life Insurance		\$ -	\$ -	1,152	0
	\$12 per month x employee	\$ 1,152				
10-8104	Retirement	\$ 23,933	\$ 9,600	\$ 9,600	23,933	0
	0.0217 x gross salaries (Oct - Dec)	\$ 2,168				
	0.0726 x gross salaries (Jan - Sep)	\$ 21,764				
***	Physicals		\$ -	\$ -	0	0
10-8121	Long Term Disability		\$ 1,300	\$ -	0	0



10-8122	Group Term Life Insurance		\$ 2,900	\$ -	0	0
10-8123	Accident & Sickness		\$ 4,800	\$ -	0	0
10-8124	Floater Shifts		\$ 10,800	\$ 4,830	13,817	0
	3rd Shift for 5 days (\$10.10 per hour)	\$ 3,636				
	6% for					
10-8125	Emergency Overtime		\$ -	\$ -	3,064	0
	12 hours per employee	\$ 1,532				
	TOTAL PERSONNEL AND RELATED COSTS		\$ 484,825	\$ 446,597	519,007	0

**SUPPLIES AND MAINTENANCE BUDGET SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Fire/Rescue		Fire/Rescue		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
20-8200	Postage	\$ 990	\$ 1,000	\$ -	\$ 990	\$ -
20-8201	Office Supplies	\$ 1,200	\$ 1,500	\$ -	\$ 1,200	\$ -
40-8403	Printing & Binding	\$ 750	\$ -	\$ -	\$ 750	\$ -
20-8202	Flowers/Gifts/Plaques	\$ 350	\$ 500	\$ -	\$ 350	\$ -
20-8205	Minor Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
20-8204	Office Equipment Repair & Maintenance	\$ -	\$ 5,000	\$ -	\$ -	\$ -
20-8222	Minor Tools	\$ -	\$ -	\$ -	\$ -	\$ -
20-8208	Uniform & Supplies	\$ 4,500	\$ 6,000	\$ -	\$ 4,500	\$ -
***	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	\$ -	\$ -
20-8253	Safety Equipment	\$ 2,400	\$ -	\$ -	\$ 2,400	\$ -
***	MV Fuel	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -
20-8206	MV Oils, Lubricants & Fluids	\$ -	\$ -	\$ -	\$ -	\$ -
***	MV Tires, Tubes & Batteries	\$ -	\$ -	\$ -	\$ -	\$ -
20-8207	MV Repair & Maintenance	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ -
20-8223	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
20-8224	Misc Tools/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
20-8265	Misc Operating - Other	\$ 2,000	\$ -	\$ 500	\$ 2,500	\$ -
20-8266	Minor Equipment - Other	\$ -	\$ -	\$ -	\$ -	\$ -
20-8215	Fire Prevention	\$ -	\$ 600	\$ -	\$ -	\$ -
20-8216	PPE & Supplies	\$ 7,000	\$ 8,000	\$ -	\$ 7,000	\$ -
20-8217	EMS Supplies	\$ 2,100	\$ 2,000	\$ -	\$ 2,100	\$ -
20-8218	Rehab Supplies	\$ 1,000	\$ 700	\$ -	\$ 1,000	\$ -
20-8219	Foam Supplies	\$ 500	\$ 500	\$ -	\$ 500	\$ -
20-8220	Road Absorbent Supplies	\$ 480	\$ 500	\$ 20	\$ 500	\$ -
	TOTAL SUPPLIES/MAINTENANCE	\$ 50,270	\$ 53,300	\$ 520	\$ 50,790	\$ -

SUPPLIES & MAINTENANCE BUDGET JUSTIFICATION			
FISCAL YEAR		FUND	DEPARTMENT
2014-2015		Fire/Rescue	Fire/Rescue
ACCOUNT NO.	EXPENDITURE GROUP	INCREASE/ (DECREASE)	JUSTIFICATION
20-8220	Road Absorbent Supplies	\$ 20	Will fund one extra bag of Road Absorbent
20-8265	Misc Operating Supplies	\$ 500	Cost of Paper Towels and Toilet Paper have increased with use of community center
	Total Increase/Decrease	\$ 520	

SUPPLIES & MAINTENANCE DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Fire/Rescue		Fire/Rescue		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
20-8200	Postage		\$ 990	\$ 199	\$ 990	\$ -
	Postage for sending out donation letters and department mail					
	Department use, \$20 per month	\$ 240				
	Donation Letter; 1500 letter	\$ 750				
20-8201	Office Supplies		\$ 1,200	\$ 1,220	\$ 1,200	\$ -
	paper, pencils, keyboards, clip boards, ect					
	\$100 per month					
40-8403	Printing & Binding		\$ 750	\$ 348	\$ 750	\$ -
	printing of the donation letter	\$ 750				
20-8202	Flowers/Gifts/Plaques		\$ 350	\$ 223	\$ 350	\$ -
	annual awards, flowers for members family members deaths	\$ 150				
	\$25 per employee (8)	\$ 200				
20-8205	Minor Office Equipment		\$ -	\$ -	\$ -	\$ -
20-8204	Equipment Repair & Maintenance		\$ -	\$ -	\$ -	\$ -
	Moved to Building Maintenance					
20-8222	Minor Tools		\$ -	\$ -	\$ -	\$ -
20-8208	Uniforms & Supplies		\$ 4,500	\$ 4,644	\$ 4,500	\$ -
	Uniforms for full time and volunteer personnel					
	\$300 per set x 15 sets	\$ 4,500				
***	Operating Supplies (non-consumables)		\$ -	\$ -	\$ -	\$ -
20-8253	Safety Equipment		\$ 2,400	\$ 2,003	\$ 2,400	\$ -
	Cones, traffic control, Batteries for flash lights and air packs	\$ 2,400				
	\$200 per month					

***	MV Fuel		\$ 15,000	\$ 11,592	\$ 15,000	\$ -
	Fuel for all department apparatus					
	\$1250 per month	\$ 15,000				
20-8206	MV Oils, Lubricants, and Fluids		\$ -	\$ -	\$ -	\$ -
***	MV Tires, Tubes, and Batteries		\$ -	\$ -	\$ -	\$ -
20-8207	MV Repair & Maintenance		\$ 12,000	\$ 14,159	\$ 12,000	\$ -
	Repair and maintenance on all department vehicles					
	Lights, brakes, tire, pump replacement, vehicle wrap					
20-8223	Equipment		\$ -	\$ -	\$ -	\$ -
20-8224	Misc. Tools/Supplies		\$ -	\$ -	\$ -	\$ -
20-8265	Misc. Operating Other		\$ 2,000	\$ 2,070	\$ 2,500	\$ -
	Hose, \$250 per section, 8 sections	\$ 2,000				
20-8266	Minor Equipment - Other		\$ -	\$ -	\$ -	\$ -
20-8215	Fire Prevention		\$ -	\$ -	\$ -	\$ -
	Supplies for public education events, school events, station tours					
	Formally Fire Clowns					
20-8216	PPE & Supplies		\$ 7,000	\$ 6,158	\$ 7,000	\$ -
	Bunker Gear, Aipacks, Gloves, Helmets, Boots					
	\$2000 per set	\$ 6,000				
	Glove replacement	\$ 1,000				
20-8217	EMS Supplies		\$ 2,100	\$ 1,002	\$ 2,100	\$ -
	Medical supplies for EMS Calls					
	\$175 per month					
20-8218	Rehab Supplies		\$ 1,000	\$ 736	\$ 1,000	\$ -
	Water and gatorade for firefighters on emergency calls					
20-8219	Foam Supplies		\$ 500	\$ 627	\$ 500	\$ -

	Foam for the trucks foam tanks for all types of fires					
	5 gallon of foam for \$100, with 20 gallon tank					
20-8220	Road Absorbent Supplies		\$ 480	\$ 636	\$ 500	\$ -
	Gator for absorbing fluids on the road ways					
	\$40 per bag	\$ 480				
	TOTAL SUPPLIES/MAINTENANCE		\$ 50,270	\$ 45,618	\$ 50,790	\$ -

**OPERATIONS BUDGET SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Fire/Rescue		Fire/Rescue		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
20-8203	Miscellaneous Operating	\$ -	\$ -	\$ -	\$ -	\$ -
20-8214	Finance Charges	\$ 250	\$ 339	\$ -	\$ 250	\$ -
40-8400	Travel & Training	\$ 4,990	\$ 2,893	\$ (490)	\$ 4,500	\$ -
40-8402	Advertising and Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -
40-8406	Professional License	\$ -	\$ -	\$ -	\$ -	\$ -
40-8407	Dues & Memberships	\$ 4,009	\$ 2,582	\$ (432)	\$ 3,577	\$ -
40-8409	Permits & Applications	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL SUPPLIES/MAINTENANCE	\$ 9,249	\$ 5,814	\$ (922)	\$ 8,327	\$ -

Operations BUDGET JUSTIFICATION			
FISCAL YEAR		FUND	DEPARTMENT
2014-2015		Fire/Rescue	Fire/Rescue
ACCOUNT NO.	EXPENDITURE GROUP	INCREASE/ (DECREASE)	JUSTIFICATION
40-8407	Dues and Memberships	\$ (532)	Less EMS Certifications due for the 2014/2015 Budget Year
40-8400	Travel and Training	\$ (432)	2014/2015 Budget will have 2 members with Instructor 3 so will cut training cost
	Total Increase/Decrease	\$ (964)	



OPERATIONS DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Fire/Rescue		Fire/Rescue		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
20-8265	Misc. Operating Other		\$ -	\$ -	0	0
	Two cycle oil, weedeating					
20-8266	Minor Equipment - Other		\$ -	\$ -	0	0
20-8214	Finance Charges		\$ 250	\$ 250	250	250
	Fund set aside for late fees					
	\$15 month bank fees, item will be eliminated in future businesses					
40-8400	Travel & Training		\$ 4,990	\$ 2,893	4500	0
	Weekly and Annual Fire and EMS training					
	Fire Officers I, Hazmat Technician, Instructor I, II, III,	\$ 1,000				
	Emergency Medical					
	Live Fire Training	\$ 1,200				
	CE Solutions	\$ 1,920				
40-8402	Advertising & Legal Notices		\$ -	\$ -	0	0
40-8406	Professional License		\$ -	\$ -	0	0
40-8407	Dues & Memberships		\$ 4,009	\$ 2,582	3577	0
	Dues to the TCFP, SSFMA, and TDH all state regulatory agencies					
	TCFP Annual Fees \$85 for firefighters (17)	\$ 1,445				
	SSFMA, \$30 per volunteer (7) And Department Annual	\$ 340				
	TDH Annual Fee	\$ 70				
	TDH EMT Basic 3 Renewals at \$64	\$ 192				
	New Certifications and Upgrades (18) at \$85	\$ 1,530				
		\$ 3,577				
40-8409	Permits & Applications		\$ -	\$ -	0	0

	TOTAL SUPPLIES/MAINTENANCE		\$ 9,249	\$ 5,725	\$ 8,327	\$ 250
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**UTILITIES SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Fire/Rescue		Fire/Rescue		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
30-8300	Electricity	\$ 4,429	\$ 3,244	\$ (4,429)	\$ -	\$ -
30-8301	Gas	\$ 230	\$ -	\$ (230)	\$ -	\$ -
30-8302	Basic Telephone	\$ 1,250	\$ 1,234	\$ (1,250)	\$ -	\$ -
30-8303	Long Distance Telephone	\$ 465	\$ 772	\$ (465)	\$ -	\$ -
30-8304	Mobile Telephone	\$ 560	\$ 459	\$ (560)	\$ -	\$ -
30-8305	Communication Services	\$ 1,009	\$ -	\$ (409)	\$ 600	\$ -
30-8309	Satellite Service	\$ -	\$ -	\$ -	\$ -	\$ -
40-8430	Dish Network	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL UTILITIES	\$ 7,943	\$ 5,709	\$ (7,343)	\$ 600	\$ -

UTILITES BUDGET JUSTIFICATION				
FISCAL YEAR		FUND		DEPARTMENT
2014-2015		Fire/Rescue		Fire/Rescue
ACCOUNT NO.	EXPENDITURE GROUP	INCREASE/ (DECREASE)	JUSTIFICATION	
30-8300	Electricity	\$ (2,629)	Electricity Averaged 150 per month	
30-8302	Basic Telephone	\$ 700	Phone Bill Averaged 140 a month	
30-8303	Long Distance Telephone	\$ 984	Long Distance Averaged 110 a month	
30-8309	Satellite TV Service	\$ 1,080	Paid out of Reserve Fund for 2013/2014 Moving to City Department	
30-8305	Communications Service	\$ 1,200	Grant Funded Tablets Internet Access for on scene reports	
	Total Increase/Decrease	\$ 1,335		

UTILITIES DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Fire/Rescue		Fire/Rescue		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
30-8300	Electricity		\$ 4,429	\$ 3,244	\$ -	\$ -
30-8301	Gas		\$ 230	\$ -	\$ -	\$ -
30-8302	Basic Telephone		\$ 1,250	\$ 1,234	\$ -	\$ -
	FD on separate phone system					
30-8303	Long Distance Telephone		\$ 465	\$ 772	\$ -	\$ -
	FD on separate phone system					
30-8304	Mobile Telephone		\$ 560	\$ 459	\$ -	\$ -
30-8305	Communication Services		\$ 1,009	\$ -	\$ 600	\$ -
	Mobile communication (tablets)	\$ 600				
30-8309	Satellite Service		\$ -	\$ -	\$ -	\$ -
40-8430	Dish Network		\$ -	\$ -	\$ -	\$ -
	TOTAL UTILITIES		\$ 7,943	\$ 5,709	\$ 600	\$ -

CONTRACTUAL SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Fire/Rescue		Fire/Rescue		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
40-8401	Consultants & Professionals	\$ 1,500	\$ 4,000	\$ (1,500)	\$ -	\$ -
40-8404	Property & Liability	\$ 500	\$ -	\$ 4,821	\$ 5,321	\$ -
40-8405	Repair & Maintenance	\$ 1,200	\$ 873	\$ -	\$ 1,200	\$ -
40-8408	Other Contractual	\$ 600	\$ 1,980	\$ -	\$ 600	\$ -
10-8120	Management Liability	\$ 2,300	\$ -	\$ (2,300)	\$ -	\$ -
40-8420	Office Equipment	\$ 1,000	\$ 896	\$ (1,000)	\$ -	\$ -
40-8421	Equipment Annual	\$ 7,000	\$ 8,341	\$ -	\$ 7,000	\$ -
40-8422	Automobile Insurance	\$ 8,500	\$ -	\$ (8,500)	\$ -	\$ -
40-8423	Portable Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
40-8424	Umbrella Liability	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CONTRACTUAL	\$ 22,600	\$ 16,090	\$ (8,479)	\$ 14,121	\$ -

CONTRACTUAL BUDGET JUSTIFICATION				
FISCAL YEAR		FUND		DEPARTMENT
2014-2015		Fire/Rescue		Fire/Rescue
ACCOUNT NO.	EXPENDITURE GROUP	INCREASE/ (DECREASE)	JUSTIFICATION	
40-8408	Other Contractual	\$ 2,900	Average for 2013/2014 is 288.75 a month	
10--8120	Management Liability	\$ (2,300)	Will be covered under city TML policy	
		</		

CONTRACTUAL DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Fire/Rescue		Fire/Rescue		
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	FY 2013-2014		FY 2014-2015	
			CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
40-8401	Consultants & Professionals		\$ 1,500	\$ 1,114	\$ -	\$ -
40-8404	Property & Liability	\$ 5,321	\$ 500	\$ -	\$ 5,321	\$ -
	(VFIS) Extrication Tools and Portable Equipment Insurance	\$ 500				
	TML	\$ 4,821				
40-8405	Repair & Maintenance	\$ 1,200	\$ 1,200	\$ 873	\$ 1,200	\$ -
	A/C (Stallings A/C Repair)					
40-8408	Other Contractual		\$ 600	\$ 1,980	\$ 600	\$ -
	Share of Ice Machine; \$600					
Oct-20	Management Liability		\$ 2,300	\$ -	\$ -	\$ -
40-8420	Office Equipment		\$ 1,000	\$ 896	\$ -	\$ -
	Active 9-1-1 (Dispatch system)	\$ 250				
	Break room equipment lease	\$ 750				
40-8421	Equipment Annual		\$ 7,000	\$ 8,341	\$ 7,000	\$ -
	Hose Testing, Pump Testing, Ladder Testing					
	Fire equipment must be certified annually by a third party					
40-8422	Automobile Insurance		\$ 8,500	\$ -	\$ -	\$ -
	All Department Vehicles Insurance					
40-8423	Portable Equipment		\$ -	\$ -	\$ -	\$ -
	Moved to Property & Liability					
40-8424	Umbrella Liability		\$ -	\$ -	\$ -	\$ -
	TOTAL CONTRACTUAL		\$ 22,600	\$ 13,203	\$ 14,121	\$ -



CAPITAL IMPROVEMENTS & EQUIPMENT SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Fire/Rescue		Fire/Rescue		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
60-8600	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
60-8601	Motor Equipment	\$ -	\$ 28,031	\$ 45,135	\$ 45,135	\$ -
60-8602	Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
60-8606	Office Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
60-8624	Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
60-8611	Medical Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
60-8621	Hose & Nozzles	\$ -	\$ -	\$ -	\$ -	\$ -
60-8623	Grant Purchases	\$ -	\$ 1,680	\$ -	\$ -	\$ -
60-8624	Traffic Control Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL OUTLAY	\$ -	\$ 29,711	\$ 45,135	\$ 45,135	\$ -

CAPITAL EXPENSES & EQUIPMENT DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Fire/Rescue		Fire/Rescue		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
60-8600	Office Equipment		\$ -	\$ -	\$ -	\$ -
60-8601	Motor Equipemnt	\$ 45,135	\$ -	\$ 28,031	\$ 45,135	\$ -
	Refinance Engine 35 (1 of 7 years)	\$ 31,829				
	Finance New Brush Truck (1/10 years)	\$ 9,306				
	Outfit new Brush Truck	\$ 4,000				
60-8602	Communication Equipment		\$ -	\$ -	\$ -	\$ -
	Expense moved to supplies					
60-8606	Office Improvements		\$ -	\$ -	\$ -	\$ -
60-8624	Equipment Purchase		\$ -	\$ -	\$ -	\$ -
60-8611	Medical Equipment		\$ -	\$ -	\$ -	\$ -
	EMS Monitors, Glucose Readers, Thermometers					
60-8621	Hose & Nozzles		\$ -	\$ -	\$ -	\$ -
	Purchase new and defective hoses and nozzles					
60-8623	Grant Purchases		\$ -	\$ 1,680	\$ -	\$ -
60-8624	Traffic Control Equipment		\$ -	\$ -	\$ -	\$ -
	Cones, Flares, Helicopter Landing Kits					
	TOTAL CAPITAL OUTLAY		\$ -	\$ 29,711	\$ 45,135	\$ -

DEBT SERVICE & TRANSFERS SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Fire/Rescue		Fire/Rescue		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
70-8729	Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -
70-8730	Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -
70-8731	Savings Fund	\$ -	\$ -	\$ -	\$ -	\$ -
70-8702	Debt Service	\$ 32,296	\$ 32,296	\$ (32,296)	\$ -	\$ -
	TOTAL DEBT SERVICE & TRANSFERS	\$ 32,296	\$ 32,296	\$ (32,296)	\$ -	\$ -



DEBT SERVICE & TRANSFERS DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Fire/Rescue		Fire/Rescue		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
70-8729	Reserve Fund		\$ -	\$ -	\$ -	\$ -
70-8730	Capital Fund		\$ -	\$ -	\$ -	\$ -
	Used to Purchase Capital Items					
70-8731	Savings Fund		\$ -	\$ -	\$ -	\$ -
	Used for Items not covered in General or Captial Fund					
70-8702	Debt Service		\$ 32,296	\$ 32,296	\$ -	\$ -
	Refinance of Engine 35					
	Governent Capital (year 1 of 7)	\$ 31,829				
	TOTAL DEBT SERVICE & TRANSFERS		\$ 32,296	\$ 32,296	\$ -	\$ -

## CAPITAL IMPROVEMENT PROJECT REQUEST

<b>FISCAL YEAR</b>	<b>FUND</b>	<b>DEPARTMENT</b>
2014-2015	General	Fire
<b>PROJECT NO.</b>	<b>PROJECT CATEGORY</b>	<b>PROJECT TITLE</b>
1	Capital Motor Equipment	Command Vehicle

PROJECT DESCRIPTION	2014 F-350 Brush Truck
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<b>PROJECT LOCATION</b>	Willow Park Fire/Rescue Department
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<b>JUSTIFICATION/BENEFIT</b>	This is a replacement of a 1989 out dated Brush Truck. The current truck has several mechanical and safety issues. The truck is a standard transmission and is a carbureted motor which tends to stall out during firefighting operations. The bed was home built and does not meet current safety requirements.
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ACTIVITY		COST ESTIMATE	
Engineering/Planning			
Land/Right-of-Way			
Construction			
Equipment	\$75,000		
Materials			
Furnishings			
Other			
TOTAL	\$75,000		

FUNDING SOURCE	PERCENTAGE %	AMOUNT	SCHEDULE
Current Revenues			
Reserve Funds			
G.O. Bonds			
Rev. Bonds			
Cert. of Obligation			
Lease/Purchase	100%	9305	10 Years
Grants			
Other			
TOTAL		\$9,305	\$0

Will the project be completed in upcoming budget year?	Yes
When will the project design/planning/engineering be complete?	NO
When will the project be bid?	May 1st 2014
When will construction/delivery/execution take place?	December 1st 2014
When will the project be complete?	December 1st 2014
When will the final expense be accounted for?	December 1st 2014

NOTES OR ADDITIONAL INFORMATION	
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<b>LIST OF ATTACHMENTS</b>	
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DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2014-2015		General		Legislative			
				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
	<b><u>PERSONNEL</u></b>						
10-8100	Salaries and Wages	\$ -	\$ -	\$ 47,968	\$ 46,036	\$ 41,340	
10-8101	Payroll Expenses	\$ -	\$ -	\$ 696	\$ 659	\$ 1,019	
***	Unemployment Insurance	\$ -	\$ -	\$ 9	\$ 96	\$ 207	
10-8102	Workers Compensation	\$ -	\$ -	\$ 842	\$ 1,123	\$ 755	
10-8103	Health Insurance	\$ -	\$ -	\$ 6,624	\$ 2,692	\$ 7,200	
***	Dental Insurance	\$ -	\$ -	\$ 336	\$ 99	\$ 360	
***	Life Insurance	\$ -	\$ -	\$ 204	\$ 81	\$ 144	
10-8104	Retirement - T.M.R.S.	\$ -	\$ -	\$ 999	\$ 1,048	\$ 2,475	
10-8105	Auto Allowance	\$ -	\$ -	\$ -		\$ -	
10-8106	Travel Expense	\$ -	\$ -	\$ -	\$ 3,063	\$ -	
10-8107	Certificate Pay/Supplimental Duties	\$ -	\$ -	\$ -		\$ -	
	<i>SUBTOTAL PERSONNEL</i>	\$ -	\$ -	\$ 57,678	\$ 54,896	\$ 53,500	\$ -
	<b><u>SUPPLIES &amp; MAINTENANCE</u></b>						
20-8200	Postage	\$ -	\$ -	\$ 360	\$ -	\$ 360	
20-8201	Office Supplies	\$ -	\$ -	\$ 1,500	\$ 1,193	\$ 1,500	
40-8403	Printing & Binding	\$ -	\$ -	\$ 300	\$ -	\$ 300	
20-8202	Flowers/Gifts/Plaques	\$ -	\$ -	\$ 275	\$ 492	\$ 600	
20-8205	Minor Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
20-8204	Office Equipment Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	
	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	\$ -	\$ -	
	MV Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	
20-8265	Misc. Operating	\$ -	\$ -	\$ 300	\$ -	\$ -	
20-8266	Minor Equipment - Other	\$ -	\$ -	\$ -	\$ -	\$ -	
	<i>SUBTOTAL SUPPLIES</i>	\$ -	\$ -	\$ 2,735	\$ 1,685	\$ 2,760	\$ -
	<b><u>OPERATIONS</u></b>						
20-8203	Miscellaneous Operating	\$ -	\$ -	\$ 300	\$ 63	\$ 2,100	
20-8214	Finance Charges	\$ -	\$ -	\$ -	\$ -	\$ -	
20-8215	USPO Contract Unit	\$ -	\$ -	\$ -	\$ -	\$ -	

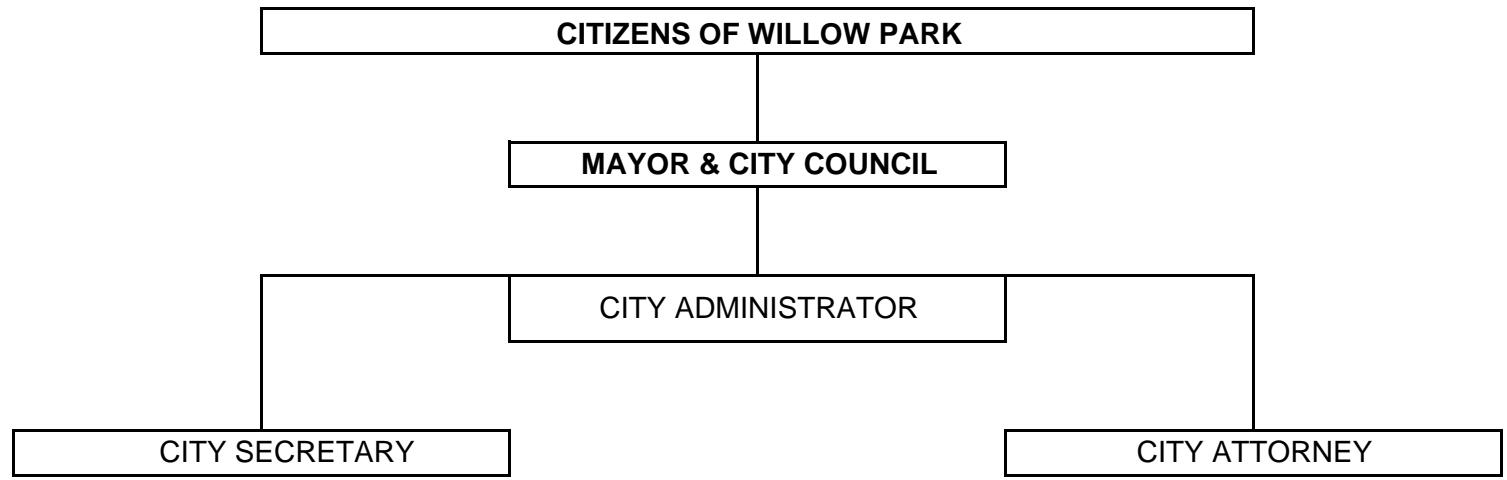
				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
40-8400	Travel & Training	\$ -	\$ -	\$ 6,450	\$ 3,063	\$ 9,000	
40-8402	Advertising and Legal Notices	\$ -	\$ -	\$ 3,000	\$ 1,409	\$ 2,400	
40-8406	Professional License	\$ -	\$ -	\$ -	\$ -	\$ -	
40-8407	Dues & Memberships	\$ -	\$ -	\$ 1,490	\$ 2,185	\$ 2,000	
40-8409	Permits & Applications	\$ -	\$ -	\$ -	\$ -	\$ -	
50-8502	Reimbursabels Other	\$ -	\$ -	\$ -	\$ -	\$ 5,400	
	<i>SUBTOTAL OPERATIONS</i>	\$ -	\$ -	\$ 11,240	\$ 6,720	\$ 20,900	\$ -
	<b>UTILITIES</b>						
30-8300	Electricity	\$ -	\$ -	\$ 4,429	\$ 4,429		
30-8301	Gas	\$ -	\$ -	\$ 230	\$ 230		
30-8302	Basic Telephone	\$ -	\$ -	\$ 558	\$ 558		
30-8303	Long Distance Telephone	\$ -	\$ -	\$ 15	\$ 15		
30-8304	Mobile Telephone	\$ -	\$ -	\$ 560	\$ 516		
30-8305	Communication Services	\$ -	\$ -	\$ 1,009	\$ 1,009		
30-8309	Satellite Service	\$ -	\$ -	\$ -	\$ -	\$ -	
	<i>SUBTOTAL UTILITIES</i>	\$ -	\$ -	\$ 6,801	\$ 6,757	\$ -	\$ -
	<b>CONTRACTUAL SERVICES</b>						
40-8401	Consultants & Professionals	\$ -	\$ -	\$ 15,000	\$ 2,988	\$ 5,000	
40-8404	Property & Liability	\$ -	\$ -	\$ -	\$ -	\$ 4,821	
40-8405	Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	
40-8408	Other Contractual	\$ -	\$ -	\$ -	\$ -	\$ -	
40-8416	Legal	\$ -	\$ -	\$ -	\$ -	\$ -	
40-8417	Auditor	\$ -	\$ -	\$ -	\$ -	\$ -	
40-8418	Central Tax Authority	\$ -	\$ -	\$ -	\$ -	\$ -	
40-8419	Elections Administration	\$ -	\$ -	\$ 5,000	\$ 5,595	\$ 5,000	
40-8425	Solid Waste Collection	\$ -	\$ -	\$ -	\$ -	\$ -	
40-8426	Software Tech Support	\$ -	\$ -	\$ -	\$ 92	\$ -	
40-8427	Equipment Tech Support	\$ -	\$ -	\$ 800	\$ -	\$ 600	
40-8428	Postmaster	\$ -	\$ -	\$ -	\$ -	\$ -	
40-8437	Connect CTY	\$ -	\$ -	\$ -	\$ -	\$ -	
40-8438	IT Contract	\$ -	\$ -	\$ 3,363	\$ 177	\$ 4,000	
50-8500	City Attorney	\$ -	\$ -	\$ 66,000	\$ 66,000	\$ 60,000	



