

FY 2013-2014 BUDGET TRANSMITTAL LETTER

TO: City Council and Citizens of Westworth Village

DATE: August 13, 2013

The FY 2013-2014 budget being presented tonight is final pending any changes requested by City Council. For the General Fund, we are projecting a net positive cash flow in FY 2012-2013 of approximately \$200,000 including a portion of the recent Hawks Creek apartment check (\$64,933). The FY 2013-2014 General Fund Budget is proposed to have a net positive cash flow of \$3,547 without including any money from the apartments. We are requesting to make two salary adjustments in order to maintain the alignment of our salary structure and recognize significant contributions from these positions. Without an increase, our Dispatch Supervisor would be making less than the individuals she is supervising so we are requesting a \$2,000 increase in her salary. Our police lieutenant also serves as our in-house IT person thus bringing substantial value to the City. We believe given the value he provides, his compensation needs to be increased; we are proposing a \$3,400 increase in his salary. These are the only salary adjustments being proposed in the FY 2013-2014 budget. We believe the proposed budget continues to move our City forward and provides outstanding benefit to our citizens. Below are some of what we believe to be the most important budget highlights:

We anticipate maintaining our current tax rate of \$.492/\$100 of value: The taxable property values increased from approximately \$158,000,000 to \$175,000,000 a 10.8% increase. We are recommending a minimal reallocation of our tax rates between General Fund and Debt Service. We are proposing a General Fund tax rate of \$.239/\$100 of value versus \$.231/\$100 of value in FY 2013 and changing the debt service rate from \$.261/\$100 of value to \$.253/\$100 of value. In order to ensure we are able to fund the increased debt service without a tax rate increase, we are recommending we transfer \$650,000 from the Capital Improvements account to the Debt Service Fund. We anticipate gas well royalties in excess of \$900,000 in the current fiscal year which is why we have these uncommitted funds in the Capital Fund account. Additionally, assuming continued payments as a result of our agreement with Hawks Creek Apartments and allocation of a portion of these payments to the Debt Service fund, we should be able to fund the increased debt service for the life of the loan.

Fire Department budget proposed to increase by 43.5%: In order to continue to operate the Westworth Volunteer Fire Department, we are going to need to increase our funding to replace outdated or worn out equipment and improve the physical facilities. We are proposing to begin this process in FY 2013-2014 with improvements to the fire department building as well as upgrading some equipment and increasing the volunteer incentive pay. The FY 2012-2013 budget was \$168,190 and the proposed budget for FY 2013-2014 is \$241,400. We anticipate similar increases for the FY 2014-2015 and FY 2015-2016 budgets given the need to replace fire trucks and upgrade radio equipment.

Infrastructure repair and replacement: The proposed budget anticipates expending approximately \$1.8M on infrastructure improvements. We anticipate funding the reconstruction of Tracyne East and Coleman streets including new water lines, replacing the sanitary sewer line in back of Tracyne and potentially repaving Aton East around the elementary school next summer. The funds for the Tracyne and Coleman projects are coming from the proceeds of the bond sale that was completed in 2013.

Increased capabilities in the Police Department: With the addition of a Warrant Officer midyear in 2013, we will see an increase in outstanding warrants collected which translates into additional revenue from Court Fines & Fees. We are planning the purchase of two new police vehicles with CCPD funds as well as the addition of body cameras for all street officers.

Gas Well Royalties: As noted in the above paragraph, we have projected gas well royalties in excess of \$900,000 in the current fiscal year. We anticipate this revenue to decrease as the wells age; however, we believe the revenue in 2014 will still exceed \$500,000. We are proposing to remove these revenues from the budget totally and set up a separate bank account where these funds can be deposited and allowed to accumulate until such time as they are needed.

Updating of our IT systems and capabilities: We have formalized our IT budget for FY 2013-2014 with the projected total IT costs in FY 2012-2013 being \$127,163 and rising to \$171,299 in FY 2013-2014. We are anticipating utilizing more contract services at an additional cost of \$21,000 for a comprehensive offsite backup solution as well as increasing day-to-day needs and an additional \$23,500 for server upgrades for our primary systems including our E-mail server.

Continuation of our current water/wastewater rate structure: We are proposing maintaining our current rate structure for water and wastewater services. This is in spite of a 14% increase in water rates from the City of Fort Worth. We are able to do this for several reasons. We have focused on cost containment for the past three years, we implemented an aggressive meter replacement policy three years ago to ensure we are receiving appropriate payment for services provided and we implemented a storm water fee which removed the burden of maintaining our storm water system from our water/wastewater revenues. As a result of the purchase of a flush truck which will enable us to clean our sanitary sewers, we believe we will be able to lower our sanitary sewer costs to offset some of the water rate increase. We do believe there is a high probability of a fee increase in FY 2014-2015 based on information provided by the City of Fort Worth. We anticipate replacing one of our public works trucks with a utility truck in the FY 2013-2014 budget.

Hawks Creek Golf Course to improve bottom line: The golf course was budgeted to lose almost \$55,000 in FY 2012-2013. As a result of increased rounds and appropriate cost containment, we are now projecting the course to achieve a net positive cash flow of approximately \$53,000 in the current year. With the addition of a debt service payment to the operating cost of the course, we are projecting a net loss for FY 2013-2014 of approximately \$63,000. If we are able to complete some course improvements including upgrading our practice facilities, we could potentially offset a portion of the negative cash flow.

The total proposed budgets for each function are as follows:

	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
ADMINISTRATION BUDGET	1,633,413	1,238,257	1,729,697	1,675,200
POLICE BUDGET	877,493	730,891	928,585	975,312
COURT BUDGET	138,772	99,857	138,325	135,935
FIRE BUDGET	168,190	119,679	169,428	241,400
LIBRARY BUDGET	53,357	36,260	49,639	45,090
OTHER SERVICES BUDGET	13,119	7,324	9,119	14,619
TOTAL GENERAL FUND BUDGET	2,884,344	2,232,267	3,024,793	3,087,556
TOTAL GENERAL FUND REVENUE	2,947,080	2,279,671	3,233,563	3,091,103
NET GENERAL FUND REVENUE	62,736	47,404	208,770	3,547
STREET MAINTENANCE BUDGET	236,003	101,106	233,250	240,444
STREET MAINTENANCE REVENUE	232,500	195,241	233,250	237,500
WATER FUND BUDGET	1,353,701	600,676	1,174,304	1,206,718
WATER FUND REVENUE	1,070,940	913,433	1,099,440	1,110,140
CAPITAL PROJECTS BUDGET	2,020,000	1,500,371	2,156,884	1,672,000
CAPITAL PROJECTS REVENUE	601,719	6,042,514	6,227,399	111,719
CRIME CONTROL & PREVENTION BUDGET	467,033	375,679	460,461	501,246
CRIME CONTROL & PREVENTION REVENUE	465,100	386,983	466,600	475,100
DEBT SERVICE BUDGET	\$413,089	\$99,589	\$417,589	\$800,257
DEBT SERVICE REVENUE	\$416,962	\$503,773	\$507,396	\$800,397
WRA BUDGET	\$750,517	\$299,323	\$702,602	\$714,558
WRA REVENUE	\$364,400	\$71,026	\$367,623	\$372,400
HAWKS CREEK GOLF COURSE BUDGET	1,754,516	1,415,020	1,679,365	1,877,887
HAWKS CREEK GOLF COURSE REVENUE	1,753,025	1,447,054	1,732,053	1,877,887

An analysis of the City's proposed budget and current financial position cannot be properly conducted unless you take into account the City's current liquidity position. HOW MUCH MONEY DO WE HAVE IN THE BANK? The current level of available funds plus the projected fund balance at the end of the current fiscal year and the anticipated fund balance at the end of FY 2013-2014 is presented below:

	BANK BALANCE 09/30/2012	CURRENT BALANCE 31-Jul	PROJECTED BALANCE 09/30/2013	PROJECTED BALANCE 09/30/2014
GENERAL FUND	2,169,565	1,965,104	2,378,335	2,381,881
WATER FUND	1,041,950	2,254,616	967,086	870,508
CRIME CONTROL & PREVENTION FUND	12,399	81,349	18,538	-7,608
CAPITAL PROJECTS FUND	1,807,803	1,811,250	5,228,318	3,668,037
DEBT SERVICE FUND	43,505	344,365	783,312	547,129
WRA FUND	2,002,369	1,964,583	1,667,390	1,325,232
TOTAL ALL FUNDS	7,077,591	8,421,267	11,042,979	8,785,180

Based on the currently proposed budget, the General Fund bank balance will increase by \$3,546. The Water Fund will decrease by \$96,578 as a result ongoing operations. We are anticipating the Crime Control & Prevention Fund bank account to be in the negative at the end of FY 2013-2014. We will be able to make up for that in the FY 2014-2015 budget year. The Capital Projects Fund is proposed to decrease by \$1,560,281 however, as a result of the sale of COs in the current year we still anticipate a bank balance in excess of \$3,500,000. The Debt Service Fund is proposed to decrease by \$236,323, as anticipated. We believe that with the infusion of \$650,000 from gas well royalties, the anticipated continuing increase in taxable value, and the funds from the apartments, we will be able to fund the increase in debt service for the life of the loan. The WRA fund is proposed to decrease by \$342,458. The WRA has enough funds to operate at the current loss rate for 4.5 years. Upon the sale of the property at 506 Calera Place, we should have an additional one million dollars of available funds. Given the WRA debt will be paid off in 2019, we believe it is acceptable for them to continue to operate as they currently are. We also anticipate an uptick in sales tax revenue which further extends the capabilities of the WRA.

In summary, you have a budget before you that contemplates significant capital expenditures. Absent the capital expenditures, and Debt Service increases, we would have a positive cash flow budget in total. We are still in an era of lower construction costs and, for that reason, we are continuing to move aggressively to rebuild the older infrastructure throughout the City. We believe this budget also continues to promote increased professionalism and improved employee moral within our workforce. We have focused our entire workforce on seeking ways to increase efficiencies and learning how to do more with less. We believe adoption of this budget will continue to improve the quality of life and maximize the benefit of our financial resources for the residents of Westworth Village.

Based on extensive reviews by the Finance Committee and numerous discussions with the Chairman of the Finance Committee, we respectfully submit this budget for your review and consideration and look forward to discussing it with you in its entirety at your September Council meeting.

Sincerely:

Tony Yeager, Mayor

Roger Unger, City Administrator

CITY OF WESTWORTH VILLAGE

FY 2013-2014 BUDGET



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FY 2013-2014 PROPOSED BUDGET

CITY OF WESTWORTH VILLAGE FY 2013-2014 BUDGET

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD APRIL	PROJECTED 2013	PROPOSED 2014
GENERAL FUND							
REVENUE	2,052,061	2,600,993	3,104,375	2,947,080	2,279,671	3,233,563	3,091,103
EXPENSES	<u>2,240,201</u>	<u>2,688,458</u>	<u>3,219,898</u>	<u>2,884,344</u>	<u>2,232,267</u>	<u>3,024,793</u>	<u>3,087,556</u>
NET REVENUE	-188,140	-87,465	-115,522	62,736	47,404	208,770	3,547
WATER FUND							
REVENUE	842,977	910,031	1,034,920	1,070,940	913,433	1,099,440	1,110,140
EXPENSES	<u>789,895</u>	<u>812,443</u>	<u>857,984</u>	<u>1,353,701</u>	<u>600,676</u>	<u>1,174,304</u>	<u>1,206,718</u>
NET REVENUE	53,083	97,588	176,936	-282,761	312,757	-74,864	-96,578
CRIME CONTROL DISTRICT							
REVENUE	456,796	446,580	457,785	465,100	386,983	466,600	475,100
EXPENSES	<u>467,882</u>	<u>444,173</u>	<u>556,259</u>	<u>467,033</u>	<u>375,679</u>	<u>460,461</u>	<u>501,246</u>
NET REVENUE	-11,086	2,407	-98,474	-1,933	11,304	6,139	-26,146
CAPITAL PROJECTS FUND							
REVENUE	120,000	1,900,256	798,515	601,719	6,042,514	6,227,399	111,719
EXPENSES	<u>1,166,240</u>	<u>927,071</u>	<u>1,774,014</u>	<u>2,020,000</u>	<u>1,500,371</u>	<u>2,156,884</u>	<u>1,672,000</u>
NET REVENUE	-1,046,240	973,185	-975,499	-1,418,281	4,542,143	4,070,515	-1,560,281
DEBT SERVICE FUND							
REVENUE	471,740	439,995	396,399	416,962	503,773	507,396	800,397
EXPENSES	<u>459,673</u>	<u>457,700</u>	<u>417,584</u>	<u>413,089</u>	<u>99,589</u>	<u>417,589</u>	<u>800,257</u>
NET REVENUE	12,067	-17,705	-21,185	3,873	404,183	89,807	140
GOLF COURSE FUND							
REVENUE	1,433,605	1,690,106	1,709,299	1,698,200	1,447,054	1,732,053	1,877,887
EXPENSES	<u>1,026,103</u>	<u>1,799,604</u>	<u>1,603,197</u>	<u>1,754,516</u>	<u>1,415,020</u>	<u>1,679,365</u>	<u>1,877,887</u>
NET REVENUE	407,502	-109,498	106,102	-56,316	32,035	52,689	0
STREET MAINTENANCE FUND*							
REVENUE		223,682	230,876	232,500	195,241	233,250	237,500
EXPENSES		<u>104,536</u>	<u>223,015</u>	<u>236,003</u>	<u>101,106</u>	<u>233,250</u>	<u>240,444</u>
NET REVENUE		119,146	7,861	-3,503	94,135	0	-2,944
WRA FUND							
REVENUE	285,469	1,905,269	2,233,572	364,400	71,026	367,623	372,400
EXPENSES	<u>987,654</u>	<u>1,364,737</u>	<u>1,539,307</u>	<u>750,517</u>	<u>299,323</u>	<u>702,602</u>	<u>714,558</u>
NET REVENUE	-702,185	540,531	694,265	-386,117	-228,297	-334,979	-342,158
TOTAL ALL FUNDS							
REVENUE	5,662,649	10,116,911	9,965,741	7,796,901	11,839,696	13,867,324	8,076,246
EXPENSES	<u>7,137,648</u>	<u>8,598,723</u>	<u>10,191,258</u>	<u>9,879,204</u>	<u>6,624,031</u>	<u>9,849,248</u>	<u>10,100,666</u>
NET REVENUE	-1,474,999	1,518,188	-225,517	-2,082,303	5,215,665	4,018,077	-2,024,420

*Contained in General Fund in FY 2010-2011

CITY WIDE BUDGETARY PROGRAM GOAL

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

GENERAL FUND REVENUE

The projected General Fund Revenue for FY 2012-2013 is \$3,233,563. This amount is \$286,483 more than was budgeted. The majority of the additional income is a result of new construction permits, which is projected to be \$309,163 versus a budget of \$112,700. We have also included \$67,129 from the apartment payment which represents the amount of taxes the general fund would have received had it been received as a tax payment. Additionally, we are anticipating Court revenue to exceed the budget by \$40,820. The proposed revenue budget for FY 2013-2014 is \$3,091,103 which is \$144,023 more than the current year budget but \$142,460 less than the revenue projection for the current year. We are anticipating an increase in revenue of approximately \$57,878 from Ad Valorem taxes and an increase of \$85,400 over last year's budget from court as a result of more activity and the addition of a warrant officer. We budgeted for a more normal income stream for building permit activity with a budget of \$100,300 which is in line with the revenue in the 3 prior years.

We are projecting Ad Valorem tax revenue of \$371,000 in FY 2012-2013 at a tax rate of \$.231/\$100 of value. The certified taxable value from Tarrant Appraisal District was \$175,176,000. Based on a slight reconfiguration of the tax rates (General Fund is proposed to go from \$.2310/\$100 to \$.239/\$100), we are anticipating Ad Valorem tax revenue to the General Fund of \$426,648, an increase of \$57,878 budget to budget.

**CITY OF WESTWORTH VILLAGE
FY 2013-2014 GENERAL REVENUE BUDGET**

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
FRANCHISE FEES								
5110	WASTE COLLECTION	9,873	6,996	12,223	10,500	8,168	10,500	11,000
5120	ELECTRIC	218,388	244,737	228,919	248,000	163,207	225,000	240,000
5130	GAS	17,569	20,634	17,612	22,000	15,070	15,070	20,000
5140	TELECOM	21,842	29,333	24,518	30,000	27,549	32,000	32,000
5145	CELL TOWER LEASE	17,333	17,856	18,392	18,600	10,935	18,600	18,900
5150	CHARTER CABLE	25,586	29,413	19,678	25,000	14,352	19,500	19,500
5162	TOWING	10,140	12,660	10,980	10,500	9,540	13,000	13,000
5180	WATER/SEWER	34,991	43,910	34,679	38,250	13,075	38,250	39,000
	TOTAL FRANCHISE FEES	355,722	405,539	367,000	402,850	261,896	371,920	393,400
PERMIT FEES								
5210	BUILDING	19,943	34,753	104,980	80,000	164,061	170,000	75,000
5220	MECHANICAL	1,329	1,426	3,635	3,000	1,725	21,946	3,000
5225	GREASE TRAP FEES			0	0	5,888	7,000	7,000
5230	ELECTRICAL	2,880	4,050	3,828	4,000	23,417	24,500	4,000
5240	PLUMBING	2,736	3,704	3,960	3,700	4,300	24,196	3,700
5261	CO	2,650	3,650	3,300	3,000	2,825	3,000	3,000
5262	PLAT FEES	0	600	1,133	1,000	5,927	6,500	2,000
5264	PLAN REVIEW	6,898	18,575	7,046	7,500	55,528	56,946	7,500
5268	GAS WELL	90,028	3,000	26,250	8,000	0	0	0
5275	GARAGE SALE/MISC	1,560	3,077	3,055	2,500	1,525	2,000	2,000
5280	SOLICITOR PERMIT				0	75	75	100
	TOTAL PERMIT FEES	128,024	72,835	157,187	112,700	265,272	309,163	100,300
5300	AD VALOREM TAX	311,484	318,143	338,144	368,770	369,701	371,000	426,648
	FY 2012-2013 BASED ON \$159,640,701 @ \$.2310: FY 2013-2014 IS BASED ON \$178,513,835 @ \$.239							
SALES TAX								
5310	GENERAL SALES TAX	907,448	894,683	923,478	930,000	780,939	933,000	945,000
5311	WRA 380 GRANT OFFSET	-714,626	-59,788	-\$56,740	-\$55,000	-\$46,670	-\$56,000	-\$57,000
5320	ECON. DEV. SALES TAX	226,869	223,683	230,876	232,500	195,240	233,250	237,500
5322	ECON. DEV. CORP OFFSET	-226,869	-223,683	230,876	0	0	0	0
5323	STREET MAINT. SALES TAX	226,869	223,683	0	0	0	0	0
5325	MIXED BEVERAGE TAX	6,367	8,195	6,238	6,800	6,704	6,800	6,800
	TOTAL SALES TAX	426,059	1,066,774	1,334,728	1,114,300	936,213	1,117,050	1,132,300

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
ADDITIONAL REVENUE								
5400	WATER DEPT DISBURSEMENT	50,000	50,000	150,000	150,000	0	150,000	150,000
5405	CCPD DISBURSEMENT	10,000	10,000	10,000	10,000	0	10,000	10,000
5410	INTEREST INCOME	3,490	2,484	388	500	326	500	500
5415	CDARS INTEREST		2,378	9,318	5,000	2,731	5,000	5,000
5500	FROM RESERVES	219	0	0	0	0	0	0
	STREET MAINT/STORM WATER DISBURSEMENT			13200	23,200	0	23,200	23,200
	TOTAL ADDITIONAL REVENUE	63,709	64,862	182,906	188,700	3,057	188,700	188,700
COURT FINES & FEES								
5620	FINES	271,759	291,232	301,104	290,000	261,570	312,000	352,000
5630	ADMIN FEES	10,215	14,819	13,113	14,000	12,862	15,000	15,000
5640	CAPIAS FEES/WARRANTS	32,271	29787.65	30,640	31,000	30,928	36,000	40,000
5645	CONTRACT COURT FEES	0	0	14,205	21,180	14,120	21,180	21,180
5650	CHILD SAFETY	1,768	1,431	189	250	51	150	150
5652	COURT-TIME PAY (CITY)	2,789	3,738	2,514	3,000	1,431	1,750	2,400
5653	COURT-TIME PAY (COURT)	749	1,031	687	1,000	491	600	600
5654	COURT-FTA (CITY)	60	112	167	80	144	150	80
5665	COURT SECURITY/WARRANT OFFICER		10,329	5,897	5,500	0	20,000	20,000
	TOTAL COURT FINES & FEES	319,610	352,479	368,516	366,010	321,596	406,830	451,410
MISC POLICE REVENUE								
5800	LEOSE ALLOCATION	0	1,427	0	0	0	0	0
5805	POLICE ASSET FORFEITURE	0	0	0	0	14	0	0
5810	CONTRACT SERVICES		25,752	44,000	45,000	37,500	45,000	45,000
	TOTAL MISC POLICE REVENUE	0	27,179	44,000	45,000	37,514	45,000	45,000
DONATIONS								
5850	POLICE	0	150	150	0	666	700	0
5865	LIBRARY	54	0	0	0	0	0	0
5865	NFCU TREE MITIGATION	0	0	0	0	0	0	0
5870	FIRE DEPARTMENT	7,600	7,650	7,650	7,650	12,696	13,000	7,500
	TOTAL DONATIONS	7,654	7,800	7,800	7,650	13,361	13,700	7,500
MISCELLANEOUS REVENUE								
5900	MISC REVENUE	13,273	969	7,329	7,500	69,963	70,500	7,500
5900-01	JAIL USAGE		0	2,233	2,200	480	1,200	1,200
5900-02	ACCIDENT REPORTS		531	394	500	405	500	500
5900-03	PET REGISTRATION		232	275	200	214	300	300
5940	COURT TECHNOLOGY	0	940	7,864	5,000	0	12,000	10,645
	TOTAL MISC REVENUE	13,273	2,672	18,095	15,400	71,062	84,500	20,145
5920	WRA DISTRIBUTION	426,526	282,711	286,000	325,700	0	325,700	325,700
	TOTAL GENERAL REVENUE	2,052,061	2,600,993	3,104,375	2,947,080	2,279,671	3,233,563	3,091,103

FRANCHISE FEES

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
5110	WASTE COLLECTION	9,873	6,996	12,223	10,500	8,168	10,500	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 a slight increase for FY 2013-2014.

5120	ELECTRIC	218,388	244,737	228,919	248,000	163,207	225,000	240,000
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ELECTRIC is the fee paid by Oncor and your electrical providers to be allowed to operate in the City. This fee is 4% of the total revenue generated for the utilities in the prior year. This fee tends to remain constant year to year changing only when the rates change, the number of consumers increase, or the franchise contract is amended. The projected and proposed amounts are based on YTD actual with a slight increase for FY 2013-2014

5130	GAS	17,569	20,634	17,612	22,000	15,070	15,070	20,000
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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 2013-2014 based on increased users in 2014.

5140	TELECOM	21,842	29,333	24,518	30,000	27,549	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	17,333	17,856	18,392	18,600	10,935	18,600	18,900
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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	25,586	29,413	19,678	25,000	14,352	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	10,140	12,660	10,980	10,500	9,540	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.

		ACTUAL	ACTUAL	ACTUAL	ADOPTED	YTD	PROJECTED	PROPOSED
ACCT	REVENUES	2010	2011	2012	2013	June	2013	2014

5180	WATER/SEWER	34,991	43,910	34,679	38,250	13,075	38,250	39,000
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Five percent of the water and wastewater revenue generated within the City moved from the Water Fund to the General Fund. The projected and proposed are based on YTD actual with an increase for next year.

	TOTAL FRANCHISE FEES	355,722	405,539	367,000	402,850	261,896	371,920	393,400
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PERMIT FEES

5210	BUILDING	19,943	34,753	104,980	80,000	164,061	170,000	75,000
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Current year permit revenue is expected to significantly exceed the budget as a result of new construction included the IL/AL facility. The budget for FY 2013-2014 is anticipated to be more in line with prior years although there is a potential for a significant increase in FY 13-14 as well.

5220	MECHANICAL	1,329	1,426	3,635	3,000	1,725	21,946	3,000
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MECHANICAL permits are primarily for heating and air condition installations. Current year projected revenue is based on knowledge of pending projects including the IL/AL project. Mechanical permits are anticipated to fall dramatically in FY 13-14.

5225	GREASE TRAP FEES			0	0	5,888	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	2,880	4,050	3,828	4,000	23,417	24,500	4,000
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ELECTRICAL permits are for any electrical work being done in the City. Current year projected revenue is based on knowledge of pending projects including the IL/AL project. Electrical permits are anticipated to fall dramatically in FY 13-14.

5240	PLUMBING	2,736	3,704	3,960	3,700	4,300	24,196	3,700
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PLUMBING permits are for any plumbing working being done in the City. Current year projected revenue is based on knowledge of pending projects including the IL/AL project. Plumbing permits are anticipated to fall dramatically in FY 13-14.

5261	CO	2,650	3,650	3,300	3,000	2,825	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 2013-2014

5262	PLAT FEES	0	600	1,133	1,000	5,927	6,500	2,000
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A fee required whenever a tract of land is originally platted or replatted. We have had several tracts platted this year and anticipate several more yet this year and more than usual again next year.

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
PLAN REVIEW		6,898	18,575	7,046	7,500	55,528	56,946	7,500
Plan review occurs whenever new construction or major remodeling is occurring. Current year projected revenue is based on YTD. FY 2013-2014 is based on prior year histories.								
5268	GAS WELL	90,028	3,000	26,250	8,000	0	0	0
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	1,560	3,077	3,055	2,500	1,525	2,000	2,000
GARAGE SALES/ MISC, the projected and proposed are based on YTD actual with no change for next year.								
TOTAL PERMIT FEES		128,024	72,835	157,187	112,700	265,272	309,163	100,300

AD VALOREM TAX

5300	AD VALOREM TAX	311,484	318,143	338,144	368,770	369,701	371,000	426,648
Revenue from AD VALOREM TAX (Property Tax) is projected to come in slightly over budget in spite of paying accumulated collection fees to our attorney for collection of back taxes for several years. For FY 2013-2014, the property valuation within the City is anticipated to increase by approximately 15 million dollars. We continue to adjust the split between Ad Valorem debt service revenue and Ad Valorem general fund revenue to maximize the amount of tax revenue going into the general fund. Our General Fund tax revenues are anticipated to increase by \$57,878 over the FY 2012-2013 budget. Our Ad Valorem tax rate for FY 2013-2014 is proposed at \$.239/\$100 versus \$.231/\$100 in FY 2012-2013.								

SALES TAX

5310	GENERAL SALES TAX	907,448	894,683	923,478	930,000	780,939	933,000	945,000
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 2013-2014.								
5311	WRA 380 GRANT OFFSET	-714,626	-59,788	-\$56,740	-\$55,000	-\$46,670	-\$56,000	-\$57,000
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 increase for FY 2013-2014.								
5320	ECON. DEV. SALES TAX	226,869	223,683	230,876	232,500	195,240	233,250	237,500
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 2013-2014.								

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
5322	ECON. DEV. CORP OFFSET	-226,869	-223,683	230,876	0	0	0	0

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

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

5325	MIXED BEVERAGE TAX	6,367	8,195	6,238	6,800	6,704	6,800	6,800
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MIXED BEVERAGE TAX is collected on all alcohol drinks sold within the City. The revenue is paid to us quarterly from the State. The projected and proposed amounts are based on YTD with no change for FY 2013-2014.

TOTAL SALES TAX		426,059	1,066,774	1,334,728	1,114,300	936,213	1,117,050	1,132,300
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ADDITIONAL REVENUE

5400	WATER DEPT DISBURSEMENT	50,000	50,000	150,000	150,000	0	150,000	150,000
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Funds transferred to the General Revenue budget from the operations of the Water Department to fund overhead costs for the operation of the General Fund. The Council budgeted for a transfer of \$150,000 in the current fiscal year.

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

5410	INTEREST INCOME	3,490	2,484	388	500	326	500	500
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Interest earned on deposits in the General Fund accounts. The projected and proposed amounts are based on YTD actual with no change in FY 2013-2014.

5415	CDARS INTEREST		2,378	9,318	5,000	2,731	5,000	5,000
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Interest earned on CD's placed through Worthington National bank. The interest on CD's is currently three times what we earn on Tex Pool deposits.

