

# CITY OF WESTWORTH VILLAGE

## FY 2014-2015 BUDGET



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## FY 2014-2015 PROPOSED BUDGET

<b>GENERAL FUND</b>							
REVENUE	2,600,993	3,104,375	3,144,463	3,114,732	2,227,662	3,191,726	3,246,177
EXPENSES	<u>2,688,458</u>	<u>3,219,898</u>	<u>2,739,986</u>	<u>3,114,555</u>	<u>2,406,909</u>	<u>3,125,547</u>	<u>3,242,663</u>
NET REVENUE	-87,465	-115,522	404,477	177	-179,248	66,179	3,514
<b>WATER FUND</b>							
REVENUE	910,031	1,034,920	1,084,970	1,110,140	903,029	1,073,040	1,099,940
EXPENSES	<u>811,296</u>	<u>856,683</u>	<u>1,139,991</u>	<u>1,216,718</u>	<u>627,213</u>	<u>1,073,451</u>	<u>1,165,544</u>
NET REVENUE	98,735	178,238	-55,021	-106,578	275,816	-411	-65,604
<b>CRIME CONTROL DISTRICT</b>							
REVENUE	446,580	457,785	466,780	475,100	396,964	477,613	480,100
EXPENSES	<u>416,232</u>	<u>554,630</u>	<u>457,451</u>	<u>501,246</u>	<u>441,138</u>	<u>515,126</u>	<u>475,112</u>
NET REVENUE	30,347	-96,845	9,329	-26,146	-44,174	-37,513	4,988
<b>CAPITAL PROJECTS FUND</b>							
REVENUE	1,900,256	798,515	6,632,955	111,719	10,049	172,519	111,719
EXPENSES	<u>927,071</u>	<u>1,774,014</u>	<u>2,279,597</u>	<u>1,760,248</u>	<u>1,339,842</u>	<u>1,702,555</u>	<u>1,160,000</u>
NET REVENUE	973,185	-975,499	4,353,358	-1,648,529	-1,329,793	-1,530,036	-1,048,281
<b>DEBT SERVICE FUND</b>							
REVENUE	439,995	396,399	1,147,508	526,894	607,964	688,744	694,389
EXPENSES	<u>457,700</u>	<u>417,584</u>	<u>413,589</u>	<u>800,257</u>	<u>208,961</u>	<u>800,256</u>	<u>805,589</u>
NET REVENUE	-17,705	-21,185	733,919	-273,363	399,003	-111,512	-111,200
<b>GOLF COURSE FUND</b>							
REVENUE	1,522,408	1,552,499	1,707,941	1,839,500	1,322,645	2,269,626	2,075,374
EXPENSES	<u>-277,196</u>	<u>-45,118</u>	<u>95,987</u>	<u>-1,832</u>	<u>-763,143</u>	<u>2,394,416</u>	<u>2,001,677</u>
NET REVENUE	1,799,604	1,597,617	1,611,955		2,085,788	-124,790	73,697
<b>STREET MAINTENANCE FUND*</b>							
REVENUE	223,682	230,876	245,116	237,500	198,563	238,760	240,000
EXPENSES	<u>104,536</u>	<u>223,015</u>	<u>229,559</u>	<u>240,194</u>	<u>124,581</u>	<u>243,840</u>	<u>246,697</u>
NET REVENUE	119,146	7,861	15,557	-2,694	73,982	-5,080	-6,697
<b>WRA FUND</b>							
REVENUE	1,905,269	1,670,034	1,258,391	304,901	113,055	1,567,186	305,000
EXPENSES	<u>1,343,275</u>	<u>1,539,101</u>	<u>1,643,405</u>	<u>583,157</u>	<u>286,612</u>	<u>718,210</u>	<u>653,790</u>
NET REVENUE	561,993	130,932	-385,015	-278,256	-173,556	848,976	-348,790
<b>TOTAL ALL FUNDS</b>							
REVENUE	9,949,213	9,245,403	15,688,124	7,720,486	5,779,930	9,679,215	8,252,699
EXPENSES	<u>6,471,373</u>	<u>8,539,807</u>	<u>8,999,565</u>	<u>8,214,542</u>	<u>4,672,112</u>	<u>10,573,400</u>	<u>9,751,072</u>
NET REVENUE	3,477,840	705,597	6,688,559	-494,055	1,107,818	-894,186	-1,498,373

\*Contained in General Fund in FY 20

## **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 Fund Revenue for FY 2013-2014 is \$3,191,726. This amount is \$76,994 more than was budgeted. The additional revenue is the result of the payment from the HC Apartments of \$72,866 and revenue from the sale of surplus fire department assets (estimated at \$100,000) which were not built into the budget. Were it not for these payments, we would have been short on are revenue for FY 2013-2014. The shortage is primarily attributable to three areas, building permits which are projected to come in \$38,200 under budget, Court Fines and Fees which are projected to come in \$53,000 under budget and we are going to transfer \$50,000 less than budgeted from the Water Fund to the General Fund. Due to some unexpected vacancies in the police force, we have been unable to implement the Warrant Officer program causing our Court revenue to be low. With respect to building permits, we had anticipated at least one more commercial permit to be processed in FY 2013-2014. It now appears it will be FY 2014-2015 before we see any additional commercial permits. We expect FY 2014-2015 to be a good year for permit revenue however, we have been very conservative on permit revenue for FY 2014-2015. We are anticipating an increase in revenue of approximately \$34,000 from Ad Valorem taxes and an increase of \$10,000 in sales tax revenue. We have included the tax equivalent payment from the apartments but not the catch up payment which we believe we will receive. Additionally, there are no gas well royalties included in the budget which will be added by the auditors. We anticipate \$1,400,000 in gas royalties in FY 2013-2014 and probably \$700,000 in FY 2014-2015.

We are projecting Ad Valorem tax revenue of \$420,000 in FY 2013-2014 at a tax rate of \$.239/\$100 of value. The certified taxable value from Tarrant Appraisal District came in at approximately \$185,000,000 which produces a General Fund revenue of \$443,175 in FY 2014-2015. At this point, we do not anticipate any reconfiguration in the split of the tax rate between Debt Service and General fund. The total revenue for FY 2014-2015 is budgeted at \$3,246,177.

**CITY OF WESTWORTH VILLAGE  
FY 2014-2015 GENERAL REVENUE BUDGET**

ACCT	REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
	<b>FRANCHISE FEES</b>							
5110	WASTE COLLECTION	6,996	12,223	10,886	11,000	9,991	11,000	11,000
5120	ELECTRIC	244,737	228,919	315,456	240,000	115,132	250,000	265,000
5130	GAS	20,634	17,612	15,070	20,000	18,694	18,694	19,000
5140	TELECOM	29,333	24,518	32,732	32,000	23,480	32,000	32,000
5145	CELL TOWER LEASE	17,856	18,392	17,341	18,900	17,862	18,900	19,500
5150	CHARTER CABLE	29,413	19,678	18,405	19,500	16,054	19,500	19,500
5162	TOWING	12,660	10,980	13,580	13,000	9,980	13,000	13,000
5180	WATER/SEWER	43,910	34,679	39,898	39,000	4,395	40,000	40,000
	<b>TOTAL FRANCHISE FEES</b>	<b>405,539</b>	<b>367,000</b>	<b>463,369</b>	<b>393,400</b>	<b>215,588</b>	<b>403,094</b>	<b>419,000</b>
	<b>PERMIT FEES</b>							
5210	BUILDING	34,753	104,980	186,904	85,000	26,948	50,000	70,000
5220	MECHANICAL	1,426	3,635	22,272	3,000	519	1,500	3,000
5225	GREASE TRAP FEES		0	6,188	7,000	6,024	7,000	7,000
5230	ELECTRICAL	4,050	3,828	24,136	4,000	1,605	2,000	4,000
5240	PLUMBING	3,704	3,960	25,618	4,000	2,374	3,000	4,000
5261	CO	3,650	3,300	3,525	3,000	2,650	3,000	3,000
5262	PLAT FEES	600	1,133	6,137	2,000	200	800	2,000
5264	PLAN REVIEW	18,575	7,046	59,053	7,500	9,506	10,000	7,500
5268	GAS WELL	3,000	26,250	0	0	0	0	0
5275	GARAGE SALE/MISC	3,077	3,055	1,790	2,000	1,190	2,000	2,000
5280	SOLICITOR PERMIT			75	100	75	100	100
	<b>TOTAL PERMIT FEES</b>	<b>72,835</b>	<b>157,187</b>	<b>370,847</b>	<b>117,600</b>	<b>51,090</b>	<b>79,400</b>	<b>102,600</b>
5290	HC APARTMENT PAYMENTS			70,427	0	72,866	72,866	90,000
5300	AD VALOREM TAX	318,143	338,144	370,847	431,648	418,449	420,000	443,175
	FY 2013-2014 IS BASED ON \$178,513,835 @ \$.239; FY 2014-2015 based on 185,500,000 @ \$.239							
	<b>SALES TAX</b>							
5310	GENERAL SALES TAX	894,683	923,478	940,437	945,000	794,240	950,000	960,000
5311	WRA 380 GRANT OFFSET	-59,788	-\$56,740	-\$55,552	-\$57,000	-47,534	-\$54,500	-\$54,000
5320	ECON. DEV. SALES TAX	223,683	230,876	235,116	237,500	198,566	238,760	241,147
5322	ECON. DEV. CORP OFFSET	-223,683	230,876	-235,116	0	0	0	0
5323	STREET MAINT. SALES TAX	223,683	0	0	0	0	0	0
5325	MIXED BEVERAGE TAX	8,195	6,238	6,190	6,800	11,009	11,009	9,000
	<b>TOTAL SALES TAX</b>	<b>1,066,774</b>	<b>1,334,728</b>	<b>891,076</b>	<b>1,132,300</b>	<b>956,282</b>	<b>1,145,269</b>	<b>1,156,147</b>

ACCT	REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
	<b>ADDITIONAL REVENUE</b>							
5400	WATER DEPT DISBURSEMENT	50,000	150,000	150,000	150,000	0	100,000	150,000
5405	CCPD DISBURSEMENT	10,000	10,000	10,000	10,000	0	10,000	10,000
5410	INTEREST INCOME	2,484	388	394	500	186	500	500
5415	CDARS INTEREST	2,378	9,318	0	5,000	878	5,000	5,000
5500	HCGC DISBURSEMENT	0	0	0	0	0	0	10,000
5420	STREET MAINT/STORM WATER DISBURSEMENT		13200	13,200	23,200	0	23,200	23,200
	<b>TOTAL ADDITIONAL REVENUE</b>	<b>64,862</b>	<b>182,906</b>	<b>173,594</b>	<b>188,700</b>	<b>1,065</b>	<b>138,700</b>	<b>198,700</b>
	<b>COURT FINES &amp; FEES</b>							
5620	FINES	291,232	301,104	302,774	352,000	218,756	260,000	352,000
5630	ADMIN FEES	14,819	13,113	14,721	15,000	10,322	14,000	15,000
5640	CAPIAS FEES/WARRANTS	29787.65	30,640	35,313	40,000	35,001	40,000	40,000
5645	CONTRACT COURT FEES	0	14,205	21,240	21,180	15,885	21,180	21,180
5650	CHILD SAFETY	1,431	189	76	150	50	150	150
5652	COURT-TIME PAY (CITY)	3,738	2,514	1,711	2,400	1,027	2,400	2,400
5653	COURT-TIME PAY (COURT)	1,031	687	561	600	301	600	600
5654	COURT-FTA (CITY)	112	167	152	80	40	80	80
5665	COURT SECURITY/WARRANT OFFICER	10,329	5,897	6,566	20,000	0	20,000	15,000
	<b>TOTAL COURT FINES &amp; FEES</b>	<b>352,479</b>	<b>368,516</b>	<b>383,115</b>	<b>451,410</b>	<b>281,382</b>	<b>358,410</b>	<b>446,410</b>
	<b>MISC POLICE REVENUE</b>							
5800	LEOSE ALLOCATION	1,427	0	0	0	1,487	1,487	0
5805	POLICE ASSET FORFEITURE	0	0	24	0	0	0	0
5810	CONTRACT SERVICES	25,752	44,000	45,000	45,000	38,833	45,000	45,000
	<b>TOTAL MISC POLICE REVENUE</b>	<b>27,179</b>	<b>44,000</b>	<b>45,024</b>	<b>45,000</b>	<b>40,320</b>	<b>46,487</b>	<b>45,000</b>
	<b>DONATIONS</b>							
5850	POLICE	150	150	666	0	200	0	0
5865	LIBRARY	0	0	0	0	0	0	0
5870	FIRE DEPARTMENT	7,650	7,650	12,696	7,500	17,380	19,255	0
	<b>TOTAL DONATIONS</b>	<b>7,800</b>	<b>7,800</b>	<b>13,361</b>	<b>7,500</b>	<b>17,580</b>	<b>19,255</b>	<b>0</b>
	<b>MISCELLANEOUS REVENUE</b>							
5900	MISC REVENUE	969	7,329	26,436	76,328	170,857	172,000	5,500
5900-01	JAIL USAGE	0	2,233	1,096	1,200	1,796	1,800	1,200
5900-02	ACCIDENT REPORTS	531	394	536	500	308	500	500
5900-03	PET REGISTRATION	232	275	226	300	80	300	300
5940	COURT TECHNOLOGY	940	7,864	8,750	10,645	0	10,645	12,645
	<b>TOTAL MISC REVENUE</b>	<b>2,672</b>	<b>18,095</b>	<b>37,044</b>	<b>88,973</b>	<b>173,041</b>	<b>185,245</b>	<b>20,145</b>
5920	<b>WRA DISTRIBUTION</b>	<b>282,711</b>	<b>286,000</b>	<b>325,760</b>	<b>258,201</b>	<b>0</b>	<b>323,000</b>	<b>325,000</b>
	<b>TOTAL GENERAL REVENUE</b>	<b>2,600,993</b>	<b>3,104,375</b>	<b>3,144,463</b>	<b>3,114,732</b>	<b>2,227,662</b>	<b>3,191,726</b>	<b>3,246,177</b>

## FRANCHISE FEES

ACCT	REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
5110	WASTE COLLECTION	6,996	12,223	10,886	11,000	9,991	11,000	11,000

WASTE COLLECTION is the fee paid by Progressive trash collection for the right to provide service to the City. The amount is a percentage of the total revenue received by Progressive. The projected and proposed amounts are based on YTD actual with no change for FY 2014-2015.

5120	ELECTRIC	244,737	228,919	315,456	240,000	115,132	250,000	265,000
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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 an increase based on new construction for FY 2014-2015.

5130	GAS	20,634	17,612	15,070	20,000	18,694	18,694	19,000
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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 2014-2015 based on increased users in 2015.

5140	TELECOM	29,333	24,518	32,732	32,000	23,480	32,000	32,000
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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 amounts are based on YTD actual with no change next year.

5145	CELL TOWER LEASE	17,856	18,392	17,341	18,900	17,862	18,900	19,500
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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 amounts are based on YTD actual with the appropriate increases for the May rate increase.

5150	CHARTER CABLE	29,413	19,678	18,405	19,500	16,054	19,500	19,500
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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 amounts are based on YTD actual with no change for next year.

5162	TOWING	12,660	10,980	13,580	13,000	9,980	13,000	13,000
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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 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
5180	WATER/SEWER	43,910	34,679	39,898	39,000	4,395	40,000	40,000
<b>TOTAL FRANCHISE FEES</b>		<b>405,539</b>	<b>367,000</b>	<b>463,369</b>	<b>393,400</b>	<b>215,588</b>	<b>403,094</b>	<b>419,000</b>

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 no change for next year.

### PERMIT FEES

5210	BUILDING	34,753	104,980	186,904	85,000	26,948	50,000	70,000
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Current year permit revenue is expected to come in under budget. We do have several things in very early stages of development planning. While this year was down, I expect next year to significantly exceed the current year.

5220	MECHANICAL	1,426	3,635	22,272	3,000	519	1,500	3,000
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MECHANICAL permits are primarily for heating and air condition installations. Current year revenue is projected to come under budget. We anticipate more construction in the FY 2014-2015 year.

5225	GREASE TRAP FEES		0	6,188	7,000	6,024	7,000	7,000
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Beginning in FY 2012-2013 we contracted with the City of Fort Worth to perform required Grease Trap inspections on all food providing establishments in our City. All fees collected are passed through to Fort Worth.

5230	ELECTRICAL	4,050	3,828	24,136	4,000	1,605	2,000	4,000
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ELECTRICAL permits are for any electrical work being done in the City. Current year revenue is projected to come under budget. We anticipate more construction in the FY 2014-2015 year.

5240	PLUMBING	3,704	3,960	25,618	4,000	2,374	3,000	4,000
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PLUMBING permits are for any plumbing working being done in the City. Current year revenue is projected to come under budget. We anticipate more construction in the FY 2014-2015 year.

5261	CO	3,650	3,300	3,525	3,000	2,650	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 2014-2015.

5262	PLAT FEES	600	1,133	6,137	2,000	200	800	2,000
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A fee required whenever a tract of land is originally platted or replatted. We are going to come in under budget in FY 2013-2014, but anticipate additional replatting in FY 2014-2015.

ACCT	REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
5264	PLAN REVIEW	18,575	7,046	59,053	7,500	9,506	10,000	7,500

Plan review occurs whenever new construction or major remodeling is occurring. Current year projected revenue is based on YTD. FY 2014-2015 is based on prior year histories.

5268	GAS WELL	3,000	26,250	0	0	0	0	0
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Given the current gas well drilling activity, we do not anticipate any new wells in the current year or next year.

5275	GARAGE SALE/MISC	3,077	3,055	1,790	2,000	1,190	2,000	2,000
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Garage sales/misc, the projected and proposed are based on YTD actual with no change for next year.

5280	SOLICITOR PERMIT			75	100	75	100	100
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Fee charged to allow a vendor to sell in our City.

<b>TOTAL PERMIT FEES</b>		<b>72,835</b>	<b>157,187</b>	<b>370,847</b>	<b>117,600</b>	<b>51,090</b>	<b>79,400</b>	<b>102,600</b>
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### AD VALOREM TAX

5290	HC APARTMENT PAYMENTS			70,427	0	72,866	72,866	90,000
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Annual service fee paid by the Hawks Creek Apartment complex. In FY 2013-2014 the fee includes an amount of approximately \$73,000 for back fees. In FY 2014-2015 the budget represents an amount approximately equal to what the real estate taxes would be.

5300	AD VALOREM TAX	318,143	338,144	370,847	431,648	418,449	420,000	443,175
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Revenue from AD VALOREM TAX (Property Tax) is projected to come in slightly under budget in FY 2013-2014. The property valuation within the City increased by approximately 7 million dollars for FY 2014-2015. Our General Fund tax revenues are anticipated to increase by \$23,000 over the FY 2013-2014 projected. Our General Fund Ad Valorem tax rate for FY 2014-2015 is proposed at \$.239/\$100.

### SALES TAX

5310	GENERAL SALES TAX	894,683	923,478	940,437	945,000	794,240	950,000	960,000
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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 2014-2015.

5311	WRA 380 GRANT OFFSET	-59,788	-\$56,740	-\$55,552	-\$57,000	-47,534	-\$54,500	-\$54,000
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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 a slight decrease for FY 2014-2015

ACCT	REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
5320	ECON. DEV. SALES TAX	223,683	230,876	235,116	237,500	198,566	238,760	241,147
<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 an increase in FY 2014-2015.</p>								
5322	ECON. DEV. CORP OFFSET	-223,683	230,876	-235,116	0	0	0	0
<p>Following the auditors recommendation, this line was moved to an expense live versus a negative revenue line. It will appear in Administration expenses.</p>								
5323	STREET MAINT. SALES TAX	223,683	0	0	0	0	0	0
<p>Following the auditors recommendation, this line was moved to the Street Fund Maintenance budget which appears on a separate sheet.</p>								
5325	MIXED BEVERAGE TAX	8,195	6,238	6,190	6,800	11,009	11,009	9,000
<p>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 a decrease in FY 2014-2015.</p>								
<b>TOTAL SALES TAX</b>		<b>1,066,774</b>	<b>1,334,728</b>	<b>891,076</b>	<b>1,132,300</b>	<b>956,282</b>	<b>1,145,269</b>	<b>1,156,147</b>

### ADDITIONAL REVENUE

5400	WATER DEPT DISBURSEMENT	50,000	150,000	150,000	150,000	0	100,000	150,000
<p>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. As a result of HC Apartment payments, we anticipate transferring \$100,000 in the current year. We are budgeting \$150,000 for FY 2014-2015.</p>								
5405	CCPD DISBURSEMENT	10,000	10,000	10,000	10,000	0	10,000	10,000
<p>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.</p>								
5410	INTEREST INCOME	2,484	388	394	500	186	500	500
<p>Interest earned on deposits in the General Fund accounts. The projected and proposed amounts are based on YTD actual with no change in FY 2014-2015.</p>								
5415	CDARS INTEREST	2,378	9,318	0	5,000	878	5,000	5,000
<p>Interest earned on CD's placed through Worthington National bank. The interest on CD's is declining when compared to our interest rate at Wells Fargo. We will transfer these funds to Wells Fargo.</p>								

ACCT	REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
5500	HCGC DISBURSEMENT	0	0	0	0	0	0	10,000

Based on discussions with the finance committee, this line has been added for FY 2014-2015.

5420	STREET MAINT/STORM WATER DISBURSEMENT	13200	13,200	23,200	0	23,200	23,200
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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.

<b>TOTAL ADDITIONAL REVENUE</b>	<b>64,862</b>	<b>182,906</b>	<b>173,594</b>	<b>188,700</b>	<b>1,065</b>	<b>138,700</b>	<b>198,700</b>
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### COURT FINES AND FEES

5620	FINES	291,232	301,104	302,774	352,000	218,756	260,000	352,000
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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 an increase in FY 2014-2015 based on increased collections of delinquent fines. We are under budget in FY 2013-2014 due to our inability to fully implement the warrant officer program.

5630	ADMIN FEES	14,819	13,113	14,721	15,000	10,322	14,000	15,000
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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	29787.65	30,640	35,313	40,000	35,001	40,000	40,000
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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	14,205	21,240	21,180	15,885	21,180	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	1,431	189	76	150	50	150	150
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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 prior year actual with no change for FY 2014-2015.

5652	COURT-TIME PAY (CITY)	3,738	2,514	1,711	2,400	1,027	2,400	2,400
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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 2014-2015.

ACCT	REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
5653	COURT-TIME PAY (COURT)	1,031	687	561	600	301	600	600

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 no change for next year.

5654	COURT-FTA (CITY)	112	167	152	80	40	80	80
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State court costs fee. Current year projection is based on prior year history with no change for next year.

5665	COURT SECURITY/WARRANT OFFICER	10,329	5,897	6,566	20,000	0	20,000	15,000
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Funds expended out of a liability account on the balance sheets. These funds are being used to support the Warrant officer position. The General Fund account is reimbursed by the Liability account.

