

CITY OF WESTWORTH VILLAGE

FY 2012-2013 BUDGET



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FY 2012-2013 PROPOSED BUDGET

CITY OF WESTWORTH VILLAGE FY 2012-2013 BUDGET

	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jun-12	PROJECTED 2012	PROPOSED 2013
GENERAL FUND							
REVENUE	2,885,753	2,052,061	2,600,993	2,997,434	2,053,958	2,933,297	2,946,930
EXPENSES	<u>2,453,461</u>	<u>2,240,201</u>	<u>2,688,458</u>	<u>2,924,034</u>	<u>2,171,230</u>	<u>3,035,624</u>	<u>2,884,345</u>
NET REVENUE	432,292	-188,140	-87,465	73,400	-117,272	-102,327	62,585
WATER FUND							
REVENUE	937,643	842,977	910,031	1,063,850	861,919	1,050,354	1,070,940
EXPENSES	<u>825,355</u>	<u>789,895</u>	<u>812,443</u>	<u>999,417</u>	<u>580,399</u>	<u>958,306</u>	<u>1,353,701</u>
NET REVENUE	112,288	53,083	97,588	64,433	281,520	92,048	-282,761
CRIME CONTROL DISTRICT							
REVENUE	465,731	456,796	446,580	480,500	383,393	461,100	465,100
EXPENSES	<u>377,166</u>	<u>467,882</u>	<u>444,173</u>	<u>560,147</u>	<u>469,583</u>	<u>550,673</u>	<u>467,369</u>
NET REVENUE	88,564	-11,086	2,407	-79,647	-86,189	-89,573	-2,269
CAPITAL PROJECTS FUND							
REVENUE	65,150	120,000	1,900,256	106,500	471,469	787,447	601,719
EXPENSES	<u>815,965</u>	<u>1,316,240</u>	<u>927,071</u>	<u>2,155,000</u>	<u>1,159,446</u>	<u>2,184,315</u>	<u>2,020,000</u>
NET REVENUE	-750,815	-1,196,240	973,185	-2,048,500	-687,977	-1,396,868	-1,418,281
DEBT SERVICE FUND							
REVENUE	452,551	471,740	439,995	395,013	395,276	402,287	416,962
EXPENSES	<u>456,255</u>	<u>459,673</u>	<u>457,700</u>	<u>417,589</u>	<u>0</u>	<u>417,589</u>	<u>413,089</u>
NET REVENUE	-3,704	12,067	-17,705	-22,576	395,276	-15,302	3,873
GOLF COURSE FUND							
REVENUE		1,433,605	1,690,106	1,756,980	1,327,243	1,795,233	1,753,015
EXPENSES		<u>1,026,103</u>	<u>1,799,604</u>	<u>1,758,480</u>	<u>1,467,225</u>	<u>1,795,233</u>	<u>1,753,015</u>
NET REVENUE		407,502	-109,498	-1,500	-139,982	0	0
STREET MAINTENANCE FUND*							
REVENUE			223,682	240,000	191,878	230,500	232,500
EXPENSES			<u>104,536</u>	<u>240,105</u>	<u>103,733</u>	<u>230,419</u>	<u>236,003</u>
NET REVENUE			119,146	-105	88,145	81	-3,503
WRA FUND							
REVENUE		285,469	1,905,269	1,560,100	1,878,524	2,150,617	364,400
EXPENSES		<u>987,654</u>	<u>1,364,737</u>	<u>771,828</u>	<u>388,590</u>	<u>808,027</u>	<u>695,702</u>
NET REVENUE		-702,185	540,531	788,272	1,489,933	1,342,590	-331,302
TOTAL ALL FUNDS							
REVENUE	4,806,828	5,662,649	9,893,230	8,360,377	7,371,783	9,580,336	7,615,563
EXPENSES	<u>4,928,203</u>	<u>7,287,648</u>	<u>8,494,187</u>	<u>9,586,495</u>	<u>6,236,473</u>	<u>9,749,768</u>	<u>9,587,221</u>
NET REVENUE	-121,375	-1,624,999	1,399,042	-1,226,118	1,135,309	-169,432	-1,971,659

*Contained in General Fund in FY 2010-2011

CITY WIDE BUDGETARY PROGRAM GOAL

To provide exceptional municipal services to our residents and taxpayers while maximizing the efficient use of funds provided to the governmental entities, constantly reviewing incomes and expenditures for accuracy and appropriateness and presenting these reviews to the elected officials and citizens in an easily understood format.

GENERAL FUND REVENUE

The projected General Revenue for FY 2011-2012 is \$2,933,297. This amount is \$64,137 less than was budgeted. This entire amount can be more than accounted for in three lines Permit Fees \$31,050, Sales Tax \$25,000, Court Fines and Fees, \$27,970. Based on the current projections, we will utilize \$102,327 from reserves for operating expenses in the current fiscal year. We had anticipated a budget surplus of \$73,400 however; the cost to sell the Quint fire truck exceeded \$158,000.

Proposed revenue for FY 2012-2013 is \$2,946,930. This amount is \$50,504 less than last year's budget and \$13,633 more the projected revenue of \$2,933,297 for FY 2011-2012. We anticipate an increase in the General Fund Ad Valorem Tax revenue of \$26,770 in spite of having to reduce our overall tax rate by 1 cent in order to keep the City from potentially becoming the target of a roll back election. Our General fund Ad Valorem tax rate in FY 2011-2012 is \$.23/\$100 and for FY 2012-2013 we are proposing \$.231/\$100. We had an increase in our taxable values resulting from new construction and property that had been previously tax exempt becoming taxable. New construction accounted for three million of the 13.54 million dollar increase in taxable values. Our total taxable value increased from \$144,748,907 to \$158,285,617 or 9.4%.

**CITY OF WESTWORTH VILLAGE
FY 2012-2013 GENERAL REVENUE BUDGET**

ACCT	REVENUES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
	FRANCHISE FEES							
5110	WASTE COLLECTION	9,381	9,873	6,996	10,500	8,171	10,500	10,500
5120	ELECTRIC	230,619	218,388	244,737	240,000	188,932	245,000	248,000
5130	GAS	24,597	17,569	20,634	24,000	17,612	20,000	22,000
5140	TELECOM	21,477	21,842	29,333	22,500	19,842	30,000	30,000
5145	CELL TOWER LEASE	15,954	17,333	17,856	18,000	15,281	18,300	18,600
5150	CHARTER CABLE	26,175	25,586	29,413	25,000	15,644	26,000	25,000
5162	TOWING	14,580	10,140	12,660	14,000	9,180	10,500	10,500
5180	WATER/SEWER	39,813	34,991	43,910	39,000	26,279	37,750	38,250
	TOTAL FRANCHISE FEES	382,597	355,722	405,539	393,000	300,942	398,050	402,850
	PERMIT FEES							
5210	BUILDING	58,791	19,943	34,753	75,000	80,906	90,000	80,000
5220	MECHANICAL	1,896	1,329	1,426	3,000	3,570	4,000	3,000
5230	ELECTRICAL	4,597	2,880	4,050	7,500	3,537	4,000	4,000
5240	PLUMBING	3,859	2,736	3,704	7,000	3,460	3,700	3,700
5261	CO	4,489	2,650	3,650	6,000	2,700	3,000	3,000
5262	PLAT FEES	807	0	600	1,000	863	1,000	1,000
5264	PLAN REVIEW	25,166	6,898	18,575	32,000	7,046	7,500	7,500
5268	GAS WELL	44,866	90,028	3,000	40,000	26,250	26,250	8,000
5275	GARAGE SALE/MISC	675	1,560	3,077	2,000	2,700	3,000	2,500
	TOTAL PERMIT FEES	145,145	128,024	72,835	173,500	131,033	142,450	112,700
5300	AD VALOREM TAX	720,721	311,484	318,143	336,067	336,820	342,000	368,770
	fy 2011-2012 BASED ON 146,116,105 AND \$.23		fy 2012-2013 BASED ON \$159,640,701 @ \$.2310					
	SALES TAX							
5310	GENERAL SALES TAX	922,628	907,448	894,683	940,000	767,487	922,000	930,000
5311	WRA 380 GRANT OFFSET	-750,004	-714,626	-59,788	-\$59,000	-\$47,565	-\$56,500	-\$55,000
5320	ECON. DEV. SALES TAX	230,664	226,869	223,683	240,000	191,878	230,500	232,500
5322	ECON. DEV. CORP OFFSET	-230,664	-226,869	-223,683	0	0	0	0
5323	STREET MAINT. SALES TAX	230,664	226,869	223,683	0	0	0	0
5325	MIXED BEVERAGE TAX	7,662	6,367	8,195	6,800	5,140	6,800	6,800
	TOTAL SALES TAX	410,949	426,059	1,066,774	1,127,800	916,940	1,102,800	1,114,300

ACCT	REVENUES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
ADDITIONAL REVENUE								
5400	WATER DEPT DISBURSEMENT	0	50,000	50,000	150,000	0	150,000	150,000
5405	CCPD DISBURSEMENT		10,000	10,000	10,000	0	10,000	10,000
5410	INTEREST INCOME	10,227	3,490	2,484	9,500	380	500	500
5415	CDARS INTEREST			2,378	0	4,775	5,500	5,000
5500	FROM RESERVES	452,278	219	0	0	0	0	0
	STREET MAINT/STORM WATER DISBURSEMENT				23200	0	23200	23,200
	TOTAL ADDITIONAL REVENUE	462,505	63,709	64,862	192,700	5,155	189,200	188,700
COURT FINES & FEES								
5620	FINES	262,239	271,759	291,232	285,000	225,667	272,000	290,000
5630	ADMIN FEES	12,859	10,215	14,819	14,000	10,607	13,000	14,000
5640	CAPIAS FEES/WARRANTS	29,425	32,271	29787.65	30,000	25,319	29,000	31,000
5645	CONTRACT COURT FEES	0	0	0	0	10,675	14,800	21,180
5650	CHILD SAFETY	696	1,768	1,431	1,500	152	250	250
5652	COURT-TIME PAY (CITY)	981	2,789	3,738	3,500	2,205	3,000	3,000
5653	COURT-TIME PAY (COURT)	3,305	749	1,031	1,100	609	1,000	1,000
5654	COURT-FTA (CITY)	164	60	112	0	99	80	80
5665	Court Security/Technology			10,329	44,000	13,830	18,000	5,500
	TOTAL COURT FINES & FEES	309,669	319,610	352,479	379,100	289,163	351,130	366,010
MISC POLICE REVENUE								
5800	LEOSE ALLOCATION	0	0	1,427	0	0	0	0
5805	POLICE ASSET FORFEITURE	1,600	0	0	0	0	0	0
5810	CONTRACT SERVICES			25,752	44,167	36,500	44,167	45,000
	TOTAL MISC POLICE REVENUE	1,600	0	27,179	44,167	36,500	44,167	45,000
DONATIONS								
5850	POLICE	150	0	150	0	150	0	0
5865	LIBRARY	143	54	0	0	0	0	0
5865	NFCU TREE MITIGATION	30,000	0	0	0	0	0	0
5870	FIRE DEPARTMENT	-2,774	7,600	7,650	7,500	7,650	7,500	7,500
	TOTAL DONATIONS	27,519	7,654	7,800	7,500	7,800	7,500	7,500
MISCELLANEOUS REVENUE								
5900	MISC REVENUE	21,552	13,273	969	237	7,057	7,500	7,500
5900-01	JAIL USAGE			0	0	2,097	2,200	2,200
5900-02	ACCIDENT REPORTS			531	531	294	500	500
5900-03	PET REGISTRATION			232	232	157	200	200
5940	COURT TECHNOLOGY	0	0	940	20,000	20,000	23,000	5,000
	TOTAL MISC REVENUE	21,552	13,273	2,672	21,000	29,605	33,400	15,400
5920	WRA DISTRIBUTION	403,496	426,526	282,711	322,600	0	322,600	325,700
	TOTAL GENERAL REVENUE	2,885,753	2,052,061	2,600,993	2,997,434	2,053,958	2,933,297	2,946,930

FRANCHISE FEES

ACCT	REVENUES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
5110	WASTE COLLECTION	9,381	9,873	6,996	10,500	8,171	10,500	10,500

WASTE COLLECTION is the fee paid by IESI trash collection for the right to provide service to the City. The amount is a percentage of the total revenue received by IESI. The projected and proposed amounts are based on YTD actual with no change for FY 2012-2013.

5120	ELECTRIC	230,619	218,388	244,737	240,000	188,932	245,000	248,000
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ELECTRIC is the fee paid by Oncor and your electrical providers to be allowed to operate in the City. This fee is 4% of the total revenue generated for the utilities in the prior year. This fee tends to remain constant year to year changing only when the rates change, the number of consumers increase, or the franchise contract is amended. The projected and proposed amounts are based on YTD actual with a slight increase for FY 2012-2013.

5130	GAS	24,597	17,569	20,634	24,000	17,612	20,000	22,000
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GAS is the fee paid by Atmos Energy and is based on 4% of the total prior year's revenue received by Atmos. This fee is very similar in characteristics to Electric. The projected and proposed amounts are based on YTD actual with an increase for FY 2012-2013 based on a more normal winter in 2013.

5140	TELECOM	21,477	21,842	29,333	22,500	19,842	30,000	30,000
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TELECOM is the fee paid by all providers of phone service within the City. Again, the fee is based on the total revenue received by the providers of phone service. The projected and proposed are based on YTD actual no change for next year.

5145	CELL TOWER LEASE	15,954	17,333	17,856	18,000	15,281	18,300	18,600
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The monthly rent paid by the lessee of the cell tower site at the back of the property. This is a stated monthly rate with an increase that occurs in May. The projected and proposed are based on YTD actual with the appropriate increases for the May rent rate increase.

5150	CHARTER CABLE	26,175	25,586	29,413	25,000	15,644	26,000	25,000
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Fee paid by Charter to be allowed to provide cable TV service in the City. As alternatives to hard wired providers become more prolific, we will probably see this revenue decline. The projected and proposed are based on YTD actual with a slight decrease for next year.

5162	TOWING	14,580	10,140	12,660	14,000	9,180	10,500	10,500
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The fee paid by a towing company to be utilized when a vehicle needs to be towed from a City street. The fee is \$60.00 per tow and has been averaging about \$1,100.00/month. The projected and proposed amounts are based on YTD actual with no change for next year.

ACCT	REVENUES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
5180	WATER/SEWER	39,813	34,991	43,910	39,000	26,279	37,750	38,250
TOTAL FRANCHISE FEES		382,597	355,722	405,539	393,000	300,942	398,050	402,850

Five percent of the water and wastewater revenue generated within the City moved from the Water Fund to the General Fund. The projected and proposed are based on YTD actual with an increase for next year.

PERMIT FEES

5210	BUILDING	58,791	19,943	34,753	75,000	80,906	90,000	80,000
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Current year permit revenue is expected equal or slightly exceed the budget with a similar amount of revenue projected for next year. Current year projected revenue is based on knowledge of pending projects with a decrease for FY 2012-2013.

5220	MECHANICAL	1,896	1,329	1,426	3,000	3,570	4,000	3,000
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MECHANICAL permits are primarily for heating and air condition installations. Current year projected revenue is based on knowledge of pending projects with a decrease expected for FY 2012-2013 based on adjustments that were made to how we charge new construction for these fees.

5230	ELECTRICAL	4,597	2,880	4,050	7,500	3,537	4,000	4,000
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ELECTRICAL permits would be for any electrical work being done in the City. Current year projected revenue is based on knowledge of pending projects with no change expected for FY 2012-2013 based on adjustments that were made to how we charge new construction for these fees.

5240	PLUMBING	3,859	2,736	3,704	7,000	3,460	3,700	3,700
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PLUMBING permits are for any plumbing working being done in the City. Current year projected revenue is based on knowledge of pending projects with no change expected for FY 2012-2013 based on adjustments that were made to how we charge new construction for these fees.

5261	CO	4,489	2,650	3,650	6,000	2,700	3,000	3,000
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A CO permit must be pulled any time a structure has been vacant and is now proposed to be occupied. Current year projected revenue is based on knowledge of pending projects with no change expected for FY 2012-2013.

5262	PLAT FEES	807	0	600	1,000	863	1,000	1,000
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A fee required whenever a tract of land is originally platted or replanted. We have had some minor replatting in the current year and we anticipate some additional platting next year.

ACCT	REVENUES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
5264	PLAN REVIEW	25,166	6,898	18,575	32,000	7,046	7,500	7,500
<p>Plan review occurs whenever new construction or major remodeling is occurring. Current year projected revenue is based on knowledge of pending projects with no change expected for FY 2012-2013 based on adjustments that were made to how we charge new construction for these fees.</p>								
5268	GAS WELL	44,866	90,028	3,000	40,000	26,250	26,250	8,000
<p>We have had four new Gas Wells permitted in the current year and I am anticipating one new well being permitted for FY 2012-2013.</p>								
5275	GARAGE SALE/MISC	675	1,560	3,077	2,000	2,700	3,000	2,500
<p>GARAGE SALES/ MISC, the projected and proposed are based on YTD actual with a decrease for next year.</p>								
TOTAL PERMIT FEES		145,145	128,024	72,835	173,500	131,033	142,450	112,700

AD VALOREM TAX

5300	AD VALOREM TAX	720,721	311,484	318,143	336,067	336,820	342,000	368,770
<p>Revenue from AD VALOREM TAX (Property Tax) is projected to come in slightly over budget in the current fiscal year. For FY 2012-2013, the property valuation within the City increased by approximately 13.5 million dollars. We continue to adjust the split between Ad Valorem debt service revenue and Ad Valorem general fund revenue to maximize the amount of tax revenue going into the general fund. Our anticipated tax revenues increased in general fund even though we are holding the tax rate to only a \$.001 increase. Based on Tarrant Appraisal District numbers our tax revenue increase is less than eight percent, the level at which we could become subject to a rollback election.</p>								

SALES TAX

5310	GENERAL SALES TAX	922,628	907,448	894,683	940,000	767,487	922,000	930,000
<p>The City collects 1 cent of sales tax in the general fund. The projected and proposed amounts are based on YTD actual with a slight increase in FY 2012-2013 in anticipation of increased activity.</p>								
5311	WRA 380 GRANT OFFSET	-750,004	-714,626	-59,788	-\$59,000	-\$47,565	-\$56,500	-\$55,000
<p>Sales tax revenue that is transferred to the WRA as a result of the agreement that brought Wal Mart to the City. The projected and proposed amounts are based on YTD actual with no change for FY 2012-2013.</p>								
5320	ECON. DEV. SALES TAX	230,664	226,869	223,683	240,000	191,878	230,500	232,500
<p>The City collects ¼ cent sales tax that is dedicated to economic development. The projected and proposed amounts are based on YTD actual with a slight increase in FY 2012-2013 in anticipation of increased activity.</p>								

ACCT	REVENUES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
5322	ECON. DEV. CORP OFFSET	-230,664	-226,869	-223,683	0	0	0	0

Following the auditors recommendation, this line was moved to an expense live versus a negative revenue line. It will appear in Administration expenses.

5323	STREET MAINT. SALES TAX	230,664	226,869	223,683	0	0	0	0
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Following the auditors recommendation, this line was moved to the Street Fund Maintenance budget which appears on a separate sheet.

5325	MIXED BEVERAGE TAX	7,662	6,367	8,195	6,800	5,140	6,800	6,800
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MIXED BEVERAGE TAX is collected on all alcohol drinks sold within the City. The revenue is paid to us quarterly from the State. The projected and proposed amounts are based on YTD with no change for FY 2012-2013

TOTAL SALES TAX		410,949	426,059	1,066,774	1,127,800	916,940	1,102,800	1,114,300
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ADDITIONAL REVENUE

5400	WATER DEPT DISBURSEMENT	0	50,000	50,000	150,000	0	150,000	150,000
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Funds transferred to the General Revenue budget from the operations of the Water Department to fund overhead costs for the operation of the General Fund. The Council budgeted for a transfer of \$150,000 in the current fiscal year. This amount increased by \$100,000 when the Street Maintenance fund began transferring \$100,000 to Capital Projects. In prior years, the Water Fund had transferred \$100,000 to Capital Projects and the excess Street Maintenance sales tax was retained in the General Fund.

5405	CCPD DISBURSEMENT		10,000	10,000	10,000	0	10,000	10,000
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Funds transferred from the CCPD Budget to support the administrative operations such as a portion of the City Administrator's and Finance Specialist's salaries plus operating costs for the building.

5410	INTEREST INCOME	10,227	3,490	2,484	9,500	380	500	500
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Interest earned on deposits in the General Fund accounts. The projected and proposed amounts are based on YTD actual with no change in FY 2012-2013.

5415	CDARS INTEREST			2,378	0	4,775	5,500	5,000
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Interest earned on CD's placed through Worthington National bank. The interest on CD's is currently three times what we earn on Tex Pool deposits.

5500	FROM RESERVES	452,278	219	0	0	0	0	0
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This is not an actual revenue line, reserves are only used when necessary to 'balance' the budget. If the Quint sale goes as anticipated, we will utilize approximately \$100,000 of reserves in the current fiscal year. I do not anticipate utilizing reserves in FY 2012-2013.

ACCT	REVENUES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
	STREET MAINT/STORM WATER DISBURSEMENT				23200	0	23200	23,200

Due to the fact that we levy a sales tax specifically for street maintenance and repair, we must show these funds dedicated to the purpose for which they are collected. The Street Maintenance fund and the Storm Sewer fund are responsible for a portion of the administrative costs just as is the Crime Control and Prevention District. This disbursement is in support of the Administrative functions.

TOTAL ADDITIONAL REVENUE	462,505	63,709	64,862	192,700	5,155	189,200	188,700
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COURT FINES AND FEES

5620	FINES	262,239	271,759	291,232	285,000	225,667	272,000	290,000
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Revenue to the City from fines levied by the Court. The projected and proposed amounts are based on YTD actual with a slight increase in FY 2012-2013.

5630	ADMIN FEES	12,859	10,215	14,819	14,000	10,607	13,000	14,000
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Fees paid to the Court for dismissal of tickets where the ticket was for a minor offence such as failure to carry proof of insurance. When the individual comes in and shows proof of insurance the ticket is dismissed but an Administrative Fee of \$10.00 is charged. The projected and proposed amounts are based on YTD actual with no change for next year.

5640	CAPIAS FEES/WARRANTS	29,425	32,271	29,787.65	30,000	25,319	29,000	31,000
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Warrant fee for an individual that has a payment agreement with the City. The projected and proposed amounts are based on YTD actual with no change for next year.

5645	CONTRACT COURT FEES	0	0	0	0	10,675	14,800	21,180
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Fees charged to Westover Hills for provision of Court Services. Projected and proposed amounts are based on the contract rates.

5650	CHILD SAFETY	696	1,768	1,431	1,500	152	250	250
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Additional fines for violations that occurred in a school zone. Revenue from these fines are to be used to promote child safety. The projected and proposed amounts are based on YTD actual with no change for FY 2012-2013.

5652	COURT-TIME PAY (CITY)	981	2,789	3,738	3,500	2,205	3,000	3,000
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When a defendant is given the ability to pay a fine (City offense) over time, a fee is added to each payment. The projected and proposed amounts are based on YTD actual with no change for FY 2012-2013.

5653	COURT-TIME PAY (COURT)	3,305	749	1,031	1,100	609	1,000	1,000
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When a defendant is given the ability to pay a fine over time, a fee is added to each payment. The projected and proposed amounts are based on YTD actual with a slight decrease for next year.

ACCT	REVENUES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
5654	COURT-FTA (CITY)	164	60	112	0	99	80	80
<p>Fee from a DPS collection agency. This will be the last year for this fee. We have made alternative arrangements.</p>								
5665	Court Security/Technology			10,329	44,000	13,830	18,000	5,500
<p>Funds expended out of a liability account on the balance sheets in the current year utilized for technology enhancement. The General Fund account is reimbursed by the Liability account.</p>								
TOTAL COURT FINES & FEES		309,669	319,610	352,479	379,100	289,163	351,130	366,010

MISC POLICE REVENUE

5800	LEOSE ALLOCATION	0	0	1,427	0	0	0	0
<p>LEOSE (Law Enforcement Officer Standards & Education): Periodically, funds will be available through the State for officer training. When this occurs, the revenue will be recorded in this line.</p>								
5805	POLICE ASSET FORFEITURE	1,600	0	0	0	0	0	0
<p>Revenue resulting from asset seizure by the police whenever the seizure is drug related.</p>								
5810	CONTRACT SERVICES			25,752	44,167	36,500	44,167	45,000
<p>Revenue for provision of Jail and dispatch services for other entities. FY 2011-2012 is the first full year for the Lakeside contract. We currently contract with Lakeside and Westover Hills.</p>								
TOTAL MISC POLICE REVENUE		1,600	0	27,179	44,167	36,500	44,167	45,000

DONATIONS

5850	POLICE	150	0	150	0	150	0	0
5865	LIBRARY	143	54	0	0	0	0	0
5865	NFCU TREE MITIGATION	30,000	0	0	0	0	0	0
5870	FIRE DEPARTMENT	-2,774	7,600	7,650	7,500	7,650	7,500	7,500
<p>The line items under this category are for donations that periodically come to the various departments within the City. At present both the Fire Department and the Police Department have received small donations. With the exception of the contribution to the City for fire service from Tarrant County (\$7,500) we do not budget for donations.</p>								

ACCT	REVENUES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
5900	MISC REVENUE	21,552	13,273	969	237	7,057	7,500	7,500
Revenue from unanticipated sources or one time revenues that are not expected to repeat. We have reconfigured some of the miscellaneous revenue to more specific categories based on auditor recommendations.								
5900-01	JAIL USAGE			0	0	2,097	2,200	2,200
Revenue from jail usage by other area cities not covered by a long term contract.								
5900-02	ACCIDENT REPORTS			531	531	294	500	500
Revenue generated by filling records requests for accident reports generated by our officers after their investigations.								
5900-03	PET REGISTRATION			232	232	157	200	200
Fees charged when residents register their pets with the City.								
5940	COURT TECHNOLOGY	0	0	940	20,000	20,000	23,000	5,000
Funds moved from the Court Technology Liability account to the General Fund revenue account to support technology projects related to Court.								
5920	WRA DISTRIBUTION	403,496	426,526	282,711	322,600	0	322,600	325,700
This is the ¼ cent sales tax revenue dedicated to Economic Development. The WRA has historically refunded approximately this amount to the City. There is an additional amount being transferred to the City to fund the portion of the City Administrator's salary as well as some other revenue as directed by the WRA Board.								
TOTAL GENERAL REVENUE		2,885,753	2,052,061	2,600,993	2,997,434	2,053,958	2,933,297	2,946,930

ADMINISTRATIVE SERVICES PROGRAM GOAL

To ensure residents and elected officials are continually provided access to information and facilities in an efficient manner resulting from professional management that maximizes utilization of physical, financial, and human assets.