				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
	<i>SUBTOTAL CONTRACTUAL</i>	\$ -	\$ -	\$ 90,163	\$ 74,852	\$ 79,421	\$ -
	<b><u>CAPITAL OUTLAY</u></b>						
60-8642	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
60-8612	Software	\$ -	\$ -	\$ -	\$ -	\$ -	
60-8613	Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	
	<i>SUBTOTAL CAPITAL OUTLAY</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b><u>DEBT SERVICES &amp; TRANSFERS</u></b>						
70-8705	Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	
70-8706	Intrafund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	
70-8708	Account Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	
	<i>SUBTOTAL ACCT TRANS</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>DEPARTMENT TOTAL</b>	\$ -	\$ -	\$ 168,617	\$ 144,910	\$ 156,581	\$ -

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DEPARTMENT GOALS & OBJECTIVES		
FISCAL YEAR	FUND	DEPARTMENT
2014-2015	General	Legislative
Records Management	Convert hard copy files to digital	
	Data management software	
	Bind official minutes into formal books	



DEPARTMENT BUDGET SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Legislative		
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
10	Personnel	\$ 57,678	\$ 54,896	\$ (4,178)	\$ 53,500	\$ -
20	Supplies & Maintenance	\$ 2,735	\$ 1,685	\$ 25	\$ 2,760	\$ -
20	Operations	\$ 11,240	\$ 6,720	\$ 9,660	\$ 20,900	\$ -
30	Utilities	\$ 6,801	\$ 6,757	\$ (6,801)	\$ -	\$ -
40	Contractual Services	\$ 90,163	\$ 74,852	\$ (10,742)	\$ 79,421	\$ -
60	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
70	Debt Services & Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL DEPARTMENT EXPENSES	\$ 168,617	\$ 144,910	\$ (12,036)	\$ 156,581	\$ -

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PERSONNEL BUDGET SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Legislative		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
10-8100	Salaries and Wages	\$ 47,968	\$ 46,036	\$ (6,628)	\$ 41,340	\$ -
	<i>SUBTOTAL WAGES AND SALARIES</i>	\$ 47,968	\$ 46,036	\$ (6,628)	\$ 41,340	\$ -
10-8101	Payroll Expenses	\$ 696	\$ 659	\$ 323	\$ 1,019	\$ -
***	Unemployment Insurance	\$ 9	\$ 96	\$ 198	\$ 207	\$ -
10-8102	Workers Compensation	\$ 842	\$ 1,123	\$ (87)	\$ 755	\$ -
10-8103	Group Health	\$ 6,624	\$ 2,692	\$ 576	\$ 7,200	\$ -
***	Dental Insurance	\$ 336	\$ 99	\$ 24	\$ 360	\$ -
***	Life Insurance	\$ 204	\$ 81	\$ (60)	\$ 144	\$ -
10-8104	Retirement	\$ 999	\$ 1,048	\$ 1,476	\$ 2,475	\$ -
10-8105	Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
10-8106	Travel Expense	\$ -	\$ 3,063	\$ -	\$ -	\$ -
10-8107	Certificate Pay	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>SUBTOTAL FRINGE BENEFITS</i>	\$ 9,710	\$ 8,860	\$ 2,450	\$ 12,160	\$ -
	TOTAL PERSONNEL AND RELATED COSTS	\$ 57,678	\$ 54,896	\$ (4,178)	\$ 53,500	\$ -

PERSONNEL DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Legislative		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
10-8100	Salaries and Wages		\$ 47,968	\$ 46,036	\$ 41,340	\$ -
10-8101	Payroll Expenses	\$ 1,019	\$ 696	\$ 659	\$ 1,019	\$ -
	0.0145 of gross salaries for FUTA & Medicare	\$ 599				
	FUTA \$420 per employee	\$ 420				
***	Unemployment Insurance		\$ 9	\$ 96	\$ 207	\$ -
	(even year) 0.001 x first 9000.00 earned per employee (\$109/ea)					
	( odd year) 0.023 x first 9000.00 earned per employee (\$207/ea)	\$ 207				
10-8102	Workers Compensation		\$ 842	\$ 1,123	\$ 755	\$ -
	\$755 per employee	\$ 755				
10-8103	Health Insurance		\$ 6,624	\$ 2,692	\$ 7,200	\$ -
	\$600 per month x Number of Employees (1)	\$ 7,200				
***	Dental Insurance		\$ 336	\$ 99	\$ 360	\$ -
	\$30 per month x number of employees (1)	\$ 360				
***	Life Insurance		\$ 204	\$ 81	\$ 144	\$ -
	\$12 mo x number of employees (1)	\$ 144				
10-8104	Retirement	\$ 2,475	\$ 999	\$ 1,048	\$ 2,475	\$ -
	0.0217 x gross salaries (Oct - Dec)	\$ 224				
	0.0726 x gross salaries (Jan - Sep)	\$ 2,251				
10-8105	Auto Allowance		\$ -	\$ -	\$ -	\$ -
10-8106	Travel Expense		\$ -	\$ 3,063	\$ -	\$ -
10-8107	Certificate Pay		\$ -	\$ -	\$ -	\$ -
			\$ 57,678	\$ 54,896	\$ 53,500	\$ -

**SUPPLIES AND MAINTENANCE BUDGET SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Legislative		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
20-8200	Postage	\$ 360	\$ -	\$ -	\$ 360	\$ -
20-8201	Office Supplies	\$ 1,500	\$ 1,193	\$ -	\$ 1,500	\$ -
40-8403	Printing & Binding	\$ 300	\$ -	\$ -	\$ 300	\$ -
20-8202	Flowers/Gifts/Plaques	\$ 275	\$ 492	\$ 325	\$ 600	\$ -
20-8205	Minor Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
20-8204	Office Equipment Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
***	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	\$ -	\$ -
***	MV Fuel	\$ -	\$ -	\$ -	\$ -	\$ -
20-8265	Misc Operating - Other	\$ 300	\$ -	\$ (300)	\$ -	\$ -
20-8266	Minor Equipment - Other	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL SUPPLIES/MAINTENANCE	\$ 2,735	\$ 1,685	\$ 25	\$ 2,760	\$ -



SUPPLIES & MAINTENANCE DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Legislative		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
20-8200	Postage		\$ 360	\$ -	\$ 360	\$ -
	\$30 per month	\$ 360				
20-8201	Office Supplies		\$ 1,500	\$ 1,193	\$ 1,500	\$ -
	\$125 per month	\$ 1,500				
40-8403	Printing & Binding		\$ 300	\$ -	\$ 300	\$ -
	\$25 per month	\$ 300				
20-8202	Flowers/Gifts/Plaques		\$ 275	\$ 492	\$ 600	\$ -
	Employee appreciation \$25 per employee	\$ 50				
	Bereavement \$50 per event	\$ 150				
	Plaques, Name Plates	\$ 100				
20-8205	Minor Office Equipment		\$ -	\$ -	\$ -	\$ -
20-8204	Office Equipment Repair & Maintenance		\$ -	\$ -	\$ -	\$ -
***	Operating Supplies (non-consumables)		\$ -	\$ -	\$ -	\$ -
***	MV Fuel		\$ -	\$ -	\$ -	\$ -
20-8265	Misc. Operating Other		\$ 300	\$ -	\$ -	\$ -
	\$25 per month	\$ 300				
20-8266	Minor Equipment - Other		\$ -	\$ -	\$ -	\$ -
			\$ 2,735	\$ 1,685	\$ 2,760	\$ -

**OPERATIONS BUDGET SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Legislative		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
20-8203	Miscellaneous Operating	\$ 300	\$ 63	\$ 1,800	\$ 2,100	\$ -
20-8214	Finance Charges	\$ -	\$ -	\$ -	\$ -	\$ -
20-8215	USPO Contract Unit	\$ -	\$ -	\$ -	\$ -	\$ -
40-8400	Travel & Training	\$ 6,450	\$ 3,063	\$ 2,550	\$ 9,000	\$ -
40-8402	Advertising and Legal Notices	\$ 3,000	\$ 1,409	\$ (600)	\$ 2,400	\$ -
40-8406	Professional License	\$ -	\$ -	\$ -	\$ -	\$ -
40-8407	Dues & Memberships	\$ 1,490	\$ 2,185	\$ 510	\$ 2,000	\$ -
40-8409	Permits & Applications	\$ -	\$ -	\$ -	\$ -	\$ -
40-8411	Property Damage	\$ -	\$ -	\$ 5,400	\$ 5,400	\$ -
	TOTAL SUPPLIES/MAINTENANCE	\$ 11,240	\$ 6,720	\$ 9,660	\$ 20,900	\$ -

OPERATIONS BUDGET JUSTIFICATION				
FISCAL YEAR		FUND		DEPARTMENT
2014-2015		General		Legislative
ACCOUNT NO.	EXPENDITURE GROUP	INCREASE/ (DECREASE)	JUSTIFICATION	
40-8400	Travel & Training	\$ 2,550	More training for Councilmembers and City Secretary	
40-8402	Advertising and Legal Notices	\$ (600)	Adjusted for accuracy	
40-8407	Dues & Memberships	\$ 510	Increase in memberships	
		\$ -		
		\$ -		
		\$ -		
		\$ -		
	Total Increase/Decrease	\$ 2,460		

OPERATIONS DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Legislative		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
20-8203	Miscellaneous Operating	\$ 2,100	\$ 300	\$ 63	\$ 2,100	\$ -
	\$25 per month	\$ 300				
	Mayor Intergovernmental - \$150 per month	\$ 1,800				
20-8214	Finance Charges		\$ -	\$ -	\$ -	\$ -
20-8215	USPO Contract Unit		\$ -	\$ -	\$ -	\$ -
40-8400	Travel & Training	\$ 9,000	\$ 6,450	\$ 3,063	\$ 9,000	\$ -
	TX Municipal Clerks Certification Program	\$ 2,500				
	GFOA Workshops	\$ 500				
	TML Workshops (\$500 x 6)	\$ 3,000				
	Travel (\$500 x 6)	\$ 3,000				
40-8402	Advertising & Legal Notices		\$ 3,000	\$ 1,409	\$ 2,400	\$ -
	Legal notices, \$250 per month	\$ 3,000				
40-8406	Professional License		\$ -	\$ -	\$ -	\$ -
40-8407	Dues & Memberships		\$ 1,490	\$ 2,185	\$ 2,000	\$ -
	Texas Municipal Clerks Association	\$ 90				
	TML	\$ 1,200				
	NTCOG	\$ 200				
	GFOA	\$ 500				
40-8409	Permits & Applications		\$ -	\$ -	\$ -	\$ -
50-8502	Reimbursable Other	\$ 5,400	\$ -	\$ -	\$ 5,400	\$ -

	Council Internet - \$30 per month	\$	2,160				
	Council Phones - \$45 per month	\$	3,240				
				\$	11,240	\$	6,720
				\$		20,900	\$
							-

**UTILITIES SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Administration		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
	TOTAL UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -

UTILITIES DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Legislative		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
30-8300	Electricity		\$ 4,429	\$ 4,429	\$ -	\$ -
30-8301	Gas		\$ 230	\$ 230	\$ -	\$ -
30-8302	Basic Telephone		\$ 558	\$ 558	\$ -	\$ -
30-8303	Long Distance Telephone		\$ 15	\$ 15	\$ -	\$ -
30-8304	Mobile Telephone		\$ 560	\$ 516	\$ -	\$ -
	\$46.59 per month, x 1 employee	\$ 559				
30-8305	Communication Services		\$ 1,009	\$ 1,009	\$ -	\$ -
30-8309	Satellite Service		\$ -	\$ -	\$ -	\$ -
			\$ 6,801	\$ 6,757	\$ -	\$ -

**CONTRACTUAL SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Legislative		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
40-8401	Consultants & Professionals	\$ 15,000	\$ 2,988	\$ (10,000)	\$ 5,000	\$ -
40-8404	Property & Liability	\$ -	\$ -	\$ 4,821	\$ 4,821	\$ -
40-8405	Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
40-8408	Other Contractual	\$ -	\$ -	\$ -	\$ -	\$ -
40-8416	Legal	\$ -	\$ -	\$ -	\$ -	\$ -
40-8417	Auditor	\$ -	\$ -	\$ -	\$ -	\$ -
40-8418	Central Tax Authority	\$ -	\$ -	\$ -	\$ -	\$ -
40-8419	Elections Administration	\$ 5,000	\$ 5,595	\$ -	\$ 5,000	\$ -
40-8425	Solid Waste Collection	\$ -	\$ -	\$ -	\$ -	\$ -
40-8426	Software Tech Support	\$ -	\$ 92	\$ -	\$ -	\$ -
40-8427	Equipment Tech Support	\$ 800	\$ -	\$ (200)	\$ 600	\$ -
40-8428	Postmaster	\$ -	\$ -	\$ -	\$ -	\$ -
40-8437	Connect CTY	\$ -	\$ -	\$ -	\$ -	\$ -
40-8438	IT Contract	\$ 3,363	\$ 177	\$ 637	\$ 4,000	\$ -
50-8500	City Attorney	\$ 66,000	\$ 66,000	\$ (6,000)	\$ 60,000	\$ -



	TOTAL CONTRACTUAL	\$	90,163	\$	74,852	\$	(10,742)	\$	79,421	\$	-
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CONTRACTUAL DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Legislative		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
40-8401	Consultants & Professionals		\$ 15,000	\$ 2,988	\$ 5,000	\$ -
	Codification service	\$ 15,000				
40-8404	Property & Liability		\$ -	\$ -	\$ 4,821	\$ -
40-8405	Repair & Maintenance		\$ -	\$ -	\$ -	\$ -
40-8408	Other Contractual		\$ -	\$ -	\$ -	\$ -
40-8416	Legal		\$ -	\$ -	\$ -	\$ -
40-8417	Auditor		\$ -	\$ -	\$ -	\$ -
40-8418	Central Tax Authority		\$ -	\$ -	\$ -	\$ -
40-8419	Elections Administration		\$ 5,000	\$ 5,595	\$ 5,000	\$ -
	May election	\$ 5,000				
40-8425	Solid Waste Collection		\$ -	\$ -	\$ -	\$ -
40-8426	Software Tech Support		\$ -	\$ 92	\$ -	\$ -
40-8427	Equipment Tech Support		\$ 800	\$ -	\$ 600	\$ -
	Share of City Expense, extra IT services	\$ 800				
40-8428	Postmaster		\$ -	\$ -	\$ -	\$ -
40-8437	Connect CTY		\$ -	\$ -	\$ -	\$ -

40-8438	IT Contract		\$ 3,363	\$ 177	\$ 4,000	\$ -
50-8500	City Attorney		\$ 66,000	\$ 66,000	\$ 60,000	\$ -
	\$5,000 per month	\$ 66,000				
			\$ 90,163	\$ 74,852	\$ 79,421	\$ -

CAPITAL IMPROVEMENTS & EQUIPMENT SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Legislative		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
60-8600	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
60-8612	Software	\$ -	\$ -	\$ -	\$ -	\$ -
60-8613	Hardware	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL EXPENSES & EQUIPMENT DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Legislative		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
60-8600	Office Equipment		\$ -	\$ -	\$ -	\$ -
60-8612	Software		\$ -	\$ -	\$ -	\$ -
60-8613	Hardware		\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -

DEBT SERVICE & TRANSFERS SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Legislative		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
70-8705	Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
70-8706	Intrafund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
70-8708	Account Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL DEBT SERVICE & TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -

DEBT SERVICE & TRANSFERS DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Legislative		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
70-8705	Interfund Transfer		\$ -	\$ -	\$ -	\$ -
70-8706	Intrafund Transfer		\$ -	\$ -	\$ -	\$ -
70-8708	Account Transfer		\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -

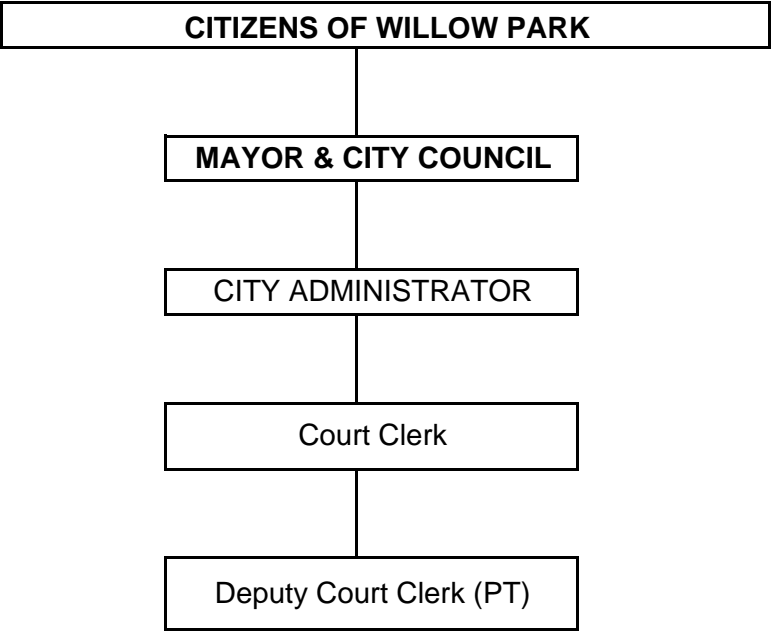
DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2014-2015		General		Municipal Court			
				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
	<b><u>PERSONNEL</u></b>						
10-8100	Salaries and Wages	\$ 28,080	\$ 49,920	\$ 44,096	\$ 30,016	\$ 70,332	\$ -
10-8101	Payroll Expenses	\$ 519	\$ 924	\$ 639	\$ 328	\$ 1,860	\$ -
***	F.I.C.A.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
***	Unemployment Insurance	\$ -	\$ -	\$ 18	\$ 276	\$ 414	\$ -
10-8102	Workers Compensation	\$ -	\$ -	\$ 1,684	\$ 2,245	\$ 1,510	\$ -
10-8103	Health Insurance	\$ 6,852	\$ 11,376	\$ 13,248	\$ 18,884	\$ 14,400	\$ -
***	Dental Insurance	\$ -	\$ 648	\$ 672	\$ 265	\$ 720	\$ -
***	Life Insurance	\$ -	\$ 156	\$ 408	\$ 68	\$ 288	\$ -
10-8104	Retirement - T.M.R.S.	\$ 577	\$ 924	\$ 918	\$ 624	\$ 4,211	\$ -
10-8105	Auto Allowance		\$ -	\$ -	\$ -	\$ -	\$ -
10-8106	Travel Expense	\$ 300	\$ -	\$ -	\$ 188	\$ -	\$ -
10-8107	Certificate Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-8108	Contract Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-8110	Accrued Comp & Vacation	\$ 2,850	\$ -	\$ -	\$ -	\$ -	\$ -
***	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
***	Physicals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL PERSONNEL	\$ 39,178	\$ 63,948	\$ 61,683	\$ 52,895	\$ 93,735	\$ -
	<b><u>SUPPLIES &amp; MAINTENANCE</u></b>						
20-8200	Postage	\$ 550	\$ 2,696	\$ 2,504	\$ 12	\$ 2,400	\$ -
20-8201	Office Supplies	\$ 320	\$ 3,600	\$ 2,400	\$ 1,241	\$ 1,000	\$ -
40-8403	Printing & Binding	\$ 650	\$ 525	\$ 525	\$ 692	\$ 525	\$ -
20-8205	Minor Office Equipment	\$ -	\$ -	\$ -	\$ -		\$ -
20-8204	Office Equipemnt Repair & Maintenance	\$ -	\$ -	\$ -	\$ -		\$ -
***	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	\$ -		\$ -
20-8253	Safety Equipment	\$ -	\$ -	\$ -	\$ -		\$ -
20-8265	Misc. Operating Other	\$ 25	\$ 120	\$ 120	\$ -	\$ 120	\$ -
20-8266	Minor Equipment - Other	\$ -	\$ -	\$ -	\$ -		\$ -
	SUBTOTAL SUPPLIES	\$ 1,545	\$ 6,941	\$ 5,549	\$ 1,945	\$ 4,045	\$ -



ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	Current Year		Request Year	
				FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
	<b><u>OPERATIONS</u></b>						
20-8205	Miscellaneous Operating	\$ -	\$ -	\$ -	\$ -		\$ -
20-8214	Finance Charges	\$ 2,500	\$ 1,945	\$ 2,400	\$ 1,324	\$ 1,325	\$ -
40-8400	Travel & Training	\$ 500	\$ 1,600	\$ 800	\$ 188	\$ 1,200	\$ -
40-8402	Advertising and Legal Notices	\$ -	\$ -	\$ -	\$ -		\$ -
40-8406	Professional License	\$ 4,800	\$ -	\$ -	\$ -		\$ -
40-8407	Dues & Memberships	\$ 50	\$ 120	\$ 80	\$ 107	\$ 160	\$ -
40-8415	Fines & Penalties	\$ -	\$ 1,902	\$ -	\$ -		\$ -
40-8441	Jury Service	\$ -	\$ 2,400	\$ 2,200	\$ -	\$ 2,200	\$ -
50-8502	Reimbursables Other	\$ -	\$ -	\$ -	\$ 1,767		\$ -
60-8608	Court Technology	\$ 8,633	\$ -	\$ -	\$ -		\$ -
***	Court Security	\$ 2,500	\$ -	\$ -	\$ -		\$ -
***	Subscriptions & Publications	\$ -	\$ -	\$ -	\$ -		\$ -
***	Promotions	\$ -	\$ -	\$ -	\$ -		\$ -
***	Contingency			\$ -	\$ -		\$ -
***	Special Events	\$ -	\$ -	\$ -	\$ -		\$ -
	<i>SUBTOTAL OPERATIONS</i>	\$ 18,983	\$ 7,967	\$ 5,480	\$ 3,385	\$ 4,885	\$ -
	<b><u>UTILITIES</u></b>						
30-8300	Electricity	\$ -	\$ -	\$ 4,429	\$ 4,429		\$ -
30-8301	Gas	\$ -	\$ -	\$ 230	\$ 20		\$ -
30-8302	Basic Telephone	\$ -	\$ -	\$ 558	\$ 558		\$ -
30-8303	Long Distance Telephone	\$ -	\$ -	\$ 15	\$ 15		\$ -
30-8304	Mobile Telephone	\$ -	\$ -	\$ -	\$ -		\$ -
30-8305	Communication Services	\$ 800	\$ 1,824	\$ 1,009	\$ 1,800		
	<i>SUBTOTAL UTILITIES</i>	\$ 800	\$ 1,824	\$ 6,241	\$ 6,822	\$ -	\$ -
	<b><u>CONTRACTUAL SERVICES</u></b>						
40-8401	Consultants & Professionals	\$ -	\$ -	\$ -	\$ -		\$ -
40-8404	Property & Liability	\$ -	\$ -	\$ -	\$ -	\$ 4,821	\$ -
40-8408	Other Contractual	\$ 12,000	\$ -	\$ -	\$ -		\$ -
40-8416	Legal	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 6,000	\$ -
40-8421	Municipal Judge	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -

				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
40-8422	Magistrate	\$ 2,400	\$ 2,800	\$ 2,800	\$ 2,133	\$ 2,800	\$ -
40-8426	Software Tech Support	\$ -	\$ -	\$ 800	\$ 57	\$ 2,500	\$ -
40-8427	Equipment Tech Support	\$ -	\$ -	\$ -		\$ 600	\$ -
40-8437	Connect CTY	\$ 1,200	\$ 956	\$ -			\$ -
40-8438	IT Contract	\$ 7,000	\$ 6,725	\$ 3,363	\$ 6,725	\$ 4,000	\$ -
	<i>SUBTOTAL CONTRACTUAL</i>	\$ 39,400	\$ 27,281	\$ 23,763	\$ 25,715	\$ 32,721	\$ -
	<b><u>CAPITAL OUTLAY</u></b>						
60-8600	Office Equipment	\$ 3,200	\$ 1,000	\$ -	\$ -	\$ -	\$ -
60-8602	Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-8606	Office Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-8612	Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-8613	Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>SUBTOTAL CAPITAL OUTLAY</i>	\$ 3,200	\$ 1,000	\$ -	\$ -	\$ -	\$ -
	<b><u>DEBT SERVICES &amp; TRANSFERS</u></b>						
70-8701	Court Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
***	Court Technology Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-8705	Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-8706	Intrafund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>SUBTOTAL ACCT TRANS</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>DEPARTMENT TOTAL</b>	\$ 99,906	\$ 107,961	\$ 102,716	\$ 90,763	\$ 135,386	\$ -

[illegible]



DEPARTMENT BUDGET SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Municipal Court		
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
10	Personnel	\$ 61,683	\$ 52,895	\$ 32,052	\$ 93,735	\$ -
20	Supplies & Maintenance	\$ 5,549	\$ 1,945	\$ (1,504)	\$ 4,045	\$ -
20	Operations	\$ 5,480	\$ 3,385	\$ (595)	\$ 4,885	\$ -
30	Utilities	\$ 6,241	\$ 6,822	\$ (6,241)	\$ -	\$ -
40	Contractual Services	\$ 23,763	\$ 25,715	\$ 8,958	\$ 32,721	\$ -
60	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
70	Debt Services & Transfers	\$ -	\$ -	\$ -	\$ -	\$ -