5500	FROM RESERVES	219	0	0	0	0	0	0
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This is not an actual revenue line; reserves are only used when necessary to 'balance' the budget.

STREET MAINT/STORM WATER DISBURSEMENT				13200	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.

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
	TOTAL ADDITIONAL REVENUE	63,709	64,862	182,906	188,700	3,057	188,700	188,700

COURT FINES AND FEES

5620	FINES	271,759	291,232	301,104	290,000	261,570	312,000	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 2013-2014 based on increased collections of delinquent fines resulting from the addition of a warrant officer.

5630	ADMIN FEES	10,215	14,819	13,113	14,000	12,862	15,000	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	32,271	29,787.65	30,640	31,000	30,928	36,000	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 a slight increase for next year.

5645	CONTRACT COURT FEES	0	0	14,205	21,180	14,120	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	1,768	1,431	189	250	51	150	150
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Additional fines for violations that occurred in a school zone. Revenue from these fines is to be used to promote child safety. The projected and proposed amounts are based on YTD actual with no change for FY 2013-2014.

5652	COURT-TIME PAY (CITY)	2,789	3,738	2,514	3,000	1,431	1,750	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 an increase for FY 2013-2014.

5653	COURT-TIME PAY (COURT)	749	1,031	687	1,000	491	600	600
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When a defendant is given the ability to pay a fine over time, a fee is added to each payment. The projected and proposed amounts are based on YTD actual with a no change for next year.

5654	COURT-FTA (CITY)	60	112	167	80	144	150	80
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Fee from a DPS collection agency. This will be the last year for this fee. We have made alternative arrangements.

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
5665	COURT SECURITY/WARRANT OFFICER		10,329	5,897	5,500	0	20,000	20,000
Funds expended out of a liability account on the balance sheets. These funds will be used to support the Warrant officer position for the remainder of the current year and FY 2013-2014. The General Fund account is reimbursed by the Liability account.								
TOTAL COURT FINES & FEES		319,610	352,479	368,516	366,010	321,596	406,830	451,410

MISC POLICE REVENUE

5800	LEOSE ALLOCATION	0	1,427	0	0	0	0	0
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	37,500	45,000	45,000
Revenue for provision of Jail and dispatch services for other entities. We currently contract with Lakeside and Westover Hills.								
TOTAL MISC POLICE REVENUE		0	27,179	44,000	45,000	37,514	45,000	45,000

DONATIONS

5850	POLICE	0	150	150	0	666	700	0
5865	LIBRARY	54	0	0	0	0	0	0
5865	NFCU TREE MITIGATION	0	0	0	0	0	0	0
5870	FIRE DEPARTMENT	7,600	7,650	7,650	7,650	12,696	13,000	7,500
TOTAL DONATIONS		7,654	7,800	7,800	7,650	13,361	13,700	7,500
The line items under this category are for donations that periodically come to the various departments within the City. At present both the Fire Department and the Police Department have received small donations. With the exception of the contribution to the City for fire service from Tarrant County (\$7,500) we do not budget for donations.								

5900	MISC REVENUE	13,273	969	7,329	7,500	69,963	70,500	7,500
Revenue from unanticipated sources or one time revenues that are not expected to repeat. We have reconfigured some of the miscellaneous revenue to more specific categories based on auditor recommendations.								

5900-01	JAIL USAGE		0	2,233	2,200	480	1,200	1,200
Revenue from jail usage by other area cities not covered by a long term contract.								

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
5900-02	ACCIDENT REPORTS		531	394	500	405	500	500
Revenue generated by filling records requests for accident reports generated by our officers after their investigations.								
5900-03	PET REGISTRATION		232	275	200	214	300	300
Fees charged when residents register their pets with the City.								
5940	COURT TECHNOLOGY	0	940	7,864	5,000	0	12,000	10,645
Funds moved from the Court Technology Liability account to the General Fund revenue account to support technology projects related to Court.								
5920	WRA DISTRIBUTION	426,526	282,711	286,000	325,700	0	325,700	325,700
The WRA has historically transferred approximately this amount to the City. These funds represent excess revenue to the WRA.								
TOTAL GENERAL REVENUE		2,052,061	2,600,993	3,104,375	2,947,080	2,279,671	3,233,563	3,091,103

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

ADMINISTRATION EXPENSE

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
PAYROLL EXPENSE								
620-6110	SALARIES	199,940	223,069	313,665	342,352	276,567	342,352	342,346
620-6120	TMRS RETIREMENT	16,281	24,909	30,706	27,405	20,482	27,405	28,476
620-6130	WORKER'S COMPENSATION	665	704	734	1,082	806	1,082	1,279
620-6140	UNEMPLOYMENT COMP	857	427	1,957	1,566	54	400	540
620-6150	GROUP HEALTH INSURANCE	29,520	25,673	33,560	36,000	23,904	28,500	24,600
620-6160	MEDICARE	2,899	3,330	4,902	5,011	3,897	5,011	5,011
620-6170	CELL PHONE ALLOWANCE	0	1,890	3,815	3,240	2,665	3,240	3,240
	TOTAL PAYROLL EXPENSE	250,163	280,002	389,339	416,656	328,375	407,990	405,493
PROFESSIONAL SERVICES								
620-6210	ENGINEERING FEES		0	0	4,000	6,516	7,000	4,000
620-6235	LEGAL & PROFESSIONAL	64,903	56,579	40,226	40,000	44,439	50,000	30,000
620-6235-2	PLANNING FEES	0	8,750	0	5,000	0	1,000	2,500
620-6235-3	MISCELLANEOUS	6,160	8,550	13,273	9,000	3,881	9,000	9,000
620-6250	AUDIT EXPENSE	34,775	29,068	17,282	20,000	20,244	21,000	20,000
620-6260	INSPECTION EXPENSE			69,844	15,000	106,103	120,000	63,000
	TOTAL PROFESSIONAL SERVICES	105,838	102,947	140,625	93,000	181,182	208,000	128,500
SUPPLIES								
620-6305	VENDING		634	460	650	458	650	650
620-6310	OFFICE SUPPLIES	3,357	7,418	5,413	5,000	4,060	5,000	5,000
620-6315	SUPPLIES	895	0	0	0	0	0	0
620-6320	PRINTING	1,445	2,415	4,057	2,000	2,039	2,200	2,000
620-6330	POSTAGE	706	2,343	1,604	1,200	42	1,600	1,600
	TOTAL SUPPLIES	6,403	12,810	11,535	8,850	6,599	9,450	9,250
EQUIPMENT								
620-6420	EQUIPMENT & REPAIR	5,835	3,972	1,477	5,500	1,211	2,500	3,000
620-6245	EQUIPMENT MAINTENANCE	2,380	1,117	756	2,400	75	1,000	1,500
620-6426	MAINTENANCE AGREEMENTS	10,627	7,944	7,908	9,000	2,938	8,500	8,000
620-6430	EQUIPMENT RENTAL	6,942	7,314	7,398	6,000	6,338	7,000	7,000
	TOTAL EQUIPMENT	25,784	20,348	17,538	22,900	10,562	19,000	19,500

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
TRAINING								
620-6810	TRAINING	5,655	6,630	5,325	6,000	7,664	8,000	6,000
620-6820	NOTICES & PUBLICATIONS	1,822	7,378	3,896	3,000	1,007	3,000	3,000
620-6830	MAYOR/COUNCIL EXPENSES	2,242	3,971	11,011	6,500	8,620	10,500	7,500
620-6850	DUES & MEMBERSHIPS	4,285	1,922	4,089	4,500	2,674	4,500	4,500
620-6860	TUITION REIMBURSEMENT			0	10,000	4,752	10,000	10,000
	TOTAL TRAINING	14,003	19,900	24,321	30,000	24,716	36,000	31,000
MISCELLANEOUS								
620-6930	EMPLOYEE BONDS	3,140	2400	2400	2,400	1,920	2,400	2,400
620-6940	TECHNOLOGY ENHANCEMENTS	4,972	-2,483	8781.74	5,000	15,943	10,000	20800
	TOTAL MISCELLANEOUS	8,112	-83	11,182	7,400	17,863	12,400	23,200
SALES TAXES PAID OUT								
620-6950	EDC SALES TAXES PAID TO WRA		0	0	232,500	0	235,000	237,500
620-6960	380 GRANT PAYMENTS TO DEV		160464	169,455	175,000	140,011	168,000	170,000
620-6962	380 GRANT PAYMENTS TO WS		473591	482,289	489,000	396,698	475,000	480,000
	TOTAL SALES TAXES PAID OUT		634,055	651,745	896,500	536,708	878,000	887,500
	TOTAL ADMIN OPERATIONS	410,303	1,069,980	1,246,285	1,475,306	1,106,005	1,570,840	1,504,443

PAYROLL EXPENSE

620-6110	SALARIES	199,940	223,069	313,665	342,352	276,567	342,352	342,346
<p>The salary/wages for the City Administrator, City Secretary, Finance Specialist, Administrative Specialist, Code Enforcement Officer/Building Inspector, and the Assistant to the City Secretary are included in this line.</p>								
620-6120	TMRS RETIREMENT	16,281	24,909	30,706	27,405	20,482	27,405	28,476
<p>The FY 2012-2013 rate for TMRS is 7.78% of wages. The rate for FY 2013-2014 is 8.39%, making the weighted average for FY 2013-2014 7.93%.</p>								
620-6130	WORKER'S COMPENSATION	665	704	734	1,082	806	1,082	1,279
<p>For administrative employees, the current rate is .31% of the gross wages. The rate for FY 2013-2014 is expected to remain constant.</p>								
620-6140	UNEMPLOYMENT COMP	857	427	1,957	1,566	54	400	540
<p>The current unemployment rate is 2.9% for FY 2012-2013. The rate dropped to .1% effective March 1, 2014. We have built the budget based on 1% of first \$9,000 of wages.</p>								

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
620-6150	GROUP HEALTH INSURANCE	29,520	25,673	33,560	36,000	23,904	28,500	24,600
<p>The City currently pays \$600/month for employee coverage. We have instructed our insurance broker to make sure one of the plans he presents to us remains at or below \$600/month for employee only for next year.</p>								
620-6160	MEDICARE	2,899	3,330	4,902	5,011	3,897	5,011	5,011
<p>The Medicare rate is 1.45% of the gross wages.</p>								
620-6170	CELL PHONE ALLOWANCE	0	1,890	3,815	3,240	2,665	3,240	3,240
<p>This expense is for cell phones in FY 2012-2013 for the City Administrator, City Secretary, Administrative Specialist and the Code Enforcement Officer/Building Inspector.</p>								
TOTAL PAYROLL EXPENSE		250,163	280,002	389,339	416,656	328,375	407,990	405,493

PROFESSIONAL SERVICES

620-6210	ENGINEERING FEES		0	0	4,000	6,516	7,000	4,000
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Fees for engineering work not related to specific projects or unexpected projects that come up during the year. In FY 2012-2013 we paid the fees for review of the IL/AL project out of this line. These fees have been reimbursed by the developer.

620-6235	LEGAL & PROFESSIONAL	64,903	56,579	40,226	40,000	44,439	50,000	30,000
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The City Attorney is being paid out of this line. As a result of our negotiations with the apartment complex, we are anticipating coming in over budget for FY 2012-2013. We are anticipating a slight decrease in FY 2013-2014.

620-6235-2	PLANNING FEES	0	8,750	0	5,000	0	1,000	2,500
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We anticipate only minimal fees in FY 2012-2013 with an increase for FY 2013-2014.

620-6235-3	MISCELLANEOUS	6,160	8,550	13,273	9,000	3,881	9,000	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. There was \$8,000 in the FY 11-12 budget for recodification of ordinances to Franklin Library, this was a onetime expense. FY 2012-2013 budget and FY 2013-2014 budget are anticipated to be normal.

620-6250	AUDIT EXPENSE	34,775	29,068	17,282	20,000	20,244	21,000	20,000
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Cost of annual audit and support throughout the year. We do get additional charges when we utilize the auditors throughout the year. We anticipate FY 2013-2014 costing slightly less.

620-6260	INSPECTION EXPENSE			69,844	15,000	106,103	120,000	63,000
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These are the cost of doing the inspections when we issue a building permit or inspect a gas well. We are experiencing an unanticipated building boom in FY 2012-2013. The contract inspector receives 50% of the permit and plan review fees charged on projects that he inspects. FY 2013-2014 should be more normal.

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
	TOTAL PROFESSIONAL SERVICES	105,838	102,947	140,625	93,000	181,182	208,000	128,500

SUPPLIES

620-6305	VENDING	634	460	650	458	650	650
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This is a new line that was created following the FY 2010-2011 audit. These expenses are for the supplies for our vending machines.

620-6310	OFFICE SUPPLIES	3,357	7,418	5,413	5,000	4,060	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 2013-2014.

620-6320	PRINTING	1,445	2,415	4,057	2,000	2,039	2,200	2,000
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This line contains funds for business cards, envelopes, forms, code books etc. Projected amount is based on monthly expenditures YTD with no change for FY 2013-2014.

620-6330	POSTAGE	706	2,343	1,604	1,200	42	1,600	1,600
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Annual postage charged to Administration. Projected amount is based on prior year usage with no change for FY 2013-2014.

	TOTAL SUPPLIES	6,403	12,810	11,535	8,850	6,599	9,450	9,250
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EQUIPMENT

620-6420	EQUIPMENT & REPAIR	5,835	3,972	1,477	5,500	1,211	2,500	3,000
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Used for various kinds of equipment purchases and repairs such as printers, licenses, server disc repair etc. Projected amount is based on prior year expenses with an increase for FY 2013-2014.

620-6245	EQUIPMENT MAINTENANCE	2,380	1,117	756	2,400	75	1,000	1,500
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Spam filtering is charged to this line. Projected amount is based on prior year expenses with an increase for FY 2013-2014.

620-6426	MAINTENANCE AGREEMENTS	10,627	7,944	7,908	9,000	2,938	8,500	8,000
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The majority of this line goes for the maintenance of our accounting package with Encode, also includes maintenance agreements on printers, phones, etc. Projected amount is based on prior year expenses with a slight decrease for FY 2013-2014.

620-6430	EQUIPMENT RENTAL	6,942	7,314	7,398	6,000	6,338	7,000	7,000
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The cost of leasing office equipment such as copiers and postage machines. Projected amount is based on monthly expenditures YTD with no change for FY 2013-2014.

	TOTAL EQUIPMENT	25,784	20,348	17,538	22,900	10,562	19,000	19,500
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TRAINING

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
620-6810	TRAINING	5,655	6,630	5,325	6,000	3,907	6,000	6,000
<p>Training for Administrative personnel, including Encode, City Secretaries training, City Administrator's training. Projected amount is based on monthly expenditures YTD with no change for FY 2013-2014.</p>								
620-6820	NOTICES & PUBLICATIONS	1,822	7,378	3,896	3,000	1,007	3,000	3,000
<p>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 2013-2014.</p>								
620-6830	MAYOR/COUNCIL EXPENSES	2,242	3,971	11,011	6,500	8,620	10,500	7,500
<p>Budget for items such as Mayor/Council training, travel, or other expenses as necessary. Projected amount is based on monthly expenditures YTD with a decrease for FY 2013-2014.</p>								
620-6850	DUES & MEMBERSHIPS	4,285	1,922	4,089	4,500	2,674	4,500	4,500
<p>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 2013-2014.</p>								
620-6860	TUITION REIMBURSEMENT			0	10,000	4,752	10,000	10,000
<p>This is a new line for FY 2012-2013. We are proposing that we reimburse for college tuition for employees who are working towards a degree that would ultimately benefit the City.</p>								
TOTAL TRAINING		14,003	19,900	24,321	30,000	24,716	36,000	31,000

MISCELLANEOUS

620-6930	EMPLOYEE BONDS	3,140	2400	2400	2,400	1,920	2,400	2,400
<p>Any "Officers of the City" or any employee that will be handling money must be bonded in order to perform their tasks. Projected amount is based on prior year expenses with no change for FY 2013-2014.</p>								
620-6940	TECHNOLOGY ENHANCEMENTS	4,972	-2,483	8781.74	5,000	15,943	10,000	20800
<p>Line for upgrades or additions having to do with technology such as new software or existing software upgrades or new hardware when needed. We contracted with a different service provider for FY 2012-2013. Their fees are higher but the service provided has been dramatically improved. We are anticipating some substantial expenditures in FY 2013-2014 to improve our storage and backup capabilities as well as some new equipment.</p>								
TOTAL MISCELLANEOUS		8,112	-83	11,182	7,400	17,863	12,400	23,200

SALES TAXES PAID OUT (New for FY 2012-2013 per the Auditors)

620-6950	EDC SALES TAXES PAID TO WRA		0	0	232,500	0	235,000	237,500
<p>Sales Taxes collected by the City for benefit of Economic Development. Funds are currently being utilized to fund the annual bond payment on WRA bonds. We anticipate a slight increase for FY 2013-2014.</p>								

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
620-6960	380 GRANT PAYMENTS TO DEV		160,464	169,455	175,000	140,011	168,000	170,000
Funds paid out to various developers as a result of the sale of the original 380 agreement by the Allegiance Development Company. The sales taxes generated by the Sam's/Wal-Mart development fund this agreement.								
620-6962	380 GRANT PAYMENTS TO WS		473,591	482,289	489,000	396,698	475,000	480,000
Funds paid out to the City of White Settlement as a result of the 380 tax revenue sharing agreement. These funds will be paid as long as the development exists.								
TOTAL SALES TAXES PAID OUT			634,055	651,745	896,500	536,708	878,000	887,500
TOTAL ADMIN OPERATIONS		410,303	1,069,980	1,246,285	1,475,306	1,106,005	1,570,840	1,504,443

FACILITIES EXPENSE

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
PROFESSIONAL SERVICES								
630-6240	JANITORIAL SERVICE	18,120	18,120	18,195	19,500	15,100	19,500	19,500
630-6245	LAWN & ROADSIDE MAINT	22,680	2,605	7,970	12,000	12,248	15,000	4,000
630-6445	BUILDING MAINTENANCE	0	15,667	19,878	19,000	10,343	16,000	19,000
	TOTAL PROFESSIONAL SERVICES	40,800	36,392	46,043	50,500	37,691	50,500	42,500
SUPPLIES								
630-6360	ELECTRICAL - GENERAL	47,721	41,077	39,512	36,000	26,647	34,000	34,000
630-6365	STREET LIGHTING	15,303	19,073	18,081	18,200	14,985	17,500	17,500
630-6370	WATER - GENERAL	4,641	9,856	6,577	6,500	5,391	7,400	7,500
630-6375	GAS - GENERAL	4,310	3,276	2,472	4,000	2,633	3,000	4,000
630-6380	TELEPHONE - GENERAL	12,664	14,174	13,660	14,000	12,146	14,500	14,500
	TOTAL SUPPLIES	84,638	87,457	80,303	78,700	61,803	76,400	77,500
INSURANCE								
630-6710	ERROR/OMISSION	10,350	5,707	4,786	5,000	5,079	5,100	5,100
630-6720	GENERAL LIABILITY	7,851	4,468	3,480	4,200	779	4,200	4,200
630-6740	VEHICLE	14,226	12,049	8,243	10,000	10,522	10,600	10,600
630-6750	REAL/PERSONAL PROPERTY	8,023	7,220	4,875	5,500	5,153	5,500	5,500
630-6760	MOBILE EQUIPMENT	337	301	439	450	537	600	600
630-	PREMIMUM REFUND		-5,112	-4,743	-4,743	0	-4,743	-4,743
	TOTAL INSURANCE	40,787	24,633	17,081	20,407	22,070	21,257	21,257
MISCELLANEOUS								
630-6940	TECHNOLOGY ENHANCEMENTS	7,402	7,197	14,225	8,500	10,688	10,700	29,500
	TOTAL MISCELLANEOUS	7,402	7,197	14,225	8,500	10,688	10,700	29,500
	TOTAL FACILITIES EXPENSE	173,627	155,678	157,651	158,107	132,252	158,857	170,757
	TOTAL ADMINISTRATION BUDGET	583,930	1,225,658	1,403,936	1,633,413	1,238,257	1,729,697	1,675,200

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
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PROFESSIONAL SERVICES

630-6240	JANITORIAL SERVICE	18,120	18,120	18,195	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 2013-2014.

630-6245	LAWN & ROADSIDE MAINT	22,680	2,605	7,970	12,000	12,248	15,000	4,000
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We use a private contractor to perform this service for the Administration building and Kaster Corner. We added Kaster Corner after the budget was completed so we will exceed the budget slightly in FY 2012-2013 with a decrease for FY 2013-2014 in anticipation of the Hawks Creek Golf Course maintenance crew taking over responsibility for the City areas currently under contract.

630-6445	BUILDING MAINTENANCE	0	15,667	19,878	19,000	10,343	16,000	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 an increase for FY 2013-2014.

TOTAL PROFESSIONAL SERVICES		40,800	36,392	46,043	50,500	37,691	50,500	42,500
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SUPPLIES

630-6360	ELECTRICAL - GENERAL	47,721	41,077	39,512	36,000	26,647	34,000	34,000
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The cost of electricity for the City Hall. Projected amount is based on monthly expenditures YTD with no change in FY 2013-2014.

630-6365	STREET LIGHTING	15,303	19,073	18,081	18,200	14,985	17,500	17,500
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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 2013-2014.

630-6370	WATER - GENERAL	4,641	9,856	6,577	6,500	5,391	7,400	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 2013-2014.

630-6375	GAS - GENERAL	4,310	3,276	2,472	4,000	2,633	3,000	4,000
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The cost of natural gas for the City Hall. Projected amount is based on monthly expenditures YTD with an increase for FY 2013-2014.

630-6380	TELEPHONE - GENERAL	12,664	14,174	13,660	14,000	12,146	14,500	14,500
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The cost of phone service for the City Hall. Projected amount is based on monthly expenditures YTD with no change for FY 2013-2014.

TOTAL SUPPLIES		84,638	87,457	80,303	78,700	61,803	76,400	77,500
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ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
INSURANCE								
630-6710	ERROR/OMISSION	10,350	5,707	4,786	5,000	5,079	5,100	5,100
	Error/Omission insurance for the entire operation including police, fire, and water. This is a onetime annual payment. We have anticipated no change in insurance costs for next year.							
630-6720	GENERAL LIABILITY	7,851	4,468	3,480	4,200	779	4,200	4,200
	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	14,226	12,049	8,243	10,000	10,522	10,600	10,600
	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	8,023	7,220	4,875	5,500	5,153	5,500	5,500
	Insurance for the City Hall, Fire Station and any other real estate owned by the City. This is a onetime annual payment. We have anticipated no change in insurance costs for next year.							
630-6760	MOBILE EQUIPMENT	337	301	439	450	537	600	600
	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-	PREMIUM REFUND		-5,112	-4,743	-4,743	0	-4,743	-4,743
	TML is a nonprofit provider of insurance to Texas municipalities. As a result, when they have excess revenues from premiums, they will refund it back to their customers. We will get this refund in December.							
	TOTAL INSURANCE	40,787	24,633	17,081	20,407	22,070	21,257	21,257
MISCELLANEOUS								
630-6940	TECHNOLOGY ENHANCEMENTS	7,402	7,197	14,225	8,500	10,688	10,700	29,500
	Line for upgrades or additions having to do with technology such as new software or existing software upgrades or new hardware when needed. We contracted with a different service provider for FY 2012-2013. Their fees are higher but the service provided has been dramatically improved. We are anticipating some substantial expenditures in FY 2013-2014 to improve our storage and backup capabilities as well as some new equipment.							
	TOTAL MISCELLANEOUS	7,402	7,197	14,225	8,500	10,688	10,700	29,500
	TOTAL FACILITIES EXPENSE	173,627	155,678	157,651	158,107	132,252	158,857	170,757
	TOTAL ADMINISTRATION BUDGET	583,930	1,225,658	1,403,936	1,633,413	1,238,257	1,729,697	1,675,200

POLICE ADMINISTRATION PROGRAM GOAL

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

POLICE ADMINISTRATIVE EXPENSE BUDGET ANALYSIS

The police budget is composed of two parts, Administration and Operations. The Administration budget is projected to come in approximately \$1,600 over budget. The budget for the current fiscal year was \$188,200. The proposed budget for FY 2013-2014 is \$189,997 or \$1,797 more than last year. For all intent, the proposed budget for FY 2013-2014 is identical to the current year budget.

The Operational portion of the budget is projected to come in at \$695,980 or \$6,687 more than budgeted. The proposed budget for operations in FY 2013-2014 is \$785,379 or \$96,086 more than the FY 2012-2013 budget. As a result of increasing IT requirements and a reconfiguration of how IT costs are distributed the police IT budget has gone from \$6,500 in FY 2012-2013 to \$26,600 in FY 2013-2014 with the current year projected at \$15,000. The addition of a warrant officer increased the salary expenses by approximately \$65,000 (a portion of which will be offset by Court Security funds) and additional fuel costs of approximately \$10,000.

The total Police Budget for FY 2013-2014 is proposed at \$975,376 or \$97,883 more than FY 2012-2013 budget, and \$89,591 more than current year projected expenditures.

POLICE ADMINISTRATION EXPENSE

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
PAYROLL EXPENSE								
640-6110	SALARIES	168,941	137,020	138,305	141,494	114,284	141,494	144,935
640-6120	TMRS RETIREMENT	14,289	13,007	12,302	11,220	8,483	11,220	11,943
640-6130	WORKER'S COMPENSATION	4,568	4,389	2,459	3,508	2,613	3,508	4,105
640-6140	UNEMPLOYMENT COMP	629	53	522	522	18	350	180
640-6150	GROUP HEALTH INSURANCE	21,858	19,286	14,707	14,400	12,782	15,000	14,400
640-6160	MEDICARE	2,068	1,979	2,011	2,076	1,615	2,076	2,126
640-6170	CELL PHONE ALLOWANCE		1,820	1,680	1,680	1,400	1,680	1,680
	TOTAL PAYROLL EXPENSE	212,353	177,554	171,987	174,900	141,195	175,328	179,369
SUPPLIES								
640-6310	OFFICE SUPPLIES	3,907	2,038	2,780	2,200	3,044	3,500	3,000
640-6315	POLICE - SUPPLIES	288	0	2,326	1,500	737	1,000	1,000
640-6320	PRINTING	372	2,236	389	850	381	850	850
640-6330	POSTAGE	1,070	536	700	600	439	600	600
640-6410	MAINTENANCE Contracts	0	0	0	0	1,277	1,277	1,300
	TOTAL SUPPLIES EXPENSE	5,637	4,810	6,195	5,150	5,877	7,227	6,750
INSURANCE								
640-6730	LAW ENFORCEMENT LIAB.	10,631	7,665	6,813	7,200	7,391	7,400	7,500
	TOTAL INSURANCE	10,631	7,665	6,813	7,200	7,391	7,400	7,500
TRAINING								
640-6820	NOTICES & PUBLICATIONS	0	64	0	250	0	250	250
640-6850	DUES & MEMBERSHIPS	663	1,026	768	700	1,071	1,200	1,200
	TOTAL TRAINING	663	1,090	768	950	1,071	1,450	1,450
	TOTAL POLICE ADMINISTRATION	229,284	191,120	185,762	188,200	155,535	191,405	195,069

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
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PAYROLL EXPENSE

640-6110	SALARIES	168,941	137,020	138,305	141,494	114,284	141,494	144,935
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In FY 2012-2013 there are 2 individuals in this budget, the Police Chief and the Lieutenant. In order to maintain consistency throughout or pay scale and to reward a job done extremely well, the Lieutenant was given a salary increase.

640-6120	TMRS RETIREMENT	14,289	13,007	12,302	11,220	8,483	11,220	11,943
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The FY 2012-2013 rate for TMRS is 7.78% of wages. The rate for FY 2013-2014 is 8.39%, making the weighted average for FY 2013-2014 7.93%.

640-6130	WORKER'S COMPENSATION	4,568	4,389	2,459	3,508	2,613	3,508	4,105
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For police officers, the current rate is 2.45 % of the gross wages. We have assumed the same rate for FY 2013-2014.

640-6140	UNEMPLOYMENT COMP	629	53	522	522	18	350	180
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The current unemployment rate is 2.9% for FY 2012-2013 versus .1% for FY 2013-2014 on the first \$9,000 of wages we have assumed 1% in FY 2013-2014 because this rate can change with no notice.

640-6150	GROUP HEALTH INSURANCE	21,858	19,286	14,707	14,400	12,782	15,000	14,400
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The City currently pays \$600/month for employee coverage. We have instructed our insurance broker to make sure one of the plans he presents to us remains at or below \$600/month for employee only for next year.