<b>TOTAL COURT FINES &amp; FEES</b>		<b>352,479</b>	<b>368,516</b>	<b>383,115</b>	<b>451,410</b>	<b>281,382</b>	<b>358,410</b>	<b>446,410</b>
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### MISC POLICE REVENUE

5800	LEOSE ALLOCATION	1,427	0	0	0	1,487	1,487	0
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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.

5810	CONTRACT SERVICES	25,752	44,000	45,000	45,000	38,833	45,000	45,000
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Revenue for provision of Jail and dispatch services for other entities. We currently contract with Lakeside and Westover Hills.

<b>TOTAL MISC POLICE REVENUE</b>		<b>27,179</b>	<b>44,000</b>	<b>45,024</b>	<b>45,000</b>	<b>40,320</b>	<b>46,487</b>	<b>45,000</b>
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### DONATIONS

5850	POLICE	150	150	666	0	200	0	0
5865	LIBRARY	0	0	0	0	0	0	0
5870	FIRE DEPARTMENT	7,650	7,650	12,696	7,500	17,380	19,255	0
<b>TOTAL DONATIONS</b>		<b>7,800</b>	<b>7,800</b>	<b>13,361</b>	<b>7,500</b>	<b>17,580</b>	<b>19,255</b>	<b>0</b>

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. Effective with the contract with Fort Worth, we do not anticipate any fire department donations in FY 2014-2015.

ACCT	REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
5900	MISC REVENUE	969	7,329	26,436	76,328	170,857	172,000	5,500

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. We have included rental payments from the houses in WWP owned by the WRA. (Total rental income \$67,499). However, we are still recording these funds in the WRA revenue budget. The second payment from Hawks Creek apartments and the revenue from the sale of fire department assets are in this line.

5900-01	JAIL USAGE	0	2,233	1,096	1,200	1,796	1,800	1,200
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Revenue from jail usage by other area cities not covered by a long term contract.

5900-02	ACCIDENT REPORTS	531	394	536	500	308	500	500
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Revenue generated by filling records requests for accident reports generated by our officers after their investigations.

5900-03	PET REGISTRATION	232	275	226	300	80	300	300
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Fees charged when residents register their pets with the City.

5940	COURT TECHNOLOGY	940	7,864	8,750	10,645	0	10,645	12,645
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Funds moved from the Court Technology Liability account to the General Fund revenue account to support technology projects related to Court.

<b>TOTAL MISC REVENUE</b>		<b>2,672</b>	<b>18,095</b>	<b>37,044</b>	<b>88,973</b>	<b>173,041</b>	<b>185,245</b>	<b>20,145</b>
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5920	WRA DISTRIBUTION	282,711	286,000	325,760	258,201	0	323,000	325,000
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The WRA has historically transferred approximately this amount to the City. The budget for FY 2013-2014 had anticipated the rental income be accounted for separately. Given that we are still recording rental income in the WRA fund, this transfer number was increased to prior year level for FY 2013-2014 with a slight increase for FY 2014-2015.

<b>TOTAL GENERAL REVENUE</b>		<b>2,600,993</b>	<b>3,104,375</b>	<b>3,144,463</b>	<b>3,114,732</b>	<b>2,227,662</b>	<b>3,191,726</b>	<b>3,246,177</b>
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## **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**

The FY 2013-2014 is projected to come in at \$1,689,747. This is \$11,548 more than budgeted. The FY 2014-2015 budget is proposed at \$1,662,440 or, \$15,799 less than the FY 2013-2014 budget. The budget reduction is due to bringing building inspections in house versus paying a contractor to perform this function. We are able to do this as a result of Ryan Studdard becoming certified/licensed to do building inspections. We are anticipating increasing costs for insurance, personnel, and Information technology. The remainder of the budget had very minimal increases or actually decreased.



**ADMINISTRATION EXPENSE**

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
<b>PAYROLL EXPENSE</b>								
620-6110	SALARIES	223,069	313,665	343,657	342,346	289,678	342,346	356,040
620-6120	TMRS RETIREMENT	24,909	30,706	27,790	28,476	20,867	27,500	38,056
620-6130	WORKER'S COMPENSATION	704	734	1,374	1,279	1,274	1,279	1,331
620-6140	UNEMPLOYMENT COMP	427	1,957	54	540	1,242	1,230	1,080
620-6150	GROUP HEALTH INSURANCE	25,673	33,560	26,934	24,600	27,766	30,456	24,540
620-6160	MEDICARE	3,330	4,902	4,817	5,011	4,019	5,011	5,216
620-6170	CELL PHONE ALLOWANCE	1,890	3,815	3,205	3,240	2,700	3,240	3,240
	<b>TOTAL PAYROLL EXPENSE</b>	<b>280,002</b>	<b>389,339</b>	<b>407,831</b>	<b>405,492</b>	<b>347,545</b>	<b>411,062</b>	<b>429,504</b>
<b>PROFESSIONAL SERVICES</b>								
620-6210	ENGINEERING FEES	0	0	6,981	4,000	0	0	0
620-6235	LEGAL & PROFESSIONAL	56,579	40,226	49,897	30,000	24,404	28,000	28,000
620-6235-2	PLANNING FEES	8,750	0	0	2,500	0	2,500	1,000
620-6235-3	MISCELLANEOUS	8,550	13,273	9,681	9,000	8,062	10,000	9,000
620-6250	AUDIT EXPENSE	29,068	17,282	20,244	20,000	22,616	22,616	23,000
620-6260	INSPECTION EXPENSE		69,844	132,391	63,000	40,269	44,000	15,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>102,947</b>	<b>140,625</b>	<b>219,194</b>	<b>128,500</b>	<b>95,352</b>	<b>107,116</b>	<b>76,000</b>
<b>SUPPLIES</b>								
620-6305	VENDING	634	460	612	650	502	650	650
620-6310	OFFICE SUPPLIES	7,418	5,413	4,768	5,000	4,165	5,000	5,000
620-6320	PRINTING	2,415	4,057	2,159	2,000	1,661	2,500	2,500
620-6330	POSTAGE	2,343	1,604	1,718	1,600	132	1,850	1,850
	<b>TOTAL SUPPLIES</b>	<b>12,810</b>	<b>11,535</b>	<b>9,257</b>	<b>9,250</b>	<b>6,460</b>	<b>10,000</b>	<b>10,000</b>
<b>EQUIPMENT</b>								
620-6420	EQUIPMENT & REPAIR	3,972	1,477	1,380	3,000	2,831	3,700	2,700
620-6245	EQUIPMENT MAINTENANCE	1,117	756	328	1,500	0	1,000	500
620-6426	MAINTENANCE AGREEMENTS	7,944	7,908	2,938	8,000	0	0	0
620-6430	EQUIPMENT RENTAL	7,314	7,398	8,261	7,000	4,307	8,500	8,000
	<b>TOTAL EQUIPMENT</b>	<b>20,348</b>	<b>17,538</b>	<b>12,907</b>	<b>19,500</b>	<b>7,137</b>	<b>13,200</b>	<b>11,200</b>
ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015



The City Attorney is being paid out of this line. As a result of fewer issues and a more reasonably priced attorney, we are seeing a reduction in fees in FY2013-2014 and anticipate similar expenses in FY 2014-2015.

620-6235-2 PLANNING FEES	8,750	0	0	2,500	0	2,500	1,000
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We anticipate only minimal fees in FY 2013-2014 with a decrease for FY 2014-2015.

620-6235-3 MISCELLANEOUS	8,550	13,273	9,681	9,000	8,062	10,000	9,000
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This line contains various items including credit card fees for court, bank analysis fees, floral arrangements for funerals, etc. FY 2013-2014 is projected on YTD expenditures with a decrease for FY 2014-2015.

620-6250 AUDIT EXPENSE	29,068	17,282	20,244	20,000	22,616	22,616	23,000
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Cost of annual audit and support throughout the year. We have paid all the fees for FY 2013-2014 and anticipate a slight increase in FY 2014-2015.

620-6260 INSPECTION EXPENSE		69,844	132,391	63,000	40,269	44,000	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. In FY 2013-2014, we began performing all residential inspections in house while continuing to utilize the contract inspector for commercial projects. The contract inspector receives 50% of the permit and plan review fees charged on projects that he inspects. We should see a continued decrease in this line in FY 2014-2015.

<b>TOTAL PAYROLL EXPENSE</b>	<b>280,002</b>	<b>389,339</b>	<b>407,831</b>	<b>405,492</b>	<b>347,545</b>	<b>411,062</b>	<b>429,504</b>
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### SUPPLIES

620-6305 VENDING	634	460	612	650	502	650	650
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Supplies for the vending machine.

620-6310 OFFICE SUPPLIES	7,418	5,413	4,768	5,000	4,165	5,000	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 2014-2015.

620-6320 PRINTING	2,415	4,057	2,159	2,000	1,661	2,500	2,500
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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 no change for FY 2014-2015.

620-6330 POSTAGE	2,343	1,604	1,718	1,600	132	1,850	1,850
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Annual postage charged to Administration. Projected amount is based on prior year usage with no change for FY 2014-2015.

<b>TOTAL SUPPLIES</b>	<b>12,810</b>	<b>11,535</b>	<b>9,257</b>	<b>9,250</b>	<b>6,460</b>	<b>10,000</b>	<b>10,000</b>
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### EQUIPMENT

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
620-6420	EQUIPMENT & REPAIR	3,972	1,477	1,380	3,000	2,831	3,700	2,700
Used for various kinds of equipment purchases and repairs such as printers, licenses, server disc repair etc. Projected amount is based on monthly YTD with a decrease in FY 2014-2015.								
620-6245	EQUIPMENT MAINTENANCE	1,117	756	328	1,500	0	1,000	500
Spam filtering is charged to this line. Projected amount is based on prior year expenses with a decrease for FY 2014-2015.								
620-6426	MAINTENANCE AGREEMENTS	7,944	7,908	2,938	8,000	0	0	0
The majority of this line goes for the maintenance of our accounting package with Encode, also includes maintenance agreements on printers, phones, etc. We have moved this line to facilities.								
620-6430	EQUIPMENT RENTAL	7,314	7,398	8,261	7,000	4,307	8,500	8,000
The cost of leasing office equipment such as copiers and postage machines. Projected amount is based on monthly expenditures YTD with a slight decrease for FY 2014-2015.								
<b>TOTAL EQUIPMENT</b>		<b>20,348</b>	<b>17,538</b>	<b>12,907</b>	<b>19,500</b>	<b>7,137</b>	<b>13,200</b>	<b>11,200</b>

### TRAINING

620-6810	TRAINING	6,630	5,325	9,030	6,000	4,644	7,500	7,500
Training for Administrative personnel, including Encode, City Secretaries training, City Administrator's training. Projected amount is based on prior year history and YTD with no change for FY 2014-2015.								
620-6820	NOTICES & PUBLICATIONS	7,378	3,896	1,511	3,000	1,072	3,000	3,000
This line is used for public notifications such as public hearings on ordinances, budgets etc. Projected amount is based on prior year experience with no change in FY 2014-2015.								
620-6830	MAYOR/COUNCIL EXPENSES	3,971	11,011	9,570	7,500	8,342	9,400	9,400
Budget for items such as Mayor/Council training, travel, or other expenses as necessary. Projected amount is based on monthly expenditures YTD with no change for FY 2014-2015.								
620-6850	DUES & MEMBERSHIPS	1,922	4,089	3,188	4,500	2,987	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 2014-2015.								
620-6860	TUITION REIMBURSEMENT		0	4,752	10,000	3,000	4,800	7,000
We have several employees that are taking advantage of this benefit. Based on prior year expenditures we have lowered the projection for FY 2013-2014 and used a lower amount for the FY 2014-2015 budget.								
<b>TOTAL TRAINING</b>		<b>19,900</b>	<b>24,321</b>	<b>28,050</b>	<b>31,000</b>	<b>20,045</b>	<b>29,200</b>	<b>31,400</b>

## INFORMATION TECHNOLOGY

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
620-6940	TECHNOLOGY ENHANCEMENT	-2,483	8781.74	17,621	20800	0	0	0

This line will remain in the budget for historical purposes for a few years. The expenditures have been broken out into the 3 lines below in order to allow us to better understand our IT costs. The budget adopted in FY 2013-2014 has been allocated to the three lines below as well.

620-69401	THIRD PARTY PROVIDER			0	0	12,028	13,500	15,500
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Administration portion of the IT Services contract with Cal-Tech for 3<sup>rd</sup> party maintenance on computer systems. As a result of some issues that became apparent after the FY 2013-2014 budget cycle, the Council authorized additional expenses in FY 2013-2014 out of this line. We are increasing the amount in FY 2014-2015 based on Cal-Tech taking over more of our system management.

620-69402	MAINTENANCE CONTRACTS			0	0	12,329	12,500	13,000
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The cost of maintaining our software packages and some hardware as well. As part of the overall analysis of the IT budget, we reallocated some of these costs to other budget lines. These expenses had been previously booked under the equipment category in the Administration budget. From this point forward, only non computer related maintenance agreements will be booked under equipment. We are projecting expenditures of \$12,500 in FY 2013-2014 with an increase for FY 2014-2015.

620-69403	EQUIP/SOFTWARE PURCHASE/MAINT	0	0	0	0	4,795	5200	4800
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Cost of new equipment and software. We are anticipating spending \$4,800 in FY 2013-2014 with a slight decrease for FY 2014-2015.

<b>TOTAL INFORMATION TECHNOLOGY</b>		-2,483	8,782	17,621	20,800	29,153	31,200	33,300
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## MISCELLANEOUS

620-6930	EMPLOYEE BONDS	2400	2400	2,400	2,400	480	480	480
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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 the elimination of the bonding requirements for all employees with the exception of the City Secretary (required by State law). The remainder of the staff is covered through TML. The cost to bond the City Secretary is \$480.

<b>TOTAL MISCELLANEOUS</b>		<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>480</b>	<b>480</b>	<b>480</b>
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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	0	0	237,500	0	237,500	241,147
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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. FY 2013-2014 projections are based on YTD with a small increase anticipated in FY 2014-2015.

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
620-6960	380 GRANT PAYMENTS TO DEV	160464	169,455	166,656	169,000	142,602	169,000	169,000
<p>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.</p>								
620-6962	380 GRANT PAYMENTS TO WS	473591	482,289	474,510	475,000	404,039	475,000	475,000
<p>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. FY 2013-2014 projections and FY 2014-2015 budget are based on past history.</p>								
<b>TOTAL SALES TAXES PAID OUT</b>		<b>634,055</b>	<b>651,745</b>	<b>641,165</b>	<b>881,500</b>	<b>546,641</b>	<b>881,500</b>	<b>885,147</b>
<b>TOTAL ADMIN OPERATIONS</b>		<b>1,069,980</b>	<b>1,246,285</b>	<b>1,338,426</b>	<b>1,498,442</b>	<b>1,052,813</b>	<b>1,483,758</b>	<b>1,477,031</b>

## FACILITIES EXPENSE

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
<b>PROFESSIONAL SERVICES</b>								
630-6240	JANITORIAL SERVICE	18,120	18,195	18,120	19,500	15,100	19,500	19,500
630-6245	LAWN & ROADSIDE MAINT	2,605	7,970	13,549	14,000	14,301	16,900	15,600
630-6250	BUILDING MAINTENANCE	15,667	19,878	21,112	18,000	23,205	25,000	19,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>36,392</b>	<b>46,043</b>	<b>52,781</b>	<b>51,500</b>	<b>52,606</b>	<b>61,400</b>	<b>54,100</b>
<b>SUPPLIES</b>								
630-6360	ELECTRICAL - GENERAL	41,077	39,512	31,268	34,000	28,194	35,500	35,500
630-6365	STREET LIGHTING	19,073	18,081	18,858	17,500	12,969	16,000	16,000
630-6370	WATER - GENERAL	9,856	6,577	7,654	7,500	5,184	7,500	7,500
630-6375	GAS - GENERAL	3,276	2,472	2,678	4,000	4,667	5,100	4,000
630-6380	TELEPHONE - GENERAL	14,174	13,660	14,693	14,500	13,141	15,500	15,000
	<b>TOTAL SUPPLIES</b>	<b>87,457</b>	<b>80,303</b>	<b>75,152</b>	<b>77,500</b>	<b>64,155</b>	<b>79,600</b>	<b>78,000</b>
<b>INSURANCE</b>								
630-6710	ERROR/OMISSION	5,707	4,786	5,079	5,100	5,100	5,100	5,200
630-6720	GENERAL LIABILITY	4,468	3,480	779	4,200	1,909	1,909	1,909
630-6740	VEHICLE	12,049	8,243	10,522	10,600	10,600	10,600	10,600
630-6750	REAL/PERSONAL PROPERTY	7,220	4,875	5,153	5,500	5,375	5,375	5,500
630-6760	MOBILE EQUIPMENT	301	439	537	600	600	600	600
630-	PREMIMUM REFUND	-5,112	-4,743	0	-4,743	-4,095	-4,095	0
	<b>TOTAL INSURANCE</b>	<b>24,633</b>	<b>17,081</b>	<b>22,070</b>	<b>21,257</b>	<b>19,489</b>	<b>19,489</b>	<b>23,809</b>
<b>INFORMATION TECHNOLOGY</b>								
630-6940	TECHNOLOGY ENHANCEMENT	7,197	14,225	10,688	29,500	0	0	0
630-69401	THIRD PARTY PROVIDER				0	16,796	19,000	24,000
630-69402	MAINTENANCE CONTRACTS				0	0	0	0
630-69403	EQUIP/SOFTWARE PURCHASE/MAINT	0	0	0	0	19,886	26,500	5,500
	<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>7,197</b>	<b>14,225</b>	<b>10,688</b>	<b>29,500</b>	<b>36,682</b>	<b>45,500</b>	<b>29,500</b>
<b>MISCELLANEOUS</b>								
	<b>TOTAL MISCELLANEOUS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL FACILITIES EXPENSE</b>	<b>155,678</b>	<b>157,651</b>	<b>160,691</b>	<b>179,757</b>	<b>172,933</b>	<b>205,989</b>	<b>185,409</b>

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
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**PROFESSIONAL SERVICES**

630-6240	JANITORIAL SERVICE	18,120	18,195	18,120	19,500	15,100	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 2014-2015.

630-6245	LAWN & ROADSIDE MAINT	2,605	7,970	13,549	14,000	14,301	16,900	15,600
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In FY 2013-2014 the Hawks Creek Golf Course maintenance crew took over responsibility for the City areas that had been previously contracted to a 3<sup>rd</sup> party. We are reimbursing HCGC out of this line.

630-6250	BUILDING MAINTENANCE	15,667	19,878	21,112	18,000	23,205	25,000	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 a slight decrease for FY 2014-2015.

<b>TOTAL PROFESSIONAL SERVICES</b>		<b>36,392</b>	<b>46,043</b>	<b>52,781</b>	<b>51,500</b>	<b>52,606</b>	<b>61,400</b>	<b>54,100</b>
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**SUPPLIES**

630-6360	ELECTRICAL - GENERAL	41,077	39,512	31,268	34,000	28,194	35,500	35,500
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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 2014-2015.

630-6365	STREET LIGHTING	19,073	18,081	18,858	17,500	12,969	16,000	16,000
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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 2014-2015.

630-6370	WATER - GENERAL	9,856	6,577	7,654	7,500	5,184	7,500	7,500
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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 2014-2015.

630-6375	GAS - GENERAL	3,276	2,472	2,678	4,000	4,667	5,100	4,000
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The cost of natural gas for the City Hall. Projected amount is based on monthly expenditures and a colder than usual winter in FY 2013-2014 with a decrease in FY 2014-2015.

630-6380	TELEPHONE - GENERAL	14,174	13,660	14,693	14,500	13,141	15,500	15,000
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The cost of phone service for the City Hall. Projected amount is based on monthly expenditures YTD with a slight decrease for FY 2014-2015.

<b>TOTAL SUPPLIES</b>		<b>87,457</b>	<b>80,303</b>	<b>75,152</b>	<b>77,500</b>	<b>64,155</b>	<b>79,600</b>	<b>78,000</b>
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ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
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**INSURANCE**

630-6710	ERROR/OMISSION	5,707	4,786	5,079	5,100	5,100	5,100	5,200
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Error/Omission 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.

630-6720	GENERAL LIABILITY	4,468	3,480	779	4,200	1,909	1,909	1,909
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General Liability 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.

630-6740	VEHICLE	12,049	8,243	10,522	10,600	10,600	10,600	10,600
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Vehicle 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.

630-6750	REAL/PERSONAL PROPERTY	7,220	4,875	5,153	5,500	5,375	5,375	5,500
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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	301	439	537	600	600	600	600
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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 no change in insurance costs for next year.

630-	PREMIMUM REFUND	-5,112	-4,743	0	-4,743	-4,095	-4,095	0
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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.

<b>TOTAL INSURANCE</b>		<b>24,633</b>	<b>17,081</b>	<b>22,070</b>	<b>21,257</b>	<b>19,489</b>	<b>19,489</b>	<b>23,809</b>
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**INFORMATION TECHNOLOGY**

630-6940	TECHNOLOGY ENHANCEMENT	7,197	14,225	10,688	29,500	0	0	0
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This line will remain in the budget for historical purposes for a few years. The expenditures have been broken out into the 3 lines below in order to allow us to better understand our IT costs. The budget adopted in FY 2013-2014 has been allocated to the three lines below as well.

630-69401	THIRD PARTY PROVIDER				0	16,796	19,000	24,000
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Facilities portion of the IT Services contract with Cal-Tech for 3<sup>rd</sup> party maintenance on computer systems.

630-69402	MAINTENANCE CONTRACTS				0	0	0	0
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The cost of maintaining our software packages and some hardware as well. As part of the overall analysis of the IT budget, we reallocated some of these costs to other budget lines.

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
630-69403	EQUIP/SOFTWARE PURCHASE/MAINT	0	0	0	0	19,886	26,500	5,500
<p>Cost of new equipment and software. As a result of midyear adjustments for a camera system, we are anticipating spending \$26,500 in FY 2013-2014 and reducing that to \$5,500 in FY 2014-2015.</p>								
<b>TOTAL INFORMATION TECHNOLOGY</b>		7,197	14,225	10,688	29,500	36,682	45,500	29,500
<b>TOTAL FACILITIES EXPENSE</b>		<b>155,678</b>	<b>157,651</b>	<b>160,691</b>	<b>179,757</b>	<b>172,933</b>	<b>205,989</b>	<b>185,409</b>
<b>TOTAL ADMINISTRATION BUDGET</b>		<b>1,225,658</b>	<b>1,403,936</b>	<b>1,499,117</b>	<b>1,678,199</b>	<b>1,225,745</b>	<b>1,689,747</b>	<b>1,662,440</b>

## **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 \$2,775 over budget. The budget for the current fiscal year was \$194,901. The proposed budget for FY 2014-2015 is \$207,958 or \$13,057 more than last year. The bulk of the increase is payroll expense, both an increase in compensation and a substantial increase in the cost of health insurance.