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TOTAL DEPARTMENT EXPENSES	\$	102,716	\$	90,763	\$	32,670	\$	135,386	\$	-
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PERSONNEL BUDGET SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Municipal Court		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
10-8100	Salaries and Wages	\$ 44,096	\$ 30,016	\$ 26,236	\$ 70,332	\$ -
10-8108	Extra Help	\$ -	\$ -	\$ -	\$ -	\$ -
***	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>SUBTOTAL WAGES AND SALARIES</i>	\$ 44,096	\$ 30,016	\$ 26,236	\$ 70,332	\$ -
10-8101	Payroll Expenses	\$ 639	\$ 328	\$ 1,221	\$ 1,860	\$ -
***	FICA	\$ -	\$ -	\$ -	\$ -	\$ -
***	Unemployment Insurance	\$ 18	\$ 276	\$ 396	\$ 414	\$ -
10-8102	Workers Compensation	\$ 1,684	\$ 2,245	\$ (174)	\$ 1,510	\$ -
10-8103	Group Health	\$ 13,248	\$ 18,884	\$ 1,152	\$ 14,400	\$ -
***	Dental Insurance	\$ 672	\$ 265	\$ 48	\$ 720	\$ -
***	Life Insurance	\$ 408	\$ 68	\$ (120)	\$ 288	\$ -
10-8104	Retirement	\$ 918	\$ 624	\$ 3,293	\$ 4,211	\$ -
10-8105	Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
10-8106	Travel Expense	\$ -	\$ 188	\$ -	\$ -	\$ -
10-8107	Certificate Pay	\$ -	\$ -	\$ -	\$ -	\$ -
10-8110	Accrued Comp & Vacation	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>SUBTOTAL FRINGE BENEFITS</i>	\$ 17,587	\$ 22,879	\$ 5,816	\$ 23,403	\$ -
51240	Physicals	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>TOTAL DIRECT PERSONNEL COSTS</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>TOTAL PERSONNEL AND RELATED COSTS</i>	\$ 61,683	\$ 52,895	\$ 32,052	\$ 93,735	\$ -

PERSONNEL DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Municipal Court		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
10-8100	Salaries and Wages		\$ 44,096	\$ 30,016	\$ 70,332	\$ -
	1 FTE, 1 split with Development Services					
10-8101	Payroll Expenses	\$ 1,860	\$ 639	\$ 328	\$ 1,860	\$ -
	0.0145 of gross salaries for Medicare	\$ 1,020				
	FUTA \$420 per employee	\$ 840				
***	Unemployment Insurance		\$ 18	\$ 276	\$ 414	\$ -
	(even year) 0.001 x first 9000.00 earned per employee (\$109/ea)					
	( odd year) 0.023 x first 9000.00 earned per employee (\$207/ea)	\$ 414				
10-8102	Workers Compensation		\$ 1,684	\$ 2,245	\$ 1,510	\$ -
	\$755 per employee	\$ 1,510				
10-8103	Health Insurance		\$ 13,248	\$ 18,884	\$ 14,400	\$ -
	\$600per month x Number of Employees (2)	\$ 14,400				
***	Dental Insurance		\$ 672	\$ 265	\$ 720	\$ -
	30 x 12 x number of employees (2)	\$ 720				
***	Life Insurance		\$ 408	\$ 68	\$ 288	\$ -
	\$12 per month x employee	\$ 288				
10-8104	Retirement	\$ 4,211	\$ 918	\$ 624	\$ 4,211	\$ -
	0.0217 x gross salaries (Oct - Dec)	\$ 382				
	0.0726 x gross salaries (Jan - Sep)	\$ 3,830				
10-8105	Auto Allowance		\$ -	\$ -	\$ -	\$ -
10-8106	Travel Expense		\$ -	\$ 188	\$ -	\$ -
10-8107	Certificate Pay		\$ -	\$ -	\$ -	\$ -
10-8108	Extra Help		\$ -	\$ -	\$ -	\$ -

10-8110	Accrued Comp & Vacation		\$ -	\$ -	\$ -	\$ -
***	Overtime		\$ -	\$ -	\$ -	\$ -
***	Physicals		\$ -	\$ -	\$ -	\$ -
	TOTAL PERSONNEL AND RELATED COSTS		\$ 61,683	\$ 52,895	\$ 93,735	\$ -



**SUPPLIES AND MAINTENANCE BUDGET SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Municipal Court		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
20-8200	Postage	\$ 2,504	\$ 12	\$ (104)	\$ 2,400	\$ -
20-8201	Office Supplies	\$ 2,400	\$ 1,241	\$ (1,400)	\$ 1,000	\$ -
40-8403	Printing & Binding	\$ 525	\$ 692	\$ -	\$ 525	\$ -
20-8205	Minor Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
20-8204	Office Equipment Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
***	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	\$ -	\$ -
20-8253	Safety Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
20-8265	Misc Operating - Other	\$ 120	\$ -	\$ -	\$ 120	\$ -
20-8266	Minor Equipment - Other	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL SUPPLIES/MAINTENANCE	\$ 5,549	\$ 1,945	\$ (1,504)	\$ 4,045	\$ -

SUPPLIES & MAINTENANCE DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Municipal Court		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
20-8200	Postage		\$ 2,504	\$ 12	\$ 2,400	\$ -
	1 roll of stamps per week at \$48.00 each for 48 wks	\$ 2,304				
	Speciality postage	\$ 200				
20-8201	Office Supplies		\$ 2,400	\$ 1,241	\$ 1,000	\$ -
	\$200 per month	\$ 2,400				
40-8403	Printing & Binding		\$ 525	\$ 692	\$ 525	\$ -
	Recepit books	\$ 525				
20-8205	Minor Office Equipment		\$ -	\$ -	\$ -	\$ -
20-8204	Office Equipment Repair & Maintenance		\$ -	\$ -	\$ -	\$ -
***	Operating Supplies (non-consumables)		\$ -	\$ -	\$ -	\$ -
20-8253	Safety Equipment		\$ -	\$ -	\$ -	\$ -
20-8265	Misc. Operating Other		\$ 120	\$ 120	\$ 120	\$ 120
	\$10 per month	\$ 120				
20-8266	Minor Equipment - Other		\$ -	\$ -	\$ -	\$ -
	TOTAL SUPPLIES/MAINTENANCE		\$ 5,549	\$ 2,065	\$ 4,045	\$ 120

**OPERATIONS BUDGET SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Municipal Court		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
20-8203	Miscellaneous Operating	\$ -	\$ -	\$ -	\$ -	\$ -
20-8214	Finance Charges	\$ 2,400	\$ 1,324	\$ (1,075)	\$ 1,325	\$ -
40-8400	Travel & Training	\$ 800	\$ 188	\$ 400	\$ 1,200	\$ -
40-8402	Advertising and Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -
40-8406	Professional License	\$ -	\$ -	\$ -	\$ -	\$ -
40-8407	Dues & Memberships	\$ 80	\$ 107	\$ 80	\$ 160	\$ -
40-8415	Fines & Penalties	\$ -	\$ -	\$ -	\$ -	\$ -
40-8441	Jury Service	\$ 2,200	\$ -	\$ -	\$ 2,200	\$ -
50-8502	Reimbursables Other	\$ -	\$ 1,767	\$ -	\$ -	\$ -
60-8608	Court Technology	\$ -	\$ -	\$ -	\$ -	\$ -
***	Court Security	\$ -	\$ -	\$ -	\$ -	\$ -
***	Subscriptions & Publications	\$ -	\$ -	\$ -	\$ -	\$ -
***	Promotions	\$ -	\$ -	\$ -	\$ -	\$ -
***	Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
***	Special Events	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OPERATIONS	\$ 5,480	\$ 3,385	\$ (595)	\$ 4,885	\$ -

OPERATIONS DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Municipal Court		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
20-8203	Miscellaneous Operating		\$ -	\$ -	\$ -	\$ -
20-8214	Finance Charges		\$ 2,400	\$ 1,324	\$ 1,325	\$ -
	credit card charges for municipal court	\$ 2,400				
	\$200 per month					
40-8400	Travel & Training		\$ 800	\$ 188	\$ 1,200	\$ -
	Municipal Court Certifications and continuing education	\$ 800				
	Continuing Education					
	TCCA Certification Test					
40-8402	Advertising & Legal Notices		\$ -	\$ -	\$ -	\$ -
40-8406	Professional License		\$ -	\$ -	\$ -	\$ -
40-8407	Dues & Memberships		\$ 80	\$ 107	\$ 160	\$ -
	Texas Court Clerks Association - \$40 each clerk	\$ 80				
40-8415	Fines & Penalties		\$ -	\$ -	\$ -	\$ -
40-8441	Jury Service		\$ 2,200	\$ -	\$ 2,200	\$ -
	45 Jurors summons per trial at \$7.00 per juror, 1 trial per month					
50-8502	Reimbursables Other		\$ -	\$ 1,767	\$ -	\$ -
60-8608	Court Technology		\$ -	\$ -	\$ -	\$ -
***	Court Security		\$ -	\$ -	\$ -	\$ -
	Monthly Baliff Duty Payments (moved to Ct Security Fund)					

***	Subscriptions & Publications		\$ -	\$ -	\$ -	\$ -
***	Promotions		\$ -	\$ -	\$ -	\$ -
***	Contingency				\$ -	\$ -
	1% of department expenses		\$ -	\$ -		
***	Special Events		\$ -	\$ -	\$ -	\$ -
	TOTAL OPERATIONS		\$ 5,480	\$ 3,385	\$ 4,885	\$ -

**UTILITIES SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Municipal Court		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
30-8300	Electricity	\$ 4,429	\$ 4,429	\$ (4,429)	\$ -	\$ -
30-8301	Gas	\$ 230	\$ 20	\$ (230)	\$ -	\$ -
30-8302	Basic Telephone	\$ 558	\$ 558	\$ (558)	\$ -	\$ -
30-8303	Long Distance Telephone	\$ 15	\$ 15	\$ (15)	\$ -	\$ -
30-8304	Mobile Telephone	\$ -	\$ -	\$ -	\$ -	\$ -
30-8305	Communication Services	\$ 1,009	\$ 1,800	\$ (1,009)	\$ -	\$ -
	TOTAL UTILITIES	\$ 6,241	\$ 6,822	\$ (6,241)	\$ -	\$ -

UTILITIES DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Municipal Court		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
30-8300	Electricity		\$ 4,429	\$ 4,429	\$ -	\$ -
30-8301	Gas		\$ 230	\$ 20	\$ -	\$ -
30-8302	Basic Telephone		\$ 558	\$ 558	\$ -	\$ -
30-8303	Long Distance Telephone		\$ 15	\$ 15	\$ -	\$ -
30-8304	Mobile Telephone		\$ -	\$ -	\$ -	\$ -
30-8305	Communication Services		\$ 1,009	\$ 1,800	\$ 1,824	\$ 1,824
	Share of city Internet service T1 line, \$152 per month	\$ 1,824				
	TOTAL UTILITIES		\$ 6,241	\$ 6,822	\$ 1,824	\$ 1,824

CONTRACTUAL SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Municipal Court		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
40-8401	Consultants & Professionals	\$ -	\$ -	\$ -	\$ -	\$ -
40-8404	Property & Liability	\$ -	\$ -	\$ 4,821	\$ 4,821	\$ -
40-8408	Other Contractual	\$ -	\$ -	\$ -	\$ -	\$ -
40-8416	Legal	\$ 4,800	\$ 4,800	\$ 1,200	\$ 6,000	\$ -
40-8421	Municipal Judge	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ -
40-8422	Magistrate	\$ 2,800	\$ 2,133	\$ -	\$ 2,800	\$ -
40-8426	Software Tech Support	\$ 800	\$ 57	\$ 1,700	\$ 2,500	\$ -
40-8427	Equipment Tech Support	\$ -	\$ -	\$ 600	\$ 600	\$ -
40-8437	Connect CTY	\$ -	\$ -	\$ -	\$ -	\$ -
40-8438	IT Contract	\$ 3,363	\$ 6,725	\$ 637	\$ 4,000	\$ -
	TOTAL CONTRACTUAL	\$ 23,763	\$ 25,715	\$ 8,958	\$ 32,721	\$ -



CONTRACTUAL DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Municipal Court		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
40-8401	Consultants & Professionals		\$ -	\$ -	\$ -	\$ -
40-8404	Property & Liability		\$ -	\$ -	\$ 4,821	\$ -
40-8408	Other Contractual		\$ -	\$ -	\$ -	\$ -
40-8416	Legal		\$ 4,800	\$ 4,800	\$ 6,000	\$ -
	Prosecutor, \$500 per month	\$ 6,000				
40-8421	Municipal Judge		\$ 12,000	\$ 12,000	\$ 12,000	\$ -
	\$1,000 per month					
40-8422	Magistrate		\$ 2,800	\$ 2,133	\$ 2,800	\$ -
40-8426	Software Tech Support		\$ 800	\$ 57	\$ 2,500	\$ -
	Cardinal \$5000 (split \$2500 CT and CT Technology)	\$ 2,500				
40-8427	Equipment Tech Support		\$ -	\$ -	\$ 600	\$ -
	Extra IT Support	\$ 600				
40-8437	Connect CTY		\$ -	\$ -	\$ -	\$ -
40-8438	IT Contract		\$ 3,363	\$ 6,725	\$ 4,000	\$ -
	Share of IT (maverick)	\$ 4,000				
	TOTAL CONTRACTUAL		\$ 23,763	\$ 25,715	\$ 32,721	\$ -

CAPITAL IMPROVEMENTS & EQUIPMENT SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Municipal Court		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
60-8600	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
60-8602	Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
60-8606	Office Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
60-8612	Software	\$ -	\$ -	\$ -	\$ -	\$ -
60-8613	Hardware	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL EXPENSES & EQUIPMENT DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Municipal Court		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
60-8600	Office Equipment		\$ -	\$ -	\$ -	\$ -
	Computer					
60-8602	Communication Equipment		\$ -	\$ -	\$ -	\$ -
60-8606	Office Improvements		\$ -	\$ -	\$ -	\$ -
60-8612	Software		\$ -	\$ -	\$ -	\$ -
60-8613	Hardware		\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL OUTLAY		\$ -	\$ -	\$ -	\$ -

DEBT SERVICE & TRANSFERS SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Municipal Court		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
70-8701	Court Security	\$ -	\$ -	\$ -	\$ -	\$ -
***	Court Technology Fund	\$ -	\$ -	\$ -	\$ -	\$ -
70-8705	Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
70-8706	Intrafund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL DEBT SERVICE & TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -

DEBT SERVICE & TRANSFERS DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Municipal Court		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
70-8701	Court Security		\$ -	\$ -	\$ -	\$ -
***	Court Technology Fund		\$ -	\$ -	\$ -	\$ -
70-8705	Interfund Transfer		\$ -	\$ -	\$ -	\$ -
70-8706	Intrafund Transfer		\$ -	\$ -	\$ -	\$ -
	TOTAL DEBT SERVICE & TRANSFERS		\$ -		\$ -	\$ -

DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2014-2015		General		Police			
				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
	<b><u>PERSONNEL</u></b>						
10-8100	Salaries and Wages	\$ 636,347	\$ 643,216	\$ 691,019		\$ 715,744	
10-8101	Payroll Expenses	\$ 11,772	\$ 11,899	\$ 9,943		\$ 17,518	
10-8129	F.I.C.A.	\$ -	\$ -	\$ -		\$ -	
10-8105	Unemployment Insurance	\$ -	\$ 153	\$ 153		\$ 3,519	
10-8102	Workers Compensation	\$ -	\$ -	\$ 14,314		\$ 12,835	
10-8103	Health Insurance	\$ 116,484	\$ 90,912	\$ 117,000		\$ 122,400	
10-8125	Dental Insurance	\$ -	\$ 5,184	\$ 5,508		\$ 6,120	
10-8126	Life Insurance	\$ -	\$ 1,326	\$ 3,468		\$ 2,448	
10-8104	Retirement - T.M.R.S.	\$ 13,077	\$ 11,899	\$ 14,251		\$ 42,855	
10-8105	Auto Allowance	\$ -	\$ -	\$ -		\$ -	
10-8106	Travel Expense	\$ 1,000	\$ -	\$ -		\$ -	
10-8107	Certificate Pay/Supplimental Duties	\$ -	\$ -	\$ -		\$ -	
10-8108	Extra Help	\$ 2,500	\$ 1,000	\$ -		\$ 5,660	
10-8110	Accrued Comp & Vacation	\$ 8,550	\$ 9,316	\$ 3,040		\$ 5,883	
10-8128	Overtime	\$ -	\$ -	\$ -		\$ -	
10-8127	Physicals	\$ -	\$ -	\$ -			
	<i>SUBTOTAL PERSONNEL</i>	\$ 789,730	\$ 774,905	\$ 858,696	\$ -	\$ 934,982	\$ -
	<b><u>SUPPLIES &amp; MAINTENANCE</u></b>						
20-8200	Postage	\$ -	\$ 120	\$ 120	\$ 120	\$ 120	
20-8201	Office Supplies	\$ 2,500	\$ 2,795	\$ 2,800	\$ 3,000	\$ 3,000	
40-8403	Printing & Binding	\$ 500	\$ 500	\$ 300	\$ 300	\$ 300	
20-8202	Flowers/Gifts/Plaques	\$ -	\$ 850	\$ 425	\$ 425	\$ 425	
20-8205	Minor Office Equipment	\$ -	\$ -	\$ -		\$ 283	
20-8204	Office Equipemnt Repair & Maintenance	\$ 1,000	\$ 2,400	\$ 2,439	\$ 2,500	\$ 2,500	
20-8222	Minor Tools	\$ -	\$ -	\$ -			
20-8208	Uniforms & Supplies	\$ 4,000	\$ 3,500	\$ 2,000	\$ 3,800	\$ 3,800	

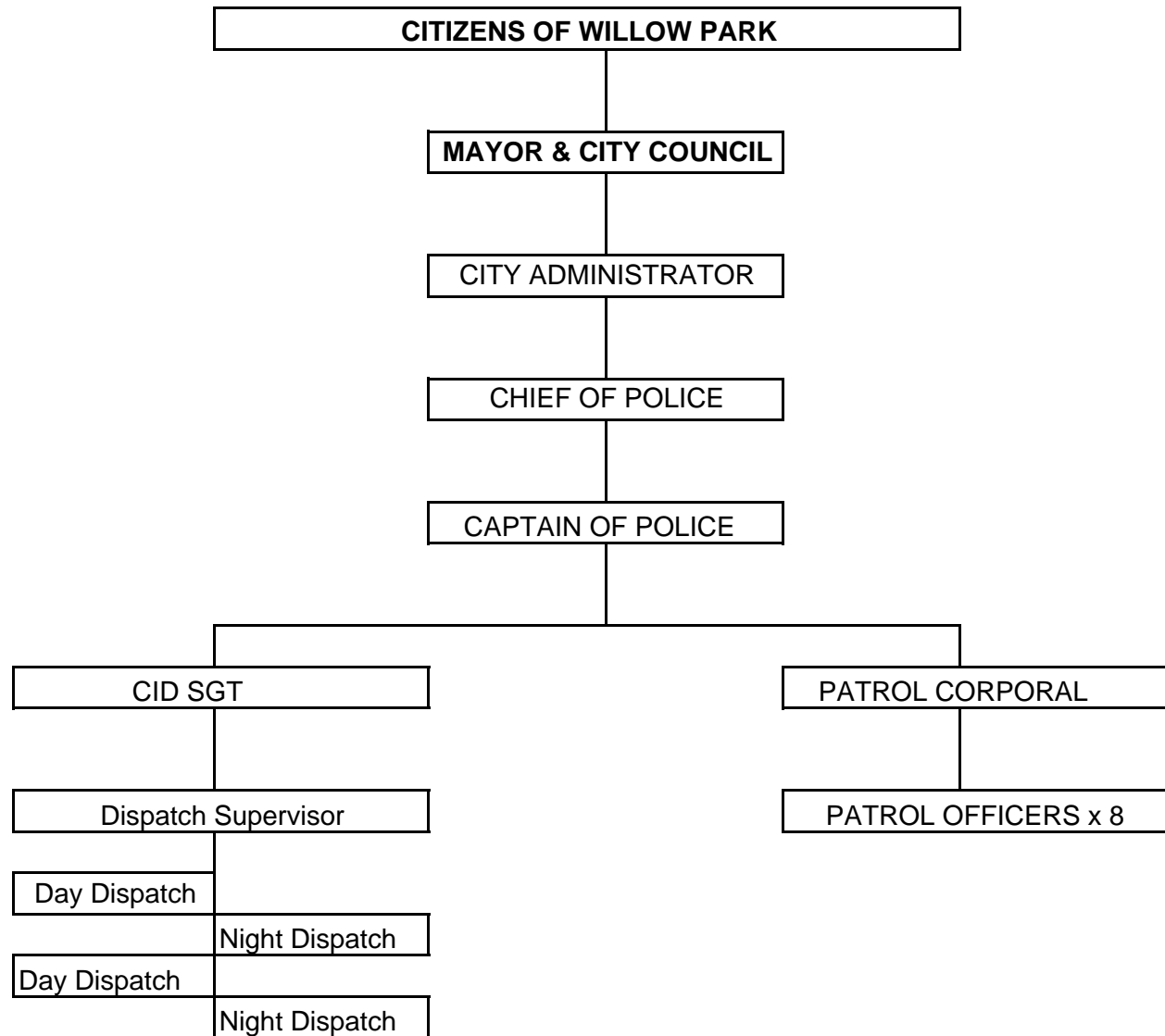
				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
20-8276	Ammunition & Weapons Related	\$ -	\$ 1,500	\$ 1,500	\$ 1,300	\$ 1,500	
20-8267	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -			
20-8253	Safety Equipment	\$ -	\$ -	\$ -			
20-8270	MV Fuel	\$ 42,346	\$ 50,000	\$ 44,200	\$ 40,800	\$ 43,600	
20-8206	MV Oils, Lubricants, & Fluids	\$ -	\$ -	\$ 1,440	\$ 500	\$ 1,000	
20-8271	MV Tires, Tubes, and Batteries	\$ -	\$ 3,000	\$ 3,000	\$ 2,500	\$ 3,000	
20-8207	MV Repair & Maintenance	\$ 18,000	\$ 12,000	\$ 10,800	\$ 8,500	\$ 12,000	
20-8265	Misc. Operating Other	\$ 2,512	\$ 2,400	\$ 2,000	\$ 500	\$ 1,500	
20-8266	Minor Equipment - Other	\$ 2,500	\$ 1,200	\$ 800	\$ 800	\$ 1,200	
	<i>SUBTOTAL SUPPLIES</i>	\$ 73,358	\$ 80,265	\$ 71,824	\$ 65,045	\$ 74,228	\$ -
	<b><u>OPERATIONS</u></b>						
20-8203	Miscellaneous Operating	\$ -	\$ -	\$ -			
20-8214	Finance Charges	\$ -	\$ -	\$ -	\$ 64	\$ -	
20-8215	USPO Contract Unit	\$ -	\$ -	\$ -			
40-8400	Travel & Training	\$ 2,609	\$ 4,100	\$ 4,000	\$ 1,500	\$ 4,000	
40-8402	Advertising and Legal Notices	\$ -	\$ -	\$ -			
40-8406	Professional License	\$ 150	\$ 150	\$ -			
40-8407	Dues & Memberships	\$ 412	\$ 315	\$ 330	\$ 315	\$ 330	
40-8409	Permits & Applications	\$ -	\$ -	\$ -			
40-8411	Property Damage	\$ -	\$ -	\$ -			
40-8415	Fines & Penalties	\$ -	\$ -	\$ -			
50-8502	Reimbursables Other	\$ 4,090	\$ -	\$ -			
20-8268	Subscriptions & Publications	\$ -	\$ 2,820	\$ 2,820	\$ 2,820	\$ 2,842	
20-8269	Promotions	\$ -	\$ -	\$ -			
***	Contingency			\$ -			
20-8275	Special Events	\$ -	\$ -	\$ -			
	<i>SUBTOTAL OPERATIONS</i>	\$ 7,261	\$ 7,385	\$ 7,150	\$ 4,699	\$ 7,172	\$ -
	<b><u>UTILITIES</u></b>						

				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
30-8300	Electricity	\$ -	\$ -	\$ 4,429	\$ 4,429		
30-8301	Gas	\$ -	\$ -	\$ 230	\$ 230		
30-8302	Basic Telephone	\$ -	\$ 2,448	\$ 3,058	\$ 2,500		
30-8303	Long Distance Telephone	\$ -	\$ 60	\$ 100	\$ 44		
30-8304	Mobile Telephone	\$ 7,269	\$ 6,708	\$ 6,708	\$ 6,708		
30-8305	Communication Services	\$ 1,119	\$ 1,824	\$ 1,009	\$ 2,520	\$ 300	
30-8309	Satellite Service	\$ -	\$ -	\$ -			
40-8430	Dish Network	\$ 395	\$ 504	\$ 504	\$ 540		
	<b>SUBTOTAL UTILITIES</b>	\$ 8,783	\$ 11,544	\$ 16,038	\$ 16,971	\$ 300	\$ -
	<b>CONTRACTUAL SERVICES</b>						
40-8401	Consultants & Professionals	\$ -	\$ -	\$ -		\$ 45,000	
40-8404	Property & Liability	\$ -	\$ -	\$ -		\$ 4,821	
40-8405	Repair & Maintenance	\$ 500	\$ -				
40-8408	Other Contractual	\$ -	\$ 1,100	\$ 600	\$ 600	\$ 600	
40-8410	Lab Testing	\$ 150	\$ 240	\$ 240	\$ 150	\$ 240	
40-8412	Other Rental	\$ -	\$ -	\$ -			
40-8416	Legal	\$ -	\$ -	\$ -			
40-8417	Auditor	\$ -	\$ -				
40-8420	Inmate Housing	\$ 1,974	\$ 1,657	\$ 1,763	\$ 1,400	\$ 1,763	
40-8426	Software Tech Support	\$ 400	\$ 5,243	\$ 4,500	\$ 4,681	\$ 4,910	
40-8427	Equipment Tech Support	\$ -	\$ 1,398	\$ 800	\$ 500	\$ 600	
40-8429	Accurint	\$ 506	\$ -	\$ -			
40-8431	TWL Knowledge Group	\$ 1,870	\$ -				
40-8432	TCLEDDS	\$ 1,200	\$ -				
40-8437	Connect CTY	\$ 1,275	\$ 996	\$ 1,600	\$ 1,600	\$ 5,000	
40-8438	IT Contract	\$ 7,000	\$ 7,106	\$ 3,363	\$ 6,725	\$ 4,000	
40-8453	Repair & Maintenance - Other	\$ -	\$ -	\$ -			
50-8500	City Attorney	\$ -	\$ -	\$ -			
	<b>SUBTOTAL CONTRACTUAL</b>	\$ 14,874	\$ 17,740	\$ 12,866	\$ 15,656	\$ 66,934	\$ -



				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
	<b><u>CAPITAL OUTLAY</u></b>						
60-8600	Office Equipment	\$ 3,200	\$ 2,516	\$ -			
60-8601	Motor Equipemnt	\$ 35,000	\$ 56,285	\$ 54,609	\$ 54,610	\$ 59,899	
60-8602	Communication Equipment	\$ -	\$ -	\$ -			
60-8606	Office Improvements	\$ -	\$ -	\$ -			
60-8609	Purchase of Land	\$ -	\$ -	\$ -			
60-8612	Software	\$ -	\$ -	\$ -			
60-8613	Hardware	\$ -	\$ -	\$ -			
60-8624	Equipment Purchase	\$ -	\$ -	\$ -			
	<i>SUBTOTAL CAPITAL OUTLAY</i>	\$ 38,200	\$ 58,801	\$ 54,609	\$ 54,610	\$ 59,899	\$ -
	<b><u>DEBT SERVICES &amp; TRANSFERS</u></b>						
70-8705	Interfund Transfer	\$ -	\$ -	\$ -			
70-8706	Intrafund Transfer	\$ -	\$ -	\$ -			
70-8709	Police Fund Account	\$ -	\$ -	\$ -			
	<i>SUBTOTAL ACCT TRANS</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>DEPARTMENT TOTAL</b>	<b>\$ 932,206</b>	<b>\$ 950,640</b>	<b>\$ 1,021,183</b>	<b>\$ 156,981</b>	<b>\$ 1,143,515</b>	<b>\$ -</b>

[illegible]