ADMINISTRATION/FACILITIES EXPENSE BUDGET ANALYSIS

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
PAYROLL EXPENSE								
620-6110	SALARIES	304,306	199,940	223,069	321,662	279,591	341,700	342,352
620-6110	CONTRACT EMPLOYEE	17,904	0	0	0	0	0	0
620-6120	TMRS RETIREMENT	18,864	16,281	24,909	28,266	23,239	28,600	27,405
620-6130	WORKER'S COMPENSATION	3,649	665	704	1,017	734	800	1,082
620-6140	UNEMPLOYMENT COMP	315	857	427	432	1,957	1,928	1,566
620-6150	GROUP HEALTH INSURANCE	39,173	29,520	25,673	36,000	28,423	35,000	36,000
620-6160	MEDICARE	4,412	2,899	3,330	4,711	4,017	5,000	5,011
620-6170	CELL PHONE ALLOWANCE	0	0	1,890	3,240	3,155	3,960	3,240
	TOTAL PAYROLL EXPENSE	388,623	250,163	280,002	395,328	341,117	416,988	416,656
PROFESSIONAL SERVICES								
620-6210	ENGINEERING FEES			0	12,000	0	0	4,000
620-6235	LEGAL & PROFESSIONAL	30,361	64,903	56,579	45,000	34,789	40,000	40,000
620-6235-2	PLANNING FEES	4,456	0	8,750	10,000	0	0	5,000
620-6235-3	MISCELLANEOUS	43,259	6,160	8,550	10,500	15,575	18,000	9,000
620-6250	AUDIT EXPENSE	23,550	34,775	29,068	20,000	17,282	17,282	20,000
620-6260	INSPECTION EXPENSE				62,500	42,283	57,000	15,000
	TOTAL PROFESSIONAL SERVICES	101,626	105,838	102,947	160,000	109,929	132,282	93,000
SUPPLIES								
620-6305	VENDING			634		385	650	650
620-6310	OFFICE SUPPLIES	4,460	3,357	7,418	5,000	4,970	5,800	5,000
620-6315	SUPPLIES	2,261	895	0	0	0	0	0
620-6320	PRINTING	2,106	1,445	2,415	2,000	3,752	4,000	2,000
620-6330	POSTAGE	1,034	706	2,343	1,200	695	1,200	1,200
	TOTAL SUPPLIES	9,862	6,403	12,810	8,200	9,802	11,650	8,850
EQUIPMENT								
620-6420	EQUIPMENT & REPAIR	8,697	5,835	3,972	5,500	1,477	3,000	5,500
620-6245	EQUIPMENT MAINTENANCE	2,159	2,380	1,117	2,400	606	1,400	2,400
620-6426	MAINTENANCE AGREEMENTS	8,602	10,627	7,944	11,000	6,182	9,000	9,000
620-6430	EQUIPMENT RENTAL	6,335	6,942	7,314	7,000	4,987	6,000	6,000
	TOTAL EQUIPMENT	25,793	25,784	20,348	25,900	13,251	19,400	22,900

	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
TRAINING							
620-6810 TRAINING	4,212	5,655	6,630	6,000	3,373	5,000	6,000
620-6820 NOTICES & PUBLICATIONS	4,926	1,822	7,378	2,500	2,783	3,000	3,000
620-6830 MAYOR/COUNCIL EXPENSES	6,185	2,242	3,971	2,500	6,578	8,000	6,500
620-6850 DUES & MEMBERSHIPS	2,139	4,285	1,922	4,500	3,719	4,500	4,500
TUITION REIMBURSEMENT						0	10,000
TOTAL TRAINING	17,461	14,003	19,900	15,500	16,452	20,500	30,000
MISCELLANEOUS							
620-6930 EMPLOYEE BONDS	2,400	3,140	2400	2400	1,920	2400	2,400
620-6940 TECHNOLOGY ENHANCEMENTS	285	4,972	-2,483	4000	6,294	6500	5,000
TOTAL MISCELLANEOUS	2,685	8,112	-83	6,400	8,214	8,900	7,400
SALES TAXES PAID OUT							
620-6950 EDC SALES TAXES PAID TO WRA			0	240,000	0	230,500	232,500
620-6960 380 GRANT PAYMENTS TO DEV			160464	175,382	142,694	170,000	175,000
620-6962 380 GRANT PAYMENTS TO WS			473591	517,618	404,300	484,000	489,000
TOTAL SALES TAXES PAID OUT			634,055	933,000	546,994	884,500	896,500
TOTAL ADMIN OPERATIONS	546,050	410,303	1,069,980	1,544,328	1,045,760	1,494,220	1,475,306

PAYROLL EXPENSE

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
620-6110	SALARIES	304,306	199,940	223,069	321,662	279,591	341,700	342,352

The salary/wages for the City Administrator, City Secretary, Finance Specialist, Administrative Specialist, Code Enforcement Officer/Building Inspector, and the Assistant to the City Secretary are included in this line. In FY 2011-2012 the Code Enforcement Officer and the Building Inspector positions were filled by two people. For FY 2012-2013, we have consolidated the position into one person who is currently working to become a licensed building inspector.

620-6120	TMRS RETIREMENT	18,864	16,281	24,909	28,266	23,239	28,600	27,405
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The FY 2011-2012 rate for TMRS is 8.37% of wages. The rate for FY 2012-2013 is 7.78%, making the weighted average for FY 2012-2013 7.93%.

620-6130	WORKER'S COMPENSATION	3,649	665	704	1,017	734	800	1,082
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For administrative employees, the current rate is .31% of the gross wages. The rate for FY 2012-2013 is expected to remain constant. We received a credit based on experience in FY 2011-2012.

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
620-6140	UNEMPLOYMENT COMP	315	857	427	432	1,957	1,928	1,566
<p>The current unemployment rate is 2.9% for FY 2012-2013 versus .8% for FY 2011-2012 on the first \$9,000 of wages.</p>								
620-6150	GROUP HEALTH INSURANCE	39,173	29,520	25,673	36,000	28,423	35,000	36,000
<p>The City currently pays \$600/month for employee coverage. We have instructed our insurance broker to make sure one of the plans he presents to us remains at or below \$600/month for employee only for next year.</p>								
620-6160	MEDICARE	4,412	2,899	3,330	4,711	4,017	5,000	5,011
<p>The Medicare rate is 1.45% of the gross wages.</p>								
620-6170	CELL PHONE ALLOWANCE	0	0	1,890	3,240	3,155	3,960	3,240
<p>This expense is for cell phones in FY 2012-2013 for the City Administrator, City Secretary, Administrative Specialist and the Code Enforcement Officer/Building Inspector.</p>								
TOTAL PAYROLL EXPENSE		388,623	250,163	280,002	395,328	341,117	416,988	416,656

PROFESSIONAL SERVICES

620-6210	ENGINEERING FEES			0	12,000	0	0	4,000
<p>Fees for engineering work not related to specific projects or unexpected projects that come up during the year. All fees in the current year can be related to specific projects. We anticipate some unexpected expenses in FY 2012-2013.</p>								
620-6235	LEGAL & PROFESSIONAL	30,361	64,903	56,579	45,000	34,789	40,000	40,000
<p>The City Attorney is being paid out of this line. We are anticipating to come slightly under budget for FY 2011-2012. We are anticipating no change for FY 2012-2013</p>								
620-6235-2	PLANNING FEES	4,456	0	8,750	10,000	0	0	5,000
<p>The Planning function was filled by the building inspector for the first half of FY 2011-2012. We don't anticipate any need for a planner for the remainder of the current year. We have included some funds for FY 2012-2013</p>								
620-6235-3	MISCELLANEOUS	43,259	6,160	8,550	10,500	15,575	18,000	9,000
<p>This line contains various items including credit card fees for court, bank analysis fees, floral arrangements for funerals, etc. There was \$8,000 in the FY 11-12 budget for recodification of ordinances to Franklin Library, this was a onetime expense thus, the FY 2012-2013 budget has been reduced.</p>								

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
620-6250	AUDIT EXPENSE	23,550	34,775	29,068	20,000	17,282	17,282	20,000

Cost of annual audit and support throughout the year. We do get additional charges when we utilize the auditors throughout the year. We anticipate FY 2012-2013 costing the same.

620-6260	INSPECTION EXPENSE				62,500	42,283	57,000	15,000
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These are the cost of doing the inspections when we issue a building permit or inspect a gas well. Year To Date, we have spent \$18,000 for gas well inspections. We anticipate FY 2012-2013 to be less as a result of fewer gas well inspections and doing more of the building inspections in house.

TOTAL PROFESSIONAL SERVICES		101,626	105,838	102,947	160,000	109,929	132,282	93,000
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SUPPLIES

620-6305	VENDING			634		385	650	650
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This is a new line that was created following the FY 2010-2011 audit. These expenses are for the supplies for our vending machines.

620-6310	OFFICE SUPPLIES	4,460	3,357	7,418	5,000	4,970	5,800	5,000
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Office supplies for the Administration function. The projected amount is based on monthly usage YTD with no change for FY 2012-2013.

620-6320	PRINTING	2,106	1,445	2,415	2,000	3,752	4,000	2,000
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This line contains funds for business cards, envelopes, forms, code books etc. Projected amount is based on monthly expenditures YTD with a decrease for FY 2012-2013.

620-6330	POSTAGE	1,034	706	2,343	1,200	695	1,200	1,200
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Annual postage charged to Administration. Projected amount is based on monthly expenditures YTD with no increase for FY 2012-2013

TOTAL SUPPLIES		9,862	6,403	12,810	8,200	9,802	11,650	8,850
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EQUIPMENT

620-6420	EQUIPMENT & REPAIR	8,697	5,835	3,972	5,500	1,477	3,000	5,500
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Used for various kinds of equipment purchases and repairs such as printers, licenses, server disc repair etc. Projected amount is based on prior year expenses with no change for FY 2012-2013.

620-6245	EQUIPMENT MAINTENANCE	2,159	2,380	1,117	2,400	606	1,400	2,400
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Spam filtering is charged to this line. Projected amount is based on prior year expenses with no change for FY 2012-2013.

620-6426	MAINTENANCE AGREEMENTS	8,602	10,627	7,944	11,000	6,182	9,000	9,000
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The majority of this line goes for the maintenance of our accounting package with Encode, also includes maintenance agreements on printers, phones, etc. Projected amount is based on prior year expenses with no change for FY 2012-2013.

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
620-6430	EQUIPMENT RENTAL	6,335	6,942	7,314	7,000	4,987	6,000	6,000
The cost of leasing office equipment such as copiers and postage machines. Projected amount is based on monthly expenditures YTD with no change for FY 2012-2013.								
TOTAL EQUIPMENT		25,793	25,784	20,348	25,900	13,251	19,400	22,900

TRAINING

620-6810	TRAINING	4,212	5,655	6,630	6,000	3,373	5,000	6,000
Training for Administrative personnel, including Encode, City Secretaries training, City Administrator's training. Projected amount is based on monthly expenditures YTD with an increase for FY 2012-2013 based on additional training for Building Inspector/Code Enforcement.								
620-6820	NOTICES & PUBLICATIONS	4,926	1,822	7,378	2,500	2,783	3,000	3,000
This line is used for public notifications such as public hearings on ordinances, budgets etc. Projected amount is based on monthly expenditures YTD with no change in FY 2012-2013.								
620-6830	MAYOR/COUNCIL EXPENSES	6,185	2,242	3,971	2,500	6,578	8,000	6,500
Budget for items such as Mayor/Council training, travel, or other expenses as necessary. Projected amount is based on monthly expenditures YTD with a decrease in FY 2012-2013.								
620-6850	DUES & MEMBERSHIPS	2,139	4,285	1,922	4,500	3,719	4,500	4,500
This line includes all membership and association dues including NTCOG, Fort Worth Transportation Authority, RCC, TML, TCMA, Texas Municipal Clerks etc. Projected amount is based on monthly expenditures YTD with no change for FY 2012-2013.								
TUITION REIMBURSEMENT							0	10,000
This is a new line for FY 2012-2013. We are proposing that we reimburse for college tuition for employees who are working towards a degree that would ultimately benefit the City.								
TOTAL TRAINING		17,461	14,003	19,900	15,500	16,452	20,500	30,000

MISCELLANEOUS

620-6930	EMPLOYEE BONDS	2,400	3,140	2400	2400	1,920	2400	2,400
Any "Officers of the City" or any employee that will be handling money must be bonded in order to perform their tasks. Projected amount is based on prior year expenses with no change for FY 2012-2013.								
620-6940	TECHNOLOGY ENHANCEMENTS	285	4,972	-2,483	4000	6,294	6500	5,000
Line for upgrades or additions having to do with technology such as new software or existing software upgrades or new hardware when needed. Projected amount is based on monthly expenditures YTD with no change for FY 2012-2013.								

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
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SALES TAXES PAID OUT (New for FY 2012-2013 per the Auditors)

620-6950	EDC SALES TAXES PAID TO WRA			0	240,000	0	230,500	232,500
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Sales Taxes collected by the City for benefit of Economic Development. Funds are currently being utilized to fund the annual bond payment on WRA bonds. We anticipate a slight increase for FY 2012-2013.

620-6960	380 GRANT PAYMENTS TO DEV		160,464	175,382	142,694		170,000	175,000
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Funds paid out to various developers as a result of the sale of the original 380 agreement by the Allegiance Development Company. The sales taxes generated by the Sam's/Wal Mart development fund this agreement.

620-6962	380 GRANT PAYMENTS TO WS		473,591	517,618	404,300		484,000	489,000
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Funds paid out to the City of White Settlement as a result of the 380 tax revenue sharing agreement. These funds will be paid as long as the development exists.

	TOTAL ADMIN OPERATIONS	546,050	410,303	1,069,980	1,544,328	1,045,760	1,494,220	1,475,306
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FACILITIES EXPENSE

	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
PROFESSIONAL SERVICES							
630-6240 JANITORIAL SERVICE	19,473	18,120	18,120	19,500	15,175	19,500	19,500
630-6245 LAWN & ROADSIDE MAINT	27,807	22,680	2,605	1,500	5,010	8,400	12,000
630-6445 BUILDING MAINTENANCE	0	0	15,667	13,000	15,837	19,000	19,000
TOTAL PROFESSIONAL SERVICES	47,281	40,800	36,392	34,000	36,022	46,900	50,500
SUPPLIES							
630-6360 ELECTRICAL - GENERAL	54,226	47,721	41,077	35,000	24,932	36,000	36,000
630-6365 STREET LIGHTING	12,661	15,303	19,073	15,500	14,848	18,200	18,200
630-6370 WATER - GENERAL	5,392	4,641	9,856	6,500	3,475	6,500	6,500
630-6375 GAS - GENERAL	3,101	4,310	3,276	4,000	2,411	2,500	4,000
630-6380 TELEPHONE - GENERAL	12,270	12,664	14,174	13,500	11,345	13,500	14,000
TOTAL SUPPLIES	87,650	84,638	87,457	74,500	57,010	76,700	78,700
INSURANCE							
630-6710 ERROR/OMISSION	7,737	10,350	5,707	6,000	4,786	5,000	5,000
630-6720 GENERAL LIABILITY	6,734	7,851	4,468	5,000	3,480	4,000	4,200
630-6740 VEHICLE	11,765	14,226	12,049	13,000	8,243	9,000	10,000
630-6750 REAL/PERSONAL PROPERTY	7,824	8,023	7,220	7,621	4,875	5,000	5,500
630-6760 MOBILE EQUIPMENT	208	337	301	319	439	500	450
630- PREMIUM REFUND			-5,112	-4,743	-4,743	-4,743	-4,743
TOTAL INSURANCE	34,267	40,787	24,633	27,197	17,081	18,757	20,407
MISCELLANEOUS							
630-6940 TECHNOLOGY ENHANCEMENTS	0	7,402	7,197	6,500	13,654	15,000	8,500
TOTAL MISCELLANEOUS	0	7,402	7,197	6,500	13,654	15,000	8,500
TOTAL FACILITIES EXPENSE	169,198	173,627	155,678	142,197	123,767	157,357	158,107
TOTAL ADMINISTRATION BUDGET	715,249	583,930	1,225,658	1,686,525	1,169,527	1,651,577	1,633,413

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
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PROFESSIONAL SERVICES

630-6240	JANITORIAL SERVICE	19,473	18,120	18,120	19,500	15,175	19,500	19,500
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This is the cost to clean the building. Projected amount is based on monthly expenditures YTD with no change for FY 2012-2013.

630-6245	LAWN & ROADSIDE MAINT	27,807	22,680	2,605	1,500	5,010	8,400	12,000
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In FY 2011-2012 we are performing this function in house. We have determined that we get a better outcome if we outsource this function and free up our public works employees for other duties. Thus we will substantially exceed budget for FY 2011-2012 with an increase for FY 2012-2013.

630-6445	BUILDING MAINTENANCE	0	0	15,667	13,000	15,837	19,000	19,000
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The cost of maintaining the City Hall and the Justice Center including \$2,025 for a maintenance agreement on the A/C system. We are experiencing an increase in Building Maintenance needs as the building gets older. The projected amount is based on YTD actual with no change for FY 2012-2013.

TOTAL PROFESSIONAL SERVICES		47,281	40,800	36,392	34,000	36,022	46,900	50,500
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SUPPLIES

630-6360	ELECTRICAL - GENERAL	54,226	47,721	41,077	35,000	24,932	36,000	36,000
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The cost of electricity for the City Hall. Projected amount is based on monthly expenditures YTD with no change in FY 2012-2013.

630-6365	STREET LIGHTING	12,661	15,303	19,073	15,500	14,848	18,200	18,200
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The cost of street lights in the City. Projected amount is based on monthly expenditures YTD with no change for FY 2012-2013.

630-6370	WATER - GENERAL	5,392	4,641	9,856	6,500	3,475	6,500	6,500
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The cost of water for the City Hall. Projected amount is based on prior year expenses with no change for FY 2012-2013.

630-6375	GAS - GENERAL	3,101	4,310	3,276	4,000	2,411	2,500	4,000
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The cost of natural gas for the City Hall. Projected amount is based on monthly expenditures YTD with an increase for FY 2012-2013.

630-6380	TELEPHONE - GENERAL	12,270	12,664	14,174	13,500	11,345	13,500	14,000
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The cost of phone service for the City Hall. Projected amount is based on monthly expenditures YTD with a slight increase for FY 2012-2013.

TOTAL SUPPLIES		87,650	84,638	87,457	74,500	57,010	76,700	78,700
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ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
INSURANCE								
630-6710	ERROR/OMISSION	7,737	10,350	5,707	6,000	4,786	5,000	5,000
	Error/Omission insurance for the entire operation including police, fire, and water. This is a onetime annual payment. We have anticipated no change in insurance costs for next year. This line should be allocated among all departments of the City.							
630-6720	GENERAL LIABILITY	6,734	7,851	4,468	5,000	3,480	4,000	4,200
	General Liability insurance for the entire operation including police, fire, and water. This is a onetime annual payment. We have anticipated a slight increase in insurance costs for next year. This line should be allocated among all departments of the City.							
630-6740	VEHICLE	11,765	14,226	12,049	13,000	8,243	9,000	10,000
	Vehicle insurance for the entire operation including police, fire, and water. This is a onetime annual payment. We have anticipated an increase in insurance costs for next year. This line should be allocated among all departments of the City.							
630-6750	REAL/PERSONAL PROPERTY	7,824	8,023	7,220	7,621	4,875	5,000	5,500
	Insurance for the City Hall, Fire Station and any other real estate owned by the City. This is a onetime annual payment. We have anticipated a slight increase in insurance costs for next year.							
630-6760	MOBILE EQUIPMENT	208	337	301	319	439	500	450
	Equipment such as radios, heart monitors, or other equipment necessary for City employees to perform their tasks. This is a onetime annual payment. We have anticipated a slight decrease in insurance costs for next year.							
630-	PREMIMUM REFUND			-5,112	-4,743	-4,743	-4,743	-4,743
	TML is a nonprofit provider of insurance to Texas municipalities. As a result, when they have excess revenues from premiums, they will refund it back to their customers. We will get this refund in December.							
	TOTAL INSURANCE	34,267	40,787	24,633	27,197	17,081	18,757	20,407
MISCELLANEOUS								
630-6940	TECHNOLOGY ENHANCEMENTS	0	7,402	7,197	6,500	13,654	15,000	8,500
	Upgrades to existing software and hardware and/or purchases of new software or hardware. We will substantially exceed the FY 2011-2012 budget as a result of the redesign of the City's web site. We have proposed a decrease in the FY 2012-2013 budget based on the amount of work done in the current year.							
	TOTAL MISCELLANEOUS	0	7,402	7,197	6,500	13,654	15,000	8,500
	TOTAL FACILITIES EXPENSE	169,198	173,627	155,678	142,197	123,767	157,357	158,107
	TOTAL ADMINISTRATION BUDGET	715,249	583,930	1,225,658	1,686,525	1,169,527	1,651,577	1,633,413

POLICE ADMINISTRATION PROGRAM GOAL

To provide the community and police department with leadership positions which are held accountable for the operational police services, coupled with accountability for authorizing funds for the costs of those services, with emphasis on maximizing the benefit to our citizens.

POLICE ADMINISTRATIVE EXPENSE BUDGET ANALYSIS

The police budget is composed of two parts, Administration and Operations. The Administration budget is projected to come in approximately \$1,928 under budget. The budget for the current fiscal year was \$185,821. The proposed budget for FY 2012-2013 is \$188,200 or \$2,379 more than last year. For all intent, the proposed budget for FY 2012-2013 is identical to the current year budget.

The Operational portion of the budget is projected to come in at \$669,578 or \$26,612 more than budgeted. The overage is the result of some increased personnel costs, and the State mandated changes in the computer systems that were implemented after budget approval at an additional cost of approximately \$10,000. The proposed budget for operations is almost identical to the current year projected actual. The Police Budget in total for FY 2011-2012 is projected to come in over budget by \$24,683 or 2.98% over budget.

The total Police Budget for FY 2012-2013 is proposed at \$877,494, or \$48,706 more than FY 2011-2012 budget, and \$24,023 more than current year projected expenditures.

POLICE ADMINISTRATION EXPENSE

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
PAYROLL EXPENSE								
640-6110	SALARIES		168,941	137,020	137,373	110,955	137,373	141,494
640-6120	TMRS RETIREMENT		14,289	13,007	11,951	9,127	11,951	11,220
640-6130	WORKER'S COMPENSATION		4,568	4,389	3,407	2,459	3,000	3,508
640-6140	UNEMPLOYMENT COMP		629	53	144	522	522	522
640-6150	GROUP HEALTH INSURANCE		21,858	19,286	14,400	11,239	14,400	14,400
640-6160	MEDICARE		2,068	1,979	2,016	1,625	2,016	2,076
	CELL PHONE ALLOWANCE			1,820	1,680	1,400	1,680	1,680
	TOTAL PAYROLL EXPENSE		239,719	212,353	177,554	170,971	137,328	170,943
SUPPLIES								
640-6310	OFFICE SUPPLIES	3,586	3,907	2,038	1,800	2,276	2,500	2,200
640-6315	POLICE - SUPPLIES	6,539	288	0	2,000	494	1,500	1,500
640-6316	LEOSE EXPENSE	0	0	0	0	0	0	0
640-6320	PRINTING	564	372	2,236	850	250	500	850
640-6330	POSTAGE	551	1,070	536	750	167	500	600
640-6410	MAINTENANCE Contracts	1,706	0	0	0	99	0	0
	TOTAL SUPPLIES EXPENSE		12,947	5,637	4,810	5,400	3,288	5,000
INSURANCE								
640-6730	LAW ENFORCEMENT LIAB.	11,103	10,631	7,665	8,500	6,813	7,000	7,200
	TOTAL INSURANCE		11,103	10,631	7,665	8,500	7,000	7,200
TRAINING								
640-6820	NOTICES & PUBLICATIONS	260	0	64	250	0	250	250
640-6850	DUES & MEMBERSHIPS	682	663	1,026	700	441	700	700
	TOTAL TRAINING		942	663	1,090	950	950	950
	TOTAL POLICE ADMINISTRATION		264,711	229,284	191,120	185,821	147,870	183,893

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
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PAYROLL EXPENSE

640-6110	SALARIES		168,941	137,020	137,373	110,955	137,373	141,494
In FY 2012-2013 there are 2 individuals in this budget, the Police Chief and the Lieutenant.								
640-6120	TMRS RETIREMENT		14,289	13,007	11,951	9,127	11,951	11,220
The FY 2011-2012 rate for TMRS is 8.37% of wages. The rate for FY 2012-2013 is 7.78%, making the weighted average for FY 2012-2013 7.93%.								
640-6130	WORKER'S COMPENSATION		4,568	4,389	3,407	2,459	3,000	3,508
For police officers, the current rate is 2.45 % of the gross wages. We have assumed the same rate for FY 2012-2013. We received a credit in FY 2011-2012 based on experience.								
640-6140	UNEMPLOYMENT COMP		629	53	144	522	522	522
The current unemployment rate is 2.9% for FY 2012-2013 versus .8% for FY 2011-2012 on the first \$9,000 of wages we have assumed no change for FY 2012-2013.								
640-6150	GROUP HEALTH INSURANCE		21,858	19,286	14,400	11,239	14,400	14,400
The City currently pays \$600/month for employee coverage. We have instructed our insurance broker to make sure one of the plans he presents to us remains at or below \$600/month for employee only for next year.								
640-6160	MEDICARE		2,068	1,979	2,016	1,625	2,016	2,076
The Medicare rate is 1.45% of the gross wages.								
	CELL PHONE ALLOWANCE			1,820	1,680	1,400	1,680	1,680
Cell phone allowance of \$70/month for each of the two individuals in Police Administration.								
	TOTAL PAYROLL EXPENSE		239,719	212,353	177,554	170,971	137,328	170,943

SUPPLIES

640-6310	OFFICE SUPPLIES	3,586	3,907	2,038	1,800	2,276	2,500	2,200
Office Supplies for the Police Department. Projected amount is based on monthly usage YTD with a decrease for FY 2012-2013.								
640-6315	POLICE - SUPPLIES	6,539	288	0	2,000	494	1,500	1,500
Non office supplies such as trash bags, latex gloves, batteries etc. The projected amount is based on historic usage with no change for FY 2012-2013.								

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
640-6320	PRINTING	564	372	2,236	850	250	500	850

This line is for police department required forms. Projected amount is based on monthly expenditures YTD, with an increase for FY 2012-2013.

640-6330	POSTAGE	551	1,070	536	750	167	500	600
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Projected amount is based on monthly expenditures YTD with a slight increase for FY 2012-2013.

TOTAL SUPPLIES EXPENSE		12,947	5,637	4,810	5,400	3,288	5,000	5,150
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INSURANCE

640-6730	LAW ENFORCEMENT LIAB.	11,103	10,631	7,665	8,500	6,813	7,000	7,200
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An insurance policy provided by TML specifically for coverage of police related events. This is a onetime annual payment. We have anticipated a slight increase in insurance costs for next year.

TOTAL INSURANCE		11,103	10,631	7,665	8,500	6,813	7,000	7,200
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TRAINING

640-6820	NOTICES & PUBLICATIONS	260	0	64	250	0	250	250
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There have been minimal expenditures YTD in this line. We have projected \$250 for the current year with the same amount proposed for next year.

640-6850	DUES & MEMBERSHIPS	682	663	1,026	700	441	700	700
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Membership fees for police related associations and organizations. Projected amount is based on monthly expenditures YTD with no change for FY 2012-2013.

TOTAL TRAINING		942	663	1,090	950	441	950	950
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TOTAL POLICE ADMINISTRATION		264,711	229,284	191,120	185,821	147,870	183,893	188,200
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POLICE OPERATIONS PROGRAM GOAL

Provide the necessary resources to include innovative training to enable our police officers to serve as ambassadors for the City while preserving a safe and peaceful environment for both the citizens of the City and our visitors, through enforcement of state and local laws using problem solving discretion in order to obtain compliance.