640-6160	MEDICARE	2,068	1,979	2,011	2,076	1,615	2,076	2,126
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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	1,400	1,680	1,680
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Cell phone allowance of \$70/month for each of the two individuals in Police Administration.

TOTAL PAYROLL EXPENSE		212,353	177,554	171,987	174,900	141,195	175,328	179,369
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SUPPLIES

640-6310	OFFICE SUPPLIES	3,907	2,038	2,780	2,200	3,044	3,500	3,000
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Office Supplies for the Police Department. Projected amount is based on monthly usage YTD with a decrease for FY 2013-2014.

640-6315	POLICE - SUPPLIES	288	0	2,326	1,500	737	1,000	1,000
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Non office supplies such as trash bags, latex gloves, batteries etc. The projected amount is based on historic usage with no change for FY 2013-2014.

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
640-6320	PRINTING	372	2,236	389	850	381	850	850
This line is for police department required forms. Projected amount is based on prior year history, with no change for FY 2013-2014.								
640-6330	POSTAGE	1,070	536	700	600	439	600	600
Projected amount is based on monthly expenditures YTD with no change for FY 2013-2014.								
640-6410	MAINTENANCE Contracts	0	0	0	0	1,277	1,277	1,300
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 2013-2014.								
TOTAL SUPPLIES EXPENSE		5,637	4,810	6,195	5,150	5,877	7,227	6,750
INSURANCE								
640-6730	LAW ENFORCEMENT LIAB.	10,631	7,665	6,813	7,200	7,391	7,400	7,500
An insurance policy provided by TML specifically for coverage of police related events. This is a onetime annual payment. We have anticipated a slight increase in insurance costs for next year.								
TOTAL INSURANCE		10,631	7,665	6,813	7,200	7,391	7,400	7,500
TRAINING								
640-6820	NOTICES & PUBLICATIONS	0	64	0	250	0	250	250
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	663	1,026	768	700	1,071	1,200	1,200
Membership fees for police related associations and organizations. Projected amount is based on monthly expenditures YTD with no change for FY 2013-2014.								
TOTAL TRAINING		663	1,090	768	950	1,071	1,450	1,450
TOTAL POLICE ADMINISTRATION		229,284	191,120	185,762	188,200	155,535	191,405	195,069

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 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
PAYROLL EXPENSE								
645-6110	SALARIES	529,357	379,067	416,538	444,613	363,395	466,500	489,785
645-6120	TMRS RETIREMENT	44,298	39,229	40,883	37,661	28,907	36,800	42,807
645-6130	WORKER'S COMPENSATION	14,438	13,971	7,393	12,220	9,101	12,850	14,602
645-6140	UNEMPLOYMENT COMP	2,428	1,282	4,295	2,843	934	1,200	1,527
645-6150	GROUP HEALTH INSURANCE	72,471	65,892	65,960	69,600	66,362	78,000	76,800
645-6160	MEDICARE	8,006	6,129	6,576	6,426	5,592	7,000	7,073
645-6161	FICA	86	673	989	630	176	630	630
645-6165	OVERTIME		33,344	36,233	29,000	19,144	27,000	28,000
645-6170	CELL PHONE ALLOWANCE		2,675	2,695	3,300	2,995	3,500	3,720
645-6175	CONTRACTOR LABOR		15,695	4,630	2,000	3,651	8,000	2,000
645-6190	BAILIF OFFSET FROM COURT		-5,000	-5,000	-5,000	134	0	0
	TOTAL PAYROLL EXPENSE	671,083	552,958	581,192	603,293	500,390	641,480	666,944
PROFESSIONAL SERVICES								
645-6235	LEGAL & PROFESSIONAL	5,342	0	700	2,000	546.52	1,000	1,000
645-6245	SCHOOL CROSSING GUARD	3,490	3,530	3,390	3,600	3,140	3,600	3,600
	TOTAL PROFESSIONAL SERVICES	8,832	3,530	4,090	5,600	3,687	4,600	4,600
EQUIPMENT								
645-6420	EQUIPMENT & REPAIR	8,747	4,515	9,421	10,000	7,039	9,000	9,000
645-6430	EQUIPMENT RENTAL	8,846	1,289	2,363	2,000	2,351	3,200	3,200
645-6435	MAINT. RADIO/RADAR	1,822	2,891	453	2,000	731	2,000	2,000
645-6445	JAIL MAINT & COMM	1,777	6,973	8,251	6,500	6,472	7,000	6,500
645-6450	PATROL RIFLES, FORFEITURE FUNDS	0	0	0	0	0	0	0
	TOTAL EQUIPMENT	21,192	15,669	20,487	20,500	16,594	21,200	20,700
VEHICLE EXPENSE								
645-6510	GASOLINE	21,768	11,542	12,922	14,000	6,921	12,500	21,000
645-6520	VEHICLE MAINTENANCE	12,190	8,035	16,592	11,000	11,054	12,000	11,000
	TOTAL VEHICLE EXPENSE	33,958	19,577	29,513	25,000	17,974	24,500	32,000
TRAINING								
645-6810	TRAINING	12,494	6,217	11,941	10,000	9,776	10,000	11,500
	TOTAL TRAINING	12,494	6,217	11,941	10,000	9,776	10,000	11,500
MISCELLANEOUS								
645-6910	UNIFORM EXPENSE	5,465	3,952	4,462	5,000	7,591	7,500	6,000
645-6915	JAIL FOOD	1,080	1,227	1,448	1,400	821	1,400	1,400
645-6920	LAB CHARGES	2,150	3,719	3,506	3,000	4,958	5,000	4,000
645-6925	ANIMAL CONTROL	1,926	527	6,157	9,000	601	6,500	6,500
640-6940	TECHNOLOGY ENHANCMENTS	0	7760.55	13,902	6500	12,965	15,000	26,600
	TOTAL MISCELLANEOUS	10,621	17,186	29,474	24,900	26,935	35,400	44,500
	TOTAL POLICE OPERATIONS	758,180	615,137	676,697	689,293	575,356	737,180	780,244
	TOTAL POLICE BUDGET	987,464	806,256	862,459	877,493	730,891	928,585	975,312

PAYROLL EXPENSE

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
645-6110	SALARIES	529,357	379,067	416,538	444,613	363,395	466,500	489,785

We have 5 Dispatchers, 1 Sergeant, 1 Corporal, 1 Warrant Officer, and 4 Patrol officers in this budget. The Court Security fund is covering \$20,000 of the Warrant Officer's salary in FY 2013-2014.

645-6120	TMRS RETIREMENT	44,298	39,229	40,883	37,661	28,907	36,800	42,807
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The FY 2012-2013 rate for TMRS is 7.8% of wages. The rate for FY 2013-2014 is 8.39%, making the weighted average for FY 2013-2014 7.93%.

645-6130	WORKER'S COMPENSATION	14,438	13,971	7,393	12,220	9,101	12,850	14,602
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For police officers, the current rate is 2.45 % of the gross wages. We have assumed the same rate for FY 2013-2014.

645-6140	UNEMPLOYMENT COMP	2,428	1,282	4,295	2,843	934	1,200	1,527
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The current unemployment rate is 2.9% for FY 2012-2013 versus .1% for FY 2013-2014 on the first \$9,000 of wages. We used 1% for budgetary purposes because the rate can change with no notice.

645-6150	GROUP HEALTH INSURANCE	72,471	65,892	65,960	69,600	66,362	78,000	76,800
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The City currently pays \$600/month for employee coverage. We have instructed our insurance broker to make sure one of the plans he presents to us remains at or below \$600/month for employee only for next year.

645-6160	MEDICARE	8,006	6,129	6,576	6,426	5,592	7,000	7,073
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The Medicare rate is 1.45% of the gross wages.

645-6161	FICA	86	673	989	630	176	630	630
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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	29,000	19,144	27,000	28,000
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Our overtime expense in FY 2012-2013 to date is dramatically lower than in past years due to the hiring of an additional dispatcher as opposed to utilizing off duty police officers. We have also been able to maintain full staffing in the police department. Given the volatility of staffing in the emergency services sector we have left the overtime budget projected at a fairly high number based on YTD experience. We are assuming overtime will increase in FY 2013-2014.

645-6170	CELL PHONE ALLOWANCE		2,675	2,695	3,300	2,995	3,500	3,720
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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	2,000	3,651	8,000	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 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
645-6190	BAILIF OFFSET FROM COURT		-5,000	-5,000	-5,000	134	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.								
TOTAL PAYROLL EXPENSE		671,083	552,958	581,192	603,293	500,390	641,480	666,944

PROFESSIONAL SERVICES

645-6235	LEGAL & PROFESSIONAL	5,342	0	700	2,000	546.52	1,000	1,000
Legal and professional fees attributable to the police department.								
645-6245	SCHOOL CROSSING GUARD	3,490	3,530	3,390	3,600	3,140	3,600	3,600
Cost of School Crossing Guard. Projected amount is based on monthly expenditures YTD with no change for FY 2013-2014.								
TOTAL PROFESSIONAL SERVICES		8,832	3,530	4,090	5,600	3,687	4,600	4,600

EQUIPMENT

645-6420	EQUIPMENT & REPAIR	8,747	4,515	9,421	10,000	7,039	9,000	9,000
Small equipment purchase and repair of existing equipment. Projected amount is based on prior years actual with no change for FY 2013-2014.								
645-6430	EQUIPMENT RENTAL	8,846	1,289	2,363	2,000	2,351	3,200	3,200
We lease the Police Department copier.								
645-6435	MAINT. RADIO/RADAR	1,822	2,891	453	2,000	731	2,000	2,000
Radio & Radar maintenance, projected amount is based on prior year expenditures with no change for FY 2013-2014.								
645-6445	JAIL MAINT & COMM	1,777	6,973	8,251	6,500	6,472	7,000	6,500
Cost of annual upkeep on the jail. Projected amount is based on YTD actual. We have had an unusual amount of maintenance in the jail in the current year. FY 2013-2014 proposed is based on prior year's history.								
TOTAL EQUIPMENT		21,192	15,669	20,487	20,500	16,594	21,200	20,700

VEHICLE EXPENSE

645-6510	GASOLINE	21,768	11,542	12,922	14,000	6,921	12,500	21,000
Cost of gasoline for police cars. Projected amount is based on monthly expenditures YTD. An Additional \$18,000 of fuel expense was budgeted in the FY 2012-2013 CCPD budget for a total fuel cost of \$31,000 for FY 2012-2013. Fuel costs are being charged to the CCPD budget until they exceed \$18,000 in FY 2012-2013 then out of this budget. For FY 2013-2014 we are budgeting \$21,000 in this budget and \$10,000 in CCPD in order to facilitate the purchase of two police cars out of the CCPD budget in FY 2013-2014.								

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
645-6520	VEHICLE MAINTENANCE	12,190	8,035	16,592	11,000	11,054	12,000	11,000
Cost of vehicle maintenance for police cars. Projected amount is based on prior year expenditures with a slight decrease for FY 2012-2013.								
TOTAL VEHICLE EXPENSE		33,958	19,577	29,513	25,000	17,974	24,500	32,000
TRAINING								
645-6810	TRAINING	12,494	6,217	11,941	10,000	9,776	10,000	11,500
Cost of training for the police officers in order to maintain their certifications. Projected amount is based on prior year expenditures with an increase for FY 2013-2014.								
TOTAL TRAINING		12,494	6,217	11,941	10,000	9,776	10,000	11,500
MISCELLANEOUS								
645-6910	UNIFORM EXPENSE	5,465	3,952	4,462	5,000	7,591	7,500	6,000
Uniforms for police officers including leather goods. Projected amount is based on prior year expenditures with a decrease for FY 2013-2014.								
645-6915	JAIL FOOD	1,080	1,227	1,448	1,400	821	1,400	1,400
Food for prisoners, projected amount is based on monthly expenditures YTD with no change for FY 2012-2013.								
645-6920	LAB CHARGES	2,150	3,719	3,506	3,000	4,958	5,000	4,000
Charges for analysis of evidence. Projected amount is based on monthly expenditures YTD with a decrease for FY 2013-2014.								
645-6925	ANIMAL CONTROL	1,926	527	6,157	9,000	601	6,500	6,500
Charges for housing stray animals picked up in the City. Projected amount is based on prior year history with no change in FY 2013-2014.								
640-6940	TECHNOLOGY ENHANCMENTS	0	7760.55	13,902	6500	12,965	15,000	26,600
The cost to maintain and upgrade our IT system. We also pay a per computer cost for a 3 rd party provider for maintenance of the system. We are going to be up grading our backup systems and our servers in FY 2013-2014.								
TOTAL MISCELLANEOUS		10,621	17,186	29,474	24,900	26,935	35,400	44,500
TOTAL POLICE OPERATIONS		758,180	615,137	676,697	689,293	575,356	737,180	780,244
TOTAL POLICE BUDGET		987,464	806,256	862,459	877,493	730,891	928,585	975,312

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 on budget in FY 2012-2013 (\$138,772 versus \$138,325). We substantially exceeded the budget for technology expenditures in FY 2012-2013 however; we achieved savings in our Court Security and personnel areas. We will be using Court Security funds to fund a portion of the Warrant Officers salary in FY 2013-2013 and 2013-2014. We are also able to access Court Technology funds to fund a portion of the budget. We are proposing a budget for FY 2013-2014 of \$135,935 versus \$138,772 in FY 2012-2013. We have reconfigured how we pay for IT Services with the addition of a Contract Services line in FY 2013-2014. There are no salary increases proposed in the Court budget. The Court is projected to generate \$414,480 in revenue in FY 2012-2013 and \$451,410 in FY 2013-2014. The increased revenue is a very conservative estimate based on additional warrant and ticket fees generated by the Warrant Officer position. I really anticipate this position will bring in at least \$50,000 of additional revenue and potentially as much as \$100,000 more.

COURT BUDGET

COURT EXPENSE

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
PAYROLL EXPENSE								
650-6110	SALARIES	69,181	58,326	48,289	60,920	43,055	60,920	61,020
650-6120	TMRS RETIREMENT	5,679	5,077	4,449	4,831	2,940	4,831	5,102
650-6130	WORKERS' COMPENSATION	236	231	95	191	142	191	194
650-6140	UNEMPLOYMENT COMP	378	189	261	347	110	150	176
650-6150	GROUP HEALTH INSURANCE	13,751	12,011	1,832	9,600	2,355	3,900	3,900
650-6160	MEDICARE	990	861	678	883	604	883	898
650-6165	OVERTIME	0	2,831	2,548	0	0	0	0
650-6170	CELL PHONE ALLOWANCE					600	900	900
650-6190	BAILIFF (COURT SECURITY FUNDS)		5,000	4,285	5,000	0	0	0
	TOTAL PAYROLL EXPENSE	90,214	84,525	62,436	81,772	49,807	71,775	72,190
PROFESSIONAL SERVICES								
650-6220	JUDGE	13,000	14,300	14,400	14,400	11,400	14,400	14,400
650-6225	PROSECUTOR	12,000	11,500	12,000	12,000	8,500	10,500	12,000
650-6230	MAGISTRATE & JUROR FEE	4,636	6,836	7,200	7,200	5,700	7,200	7,200
650-6235	TRANSLATOR	730	700	1,550	1,600	2,100	2,600	2,600
650-6175	CONTRACT SERVICES				0	0	0	10,645
	TOTAL PROFESSIONAL SERVICES	30,366	33,336	35,150	35,200	27,700	34,700	46,845
SUPPLIES								
650-6310	OFFICE SUPPLIES	1,632	1,672	2,036	2,000	901	2,000	2,000
650-6320	PRINTING	996	737	1,510	1,000	1,186	1,000	1,000
650-6330	POSTAGE	917	1,300	861	1,000	0	1,000	1,000
	TOTAL SUPPLIES	3,545	3,709	4,407	4,000	2,087	4,000	4,000
EQUIPMENT								
650-6410	MAINTENANCE CONTRACTS	3,636	4,542	4,600	4,600	0	4,600	4,600
650-6415	OFFICE EQUIPMENT/REPAIR	8,351	1,211	22	1,000	301	1,000	1,000
650-6665	COURT SECURITY	4,660	5329	11,008	5,500	634	750	1,000
	TOTAL EQUIPMENT	16,648	11,083	15,630	11,100	936	6,350	6,600
TRAINING								
650-6810	TRAINING	1,445	707	1,663	1,000	822	1,200	1,200
650-6840	SEMINAR EXPENSE-JUDGE	0	0	0	50	0	50	50
650-6850	DUES & MEMBERSHIPS	302	130	93	300	0	300	300
	TOTAL TRAINING	1,747	837	1,756	1,350	822	1,550	1,550
MISCELLANEOUS								
650-6940	TECHNOLOGY FUND EXPENDITUR	0	9,741	36,102	5,000	18,505	19,600	4,400
650-6955	LAW BOOKS	36	79	0	350	0	350	350
	TOTAL MISCELLANEOUS	36	9,820	36,102	5,350	18,505	19,950	4,750
	TOTAL COURT BUDGET	142,555	143,309	155,482	138,772	99,857	138,325	135,935

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
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PAYROLL EXPENSE

650-6110	SALARIES	69,181	58,326	48,289	60,920	43,055	60,920	61,020
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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	5,679	5,077	4,449	4,831	2,940	4,831	5,102
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The FY 2012-2013 rate for TMRS is 7.78% of wages. The rate for FY 2013-2014 is 8.39%, making the weighted average for FY 2013-2014 7.93%.

650-6130	WORKERS' COMPENSATION	236	231	95	191	142	191	194
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For Court personnel, the current rate is .31 % of the gross wages. The rate for FY 2012-2013 is assumed to remain the same.

650-6140	UNEMPLOYMENT COMP	378	189	261	347	110	150	176
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The current unemployment rate is 2.9% for FY 2012-2013. We have been notified by the State that the new rate is .1% on the first \$9,000 of wages. However, since this rate can change without notice we are building the budget at 1%.

650-6150	GROUP HEALTH INSURANCE	13,751	12,011	1,832	9,600	2,355	3,900	3,900
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The City currently pays \$600/month for employee coverage. We have directed our insurance broker to provide us a plan for FY 2013-2014 at or below this cost.

650-6160	MEDICARE	990	861	678	883	604	883	898
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The Medicare rate is 1.45% of the gross wages.

650-6165	OVERTIME	0	2,831	2,548	0	0	0	0
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All personnel of the Court are exempt employees. Therefore, there is no overtime.

650-6170	CELL PHONE ALLOWANCE					600	900	900
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When we named our court clerk to the Court Administrator position, we made her exempt and gave her a cell phone allowance.

650-6190	BAILIFF (COURT SECURITY FUNDS)		5,000	4,285	5,000	0	0	0
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With the addition of the Warrant Officer position, the Warrant Officer will fulfill this duty and a portion of his salary will be offset by the Court Security funds.

TOTAL PAYROLL EXPENSE		90,214	84,525	62,436	81,772	49,807	71,775	72,190
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ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
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PROFESSIONAL SERVICES

650-6220	JUDGE	13,000	14,300	14,400	14,400	11,400	14,400	14,400
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The Judge is being paid \$600 per Court session and we are anticipating no change for FY 2013-2014.

650-6225	PROSECUTOR	12,000	11,500	12,000	12,000	8,500	10,500	12,000
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The Prosecutor is being paid \$500/ Court Session in FY 2011-2012 and we are anticipating no change for FY 2013-2014.

650-6230	MAGISTRATE & JUROR FEE	4,636	6,836	7,200	7,200	5,700	7,200	7,200
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The Judge is compensated an additional \$600 per month to perform the function of Magistrate.

650-6235	TRANSLATOR	730	700	1,550	1,600	2,100	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	0	0	10,645
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As we begin to formalize our IT budget, a significant portion of that budget will be for contract services. The Court budget will be the first budget to reflect this change. These funds were previously expended from the Technology Enhancement Line.

TOTAL PROFESSIONAL SERVICES		30,366	33,336	35,150	35,200	27,700	34,700	46,845
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SUPPLIES

650-6310	OFFICE SUPPLIES	1,632	1,672	2,036	2,000	901	2,000	2,000
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Projected current year is based on YTD amount with no change for FY 2013-2014.

650-6320	PRINTING	996	737	1,510	1,000	1,186	1,000	1,000
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Printing needs for court include envelopes, file jackets, warrant forms etc. Projected current year is based on YTD amount with no change for FY 2013-2014.

650-6330	POSTAGE	917	1,300	861	1,000	0	1,000	1,000
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Postage for all court related mailings. FY 2013-2014 is projected based on prior year's history with no change for next year.

TOTAL SUPPLIES		3,545	3,709	4,407	4,000	2,087	4,000	4,000
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ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
EQUIPMENT								
650-6410	MAINTENANCE CONTRACTS	3,636	4,542	4,600	4,600	0	4,600	4,600
Maintenance contract for the Incode software. Projected current year is based prior years history with no change for FY 2013-2014. This cost will be funded out of Court Technology Funds.								
650-6415	OFFICE EQUIPMENT/REPAIR	8,351	1,211	22	1,000	301	1,000	1,000
Current year is based on prior YTD actual with no change for FY 2013-2014.								
650-6665	COURT SECURITY	4,660	5329	11,008	5,500	634	750	1,000
We have limited need for court security funds for FY 2012-2013 and FY 2013-2014; thus, these funds are not designated for a specific use at this time.								
TOTAL EQUIPMENT		16,648	11,083	15,630	11,100	936	6,350	6,600

TRAINING

650-6810	TRAINING	1,445	707	1,663	1,000	822	1,200	1,200
Projected current year is based on YTD amount with no change for FY 2013-2014. Professional meetings are also paid for out of this line.								
650-6840	SEMINAR EXPENSE-JUDGE	0	0	0	50	0	50	50
Cost of Judges training.								
650-6850	DUES & MEMBERSHIPS	302	130	93	300	0	300	300
Consists of TMC Clerk, NTCCA TMC News and Notary Dues/supplies. Projected current year is based on YTD amount with no change for FY 2013-2014.								
TOTAL TRAINING		1,747	837	1,756	1,350	822	1,550	1,550

MISCELLANEOUS

650-6940	TECHNOLOGY FUND EXPENDITUR	0	9,741	36,102	5,000	18,505	19,600	4,400
Cost to maintain and/or upgrade existing technology needs in court. These expenses will be funded from the Court Technology Fund. As a result of the increasing need for contract IT services providers, the IT costs have been reallocated across the entire budget. The Court is paying a proportionate share of their usage.								
650-6955	LAW BOOKS	36	79	0	350	0	350	350
Update law books for use by the Court Administrator and the Judge. Projected current year is based on prior year history with no change for FY 2013-2014.								

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
	TOTAL MISCELLANEOUS	36	9,820	36,102	5,350	18,505	19,950	4,750
TOTAL COURT BUDGET		142,555	143,309	155,482	138,772	99,857	138,325	135,935

FIRE AND EMERGENCY MEDICAL SERVICES PROGRAM GOAL

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

FIRE DEPARTMENT BUDGET ANALYSIS

The total Fire Department budget for FY 2012-2013 is projected to come in at \$169,220 versus a budget of \$168,190; this is \$1,030 more than budgeted. The proposed budget for FY 2013-2014 is \$242,000, \$205,600 for Operations and \$36,400 for Administration. The primary areas of increase were; Capital Outlay, \$31,975 for additional expenditures needed to maintain the department and current equipment, Payroll \$18,140 for additional Volunteer Incentive Pay, Equipment Maintenance and Repair \$4,000 and Building Maintenance \$13,500. The FY 2013-2014 budget continues the funding for paying two firefighters to be at the station from 8 AM to 5 PM weekdays to cover the times when our volunteers have limited availability. The budget for FY 2014-2015 will increase by an additional amount of approximately \$90,000 with the purchase of another truck and a new radio system.

FIRE ADMINISTRATION EXPENSE

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
SUPPLIES								
670-6310	OFFICE SUPPLIES	760	328	384	750	344	750	750
670-6360	ELECTRIC	4,988	4,638	3,480	5,000	2,499	3,600	3,600
670-6370	WATER	1,153	846	742	850	626	850	850
670-6375	GAS	1,328	893	681	1,000	761	1,000	1,000
670-6385	CHARTER INTERNET	826	989	998	1,000	2,175	2,600	2,600
	TOTAL SUPPLIES	9,055	7,695	6,284	8,600	6,405	8,800	8,800
EQUIPMENT								
670-6445	BLDG ADDITION	0	0	0	0	1,255	1,255	0
670-6446	BLDG MAINTENANCE	4,051	8,152	2,404	11,500	2,431	10,500	25,000
	TOTAL EQUIPMENT	4,051	8,152	2,404	11,500	3,686	11,755	25,000
CAPITAL EXPENSE								
670-6615	INTEREST, TRUCK PMT	18,701	7,618	55,995	0	0	0	0
	TOTAL CAPITAL EXPENSE	18,701	7,618	55,995	0	0	0	0
TRAINING								
670-6830	BANQUET	640	577	497	700	699	700	1,000
670-6850	DUES AND MEMBERSHIPS	815	986	780	950	1,098	1,100	1,000
	TOTAL TRAINING	1,455	1,563	1,277	1,650	1,797	1,800	2,000
	TOTAL FIRE ADMINISTRATION	33,262	25,028	65,960	21,750	11,888	22,355	35,800

SUPPLIES

670-6310 OFFICE SUPPLIES 760 328 384 750 344 750 750
 Office Supplies for the Fire Department. Current year projected on prior year history with no change for FY 2013-2014.

670-6360 ELECTRIC 4,988 4,638 3,480 5,000 2,499 3,600 3,600
 Cost of electricity for the fire station. Current year projected on prior year history with no change for FY 2013-2014.

670-6370 WATER 1,153 846 742 850 626 850 850
 Cost of water for the fire station. Current year projected on prior year history with no change for FY 2013-2014.

670-6375 GAS 1,328 893 681 1,000 761 1,000 1,000
 Cost of gas for the fire station. Current year projected on prior year history with no change for FY 2013-2014.