DEPARTMENT BUDGET SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Police		
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
10	Personnel	\$ 858,696	\$ -	\$ 76,286	\$ 934,982	\$ -
20	Supplies & Maintenance	\$ 71,824	\$ 65,045	\$ 2,404	\$ 74,228	\$ -
20	Operations	\$ 7,150	\$ 4,699	\$ 22	\$ 7,172	\$ -
30	Utilities	\$ 16,038	\$ 16,971	\$ (15,738)	\$ 300	\$ -
40	Contractual Services	\$ 12,866	\$ 15,656	\$ 54,068	\$ 66,934	\$ -
60	Capital Outlay	\$ 54,609	\$ 54,610	\$ 5,290	\$ 59,899	\$ -
70	Debt Services & Transfers	\$ -	\$ -	\$ -	\$ -	\$ -

TOTAL DEPARTMENT EXPENSES      \$      1,021,183      \$      156,981      \$      122,332      \$      1,143,515      \$      -

PERSONNEL BUDGET SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Police		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
10-8100	Salaries and Wages	\$ 691,019	\$ -	\$ 24,725	\$ 715,744	\$ -
10-8108	Extra Help	\$ -	\$ -	\$ 5,200	\$ 5,200	\$ -
10-8128	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>SUBTOTAL WAGES AND SALARIES</i>	\$ 691,019	\$ -	\$ 29,925	\$ 720,944	\$ -
10-8101	Payroll Expenses	\$ 9,943	\$ -	\$ 7,575	\$ 17,518	\$ -
10-8129	FICA	\$ -	\$ -	\$ -	\$ -	\$ -
10-8105	Unemployment Insurance	\$ 153	\$ -	\$ 3,366	\$ 3,519	\$ -
10-8102	Workers Compensation	\$ 14,314	\$ -	\$ (1,479)	\$ 12,835	\$ -
10-8103	Group Health	\$ 117,000	\$ -	\$ 5,400	\$ 122,400	\$ -
10-8125	Dental Insurance	\$ 5,508	\$ -	\$ 612	\$ 6,120	\$ -
10-8126	Life Insurance	\$ 3,468	\$ -	\$ (1,020)	\$ 2,448	\$ -
10-8104	Retirement	\$ 14,251	\$ -	\$ 28,604	\$ 42,855	\$ -
10-8105	Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
10-8106	Travel Expense	\$ -	\$ -	\$ -	\$ -	\$ -
10-8107	Certificate Pay	\$ -	\$ -	\$ -	\$ -	\$ -
10-8110	Accrued Comp & Vacation	\$ 3,040	\$ -	#REF!	#REF!	\$ -
	<i>SUBTOTAL FRINGE BENEFITS</i>	\$ 167,677	\$ -	#REF!	#REF!	\$ -
51240	Physicals	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>TOTAL DIRECT PERSONNEL COSTS</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>TOTAL PERSONNEL AND RELATED COSTS</i>	\$ 858,696	\$ -	#REF!	#REF!	\$ -

PERSONNEL BUDGET JUSTIFICATION			
FISCAL YEAR		FUND	DEPARTMENT
2014-2015		General	Police
ACCOUNT NO.	EXPENDITURE GROUP	INCREASE/ (DECREASE)	JUSTIFICATION
10-8108	extra help	\$ 5,200	clerical help 10 hrs weekly/\$10 an hour
	Total Increase/Decrease	\$ 5,200	

PERSONNEL DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Police		
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	FY 2013-2014		FY 2014-2015	
			CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
10-8100	Salaries and Wages		\$ 691,019	\$ -	\$ 715,744	\$ -
	17 FTE,	\$ 715,744				
	*12 sworn, 5 civilian					
10-8101	Payroll Expenses	\$ 17,518	\$ 9,943	\$ -	\$ 17,518	\$ -
	0.0145 of gross salaries for Medicare	\$ 10,378				
	FUTA \$420 per employee	\$ 7,140				
10-8105	Unemployment Insurance		\$ 153	\$ -	\$ 3,519	\$ -
	(even year) 0.001 x first 9000.00 earned per employee (\$109/ea)					
	( odd year) 0.023 x first 9000.00 earned per employee (\$207/ea)	\$ 3,519				
10-8102	Workers Compensation		\$ 14,314	\$ -	\$ 12,835	\$ -
	\$755 per employee	\$ 12,835				
10-8103	Health Insurance		\$ 117,000	\$ -	\$ 122,400	\$ -
	\$600 per month x Number of Employees (17)	\$ 122,400				
10-8125	Dental Insurance		\$ 5,508	\$ -	\$ 6,120	\$ -
	\$30 per month x number of employees (17)	\$ 6,120				
10-8126	Life Insurance		\$ 3,468	\$ -	\$ 2,448	\$ -
	\$12 per month x number of employees (17)	\$ 2,448				
10-8104	Retirement	\$ 42,855	\$ 14,251	\$ -	\$ 42,855	\$ -
	0.0217 x gross salaries (Oct - Dec)	\$ 3,883				
	0.0726 x gross salaries (Jan - Sep)	\$ 38,972				
10-8105	Auto Allowance		\$ -	\$ -	\$ -	\$ -
10-8106	Travel Expense		\$ -	\$ -	\$ -	\$ -
10-8107	Certificate Pay		\$ -	\$ -	\$ -	\$ -

10-8108	Extra Help/Contract Labor	\$ 5,660	\$ -	\$ -	\$ 5,200	\$ -
	10 Extra Shifts (\$12.50/hr)	\$ 1,500				
	Clerical help, 1 Day per week (\$10/hr)	\$ 4,160				
10-8110	Accrued Comp & Vacation		\$ 3,040	\$ -	#REF!	\$ -
	Leave buy out; 240 hours	\$ 5,883				
***	Holiday Overtime		\$ -	\$ -	\$ -	\$ -
	Included in Salary					
10-8127	Physicals		\$ -	\$ -	\$ -	\$ -
	TOTAL PERSONNEL AND RELATED COSTS		\$ 858,696	\$ -	#REF!	\$ -



**SUPPLIES AND MAINTENANCE BUDGET SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Police		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
20-8200	Postage	\$ 120	\$ 120	\$ -	\$ 120	\$ -
20-8201	Office Supplies	\$ 2,800	\$ 3,000	\$ 200	\$ 3,000	\$ -
40-8403	Printing & Binding	\$ 300	\$ 300	\$ -	\$ 300	\$ -
20-8202	Flowers/Gifts/Plaques	\$ 425	\$ 425	\$ (25)	\$ 400	\$ -
20-8205	Minor Office Equipment	\$ -	\$ -	\$ 283	\$ 283	\$ -
20-8204	Office Equipment Repair & Maintenance	\$ 2,439	\$ 2,500	\$ 61	\$ 2,500	\$ -
20-8222	Minor Tools	\$ -	\$ -	\$ -	\$ -	\$ -
20-8208	Uniform & Supplies	\$ 2,000	\$ 3,800	\$ 1,800	\$ 3,800	\$ -
82-8276	Ammunition & Weapons Related	\$ 1,500	\$ 1,300	\$ -	\$ 1,500	\$ -
20-8267	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	\$ -	\$ -
20-8253	Safety Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
20-8270	MV Fuel	\$ 44,200	\$ 40,800	\$ 800	\$ 45,000	\$ -
20-8206	MV Oils, Lubricants & Fluids	\$ 1,440	\$ 500	\$ (440)	\$ 1,000	\$ -
20-8271	MV Tires, Tubes & Batteries	\$ 3,000	\$ 2,500	\$ -	\$ 3,000	\$ -
20-8207	MV Repair & Maintenance	\$ 10,800	\$ 8,500	\$ 1,200	\$ 12,000	\$ -
20-8265	Misc Operating - Other	\$ 2,000	\$ 500	\$ (500)	\$ 1,500	\$ -
20-8266	Minor Equipment - Other	\$ 800	\$ 800	\$ 400	\$ 1,200	\$ -
	TOTAL SUPPLIES/MAINTENANCE	\$ 71,824	\$ 65,045	\$ 3,779	\$ 75,603	\$ -

SUPPLIES & MAINTENANCE BUDGET JUSTIFICATION			
FISCAL YEAR		FUND	DEPARTMENT
2014-2015		General	Police
ACCOUNT NO.	EXPENDITURE GROUP	INCREASE/ (DECREASE)	JUSTIFICATION
20-8206	MV OILS	\$ (440)	NEGOTIATED PRICES
20-8207	MV REPAIR	\$ 1,200	AGING FLEET
20-8270	MV FUEL	\$ 800	INFLATION POTENTIAL
20-8265	MISC OPERATING	\$ (500)	MORE ACCURATE
20-8266	MINOR EQUIP	\$ 400	UPGRADE CAMERA/DIGITAL DEVICES - LOOK AT ADDITIONAL DEVICES
	Total Increase/Decrease	\$ 1,460	

SUPPLIES & MAINTENANCE DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Police		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
20-8200	Postage		\$ 120	\$ 120	\$ 120	\$ -
	\$10 per month	\$ 120				
20-8201	Office Supplies		\$ 2,800	\$ 3,000	\$ 3,000	\$ -
	\$200 per month	\$ 2,400				
	Office furniture, chair replacement	\$ 400				
40-8403	Printing & Binding		\$ 300	\$ 300	\$ 300	\$ -
	\$25 per month					
20-8202	Flowers/Gifts/Plaques		\$ 425	\$ 425	\$ 425	\$ -
	Employee apprication; \$25 per employee (17)	\$ 425				
20-8205	Minor Office Equipment		\$ -	\$ -	\$ 283	\$ -
20-8204	Office Equipment Repair & Maintenance		\$ 2,439	\$ 2,500	\$ 2,500	\$ -
	Copy Manchine					
	Lease - \$91.50 per month	\$ 1,098				
	Service - \$84.27	\$ 1,011				
	Use - \$27.50 per month	\$ 330				
		\$ 2,439				
20-8222	Minor Tools		\$ -	\$ -	\$ -	\$ -
20-8208	Uniforms & Supplies		\$ 2,000	\$ 3,800	\$ 3,800	\$ -
	\$200 per uniform x 5 units	\$ 1,500				
	\$500 per vest x 2 units [50% grant matched project]	\$ 2,800				
20-8276	Ammunition & Weapons Related		\$ 1,500	\$ 1,300	\$ 1,500	\$ -
	Ammunition for practice rounds and patrol	\$ 1,500				
	Required annual qualification					
20-8267	Operating Supplies (non-consumables)		\$ -	\$ -	\$ -	\$ -

20-8253	Safety Equipment		\$ -	\$ -	\$ -	\$ -
20-8270	MV Fuel		\$ 44,200	\$ 40,800	\$ 43,600	\$ -
	\$866 per week x 52 weeks	\$ 44,200				
20-8206	MV Oils, Lubricants, and Fluids		\$ 1,440	\$ 500	\$ 1,000	\$ -
20-8271	MV Tires, Tubes, and Batteries		\$ 3,000	\$ 2,500	\$ 3,000	\$ -
	6 sets of tires at \$500 per set	\$ 3,000				
20-8207	MV Repair & Maintenance		\$ 10,800	\$ 8,500	\$ 12,000	\$ -
	\$1000 per month	\$ 10,800				
20-8265	Misc. Operating Other		\$ 2,000	\$ 500	\$ 1,500	\$ -
	\$1125. per month	\$ 2,000				
	Cleaning supplies, breakroom					
20-8266	Minor Equipment - Other		\$ 800	\$ 800	\$ 1,200	\$ -
	\$100. per month	\$ 800				
	Radio equipment					
	TTYPD - hearing imparied equipment					
	TOTAL SUPPLIES/MAINTENANCE		\$ 71,824	\$ 65,045	\$ 74,228	\$ -

**OPERATIONS BUDGET SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Police		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
20-8203	Miscellaneous Operating	\$ -	\$ -	\$ -	\$ -	\$ -
20-8214	Finance Charges	\$ -	\$ 64	\$ -	\$ -	\$ -
20-8215	USPO Contract Unit	\$ -	\$ -	\$ -	\$ -	\$ -
40-8400	Travel & Training	\$ 4,000	\$ 1,500	\$ -	\$ 4,000	\$ -
40-8402	Advertising and Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -
40-8406	Professional License	\$ -	\$ -	\$ -	\$ -	\$ -
40-8407	Dues & Memberships	\$ 330	\$ 315	\$ -	\$ 330	\$ -
40-8409	Permits & Applications	\$ -	\$ -	\$ -	\$ -	\$ -
40-8411	Property Damage	\$ -	\$ -	\$ -	\$ -	\$ -
40-8415	Fines & Penalties	\$ -	\$ -	\$ -	\$ -	\$ -
20-8269	Promotions	\$ -	\$ -	\$ -	\$ -	\$ -
***	Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
20-8268	Subscriptions	\$ 2,820	\$ 2,820	\$ 22	\$ 2,842	\$ -
	TOTAL OPERATIONS	\$ 7,150	\$ 4,699	\$ 22	\$ 7,172	\$ -

OPERATIONS BUDGET JUSTIFICATION				
FISCAL YEAR		FUND		DEPARTMENT
2014-2015		General		Police
ACCOUNT NO.	EXPENDITURE GROUP	INCREASE/ (DECREASE)	JUSTIFICATION	
20-8268	SUBSCRIPTIONS	\$ 22	FEE INCREASE	

OPERATIONS DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Police		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
20-8203	Miscellaneous Operating		\$ -	\$ -	\$ -	\$ -
20-8214	Finance Charges		\$ -	\$ 64	\$ -	\$ -
20-8215	USPO Contract Unit		\$ -	\$ -	\$ -	\$ -
40-8400	Travel & Training		\$ 4,000	\$ 1,500	\$ 4,000	\$ -
	Webinars and notary classes	\$ 500				
	Dispatch training	\$ 500				
	Travel expenses - mileage	\$ 3,000				
40-8402	Advertising and Legal Notices		\$ -	\$ -	\$ -	\$ -
40-8406	Professional License		\$ -	\$ -	\$ -	\$ -
	TCLOSE certification application & license fees					
40-8407	Dues & Memberships		\$ 330	\$ 315	\$ 330	\$ -
	IACP - International Association of Chief of Police	\$ 120				
	Texas Police Chiefs Assocaiton	\$ 195				
	North Texas Police Chiefs Association	\$ 15				
40-8409	Permits & Applications		\$ -	\$ -	\$ -	\$ -
40-8411	Property Damage		\$ -	\$ -	\$ -	\$ -
40-8415	Fines & Penalties		\$ -	\$ -	\$ -	\$ -

20-8269	Promotions		\$ -	\$ -	\$ -	\$ -
20-8268	Subscriptions		\$ 2,820	\$ 2,820	\$ 2,842	\$ -
	Accurint	\$ 525				
	TWL Knowledge	\$ 2,000				
	TCLEDDS	\$ 317				
	TOTAL OPERATIONS		\$ 7,150	\$ 4,699	\$ 7,172	\$ -



**UTILITIES SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Police		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
30-8300	Electricity	\$ 4,429	\$ 4,429	\$ (4,429)	\$ -	\$ -
30-8301	Gas	\$ 230	\$ 230	\$ (230)	\$ -	\$ -
30-8302	Basic Telephone	\$ 3,058	\$ 2,500	\$ (3,058)	\$ -	\$ -
30-8303	Long Distance Telephone	\$ 100	\$ 44	\$ (100)	\$ -	\$ -
30-8304	Mobile Telephone	\$ 6,708	\$ 6,708	\$ (6,708)	\$ -	\$ -
30-8305	Communication Services	\$ 1,009	\$ 2,520	\$ (709)	\$ 300	\$ -
30-8309	Satellite Service	\$ -	\$ -	\$ -	\$ -	\$ -
40-8430	Dish Network	\$ 504	\$ 540	\$ (504)	\$ -	\$ -
	TOTAL UTILITIES	\$ 16,038	\$ 16,971	\$ (15,738)	\$ 300	\$ -

**UTILITIES DETAIL FOR LINE ITEM EXPENDITURES**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Police		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
30-8300	Electricity		\$ 4,429	\$ 4,429	\$ -	\$ -
30-8301	Gas		\$ 230	\$ 230	\$ -	\$ -
30-8302	Basic Telephone		\$ 3,058	\$ 2,500	\$ -	\$ -
	Share of actual	\$ 2,500				
30-8303	Long Distance Telephone		\$ 100	\$ 44	\$ -	\$ -
	\$6.25 per month	\$ 75				
30-8304	Mobile Telephone		\$ 6,708	\$ 6,708	\$ -	\$ -
	Included in Salary					
30-8305	Communication Services		\$ 1,009	\$ 2,520	\$ 300	\$ -
	Mobile tablets	\$ 300				
30-8309	Satellite Service		\$ -	\$ -	\$ -	\$ -
40-8430	Dish Network		\$ 504	\$ 540	\$ -	\$ -
	Split with Fire Department					
	TOTAL UTILITIES		\$ 16,038	\$ 16,971	\$ 300	\$ -

CONTRACTUAL SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Police		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
40-8401	Consultants & Professionals	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ -
40-8404	Property & Liability	\$ -	\$ -	\$ 4,821	\$ 4,821	\$ -
40-8405	Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
40-8408	Other Contractual	\$ 600	\$ 600	\$ -	\$ 600	\$ -
40-8410	Lab Testing	\$ 240	\$ 150	\$ -	\$ 240	\$ -
40-8412	Other Rental	\$ -	\$ -	\$ -	\$ -	\$ -
40-8416	Legal	\$ -	\$ -	\$ -	\$ -	\$ -
40-8417	Auditor	\$ -	\$ -	\$ -	\$ -	\$ -
40-8420	Inmate Housing	\$ 1,763	\$ 1,400	\$ -	\$ 1,763	\$ -
40-8426	Software Tech Support	\$ 4,500	\$ 4,681	\$ 410	\$ 4,910	\$ -
40-8427	Equipment Tech Support	\$ 800	\$ 500	\$ (200)	\$ 600	\$ -
40-8429	Accurint	\$ -	\$ -	\$ -	\$ -	\$ -
40-84531	TWL Knowledge Group	\$ -	\$ -	\$ -	\$ -	\$ -
40-8432	TCLEDDS	\$ -	\$ -	\$ -	\$ -	\$ -
40-8437	Connect CTY	\$ 1,600	\$ 1,600	\$ 3,400	\$ 5,000	\$ -
40-8438	IT Contract	\$ 3,363	\$ 6,725	\$ 637	\$ 4,000	\$ -
40-8453	Repair & Maintenance - Other	\$ -	\$ -	\$ -	\$ -	\$ -

50-8500	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CONTRACTUAL	\$ 12,866	\$ 15,656	\$ 54,068	\$ 66,934	\$ -

CONTRACTUAL DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Police		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
40-8401	Consultants & Professionals		\$ -	\$ -	\$ 45,000	\$ -
	Animal Controll	\$ 45,000				
40-8404	Property & Liability	\$ 4,821	\$ -	\$ -	\$ 4,821	\$ -
40-8405	Repair & Maintenance		\$ -	\$ -	\$ -	\$ -
40-8408	Other Contractual		\$ 600	\$ 600	\$ 600	\$ -
	Share of Ice Machine; \$600					
40-8410	Lab Testing		\$ 240	\$ 150	\$ 240	\$ -
	\$20 per month	\$ 240				
	Quest Dianogtitics, Tarrant County Medical Examiner					
40-8412	Other Rental		\$ -	\$ -	\$ -	\$ -
40-8416	Legal		\$ -	\$ -	\$ -	\$ -
40-8417	Auditor		\$ -	\$ -	\$ -	\$ -
40-8420	Inmate Housing		\$ 1,763	\$ 1,400	\$ 1,763	\$ -
	Parker County fee of \$35.25 per guest					
	50 nights	\$ 1,762.50				
40-8426	Software Tech Support		\$ 4,500	\$ 4,681	\$ 4,910	\$ -
	Cardinal Badge Software	\$ 4,910				
40-8427	Equipment Tech Support		\$ 800	\$ 500	\$ 600	\$ -
	(Maverick) Additional Service Calls	\$ 800				
40-8429	Accurint		\$ -	\$ -	\$ -	\$ -
	*moved to subscriptions					
40-8453	TWL Knowledge Group		\$ -	\$ -	\$ -	\$ -
	*moved to subscriptions					

40-8432	TCLEDDs		\$ -	\$ -	\$ -	\$ -
	*moved to subscriptions					
40-8437	Connect CTY		\$ 1,600	\$ 1,600	\$ 5,000	\$ -
	Share of reverse 9-1-1 call out service	\$ 5,000				
	\$2 per population (Split with Fire)					
40-8438	IT Contract		\$ 3,363	\$ 6,725	\$ 4,000	\$ -
	Annual IT/Tech Support Contract: Maverick	\$ 4,000				
40-8453	Repair & Maintenance - Other		\$ -	\$ -	\$ -	\$ -
50-8500	City Attorney		\$ -	\$ -	\$ -	\$ -
			\$ 12,866	\$ 15,656	\$ 66,934	\$ -

CAPITAL IMPROVEMENTS & EQUIPMENT SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Police		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
60-8600	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
60-8601	Motor Equipment	\$ 54,609	\$ 54,610	\$ 5,290	\$ 59,899	\$ -
60-8602	Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
60-8606	Office Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
60-8609	Purchase of Land	\$ -	\$ -	\$ -	\$ -	\$ -
60-8612	Software	\$ -	\$ -	\$ -	\$ -	\$ -
60-8613	Hardware	\$ -	\$ -	\$ -	\$ -	\$ -
60-8624	Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL OUTLAY	\$ 54,609	\$ 54,610	\$ 5,290	\$ 59,899	\$ -

CAPITAL EXPENSES & EQUIPMENT DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Police		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
60-8600	Office Equipment		\$ -	\$ -	\$ -	\$ -
	Laptop	\$ 1,700				
60-8601	Motor Equipemnt	\$ 59,899	\$ 54,609	\$ 56,285	\$ 54,610	\$ -
	Fleet Finance (year 3 of 3)	\$ 54,610				
	Finance CID Vehicle	\$ 5,289				
60-8602	Communication Equipment		\$ -	\$ -	\$ -	\$ -
60-8606	Office Improvements		\$ -	\$ -	\$ -	\$ -
60-8609	Purchase of Land		\$ -	\$ -	\$ -	\$ -
60-8612	Software		\$ -	\$ -	\$ -	\$ -
60-8613	Hardware		\$ -	\$ -	\$ -	\$ -
60-8624	Equipment Purchase		\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL OUTLAY		\$ 54,609	\$ 56,285	\$ 54,610	\$ -



DEBT SERVICE & TRANSFERS SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Police		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
70-8705	Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
70-8706	Intrafund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
70-8709	Police Fund Account	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL DEBT SERVICE & TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -

DEBT SERVICE & TRANSFERS DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Police		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
70-8705	Interfund Transfer		\$ -	\$ -	\$ -	\$ -
70-8706	Intrafund Transfer		\$ -	\$ -	\$ -	\$ -
70-8709	Police Fund Account		\$ -	\$ -	\$ -	\$ -
			\$ -		\$ -	\$ -

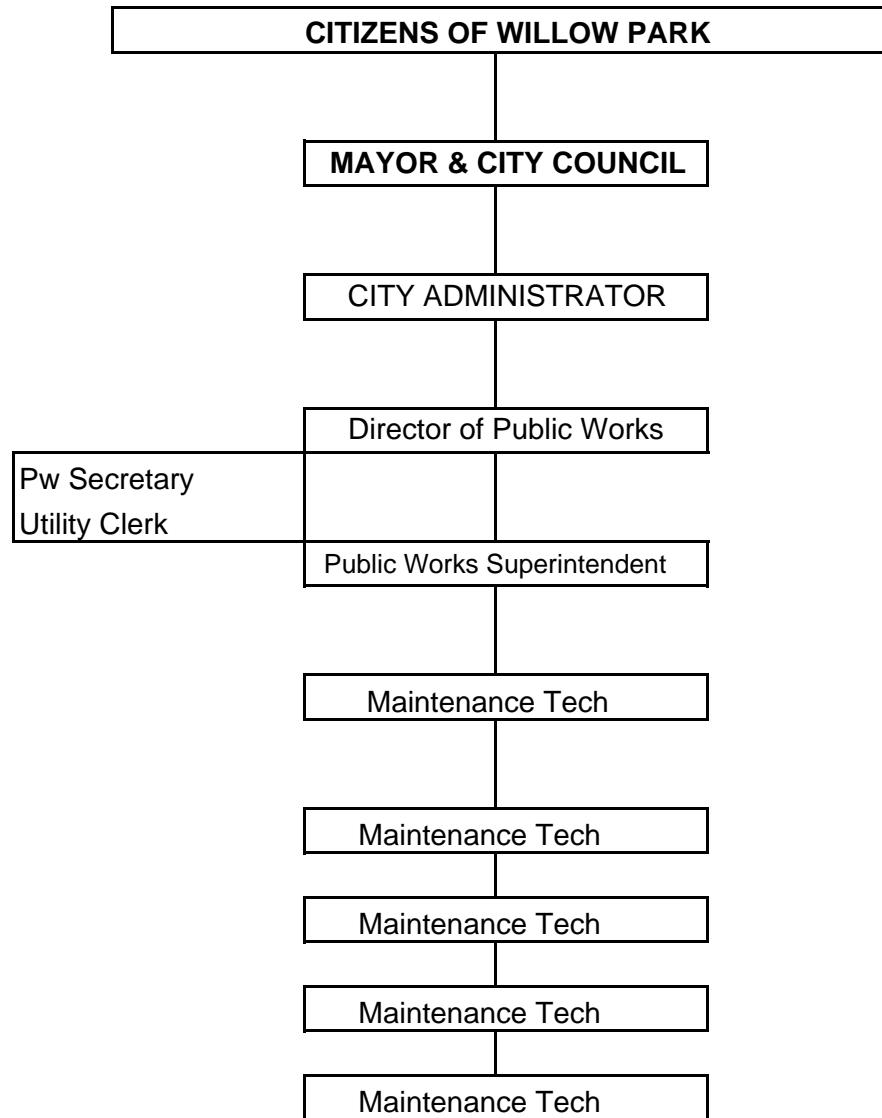
DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2014-2015		General		Public Works Parks, Roads, Facilities			
				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
	<b><u>PERSONNEL</u></b>						
10-8100	Salaries and Wages	\$ 1,647	\$ -	\$ -	\$ -	\$ 52,134	
10-8101	Payroll Expenses	\$ 21	\$ -	\$ -	\$ -	\$ 756	
***	F.I.C.A.	\$ -	\$ -	\$ -	\$ -		
***	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -		
10-8102	Workers Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	
10-8103	Health Insurance	\$ -	\$ -	\$ -	\$ -		
***	Dental Insurance	\$ -	\$ -	\$ -	\$ -		
***	Life Insurance	\$ -	\$ -	\$ -	\$ -		
10-8104	Retirement - T.M.R.S.	\$ 54	\$ -	\$ -	\$ -	\$ 3,122	
10-8105	Auto Allowance	\$ -	\$ -	\$ -	\$ -		
10-8106	Travel Expense	\$ -	\$ -	\$ -	\$ -		
10-8107	Certificate Pay/Supplimental Duties	\$ -	\$ -	\$ -	\$ -		
10-8108	Contract Labor	\$ -	\$ -	\$ -	\$ -		
10-8109	Court Security	\$ -	\$ -	\$ -	\$ -		
10-8110	Accrued Comp & Vacation	\$ -	\$ -	\$ -	\$ -		
10-8111	Overtime	\$ -	\$ -	\$ -	\$ -		
10-8112	Physicals	\$ -	\$ -	\$ -	\$ -		
	<i>SUBTOTAL PERSONNEL</i>	\$ 1,722	\$ -	\$ -	\$ -	\$ 56,012	\$ -
	<b><u>SUPPLIES &amp; MAINTENANCE</u></b>						
20-8200	Postage	\$ 200	\$ -	\$ -	\$ -		
20-8201	Office Supplies	\$ -	\$ -	\$ -	\$ 31		
40-8403	Printing & Binding -	\$ -	\$ -	\$ -	\$ -		
20-8202	Flowers/Gifts/Plaques	\$ -	\$ -	\$ -	\$ -		
20-8205	Minor Office Equipment	\$ -	\$ -	\$ -	\$ -		
20-8204	Repair & Maintenance - sprinkler lines, plays	\$ 2,000	\$ 600	\$ 1,500	\$ -	\$ 2,400	
20-8222	Minor Tools	\$ -	\$ -	\$ -	\$ -		
20-8208	Uniforms & Supplies	\$ -	\$ -	\$ -	\$ 10,004		
***	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	\$ -		
20-8253	Safety Equipment - safety galsses/ear plugs	\$ -	\$ 600	\$ 240	\$ -	\$ 240	
***	MV/Equip. Fuel - mowers, equipment, vehicl	\$ -	\$ 2,400	\$ 2,400	\$ 415	\$ 2,400	