The Operational portion of the budget is projected to come in at \$818,638 or \$42,647 more than budgeted. Thirty thousand dollars of the over budget amount is a result of the camera upgrade that was approved early in the budget cycle. The remaining \$16,000+ is scattered throughout the budget with the biggest piece of it being in vehicle maintenance. We replaced an engine in one of our Dodge Chargers at a cost of approximately \$7,000. The proposed budget for operations in FY 2014-2015 is \$893,844 or \$117,853 more than the FY 2013-2014 budget. We have included funds for some additional contract labor in FY 2014-2015 as well as the increase in health care costs and increased compensation. We have also included funds for some replacement equipment including a new intoxilizer at a cost of approximately \$11,000. We have reduced our IT costs from a projected amount of \$56,000 in FY 2013-2014 to \$27,500 in FY 2014-2015.

The total Police Budget for FY 2014-2015 is proposed at \$1,101,802 or \$130,910 more than FY 2013-2014 budget, and \$85,488 more than current year projected expenditures. The majority of the increase is in payroll expenses with an increase of \$91,753. We have included the additional cost of a half time officer in our salary expense.

**POLICE ADMINISTRATION EXPENSE**

<b>ACCT</b>	<b>EXPENSES</b>	<b>Actual 2011</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Adopted 2014</b>	<b>YTD July</b>	<b>PROJECTED 2014</b>	<b>PROPOSED 2015</b>
	<b>PAYROLL EXPENSE</b>							
640-6110	SALARIES	137,020	138,305	141,948	144,935	122,652	144,935	150,733
640-6120	TMRS RETIREMENT	13,007	12,302	11,516	11,943	8,860	11,943	15,948
640-6130	WORKER'S COMPENSATION	4,389	2,459	4,164	3,937	3,937	3,937	4,268
640-6140	UNEMPLOYMENT COMP	53	522	18	180	414	415	360
640-6150	GROUP HEALTH INSURANCE	19,286	14,707	14,392	14,400	13,853	14,385	15,360
640-6160	MEDICARE	1,979	2,011	1,995	2,126	1,705	2,126	2,210
640-6170	CELL PHONE ALLOWANCE	1,820	1,680	1,680	1,680	1,400	1,680	1,680
	<b>TOTAL PAYROLL EXPENSE</b>	<b>177,554</b>	<b>171,987</b>	<b>175,713</b>	<b>179,201</b>	<b>152,821</b>	<b>179,421</b>	<b>190,558</b>
	<b>SUPPLIES</b>							
640-6310	OFFICE SUPPLIES	2,038	2,780	3,436	3,000	3,948	4,000	3,500
640-6315	POLICE - SUPPLIES	0	2,326	737	1,000	1,282	1,500	1,000
640-6320	PRINTING	2,236	389	539	850	232	850	850
640-6330	POSTAGE	536	700	759	600	73	600	600
640-6410	MAINTENANCE Contracts	0	0	1,277	1,300	0	1,300	1,300
	<b>TOTAL SUPPLIES EXPENSE</b>	<b>4,810</b>	<b>6,195</b>	<b>6,748</b>	<b>6,750</b>	<b>5,535</b>	<b>8,250</b>	<b>7,250</b>
	<b>INSURANCE</b>							
640-6730	LAW ENFORCEMENT LIAB.	7,665	6,813	7,391	7,500	7,855	7,855	8,000
	<b>TOTAL INSURANCE</b>	<b>7,665</b>	<b>6,813</b>	<b>7,391</b>	<b>7,500</b>	<b>7,855</b>	<b>7,855</b>	<b>8,000</b>
	<b>TRAINING</b>							
640-6820	NOTICES & PUBLICATIONS	64	0	107	250	13	250	250
640-6850	DUES & MEMBERSHIPS	1,026	768	1,421	1,200	1,803	1,900	1,900
	<b>TOTAL TRAINING</b>	<b>1,090</b>	<b>768</b>	<b>1,528</b>	<b>1,450</b>	<b>1,815</b>	<b>2,150</b>	<b>2,150</b>
	<b>TOTAL POLICE ADMINISTRATION</b>	<b>191,120</b>	<b>185,762</b>	<b>191,381</b>	<b>194,901</b>	<b>168,027</b>	<b>197,676</b>	<b>207,958</b>

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
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### PAYROLL EXPENSE

640-6110	SALARIES	137,020	138,305	141,948	144,935	122,652	144,935	150,733
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In FY 2014-2015 there are 2 individuals in this budget, the Police Chief and the Lieutenant.

640-6120	TMRS RETIREMENT	13,007	12,302	11,516	11,943	8,860	11,943	15,948
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The FY 2013-2014 rate for TMRS is 8.39% of wages. Our rate starting in January 2015 is increasing to 11.31% resulting in an average rate for FY 2014-2015 of 10.58%

640-6130	WORKER'S COMPENSATION	4,389	2,459	4,164	3,937	3,937	3,937	4,268
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For police officers, the current rate is 2.80 % of the gross wages. We have assumed the same rate for FY 2014-2015.

640-6140	UNEMPLOYMENT COMP	53	522	18	180	414	415	360
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The current unemployment rate is .5% for FY 2013-2014 on the first \$9,000 of wages we have assumed 2% in FY 2014-2015 because this rate can change with no notice. We have had a supplemental charge in FY 2013-2014.

640-6150	GROUP HEALTH INSURANCE	19,286	14,707	14,392	14,400	13,853	14,385	15,360
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The City currently pays \$600/month for employee coverage. We have been notified by our insurance broker to expect a substantial increase in FY 2014-2015. We have increased the per employee, per month cost in FY 2014-2015 to \$640.00.

640-6160	MEDICARE	1,979	2,011	1,995	2,126	1,705	2,126	2,210
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The Medicare rate is 1.45% of the gross wages.

640-6170	CELL PHONE ALLOWANCE	1,820	1,680	1,680	1,680	1,400	1,680	1,680
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Cell phone allowance of \$70/month for each of the two individuals in Police Administration.

<b>TOTAL PAYROLL EXPENSE</b>		<b>177,554</b>	<b>171,987</b>	<b>175,713</b>	<b>179,201</b>	<b>152,821</b>	<b>179,421</b>	<b>190,558</b>
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### SUPPLIES

640-6310	OFFICE SUPPLIES	2,038	2,780	3,436	3,000	3,948	4,000	3,500
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Office Supplies for the Police Department. Projected amount is based on monthly usage YTD with a decrease for FY 2014-2015.

640-6315	POLICE - SUPPLIES	0	2,326	737	1,000	1,282	1,500	1,000
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Non office supplies such as trash bags, latex gloves, batteries etc. The projected amount is based on YTD with a decrease for FY 2014-2015.

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
640-6320	PRINTING	2,236	389	539	850	232	850	850

This line is for police department required forms. Projected amount is based on prior year history, with no change for FY 2014-2015.

640-6330	POSTAGE	536	700	759	600	73	600	600
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Projected amount is based on monthly expenditures historic usage with no change for FY 2014-2015.

640-6410	MAINTENANCE Contracts	0	0	1,277	1,300	0	1,300	1,300
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We added the code enforcement module to municipal software package currently in place at an annual cost \$1,277 we anticipate this module to remain in place for FY 2014-2015.

<b>TOTAL SUPPLIES EXPENSE</b>		<b>4,810</b>	<b>6,195</b>	<b>6,748</b>	<b>6,750</b>	<b>5,535</b>	<b>8,250</b>	<b>7,250</b>
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### INSURANCE

640-6730	LAW ENFORCEMENT LIAB.	7,665	6,813	7,391	7,500	7,855	7,855	8,000
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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.

<b>TOTAL INSURANCE</b>		<b>7,665</b>	<b>6,813</b>	<b>7,391</b>	<b>7,500</b>	<b>7,855</b>	<b>7,855</b>	<b>8,000</b>
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### TRAINING

640-6820	NOTICES & PUBLICATIONS	64	0	107	250	13	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	1,026	768	1,421	1,200	1,803	1,900	1,900
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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 2014-2015.

<b>TOTAL TRAINING</b>		<b>1,090</b>	<b>768</b>	<b>1,528</b>	<b>1,450</b>	<b>1,815</b>	<b>2,150</b>	<b>2,150</b>
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<b>TOTAL POLICE ADMINISTRATION</b>		<b>191,120</b>	<b>185,762</b>	<b>191,381</b>	<b>194,901</b>	<b>168,027</b>	<b>197,676</b>	<b>207,958</b>
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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 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
	<b>PAYROLL EXPENSE</b>							
645-6110	SALARIES	379,067	416,538	462,794	489,785	414,330	490,000	547,802
645-6120	TMRS RETIREMENT	39,229	40,883	38,272	42,807	31,557	42,807	58,709
645-6130	WORKER'S COMPENSATION	13,971	7,393	9,690	10,350	10,350	10,350	11,512
645-6140	UNEMPLOYMENT COMP	1,282	4,295	934	1,527	3,609	3,700	2,340
645-6150	GROUP HEALTH INSURANCE	65,892	65,960	73,072	76,800	73,248	81,158	89,626
645-6160	MEDICARE	6,129	6,576	6,818	7,073	6,232	7,073	7,905
645-6161	FICA	673	989	286	630	307	630	2,130
645-6165	OVERTIME	33,344	36,233	26,943	28,000	27,459	29,000	29,000
645-6170	CELL PHONE ALLOWANCE	2,675	2,695	3,540	3,720	2,760	3,720	3,420
645-6175	CONTRACTOR LABOR	15,695	4,630	5,239	2,000	1,981	2,000	2,000
645-6190	BAILIF OFFSET FROM COURT	-5,000	-5,000	134	0	0	0	0
	<b>TOTAL PAYROLL EXPENSE</b>	<b>552,958</b>	<b>581,192</b>	<b>627,723</b>	<b>662,691</b>	<b>571,833</b>	<b>670,438</b>	<b>754,444</b>
	<b>PROFESSIONAL SERVICES</b>							
645-6235	LEGAL & PROFESSIONAL	0	700	547	1,000	250	500	500
645-6245	SCHOOL CROSSING GUARD	3,530	3,390	3,340	3,600	3,100	3,600	3,600
	CONTRACT SERVICES							
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>3,530</b>	<b>4,090</b>	<b>3,887</b>	<b>4,600</b>	<b>3,350</b>	<b>4,100</b>	<b>4,100</b>
	<b>EQUIPMENT</b>							
645-6420	EQUIPMENT & REPAIR (intoxilizer)	4,515	9,421	8,035	9,000	10,663	12,000	21,000
645-6430	EQUIPMENT RENTAL	1,289	2,363	2,773	3,200	987	2,000	3,000
645-6435	MAINT. RADIO/RADAR	2,891	453	731	2,000	1,129	1,200	1,500
645-6445	JAIL MAINT & COMM	6,973	8,251	8,129	6,500	5,082	6,500	7,000
645-6450	PATROL RIFLES, FORFEITURE FUNDS	0	0	0	0	0	0	0
	<b>TOTAL EQUIPMENT</b>	<b>15,669</b>	<b>20,487</b>	<b>19,670</b>	<b>20,700</b>	<b>17,861</b>	<b>21,700</b>	<b>32,500</b>
	<b>VEHICLE EXPENSE</b>							
645-6510	GASOLINE	11,542	12,922	12,699	21,000	11,503	17,000	30,000
645-6520	VEHICLE MAINTENANCE	8,035	16,592	13,241	11,000	14,685	17,000	12,000
	<b>TOTAL VEHICLE EXPENSE</b>	<b>19,577</b>	<b>29,513</b>	<b>25,941</b>	<b>32,000</b>	<b>26,188</b>	<b>34,000</b>	<b>42,000</b>
	<b>TRAINING</b>							
645-6810	TRAINING/HIRING	6,217	11,941	11,446	11,500	12,433	13,500	13,500
	<b>TOTAL TRAINING</b>	<b>6,217</b>	<b>11,941</b>	<b>11,446</b>	<b>11,500</b>	<b>12,433</b>	<b>13,500</b>	<b>13,500</b>
	<b>MISCELLANEOUS</b>							
645-6910	UNIFORM EXPENSE	3,952	4,462	7,906	6,000	4,584	6,000	6,000
645-6915	JAIL FOOD	1,227	1,448	1,281	1,400	1,525	1,800	1,800
645-6920	LAB CHARGES	3,719	3,506	5,922	4,000	3,237	5,500	5,500
645-6925	ANIMAL CONTROL	527	6,157	2,404	6,500	4,001	6,500	6,500
	<b>TOTAL MISCELLANEOUS</b>	<b>9,426</b>	<b>15,572</b>	<b>17,512</b>	<b>17,900</b>	<b>13,347</b>	<b>19,800</b>	<b>19,800</b>
	<b>INFORMATION TECHNOLOGY</b>							
645-6940	TECHNOLOGY ENHANCEMENT	7760.55	13,902	14,664	26,600	0	0	0
645-69401	THIRD PARTY PROVIDER				0	16,588	20,100	20,000
645-69402	MAINTENANCE CONTRACTS				0	0	0	0
645-69403	EQUIP/SOFTWARE PURCHASE/MAINT	0	0	0	0	33,978	36,000	7,500
	<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>7,761</b>	<b>13,902</b>	<b>14,664</b>	<b>26,600</b>	<b>50,566</b>	<b>56,100</b>	<b>27,500</b>
	<b>TOTAL POLICE OPERATIONS</b>	<b>615,137</b>	<b>676,697</b>	<b>720,843</b>	<b>775,991</b>	<b>695,578</b>	<b>819,638</b>	<b>893,844</b>

**PAYROLL EXPENSE**

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
645-6110	SALARIES	379,067	416,538	462,794	489,785	414,330	490,000	547,802

We have 5 Dispatchers, 1 Sergeant, 1 Corporal, 1 Warrant Officer, and 4.5 Patrol officers in this budget. The Court Security fund is covering \$15,000 of the Warrant Officer's salary in FY 2014-2015.

645-6120	TMRS RETIREMENT	39,229	40,883	38,272	42,807	31,557	42,807	58,709
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The FY 2013-2014 rate for TMRS is 8.39% of wages. Our rate starting in January 2015 is increasing to 11.31% resulting in an average rate for FY 2014-2015 of 10.58%

645-6130	WORKER'S COMPENSATION	13,971	7,393	9,690	10,350	10,350	10,350	11,512
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For police officers, the current rate is 2.80% of the gross wages. We have assumed the same rate for FY 2014-2015.

645-6140	UNEMPLOYMENT COMP	1,282	4,295	934	1,527	3,609	3,700	2,340
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The unemployment tax rate for FY 2013-2014 is .5% for on the first \$9,000 of wages. We used 2% for budgetary purposes because the rate can change with no notice.

645-6150	GROUP HEALTH INSURANCE	65,892	65,960	73,072	76,800	73,248	81,158	89,626
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The City currently pays \$600/month for employee coverage. We have been notified by our insurance broker to expect a substantial increase in FY 2014-2015. We have increased the per employee, per month cost in FY 2014-2015 to \$690.00.

645-6160	MEDICARE	6,129	6,576	6,818	7,073	6,232	7,073	7,905
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The Medicare rate is 1.45% of the gross wages.

645-6161	FICA	673	989	286	630	307	630	2,130
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We anticipate continuing to utilizing part time officers to augment detective and patrol services. We will need to pay Social Security on the part time help.

645-6165	OVERTIME	33,344	36,233	26,943	28,000	27,459	29,000	29,000
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Our overtime expense in FY 2013-2014 to date is tracking prior years experience and expected to remain within budget. We are assuming overtime will increase in FY 2014-2015.

645-6170	CELL PHONE ALLOWANCE	2,675	2,695	3,540	3,720	2,760	3,720	3,420
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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	4,630	5,239	2,000	1,981	2,000	2,000
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Funds to pay for a part time person to be used to augment patrol/staff detective during periods of high activity.

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
645-6190	BAILIF OFFSET FROM COURT	-5,000	-5,000	134	0	0	0	0

With the addition of a Warrant Officer, the Warrant Officer will perform the bailiff function. Court Security funds will be utilized to augment the Warrant Officer's salary.

<b>TOTAL PAYROLL EXPENSE</b>	<b>552,958</b>	<b>581,192</b>	<b>627,723</b>	<b>662,691</b>	<b>571,833</b>	<b>670,438</b>	<b>754,444</b>
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### PROFESSIONAL SERVICES

645-6235	LEGAL & PROFESSIONAL	0	700	547	1,000	250	500	500
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Legal and professional fees attributable to the police department.

645-6245	SCHOOL CROSSING GUARD	3,530	3,390	3,340	3,600	3,100	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 2014-2015.

<b>TOTAL PROFESSIONAL SERVICES</b>	<b>3,530</b>	<b>4,090</b>	<b>3,887</b>	<b>4,600</b>	<b>3,350</b>	<b>4,100</b>	<b>4,100</b>
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### EQUIPMENT

645-6420	EQUIPMENT & REPAIR (intoxilizer)	4,515	9,421	8,035	9,000	10,663	12,000	21,000
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Small equipment purchase and repair of existing equipment. Projected amount is based on prior years actual with a substantial increase for FY 2014-2015 in order to purchase a new intoxilizer.

645-6430	EQUIPMENT RENTAL	1,289	2,363	2,773	3,200	987	2,000	3,000
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We lease the Police Department copier.

645-6435	MAINT. RADIO/RADAR	2,891	453	731	2,000	1,129	1,200	1,500
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Radio & Radar maintenance, projected amount is based on YTD with an increase anticipated for FY 2014-2015.

645-6445	JAIL MAINT & COMM	6,973	8,251	8,129	6,500	5,082	6,500	7,000
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Cost of annual upkeep on the jail. Projected amount is based on YTD actual. FY 2014-2015 proposed is based on prior year's history.

<b>TOTAL EQUIPMENT</b>	<b>15,669</b>	<b>20,487</b>	<b>19,670</b>	<b>20,700</b>	<b>17,861</b>	<b>21,700</b>	<b>32,500</b>
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### VEHICLE EXPENSE

645-6510	GASOLINE	11,542	12,922	12,699	21,000	11,503	17,000	30,000
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Cost of gasoline for police cars. Projected amount is based on monthly expenditures YTD. In prior years, a portion of the fuel for the police fleet was paid for out of CCPD. Starting in FY 2014-2015, we will be purchasing all of our fuel out of the police operations budget.

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
645-6520	VEHICLE MAINTENANCE	8,035	16,592	13,241	11,000	14,685	17,000	12,000
<p>Cost of vehicle maintenance for police cars. Projected amount is based on YTD. We have had some unusual maintenance costs in FY 2013-2014. We anticipate a more normal year for maintenance costs in FY 2014-2015.</p>								
<b>TOTAL VEHICLE EXPENSE</b>		<b>19,577</b>	<b>29,513</b>	<b>25,941</b>	<b>32,000</b>	<b>26,188</b>	<b>34,000</b>	<b>42,000</b>

### TRAINING

645-6810	TRAINING/HIRING	6,217	11,941	11,446	11,500	12,433	13,500	13,500
<p>Cost of training for the police officers in order to maintain their certifications. Projected amount is based on YTD and the anticipated hiring of two new officers in June. We have maintained the same training budget for FY 2014-2015.</p>								
<b>TOTAL TRAINING</b>		<b>6,217</b>	<b>11,941</b>	<b>11,446</b>	<b>11,500</b>	<b>12,433</b>	<b>13,500</b>	<b>13,500</b>

### MISCELLANEOUS

645-6910	UNIFORM EXPENSE	3,952	4,462	7,906	6,000	4,584	6,000	6,000
<p>Uniforms for police officers including leather goods. Projected amount is based on prior year expenditures with no change in FY 2014-2015.</p>								
645-6915	JAIL FOOD	1,227	1,448	1,281	1,400	1,525	1,800	1,800
<p>Food for prisoners, projected amount is based on monthly expenditures YTD with no change for FY 2014-2015.</p>								
645-6920	LAB CHARGES	3,719	3,506	5,922	4,000	3,237	5,500	5,500
<p>Charges for analysis of evidence. Projected amount is based on monthly expenditures YTD with no change for FY 2014-2015.</p>								
645-6925	ANIMAL CONTROL	527	6,157	2,404	6,500	4,001	6,500	6,500
<p>Charges for housing stray animals picked up in the City. Projected amount is based on our current agreement with the shelter and we anticipate no change in FY 2014-2015.</p>								
<b>TOTAL MISCELLANEOUS</b>		<b>9,426</b>	<b>15,572</b>	<b>17,512</b>	<b>17,900</b>	<b>13,347</b>	<b>19,800</b>	<b>19,800</b>

### INFORMATION TECHNOLOGY

645-6940	TECHNOLOGY ENHANCEMENT	7760.55	13,902	14,664	26,600	0	0	0
<p>The cost to maintain and upgrade our IT system. This line has been replaced by the three lines below.</p>								
645-69401	THIRD PARTY PROVIDER				0	16,588	20,100	20,000
<p>Police operations portion of the IT Services contract with Cal-Tech for 3<sup>rd</sup> party maintenance on computer systems. We have had some unusual maintenance issues in FY 2013-2014 and we anticipate a more normal budget in FY 2014-2015.</p>								

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
645-69402	MAINTENANCE CONTRACTS				0	0	0	0
<p>The cost of maintaining our software packages and some hardware as well. As part of the overall analysis of the IT budget, we reallocated some of these costs to other budget lines.</p>								
645-69403	EQUIP/SOFTWARE PURCHASE/MAINT	0	0	0	0	33,978	36,000	7,500
<p>Cost of new equipment and software. As a result of midyear adjustments for a camera system, we are anticipating spending \$36,000 in FY 2013-2014 and reducing that to \$7,500 in FY 2014-2015.</p>								
	<b>TOTAL INFORMATION TECHNOLOGY</b>	7,761	13,902	14,664	26,600	50,566	56,100	27,500
	<b>TOTAL POLICE OPERATIONS</b>	<b>615,137</b>	<b>676,697</b>	<b>720,843</b>	<b>775,991</b>	<b>695,578</b>	<b>819,638</b>	<b>893,844</b>
	<b>TOTAL POLICE BUDGET</b>	<b>806,256</b>	<b>862,459</b>	<b>912,223</b>	<b>970,892</b>	<b>863,604</b>	<b>1,017,314</b>	<b>1,101,802</b>

## **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 1.33 people assigned to the Court budget. The Dispatch Supervisor is shared with Court and able to back up Court when Melissa is out or on break. The Court budget is projected to come in over budget by approximately \$5,200 (\$135,935 versus \$141,124). The increased cost is all IT related. A portion of which will be paid for out of Court Technology funds. We will be using Court Security funds to fund a portion of the Warrant Officers salary in FY 2014-2015. We are also able to access Court Technology funds to fund a portion of the budget. We are proposing a budget for FY 2014-2015 of \$145,986 versus \$135,935 in FY 2013-2014. The increased costs are in payroll and IT costs. As in the past, we will fund as much of the IT costs as possible out of Court Technology funds. We have also included an increase in the Judges compensation from \$1,200 per month to \$1,333 per month and an increase from \$1,000 per month to \$1,083 per month for the prosecutor.