POLICE OPERATIONS

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
	PAYROLL EXPENSE							
645-6110	SALARIES		529,357	379,067	413,514	339,464	415,000	444,613
645-6120	TMRS RETIREMENT		44,298	39,229	37,982	31,032	39,000	37,661
645-6130	WORKER'S COMPENSATION		14,438	13,971	10,243	7,393	10,243	12,220
645-6140	UNEMPLOYMENT COMP		2,428	1,282	792	4,295	4,500	2,843
645-6150	GROUP HEALTH INSURANCE		72,471	65,892	64,800	52,831	64,800	69,600
645-6160	MEDICARE		8,006	6,129	5,945	5,388	5,945	6,426
645-6161	FICA		86	673	630	989	630	630
645-6165	OVERTIME			33,344	20,000	29,603	35,000	29,000
645-6170	CELL PHONE ALLOWANCE			2,675	3,060	2,205	3,060	3,300
645-6175	CONTRACTOR LABOR			15,695	10,000	1,110	2,000	2,000
645-6190	BAILIF OFFSET FROM COURT			-5,000	-5,000	-715	-5,000	-5,000
	TOTAL PAYROLL EXPENSE	758,821	671,083	552,958	561,966	473,595	575,178	603,293
	PROFESSIONAL SERVICES							
	LEGAL & PROFESSIONAL		5,342	0	5000	700	1,000	2,000
645-6245	SCHOOL CROSSING GUARD	3,380	3,490	3,530	3,600	3,030	3,600	3,600
	TOTAL PROFESSIONAL SERVICES	3,380	8,832	3,530	8,600	3,730	4,600	5,600
	EQUIPMENT							
645-6420	EQUIPMENT & REPAIR	15,179	8,747	4,515	10,000	5,316	10,000	10,000
645-6430	EQUIPMENT RENTAL	10,002	8,846	1,289	2,000	1,684	2,000	2,000
645-6435	MAINT. RADIO/RADAR	7,466	1,822	2,891	2,000	453	2,000	2,000
645-6445	JAIL MAINT & COMM	3,328	1,777	6,973	4,000	8,303	7,200	6,500
645-6450	PATROL RIFLES, FORFEITURE FUNDS		0	0	0	0	0	0
	TOTAL EQUIPMENT	35,975	21,192	15,669	18,000	15,755	21,200	20,500
	VEHICLE EXPENSE							
645-6510	GASOLINE	15,429	21,768	11,542	13,000	7,510	13,500	14,000
645-6520	VEHICLE MAINTENANCE	12,885	12,190	8,035	12,000	11,794	13,000	11,000
	TOTAL VEHICLE EXPENSE	28,314	33,958	19,577	25,000	19,304	26,500	25,000
	TRAINING							
645-6810	TRAINING	11,089	12,494	6,217	15,000	9,491	12,000	10,000
	TOTAL TRAINING	11,089	12,494	6,217	15,000	9,491	12,000	10,000
	MISCELLANEOUS							
645-6910	UNIFORM EXPENSE	7,467	5,465	3,952	5,000	3,165	5,000	5,000
645-6915	JAIL FOOD	1,056	1,080	1,227	1,400	993	1,400	1,400
645-6920	LAB CHARGES	3,275	2,150	3,719	2,500	2,951	3,200	3,000
645-6925	ANIMAL CONTROL	1,047	1,926	527	1,500	5,031	9,000	9,000
645-6925	FERRAL CAT PROGRAM	550	0	0	0	388	0	0
640-6940	TECHNOLOGY ENHANCMENTS		0	7760.55	4000	11,014	11,500	6,500
	TOTAL MISCELLANEOUS	13,395	10,621	17,186	14,400	23,542	30,100	24,900
	TOTAL POLICE OPERATIONS	850,973	758,180	615,137	642,966	545,418	669,578	689,293
	TOTAL POLICE BUDGET	1,115,684	987,464	806,256	828,788	693,287	853,471	877,494

PAYROLL EXPENSE

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
645-6110	SALARIES		529,357	379,067	413,514	339,464	415,000	444,613

We have 5 Dispatchers, 1 Sergeant, 1 Corporal, and 4 Patrol officers in this budget. We are requesting to add one additional Dispatch Supervisor for FY 2012-2013. This position will be shared with Court to cover vacation/sick leave and breaks on day shift for both Court and Dispatch. The position will be a shared expense, 1/3 Court, 2/3 Dispatch.

645-6120	TMRS RETIREMENT		44,298	39,229	37,982	31,032	39,000	37,661
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The FY 2011-2012 rate for TMRS is 8.37% of wages. The rate for FY 2012-2013 is 7.78%, making the weighted average for FY 2012-2013 7.93%.

645-6130	WORKER'S COMPENSATION		14,438	13,971	10,243	7,393	10,243	12,220
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For police officers, the current rate is 2.45 % of the gross wages. We have assumed the same rate for FY 2012-2013. We received a credit in FY 2011-2012 based on experience.

645-6140	UNEMPLOYMENT COMP		2,428	1,282	792	4,295	4,500	2,843
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The current unemployment rate is 2.9% for FY 2012-2013 versus .8% for FY 2011-2012 on the first \$9,000 of wages.

645-6150	GROUP HEALTH INSURANCE		72,471	65,892	64,800	52,831	64,800	69,600
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The City currently pays \$600/month for employee coverage. We have instructed our insurance broker to make sure one of the plans he presents to us remains at or below \$600/month for employee only for next year.

645-6160	MEDICARE		8,006	6,129	5,945	5,388	5,945	6,426
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The Medicare rate is 1.45% of the gross wages.

645-6161	FICA		86	673	630	989	630	630
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We anticipate continuing to utilizing part time officers to augment patrol. We will need to pay Social Security on the part time help.

645-6165	OVERTIME		33,344	20,000	29,603	29,603	35,000	29,000
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Due to the unexpected vacancies in staffing, and ECA training, we are going to exceed our FY 2011-2012 budget for overtime. We have reduced the budget for overtime for FY 2012-2013 based on the additional position in Dispatch. However, we reconfigured how we pay overtime on the nonexempt dispatchers.

645-6170	CELL PHONE ALLOWANCE		2,675	3,060	2,205	2,205	3,060	3,300
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Cell phone allowances ranging from \$35 to \$70/month for the officers in the operations budget.

645-6175	CONTRACTOR LABOR		15,695	10,000	1,110	1,110	2,000	2,000
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Funds to pay for a part time person to be used to augment patrol during periods of high activity.

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
645-6190	BAILIF OFFSET FROM COURT			-5,000	-5,000	-715	-5,000	-5,000

We are utilizing "Court Security" funds to reimburse the police department for the cost of providing a Bailiff on court nights. Note that this is a negative account reducing the Police Operations payroll expense.

TOTAL PAYROLL EXPENSE	758,821	671,083	552,958	561,966	473,595	575,178	603,293
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PROFESSIONAL SERVICES

LEGAL & PROFESSIONAL		5,342	0	5000	700	1,000	2,000
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Legal and professional fees attributable to the police department.

645-6245	SCHOOL CROSSING GUARD	3,380	3,490	3,530	3,600	3,030	3,600	3,600
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Cost of School Crossing Guard. Projected amount is based on monthly expenditures YTD with no change for FY 2012-2013.

TOTAL PROFESSIONAL SERVICES	3,380	8,832	3,530	8,600	3,730	4,600	5,600
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EQUIPMENT

645-6420	EQUIPMENT & REPAIR	15,179	8,747	4,515	10,000	5,316	10,000	10,000
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Small equipment purchase and repair of existing equipment. Projected amount is based on prior years actual with no change for FY 2012-2013.

645-6430	EQUIPMENT RENTAL	10,002	8,846	1,289	2,000	1,684	2,000	2,000
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We lease the Police Department copier.

645-6435	MAINT. RADIO/RADAR	7,466	1,822	2,891	2,000	453	2,000	2,000
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Radio & Radar maintenance, projected amount is based on prior year expenditures with no change for FY 2012-2013.

645-6445	JAIL MAINT & COMM	3,328	1,777	6,973	4,000	8,303	7,200	6,500
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Cost of annual upkeep on the jail. Projected amount is based on YTD actual. We have had an unusual amount of maintenance in the jail in the current year. FY 2012-2013 proposed is based on prior year's history.

TOTAL EQUIPMENT	35,975	21,192	15,669	18,000	15,755	21,200	20,500
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VEHICLE EXPENSE

645-6510	GASOLINE	15,429	21,768	11,542	13,000	7,510	13,500	14,000
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Cost of gasoline for police cars. Projected amount is based on monthly expenditures YTD. An Additional \$18,000 of fuel expense was moved to the CCPD Budget in FY 2011-2012 and same amount has been budgeted in the FY 2012-2013 CCPD budget for a total fuel cost of \$31,000 for FY 2012-2013. Fuel costs are being charged to the CCPD budget until they exceed \$18,000 in FY 2012-2013 then out of this budget.

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
645-6520	VEHICLE MAINTENANCE	12,885	12,190	8,035	12,000	11,794	13,000	11,000
Cost of vehicle maintenance for police cars. Projected amount is based on prior year expenditures with no change for FY 2012-2013.								
TOTAL VEHICLE EXPENSE		28,314	33,958	19,577	25,000	19,304	26,500	25,000

TRAINING

645-6810	TRAINING	11,089	12,494	6,217	15,000	9,491	12,000	10,000
Cost of training for the police officers in order to maintain their certifications. Projected amount is based on prior year expenditures with a decrease in FY 2012-2013 as a result of not doing ECA training.								
TOTAL TRAINING		11,089	12,494	6,217	15,000	9,491	12,000	10,000

MISCELLANEOUS

645-6910	UNIFORM EXPENSE	7,467	5,465	3,952	5,000	3,165	5,000	5,000
Uniforms for police officers including leather goods. Projected amount is based on prior year expenditures with no change for FY 2012-2013.								

645-6915	JAIL FOOD	1,056	1,080	1,227	1,400	993	1,400	1,400
Food for prisoners, projected amount is based on monthly expenditures YTD with no change for FY 2012-2013.								

645-6920	LAB CHARGES	3,275	2,150	3,719	2,500	2,951	3,200	3,000
Charges for analysis of evidence. Projected amount is based on monthly expenditures YTD with no change for FY 2012-2013.								

645-6925	ANIMAL CONTROL	1,047	1,926	527	1,500	5,031	9,000	9,000
Charges for housing stray animals picked up in the City. Projected amount is based on YTD. We have had a change in ownership of the Clinic that boards our animals. They have substantially increased the cost to board animals over FY 2010-2011. At this point we don't seem to have any option to the utilization of this facility.								

640-6940	TECHNOLOGY ENHANCMENTS		0	7760.55	4000	11,014	11,500	6,500
Upgrades to computer or electronic equipment. We have had substantial expenses in the current year as a result of State of Texas requirements. We do not anticipate spending this much in FY 2012-2013.								

TOTAL MISCELLANEOUS		13,395	10,621	17,186	14,400	23,542	30,100	24,900
TOTAL POLICE OPERATIONS		850,973	758,180	615,137	642,966	545,418	669,578	689,293

MUNICIPAL COURT PROGRAM GOALS

To ensure appropriate and timely adjudication of all misdemeanor offenses and ordinance violations within the City and to provide contract court services to neighboring communities thus offsetting a portion of the fixed costs of operating a municipal court of record.

COURT BUDGET ANALYSIS

We currently have one person assigned to the Court budget. We are proposing the Court share the Cost of the dispatch supervisor and train her to the point that she is capable of backing up Court for short periods of time allowing us to keep the Court open when our regular person is out. The Court budget is projected to come in \$974 over budget in FY 2011-2012. We are proposing a budget for FY 2012-2013 of \$138,772. The significant reduction is the result of reduced technological needs (\$24,000 less) in FY 2012-2013. The budget for FY 2011-2012 was \$150,645. We will continue to utilize Court Technology and Court Security funds wherever possible to reduce the day to day operating costs of the Court.

COURT BUDGET

COURT EXPENSE

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
	PAYROLL EXPENSE							
650-6110	SALARIES	75,414	69,181	58,326	41,935	39,437	48,500	60,920
650-6120	TMRS RETIREMENT	4,552	5,679	5,077	3,648	3,321	4,200	4,831
650-6130	WORKERS' COMPENSATION	0	236	231	131	95	100	191
650-6140	UNEMPLOYMENT COMP	90	378	189	72	261	261	347
650-6150	GROUP HEALTH INSURANCE	14,859	13,751	12,011	7,200	1,573	1,400	9,600
650-6160	MEDICARE	1,079	990	861	608	542	608	883
650-6165	OVERTIME	0	0	2,831	0	1,568	2,000	0
650-6190	BAILIFF (COURT SECURITY FUNDS)			5,000	5,000	0	5,000	5,000
	TOTAL PAYROLL EXPENSE	95,994	90,214	84,525	58,595	46,798	62,069	81,772
	PROFESSIONAL SERVICES							
650-6220	JUDGE	12,000	13,000	14,300	21,600	12,000	14,400	14,400
650-6225	PROSECUTOR	12,000	12,000	11,500	12,000	10,000	12,000	12,000
650-6230	MAGISTRATE & JUROR FEE	4,800	4,636	6,836	7,200	6,000	7,200	7,200
650-6235	TRANSLATOR	900	730	700	750	1,150	1,450	1,600
	TOTAL PROFESSIONAL SERVICES	29,700	30,366	33,336	41,550	29,150	35,050	35,200
	SUPPLIES							
650-6310	OFFICE SUPPLIES	2,099	1,632	1,672	2,200	1,797	2,000	2,000
650-6320	PRINTING	1,223	996	737	1,000	1,019	1,100	1,000
650-6330	POSTAGE	982	917	1,300	1,200	285	1,000	1,000
	TOTAL SUPPLIES	4,304	3,545	3,709	4,400	3,100	4,100	4,000
	EQUIPMENT							
650-6410	MAINTENANCE CONTRACTS	3,286	3,636	4,542	3,700	0	4,600	4,600
650-6415	OFFICE EQUIPMENT/REPAIR	994	8,351	1,211	1,000	22	1,000	1,000
650-6665	COURT SECURITY		4,660	5,329	5,500	11,008	12,000	5,500
	TOTAL EQUIPMENT	4,279	16,648	11,083	10,200	11,030	17,600	11,100
	TRAINING							
650-6810	TRAINING	1,193	1,445	707	1,200	1,225	1,500	1,000
650-6820	NOTICES & PUBLICATIONS	36	0	0	0	0	0	0
650-6840	SEMINAR EXPENSE-JUDGE	338	0	0	50	0	50	50
650-6850	DUES & MEMBERSHIPS	300	302	130	300	93	300	300
	TOTAL TRAINING	1,867	1,747	837	1,550	1,317	1,850	1,350
	MISCELLANEOUS							
650-6940	TECHNOLOGY FUND EXPENDITUR	0	0	9,741	34,000	30,541	30,600	5,000
650-6955	LAW BOOKS	79	36	79	350	0	350	350
	TOTAL MISCELLANEOUS	79	36	9,820	34,350	30,541	30,950	5,350
	TOTAL COURT BUDGET	136,224	142,555	143,309	150,645	121,937	151,619	138,772

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
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PAYROLL EXPENSE

650-6110	SALARIES	75,414	69,181	58,326	41,935	39,437	48,500	60,920
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We have one person dedicated to Court. It is our intention to name this person the Court Administrator and make that position exempt. We are proposing a shared employee with the police dispatch that would cover when our Court Administrator is out on leave as well as for breaks. Under the current proposal, the salary for the shared employee would be split 1/3 to Court. The prior Court Clerk was compensated at a lower rate than our current person, thus the disparity in budget versus actual in FY 2011-2012.

650-6120	TMRS RETIREMENT	4,552	5,679	5,077	3,648	3,321	4,200	4,831
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The FY 2011-2012 rate for TMRS is 8.37% of wages. The rate for FY 2012-2013 is 7.78%, making the weighted average for FY 2012-2013 7.93%.

650-6130	WORKERS' COMPENSATION	0	236	231	131	95	100	191
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For Court personnel, the current rate is .31 % of the gross wages. The rate for FY 2012-2013 is assumed to remain the same.

650-6140	UNEMPLOYMENT COMP	90	378	189	72	261	261	347
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The current unemployment rate is 2.9% for FY 2012-2013 versus .8% for FY 2011-2012 on the first \$9,000 of wages.

650-6150	GROUP HEALTH INSURANCE	14,859	13,751	12,011	7,200	1,573	1,400	9,600
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The City currently pays \$600/month for employee coverage. We have directed our insurance broker to provide us a plan for FY 2012-2013 at or below this cost.

650-6160	MEDICARE	1,079	990	861	608	542	608	883
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The Medicare rate is 1.45% of the gross wages.

650-6165	OVERTIME	0	0	2,831	0	1,568	2,000	0
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The proposed FY 2012-2013 budget is based on designating our current Court Clerk the Court Administrator and making her exempt, thus eliminating overtime.

650-6190	BAILIFF (COURT SECURITY FUNDS)			5,000	5,000	0	5,000	5,000
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During Court sessions, one of our police officers acts as the bailiff. We are able to use Court Security funds to pay for the bailiff. The police salary expense is offset by this amount.

TOTAL PAYROLL EXPENSE		95,994	90,214	84,525	58,595	46,798	62,069	81,772
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PROFESSIONAL SERVICES

650-6220	JUDGE	12,000	13,000	14,300	21,600	12,000	14,400	14,400
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The Judge is being paid \$600 per Court session and we are anticipating no change for FY 2012-2013.

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
650-6225	PROSECUTOR	12,000	12,000	11,500	12,000	10,000	12,000	12,000

The Prosecutor is being paid \$500/ Court Session in FY 2011-2012 and we are anticipating no change for FY 2012-2013.

650-6230	MAGISTRATE & JUROR FEE	4,800	4,636	6,836	7,200	6,000	7,200	7,200
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The Judge is compensated an additional \$600 per month to perform the function of Magistrate.

650-6235	TRANSLATOR	900	730	700	750	1,150	1,450	1,600
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Fee for State required translator for court proceedings. Projected current year is based on YTD amount with a slight increase for next year. The translator doubled her hourly fee to us during the current year.

TOTAL PROFESSIONAL SERVICES		29,700	30,366	33,336	41,550	29,150	35,050	35,200
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SUPPLIES

650-6310	OFFICE SUPPLIES	2,099	1,632	1,672	2,200	1,797	2,000	2,000
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Projected current year is based on YTD amount with no change for FY 2012-2013.

650-6320	PRINTING	1,223	996	737	1,000	1,019	1,100	1,000
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Printing needs for court include envelopes, file jackets, warrant forms etc. Projected current year is based on YTD amount with no change for FY 2012-2013.

650-6330	POSTAGE	982	917	1,300	1,200	285	1,000	1,000
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Postage for all court related mailings. FY 2011-2012 is projected based on YTD with no change for next year.

TOTAL SUPPLIES		4,304	3,545	3,709	4,400	3,100	4,100	4,000
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EQUIPMENT

650-6410	MAINTENANCE CONTRACTS	3,286	3,636	4,542	3,700	0	4,600	4,600
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Maintenance contract for the Incode software. Projected current year is based on YTD amount with no change for FY 2012-2013. This cost will be funded out of Court Technology Funds.

650-6415	OFFICE EQUIPMENT/REPAIR	994	8,351	1,211	1,000	22	1,000	1,000
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Current year is based on prior YTD actual with no change for FY 2012-2013.

650-6665	COURT SECURITY		4,660	5329	5,500	11,008	12,000	5,500
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In FY 2012-2011, a portion of the Ticket Writer system was purchased utilizing Court Security Funds. The funds for FY 2012-2013 are not designated for a specific use at this time.

TOTAL EQUIPMENT		4,279	16,648	11,083	10,200	11,030	17,600	11,100
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ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
TRAINING								
650-6810	TRAINING	1,193	1,445	707	1,200	1,225	1,500	1,000
Projected current year is based on YTD amount with no change for FY 2012-2013. Professional meetings are also paid for out of this line.								
650-6840	SEMINAR EXPENSE-JUDGE	338	0	0	50	0	50	50
Cost of Judges training.								
650-6850	DUES & MEMBERSHIPS	300	302	130	300	93	300	300
Consists of TMC Clerk, NTCCA TMC News and Notary Dues/supplies. Projected current year is based on YTD amount with no change for FY 2012-2013.								
TOTAL TRAINING		1,867	1,747	837	1,550	1,317	1,850	1,350
MISCELLANEOUS								
650-6940	TECHNOLOGY FUND EXPENDITUR	0	0	9,741	34,000	30,541	30,600	5,000
Cost to maintain and/or upgrade existing technology needs in court. These expenses will be funded from the Court Technology Fund. We purchased the Ticket Writer system in FY 2011-2012 with these funds. The funds for FY 2012-2013 are currently undesignated.								
650-6955	LAW BOOKS	79	36	79	350	0	350	350
Update law books for use by the Court Administrator and the Judge. Projected current year is based on prior year history with no change for FY 2012-2013.								
TOTAL MISCELLANEOUS		79	36	9,820	34,350	30,541	30,950	5,350
TOTAL COURT BUDGET		136,224	142,555	143,309	150,645	121,937	151,619	138,772

FIRE AND EMERGENCY MEDICAL SERVICES PROGRAM GOAL

To maintain a level of readiness and availability adequate to serve the needs of our citizens, businesses, and visitors through efficient utilization and allocation of available funds. Ensure continual coverage is available by utilization of paid personnel and mutual aid in the absence of local volunteers.

FIRE DEPARTMENT BUDGET ANALYSIS

The total Fire Department budget for FY 2011-2012 is projected to come in at \$307,250 versus a budget of \$193,850; this is \$113,400 more than budgeted. The over budget amount is the result of selling the Quint at a loss in FY 2011-2012. However, as a result of the Quint sale, the budget for FY 2012-2013 is proposed at \$168,190, or \$136,060 less than the current year projections. The FY 2012-2013 budget continues the funding for paying two firefighters to be at the station from 8 AM to 5 PM weekdays to cover the times when our volunteers have limited availability. Additionally, the building maintenance line has been increased by \$5,000 in order to purchase new furniture for the new sleeping areas.

FIRE ADMINISTRATION EXPENSE

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
	SUPPLIES							
670-6310	OFFICE SUPPLIES	895	760	328	800	308	750	750
670-6360	ELECTRIC	6,078	4,988	4,638	5,500	2,587	4,500	5,000
670-6370	WATER	662	1,153	846	1,000	564	850	850
670-6375	GAS	756	1,328	893	1,000	628	700	1,000
670-6385	CHARTER INTERNET	948	826	989	900	902	1,000	1,000
	TOTAL SUPPLIES	9,339	9,055	7,695	9,200	4,988	7,800	8,600
	EQUIPMENT							
670-6445	BLDG ADDITION	2,625	0	0	0	0	0	0
670-6446	BLDG MAINTENANCE	201	4,051	8,152	6,000	2,346	4,500	11,500
	TOTAL EQUIPMENT	2,825	4,051	8,152	6,000	2,346	4,500	11,500
	CAPITAL EXPENSE							
670-6615	INTEREST, TRUCK PMT	26,069	18,701	7,618	0	0	14,028	0
	TOTAL CAPITAL EXPENSE	26,069	18,701	7,618	0	0	14,028	0
	TRAINING							
670-6830	BANQUET	753	640	577	700	497	500	700
670-6850	DUES AND MEMBERSHIPS	910	815	986	950	780	650	950
	TOTAL TRAINING	1,663	1,455	1,563	1,650	1,277	1,150	1,650
	TOTAL FIRE ADMINISTRATION	39,896	33,262	25,028	16,850	8,612	27,478	21,750

SUPPLIES

670-6310 OFFICE SUPPLIES 895 760 328 800 308 750 750
 Office Supplies for the Fire Department. Current year projected on prior year history with no change for FY 2012-2013.

670-6360 ELECTRIC 6,078 4,988 4,638 5,500 2,587 4,500 5,000
 Cost of electricity for the fire station. Current year projected on prior year history with an increase for FY 2012-2013.

670-6370 WATER 662 1,153 846 1,000 564 850 850
 Cost of water for the fire station. Current year projected on prior year history with no change for FY 2012-2013.

670-6375 GAS 756 1,328 893 1,000 628 700 1,000
 Cost of gas for the fire station. Current year projected on prior year history with an increase for FY 2012-2013.

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
670-6385	CHARTER INTERNET	948	826	989	900	902	1,000	1,000

Cost of Internet and Cable Television for the fire station. Current year projected on prior year history with no change for FY 2012-2013.

TOTAL SUPPLIES		9,339	9,055	7,695	9,200	4,988	7,800	8,600
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EQUIPMENT

670-6446	BLDG MAINTENANCE	201	4,051	8,152	6,000	2,346	4,500	11,500
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Current year projections are based on prior year history and repairs yet to be completed in the current fiscal year. We have increased the FY 2012-2013 budget by \$5,000 to allow for purchase of bedroom furniture in the planned new sleeping area and some additional repair work in the current station.

TOTAL EQUIPMENT		2,825	4,051	8,152	6,000	2,346	4,500	11,500
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CAPITAL EXPENSE

670-6615	INTEREST, TRUCK PMT	26,069	18,701	7,618	0	0	14,028	0
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This is the interest payment on the Quint ladder truck. The current year amount reflects the actual interest paid when the note was paid off. There will be no interest payment in FY 2012-2013.

TOTAL CAPITAL EXPENSE		26,069	18,701	7,618	0	0	14,028	0
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TRAINING

670-6830	BANQUET	753	640	577	700	497	500	700
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The cost of the annual banquet. This is a tradition in the volunteer fire service plus it gives the Department the opportunity to recognize individual members for outstanding performance. The current year is slightly under budget however, the cost has historically been in the \$700 range.

670-6850	DUES AND MEMBERSHIPS	910	815	986	950	780	650	950
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The cost of membership in State and Federal fire associations including annual dues to the State Fireman's and Fire Marshalls association.

TOTAL TRAINING		1,663	1,455	1,563	1,650	1,277	1,150	1,650
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TOTAL FIRE ADMINISTRATION		39,896	33,262	25,028	16,850	8,612	27,478	21,750
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FIRE OPERATIONS EXPENSE

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
	PAYROLL							
675-6110	SALARIES	67,223	62,813	64,148	63,000	53,135	64,000	65,000
675-6112	LIFE/AD&D INSURANCE	2,550	2,550	2,550	2,550	2,559	2,550	2,550
675-6115	VOLUNTEER INCENTIVE PROG*	13,053	10,546	8,635	12,000	5,886	6,000	12,000
675-6130	WORKERS COMPENSATION	4,190	4,231	3,351	3,200	2,309	3,000	3,200
675-6140	UNEMPLOYMENT COMP	478	801	900	800	1,276	800	800
675-6160	MEDICARE	980	911	967	1,000	812	1,000	1,000
675-6161	FICA SOCIAL SECURITY	4,192	3,894	4,136	4,000	3,473	4,000	4,000
675-6170	CELL PHONE ALLOWANCE*			3,940	4,500	2,880	4,000	5,340
	TOTAL PAYROLL	92,667	85,747	88,628	91,050	72,331	85,350	93,890
	SUPPLIES							
675-6315	SUPPLIES	1,340	4,128	932	1,200	588	1,200	1,200
	TOTAL SUPPLIES	1,340	4,128	932	1,200	588	1,200	1,200
	EQUIPMENT							
675-6420	EQUIPMENT & REPAIR	33,411	21,226	26,108	21,000	7,760	13,000	25,000
675-6435	RADIO & COMM MAINTENANCE	2,782	2,165	3,832	6,900	1,864	3,000	3,000
	TOTAL EQUIPMENT	36,193	23,391	29,941	27,900	9,623	16,000	28,000
	VEHICLE EXPENSE							
675-6510	GASOLINE	3,575	3,400	3,784	4,500	3,728	4,500	4,500
675-6520	VEHICLE MAINTENANCE	7,378	14,438	7,108	6,600	23,538	26,500	8,500
	TOTAL VEHICLE EXPENSE	10,953	17,839	10,892	11,100	27,266	31,000	13,000
	CAPITAL EXPENSE							
675-6610	CAPITAL OUTLAY	0	3,529	0	0	0	0	5,000
675-66	TRUCK PAYMENT/SELLING COST	51,172	58,540	69,623	40,000	13,500	141,472	0
	TOTAL CAPITAL EXPENSES	51,172	62,069	69,623	40,000	13,500	141,472	5,000
	TRAINING							
675-6810	TRAINING*	3,505	678	2,309	5,000	734	3,000	4,000
	TOTAL TRAINING	3,505	678	2,309	5,000	734	3,000	4,000
	MISCELLANEOUS							
675-6965	INNOCULATIONS	0	0	0	250	165	250	850
675-6940	TECHNOLOGY ENHANCEMENT			188	500	1,214	1,500	500
	TOTAL MISCELLANEOUS	0	0	188	750	1,379	1,750	1,350
	TOTAL FIRE OPERATIONS EXPENSE	195,830	193,852	202,512	177,000	125,422	279,772	146,440
	TOTAL FIRE BUDGET	235,726	227,113	227,540	193,850	134,034	307,250	168,190

FIRE OPERATIONS EXPENSE

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
675-6110	SALARIES	67,223	62,813	64,148	63,000	53,135	64,000	65,000

This is the cost of employing firefighters on a part time basis to cover periods of time when we have limited staffing. Current year expenditures are based on YTD numbers with no change in FY 2012-2013 funding.