				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
20-8206	MV/Equip Oils, Lubricants, & Fluids	\$ -	\$ -	\$ -	\$ -		
***	MV/Equip Tires, Tubes, and Batteries	\$ -	\$ -	\$ 2,500	\$ 509	\$ 2,500	
20-8207	MV/Equip Repair & Maintenance	\$ -	\$ -	\$ 1,000	\$ 1,144	\$ 1,000	
20-8225	Asphalt Materials	\$ -	\$ 12,000	\$ 12,000	\$ -	\$ -	
20-8226	Road Repairs	\$ -	\$ 2,400	\$ 2,400	\$ 719		
20-8210	Traffic & Street Signs	\$ -	\$ 2,400	\$ 2,000	\$ 5,159	\$ 3,600	
20-8230	Chemicals -	\$ -	\$ 2,400	\$ 1,000	\$ -	\$ 1,000	
20-8221	Graffiti Removal	\$ -	\$ 600	\$ -	\$ -		
20-8223	Equipment - weed eaters, chain saw	\$ -	\$ 2,400	\$ 1,200	\$ -		
20-8224	Misc. Tools/Supplies	\$ -	\$ -	\$ -	\$ 85		
20-8227	Ice Melt Materials	\$ -	\$ 900	\$ 900	\$ 284	\$ 900	
20-8228	Concrete Replacement	\$ -	\$ 2,400	\$ 2,400	\$ 1,937	\$ 2,400	
20-8229	Misc. Lawn Materials	\$ -	\$ 1,200	\$ -	\$ -		
20-8238	Misc. Lawn Equipment	\$ -	\$ -	\$ -	\$ -		
20-8251	Barricades/Markers- cones, barricades	\$ -	\$ 3,600	\$ 1,500	\$ -		
20-8252	Asphalt Rakes/Shovels	\$ -	\$ 2,400	\$ 500	\$ -		
20-8260	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,400	
20-8261	City Hall	\$ -	\$ 3,000	\$ 2,400	\$ 3,336	\$ 2,400	
20-8262	Police/Fire Department	\$ -	\$ 3,000	\$ 2,400	\$ 2,709	\$ 2,400	
20-8265	Misc. Operating Other	\$ 700	\$ -	\$ -	\$ -		
20-8266	Minor Equipment - Other	\$ -	\$ -	\$ -	\$ -		
	<b>SUBTOTAL SUPPLIES</b>	\$ 2,900	\$ 42,300	\$ 36,340	\$ 26,332	\$ 23,640	\$ -
	<b>OPERATIONS</b>						
20-8203	Miscellaneous Operating	\$ -	\$ -	\$ -	\$ -		
40-8402	Advertising and Legal Notices - parkfest	\$ -	\$ 500	\$ -	\$ 364		
***	Equipment Maintenance	\$ -	\$ 2,400	\$ -	\$ 1,179		
50-8502	Reimbursabels Other	\$ -	\$ -	\$ -	\$ 11,879		
***	Special Events - parkfest	\$ -	\$ 2,500	\$ -	\$ -		
	<b>SUBTOTAL OPERATIONS</b>	\$ -	\$ 5,400	\$ -	\$ 13,421	\$ -	\$ -
	<b>UTILITIES</b>						
30-8300	Electricity	\$ -	\$ -	\$ 4,429	\$ 10,124	\$ 30,000	
30-8301	Gas	\$ -	\$ -	\$ 230	\$ -	\$ 2,400	
30-8302	Basic Telephone	\$ -	\$ -	\$ 1,492	\$ -	\$ 6,000	

				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
30-8303	Long Distance Telephone	\$ -	\$ -	\$ 15	\$ -	\$ 200	
30-8304	Mobile Telephone	\$ 449	\$ -	\$ 500	\$ 85	\$ -	
30-8305	Communication Services	\$ -	\$ -	\$ 1,009	\$ -	\$ 12,000	
	<i>SUBTOTAL UTILITIES</i>	\$ 449	\$ -	\$ 7,675	\$ 10,209	\$ 50,600	\$ -
	<b><u>CONTRACTUAL SERVICES</u></b>						
40-8404	Property & Liability	\$ -	\$ -	\$ -	\$ -	\$ 4,821	
40-8405	Repair & Maintenance	\$ 1,500	\$ -	\$ -	\$ 1,333		
40-8408	Other Contractual	\$ -	\$ -	\$ 1,200	\$ 1,533	\$ 1,200	
40-8412	Other Rental	\$ -	\$ -	\$ -	\$ -		
40-8413	Contract Street Repair	\$ -	\$ 20,000	\$ 10,000	\$ -	\$ -	
40-8427	Equip Tech Support						
40-8434	OSSF	\$ -	\$ -	\$ -	\$ -		
40-8438	IT Services			\$ 3,363	\$ 381	\$ 4,000	
	Hardware Support			\$ 800	\$ -	\$ -	
40-8451	Equipment Rental -	\$ -	\$ 1,500	\$ 1,500	\$ 2,693		
40-8452	Water Purchase	\$ -	\$ -	\$ -	\$ -		
40-8453	Repair & Maintenance - Other	\$ -	\$ -	\$ -	\$ 549		
	<i>SUBTOTAL CONTRACTUAL</i>	\$ 1,500	\$ 21,500	\$ 16,863	\$ 6,491	\$ 10,021	\$ -
	<b><u>CAPITAL OUTLAY</u></b>						
60-8603	Road Improvements	\$ -	\$ 250,000	\$ 140,000	\$ 20,444	\$ 67,805	
60-8605	Building Construction	\$ -	\$ -	\$ -	\$ -		
60-8607	Capital Improvements	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,482	
60-8609	Purchase of Land	\$ 60,000	\$ -	\$ -	\$ -		
60-8624	Equipment Purchase -	\$ -	\$ -	\$ 20,000	\$ 15,333	\$ 9,306	
	<i>SUBTOTAL CAPITAL OUTLAY</i>	\$ 65,000	\$ 250,000	\$ 160,000	\$ 35,777	\$ 82,593	\$ -
	<b><u>DEBT SERVICES &amp; TRANSFERS</u></b>						
70-8705	Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-8706	Intrafund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
***	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
***	Transfer to Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
***	Transfer to Waste Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
***	Transfer to (All Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
***	Transfer to (All Reserves)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>SUBTOTAL ACCT TRANS</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>DEPARTMENT TOTAL</b>	<b>\$ 71,571</b>	<b>\$ 319,200</b>	<b>\$ 220,878</b>	<b>\$ 92,230</b>	<b>\$ 222,866</b>	<b>\$ -</b>

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DEPARTMENT BUDGET SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Public Works Parks & Roads		
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
10	Personnel	\$ -	\$ -	\$ 56,012	\$ 56,012	\$ -
20	Supplies & Maintenance	\$ 36,340	\$ 26,332	\$ (2,692)	\$ 23,640	\$ -
20	Operations	\$ -	\$ 13,421	\$ (13,421)	\$ -	\$ -
30	Utilities	\$ 7,675	\$ 10,209	\$ 40,391	\$ 50,600	\$ -
40	Contractual Services	\$ 16,863	\$ 6,491	\$ 3,530	\$ 10,021	\$ -
60	Capital Outlay	\$ 160,000	\$ 35,777	\$ 46,816	\$ 82,593	\$ -
70	Debt Services & Transfers	\$ -	\$ -	\$ -	\$ -	\$ -

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TOTAL DEPARTMENT EXPENSES	\$	220,878	\$	92,230	\$	130,636	\$	222,866	\$	-
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PERSONNEL DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Public Works: Parks, Roads & Facilities		
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	FY 2013-2014		FY 2014-2015	
			CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
10-8100	Salaries and Wages	\$ 52,134				
10-8101	Payroll Expenses					
	0.0145 of gross salaries for Medicare	\$ 756				
	FUTA covered in Water Fund					
	City does not pay into Social Security					
***	Unemployment Insurance (State)					
	Paid in Water Fund					
10-8102	Workers Compensation	\$ -				
	Paid in Water					
10-8103	Health Insurance					
	Paid in Water					
***	Dental Insurance					
	Paid in Water					
***	Life Insurance					
	Paid in Water					
10-8104	Retirement	\$ 3,122				
	0.0217 x gross salaries (Oct - Dec)	\$ 283				
	0.0726 x gross salaries (Jan - Sep)	\$ 2,839				
10-8105	Auto Allowance					
10-8106	Travel Expense					
10-8107	Certificate Pay					

	Included in Salary					
10-8108	Extra Help					
10-8109	Court Security					
	Payment of Baliff Duties					
10-8110	Accrued Comp & Vacation					
***	Overtime					
***	Physicals					

**SUPPLIES AND MAINTENANCE BUDGET SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Public Works Parks & Roads		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
20-8200	Postage	\$ -	\$ -	\$ -	\$ -	\$ -
20-8201	Office Supplies	\$ -	\$ 31	\$ (31)	\$ -	\$ -
40-8403	Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -
20-8202	Flowers/Gifts/Plaques	\$ -	\$ -	\$ -	\$ -	\$ -
20-8205	Minor Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
20-8204	Equipment Repair & Maintenance	\$ 1,500	\$ -	\$ 900	\$ 2,400	\$ -
20-8222	Minor Tools	\$ -	\$ -	\$ -	\$ -	\$ -
20-8208	Uniform & Supplies	\$ -	\$ 10,004	\$ -	\$ -	\$ -
***	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	\$ -	\$ -
20-8253	Safety Equipment	\$ 240	\$ -	\$ -	\$ 240	\$ -
***	MV Fuel	\$ 2,400	\$ 415	\$ -	\$ 2,400	\$ -
20-8206	MV Oils, Lubricants & Fluids	\$ -	\$ -	\$ -	\$ -	\$ -
***	MV Tires, Tubes & Batteries	\$ 2,500	\$ 509	\$ -	\$ 2,500	\$ -
20-8207	MV Repair & Maintenance	\$ 1,000	\$ 1,144	\$ -	\$ 1,000	\$ -
20-8225	Asphalt Materials	\$ 12,000	\$ -	\$ (12,000)	\$ -	\$ -
20-8226	Road Base Materials - Paving	\$ 2,400	\$ 719	\$ (2,400)	\$ -	\$ -
20-8210	Traffic & Street Signs	\$ 2,000	\$ 5,159	\$ 1,600	\$ 3,600	\$ -
20-8230	Chemicals	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -
20-8221	Graffiti Remover	\$ -	\$ -	\$ -	\$ -	\$ -
20-8223	Equipment	\$ 1,200	\$ -	\$ (1,200)	\$ -	\$ -
20-8224	Misc Tools/Supplies	\$ -	\$ 85	\$ -	\$ -	\$ -
20-8227	Ice Melt Materials	\$ 900	\$ 284	\$ -	\$ 900	\$ -
20-8228	Concrete Replacement	\$ 2,400	\$ 1,937	\$ -	\$ 2,400	\$ -

20-8229	Misc Lawn Materials	\$ -	\$ -	\$ -	\$ -	\$ -
20-8229	Misc Lawn Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
20-8251	Barricades/Markers	\$ 1,500	\$ -	\$ (1,500)	\$ -	\$ -
20-8252	Asphalt Rakes/Shovels	\$ 500	\$ -	\$ (500)	\$ -	\$ -
20-8260	Building Maintenance	\$ -	\$ -	\$ 2,400	\$ 2,400	\$ -
20-8261	City Hall	\$ 2,400	\$ 3,336	\$ -	\$ 2,400	\$ -
20-8262	Police/Fire Department	\$ 2,400	\$ 2,709	\$ -	\$ 2,400	\$ -
20-8265	Misc Operating - Other	\$ -	\$ -	\$ -	\$ -	\$ -
20-8266	Minor Equipment - Other	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL SUPPLIES/MAINTENANCE	\$ 36,340	\$ 26,332	\$ (12,731)	\$ 23,640	\$ -

SUPPLIES & MAINTENANCE DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Public Works Parks & Roads		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
20-8200	Postage		\$ -	\$ -	\$ -	\$ -
20-8201	Office Supplies		\$ -	\$ 31	\$ -	\$ -
40-8403	Printing & Binding		\$ -	\$ -	\$ -	\$ -
20-8202	Flowers/Gifts/Plaques		\$ -	\$ -	\$ -	\$ -
20-8205	Minor Office Equipment		\$ -	\$ -	\$ -	\$ -
20-8204	Equipment Repair & Maintenance		\$ 1,500	\$ -	\$ 2,400	\$ -
	\$100 per month	\$ 1,200				
	Additional Park repairs	\$ 3,000				
20-8222	Minor Tools		\$ -	\$ -	\$ -	\$ -
20-8208	Uniforms & Supplies		\$ -	\$ 10,004	\$ -	\$ -
***	Operating Supplies (non-consumables)		\$ -	\$ -	\$ -	\$ -
20-8253	Safety Equipment		\$ 240	\$ -	\$ 240	\$ -
	Replacement; \$20 per month	\$ 240				
***	MV Fuel		\$ 2,400	\$ 415	\$ 2,400	\$ -
	\$200 per month	\$ 2,400				
20-8206	MV Oils, Lubricants, and Fluids		\$ -	\$ -	\$ -	\$ -

***	MV Tires, Tubes, and Batteries		\$ 2,500	\$ 509	\$ 2,500	\$ -
20-8207	MV Repair & Maintenance		\$ 1,000	\$ 1,144	\$ 1,000	\$ -
20-8225	Asphalt Materials		\$ 12,000	\$ -	\$ -	\$ -
		\$ 12,000				
20-8226	Road Repairs		\$ 2,400	\$ 719	\$ -	\$ -
20-8210	Traffic & Street Signs		\$ 2,000	\$ 5,159	\$ 3,600	\$ -
	Stock replacement, \$300 per month	\$ 3,600				
20-8230	Chemicals		\$ 1,000	\$ -	\$ 1,000	\$ -
	Lawn treatment, \$200 per month x 5 months	\$ 1,000				
20-8221	Graffiti Remover		\$ -	\$ -	\$ -	\$ -
20-8223	Equipment		\$ 1,200	\$ -	\$ -	\$ -
20-8224	Misc. Tools/Supplies		\$ -	\$ 85	\$ -	\$ -
20-8227	Ice Melt Materials		\$ 900	\$ 284	\$ 900	\$ -
	\$300 per month for 3 months,	\$ 900				
20-8228	Concrete Replacement		\$ 2,400	\$ 1,937	\$ 2,400	\$ -
	\$200 per month	\$ 2,400				
20-8229	Misc. Lawn Materials		\$ -	\$ -	\$ -	\$ -
20-8238	Misc. Lawn Equipment		\$ -	\$ -	\$ -	\$ -
20-8260	Building Maintenance		\$ 1,500	\$ -	\$ 2,400	\$ -
20-8261	City Hall		\$ 500	\$ -	\$ 2,400	\$ -
	\$200 per month	\$ 2,400				

20-8262	Police/Fire Department		\$ -	\$ -	\$ 2,400	\$ -
	\$200 per month	\$ 2,400				
20-8265	Misc. Operating Other		\$ 2,400	\$ 3,336	\$ 2,400	\$ -
20-8266	Minor Equipment - Other		\$ 2,400	\$ 2,709	\$ 2,400	\$ -
	TOTAL SUPPLIES/MAINTENANCE		\$ 36,340	\$ 26,332	\$ 28,440	\$ -



**OPERATIONS BUDGET SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Public Works Parks & Roads		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
20-8203	Miscellaneous Operating	\$ -	\$ -	\$ -	\$ -	\$ -
40-8402	Advertising and Legal Notices	\$ -	\$ 364	\$ -	\$ -	\$ -
***	Equipment Maintenance	\$ -	\$ 1,179	\$ -	\$ -	\$ -
50-8502	Reimbursables Other	\$ -	\$ 11,879	\$ -	\$ -	\$ -
***	Special Events	\$ -	\$ -	\$ -	\$ -	\$ -
				\$ -		
	TOTAL OPERATIONS	\$ -	\$ 13,421	\$ -	\$ -	\$ -

OPERATIONS DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Public Works Parks & Roads		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
20-8203	Miscellaneous Operating		\$ -	\$ -	\$ -	\$ -
40-8402	Advertising & Legal Notices		\$ -	\$ 364	\$ -	\$ -
	Park events marketing	\$ 500				
***	Equipment Maintenance		\$ -	\$ 1,179	\$ -	\$ -
	\$200 per month	\$ 2,400				
50-8502	Reimbursabels Other		\$ -	\$ 11,879	\$ -	\$ -
***	Special Events		\$ -	\$ -	\$ -	\$ -
	Parkfest, grounds preperation	\$ 2,500				
	TOTAL OPERATIONS		\$ -	\$ 13,421	\$ -	\$ -

**UTILITIES SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Public Works Parks & Roads		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
30-8300	Electricity	\$ 4,429	\$ 10,124	\$ 25,571	\$ 30,000	\$ -
30-8301	Gas	\$ 230	\$ -	\$ 2,170	\$ 2,400	\$ -
30-8302	Basic Telephone	\$ 1,492	\$ -	\$ 4,508	\$ 6,000	\$ -
30-8303	Long Distance Telephone	\$ 15	\$ -	\$ 185	\$ 200	\$ -
30-8304	Mobile Telephone	\$ 500	\$ 85	\$ (500)	\$ -	\$ -
30-8305	Communication Services	\$ 1,009	\$ -	\$ 10,991	\$ 12,000	\$ -
	TOTAL UTILITIES	\$ 7,675	\$ 10,209	\$ 42,925	\$ 50,600	\$ -

UTILITIES DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Public Works Parks & Roads		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
30-8300	Electricity		\$ 4,429	\$ 10,124	\$ 30,000	\$ -
30-8301	Gas		\$ 230	\$ -	\$ 2,400	\$ -
30-8302	Basic Telephone		\$ 1,492	\$ -	\$ 6,000	\$ -
30-8303	Long Distance Telephone		\$ 15	\$ -	\$ 200	\$ -
30-8304	Mobile Telephone		\$ 500	\$ 85	\$ -	\$ -
30-8305	Communication Services		\$ 1,009	\$ -	\$ 12,000	\$ -
	TOTAL UTILITIES		\$ 7,675	\$ 10,209	\$ 50,600	\$ -

CONTRACTUAL SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Public Works Parks & Roads		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
40-8404	Property & Liability	\$ -	\$ -	\$ 4,821	\$ 4,821	\$ -
40-8405	Repair & Maintenance	\$ -	\$ 1,333	\$ (1,333)	\$ -	\$ -
40-8408	Other Contractual	\$ 1,200	\$ 1,533	\$ -	\$ 1,200	\$ -
40-8412	Other Rental	\$ -	\$ -	\$ -	\$ -	\$ -
40-8413	Contract Street Repair	\$ 10,000	\$ -	\$ (10,000)	\$ -	\$ -
40-8434	OSSF	\$ -	\$ -	\$ -	\$ -	\$ -
40-8451	Equipment Rental	\$ 1,500	\$ 2,693	\$ (1,500)	\$ -	\$ -
40-8452	Water Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
40-8453	Repair & Maintenance - Other	\$ -	\$ 549	\$ -	\$ -	\$ -
	TOTAL CONTRACTUAL	\$ 12,700	\$ 6,109	\$ (8,012)	\$ 6,021	\$ -

CONTRACTUAL DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Public Works Parks & Roads		
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	FY 2013-2014		FY 2014-2015	
			CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
40-8404	Property & Liability		\$ -	\$ -	\$ 4,821	\$ -
40-8405	Repair & Maintenance		\$ -	\$ 1,333	\$ -	\$ -
40-8408	Other Contractual		\$ 1,200	\$ 1,533	\$ 1,200	\$ -
	Ice Machine Lease; \$1,200	\$ 1,200				
40-8412	Other Rental		\$ -	\$ -	\$ -	\$ -
40-8413	Contract Street Repair		\$ 10,000	\$ -	\$ -	\$ -
40-8434	OSSF		\$ -	\$ -	\$ -	\$ -
	For City Buildings					
40-8451	Equipment Rental		\$ 1,500	\$ 2,693	\$ -	\$ -
40-8452	Water Purchase		\$ -	\$ -	\$ -	\$ -
40-8453	Repair & Maintenance - Other		\$ -	\$ 549	\$ -	\$ -
	TOTAL CONTRACTUAL		\$ 12,700	\$ 6,109	\$ 6,021	\$ -

**CAPITAL IMPROVEMENTS & EQUIPMENT SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Public Works Parks & Roads		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
60-8603	Road Improvements	\$ 140,000	\$ 20,444	\$ 47,361	\$ 67,805	\$ -
60-8605	Building Construction	\$ -	\$ -	\$ -	\$ -	\$ -
60-8607	Capital Improvements	\$ -	\$ -	\$ 5,482	\$ 5,482	\$ -
60-8609	Purchase of Land	\$ -	\$ -	\$ -	\$ -	\$ -
60-8624	Equipment Purchase	\$ 20,000	\$ 15,333	\$ (6,027)	\$ 9,306	\$ -
	TOTAL CAPITAL OUTLAY	\$ 160,000	\$ 35,777	\$ 46,816	\$ 82,593	\$ -

CAPITAL EXPENSES & EQUIPMENT DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Public Works Parks & Roads		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
60-8603	Road Improvements		\$ 140,000	\$ 20,444	\$ 67,805	\$ -
	Equivlent of 1/8 cent sales tax for road maintenance	\$ 67,805				
60-8607	Capital Improvements		\$ -	\$ -	\$ -	\$ -
	Park Improvements: Basketball Ct, Playground	5,482				
60-8605	Building Construction		\$ -	\$ -	\$ 5,482	\$ -
60-8609	Purchase of Land		\$ -	\$ -	\$ -	\$ -
60-8624	Equipment Purchase		\$ 20,000	\$ 15,333	\$ 9,306	\$ -
	Asphalt Laydown/Pot Hole Equipment (Year 1 of 10)	\$ 9,306				
	\$77,000 equipment purchase					
	TOTAL CAPITAL OUTLAY		\$ 160,000	\$ 35,777	\$ 82,593	\$ -



DEBT SERVICE & TRANSFERS DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		General		Public Works Parks & Roads		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
70-8705	Interfund Transfer		\$ -	\$ -	\$ -	\$ -
70-8706	Intrafund Transfer		\$ -	\$ -	\$ -	\$ -
***	Transfer to General Fund		\$ -	\$ -	\$ -	\$ -
***	Transfer to Water Fund		\$ -	\$ -	\$ -	\$ -
***	Transfer to Waste Water Fund		\$ -	\$ -	\$ -	\$ -
***	Transfer to All Funds		\$ -	\$ -	\$ -	\$ -
***	Transfer to All Reserves		\$ -	\$ -	\$ -	\$ -
			\$ -		\$ -	\$ -

DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2014-2015		Wastewater		Wastewater			
				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
	<b><u>PERSONNEL</u></b>						
10-8100	Salaries and Wages	\$ 73,830	\$ 79,583	\$ 144,656	\$ 86,612	\$ 139,303	
10-8101	Payroll Expenses	\$ 1,366	\$ 1,472	\$ 2,098	\$ 1,237	\$ 4,880	
***	Unemployment Insurance	\$ -	\$ -	\$ 18	\$ 552	\$ 414	
10-8102	Workers Compensation	\$ -	\$ 18	\$ 1,684	\$ 2,245	\$ 1,510	
10-8103	Health Insurance	\$ 13,704	\$ 11,376	\$ 13,248	\$ 11,187	\$ 14,400	
***	Dental Insurance	\$ -	\$ 648	\$ 672	\$ 566	\$ 720	
***	Life Insurance	\$ -	\$ 156	\$ 408	\$ 165	\$ 288	
10-8104	Retirement - T.M.R.S.	\$ 1,517	\$ 1,472	\$ 3,012	\$ 1,800	\$ 8,341	
10-8108	Contract Labor	\$ -	\$ -	\$ -	\$ -	\$ -	
10-8110	Accrued Comp & Vacation	\$ -	\$ -	\$ 3,118	\$ -	\$ -	
***	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	
***	Physicals	\$ -	\$ -	\$ -	\$ -	\$ -	
	<i>SUBTOTAL PERSONNEL</i>	\$ 90,417	\$ 94,725	\$ 168,914	\$ 104,364	\$ 169,856	\$ -
	<b><u>SUPPLIES &amp; MAINTENANCE</u></b>						
20-8200	Postage	\$ 300	\$ 800	\$ 3,650	\$ 490	\$ 360	
20-8201	Office Supplies	\$ 300	\$ 600	\$ 1,160	\$ 1,192	\$ 360	
40-8403	Printing & Binding	\$ 1,000	\$ 2,000	\$ 438	\$ -	\$ 400	
20-8205	Minor Office Equipment	\$ 800	\$ -	\$ -	\$ -		
20-8204	Office Equipment Repair & Maintenance	\$ 12,000	\$ -	\$ -	\$ 35		
20-8222	Minor Tools	\$ -	\$ 2,000	\$ 600	\$ 237	\$ 600	
20-8208	Uniforms & Supplies - Unifirst Uniforms	\$ 1,000	\$ 1,000	\$ 810	\$ -	\$ 810	
	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	\$ -		
20-8253	Safety Equipment	\$ -	\$ 4,000	\$ 1,200	\$ 559	\$ 1,200	
	MV Fuel	\$ -	\$ 1,000	\$ 900	\$ -	\$ 600	
20-8206	MV Oils, Lubricants, & Fluids	\$ -	\$ 600	\$ 300	\$ -	\$ -	
	MV Tires, Tubes, and Batteries	\$ -	\$ -	\$ -	\$ -		