## COURT BUDGET

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
<b>PAYROLL EXPENSE</b>								
650-6110	SALARIES	58,326	48,289	59,596	61,020	46,632	61,020	63,461
650-6120	TMRS RETIREMENT	5,077	4,449	4,735	5,102	3,047	5,102	6,816
650-6130	WORKERS' COMPENSATION	231	95	205	194	195	194	202
650-6140	UNEMPLOYMENT COMP	189	261	110	176	207	210	266
650-6150	GROUP HEALTH INSURANCE	12,011	1,832	3,121	3,900	4,081	3,900	3,057
650-6160	MEDICARE	861	678	837	898	658	898	934
650-6165	OVERTIME	2,831	2,548	0	0	0	0	0
650-6170	CELL PHONE ALLOWANCE			720	900	600	900	960
650-6190	BAILIFF (COURT SECURITY FUNDS)	5,000	4,285	0	0	0	0	0
	<b>TOTAL PAYROLL EXPENSE</b>	<b>84,525</b>	<b>62,436</b>	<b>69,323</b>	<b>72,190</b>	<b>55,420</b>	<b>72,224</b>	<b>75,696</b>
<b>PROFESSIONAL SERVICES</b>								
650-6220	JUDGE	14,300	14,400	13,800	14,400	11,400	14,400	16,000
650-6225	PROSECUTOR	11,500	12,000	10,500	12,000	9,000	12,000	13,000
650-6230	MAGISTRATE & JUROR FEE	6,836	7,200	6,900	7,200	5,700	7,200	7,500
650-6235	TRANSLATOR	700	1,550	2,500	2,600	2,140	2,600	2,600
650-6175	CONTRACT SERVICES			0	10,645	0	0	0
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>33,336</b>	<b>35,150</b>	<b>33,700</b>	<b>46,845</b>	<b>28,240</b>	<b>36,200</b>	<b>39,100</b>
<b>SUPPLIES</b>								
650-6310	OFFICE SUPPLIES	1,672	2,036	1,487	2,000	683	1,000	1,000
650-6320	PRINTING	737	1,510	1,231	1,000	437	1,000	500
650-6330	POSTAGE	1,300	861	663	1,000	24	800	800
	<b>TOTAL SUPPLIES</b>	<b>3,709</b>	<b>4,407</b>	<b>3,381</b>	<b>4,000</b>	<b>1,144</b>	<b>2,800</b>	<b>2,300</b>
<b>EQUIPMENT</b>								
650-6410	MAINTENANCE CONTRACTS	4,542	4,600	0	4,600	0	0	0
650-6415	OFFICE EQUIPMENT/REPAIR	1,211	22	301	1,000	0	500	500
650-6665	COURT SECURITY	5329	11,008	634	1,000	0	1,000	1,000
	<b>TOTAL EQUIPMENT</b>	<b>11,083</b>	<b>15,630</b>	<b>936</b>	<b>6,600</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>
<b>TRAINING</b>								
650-6810	TRAINING	707	1,663	908	1,200	1,988	2,000	1,200
650-6840	SEMINAR EXPENSE-JUDGE	0	0	0	50	0	50	50
650-6850	DUES & MEMBERSHIPS	130	93	90	300	45	150	150
	<b>TOTAL TRAINING</b>	<b>837</b>	<b>1,756</b>	<b>998</b>	<b>1,550</b>	<b>2,033</b>	<b>2,200</b>	<b>1,400</b>
<b>INFORMATION TECHNOLOGY</b>								
650-6940	TECHNOLOGY ENHANCEMENT	9,741	36,102	18,951	4,400	0	0	0
650-69401	THIRD PARTY PROVIDER				0	9,155	14,500	12,000
650-69402	MAINTENANCE CONTRACTS				0	9,373	7,300	9,500
650-69403	EQUIP/SOFTWARE PURCHASE/MAINT	0	0	0	0	1,721	4,400	4,400
	<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>9,741</b>	<b>36,102</b>	<b>18,951</b>	<b>4,400</b>	<b>20,249</b>	<b>26,200</b>	<b>25,900</b>
<b>MISCELLANEOUS</b>								
650-6955	LAW BOOKS	79	0	0	350	0	0	0
	<b>TOTAL MISCELLANEOUS</b>	<b>79</b>	<b>0</b>	<b>0</b>	<b>350</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL COURT BUDGET</b>	<b>143,309</b>	<b>155,482</b>	<b>127,288</b>	<b>135,935</b>	<b>107,086</b>	<b>141,124</b>	<b>145,896</b>



ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
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**PAYROLL EXPENSE**

650-6110	SALARIES	58,326	48,289	59,596	61,020	46,632	61,020	63,461
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We have 1.3 FTE's in Court. We have a Court Administrator and the current Dispatch Supervisor spends approximately 1/3 of her time covering for Court.

650-6120	TMRS RETIREMENT	5,077	4,449	4,735	5,102	3,047	5,102	6,816
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The FY 2013-2014 rate for TMRS is 8.39% of wages. Our rate starting in January 2015 is increasing to 11.31% resulting in an average rate for FY 2014-2015 of 10.58%

650-6130	WORKERS' COMPENSATION	231	95	205	194	195	194	202
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For Court personnel, the current rate is .31 % of the gross wages. The rate for FY 2014-2015 is assumed to remain the same.

650-6140	UNEMPLOYMENT COMP	189	261	110	176	207	210	266
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The current unemployment rate is 1% as of March 1, 2014. We have built the FY 2014-2015 budget based on 2% of first \$9,000 of wages.

650-6150	GROUP HEALTH INSURANCE	12,011	1,832	3,121	3,900	4,081	3,900	3,057
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The City currently pays \$600/month for employee coverage. Following lengthy discussions with our broker, we will be making some changes in the coverage the City will pay for and potentially altering the benefits for FY 2014-2015. Based on the changes we have discussed with our broker, we believe we can achieve similar coverage in FY 2014-2015 for \$640.00/month per employee.

650-6160	MEDICARE	861	678	837	898	658	898	934
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The Medicare rate is 1.45% of the gross wages.

650-6170	CELL PHONE ALLOWANCE			720	900	600	900	960
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Cell phone allowance for the Court Administrator.

<b>TOTAL PAYROLL EXPENSE</b>		<b>84,525</b>	<b>62,436</b>	<b>69,323</b>	<b>72,190</b>	<b>55,420</b>	<b>72,224</b>	<b>75,696</b>
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**PROFESSIONAL SERVICES**

650-6220	JUDGE	14,300	14,400	13,800	14,400	11,400	14,400	16,000
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The Judge is being paid \$600 per Court session and we are anticipating a 10% increase in FY 2014-2015.

650-6225	PROSECUTOR	11,500	12,000	10,500	12,000	9,000	12,000	13,000
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The Prosecutor is being paid \$500/ Court Session and we are anticipating a 10% increase in FY 2014-2015.

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
650-6230	MAGISTRATE & JUROR FEE	6,836	7,200	6,900	7,200	5,700	7,200	7,500

The Judge is compensated an additional \$625 per month to perform the function of Magistrate.

650-6235	TRANSLATOR	700	1,550	2,500	2,600	2,140	2,600	2,600
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Fee for State required translator for court proceedings. Projected current year is based on YTD amount with a no change for next year.

650-6175	CONTRACT SERVICES			0	10,645	0	0	0
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These funds were previously expended from the Technology Enhancement Line and from this point forward will be budgeted and paid out of "Third Party Provider" in the IT section of the budgets.

<b>TOTAL PROFESSIONAL SERVICES</b>	<b>33,336</b>	<b>35,150</b>	<b>33,700</b>	<b>46,845</b>	<b>28,240</b>	<b>36,200</b>	<b>39,100</b>
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### SUPPLIES

650-6310	OFFICE SUPPLIES	1,672	2,036	1,487	2,000	683	1,000	1,000
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Projected current year is based on YTD amount with no change for FY 2014-2015.

650-6320	PRINTING	737	1,510	1,231	1,000	437	1,000	500
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Printing needs for court include envelopes, file jackets, warrant forms etc. Projected current year is based on YTD amount with a decrease in FY 2014-2015.

650-6330	POSTAGE	1,300	861	663	1,000	24	800	800
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Postage for all court related mailings. FY 2013-2014 is projected based on prior years history with no change for next year.

<b>TOTAL SUPPLIES</b>	<b>3,709</b>	<b>4,407</b>	<b>3,381</b>	<b>4,000</b>	<b>1,144</b>	<b>2,800</b>	<b>2,300</b>
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### EQUIPMENT

650-6410	MAINTENANCE CONTRACTS	4,542	4,600	0	4,600	0	0	0
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These funds were previously expended from the Technology Enhancement Line and from this point forward will be budgeted and paid out of "Maintenance Contracts" in the IT section of the budgets.

650-6415	OFFICE EQUIPMENT/REPAIR	1,211	22	301	1,000	0	500	500
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Current year is based on prior YTD actual with no change for FY 2014-2015.

650-6665	COURT SECURITY	5329	11,008	634	1,000	0	1,000	1,000
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We have limited need for court security funds for FY 2013-2014 and FY 2014-2015 thus, these funds are not designated for a specific use at this time.

<b>TOTAL EQUIPMENT</b>	<b>11,083</b>	<b>15,630</b>	<b>936</b>	<b>6,600</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>
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ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
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**TRAINING**

650-6810	TRAINING	707	1,663	908	1,200	1,988	2,000	1,200
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Projected current year is based on YTD amount with no change for FY 2014-2015. Professional meetings are also paid for out of this line.

650-6840	SEMINAR EXPENSE-JUDGE	0	0	0	50	0	50	50
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Cost of Judges training.

650-6850	DUES & MEMBERSHIPS	130	93	90	300	45	150	150
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Consists of TMC Clerk, NTCCA TMC News and Notary Dues/supplies. Projected current year is based on YTD amount with no change for FY 2014-2015.

<b>TOTAL TRAINING</b>		<b>837</b>	<b>1,756</b>	<b>998</b>	<b>1,550</b>	<b>2,033</b>	<b>2,200</b>	<b>1,400</b>
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**INFORMATION TECHNOLOGY**

650-6940	TECHNOLOGY ENHANCEMENT	9,741	36,102	18,951	4,400	0	0	0
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This line will remain in the budget for historical purposes for a few years. The expenditures have been broken out into the 3 lines below in order to allow us to better understand our IT costs. The budget adopted in FY 2013-2014 has been allocated to the three lines below as well.

650-69401	THIRD PARTY PROVIDER				0	9,155	14,500	12,000
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Court portion of the IT Services contract with Cal-Tech for 3<sup>rd</sup> party maintenance on computer systems.

650-69402	MAINTENANCE CONTRACTS				0	9,373	7,300	9,500
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The cost of maintaining our software packages and some hardware as well. As part of the overall analysis of the IT budget, we reallocated some of these costs to other budget lines.

650-69403	EQUIP/SOFTWARE PURCHASE/MAINT	0	0	0	0	1,721	4,400	4,400
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Cost of new equipment and software.

<b>TOTAL INFORMATION TECHNOLOGY</b>		<b>9,741</b>	<b>36,102</b>	<b>18,951</b>	<b>4,400</b>	<b>20,249</b>	<b>26,200</b>	<b>25,900</b>
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**MISCELLANEOUS**

650-6955	LAW BOOKS	79	0	0	350	0	0	0
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Update law books for use by the Court Administrator and the Judge. Projected current year is based on YTD no change for FY 2014-2015.

<b>TOTAL MISCELLANEOUS</b>		<b>79</b>	<b>0</b>	<b>0</b>	<b>350</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>TOTAL COURT BUDGET</b>		<b>143,309</b>	<b>155,482</b>	<b>127,288</b>	<b>135,935</b>	<b>107,086</b>	<b>141,124</b>	<b>145,896</b>
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## **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**

Fire Department budget for FY 2013-2014 is projected to come in at \$192,639 versus a budget of \$269,820. The savings were achieved by postponing expenditures until such time the future of the department was determined. As a result of going with Fort Worth for fire protection we achieved significant savings in the current fiscal year. We pay Fort Worth \$22,190 monthly and the FY 2014-2015 budget is built on this amount.

## FIRE ADMINISTRATION EXPENSE

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
<b>SUPPLIES</b>								
670-6310	OFFICE SUPPLIES	328	384	438	750	272	300	0
670-6360	ELECTRIC	4,638	3,480	3,532	3,600	2,646	3,600	0
670-6370	WATER	846	742	744	850	584	850	0
670-6375	GAS	893	681	856	1,000	1,387	1,500	0
670-6385	CHARTER INTERNET	989	998	2,597	2,600	2,073	2,600	0
	<b>TOTAL SUPPLIES</b>	<b>7,695</b>	<b>6,284</b>	<b>8,168</b>	<b>8,800</b>	<b>6,963</b>	<b>8,850</b>	<b>0</b>
<b>EQUIPMENT</b>								
670-6445	BLDG ADDITION	0	0	1,255	0	0	0	0
670-6446	BLDG MAINTENANCE	8,152	2,404	4,118	25,000	1,574	2,000	0
	<b>TOTAL EQUIPMENT</b>	<b>8,152</b>	<b>2,404</b>	<b>5,374</b>	<b>25,000</b>	<b>1,574</b>	<b>2,000</b>	<b>0</b>
<b>CAPITAL EXPENSE</b>								
670-6615	INTEREST, TRUCK PMT	7,618	55,995	0	0	0	0	0
	<b>TOTAL CAPITAL EXPENSE</b>	<b>7,618</b>	<b>55,995</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRAINING</b>								
670-6830	BANQUET	577	497	699	1,000	406	410	0
670-6850	DUES AND MEMBERSHIPS	986	780	2,136	1,000	905	1,000	0
	<b>TOTAL TRAINING</b>	<b>1,563</b>	<b>1,277</b>	<b>2,834</b>	<b>2,000</b>	<b>1,311</b>	<b>1,410</b>	<b>0</b>
	<b>TOTAL FIRE ADMINISTRATION</b>	<b>25,028</b>	<b>65,960</b>	<b>16,376</b>	<b>35,800</b>	<b>9,847</b>	<b>12,260</b>	<b>0</b>

## SUPPLIES

670-6310	OFFICE SUPPLIES	328	384	438	750	272	300	0
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Office Supplies for the Fire Department.

670-6360	ELECTRIC	4,638	3,480	3,532	3,600	2,646	3,600	0
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Cost of electricity for the fire station. The cost of electricity for the station will be paid out of public works.

670-6370	WATER	846	742	744	850	584	850	0
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Cost of water for the fire station. The cost of water for the station will be paid out of public works.

670-6375	GAS	893	681	856	1,000	1,387	1,500	0
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Cost of gas for the fire station. The cost of water for the station will be paid out of public works.

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
670-6385	CHARTER INTERNET	989	998	2,597	2,600	2,073	2,600	0

Cost of Internet and Cable Television for the fire station. Current year projected on prior year history with future charges to be paid out of public works.

<b>TOTAL SUPPLIES</b>		<b>7,695</b>	<b>6,284</b>	<b>8,168</b>	<b>8,800</b>	<b>6,963</b>	<b>8,850</b>	<b>0</b>
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### EQUIPMENT

670-6445	BLDG ADDITION	0	0	1,255	0	0	0	0
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We have placed the plans for an additional building on an indefinite hold in FY 2012-2013

670-6446	BLDG MAINTENANCE	8,152	2,404	4,118	25,000	1,574	2,000	0
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Cost of maintaining the current fire station building. Costs of building maintenance will be paid out of public works.

<b>TOTAL EQUIPMENT</b>		<b>8,152</b>	<b>2,404</b>	<b>5,374</b>	<b>25,000</b>	<b>1,574</b>	<b>2,000</b>	<b>0</b>
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### CAPITAL EXPENSE

670-6615	INTEREST, TRUCK PMT	7,618	55,995	0	0	0	0	0
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This was the interest payment on the Quint ladder truck.

<b>TOTAL CAPITAL EXPENSE</b>		<b>7,618</b>	<b>55,995</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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### TRAINING

670-6830	BANQUET	577	497	699	1,000	406	410	0
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The cost of the annual banquet

670-6850	DUES AND MEMBERSHIPS	986	780	2,136	1,000	905	1,000	0
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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.

<b>TOTAL TRAINING</b>		<b>1,563</b>	<b>1,277</b>	<b>2,834</b>	<b>2,000</b>	<b>1,311</b>	<b>1,410</b>	<b>0</b>
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<b>TOTAL FIRE ADMINISTRATION</b>		<b>25,028</b>	<b>65,960</b>	<b>16,376</b>	<b>35,800</b>	<b>9,847</b>	<b>12,260</b>	<b>0</b>
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**FIRE OPERATIONS EXPENSE**

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
	<b>PAYROLL</b>							
675-6110	SALARIES	64,148	65,598	64,558	89,000	61,984	62,000	0
675-6112	LIFE/AD&D INSURANCE	2,550	2,559	2,409	2,500	2,409	2,409	0
675-6115	VOLUNTEER INCENTIVE PROG*	8,635	5,886	15,986	28,000	10,757	11,000	0
675-6130	WORKERS COMPENSATION	3,351	2,309	2,154	4,000	3,094	3,094	0
675-6140	UNEMPLOYMENT COMP	900	1,276	869	750	784	785	0
675-6160	MEDICARE	967	1,000	1,003	2,200	735	735	0
675-6161	FICA SOCIAL SECURITY	4,136	4,275	4,287	8,500	3,142	3,200	0
675-6170	CELL PHONE ALLOWANCE*	3,940	3,470	4,640	5,500	2,995	3,000	0
	<b>TOTAL PAYROLL</b>	<b>88,628</b>	<b>86,374</b>	<b>95,906</b>	<b>140,450</b>	<b>85,899</b>	<b>86,223</b>	<b>0</b>
	<b>SUPPLIES</b>							
675-6315	SUPPLIES	932	14,811	610	1,200	560	560	0
	<b>TOTAL SUPPLIES</b>	<b>932</b>	<b>14,811</b>	<b>610</b>	<b>1,200</b>	<b>560</b>	<b>560</b>	<b>0</b>
	<b>EQUIPMENT</b>							
675-6420	EQUIPMENT & REPAIR	26,108	20,668	10,625	29,000	13,550	13,600	0
675-6435	RADIO & COMM MAINTENANCE	3,832	5,730	1,469	3,000	198	200	0
	<b>TOTAL EQUIPMENT</b>	<b>29,941</b>	<b>26,397</b>	<b>12,094</b>	<b>32,000</b>	<b>13,748</b>	<b>13,800</b>	<b>0</b>
	<b>VEHICLE EXPENSE</b>							
675-6510	GASOLINE	3,784	4,434	5,065	5,500	3,606	3,606	0
675-6520	VEHICLE MAINTENANCE	7,108	23,538	14,845	15,000	13,773	15,000	0
	<b>TOTAL VEHICLE EXPENSE</b>	<b>10,892</b>	<b>27,973</b>	<b>19,910</b>	<b>20,500</b>	<b>17,379</b>	<b>18,606</b>	<b>0</b>
	<b>CAPITAL EXPENSE</b>							
675-6610	CAPITAL OUTLAY	0	0	0	31,975	0	0	0
675-66	TRUCK PAYMENT/SELLING COST	69,623	506,453	0	0	0	0	0
	<b>TOTAL CAPITAL EXPENSES</b>	<b>69,623</b>	<b>506,453</b>	<b>0</b>	<b>31,975</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TRAINING</b>							
675-6810	TRAINING*	2,309	2,974	3,355	5,000	-177	1,500	0
	<b>TOTAL TRAINING</b>	<b>2,309</b>	<b>2,974</b>	<b>3,355</b>	<b>5,000</b>	<b>-177</b>	<b>1,500</b>	<b>0</b>
	<b>INFORMATION TECHNOLOGY</b>							
675-6940	TECHNOLOGY ENHANCEMENT	188	1,218	207.62	2,045	0	0	0
675-69401	THIRD PARTY PROVIDER				0	3,877	4,000	0
675-69402	MAINTENANCE CONTRACTS				0	70	0	0
675-69403	EQUIP/SOFTWARE PURCHASE/MAINT				0	247	1,200	0
	<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>188</b>	<b>1,218</b>	<b>899</b>	<b>2,045</b>	<b>4,194</b>	<b>5,200</b>	<b>0</b>
	<b>MISCELLANEOUS</b>							
675-6965	INNOCULATIONS	0	165	45	850	0	0	0
	FORT WORTH					22,190	66,750	267,000
	<b>TOTAL MISCELLANEOUS</b>	<b>0</b>	<b>165</b>	<b>45</b>	<b>850</b>	<b>22,190</b>	<b>66,750</b>	<b>267,000</b>
	<b>TOTAL FIRE OPERATIONS EXPENSE</b>	<b>202,512</b>	<b>666,366</b>	<b>132,818</b>	<b>234,020</b>	<b>143,793</b>	<b>192,639</b>	<b>267,000</b>
	<b>TOTAL FIRE BUDGET</b>	<b>227,540</b>	<b>732,326</b>	<b>149,193</b>	<b>269,820</b>	<b>153,639</b>	<b>204,899</b>	<b>267,000</b>



## FIRE OPERATIONS EXPENSE

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
675-6110	SALARIES	64,148	65,598	64,558	89,000	61,984	62,000	0
<p>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.</p>								
675-6112	LIFE/AD&D INSURANCE	2,550	2,559	2,409	2,500	2,409	2,409	0
<p>The cost of additional insurance policies carried on our volunteers.</p>								
675-6115	VOLUNTEER INCENTIVE PROG*	8,635	5,886	15,986	28,000	10,757	11,000	0
<p>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.</p>								
675-6130	WORKERS COMPENSATION	3,351	2,309	2,154	4,000	3,094	3,094	0
<p>The cost of Workers' Comp insurance in the event someone is injured while on duty. Current year projections are based on YTD data.</p>								
675-6140	UNEMPLOYMENT COMP	900	1,276	869	750	784	785	0
<p>The current unemployment rate is 2.9% for FY 2012-2013.</p>								
675-6160	MEDICARE	967	1,000	1,003	2,200	735	735	0
<p>Based on 1.45% of wages.</p>								
675-6161	FICA SOCIAL SECURITY	4,136	4,275	4,287	8,500	3,142	3,200	0
<p>Based on 6.2% of wages.</p>								
675-6170	CELL PHONE ALLOWANCE*	3,940	3,470	4,640	5,500	2,995	3,000	0
<p>We give a cell phone allowance to the Chief and all of the department officers.</p>								
<b>TOTAL PAYROLL</b>		<b>88,628</b>	<b>86,374</b>	<b>95,906</b>	<b>140,450</b>	<b>85,899</b>	<b>86,223</b>	<b>0</b>

## SUPPLIES

675-6315	SUPPLIES	932	14,811	610	1,200	560	560	0
<p>General supplies for the department.</p>								
<b>TOTAL SUPPLIES</b>		<b>932</b>	<b>14,811</b>	<b>610</b>	<b>1,200</b>	<b>560</b>	<b>560</b>	<b>0</b>

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
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### EQUIPMENT

675-6420 EQUIPMENT & REPAIR 26,108 20,668 10,625 29,000 13,550 13,600 0  
 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.

675-6435 RADIO & COMM MAINTENANCE 3,832 5,730 1,469 3,000 198 200 0  
 This line is used to maintain and replace radios as needed.