675-6112	LIFE/AD&D INSURANCE	2,550	2,550	2,550	2,550	2,559	2,550	2,550
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The cost of additional insurance policies carried on our volunteers.

675-6115	VOLUNTEER INCENTIVE PROG*	13,053	10,546	8,635	12,000	5,886	6,000	12,000
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These funds are used to minimally compensate the volunteers for time spent at the station or while on a call. Current year numbers are based on YTD expenses with an increase for FY 2012-2013.

675-6130	WORKERS COMPENSATION	4,190	4,231	3,351	3,200	2,309	3,000	3,200
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The cost of Workers' Comp insurance in the event someone is injured while on duty. Current year projections are based on YTD data with a slight increase for FY 2012-2013.

675-6140	UNEMPLOYMENT COMP	478	801	900	800	1,276	800	800
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The current unemployment rate is 2.9% for FY 2012-2013 versus .8% for FY 2011-2012 on the first \$9,000 of wages.

675-6160	MEDICARE	980	911	967	1,000	812	1,000	1,000
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Based on 1.45% of wages.

675-6161	FICA SOCIAL SECURITY	4,192	3,894	4,136	4,000	3,473	4,000	4,000
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Based on 6.2% of wages.

675-6170	CELL PHONE ALLOWANCE*			3,940	4,500	2,880	4,000	5,340
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We give a cell phone allowance to the Chief and all of the department officers.

TOTAL PAYROLL		92,667	85,747	88,628	91,050	72,331	85,350	93,890
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SUPPLIES

675-6315	SUPPLIES	1,340	4,128	932	1,200	588	1,200	1,200
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General supplies for the department. Expenses are assumed to meet the budget with the same amount budgeted for next year.

TOTAL SUPPLIES		1,340	4,128	932	1,200	588	1,200	1,200
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EQUIPMENT

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
675-6420	EQUIPMENT & REPAIR	33,411	21,226	26,108	21,000	7,760	13,000	25,000
<p>This budget is for the purchase of any equipment needed to perform their duties such as hoses, valves, nozzles, bunker gear etc... Projected amount is based on YTD expenditures with an increase based on historical usage for FY 2012-2013.</p>								
675-6435	RADIO & COMM MAINTENANCE	2,782	2,165	3,832	6,900	1,864	3,000	3,000
<p>This line is used to maintain and replace radios as needed. Current year projections are based on YTD actual with no change in the amount budgeted for FY 2012-2013.</p>								
TOTAL EQUIPMENT		36,193	23,391	29,941	27,900	9,623	16,000	28,000

VEHICLE EXPENSE

675-6510	GASOLINE	3,575	3,400	3,784	4,500	3,728	4,500	4,500
<p>The current year is projected based on prior years actual with an increase included for the uptick in prices. For FY 2012-2013, the assumption is that gas prices will stay high.</p>								
675-6520	VEHICLE MAINTENANCE	7,378	14,438	7,108	6,600	23,538	26,500	8,500
<p>Vehicle Maintenance is variable year to year. The projected expenditures are anticipated to equal the budget with a reduction in the amount proposed for FY 2012-2013 based on selling the Quint.</p>								
TOTAL VEHICLE EXPENSE		10,953	17,839	10,892	11,100	27,266	31,000	13,000

CAPITAL EXPENSE

675-6610	CAPITAL OUTLAY	0	3,529	0	0	0	0	5,000
<p>There was no budget for FY 2011-2012. We have budgeted for a potential expenditure in FY 2012-2013.</p>								
675-66	TRUCK PAYMENT/SELLING COST	51,172	58,540	69,623	40,000	13,500	141,472	0
<p>This is the principle payment on the Quint ladder truck. We have also included \$13,500 of selling expense in the current year expenses.</p>								
TOTAL CAPITAL EXPENSES		51,172	62,069	69,623	40,000	13,500	141,472	5,000

TRAINING

675-6810	TRAINING*	3,505	678	2,309	5,000	734	3,000	4,000
<p>The cost of training new volunteers and maintaining certifications/proficiency of the tenured members.</p>								
TOTAL TRAINING		3,505	678	2,309	5,000	734	3,000	4,000

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
MISCELLANEOUS								
675-6965	INNOCULATIONS	0	0	0	250	165	250	850
The cost of State mandated inoculations. Additional costs for FY 2012-2013 based on new personnel and additional inoculations now being required.								
675-6940	TECHNOLOGY ENHANCEMENT			188	500	1,214	1,500	500
The cost to maintain existing computer hardware and software as well as any new purchases. These costs had previously been in the Administration budget.								
TOTAL MISCELLANEOUS		0	0	188	750	1,379	1,750	1,350
TOTAL FIRE OPERATIONS EXPENSE		195,830	193,852	202,512	177,000	125,422	279,772	146,440
TOTAL FIRE BUDGET		235,726	227,113	227,540	193,850	134,034	307,250	168,190

LIBRARY PROGRAM GOAL

To continue and enhance provision of library services to our residents for minimal outlay as a result of maximizing internal services for maintenance and operation of the facility.

LIBRARY BUDGET ANALYSIS

The “Library” budget has remained relatively unchanged over the past three years. The budget currently proposed includes the additional costs associated with becoming a member of the consortium as well as the ancillary costs such as new computer equipment. We have budget for new books an amount comparable to our historical expenditures.

LIBRARY BUDGET

LIBRARY EXPENSE

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
	PAYROLL							
690-6110	SALARIES	30,479	29,156	29,745	29,156	24,726	30,700	31,380
690-6120	TMRS RETIREMENT	1,655	2,151	2,465	2,394	1,778	2,840	2,248
690-6130	WORKERS' COMPENSATION	129	100	97	96	69	96	99
690-6140	UNEMPLOYMENT COMP	68	227	117	96	318	318	285
690-6150	GROUP HEALTH INSURANCE	7,237	7,685	8,389	7,200	4,984	7,200	7,200
690-6160	MEDICARE	442	423	423	444	359	444	455
690-6161	FICA	190	183	183	190	155	190	190
	TOTAL PAYROLL EXPENSE	40,200	39,925	41,420	39,577	32,389	41,788	41,857
	SUPPLIES							
690-6315	SUPPLIES	180	0	78	200	27	200	200
690-6360	ELECTRICAL	1,456	1,217	1,158	1,500	606	1,300	1,300
690-6370	WATER	334	360	456	400	332	400	400
690-6375	GAS	424	495	405	600	341	500	500
	TOTAL SUPPLIES	2,394	2,072	2,097	2,700	1,306	2,400	2,400
	EQUIPMENT							
690-6420	EQUIPMENT & REPAIR	835	142	7	1,500	511	800	800
690-6445	BLDG MAINTENANCE	57	0	3,856	1,200	1,972	2,500	1,200
690-6450	CHARTER INTERNET	600	550	650	600	510	600	600
	TOTAL EQUIPMENT	1,492	691	4,513	3,300	2,992	3,900	2,600
	TRAINING							
690-6810	TRAINING	0	0	27	250	0	200	650
690-6820	NOTICES & PUBLICATIONS	0	0	0	250	100	100	100
690-6850	DUES & MEMBERSHIPS	0	0	0	0	0	1,700	3,000
	TOTAL TRAINING	0	0	27	500	100	2,000	3,750
	MISCELLANEOUS							
690-6955	BOOKS	6,000	1,350	2,500	5,000	1,500	1,500	2,000
690-6940	TECHNOLOGY ENHANCEMENT			596		6	4,000	750
	TOTAL MISCELLANEOUS	6,000	1,350	3,096	5,000	1,506	5,500	2,750
	TOTAL LIBRARY BUDGET	50,086	44,039	51,152	51,077	38,293	55,588	53,357

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
690-6110	SALARIES	30,479	29,156	29,745	29,156	24,726	30,700	31,380

The Library budget contains one full time person and one part time person. The staffing is anticipated to remain constant for FY 2012-2013

690-6120	TMRS RETIREMENT	1,655	2,151	2,465	2,394	1,778	2,840	2,248
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The FY 2011-2012 rate for TMRS is 8.37% of wages. The rate for FY 2012-2013 is 7.78%, making the weighted average for FY 2012-2013 7.93%.

690-6130	WORKERS' COMPENSATION	129	100	97	96	69	96	99
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For Library personnel, the current rate is .31 % of the gross wages. The rate for FY 2012-2013 is assumed to remain the same.

690-6140	UNEMPLOYMENT COMP	68	227	117	96	318	318	285
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The current unemployment rate is 2.9% for FY 2012-2013 versus .8% for FY 2011-2012 on the first \$9,000 of wages.

690-6150	GROUP HEALTH INSURANCE	7,237	7,685	8,389	7,200	4,984	7,200	7,200
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The City currently pays \$600/month for employee coverage. We have instructed our insurance broker to make sure one of the plans he presents to us remains at or below \$600/month for employee only for next year.

690-6160	MEDICARE	442	423	423	444	359	444	455
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The Medicare rate is 1.45% of the gross wages.

690-6161	FICA	190	183	183	190	155	190	190
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We will need to pay social Security on the part time help.

TOTAL PAYROLL EXPENSE		40,200	39,925	41,420	39,577	32,389	41,788	41,857
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SUPPLIES

690-6315	SUPPLIES	180	0	78	200	27	200	200
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Current year projections are based on prior year history with no change for FY 2012-2013.

690-6360	ELECTRICAL	1,456	1,217	1,158	1,500	606	1,300	1,300
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Current year projections are based on prior year history with no change for FY 2012-2013.

690-6370	WATER	334	360	456	400	332	400	400
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Current year projections are based on prior year history with no change for FY 2012-2013.

690-6375	GAS	424	495	405	600	341	500	500
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Current year projections are based on YTD usage with no change for FY 2012-2013.

TOTAL SUPPLIES		2,394	2,072	2,097	2,700	1,306	2,400	2,400
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ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
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EQUIPMENT

690-6420	EQUIPMENT & REPAIR	835	142	7	1,500	511	800	800
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Current year projections are based on YTD usage with no change for FY 2012-2013.

690-6445	BLDG MAINTENANCE	57	0	3,856	1,200	1,972	2,500	1,200
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We have increased the amount of building maintenance in the current year. We anticipate a return to prior years history for building maintenance in FY 2012-2013.

690-6450	CHARTER INTERNET	600	550	650	600	510	600	600
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Current year projections are based on prior year history with no change for FY 2012-2013.

TOTAL EQUIPMENT		1,492	691	4,513	3,300	2,992	3,900	2,600
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TRAINING

690-6810	TRAINING	0	0	27	250	0	200	650
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Current year projections are based on prior year history with an increase for FY 2012-2013.

690-6820	NOTICES & PUBLICATIONS	0	0	0	250	100	100	100
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Current year projections are based on YTD usage with no change for FY 2012-2013.

690-6850	DUES & MEMBERSHIPS	0	0	0	0	0	1,700	3,000
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We are striving to upgrade the professionalism and capabilities of our Library. It is our intention to join several regional Library organizations to assist in this process. We anticipate these associations will be on going into the foreseeable future.

TOTAL TRAINING		0	0	27	500	100	2,000	3,750
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MISCELLANEOUS

690-6955	BOOKS	6,000	1,350	2,500	5,000	1,500	1,500	2,000
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Current year projections are based on YTD usage with an increase FY 2012-2013.

690-6940	TECHNOLOGY ENHANCEMENT			596		6	4,000	750
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As part of increasing the capabilities of the Library, we will need to improve our IT capabilities. This includes purchasing some new software and potentially some new hard ware in the current year as well as FY 2012-2013. We anticipate the majority of the IT upgrades to occur in FY 2011-2012.

TOTAL MISCELLANEOUS		6,000	1,350	3,096	5,000	1,506	5,500	2,750
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TOTAL LIBRARY BUDGET		50,086	44,039	51,152	51,077	38,293	55,588	53,357
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OTHER SERVICES BUDGET ANALYSIS

This budget contains only 5 items. These items are, Emergency Management, Environmental Cleanup, Fort Worth Transportation Authority, Community Training and Election expense. This budget is projected to come in over budget as a result of some unexpected expenses in emergency management services.

OTHER SERVICES BUDGET

		OTHER SERVICES EXPENSE						
ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
	PROFESSIONAL SERVICES							
695-6255	EMERGENCY MANAGEMENT	0	343	931	1,500	4,389	4,500	1500
	TOTAL PROFESSIONAL SERVICES	0	343	931	1,500	4,389	4,500	1,500
	EQUIPMENT							
695-6435	FW TRANSPORTATION AUTH	619	619	619	650	619	619	619
695-6440	ENVIRONMENTAL CLEANUP	122	2,550	2,142	2,500	1,950	2,500	2,500
	TOTAL EQUIPMENT	741	3,169	2,761	3,150	2,569	3,119	3,119
	TRAINING							
695-6835	COMMUNITY ACTIVITIES	3,688	1,387	823	2,500	2,395	2,500	2,500
	TOTAL TRAINING	3,688	1,387	823	2,500	2,395	2,500	2,500
	MISCELLANEOUS							
695-6935	ELECTION EXPENSE	4,920	2,035	0	6,000	4,800	6,000	6,000
	TOTAL MISCELLANEOUS	4,920	2,035	0	6,000	4,800	6,000	6,000
	TOTAL OTHER SERVICES BUDGET	9,348	6,934	4,516 0.16%	13,150	14,153	16,119	13,119 0.42%
	TOTAL GENERAL FUND	2,453,461	2,240,201	2,688,458	2,924,034	2,171,230	3,035,624	2,884,345
	NET REVENUE	432,292	-188,140	-87,465	73,400	-117,272	-102,327	62,585

STREET MAINTENANCE FUND PROGRAM GOAL

To maintain our streets and street related infrastructure in such a manner as to provide safe roadways throughout the City as well as to maximize the life of the City's largest single asset.

**CITY OF WESTWORTH VILLAGE
FY 2012-2013 STREET MAINTENANCE REVENUE BUDGET**

ACCT		ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
5323	STREET MAINT. SALES TAX	230,664	226,869	223,682	240,000	191,878	230,500	232,500
	TOTAL STREET MAINT REV	230,664	226,869	223,682	240,000	191,878	230,500	232,500

STREET MAINTENANCE REVENUE BUDGET

5323 STREET MAINT. SALES TAX 230,664 226,869 223,682 240,000 191,878 230,500 232,500

The City levies a one quarter (1/4) cent sales tax dedicated to street repair and maintenance. These funds have previously (prior to FY 2011-2012) been deposited in the General Revenue account. We are required to account for these funds separately to insure they are being utilized only for street repair and maintenance including right-of-ways and signage. Projected sales tax revenue is based on YTD which represents a slight decrease over budgeted revenue. We have anticipated a slight increase for FY 2012-2013.

TOTAL STREET MAINT REV	230,664	226,869	223,682	240,000	191,878	230,500	232,500
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**CITY OF WESTWORTH VILLAGE
FY 2012-2013 STREET MAINTENANCE EXPENSE BUDGET**

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
PAYROLL								
685-6110	SALARIES	0	59,340	68,567	77,812	64,890	79,000	81,576
685-6120	TMRS RETIREMENT	0	4,844	6,485	6,792	5,200	6,600	6,669
685-6130	WORKERS' COMPENSATION	0	1,892	2,884	2,763	1,994	2,763	2,976
685-6140	UNEMPLOYMENT COMP	0	408	231	144	565	565	522
685-6150	GROUP HEALTH INSURANCE	0	11,385	10,144	7,200	6,992	8,500	7,600
685-6160	MEDICARE	0	850	992	1,155	935	1,155	1,220
685-6170	CELL PHONE ALLOWANCE			840	840	620	840	840
	TOTAL PAYROLL EXPENSE	0	78,719	90,144	96,705	81,196	99,423	101,403
*Included in Administration salaries for 2009								
PROFESSIONAL SERVICES								
685-6210	CONTRACT LABOR	405	0	0	0	0	0	0
	TOTAL PROFESSIONAL SERVICES	405	0	0	0	0	0	0
SUPPLIES								
685-6315	SUPPLIES	4,214	1,018	1,013	1,100	664	1,100	1,100
	TOTAL SUPPLIES	4,214	1,018	1,013	1,100	664	1,100	1,100
VEHICLE EXPENSE								
685-6420	EQUIPMENT PURCHASE				0	0	0	0
685-6510	GASOLINE	2,789	4,716	3,877	5,000	4,031	5,000	5,000
685-6520	VEHICLE/EQUIPMENT MAINT	7,697	6,433	4,351	7,000	4,581	5,500	6,000
	TOTAL VEHICLE EXPENSE	10,486	11,149	8,228	12,000	8,612	10,500	11,000
MISCELLANEOUS								
685-6940	STREET SIGN MAINTENANCE	7,247	2,707	1,353	7500	3,284	5,000	4,000
685-6945	STREET MAINTENANCE	8,215	8,170	3,797	6800	9,978	10,600	8,500
	TRNSF TO CAPITAL STREET REPAIR			0	100,000	0	93,796	100,000
	ADMIN REIMBURSEMENT			0	16,000	0	10,000	10,000
	TOTAL MISCELLANEOUS	15,462	10,877	5,150	130,300	13,261	119,396	122,500
	TOTAL STREET REPAIR BUDGET	30,567	101,763	104,536	240,105	103,733	230,419	236,003
	NET REVENUE			3.74% 119,146	-105		81	7.56% -3,503

STREET MAINTENANCE EXPENSE BUDGET

PAYROLL EXPENSE

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
685-6110	SALARIES	0	59,340	68,567	77,812	64,890	79,000	81,576
<p>Salaries for the Public Works Supervisor and one employee are included in this budget. We have three (3) employees combined dedicated to the Street Maintenance and Water budgets. These employees work together to maintain all of the streets and water system throughout the City.</p>								
685-6120	TMRS RETIREMENT	0	4,844	6,485	6,792	5,200	6,600	6,669
<p>The FY 2011-2012 rate for TMRS is 8.37% of wages. The rate for FY 2012-2013 is 7.78%, making the weighted average for FY 2012-2013 7.93%.</p>								
685-6130	WORKERS' COMPENSATION	0	1,892	2,884	2,763	1,994	2,763	2,976
<p>For Public Works personnel, the current rate is 3.54 % of the gross wages. The rate for FY 2012-2013 is assumed to remain the same. We received a credit in FY 2011-2012 based on experience.</p>								
685-6140	UNEMPLOYMENT COMP	0	408	231	144	565	565	522
<p>The current unemployment rate is 2.9% for FY 2012-2013 versus .8% for FY 2011-2012 on the first \$9,000 of wages.</p>								
685-6150	GROUP HEALTH INSURANCE	0	11,385	10,144	7,200	6,992	8,500	7,600
<p>The City currently pays \$600/month for employee coverage. We have instructed our insurance broker to make sure one of the plans he presents to us remains at or below \$600/month for employee only for next year.</p>								
685-6160	MEDICARE	0	850	992	1,155	935	1,155	1,220
<p>Medicare is 1.45% of total salary.</p>								
685-6170	CELL PHONE ALLOWANCE			840	840	620	840	840
<p>We give a \$70/month cell allowance to the Public Works Supervisor.</p>								
TOTAL PAYROLL EXPENSE		0	78,719	90,144	96,705	81,196	99,423	101,403

SUPPLIES

685-6315	SUPPLIES	4,214	1,018	1,660	933	1,000	1,100	
<p>General supplies for the department. Projected is based on last year's actual and the level of expense in the first half of the year. FY 11-12 is proposed at a slight increase over projected.</p>								
TOTAL SUPPLIES		4,214	1,018	1,013	1,100	664	1,100	1,100

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
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VEHICLE EXPENSE

685-6510	GASOLINE	2,789	4,716	3,877	5,000	4,031	5,000	5,000
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Cost of fuel for the work trucks and equipment. Projected amount is based on YTD usage with no change for FY 2012-2013.

685-6520	VEHICLE/EQUIPMENT MAINT	7,697	6,433	4,351	7,000	4,581	5,500	6,000
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Cost of maintaining vehicles and equipment. Projected amount is based on prior year expenses with no change for FY 2012-2013.

TOTAL VEHICLE EXPENSE		10,486	11,149	8,228	12,000	8,612	10,500	11,000
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MISCELLANEOUS

685-6940	STREET SIGN MAINTENANCE	7,247	2,707	1,353	7500	3,284	5,000	4,000
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A cost to maintain the traffic lights and signage throughout the City. This expense can vary from year to year. Current year projections are based on prior year history with an increase for FY 2012-2013.

685-6945	STREET MAINTENANCE	8,215	8,170	3,797	6800	9,978	10,600	8,500
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This line includes supplies necessary for patch work on the streets and curbs. In FY 2011-2012, we repainted numerous fire lanes and cross walks. For FY 2012-2013, we are basing our budget on previous years history.

TRNSF TO CAPITAL STREET REPAIR				0	100,000	0	93,796	100,000
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These funds will be transferred to the Capital expense budget and applied to our ongoing street rehabilitation projects. This replaces the money from the water fund that has been redirected to the General Fund.

ADMIN REIMBURSEMENT				0	16,000	0	10,000	10,000
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These funds will be transferred to the Administration budget to help support the overhead costs associated with administering the Street Maintenance Funds such as audit expense and salaries of administrative personnel.

TOTAL MISCELLANEOUS		15,462	10,877	5,150	130,300	13,261	119,396	122,500
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TOTAL STREET REPAIR BUDGET		30,567	101,763	104,536	240,105	103,733	230,419	236,003
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NET REVENUE				119,146	-105		81	-3,503
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GENERAL FUND EXPENSE BUDGET ANALYSIS

DEPARTMENT	BUDGET	PROJECTED	% OF TOTAL	PROPOSED	% OF TOTAL
Administration	1,686,525	\$1,651,577	50.57%	\$1,633,413	52.35%
Police	828,788	\$853,471	26.13%	\$877,494	28.12%
Court	\$150,645	\$151,619	4.64%	\$138,772	4.45%
Fire	\$193,850	\$307,250	9.41%	\$168,190	5.39%
Property Services	\$0	\$0	0.00%	\$0	0.00%
Street Repair & Maintenance	240,105	230,419	7.05%	236,003	7.56%
Library	\$51,077	\$55,588	1.70%	\$53,357	1.71%
Other Services	<u>\$13,150</u>	<u>\$16,119</u>	0.49%	<u>\$13,119</u>	0.42%
Total	\$3,164,139	\$3,266,043		\$3,120,348	

WATER FUND PROGRAM GOAL

To provide clean and safe water to 100% of our customers 100% of the time through utilization of a small highly trained and certified workforce. Additionally, continue to generate a net positive cash flow for utilization by City in furtherance of City wide goals.

STORM SEWER MAINTENANCE FUND PROGRAM GOAL

To operate the storm sewer system in accordance with the Storm Water Discharge Permit issued by the EPA and to minimize the potential for damage to our residents during a flood event.

WATER REVENUE BUDGET ANALYSIS

The projected Water Revenue for FY 2011-2012 is \$1,050,354 versus a budget of \$1,063,850. This is \$13,496 less than was budgeted. With the water restrictions having been lifted, it is possible that the water revenue might be greater than currently projected. For FY 2012-2013, we are projecting water revenue of \$420,000. Given the new users that came on board in the current fiscal year and the new construction currently underway, we believe this number to be conservative. We continue to feel the effect of replacing meters throughout the City and anticipate replacing an additional 200 meters in the fall of 2012.

FY 2012-2013 WATER REVENUE BUDGET

ACCT	REVENUES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
5110	WATER	368,103	365,084	413,353	420,000	332,293	420,000	420,000
5120	SEWER	353,765	337,768	340,616	350,000	273,381	340,000	346,800
5130	SANITATION	118,686	121,829	127,789	129,000	114,382	137,500	138,000
5210	WATER TURN ON FEES	0	4,685	4,830	4,500	4,145	4,500	4,590
5220	LATE FEES	11,125	9,527	8,180	9,500	7,378	9,500	9,200
5310	INTEREST EARNED	4,870	1,554	936	1,000	314	450	400
5415	CDARS INTEREST			841	1,500	856	1,000	900
5320	RETURN CHECK CHARGE	840	930	810	850	480	650	650
5600	WATER/SEWER SETUP FEES	1,837	1,600	575	7,500	4,525	4,300	3,000
5630	WATER IMPACT FEES			11,047		12,119		12,500
5640	SEWER IMPACT FEES			600		1,100		800
5670	STORM SEWER FEE			-1,022	140,000	109,492	131,000	133,000
5700	MISC REVENUE	77,917	0	1,475	0	1,454	1,454	1,100
	TOTAL WATER REVENUE	937,143	842,977	910,031	1,063,850	861,919	1,050,354	1,070,940

ACCT	REVENUES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
5110	WATER	368,103	365,084	413,353	420,000	332,293	420,000	420,000

The WATER revenue was projected based on the revenue YTD consumption with similar monthly increases assumed for the remainder of the year. Proposed revenue for next year is anticipated to be the same as the current year.

5120	SEWER	353,765	337,768	340,616	350,000	273,381	340,000	346,800
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The SEWER revenue was projected based on the revenue YTD. Plus a slight increase in monthly consumption for the remainder of the year. Proposed revenue for next year is slightly higher based on some anticipated new construction.

5130	SANITATION	118,686	121,829	127,789	129,000	114,382	137,500	138,000
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The SANITATION revenue was projected based on the revenue YTD plus an assumption of similar billing for the remainder of the year. A slight increase is projected for next year based on anticipated new construction.

5210	WATER TURN ON FEES	0	4,685	4,830	4,500	4,145	4,500	4,590
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This revenue is generated whenever we turn water on to a house. These fees are charged when ownership changes or a turn on after a disconnect for nonpayment occurs. The projected revenue is based on YTD plus an assumption of similar billing for the remainder of the year with a similar amount for next year.

5220	LATE FEES	11,125	9,527	8,180	9,500	7,378	9,500	9,200
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A \$7.50 fee that is assessed if the water bill is not paid by the 15th of the month. The projected and proposed amounts are based on YTD actual with no change for next year based on historical data.

5310	INTEREST EARNED	4,870	1,554	936	1,000	314	450	400
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Interest earned on deposits in the General Fund account at Texpool. The projected and proposed amounts are based on YTD actual with no change for FY 2012-2013.

5415	CDARS INTEREST			841	1,500	856	1,000	900
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Interest earned on Certificates of Deposit being held in the CDARS funds.

5320	RETURN CHECK CHARGE	840	930	810	850	480	650	650
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We charge a \$30.00 fee on returned checks. The projected and proposed amounts are based on YTD actual with no change for next year.

5600	WATER/SEWER SETUP FEES	1,837	1,600	575	7,500	4,525	4,300	3,000
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This includes tap fees, meter set fees, etc. This revenue only occurs when we have new construction. Projected numbers are based on YTD actual with a slight decrease for FY 2012-2013.