				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
20-8207	MV Repair & Maintenance	\$ -	\$ -	\$ -	\$ 314	\$ 300	
20-8212	Wastewater Supplies	\$ 12,000	\$ -	\$ 2,400	\$ 1,327	\$ 2,400	
20-8230	Chemicals	\$ -	\$ 2,000	\$ 4,000	\$ 10,238	\$ 12,000	
20-8223	Equipment	\$ -	\$ 6,000	\$ 6,000	\$ 5,802	\$ 6,000	
20-8224	Misc. Tools/Supplies	\$ -	\$ 3,000	\$ 3,000	\$ 3,900	\$ 2,400	
20-8240	Belt Press Supplies	\$ -	\$ 5,000	\$ 5,000	\$ 3,863	\$ 4,800	
20-8260	Building Maintenance	\$ -	\$ -	\$ 1,200	\$ 937	\$ 1,200	
20-8265	Misc. Operating Other	\$ 3,200	\$ 1,200	\$ 1,200	\$ 960	\$ 1,200	
20-8266	Minor Equipment - Other	\$ -	\$ -	\$ -	\$ -		
	<i>SUBTOTAL SUPPLIES</i>	\$ 30,600	\$ 29,200	\$ 31,858	\$ 29,852	\$ 34,630	\$ -
	<b><u>OPERATIONS</u></b>						
20-8203	Miscellaneous Operating	\$ -	\$ -	\$ -	\$ -	\$ 1,200	
20-8214	Finance Charges	\$ -	\$ -	\$ -	\$ -		
40-8400	Travel & Training	\$ 1,000	\$ 2,000	\$ 3,000	\$ 1,333	\$ 3,000	
40-8402	Advertising and Legal Notices	\$ 500	\$ 1,117	\$ 250	\$ 667	\$ 250	
40-8406	Professional License	\$ 1,000	\$ -	\$ -	\$ 1,333	\$ 300	
40-8407	Dues & Memberships	\$ 500	\$ -	\$ -	\$ 667	\$ 500	
40-8409	Permits & Applications	\$ 3,500	\$ 4,964	\$ 3,400	\$ 4,667	\$ 5,000	
40-8411	Property Damage	\$ -	\$ -	\$ -	\$ -		
40-8415	Fines & Penalties	\$ -	\$ -	\$ 14,676	\$ -	\$ 14,676	
40-8444	Equipment Maintenance	\$ -	\$ 5,000	\$ 5,000	\$ 4,907	\$ 12,000	
40-8445	Lift Station Equipment Maintenance	\$ -	\$ 10,000	\$ -	\$ -		
40-8450	Sewer Line Maintenance	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 6,000	
	<i>SUBTOTAL OPERATIONS</i>	\$ 6,500	\$ 25,081	\$ 28,326	\$ 13,574	\$ 42,926	\$ -
	<b><u>UTILITIES</u></b>						
30-8300	Electricity	\$ 22,283	\$ 34,233	\$ 33,000	\$ 29,711	\$ 35,000	
30-8301	Gas	\$ -	\$ -	\$ -	\$ -	\$ -	
30-8302	Basic Telephone	\$ 978	\$ 1,101	\$ 934	\$ 1,304	\$ 1,200	
30-8303	Long Distance Telephone	\$ 87	\$ 132	\$ 100	\$ 116	\$ 100	
30-8304	Mobile Telephone	\$ 2,859	\$ 1,032	\$ 1,618	\$ 3,812	\$ 1,200	

				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
30-8305	Communication Services	\$ 1,127	\$ 1,519	\$ 2,848	\$ 1,503	\$ 2,100	
	<i>SUBTOTAL UTILITIES</i>	\$ 27,334	\$ 38,017	\$ 38,500	\$ 36,445	\$ 39,600	\$ -
	<b><u>CONTRACTUAL SERVICES</u></b>						
40-8401	Consultants & Professionals	\$ -	\$ 31,250	\$ -	\$ -	\$ 15,000	
40-8404	Property & Liability	\$ -	\$ -	\$ 14,464	\$ -	\$ 4,821	
40-8405	Repair & Maintenance	\$ 12,000	\$ -	\$ -	\$ 16,000	\$ 18,000	
40-8408	Other Contractual	\$ -	\$ 24,000	\$ 9,500	\$ -		
40-8410	Lab Testing	\$ 8,000	\$ 9,000	\$ 9,000	\$ 10,667	\$ 9,000	
40-8412	Other Rental	\$ 1,500	\$ -	\$ -	\$ 2,000		
40-8416	Legal	\$ 6,000	\$ 82,297	\$ -	\$ 8,000		
40-8417	Auditor	\$ 3,000	\$ 5,167	\$ 4,500	\$ 4,000	\$ 6,667	
40-8423	Food Service Inspector	\$ -	\$ -	\$ -	\$ -		
40-8424	Engineering	\$ 16,000	\$ 30,000	\$ -	\$ 21,333	\$ 18,000	
40-8425	Solid Waste Collection	\$ 30,809	\$ 21,000	\$ 21,000	\$ 41,079	\$ 18,000	
40-8426	Software Tech Support	\$ -	\$ -	\$ -	\$ -		
40-8427	Equipment Tech Support	\$ -	\$ -	\$ -	\$ -		
40-8438	IT Contract	\$ 7,000	\$ -	\$ -	\$ 9,333	\$ 4,000	
	<i>SUBTOTAL CONTRACTUAL</i>	\$ 84,309	\$ 202,714	\$ 58,464	\$ 112,412	\$ 93,488	\$ -
	<b><u>CAPITAL OUTLAY</u></b>						
60-8600	Office Equipment	\$ 7,200	\$ -	\$ -	\$ 9,600	\$ -	
60-8601	Motor Equipemnt	\$ -	\$ -	\$ -	\$ -	\$ -	
60-8602	Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
60-8604	Heavy Equipment	\$ -	\$ -	\$ -	\$ -	\$ 35,000	
60-8605	Building Construction	\$ -	\$ -	\$ -	\$ -	\$ -	
60-8606	Office Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	
60-8607	Capital Improvements	\$ -	\$ -	\$ 1,231,426	\$ -	\$ 50,000	
60-8609	Purchase of Land	\$ -	\$ -	\$ -	\$ -	\$ -	
60-8612	Software	\$ -	\$ -	\$ -	\$ -	\$ -	
60-8613	Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	
60-8624	Equipment Purchase	\$ -	\$ 5,000	\$ -	\$ -	\$ -	

				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
60-8640	Waste Water Lift Stations	\$ 475,565	\$ 900,000	\$ -	\$ 634,087	\$ -	
***	Waste Water Lines	\$ -	\$ -	\$ -	\$ -	\$ -	
	<i>SUBTOTAL CAPITAL OUTLAY</i>	\$ 482,765	\$ 905,000	\$ 1,231,426	\$ 643,687	\$ 85,000	\$ -
	<b><u>DEBT SERVICES &amp; TRANSFERS</u></b>						
70-8705	Interfund Transfer (From Water Fund)	\$ -	\$ -	\$ -	\$ -	\$ -	
70-8706	Intrafund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	
70-8708	Account Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	
70-8710	Wastewater Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	
70-8711	Wastewater Escrow	\$ -	\$ -	\$ -	\$ -	\$ -	
70-8729	Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
70-8730	Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
70-8731	Savings Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
***	Transfer to General Fund	\$ -	\$ 14,853	\$ 14,988	\$ -	\$ -	
***	Transfer to Water Fund	\$ -	\$ -		\$ -	\$ 76,465	
***	Transfer to Waste Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
***	Transfer to (All Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	
***	Transfer to (All Reserves)	\$ -	\$ -	\$ -	\$ -	\$ -	
70-8740	Franchise Fee	\$ -	\$ -	\$ -	\$ -	\$ 15,519	
	<i>SUBTOTAL ACCT TRANS</i>	\$ -	\$ 14,853	\$ 14,988	\$ -	\$ 91,984	\$ -
	<b>DEPARTMENT TOTAL</b>	<b>\$ 721,925</b>	<b>\$ 1,309,590</b>	<b>\$ 1,572,476</b>	<b>\$ 940,334</b>	<b>\$ 557,484</b>	<b>\$ -</b>

DEPARTMENT BUDGET SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Wastewater		Wastewater		
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
10	Personnel	\$ 168,914	\$ 104,364	\$ 942	\$ 169,856	\$ -
20	Supplies & Maintenance	\$ 31,858	\$ 29,852	\$ 2,772	\$ 34,630	\$ -
	Operations	\$ 28,326	\$ 13,574	\$ 14,600	\$ 42,926	\$ -
30	Utilities	\$ 38,500	\$ 36,445	\$ 1,100	\$ 39,600	\$ -
40	Contractual Services	\$ 58,464	\$ 112,412	\$ 35,024	\$ 93,488	\$ -
60	Capital Outlay	\$ 1,231,426	\$ 643,687	\$ (1,146,426)	\$ 85,000	\$ -
70	Debt Services & Transfers	\$ 14,988	\$ -	\$ 76,996	\$ 91,984	\$ -
		\$ 1,572,476	\$ 940,334	\$ (1,014,992)	\$ 557,484	\$ -

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TOTAL DEPARTMENT EXPENSES	\$	1,572,476	\$	940,334	\$	(1,014,992)	\$	557,484	\$	-
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**PERSONNEL BUDGET SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Wastewater		Wastewater		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
10-8100	Salaries and Wages	\$ 144,656	\$ 86,612	\$ (5,353)	\$ 139,303	\$ -
10-8108	Extra Help	\$ -	\$ -	\$ -	\$ -	\$ -
***	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>SUBTOTAL WAGES AND SALARIES</i>	\$ 144,656	\$ 86,612	\$ (5,353)	\$ 139,303	\$ -
10-8101	Payroll Expenses	\$ 2,098	\$ 1,237	\$ (861)	\$ 4,880	\$ -
***	Unemployment Insurance	\$ 18	\$ 552	\$ 534	\$ 414	\$ -
10-8102	Workers Compensation	\$ 1,684	\$ 2,245	\$ 561	\$ 1,510	\$ -
10-8103	Group Health	\$ 13,248	\$ 11,187	\$ (2,061)	\$ 14,400	\$ -
***	Dental Insurance	\$ 672	\$ 566	\$ (106)	\$ 720	\$ -
***	Life Insurance	\$ 408	\$ 165	\$ (243)	\$ 288	\$ -
10-8104	Retirement	\$ 3,012	\$ 1,800	\$ (1,212)	\$ 8,341	\$ -
10-8110	Accrued Comp & Vacation	\$ 3,118	\$ -	\$ (3,118)	\$ -	\$ -
	<i>SUBTOTAL FRINGE BENEFITS</i>	\$ 24,258	\$ 17,752	\$ (6,506)	\$ 30,553	\$ -
51240	Physicals	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>TOTAL DIRECT PERSONNEL COSTS</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL PERSONNEL AND RELATED COSTS</b>	\$ 168,914	\$ 104,364	\$ (11,859)	\$ 169,856	\$ -

**PERSONNEL DETAIL FOR LINE ITEM EXPENDITURES**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Wastewater		Wastewater		
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	FY 2013-2014		FY 2014-2015	
			CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
10-8100	Salaries and Wages		\$ 144,656	\$ 86,612	\$ 139,303	\$ -
	2 FTE, 2 shard utility billing (255)	\$ 139,303				
10-8101	Payroll Expenses	\$ 4,880	\$ 2,098	\$ 1,237	\$ 4,880	\$ -
	0.0145 of gross salaries for FUTA & Medicare	\$ 4,040				
	FUTA \$420 per employee	\$ 840				
***	Unemployment Insurance		\$ 18	\$ 552	\$ 414	\$ -
	(even year) 0.001 x first 9000.00 earned per employee (\$109/ea)					
	( odd year) 0.023 x first 9000.00 earned per employee (\$207/ea)	\$ 414				
10-8102	Workers Compensation		\$ 1,684	\$ 2,245	\$ 1,510	\$ -
	\$755 per employee	\$ 1,510				
10-8103	Health Insurance		\$ 13,248	\$ 11,187	\$ 14,400	\$ -
	\$600 per month x Number of Employees (2)	\$ 14,400				
***	Dental Insurance		\$ 672	\$ 566	\$ 720	\$ -
	\$30 per month number of employees (2)	\$ 720				
***	Life Insurance		\$ 408	\$ 165	\$ 288	\$ -
	\$12 mo x number of employees (2)	\$ 288				
10-8104	Retirement		\$ 3,012	\$ 1,800	\$ 8,341	\$ -
	0.0217 x gross salaries (Oct - Dec)	\$ 756				
	0.0726 x gross salaries (Jan - Sep)	\$ 7,585				
		\$ 8,341				
10-8108	Extra Help		\$ -	\$ -	\$ -	\$ -
10-8110	Accrued Comp & Vacation		\$ 3,118	\$ -	\$ -	\$ -
***	Overtime		\$ -	\$ -	\$ -	\$ -
***	Physicals		\$ -	\$ -	\$ -	\$ -



			\$ 168,914	\$ 104,364	\$ 169,856	\$ -

**SUPPLIES AND MAINTENANCE BUDGET SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Wastewater		Wastewater		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
20-8200	Postage	\$ 3,650	\$ 490	\$ (3,290)	\$ 360	\$ -
20-8201	Office Supplies	\$ 1,160	\$ 1,192	\$ (800)	\$ 360	\$ -
40-8403	Printing & Binding	\$ 438	\$ -	\$ (38)	\$ 400	\$ -
20-8205	Minor Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
20-8204	Office Equipment Repair & Maintenance	\$ -	\$ 35	\$ -	\$ -	\$ -
20-8222	Minor Tools	\$ 600	\$ 237	\$ -	\$ 600	\$ -
20-8208	Uniform & Supplies	\$ 810	\$ -	\$ -	\$ 810	\$ -
***	Operating Supplies (non-consumables)	\$ -	\$ -	\$ -	\$ -	\$ -
20-8253	Safety Equipment	\$ 1,200	\$ 559	\$ -	\$ 1,200	\$ -
***	MV Fuel	\$ 900	\$ -	\$ (300)	\$ 600	\$ -
20-8206	MV Oils, Lubricants & Fluids	\$ 300	\$ -	\$ (300)	\$ -	\$ -
***	MV Tires, Tubes & Batteries	\$ -	\$ -	\$ -	\$ -	\$ -
20-8207	MV Repair & Maintenance	\$ -	\$ 314	\$ 300	\$ 300	\$ -
20-8212	Wastewater Supplies	\$ 2,400	\$ 1,327	\$ -	\$ 2,400	\$ -
20-8230	Chemicals	\$ 4,000	\$ 10,238	\$ 8,000	\$ 12,000	\$ -
20-8223	Equipment	\$ 6,000	\$ 5,802	\$ -	\$ 6,000	\$ -
20-8224	Misc Tools/Supplies	\$ 3,000	\$ 3,900	\$ (600)	\$ 2,400	\$ -
20-8240	Belt Press Supplies	\$ 5,000	\$ 3,863	\$ (200)	\$ 4,800	\$ -
20-8260	Building Maintenance	\$ 1,200	\$ 937	\$ -	\$ 1,200	\$ -
20-8265	Misc Operating - Other	\$ 1,200	\$ 960	\$ -	\$ 1,200	\$ -
20-8266	Minor Equipment - Other	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL SUPPLIES/MAINTENANCE	\$ 31,858	\$ 29,852	\$ 2,772	\$ 34,630	\$ -

SUPPLIES & MAINTENANCE DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Wastewater		Wastewater		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
20-8200	Postage		\$ 3,650	\$ 490	\$ 360	\$ -
	Fed Ex; \$20/mo	\$ 240				
	Postage; \$10/mo	\$ 120				
20-8201	Office Supplies		\$ 1,160	\$ 1,192	\$ 360	\$ -
	Treatment Plant; \$30 per month	\$ 360				
40-8403	Printing & Binding		\$ 438	\$ -	\$ 400	\$ -
	Mailer, notices	\$ 400				
20-8205	Minor Office Equipment		\$ -	\$ -	\$ -	\$ -
20-8204	Office Equipment Repair & Maintenance		\$ -	\$ 35	\$ -	\$ -
20-8222	Minor Tools		\$ 600	\$ 237	\$ 600	\$ -
	\$50 per month	\$ 600				
20-8208	Uniforms & Supplies		\$ 810	\$ -	\$ 810	\$ -
	Uniffirst	\$ 810				
***	Operating Supplies (non-consumables)		\$ -	\$ -	\$ -	\$ -
20-8253	Safety Equipment		\$ 1,200	\$ 559	\$ 1,200	\$ -
	\$100 per month	\$ 1,200				
***	MV Fuel		\$ 900	\$ -	\$ 600	\$ -
	\$50 per month	\$ 600				

20-8206	MV Oils, Lubricants, and Fluids		\$ 300	\$ -	\$ -	\$ -
	\$25 per month					
***	MV Tires, Tubes, and Batteries		\$ -	\$ -	\$ -	\$ -
20-8207	MV Repair & Maintenance		\$ -	\$ 314	\$ 300	\$ -
	\$25 per month	\$ 300				
20-8212	Wastewater Supplies		\$ 2,400	\$ 1,327	\$ 2,400	\$ -
	\$200 per month	\$ 2,400				
20-8230	Chemicals		\$ 4,000	\$ 10,238	\$ 12,000	\$ -
	\$1,000 per month	\$ 12,000				
20-8223	Equipment		\$ 6,000	\$ 5,802	\$ 6,000	\$ -
		\$ 6,000				
20-8224	Misc. Tools/Supplies		\$ 3,000	\$ 3,900	\$ 2,400	\$ -
	\$200 per month	\$ 2,400				
20-8240	Belt Press Supplies		\$ 5,000	\$ 3,863	\$ 4,800	\$ -
	\$400 per month	\$ 4,800				
20-8260	Building Maintenance		\$ 1,200	\$ 937	\$ 1,200	\$ -
	\$100 per month	\$ 1,200				
20-8265	Misc. Operating Other		\$ 1,200	\$ 960	\$ 1,200	\$ -
	\$100 per month	\$ 1,200				
20-8266	Minor Equipment - Other		\$ -	\$ -	\$ -	\$ -
	TOTAL SUPPLIES/MAINTENANCE		\$ 31,858	\$ 29,852	\$ 34,630	\$ -

**OPERATIONS BUDGET SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Wastewater		Wastewater		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
20-8203	Miscellaneous Operating	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ -
20-8214	Finance Charges	\$ -	\$ -	\$ -	\$ -	\$ -
40-8400	Travel & Training	\$ 3,000	\$ 1,333	\$ -	\$ 3,000	\$ -
40-8402	Advertising and Legal Notices	\$ 250	\$ 667	\$ -	\$ 250	\$ -
40-8406	Professional License	\$ -	\$ 1,333	\$ 300	\$ 300	\$ -
40-8407	Dues & Memberships	\$ -	\$ 667	\$ 500	\$ 500	\$ -
40-8409	Permits & Applications	\$ 3,400	\$ 4,667	\$ 1,600	\$ 5,000	\$ -
40-8411	Property Damage	\$ -	\$ -	\$ -	\$ -	\$ -
40-8415	Fines & Penalties	\$ 14,676	\$ -	\$ -	\$ 14,676	\$ -
40-8444	Equipment Maintenance	\$ 5,000	\$ 4,907	\$ 7,000	\$ 12,000	\$ -
40-8445	Lift Station Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
40-8450	Sewer Line Maintenance	\$ 2,000	\$ -	\$ 4,000	\$ 6,000	\$ -
	TOTAL OPRATIONS	\$ 28,326	\$ 13,574	\$ 14,600	\$ 42,926	\$ -

OPRATIONS DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Wastewater		Wastewater		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
20-8203	Miscellaneous Operating		\$ -	\$ -	\$ 1,200	\$ -
	\$100 per month	\$ 1,200				
20-8214	Finance Charges		\$ -	\$ -	\$ -	\$ -
40-8400	Travel & Training	\$ 3,000	\$ 3,000	\$ 1,333	\$ 3,000	\$ -
	License renewal/testing	\$ 500				
	Course material	\$ 1,500				
	Trave Cost	\$ 1,000				
40-8402	Advertising & Legal Notices		\$ 250	\$ 667	\$ 250	\$ -
		\$ 250				
40-8406	Professional License		\$ -	\$ 1,333	\$ 300	\$ -
		\$ 300				
40-8407	Dues & Memberships		\$ -	\$ 667	\$ 500	\$ -
		\$ 500				
40-8409	Permits & Applications		\$ 3,400	\$ 4,667	\$ 5,000	\$ -
	TECQ Discharge	\$ 2,500				
	Dual Permit	\$ 2,500				
40-8411	Property Damage		\$ -	\$ -	\$ -	\$ -
40-8415	Fines & Penalties		\$ 14,676	\$ -	\$ 14,676	\$ -
	TCEQ Order 2013-0836-MWD-E					
	\$1,223 per month	\$ 14,676				
***	Equipment Maintenance		\$ 5,000	\$ 4,907	\$ 12,000	\$ -
	\$1000 per month	\$ 12,000				

***	Sewer Line Maintenance		\$ 2,000	\$ -	\$ 6,000	\$ -
	\$500 per month	\$ 6,000				
	Smoke testing, TV lines					
	TOTAL OPRATIONS		\$ 28,326	\$ 13,574	\$ 42,926	\$ -

**UTILITIES SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Wastewater		Wastewater		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
30-8300	Electricity	\$ 33,000	\$ 29,711	\$ 2,000	\$ 35,000	\$ -
30-8301	Gas	\$ -	\$ -	\$ -	\$ -	\$ -
30-8302	Basic Telephone	\$ 934	\$ 1,304	\$ 266	\$ 1,200	\$ -
30-8303	Long Distance Telephone	\$ 100	\$ 116	\$ -	\$ 100	\$ -
30-8304	Mobile Telephone	\$ 1,618	\$ 3,812	\$ (418)	\$ 1,200	\$ -
30-8305	Communication Services	\$ 2,848	\$ 1,503	\$ (748)	\$ 2,100	\$ -
	TOTAL UTILITIES	\$ 38,500	\$ 36,445	\$ 1,100	\$ 39,600	\$ -



UTILITES BUDGET JUSTIFICATION			
FISCAL YEAR		FUND	
2014-2015		Wastewater	
		DEPARTMENT	
		Wastewater	
ACCOUNT NO.	EXPENDITURE GROUP	INCREASE/ (DECREASE)	JUSTIFICATION
30-8300	Electricity	\$ 1,000	Projected year end
30-8302	Basic telephone	\$ 28	Projected year end
30-8304	Mobile telephone	\$ (418)	Projected year end
30-8305	Communication services	\$ (1,348)	Projected year end
	Total Increase/Decrease	\$ (738)	

**UTILITIES DETAIL FOR LINE ITEM EXPENDITURES**

<b>FISCAL YEAR</b>		<b>FUND</b>		<b>DEPARTMENT</b>		
2014-2015		Wastewater		Wastewater		
			FY 2013-2014		FY 2014-2015	
<b>ACCOUNT NO.</b>	<b>EXPENDITURE GROUP</b>	<b>LINE ITEM DETAIL AMOUNT</b>	<b>CURRENT YR. BUDGET</b>	<b>PROJECTED YEAR END BUDGET</b>	<b>AMOUNT PROPOSED</b>	<b>AMOUNT APPROVED</b>
30-8300	Electricity		\$ 33,000	\$ 29,711	\$ 35,000	\$ -
	TXU, City Share					
	TXU, Wastewater	\$ 10,033				
	TriCounty, Wastewater	\$ 22,155				
		\$ 32,188				
30-8301	Gas		\$ -	\$ -	\$ -	\$ -
30-8302	Basic Telephone		\$ 934	\$ 1,304	\$ 1,200	\$ -
	\$100 per month	\$ 1,200				
30-8303	Long Distance Telephone		\$ 100	\$ 116	\$ 100	\$ -
	AT&T, Wastewater	\$ 100				
30-8304	Mobile Telephone		\$ 1,618	\$ 3,812	\$ 1,200	\$ -
	Hawk, On Call phone	\$ 1,200				
30-8305	Communication Services	\$ 2,100	\$ 2,848	\$ 1,503	\$ 2,100	\$ -
	Tablets, air card	\$ 300				
	Internt , \$150 per month	\$ 1,800				
	TOTAL UTILITIES		\$ 38,500	\$ 36,445	\$ 39,600	\$ -

CONTRACTUAL SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Wastewater		Wastewater		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
40-8401	Consultants & Professionals	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -
40-8404	Property & Liability	\$ 14,464	\$ -	\$ (9,643)	\$ 4,821	\$ -
40-8405	Repair & Maintenance	\$ -	\$ 16,000	\$ 18,000	\$ 18,000	\$ -
40-8408	Other Contractual	\$ 9,500	\$ -	\$ (9,500)	\$ -	\$ -
40-8410	Lab Testing	\$ 9,000	\$ 10,667	\$ -	\$ 9,000	\$ -
40-8412	Other Rental	\$ -	\$ 2,000	\$ -	\$ -	\$ -
40-8416	Legal	\$ -	\$ 8,000	\$ -	\$ -	\$ -
40-8417	Auditor	\$ 4,500	\$ 4,000	\$ 2,167	\$ 6,667	\$ -
40-8423	Food Service Inspector	\$ -	\$ -	\$ -	\$ -	\$ -
40-8424	Engineering	\$ -	\$ 21,333	\$ 18,000	\$ 18,000	\$ -
40-8425	Solid Waste Collection	\$ 21,000	\$ 41,079	\$ (3,000)	\$ 18,000	\$ -
40-8426	Software Tech Support	\$ -	\$ -	\$ -	\$ -	\$ -
40-8427	Equipment Tech Support	\$ -	\$ -	\$ -	\$ -	\$ -
40-8438	IT Contract	\$ -	\$ 9,333	\$ 4,000	\$ 4,000	\$ -
	TOTAL CONTRACTUAL	\$ 58,464	\$ 112,412	\$ 35,024	\$ 93,488	\$ -

CONTRACTUAL DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Wastewater		Wastewater		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
40-8401	Consultants & Professionals		\$ -	\$ -	\$ 15,000	\$ -
	Consultnats on Effluent	\$ 15,000				
40-8404	Property & Liability		\$ 14,464	\$ -	\$ 4,821	\$ -
	Share of City TML	\$ 4,821				
40-8405	Repair & Maintenance		\$ -	\$ 16,000	\$ 18,000	\$ -
	Lift Station temporary pumps, Plant maintenace	\$ 18,000				
	\$1,500 per month					
40-8408	Other Contractual		\$ 9,500	\$ -	\$ -	\$ -
40-8410	Lab Testing		\$ 9,000	\$ 10,667	\$ 9,000	\$ -
	\$750 per month	\$ 9,000				
40-8412	Other Rental		\$ -	\$ 2,000	\$ -	\$ -
40-8416	Legal		\$ -	\$ 8,000	\$ -	\$ -
40-8417	Auditor		\$ 4,500	\$ 4,000	\$ 6,667	\$ -
	Share of City Audit	\$ 6,667				
40-8423	Food Service Inspector		\$ -	\$ -	\$ -	\$ -
40-8424	Engineering		\$ -	\$ 21,333	\$ 18,000	\$ -
	\$1,500 per month	\$ 18,000				
40-8425	Solid Waste Collection		\$ 21,000	\$ 41,079	\$ 18,000	\$ -

	Rolls for pressed waste					
	\$1,500 per month	\$ 18,000				
	IT Contract	\$ 4,000	\$ -	\$ -	\$ -	\$ -
	TOTAL CONTRACTUAL		\$ 58,464	\$ 103,079	\$ 89,488	\$ -

CAPITAL IMPROVEMENTS & EQUIPMENT SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Wastewater		Wastewater		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
60-8600	Office Equipment	\$ -	\$ 9,600	\$ -	\$ -	\$ -
60-8601	Motor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
60-8602	Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
60-8604	Heavy Equipment	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ -
60-8605	Building Construction	\$ -	\$ -	\$ -	\$ -	\$ -
60-8606	Office Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
60-8607	Capital Improvements	\$ 1,231,426	\$ -	\$ (1,181,426)	\$ 50,000	\$ -
60-8609	Purchase of Land	\$ -	\$ -	\$ -	\$ -	\$ -
60-8612	Software	\$ -	\$ -	\$ -	\$ -	\$ -
60-8613	Hardware	\$ -	\$ -	\$ -	\$ -	\$ -
60-8624	Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
60-8640	Wastewater Lift Stations Lift Stations	\$ -	\$ 634,087	\$ -	\$ -	\$ -
***	Wastewater Lines	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL OUTLAY	\$ 1,231,426	\$ 643,687	\$ (1,146,426)	\$ 85,000	\$ -

CAPITAL EXPENSES & EQUIPMENT DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Wastewater		Wastewater		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
60-8600	Office Equipment		\$ -	\$ 9,600	\$ -	\$ -
60-8601	Motor Equipemnt		\$ -	\$ -	\$ -	\$ -
60-8602	Communication Equipment		\$ -	\$ -	\$ -	\$ -
60-8604	Heavy Equipment		\$ -	\$ -	\$ 35,000	\$ -
	Vac Trailer (Split with Water)	\$ 35,000				
60-8605	Building Construction		\$ -	\$ -	\$ -	\$ -
60-8606	Office Improvements		\$ -	\$ -	\$ -	\$ -
60-8607	Capital Improvements		\$ 1,231,426	\$ -	\$ 50,000	\$ -
	Improvements to wastewater treatment plant	\$ 50,000				
	Headworks and bar screen					
60-8609	Purchase of Land		\$ -	\$ -	\$ -	\$ -
60-8612	Software		\$ -	\$ -	\$ -	\$ -
60-8613	Hardware		\$ -	\$ -	\$ -	\$ -
60-8624	Equipment Purchase		\$ -	\$ -	\$ -	\$ -

