CITY OF MULESHOE

FY 2018-2019

ANNUAL OPERATING BUDGET

October 1, 2018 to September 30, 2019

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Cliff Black, Mayor

Colt Ellis

Councilmember, District 1, Mayor Pro Tem

Lupe Mendoza

Councilmember, District 2

Earl Behrends

Councilmember, District 3

Gary Parker

Councilmember, District 4

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LeAnn Gallman, City Manager

Zanea Carpenter, City Secretary

Required Budget Statement

This budget will raise more total property taxes than last year's budget by $57,720.15.

City of Muleshoe
FY2018-2019
Annual Operating Budget

To the Honorable Mayor, Members of the City Council and Citizens of Muleshoe:

In compliance with the provisions of the Civil Statutes of the State of Texas and the Home Rule Charter for the City of Muleshoe, the FY2018-2019 Annual Operating Budget was duly adopted by the Muleshoe City Council at a regular meeting held on September 10, 2018. The budget is the city's financial plan for the operation of the city for the fiscal year October 1, 2018 through September 30, 2019.

General Fund

The General Fund provides for basic services of the city including Mayor and City Council, Administration, Police Department, Fire Department, Street Maintenance, Sanitation Services, Parks and Recreation, Library, Municipal Court, Code Enforcement, Animal Control and Airport.

The General Fund is funded with revenues from property tax, sales tax, and franchise tax as well as a transfer from the Water/Wastewater Fund for payment in lieu of taxes, and other administrative services. The City Council adopted a tax rate of $0.7852 per $100 evaluation to fund the Maintenance and Operation needs and Debt Service of the city. This tax rate is the effective tax rate.

Capital improvement funds allocated in the General Fund Include:

Administration
    Computer equipment and lease purchase debt - $3,100
Police Department
    Two police units, equipment, radios, computer equipment, crime scene equipment, and lease purchase debt - $102,500.00
Fire Department
    Building improvements, and radios - $2,000
Street Department
    Dump truck - $28,106.79
Parks Department
    Playground equipment, and irrigation system - $31,800
Library
    Building improvements, computer equipment, books and media - $18,500
Municipal Court
    Computer equipment, technology fund expenses - $2,000

Interest and Sinking Fund

The Interest and Sinking Fund is a clearing account for the 2008/2015 Certificates of Obligation payments and the 2016 Certificates of Obligation payments. Funds are from property taxes ($220,068.00) and the Water & Sewer Fund ($300,000).

Enterprise Funds

Enterprise Funds are used to account for the city's "business-like" activities such as the Water/Wastewater Department. Revenues for Enterprise Funds are generated through fees that specifically pay for these services. A portion of the fund balances generated in the city's Water/Wastewater fund are transferred to the General Fund and to the Capital Projects Fund.

Capital improvement projects for the Water/Wastewater Department include:

Water & Sewer

Two vehicles, computer equipment, lease purchase debt, water mains and taps, meters and settings, water well, - $89,100.

Special Revenue Funds

Special Revenue Funds account for revenues generated for specific purposes. Use of revenues from Hotel/Motel taxes, Economic Development sales tax, and grants are statutorily restricted and can only be used for legally allowed projects and programs.

Expenditure of revenues from Hotel/Motel taxes are authorized to promote activities and events that impact the hotel/motel industry within the city and to provide funding for tourism and historical preservation.

Economic Development sales tax revenue is used to promote the growth of manufacturing and industrial activities in and around Muleshoe.

Personnel

<u>Salaries</u>

Employee salaries were increased 4.9% overall in the FY2018-2019 Budget. The salary increases were a combination of cost of living adjustments and merit increases and were made possible because of efficiencies within each department. Salary adjustments were not dependent on any increase in revenues i.e. tax rate, sales taxes, fees for service, etc.

<u>Insurance</u>

Medical insurance costs decreased by 6% for FY2018-2019. This decrease is completely due to the commitment and diligence of employees who work to keep our health care costs down.