**TOTAL EQUIPMENT 29,941 26,397 12,094 32,000 13,748 13,800 0**

### VEHICLE EXPENSE

675-6510 GASOLINE 3,784 4,434 5,065 5,500 3,606 3,606 0  
 The current year is projected based on actual.

675-6520 VEHICLE MAINTENANCE 7,108 23,538 14,845 15,000 13,773 15,000 0  
 Vehicle Maintenance is variable year to year.

**TOTAL VEHICLE EXPENSE 10,892 27,973 19,910 20,500 17,379 18,606 0**

### CAPITAL EXPENSE

675-6610 CAPITAL OUTLAY 0 0 0 31,975 0 0 0  
 No Capital purchases were made in FY 2013-2014.

675-66 TRUCK PAYMENT/SELLING COST 69,623 506,453 0 0 0 0 0  
 There was no budgeted amount in FY 2012-2013 in this line and no expenses in FY 2013-2014

**TOTAL CAPITAL EXPENSES 69,623 506,453 0 31,975 0 0 0**

### TRAINING

675-6810 TRAINING\* 2,309 2,974 3,355 5,000 -177 1,500 0  
 The cost of training new volunteers and maintaining certifications/proficiency of the tenured members.

**TOTAL TRAINING 2,309 2,974 3,355 5,000 -177 1,500 0**

### INFORMATION TECHNOLOGY

675-6940 TECHNOLOGY ENHANCEMENT 188 1,218 207.62 2,045 0 0 0  
 The costs of Information Technology in FY 2013-2014 was moved into the following three lines.

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
675-69401	THIRD PARTY PROVIDER				0	3,877	4,000	0
Fire Department portion of the IT Services contract with Cal-Tech for 3 <sup>rd</sup> party maintenance on computer systems.								
675-69402	MAINTENANCE CONTRACTS				0	70	0	0
The cost of maintaining our software packages and some hardware as well. As part of the overall analysis of the IT budget, we reallocated some of these costs to other budget lines.								
675-69403	EQUIP/SOFTWARE PURCHASE/MAINT				0	247	1,200	0
Cost of new equipment and software.								
<b>TOTAL INFORMATION TECHNOLOGY</b>		188	1,218	899	2,045	4,194	5,200	0
<b>MISCELLANEOUS</b>								
675-6965	INNOCULATIONS	0	165	45	850	0	0	0
The cost of State mandated inoculations								
<b>TOTAL MISCELLANEOUS</b>		0	165	45	850	22,190	66,750	267,000
<b>TOTAL FIRE OPERATIONS EXPENSE</b>		202,512	666,366	132,818	234,020	143,793	192,639	267,000
<b>TOTAL FIRE BUDGET</b>		227,540	732,326	149,193	269,820	153,639	204,899	267,000

## **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**

Our current budget was \$45,090. As a result of an action taken by the Council to hire a third party provider to upload our inventory onto the web site we are projecting the current year expenditures to be \$63,545. We are proposing a more normal budget for FY 2014-2015 at \$50,407. The budget anticipates holding our current staffing level with two part time personnel and continuing to maintain our current hours of operation. We have also been performing a significant amount of building maintenance and attempting to upgrade the usability of the existing facility. We have included an additional amount of \$5,000 for part time help for Rhonda in FY 2014-2015.

## LIBRARY BUDGET

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
<b>PAYROLL</b>								
690-6110	SALARIES	29,745	30,625	24,466	19,734	16,120	19,734	25,323
690-6120	TMRS RETIREMENT	2,465	2,397	893	0	0	0	0
690-6130	WORKERS' COMPENSATION	97	69	101	61	61	61	79
690-6140	UNEMPLOYMENT COMP	117	318	47	180	229	180	360
690-6150	GROUP HEALTH INSURANCE	8,389	6,662	2,103	0	0	0	0
690-6160	MEDICARE	423	444	360	286	234	286	367
690-6161	FICA	183	192	861	1,233	999	1,233	1,583
	<b>TOTAL PAYROLL EXPENSE</b>	<b>41,420</b>	<b>40,707</b>	<b>28,832</b>	<b>21,495</b>	<b>17,643</b>	<b>21,495</b>	<b>27,712</b>
<b>SUPPLIES</b>								
690-6315	SUPPLIES	78	27	0	2,000	1,652	2,000	2,000
690-6360	ELECTRICAL	1,158	890	1,121	1,100	727	1,100	1,100
690-6370	WATER	456	442	419	500	351	500	500
690-6375	GAS	405	379	613	600	761	900	700
	<b>TOTAL SUPPLIES</b>	<b>2,097</b>	<b>1,738</b>	<b>2,153</b>	<b>4,200</b>	<b>3,490</b>	<b>4,500</b>	<b>4,300</b>
<b>EQUIPMENT</b>								
690-6420	EQUIPMENT & REPAIR	7	1,521	1,430	2,000	11	2,000	1,500
690-6445	BLDG MAINTENANCE	3,856	2,117	2,651	5,000	3,064	4,000	3,500
690-6450	CHARTER INTERNET	650	565	660	700	550	700	700
	<b>TOTAL EQUIPMENT</b>	<b>4,513</b>	<b>4,203</b>	<b>4,741</b>	<b>7,700</b>	<b>3,626</b>	<b>6,700</b>	<b>5,700</b>
<b>TRAINING</b>								
690-6810	TRAINING	27	0	788	650	167	650	650
690-6820	NOTICES & PUBLICATIONS	0	100	0	1,000	0	1,000	1,000
690-6850	DUES & MEMBERSHIPS	0	0	4,883	6,000	449	6,000	5,000
	<b>TOTAL TRAINING</b>	<b>27</b>	<b>100</b>	<b>5,672</b>	<b>7,650</b>	<b>616</b>	<b>7,650</b>	<b>6,650</b>
<b>INFORMATION TECHNOLOGY</b>								
690-6940	TECHNOLOGY ENHANCEMENT	596	1,500	831	2,045	0	0	0
690-69401	THIRD PARTY PROVIDER				0	4,327	17,200	2,845
690-69402	MAINTENANCE CONTRACTS				0	16,715	0	0
690-69403	EQUIP/SOFTWARE PURCHASE/MAINT				0	2,956	4,000	1,200
	<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>596</b>	<b>1,500</b>	<b>831</b>	<b>2,045</b>	<b>23,998</b>	<b>21,200</b>	<b>4,045</b>
<b>MISCELLANEOUS</b>								
690-6955	BOOKS	2,500	825	1,753	2,000	1,453	2,000	2,000
	<b>TOTAL MISCELLANEOUS</b>	<b>2,500</b>	<b>825</b>	<b>1,753</b>	<b>2,000</b>	<b>1,453</b>	<b>2,000</b>	<b>2,000</b>
	<b>TOTAL LIBRARY BUDGET</b>	<b>51,152</b>	<b>49,073</b>	<b>43,981</b>	<b>45,090</b>	<b>50,826</b>	<b>63,545</b>	<b>50,407</b>

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
690-6110	SALARIES	29,745	30,625	24,466	19,734	16,120	19,734	25,323

The Library budget contains two part time personnel, one individual works Tuesday through Friday and a second person works on Saturday only. For FY 2014-2015 we added 480 hours of additional part time at \$10.00/hr.

690-6120	TMRS RETIREMENT	2,465	2,397	893	0	0	0	0
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In FY 2012-2013 we had a full time librarian who was included in the TMRS retirement system. Part time personnel are not eligible for TMRS benefits.

690-6130	WORKERS' COMPENSATION	97	69	101	61	61	61	79
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For Library personnel, the current rate is .31 % of the gross wages. The rate for FY 2014-2015 is assumed to remain the same.

690-6140	UNEMPLOYMENT COMP	117	318	47	180	229	180	360
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The current unemployment rate is 1% as of March 1, 2014. We have built the FY 2014-2015 budget based on 2% of first \$9,000 of wages.

690-6150	GROUP HEALTH INSURANCE	8,389	6,662	2,103	0	0	0	0
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Part time personnel are not eligible for health insurance.

690-6160	MEDICARE	423	444	360	286	234	286	367
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The Medicare rate is 1.45% of the gross wages.

690-6161	FICA	183	192	861	1,233	999	1,233	1,583
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We will need to pay social Security on the part time help.

<b>TOTAL PAYROLL EXPENSE</b>		<b>41,420</b>	<b>40,707</b>	<b>28,832</b>	<b>21,495</b>	<b>17,643</b>	<b>21,495</b>	<b>27,712</b>
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## SUPPLIES

690-6315	SUPPLIES	78	27	0	2,000	1,652	2,000	2,000
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Current year projections are based on YTD with no change for FY 2014-2015.

690-6360	ELECTRICAL	1,158	890	1,121	1,100	727	1,100	1,100
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Current year projections are based on prior year history with no change for FY 2014-2015.

690-6370	WATER	456	442	419	500	351	500	500
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Current year projections are based on prior year history with no change for FY 2014-2015.

690-6375	GAS	405	379	613	600	761	900	700
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Current year projections are based on YTD usage with a decrease for FY 2014-2015.

<b>TOTAL SUPPLIES</b>		<b>2,097</b>	<b>1,738</b>	<b>2,153</b>	<b>4,200</b>	<b>3,490</b>	<b>4,500</b>	<b>4,300</b>
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ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
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### EQUIPMENT

690-6420	EQUIPMENT & REPAIR	7	1,521	1,430	2,000	11	2,000	1,500
Current year projections are based on prior year usage with a slight decrease for FY 2014-2015.								
690-6445	BLDG MAINTENANCE	3,856	2,117	2,651	5,000	3,064	4,000	3,500
Current year projections based on YTD with a decrease for FY 2014-2015.								
690-6450	CHARTER INTERNET	650	565	660	700	550	700	700
Current year projections are based on prior year history with no change for FY 2014-2015.								
<b>TOTAL EQUIPMENT</b>		<b>4,513</b>	<b>4,203</b>	<b>4,741</b>	<b>7,700</b>	<b>3,626</b>	<b>6,700</b>	<b>5,700</b>

### TRAINING

690-6810	TRAINING	27	0	788	650	167	650	650
Current year projections are based YTD history with no change for FY 2014-2015.								
690-6820	NOTICES & PUBLICATIONS	0	100	0	1,000	0	1,000	1,000
Current year projections are based on anticipated needs with no change for FY 2014-2015.								
690-6850	DUES & MEMBERSHIPS	0	0	4,883	6,000	449	6,000	5,000
As a result of upgrading the professionalism and capabilities of our Library, we have joined several regional Library organizations. We anticipate these associations will be on going into the foreseeable future. This also includes our cost for delivery service from other libraries.								
<b>TOTAL TRAINING</b>		<b>27</b>	<b>100</b>	<b>5,672</b>	<b>7,650</b>	<b>616</b>	<b>7,650</b>	<b>6,650</b>

### INFORMATION TECHNOLOGY

690-6940	TECHNOLOGY ENHANCEMENT	596	1,500	831	2,045	0	0	0
The costs of Information Technology in FY 2013-2014 was moved into the following three lines.								
690-69401	THIRD PARTY PROVIDER				0	4,327	17,200	2,845
Library portion of the IT Services contract with Cal-Tech for 3 <sup>rd</sup> party maintenance on computer systems. This line includes the cost to up load our inventory to the internet in FY 2013-2014.								
690-69402	MAINTENANCE CONTRACTS				0	16,715	0	0
The cost of maintaining our software packages and some hardware as well. As part of the overall analysis of the IT budget, we reallocated some of these costs to other budget lines.								
690-69403	EQUIP/SOFTWARE PURCHASE/MAINT				0	2,956	4,000	1,200
Cost of new equipment and software.								



ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
	<b>TOTAL INFORMATION TECHNOLOGY</b>	596	1,500	831	2,045	23,998	21,200	

### MISCELLANEOUS

690-6955	BOOKS	2,500	825	1,753	2,000	1,453	2,000	2,000
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Current year projections are based on prior year history with no change for FY 2014-2015.

	<b>TOTAL MISCELLANEOUS</b>	<b>2,500</b>	<b>825</b>	<b>1,753</b>	<b>2,000</b>	<b>1,453</b>	<b>2,000</b>	<b>2,000</b>
	<b>TOTAL LIBRARY BUDGET</b>	<b>51,152</b>	<b>49,073</b>	<b>43,981</b>	<b>45,090</b>	<b>50,826</b>	<b>63,545</b>	<b>50,407</b>

## 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. As a result of not having an election in FY 2013-2014, we are projected to come in under budget with a similar budget proposed for FY 2014-2015.

### OTHER SERVICES BUDGET

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
	<b>PROFESSIONAL SERVICES</b>							
695-6255	EMERGENCY MANAGEMENT	931	4,659	3535.97	3000	3,198	3300	3000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>931</b>	<b>4,659</b>	<b>3,536</b>	<b>3,000</b>	<b>3,198</b>	<b>3,300</b>	<b>3,000</b>
	<b>EQUIPMENT</b>							
695-6435	FW TRANSPORTATION AUTH	619	619	619	619	0	619	619
695-6440	ENVIRONMENTAL CLEANUP	2,142	2,161	1,795	2,500	1,032	2,500	2,500
	<b>TOTAL EQUIPMENT</b>	<b>2,761</b>	<b>2,780</b>	<b>2,414</b>	<b>3,119</b>	<b>1,032</b>	<b>3,119</b>	<b>3,119</b>
	<b>TRAINING</b>							
695-6835	COMMUNITY ACTIVITIES	823	2,750	2,233	2,500	1,780	2,500	2,500
	<b>TOTAL TRAINING</b>	<b>823</b>	<b>2,750</b>	<b>2,233</b>	<b>2,500</b>	<b>1,780</b>	<b>2,500</b>	<b>2,500</b>
	<b>MISCELLANEOUS</b>							
695-6935	ELECTION EXPENSE	0	6,433	0	6,000	0	0	6,500
	<b>TOTAL MISCELLANEOUS</b>	<b>0</b>	<b>6,433</b>	<b>0</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	<b>6,500</b>
	<b>TOTAL OTHER SERVICES BUDGET</b>	<b>4,516</b>	<b>16,622</b>	<b>8,184</b>	<b>14,619</b>	<b>6,009</b>	<b>8,919</b>	<b>15,119</b>
	<b>TOTAL GENERAL FUND</b>	<b>2,688,458</b>	<b>3,219,898</b>	<b>2,739,986</b>	<b>3,114,555</b>	<b>2,406,909</b>	<b>3,125,547</b>	<b>3,242,663</b>
	<b>NET REVENUE</b>	<b>-87,465</b>	<b>-115,522</b>	<b>404,477</b>	<b>177</b>	<b>-179,248</b>	<b>66,179</b>	<b>3,514</b>

## **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.

## STREET MAINTENANCE BUDGET

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 increase over budgeted revenue. We have anticipated a slight increase in revenue in FY 2014-2015. We utilize this budget for ongoing street and street sign maintenance throughout the year with any remaining funds at the end of the year being placed in our Capital Improvements budget to be utilized for street reconstruction.

### FY 2014-2015 STREET MAINTENANCE REVENUE BUDGET

ACCT		Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
5323	STREET MAINT. SALES TAX	223,682	230,876	245,116	237,500	198,563	238,760	240,000
	<b>TOTAL STREET MAINT REV</b>	<b>223,682</b>	<b>230,876</b>	<b>245,116</b>	<b>237,500</b>	<b>198,563</b>	<b>238,760</b>	<b>240,000</b>

**CITY OF WESTWORTH VILLAGE  
FY 2014-2015 STREET MAINTENANCE EXPENSE BUDGET**

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
<b>PAYROLL</b>								
685-6110	SALARIES	68,567	81,454	89,260	85,656	79,444	85,656	89,082
685-6120	TMRS RETIREMENT	6,485	7,076	7,132	7,127	5,408	7,127	9,514
685-6130	WORKERS' COMPENSATION	2,884	1,994	3,297	3,036	3,036	3,036	3,417
685-6140	UNEMPLOYMENT COMP	231	565	18	180	436	180	360
685-6150	GROUP HEALTH INSURANCE	10,144	9,081	8,334	7,600	8,758	9,600	8,180
685-6160	MEDICARE/FICA	992	1,162	1,265	1,254	1,351	1,900	1,304
685-6170	CELL PHONE ALLOWANCE	840	760	840	840	700	840	840
	<b>TOTAL PAYROLL EXPENSE</b>	<b>90,144</b>	<b>102,091</b>	<b>110,147</b>	<b>105,694</b>	<b>99,134</b>	<b>108,340</b>	<b>112,697</b>
*Included in Administration salaries for 2009								
<b>PROFESSIONAL SERVICES</b>								
685-6210	CONTRACT LABOR	0	0	0	0	0	0	0
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SUPPLIES</b>								
685-6315	SUPPLIES	1,013	1,048	2,811	1,500	2,188	2,500	2,500
	<b>TOTAL SUPPLIES</b>	<b>1,013</b>	<b>1,048</b>	<b>2,811</b>	<b>1,500</b>	<b>2,188</b>	<b>2,500</b>	<b>2,500</b>
<b>VEHICLE EXPENSE</b>								
685-6420	EQUIPMENT PURCHASE		0	0	0	0	0	0
685-6510	GASOLINE	3,877	4,786	3,823	4,500	4,027	4,500	4,500
685-6520	VEHICLE/EQUIPMENT MAINT	4,351	4,545	3,083	6,000	8,035	6,000	4,500
	<b>TOTAL VEHICLE EXPENSE</b>	<b>8,228</b>	<b>9,332</b>	<b>6,907</b>	<b>10,500</b>	<b>12,061</b>	<b>10,500</b>	<b>9,000</b>
<b>MISCELLANEOUS</b>								
685-6940	STREET SIGN MAINTENANCE	1,353	5,599	1,700	4,000	2,842	4,000	4,000
685-6945	STREET MAINTENANCE	3,797	11,145	0	8,500	6,434	8,500	8,500
	TRNSF TO CAPITAL STREET REP,	0	93,800	97,995	100,000	1,923	100,000	100,000
	ADMIN REIMBURSEMENT	0	0	10,000	10,000	0	10,000	10,000
	<b>TOTAL MISCELLANEOUS</b>	<b>5,150</b>	<b>110,543</b>	<b>109,695</b>	<b>122,500</b>	<b>11,198</b>	<b>122,500</b>	<b>122,500</b>
	<b>TOTAL STREET REPAIR BUDGET</b>	<b>104,536</b>	<b>223,015</b>	<b>229,559</b>	<b>240,194</b>	<b>124,581</b>	<b>243,840</b>	<b>246,697</b>
		3.74%						7.07%
	<b>NET REVENUE</b>	<b>119,146</b>	<b>7,861</b>		<b>-2,694</b>		<b>-5,080</b>	<b>-6,697</b>

## STREET MAINTENANCE EXPENSE BUDGET

### PAYROLL EXPENSE

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
685-6110	SALARIES	68,567	81,454	89,260	85,656	79,444	85,656	89,082
<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	6,485	7,076	7,132	7,127	5,408	7,127	9,514
<p>The FY 2013-2014 rate for TMRS is 8.39%% of wages. Our rate starting in January 2015 is increasing to 11.31% resulting in an average rate for FY 2014-2015 of 10.58%</p>								
685-6130	WORKERS' COMPENSATION	2,884	1,994	3,297	3,036	3,036	3,036	3,417
<p>For Public Works personnel, the current rate is 3.54 % of the gross wages. The rate for FY 2014-2015 is assumed to remain the same.</p>								
685-6140	UNEMPLOYMENT COMP	231	565	18	180	436	180	360
<p>The current unemployment rate is 1% as of March 1, 2014. We have built the FY 2014-2015 budget based on 2% of first \$9,000 of wages.</p>								
685-6150	GROUP HEALTH INSURANCE	10,144	9,081	8,334	7,600	8,758	9,600	8,180
<p>The City currently pays \$600/month for employee coverage. Following lengthy discussions with our broker, we will be making some changes in the coverage the City will pay for and potentially altering the benefits for FY 2014-2015. Based on the changes we have discussed with our broker, we believe we can achieve similar coverage in FY 2014-2015 for \$640.00/month per employee.</p>								
685-6160	MEDICARE/FICA	992	1,162	1,265	1,254	1,351	1,900	1,304
<p>Medicare is 1.45% of total salary.</p>								
685-6170	CELL PHONE ALLOWANCE	840	760	840	840	700	840	840
<p>We give a \$70/month cell allowance to the Public Works Supervisor.</p>								
<b>TOTAL PAYROLL EXPENSE</b>		<b>90,144</b>	<b>102,091</b>	<b>110,147</b>	<b>105,694</b>	<b>99,134</b>	<b>108,340</b>	<b>112,697</b>

### SUPPLIES

685-6315	SUPPLIES	1,013	1,048	2,811	1,500	2,188	2,500	2,500
<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 2014-2015 is proposed to remain the same.</p>								
<b>TOTAL SUPPLIES</b>		<b>1,013</b>	<b>1,048</b>	<b>2,811</b>	<b>1,500</b>	<b>2,188</b>	<b>2,500</b>	<b>2,500</b>

ACCT	EXPENSES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	YTD July	PROJECTED 2014	PROPOSED 2015
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### VEHICLE EXPENSE

685-6510	GASOLINE	3,877	4,786	3,823	4,500	4,027	4,500	4,500
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Cost of fuel for the work trucks and equipment. Projected amount is based on YTD usage with no change in FY 2014-2015.

685-6520	VEHICLE/EQUIPMENT MAINT	4,351	4,545	3,083	6,000	8,035	6,000	4,500
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Cost of maintaining vehicles and equipment. Projected amount is based on YTD with a decrease in FY 2014-2015 as a result of the recent hiring of a mechanic at HCGC.

<b>TOTAL VEHICLE EXPENSE</b>		<b>8,228</b>	<b>9,332</b>	<b>6,907</b>	<b>10,500</b>	<b>12,061</b>	<b>10,500</b>	<b>9,000</b>
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### MISCELLANEOUS

685-6940	STREET SIGN MAINTENANCE	1,353	5,599	1,700	4,000	2,842	4,000	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 YTD with no change for FY 2014-2015.

685-6945	STREET MAINTENANCE	3,797	11,145	0	8,500	6,434	8,500	8,500
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This line includes supplies necessary for patch work on the streets and curbs. Projected amount for FY 2013-2014 is based on YTD with no change for FY 2014-2015.

	TRNSF TO CAPITAL STREET REP.	0	93,800	97,995	100,000	1,923	100,000	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	0	10,000	10,000	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.