ACCT	REVENUES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
5630	WATER IMPACT FEES			11,047		12,119		12,500
5640	SEWER IMPACT FEES			600		1,100		800

Impact fees are charged based on Fort Worth requirements. These fees are passed through to Fort Worth. The City of Westworth Village does not assess impact fees of our own.

5670	STORM SEWER FEE			-1,022	140,000	109,492	131,000	133,000
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Funds generated from the implementation of a Storm Water Fee. Projected numbers are based on YTD actual with a slight increase for FY 2012-2013.

5700	MISC REVENUE	77,917	0	1,475	0	1,454	1,454	1,100
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Projected numbers are based on YTD actual with a slight decrease for FY 2012-2013.

	TOTAL WATER REVENUE	937,143	842,977	910,031	1,063,850	861,919	1,050,354	1,070,940
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WATER FUND EXPENSE BUDGET ANALYSIS

The Water Fund expenditures for FY 2011-2012 are projected to come in \$41,111 under budget (\$999,417 budgeted versus \$958,306 projected). The “Professional Services” portion of this budget accounts for approximately 70% of the cost of the budget. We pay for water, sewer treatment, and garbage pickup under this category. For next year, the cost of water and sewer from Fort Worth has been adjusted based on their preliminary estimates. The cost for sewer treatment is anticipated to increase by 25.4% and the water cost is anticipated to decrease by 3.84%. The total proposed budget for FY 2012-2013 in water is \$1,353,701

We have two personnel paid for out of this budget; the water billing clerk and one field employee. The two remaining field employees are paid for out of the Street Maintenance budget. All of the field personnel work hand in hand to perform water and public works functions. The staffing levels are identical to FY 2011-2012.

The “Water Fund” is projected to transfer \$150,000 to the General Fund budget in the current year to replace the funds that were lost when the Street Maintenance Fund was set up independent of the General Fund. In the FY 2012-2013 budget we have proposed transferring an additional \$250,000 to the Capital Improvements Fund to help fund street reconstruction and \$100,000 to construct a new maintenance facility. The new maintenance facility is proposed to be located immediately behind the fire hall and to contain bath facilities and sleeping quarters for our volunteers.

As a result of the funds being expended for capital items, the Water Fund expenses are projected to exceed revenue by \$282,761. The Water Fund bank balance is anticipated to be \$1,160,794 on 9-30-12 and \$878,033 on 9-30-2013.

FY 2012-2013 WATER FUND EXPENSE BUDGET

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
PAYROLL EXPENSE								
600-6110	SALARIES	59,522	41,314	41,210	57,212	53,016	59,000	58,931
600-6112	SALARIES-VACATION ACCRUAL	76	0	0	0	0	0	0
600-6120	TMRS RETIREMENT	4,141	3,374	4,257	4,999	4,708	5,200	4,858
600-6130	WORKER'S COMPENSATION	0	2,312	1,634	998	720	998	1,079
600-6140	UNEMPLOYMENT COMP	84	189	82	115	522	521	418
600-6150	GROUP HEALTH INSURANCE	11,408	7,500	8,001	11,520	9,202	11,520	11,520
600-6160	MEDICARE	944	620	637	853	762	853	888
600-6165	OVERTIME	0	0	5,775	1,358	2,244	3,000	3,768
600-6170	CELL PHONE ALLOWANCE		0	420	252	280	252	252
600-6175	CONTRACT LABOR							10000
	TOTAL PAYROLL EXPENSE	76,174	55,309	62,014	77,307	71,454	81,344	91,715
PROFESSIONAL SERVICES								
600-6190	MONTHLY ADMIN REIMBURSE	8,931	50,000	50,000	50,000	0	150,000	150,000
600-6210	WATER PAYMENT	189,002	190,215	215,386	200,000	157,788	234,000	225,000
600-6220	SEWER PAYMENT	200,270	207,723	119,202	205,000	96,584	118,000	147,000
600-6230	SANITATION PAYMENTS	100,873	103,400	107,426	115,000	100,024	118,000	118,000
600-6240	FRANCHISE FEE	45,124	43,996	46,386	37,250	31,063	48,250	48,840
600-6250	AUDIT EXPENSE	6,000	6,000	6,000	6,000	6,000	6,000	6,000
600-6260	WATER SAMPLE TESTING	510	1,004	7,218	1,200	1,029	1,200	1,200
600-6270	ENGINEERING FEES			47,817	0	0	0	0
	TOTAL PROFESSIONAL SERVICES	550,710	602,338	599,436	614,450	392,487	675,450	696,040
SUPPLIES								
600-6310	OFFICE SUPPLIES	619	1,337	925	800	926	800	800
600-6315	SUPPLIES	12,121	4,193	14,113	15,000	29,184	32,000	30,000
600-6320	PRINTING	1,341	579	1,090	1,000	438	1,000	1,000
600-6330	POSTAGE	3,681	3,929	4,044	4,100	977	4,100	4,300
	TOTAL SUPPLIES	17,763	10,038	20,172	20,900	31,526	37,900	36,100

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
EQUIPMENT								
600-6410	MAINTENANCE CONTRACTS	3,254	3,166	4,545	4,500	4,941	5,000	5,000
600-6420	EQUIPMENT	140	2,992	1,691	3,000	782	2,500	2,500
600-6425	EQUIPMENT MAINTENANCE	255	2,524	123	2,000	826	2,000	2,000
600-6430	EQUIPMENT RENTAL	744	910	232	500	539	800	800
600-6440	DEPRECIATION	126,853	0	0	0	0	0	0
	TOTAL EQUIPMENT	131,246	9,592	6,591	10,000	7,088	10,300	10,300
VEHICLE EXPENSE								
600-6510	GASOLINE	8,078	4,048	3,626	2,300	2,593	3,200	3,400
600-6520	VEHICLE MAINTENANCE	560	212	47	500	533	650	650
	TOTAL VEHICLE EXPENSE	8,638	4,259	3,674	2,800	3,126	3,850	4,050
CAPITAL EXPENSE								
600-6610	CAPITAL OUTLAY	0	0	0	15,000	0	13,000	115,000
	TOTAL CAPITAL EXPENSE	0	0	0	15,000	0	13,000	115,000
TRAINING								
600-6810	TRAINING	266	180	130	300	937	1,100	500
600-6820	NOTICES & PUBLICATIONS	0	250	0	0	0	0	0
600-6850	DUES & MEMBERSHIPS	929	2,176	2,352	2,600	2,609	2,600	2,600
	TOTAL TRAINING	1,195	2,606	2,482	2,900	3,546	3,700	3,100
MISCELLANEOUS								
600-6940	TECHNOLOGY ENHANCEMENTS	0	0	1,147	3,000	323	600	2,000
600-6960	UNIFORM EXPENSE	2,312	1,863	2,917	2,400	1,409	1,800	1,800
600-6970	CONTINGENCY FUND	0	3,889	0	10,000	0	0	10,000
600-6975	INFRASTRUCTURE RENEWAL	0	100,000	100,000	100,000	0	0	250,000
600-6990	MONTHLY REIMBURSEMENT	8,931	0	0	0	0	0	0
600-6995	SUNSET/ANTON SEWER LINES	28,387	0	0	0	0	0	0
	TOTAL MISCELLANEOUS	39,631	105,752	104,064	115,400	1,731	2,400	263,800

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
STORM SEWER MAINTENANCE								
675-6110	SALARIES				16,738	8,048	16,100	17,174
675-6120	TMRS RETIREMENT				1,471	427	1,471	1,449
675-6130	WORKER'S COMPENSATION				598	0	0	647
675-6140	UNEMPLOYMENT COMP				29	0	29	261
675-6150	GROUP HEALTH INSURANCE				2,880	1,248	2,880	2,880
675-6160	MEDICARE				258	119	258	265
675-6165	OVERTIME				905	392	905	933
675-6170	CELL PHONE ALLOWANCE				168	70	168	168
675-6180	PUBLIC/EMPLOYEE EDUCATION				4,000	0	4,000	4,000
675-6190	ADMIN REIMBURSEMENT				7,200	0	13,200	13,200
675-6210	ENGINEERING FEES			14010	58,000	45,536	55,000	58,000
675-6410	CONTRACT MAINTENANCE				20,000	0	11,000	11,000
675-6420	EQUIPMENT				10,000	13,600	13,600	10,000
675-6510	GASOLINE				2,200	0	1,500	1,000
675-6520	VEHICLE MAINTENANCE				1,500	0	1,500	1,500
675-6610	CAPITAL IMPROVEMENTS				14,712	0	8,751	11,119
	TOTAL STORM SEWER MAINT			14,010	140,660	69,440	130,362	133,596
TOTAL WATER FUND BUDGET		825,355	789,895	812,443	999,417	580,399	958,306	1,353,701
	NET REVENUE	\$111,788	\$53,083	\$97,588	\$64,433	\$281,520	\$92,048	(\$282,761)

PAYROLL EXPENSE

600-6110	SALARIES	59,522	41,314	41,210	57,212	53,016	59,000	58,931
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The water department has 2 employees, the water billing clerk and one field employee. The water field employee and the street maintenance employees work together to perform both water and public works functions.

600-6120	TMRS RETIREMENT	4,141	3,374	4,257	4,999	4,708	5,200	4,858
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The FY 2011-2012 rate for TMRS is 8.37% of wages. The rate for FY 2012-2013 is 7.78%, making the weighted average for FY 2012-2013 7.93%.

600-6130	WORKER'S COMPENSATION	0	2,312	1,634	998	720	998	1,079
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For Public Works personnel, the current rate is 3.54 % of the gross wages. The rate for the water billing clerk is .31%. The rates for FY 2012-2013 are assumed to remain the same. We received a credit in FY 2011-2012 based on experience.

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
600-6140	UNEMPLOYMENT COMP	84	189	82	115	522	521	418
The current unemployment rate is 2.9% for FY 2012-2013 versus .8% for FY 2011-2012 on the first \$9,000 of wages.								
600-6150	GROUP HEALTH INSURANCE	11,408	7,500	8,001	11,520	9,202	11,520	11,520
The City currently pays \$600/month for employee coverage. We have directed the City's insurance broker to ensure that a plan is available to the employees that doesn't exceed \$600 per month for FY 2012-2013.								
600-6160	MEDICARE	944	620	637	853	762	853	888
The Medicare rate is 1.45% of the gross wages.								
600-6165	OVERTIME	0	0	5,775	1,358	2,244	3,000	3,768
The Water/Public Works employees take call and are expected to be available 24 hours a day, 7days a week for emergency repair problems such as a water main break. The overtime costs are split between here and Street Maintenance.								
600-6170	CELL PHONE ALLOWANCE		0	420	252	280	252	252
We pay \$35.00/month for the Cell Phone Allowance split with the Storm Sewer budget.								
TOTAL PAYROLL EXPENSE		76,174	55,309	62,014	77,307	71,454	81,344	91,715

PROFESSIONAL SERVICES

600-6190	MONTHLY ADMIN REIMBURSE	8,931	50,000	50,000	50,000	0	150,000	150,000
Annual payment to the Administration function for support provided to the Water Fund. The \$100,000 increase for FY 2011-2012 is to make up for the loss of the monies from the Street Maintenance sales tax revenue when the Street Maintenance Fund was set up as a separate fund. In prior years the Water Fund had contributed \$100,000 to the Capital Repair Budget however, now the Street Maintenance fund is making that contribution.								
600-6210	WATER PAYMENT	189,002	190,215	215,386	200,000	157,788	234,000	225,000
We are currently paying Fort Worth \$1.71/1,000 Gallons of water with an average Rate of Use charge of \$4,967.45/month. We anticipate the rate going to \$1.6848/1,000 gals with a rate of use charge of \$4,415.76/month. The actual Rate of Use charge cannot be determined until the end of the fiscal year because it is a function of the maximum amount of water taken in a 24 hour period and the average daily draw for the entire year. The projected amount is based on YTD numbers and assuming current year consumption for the remainder of the year is similar to what it was last year for the same time period.								

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
600-6220	SEWER PAYMENT	200,270	207,723	119,202	205,000	96,584	118,000	147,000
<p>The rate we pay for sewer treatment is more complicated than for water. The rate is made up of a volume charge plus additional charges based on how dirty the sewer water is; the dirtier the water, the higher the charge. We have been advised by Fort Worth to expect a 20% plus increase in these rates.</p>								
600-6230	SANITATION PAYMENTS	100,873	103,400	107,426	115,000	100,024	118,000	118,000
<p>Our Sanitation (garbage pickup) charges average \$9,595+/- per month. The rate for next year is anticipated to remain unchanged.</p>								
600-6240	FRANCHISE FEE	45,124	43,996	46,386	37,250	31,063	48,250	48,840
<p>A 5% annual fee paid by the Water Fund to the General Fund for utilization of the City streets and Alleys as transmission routes for the underground piping.</p>								
600-6250	AUDIT EXPENSE	6,000	6,000	6,000	6,000	6,000	6,000	6,000
<p>A proportionate share of the audit costs paid to the General Fund.</p>								
600-6260	WATER SAMPLE TESTING	510	1,004	7,218	1,200	1,029	1,200	1,200
<p>Lab fees for periodic testing of water quality required by the State.</p>								
TOTAL PROFESSIONAL SERVICES		550,710	602,338	599,436	614,450	392,487	675,450	696,040

SUPPLIES

600-6310	OFFICE SUPPLIES	619	1,337	925	800	926	800	800
<p>Office Supplies for the Water Department. The projected amount is based on YTD actual with no change for FY 2012-2013.</p>								
600-6315	SUPPLIES	12,121	4,193	14,113	15,000	29,184	32,000	30,000
<p>Water department supplies such as pipes, clamps, and water meters. The projected amount is based on YTD actual with a slight decrease for FY 2012-2013. This is the line that was used for the purchase of the new water meters that were installed last fall. We are recommending an additional 200-250 meters be replaced in the fall of 2012.</p>								
600-6320	PRINTING	1,341	579	1,090	1,000	438	1,000	1,000
<p>The primary printing cost for water is the cost of the annual water analysis report required to be sent to all water users within the City.</p>								
600-6330	POSTAGE	3,681	3,929	4,044	4,100	977	4,100	4,300
<p>This is the postage required to send out water bills, the analysis above and other miscellaneous postage.</p>								
TOTAL SUPPLIES		17,763	10,038	20,172	20,900	31,526	37,900	36,100

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
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EQUIPMENT

600-6410	MAINTENANCE CONTRACTS	3,254	3,166	4,545	4,500	4,941	5,000	5,000
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This is the annual maintenances contract on the water billing software, copiers, and printers.

600-6420	EQUIPMENT	140	2,992	1,691	3,000	782	2,500	2,500
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This line is used for purchase of small equipment for use by the water department. The project amount is based on prior year's history with no change for FY 2012-2013

600-6425	EQUIPMENT MAINTENANCE	255	2,524	123	2,000	826	2,000	2,000
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These funds are utilized for maintenance of existing equipment.

600-6430	EQUIPMENT RENTAL	744	910	232	500	539	800	800
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Periodic equipment rental as necessary for water or public works projects. Projected amount based on YTD with no change for next year.

TOTAL EQUIPMENT		131,246	9,592	6,591	10,000	7,088	10,300	10,300
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VEHICLE EXPENSE

600-6510	GASOLINE	8,078	4,048	3,626	2,300	2,593	3,200	3,400
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Gasoline for operation of the public works equipment. Current year is projected based on YTD actual with an increase for FY 2012-2013.

600-6520	VEHICLE MAINTENANCE	560	212	47	500	533	650	650
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Vehicle Maintenance expense will be split between the storm water uses and ordinary water department uses. Storm water vehicle maintenance is budgeted below.

TOTAL VEHICLE EXPENSE		8,638	4,259	3,674	2,800	3,126	3,850	4,050
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TRAINING

600-6810	TRAINING	266	180	130	300	937	1,100	500
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Annual training required for certifications and licenses. Projected amount based on YTD with a decrease for FY 2012-2013.

600-6850	DUES & MEMBERSHIPS	929	2,176	2,352	2,600	2,609	2,600	2,600
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Water association membership dues and Texas Commission on Environmental Quality (TCEQ) annual fees. Current year projected is based on YTD actual with no change for FY 2012-2013.

TOTAL TRAINING		1,195	2,606	2,482	2,900	3,546	3,700	3,100
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MISCELLANEOUS

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
600-6940	TECHNOLOGY ENHANCEMENTS	0	0	1,147	3,000	323	600	2,000
<p>These funds are for technology issues in the water department. Projected amount is based on YTD with an increase for FY 2012-2013.</p>								
600-6960	UNIFORM EXPENSE	2,312	1,863	2,917	2,400	1,409	1,800	1,800
<p>Given the nature of their work, we provide them uniforms and a uniform cleaning service. Current year projected is based on YTD actual with no change for next year.</p>								
600-6970	CONTINGENCY FUND	0	3,889	0	10,000	0	0	10,000
<p>Funds for unexpected maintenance issues.</p>								
600-6975	INFRASTRUCTURE RENEWAL	0	100,000	100,000	100,000	0	0	250,000
<p>The Water Fund historically contributed \$100,000 to the Capital Improvements Fund. With the advent of the Street Maintenance Sales Tax being accounted for in a separate fund starting in FY 2011-2012, the Street fund now contributes \$100,000 to the Capital Improvements Fund. For FY 2012-2013, we are proposing the Water Fund contribute additional funds to Capital in order to maintain our current pace of road reconstruction.</p>								
TOTAL MISCELLANEOUS		39,631	105,752	104,064	115,400	1,731	2,400	263,800

STORM SEWER MAINTENANCE

675-6110	SALARIES				16,738	8,048	16,100	17,174
<p>We have included 40% of our water department field employee salary for his time spent on storm water projects starting in FY 2012-2013. The other 2 field works are fully funded in the Street Maintenance budget.</p>								
675-6120	TMRS RETIREMENT				1,471	427	1,471	1,449
<p>40% of TMRS costs for the Water Department employee.</p>								
675-6130	WORKER'S COMPENSATION				598	0	0	647
<p>40% of Workers Comp costs for the Water Department employee.</p>								
675-6140	UNEMPLOYMENT COMP				29	0	29	261
<p>40% of Unemployment costs for the Water Department employee.</p>								
675-6150	GROUP HEALTH INSURANCE				2,880	1,248	2,880	2,880
<p>40% of Health Insurance costs for the Water Department employee.</p>								
675-6160	MEDICARE				258	119	258	265
<p>40% of Medicare costs for the Water Department employee.</p>								

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
675-6165	OVERTIME				905	392	905	933
40% of Overtime costs for the Water Department employee.								
675-6170	CELL PHONE ALLOWANCE				168	70	168	168
40% of Cell Phone costs for the Water Department employee.								
675-6180	PUBLIC/EMPLOYEE EDUCATION				4,000	0	4,000	4,000
Our Storm Water Discharge permit requires a substantial amount of ongoing education for both the Public and our Employees								
675-6190	ADMIN REIMBURSEMENT				7,200	0	13,200	13,200
Storm water utility fees can be utilized to pay a portion of the administrative overhead costs such as my time to prepare the budget and monitor the projects.								
675-6210	ENGINEERING FEES		14010		58,000	45,536	55,000	58,000
Engineering studies related to our storm water system. We can also cover the costs of any storm water system engineering work done in conjunction with our street rehabilitation projects such as rebuilding the storm sewer inlets.								
675-6410	CONTRACT MAINTENANCE				20,000	0	11,000	11,000
Funds to provide for the anticipated contract maintenance of the storm sewer system. This is a new line for FY 2012-2013. We can fund the cost of street sweeping or line cleaning out of this line.								
675-6420	EQUIPMENT				10,000	13,600	13,600	10,000
This line is to fund storm sewer specific equipment or a portion of the costs of equipment where it could be utilized for purposes other than just storm sewer maintenance. We will use a portion of these funds to acquire a bucket lift that will allow us to trim trees along our road ways.								
675-6510	GASOLINE				2,200	0	1,500	1,000
Gasoline needed in conjunction with the storm water maintenance process.								
675-6520	VEHICLE MAINTENANCE				1,500	0	1,500	1,500
A proportion of the equipment maintenance costs since our trucks and equipment will be utilized in the maintenance of the storm water system.								
675-6610	CAPITAL IMPROVEMENTS				14,712	0	8,751	11,119
Funds to be utilized for capital improvements of our storm water system. If the funds are not consumed in the current budget year, they must be set aside in a reserve account and then they can be applied to future capital storm water projects.								

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
	TOTAL STORM SEWER MAINT			14,010	140,660	69,440	130,362	133,596
	TOTAL WATER FUND BUDGET	825,355	789,895	812,443	999,417	580,399	958,306	1,353,701
	NET REVENUE	\$111,788	\$53,083	\$97,588	\$64,433	\$281,520	\$92,048	(\$282,761)

CAPITAL PROJECTS PROGRAM GOALS

To balance the capital infrastructure reconstruction needs with the various revenue sources (Water Fund Income, Street Maintenance Sales Tax, CDBG Funds, Gas Well Royalties, WRA Funds, General Fund Reserves, and Debt Proceeds) in order to ensure continuation of capital projects until all needs are met. Additionally insuring the City's engineers design projects in accordance with City needs utilizing the most efficient design and construction standards.

CAPITAL PROJECTS REVENUE BUDGET ANALYSIS

Capital Projects Revenue has no ongoing source of funds. The revenue in this account is generated when we receive funds from an outside source. The CDBG (Community Development Block Grant) funds would be deposited here; any funds that were borrowed for capital projects would be deposited here, such as the proceeds from the CO that was used to fund the construction of this building or funds that the Mayor and Council dedicate to Capital Improvements. In the current Fiscal year, we are anticipating gas well royalties of \$575,000 in addition to CDBG funds, and transfers from the Street Maintenance Fund. For FY 2012-2013 we are anticipating gas well royalties of \$240,000 based on Chesapeake's stated intent to shut in all but one well, \$250,000 from the Water Fund to be applied to street and infrastructure rehabilitation, and \$100,000 from the Street Maintenance fund.

CITY OF WESTWORTH VILLAGE FY 2012-2013 CAPITAL PROJECTS REVENUE BUDGET

ACCT REVENUES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
5100 TEXPOOL INTEREST	16,763	20,000	2,489	2,500	399	400	400
5110 GAS ROYALTIES	0	0	0	0	468,035	575,000	240,000
5150 WRA DISTRIBUTIONS	20,000	0	0	0	0	0	0
CIP STORM WATER FEES	0	0	0	0	0	8,751	11,119
5200 FROM RESERVES	28,387	0	0	0	0	0	0
5210 WATER DEPT REIMBURSEMENT	0	100,000	100,000	0	0	0	250,000
5300 SALE OF CO'S	0	0	1,775,000	0	0	0	0
5310 PREMIUM ON BOND ISSUANCE			19,077		0	0	0
5400 STREET MAINT CAPITAL REPAIR		0	0	100,000	0	93,796	100,000
5415 CDARS INTEREST			3,690	4,000	3,035	3,500	200
5700 CDBG MONEY					0	106,000	0
TOTAL PROJECTS REVENUE	65,150	120,000	1,900,256	106,500	471,469	787,447	601,719

CAPITAL PROJECTS EXPENSE BUDGET ANALYSIS

In FY 2011-2012, we will have completed the Tanny Road reconstruction, and a substantial portion of the Carb/Holloway project. For FY 2012-2013, we will complete the Carb/Holloway project and the Aton West projects. We have directed the City engineers to begin design on Aton East and Tracyne West. Our current FY 2012-2013 budget anticipates consuming all the funds currently anticipated to be available in the Capital projects bank accounts. At this point the fund will be approximately \$475,000 short of the funds necessary for completion of the above projects. There is a potential the income from the gas wells could make up a substantial portion of the anticipated short fall or in the alternative, the WRA could potentially fund the shortfall. Additionally, we anticipate repaving Redbird Lane through utilization of the Tarrant County cooperative program.

FY 2012-2013 CAPITAL PROJECTS EXPENSE BUDGET

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
PAYROLL								
600-6130	C.O. BLDG PAYMENT	447,443	0	0	0	0	0	0
600-6140	TRANSFER OUT	39,529	471,240	0	0	0	0	0
	TOTAL PAYROLL	486,972	471,240	0	0	0	0	0
PROFESSIONAL SERVICES								
600-6210	ENGINEERING FEES	67,119	70,000	7,233	20,000	0	0	10,000
600-6710	BOND ISUANCE COSTS			85,978			0	0
	TOTAL PROFESSIONAL SERVICES	67,119	70,000	93,211	20,000	0	0	10,000
CAPITAL EXPENSE								
613-6610	STREET PAVING	1,000	0	246,020	85,000	91,514	91,514	50,000
617-6610	PROJ#7 MAINT STRUCTURE	0	350,000	0	0	0	0	0
620-6610	SEWER PROJ, TRACYNE	110,244	0	0	0	0	0	0
623-6620	TANNY W/WW PAVING	150,630	0	465,009	800,000	838,071	926,900	0
624-6610	SEWER PROJECT, KAY LANE	0	150,000	0	0	0	0	0
625-6610	PRESSURE REDUCING VALVE	0	65,000	0	0	0	0	0
626-6610	SEWER POPKEN, RANDOLPH	0	175,000	0	0	0	0	0
635-6610	CDBG YR35 LYLE ALLEY SEWER	0	35,000	28,759	0	-6,079	-6,079	0
635-6610	CDBG YR 36 TRIGG ST WATER	0	0	94,073	0	-8,020	-8,020	0
637-6610	CDBG YR 37 CARB DRIVE				1,250,000	243,960	1,180,000	0
	CDBG YR 38 ATON EAST AND WEST							1,165,000
	TRACYNE WEST							795,000
	TOTAL CAPITAL EXPENSES	261,874	775,000	833,860	2,135,000	1,159,446	2,184,315	2,010,000
	TOTAL CAPITAL PROJECTS BUDGET	815,965	1,316,240	927,071	2,155,000	1,159,446	2,184,315	2,020,000
	NET REVENUE	-\$750,815	-\$1,196,240	\$973,185	-\$2,048,500	-\$687,977	-\$1,396,868	-\$1,418,281

CRIME CONTROL AND PREVENTION DISTRICT PROGRAM GOALS

To support the City's commitment to crime control and prevention by augmenting the police departments ability to provide new equipment, additional personnel, enhanced training, technology updates, and cooperative community strengthening programs through the utilization of sales tax revenue.

CRIME CONTROL DISTRICT REVENUE BUDGET ANALYSIS

The Crime Control District is funded by a ½ cent sales tax. The only other sources of revenue include: Texpool Interest, Misc Income, and Balance Carry Forward. Sales Tax revenue is projected to be \$461,000 which is \$19,000 less than budgeted. Proposed Sales Tax budget for next year is \$465,000; this amount is subject to amendment based on current year trends and new sales tax generating businesses being constructed.

CITY OF WESTWORTH VILLAGE FY 2012-2013 CRIME CONTROL DISTRICT REVENUE BUDGET

ACCT	REVENUES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
5110	CRIME CONTROL SALES TAX	462,865	456,554	446,474	480,000	383,347	461,000	465,000
5415	TEXPOOL INTEREST	237	242	105	500	46	100	100
5420	CAPITAL LEASE PROCEEDS	0	0	0	0	0	0	0
5500	MISC INCOME	2,629	0	0	0	0	0	0
5510	BALANCE CARRY FORWARD	0	0	0	0	0	0	0
	TOTAL CRIME DIST REVENUE	465,731	456,796	446,580	480,500	383,393	461,100	465,100

CRIME CONTROL DISTRICT EXPENSE BUDGET ANALYSIS

The Crime Control District Budget (CCD) is projected to come in under budget by approximately \$9,500. The adopted budget was \$560,147 and the projected expenditures are \$550,673. The adopted 2012 budget anticipated that expenses would exceed revenues by \$79,647 it now appears that it will exceed by \$89,573. The current bank balance (July) is \$104,539 this amount is expected to decrease to \$18,495 by the end of the fiscal year. Based on the current proposed budgets for 2013, the bank balance is projected to be \$16,226 at the end of FY 2012-2013. The proposed budget totals \$467,369 with projected revenue of \$465,100, resulting in a net negative cash flow of \$2,269. The proposed budget anticipates the purchase of 1 new police unit. The budget for FY 2012-2013 is very similar to the FY 2011-2012 budget except for three items; we paid off our radio note (\$55,000+/-) in FY 2011-2012, we are only proposing the purchase of one new vehicle, and we have eliminated the budget line for the digital sign.