60-8640	Waste Water Lift Stations		\$ -	\$ 634,087	\$ -	\$ -
***	Waste Water Lines		\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL OUTLAY		\$ 1,231,426	\$ 643,687	\$ 85,000	\$ -



DEBT SERVICE & TRANSFERS SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Wastewater		Wastewater		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
70-8705	Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
70-8706	Intrafund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
70-8708	Account Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
70-8710	Wastewater Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
70-8711	Wastewater Escrow	\$ -	\$ -	\$ -	\$ -	\$ -
70-8729	Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -
70-8730	Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -
70-8731	Savings Fund	\$ -	\$ -	\$ -	\$ -	\$ -
***	Transfer to General Fund	\$ 14,988	\$ -	\$ (14,988)	\$ -	\$ -
***	Transfer to Water Fund	\$ -	\$ -	\$ 76,465	\$ 76,465	\$ -
***	Transfer to Waste Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -
***	Transfer to All Funds	\$ -	\$ -	\$ -	\$ -	\$ -
***	Transfer to All Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL DEBT SERVICE & TRANSFERS	\$ -	\$ -	\$ 61,477	\$ 76,465	\$ -

DEBT SERVICE & TRANSFERS DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Wastewater		Wastewater		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
70-8705	Interfund Transfer		\$ -	\$ -	\$ -	\$ -
70-8706	Intrafund Transfer		\$ -	\$ -	\$ -	\$ -
70-8708	Account Transfer		\$ -	\$ -	\$ -	\$ -
70-8710	Wastewater Improvements		\$ -	\$ -	\$ -	\$ -
70-8711	Wastewater Escrow		\$ -	\$ -	\$ -	\$ -
70-8729	Reserve Fund		\$ -	\$ -	\$ -	\$ -
70-8730	Capital Fund		\$ -	\$ -	\$ -	\$ -
70-8731	Savings Fund		\$ -	\$ -	\$ -	\$ -
***	Transfer to General Fund		\$ 14,988	\$ -	\$ -	\$ -
	Final payment for past interfund transfers					
***	Transfer to Water Fund		\$ -	\$ -	\$ 76,465	\$ -
	Repayment to Water Fund for FY 2014 Loans					
	Capital Loan (Year 1 of 20)	\$ 61,571				
	Operating Loan (Year 1 of 7)	\$ 14,894				
		\$ 76,465				

70-8740	Franchise Fee		\$ -	\$ -	\$ 15,519	\$ -
	5% of Gross Sales					
	Based on FY 2012-13 Audit Statement	\$ 15,519				
	TOTAL DEBT SERVICE & TRANSFERS		\$ 14,988	\$ -	\$ 91,984	\$ -

DEPARTMENT BUDGET OVERVIEW							
FISCAL YEAR		FUND		DEPARTMENT			
2014-2015		Water		Water			
				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
	<b><u>PERSONNEL</u></b>						
10-8100	Salaries and Wages	\$ 370,635	\$ 361,542	\$ 339,104	\$ 348,317	\$ 250,390	
10-8101	Payroll Expenses	\$ 6,857	\$ 6,673	\$ 4,917	\$ 5,816	\$ 7,411	
***	Unemployment Insurance	\$ -	\$ -	\$ 81	\$ 2,136	\$ 1,863	
10-8102	Workers Compensation	\$ -	\$ -	\$ 7,578	\$ 10,104	\$ 6,795	
10-8103	Health Insurance	\$ 75,372	\$ 59,400	\$ 59,616	\$ 38,895	\$ 64,800	
***	Dental Insurance	\$ -	\$ 3,564	\$ 3,024	\$ 1,497	\$ 3,240	
***	Life Insurance	\$ -	\$ 792	\$ 1,836	\$ 591	\$ 1,296	
10-8104	Retirement - T.M.R.S.	\$ 7,617	\$ 6,673	\$ 7,062	\$ 6,528	\$ 14,992	
10-8105	Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	
10-8106	Travel Expense	\$ -	\$ -	\$ -	\$ -	\$ -	
10-8107	Certificate Pay	\$ -	\$ -	\$ -	\$ -	\$ -	
10-8110	Accrued Comp & Vacation	\$ -	\$ 8,532	\$ 14,295	\$ 1,047	\$ -	
***	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	
***	Physicals	\$ -	\$ -	\$ -	\$ -	\$ -	
	<i>SUBTOTAL PERSONNEL</i>	\$ 460,481	\$ 447,176	\$ 437,513	\$ 414,931	\$ 350,787	\$ -
	<b><u>SUPPLIES &amp; MAINTENANCE</u></b>						
20-8200	Postage	\$ 1,200	\$ 2,400	\$ 3,770	\$ 4,075	\$ 13,120	
20-8201	Office Supplies	\$ 3,000	\$ 3,000	\$ 3,200	\$ 4,399	\$ 4,400	
40-8403	Printing & Binding	\$ 1,000	\$ 800	\$ 1,802		\$ 3,504	
20-8202	Flowers/Gifts/Plaques	\$ -	\$ 550	\$ 250	\$ -	\$ 250	
20-8205	Minor Office Equipment	\$ -	\$ -	\$ 900	\$ 1,207	\$ 2,400	
20-8204	Repair & Maintenance	\$ 13,000	\$ 20,004	\$ 19,200	\$ 13,216	\$ 18,000	
20-8222	Minor Tools	\$ -	\$ 2,400	\$ 2,400		\$ 2,400	
20-8208	Uniforms & Supplies	\$ 3,500	\$ 5,500	\$ 4,494	\$ 4,660	\$ 4,494	
20-8253	Safety Equipment	\$ -	\$ 3,000	\$ 3,000	\$ 3,385	\$ 3,000	
	MV Fuel	\$ 35,000	\$ 36,000	\$ 36,000	\$ 24,568	\$ 36,000	
	MV Tires, Tubes, and Batteries	\$ -	\$ -	\$ -	\$ 675		
20-8207	MV Repair & Maintenance	\$ 10,000	\$ 18,000	\$ 18,000		\$ 16,800	
20-8230	Waterline Repair Materials		\$ 9,130	\$ 12,000	\$ 13,800	\$ 18,000	
20-8211	Water Supplies	\$ 60,000	\$ -	\$ -			

				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
20-8223	Equipment	\$ -	\$ 11,000	\$ 13,200	\$ 12,259	\$ 13,200	
20-8224	Misc. Tools/Supplies	\$ -	\$ 12,000	\$ 12,000	\$ 3,085	\$ 6,000	
20-8230	Chemicals	\$ -	\$ 6,000	\$ 6,000	\$ 10,264	\$ 9,600	
20-8231	Water Meters	\$ -	\$ 13,000	\$ 15,675	\$ 31,159	\$ 16,500	
20-8232	Fire Hydrants	\$ -	\$ 13,950	\$ 10,500	\$ 5,320	\$ 9,000	
20-8233	Road Base Materials - Main Breaks	\$ -	\$ 7,500	\$ 7,500	\$ 664	\$ 5,000	
20-8263	Building Maintenance: Public Works Building	\$ -	\$ 3,000	\$ 2,400	\$ 987	\$ 2,400	
20-8265	Misc. Operating Other	\$ 3,500	\$ 4,020	\$ -	\$ 1,625		
20-8266	Minor Equipment - Other	\$ 1,000	\$ 4,200	\$ -	\$ 1,207		
	<b>SUBTOTAL SUPPLIES</b>	<b>\$ 131,200</b>	<b>\$ 175,454</b>	<b>\$ 172,291</b>	<b>\$ 136,553</b>	<b>\$ 184,068</b>	<b>\$ -</b>
	<b><u>OPERATIONS</u></b>						
20-8203	Miscellaneous Operating	\$ -	\$ -	\$ 636	\$ 933	\$ 1,200	
20-8214	Finance Charges	\$ -	\$ -	\$ -	\$ 664		
40-8400	Travel & Training( water classes/licenses)	\$ 1,000	\$ 1,500	\$ 2,500	\$ 2,769	\$ 6,600	
40-8402	Advertising and Legal Notices	\$ 500	\$ 700	\$ 700	\$ -	\$ -	
40-8406	Professional License(renewal fees)	\$ 1,000	\$ -	\$ 500	\$ -	\$ 1,350	
40-8407	Dues & Memberships(awwa/apwa)	\$ 500	\$ 400	\$ 400	\$ 557	\$ 500	
40-8409	Permits & Applications(tceq)	\$ 3,500	\$ 3,530	\$ 3,550	\$ 4,971	\$ 5,000	
40-8411	Property Damage	\$ 1,500	\$ 3,000	\$ 2,400	\$ 3,193	\$ 2,400	
40-8442	Water Main Maintenance(repairs)	\$ -	\$ 23,193	\$ 24,000	\$ 14,113	\$ 24,000	
40-8443	Well Site Maintenance(security fence)	\$ -	\$ 2,209	\$ 2,000	\$ 945	\$ 2,000	
40-8444	Equipment Maintenance(backhoe)	\$ -	\$ 8,000	\$ 8,000	\$ 6,965	\$ 8,000	
40-8453	Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	
40-8447	Water Tank Maintenance(cl2 line to tanks)	\$ -	\$ 2,000	\$ 2,000	\$ 1,387	\$ 2,000	
40-8448	Building Maintenance - Well Sites(roofs)	\$ -	\$ 6,000	\$ 6,000	\$ 620	\$ 2,300	
50-8502	Reimbursabels Other	\$ -	\$ -	\$ -	\$ 4,315	\$ -	
50-8503	Water Deposit Refunds	\$ -	\$ 5,000	\$ 5,000	\$ 10,529	\$ 5,000	
***	Subscriptions & Publications	\$ -	\$ -	\$ -	\$ -	\$ -	
***	Promotions	\$ -	\$ -	\$ -	\$ -	\$ -	
***	Contingency			\$ -	\$ -	\$ -	
***	Special Events	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>SUBTOTAL OPERATIONS</b>	<b>\$ 8,000</b>	<b>\$ 55,532</b>	<b>\$ 57,686</b>	<b>\$ 51,963</b>	<b>\$ 60,350</b>	<b>\$ -</b>
	<b><u>UTILITIES</u></b>						

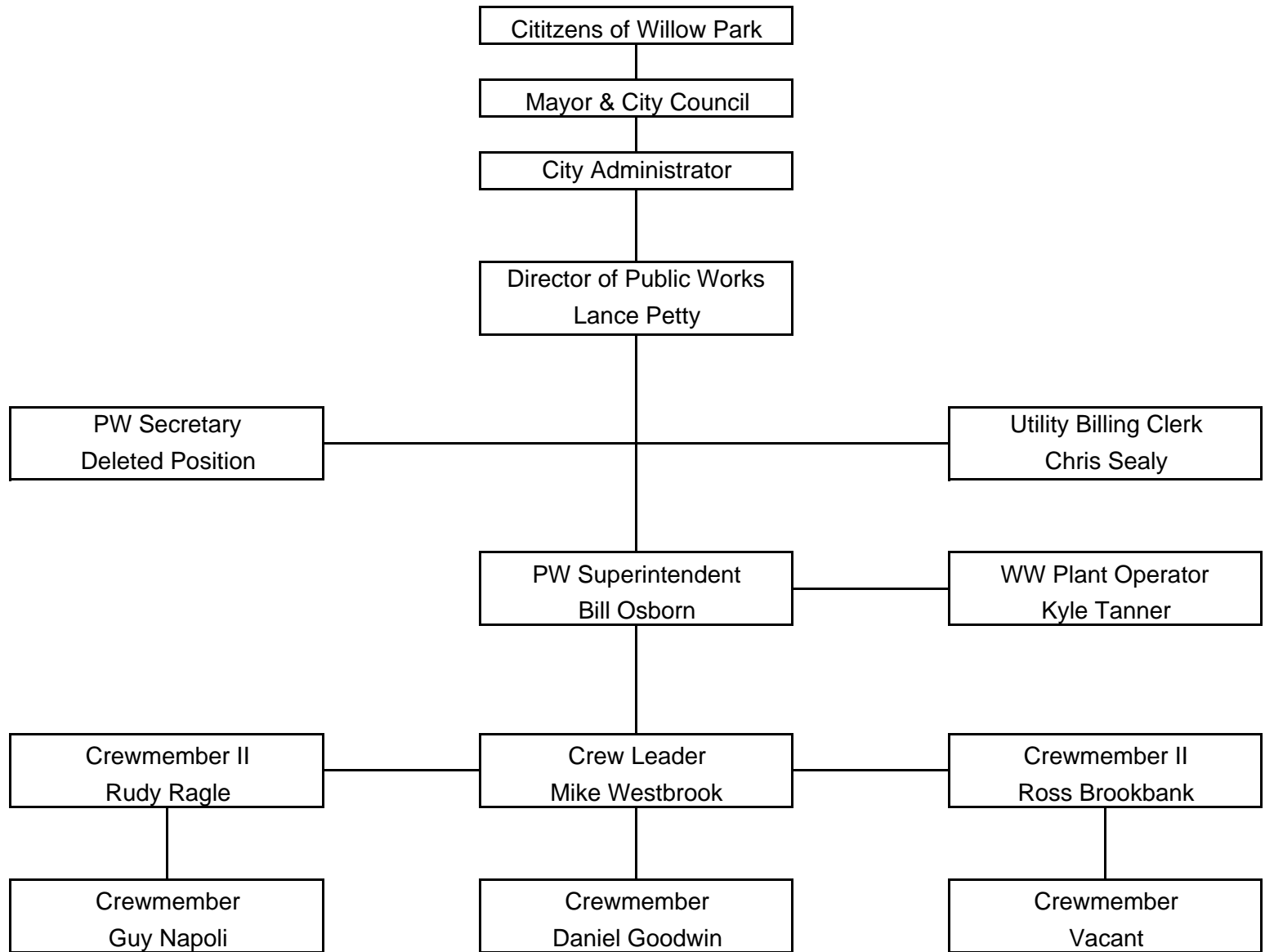
				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
30-8300	Electricity	\$ 122,521	\$ 120,000	\$ 122,448	\$ -	\$ 125,000	
30-8301	Gas	\$ -	\$ -	\$ 230	\$ -	\$ -	
30-8302	Basic Telephone	\$ 3,800	\$ 4,386	\$ 1,492	\$ -	\$ 1,200	
30-8303	Long Distance Telephone	\$ 200	\$ 191	\$ 65	\$ -	\$ 100	
30-8304	Mobile Telephone	\$ 9,048	\$ 6,000	\$ 4,414	\$ -		
30-8305	Communication Services	\$ 3,000	\$ 3,748	\$ 2,266	\$ -	\$ 4,000	
30-8309	Satellite Service	\$ -	\$ -	\$ -	\$ -		
40-8430	Dish Network	\$ -	\$ -	\$ -	\$ -		
	<i>SUBTOTAL UTILITIES</i>	\$ 138,569	\$ 134,325	\$ 130,915	\$ -	\$ 130,300	\$ -
	<b>CONTRACTUAL SERVICES</b>						
40-8401	Consultants & Professionals	\$ -	\$ 31,250	\$ 7,500	\$ 60,733	\$ 18,000	
40-8404	Property & Liability	\$ -	\$ -	\$ 14,464	\$ 15,992	\$ 4,821	
40-8405	Repair & Maintenance	\$ 15,000	\$ -	\$ -	\$ -		
40-8408	Other Contractual - (outside contractor)	\$ 95,611	\$ 40,000	\$ 18,000	\$ -	\$ -	
40-8410	Lab Testing(monthly bacteriological)	\$ 7,000	\$ 6,000	\$ 6,000	\$ -	\$ 4,500	
40-8412	Other Rental(trackhoe, jack hammer)	\$ 4,000	\$ 3,000	\$ 3,000	\$ 3,075	\$ 3,000	
40-8416	Legal	\$ 6,000	\$ 24,000	\$ 3,000	\$ -	\$ 3,000	
40-8417	Auditor	\$ 3,000	\$ 5,167	\$ 4,500	\$ 8,888	\$ 6,607	
40-8424	Engineering	\$ 18,000	\$ 30,000	\$ 12,500	\$ -	\$ 25,000	
40-8425	Solid Waste Collection(roll off PW)	\$ 3,249	\$ 5,245	\$ 5,245	\$ 6,571	\$ 6,000	
40-8426	Software Tech Support (AVR)	\$ 13,000	\$ 24,000	\$ 24,000	\$ 29,125	\$ 18,000	
40-8427	Equipment Tech Support (maverick)	\$ 485	\$ 466	\$ 800	\$ 647	\$ 600	
40-8436	Pager Service	\$ -	\$ -	\$ -	\$ -	\$ -	
40-8437	Connect CTY	\$ 700	\$ 956	\$ 1,600	\$ 2,133	\$ -	
40-8438	IT Contract (maverick)	\$ 7,000	\$ 6,725	\$ 3,363	\$ 6,724	\$ 4,000	
40-8442	Water Main Maintenance	\$ -	\$ -	\$ 3,000	\$ -	\$ -	
40-8443	Well Site Maintenance	\$ -	\$ -	\$ 6,000	\$ 7,024	\$ 7,200	
40-8444	Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	
40-8446	Other Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	
40-8448	Building Maintenance - Well Sites	\$ -	\$ -	\$ -	\$ -	\$ -	
40-8451	Equipment Rental	\$ -	\$ -	\$ -	\$ 229	\$ -	
40-8452	Water Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	
40-8453	Repair & Maintenance(outside contractor)	\$ -	\$ 20,000	\$ 12,000	\$ 26,263	\$ 18,000	

				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
	<i>SUBTOTAL CONTRACTUAL</i>	\$ 173,045	\$ 196,809	\$ 124,972	\$ 167,404	\$ 118,728	\$ -
	<b><u>CAPITAL OUTLAY</u></b>						
60-8600	Office Equipment	\$ 7,200	\$ -	\$ 5,000	\$ 1,036	\$ 3,000	
60-8601	Motor Equipment	\$ 48,000	\$ 23,000	\$ -	\$ -	\$ 9,305	
60-8602	Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
60-8604	Heavy Equipment	\$ -	\$ -	\$ -	\$ -	\$ 35,000	
60-8605	Building Construction	\$ -	\$ -	\$ -	\$ -	\$ -	
60-8606	Office Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	
60-8607	Capital Improvements	\$ 15,000	\$ 639,167	\$ 216,375	\$ 419,484	\$ 62,148	
60-8609	Purchase of Land	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
60-8612	Software ( new utility billing software)	\$ -	\$ 40,000	\$ 55,000	\$ -	\$ -	
60-8613	Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	
60-8624	Equipment Purchase( water meter replacem	\$ -	\$ -	\$ -	\$ -	\$ 36,444	
60-8630	Water Wells	\$ -	\$ -	\$ -	\$ -		
60-8631	Water Pump Station	\$ 652,857	\$ -	\$ -	\$ -		
60-8632	PRV Valves(stage coach line 10")	\$ 22,000	\$ -	\$ 22,000	\$ -		
***	Water Lines	\$ -	\$ -	\$ -	\$ -		
	<i>SUBTOTAL CAPITAL OUTLAY</i>	\$ 745,057	\$ 702,167	\$ 298,375	\$ 420,520	\$ 195,897	\$ -
	<b><u>DEBT SERVICES &amp; TRANSFERS</u></b>						
70-8705	Interfund Transfer	\$ -	\$ -	\$ -	\$ -		
70-8706	Intrafund Transfer	\$ -	\$ -	\$ 383,457	\$ -		
70-8712	Water Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	
70-8715	Bond Interest	\$ 121,198	\$ 92,746		\$ -	\$ -	
70-8716	Paying Agent Fees	\$ -	\$ 575	\$ 575	\$ -	\$ 575	
70-8718	Amortization of Discount	\$ -	\$ -	\$ -	\$ -	\$ -	
70-8727	Series 2003 Tax & Revenue COB	\$ 75,000	\$ 75,000		\$ -	\$ -	
40-8447	Water Tank Maintenance(contract)	\$ -	\$ 96,000	\$ 106,408	\$ -	\$ 106,408	
70-8729	Reserve Fund	\$ -	\$ -		\$ -	\$ -	
70-8730	Capital Fund	\$ -	\$ -		\$ -	\$ -	
70-8731	Savings Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
70-8735	2010 Refunding	\$ 260,000	\$ 220,000	\$ 260,625	\$ -	\$ 264,025	
70-8736	2012 Refunding	\$ -	\$ 85,000	\$ 107,750	\$ -	\$ 106,050	
	2014 Refunding	\$ -	\$ -	\$ -		\$ 10,788	
***	Water Development Board	\$ -	\$ -	\$ 45,000	\$ -	\$ -	

				Current Year		Request Year	
ACCOUNT NUMBER	ACCOUNT	FY 2011-2012 ACTUAL	FY 2012-2013 BUDGET	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED YEAR END	FY 2014-2015 BUDGET PROPOSED	FY 2014-2015 BUDGET APPROVED
***	Transfer to General Fund	\$ -	\$ 110,005	\$ 97,856	\$ -	\$ -	
***	Transfer to Waste Water Fund	\$ -	\$ 952,226	\$ -	\$ -	\$ -	
***	Transfer to EPA Superfund Fund	\$ -	\$ 5,000		\$ -	\$ -	
***	Transfer to (All Reserves)	\$ -	\$ -	\$ -	\$ -	\$ -	
70-8740	5% franchise fee for operation					\$ 72,474	
	<i>SUBTOTAL ACCT TRANS</i>	\$ 456,198	\$ 1,636,552	\$ 1,001,671	\$ -	\$ 560,320	\$ -
	<b>DEPARTMENT TOTAL</b>	<b>\$ 2,112,550</b>	<b>\$ 3,348,015</b>	<b>\$ 2,223,423</b>	<b>\$ 1,191,371</b>	<b>\$ 1,600,450</b>	<b>\$ -</b>



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DEPARTMENT BUDGET SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Water		Water		
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
10	Personnel	\$ 437,513	\$ 414,931	\$ (86,726)	\$ 350,787	\$ -
20	Supplies & Maintenance	\$ 172,291	\$ 136,553	\$ 11,777	\$ 184,068	\$ -
	Operations	\$ 57,686	\$ 51,963	\$ 2,664	\$ 60,350	\$ -
30	Utilities	\$ 130,915	\$ -	\$ (615)	\$ 130,300	\$ -
40	Contractual Services	\$ 124,972	\$ 167,404	\$ (6,244)	\$ 118,728	\$ -
60	Capital Outlay	\$ 298,375	\$ 420,520	\$ (102,478)	\$ 195,897	\$ -
70	Debt Services & Transfers	\$ 1,001,671	\$ -	\$ (441,351)	\$ 560,320	\$ -

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TOTAL DEPARTMENT EXPENSES	\$	2,223,423	\$	1,191,371	\$	(622,973)	\$	1,600,450	\$	-
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PERSONNEL BUDGET SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Water		Water		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
10-8100	Salaries and Wages	\$ 339,104	\$ 348,317	\$ (88,714)	\$ 250,390	\$ -
***	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>SUBTOTAL WAGES AND SALARIES</i>	\$ 339,104	\$ 348,317	\$ (88,714)	\$ 250,390	\$ -
10-8101	Payroll Expenses	\$ 4,917	\$ 5,816	\$ 899	\$ 7,411	\$ -
***	Unemployment Insurance	\$ 81	\$ 2,136	\$ 2,055	\$ 1,863	\$ -
10-8102	Workers Compensation	\$ 7,578	\$ 10,104	\$ 2,526	\$ 6,795	\$ -
10-8103	Group Health	\$ 59,616	\$ 38,895	\$ (20,721)	\$ 64,800	\$ -
***	Dental Insurance	\$ 3,024	\$ 1,497	\$ (1,527)	\$ 3,240	\$ -
***	Life Insurance	\$ 1,836	\$ 591	\$ (1,245)	\$ 1,296	\$ -
10-8104	Retirement	\$ 7,062	\$ 6,528	\$ (534)	\$ 14,992	\$ -
10-8105	Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
10-8106	Travel Expense	\$ -	\$ -	\$ -	\$ -	\$ -
10-8107	Certificate Pay	\$ -	\$ -	\$ -	\$ -	\$ -
10-8110	Accrued Comp & Vacation	\$ 14,295	\$ 1,047	\$ (13,248)	\$ -	\$ -
	<i>SUBTOTAL FRINGE BENEFITS</i>	\$ 98,409	\$ 66,613	\$ (31,796)	\$ 100,397	\$ -
51240	Physicals	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>TOTAL DIRECT PERSONNEL COSTS</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>TOTAL PERSONNEL AND RELATED COSTS</i>	\$ 437,513	\$ 414,931	\$ (120,510)	\$ 350,787	\$ -

PERSONNEL DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Water		Water		
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	FY 2013-2014		FY 2014-2015	
			CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
10-8100	Salaries and Wages		\$ 339,104	\$ 348,317	\$ 250,390	\$ -
	9 FTE, 2 split = 11 Employees	\$ 250,390				
	Admin. Share					
10-8101	Payroll Expenses	\$ 7,411	\$ 4,917	\$ 5,816	\$ 7,411	\$ -
	0.0145 of gross salaries for FUTA & Medicare	\$ 3,631				
	FUTA \$420 per employee	\$ 3,780				
***	Unemployment Insurance		\$ 81	\$ 2,136	\$ 1,863	\$ -
	(even year) 0.001 x first 9000.00 earned per employee (\$109/ea)					
	( odd year) 0.023 x first 9000.00 earned per employee (\$207/ea)	\$ 1,863				
10-8102	Workers Compensation		\$ 7,578	\$ 10,104	\$ 6,795	\$ -
	TML, \$755 per employee	\$ 6,795				
10-8103	Health Insurance		\$ 59,616	\$ 38,895	\$ 64,800	\$ -
	\$600 per month x number of employees	\$ 64,800				
***	Dental Insurance		\$ 3,024	\$ 1,497	\$ 3,240	\$ -
	\$30 per month x number of employees	\$ 3,240				
***	Life Insurance		\$ 1,836	\$ 591	\$ 1,296	\$ -
	\$12 mo x number of employees (9)	\$ 1,296				
10-8104	Retirement		\$ 7,062	\$ 6,528	\$ 14,992	\$ -
	0.0217 x gross salaries (Oct - Dec)	\$ 1,358				
	0.0726 x gross salaries (Jan - Sep)	\$ 13,634				
		\$ 14,992				
10-8105	Auto Allowance		\$ -	\$ -	\$ -	\$ -
10-8106	Travel Expense		\$ -	\$ -	\$ -	\$ -
10-8107	Certificate Pay		\$ -	\$ -	\$ -	\$ -
10-8110	Accrued Comp & Vacation		\$ 14,295	\$ 1,047	\$ -	\$ -

***	Overtime		\$ -	\$ -	\$ -	\$ -
***	Physicals		\$ -	\$ -	\$ -	\$ -
	TOTAL PERSONNEL AND RELATED COSTS		\$ 437,513	\$ 414,931	\$ 350,787	\$ -