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
670-6385	CHARTER INTERNET	826	989	998	1,000	2,175	2,600	2,600
<p>Cost of Internet and Cable Television for the fire station. Current year projected on prior year history with no change for FY 2013-2014.</p>								
TOTAL SUPPLIES		9,055	7,695	6,284	8,600	6,405	8,800	8,800

EQUIPMENT

670-6445	BLDG ADDITION	0	0	0	0	1,255	1,255	0
<p>We have placed the plans for an additional building on an indefinite hold in FY 2012-2013</p>								
670-6446	BLDG MAINTENANCE	4,051	8,152	2,404	11,500	2,431	10,500	25,000
<p>Cost of maintaining the current fire station building. We have some differed maintenance issues that need to be resolved in FY 2012-2013 and FY 2013-2014.</p>								
TOTAL EQUIPMENT		4,051	8,152	2,404	11,500	3,686	11,755	25,000

CAPITAL EXPENSE

670-6615	INTEREST, TRUCK PMT	18,701	7,618	55,995	0	0	0	0
<p>This was the interest payment on the Quint ladder truck.</p>								
TOTAL CAPITAL EXPENSE		18,701	7,618	55,995	0	0	0	0

TRAINING

670-6830	BANQUET	640	577	497	700	699	700	1,000
<p>The cost of the annual banquet. This is a tradition in the volunteer fire service plus it gives the Department the opportunity to recognize individual members for outstanding performance.</p>								
670-6850	DUES AND MEMBERSHIPS	815	986	780	950	1,098	1,100	1,000
<p>The cost of membership in State and Federal fire associations including annual dues to the State Fireman's and Fire Marshalls association.</p>								
TOTAL TRAINING		1,455	1,563	1,277	1,650	1,797	1,800	2,000
TOTAL FIRE ADMINISTRATION		33,262	25,028	65,960	21,750	11,888	22,355	35,800

FIRE OPERATIONS EXPENSE

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
PAYROLL								
675-6110	SALARIES	62,813	64,148	65,598	65,000	52,795	65,000	65,000
675-6112	LIFE/AD&D INSURANCE	2,550	2,550	2,559	2,550	2,409	2,550	2,500
675-6115	VOLUNTEER INCENTIVE PROG*	10,546	8,635	5,886	12,000	7,171	12,000	28,000
675-6130	WORKERS COMPENSATION	4,231	3,351	2,309	3,200	2,383	2,383	3,500
675-6140	UNEMPLOYMENT COMP	801	900	1,276	800	869	900	750
675-6160	MEDICARE	911	967	1,000	1,000	822	1,000	1,280
675-6161	FICA SOCIAL SECURITY	3,894	4,136	4,275	4,000	3,516	4,000	5,500
675-6170	CELL PHONE ALLOWANCE*		3,940	3,470	5,340	3,920	5,340	5,500
	TOTAL PAYROLL	85,747	88,628	86,374	93,890	73,887	93,173	112,030
SUPPLIES								
675-6315	SUPPLIES	4,128	932	14,811	1,200	546	1,200	1,200
	TOTAL SUPPLIES	4,128	932	14,811	1,200	546	1,200	1,200
EQUIPMENT								
675-6420	EQUIPMENT & REPAIR	21,226	26,108	20,668	25,000	10,389	20,000	29,000
675-6435	RADIO & COMM MAINTENANCE	2,165	3,832	5,730	3,000	1,469	3,000	3,000
	TOTAL EQUIPMENT	23,391	29,941	26,397	28,000	11,858	23,000	32,000
VEHICLE EXPENSE								
675-6510	GASOLINE	3,400	3,784	4,434	4,500	4,459	5,800	5,500
675-6520	VEHICLE MAINTENANCE	14,438	7,108	23,538	8,500	14,845	18,500	15,000
	TOTAL VEHICLE EXPENSE	17,839	10,892	27,973	13,000	19,304	24,300	20,500
CAPITAL EXPENSE								
675-6610	CAPITAL OUTLAY	3,529	0	0	5,000	0	0	31,975
675-66	TRUCK PAYMENT/SELLING COST	58,540	69,623	506,453	0	0	0	0
	TOTAL CAPITAL EXPENSES	62,069	69,623	506,453	5,000	0	0	31,975
TRAINING								
675-6810	TRAINING*	678	2,309	2,974	4,000	1,275	4,000	5,000
	TOTAL TRAINING	678	2,309	2,974	4,000	1,275	4,000	5,000
MISCELLANEOUS								
675-6965	INNOCULATIONS	0	0	165	850	45	400	850
675-6940	TECHNOLOGY ENHANCEMENT		188	1,218	500	876	1000	2,045
	TOTAL MISCELLANEOUS	0	188	1,383	1,350	921	1,400	2,895
	TOTAL FIRE OPERATIONS EXPENSE	193,852	202,512	666,366	146,440	107,791	147,073	205,600
	TOTAL FIRE BUDGET	227,113	227,540	732,326	168,190	119,679	169,428	241,400

FIRE OPERATIONS EXPENSE

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
675-6110	SALARIES	62,813	64,148	65,598	65,000	52,795	65,000	65,000
<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 with no change in FY 2013-2014 funding.</p>								
675-6112	LIFE/AD&D INSURANCE	2,550	2,550	2,559	2,550	2,409	2,550	2,500
<p>The cost of additional insurance policies carried on our volunteers.</p>								
675-6115	VOLUNTEER INCENTIVE PROG*	10,546	8,635	5,886	12,000	7,171	12,000	28,000
<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 with a substantial increase for FY 2013-2014.</p>								
675-6130	WORKERS COMPENSATION	4,231	3,351	2,309	3,200	2,383	2,383	3,500
<p>The cost of Workers' Comp insurance in the event someone is injured while on duty. Current year projections are based on YTD data with an increase for FY 2013-2014.</p>								
675-6140	UNEMPLOYMENT COMP	801	900	1,276	800	869	900	750
<p>The current unemployment rate is 2.9% for FY 2012-2013. We have been notified by the State that the new rate is .1% on the first \$9,000 of wages. However, since this rate can change without notice we are building the budget at 1%.</p>								
675-6160	MEDICARE	911	967	1,000	1,000	822	1,000	1,280
<p>Based on 1.45% of wages.</p>								
675-6161	FICA SOCIAL SECURITY	3,894	4,136	4,275	4,000	3,516	4,000	5,500
<p>Based on 6.2% of wages.</p>								
675-6170	CELL PHONE ALLOWANCE*		3,940	3,470	5,340	3,920	5,340	5,500
<p>We give a cell phone allowance to the Chief and all of the department officers.</p>								
TOTAL PAYROLL		85,747	88,628	86,374	93,890	73,887	93,173	112,030

SUPPLIES

675-6315	SUPPLIES	4,128	932	14,811	1,200	546	1,200	1,200
<p>General supplies for the department. Expenses are assumed to meet the budget with the same amount budgeted for next year.</p>								
TOTAL SUPPLIES		4,128	932	14,811	1,200	546	1,200	1,200

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
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EQUIPMENT

675-6420	EQUIPMENT & REPAIR	21,226	26,108	20,668	25,000	10,389	20,000	29,000
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This budget is for the purchase of any equipment needed to perform their duties such as hoses, valves, nozzles, bunker gear etc... Projected amount is based on YTD expenditures with an increase based on historical usage for FY 2013-2014.

675-6435	RADIO & COMM MAINTENANCE	2,165	3,832	5,730	3,000	1,469	3,000	3,000
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This line is used to maintain and replace radios as needed. Current year projections are based on YTD actual with no change in the amount budgeted for FY 2013-2014.

TOTAL EQUIPMENT		23,391	29,941	26,397	28,000	11,858	23,000	32,000
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VEHICLE EXPENSE

675-6510	GASOLINE	3,400	3,784	4,434	4,500	4,459	5,800	5,500
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The current year is projected based on prior years actual with an increase included for the uptick in prices. For FY 2013-2014, the assumption is that gas prices will remain stable.

675-6520	VEHICLE MAINTENANCE	14,438	7,108	23,538	8,500	14,845	18,500	15,000
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Vehicle Maintenance is variable year to year. The projected expenditures are anticipated to exceed the budget by \$10,000. We have had to deal with some differed maintenance in the current year. We anticipate the FY 2013-2014 maintenance costs to remain high although not quite as high as in FY 2012-2013.

TOTAL VEHICLE EXPENSE		17,839	10,892	27,973	13,000	19,304	24,300	20,500
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CAPITAL EXPENSE

675-6610	CAPITAL OUTLAY	3,529	0	0	5,000	0	0	31,975
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We budgeted for a portion of the furniture that would have been placed in the fire station addition in FY 2012-2013. With the postponement of that project these funds will be utilized to help make up for the overages in vehicle maintenance in the current year. We do anticipate beginning to replace outdated equipment such as our self contained breathing apparatus and a cleaning system for the protective clothing in FY 2013-2014.

675-66	TRUCK PAYMENT/SELLING COST	58,540	69,623	506,453	0	0	0	0
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There was no budgeted amount in FY 2012-2013 in this line and no expenses are anticipated in FY 2013-2014.

TOTAL CAPITAL EXPENSES		62,069	69,623	506,453	5,000	0	0	31,975
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ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
TRAINING								
675-6810	TRAINING*	678	2,309	2,974	4,000	1,275	4,000	5,000
The cost of training new volunteers and maintaining certifications/proficiency of the tenured members.								
TOTAL TRAINING		678	2,309	2,974	4,000	1,275	4,000	5,000
MISCELLANEOUS								
675-6965	INNOCULATIONS	0	0	165	850	45	400	850
The cost of State mandated inoculations. Based on the addition of some new personnel, we anticipate utilizing the entire budget in FY 2012-2013 with similar expenditures in FY 2013-2014.								
675-6940	TECHNOLOGY ENHANCEMENT		188	1,218	500	876	1000	2,045
The cost to maintain existing computer hardware and software as well as any new purchases. These costs had previously been in the Administration budget. Based on a more formal allocation process of the cost of contract maintenance, we anticipate the IT costs in FY 2013-2014 to increase in the Fire Department.								
TOTAL MISCELLANEOUS		0	188	1,383	1,350	921	1,400	2,895
TOTAL FIRE OPERATIONS EXPENSE		193,852	202,512	666,366	146,440	107,791	147,073	205,600
TOTAL FIRE BUDGET		227,113	227,540	732,326	168,190	119,679	169,428	241,400

LIBRARY PROGRAM GOAL

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

LIBRARY BUDGET ANALYSIS

The "Library" budget has remained relatively unchanged over the past three years. The budget currently proposed includes eliminates the full time position replacing it with multiple part time personnel. Our current budget was \$53,357 and we are projected to come in at \$49,639. The majority of the savings are in payroll expenses. We converted from full time to part time midyear. We are continuing to upgrade our computer systems and interaction with the surrounding library community enabling us to access collections of other libraries. We have increased the level of maintenance for the facility attempting to upgrade both the appearance and serviceability of the facility. Our budget for FY 2013-2014 is proposed at \$45,090 which is \$8,267 less than the FY 2012-2013 budget. We anticipate increasing our spending on building maintenance for the remainder of FY 2012-2013 with an additional \$5,000 being budgeted in FY 2013-2014. We have also increased our IT budget in order to provide enhanced computer services and our dues and memberships budget to cover the cost of the new library associations.

LIBRARY BUDGET

LIBRARY EXPENSE

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
	PAYROLL							
690-6110	SALARIES	29,156	29,745	30,625	31,380	21,046	24,500	19,734
690-6120	TMRS RETIREMENT	2,151	2,465	2,397	2,248	893	895	0
690-6130	WORKERS' COMPENSATION	100	97	69	99	74	99	61
690-6140	UNEMPLOYMENT COMP	227	117	318	285	47	100	180
690-6150	GROUP HEALTH INSURANCE	7,685	8,389	6,662	7,200	2,103	2,140	0
690-6160	MEDICARE	423	423	444	455	305	455	286
690-6161	FICA	183	183	192	190	629	700	1,233
	TOTAL PAYROLL EXPENSE	39,925	41,420	40,707	41,857	25,097	28,889	21,495
	SUPPLIES							
690-6315	SUPPLIES	0	78	27	200	1,389	2,200	2,000
690-6360	ELECTRICAL	1,217	1,158	890	1,300	703	1,100	1,100
690-6370	WATER	360	456	442	400	350	500	500
690-6375	GAS	495	405	379	500	540	600	600
	TOTAL SUPPLIES	2,072	2,097	1,738	2,400	2,982	4,400	4,200
	EQUIPMENT							
690-6420	EQUIPMENT & REPAIR	142	7	1,521	800	1,367	2,100	2,000
690-6445	BLDG MAINTENANCE	0	3,856	2,117	1,200	2,323	5,000	5,000
690-6450	CHARTER INTERNET	550	650	565	600	550	700	700
	TOTAL EQUIPMENT	691	4,513	4,203	2,600	4,240	7,800	7,700
	TRAINING							
690-6810	TRAINING	0	27	0	650	710	800	650
690-6820	NOTICES & PUBLICATIONS	0	0	100	100	926	1,000	1,000
690-6850	DUES & MEMBERSHIPS	0	0	0	3,000	1,382	3,000	6,000
	TOTAL TRAINING	0	27	100	3,750	3,018	4,800	7,650
	MISCELLANEOUS							
690-6955	BOOKS	1,350	2,500	825	2,000	129	2,000	2,000
690-6940	TECHNOLOGY ENHANCEMENT		596	1,500	750	793	1,750	2,045
	TOTAL MISCELLANEOUS	1,350	3,096	2,325	2,750	922	3,750	4,045
	TOTAL LIBRARY BUDGET	44,039	51,152	49,073	53,357	36,260	49,639	45,090

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
690-6110	SALARIES	29,156	29,745	30,625	31,380	21,046	24,500	19,734

The Library budget contains two part time personnel, one individual works Tuesday through Friday and a second person works on Saturday only.

690-6120	TMRS RETIREMENT	2,151	2,465	2,397	2,248	893	895	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	100	97	69	99	74	99	61
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For Library personnel, the current rate is .31 % of the gross wages. The rate for FY 2013-2014 is assumed to remain the same but with lower salary expenses in FY 2013-2014 the cost will be less.

690-6140	UNEMPLOYMENT COMP	227	117	318	285	47	100	180
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The current unemployment rate is 2.9% for FY 2012-2013 versus .1% for FY 2013-2014 on the first \$9,000 of wages. We are utilizing 1% for budget purposes since this rate can change unexpectedly.

690-6150	GROUP HEALTH INSURANCE	7,685	8,389	6,662	7,200	2,103	2,140	0
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Part time personnel are not eligible for health insurance.

690-6160	MEDICARE	423	423	444	455	305	455	286
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The Medicare rate is 1.45% of the gross wages.

690-6161	FICA	183	183	192	190	629	700	1,233
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We will need to pay social Security on the part time help.

TOTAL PAYROLL EXPENSE		39,925	41,420	40,707	41,857	25,097	28,889	21,495
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SUPPLIES

690-6315	SUPPLIES	0	78	27	200	1,389	2,200	2,000
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Current year projections are based on YTD with no change for FY 2013-2014.

690-6360	ELECTRICAL	1,217	1,158	890	1,300	703	1,100	1,100
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Current year projections are based on prior year history with no change for FY 2013-2014.

690-6370	WATER	360	456	442	400	350	500	500
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Current year projections are based on prior year history with no change for FY 2013-2014.

690-6375	GAS	495	405	379	500	540	600	600
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Current year projections are based on YTD usage with no change for FY 2013-2014.

TOTAL SUPPLIES		2,072	2,097	1,738	2,400	2,982	4,400	4,200
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ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
EQUIPMENT								
690-6420	EQUIPMENT & REPAIR	142	7	1,521	800	1,367	2,100	2,000
Current year projections are based on prior year usage with no change for FY 2013-2014.								
690-6445	BLDG MAINTENANCE	0	3,856	2,117	1,200	2,323	5,000	5,000
Current year projections based on YTD with no change for FY 2013-2014.								
690-6450	CHARTER INTERNET	550	650	565	600	550	700	700
Current year projections are based on prior year history with no change for FY 2013-2014.								
TOTAL EQUIPMENT		691	4,513	4,203	2,600	4,240	7,800	7,700
TRAINING								
690-6810	TRAINING	0	27	0	650	710	800	650
Current year projections are based YTD history with a decrease for FY 2013-2014.								
690-6820	NOTICES & PUBLICATIONS	0	0	100	100	926	1,000	1,000
Current year projections are based on anticipated needs with no change for FY 2013-2014.								
690-6850	DUES & MEMBERSHIPS	0	0	0	3,000	1,382	3,000	6,000
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.								
TOTAL TRAINING		0	27	100	3,750	3,018	4,800	7,650
MISCELLANEOUS								
690-6955	BOOKS	1,350	2,500	825	2,000	129	2,000	2,000
Current year projections are based on prior year history with no change for FY 2013-2014.								
690-6940	TECHNOLOGY ENHANCEMENT		596	1,500	750	793	1,750	2,045
The cost to maintain existing computer hardware and software as well as any new purchases. Based on a more formal allocation process of the cost of contract maintenance, we anticipate the IT costs in FY 2013-2014 to increase in the Library.								
TOTAL MISCELLANEOUS		1,350	3,096	2,325	2,750	922	3,750	4,045
TOTAL LIBRARY BUDGET		44,039	51,152	49,073	53,357	36,260	49,639	45,090

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 2012-2013, we are projected to come in under budget with a similar budget proposed for FY 2013-2014.

OTHER SERVICES BUDGET

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
	PROFESSIONAL SERVICES							
695-6255	EMERGENCY MANAGEMENT	343	931	4,659	1500	2,891	3500	3000
	TOTAL PROFESSIONAL SERVICES	343	931	4,659	1,500	2,891	3,500	3,000
	EQUIPMENT							
695-6435	FW TRANSPORTATION AUTH	619	619	619	619	619	619	619
695-6440	ENVIRONMENTAL CLEANUP	2,550	2,142	2,161	2,500	1,715	2,500	2,500
	TOTAL EQUIPMENT	3,169	2,761	2,780	3,119	2,334	3,119	3,119
	TRAINING							
695-6835	COMMUNITY ACTIVITIES	1,387	823	2,750	2,500	2,098	2,500	2,500
	TOTAL TRAINING	1,387	823	2,750	2,500	2,098	2,500	2,500
	MISCELLANEOUS							
695-6935	ELECTION EXPENSE	2,035	0	6,433	6,000	0	0	6,000
	TOTAL MISCELLANEOUS	2,035	0	6,433	6,000	0	0	6,000
	TOTAL OTHER SERVICES BUDGET	6,934	4,516	16,622	13,119	7,324	9,119	14,619
	TOTAL GENERAL FUND	2,240,201	2,688,458	3,219,898	2,884,344	2,232,267	3,024,793	3,087,556
	NET REVENUE	-188,140	-87,465	-115,522	62,736	47,404	208,770	3,547

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 for FY 2013-2014. 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.

CITY OF WESTWORTH VILLAGE FY 2013-2014 STREET MAINTENANCE REVENUE BUDGET

ACCT		ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
5323	STREET MAINT. SALES TAX	226,869	223,682	230,876	232,500	195,241	233,250	237,500
	TOTAL STREET MAINT REV	226,869	223,682	230,876	232,500	195,241	233,250	237,500
	TOTAL STREET MAINT REV	226,869	223,682	230,876	232,500	195,241	233,250	237,500

**CITY OF WESTWORTH VILLAGE
FY 2013-2014 STREET MAINTENANCE EXPENSE BUDGET**

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
PAYROLL								
685-6110	SALARIES	59,340	68,567	81,454	81,576	72,061	89,000	85,656
685-6120	TMRS RETIREMENT	4,844	6,485	7,076	6,669	5,280	6,860	7,127
685-6130	WORKERS' COMPENSATION	1,892	2,884	1,994	2,976	2,217	3,100	3,287
685-6140	UNEMPLOYMENT COMP	408	231	565	522	18	50	180
685-6150	GROUP HEALTH INSURANCE	11,385	10,144	9,081	7,600	7,575	9,200	7,600
685-6160	MEDICARE	850	992	1,162	1,220	1,025	1,220	1,254
685-6170	CELL PHONE ALLOWANCE		840	760	840	700	840	840
	TOTAL PAYROLL EXPENSE	78,719	90,144	102,091	101,403	88,876	110,270	105,944
*Included in Administration salaries for 2009								
PROFESSIONAL SERVICES								
685-6210	CONTRACT LABOR	0	0	0	0	0	0	0
	TOTAL PROFESSIONAL SERVICES	0	0	0	0	0	0	0
SUPPLIES								
685-6315	SUPPLIES	1,018	1,013	1,048	1,100	2,704	3,000	1,500
	TOTAL SUPPLIES	1,018	1,013	1,048	1,100	2,704	3,000	1,500
VEHICLE EXPENSE								
685-6420	EQUIPMENT PURCHASE			0	0	0	0	0
685-6510	GASOLINE	4,716	3,877	4,786	5,000	3,236	4,100	4,500
685-6520	VEHICLE/EQUIPMENT MAINT	6,433	4,351	4,545	6,000	2,933	5,000	6,000
	TOTAL VEHICLE EXPENSE	11,149	8,228	9,332	11,000	6,169	9,100	10,500
MISCELLANEOUS								
685-6940	STREET SIGN MAINTENANCE	2,707	1,353	5,599	4,000	1,420	2,000	4,000
685-6945	STREET MAINTENANCE	8,170	3,797	11,145	8,500	1,937	3,500	8,500
	TRNSF TO CAPITAL STREET REPAIR		0	93,800	100,000	0	95,380	100,000
	ADMIN REIMBURSEMENT		0	0	10,000	0	10,000	10,000
	TOTAL MISCELLANEOUS	10,877	5,150	110,543	122,500	3,357	110,880	122,500
	TOTAL STREET REPAIR BUDGET	101,763	104,536	223,015	236,003	101,106	233,250	240,444

STREET MAINTENANCE EXPENSE BUDGET

PAYROLL EXPENSE

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
685-6110	SALARIES	59,340	68,567	81,454	81,576	72,061	89,000	85,656
<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	4,844	6,485	7,076	6,669	5,280	6,860	7,127
<p>The rate for FY 2012-2013 is 7.78%, and the rate for FY 2013-2014 is 8.39% making the weighted average for FY 2013-2014 7.93%.</p>								
685-6130	WORKERS' COMPENSATION	1,892	2,884	1,994	2,976	2,217	3,100	3,287
<p>For Public Works personnel, the current rate is 3.54 % of the gross wages. The rate for FY 2013-2014 is assumed to remain the same.</p>								
685-6140	UNEMPLOYMENT COMP	408	231	565	522	18	50	180
<p>The current unemployment rate is 2.9% for FY 2012-2013 versus .1% for FY 2013-2014 on the first \$9,000 of wages. We built the budget at 1% due to the potential for this rate to change unexpectedly.</p>								
685-6150	GROUP HEALTH INSURANCE	11,385	10,144	9,081	7,600	7,575	9,200	7,600
<p>The City currently pays \$600/month for employee coverage. We have instructed our insurance broker to make sure one of the plans he presents to us remains at or below \$600/month for employee only for next year.</p>								
685-6160	MEDICARE	850	992	1,162	1,220	1,025	1,220	1,254
<p>Medicare is 1.45% of total salary.</p>								
685-6170	CELL PHONE ALLOWANCE		840	760	840	700	840	840
<p>We give a \$70/month cell allowance to the Public Works Supervisor.</p>								
TOTAL PAYROLL EXPENSE		78,719	90,144	102,091	101,403	88,876	110,270	105,944

SUPPLIES

685-6315	SUPPLIES	1,018	1,013	1,048	1,100	2,704	3,000	1,500
<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 2013-2014 is proposed to decrease slightly.</p>								
TOTAL SUPPLIES		1,018	1,013	1,048	1,100	2,704	3,000	1,500

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
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VEHICLE EXPENSE

685-6510 GASOLINE 4,716 3,877 4,786 5,000 3,236 4,100 4,500
 Cost of fuel for the work trucks and equipment. Projected amount is based on YTD usage with no change for FY 2013-2014.

685-6520 VEHICLE/EQUIPMENT MAINT 6,433 4,351 4,545 6,000 2,933 5,000 6,000
 Cost of maintaining vehicles and equipment. Projected amount is based on prior year expenses with no change for FY 2013-2014.

TOTAL VEHICLE EXPENSE 11,149 8,228 9,332 11,000 6,169 9,100 10,500

MISCELLANEOUS

685-6940 STREET SIGN MAINTENANCE 2,707 1,353 5,599 4,000 1,420 2,000 4,000
 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 2013-2014.

685-6945 STREET MAINTENANCE 8,170 3,797 11,145 8,500 1,937 3,500 8,500
 This line includes supplies necessary for patch work on the streets and curbs. Projected amount for FY 2012-2013 is based on YTD with no change for FY 2013-2014.

TRNSF TO CAPITAL STREET REPAIR 0 93,800 100,000 0 95,380 100,000
 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 0 10,000 10,000
 These funds will be transferred to the Administration budget to help support the overhead costs associated with administering the Street Maintenance Funds such as audit expense and salaries of administrative personnel.

TOTAL MISCELLANEOUS 10,877 5,150 110,543 122,500 3,357 110,880 122,500

TOTAL STREET REPAIR BUDGET 101,763 104,536 223,015 236,003 101,106 233,250 240,444

NET REVENUE 119,146 7,861 0 -2,944

GENERAL FUND EXPENSE BUDGET ANALYSIS

DEPARTMENT	BUDGET	PROJECTED	% OF TOTAL	PROPOSED	% OF TOTAL
Administration	\$1,633,413	\$1,729,697	53.09%	\$1,675,200	50.34%
Police	\$877,493	\$928,585	28.50%	\$975,312	29.31%
Court	\$138,772	\$138,325	4.25%	\$135,935	4.08%
Fire	\$168,190	\$169,428	5.20%	\$241,400	7.25%
Property Services	\$0	\$0	0.00%	\$0	0.00%
Street Repair & Maintenance	\$223,015	\$233,250	7.16%	240,444	7.22%
Library	\$53,357	\$49,639	1.52%	\$45,090	1.35%
Other Services	<u>\$13,119</u>	<u>\$9,119</u>	0.28%	<u>\$14,619</u>	0.44%
Total	\$3,107,359	\$3,258,043		\$3,328,000	

WATER FUND PROGRAM GOAL

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

STORM SEWER MAINTENANCE FUND PROGRAM GOAL

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

WATER REVENUE BUDGET ANALYSIS

The projected Water Revenue for FY 2011-2012 is \$1,098,940 versus a budget of \$1,070,940. This is \$18,000 more than was budgeted. For FY 2013-2014, we are projecting water fund revenue of \$1,108,140. 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 2014.

CITY OF WESTWORTH VILLAGE FY 2013-2014 WATER REVENUE BUDGET

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
5110	WATER	365,084	413,353	437,595	420,000	350,874	445,000	460,000
5120	SEWER	337,768	340,616	331,579	346,800	290,248	350,000	355,000
5130	SANITATION	121,829	127,789	131,888	138,000	116,494	138,000	140,000
5210	WATER TURN ON FEES	4,685	4,830	4,995	4,590	4,095	4,590	4,590
5220	LATE FEES	9,527	8,180	9,110	9,200	7,078	8,600	9,200
5310	INTEREST EARNED	1,554	936	455	400	256	400	400
5320	RETURN CHECK CHARGE	930	810	570	650	420	650	650
5415	CDARS INTEREST		841	2,991	900	0	1,200	1,200
5600	WATER/SEWER SETUP FEES	1,600	575	6,125	3,000	8,375	8,500	5,000
5630	WATER IMPACT FEES*		11,047	14,138	12,500	14,481	0	0
5640	SEWER IMPACT FEES*		600	1,400	800	1,500	0	0
5670	STORM SEWER FEE		-1,022	92,620	133,000	110,484	133,000	133,000
5700	MISC REVENUE	0	1,475	1,454	1,100	9,129	9,500	1,100
	TOTAL WATER REVENUE	842,977	910,031	1,034,920	1,070,940	913,433	1,099,440	1,110,140

*Pass through to Fort Worth

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
5110	WATER	365,084	413,353	437,595	420,000	350,874	445,000	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.

5120	SEWER	337,768	340,616	331,579	346,800	290,248	350,000	355,000
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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	121,829	127,789	131,888	138,000	116,494	138,000	140,000
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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 an increase for commercial users.

5210	WATER TURN ON FEES	4,685	4,830	4,995	4,590	4,095	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	9,527	8,180	9,110	9,200	7,078	8,600	9,200
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A \$7.50 fee that is assessed if the water bill is not paid by the 15th of the month. The projected and proposed amounts are based on YTD actual with no change for next year based on historical data.

5310	INTEREST EARNED	1,554	936	455	400	256	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 YTD actual with no change for FY 2013-2014.

5415	CDARS INTEREST		841	2,991	900	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	930	810	570	650	420	650	650
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We charge a \$30.00 fee on returned checks. The projected and proposed amounts are based on YTD actual with no change for next year.

5600	WATER/SEWER SETUP FEES	1,600	575	6,125	3,000	8,375	8,500	5,000
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This includes tap fees, meter set fees, etc. This revenue only occurs when we have new construction. Projected numbers are based on YTD actual with a decrease for FY 2013-2014.

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
5630	WATER IMPACT FEES*		11,047	14,138	12,500	14,481	0	0
5640	SEWER IMPACT FEES*		600	1,400	800	1,500	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	133,000	110,484	133,000	133,000
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Funds generated from the implementation of a Storm Water Fee. Projected numbers are based on YTD actual with no change for FY 2013-2014.

5700	MISC REVENUE	0	1,475	1,454	1,100	9,129	9,500	1,100
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Projected numbers are based on YTD actual with a decrease for FY 2013-2014.

	TOTAL WATER REVENUE	842,977	910,031	1,034,920	1,070,940	913,433	1,099,440	1,110,140
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WATER FUND EXPENSE BUDGET ANALYSIS

The Water Fund expenditures for FY 2012-2013 are projected to be \$1,174,904 versus a budget of \$1,353,701. The majority of the savings are a result of not needing to expend \$250,000 in infrastructure renewal. We are planning to contribute \$100,000 to infrastructure renewal as we have done in the past. We have also reduced our anticipated capital spending from a budget of \$115,000 to \$35,000. The Capital spending was anticipated to be utilized for purchase of a new public works building. That project is now on an indefinite hold and we are requesting to reallocate \$35,000 of this amount for purchase of a jet truck. We are planning the purchase of a new truck for use by the Public Works crew in the FY 2013-2014 budget. For next year, the cost of water and sewer from Fort Worth has been adjusted based on their preliminary estimates. The total proposed budget for FY 2013-2014 in water is \$1,206,718. At this point, we anticipate utilizing approximately \$95,000 from reserves in the water fund which are anticipated to be approximately \$950,000 at the end of the current fiscal year, to support the water department for the next fiscal year.

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 2012-2013.