CITY OF WESTWORTH VILLAGE FY 2012-2013 CRIME CONTROL DISTRICT EXPENSE BUDGET CONTINUED

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
PAYROLL EXPENSE								
600-6110	SALARIES	148,079	142,714	235,469	252,337	208,544	249,053	249,053
600-6120	TMRS RETIREMENT	9,080	12,087	23,676	22,631	17,808	22,819	20,412
600-6130	WORKER'S COMPENSATION	0	4,713	7,998	6,399	4,618	6,319	6,322
600-6140	UNEMPLOYMENT COMP	135	567	308	360	0	360	1,305
600-6150	GROUP HEALTH INSURANCE	16,924	16,747	27,908	28,800	18,680	28,000	28,000
600-6160	MEDICARE	2,112	2,037	3,545	3,764	3,262	3,716	3,718
600-6170	CELL PHONE ALLOWANCE		0	3,240	3,240	2,425	3,240	3,360
600-6190	OVERTIME		0	11,360	4,000	14,415	17,000	5,000
600-6195	COMMUNITY RELATIONS OT ALLOWANCE FOR SALARY ADJUSRMENTS			0	6,000	0	0	6,000 13,600
	TOTAL PAYROLL EXPENSE	176,331	178,864	313,504	327,531	269,753	330,507	336,769
PROFESSIONAL SERVICES								
610-6200	ADMIN SERVICES	0	10,000	10,000	10,000	0	10,000	10,000
610-6210	LEADS ONLINE	0	2,148	0	2,150	0	0	0
610-6235	BANK FEES	60	0	0	0	0	0	0
610-6253	INTEREST EXPENSE	311	5,576	2,932	0	0	0	0
610-6254	CAPITAL LEASE PRINCIPLE	4,527	97,425	0	0	0	0	0
	TOTAL PROFESSIONAL SERVICES	4,897	115,149	12,932	12,150	0	10,000	10,000

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
	SUPPLIES							
620-6300	COMMUNITY RELATIONS	4,814	10,608	12,637	12,000	10,911	12,000	12,000
620-6305	COP PROGRAM	2,367	620	0	0	0	0	400
620-6310	COP'S PROGRAM FUEL	0	119	0	250	0	250	250
620-6315	POLICE CAR CAMERA SUPPLIES	823	0	0	0	0	0	0
620-6315	IN CAR COMPUTER SUPPLIES	1,724	0	0	0	0	0	0
620-6315	INTOXILIZER SUPPLIES	858	0	0	0	0	0	0
620-6315	SPARE LAPTOP SUPPLIES	34	0	0	0	0	0	0
620-6350	BODY ARMOR	0	0	0	1,500	0	1,500	1,500
620-6355	LEATHER GEAR	0	0	0	2,000	0	2,000	2,000
	TOTAL SUPPLIES	10,619	11,347	12,637	15,750	10,911	15,750	16,150
	EQUIPMENT							
622-6000	UTILITY TRAILER	0	710	0	0	0	0	0
622-6410	MAINTENANCE AGREEMENTS	12,000	17,534	25,282	37,000	41,572	43,000	43,000
622-6420	EQUIPMENT	75,341	256	0	0	0	0	0
622-6425	NET MOTION	10,219	1,287	0	0	0	0	0
622-6430	JAIL TELEVISIONS	0	564	341	0	0	0	0
622-6435	SERVICE FEES (DATA CARD)	2,012	4,576	4,727	4,700	3,698	4,800	5,000
622-6450	WEAPON CLEANING SYSTEM	0	822	830	500	0	500	500
622-6460	TASERS	0	3,600	0	0	0	0	1,000
622-6470	COMPUTER REPLACEMENT	0	6,000	2,659	3,000	630	3,000	3,000
622-6471	REPAIRS & MAINTENANCE	960	0	0	0	0	0	0
622-6472	INTERACTIVE WEBSITE	3,507	0	0	0	0	0	0
622-6473	TLETS CONVERSION	4,000	0	0	0	0	0	0
622-6474	PROJECT SAFE HOUSE	1,100	0	0	0	0	0	0
	DIGITAL SIGN	0	0	0	20,000	0	0	0
	TOTAL EQUIPMENT	109,139	35,350	33,838	65,200	45,900	51,300	52,500
	VEHICLE EXPENSE							
626-6505	COPS PROGRAM VEHICLE	4,014	0	0	0	0	0	0
626-6510	GASOLINE			16,621	18,000	18,000	18,000	18,000
626-6520	VEHICLE MAINTENANCE	0	75	0	750	675	750	750
626-6540	LIABILITY & VEHICLE INSURANCE	2,000	2,000	1,607	1,800	1,099	1,100	1,200
	TOTAL VEHICLE EXPENSE	6,014	2,075	18,228	20,550	19,773	19,850	19,950
	CAPITAL EXPENSE							
627-6600	POLICE UNITS	70,166	0	0	63,000	67,278	67,300	32,000
627-6602	FINGERPRINT SYSTEM	0	37,775	0	0	0	0	0
627-6604	DIGITAL ALLY	0	7,132	0	0	0	0	0
627-6610	RADIO SYSTEM REPLACEMENT	0	80,190	53,035	55,966	55,967	55,966	0
	TOTAL CAPITAL EXPENSE	70,166	125,097	53,035	118,966	123,245	123,266	32,000
	TOTAL CRIME DISTRICT EXPENSES	377,166	467,882	444,173	560,147	469,583	550,673	467,369
	NET REVENUE	88,564	-11,086	2,407	-79,647	-86,189	-89,573	-2,269

PAYROLL EXPENSE

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
600-6110	SALARIES	148,079	142,714	235,469	252,337	208,544	249,053	249,053

The current projected FY 2011-2012 and proposed FY 2012-2013 budget includes 5 officers at an average salary of \$49,810 in FY 2012-2013, or \$249,053. There are no proposed changes in the officers assigned to this budget.

600-6120	TMRS RETIREMENT	9,080	12,087	23,676	22,631	17,808	22,819	20,412
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The FY 2011-2012 rate for TMRS is 8.37% of wages. The rate for FY 2012-2013 is 7.78%, making the weighted average for FY 2012-2013 7.93%.

600-6130	WORKER'S COMPENSATION	0	4,713	7,998	6,399	4,618	6,319	6,322
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Our rate for Workers Comp Insurance in the current year is 3.44% of total compensation. The rate for FY 2012-2013 will be 2.45%.

600-6140	UNEMPLOYMENT COMP	135	567	308	360	0	360	1,305
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The current unemployment rate is 2.9% for FY 2012-2013 versus .8% for FY 2011-2012 on the first \$9,000 of wages.

600-6150	GROUP HEALTH INSURANCE	16,924	16,747	27,908	28,800	18,680	28,000	28,000
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Four of the five officers are on our insurance plan at a cost of \$600 per month for a total of \$28,800 per year. We have directed our insurance broker to make a plan available to us in FY 2012-2013 at the same cost as we currently have

600-6160	MEDICARE	2,112	2,037	3,545	3,764	3,262	3,716	3,718
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Medicare is 1.45% of total compensation. This rate has remained constant for many years.

600-6170	CELL PHONE ALLOWANCE		0	3,240	3,240	2,425	3,240	3,360
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This cost had previously been paid out of "Equipment Rental". Per the auditors, we have moved this line under payroll starting in FY 2010-2011.

600-6190	OVERTIME		0	11,360	4,000	14,415	17,000	5,000
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Overtime for the officers assigned to this budget. The projected amount for FY 2011-2012 includes the Community Relations OT as well as regular OT. We have exceeded the budget in the current year as a result of ECA training and numerous officers and dispatchers being out this year. The amount for next year has been decreased based on an anticipated reduction in the amount of time the officers will spend in dispatch and no ECA training.

600-6195	COMMUNITY RELATIONS OT			0	6,000	0	0	6,000
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This line is utilized to support increased patrols in the shopping district during the holiday season. For FY 2011-2012 all overtime in CCPD is being paid out of the regular OT budget above. For FY 2012-2013 we will segregate this overtime based on purpose.

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
	ALLOWANCE FOR SALARY ADJUSTMENTS							13,600

There is a possibility that the Council could give the employees a 3% raise. We have included this line in the event this occurs. Thus a second public hearing would not be needed in the event the Council increased payroll costs.

TOTAL PAYROLL EXPENSE	176,331	178,864	313,504	327,531	269,753	330,507	336,769
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PROFESSIONAL SERVICES

610-6200	ADMIN SERVICES	0	10,000	10,000	10,000	0	10,000	10,000
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Admin Services is a fee paid by CCD to the City for services provided such as accounts payable and budgetary assistance.

610-6210	LEADS ONLINE	0	2,148	0	2,150	0	0	0
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This is an online service that allows our officers to view recent transactions at pawn shops. When looking for stolen goods. This is an annual subscription fee which is now being paid out of the Maintenance Contracts line.

TOTAL PROFESSIONAL SERVICES	4,897	115,149	12,932	12,150	0	10,000	10,000
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SUPPLIES

620-6300	COMMUNITY RELATIONS	4,814	10,608	12,637	12,000	10,911	12,000	12,000
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Funds used to enhance the police department's relationship with the community. This is the line that supports the community luncheons, approximately \$6,000. This line also supports adopt a school program. Current year projections are based on monthly expenses YTD, with no change for FY 2012-2013

620-6305	COP PROGRAM	2,367	620	0	0	0	0	400
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The Citizens On Patrol had no budget for FY 2011-2012. We are proposing \$400 for FY 2012-2013.

620-6310	COP'S PROGRAM FUEL	0	119	0	250	0	250	250
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The COP's fuel is projected at \$250 in the current FY and \$250 for the proposed FY 2012-2013 budget.

620-6350	BODY ARMOR	0	0	0	1,500	0	1,500	1,500
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These funds are used to replace the vests worn by the patrol officers. These vests have a finite life and need to be replaced periodically. We are projecting to expend the full budget in FY 2011-2012 with no change for FY 2012-2013.

620-6355	LEATHER GEAR	0	0	0	2,000	0	2,000	2,000
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These funds are used to purchase the belts, cases and equipment holders worn by the officers. This equipment wears out periodically and must be replaced. We are anticipating expending the full budget in the current year with the same amount being proposed for next year.

TOTAL SUPPLIES	10,619	11,347	12,637	15,750	10,911	15,750	16,150
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ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
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EQUIPMENT

622-6410 MAINTENANCE AGREEMENTS 12,000 17,534 25,282 37,000 41,572 43,000 43,000
 Current year projections are based on known expenses and next year's budget is based primarily on the table below.

VENDOR	DESCRIPTION	AMOUNT
CRIMES	Police Records Management Software	\$15,000.00
Mentalix	Fingerprint Scanner and Computer	\$4,350.00
DFW Communications	Radio System	\$15,246.00
TCLEDDS	Police Officer Records Access	\$660.00
TSM Consulting	Mobile Computers / TLETS Support	\$1,900.00
White Settlement	Fee for radio usage	\$3,700.00
TOTAL		\$40,196.00

622-6435 SERVICE FEES (DATA CARD) 2,012 4,576 4,727 4,700 3,698 4,800 5,000
 This is the line for the air cards necessary for the in car computers. Projected based on the current monthly expenses, with a slight increase for FY 2012-2013.

622-6450 WEAPON CLEANING SYSTEM 0 822 830 500 0 500 500
 Annual cost to maintain the weapon cleaning system.

622-6470 COMPUTER REPLACEMENT 0 6,000 2,659 3,000 630 3,000 3,000
 Funds for purchase and maintenance of computer equipment.

DIGITAL SIGN 0 0 0 20,000 0 0 0
 One half the cost of a proposed digital sign in front of City Hall. The decision was made not to fund this sign in the current year.

TOTAL EQUIPMENT	109,139	35,350	33,838	65,200	45,900	51,300	52,500
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ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
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VEHICLE EXPENSE

626-6510	GASOLINE			16,621	18,000	18,000	18,000	18,000
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Funds for purchase of gasoline for the police fleet. This line is to be used in total before charging gas against the Police Operations budget.

626-6520	VEHICLE MAINTENANCE	0	75	0	750	675	750	750
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Funds for maintenance of the COP's Vehicle. The projected amount for FY 2011-2012 is based on YTD amount with no change for FY 2012-2013.

626-6540	LIABILITY & VEHICLE INSURANCE	2,000	2,000	1,607	1,800	1,099	1,100	1,200
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Cost of insuring the COP's vehicle. Projected amount based on YTD with a slight increase for FY 2012-2013.

CAPITAL EXPENSE

627-6600	POLICE UNITS	70,166	0	0	63,000	67,278	67,300	32,000
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We have included the purchase of two new units including all ancillary equipment in the current year. We are proposing purchase of an additional replacement unit in FY 2012-2013. We anticipate purchasing one vehicle per year from this point forward.

627-6610	RADIO SYSTEM REPLACEMENT	0	80,190	53,035	55,966	55,967	55,966	0
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The annual payment on the radio upgrade for the police Department. The total cost was approximately \$300,000. We have made the final payment on the radios.

TOTAL CAPITAL EXPENSE		70,166	125,097	53,035	118,966	123,245	123,266	32,000
TOTAL CRIME DISTRICT EXPENSES		377,166	467,882	444,173	560,147	469,583	550,673	467,369
NET REVENUE		88,564	-11,086	2,407	-79,647	-86,189	-89,573	-2,269

DEBT SERVICE REVENUE BUDGET

Debt Service is funded by an Ad Valorem Tax dedicated solely for that purpose. In the current year the tax rate for debt service is 27 cents. Other sources of revenue to this fund would be Texpool Interest, or funds from any other source as determined by the Mayor and Council. Once funds generated from the “Debt Service” tax are deposited into the Debt Service fund, they can only be withdrawn to pay down debt. The debt service for FY 2012-2013 will be \$413,089. The projected revenue for FY 2011-2012 is \$416,962. The debt service tax rate being proposed for FY 2012-2013 is \$.261 versus \$.231 for the general fund. We have reduced the tax rate from \$.27 in FY 2011-2012 however, as a result of an increase in valuation; we anticipate an increase in revenue.

FY 2012-2013 DEBT SERVICE REVENUE BUDGET

ACCT	REVENUES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2013	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
5100	TEXPOOL INTEREST	5,108	500	296	500	190	300	300
5200	WRA DISBURSEMENT	0	0	0	0	0	0	0
5300	BALANCE CARRY FORWARD	0	0	0	0	0	0	0
5330	AD VALOREM TAX*	447,443	471,240	439,700	394,513	395,085	401,987	416,662
5400	FUNDS FROM SALE OF CO				0	0	0	0
5500	FROM RESERVES	0	0	0	0	0	0	0
	TOTAL DEBT SERVICE REVENUE	\$452,551	\$471,740	\$439,995	\$395,013	\$395,276	\$402,287	\$416,962

DEBT SERVICE BUDGET ANALYSIS

The “Debt Service” budget funds the cost of the annual payment on the City Hall and the cost of a portion of the street reconstruction. The payment varies slightly year to year but is approximately \$417,000 per year. The last payment will be made on 9/30/2030. The Debt Service tax rate for FY 2011-2012 is \$.270 cents. We are recommending a tax rate of \$.261 cents for FY 2012-2013. This rate will fully fund our debt service for FY 2012-2013. We are currently projecting Debt Service reserves to be \$24,021 at September 30, 2012 and \$27,894 at September 30, 2013. We have historically taxed for 100% of the annual payment. For that reason, there is no need to maintain large amounts of reserves in this fund. Per the auditors, a reserve of \$10,000 to \$20,000 would be more than sufficient.

FY 2012-2013 DEBT SERVICE EXPENSE BUDGET

ACCT	EXPENSES	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED 2013	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
	INTEREST EXPENSE	196,255	184,673	172,700	192,589	0	192,589	188,089
	PRINCIPLE EXPENSE	260,000	275,000	285,000	225,000	0	225,000	225,000
	FEES	0	0	0	0	0	0	0
	TOTAL DEBT SERVICE EXPENSE	\$456,255	\$459,673	\$457,700	\$417,589	\$0	\$417,589	\$413,089
	NET REVENUE	-\$3,704	\$12,067	-\$17,705	-\$22,576	\$395,276	-\$15,302	\$3,873

*Based on 159,640,701 and a \$.261 tax rate

WESTWORTH REDEVELOPMENT AUTHORITY PROGRAM GOALS

Utilization of currently existing assets and authority to enhance the long term economic well-being of the City.

WRA BUDGET WRA REVENUE BUDGET

There are three ongoing sources of revenue to the WRA; sale of WRA owned properties, ¼ cent economic development sales tax, and the WRA portion of sales tax generated by the first Allegiance 380 Agreement.

FY 2012-2013 WRA REVENUE BUDGET

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
500-5100	SALE OF WRA PROPERTIES	\$0	\$1,606,553	\$1,250,000	\$1,771,117	\$1,771,117	\$0
500-5200	RENTAL PROPERTIES		\$7,600		\$42,944	\$60,000	\$60,000
500-5415	CDARS INTEREST		\$2,007	\$3,100	\$9,790	\$10,500	\$7,500
500-5500	WRA SALES TAX	\$226,525	\$223,683	\$240,000	\$0	\$230,500	\$232,500
500-5600	WRA--380	\$57,170	\$59,788	\$59,000	\$33,694	\$57,000	\$58,000
500-5700	INTEREST EARNED	\$1,274	\$817	\$2,000	\$237	\$500	\$400
500-5900	MISCELLANEOUS REVENUE	\$500	\$4,820	\$6,000	\$20,742	\$21,000	\$6,000
	TOTAL REVENUE	\$285,469	\$1,905,269	\$1,560,100	\$1,878,524	\$2,150,617	\$364,400

500-5100 SALE OF WRA PROPERTIES	\$0	\$1,606,553	\$1,250,000	\$1,771,117	\$1,771,117	\$0
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In FY 2011-2012 we sold the WRA Building for \$1,350,000, and both of our vacant lots in Westworth Park for a combined total of \$520,000. We still own the house on Calera which is currently rented for \$5,000 per month. We do not anticipate selling this house in FY 2012-2013 but continuing to rent the house for \$5,000 per month.

500-5200 RENTAL PROPERTIES	\$7,600	\$42,944	\$60,000	\$60,000
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Rental income from the house at 502 Calera. We anticipate we will lose our renter at the end of his lease however, we should be able to rent the house relatively quickly.

500-5415 CDARS INTEREST	\$2,007	\$3,100	\$9,790	\$10,500	\$7,500
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Interest from our CD investments.

500-5500 WRA SALES TAX	\$226,525	\$223,683	\$240,000	\$0	\$230,500	\$232,500
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The WRA receives ¼ cent of economic development sales tax. The City receives these funds on a monthly basis and periodically transfers the funds to the WRA at years end. FY 2011-2012 is projected to come in slightly under budget based on YTD. FY 2012-2013 is proposed to be slightly higher based on trends in the current year. FY 2012-2013 does not include revenue from anticipated new retail outlets proposed in the near future.

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
500-5600	WRA--380	\$57,170	\$59,788	\$59,000	\$33,694	\$57,000	\$58,000
<p>The WRA receives 25% of Allegiance's 16% share of the sales taxes received from Wal-Mart and Sams. This agreement was started in 2006 and runs for 12 years. In 2018, the entire 16% that is currently going to Allegiance will come to the City of Westworth Village.</p>							
500-5700	INTEREST EARNED	\$1,274	\$817	\$2,000	\$237	\$500	\$400
<p>Interest on Tex Pool accounts, Currently paying approximately .1%.</p>							
500-5900	MISCELLANEOUS REVENUE	\$500	\$4,820	\$6,000	\$20,742	\$21,000	\$6,000
<p>In FY 2012-2013, the annual rent from 223 La Jolla of \$4,000 is in this line.</p>							
TOTAL REVENUE		\$285,469	\$1,905,269	\$1,560,100	\$1,878,524	\$2,150,617	\$364,400

WRA EXPENSES

With the exception of legal fees, the WRA budget has stabilized. We are projecting legal fees in the current year to be \$180,000 and for FY 2012-2013 to be \$65,000. If we elect to move forward on any major legal battles, the fees for next year could be as much as \$250,000. The only other major ongoing expense is the bond payment of \$290,042. These bonds will be paid off in November of 2018. We are anticipating that the WRA will distribute \$294,000 to the City in FY 2011-2012, this number includes administrative fees, payments in lieu of property taxes, and a portion of the sales tax revenues. In FY 2012-2013 we are proposing a distribution to the City of \$297,160. Additionally, any shortfall at the golf course will be covered by the WRA. We are anticipating a shortfall of approximately \$156,804 in FY 2011-2012 and \$54,815 in FY 2012-2013. We are currently investigating the possibility of adding additional segments to the road reconstruction for FY 2012-2013. In order to complete the additional segments, it appears the Capital projects budget will need approximately \$475,000. The City may ask the WRA to consider funding of the additional segment which would probably be the western half of Tracyne. The WRA bank balance is projected to be \$2,290,111 on September 30, 2012 and as currently budgeted, and \$1,903,994 on September 30, 2013.

FY 2012-2013 WRA EXPENSE BUDGET

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
PAYROLL							
600-6110	SALARY & BENEFITS	\$514,830	\$377,501	\$28,600	\$0	\$28,600	\$28,600
	TOTAL PAYROLL	\$514,830	\$377,501	\$28,600	\$0	\$28,600	\$28,600
PROFESSIONAL SERVICES							
600-6235	LEGAL & PROFESSIONAL	\$20,768	\$141,472	\$10,000	\$156,656	\$180,000	\$65,000
600-6250	AUDIT EXPENSE	\$24,200	\$23,050	\$6,000	\$6,000	\$6,000	\$6,000
600-6260	BANK FEES	\$860	\$97	\$0	\$87	\$100	\$100
600-6270	BUILDING MAINTENANCE	\$4,120	\$3,760	\$0	\$379	\$379	\$0
	TOTAL PROFESSIONAL SERVICES	\$49,948	\$168,378	\$16,000	\$163,122	\$186,479	\$71,100
SUPPLIES							
600-6310	SUPPLIES	\$3,718	\$2,020	\$0	\$0	\$0	\$0
600-6312	SECURITY	\$1,450	\$0	\$0	\$0	\$0	\$0
600-6315	OFFICE EXPENSE	\$13,640	\$137	\$60	\$0	\$0	\$0
600-6320	PRINTING	\$0	\$49	\$0	\$0	\$0	\$0
600-6330	POSTAGE	\$0	\$200	\$0	\$24	\$0	\$0
600-6350	UTILITIES	\$10,680	\$0	\$0	\$0	\$0	\$0
600-6360	ELECTRIC-6550 WS Rd.		\$21	\$0	\$0	\$0	\$0
600-6361	ELECTRIC--LA JOLLA		\$473	\$0	\$0	\$0	\$0
600-6362	ELECTRIC--CALERA		\$3,477	\$1,200	\$0	\$0	\$0
600-6363	ELECTRIC--WYNDHAM		\$207	\$0	\$0	\$0	\$0
600-6370	WATER-6550 WS Rd		\$0	\$0	\$0	\$0	\$0
600-6371	WATER--LA JOLLA		\$190	\$0	\$0	\$0	\$0
600-6372	WATER--CALERA		\$870	\$450	-\$49	\$0	\$0
600-6373	WATER--WYNDHAM		\$354	\$0	\$0	\$0	\$0
600-6380	GAS-6550 WS Rd		-\$12	\$0	\$0	\$0	\$0
600-6381	GAS--LA JOLLA		-\$43	\$0	\$0	\$0	\$0
600-6382	GAS--CALERA		\$138	\$100	\$0	\$0	\$0
600-6383	GAS--WYNDHAM		\$34	\$0	\$0	\$0	\$0
600-6391	SALES EXPENSE LA JOLLA		\$6,933	\$0	\$0	\$0	\$0
600-6392	SALES EXPENSE CALERA		\$3,450	\$5,000	\$0	\$0	\$0
600-6393	SALES EXPENSE WYNDHAM		\$2,248	\$0	\$0	\$0	\$0
600-6395	TELEPHONE	\$11,260	\$717	\$0	\$0	\$0	\$0
620-6020	ELECTRIC WRA BLDG		\$0	\$0	\$0	\$0	\$0
620-6030	WATER WRA BLDG		\$0	\$0	\$0	\$0	\$0
620-6040	GAS WRA BLDG		\$0	\$0	\$0	\$0	\$0
	TOTAL SUPPLIES	\$40,748	\$21,462	\$6,810	-\$26	\$0	\$0

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
EQUIPMENT							
600-6410	MAINTENANCE CONTRACTS	\$0	\$138	\$0	\$0	\$0	\$0
600-6425	EQUIPMENT MAINTENANCE	\$3,180	\$257	\$0	\$0	\$0	\$0
600-6430	EQUIPMENT RENTAL	\$2,600	\$209	\$0	\$0	\$0	\$0
	TOTAL EQUIPMENT	\$5,780	\$604	\$0	\$0	\$0	\$0
CAPITAL EXPENSE							
600-6610	CAPITAL IMPROVEMENTS	\$14,825	\$85,000	\$20,000	\$0	\$0	\$0
600-6620	INTEREST EXPENSE (Co's)	\$101,828	\$92,689	\$83,098	\$63,249	\$83,098	\$73,042
600-6630	PRINCIPLE EXPENSE (Co's)	\$188,000	\$198,000	\$208,000	\$155,000	\$208,000	\$217,000
600-6640	FEES	\$0	\$6	\$20	\$0	\$0	\$0
	TOTAL CAPITAL EXPENSE	\$304,653	\$375,695	\$311,118	\$218,249	\$291,098	\$290,042
INSURANCE							
600-6750	REAL/PROP INSURANCE	\$65,094	\$2,302	\$1,800	\$4,500	\$4,900	\$4,900
	TOTAL INSURANCE	\$65,094	\$2,302	\$1,800	\$4,500	\$4,900	\$4,900
MISCELLANEOUS							
600-6910	DUES & SUBSCRIPTIONS	\$1,385	\$10,111	\$7,500	\$2,550	\$2,550	\$3,500
600-6920	TRAVEL MEALS & ENTERTAINMENT	\$5,216	\$54	\$0	\$0	\$0	\$0
600-6930	MISCELLANEOUS	\$0	\$5,919	\$1,000	\$196	\$400	\$400
600-6940	TRANSFER TO THE CITY		\$282,711	\$294,000	\$0	\$294,000	\$297,160
600-6945	TRANSFER TO THE HCGC		\$120,000	\$105,000	\$0	\$0	\$0
	TOTAL MISCELLANEOUS	\$6,601	\$418,795	\$407,500	\$2,746	\$296,950	\$301,060
	TOTAL WRA BUDGET	\$987,654	\$1,364,737	\$771,828	\$388,590	\$808,027	\$695,702
	NET REVENUE	-\$702,185	\$540,531	\$788,272	\$1,489,933	\$1,342,590	-\$331,302

PAYROLL

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jul-12	PROJECTED 2012	PROPOSED 2013
600-6110	SALARY & BENEFITS	\$514,830	\$377,501	\$28,600	\$0	\$28,600	\$28,600
<p>The WRA funds a portion of the City Administrators salary for the additional work as the executive vice president of the WRA. The fully loaded salary costs is \$28,600 in FY 2011-2012 and it is proposed to remain the same for FY 2012-2013.</p>							
TOTAL PAYROLL		\$514,830	\$377,501	\$28,600	\$0	\$28,600	\$28,600

PROFESSIONAL SERVICES

600-6235	LEGAL & PROFESSIONAL	\$20,768	\$141,472	\$10,000	\$156,656	\$180,000	\$65,000
<p>Legal fees for FY 2011-2012 are being driven by the law suit and bankruptcy filings by Allegiance Development. We anticipate some carry over into FY 2012-2013. If the WRA chooses to move forward on any additional legal proceedings, this amount could increase dramatically for FY 2012-2013.</p>							

600-6250	AUDIT EXPENSE	\$24,200	\$23,050	\$6,000	\$6,000	\$6,000	\$6,000
<p>The WRA is being audited just as a component of the City in FY 2012-2013. These funds are to reimburse the City for a portion of the cost of the audit.</p>							

600-6260	BANK FEES	\$860	\$97	\$0	\$87	\$100	\$100
<p>Due to substantially fewer bank accounts, the bank fees are less than prior years.</p>							

600-6270	BUILDING MAINTENANCE	\$4,120	\$3,760	\$0	\$379	\$379	\$0
<p>Building maintenance for the WRA building. Since the WRA no longer owns an office building, there are no building maintenance fees.</p>							

TOTAL PROFESSIONAL SERVICES		\$49,948	\$168,378	\$16,000	\$163,122	\$186,479	\$71,100
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SUPLIES/EQUIPMENT

Assuming 502 Calera remains rented for FY 2012-2013, we will have no supplies or equipment for FY 2012-2013. If we lose our renter, we could incur as much as \$8,000 in supplies including utility and maintenance costs on the property.