<b>TOTAL MISCELLANEOUS</b>		<b>5,150</b>	<b>110,543</b>	<b>109,695</b>	<b>122,500</b>	<b>11,198</b>	<b>122,500</b>	<b>122,500</b>
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<b>TOTAL STREET REPAIR BUDGET</b>		<b>104,536</b>	<b>223,015</b>	<b>229,559</b>	<b>240,194</b>	<b>124,581</b>	<b>243,840</b>	<b>246,697</b>
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<b>NET REVENUE</b>		<b>119,146</b>	<b>7,861</b>		<b>-2,694</b>		<b>-5,080</b>	<b>-6,697</b>
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## GENERAL FUND EXPENSE BUDGET ANALYSIS

DEPARTMENT	BUDGET	PROJECTED	% OF TOTAL	PROPOSED	% OF TOTAL
Administration	\$1,678,199	\$1,689,747	50.15%	\$1,662,440	47.64%
Police	\$970,892	\$1,017,314	30.19%	\$1,101,802	31.58%
Court	\$135,935	\$141,124	4.19%	\$145,896	4.18%
Fire	\$269,820	\$204,899	6.08%	\$267,000	7.65%
Street Repair & Maintenance	\$223,015	\$243,840	7.24%	246,697	7.07%
Library	\$45,090	\$63,545	1.89%	\$50,407	1.44%
Other Services	<u>\$14,619</u>	<u>\$8,919</u>	0.26%	<u>\$15,119</u>	0.43%
Total	\$3,337,569	\$3,369,387		\$3,489,360	



## **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 2013-2014 is \$1,073,040 versus a budget of \$1,110,140. This is \$37,100 less than was budgeted. For FY 2014-2015, we are projecting water fund revenue of \$1,099,940. 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 some additional meters in the fall of 2015. We have been notified by TRWD that without substantial rain fall, we will likely go to stage 2 watering restrictions in August of 2014. If this occurs, our revenue from the sale of water will likely decrease, potentially causing a serious reduction in Water Fund revenue.

### FY 2014-2015 WATER REVENUE BUDGET

ACCT	REVENUES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
5110	WATER	413,353	437,595	463,440	460,000	339,536	440,000	460,000
5120	SEWER	340,616	331,579	356,961	355,000	313,957	375,000	380,000
5130	SANITATION	127,789	131,888	141,685	140,000	119,416	143,300	145,000
5210	WATER TURN ON FEES	4,830	4,995	5,065	4,590	3,852	4,590	4,590
5220	LATE FEES	8,180	9,110	8,693	9,200	7,147	8,800	9,000
5310	INTEREST EARNED	936	455	311	400	73	400	400
5320	RETURN CHECK CHARGE	810	570	480	650	180	650	650
5415	CDARS INTEREST	841	2,991	0	1,200	0	1,200	1,200
5600	WATER/SEWER SETUP FEES	575	6,125	8,375	5,000	2,950	5,000	5,000
5630	WATER IMPACT FEES*	11,047	14,138	14,481	0	4,718	0	0
5640	SEWER IMPACT FEES*	600	1,400	1,500	0	600	0	0
5670	STORM SEWER FEE	-1,022	92,620	74,417	133,000	110,816	93,000	93,000
5700	MISC REVENUE	1,475	1,454	9,563	1,100	-215	1,100	1,100
	<b>TOTAL WATER REVENUE</b>	<b>910,031</b>	<b>1,034,920</b>	<b>1,084,970</b>	<b>1,110,140</b>	<b>903,029</b>	<b>1,073,040</b>	<b>1,099,940</b>

ACCT	REVENUES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
5110	WATER	413,353	437,595	463,440	460,000	339,536	440,000	460,000

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 increase based on additional users. We have been advised by Fort Worth that we could be advancing to stage 2 water restrictions which limits outdoor watering to once a week. If this occurs, we will not meet this revenue estimate for FY 2014-2015.

5120	SEWER	340,616	331,579	356,961	355,000	313,957	375,000	380,000
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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 anticipated to increase based on additional users.

5130	SANITATION	127,789	131,888	141,685	140,000	119,416	143,300	145,000
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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. Proposed revenue for next year is anticipated to be slightly higher based on increased users.

5210	WATER TURN ON FEES	4,830	4,995	5,065	4,590	3,852	4,590	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	8,180	9,110	8,693	9,200	7,147	8,800	9,000
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A \$7.50 fee that is assessed if the water bill is not paid by the 15<sup>th</sup> of the month. The projected and proposed amounts are based on YTD actual with a slight increase for next year based on historical data.

5310	INTEREST EARNED	936	455	311	400	73	400	400
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Interest earned on deposits in the General Fund account at Texpool. The projected and proposed amounts are based on prior years actual with no change for FY 2014-2015.

5415	CDARS INTEREST	841	2,991	0	1,200	0	1,200	1,200
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Interest earned on Certificates of Deposit being held in the CDARS funds.

5320	RETURN CHECK CHARGE	810	570	480	650	180	650	650
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We charge a \$30.00 fee on returned checks. The projected and proposed amounts are based on prior years actual with no change for next year.

ACCT	REVENUES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
5600	WATER/SEWER SETUP FEES	575	6,125	8,375	5,000	2,950	5,000	5,000

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 no change for FY 2014-2015.

5630	WATER IMPACT FEES*	11,047	14,138	14,481	0	4,718	0	0
5640	SEWER IMPACT FEES*	600	1,400	1,500	0	600	0	0

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	92,620	74,417	133,000	110,816	93,000	93,000
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Funds generated from the implementation of a Storm Water Fee. Projected numbers are based on prior year actual with no change for FY 2014-2015.

5700	MISC REVENUE	1,475	1,454	9,563	1,100	-215	1,100	1,100
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Projected numbers are based on prior year actual with no change for FY 2014-2015.

<b>TOTAL WATER REVENUE</b>		<b>910,031</b>	<b>1,034,920</b>	<b>1,084,970</b>	<b>1,110,140</b>	<b>903,029</b>	<b>1,073,040</b>	<b>1,099,940</b>
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## **WATER FUND EXPENSE BUDGET ANALYSIS**

The Water Fund expenditures for FY 2013-2014 are projected to be \$1,073,451 versus a budget of \$1,216,718. The majority of the savings are a result of reducing the contribution to the General Fund by \$50,000 and reducing the contribution to infrastructure renewal from \$100,000 to \$51,880. We are not planning to transfer any additional funds from the water fund to infrastructure in FY 2014-2015. We are able to do this because we received the HC Apartment payment for the back tax equivalent. 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 2014-2015. We are utilizing a contract employee to assist with the increased summer workload and anticipate continuing to utilize contract labor in FY 2014-2015.

The Water Fund is budgeted to operate at a loss of \$65,604 in FY 2014-2015. The Water Fund is budgeted to transfer almost \$200,000 to the General Fund, \$150,000 for administrative support and \$40,000 for street rental. Were it not for these two expenses, the Water fund would be operating at a net positive cash flow. The Water Fund is projected to have \$986,779 in the bank on September 30, 2014, so it is capable of absorbing the negative cash flow.

The Budget for FY 2014-2015 includes a 20% increase in cost from the City of Fort Worth and the TRWD. Based on the long term budget presented by TRWD and the City of Fort Worth, we can anticipate additional increases for many years to come. The City of Westworth Village has already absorbed several increases in both water and sewer fees over the past several years by increasing the efficiency of our operation as well as maintaining a very active meter replacement program. We have reached a point where we can no longer absorb the increasing cost of water without depleting our cash reserves.

In order to balance the General Fund, the Water fund will need to continue contributing to the General fund or potentially raise taxes in the General Fund. In the alternative, we could begin to raise our water rates to account for the current and future increases from Fort Worth/TRWD. At this point, we are recommending passing the Water Fund budget as presented and moving forward with a water rate increase this fall. We will need to spend some time analyzing how we distribute any rate increase across our users.

**FY 2014-2015 WATER FUND EXPENSE BUDGET**

ACCT	EXPENSES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
<b>PAYROLL EXPENSE</b>								
600-6110	SALARIES	41,210	45,335	46,078	53,664	51,297	56,000	55,162
600-6120	TMRS RETIREMENT	4,257	5,464	3,653	4,794	3,965	4,794	6,317
600-6130	WORKER'S COMPENSATION	1,634	720	1,108	1,033	963	1,033	1,043
600-6140	UNEMPLOYMENT COMP	82	522	18	144	422	422	288
600-6150	GROUP HEALTH INSURANCE	8,001	10,816	8,635	11,520	8,320	9,500	7,980
600-6160	MEDICARE	637	853	669	844	756	844	866
600-6165	OVERTIME	5,775	2,244	1,101	4,261	912	2,500	4,289
600-6170	CELL PHONE ALLOWANCE	420	280	0	252	0	252	252
600-6175	CONTRACT LABOR		0	0	5000	0	5000	10000
	<b>TOTAL PAYROLL EXPENSE</b>	<b>62,014</b>	<b>66,233</b>	<b>61,262</b>	<b>81,510</b>	<b>66,634</b>	<b>80,344</b>	<b>86,196</b>
<b>PROFESSIONAL SERVICES</b>								
600-6190	MONTHLY ADMIN REIMBURSE	50,000	50,000	150,000	150,000	0	100,000	150,000
600-6210	WATER PAYMENT	215,386	225,173	251,478	290,000	171,113	240,000	320,000
600-6220	SEWER PAYMENT	119,202	119,975	174,829	175,000	145,525	175,000	179,000
600-6230	SANITATION PAYMENTS	107,426	118,477	111,623	126,000	97,337	116,000	126,000
600-6240	FRANCHISE FEE	46,386	34,680	50,143	40,000	5,129	42,000	40,000
600-6250	AUDIT EXPENSE	6,000	6,000	6,019	6,000	6,000	6,000	6,000
600-6260	WATER SAMPLE TESTING	7,218	1,568	1,936	1,600	5,573	6,500	1,600
600-6270	ENGINEERING FEES	47,817	0	0	0	0	0	0
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>599,436</b>	<b>555,873</b>	<b>746,027</b>	<b>788,600</b>	<b>430,677</b>	<b>685,500</b>	<b>822,600</b>
<b>SUPPLIES</b>								
600-6310	OFFICE SUPPLIES	925	1,363	1,785	1,600	1,222	1,600	1,600
600-6315	SUPPLIES	14,113	30,722	23,497	25,000	32,674	35,000	35,000
600-6320	PRINTING	1,090	777	1,325	1,000	263	1,000	1,000
600-6330	POSTAGE	4,044	3,959	4,281	4,300	0	4,300	4,300
	<b>TOTAL SUPPLIES</b>	<b>20,172</b>	<b>36,822</b>	<b>30,889</b>	<b>31,900</b>	<b>34,160</b>	<b>41,900</b>	<b>41,900</b>
<b>EQUIPMENT</b>								
600-6410	MAINTENANCE CONTRACTS	4,545	4,941	5,639	6,000	0	6,000	6,000
600-6420	EQUIPMENT	1,691	1,432	3,741	2,500	3,097	3,500	4,000
600-6425	EQUIPMENT MAINTENANCE	123	915	10,440	12,000	5,932	7,000	6,000
600-6430	EQUIPMENT RENTAL	232	539	244	800	1,188	1,200	550
600-6440	DEPRECIATION	0	0	0	0	0	0	0
	<b>TOTAL EQUIPMENT</b>	<b>6,591</b>	<b>7,827</b>	<b>20,064</b>	<b>21,300</b>	<b>10,216</b>	<b>17,700</b>	<b>16,550</b>
<b>VEHICLE EXPENSE</b>								
600-6510	GASOLINE	3,626	2,593	2,848	2,900	2,179	3,100	2,900
600-6520	VEHICLE MAINTENANCE	47	572	2,192	650	3,735	4,000	1,000
	<b>TOTAL VEHICLE EXPENSE</b>	<b>3,674</b>	<b>3,165</b>	<b>5,040</b>	<b>3,550</b>	<b>5,914</b>	<b>7,100</b>	<b>3,900</b>

ACCT	EXPENSES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
<b>CAPITAL EXPENSE</b>								
600-6610	CAPITAL OUTLAY	0	0	40,900	25,000	19,830	25,000	25,000
600-6660	BOND PMT TO DEBT SERVICE				27,067	0	27,067	27,067
	<b>TOTAL CAPITAL EXPENSE</b>	<b>0</b>	<b>0</b>	<b>40,900</b>	<b>52,067</b>	<b>19,830</b>	<b>52,067</b>	<b>52,067</b>
<b>TRAINING</b>								
600-6810	TRAINING	130	1,010	1,040	500	1,090	650	650
600-6820	NOTICES & PUBLICATIONS	0	0	0	0	0	0	0
600-6850	DUES & MEMBERSHIPS	2,352	2,609	1,771	2,600	2,122	2,600	2,600
	<b>TOTAL TRAINING</b>	<b>2,482</b>	<b>3,620</b>	<b>2,811</b>	<b>3,100</b>	<b>3,212</b>	<b>3,250</b>	<b>3,250</b>
<b>INFORMATION TECHNOLOGY</b>								
600-6940	TECHNOLOGY ENHANCEMENT	1,147	1,302	2,657	9,950	0	0	0
600-69401	THIRD PARTY PROVIDER				0	2,158	2,550	5,050
600-69402	MAINTENANCE CONTRACTS				0	4,293	5,500	5,500
600-69403	EQUIP/SOFTWARE PURCHASE/MAINT	0	0	0	0	1,482	1900	1900
	<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>1,147</b>	<b>1,302</b>	<b>2,657</b>	<b>9,950</b>	<b>7,933</b>	<b>9,950</b>	<b>12,450</b>
<b>MISCELLANEOUS</b>								
600-6960	UNIFORM EXPENSE	2,917	1,409	1,175	1,800	2,109	2,200	2,200
600-6970	CONTINGENCY FUND	0	0	11,523	10,000	100	5,000	10,000
600-6975	INFRASTRUCTURE RENEWAL	100,000	100,000	100,000	80,000	0	51,880	0
	<b>TOTAL MISCELLANEOUS</b>	<b>102,917</b>	<b>101,409</b>	<b>112,698</b>	<b>91,800</b>	<b>2,209</b>	<b>59,080</b>	<b>12,200</b>
<b>STORM SEWER MAINTENANCE</b>								
675-6110	SALARIES		20,985	12,521	13,728	5,115	13,728	13,844
675-6120	TMRS RETIREMENT		1,841	1,060	1,145	107	1,145	1,483
675-6130	WORKER'S COMPENSATION		0	661	528	0	528	532
675-6140	UNEMPLOYMENT COMP		0	0	90	1	90	180
675-6150	GROUP HEALTH INSURANCE		2,952	2,007	2,880	469	2,880	200
675-6160	MEDICARE		309	196	201	79	201	203
675-6165	OVERTIME		875	995	500	312	500	500
675-6170	CELL PHONE ALLOWANCE		140	105	168	0	168	168
675-6180	PUBLIC/EMPLOYEE EDUCATION		0	100	4,000	100	4,000	4,000
675-6190	ADMIN REIMBURSEMENT		13,200	13,200	13,200	0	13,200	13,200
675-6210	ENGINEERING FEES	14010	31,496	7,341	35,000	14,461	35,000	35,000
675-6410	CONTRACT MAINTENANCE		0	2,085	11,000	5,955	11,000	11,000
675-6420	EQUIPMENT		0	20,000	20,000	19,830	20,000	20,000
675-6510	GASOLINE		859	0	1,000	0	1,000	1,000
675-6520	VEHICLE MAINTENANCE		327	0	6,500	0	2,000	2,000
675-6610	CAPITAL IMPROVEMENTS		8,750	60,030	23,000	0	11,120	11,120
	<b>TOTAL STORM SEWER MAINT</b>	<b>14,010</b>	<b>81,734</b>	<b>120,300</b>	<b>132,941</b>	<b>46,429</b>	<b>116,561</b>	<b>114,431</b>
	<b>TOTAL WATER FUND BUDGET</b>	<b>811,296</b>	<b>856,683</b>	<b>1,139,991</b>	<b>1,216,718</b>	<b>627,213</b>	<b>1,073,451</b>	<b>1,165,544</b>
	<b>NET REVENUE</b>	<b>\$98,735</b>	<b>\$178,238</b>	<b>(\$55,021)</b>	<b>(\$106,578)</b>	<b>\$275,816</b>	<b>(\$411)</b>	<b>(\$65,604)</b>

**PAYROLL EXPENSE**

ACCT	EXPENSES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
600-6110	SALARIES	41,210	45,335	46,078	53,664	51,297	56,000	55,162

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	4,257	5,464	3,653	4,794	3,965	4,794	6,317
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The rate for FY 2013-2014 is 8.39%, The rate for FY 2014-2015 is 11.31% making the weighted average for FY 2014-2015 10.58%.

600-6130	WORKER'S COMPENSATION	1,634	720	1,108	1,033	963	1,033	1,043
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For Public Works personnel, the current rate is 3.80 % of the gross wages. The rate for the water billing clerk is .31%. The rates for FY 2014-2015 are assumed to remain the same.

600-6140	UNEMPLOYMENT COMP	82	522	18	144	422	422	288
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The current unemployment rate is 1% as of March 1, 2014. We have built the FY 2014-2015 budget based on 2% of first \$9,000 of wages.

600-6150	GROUP HEALTH INSURANCE	8,001	10,816	8,635	11,520	8,320	9,500	7,980
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The City currently pays \$600/month for employee coverage. We have received our preliminary estimate from our broker for FY 2014-2015. As a result of the "Affordable Care Act", we had to raise our per employee per month amount to \$640.00. Additionally, we have made dental available to our employees but we will no longer fund the cost of dental nor will the City fund the purchase of optional life insurance above the 1 times salary amount. For FY 2014-2015, the water department has one less employee requesting our health insurance.

600-6160	MEDICARE	637	853	669	844	756	844	866
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The Medicare rate is 1.45% of the gross wages.

600-6165	OVERTIME	5,775	2,244	1,101	4,261	912	2,500	4,289
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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	420	280	0	252	0	252	252
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We pay \$35.00/month for the Cell Phone Allowance split with the Storm Sewer budget.



ACCT	EXPENSES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
600-6175	CONTRACT LABOR		0	0	5000	0	5000	10000

We are currently utilizing a contract employee to assist with the increasing workload occurring in the public works department and anticipate the need for additional contract labor in FY 2014-2015.

<b>TOTAL PAYROLL EXPENSE</b>	<b>62,014</b>	<b>66,233</b>	<b>61,262</b>	<b>81,510</b>	<b>66,634</b>	<b>80,344</b>	<b>86,196</b>
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### PROFESSIONAL SERVICES

600-6190	MONTHLY ADMIN REIMBURSE	50,000	50,000	150,000	150,000	0	100,000	150,000
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Annual payment to the Administration function for support provided to the Water Fund. Once we are in receipt of the second HC apartment payment in FY 2014-2015, I anticipate this number to decrease by approximately \$50,000.

600-6210	WATER PAYMENT	215,386	225,173	251,478	290,000	171,113	240,000	320,000
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We are currently paying Fort Worth \$1.8309/1,000 Gallons of water with an average Rate of Use charge of \$4,957.09/month. Fort Worth has notified us of an increase of approximately 18% for FY 2014-2015. 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. The water fund is projected to operate at a loss of approximately \$65,000 in FY 2014-2015. Given an anticipation of a substantial increase again in FY 2015-2016, it is probably time to begin discussing a rate hike.

600-6220	SEWER PAYMENT	119,202	119,975	174,829	175,000	145,525	175,000	179,000
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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. Fort Worth has notified us of a 2% increase in sewer costs for FY 2014-2015.

600-6230	SANITATION PAYMENTS	107,426	118,477	111,623	126,000	97,337	116,000	126,000
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Our Sanitation (garbage pickup) charges average \$9,730+/- per month. The rate for next year is anticipated to increase slightly as a result of additional users.

600-6240	FRANCHISE FEE	46,386	34,680	50,143	40,000	5,129	42,000	40,000
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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.

600-6250	AUDIT EXPENSE	6,000	6,000	6,019	6,000	6,000	6,000	6,000
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A proportionate share of the audit costs paid to the General Fund.

ACCT	EXPENSES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
600-6260	WATER SAMPLE TESTING	7,218	1,568	1,936	1,600	5,573	6,500	1,600
TOTAL PROFESSIONAL SERVICES		599,436	555,873	746,027	788,600	430,677	685,500	822,600

Lab fees for periodic testing of water quality required by the State. We have had some additional costs in FY 2013-2014 that only occur every 3 years.

### SUPPLIES

600-6310	OFFICE SUPPLIES	925	1,363	1,785	1,600	1,222	1,600	1,600
Office Supplies for the Water Department. The projected amount is based on YTD actual with no change for FY 2014-2015.								
600-6315	SUPPLIES	14,113	30,722	23,497	25,000	32,674	35,000	35,000
Water department supplies such as pipes, clamps, and water meters. The projected amount is based on YTD actual with no change for FY 2014-2015. This is the line that was used for the purchase of the new water meters that were installed last fall. We are utilizing significantly more supplies especially cleaning agents now that we are on a regular cleaning program for our sewer systems.								
600-6320	PRINTING	1,090	777	1,325	1,000	263	1,000	1,000
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.								
600-6330	POSTAGE	4,044	3,959	4,281	4,300	0	4,300	4,300
This is the postage required to send out water bills, the analysis above and other miscellaneous postage.								
TOTAL SUPPLIES		20,172	36,822	30,889	31,900	34,160	41,900	41,900

### EQUIPMENT

600-6410	MAINTENANCE CONTRACTS	4,545	4,941	5,639	6,000	0	6,000	6,000
This is the annual maintenances contract on the water billing software, copiers, and printers.								
600-6420	EQUIPMENT	1,691	1,432	3,741	2,500	3,097	3,500	4,000
This line is used for purchase of small equipment for use by the water department. The projected amount is based on prior year's history with an increase for FY 2014-2015.								
600-6425	EQUIPMENT MAINTENANCE	123	915	10,440	12,000	5,932	7,000	6,000
These funds are utilized for maintenance of existing equipment and are anticipated to be paid to HCGC.								

ACCT	EXPENSES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
600-6430	EQUIPMENT RENTAL	232	539	244	800	1,188	1,200	550

Periodic equipment rental as necessary for water or public works projects. Projected amount based on YTD with no change for next year.

<b>TOTAL EQUIPMENT</b>		<b>6,591</b>	<b>7,827</b>	<b>20,064</b>	<b>21,300</b>	<b>10,216</b>	<b>17,700</b>	<b>16,550</b>
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### VEHICLE EXPENSE

600-6510	GASOLINE	3,626	2,593	2,848	2,900	2,179	3,100	2,900
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Gasoline for operation of the public works equipment. Current year is projected based on YTD actual with a decrease for FY 2014-2015.

600-6520	VEHICLE MAINTENANCE	47	572	2,192	650	3,735	4,000	1,000
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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. We have had some unusual maintenance in FY 2013-2014. We anticipate the cost of this line decreasing as the HCGC mechanic assumes responsibility for our preventative maintenance.

<b>TOTAL VEHICLE EXPENSE</b>		<b>3,674</b>	<b>3,165</b>	<b>5,040</b>	<b>3,550</b>	<b>5,914</b>	<b>7,100</b>	<b>3,900</b>
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### CAPITAL EXPENSE

600-6610	CAPITAL OUTLAY	0	0	40,900	25,000	19,830	25,000	25,000
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The projected expenses for FY 2013-2014 are \$25,000. We have already purchased a new public works truck in conjunction with the storm sewer budget and anticipate purchasing a new trailer as well. We anticipate spending a similar amount on capital in FY 2014-2015.

600-6660	BOND PMT TO DEBT SERVICE				27,067	0	27,067	27,067
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This was a new line for FY 2013-2014. We have installed a new water line connection at the southwest end of our City utilizing bond funds. Once the final cost of this line has been determined, we will adjust this payment based on the actual amount of bonds funds needed.