The "Water Fund" is projected to transfer \$150,000 to the General Fund budget in the current year to replace the funds that were lost when the Street Maintenance Fund was set up independent of the General Fund. In the FY

The Water fund is currently proposed to operate with a negative cash flow in FY 2013-2014 of approximately \$95,000 and is anticipated to start the year with approximately \$950,000 in the bank. We have included the Water fund portion of the new debt service (\$27,067) in the FY 2013-2014 budget. Additionally, we believe we can reduce the Sewer payment to Fort Worth by cleaning our lines (with the acquisition of the jet truck) at least two times per year. We have not included this anticipated cost savings in the FY 2013-2014 budget.

FY 2013-2014 WATER FUND EXPENSE BUDGET

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
PAYROLL EXPENSE								
600-6110	SALARIES	41,314	41,210	45,335	58,931	38,491	44,850	53,664
600-6120	TMRS RETIREMENT	3,374	4,257	5,464	4,858	2,938	3,500	4,794
600-6130	WORKER'S COMPENSATION	2,312	1,634	720	1,079	804	1,079	1,033
600-6140	UNEMPLOYMENT COMP	189	82	522	418	18	25	144
600-6150	GROUP HEALTH INSURANCE	7,500	8,001	10,816	11,520	8,070	9,200	11,520
600-6160	MEDICARE	620	637	853	888	573	888	844
600-6165	OVERTIME	0	5,775	2,244	3,768	1,101	2,500	4,261
600-6170	CELL PHONE ALLOWANCE	0	420	280	252	0	252	252
600-6175	CONTRACT LABOR			0	10000	0	5000	5000
	TOTAL PAYROLL EXPENSE	55,309	62,014	66,233	91,715	51,994	67,295	81,510
PROFESSIONAL SERVICES								
600-6190	MONTHLY ADMIN REIMBURSE	50,000	50,000	50,000	150,000	0	150,000	150,000
600-6210	WATER PAYMENT	190,215	215,386	225,173	225,000	205,407	270,000	290,000
600-6220	SEWER PAYMENT	207,723	119,202	119,975	147,000	142,891	170,000	175,000
600-6230	SANITATION PAYMENTS	103,400	107,426	118,477	118,000	92,416	121,000	126,000
600-6240	FRANCHISE FEE	43,996	46,386	34,680	48,840	17,938	39,500	40,000
600-6250	AUDIT EXPENSE	6,000	6,000	6,000	6,000	6,019	6,050	6,000
600-6260	WATER SAMPLE TESTING	1,004	7,218	1,568	1,200	1,622	1,800	1,600
600-6270	ENGINEERING FEES		47,817	0	0	0	0	0
	TOTAL PROFESSIONAL SERVICES	602,338	599,436	555,873	696,040	466,293	758,350	788,600
SUPPLIES								
600-6310	OFFICE SUPPLIES	1,337	925	1,363	800	1,733	1,900	1,600
600-6315	SUPPLIES	4,193	14,113	30,722	30,000	18,435	22,300	25,000
600-6320	PRINTING	579	1,090	777	1,000	1,325	1,400	1,000
600-6330	POSTAGE	3,929	4,044	3,959	4,300	0	4,300	4,300
	TOTAL SUPPLIES	10,038	20,172	36,822	36,100	21,493	29,900	31,900
EQUIPMENT								
600-6410	MAINTENANCE CONTRACTS	3,166	4,545	4,941	5,000	5,639	6,000	6,000
600-6420	EQUIPMENT	2,992	1,691	1,432	2,500	989	2,500	2,500
600-6425	EQUIPMENT MAINTENANCE	2,524	123	915	2,000	8,808	10,000	2,000
600-6430	EQUIPMENT RENTAL	910	232	539	800	230	800	800
600-6440	DEPRECIATION	0	0	0	0	0	0	0
	TOTAL EQUIPMENT	9,592	6,591	7,827	10,300	15,666	19,300	11,300

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
VEHICLE EXPENSE								
600-6510	GASOLINE	4,048	3,626	2,593	3,400	2,140	2,900	2,900
600-6520	VEHICLE MAINTENANCE	212	47	572	650	630	650	650
	TOTAL VEHICLE EXPENSE	4,259	3,674	3,165	4,050	2,769	3,550	3,550
CAPITAL EXPENSE								
600-6610	CAPITAL OUTLAY	0	0	0	115,000	5,900	41,000	25,000
600-6660	BOND PMT TO DEBT SERVICE					0		27,067
	TOTAL CAPITAL EXPENSE	0	0	0	115,000	5,900	41,000	52,067
TRAINING								
600-6810	TRAINING	180	130	1,010	500	960	1,000	500
600-6820	NOTICES & PUBLICATIONS	250	0	0	0	0	0	0
600-6850	DUES & MEMBERSHIPS	2,176	2,352	2,609	2,600	1,771	2,600	2,600
	TOTAL TRAINING	2,606	2,482	3,620	3,100	2,731	3,600	3,100
MISCELLANEOUS								
600-6940	TECHNOLOGY ENHANCEMENTS	0	1,147	1,302	2,000	2,528	7,500	9,950
600-6960	UNIFORM EXPENSE	1,863	2,917	1,409	1,800	1,175	1,800	1,800
600-6970	CONTINGENCY FUND	3,889	0	0	10,000	8,283	10,000	10,000
600-6975	INFRASTRUCTURE RENEWAL	100,000	100,000	100,000	250,000	0	100,000	80,000
	TOTAL MISCELLANEOUS	105,752	104,064	102,710	263,800	11,986	119,300	101,750
STORM SEWER MAINTENANCE								
675-6110	SALARIES			20,985	17,174	6,617	13,300	13,728
675-6120	TMRS RETIREMENT			1,841	1,449	326	500	1,145
675-6130	WORKER'S COMPENSATION			0	647	482	500	528
675-6140	UNEMPLOYMENT COMP			0	261	0	261	90
675-6150	GROUP HEALTH INSURANCE			2,952	2,880	1,395	2,880	2,880
675-6160	MEDICARE			309	265	101	200	201
675-6165	OVERTIME			875	933	297	500	500
675-6170	CELL PHONE ALLOWANCE			140	168	70	168	168
675-6180	PUBLIC/EMPLOYEE EDUCATION			0	4,000	100	2,000	4,000
675-6190	ADMIN REIMBURSEMENT			13,200	13,200	0	13,200	13,200
675-6210	ENGINEERING FEES		14010	31,496	58,000	7,341	45,000	40,000
675-6410	CONTRACT MAINTENANCE			0	11,000	2,085	11,000	11,000
675-6420	EQUIPMENT			0	10,000	0	20,000	20,000
675-6510	GASOLINE			859	1,000	0	1,000	1,000
675-6520	VEHICLE MAINTENANCE			327	1,500	0	1,500	1,500
675-6610	CAPITAL IMPROVEMENTS			8,750	11,119	3,030	20,000	23,000
	TOTAL STORM SEWER MAINT		14,010	81,734	133,596	21,843	132,009	132,941
TOTAL WATER FUND BUDGET		789,895	812,443	857,984	1,353,701	600,676	1,174,304	1,206,718
NET REVENUE		\$53,083	\$97,588	\$176,936	(\$282,761)	\$312,757	(\$74,864)	(\$96,578)

PAYROLL EXPENSE

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
600-6110	SALARIES	41,314	41,210	45,335	58,931	38,491	44,850	53,664

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. We were one person short for a good portion of the current year.

600-6120	TMRS RETIREMENT	3,374	4,257	5,464	4,858	2,938	3,500	4,794
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The FY 2011-2012 rate for TMRS is 8.37% of wages. The rate for FY 2013-2014 is 8.39%, making the weighted average for FY 2013-2014 7.93%.

600-6130	WORKER'S COMPENSATION	2,312	1,634	720	1,079	804	1,079	1,033
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For Public Works personnel, the current rate is 3.54 % of the gross wages. The rate for the water billing clerk is .31%. The rates for FY 2013-2014 are assumed to remain the same.

600-6140	UNEMPLOYMENT COMP	189	82	522	418	18	25	144
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The current unemployment rate is 2.9% for FY 2012-2013 versus .1% for FY 2013-2014 on the first \$9,000 of wages. We based next year on 1% because these rates can change unexpectedly.

600-6150	GROUP HEALTH INSURANCE	7,500	8,001	10,816	11,520	8,070	9,200	11,520
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The City currently pays \$600/month for employee coverage. We have directed the City's insurance broker to ensure that a plan is available to the employees that doesn't exceed \$600 per month for FY 2013-2014.

600-6160	MEDICARE	620	637	853	888	573	888	844
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The Medicare rate is 1.45% of the gross wages.

600-6165	OVERTIME	0	5,775	2,244	3,768	1,101	2,500	4,261
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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	0	420	280	252	0	252	252
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We pay \$35.00/month for the Cell Phone Allowance split with the Storm Sewer budget.

600-6175	CONTRACT LABOR			0	10000	0	5000	5000
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We anticipate needing some personnel to assist with mowing in FY 2012-2013 and again in FY 2013-2014.

PROFESSIONAL SERVICES

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
	TOTAL PAYROLL EXPENSE	55,309	62,014	66,233	91,715	51,994	67,295	81,510
600-6190	MONTHLY ADMIN REIMBURSE	50,000	50,000	50,000	150,000	0	150,000	150,000
	Annual payment to the Administration function for support provided to the Water Fund.							
600-6210	WATER PAYMENT	190,215	215,386	225,173	225,000	205,407	270,000	290,000
	We are currently paying Fort Worth \$1.6491/1,000 Gallons of water with an average Rate of Use charge of \$4,415.76/month. We anticipate minimal change in the water rates for FY 2013-2014 with no change in the rate of use charge. The actual Rate of Use charge cannot be determined until the end of the fiscal year because it is a function of the maximum amount of water taken in a 24 hour period and the average daily draw for the entire year. The projected amount is based on YTD numbers and assuming current year consumption for the remainder of the year is similar to what it was last year for the same time period.							
600-6220	SEWER PAYMENT	207,723	119,202	119,975	147,000	142,891	170,000	175,000
	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. With the addition of the jet truck, and the ability to clean our sanitary sewers we believe we can potentially lower our sewer costs.							
600-6230	SANITATION PAYMENTS	103,400	107,426	118,477	118,000	92,416	121,000	126,000
	Our Sanitation (garbage pickup) charges average \$9,595+/- per month. The rate for next year is anticipated to increase slightly as a result of the increase on commercial users.							
600-6240	FRANCHISE FEE	43,996	46,386	34,680	48,840	17,938	39,500	40,000
	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	6,000	6,000	6,019	6,050	6,000
	A proportionate share of the audit costs paid to the General Fund.							
600-6260	WATER SAMPLE TESTING	1,004	7,218	1,568	1,200	1,622	1,800	1,600
	Lab fees for periodic testing of water quality required by the State.							
	TOTAL PROFESSIONAL SERVICES	602,338	599,436	555,873	696,040	466,293	758,350	788,600

SUPPLIES

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
600-6310	OFFICE SUPPLIES	1,337	925	1,363	800	1,733	1,900	1,600
Office Supplies for the Water Department. The projected amount is based on YTD actual with a decrease for FY 2013-2014.								
600-6315	SUPPLIES	4,193	14,113	30,722	30,000	18,435	22,300	25,000
Water department supplies such as pipes, clamps, and water meters. The projected amount is based on YTD actual with no change for FY 2013-2014. This is the line that was used for the purchase of the new water meters that were installed last fall.								
600-6320	PRINTING	579	1,090	777	1,000	1,325	1,400	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	3,929	4,044	3,959	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		10,038	20,172	36,822	36,100	21,493	29,900	31,900

EQUIPMENT

600-6410	MAINTENANCE CONTRACTS	3,166	4,545	4,941	5,000	5,639	6,000	6,000
This is the annual maintenances contract on the water billing software, copiers, and printers.								
600-6420	EQUIPMENT	2,992	1,691	1,432	2,500	989	2,500	2,500
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 no change for FY 2013-2014.								
600-6425	EQUIPMENT MAINTENANCE	2,524	123	915	2,000	8,808	10,000	2,000
These funds are utilized for maintenance of existing equipment.								
600-6430	EQUIPMENT RENTAL	910	232	539	800	230	800	800
Periodic equipment rental as necessary for water or public works projects. Projected amount based on YTD with no change for next year.								
TOTAL EQUIPMENT		9,592	6,591	7,827	10,300	15,666	19,300	11,300

VEHICLE EXPENSE

600-6510	GASOLINE	4,048	3,626	2,593	3,400	2,140	2,900	2,900
Gasoline for operation of the public works equipment. Current year is projected based on YTD actual with no change for FY 2013-2014.								

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
600-6520	VEHICLE MAINTENANCE	212	47	572	650	630	650	650
<p>Vehicle Maintenance expense will be split between the storm water uses and ordinary water department uses. Storm water vehicle maintenance is budgeted below.</p>								
TOTAL VEHICLE EXPENSE		4,259	3,674	3,165	4,050	2,769	3,550	3,550

CAPITAL EXPENSE

600-6610	CAPITAL OUTLAY	0	0	0	115,000	5,900	41,000	25,000
<p>The projected expenses for FY 2012-2013 are \$41,000 which includes the cost to purchase a jet truck to allow us to clean our sanitary and storm sewers. The Storm Sewer budget will pay a portion of the cost of this truck. In FY 2013-2014, we anticipate the purchase of a new Public Works vehicle including a utility bed and heavy duty trailer. We then anticipate giving our oldest pickup truck to the golf course maintenance crew. The Storm Sewer budget will pay a portion of this truck as well.</p>								
600-6660	BOND PMT TO DEBT SERVICE					0		27,067
<p>This is a new line for FY 2013-2014. We included the cost of a water line looping project in the Series 2013 bond issue anticipating the water fund to pick up the portion of the debt service associated with this project.</p>								
TOTAL CAPITAL EXPENSE		0	0	0	115,000	5,900	41,000	52,067

TRAINING

600-6810	TRAINING	180	130	1,010	500	960	1,000	500
<p>Annual training required for certifications and licenses. Projected amount based on YTD with no change for FY 2013-2014.</p>								
600-6850	DUES & MEMBERSHIPS	2,176	2,352	2,609	2,600	1,771	2,600	2,600
<p>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 2013-2014.</p>								
TOTAL TRAINING		2,606	2,482	3,620	3,100	2,731	3,600	3,100

MISCELLANEOUS

600-6940	TECHNOLOGY ENHANCEMENTS	0	1,147	1,302	2,000	2,528	7,500	9,950
<p>The cost to maintain existing computer hardware and software as well as any new purchases. Based on a more formal allocation process of the cost of contract maintenance, and increased use of a 3rd party provider, we anticipate the IT costs in FY 2012-2013 to significantly exceed budget and to increase in FY 2013-2014.</p>								
600-6960	UNIFORM EXPENSE	1,863	2,917	1,409	1,800	1,175	1,800	1,800
<p>Given the nature of their work, we provide them uniforms and a uniform cleaning service. Current year projected is based on YTD actual with no change for next year.</p>								

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
600-6970	CONTINGENCY FUND	3,889	0	0	10,000	8,283	10,000	10,000

Funds for unexpected maintenance issues.

600-6975	INFRASTRUCTURE RENEWAL	100,000	100,000	100,000	250,000	0	100,000	80,000
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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 an additional amount for FY 2012-2013 but the infrastructure improvements came in less than anticipated so we will be transferring \$100,000 in FY 2012-2013. In FY 2013-2014 we are proposing \$80,000 from water and \$20,000 from Storm Sewer. .

TOTAL MISCELLANEOUS		105,752	104,064	102,710	263,800	11,986	119,300	101,750
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STORM SEWER MAINTENANCE

675-6110	SALARIES			20,985	17,174	6,617	13,300	13,728
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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.

675-6120	TMRS RETIREMENT			1,841	1,449	326	500	1,145
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40% of TMRS costs for the Water Department employee.

675-6130	WORKER'S COMPENSATION			0	647	482	500	528
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40% of Workers Comp costs for the Water Department employee.

675-6140	UNEMPLOYMENT COMP			0	261	0	261	90
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40% of Unemployment costs for the Water Department employee.

675-6150	GROUP HEALTH INSURANCE			2,952	2,880	1,395	2,880	2,880
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40% of Health Insurance costs for the Water Department employee.

675-6160	MEDICARE			309	265	101	200	201
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40% of Medicare costs for the Water Department employee.

675-6165	OVERTIME			875	933	297	500	500
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40% of Overtime costs for the Water Department employee.

675-6170	CELL PHONE ALLOWANCE			140	168	70	168	168
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40% of Cell Phone costs for the Water Department employee.

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
675-6180	PUBLIC/EMPLOYEE EDUCATION			0	4,000	100	2,000	4,000
Our Storm Water Discharge permit requires a substantial amount of ongoing education for both the Public and our Employees								
675-6190	ADMIN REIMBURSEMENT			13,200	13,200	0	13,200	13,200
Storm water utility fees can be utilized to pay a portion of the administrative overhead costs such as my time to prepare the budget and monitor the projects.								
675-6210	ENGINEERING FEES		14010	31,496	58,000	7,341	45,000	40,000
Engineering studies related to our storm water system. We can also cover the costs of any storm water system engineering work done in conjunction with our street rehabilitation projects such as rebuilding the storm sewer inlets.								
675-6410	CONTRACT MAINTENANCE			0	11,000	2,085	11,000	11,000
Funds to provide for the anticipated contract maintenance of the storm sewer system. This was a new line for FY 2012-2013. We are funding the cost of street sweeping and spring clean up in FY 2013-2014 from this line.								
675-6420	EQUIPMENT			0	10,000	0	20,000	20,000
This line is to fund storm sewer specific equipment or a portion of the costs of equipment where it could be utilized for purposes other than just storm sewer maintenance. In FY 2012-2013 these funds are being utilized for the purchase of a jet truck for cleaning of the storm sewer lines. In FY 2013-2014 this line will fund a portion of the costs of a new public works truck and trailer.								
675-6510	GASOLINE			859	1,000	0	1,000	1,000
Gasoline needed in conjunction with the storm water maintenance process.								
675-6520	VEHICLE MAINTENANCE			327	1,500	0	1,500	1,500
A proportion of the equipment maintenance costs since our trucks and equipment will be utilized in the maintenance of the storm water system.								
675-6610	CAPITAL IMPROVEMENTS			8,750	11,119	3,030	20,000	23,000
Funds to be utilized for capital improvements of our storm water system. If the funds are not consumed in the current budget year, they must be set aside in a reserve account and then they can be applied to future capital storm water projects. We are proposing to utilize \$20,000 in FY 2013-2014 on infrastructure projects.								
TOTAL STORM SEWER MAINT			14,010	81,734	133,596	21,843	132,009	132,941
TOTAL WATER FUND BUDGET		789,895	812,443	857,984	1,353,701	600,676	1,174,304	1,206,718
NET REVENUE		\$53,083	\$97,588	\$176,936	(\$282,761)	\$312,757	(\$74,864)	(\$96,578)

CAPITAL PROJECTS PROGRAM GOALS

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

CAPITAL PROJECTS REVENUE BUDGET ANALYSIS

Capital Projects Revenue has no ongoing source of funds. The revenue in this account is generated when we receive funds from an outside source. The CDBG (Community Development Block Grant) funds would be deposited here; any funds that were borrowed for capital projects would be deposited here, such as the proceeds from the CO that was used to fund the construction of this building or funds that the Mayor and Council dedicate to Capital Improvements. In the current Fiscal year, we are anticipating gas well royalties of \$910,000 in addition to CDBG funds, and transfers from the Street Maintenance Fund. We also deposited \$5,200,000 in this fund from the recent sale of CO's. We are recommending transferring \$650,000 from this fund to the Debt Service Fund. These funds plus the excess funds currently in the Debt Service fund should pay the increase in debt service for the next 6 years. Based on current assumptions, if we elect to allocate the Hawks Creek Apartment funds to Debt Service and General Fund proportionately, we will be able to fund the increased debt service for the life of the CO's. For FY 2013-2014 we are conservatively estimating gas well royalties of \$360,000 (\$30,000 per month) based on anticipated fall off in the rate of flow as the wells age. We are recommending setting up a separate bank account for all future gas royalties starting with the October 2014 payment and allowing the royalties to accumulate separate from the annual budgets. These funds would then be available in the future for capital projects, to supplement current budgets, or for special projects. We budgeted for the water fund to contribute \$250,000 to assist with street construction in FY 2012-2013 however, based on the less than expected cost of the current year work; these funds will not be needed. We are budgeting an annual payment of \$100,000 from the Street Maintenance fund to assist with ongoing capital street repairs.

CITY OF WESTWORTH VILLAGE FY 2013-2014 CAPITAL PROJECTS REVENUE BUDGET

ACCT REVENUES	ACTUAL	ACTUAL	ACTUAL	APPROVED	YTD	PROJECTED	PROPOSED
	2010	2011	2012	2013	July	2013	2014
5100 TEXPOOL INTEREST	20,000	2,489	750	400	296	400	400
5110 GAS ROYALTIES	0	0	21,621	240,000	831,834	910,000	0
5150 WRA DISTRIBUTIONS	0	0	0	0	0	0	0
CIP STORM WATER FEES	0	0	8,751	11,119	0	11,119	11,119
5210 WATER DEPT REIMBURSEMENT	100,000	100,000	8,750	250,000	0	0	0
5300 SALE OF CO'S	0	1,775,000	0	0	5,200,000	5,200,000	0
5310 PREMIUM ON BOND ISSUANCE		19,077	0	0	0	0	0
5400 STREET MAINT CAPITAL REPAIR	0	0	93,800	100,000	9,000	104,380	100,000
5415 CDARS INTEREST		3,690	11,250	200	1,384	1,500	200
5450 TRANSFER IN			563,538				
5700 CDBG MONEY			90,055	0	0	0	0
TOTAL PROJECTS REVENUE	120,000	1,900,256	798,515	601,719	6,042,514	6,227,399	111,719

CAPITAL PROJECTS EXPENSE BUDGET ANALYSIS

In FY 2012-2013, we will have completed the Tracyne Road West and Aton East and West projects. We are currently in the design phase for the Tracyne Road East and Coleman Street projects. Following the sale of the 2013 CO's, we anticipate bidding East Tracyne/Coleman Street for reconstruction in December of 2013. We will be adding the looped water line connection into this project. We currently anticipate the total project cost to be approximately \$1,525,000. Additionally we are moving forward on a CDBG project to replace the sewer line in back of Tracyne at a cost of approximately \$220,000 with the CDBG funding \$130,000 of that cost. 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 Aton around Burton Hill Elementary.

FY 2013-2014 CAPITAL PROJECTS EXPENSE BUDGET

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
PAYROLL								
600-6140	TRANSFER OUT	471,240	0	0	0	0	0	0
	TOTAL PAYROLL	471,240	0	0	0	0	0	0
PROFESSIONAL SERVICES								
600-6210	ENGINEERING FEES	70,000	7,233	0	10,000	470	10,000	10,000
600-6710	BOND ISUANCE COSTS		85,978	0	0		0	0
	TOTAL PROFESSIONAL SERVICES	70,000	93,211	0	10,000	470	10,000	10,000
CAPITAL EXPENSE								
613-6610	STREET PAVING	0	246,020	91,514	50,000	0	50,000	50,000
617-6610	PROJ#7 MAINT STRUCTURE	350,000	0	0	0	0	0	0
623-6620	TANNY W/WW PAVING	0	465,009	772,539	0	0	0	0
625-6610	PRESSURE REDUCING VALVE	65,000	0	0	0	0	0	0
626-6610	SEWER POPKEN, RANDOLPH	175,000	0	0	0	0	0	0
635-6610	CDBG YR35 LYLE ALLEY SEWER	35,000	28,759	-6,079	0	0	0	0
635-6610	CDBG YR 36 TRIGG ST WATER	0	94,073	-8,020	0	0	0	0
637-6610	CDBG YR 37 CARB DRIVE			834,005	0	882,826	878,234	0
637-6610	TARRANT COUNTY FUNDED CDBG 37			90,055	0	0		
638-6610	CDBG YR 38 ATON WEST				795,000	144,543	413,000	0
638-6620	TARRANT COUNTY FUNDED CDBG 38				0	0	-104,350	0
638-6630	ATON EAST/TRACYNE WEST				1,165,000	432,771	790,000	0
6386640	E. TRACYNE/COLEMAN					39,760	120,000	1,525,000
	TARRANT COUNTY FUNDED CDBG 39							-130,000
	CDBG 39 SEWER LINE BEHIND TRACYNE							217,000
	TOTAL CAPITAL EXPENSES	625,000	833,860	1,774,014	2,010,000	1,499,901	2,146,884	1,662,000
TOTAL CAPITAL PROJECTS BUDGET		1,166,240	927,071	1,774,014	2,020,000	1,500,371	2,156,884	1,672,000

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 \$466,500 which is \$1,500 more than budgeted. Proposed Sales Tax budget for next year is \$475,000.

FY 2012-2013 CRIME CONTROL DISTRICT REVENUE BUDGET

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
5110	CRIME CONTROL SALES TAX	456,554	446,474	457,718	465,000	386,983	466,500	475,000
5415	TEXPOOL INTEREST	242	105	67	100	0	100	100
5420	CAPITAL LEASE PROCEEDS	0	0	0	0	0	0	0
5500	MISC INCOME	0	0	0	0	0	0	0
5510	BALANCE CARRY FORWARD	0	0	0	0	0	0	0
	TOTAL CRIME DIST REVENUE	456,796	446,580	457,785	465,100	386,983	466,600	475,100

CRIME CONTROL DISTRICT EXPENSE BUDGET ANALYSIS

The Crime Control District Budget (CCD) is projected to come in under budget by approximately \$6,970 in FY 2012-2013. The adopted budget was \$467,033 and the projected expenditures are \$460,461. The adopted FY 2012-2013 anticipated the purchase of one new police unit. As a result of some issues that occurred during FY 2012-2013 a determination was made and authorized by the CCPD Board to shift the funds planned for the new unit to equipping our officers with shirt mounted cameras/microphones. We anticipate purchasing two new police units in early FY 2013-2014 to make up for skipping FY 2012-2013. It is our intent to purchase one new vehicle per year going forward in order to ensure we have no front line vehicle older than seven years. The proposed budget for FY 2013-2014 is \$501,246 versus \$467,033 in FY 2012-2013. The short fall in funds will be made up out of reserves which are anticipated to be almost \$19,000 at the end of FY 2012-2013. We also reduced the amount of gasoline being purchased out of this budget by \$10,000 in FY 2013-2014. With the exception of the changes discussed concerning new vehicles, FY 2012-2013 and FY 2013-2014 budgets are almost identical. We have made changes in the Technology related lines in conjunction with the more global approach now being taken with respect to IT services.