CAPITAL EXPENSE

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD Jun-12	PROJECTED 2012	PROPOSED 2013
600-6610	CAPITAL IMPROVEMENTS	\$14,825	\$85,000	\$20,000	\$0	\$0	\$0
<p>These funds were to be used to help pay for the cost of a digital sign in front of City Hall. It was decided that we could do without the sign until some future date, yet to be determined.</p>							
600-6620	INTEREST EXPENSE (Co's)	\$101,828	\$92,689	\$83,098	\$63,249	\$83,098	\$73,042
<p>Interest expense on the WRA bond debt. These bonds will be paid off in 2019.</p>							
600-6630	PRINCIPLE EXPENSE (Co's)	\$188,000	\$198,000	\$208,000	\$155,000	\$208,000	\$217,000
<p>Principle repayment on the WRA bond debt.</p>							
TOTAL CAPITAL EXPENSE		\$304,653	\$375,695	\$311,118	\$218,249	\$291,098	\$290,042

INSURANCE

600-6750	REAL/PROP INSURANCE	\$65,094	\$2,302	\$1,800	\$4,500	\$4,900	\$4,900
<p>Insurance on 502 Calera.</p>							
TOTAL INSURANCE		\$65,094	\$2,302	\$1,800	\$4,500	\$4,900	\$4,900

MISCELLANEOUS

600-6910	DUES & SUBSCRIPTIONS	\$1,385	\$10,111	\$7,500	\$2,550	\$2,550	\$3,500
<p>HOA dues for the property in Westworth Park. \$765/property per quarter.</p>							
600-6930	MISCELLANEOUS	\$0	\$5,919	\$1,000	\$196	\$400	\$400
<p>No specific use designated for these funds.</p>							
600-6940	TRANSFER TO THE CITY		\$282,711	\$294,000	\$0	\$294,000	\$297,160
<p>This is an Admin fee of \$294,000 in FY 2011-2012 resulting from tax revenues to the WRA. In FY 2012-2013 the fee will be \$297,000 including the service fee of \$4,160 from 223 La Jolla, \$50,000 administrative fee, and sales tax revenue.</p>							
TOTAL WRA BUDGET		\$987,654	\$1,364,737	\$771,828	\$388,590	\$808,027	\$695,702
NET REVENUE		-\$702,185	\$540,531	\$788,272	\$1,489,933	\$1,342,590	-\$331,302

CASH ON HAND (BANK BALANCES)

	PROJECTED 2012	PROPOSED 2013	BANK BALANCE 09/30/2011	CURRENT BALANCE 31-Jul	PROJECTED BALANCE 09/30/2012	PROJECTED BALANCE 09/30/2013
GENERAL FUND						
REVENUE	2,933,297	2,946,930	1,911,901	1,940,921	1,809,574	1,872,159
EXPENSES	<u>3,035,624</u>	<u>2,884,345</u>				
NET REVENUE	-102,327	62,585				
WATER FUND						
REVENUE	1,050,354	1,070,940	1,068,746	1,187,981	1,160,794	878,033
EXPENSES	<u>958,306</u>	<u>1,353,701</u>				
NET REVENUE	92,048	-282,761				
CRIME CONTROL DISTRICT						
REVENUE	461,100	465,100	108,068	104,539	18,495	16,226
EXPENSES	<u>550,673</u>	<u>467,369</u>				
NET REVENUE	-89,573	-2,269				
CAPITAL PROJECTS FUND						
REVENUE	787,447	601,719	2,339,716	1,748,821	942,848	-475,433
EXPENSES	<u>2,184,315</u>	<u>2,020,000</u>				
NET REVENUE	-1,396,868	-1,418,281				
DEBT SERVICE FUND						
REVENUE	402,287	416,962	39,323	42,181	24,021	27,894
EXPENSES	<u>417,589</u>	<u>413,089</u>				
NET REVENUE	-15,302	3,873				
WRA FUND						
REVENUE	2,150,617	364,400	1,104,325	2,191,995	2,446,915	2,115,613
EXPENSES	<u>808,027</u>	<u>695,702</u>				
NET REVENUE	1,342,590	-331,302				
TOTAL ALL FUNDS						
REVENUE	5,634,485	5,501,651	6,572,079	7,216,438	6,402,647	4,434,492
EXPENSES	<u>7,146,507</u>	<u>7,138,504</u>				
NET REVENUE	-1,512,022	-1,636,853				

HAWKS CREEK GOLF CLUB

FY 2012-2013 BUDGET



HAWKS CREEK GOLF COURSE PROGRAM GOALS

To maintain and operate the municipal golf course in a manner that attracts highly proficient golfers who will form a nucleus on which to base continued enhancement of the golfing experience ultimately resulting in the course becoming a profit center benefiting our citizens.

HAWKS CREEK GOLF COURSE FY 2012-2013 BUDGET

In 1994 a Master Redevelopment Plan was published which proposed changes to the existing Carswell Golf Course; the goals and objectives listed with that plan were: **To enhance the enjoyment of the golf course for all players.** A primary objective was to restore the challenge of the golf course for the good player, but retaining the playability of the course for the average player.

In 2002 a golf course renovation was completed which adhered to some of these objectives from the 1994 plan. However, since this 2002 reopening of the golf course, other golf course construction projects thru an 8 year time span have resulted in closing parts of the golf course, deterring from the ability to attract golfers and interfered with the expanded maintenance requirements that were created from the golf course renovation. This resulted in poor maintenance practices and the loss of the primary goal established in 1994. Our new Goal reaffirms this original goal recorded when Carswell Golf Course was transformed to Hawks Creek Golf Club.

Prior to FY 2011-2012, we do not have good financial data for the golf course. The accounting and auditing for the course was embedded in WRA financial data and cannot be easily extracted. Utilizing estimated data and personal observations for FY 2010-2011, we created the budget for FY 2011-2012. Based on year to date numbers, it appears that our estimates were fairly accurate. Additionally we hired a new manager that took over management of the golf course prior to the start of FY 2011-2012 and working closely with him we have continued to modify our current year projections and proposed budget for FY 2012-2013. There have been numerous personnel changes since the start of FY 2011-2012. Several full time positions were eliminated as a result of attrition and reorganization. We created a Director of Golf position that is filled by David Curwen. He in turn created a 1st and 2nd assistant golf professional position and two other full time positions, a counter salary person and a full time hourly outside services position. All of these positions are currently filled. We eliminated one full time management position and have one full time hourly position left in the Food and Beverage operation. The golf course maintenance operation under Sterling Naron only has one change, a full time irrigation technician position has been added. We have reevaluated our seasonal positions and are now using our seasonal personnel much more effectively. Overall, the golf course appears to running much more efficiently and is anticipated to perform better than originally budgeted. We originally budgeted for a loss of \$113,758 (later amended to a loss of \$74,980) and even after spending approximately \$50,000 on club house improvements and \$75,000 on course improvements, we are anticipating a loss of \$156,804 in the current year. Our current proposed budget for next year shows a projected loss of \$54,815. We anticipate approximately 30,000 rounds of golf to be played in FY 2011-2012 with the same number of rounds assumed for FY 2012-2013.

We currently have a total of 34 positions budgeted for FY 2012-2013, 6 salaried full time positions, 11 hourly full time positions, 11 part time positions, and 6 seasonal positions. In FY 2011-2012, we had a total of 39 positions. The reconfiguration of our staffing allows for better utilization of our salaried personnel during times of reduced play or inclement weather.

Due to the lack of sound maintenance practices in the past years, our primary focus has been the restoration of good quality playing conditions for Hawks Creek Golf Club.

FY 2011-2012 Major projects completed:

Pro shop remodeled with new computers purchased and upgraded Point of Sale System with On-line Tee Time Booking

Remodel of upstairs bar in grill area

Installation of in-line Chemical Wetting Agent System to irrigation pumping station

White Settlement Road repaved and parking lot restriped

Nursery Green Constructed

Re-routing of holes and new tee boxes, creek dug-out, bunker remodel on 12th hole with cart path construction between 11th and 12th hole and behind the new 13th hole.

**CITY OF WESTWORTH VILLAGE
FY 2012-2013 HAWKS CREEK GOLF COURSE REVENUE BUDGET**

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
FOOD & BEVERAGE							
500-5100	FOOD	62,906	63,000	75,000	49,432	60,000	64,000
500-5101	WINE	835	1,100	1,000	507	800	1,000
500-5102	LIQUOR	25,711	29,000	32,000	21,370	28,000	28,000
500-5103	BEER	91,810	115,000	110,000	90,183	110,000	115,000
500-5104	BEVERAGE	24,548	32,000	32,000	33,598	40,000	40,000
500-5105	TIPS EARNED	6,416	10,000	14,000	8,395	14,000	14,000
	TOTAL FOOD & BEVERAGE	212,226	250,100	264,000	203,485	252,800	262,000
GOLF REVENUE							
500-5106	SALE OF WATER	0	47,698	45,000	0	0	0
500-5110	MEMBERS ACCOUNT				4,016	0	0
500-5120	GIFT CARDS				5,117	0	0
500-5130	RAIN CHECKS				1,329	0	0
500-5200	CART RENTAL	2,354	4,500	0	0	0	1,500
500-5210	GREEN FEES*	823,217	1,053,000	1,160,000	942,532	1,160,000	1,200,000
500-5216	LESSONS				635	0	1,000
500-5217	GRATUITY EARNED				4,278	0	2,200
500-5220	CLUB RENTAL	3,134	4,000	3,500	129	129	500
500-5230	RANGE BALLS	23,529	36,000	33,000	30,832	36,000	37,000
500-5240	MERCHANDISE	110,889	137,000	142,000	103,878	125,000	130,000
500-5250	HANDICAP & ASSOCIATION				3,425	4,500	4,500
500-5260	SALES TAX		17,000	17,000	23,146	37,500	38,000
500-5265	MIXED BEVERAGE TAX		13,500	13,500	0	17,500	17,500
500-5270	DAILY OVER/SHORT		-192	0	-23	0	0
500-5300	MISCELLANEOUS	6,364	7,500	4,000	4,466	5,000	4,000
	CHESAPEAKE PIPELINE MITIGATION	251,892	0	0	0	0	0
	TOTAL GOLF REVENUE	1,221,379	1,320,006	1,418,000	1,123,759	1,385,629	1,436,200
500-5000	TRANSFER FROM WRA	0	120,000	74,980	0	156,804	54,815
	TOTAL GOLF COURSE REVENUE	1,433,605	1,690,106	1,756,980	1,327,243	1,795,233	1,753,015

*30,000 rounds increase fee by \$2.00

FOOD & BEVERAGE

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
500-5100	FOOD	62,906	63,000	75,000	49,432	60,000	64,000
FY 2011-2012 projections based on YTD actual with an increase for FY 2012-2013.							
500-5101	WINE	835	1,100	1,000	507	800	1,000
FY 2011-2012 projected based on prior years history with a slight increase for FY 2012-2013.							
500-5102	LIQUOR	25,711	29,000	32,000	21,370	28,000	28,000
FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.							
500-5103	BEER	91,810	115,000	110,000	90,183	110,000	115,000
FY 2011-2012 projections based on YTD actual with an increase for FY 2012-2013.							
500-5104	BEVERAGE	24,548	32,000	32,000	33,598	40,000	40,000
FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.							
500-5105	TIPS EARNED	6,416	10,000	14,000	8,395	14,000	14,000
We are required to track tips whenever possible. There is a corresponding expense for this revenue.							
TOTAL FOOD & BEVERAGE		212,226	250,100	264,000	203,485	252,800	262,000

GOLF REVENUE

500-5106	SALE OF WATER	0	47,698	45,000	0	0	0
The sale of water to Chesapeake for fracing of the gas wells on the Shady Oaks pad site. We did sell water to Chesapeake this year however, the funds were deposited into the WRA accounts. We received \$15,360 in revenue from the sale of frac water.							
500-5110	MEMBERS ACCOUNT				4,016	0	0
Any time deposits on future tournaments are made or when a member charges something to their account and later pays it off, the funds flow into this account. When the funds are used, they are recoded to the appropriate account.							
500-5120	GIFT CARDS				5,117	0	0
Revenue from sale of gift cards. These funds will be recoded when the cards are used.							
500-5130	RAIN CHECKS				1,329	0	0
When golfers utilize a rain check to pay for a round of gold, it is coded as revenue.							

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
500-5200	CART RENTAL	2,354	4,500	0	0	0	1,500
	Cart rental is being accounted for in the Green Fee line in FY 2011-2012. It will be accounted for separately when carts are rented for non players in FY 2012-2013.						
500-5210	GREEN FEES*	823,217	1,053,000	1,160,000	942,532	1,160,000	1,200,000
	FY 2011-2012 projections based on YTD actual with an increase for FY 2012-2013 based on increased rates. We will need to average approximately \$110,000 monthly for the remainder of the year. We averaged just over \$128,000 for the months of March, April, and May.						
500-5216	LESSONS				635	0	1,000
500-5217	GRATUITY EARNED				4,278	0	2,200
	We are accounting for the lessons given and gratuity earned by the pro shop staff. These funds will be paid out as part of their salary.						
500-5220	CLUB RENTAL	3,134	4,000	3,500	129	129	500
	Club rental is being accounted for in Green Fees.						
500-5230	RANGE BALLS	23,529	36,000	33,000	30,832	36,000	37,000
	Revenue from rental of range balls at \$5.00 per bag. FY 2011-2012 projections based on YTD actual with an increase for FY 2012-2013.						
500-5240	MERCHANDISE	110,889	137,000	142,000	103,878	125,000	130,000
	Gross revenue from sale of pro shop merchandise. FY 2011-2012 projections based on YTD actual with an increase for FY 2012-2013.						
500-5250	HANDICAP & ASSOCIATION				3,425	4,500	4,500
	We charge \$35.00 per year to maintain a handicap for our golfers. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
500-5260	SALES TAX		17,000	17,000	23,146	37,500	38,000
	Revenue from tax on sale of goods. We remit the entire amount to the State.						
500-5265	MIXED BEVERAGE TAX		13,500	13,500	0	17,500	17,500
	Additional tax on sale of mixed beverages. We remit the entire amount to the State. Because of the elongated process of reestablishing the liquor license we have not be assigned a new tax ID for mixed beverage purposes. We will be required to pay the tax on all liquor sold at that point.						
500-5270	DAILY OVER/SHORT		-192	0	-23	0	0
	This is simply a balance line to aid in closing out the daily receipts.						

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
500-5300	MISCELLANEOUS	6,364	7,500	4,000	4,466	5,000	4,000
Revenue from other sources including insurance refund checks, refunds, or incentive payments.							
500-5000	TRANSFER FROM WRA	0	120,000	74,980	0	156,804	54,815
In order to balance the HCGC enterprise fund, we need to show this transfer from the WRA. When you look at the bottom line it now appears, based on these spreadsheets, HCGC will break even in the current year and next year. However, the operation is projected to lose \$156,804 in FY 2011-2012 and \$54,825 in FY 2012-2013; this transfer amount represents the loss at which HCGC operated, or is projected to operate at next year.							
	TOTAL GOLF REVENUE	1,221,379	1,320,006	1,418,000	1,123,759	1,385,629	1,436,200
	TOTAL GOLF COURSE REVENUE	1,433,605	1,690,106	1,756,980	1,327,243	1,795,233	1,753,015

ACCT	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
FOOD AND BEVERAGE EXPENSES						
610-6110 SALARIES, FOOD & BEVERAGE			99,968	68,451	80,000	68,825
610-6120 TMRS			5,569	3,874	5,000	1,912
610-6130 WORKERS COMPENSATION			745	9,416	1,392	1,207
610-6140 UNEMPLOYMENT COMP			504	1,271	1,280	1,023
610-6150 GROUP HEALTH INSURANCE			14,400	9,014	11,500	7,200
610-6160 MEDICARE			1,489	1,145	1,400	1,029
610-6161 SOCIAL SECURITY/FICA			2,399	2,235	2,600	2,906
610-6165 OVERTIME/HOLIDAY			1,891	440	900	1,507
610-6170 CELL PHONE			840	490	490	0
610-6180 TIPS EARNED	6,416		14,000	11,006	16,000	16,000
TOTAL FOOD & BEVERAGE SALARY	6,416	150,144	141,805	107,342	120,562	101,607
PROFESSIONAL SERVICES						
610-6210 SALES & USE TAX	0	2500	2,500	0	2,500	2,500
610-5265 MIXED BEVERAGE TAX	12695	15774	13,500	2,891	17,500	17,500
610-6175 CONTRACT SERVICES	0	0	0	0	0	0
TOTAL PROFESSIONAL SERVICES	12,695	18,274	16,000	2,891	20,000	20,000
SUPPLIES						
610-6301 BAR SUPPLIES	1105	1400	500	372	500	1,500
610-6302 BEER	26606	33002	32,000	31,842	39,000	39,000
610-6303 BEVERAGE	15709	19519	13,000	15,139	18,000	18,000
610-6304 FOOD	35564	44191	30,000	22,492	27,000	27,000
610-6305 LIQUOR	10783	13399	8,000	7,813	9,500	9,500
610-6306 LIQUOR TAX	0	0	10,000	0	0	0
610-6307 FOOD & BEVERAGE OTHER	7341	1215	1,000	380	500	1,000
610-6310 SUPPLIES	0	1000	1,000	4,782	5,600	4,100
TOTAL SUPPLIES	97,108	113,726	95,500	82,820	100,100	100,100

ACCT	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
EQUIPMENT						
610-6420 EQUIPMENT REPAIR	0	5000	2,000	1,083	1,500	1,500
610-6425 EQUIPMENT MAINTENANCE	0	3500	500	496	1,000	1,000
610-6450 NEW EQUIPMENT	0	0	1,000	1,437	7,500	1,000
610-6460 COMPUTER REPAIRS	0	0	1,000	1,000	1,000	1,000
610-6620 EQUIPMENT LEASE				2,685	3,200	4,300
TOTAL EQUIPMENT	0	8,500	4,500	6,701	14,200	8,800
MISCELLANEOUS						
610-6860 LICENSES & PERMITS			3,000	525	1,500	1,500
610-6975 MISCELLANEOUS	0	0	1,000	3,459	4,000	2,000
TOTAL MISCELLANEOUS	0	0	4,000	3,984	5,500	3,500
TOTAL FOOD AND BEVERAGE	116,219	290,644	261,805	203,737	260,362	234,007

FOOD AND BEVERAGE EXPENSES

PAYROLL

610-6110 SALARIES, FOOD & BEVERAGE 99,968 68,451 80,000 68,825

At the start of FY 2011-2012, we had 2 full time positions and 5 part time positions. We now have one full time position and 6 part time positions including the beverage cart girls. We anticipate the staffing to remain the same throughout FY 2012-2013 with the exception of adding a part time bar tender.

610-6120 TMRS 5,569 3,874 5,000 1,912

The FY 2011-2012 rate for TMRS is 8.37% of wages. The rate for FY 2012-2013 is 7.78%, making the weighted average for FY 2012-2013 7.93%.

610-6130 WORKERS COMPENSATION 745 9,416 1,392 1,207

For food and beverage workers, the current rate is 2.24 % of the gross wages. We have assumed the same rate for FY 2012-2013. FY 2011-2012 is being adjusted to reallocate these expenses.

610-6140 UNEMPLOYMENT COMP 504 1,271 1,280 1,023
 The current unemployment rate is 2.9% for FY 2012-2013 versus .8% for FY 2011-2012 on the first \$9,000 of wages.

ACCT	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
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610-6150 GROUP HEALTH INSURANCE 14,400 9,014 11,500 7,200
 The City currently pays \$600/month for employee coverage. We have instructed our insurance broker to make sure one of the plans he presents to us remains at or below \$600/month for employee only for next year.

610-6160 MEDICARE 1,489 1,145 1,400 1,029
 The Medicare rate is 1.45% of the gross wages.

610-6161 SOCIAL SECURITY/FICA 2,399 2,235 2,600 2,906
 We will need to pay Social Security on the part time help.

610-6165 OVERTIME/HOLIDAY 1,891 440 900 1,507
 In FY 2011-2012, we attempted to give employees a day off in lieu of the holiday or holiday pay. Given the number of holidays the golf course is open, (all but Thanksgiving and Christmas), it becomes very difficult to give days off. In FY 2012-2013, we anticipate paying holiday pay versus a day off in lieu of the holidays.

610-6170 CELL PHONE 840 490 490 0
 We no longer have any food and beverage employees that are required to carry cell phones.

610-6180 TIPS EARNED 6,416 14,000 11,006 16,000 16,000
 Where possible, we are required by the IRS to recognize and pay tips as a portion of the employee's salary. Current year projected is based on trends YTD with no change for FY 2012-2013.

TOTAL FOOD & BEVERAGE SALARY	6,416	150,144	141,805	107,342	120,562	101,607
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PROFESSIONAL SERVICES

610-6210 SALES & USE TAX 0 2500 2,500 0 2,500 2,500
 All sales and use tax for FY 2011-2012 is being paid out of the Pro Shop line. We anticipate the auditors will recode the portion attributable to food and beverage to this line.

610-5265 MIXED BEVERAGE TAX 12695 15774 13,500 2,891 17,500 17,500

The tax on liquor sales. Due to the delays in transferring the liquor license in FY 2011-2012, we have not been assigned a new tax number and the old number has been deleted. We anticipate these taxes being paid in a lump sum at the end of the year.

ACCT	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
TOTAL PROFESSIONAL SERVICES	12,695	18,274	16,000	2,891	20,000	20,000
SUPPLIES						
610-6301 BAR SUPPLIES	1105	1400	500	372	500	1,500
Non food items required to operate a bar facility. With the addition of the upstairs bar, we anticipate these costs to increase in FY 2012-2013.						
610-6302 BEER	26606	33002	32,000	31,842	39,000	39,000
FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
610-6303 BEVERAGE	15709	19519	13,000	15,139	18,000	18,000
FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
610-6304 FOOD	35564	44191	30,000	22,492	27,000	27,000
FY 2011-2012 projections based on prior year history with no change for FY 2012-2013.						
610-6305 LIQUOR	10783	13399	8,000	7,813	9,500	9,500
FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
610-6307 FOOD & BEVERAGE OTHER	7341	1215	1,000	380	500	1,000
Cleaning supplies, paper plates, napkins etc. FY 2011-2012 projections based on YTD actual with an increase for FY 2012-2013.						
610-6310 SUPPLIES	0	1000	1,000	4,782	5,600	4,100
Cleaning supplies, paper plates, napkins etc. FY 2011-2012 projections based on YTD actual with a decrease for FY 2012-2013. It would appear that this line and the one above it are being used the same way. We will investigate and potentially eliminate one or the other.						
TOTAL SUPPLIES	97,108	113,726	0 95,500	82,820	100,100	100,100
EQUIPMENT						
610-6420 EQUIPMENT REPAIR	0	5000	2,000	1,083	1,500	1,500
Repair of kitchen/restaurant equipment. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						

610-6425 EQUIPMENT MAINTENANCE 0 3500 500 496 1,000 1,000
 This line is used for ongoing items such as grease trap cleaning. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.

ACCT	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
610-6450 NEW EQUIPMENT	0	0	1,000	1,437	7,500	1,000

Purchase of new or replacement for the bar and restaurant area. We anticipate paying for the new equipment needed for the upstairs bar in FY 2011-2012 from this line.

610-6460 COMPUTER REPAIRS	0	0	1,000	1,000	1,000	1,000
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FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.

610-6620 EQUIPMENT LEASE				2,685	3,200	4,300
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We currently lease the ice machine and a beer cooler out of this line. We have added another ice machine in FY 2012-2013.

TOTAL EQUIPMENT	0	8,500	4,500	6,701	14,200	8,800
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MISCELLANEOUS

610-6860 LICENSES & PERMITS			3,000	525	1,500	1,500
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The costs of renewing our food and beverage and liquor permits. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.

610-6975 MISCELLANEOUS	0	0	1,000	3,459	4,000	2,000
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Miscellaneous expenses for food and beverage.