<b>TOTAL CAPITAL EXPENSE</b>		<b>0</b>	<b>0</b>	<b>40,900</b>	<b>52,067</b>	<b>19,830</b>	<b>52,067</b>	<b>52,067</b>
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### TRAINING

600-6810	TRAINING	130	1,010	1,040	500	1,090	650	650
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Annual training required for certifications and licenses. Projected amount based on YTD with no change for FY 2014-2015.

600-6850	DUES & MEMBERSHIPS	2,352	2,609	1,771	2,600	2,122	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 2014-2015.

<b>TOTAL TRAINING</b>		<b>2,482</b>	<b>3,620</b>	<b>2,811</b>	<b>3,100</b>	<b>3,212</b>	<b>3,250</b>	<b>3,250</b>
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**INFORMATION TECHNOLOGY**

ACCT	EXPENSES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
600-6940	TECHNOLOGY ENHANCEMENT	1,147	1,302	2,657	9,950	0	0	0

The cost to maintain existing computer hardware and software as well as any new purchases. Starting in FY 2013-2014, we have broken this line down into the next three categories. We will maintain this line for historical purposes. The three lines combined will exceed the total anticipated budget as a result of Council approving some additional IT work early in the year.

600-69401	THIRD PARTY PROVIDER				0	2,158	2,550	5,050
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Water Fund portion of the IT Services contract with Cal-Tech for 3<sup>rd</sup> party maintenance on computer systems.

600-69402	MAINTENANCE CONTRACTS				0	4,293	5,500	5,500
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The cost of maintaining our software packages and some hardware as well. As part of the overall analysis of the IT budget, we reallocated some of these costs to other budget lines.

600-69403	EQUIP/SOFTWARE PURCHASE/MAINT	0	0	0	0	1,482	1900	1900
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Cost of new equipment and software.

**MISCELLANEOUS**

600-6960	UNIFORM EXPENSE	2,917	1,409	1,175	1,800	2,109	2,200	2,200
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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.

600-6970	CONTINGENCY FUND	0	0	11,523	10,000	100	5,000	10,000
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Funds for unexpected maintenance issues.

600-6975	INFRASTRUCTURE RENEWAL	100,000	100,000	100,000	80,000	0	51,880	0
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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. We had budgeted \$80,000 in FY 2013-2014 but in an attempt to reduce the amount of funds being contributed by the water department for other uses, we have reduced the amount of payout in FY 2013-2014 and assumed no funds for capital infrastructure in FY 2014-2015.

<b>TOTAL MISCELLANEOUS</b>		<b>102,917</b>	<b>101,409</b>	<b>112,698</b>	<b>91,800</b>	<b>2,209</b>	<b>59,080</b>	<b>12,200</b>
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**STORM SEWER MAINTENANCE**

675-6110	SALARIES		20,985	12,521	13,728	5,115	13,728	13,844
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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.

ACCT	EXPENSES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
675-6120	TMRS RETIREMENT 40% of TMRS costs for the Water Department employee.		1,841	1,060	1,145	107	1,145	1,483
675-6130	WORKER'S COMPENSATION 40% of Workers Comp costs for the Water Department employee.		0	661	528	0	528	532
675-6140	UNEMPLOYMENT COMP 40% of Unemployment costs for the Water Department employee.		0	0	90	1	90	180
675-6150	GROUP HEALTH INSURANCE 40% of Health Insurance costs for the Water Department employee.		2,952	2,007	2,880	469	2,880	200
675-6160	MEDICARE 40% of Medicare costs for the Water Department employee.		309	196	201	79	201	203
675-6165	OVERTIME 40% of Overtime costs for the Water Department employee.		875	995	500	312	500	500
675-6170	CELL PHONE ALLOWANCE 40% of Cell Phone costs for the Water Department employee.		140	105	168	0	168	168
675-6180	PUBLIC/EMPLOYEE EDUCATION Our Storm Water Discharge permit requires a substantial amount of ongoing education for both the Public and our Employees		0	100	4,000	100	4,000	4,000
675-6190	ADMIN REIMBURSEMENT 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.		13,200	13,200	13,200	0	13,200	13,200
675-6210	ENGINEERING FEES 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.	14010	31,496	7,341	35,000	14,461	35,000	35,000
675-6410	CONTRACT MAINTENANCE Funds to provide for the anticipated contract maintenance of the storm sewer system. We are funding the cost of street sweeping and spring clean up in FY 2014-2015 from this line.		0	2,085	11,000	5,955	11,000	11,000
675-6420	EQUIPMENT 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. In FY 2013-2014 these funds are being utilized for the purchase of a new public works truck. We anticipate having similar equipment needs in FY 2014-2015.		0	20,000	20,000	19,830	20,000	20,000

ACCT	EXPENSES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
675-6510	GASOLINE		859	0	1,000	0	1,000	1,000

Gasoline needed in conjunction with the storm water maintenance process.

675-6520	VEHICLE MAINTENANCE		327	0	6,500	0	2,000	2,000
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A proportion of the equipment maintenance costs since our trucks and equipment will be utilized in the maintenance of the storm water system. We anticipate these funds being paid to HCGC.

675-6610	CAPITAL IMPROVEMENTS		8,750	60,030	23,000	0	11,120	11,120
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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 applied to future capital storm water projects. We will transfer the difference between the storm sewer maintenance costs and the storm sewer revenue to the capital account to reimburse a portion of the storm sewer related costs on the Coleman/ East Tracyne projects. We will take the same action in FY 2014-2015 with respect to the street improvement projects in FY 2014-2015.

<b>TOTAL STORM SEWER MAINT</b>		<b>14,010</b>	<b>81,734</b>	<b>120,300</b>	<b>132,941</b>	<b>46,429</b>	<b>116,561</b>	<b>114,431</b>
<b>TOTAL WATER FUND BUDGET</b>		<b>811,296</b>	<b>856,683</b>	<b>1,139,991</b>	<b>1,216,718</b>	<b>627,213</b>	<b>1,073,451</b>	<b>1,165,544</b>
<b>NET REVENUE</b>		<b>\$98,735</b>	<b>\$178,238</b>	<b>(\$55,021)</b>	<b>(\$106,578)</b>	<b>\$275,816</b>	<b>(\$411)</b>	<b>(\$65,604)</b>

## **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. We have set up a separate bank account for all gas royalties starting with the October 2014 payment and allowing the royalties to accumulate separate from the annual budgets. These funds will be available in the future for capital projects, to supplement current budgets, or for special projects. We are budgeting an annual payment of \$100,000 from the Street Maintenance fund to assist with ongoing capital street repairs.

### FY 2014-2015 CAPITAL PROJECTS REVENUE BUDGET

ACCT	REVENUES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
	5100 TEXPOOL INTEREST	2,489	750	1,085	400	971	400	400
	5110 GAS ROYALTIES	0	21,621	0	0	0	0	0
	CIP STORM WATER FEES	0	8,751	57,000	11,119	0	11,119	11,119
	5210 WATER DEPT REIMBURSEMENT	100,000	8,750	100,000	0	0	51,800	0
	5300 SALE OF CO'S	1,775,000	0	5,170,000	0	0	0	0
	5310 PREMIUM ON BOND ISSUANCE	19,077	0	242,477	0	0	0	0
	5400 STREET MAINT CAPITAL REPAIR	0	93,800	104,180	100,000	0	100,000	100,000
	5415 CDARS INTEREST	3,690	11,250	0	200	0	200	200
	5450 TRANSFER IN		563,538	958,213	0	0	0	0
	5500 MISC REVENUE				0	9,078	9,000	0
	5700 CDBG MONEY		90,055	0	0	0	0	0
	<b>TOTAL PROJECTS REVENUE</b>	<b>1,900,256</b>	<b>798,515</b>	<b>6,632,955</b>	<b>111,719</b>	<b>10,049</b>	<b>172,519</b>	<b>111,719</b>

## CAPITAL PROJECTS EXPENSE BUDGET ANALYSIS

In FY 2013-2014, we will have completed the Coleman and Popken projects, resurfacing of the roads around Burton Hill elementary, the water line interconnect at the west end of Town and a new sewer line behind Tracyne and Popken (CDBG Project). We are currently in the design phase for the Wells Circle, Watters, and Randolph Street projects. These projects were all priced out as if we were replacing water and sewer lines and as a result of some of these lines already having been replaced, we will save money on these projects as well. We also anticipate doing another repaving project in conjunction with Tarrant County at a cost of approximately \$50,000. We have not yet selected the street for repaving although a likely candidate would be Waggoner or Kay lane.



**FY 2014-2015 CAPITAL PROJECTS EXPENSE BUDGET**

ACCT	EXPENSES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
<b>PAYROLL/DEBT SERVIC</b>								
600-6140	TRANSFER OUT	0	0	650,000	0	0	0	0
	<b>TOTAL PAYROLL/DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>650,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PROFESSIONAL SERVICES</b>								
600-6210	ENGINEERING FEES	7,233	0	470	10,000	18,717	19,000	10,000
600-6710	BOND ISUANCE COSTS	85,978	0	206,108	0	0	0	0
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>93,211</b>	<b>0</b>	<b>206,578</b>	<b>10,000</b>	<b>18,717</b>	<b>19,000</b>	<b>10,000</b>
<b>CAPITAL EXPENSE</b>								
613-6610	STREET PAVING	246,020	91,514	26,045	50,000	27	50,000	50,000
623-6620	TANNY W/WW PAVING	465,009	772,539	0	0	0	0	0
635-6610	CDBG YR35 LYLE ALLEY SEWER	28,759	-6,079	0	0	0	0	0
635-6610	CDBG YR 36 TRIGG ST WATER	94,073	-8,020	0	0	0	0	0
637-6610	CDBG YR 37 CARB DRIVE		834,005	328,083	0	0	0	0
637-6610	TARRANT COUNTY FUNDED CDBG 37		90,055	0	0	0	0	0
638-6610	CDBG YR 38 ATON WEST			158,533	0	165,584	165,584	0
638-6620	TARRANT COUNTY FUNDED CDBG 38			16,102	88,248	16,102	16,102	0
638-6630	ATON EAST/TRACYNE WEST			854,495	0	152,470	152,470	0
638-6640	E. TRACYNE/COLEMAN			39,760	1,525,000	898,027	1,110,000	0
638-6629	TARRANT COUNTY FUNDED CDBG 39				-130,000	7,517	-130,000	0
638-6611	CDBG 39 SEWER LINE BEHIND TRACYNE				217,000	16,843	234,399	0
638-6650	WELLS CIRCLE/RANDOLPH/WATERS					64,555	85,000	1,100,000
	<b>TOTAL CAPITAL EXPENSES</b>	<b>833,860</b>	<b>1,774,014</b>	<b>1,423,019</b>	<b>1,750,248</b>	<b>1,321,125</b>	<b>1,683,555</b>	<b>1,150,000</b>
	<b>TOTAL CAPITAL PROJECTS BUDGET</b>	<b>927,071</b>	<b>1,774,014</b>	<b>2,279,597</b>	<b>1,760,248</b>	<b>1,339,842</b>	<b>1,702,555</b>	<b>1,160,000</b>
	<b>NET REVENUE</b>	<b>\$973,185</b>	<b>-\$975,499</b>	<b>\$4,353,358</b>	<b>-\$1,648,529</b>	<b>-\$1,329,793</b>	<b>-\$1,530,036</b>	<b>-\$1,048,281</b>

## **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 \$477,513 which is \$2,513 more than was budgeted. Proposed Sales Tax budget for next year is \$480,000.

ACCT	REVENUES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
5110	CRIME CONTROL SALES TAX	446,474	457,718	466,777	475,000	396,964	477,513	480,000
5415	TEXPOOL INTEREST	105	67	3	100	0	100	100
5500	MISC INCOME	0	0	0	0	0	0	0
	<b>TOTAL CRIME DIST REVENUE</b>	<b>446,580</b>	<b>457,785</b>	<b>466,780</b>	<b>475,100</b>	<b>396,964</b>	<b>477,613</b>	<b>480,100</b>

## CRIME CONTROL DISTRICT EXPENSE BUDGET ANALYSIS

The Crime Control District Budget (CCD) is projected to come in over budget by approximately \$13,900 in FY 2013-2014. The adopted budget was \$501,246 and the projected expenditures are \$515,126. The adopted FY 2013-2014 anticipated the purchase of two new police units. As a result of timing, a portion of the cost for the body cameras will also be booked in FY 2013-2014. We had anticipated fully purchasing the camera units out of the FY 2012-2013 budget. We had anticipated a shortfall in FY 2013-2014 of approximately \$26,000 and utilizing reserves to cover the shortfall. As a result of shifting some expenses from FY 2012-2013 to FY 2013-2014, our shortfall is now projected to be approximately \$37,500. We have enough cash reserves to cover this shortfall and are actually projected to have substantial reserves on hand at September 30, 2014, potentially in excess of \$20,000. The Proposed FY 2014-2015 budget is \$475,112, a decrease of \$26,134 from the FY 2013-2014 budget. A couple of adjustments have been made to the proposed FY 2014-2015 budget. We are proposing a salary increase for the officers being funding out of CCPD and funds have been included in the budget to cover the increase. We have also shifted fuel costs to the General Fund Police Operating budget for FY 2014-2015. We are planning to purchasing one new vehicle with CCPD funds and anticipate this will be recurring expense each year as we move forward. TMRS has revised their actuarial tables to reflect the increase in longevity of the average retiree which has resulted in an increase in retirement costs to the City. Our contribution rate is going from 8.39% of salary to 11.31%. As employees retire, their annual benefits are being adjusted (reduced) as well to reflect the longer life spans. As a result of the Affordable Care Act, our City provided health insurance costs are budgeted to increase by 27%. The budget currently proposed has a positive cash flow of \$4,988.

### FY 2014-2015 CRIME CONTROL DISTRICT EXPENSE BUDGET

ACCT	EXPENSES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
	<b>PAYROLL EXPENSE</b>							
600-6110	SALARIES	235,469	259,453	264,810	256,078	221,358	260,000	265,297
600-6120	TMRS RETIREMENT	23,676	24,102	23,095	21,749	16,421	21,400	28,807
600-6130	WORKER'S COMPENSATION	7,998	4,618	7,787	7,393	7,093	7,100	7,656
600-6140	UNEMPLOYMENT COMP	308	0	54	450	1	100	900
600-6150	GROUP HEALTH INSURANCE	27,908	24,240	23,911	28,800	24,894	26,500	31,220
600-6160	MEDICARE	3,545	4,036	4,184	3,816	3,333	3,816	3,952
600-6170	CELL PHONE ALLOWANCE	3,240	2,935	2,920	3,060	2,540	3,060	3,240
600-6180	ALLOWANCE FOR SALARY ADJUSTMENTS			0	0	0	0	0
600-6190	OVERTIME	11,360	18,635	6,543	6,000	7,053	9,500	6,000
600-6195	COMMUNITY RELATIONS OT	0	0	5,466	6,000	0	3,000	6,000
	<b>TOTAL PAYROLL EXPENSE</b>	<b>313,504</b>	<b>338,019</b>	<b>338,771</b>	<b>333,346</b>	<b>282,692</b>	<b>334,476</b>	<b>353,072</b>

ACCT	EXPENSES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
	<b>PROFESSIONAL SERVICES</b>							
610-6200	ADMIN SERVICES	10,000	10,000	10,000	10,000	0	10,000	10,000
610-6210	LEADS ONLINE	0	2,148	0	0	0	0	0
610-6253	INTEREST EXPENSE	2,932	2913	0	0	0	0	0
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>12,932</b>	<b>15,061</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>
	<b>SUPPLIES</b>							
620-6300	COMMUNITY RELATIONS	12,637	12,167	10,225	12,000	11,182	12,500	12,000
620-6305	COP PROGRAM	0	0	0	400	0	400	200
620-6310	COP'S PROGRAM FUEL	0	0	0	250	0	250	150
620-6350	BODY ARMOR	0	1,500	1,500	1,500	1,500	1,500	1,500
620-6355	LEATHER GEAR	0	309	0	2,000	0	2,000	1,500
	<b>TOTAL SUPPLIES</b>	<b>12,637</b>	<b>13,976</b>	<b>11,725</b>	<b>16,150</b>	<b>12,682</b>	<b>16,650</b>	<b>15,350</b>
	<b>EQUIPMENT</b>							
622-6420	EQUIPMENT	0	0	704	0	0	0	0
622-6426	CONTRACT SERVICES			0	5,200	0	0	0
622-6430	JAIL TELEVISIONS	341	0	0	0	0	0	0
622-6435	SERVICE FEES (DATA CARD)	4,727	4,427	4,412	5,000	4,081	5,000	4,490
622-6450	WEAPON CLEANING SYSTEM	830	500	165	500	0	500	500
622-6460	TASERS	0	0	0	1,000	0	1,000	1,000
	<b>TOTAL EQUIPMENT</b>	<b>5,897</b>	<b>4,927</b>	<b>5,282</b>	<b>11,700</b>	<b>4,081</b>	<b>6,500</b>	<b>5,990</b>
	<b>VEHICLE EXPENSE</b>							
626-6505	COPS PROGRAM VEHICLE	0	0	0	0	0	0	0
626-6510	GASOLINE	16,621	18,000	18,051	10,000	10,000	10,000	0
626-6520	VEHICLE MAINTENANCE	0	675	0	750	0	0	0
626-6540	LIABILITY & VEHICLE INSURANCE	1,607	1,099	1,232	1,300	1,300	1,300	0
	<b>TOTAL VEHICLE EXPENSE</b>	<b>18,228</b>	<b>19,773</b>	<b>19,282</b>	<b>12,050</b>	<b>11,300</b>	<b>11,300</b>	<b>0</b>
	<b>CAPITAL EXPENSE</b>							
627-6610	POLICE UNITS/Camera System	0	69,395	21,632	69,000	77,462	78,000	34,500
627-6600	RADIO SYSTEM REPLACEMENT	53,035	53,054	0	0	0	0	0
	<b>TOTAL CAPITAL EXPENSE</b>	<b>53,035</b>	<b>122,449</b>	<b>21,632</b>	<b>69,000</b>	<b>77,462</b>	<b>78,000</b>	<b>34,500</b>
	<b>INFORMATION TECHNOLOGY</b>							
628-6940	TECHNOLOGY ENHANCEMENT		0	5,454	0	0	0	0
628-69401	THIRD PARTY PROVIDER		0	0	0	5,362	6,000	5,200
628-69402	MAINTENANCE CONTRACTS		40,424	45,305	49,000	44,461	49,000	49,000
628-69403	EQUIP/SOFTWARE PURCHASE/MAINT				0	3,098	3,200	2000
	<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>0</b>	<b>40,424</b>	<b>50,759</b>	<b>49,000</b>	<b>52,921</b>	<b>58,200</b>	<b>56,200</b>
	<b>TOTAL CRIME DISTRICT EXPENSES</b>	<b>416,232</b>	<b>554,630</b>	<b>457,451</b>	<b>501,246</b>	<b>441,138</b>	<b>515,126</b>	<b>475,112</b>
	<b>NET REVENUE</b>	<b>30,347</b>	<b>-96,845</b>	<b>9,329</b>	<b>-26,146</b>	<b>-44,174</b>	<b>-37,513</b>	<b>4,988</b>

## PAYROLL EXPENSE

ACCT	EXPENSES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
600-6110	SALARIES	235,469	259,453	264,810	256,078	221,358	260,000	265,297
<p>The current projected FY 2013-2014 and proposed FY 2014-2015 budget includes 5 officers at an average salary of \$51,216 in FY 2013-2014, or \$256,078. As a result of some incentive pay for officers when they are training new officers, we are projected to come in slightly higher at \$260,000. There are no proposed changes to the number of officers assigned to this budget. We have included funds in the budget at a level we believe will support any increase in salaries the Council might adopt.</p>								
600-6120	TMRS RETIREMENT	23,676	24,102	23,095	21,749	16,421	21,400	28,807
<p>The FY 2013-2014 rate for TMRS is 8.39%% of wages. Our rate starting in January 2015 is increasing to 11.31% resulting in an average rate for FY 2014-2015 of 10.58%</p>								
600-6130	WORKER'S COMPENSATION	7,998	4,618	7,787	7,393	7,093	7,100	7,656
<p>Our rate for Workers Comp Insurance in the current year is 2.80% of total compensation. The rate for FY 2014-2015 is assumed to remain the same.</p>								
600-6140	UNEMPLOYMENT COMP	308	0	54	450	1	100	900
<p>The current unemployment rate is 2.3% for FY 2013-2014. Because this rate can change with no notice, we have assumed 2% for FY 2014-2015.</p>								
600-6150	GROUP HEALTH INSURANCE	27,908	24,240	23,911	28,800	24,894	26,500	31,220
<p>Four of the five officers are on our insurance plan at a cost of \$600 per month for a total of \$28,800 in FY 2013-2014. As a result of the "Affordable Care Act", our insurance broker advised us to anticipate a large increase for FY 2014-2015. We are anticipating reducing our benefits and on top of that we are including a 27% increase in cost. We are estimating our per employee cost to go to \$640/month.</p>								
600-6160	MEDICARE	3,545	4,036	4,184	3,816	3,333	3,816	3,952
<p>Medicare is 1.45% of total compensation. This rate has remained constant for many years.</p>								
600-6170	CELL PHONE ALLOWANCE	3,240	2,935	2,920	3,060	2,540	3,060	3,240
<p>We require all of our officers to have a cell phone and give them an allowance based on their rank.</p>								
600-6190	OVERTIME	11,360	18,635	6,543	6,000	7,053	9,500	6,000
<p>Overtime for the officers assigned to this budget.</p>								
600-6195	COMMUNITY RELATIONS OT	0	0	5,466	6,000	0	3,000	6,000
<p>This line is utilized to support increased patrols in the shopping district during the holiday season.</p>								
<b>TOTAL PAYROLL EXPENSE</b>		<b>313,504</b>	<b>338,019</b>	<b>338,771</b>	<b>333,346</b>	<b>282,692</b>	<b>334,476</b>	<b>353,072</b>

## PROFESSIONAL SERVICES

ACCT	EXPENSES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
610-6200	ADMIN SERVICES	10,000	10,000	10,000	10,000	0	10,000	10,000
Admin Services is a fee paid by CCPD to the City for services provided such as accounts payable and budgetary assistance.								
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>12,932</b>	<b>15,061</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>

## SUPPLIES

620-6300	COMMUNITY RELATIONS	12,637	12,167	10,225	12,000	11,182	12,500	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 a slight decrease for FY 2014-2015.

620-6305	COP PROGRAM	0	0	0	400	0	400	200
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YTD Citizens on Patrol has not utilized any of the budget however, we are leaving a reduced budget in place for FY 2014-2015

620-6310	COP'S PROGRAM FUEL	0	0	0	250	0	250	150
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YTD Citizens on Patrol has not utilized any of the budget however, we are leaving a reduced budget in place for FY 2014-2015.

620-6350	BODY ARMOR	0	1,500	1,500	1,500	1,500	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 2013-2014 with no change for FY 2014-2015.

620-6355	LEATHER GEAR	0	309	0	2,000	0	2,000	1,500
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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 a reduced amount being proposed for next year.