FY 2013-2014 CRIME CONTROL DISTRICT EXPENSE BUDGET

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
PAYROLL EXPENSE								
600-6110	SALARIES	142,714	235,469	259,453	256,524	223,337	256,804	256,078
600-6120	TMRS RETIREMENT	12,087	23,676	24,102	20,981	17,063	20,300	21,749
600-6130	WORKER'S COMPENSATION	4,713	7,998	4,618	6,497	4,845	5,000	7,393
600-6140	UNEMPLOYMENT COMP	567	308	0	1,305	54	100	450
600-6150	GROUP HEALTH INSURANCE	16,747	27,908	24,240	28,000	21,351	28,800	28,800
600-6160	MEDICARE	2,037	3,545	4,036	3,822	3,392	3,826	3,816
600-6170	CELL PHONE ALLOWANCE	0	3,240	2,935	3,060	2,430	3,215	3,060
600-6180	ALLOWANCE FOR SALARY ADJUSTMENTS				5,244	0	0	0
600-6190	OVERTIME	0	11,360	18,635	5,000	5,028	6,000	6,000
600-6195	COMMUNITY RELATIONS OT		0	0	6,000	5,466	6,000	6,000
	TOTAL PAYROLL EXPENSE	178,864	313,504	338,019	336,433	282,966	330,045	333,346
PROFESSIONAL SERVICES								
610-6200	ADMIN SERVICES	10,000	10,000	10,000	10,000	0	10,000	10,000
610-6210	LEADS ONLINE	2,148	0	2,148	0	0	0	0
610-6235	BANK FEES	0	0	0	0	0	0	0
610-6253	INTEREST EXPENSE	5,576	2,932	2913	0	0	0	0
610-6254	CAPITAL LEASE PRINCIPLE	97,425	0	0	0	0	0	0
	TOTAL PROFESSIONAL SERVICES	115,149	12,932	15,061	10,000	0	10,000	10,000

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
SUPPLIES								
620-6300	COMMUNITY RELATIONS	10,608	12,637	12,167	12,000	8,796	12,000	12,000
620-6305	COP PROGRAM	620	0	0	400	0	400	400
620-6310	COP'S PROGRAM FUEL	119	0	0	250	0	250	250
620-6350	BODY ARMOR	0	0	1,500	1,500	1,500	1,500	1,500
620-6355	LEATHER GEAR	0	0	309	2,000	0	2,000	2,000
620-6940	TECHNOLOGY EQUIPMENT				0	0	0	0
	TOTAL SUPPLIES	11,347	12,637	13,976	16,150	10,296	16,150	16,150
EQUIPMENT								
622-6000	UTILITY TRAILER	710	0	0	0	0	0	0
622-6410	MAINTENANCE AGREEMENTS	17,534	25,282	40,424	43,000	44,305	49,000	49,000
622-6420	EQUIPMENT	256	0	0	0	704	0	0
622-6425	NET MOTION	1,287	0	0	0	0	0	0
622-6426	CONTRACT SERVICES					3,351	5,200	5,200
622-6430	JAIL TELEVISIONS	564	341	0	0	0	0	0
622-6435	SERVICE FEES (DATA CARD)	4,576	4,727	4,427	5,000	3,652	4,500	5,000
622-6450	WEAPON CLEANING SYSTEM	822	830	500	500	165	500	500
622-6460	TASERS	3,600	0	0	1,000	0	1,000	1,000
622-6470	COMPUTER REPLACEMENT	6,000	2,659	1,629	3,000	2,015	2,015	0
	TOTAL EQUIPMENT	35,350	33,838	46,980	52,500	54,193	62,215	60,700
VEHICLE EXPENSE								
626-6505	COPS PROGRAM VEHICLE	0	0	0	0	0	0	0
626-6510	GASOLINE		16,621	18,000	18,000	18,051	18,051	10,000
626-6520	VEHICLE MAINTENANCE	75	0	675	750	0	750	750
626-6540	LIABILITY & VEHICLE INSURANCE	2,000	1,607	1,099	1,200	1,232	1,250	1,300
	TOTAL VEHICLE EXPENSE	2,075	18,228	19,773	19,950	19,282	20,051	12,050
CAPITAL EXPENSE								
627-6600	POLICE UNITS/Camera System	0	0	69,395	32,000	8,942	22,000	69,000
627-6602	FINGERPRINT SYSTEM	37,775	0	0	0	0	0	0
627-6604	DIGITAL ALLY	7,132	0	0	0	0	0	0
627-6610	RADIO SYSTEM REPLACEMENT	80,190	53,035	53,054	0	0	0	0
	TOTAL CAPITAL EXPENSE	125,097	53,035	122,449	32,000	8,942	22,000	69,000
	TOTAL CRIME DISTRICT EXPENSES	467,882	444,173	556,259	467,033	375,679	460,461	501,246

PAYROLL EXPENSE

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
600-6110	SALARIES	142,714	235,469	259,453	256,524	223,337	256,804	256,078
<p>The current projected FY 2012-2013 and proposed FY 2013-2014 budget includes 5 officers at an average salary of \$51,305 in FY 2013-2014, or \$256,524. There are no proposed changes to the number of officers assigned to this budget.</p>								
600-6120	TMRS RETIREMENT	12,087	23,676	24,102	20,981	17,063	20,300	21,749
<p>The FY 2012-2013 rate for TMRS is 7.78% of wages. The rate for FY 2013-2014 is 8.39%, making the weighted average for FY 2013-2014 7.93%.</p>								
600-6130	WORKER'S COMPENSATION	4,713	7,998	4,618	6,497	4,845	5,000	7,393
<p>Our rate for Workers Comp Insurance in the current year is 2.45% of total compensation. The rate for FY 2013-2014 is assumed to remain the same.</p>								
600-6140	UNEMPLOYMENT COMP	567	308	0	1,305	54	100	450
<p>The current unemployment rate is 2.9% for FY 2012-2013 versus .1% for FY 2013-2014 on the first \$9,000 of wages. Because this rate can change with no notice, we have assumed 1% for FY 2013-2014.</p>								
600-6150	GROUP HEALTH INSURANCE	16,747	27,908	24,240	28,000	21,351	28,800	28,800
<p>Four of the five officers are on our insurance plan at a cost of \$600 per month for a total of \$28,800 per year. We have directed our insurance broker to make a plan available to us in FY 2013-2014 at the same cost as we currently have</p>								
600-6160	MEDICARE	2,037	3,545	4,036	3,822	3,392	3,826	3,816
<p>Medicare is 1.45% of total compensation. This rate has remained constant for many years.</p>								
600-6170	CELL PHONE ALLOWANCE	0	3,240	2,935	3,060	2,430	3,215	3,060
<p>This cost had previously been paid out of "Equipment Rental". Per the auditors, we have moved this line under payroll starting in FY 2010-2011.</p>								
600-6190	OVERTIME	0	11,360	18,635	5,000	5,028	6,000	6,000
<p>Overtime for the officers assigned to this budget. As anticipated, the projected overtime for FY 2012-2013 is substantially less than prior years to our ability to maintain full staffing. We have assumed no change for FY 2013-2014.</p>								
600-6195	COMMUNITY RELATIONS OT		0	0	6,000	5,466	6,000	6,000
<p>This line is utilized to support increased patrols in the shopping district during the holiday season.</p>								
TOTAL PAYROLL EXPENSE		178,864	313,504	338,019	336,433	282,966	330,045	333,346

PROFESSIONAL SERVICES

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
610-6200	ADMIN SERVICES	10,000	10,000	10,000	10,000	0	10,000	10,000
<p>Admin Services is a fee paid by CCD to the City for services provided such as accounts payable and budgetary assistance.</p>								
610-6210	LEADS ONLINE	2,148	0	2,148	0	0	0	0
<p>This is an online service that allows our officers to view recent transactions at pawn shops. When looking for stolen goods. This is an annual subscription fee which is now being paid out of the Maintenance Contracts line.</p>								
TOTAL PROFESSIONAL SERVICES		115,149	12,932	15,061	10,000	0	10,000	10,000

SUPPLIES

620-6300	COMMUNITY RELATIONS	10,608	12,637	12,167	12,000	8,796	12,000	12,000
<p>Funds used to enhance the police department's relationship with the community. This is the line that supports the community luncheons, approximately \$6,000. This line also supports adopt a school program. Current year projections are based on monthly expenses YTD, with no change for FY 2013-2014.</p>								
620-6305	COP PROGRAM	620	0	0	400	0	400	400
<p>YTD Citizens on Patrol has not utilized any of the budget; however, we are leaving the budget in place for FY 2013-2014.</p>								
620-6310	COP'S PROGRAM FUEL	119	0	0	250	0	250	250
<p>YTD Citizens on Patrol has not utilized any of the budget; however, we are leaving the budget in place for FY 2013-2014.</p>								
620-6350	BODY ARMOR	0	0	1,500	1,500	1,500	1,500	1,500
<p>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 2012-2013 with no change for FY 2013-2014.</p>								
620-6355	LEATHER GEAR	0	0	309	2,000	0	2,000	2,000
<p>These funds are used to purchase the belts, cases and equipment holders worn by the officers. This equipment wears out periodically and must be replaced. We are anticipating expending the full budget in the current year with the same amount being proposed for next year.</p>								
TOTAL SUPPLIES		11,347	12,637	13,976	16,150	10,296	16,150	16,150

EQUIPMENT

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
622-6410	MAINTENANCE AGREEMENTS	17,534	25,282	40,424	43,000	44,305	49,000	49,000

Current year projections are based on known expenses and next year's budget is anticipated to remain the same.

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
TOTAL		\$43,702.00

622-6426 CONTRACT SERVICES	3,351	5,200	5,200
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CCPD portion of the IT Services contract with Cal-Tech for 3rd party maintenance on Computer systems.

622-6435 SERVICE FEES (DATA CARD)	4,576	4,727	4,427	5,000	3,652	4,500	5,000
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This is the line for the air cards necessary for the in car computers. Projected based on the current monthly expenses, with an increase for FY 2013-2014.

622-6450 WEAPON CLEANING SYSTEM	822	830	500	500	165	500	500
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Annual cost to maintain the weapon cleaning system.

622-6460 TASERS	3,600	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.

622-6470 COMPUTER REPLACEMENT	6,000	2,659	1,629	3,000	2,015	2,015	0
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Funds to upgrade or replace aging computers in the police department. We do not anticipate any additional funds being spent in the current year and are not recommending any funds for next year.

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
	TOTAL EQUIPMENT	35,350	33,838	46,980	52,500	54,193	62,215	60,700

VEHICLE EXPENSE

626-6510 GASOLINE 16,621 18,000 18,000 18,051 18,051 10,000
 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. The additional gasoline needed in FY 2013-2014 is being budgeted for in Police Operations in the General Fund.

626-6520 VEHICLE MAINTENANCE 75 0 675 750 0 750 750
 Funds for maintenance of the COP's Vehicle. The projected amount for FY 2011-2012 is based on prior year history with no change for FY 2013-2014.

626-6540 LIABILITY & VEHICLE INSURANCE 2,000 1,607 1,099 1,200 1,232 1,250 1,300
 Cost of insuring the COP's vehicle. Projected amount based on YTD with a slight increase for FY 2013-2014.

CAPITAL EXPENSE

627-6600 POLICE UNITS/Camera System 0 0 69,395 32,000 8,942 22,000 69,000
 We budgeted for one new vehicle in FY 2012-2013. As a result of some incidents during the course of the year, these funds are now being utilized to purchase a personal camera system for each officer. We have included funds for two new vehicles in the FY 2013-2014 budget.

	TOTAL CAPITAL EXPENSE	125,097	53,035	122,449	32,000	8,942	22,000	69,000
	TOTAL CRIME DISTRICT EXPENSES	467,882	444,173	556,259	467,033	375,679	460,461	501,246
	NET REVENUE	-11,086	2,407	-98,474	-1,933	11,304	6,139	-26,146

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 26.1 cents. Other sources of revenue to this fund would be TexPool Interest, or funds from any other source as determined by the Mayor and Council. Once funds generated from the “Debt Service” tax are deposited into the Debt Service fund, they can only be withdrawn to pay down debt. The debt service for FY 2012-2013 will be \$413,089. The projected revenue for FY 2013-2014 is \$507,396 including the funds received from Hawks Creek Apartments. The debt service tax rate being proposed for FY 2013-2014 is \$.253 versus \$.239 for the general fund. We have reduced the tax rate from \$.261 in FY 2012-2013 however, as a result of an increase in valuation; we anticipate an increase in revenue. Assuming the funds are transferred from Capital (gas royalties) we will have approximately \$783,300 in the bank on October 1, 2013. We are proposing we utilize \$236,323 of the surplus funds to augment the debt service payment. 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 (\$85,067) 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.

FY 2013-2014 DEBT SERVICE REVENUE BUDGET

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
	5100 TEXPOOL INTEREST	500	296	222	300	146	300	300
	5210 WATERFUND PAYMENT	0	0	0	0	0	0	27,067
	5220 HCGC PAYMENT	0	0	0	0	0	0	85,067
	5300 HAWKS CREEK APTS	0	0	0	0	79,573	79,573	0
	5330 AD VALOREM TAX*	471,240	439,700	396,177	416,662	416,530	420,000	451,640
	5400 FUNDS FROM SALE OF CO			0	0	7,523	7,523	0
	5500 FROM RESERVES	0	0	0	0	0	0	236,323
	TOTAL DEBT SERVICE REVENUE	\$471,740	\$439,995	\$396,399	\$416,962	\$503,773	\$507,396	\$800,397

DEBT SERVICE BUDGET ANALYSIS

The “Debt Service” budget funds the cost of the annual payment on the City Hall and the cost of a portion of the street reconstruction. Prior to the sale of the 2013 debt, our debt service attributable to the General Fund was approximately \$417,000. With the additional debt sold in 2013, the debt service to the General Fund is now approximately \$690,000. Historically we have limited the amount of reserves in this fund based on our usual collection rate of 100% on our taxes. However, with the sale of the 2013 series debt, we are recommending we hold a substantial amount of reserves in this account in order to ensure we maintain our current tax rate. We have included the total amount of debt to be funded in this account with reimbursement coming from the Water Fund and Hawks Creek Golf Club funds for their portion of the debt.

FY 2013-2014 DEBT SERVICE EXPENSE BUDGET

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
	INTEREST EXPENSE	184,673	172,700	192,584	188,089	27,207	192,589	391,723
	PRINCIPLE EXPENSE	275,000	285,000	225,000	225,000	66,838	225,000	408,534
	FEES	0	0	0	0	5,545	0	0
	TOTAL DEBT SERVICE EXPENSE	\$459,673	\$457,700	\$417,584	\$413,089	\$99,589	\$417,589	\$800,257
	NET REVENUE	\$12,067	-\$17,705	-\$21,185	\$3,873	\$404,183	\$89,807	\$140

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 2013-2014 WRA REVENUE BUDGET

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
500-5100	SALE OF WRA PROPERTIES	\$0	\$1,606,553	\$1,259,542	\$0	\$0	\$0	\$0
500-5110	GSAS ROYALTIES			\$563,538				
500-5200	RENTAL PROPERTIES		\$7,600	\$52,944	\$60,000	\$51,973	\$62,473	\$63,000
500-5415	CDARS INTEREST		\$2,007	\$10,054	\$7,500	\$0	\$7,500	\$7,500
500-5500	WRA SALES TAX	\$226,525	\$223,683	\$230,621	\$232,500	\$0	\$233,250	\$237,500
500-5600	WRA--380	\$57,170	\$59,788	\$56,740	\$58,000	\$42,073	\$58,000	\$58,000
500-5700	INTEREST EARNED	\$1,274	\$817	\$39,341	\$400	\$164	\$400	\$400
500-5900	MISCELLANEOUS REVENUE	\$500	\$4,820	\$20,792	\$6,000	-\$23,183	\$6,000	\$6,000
	TOTAL REVENUE	\$285,469	\$1,905,269	\$2,233,572	\$364,400	\$71,026	\$367,623	\$372,400

500-5100	SALE OF WRA PROPERTIES	\$0	\$1,606,553	\$1,259,542	\$0	\$0	\$0	\$0
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In FY 2011-2012 we sold the WRA Building for \$1,350,000, and both of our vacant lots in Westworth Park for a combined total of \$520,000. We still own the house on Calera which is currently rented for \$5,250 per month. We do not anticipate selling this house in FY 2012-2013 but continuing to rent the house for \$5,250 per month. We do not anticipate sale of any assets in FY 2013-2014.

500-5200	RENTAL PROPERTIES		\$7,600	\$52,944	\$60,000	\$51,973	\$62,473	\$63,000
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Rental income from the house at 502 Calera. We anticipate we will lose our renter at the end of his lease in September 2013; however, we should be able to rent the house relatively quickly.

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

500-5500	WRA SALES TAX	\$226,525	\$223,683	\$230,621	\$232,500	\$0	\$233,250	\$237,500
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The WRA receives ¼ cent of economic development sales tax. The City receives these funds on a monthly basis and periodically transfers the funds to the WRA at year's end. FY 2012-2013 is projected to come in slightly over budget based on YTD. FY 2013-2014 is proposed to be slightly higher based on trends in the current year.

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
500-5600	WRA--380	\$57,170	\$59,788	\$56,740	\$58,000	\$42,073	\$58,000	\$58,000
<p>The WRA receives 25% of Allegiance's 16% share of the sales taxes received from Wal-Mart and Sam's. This agreement was started in 2006 and runs for 12 years. In 2018, the entire 16% that is currently going to Allegiance will come to the City of Westworth Village.</p>								
500-5700	INTEREST EARNED	\$1,274	\$817	\$39,341	\$400	\$164	\$400	\$400
<p>Interest on TexPool accounts; currently paying approximately .1%.</p>								
500-5900	MISCELLANEOUS REVENUE	\$500	\$4,820	\$20,792	\$6,000	-\$23,183	\$6,000	\$6,000
<p>In FY 2013-2014, the annual rent from 223 La Jolla of \$4,000 is in this line.</p>								
TOTAL REVENUE		\$285,469	\$1,905,269	\$2,233,572	\$364,400	\$71,026	\$367,623	\$372,400

WRA EXPENSES

With the exception of legal fees, the WRA budget has stabilized. We are projecting legal fees in the current year to be \$70,000 and for FY 2013-2014 to be \$20,000. 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 \$297,160 to the City in FY 2012-2013; this number includes administrative fees, payments in lieu of property taxes, and a portion of the sales tax revenues. Additionally, any shortfall at the golf course will be covered by the WRA. We are anticipating the golf course to generate a **net positive** cash flow of \$53,000 in FY 2012-2013 versus a budgeted deficit of \$56,316. For FY 2013-2014 the golf course is currently budgeted to have negative revenue of approximately \$63,000 after their debt service payment of \$85,000. The WRA is projected to have \$1,667,390 in the bank on 9-30-13 and \$1,325,232 on 9-30-2014.

FY 2013-2014 WRA EXPENSE BUDGET

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
PAYROLL								
600-6110	SALARY & BENEFITS	\$514,830	\$377,501	\$28,600	\$28,600	\$0	\$28,600	\$28,600
	TOTAL PAYROLL	\$514,830	\$377,501	\$28,600	\$28,600	\$0	\$28,600	\$28,600
PROFESSIONAL SERVICES								
600-6235	LEGAL & PROFESSIONAL	\$20,768	\$141,472	\$186,933	\$65,000	\$64,004	\$70,000	\$20,000
600-6250	AUDIT EXPENSE	\$24,200	\$23,050	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
600-6260	BANK FEES	\$860	\$97	\$113	\$100	\$73	\$100	\$100
600-6270	BUILDING MAINTENANCE	\$4,120	\$3,760	\$379	\$0	\$0	\$0	\$0
	TOTAL PROFESSIONAL SERVICES	\$49,948	\$168,378	\$193,425	\$71,100	\$70,077	\$76,100	\$26,100

CAPITAL EXPENSE								
600-6610	CAPITAL IMPROVEMENTS	\$14,825	\$85,000	\$0	\$0	\$0	\$0	\$0
600-6620	INTEREST EXPENSE (Co's)	\$101,828	\$92,689	\$83,098	\$73,042	\$55,752	\$73,042	\$62,511
600-6630	PRINCIPLE EXPENSE (Co's)	\$188,000	\$198,000	\$208,000	\$217,000	\$162,000	\$217,000	\$228,000
600-6640	FEES	\$0	\$6	\$0	\$0	\$0	\$0	\$0
TOTAL CAPITAL EXPENSE		\$304,653	\$375,695	\$291,098	\$290,042	\$217,752	\$290,042	\$290,511
INSURANCE								
600-6750	REAL/PROP INSURANCE	\$65,094	\$2,302	\$5,227	\$4,900	\$3,685	\$4,900	\$4,900
TOTAL INSURANCE		\$65,094	\$2,302	\$5,227	\$4,900	\$3,685	\$4,900	\$4,900
MISCELLANEOUS								
600-6910	DUES & SUBSCRIPTIONS	\$1,385	\$10,111	\$3,907	\$3,500	\$0	\$0	\$3,500
600-6920	TRAVEL MEALS & ENTERTAINMENT	\$5,216	\$54	\$0	\$0	\$0	\$0	\$0
600-6930	MISCELLANEOUS	\$0	\$5,919	\$696	\$400	\$7,447	\$5,800	\$400
600-6940	TRANSFER TO THE CITY		\$282,711	\$849,538	\$297,160	\$0	\$297,160	\$297,160
600-6945	TRANSFER TO THE HCGC		\$120,000	\$156,800	\$54,815	\$0	\$0	\$63,387
TOTAL MISCELLANEOUS		\$6,601	\$418,795	\$1,010,941	\$355,875	\$7,447	\$302,960	\$364,447
TOTAL WRA BUDGET		\$987,654	\$1,364,737	\$1,539,307	\$750,517	\$299,323	\$702,602	\$714,558
NET REVENUE		-\$702,185	\$540,531	\$694,265	-\$386,117	-\$228,297	-\$334,979	-\$342,158

PAYROLL

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
600-6110	SALARY & BENEFITS	\$514,830	\$377,501	\$28,600	\$28,600	\$0	\$28,600	\$28,600
TOTAL PAYROLL		\$514,830	\$377,501	\$28,600	\$28,600	\$0	\$28,600	\$28,600

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 2012-2013 and it is proposed to remain the same for FY 2013-2014.

PROFESSIONAL SERVICES

600-6235	LEGAL & PROFESSIONAL	\$20,768	\$141,472	\$186,933	\$65,000	\$64,004	\$70,000	\$20,000
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Legal fees for FY 2012-2013 are being driven by the law suit and bankruptcy filings by Allegiance

Development and the Hawks Creek Apartment issue. We withdrew our suit against Snow & Garrett in FY 2012-2013. We believe we will have resolution of both of these issues prior to October 2013.

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
600-6250	AUDIT EXPENSE	\$24,200	\$23,050	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000

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.

600-6260	BANK FEES	\$860	\$97	\$113	\$100	\$73	\$100	\$100
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Due to substantially fewer bank accounts, the bank fees are less than prior years.

TOTAL PROFESSIONAL SERVICES		\$49,948	\$168,378	\$193,425	\$71,100	\$70,077	\$76,100	\$26,100
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SUPLIES/EQUIPMENT

Assuming 502 Calera remains rented for FY 2013-2014, we will have no supplies or equipment for FY 2013-2014. If we lose our renter, we could incur as much as \$8,000 in supplies including utility and maintenance costs on the property.

CAPITAL EXPENSE

600-6620	INTEREST EXPENSE (Co's)	\$101,828	\$92,689	\$83,098	\$73,042	\$55,752	\$73,042	\$62,511
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Interest expense on the WRA bond debt. These bonds will be paid off in 2019.

600-6630	PRINCIPLE EXPENSE (Co's)	\$188,000	\$198,000	\$208,000	\$217,000	\$162,000	\$217,000	\$228,000
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Principle repayment on the WRA bond debt.

TOTAL CAPITAL EXPENSE		\$304,653	\$375,695	\$291,098	\$290,042	\$217,752	\$290,042	\$290,511
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INSURANCE

600-6750	REAL/PROP INSURANCE	\$65,094	\$2,302	\$5,227	\$4,900	\$3,685	\$4,900	\$4,900
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Insurance on 502 Calera.

TOTAL INSURANCE		\$65,094	\$2,302	\$5,227	\$4,900	\$3,685	\$4,900	\$4,900
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MISCELLANEOUS

600-6910	DUES & SUBSCRIPTIONS	\$1,385	\$10,111	\$3,907	\$3,500	\$0	\$0	\$3,500
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HOA dues for the property in Westworth Park. \$765/property per quarter. Our renter is currently paying these dues.

ACCT	EXPENSES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	APPROVED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
600-6930	MISCELLANEOUS	\$0	\$5,919	\$696	\$400	\$7,447	\$5,800	\$400
Settlement on electrical issues in FY 2012-2013. No specific use planed in FY 2013-2014.								
600-6940	TRANSFER TO THE CITY		\$282,711	\$849,538	\$297,160	\$0	\$297,160	\$297,160
This is an Admin fee of \$297,160 in FY 2012-2013 resulting from tax revenues to the WRA. We anticipate the fee to remain the same in FY 2013-2014 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	\$54,815	\$0	\$0	\$63,387
We budgeted for a net loss at HCGC of \$54,815 in FY 2012-2013 however, based on increased rounds and an increase in the revenue per round the golf course is now projected to operate at a positive cash flow of approximately \$53,000. In FY 2013-2014 with the addition of the debt service to the golf course, HCGC is anticipated to operate at a net loss of approximately \$63,000.								
TOTAL MISCELLANEOUS		\$6,601	\$418,795	\$1,010,941	\$355,875	\$7,447	\$302,960	\$364,447
TOTAL WRA BUDGET		\$987,654	\$1,364,737	\$1,539,307	\$750,517	\$299,323	\$702,602	\$714,558
NET REVENUE		-\$702,185	\$540,531	\$694,265	-\$386,117	-\$228,297	-\$334,979	-\$342,158

CASH ON HAND (BANK BALANCES)

	PROJECTED 2013	PROPOSED 2014	BANK BALANCE 09/30/2012	CURRENT BALANCE 31-Jul	PROJECTED BALANCE 09/30/2013	PROJECTED BALANCE 09/30/2014
GENERAL FUND						
REVENUE	3,233,563	3,091,103	2,169,565	1,965,104	2,378,335	2,381,881
EXPENSES	<u>3,024,793</u>	<u>3,087,556</u>				
NET REVENUE	208,770	3,547				
WATER FUND						
REVENUE	1,099,440	1,110,140	1,041,950	2,254,616	967,086	870,508
EXPENSES	<u>1,174,304</u>	<u>1,206,718</u>				
NET REVENUE	-74,864	-96,578				
CRIME CONTROL DISTRICT						
REVENUE	466,600	475,100	12,399	81,349	18,538	-7,608
EXPENSES	<u>460,461</u>	<u>501,246</u>				
NET REVENUE	6,139	-26,146				
CAPITAL PROJECTS FUND						
REVENUE	6,227,399	111,719	1,807,803	1,811,250	5,228,318	3,668,037
EXPENSES	<u>2,156,884</u>	<u>1,672,000</u>				
NET REVENUE	4,070,515	-1,560,281				
DEBT SERVICE FUND						
REVENUE	507,396	800,397	43,505	344,365	783,312	547,129
EXPENSES	<u>417,589</u>	<u>800,257</u>				
NET REVENUE	89,807	140				
WRA FUND						
REVENUE	367,623	372,400	2,002,369	1,964,583	1,667,390	1,325,232
EXPENSES	<u>702,602</u>	<u>714,558</u>				
NET REVENUE	-334,979	-342,158				
TOTAL ALL FUNDS						
REVENUE	11,534,398	5,588,459	7,077,591	8,421,267	11,042,979	8,785,180
EXPENSES	<u>7,234,031</u>	<u>7,267,777</u>				
NET REVENUE	4,300,367	-1,679,318				

HAWKS CREEK GOLF CLUB

FY 2013-2014 BUDGET



HAWKS CREEK GOLF COURSE PROGRAM GOALS

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

HAWKS CREEK GOLF COURSE FY 2013-2014 BUDGET

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

In 2002, a golf course renovation was completed which adhered to some of these objectives from the 1994 plan. However, from the reopening in 2002 until 2010, other golf course construction projects, over an eight year time span, resulted in closing parts of the golf course, deterring from the ability to attract golfers and interfered with the expanded maintenance requirements that were created from the golf course renovation. This resulted in poor maintenance practices and the loss of the primary goal established in 1994. Our new goal reaffirms this original goal recorded when Carswell Golf Course was transformed to Hawks Creek Golf Club.

After committing to a change in the management style of Hawks Creek Golf Course in FY 2011-2012, we have continued to modify our maintenance practices and staffing at the golf course. FY 2012-2013 confirmed the positive effects of these changes. A ten year graph of rounds and revenue confirms that HCGC is seeing a consistent growth of rounds and revenue with rounds projected at 37,000 and revenue at \$1.7 million for FY 2012-2013. The green fees are projected at \$1.25 million dollars which is fifty-three thousand above the approved budget and approximately one hundred thousand over actual 2012 green fees. Range revenue has increased from \$23,529 in FY2012 to \$40,000 in FY 2013.

The Preferred Player program saw its goal of 75 memberships reached in May of 2013 and a waiting list established. This allows for a consistent monthly cash flow and alone accounts for \$125,000 a year in revenue. All while maintaining a perfect ratio in percentage of tee times used.

The priority of obtaining tournaments was reduced by charging a fee based on the golf courses average daily revenue rather than a per player fee. This has discouraged events which attract less than 100 players, as the per player rate is well above the normal green fee rate. These events used to request a weekend day and mid morning shotgun start virtually closing the course for daily fee players.

We have seen a reduction in food and beverage revenue due to the reduced tournament play but we maintained a 50% cost of goods and larger profit margin on food and beverage

revenue with a savings in labor cost. We now concentrate on attracting smaller events mixed in with our normal daily play therefore allowing the daily fee player access to the facility.