TOTAL MISCELLANEOUS	0	0	4,000	3,984	5,500	3,500
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TOTAL FOOD AND BEVERAGE	116,219	290,644	261,805	203,737	260,362	234,007
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ACCT	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
PRO SHOP/GOLF EXPENSES						
620-6110 SALARIES, PRO SHOP			257,602	181,206	210,000	242,784
620-6120 TMRS			15,006	10,662	13,000	13,974
620-6130 WORKERS COMPENSATION			5,830	3,770	3,835	4,257
620-6140 UNEMPLOYMENT COMP			1,007	2,766	2,770	3,393
620-6150 GROUP HEALTH INSURANCE			36,000	20,238	26,000	28,800
620-6160 MEDICARE			3,774	2,630	3,300	3,631
620-6161 SOCIAL SECURITY/FICA			5,444	3,300	4,500	6,156
620-6165 OVERTIME/HOLIDAY PAY			1,845	537	1,845	1,470
620-6170 CELL PHONE			840	840	840	1,260
620-6180 TIPS EARNED				879	1,500	1,500
620-6185 GOLF LESSONS				825	1,500	1,500
TOTAL PRO SHOP SALARIES		312,713	327,348	227,652	269,090	308,726
PROFESSIONAL SERVICES						
620-6175 CONTRACT SERVICES	0	0	3,720	382	2,000	2,000
620-6210 SALES & USE TAX		13500	13,500	33,016	35,000	35,500
620-6230 IRS PAYMENTS		0	0	0	0	0
620-6235 LEGAL & PROFESSIONAL	38308	3000	1,000	1,350	2,000	1,500
620-6240 SECURITY SERVICES	770	1500	1,100	0	1,100	1,100
620-6250 AUDIT EXPENSE	0	0	0	0	0	0
620-6260 ADVERTISING	72319	46000	20,000	17,169	18,000	14,000
TOTAL PROFESSIONAL SERVICES	111,397	64,000	39,320	51,917	58,100	54,100
SUPPLIES						
620-6300 MERCHANDISE	89705	111500	110,000	69,823	90,000	90,000
620-6310 SUPPLIES	1000	1000	1,000	5,680	6,500	5,000
620-6320 PRINTING	0	1000	1,500	625	1,500	1,500
620-6330 POSTAGE	311	500	500	99	500	500
620-6350 TOURNAMENT SUPPLIES	260	3300	1,000	207	500	500
620-6355 GREEN FEE REFUNDS		4500	4,500	0	0	0
620-6360 ELECTRIC	25000	35000	35,000	32,217	40,000	40,000
620-6365 WASTE DISPOSAL	2810	2375	3,000	4,478	5,500	3,000
620-6370 WATER	2852	2852	3,000	5,463	6,200	4,500
620-6375 NATURAL GAS	2318	2228	2,000	1,422	2,000	2,000
620-6380 TELEPHONE & CABLE	4750	5400	6,000	5,569	6,500	6,000
TOTAL SUPPLIES	129,006	169,655	167,500	125,583	159,200	153,000

ACCT	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
EQUIPMENT						
620-6415 RANGE BALLS/RENTAL CLUBS	0	10500	5,000	181	200	2,000
620-6421 CARTS R&M	7282	5882	11,000	2,642	3,000	3,000
620-6445 BUILDING MAINTENANCE	6800	17500	10,000	11,419	15,000	10,000
620-6450 NEW EQUIPMENT	1000	0	1,000	3,582	4,000	1,000
620-6460 COMPUTER REPAIRS	1023	770	2,500	11,061	12,500	2,500
TOTAL EQUIPMENT	16,105	34,652	29,500	28,885	34,700	18,500
CAPITAL EXPENSE						
620-6620 EQUIPMENT LEASE				619	1,300	0
620-6630 CART LEASE	72090	75000	73,000	54,271	71,000	71,000
620-6640 CAPITAL IMPROVEMENTS	135000	16000	10,000	2,504	5,000	10,000
620-6650 CAPITAL REPAIR	0	0	15,000	24,309	30,000	15,000
TOTAL CAPITAL EXPENSE	207,090	91,000	98,000	81,703	107,300	96,000
INSURANCE						
620-6710 ERRORS AND OMISSION	0	2622	7,394	9,937	9,937	7,394
620-6720 GENERAL LIABILITY	0	0	4,293	4,293	4,293	4,293
620-6750 PROPERTY INSURANCE	0	3777	4,000	2,623	2,623	2,623
620-6770 REAL PROPERTY	0	0	2,559	2,559	2,559	2,559
TOTAL INSURANCE	0	6,399	18,246	19,412	19,412	16,869
TRAINING						
620-6810 TRAINING	470	500	2,920	1,780	2,000	1,500
620-6820 NOTICES & PUBLICATIONS	2326	0	1,250	0	0	0
620-6850 DUES & MEMBERSHIPS	861	900	1,405	3,592	4,000	4,000
620-6860 LICENSES & PERMITS	5504	5500	250	2,475	3,250	3,500
TOTAL TRAINING	9,161	6,900	5,825	7,847	9,250	9,000
MISCELLANEOUS						
620-6940 TECHNOLOGY ENHANCEMENTS	0	0	500	3,172	3,300	500
620-6970 CREDIT CARD FEES	12676	22000	19,000	24,544	30,000	29,000
620-6975 MISCELLANEOUS	0	15000	3,000	-602	1,000	3,000
TOTAL MISCELLANEOUS	12,676	37,000	22,500	27,113	34,300	32,500
TOTAL PRO SHOP/GOLF EXPENSES	485,435	722,319	708,239	570,114	691,352	688,695

ACCT	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
620-6110 SALARIES, PRO SHOP			257,602	181,206	210,000	242,784
We have 5 full time people assigned to the pro shop for FY 2011-2012. This includes the Director of Golf, the First Assistant Golf Pro, the Second Assistant Golf Pro, two Counter people and one outside worker for cart preparation and delivery. We anticipate maintaining our staffing at current levels for FY 2012-2013.						
620-6120 TMRS			15,006	10,662	13,000	13,974
The FY 2011-2012 rate for TMRS is 8.37% of wages. The rate for FY 2012-2013 is 7.78%, making the weighted average for FY 2012-2013 7.93%.						
620-6130 WORKERS COMPENSATION			5,830	3,770	3,835	4,257
For pro shop workers, the current rate is 2.24 % of the gross wages. For administrative personnel it is .35%. We have assumed the same rates for FY 2012-2013.						
620-6140 UNEMPLOYMENT COMP			1,007	2,766	2,770	3,393
The current unemployment rate is 2.9% for FY 2012-2013 versus .8% for FY 2011-2012 on the first \$9,000 of wages.						
620-6150 GROUP HEALTH INSURANCE			36,000	20,238	26,000	28,800
The City currently pays \$600/month for employee coverage. We have instructed our insurance broker to make sure one of the plans he presents to us remains at or below \$600/month for employee only for next year.						
620-6160 MEDICARE			3,774	2,630	3,300	3,631
The Medicare rate is 1.45% of the gross wages.						
620-6161 SOCIAL SECURITY/FICA			5,444	3,300	4,500	6,156
We will need to pay social Security on the part time help.						
620-6165 OVERTIME/HOLIDAY PAY			1,845	537	1,845	1,470
In FY 2011-2012, we attempted to give employees a day off in lieu of the holiday or holiday pay. Given the number of holidays the golf course is open, (all but Thanksgiving and Christmas), it becomes very difficult to give days off. In FY 2012-2013, we anticipate paying holiday pay versus a day off in lieu of the holidays.						
620-6170 CELL PHONE			840	840	840	1,260
We have two individuals that are required to carry cell phones for FY 2012-2013.						

ACCT	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
620-6180 TIPS EARNED				879	1,500	1,500
Where possible, we are required by the IRS to recognize and pay tips as a portion of the employee's salary. Current year projected is based on trends YTD with no change for FY 2012-2013.						
620-6185 GOLF LESSONS				825	1,500	1,500
For tracking purposes, we try to run golf lessons through the pro shop. We then include the lesson fee as a part on the employee's salary.						
TOTAL PRO SHOP SALARIES		312,713	327,348	227,652	269,090	308,726
PROFESSIONAL SERVICES						
620-6175 CONTRACT SERVICES	0	0	3,720	382	2,000	2,000
This line is used for services outside the scope of our current employees. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
620-6210 SALES & USE TAX		13500	13,500	33,016	35,000	35,500
Sales taxes on all merchandise, food & beverage and rental income. In FY 2011-2012, we are paying all sales taxes out of this account. Current year projected is based on trends YTD with no change for FY 2012-2013.						
620-6235 LEGAL & PROFESSIONAL	38308	3000	1,000	1,350	2,000	1,500
Miscellaneous professionals utilized at the golf course. Pre Employment physicals.						
620-6240 SECURITY SERVICES	770	1500	1,100	0	1,100	1,100
Fees for security system at the clubhouse. Current year projections based on prior year history with no change for FY 2012-2013.						
620-6260 ADVERTISING	72319	46000	20,000	17,169	18,000	14,000
COST of promoting the course through local publications and outlets. Current year projected is based on trends YTD with a decrease for FY 2012-2013.						
TOTAL PROFESSIONAL SERVICES	111,397	64,000	39,320	51,917	58,100	54,100

ACCT	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
SUPPLIES						
620-6300 MERCHANDISE	89705	111500	110,000	69,823	90,000	90,000
Cost of Goods Sold in the pro shop. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
620-6310 SUPPLIES	1000	1000	1,000	5,680	6,500	5,000
Miscellaneous supplies for the pro shop. FY 2011-2012 projections based on YTD actual with a decrease for FY 2012-2013.						
620-6320 PRINTING	0	1000	1,500	625	1,500	1,500
FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
620-6330 POSTAGE	311	500	500	99	500	500
FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
620-6350 TOURNAMENT SUPPLIES	260	3300	1,000	207	500	500
Miscellaneous supplies for tournaments. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
620-6355 GREEN FEE REFUNDS		4500	4,500	0	0	0
Under our current policy, we do not refund green fees.						
620-6360 ELECTRIC	25000	35000	35,000	32,217	40,000	40,000
Cost of electricity for the clubhouse. Current year projected is based on trends YTD with no change for FY 2012-2013.						
620-6365 WASTE DISPOSAL	2810	2375	3,000	4,478	5,500	3,000
Cost of trash and grease trap service. FY 2011-2012 projections based on YTD actual with a decrease for FY 2012-2013.						
620-6370 WATER	2852	2852	3,000	5,463	6,200	4,500
Cost of fresh water to the club house. FY 2011-2012 projections based on YTD actual with a decrease for FY 2012-2013.						
620-6375 NATURAL GAS	2318	2228	2,000	1,422	2,000	2,000
FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						

ACCT	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
620-6380 TELEPHONE & CABLE	4750	5400	6,000	5,569	6,500	6,000
FY 2011-2012 projections based on YTD actual with a decrease for FY 2012-2013						
TOTAL SUPPLIES	129,006	169,655	167,500	125,583	159,200	153,000

EQUIPMENT

620-6415 RANGE BALLS/RENTAL CLUBS	0	10500	5,000	181	200	2,000
We bought new clubs and range balls in FY 2010-2011. We will not need to purchase any this year. We will need some additional range balls in FY 2012-2013.						
620-6421 CARTS R&M	7282	5882	11,000	2,642	3,000	3,000
Cost of repair and maintenance on the golf carts. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
620-6445 BUILDING MAINTENANCE	6800	17500	10,000	11,419	15,000	10,000
Building maintenance for golf club house. FY 2011-2012 projections based on YTD actual with a decrease for FY 2012-2013.						
620-6450 NEW EQUIPMENT	1000	0	1,000	3,582	4,000	1,000
FY 2011-2012 projections based on YTD actual with a decrease for FY 2012-2013.						
620-6460 COMPUTER REPAIRS	1023	770	2,500	11,061	12,500	2,500
We replaced computers and updated software in FY 2011-2012. We should only have minimal repairs in FY 2012-2013.						
TOTAL EQUIPMENT	16,105	34,652	29,500	28,885	34,700	18,500

CAPITAL EXPENSE

620-6620 EQUIPMENT LEASE				619	1,300	0
Lease on old carts. Carts will be purchased prior to FY 2012-2013.						
620-6630 CART LEASE	72090	75000	73,000	54,271	71,000	71,000
Annual cost to lease golf carts.						
620-6640 CAPITAL IMPROVEMENTS	135000	16000	10,000	2,504	5,000	10,000
Cost to improve club house amenities. In FY 2011-2012, we have redone the pro shop and the upstairs bar.						

ACCT	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
620-6650 CAPITAL REPAIR	0	0	15,000	24,309	30,000	15,000
Cost to do major repairs in the club house. Based on work performed in current year we anticipate reduced costs in FY 2012-2013						
TOTAL CAPITAL EXPENSE	207,090	91,000	98,000	81,703	107,300	96,000

INSURANCE

620-6710 ERRORS AND OMISSION	0	2622	7,394	9,937	9,937	7,394
Insurance for the golf course. FY 2011-2012 projections based on YTD actual with a decrease for FY 2012-2013.						
620-6720 GENERAL LIABILITY	0	0	4,293	4,293	4,293	4,293
Insurance for the golf course. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
620-6750 PROPERTY INSURANCE	0	3777	4,000	2,623	2,623	2,623
Insurance for the golf course. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
620-6770 REAL PROPERTY	0	0	2,559	2,559	2,559	2,559
Insurance for the golf course. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
TOTAL INSURANCE	0	6,399	18,246	19,412	19,412	16,869

TRAINING

620-6810 TRAINING	470	500	2,920	1,780	2,000	1,500
Training requirements to maintain and obtain PGA certifications. FY 2011-2012 projections based on YTD actual with a decrease for FY 2012-2013.						
620-6820 NOTICES & PUBLICATIONS	2326	0	1,250	0	0	0
We have no anticipated expenses in the current year and no budget for next year.						
620-6850 DUES & MEMBERSHIPS	861	900	1,405	3,592	4,000	4,000
PGA and Chamber of Commerce memberships. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
620-6860 LICENSES & PERMITS	5504	5500	250	2,475	3,250	3,500
License fees for golf course software. FY 2011-2012 projections based on YTD actual with an increase for FY 2012-2013.						

ACCT	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
TOTAL TRAINING	9,161	6,900	5,825	7,847	9,250	9,000

MISCELLANEOUS

620-6940 TECHNOLOGY ENHANCEMENTS 0 0 500 3,172 3,300 500
 We spent significant funds upgrading the computer systems and software in FY 2011-2012. We have reduced the proposed budget for FY 2012-2013 accordingly.

620-6970 CREDIT CARD FEES 12676 22000 19,000 24,544 30,000 29,000
 FY 2011-2012 projections based on YTD actual with a decrease for FY 2012-2013. We have contracted with a new provider of credit card services and we anticipate these fees to decrease slightly in FY 2012-2013 due to a renegotiated contract. .

620-6975 MISCELLANEOUS 0 15000 3,000 -602 1,000 3,000
 In addition to normal miscellaneous expenses, we are utilizing this account to clear carry over credit card charges. FY 2011-2012 projections based on YTD actual with an increase for FY 2012-2013.

TOTAL MISCELLANEOUS	12,676	37,000	22,500	27,113	34,300	32,500
TOTAL PRO SHOP/GOLF EXPENSES	485,435	722,319	708,239	570,114	691,352	688,695

GOLF COURSE MAINTENANCE EXPENSE

ACCT	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
630-6110 SALARIES, GC MAINTENANCE			275,320	219,285	270,000	285,640
630-6120 TMRS			24,116	18,067	23,000	24,650
630-6130 WORKERS COMPENSATION			6,582	4,161	7,072	5,284
630-6140 UNEMPLOYMENT COMP			853	2,794	2,800	3,043
630-6150 GROUP HEALTH INSURANCE			72,000	51,808	65,000	79,200
630-6160 MEDICARE			4,261	3,351	4,261	4,507
630-6161 SOCIAL SECURITY			1,032	552	1,032	0
630-6165 OVERTIME/HOLIDAY PAY			15,267	10,368	14,000	13,634
630-6170 CELL PHONE/CAR ALLOWANCE			3,250	2,625	3,250	3,250
TOTAL SALARIES GC MAINTENANCE		398,866	402,681	313,012	390,414	419,208
SUPPLIES						
630-6310 SUPPLIES	17395	6500	6,000	3,631	5,000	6,000
630-6335 CHEMICALS	40773	40000	50,000	47,267	60,000	70,000
630-6336 SAND		0	6,800	7,043	7,500	6,500
630-6340 SEED/SOD	5542	9000	2,500	3,235	5,000	5,000
630-6345 DÉCOR & BEAUTIFICATION	454	800	500	106	500	500
630-6360 ELECTRIC	52211	51612	50,000	35,420	47,000	50,000
630-6365 WASTE DISPOSAL	2810	2375	3,000	430	1,500	1,500
630-6370 WATER	2852	2852	3,000	435	2,000	2,000
630-6372 TRINITY WATER	16150	31500	30,000	23,045	32,000	32,000
TOTAL SUPPLIES	138,187	144,639	151,800	120,612	160,500	173,500

ACCT	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
PROFESSIONAL SERVICES						
630-6175 CONTRACT SERVICES		0	6,000	4,800	6,000	6,000
TOTAL PROFESSIONAL SERVICES		0	6,000	4,800	6,000	6,000
EQUIPMENT						
630-6420 EQUIPMENT REPAIR	13454	13056	8,000	10,634	13,000	13,000
630-6422 GOLF COURSE	7892	10956	2,700	3,854	2,700	2,700
630-6423 IRRIGATION	3378	2530	7,500	7,563	8,000	6,000
630-6425 EQUIPMENT MAINTENANCE	0	3500	5,000	7,292	8,300	5,000
630-6426 MAINTENANCE AGREEMENTS	0	0	0	575	600	600
630-6430 EQUIPMENT RENTAL	0	6500	1,000	182	1,000	1,000
630-6450 NEW EQUIPMENT	12160	0	5,500	4,061	5,500	3,000
630-6460 COMPUTER REPAIRS	0	0	500	500	500	500
630-6470 SMALL TOOLS	1594	1200	1,200	1,200	1,500	1,500
TOTAL EQUIPMENT	38,478	37,742	31,400	35,861	41,100	33,300
VEHICLE EXPENSE						
630-6510 GASOLINE	26512	26200	24,000	16,013	22,000	22,000
630-6520 VEHICLE MAINTENANCE	0	0	1,000	0	0	0
TOTAL VEHICLE MAINT	26,512	26,200	25,000	16,013	22,000	22,000
CAPITAL EXPENSE						
630-6620 EQUIPMENT LEASE	138284	139000	120,000	99,038	116,000	101,000
630-6640 CAPITAL IMPROVEMENTS	31233	20000	15,000	72,400	73,000	25,000
630-6650 CAPITAL REPAIR	0	0	15,000	15,522	16,000	30,000
TOTAL CAPITAL EXPENSE	169,517	159,000	150,000	186,960	205,000	156,000

ACCT	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
INSURANCE						
630-6740 EQUIPMENT INSURANCE	38308	7631	4,396	4,396	4,396	4,396
630-6760 MOBILE EQUIP		3163	4,409	4,409	4,409	4,409
TOTAL INSURANCE	38,308	10,794	8,805	8,805	8,805	8,805
TRAINING						
630-6810 TRAINING	470	500	500	654	700	1,000
630-6820 NOTICES & PUBLICATIONS	2326	0	1,250	0	0	0
630-6850 DUES & MEMBERSHIPS	861	900	1,250	425	1,000	1,000
630-6860 LICENSES & PERMITS	5504	5500	3,250	57	1,000	1,000
TOTAL TRAINING	9,161	6,900	6,250	1,136	2,700	3,000
MISCELLANEOUS						
630-6960 UNIFORMS	4286	2500	2,500	4,367	4,500	6,000
630-6975 MISCELLANEOUS	0	0	4,000	1,809	2,500	2,500
TOTAL MISCELLANEOUS	4,286	2,500	6,500	6,176	7,000	8,500
TOTAL GOLF COURSE MAINT EXP	424,449	786,641	788,436	693,374	843,519	830,313

GOLF COURSE MAINTENANCE PAYROLL

630-6110 SALARIES, GC MAINTENANCE 275,320 219,285 270,000 285,640
 We have ten full time employees and two to four seasonal employees in the FY 2011-2012 budget. We anticipate the work force to remain constant in FY 2012-2013.

630-6120 TMRS 24,116 18,067 23,000 24,650
 The FY 2011-2012 rate for TMRS is 8.37% of wages. The rate for FY 2012-2013 is 7.78%, making the weighted average for FY 2012-2013 7.93%.

ACCT	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
620-6130 WORKERS COMPENSATION For golf maintenance workers, the current rate is 2.24 % of the gross wages. We have assumed the same rates for FY 2012-2013.			5,830	3,770	3,835	4,257
620-6140 UNEMPLOYMENT COMP The current unemployment rate is 2.9% for FY 2012-2013 versus .8% for FY 2011-2012 on the first \$9,000 of wages.			1,007	2,766	2,770	3,393
630-6150 GROUP HEALTH INSURANCE The City currently pays \$600/month for employee coverage. We have instructed our insurance broker to make sure one of the plans he presents to us remains at or below \$600/month for employee only for next year.			72,000	51,808	65,000	79,200
630-6160 MEDICARE The Medicare rate is 1.45% of the gross wages.			4,261	3,351	4,261	4,507
630-6161 SOCIAL SECURITY We will need to pay Social Security on the part time help.			1,032	552	1,032	0
630-6165 OVERTIME/HOLIDAY PAY In FY 2011-2012, we attempted to give employees a day off in lieu of the holiday or holiday pay. Given the number of holidays the golf course is open, (all but Thanksgiving and Christmas), it becomes very difficult to give days off. In FY 2012-2013, we anticipate paying holiday pay versus a day off in lieu of the holidays.			15,267	10,368	14,000	13,634
630-6170 CELL PHONE/CAR ALLOWANCE We give the golf course superintendant a car allowance to use his personal pickup truck for golf course business.			3,250	2,625	3,250	3,250
TOTAL SALARIES GC MAINTENANCE		398,866	402,681	313,012	390,414	419,208
SUPPLIES						
630-6310 SUPPLIES FY 2011-2012 projections based on YTD actual with an increase for FY 2012-2013.	17395	6500	6,000	3,631	5,000	6,000

ACCT	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
630-6335 CHEMICALS	40773	40000	50,000	47,267	60,000	70,000
We have increased the level of maintenance on the course and have added an injection system our irrigation system to allow injection of a surfactant to increase the efficiency of our irrigation water thus reducing the amount of water required. We anticipate a further increase in maintenance activities in FY 2012-2013.						
630-6336 SAND		0	6,800	7,043	7,500	6,500
Sand for both sand trap maintenance and for top dressing the greens. We are improving our greens by increasing the number of times we aerate them. Each time we aerate, we top dress the greens.						
630-6340 SEED/SOD	5542	9000	2,500	3,235	5,000	5,000
FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
630-6345 DÉCOR & BEAUTIFICATION	454	800	500	106	500	500
Funds utilized to improve the aesthetics around the clubhouse. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
630-6360 ELECTRIC	52211	51612	50,000	35,420	47,000	50,000
Cost of electricity at the maintenance barn and facilities on the golf course. FY 2011-2012 projections based on prior year history with an increase for FY 2012-2013.						
630-6365 WASTE DISPOSAL	2810	2375	3,000	430	1,500	1,500
Trash pickup at the maintenance barn. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
630-6370 WATER	2852	2852	3,000	435	2,000	2,000
Fresh water usage at the maintenance barn. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
630-6372 TRINITY WATER	16150	31500	30,000	23,045	32,000	32,000
Irrigation water for the golf course purchased from the TRWD. FY 2011-2012 projections based on prior year history with no change for FY 2012-2013.						
TOTAL SUPPLIES	138,187	144,639	151,800	120,612	160,500	173,500

PROFESSIONAL SERVICES

630-6175 CONTRACT SERVICES		0	6,000	4,800	6,000	6,000
Funds to pay for outside contractors such as aerification. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						

ACCT	ACTUAL 2010	ACTUAL 2011	ADOPTED 2012	YTD 07/31/2012	PROJECTED 2012	PROPOSED 2013
TOTAL PROFESSIONAL SERVICES		0	6,000	4,800	6,000	6,000
EQUIPMENT						
630-6420 EQUIPMENT REPAIR	13454	13056	8,000	10,634	13,000	13,000
Repair of existing golf course maintenance equipment. FY 2011-2012 projections based on prior year history with no change for FY 2012-2013.						
630-6422 GOLF COURSE	7892	10956	2,700	3,854	2,700	2,700
Repair to the golf course such as cart paths bridges, and signage. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
630-6423 IRRIGATION	3378	2530	7,500	7,563	8,000	6,000
Maintenance of the golf course irrigation system. FY 2011-2012 projections based on YTD through July with a decrease for FY 2012-2013.						
630-6425 EQUIPMENT MAINTENANCE	0	3500	5,000	7,292	8,300	5,000
Maintenance of existing equipment. It appears Equipment Repair and Equipment Maintenance are being utilized interchangeably. FY 2011-2012 projections based on YTD through July with a decrease for FY 2012-2013.						
630-6426 MAINTENANCE AGREEMENTS	0	0	0	575	600	600
Maintenance of the software program at the maintenance building. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
630-6430 EQUIPMENT RENTAL	0	6500	1,000	182	1,000	1,000
Funds for rental of equipment for specialty work.						
630-6450 NEW EQUIPMENT	12160	0	5,500	4,061	5,500	3,000
Purchase of noncapital equipment such as chain saws and weed eaters. FY 2011-2012 projections based on YTD actual with a decrease for FY 2012-2013.						
630-6460 COMPUTER REPAIRS	0	0	500	500	500	500
FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
630-6470 SMALL TOOLS	1594	1200	1,200	1,200	1,500	1,500
Hand tools for the repair of equipment and the course. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
TOTAL EQUIPMENT	38,478	37,742	31,400	35,861	41,100	33,300

VEHICLE EXPENSE

ACCT	ACTUAL 2,010	ACTUAL 2011	ADOPTED 2012	YTD 6-30-12	PROJECTED 2,012	PROPOSED 2,013
630-6510 GASOLINE	26512	26200	24,000	16,013	22,000	22,000
Fuel for the maintenance equipment. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.						
630-6520 VEHICLE MAINTENANCE	0	0	1,000	0	0	0
General vehicle maintenance for non mowing equipment such as the carry-alls.						
TOTAL VEHICLE MAINT	26,512	26,200	25,000	16,013	22,000	22,000

CAPITAL EXPENSE

630-6620 EQUIPMENT LEASE	138284	139000	120,000	99,038	116,000	101,000
We lease the majority of our specialty golf course maintenance equipment such as our green and fairway mowers. FY 2011-2012 projections based on YTD actual with a reduction based on new lease terms for FY 2012-2013.						
630-6640 CAPITAL IMPROVEMENTS	31233	20000	15,000	72,400	73,000	25,000
We have two capital improvement projects on the golf course. Our initial plan was to build a nursery green in the current fiscal year and reconfigure two holes by adding new tee boxes and rerouting/building a couple of hundred feet of new cart path. By consolidating these projects under the same contract in the current fiscal year, we were able to save approximately \$7,000. For FY 2012-2013, we will be doing additional capital improvements to the course.						
630-6650 CAPITAL REPAIR	0	0	15,000	15,522	16,000	30,000
A portion of the current capital improvements can be allocated to this line in FY 2011-2012. For FY 2012-2013, we are planning to replace the feed line that goes from our irrigation pond into the pump house. Preliminary estimates on the cost of this repair range from \$30,000 to \$40,000.						
TOTAL CAPITAL EXPENSE	169,517	159,000	150,000	186,960	205,000	156,000

INSURANCE

630-6740 EQUIPMENT INSURANCE	38308	7631	4,396	4,396	4,396	4,396
Insurance on the equipment and facilities at the maintenance barn.						
630-6760 MOBILE EQUIP		3163	4,409	4,409	4,409	4,409
Insurance on the golf course maintenance equipment.						
TOTAL INSURANCE	38,308	10,794	8,805	8,805	8,805	8,805

TRAINING

	ACTUAL 2,010	ACTUAL 2011	ADOPTED 2012	YTD 6-30-12	PROJECTED 2,012	PROPOSED 2,013
ACCT						
630-6810 TRAINING Funds for training of our maintenance crew.	470	500	500	654	700	1,000
630-6820 NOTICES & PUBLICATIONS Not used in FY 2011-2012, not budgeted in FY 2012-2013.	2326	0	1,250	0	0	0
630-6850 DUES & MEMBERSHIPS PGA dues for our staff. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.	861	900	1,250	425	1,000	1,000
630-6860 LICENSES & PERMITS FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.	5504	5500	3,250	57	1,000	1,000
TOTAL TRAINING	9,161	6,900	6,250	1,136	2,700	3,000

MISCELLANEOUS

630-6960 UNIFORMS Uniforms for the maintenance crew. FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.	4286	2500	2,500	4,367	4,500	6,000
630-6975 MISCELLANEOUS FY 2011-2012 projections based on YTD actual with no change for FY 2012-2013.	0	0	4,000	1,809	2,500	2,500
TOTAL MISCELLANEOUS	4,286	2,500	6,500	6,176	7,000	8,500
TOTAL GOLF COURSE MAINT EXP	424,449	786,641	788,436	693,374	843,519	830,313
TOTAL HAWKS CREEK GOLF BUDGET	1,026,103	1,799,604	1,758,480	1,467,225	1,795,233	1,753,015
NET REVENUE	407,502	-109,498	-1,500	-139,982	0	0