<b>TOTAL SUPPLIES</b>		<b>12,637</b>	<b>13,976</b>	<b>11,725</b>	<b>16,150</b>	<b>12,682</b>	<b>16,650</b>	<b>15,350</b>
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## EQUIPMENT

622-6420	EQUIPMENT	0	0	704	0	0	0	0
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Current year projections are based on actual FY 2012-2013 expenses.

622-6426	CONTRACT SERVICES			0	5,200	0	0	0
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CCPD portion of the IT Services contract with Cal-Tech for 3<sup>rd</sup> party maintenance on computer systems. Starting in FY 2013-2014 we will be expensing this line under INFORMATION TECHNOLOGY line number 628-6940.

ACCT	EXPENSES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
622-6435	SERVICE FEES (DATA CARD)	4,727	4,427	4,412	5,000	4,081	5,000	4,490

This is the line for the air cards necessary for the in car computers. Projected based on the current monthly expenses, with a slight decrease in FY 2014-2015.

622-6450	WEAPON CLEANING SYSTEM	830	500	165	500	0	500	500
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Annual cost to maintain the weapon cleaning system.

622-6460	TASERS	0	0	0	1,000	0	1,000	1,000
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Funds for purchase and maintenance of our Tasters. We anticipate expending all of these funds in the current year with the same amount budgeted for next year.

<b>TOTAL EQUIPMENT</b>		<b>5,897</b>	<b>4,927</b>	<b>5,282</b>	<b>11,700</b>	<b>4,081</b>	<b>6,500</b>	<b>5,990</b>
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### VEHICLE EXPENSE

626-6510	GASOLINE	16,621	18,000	18,051	10,000	10,000	10,000	0
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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. The budget for FY 2013-2014 was reduced to make room for the purchase of two police cars. We have moved the cost of gasoline to the Police Operations budget in the General Fund for FY 2014-2015.

626-6520	VEHICLE MAINTENANCE	0	675	0	750	0	0	0
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Funds for maintenance of the COP's Vehicle in FY 2013-2014. We are in the process of disposing of this vehicle. We do not anticipate replacing it in FY 2014-2015.

626-6540	LIABILITY & VEHICLE INSURANCE	1,607	1,099	1,232	1,300	1,300	1,300	0
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Cost of insuring the COP's vehicle. Projected amount based on YTD with no budget for next year.

<b>TOTAL VEHICLE EXPENSE</b>		<b>18,228</b>	<b>19,773</b>	<b>19,282</b>	<b>12,050</b>	<b>11,300</b>	<b>11,300</b>	<b>0</b>
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### CAPITAL EXPENSE

627-6610	POLICE UNITS/Camera System	0	69,395	21,632	69,000	77,462	78,000	34,500
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We purchased two new vehicles in FY 2013-2014. We are planning to purchase one new vehicle per year out of this budget from this point forward.

<b>TOTAL CAPITAL EXPENSE</b>		<b>53,035</b>	<b>122,449</b>	<b>21,632</b>	<b>69,000</b>	<b>77,462</b>	<b>78,000</b>	<b>34,500</b>
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### INFORMATION TECHNOLOGY

628-6940	TECHNOLOGY ENHANCEMENT		0	5,454	0	0	0	0
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Prior to FY 2013-2014 this was a catch all line for IT expenses. Starting in FY 2013-2014, we are breaking this out into the three lines following. We will not be showing any expenditures in this line in the current year and no budget for FY 2014-2015.



ACCT	EXPENSES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
628-69401	THIRD PARTY PROVIDER		0	0	0	5,362	6,000	5,200

CCPD portion of the IT Services contract with Cal-Tech for 3<sup>rd</sup> party maintenance on computer systems.

628-69402	MAINTENANCE CONTRACTS		40,424	45,305	49,000	44,461	49,000	49,000
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A break down for the majority of this line is shown in the table below. We are anticipating some additional costs as a result of price increases in FY 2013-2014 with no change in FY 2014-2015.

VENDOR	DESCRIPTION	AMOUNT
CRIMES	Police Records Management Software	\$15,000.00
Mentalix	Fingerprint Scanner and Computer	\$4,590.00
Leads on Line LLC	Leads on Line (pawn shops)	\$2,148.00
DFW Communications	Radio System	\$15,704.00
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
<b>TOTAL</b>		<b>\$43,702.00</b>

628-69403	EQUIP/SOFTWARE PURCHASE/MAINT				0	3,098	3,200	2000
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Cost of new equipment and software. We are anticipating spending \$3,500 in FY 2013-2014 and reducing this to \$2,000 in FY 2014-2015.

<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>0</b>	<b>40,424</b>	<b>50,759</b>	<b>49,000</b>	<b>52,921</b>	<b>58,200</b>	<b>56,200</b>
<b>TOTAL CRIME DISTRICT EXPENSES</b>	<b>416,232</b>	<b>554,630</b>	<b>457,451</b>	<b>501,246</b>	<b>441,138</b>	<b>515,126</b>	<b>475,112</b>
<b>NET REVENUE</b>	<b>30,347</b>	<b>-96,845</b>	<b>9,329</b>	<b>-26,146</b>	<b>-44,174</b>	<b>-37,513</b>	<b>4,988</b>

**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 25.3 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 2013-2014 will be \$800,256. The projected revenue for FY 2013-2014 is \$688,744 including the funds received from Hawks Creek Apartments. The debt service tax rate being proposed for FY 2014-2015 is \$.253 versus \$.239 for the general fund. We anticipate a short fall in Debt Service revenue of \$111,200 in FY 2014-2015. At the beginning of FY 2013-2014 we transferred \$650,000 from gas well revenues into Debt Servicing thus starting the year with in excess of \$780,000 in the Debt Service savings. We are proposing we utilize \$111,512 of the surplus funds to augment the FY 2013-2014 payments and \$111,200 to augment the FY 2014-2015 payments. It is our intent to hold the Debt Service tax rate at or near this level (\$.253/\$100) into the foreseeable future. We have also included the funds from Hawks Creek Golf Club (\$47,887) and the funds from the water fund (\$27,067) as revenue to the debt service fund with the full payment on the debt being funded from this account. We anticipate a very substantial increase in value effective January 2015 with the addition of the assisted living center and several new houses in Westworth Park. This increase should easily be \$30,000,000 which will generate an additional amount of revenue to debt service of \$76,000 annually.

**FY 2014-2015 DEBT SERVICE REVENUE BUDGET**

ACCT	REVENUES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
	5100 TEXPOOL INTEREST	296	222	183	300	179	300	300
	5210 WATERFUND PAYMENT	0	0	0	27,067	0	27,067	27,067
	5220 HCGC PAYMENT	0	0	0	47,887	0	47,887	47,887
	5300 HAWKS CREEK APTS	0	0	79,573	0	172,490	172,490	150,000
	5330 AD VALOREM TAX*	439,700	396,177	417,752	451,640	435,295	441,000	469,135
	5400 FUNDS FROM SALE OF CO		0	0	0	0	0	0
	5500 FROM RESERVES/GAS ROYALTIES	0	0	650,000	0	0	0	0
	<b>TOTAL DEBT SERVICE REVENUE</b>	<b>\$439,995</b>	<b>\$396,399</b>	<b>\$1,147,508</b>	<b>\$526,894</b>	<b>\$607,964</b>	<b>\$688,744</b>	<b>\$694,389</b>

## DEBT SERVICE EXPENSE

### FY 2014-2015 DEBT SERVICE EXPENSE BUDGET

ACCT	EXPENSES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
	INTEREST EXPENSE	172,700	192,584	188,089	391,723	208,461	400,256	375,589
	PRINCIPLE EXPENSE	285,000	225,000	225,000	408,534	0	400,000	430,000
	FEES	0	0	500	0	500	0	0
	<b>TOTAL DEBT SERVICE EXPENSE</b>	<b>\$457,700</b>	<b>\$417,584</b>	<b>\$413,589</b>	<b>\$800,257</b>	<b>\$208,961</b>	<b>\$800,256</b>	<b>\$805,589</b>
	<b>NET REVENUE</b>	<b>-\$17,705</b>	<b>-\$21,185</b>	<b>\$733,919</b>	<b>-\$273,363</b>	<b>\$399,003</b>	<b>-\$111,512</b>	<b>-\$111,200</b>

## **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, rental income from WRA owned properties, and the WRA portion of sales tax generated by the first Allegiance 380 Agreement.

**FY 2014-2015 WRA REVENUE BUDGET**

ACCT	REVENUES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
500-5100	SALE OF WRA PROPERTIES	\$1,606,553	\$1,259,542	\$0	\$0	\$750	\$1,200,000	\$0
500-5110	GAS ROYALTIES		\$0	\$926,664			\$0	\$0
500-5200	RENTAL PROPERTIES	\$7,600	\$52,944	\$62,473	\$0	\$56,826	\$62,076	\$0
500-5415	CDARS INTEREST	\$2,007	\$10,054	\$0	\$7,500	\$2,427	\$7,500	\$0
500-5500	WRA SALES TAX	\$223,683	\$230,621	\$235,116	\$237,500	\$0	\$238,760	\$240,000
500-5600	WRA--380	\$59,788	\$56,740	\$55,552	\$58,000	\$51,860	\$58,000	\$58,000
500-5700	INTEREST EARNED	\$817	\$39,341	\$174	\$400	\$105	\$400	\$1,000
500-5900	MISCELLANEOUS REVENUE	\$4,820	\$20,792	-\$21,587	\$1,501	\$1,087	\$450	\$6,000
	<b>TOTAL REVENUE</b>	<b>\$1,905,269</b>	<b>\$1,670,034</b>	<b>\$1,258,391</b>	<b>\$304,901</b>	<b>\$113,055</b>	<b>\$1,567,186</b>	<b>\$305,000</b>

500-5100	SALE OF WRA PROPERTIES	\$1,606,553	\$1,259,542	\$0	\$0	\$750	\$1,200,000	\$0
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We are anticipating the sale of the home at 506 Calera Place in Westworth Park in September which should net us somewhere around \$1,200,000.

500-5200	RENTAL PROPERTIES	\$7,600	\$52,944	\$62,473	\$0	\$56,826	\$62,076	\$0
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With the sale of the house, we will no longer be receiving any rental income.

500-5415	CDARS INTEREST	\$2,007	\$10,054	\$0	\$7,500	\$2,427	\$7,500	\$0
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Interest from our CD investments.

500-5500	WRA SALES TAX	\$223,683	\$230,621	\$235,116	\$237,500	\$0	\$238,760	\$240,000
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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 year's end. FY 2013-2014 is projected to come in slightly over budget based on YTD. FY 2014-2015 is proposed to be slightly higher based on trends in the current year.

500-5600	WRA--380	\$59,788	\$56,740	\$55,552	\$58,000	\$51,860	\$58,000	\$58,000
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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.

ACCT	REVENUES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
500-5700	INTEREST EARNED	\$817	\$39,341	\$174	\$400	\$105	\$400	\$1,000
Interest on Tex Pool accounts, Currently paying approximately .1%.								
500-5900	MISCELLANEOUS REVENUE	\$4,820	\$20,792	-\$21,587	\$1,501	\$1,087	\$450	\$6,000
In FY 2014-2015, the annual rent from 223 La Jolla of \$4,000 is in this line. In FY 2013-2014 it was put into the rental income line.								
<b>TOTAL REVENUE</b>		<b>\$1,905,269</b>	<b>\$1,670,034</b>	<b>\$1,258,391</b>	<b>\$304,901</b>	<b>\$113,055</b>	<b>\$1,567,186</b>	<b>\$305,000</b>

## WRA EXPENSES

With the exception of legal fees, the WRA budget has stabilized. We are projecting legal fees in the current year to be \$40,000 and for FY 2014-2015 to be \$5,000. The only other major ongoing expense is the bond payment of \$290,511. These bonds will be paid off in November of 2018. We are anticipating that the WRA will distribute \$323,099 to the City in FY 2013-2014, this number includes administrative fees, payments in lieu of property taxes, and a portion of the sales tax revenues. This number is budgeted to remain constant in FY 2014-2015. The WRA is projected to have \$2,506,058 in the bank on 9-30-14 and \$2,157,269 on 9-30-2015.

### FY 2014-2015 WRA EXPENSE BUDGET

ACCT	EXPENSES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
<b>PAYROLL</b>								
600-6110	SALARY & BENEFITS	\$377,501	\$28,600	\$28,600	\$28,600	\$0	\$28,600	\$28,600
	<b>TOTAL PAYROLL</b>	<b>\$377,501</b>	<b>\$28,600</b>	<b>\$28,600</b>	<b>\$28,600</b>	<b>\$0</b>	<b>\$28,600</b>	<b>\$28,600</b>
<b>PROFESSIONAL SERVICES</b>								
600-6235	LEGAL & PROFESSIONAL	\$141,472	\$186,933	\$76,682	\$20,000	\$39,744	\$40,000	\$5,000
600-6250	AUDIT EXPENSE	\$23,050	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
600-6260	BANK FEES	\$97	\$113	\$110	\$100	\$153	\$100	\$0
600-6270	BUILDING MAINTENANCE	\$3,760	\$379	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$168,378</b>	<b>\$193,425</b>	<b>\$82,792</b>	<b>\$26,100</b>	<b>\$45,896</b>	<b>\$46,100</b>	<b>\$11,000</b>

ACCT	EXPENSES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
<b>EQUIPMENT</b>								
600-6410	MAINTENANCE CONTRACTS	\$138	\$0	\$0	\$0	\$0	\$0	\$0
600-6425	PROPERTY MAINTENANCE	\$257	\$9,811	\$0	\$0	\$434	\$0	\$0
600-6430	EQUIPMENT RENTAL	\$209	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL EQUIPMENT</b>	<b>\$604</b>	<b>\$9,811</b>	<b>\$0</b>	<b>\$0</b>	<b>\$434</b>	<b>\$0</b>	<b>\$0</b>
<b>CAPITAL EXPENSE</b>								
600-6610	CAPITAL IMPROVEMENTS	\$85,000	\$0	\$0	\$0	\$0	\$0	\$0
600-6620	INTEREST EXPENSE (Co's)	\$92,689	\$83,098	\$73,042	\$62,511	\$47,898	\$62,511	\$62,511
600-6630	PRINCIPLE EXPENSE (Co's)	\$198,000	\$208,000	\$217,000	\$228,000	\$170,000	\$228,000	\$228,000
600-6640	FEES	\$6	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL CAPITAL EXPENSE</b>	<b>\$375,695</b>	<b>\$291,098</b>	<b>\$290,042</b>	<b>\$290,511</b>	<b>\$217,898</b>	<b>\$290,511</b>	<b>\$290,511</b>
<b>INSURANCE</b>								
600-6750	REAL/PROP INSURANCE	\$2,302	\$5,227	\$4,445	\$4,445	\$3,883	\$4,900	\$0
	<b>TOTAL INSURANCE</b>	<b>\$2,302</b>	<b>\$5,227</b>	<b>\$4,445</b>	<b>\$4,445</b>	<b>\$3,883</b>	<b>\$4,900</b>	<b>\$0</b>
<b>MISCELLANEOUS</b>								
600-6910	DUES & SUBSCRIPTIONS	\$10,111	\$3,907	\$0	\$3,500	-\$855	\$0	\$0
600-6920	TRAVEL MEALS & ENTERTAINMENT	\$54	\$0	\$0	\$0	\$0	\$0	\$0
600-6930	MISCELLANEOUS	\$5,919	\$696	\$13,702	\$400	\$19,356	\$25,000	\$400
600-6940	TRANSFER TO THE CITY	\$282,711	\$849,538	\$1,223,824	\$229,601	\$0	\$323,099	\$323,279
600-6945	TRANSFER TO THE HCGC	\$120,000	\$156,800	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL MISCELLANEOUS</b>	<b>\$418,795</b>	<b>\$1,010,941</b>	<b>\$1,237,526</b>	<b>\$233,501</b>	<b>\$18,501</b>	<b>\$348,099</b>	<b>\$323,679</b>
	<b>TOTAL WRA BUDGET</b>	<b>\$1,343,275</b>	<b>\$1,539,101</b>	<b>\$1,643,405</b>	<b>\$583,157</b>	<b>\$286,612</b>	<b>\$718,210</b>	<b>\$653,790</b>
	<b>NET REVENUE</b>	<b>\$561,993</b>	<b>\$130,932</b>	<b>-\$385,015</b>	<b>-\$278,256</b>	<b>-\$173,556</b>	<b>\$848,976</b>	<b>-\$348,790</b>



**PAYROLL**

ACCT	EXPENSES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
600-6110	SALARY & BENEFITS	\$377,501	\$28,600	\$28,600	\$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 2013-2014 and it is proposed to remain the same for FY 2014-2015.</p>								
<b>TOTAL PAYROLL</b>		\$377,501	\$28,600	\$28,600	\$28,600	\$0	\$28,600	\$28,600

**PROFESSIONAL SERVICES**

600-6235	LEGAL & PROFESSIONAL	\$141,472	\$186,933	\$76,682	\$20,000	\$39,744	\$40,000	\$5,000
<p>Legal fees for FY 2013-2014 are being driven by the development activities on WRA land. We anticipate these activities being completed early in FY 2014-2015.</p>								
600-6250	AUDIT EXPENSE	\$23,050	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
<p>The WRA has been audited just as a component of the City since FY 2011-2012. These funds are to reimburse the City for a portion of the cost of the audit.</p>								
600-6260	BANK FEES	\$97	\$113	\$110	\$100	\$153	\$100	\$0
<p>Due to substantially fewer bank accounts, the bank fees are less than prior years.</p>								
<b>TOTAL PROFESSIONAL SERVICES</b>		\$168,378	\$193,425	\$82,792	\$26,100	\$45,896	\$46,100	\$11,000

**CAPITAL EXPENSE**

600-6620	INTEREST EXPENSE (Co's)	\$92,689	\$83,098	\$73,042	\$62,511	\$47,898	\$62,511	\$62,511
<p>Interest expense on the WRA bond debt. These bonds will be paid off in 2019.</p>								
600-6630	PRINCIPLE EXPENSE (Co's)	\$198,000	\$208,000	\$217,000	\$228,000	\$170,000	\$228,000	\$228,000
<p>Principle repayment on the WRA bond debt.</p>								
<b>TOTAL CAPITAL EXPENSE</b>		\$375,695	\$291,098	\$290,042	\$290,511	\$217,898	\$290,511	\$290,511

**INSURANCE**

REAL/PROP INSURANCE	\$2,302	\$5,227	\$4,445	\$4,445	\$3,883	\$4,900	\$0	
<p>Insurance on 506 Calera Place. This expense goes away once the house is sold.</p>								

EXPENSES	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ADOPTED 2014	YTD July	PROJECTED 2014	PROPOSED 2015
TOTAL INSURANCE	\$2,302	\$5,227	\$4,445	\$4,445	\$3,883	\$4,900	\$0

### MISCELLANEOUS

600-6910 DUES & SUBSCRIPTIONS \$10,111 \$3,907 \$0 \$3,500 -\$855 \$0 \$0  
 HOA dues for the property in Westworth Park. \$765/property per quarter. Our renter is currently paying these dues. This expense also goes away once the house is sold.

600-6930 MISCELLANEOUS \$5,919 \$696 \$13,702 \$400 \$19,356 \$25,000 \$400  
 In FY 2013-2014 we paid for the trail study out of this line. We anticipate minimal expenses in FY 2014-2015.

600-6940 TRANSFER TO THE CITY \$282,711 \$849,538 \$1,223,824 \$229,601 \$0 \$323,099 \$323,279  
 This is an Admin fee of \$323,099 in FY 2013-2014 resulting from tax revenues to the WRA. We anticipate the fee to remain the same in FY 2014-2015 including the service fee of \$4,160 from 223 La Jolla, \$53,000 administrative fee, and sales tax revenue.

600-6945 TRANSFER TO THE HCGC \$120,000 \$156,800 \$0 \$0 \$0 \$0 \$0  
 Any shortfall at the HCGC will be covered out of golf course or City reserves.

TOTAL MISCELLANEOUS	\$418,795	\$1,010,941	\$1,237,526	\$233,501	\$18,501	\$348,099	\$323,679
TOTAL WRA BUDGET	\$1,343,275	\$1,539,101	\$1,643,405	\$583,157	\$286,612	\$718,210	\$653,790
NET REVENUE	\$561,993	\$130,932	-\$385,015	-\$278,256	-\$173,556	\$848,976	-\$348,790

**CASH ON HAND (BANK BALANCES)**

	PROJECTED 2014	PROPOSED 2015	BANK BALANCE 09/30/2013	CURRENT BALANCE 30-Jun	PROJECTED BALANCE 09/30/2014	PROJECTED BALANCE 09/30/2015
<b>GENERAL FUND</b>						
REVENUE	3,191,726	3,246,177	<b>2,414,291</b>	<b>1,666,544</b>	<b>2,480,470</b>	<b>2,483,984</b>
EXPENSES	<u>3,125,547</u>	<u>3,242,663</u>				
NET REVENUE	66,179	3,514				
<b>WATER FUND</b>						
REVENUE	1,073,040	1,099,940	<b>987,190</b>	<b>1,206,035</b>	<b>986,779</b>	<b>921,175</b>
EXPENSES	<u>1,073,451</u>	<u>1,165,544</u>				
NET REVENUE	-411	-65,604				
<b>CRIME CONTROL DISTRICT</b>						
REVENUE	477,613	480,100	<b>87,879</b>	<b>58,376</b>	<b>50,366</b>	<b>55,354</b>
EXPENSES	<u>515,126</u>	<u>475,112</u>				
NET REVENUE	-37,513	4,988				
<b>CAPITAL PROJECTS FUND</b>						
REVENUE	172,519	111,719	<b>5,283,826</b>	<b>2,702,374</b>	<b>3,753,790</b>	<b>2,705,509</b>
EXPENSES	<u>1,702,555</u>	<u>1,160,000</u>				
NET REVENUE	-1,530,036	-1,048,281				
<b>DEBT SERVICE FUND</b>						
REVENUE	688,744	694,389	<b>776,701</b>	<b>1,189,717</b>	<b>665,189</b>	<b>553,990</b>
EXPENSES	<u>800,256</u>	<u>805,589</u>				
NET REVENUE	-111,512	-111,200				
<b>WRA FUND</b>						
REVENUE	1,567,186	305,000	<b>1,657,082</b>	<b>2,049,648</b>	<b>2,506,058</b>	<b>2,157,269</b>
EXPENSES	<u>718,210</u>	<u>653,790</u>				
NET REVENUE	848,976	-348,790				
<b>HAWKS CREEK GOLF CLUB</b>						
REVENUE	2,269,626	2,075,374	<b>26,456</b>	<b>723,453</b>	<b>-98,334</b>	<b>-24,637</b>
EXPENSES	<u>2,394,416</u>	<u>2,001,677</u>				
NET REVENUE	-124,790	73,697				
<b>TOTAL ALL FUNDS</b>						
REVENUE	9,440,455	8,012,699	<b>11,233,425</b>	<b>9,596,147</b>	<b>10,344,319</b>	<b>8,852,643</b>