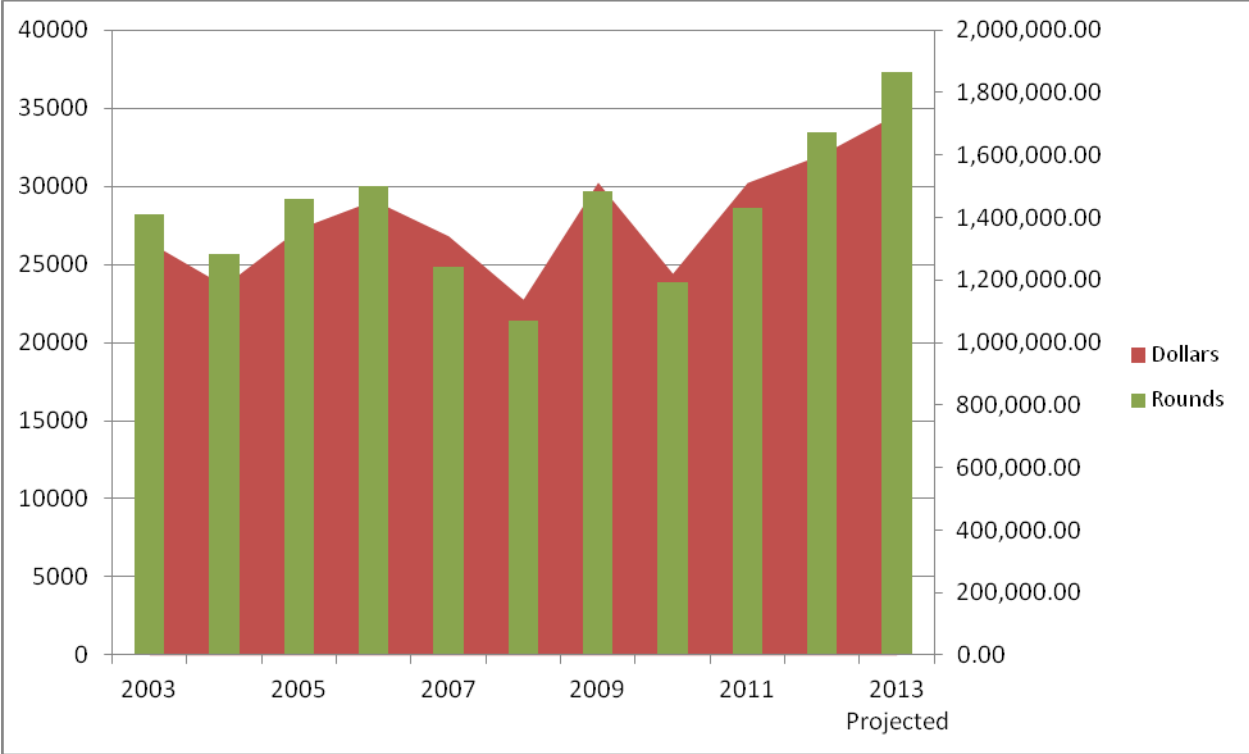
I expect an increase in green fees in FY 2013-2014 to offset any capital improvements that are approved at the golf course. The challenge to HCGC in FY 2013-2014 is to retain the consistently good golf course conditions and premium service our customers have come to expect in the face of seeing a 35% increase in play. In addition we face staffing turnover, deteriorating infrastructure and player volume saturation resulting in slower pace of play.

Another major factor was the Capital Improvement projects that were completed from August 2011 up to this point. The golfer has experienced something new and improved with HCGC and we need to be vigilant to continue moving forward with improvements to the golf course.

In FY 2012-2013 the following Capital Improvement projects were completed.

1. Completed painting of the clubhouse.
2. Aggressive program of clearing brush overgrowth from creeks, lake banks and edges of fairways. This will now be an expected maintenance practice at the golf course which will require additional expense but should improve the overall conditioning and gain useable areas of the course.

Golf Course Personnel are budgeted at 34 positions the same as FY 2012-2013 the breakdown is 18 Fulltime positions, (12 GC Maintenance) (4 Pro-shop) and (2) Food and beverage. These positions will be supported by 16 Part-time and Seasonal positions.



**CITY OF WESTWORTH VILLAGE
FY 2013-2014 HAWKS CREEK GOLF COURSE REVENUE BUDGET**

ACCT	REVENUES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
FOOD & BEVERAGE								
500-5100	FOOD	62,906	63,000	59,837	64000	50,819	62,000	65,000
500-5101	WINE	835	1,100	477	1000	955	1,000	1,000
500-5102	LIQUOR	25,711	29,000	25,561	28000	20,640	24,500	27,500
500-5103	BEER	91,810	115,000	75,253	115000	81,796	101,000	105,000
500-5104	BEVERAGE	24,548	32,000	41,847	40000	29,464	34,500	40,000
500-5105	TIPS EARNED	6,416	10,000	94	14000	8,896	0	0
	TOTAL FOOD & BEVERAGE	212,226	250,100	203,069	262000	192,569	223,000	238,500
GOLF REVENUE								
500-5110	MEMBERS ACCOUNT			2,096	0	-7,310	4,000	4,000
500-5120	GIFT CARDS			5,584	0	1,590	5,500	5,500
500-5125	CREDIT BOOK MEN'S LEAGUE			0	0	2,211	4,000	4,000
500-5130	RAIN CHECKS			2,941	0	1,199	2,500	2,500
500-5140	MEMBER CHARGE TIPS				0	-172	0	0
500-5200	CART RENTAL	2,354	4,500	0	1500	33,076	41,000	40,000
500-5210	GREEN FEES	823,217	1,053,000	1,160,557	1200000	1,020,906	1,253,000	1,325,000
500-5216	LESSONS			1,225	1000	1,488	0	0
500-5217	GRATUITY EARNED			0	2200	3,530	0	0
500-5220	CLUB RENTAL	3,134	4,000	129	500	3,589	4,000	4,000
500-5230	RANGE BALLS	23,529	36,000	37,104	37000	33,073	40,500	45,000
500-5240	MERCHANDISE	110,889	137,000	127,261	130000	109,204	133,000	138,000
500-5250	HANDICAP & ASSOCIATION			3,560	4500	3,735	4,000	4,000
500-5260	SALES TAX		17,000	0	38000	21,481	0	0
500-5265	MIXED BEVERAGE TAX		13,500	0	17500	24,932	13,553	0
500-5270	DAILY OVER/SHORT		-192	-143	0	-16	0	0
500-5300	MISCELLANEOUS	6,364	7,500	9,115	4000	1,970	4,000	4,000
	CHESAPEAKE PIPELINE MITIGATION	251,892	0	0	0	0	0	0
	TOTAL GOLF REVENUE	1,221,379	1,272,308	1,349,430	1,436,200	1,254,485	1,509,053	1,576,000
500-5000	TRANSFER FROM WRA	0	120,000	156,800	54,825	0	0	63,387
	TOTAL GOLF COURSE REVENUE	1,433,605	1,642,408	1,709,299	1,753,025	1,447,054	1,732,053	1,877,887

FOOD & BEVERAGE

REVENUES	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
FOOD	62,906	63,000	59,837	64000	50,819	62,000	65,000
FY 2012-2013 projections based on YTD actual with an increase for FY 2013-2014.							
WINE	835	1,100	477	1000	955	1,000	1,000
FY 2012-2013 projected based on YTD with no change for FY 2013-2014.							
LIQUOR	25,711	29,000	25,561	28000	20,640	24,500	27,500
FY 2012-2013 projections based on YTD actual with an increase for FY 2013-2014.							
BEER	91,810	115,000	75,253	115000	81,796	101,000	105,000
FY 2012-2013 projections based on YTD actual with an increase for FY 2013-2014.							
BEVERAGE	24,548	32,000	41,847	40000	29,464	34,500	40,000
FY 2012-2013 projections based on YTD actual with an increase for FY 2013-2014.							
TIPS EARNED	6,416	10,000	94	14000	8,896	0	0
We are required to track tips whenever possible. The auditors will net this against tips paid out thus the \$0.00 projections and budget.							
TOTAL FOOD & BEVERAGE	212,226	250,100	203,069	262000	192,569	223,000	238,500

GOLF REVENUE

MEMBERS ACCOUNT			2,096	0	-7,310	4,000	4,000
Any time deposits on future tournaments are made or when a member charges something to their account and later pays it off, the funds flow into this account. When the funds are used, they are recoded to the appropriate account.							
GIFT CARDS			5,584	0	1,590	5,500	5,500
Revenue from sale of gift cards. These funds will be recoded when the cards are used.							
CREDIT BOOK MEN'S LEAGUE			0	0	2,211	4,000	4,000
We have a Tuesday night men's league, this is a way of tracking the revenue generated by this activity.							
RAIN CHECKS			2,941	0	1,199	2,500	2,500
When golfers utilize a rain check to pay for a round of gold, it is coded as revenue.							

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
REVENUES							
CART RENTAL	2,354	4,500	0	1500	33,076	41,000	40,000

Cart rental was being accounted for in the Green Fee line in FY 2011-2012. It is now being counted as a separate revenue line. We are currently receiving between four and five thousand dollars a month in cart rental fees.

GREEN FEES	823,217	1,053,000	1,160,557	1200000	1,020,906	1,253,000	1,325,000
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FY 2012-2013 projections based on YTD actual with an increase for FY 201-2014 based on increasing the number of rounds and a rate increase of \$2.00 per round. We will need to average approximately \$116,000 monthly for the remainder of the year. We had \$116,000 in green fees in July.

LESSONS			1,225	1000	1,488	0	0
GRATUITY EARNED			0	2200	3,530	0	0

We are accounting for the lessons given and gratuity earned by the pro shop staff. These funds will be paid out as part of their salary. The auditors will net these revenues against salary thus the \$0.00 projections.

CLUB RENTAL	3,134	4,000	129	500	3,589	4,000	4,000
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Club rental revenue is increasing due to the number of out of town players we are seeing and an improvement in the quality of rental equipment.

RANGE BALLS	23,529	36,000	37,104	37000	33,073	40,500	45,000
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Revenue from rental of range balls at \$5.00 per bag. FY 2012-2013 projections based on YTD actual with an increase for FY 2013-2014. If we improve the range and automate range ball access, we can expect a substantial increase in this revenue.

MERCHANDISE	110,889	137,000	127,261	130000	109,204	133,000	138,000
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Gross revenue from sale of pro shop merchandise. FY 2012-2013 projections based on YTD actual with an increase for FY 2013-2014.

HANDICAP & ASSOCIATION			3,560	4500	3,735	4,000	4,000
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We charge \$35.00 per year to maintain a handicap for our golfers. FY 2012-2013 projections based on YTD actual with no change for FY 2013-2014.

SALES TAX		17,000	0	38000	21,481	0	0
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Revenue from tax on sale of goods. We remit the entire amount to the State. The auditors will offset this revenue against our sales tax payment.

MIXED BEVERAGE TAX		13,500	0	17500	24,932	13,553	0
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Additional tax on sale of mixed beverages. We remit the entire amount to the State. At the end of FY 2011-2012, we discovered we had been over paying sales tax. We were able to determine the

amount of over payment and we applied to the State for a refund. The refund was \$13,553 which is being shown as net revenue in the current year.

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
REVENUES							
DAILY OVER/SHORT		-192	-143	0	-16	0	0

This is simply a balance line to aid in closing out the daily receipts.

MISCELLANEOUS	6,364	7,500	9,115	4000	1,970	4,000	4,000
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Revenue from other sources including insurance refund checks, refunds, or incentive payments.

TRANSFER FROM WRA	0	120,000	156,800	54,825	0	0	63,387
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In order to balance the HCGC enterprise fund for FY 2012-2013 we needed to show a transfer from the WRA of \$54,825. HCGC is operating at a net positive cash flow of approximately \$54,000 this year so there will be no need for a transfer of funds from the WRA. We are however anticipating a loss of \$63,000+/- in FY 2013-2014 so we are again showing a transfer from the WRA.

TOTAL GOLF REVENUE	1,221,379	1,272,308	1,349,430	1,436,200	1,254,485	1,509,053	1,576,000
TOTAL GOLF COURSE REVENUE	1,433,605	1,642,408	1,709,299	1,753,025	1,447,054	1,732,053	1,877,887

ACCT	ACTUAL 2010	ACTUAL 2011	Actual 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
FOOD AND BEVERAGE EXPENSES							
610-6110 SALARIES, FOOD & BEVERAGE			99,075	68,825	42,492	55,200	70,060
610-6120 TMRS			4,447	1,912	2,205	2,900	3,772
610-6130 WORKERS COMPENSATION			11,547	1,207	2,249	2,600	2,485
610-6140 UNEMPLOYMENT COMP			1,271	1,023	725	800	453
610-6150 GROUP HEALTH INSURANCE			10,719	7,200	9,294	11,500	14,400
610-6160 MEDICARE			1,376	1,029	791	900	1,060
610-6161 SOCIAL SECURITY/FICA			2,940	2,906	1,547	1,900	1,693
610-6165 OVERTIME/HOLIDAY			492	1,507	316	700	3,022
610-6170 CELL PHONE			490	0	0	0	0
610-6180 TIPS EARNED	6,416		0	16,000	11,752	0	0
TOTAL FOOD & BEVERAGE SALARY	6,416	150,144	132,359	101,609	71,372	76,500	96,945
PROFESSIONAL SERVICES							
610-6210 SALES & USE TAX	0	2500	0	2,500	0	0	0
610-5265 MIXED BEVERAGE TAX	12695	15774	0	17,500	15,076	0	0
610-6175 CONTRACT SERVICES	0	0	0	0	0	0	0
TOTAL PROFESSIONAL SERVICES	12,695	18,274	0	20,000	15,076	0	0
SUPPLIES							
610-6300 WINE				0	988	1,500	1,500
610-6301 BAR SUPPLIES	1105	1400	393	1500	0	1,500	1,500
610-6302 BEER	26606	33002	41,891	39000	33,777	42,000	44,000
610-6303 BEVERAGE	15709	19519	18,897	18000	11,897	16,000	18,000
610-6304 FOOD	35564	44191	28,381	27000	25,763	32,000	32,000
610-6305 LIQUOR	10783	13399	8,407	9500	8,005	9,500	9,500
610-6306 LIQUOR TAX	0	0	0	0	0	0	0
610-6307 FOOD & BEVERAGE OTHER	7341	1215	380	1000	0	0	0
610-6310 SUPPLIES	0	1000	6,007	4100	4,785	6,000	6,000
610-6365 WASTE DISPOSAL			0		346	500	500
TOTAL SUPPLIES	97,108	113,726	104,356	100,100	85,561	109,000	113,000

ACCT	ACTUAL 2010	ACTUAL 2011	Actual 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
EQUIPMENT							
610-6420	0	5000	1,083	1,500	163	500	800
610-6425	0	3500	659	1,000	60	500	500
610-6450	0	0	6,537	1,000	2,497	2,500	2,000
610-6460	0	0	1,000	1,000	0	500	500
610-6620			3,130	4,300	3,800	4,300	4,300
TOTAL EQUIPMENT	0	8,500	12,408	8,800	6,521	8,300	8,100
MISCELLANEOUS							
610-6860			525	1,500	525	600	600
610-6940			0		100	300	500
610-6975	0	0	994	2,000	-154	500	500
TOTAL MISCELLANEOUS	0	0	1,519	3,500	471	1,400	1,600
TOTAL FOOD AND BEVERAGE	116,219	290,644	250,642	234,009	179,000	195,200	219,645

FOOD AND BEVERAGE EXPENSES

PAYROLL

610-6110 SALARIES, FOOD & BEVERAGE	99,075	68,825	42,492	55,200	70,060
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At the start of FY 2012-2013, we had 1 full time positions and 5 part time positions. We now have two full time position and 5 part time positions including the beverage cart girls. We anticipate the staffing to remain the same throughout FY 2013-2014.

610-6120 TMRS	4,447	1,912	2,205	2,900	3,772
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The FY 2012-2013 rate for TMRS is 7.78% of wages. The rate for FY 2013-2014 is 8.39%, making the weighted average for FY 2013-2014 7.93%.

610-6130 WORKERS COMPENSATION	11,547	1,207	2,249	2,600	2,485
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At the start of FY 2012-2013, the Workers Comp insurance was with a different carrier than the rest of the City. The carrier for the golf course notified us they were going to drop coverage forcing us to bring the golf course employees under TML for Workers Comp insurance. The rate increased from 2.24% to 3.4% early in FY 2012-2013, thus forcing us over budget in the current fiscal year and accounting for the increase above historical costs in FY 2013-2014. We are currently shopping our Workers Comp coverage for the entire City.

ACCT	ACTUAL 2010	ACTUAL 2011	Actual 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
610-6140 UNEMPLOYMENT COMP			1,271	1,023	725	800	453

The current unemployment rate is 2.9% for FY 2012-2013. The rate dropped to .1% effective March 1, 2013. We have built the budget based on 1% of first \$9,000 of wages.

610-6150 GROUP HEALTH INSURANCE			10,719	7,200	9,294	11,500	14,400
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The City currently pays \$600/month for employee coverage. We have instructed our insurance broker to make sure one of the plans he presents to us remains at or below \$600/month for employee only for next year.

610-6160 MEDICARE			1,376	1,029	791	900	1,060
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The Medicare rate is 1.45% of the gross wages.

610-6161 SOCIAL SECURITY/FICA			2,940	2,906	1,547	1,900	1,693
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We will need to pay Social Security on the part time help.

610-6165 OVERTIME/HOLIDAY			492	1,507	316	700	3,022
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We attempt to give employees a day off in lieu of the holiday or holiday pay. Given the number of holidays the golf course is open, (all but Thanksgiving and Christmas), it becomes very difficult to give days off. As a result of hiring an additional full time employee this year, our overtime has been less than anticipated.

610-6180 TIPS EARNED	6,416		0	16,000	11,752	0	0
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Where possible, we are required by the IRS to recognize and pay tips as a portion of the employee's salary. Our auditors will offset this expense against the appropriate revenue.

TOTAL FOOD & BEVERAGE SALARY	6,416	150,144	132,359	101,609	71,372	76,500	96,945
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PROFESSIONAL SERVICES

610-6210 SALES & USE TAX	0	2500	0	2,500	0	0	0
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610-5265 MIXED BEVERAGE TAX	12695	15774	0	17,500	15,076	0	0
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All sales and use tax expenses will be offset against the appropriate revenue by the auditors.

TOTAL PROFESSIONAL SERVICES	12,695	18,274	0	20,000	15,076	0	0
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SUPPLIES

ACCT	ACTUAL 2010	ACTUAL 2011	Actual 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
610-6300 WINE				0	988	1,500	1,500
We are having more requests for wine at the course. FY 2012-2013 projections are based on YTD with no change for FY 2013-2014.							
610-6301 BAR SUPPLIES	1105	1400	393	1500	0	1,500	1,500
Non food items required to operate a bar facility. We anticipate needing to restock supplies at the end of this year.							
610-6302 BEER	26606	33002	41,891	39000	33,777	42,000	44,000
FY 2012-2013 projections based on YTD actual with an increase for FY 2012-2013.							
610-6303 BEVERAGE	15709	19519	18,897	18000	11,897	16,000	18,000
FY 2012-2013 projections based on YTD actual with an increase for FY 2013-2014.							
610-6304 FOOD	35564	44191	28,381	27000	25,763	32,000	32,000
FY 2012-2013 projections based on YTD with no change for FY 2013-2014.							
610-6305 LIQUOR	10783	13399	8,407	9500	8,005	9,500	9,500
FY 2012-2013 projections based on YTD actual with no change for FY 2013-2014.							
610-6307 FOOD & BEVERAGE OTHER	7341	1215	380	1000	0	0	0
This line has been eliminated in favor of the line below.							
610-6310 SUPPLIES	0	1000	6,007	4100	4,785	6,000	6,000
FY 2011-2012 projections based on YTD actual with no change for FY 2013-2014. It would appear that this line and the one above it are being used the same way. We will investigate and potentially eliminate on or the other.							
610-6365 WASTE DISPOSAL			0		346	500	500
Fee for cleaning of the Grease trap							
TOTAL SUPPLIES	97,108	113,726	104,356	100,100	85,561	109,000	113,000

EQUIPMENT

610-6420 EQUIPMENT REPAIR	0	5000	1,083	1,500	163	500	800
Repair of kitchen/restaurant equipment. FY 2012-2013 projections based on YTD actual with an increase for FY 2013-2014.							

ACCT	ACTUAL 2010	ACTUAL 2011	Actual 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
610-6425 EQUIPMENT MAINTENANCE	0	3500	659	1,000	60	500	500
This line is used for ongoing non specific items. FY 2012-2013 projections based on YTD actual with no change for FY 2013-2014.							
610-6450 NEW EQUIPMENT	0	0	6,537	1,000	2,497	2,500	2,000
Purchase of new or replacement for the bar and restaurant area. We anticipate needing to replace some equipment annually.							
610-6460 COMPUTER REPAIRS	0	0	1,000	1,000	0	500	500
Since upgrading most of the computers at the Course last year, we have had very few maintenance issues.							
610-6620 EQUIPMENT LEASE			3,130	4,300	3,800	4,300	4,300
We currently lease an ice machine and a beer cooler out of this line.							
TOTAL EQUIPMENT	0	8,500	12,408	8,800	6,521	8,300	8,100
MISCELLANEOUS							
610-6860 LICENSES & PERMITS			525	1,500	525	600	600
The costs of renewing our food and beverage and liquor permits. FY 2012-2013 projections based on YTD actual with no change for FY 2013-2014.							
610-6940 TECHNOLOGY ENHANCEMENT			0		100	300	500
Maintenance fee on software.							
610-6975 MISCELLANEOUS	0	0	994	2,000	-154	500	500
Miscellaneous expenses for food and beverage.							
TOTAL MISCELLANEOUS	0	0	1,519	3,500	471	1,400	1,600
TOTAL FOOD AND BEVERAGE	116,219	290,644	250,642	234,009	179,000	195,200	219,645

ACCT	ACTUAL 2010	ACTUAL 2011	Actual 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
PRO SHOP/GOLF EXPENSES							
620-6110 SALARIES, PRO SHOP			231,078	242,784	213,242	258,000	245,289
620-6120 TMRS			14,542	13,974	11,428	13,500	12,255
620-6130 WORKERS COMPENSATION			3,770	4,257	3,566	8,200	6,343
620-6140 UNEMPLOYMENT COMP			2,766	3,393	923	1,100	1,189
620-6150 GROUP HEALTH INSURANCE			27,366	28,800	27,400	31,500	28,800
620-6160 MEDICARE			3,300	3,631	3,079	3,750	3,569
620-6161 SOCIAL SECURITY/FICA			4,228	6,156	4,028	5,200	6,039
620-6165 OVERTIME/HOLIDAY PAY			541	1,470	10	200	250
620-6170 CELL PHONE			1,050	1,260	1,050	1,260	840
620-6180 TIPS EARNED			0	1,500	76	0	0
620-6185 GOLF LESSONS			1,155	1,500	1,165	0	0
TOTAL PRO SHOP SALARIES		312,713	289,795	308,725	265,966	322,710	304,574
PROFESSIONAL SERVICES							
620-6175 CONTRACT SERVICES	0	0	382	3,000	4,391	4,400	3,000
620-6210 SALES & USE TAX		13500	0	35,500	22,498	0	0
620-6230 IRS PAYMENTS		0	0	0	0	0	0
620-6235 LEGAL & PROFESSIONAL	38308	3000	1,350	1,000	0	0	1,000
620-6240 SECURITY SERVICES	770	1500	0	1,100	0	1,000	1,100
620-6250 AUDIT EXPENSE	0	0	0	0	0	0	0
620-6260 ADVERTISING	72319	46000	19,460	15,000	15,945	16,000	15,000
TOTAL PROFESSIONAL SERVICES	111,397	64,000	21,192	55,600	42,834	21,400	20,100
SUPPLIES							
620-6300 MERCHANDISE	89705	111500	116,348	90000	96,028	110,000	115,000
620-6310 SUPPLIES	1000	1000	6,937	5000	3,413	5,000	5,000
620-6320 PRINTING	0	1000	625	1500	409	600	800
620-6330 POSTAGE	311	500	306	500	156	200	250
620-6350 TOURNAMENT SUPPLIES	260	3300	207	500	469	500	500
620-6355 GREEN FEE REFUNDS		4500	0	0	0	0	0
620-6360 ELECTRIC	25000	35000	41,569	40000	20,367	26,000	27,000
620-6365 WASTE DISPOSAL	2810	2375	5,243	3000	4,302	4,302	0
620-6370 WATER	2852	2852	8,136	4500	10,275	12,000	12,000
620-6375 NATURAL GAS	2318	2228	1,573	2000	1,781	2,200	2,200
620-6380 TELEPHONE & CABLE	4750	5400	6,789	6000	6,761	8,000	8,000
TOTAL SUPPLIES	129,006	169,655	187,733	153,000	143,960	168,802	170,750

ACCT	ACTUAL 2010	ACTUAL 2011	Actual 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
EQUIPMENT							
620-6415 RANGE BALLS/RENTAL CLUBS	0	10500	181	2000	1,058	1,100	2,000
620-6421 CARTS R&M	7282	5882	2,698	3000	766	1,000	2,500
620-6445 BUILDING MAINTENANCE	6800	17500	13,061	10000	9,211	10,000	12,500
620-6450 NEW EQUIPMENT	1000	0	3,592	1000	3,770	3,800	2,000
620-6460 COMPUTER REPAIRS	1023	770	11,311	2500	75	500	2,500
TOTAL EQUIPMENT	16,105	34,652	30,844	18,500	14,879	16,400	21,500
CAPITAL EXPENSE							
620-6620 EQUIPMENT LEASE			1,064	0	1,421	1,600	1,200
620-6630 CART LEASE	72090	75000	70,561	71000	60,398	72,000	74,000
620-6640 CAPITAL IMPROVEMENTS	135000	16000	4,304	10000	843	4,000	5,000
620-6650 CAPITAL REPAIR	0	0	16,809	15000	14,537	15,000	15,000
TOTAL CAPITAL EXPENSE	207,090	91,000	92,739	96,000	77,199	92,600	95,200
INSURANCE							
620-6710 ERRORS AND OMISSION	0	2622	7,394	7394	7,511	7,600	7,600
620-6720 GENERAL LIABILITY	0	0	4,293	4293	796	4,293	4,293
620-6750 PROPERTY INSURANCE	0	3777	2,623	2622.81	2,458	2,623	2,623
620-6770 REAL PROPERTY	0	0	2,559	2558.84	2,398	2,559	2,559
TOTAL INSURANCE	0	6,399	16,869	16,869	13,162	17,075	17,075
TRAINING							
620-6810 TRAINING	470	500	1,986	1500	2,159	2,500	2,200
620-6820 NOTICES & PUBLICATIONS	2326	0	0	0	475	500	500
620-6850 DUES & MEMBERSHIPS	861	900	5,017	4000	2,996	4,000	4,000
620-6860 LICENSES & PERMITS	5504	5500	3,125	3500	10,246	11,000	4,500
TOTAL TRAINING	9,161	6,900	10,128	9,000	15,876	18,000	11,200
MISCELLANEOUS							
620-6940 TECHNOLOGY ENHANCEMENTS	0	0	4,987	500	3,965	4,950	3,375
620-6970 CREDIT CARD FEES	12676	22000	29,444	29,000	22,516	29,000	29,000
620-6975 MISCELLANEOUS	0	15000	-514	3,000	-2,672	3,000	3,000
TOTAL MISCELLANEOUS	12,676	37,000	33,917	32,500	23,809	36,950	35,375
TOTAL PRO SHOP/GOLF EXPENSES	485,435	722,319	683,216	690,194	597,685	693,937	675,773
ACCT	ACTUAL 2010	ACTUAL 2011	Actual 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014

ACCT	ACTUAL 2010	ACTUAL 2011	Actual 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
620-6110 SALARIES, PRO SHOP			231,078	242,784	213,242	258,000	245,289

We have 5 full time people assigned to the pro shop for FY 2012-2013. This includes the Director of Golf, the First Assistant, two Counter people and one outside worker for cart preparation and delivery. We anticipate maintaining our staffing at current levels for FY 2013-2014.

620-6120 TMRS			14,542	13,974	11,428	13,500	12,255
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The FY 2012-2013 rate for TMRS is 7.78% of wages. The rate for FY 2013-2014 is 8.39%, making the weighted average for FY 2013-2014 7.93%.

620-6130 WORKERS COMPENSATION			3,770	4,257	3,566	8,200	6,343
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At the start of FY 2012-2013, the Workers Comp insurance was with a different carrier than the rest of the City. The carrier for the golf course notified us they were going to drop coverage forcing us to bring the golf course employees under TML for Workers Comp insurance. The rate increased from 2.24% to 3.4% early in FY 2012-2013, thus forcing us over budget in the current fiscal year and accounting for the increase above historical costs in FY 2013-2014. We are currently shopping our Workers Comp coverage for the entire City.