**SUPPLIES AND MAINTENANCE BUDGET SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Water		Water		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
20-8200	Postage	\$ 3,770	\$ 4,075	\$ 9,350	\$ 13,120	\$ -
20-8201	Office Supplies	\$ 3,200	\$ 4,399	\$ 1,200	\$ 4,400	\$ -
40-8403	Printing & Binding	\$ 1,802	\$ -	\$ 1,702	\$ 3,504	\$ -
20-8202	Flowers/Gifts/Plaques	\$ 250	\$ -	\$ -	\$ 250	\$ -
20-8205	Minor Office Equipment	\$ 900	\$ 1,207	\$ 1,500	\$ 2,400	\$ -
20-8204	Office Equipment Repair & Maintenance	\$ 19,200	\$ 13,216	\$ (1,200)	\$ 18,000	\$ -
20-8222	Minor Tools	\$ 2,400	\$ -	\$ -	\$ 2,400	\$ -
20-8208	Uniform & Supplies	\$ 4,494	\$ 4,660	\$ -	\$ 4,494	\$ -
20-8253	Safety Equipment	\$ 3,000	\$ 3,385	\$ -	\$ 3,000	\$ -
***	MV Fuel	\$ 36,000	\$ 24,568	\$ -	\$ 36,000	\$ -
***	MV Tires, Tubes & Batteries	\$ -	\$ 675	\$ -	\$ -	\$ -
20-8207	MV Repair & Maintenance	\$ 18,000	\$ -	\$ (1,200)	\$ 16,800	\$ -
***	Waterline Repair Materials	\$ 12,000	\$ 13,800	\$ -	\$ 18,000	\$ -
20-8211	Water Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
20-8230	Chemicals	\$ 6,000	\$ 10,264		\$ 9,600	\$ -
20-8223	Equipment	\$ 13,200	\$ 12,259	\$ -	\$ 13,200	\$ -
20-8224	Misc Tools/Supplies	\$ 12,000	\$ 3,085	\$ (6,000)	\$ 6,000	\$ -
20-8231	Water Meters	\$ 15,675	\$ 31,159	\$ 825	\$ 16,500	\$ -
20-8232	Fire Hydrants	\$ 10,500	\$ 5,320	\$ (1,500)	\$ 9,000	\$ -
20-8233	Road Base Materials - Main Breaks	\$ 7,500	\$ 664	\$ (2,500)	\$ 5,000	\$ -
20-8263	Building Maintenance - Public Works Building	\$ 2,400	\$ 987	\$ -	\$ 2,400	\$ -

20-8265	Misc Operating - Other	\$ -	\$ 1,625	\$ -	\$ -	\$ -
20-8266	Minor Equipment - Other	\$ -	\$ 1,207	\$ -	\$ -	\$ -
	TOTAL SUPPLIES/MAINTENANCE	\$ 172,291	\$ 136,553	\$ 2,177	\$ 184,068	\$ -



**SUPPLIES & MAINTENANCE DETAIL FOR LINE ITEM EXPENDITURES**

<b>FISCAL YEAR</b>		<b>FUND</b>	<b>DEPARTMENT</b>			
2014-2015		Water	Water			
			FY 2013-2014		FY 2014-2015	
<b>ACCOUNT NO.</b>	<b>EXPENDITURE GROUP</b>	<b>LINE ITEM DETAIL AMOUNT</b>	<b>CURRENT YR. BUDGET</b>	<b>PROJECTED YEAR END BUDGET</b>	<b>AMOUNT PROPOSED</b>	<b>AMOUNT APPROVED</b>
20-8200	Postage		\$ 3,770	\$ 4,075	\$ 13,120	\$ -
	Public Works Dept; \$10 per month	\$ 120				
	PW: Fed Ex; \$20 per month	\$ 240				
	Water Bills; 2000 per month x \$.49	\$ 11,760				
	City Mailer; 2000 x \$.50	\$ 1,000				
		\$ 13,120				
20-8201	Office Supplies		\$ 3,200	\$ 4,399	\$ 4,400	\$ -
	Public Works Office; \$200 per month	\$ 2,400				
	1/3 Utility Billing; \$200 per month	\$ 800				
	New Office Set Up	\$ 1,200				
		\$ 4,400				
40-8403	Printing & Binding		\$ 1,802	\$ -	\$ 3,504	\$ -
	Public Works; maps & plans	\$ 200				
	Water Bills, Applications; \$150 per month	\$ 1,800				
	Meter Read supplies; \$84 x 6 months	\$ 504				
	City Mailer	\$ 1,000				
		\$ 3,504				
20-8202	Flowers/Gifts/Plaques		\$ 250	\$ -	\$ 250	\$ -
	\$25 per employee	\$ 225				
20-8205	Minor Office Equipment		\$ 900	\$ 1,207	\$ 2,400	\$ -
	New Office Set Up	\$ 2,400				
20-8204	Equipment Repair & Maintenance		\$ 19,200	\$ 13,216	\$ 18,000	\$ -
	\$1,500 per month	\$ 18,000				
20-8222	Minor Tools		\$ 2,400	\$ -	\$ 2,400	\$ -
	\$200 per month	\$ 2,400				
20-8208	Uniforms & Supplies		\$ 4,494	\$ 4,660	\$ 4,494	\$ -

	unifirst, \$404 per employee	\$ 4,444				
	set up fee	\$ 50				
20-8253	Safety Equipment		\$ 3,000	\$ 3,385	\$ 3,000	\$ -
	\$250 per month, gloves, safety glasses	\$ 3,000				
***	MV Fuel	\$ 36,000	\$ 36,000	\$ 24,568	\$ 36,000	\$ -
***	MV Tires, Tubes, and Batteries		\$ -	\$ 675	\$ -	\$ -
20-8207	MV Repair & Maintenance	\$ 16,800	\$ 18,000	\$ -	\$ 16,800	\$ -
	6 in-service; \$150/mo	\$ 10,800				
	5 non-replacement; \$100/mo	\$ 6,000				
***	Waterline Repair Materials		\$ 12,000	\$ 13,800	\$ 18,000	\$ -
	\$1,500 per month	\$ 18,000				
20-8224	Misc. Tools/Supplies		\$ 12,000	\$ 3,085	\$ 6,000	\$ -
	hand tools					
	\$500 per month	\$ 6,000				
20-8230	Chemicals		\$ 6,000	\$ 10,264	\$ 9,600	\$ -
	chlorine					
	\$800 per month	\$ 9,600				
20-8231	Water Meters		\$ 15,675	\$ 31,159	\$ 16,500	\$ -
	\$275 per meter & box					
	60 units	\$ 16,500				
20-8232	Fire Hydrants		\$ 10,500	\$ 5,320	\$ 9,000	\$ -
	\$1500 per hydrant					
	6 units	\$ 9,000				
20-8233	Road Base Materials - Main Breaks		\$ 7,500	\$ 664	\$ 5,000	\$ -
20-8263	Public Works Building		\$ 2,400	\$ 987	\$ 2,400	\$ -
	Building maintenance, supplies \$200 per month	\$ 2,400				

20-8265	Misc. Operating Other		\$ -	\$ 1,625	\$ -	\$ -
20-8266	Minor Equipment - Other		\$ -	\$ 1,207	\$ -	\$ -
	TOTAL SUPPLIES/MAINTENANCE		\$ 159,091	\$ 124,295	\$ 170,868	\$ -

**OPERATIONS BUDGET SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		WATER		WATER		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
20-8203	Miscellaneous Operating	\$ 636	\$ 933	\$ 564	\$ 1,200	\$ -
20-8214	Finance Charges	\$ -	\$ 664	\$ -	\$ -	\$ -
40-8400	Travel & Training	\$ 2,500	\$ 2,769	\$ 4,100	\$ 6,600	\$ -
40-8402	Advertising and Legal Notices	\$ 700	\$ -	\$ (700)	\$ -	\$ -
40-8406	Professional License	\$ 500	\$ -	\$ 850	\$ 1,350	\$ -
40-8407	Dues & Memberships	\$ 400	\$ 557	\$ 100	\$ 500	\$ -
40-8409	Permits & Applications	\$ 3,550	\$ 4,971	\$ 1,450	\$ 5,000	\$ -
40-8411	Property Damage	\$ 2,400	\$ 3,193	\$ -	\$ 2,400	\$ -
***	Water Main Maintenance	\$ 24,000	\$ 14,113	\$ -	\$ 24,000	\$ -
***	Well Site Maintenance	\$ 2,000	\$ 945	\$ -	\$ 2,000	\$ -
***	Equipment Maintenance	\$ 8,000	\$ 6,965	\$ -	\$ 8,000	\$ -
***	Other Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
***	Water Tank Maintenance	\$ 2,000	\$ 1,387	\$ -	\$ 2,000	\$ -
***	Building Maintenance - Well Sites	\$ 6,000	\$ 620	\$ (3,700)	\$ 2,300	\$ -
50-8502	Reimbursabels Other	\$ -	\$ 4,315	\$ -	\$ -	\$ -
50-8503	Water Deposit Refunds	\$ 5,000	\$ 10,529	\$ -	\$ 5,000	\$ -
***	Subscriptions & Publications	\$ -	\$ -	\$ -	\$ -	\$ -
***	Promotions	\$ -	\$ -	\$ -	\$ -	\$ -
***	Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
***	Special Events	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OPERATIONS	\$ 57,686	\$ 51,963	\$ 2,664	\$ 60,350	\$ -

OPERATIONS DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Water		Water		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
20-8203	Miscellaneous Operating		\$ 636	\$ 933	\$ 1,200	\$ -
	\$100 per month	\$ 1,200				
20-8214	Finance Charges		\$ -	\$ 664	\$ -	\$ -
40-8400	Travel & Training	\$ 6,600	\$ 2,500	\$ 2,769	\$ 6,600	\$ -
	On-line modules,	\$ 2,000				
	NTCOG courses	\$ 1,800				
	New license course	\$ 1,800				
	Travel Costs	\$ 1,000				
40-8402	Advertising & Legal Notices		\$ 700	\$ -	\$ -	\$ -
40-8406	Professional License		\$ 500	\$ -	\$ 1,350	\$ -
	\$150 per employee	\$ 1,350				
40-8407	Dues & Memberships		\$ 400	\$ 557	\$ 500	\$ -
	AWWA, APWA,	\$ 500				
40-8409	Permits & Applications		\$ 3,550	\$ 4,971	\$ 5,000	\$ -
	TECQ, Upper Trinity	\$ 5,000				
40-8411	Property Damage		\$ 2,400	\$ 3,193	\$ 2,400	\$ -
	Personal homeowner repairs	\$ 2,400				
***	Water Main Maintenance		\$ 24,000	\$ 14,113	\$ 24,000	\$ -
	Pipe, sleeves (break #)					
	\$2,000 per month	\$ 24,000				
***	Well Site Maintenance		\$ 2,000	\$ 945	\$ 2,000	\$ -
	Well head maintenace, insulation	\$ 2,000				

***	Equipment Maintenance		\$ 8,000	\$ 6,965	\$ 8,000	\$ -
	Backhoe repairs, combined with other equipment maintenance	\$ 8,000				
***	Other Equipment Maintenance		\$ -	\$ -	\$ -	\$ -
	Includes valve replacement & installation					
	Ranch House Rd Valve installation					
***	Water Tank Maintenance		\$ 2,000	\$ 1,387	\$ 2,000	\$ -
	Pressure gauges, transmitters	\$ 2,000				
***	Building Maintenance - Well Sites		\$ 6,000	\$ 620	\$ 2,300	\$ -
	Metal roof at well site, doors	\$ 2,300				
50-8502	Reimbursabels Other		\$ -	\$ 4,315	\$ -	\$ -
50-8503	Water Deposit Refunds		\$ 5,000	\$ 10,529	\$ 5,000	\$ -
	This expenditure is directly covered by customers deposits.	\$ 5,000				
	TOTAL OPERATIONS		\$ 57,686	\$ 51,963	\$ 60,350	\$ -

**UTILITIES SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Water		Water		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
30-8300	Electricity	\$ 122,448	\$ -	\$ 2,552	\$ 125,000	\$ -
30-8301	Gas	\$ 230	\$ -	\$ (230)	\$ -	\$ -
30-8302	Basic Telephone	\$ 1,492	\$ -	\$ (292)	\$ 1,200	\$ -
30-8303	Long Distance Telephone	\$ 65	\$ -	\$ 35	\$ 100	\$ -
30-8304	Mobile Telephone	\$ 4,414	\$ -	\$ (4,414)	\$ -	\$ -
30-8305	Communication Services	\$ 2,266	\$ -	\$ 1,734	\$ 4,000	\$ -
30-8309	Satellite Service	\$ -	\$ -	\$ -	\$ -	\$ -
40-8430	Dish Network	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL UTILITIES	\$ 130,915	\$ -	\$ (615)	\$ 130,300	\$ -

**UTILITIES DETAIL FOR LINE ITEM EXPENDITURES**

<b>FISCAL YEAR</b>		<b>FUND</b>	<b>DEPARTMENT</b>			
2014-2015		Water	Water			
			FY 2013-2014		FY 2014-2015	
<b>ACCOUNT NO.</b>	<b>EXPENDITURE GROUP</b>	<b>LINE ITEM DETAIL AMOUNT</b>	<b>CURRENT YR. BUDGET</b>	<b>PROJECTED YEAR END BUDGET</b>	<b>AMOUNT PROPOSED</b>	<b>AMOUNT APPROVED</b>
30-8300	Electricity		\$ 122,448	\$ -	\$ 125,000	\$ -
	TXU, City Share	\$ 4,429				
	Weatherford	\$ 10,271				
	TXU, Water Fund	\$ 106,012				
	TriCounty, Water Fund	\$ 1,736				
		\$ 122,448				
30-8301	Gas		\$ 230	\$ -	\$ -	\$ -
	City Share					
30-8302	Basic Telephone		\$ 1,492	\$ -	\$ 1,200	\$ -
	City Share	\$ 558				
	Public Works, Water Share	\$ 934				
		\$ 1,492				
30-8303	Long Distance Telephone		\$ 65	\$ -	\$ 100	\$ -
	City Share,	\$ 15				
	Public Works Building	\$ 50				
30-8304	Mobile Telephone		\$ 4,414	\$ -	\$ -	\$ -
	On Call Phone, Water Share	\$ 500				
	Employee Cell Phone Reimbursement	\$ 3,914				
30-8305	Communication Services		\$ 2,266	\$ -	\$ 4,000	\$ -
	Internet, City Share	\$ 1,009				
	(Hawk) Air Cards	\$ 1,257				
		\$ 2,266				
30-8309	Satellite Service		\$ -	\$ -	\$ -	\$ -
40-8430	Dish Network		\$ -	\$ -	\$ -	\$ -
	TOTAL UTILITIES		\$ 130,915	\$ -	\$ 130,300	\$ -



CONTRACTUAL SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Water		Water		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
40-8401	Consultants & Professionals	\$ 7,500	\$ 60,733	\$ 10,500	\$ 18,000	\$ -
40-8404	Property & Liability	\$ 14,464	\$ 15,992	\$ (9,643)	\$ 4,821	\$ -
40-8405	Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
40-8408	Other Contractual	\$ 18,000	\$ -	\$ (18,000)	\$ -	\$ -
40-8410	Lab Testing	\$ 6,000	\$ -	\$ (1,500)	\$ 4,500	\$ -
40-8412	Other Rental	\$ 3,000	\$ 3,075	\$ -	\$ 3,000	\$ -
40-8416	Legal	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ -
40-8417	Auditor	\$ 4,500	\$ 8,888	\$ 2,107	\$ 6,607	\$ -
40-8424	Engineering	\$ 12,500	\$ -	\$ 12,500	\$ 25,000	\$ -
40-8425	Solid Waste Collection	\$ 5,245	\$ 6,571	\$ 755	\$ 6,000	\$ -
40-8426	Software Tech Support	\$ 24,000	\$ 29,125	\$ (6,000)	\$ 18,000	\$ -
40-8427	Equipment Tech Support	\$ 800	\$ 647	\$ (200)	\$ 600	\$ -
40-8436	Pager Service	\$ -	\$ -	\$ -	\$ -	\$ -
40-8437	Connect CTY	\$ 1,600	\$ 2,133	\$ (1,600)	\$ -	\$ -
40-8438	IT Contract	\$ 3,363	\$ 6,724	\$ 637	\$ 4,000	\$ -
40-8442	Water Main Maintenance	\$ 3,000	\$ -	\$ (3,000)	\$ -	\$ -
40-8443	Well Site Maintenance	\$ 6,000	\$ 7,024	\$ 1,200	\$ 7,200	\$ -

40-8444	Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
40-8446	Other Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
40-8448	Building Maintenance - Well Sites	\$ -	\$ -	\$ -	\$ -	\$ -
40-8451	Equipment Rental	\$ -	\$ 229	\$ -	\$ -	\$ -
40-8452	Water Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
40-8453	Repair & Maintenance - Other	\$ 12,000	\$ 26,263	\$ 6,000	\$ 18,000	\$ -
	TOTAL CONTRACTUAL	\$ 124,972	\$ 167,404	\$ (6,244)	\$ 118,728	\$ -

**CONTRACTUAL DETAIL FOR LINE ITEM EXPENDITURES**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Water		Water		
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	FY 2013-2014		FY 2014-2015	
			CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
40-8401	Consultants & Professionals		\$ 7,500	\$ 60,733	\$ 18,000	\$ -
	Upgrade Flow meters at wells, electrical, work on SCADA,	\$ 18,000				
40-8404	Property & Liability		\$ 14,464	\$ 15,992	\$ 4,821	\$ -
		\$ 4,821				
40-8405	Repair & Maintenance		\$ -	\$ -	\$ -	\$ -
40-8408	Other Contractual		\$ 18,000	\$ -	\$ -	\$ -
40-8410	Lab Testing	\$ 6,000	\$ 6,000	\$ -	\$ 4,500	\$ -
	Monthly Sampling					
40-8412	Other Rental	\$ 3,000	\$ 3,000	\$ 3,075	\$ 3,000	\$ -
	Jack hammer, trencher, trackhoe					
40-8416	Legal		\$ 3,000	\$ -	\$ 3,000	\$ -
	Contract review, Surface water	\$ 3,000				
40-8417	Auditor		\$ 4,500	\$ 8,888	\$ 6,607	\$ -
	Share of Annual Audit	\$ 6,607				
40-8424	Engineering	\$ 25,000	\$ 12,500	\$ -	\$ 25,000	\$ -
	Capital Improvement projects, Surface Water negotiations,	\$ 15,000				
	Small Capital Improvement projects, 15% of \$50,000	\$ 7,500				
	*Engineering included in major capital improvements cost	\$ 2,500				
40-8425	Solid Waste Collection		\$ 5,245	\$ 6,571	\$ 6,000	\$ -
	Roll offs, \$500 per month	\$ 6,000				
40-8426	Software Tech Support		\$ 24,000	\$ 29,125	\$ 18,000	\$ -
	AVR - phased out	\$ 18,000				
40-8427	Equipment Tech Support		\$ 800	\$ 647	\$ 600	\$ -
	Maverick on-call	\$ 600				

40-8436	Pager Service		\$ -	\$ -	\$ -	\$ -
40-8437	Connect CTY		\$ 1,600	\$ 2,133	\$ -	\$ -
40-8438	IT Contract		\$ 3,363	\$ 6,724	\$ 4,000	\$ -
	Maverick	\$ 4,000				
40-8442	Water Main Maintenance		\$ 3,000	\$ -	\$ -	\$ -
	Outside Contractor	\$ -				
40-8443	Well Site Maintenance		\$ 6,000	\$ 7,024	\$ 7,200	\$ -
	Contractual well repair, major repair	\$ 3,600				
	Contractual well repair, minor maintenance	\$ 3,600				
40-8444	Equipment Maintenance		\$ -	\$ -	\$ -	\$ -
40-8446	Other Equipment Maintenance		\$ -	\$ -	\$ -	\$ -
40-8448	Building Maintenance - Well Sites		\$ -	\$ -	\$ -	\$ -
40-8451	Equipment Rental		\$ -	\$ 229	\$ -	\$ -
40-8452	Water Purchase		\$ -	\$ -	\$ -	\$ -
40-8453	Repair & Maintenance - other - outside contractors		\$ 12,000	\$ 26,263	\$ 18,000	\$ -
	Water Main Contract repair	\$ 6,000				
	Road reappear & replacement for a water project	\$ 6,000				
	Equipment Repair	\$ 6,000				
	TOTAL CONTRACTUAL		\$ 124,972	\$ 167,404	\$ 118,728	\$ -

**CAPITAL IMPROVEMENTS & EQUIPMENT SUMMARY**

FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Water		Water		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
60-8600	Office Equipment	\$ 5,000	\$ 1,036	\$ (2,000)	\$ 3,000	\$ -
60-8601	Motor Equipment	\$ -	\$ -	\$ 9,305	\$ 9,305	\$ -
60-8602	Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
60-8604	Heavy Equipment	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ -
60-8605	Building Construction	\$ -	\$ -	\$ -	\$ -	\$ -
60-8606	Office Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
60-8607	Capital Improvements	\$ 216,375	\$ 419,484	\$ (154,227)	\$ 62,148	\$ -
60-8609	Purchase of Land	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
60-8612	Software	\$ 55,000	\$ -	\$ (55,000)	\$ -	\$ -
60-8613	Hardware	\$ -	\$ -	\$ -	\$ -	\$ -
60-8624	Equipment Purchase	\$ -	\$ -	\$ 36,444	\$ 36,444	\$ -
60-8630	Water Wells	\$ -	\$ -	\$ -	\$ -	\$ -
60-8631	Water Pump Stations	\$ -	\$ -	\$ -	\$ -	\$ -
60-8632	PRV Valves	\$ 22,000	\$ -	\$ (22,000)	\$ -	\$ -
***	Water Lines	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL OUTLAY	\$ 298,375	\$ 420,520	\$ (102,478)	\$ 195,897	\$ -

CAPITAL EXPENSES & EQUIPMENT DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Water		Water		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
60-8600	Office Equipment		\$ 5,000	\$ 1,036	\$ 3,000	\$ -
	New Office Set Up	\$ 3,000				
60-8601	Motor Equipemnt		\$ -	\$ -	\$ 9,305	\$ -
	Finance new Dump Truck	\$ 9,305				
	Year 1 of 10 (Government Capital Lease)					
60-8602	Communication Equipment		\$ -	\$ -	\$ -	\$ -
60-8604	Heavy Equipment		\$ -	\$ -	\$ 35,000	\$ -
	Vac Trailer	\$ 35,000				
	(Split with Wastewater)					
60-8605	Building Construction		\$ -	\$ -	\$ -	\$ -
60-8606	Office Improvements		\$ -	\$ -	\$ -	\$ -
60-8607	Capital Improvements		\$ 216,375	\$ 419,484	\$ 62,148	\$ -
	Waterline replacement phase II					
	Debt Service Estimate	\$ 62,148				
	15 yr CO issued in 2015					
	\$750,000 @ 3% for 15 yrs					
60-8609	Purchase of Land		\$ -	\$ -	\$ 50,000	\$ -
	Surface Water Inter-connect	\$ 50,000				
60-8612	Software		\$ 55,000	\$ -	\$ -	\$ -

	*Utility Billing software encumbered from FY 13-14 Budget					
60-8613	Hardware		\$ -	\$ -	\$ -	\$ -
60-8624	Equipment Purchase		\$ -	\$ -	\$ 36,444	\$ -
	Water Meter Replacement Program					
	Debt Service Estimate	\$ 36,444				
	10 yr CO issued in 2015					
	\$300,000 @ 3% for 10 yrs					
60-8630	Water Wells		\$ -	\$ -	\$ -	\$ -
60-8631	Water Pump Stations		\$ -	\$ -	\$ -	\$ -
60-8632	PRV Valves		\$ 22,000	\$ -	\$ -	\$ -
***	Water Lines		\$ -	\$ -	\$ -	\$ -
***	Waste Water Lines		\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL OUTLAY		\$ 298,375	\$ 420,520	\$ 195,897	\$ -

DEBT SERVICE & TRANSFERS SUMMARY						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Water		Water		
		FY 2013-2014			FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT INCREASE / (DECREASE)	AMOUNT PROPOSED	AMOUNT APPROVED
70-8705	Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
70-8706	Intrafund Transfer	\$ 383,457	\$ -	\$ (383,457)	\$ -	\$ -
70-8712	Water Improvement	\$ -	\$ -	\$ -	\$ -	\$ -
70-8715	Bond Interest	\$ -	\$ -	\$ -	\$ -	\$ -
70-8716	Paying Agent Fees	\$ 575	\$ -	\$ -	\$ 575	\$ -
70-8718	Amortization of Discount	\$ -	\$ -	\$ -	\$ -	\$ -
70-8727	Series 2003 Tax & Revenue COB	\$ -	\$ -	\$ -	\$ -	\$ -
40-8447	Water tank Maintenance	\$ 106,408	\$ -	\$ 0	\$ 106,408	\$ -
70-8729	Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -
70-8730	Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -
70-8731	Savings Fund	\$ -	\$ -	\$ -	\$ -	\$ -
70-8735	2010 Refunding	\$ 260,625	\$ -	\$ 3,400	\$ 264,025	\$ -
70-8736	2012 Refunding	\$ 107,750	\$ -	\$ (1,700)	\$ 106,050	\$ -
***	Transfer to General Fund	\$ 97,856	\$ -	\$ (97,856)	\$ -	\$ -
***	Transfer to Waste Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -
***	Transfer to All Funds	\$ -	\$ -	\$ -	\$ -	\$ -



***	Transfer to All Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL DEBT SERVICE & TRANSFERS	\$ 956,671	\$ -	\$ (479,613)	\$ 477,058	\$ -

DEBT SERVICE & TRANSFERS DETAIL FOR LINE ITEM EXPENDITURES						
FISCAL YEAR		FUND		DEPARTMENT		
2014-2015		Water		Water		
			FY 2013-2014		FY 2014-2015	
ACCOUNT NO.	EXPENDITURE GROUP	LINE ITEM DETAIL AMOUNT	CURRENT YR. BUDGET	PROJECTED YEAR END BUDGET	AMOUNT PROPOSED	AMOUNT APPROVED
70-8705	Interfund Transfer		\$ -	\$ -	\$ -	\$ -
70-8706	Intrafund Transfer		\$ 383,457	\$ -	\$ -	\$ -
70-8712	Water Improvement		\$ -	\$ -	\$ -	\$ -
70-8715	Bond Interest		\$ -	\$ -	\$ -	\$ -
70-8716	Paying Agent Fees		\$ 575	\$ -	\$ 575	\$ -
	Debt service issuance fee					
70-8718	Amortization of Discount		\$ -	\$ -	\$ -	\$ -
70-8727	Series 2003 Tax & Revenue COB		\$ -	\$ -	\$ -	\$ -
40-8447	Water tank Maintenance		\$ 106,408	\$ -	\$ 106,408	\$ -
	Year 3 of 8 Year Agreement on 2011 tank rehabs	\$ 106,408				
	Utility Service Co., Contracted Service					
70-8729	Reserve Fund		\$ -	\$ -	\$ -	\$ -
70-8730	Capital Fund		\$ -	\$ -	\$ -	\$ -
70-8731	Savings Fund		\$ -	\$ -	\$ -	\$ -

70-8735	2010 Refunding		\$ 260,625	\$ -	\$ 264,025	\$ -
	Year 5 of 11	\$ 264,025				
70-8736	2012 Refunding		\$ 107,750	\$ -	\$ 106,050	\$ -
	Year 3 of 11					
70-8737	2014 Seires					
	Year (2 of 22)	\$ 10,788			\$ 10,788	
***	Transfer to General Fund		\$ 97,856	\$ -	\$ -	\$ -
	Balance of what is owed from previous transfers					
***	Transfer to Waste Water Fund		\$ -	\$ -	\$ -	\$ -
	* transfer					
***	Transfer to All Funds		\$ -	\$ -	\$ -	\$ -
***	Transfer to All Reserves		\$ -	\$ -	\$ -	\$ -
	Franchise Fee	\$ 72,474			\$ 72,474	
	5% of Gross Revenues					
	Base on FY 12-13 Audit number					
	TOTAL DEBT SERVICE & TRANSFERS		\$ 956,671	\$ -	\$ 560,320	\$ -