620-6140 UNEMPLOYMENT COMP			2,766	3,393	923	1,100	1,189
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The current unemployment rate is 2.9% for FY 2012-2013. The rate dropped to .1% effective March 1, 2013. We have built the budget based on 1% of first \$9,000 of wages.

620-6150 GROUP HEALTH INSURANCE			27,366	28,800	27,400	31,500	28,800
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The City currently pays \$600/month for employee coverage. We have instructed our insurance broker to make sure one of the plans he presents to us remains at or below \$600/month for employee only for next year.

620-6160 MEDICARE			3,300	3,631	3,079	3,750	3,569
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The Medicare rate is 1.45% of the gross wages.

620-6161 SOCIAL SECURITY/FICA			4,228	6,156	4,028	5,200	6,039
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We will need to pay social Security on the part time help.

620-6165 OVERTIME/HOLIDAY PAY			541	1,470	10	200	250
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We attempt to give employees a day off in lieu of the holiday or holiday pay. Given the number of holidays the golf course is open, (all but Thanksgiving and Christmas), it becomes very difficult to give days off. We have been able to give days in lieu of in FY 2012-2013 and anticipate continuing to be able to do that in FY 2013-2014

ACCT	ACTUAL 2010	ACTUAL 2011	Actual 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
620-6170 CELL PHONE			1,050	1,260	1,050	1,260	840

We have one individual that is required to carry cell phones for FY 2013-2014.

620-6180 TIPS EARNED			0	1,500	76	0	0
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Where possible, we are required by the IRS to recognize and pay tips as a portion of the employee's salary. Our auditors will offset this cost against the appropriate revenue.

620-6185 GOLF LESSONS			1,155	1,500	1,165	0	0
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For tracking purposes, we try to run golf lessons through the pro shop. We then include the lesson fee as a part on the employee's salary and the auditors will offset against the appropriate revenue.

TOTAL PRO SHOP SALARIES		312,713	289,795	308,725	265,966	322,710	304,574
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PROFESSIONAL SERVICES

620-6175 CONTRACT SERVICES	0	0	382	3,000	4,391	4,400	3,000
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This line is used for services outside the scope of our current employees. FY 2012-2013 projections based on YTD actual with a decrease for FY 2013-2014.

620-6210 SALES & USE TAX		13500	0	35,500	22,498	0	0
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Sales taxes on all merchandise, food & beverage and rental income. The auditors will offset tax expense against tax revenue.

620-6235 LEGAL & PROFESSIONAL	38308	3000	1,350	1,000	0	0	1,000
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Miscellaneous professionals utilized at the golf course. Pre Employment physicals.

620-6240 SECURITY SERVICES	770	1500	0	1,100	0	1,000	1,100
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Fees for security system at the clubhouse. Current year projections based on prior year history with no change for FY 2013-2014.

620-6260 ADVERTISING	72319	46000	19,460	15,000	15,945	16,000	15,000
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COST of promoting the course through local publications and outlets. Current year projected is based on trends YTD with a decrease for FY 2013-2014.

TOTAL PROFESSIONAL SERVICES	111,397	64,000	21,192	55,600	42,834	21,400	20,100
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SUPPLIES

ACCT	ACTUAL 2010	ACTUAL 2011	Actual 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
620-6300 MERCHANDISE	89705	111500	116,348	90000	96,028	110,000	115,000
Cost of Goods Sold in the pro shop. FY 2012-2013 projections based on YTD actual with an increase for FY 2013-2014.							
620-6310 SUPPLIES	1000	1000	6,937	5000	3,413	5,000	5,000
Miscellaneous supplies for the pro shop. FY 2012-2013 projections based on YTD actual with a no change for FY 2013-2014.							
620-6320 PRINTING	0	1000	625	1500	409	600	800
FY 2012-2013 projections based on YTD actual with an increase for FY 2013-2014.							
620-6330 POSTAGE	311	500	306	500	156	200	250
FY 2012-2013 projections based on YTD actual with an increase for FY 2013-2014.							
620-6350 TOURNAMENT SUPPLIES	260	3300	207	500	469	500	500
Miscellaneous supplies for tournaments. FY 2012-2013 projections based on YTD actual with no change for FY 2013-2014.							
620-6355 GREEN FEE REFUNDS		4500	0	0	0	0	0
Under our current policy, we do not refund green fees.							
620-6360 ELECTRIC	25000	35000	41,569	40000	20,367	26,000	27,000
Cost of electricity for the clubhouse. Current year projected is based on trends YTD with an increase for FY 2013-2014.							
620-6365 WASTE DISPOSAL	2810	2375	5,243	3000	4,302	4,302	0
Cost of trash service. FY 2012-2013 projections based on YTD actual. As a result of renegotiating our trash contract, the trash service at HCGC is now comped.							
620-6370 WATER	2852	2852	8,136	4500	10,275	12,000	12,000
Cost of fresh water to the club house. FY 2012-2013 projections based on YTD actual with no change for FY 2013-2014.							
620-6375 NATURAL GAS	2318	2228	1,573	2000	1,781	2,200	2,200
FY 2012-2013 projections based on YTD actual with no change for FY 2013-2014							
620-6380 TELEPHONE & CABLE	4750	5400	6,789	6000	6,761	8,000	8,000
FY 2012-2013 projections based on YTD actual with no change for FY 2013-2014.							
TOTAL SUPPLIES	129,006	169,655	187,733	153,000	143,960	168,802	170,750

EQUIPMENT

ACCT	ACTUAL 2010	ACTUAL 2011	Actual 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
620-6415 RANGE BALLS/RENTAL CLUBS	0	10500	181	2000	1,058	1,100	2,000
Funds for replacement of rental clubs and range balls. As clubs become damaged or balls become lost, we will replace them.							
620-6421 CARTS R&M	7282	5882	2,698	3000	766	1,000	2,500
Cost of repair and maintenance on the golf carts. FY 2012-2013 projections based on YTD actual with an increase for FY 2013-2014.							
620-6445 BUILDING MAINTENANCE	6800	17500	13,061	10000	9,211	10,000	12,500
Building maintenance for golf club house. FY 2012-2013 projections based on YTD actual with an increase for FY 2013-2014.							
620-6450 NEW EQUIPMENT	1000	0	3,592	1000	3,770	3,800	2,000
FY 2012-2013 projections based on YTD actual with a decrease for FY 2013-2014.							
620-6460 COMPUTER REPAIRS	1023	770	11,311	2500	75	500	2,500
We replaced computers and updated software in FY 2011-2012. We should only have minimal repairs in FY 2013-2014.							
TOTAL EQUIPMENT	16,105	34,652	30,844	18,500	14,879	16,400	21,500

CAPITAL EXPENSE

620-6620 EQUIPMENT LEASE			1,064	0	1,421	1,600	1,200
Lease on copier in pro shop.							
620-6630 CART LEASE	72090	75000	70,561	71000	60,398	72,000	74,000
Annual cost to lease golf carts.							
620-6640 CAPITAL IMPROVEMENTS	135000	16000	4,304	10000	843	4,000	5,000
Cost to improve club house amenities. Funds for ongoing improvements to the club house.							
620-6650 CAPITAL REPAIR	0	0	16,809	15000	14,537	15,000	15,000
Cost to do major repairs in the club house. Given the age and condition of the club house we anticipate the need for ongoing capital repairs to the club house.							
TOTAL CAPITAL EXPENSE	207,090	91,000	92,739	96,000	77,199	92,600	95,200

INSURANCE

ACCT	ACTUAL 2010	ACTUAL 2011	Actual 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
620-6710 ERRORS AND OMISSION	0	2622	7,394	7394	7,511	7,600	7,600
Insurance for the golf course. FY 2012-2013 projections based on YTD actual with no change for FY 2013-2014.							
620-6720 GENERAL LIABILITY	0	0	4,293	4293	796	4,293	4,293
Insurance for the golf course. FY 2012-2013 projections based on YTD actual with no change for FY 2013-2014.							
620-6750 PROPERTY INSURANCE	0	3777	2,623	2622.81	2,458	2,623	2,623
Insurance for the golf course. FY 2012-2013 projections based on YTD actual with no change for FY 2013-2014.							
620-6770 REAL PROPERTY	0	0	2,559	2558.84	2,398	2,559	2,559
Insurance for the golf course. FY 2012-2013 projections based on YTD actual with no change for FY 2013-2014.							
TOTAL INSURANCE	0	6,399	16,869	16,869	13,162	17,075	17,075

TRAINING

620-6810 TRAINING	470	500	1,986	1500	2,159	2,500	2,200
Training requirements to maintain and obtain PGA certifications. FY 2012-2013 projections based on YTD actual with a decrease for FY 2013-2014.							
620-6820 NOTICES & PUBLICATIONS	2326	0	0	0	475	500	500
FY 2012-2013 projections are based on YTD actual with no change for FY 2013-2014.							
620-6850 DUES & MEMBERSHIPS	861	900	5,017	4000	2,996	4,000	4,000
PGA and Chamber of Commerce memberships. FY 2012-2013 projections based on YTD actual with no change for FY 2013-2014.							
620-6860 LICENSES & PERMITS	5504	5500	3,125	3500	10,246	11,000	4,500
License fees for golf course software. FY 2012-2013 projections based on YTD actual which included the cost to obtain a new license from the TABC for alcohol sales at the course. We anticipate a reduction in this line for FY 2013-2014							
TOTAL TRAINING	9,161	6,900	10,128	9,000	15,876	18,000	11,200

MISCELLANEOUS

620-6940 TECHNOLOGY ENHANCEMENTS	0	0	4,987	500	3,965	4,950	3,375
We spent significant funds upgrading the computer systems and software in FY 2011-2012. We have reconfigured the IT budget for the entire City in FY 2012-2013 leading to the budget for HCGC in FY 2013-2014.							

ACCT	ACTUAL 2,010	ACTUAL 2011	Actual 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
620-6970 CREDIT CARD FEES	12676	22000	29,444	29,000	22,516	29,000	29,000

FY 2012-2013 projections based on YTD actual with no change for FY 2013-2014.

TOTAL MISCELLANEOUS	12,676	37,000	33,917	32,500	23,809	36,950	35,375
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FY 2012-2013 projections based on YTD actual with a decrease for FY 2013-2014.

TOTAL PRO SHOP/GOLF EXPENSES	485,435	722,319	683,216	690,194	597,685	693,937	675,773
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GOLF COURSE MAINTENANCE EXPENSE

ACCT	ACTUAL 2,010	ACTUAL 2011	Actual 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
630-6110 SALARIES, GC MAINTENANCE			271,237	285,640	215,320	270,000	340,662
630-6120 TMRS			24,398	24,650	15,786	18,500	29,749
630-6130 WORKERS COMPENSATION			4,161	5,284	4,426	14,000	12,275
630-6140 UNEMPLOYMENT COMP			2,794	3,043	197	300	1,170
630-6150 GROUP HEALTH INSURANCE			68,411	79,200	54,756	66,000	86,400
630-6160 MEDICARE			4,129	4,507	3,259	4,000	5,235
630-6161 SOCIAL SECURITY			640	0	418	600	918
630-6165 OVERTIME/HOLIDAY PAY			11,940	13,634	8,022	12,500	17,118
630-6170 CELL PHONE/CAR ALLOWANCE			3,250	3,250	2,625	3,250	3,250
TOTAL SALARIES GC MAINTENANCE		398,866	390,963	419,208	304,809	389,150	496,777

SUPPLIES

630-6310 SUPPLIES	17395	6500	3,941	6,000	1,458	3,000	3,000
630-6335 CHEMICALS	40773	40000	49,710	70,000	70,741	73,000	75,000
630-6336 SAND		0	8,720	6,500	6,621	8,000	8,000
630-6340 SEED/SOD	5542	9000	4,085	5,000	3,097	5,000	5,000
630-6345 DÉCOR & BEAUTIFICATION	454	800	106	500	296	500	500
630-6360 ELECTRIC	52211	51612	50,308	50,000	30,890	42,000	42,000
630-6365 WASTE DISPOSAL	2810	2375	500	1,500	0	0	0
630-6370 WATER	2852	2852	435	2,000	372	1,000	1,200
630-6372 TRINITY WATER	16150	31500	35,051	32,000	18,546	30,000	35,000
TOTAL SUPPLIES	138,187	144,639	152,855	173,500	132,022	162,500	169,700

ACCT	ACTUAL 2,010	ACTUAL 2011	Actual 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
PROFESSIONAL SERVICES							
630-6175 CONTRACT SERVICES		0	6,300	6,000	14,787	14,787	6,000
TOTAL PROFESSIONAL SERVICES		0	6,300	6,000	14,787	14,787	6,000
EQUIPMENT							
630-6420 EQUIPMENT REPAIR	13454	13056	12,344	13,000	5,269	8,000	12,000
630-6422 GOLF COURSE	7892	10956	5,996	2,700	3,613	4,000	4,000
630-6423 IRRIGATION	3378	2530	9,172	6,000	5,389	7,500	8,000
630-6425 EQUIPMENT MAINTENANCE	0	3500	8,659	5,000	2,433	5,000	5,000
630-6426 MAINTENANCE AGREEMENTS	0	0	575	600	0	600	600
630-6430 EQUIPMENT RENTAL	0	6500	182	1,000	7,582	7,800	6,000
630-6450 NEW EQUIPMENT	12160	0	4,061	3,000	5,155	5,155	3,500
630-6460 COMPUTER REPAIRS	0	0	500	500	0	500	500
630-6470 SMALL TOOLS	1594	1200	1,200	1,500	738	1,000	1,200
TOTAL EQUIPMENT	38,478	37,742	42,688	33,300	30,179	39,555	40,800
VEHICLE EXPENSE							
630-6510 GASOLINE	26512	26200	21,389	22,000	15,734	19,500	21,000
630-6520 VEHICLE MAINTENANCE	0	0	0	0	0	0	0
TOTAL VEHICLE MAINT	26,512	26,200	21,389	22,000	15,734	19,500	21,000
CAPITAL EXPENSE							
630-6620 EQUIPMENT LEASE	138284	139000	32,136	101,000	84,549	97,000	97,000
630-6640 CAPITAL IMPROVEMENTS	31233	20000	4,650	25,000	34,655	35,000	25,000
630-6650 CAPITAL REPAIR	0	0	2,044	30,000	8,022	12,000	20,000
630-6660 BOND PMT TO DEBT SERVICE					0	0	85,067
TOTAL CAPITAL EXPENSE	169,517	159,000	38,829	156,000	127,226	144,000	227,067

ACCT	ACTUAL 2,010	ACTUAL 2011	Actual 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
INSURANCE							
630-6740 EQUIPMENT INSURANCE	38308	7631	4,396	4,396	4,626	4,626	5,000
630-6760 MOBILE EQUIP		3163	4,409	4,409	5,260	5,260	5,500
TOTAL INSURANCE	38,308	10,794	8,805	8,805	9,886	9,886	10,500
TRAINING							
630-6810 TRAINING	470	500	654	1,000	525	1,000	1,000
630-6820 NOTICES & PUBLICATIONS	2326	0	0	0	0	0	0
630-6850 DUES & MEMBERSHIPS	861	900	425	1,000	1,120	1,200	1,000
630-6860 LICENSES & PERMITS	5504	5500	180	1,000	428	1,000	1,000
TOTAL TRAINING	9,161	6,900	1,259	3,000	2,073	3,200	3,000
MISCELLANEOUS							
630-6940 TECHNOLOGY ENHANCEMENT			0		173	1,650	1,125
630-6960 UNIFORMS	4286	2500	4,367	6,000	89	4,500	5,000
630-6975 MISCELLANEOUS	0	0	1,884	2,500	1,357	1,500	1,500
TOTAL MISCELLANEOUS	4,286	2,500	6,251	8,500	1,619	7,650	7,625
TOTAL GOLF COURSE MAINT EXP	424,449	786,641	669,339	830,313	638,334	790,228	982,469
TOTAL HAWKS CREEK GOLF BUDGET	1,026,103	1,799,604	1,603,197	1,754,516	1,415,020	1,679,365	1,877,887
NET REVENUE	407,502	-157,196	106,102	-1,491	32,035	52,689	0

GOLF COURSE MAINTENANCE PAYROLL

630-6110 SALARIES, GC MAINTENANCE	271,237	285,640	215,320	270,000	340,662
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We have eleven full time employees and two to four seasonal employees in the FY 2012-2013 budget. We are increasing the total staffing by one in FY 2013-2014 in order to be able to hire an in house mechanic that would also maintain the City's equipment. With the additional person, the golf course crew will take over maintenance of the City owned properties thus saving the City approximately \$16,000 per year. We also increased the rate of pay for 3 individuals who were under paid compared to the rest of the crew. Our rate of pay for our rank and file maintenance worker is \$10.30 per hour. We currently have two vacant positions in the maintenance staff.

ACCT	ACTUAL 2,010	ACTUAL 2011	Actual 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
630-6120 TMRS			24,398	24,650	15,786	18,500	29,749

The FY 2012-2013 rate for TMRS is 7.78% of wages. The rate for FY 2013-2014 is 8.39%, making the weighted average for FY 2013-2014 7.93%.

630-6130 WORKERS COMPENSATION			4,161	5,284	4,426	14,000	12,275
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At the start of FY 2012-2013, the Workers Comp insurance was with a different carrier than the rest of the City. The carrier for the golf course notified us they were going to drop coverage forcing us to bring the golf course employees under TML for Workers Comp insurance. The rate increased from 2.24% to 3.4% early in FY 2012-2013, thus forcing us over budget in the current fiscal year and accounting for the increase above historical costs in FY 2013-2014. We are currently shopping our Workers Comp coverage for the entire City.

630-6140 UNEMPLOYMENT COMP			2,794	3,043	197	300	1,170
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The current unemployment rate is 2.9% for FY 2012-2013. The rate dropped to .1% effective March 1, 2013. We have built the budget based on 1% of first \$9,000 of wages.

630-6150 GROUP HEALTH INSURANCE			68,411	79,200	54,756	66,000	86,400
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The City currently pays \$600/month for employee coverage. We have instructed our insurance broker to make sure one of the plans he presents to us remains at or below \$600/month for employee only for next year.

630-6160 MEDICARE			4,129	4,507	3,259	4,000	5,235
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The Medicare rate is 1.45% of the gross wages.

630-6161 SOCIAL SECURITY			640	0	418	600	918
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We will need to pay Social Security on the part time help.

630-6165 OVERTIME/HOLIDAY PAY			11,940	13,634	8,022	12,500	17,118
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In FY 2011-2012, we attempted to give employees a day off in lieu of the holiday or holiday pay. Given the number of holidays the golf course is open, (all but Thanksgiving and Christmas), it becomes very difficult to give days off. We now budget for holiday pay for the remainder of the holidays. Do to being short staffed; we are experiencing an increase in overtime pay.

630-6170 CELL PHONE/CAR ALLOWANCE			3,250	3,250	2,625	3,250	3,250
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We give the golf course superintendant a car allowance to use his personal pickup truck for golf course business.

TOTAL SALARIES GC MAINTENANCE			398,866	390,963	419,208	304,809	389,150	496,777
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SUPPLIES

	ACTUAL	ACTUAL	Actual	ADOPTED	YTD	PROJECTED	PROPOSED
ACCT	2,010	2011	2012	2013	July	2013	2014
630-6310 SUPPLIES	17395	6500	3,941	6,000	1,458	3,000	3,000
FY 2012-2013 projections based on prior year history with no change for FY 2013-2014.							
630-6335 CHEMICALS	40773	40000	49,710	70,000	70,741	73,000	75,000
We continue to increase the level of maintenance on the course which generally means an increase in chemical expenses. We are purposing an increase to \$75,000 for FY 2014 to include the chemicals for City properties.							
630-6336 SAND		0	8,720	6,500	6,621	8,000	8,000
Sand for both sand trap maintenance and for top dressing the greens. We are improving our greens by increasing the number of times we aerate them. Each time we aerate, we top dress the greens.							
630-6340 SEED/SOD	5542	9000	4,085	5,000	3,097	5,000	5,000
FY 2012-2013 projections based on YTD actual with no change for FY 2013-2014.							
630-6345 DÉCOR & BEAUTIFICATION	454	800	106	500	296	500	500
Funds utilized to improve the aesthetics around the clubhouse. FY 2012-2013 projections based on YTD actual with no change for FY 2013-2014.							
630-6360 ELECTRIC	52211	51612	50,308	50,000	30,890	42,000	42,000
Cost of electricity at the maintenance barn and facilities on the golf course. FY 2012-2013 projections based on YTD actual with no change for FY 2013-2014. We have reduced our electricity costs as a result of negotiating a better rate from a new provider.							
630-6365 WASTE DISPOSAL	2810	2375	500	1,500	0	0	0
Trash pickup at the maintenance barn. We have renegotiated our trash contract with Progressive resulting in trash pickup at City facilities being comped.							
630-6370 WATER	2852	2852	435	2,000	372	1,000	1,200
Fresh water usage at the maintenance barn. FY 2012-2013 projections based on YTD actual with an increase for FY 2013-2014.							
630-6372 TRINITY WATER	16150	31500	35,051	32,000	18,546	30,000	35,000
Irrigation water for the golf course purchased from the TRWD. FY 2012-2013 projections based on YTD actual. Based on our new contract with TRWD, we will have a 15% increase in our rates each year until we are at market rate plus any additional increase put in place system wide by TRWD.							
TOTAL SUPPLIES	138,187	144,639	152,855	173,500	132,022	162,500	169,700

PROFESSIONAL SERVICES

	ACTUAL 2,010	ACTUAL 2011	Actual 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
ACCT							
630-6175 CONTRACT SERVICES		0	6,300	6,000	14,787	14,787	6,000
Funds to pay for outside contractors such as aerification. FY 2012-2013 projections based on YTD actual with a decrease for FY 2013-2014.							
TOTAL PROFESSIONAL SERVICES		0	6,300	6,000	14,787	14,787	6,000

EQUIPMENT

630-6420 EQUIPMENT REPAIR	13454	13056	12,344	13,000	5,269	8,000	12,000
Repair of existing golf course maintenance equipment. FY 2012-2013 projections based on prior year history with an increase for FY 2013-2014.							
630-6422 GOLF COURSE	7892	10956	5,996	2,700	3,613	4,000	4,000
Repair to the golf course such as cart paths bridges, and signage. FY 2012-2013 projections based on YTD actual with no change for FY 2013-2014.							
630-6423 IRRIGATION	3378	2530	9,172	6,000	5,389	7,500	8,000
Maintenance of the golf course irrigation system. FY 2012-2013 projections based on YTD through July with an increase for FY 2013-2014.							
630-6425 EQUIPMENT MAINTENANCE	0	3500	8,659	5,000	2,433	5,000	5,000
Maintenance of existing equipment. It appears Equipment Repair and Equipment Maintenance are being utilized interchangeably. FY 2012-2013 projections based on YTD through July with no change for FY 2013-2014.							
630-6426 MAINTENANCE AGREEMENTS	0	0	575	600	0	600	600
Maintenance of the software program at the maintenance building. FY 2012-2013 projections based on prior year history with no change for FY 2013-2014.							
630-6430 EQUIPMENT RENTAL	0	6500	182	1,000	7,582	7,800	6,000
Funds for rental of equipment for specialty work. We don't plan to need the brush chopper for as long in FY 2013-2014.							
630-6450 NEW EQUIPMENT	12160	0	4,061	3,000	5,155	5,155	3,500
Purchase of noncapital equipment such as chain saws and weed eaters. FY 2012-2013 projections based on YTD actual with a decrease for FY 2013-2014.							
630-6460 COMPUTER REPAIRS	0	0	500	500	0	500	500
FY 2012-2013 projections based on prior year history with no change for FY 2013-2014.							

	ACTUAL	ACTUAL	Actual	ADOPTED	YTD	PROJECTED	PROPOSED
ACCT	2,010	2011	2012	2013	July	2013	2014
630-6470 SMALL TOOLS	1594	1200	1,200	1,500	738	1,000	1,200

Hand tools for the repair of equipment and the course. FY 2012-2013 projections based on YTD actual with an increase for FY 2013-2014.

TOTAL EQUIPMENT	38,478	37,742	42,688	33,300	30,179	39,555	40,800
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VEHICLE EXPENSE

630-6510 GASOLINE	26512	26200	21,389	22,000	15,734	19,500	21,000
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Fuel for the maintenance equipment. FY 2012-2013 projections based on YTD actual with an increase for FY 2013-2014.

630-6520 VEHICLE MAINTENANCE	0	0	0	0	0	0	0
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General vehicle maintenance for non mowing equipment such as the carry-alls.

TOTAL VEHICLE MAINT	26,512	26,200	21,389	22,000	15,734	19,500	21,000
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CAPITAL EXPENSE

630-6620 EQUIPMENT LEASE	138284	139000	32,136	101,000	84,549	97,000	97,000
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We lease the majority of our specialty golf course maintenance equipment such as our green and fairway mowers. FY 2012-2013 projections based on YTD actual with no change for FY 2013-2014.

630-6640 CAPITAL IMPROVEMENTS	31233	20000	4,650	25,000	34,655	35,000	25,000
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In FY 2012-2013, we have upgraded some parts of our irrigation system, removed/trimmed several trees, added a fence between the course and Wal-Mart, and paid for a feasibility study out of this line. We anticipate any major capital improvements in FY 20113-2014 to be paid for from bond funds.

630-6650 CAPITAL REPAIR	0	0	2,044	30,000	8,022	12,000	20,000
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We have had several repairs to our irrigation system in FY 2012-2013. FY 2012-2013 is projected based on YTD actual with FY 2013-2014 anticipated to increase to \$20,000.

630-6660 BOND PMT TO DEBT SERVICE					0	0	85,067
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This is a new line for FY 2013-2014. With a portion of the funds from the recent sale of CO's (\$1,200,000) being dedicated to the golf course, we have allocated a portion of the annual payment to the course.

TOTAL CAPITAL EXPENSE	169,517	159,000	38,829	156,000	127,226	144,000	227,067
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INSURANCE

	ACTUAL	ACTUAL	Actual	ADOPTED	YTD	PROJECTED	PROPOSED
ACCT	2,010	2011	2012	2013	July	2013	2014
630-6740 EQUIPMENT INSURANCE	38308	7631	4,396	4,396	4,626	4,626	5,000
Insurance on the equipment and facilities at the maintenance barn.							
630-6760 MOBILE EQUIP		3163	4,409	4,409	5,260	5,260	5,500
Insurance on the golf course maintenance equipment.							
TOTAL INSURANCE	38,308	10,794	8,805	8,805	9,886	9,886	10,500

TRAINING

630-6810 TRAINING	470	500	654	1,000	525	1,000	1,000
Funds for training of our maintenance crew.							
630-6850 DUES & MEMBERSHIPS	861	900	425	1,000	1,120	1,200	1,000
PGA dues for our staff. FY 2012-2013 projections based on YTD actual with a decrease for FY 2013-2014.							
630-6860 LICENSES & PERMITS	5504	5500	180	1,000	428	1,000	1,000
FY 2012-2013 projections based on YTD actual with no change for FY 2013-2014.							
TOTAL TRAINING	9,161	6,900	1,259	3,000	2,073	3,200	3,000

MISCELLANEOUS

630-6940 TECHNOLOGY ENHANCEMENT			0		173	1,650	1,125
With the advent of a City wide review of the IT costs, the Golf Course is now being allocated apportion of the total costs for IT maintenance.							
630-6960 UNIFORMS	4286	2500	4,367	6,000	89	4,500	5,000
Uniforms for the maintenance crew. FY 2012-2013 projections based on prior year history with an increase for FY 2013-2014.							
630-6975 MISCELLANEOUS	0	0	1,884	2,500	1,357	1,500	1,500
FY 2012-2013 projections based on YTD actual with no change for FY 2013-2014.							
TOTAL MISCELLANEOUS	4,286	2,500	6,251	8,500	1,619	7,650	7,625

ACCT	ACTUAL 2,010	ACTUAL 2011	Actual 2012	ADOPTED 2013	YTD July	PROJECTED 2013	PROPOSED 2014
TOTAL GOLF COURSE MAINT EXP	424,449	786,641	669,339	830,313	638,334	790,228	982,469
TOTAL HAWKS CREEK GOLF BUDGET	1,026,103	1,799,604	1,603,197	1,754,516	1,415,020	1,679,365	1,877,887
NET REVENUE	407,502	-157,196	106,102	-1,491	32,035	52,689	0