The city contributes $557.30 toward employee medical coverage and $400 for dependent coverage. Any medical insurance cost above the city's contribution is paid by the employee.

The city also provides $48.16 for employee dental and vision insurance.

Salaries and employee benefits account for 39% of the city's total FY2018-2019 budget.

Unreserved Fund Balance

In order to maintain fiscal stability, the City of Muleshoe maintains an Unreserved Fund Balance in each fund to meet unforeseen emergencies that may arise and to address future major capital improvement projects. The City's overall Unreserved Fund Balance is 59% of current year budgeted expenses.

Summary

The FY2018-2019 Annual Operating Budget for the City of Muleshoe is the product of many hours of deliberation and consideration by the City Council, Department Heads, Administrative, and Financial staff. I firmly believe that this financial plan indicates the commitment of the city to continue to provide excellent efficient services to the citizens of Muleshoe and provides a plan to implement and develop growth within the city.

LeAnn Gallman
City Manager

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Economic Development Fund

CITY OF MULESHOE
FY2018-2019 BUDGET
CASH POSITION SUMMARY

POOLED CASH	09/30/2016	09/30/2017	09/30/2018
01 - General Fund	$ 1,335,705	$ 695,606	$ 570,461
05 - Interest & Sinking	$ 128,663	$ 9,803	$ 13,798
10 - Water & Sewer	$ 1,275,550	$ 1,549,958	$ 1,668,439
15 - Captial Projects	$ 89,479	$ 90,722	$ 90,820
18 - CO BONDS		$ 2,254,504	$ 1,558,376
20 - Street Maintenance	$ 22,666	$ 14,608	$ 25,250
30 - Hotel/Motel Tax Fund	$ 134,195	$ 97,765	$ 88,877
35 - Economic Development	$ 824,804	$ 872,843	$ 938,661
55 - Drug Seizure	$ 1,376	$ 1,380	$ 4,222
	$ 3,812,439	$ 5,587,190	$ 4,958,904

CITY OF MULESHOE
FY2018-2019 BUDGET
DEBT SERVICE

BONDED DEBT

Certificates of Obligation 2008-2015
City Improvements

Balance (Principal):	$	2,794,000	
Balance (Interest):	$	378,012	
Balance (Principal & Interest):	$	3,083,341	
Annual Principal Payment:	$	232,000	(annual payment)
Annual Interest Payment:	$	49,368	(semi-annual payment)
Total Payment:	$	281,368	
Ending Balance:	$	2,521,933	(payoff February 2028)

Certificates of Obligation 2016
Water & Sewer Improvements

Balance (Principal)	$	2,795,000	
Balance (Interest)	$	868,114	
Balance (Principal & Interest)	$	3,663,114	
Annual Principal Payment	$	155,000	(annual payment)
Annual Interest Payment	$	83,700	semi-annual payment)
Total Payment	$	238,700	
Total Ending Balance	$	3,115,125	(payoff September 30, 2032)

Total Debt:	**$**	**5,617,058**
Total Annual Payment:	**$**	**520,068**
Balance:	**$**	**5,096,990**

CITY OF MULESHOE
FY2018-2019 BUDGET
PROPERTY TAX REVENUE

2018 Total Tax Base:	$	137,428,908
FY2018-2019 Adopted M&O Tax Rate:	$	0.6176
FY2018-2019 M&O Tax Levy:		848,761
FY2018-2019 Adopted Debt Tax Rate:	$	0.1676
FY2018-2019 Debt Tax Levy:		230,331
FY2018-2019 Adopted Total Tax Rate:	$	0.7852
FY2018-2019 Total Tax Levy:		1,079,092
Projected FY2018-2019 Tax Revenue:	$	1,025,137
Projected Deliquent Tax Collections:	$	30,000
Total Projected Tax Collection (Current & Delinquent):	$	1,055,137

CITY OF MULESHOE
FY2018-2019 BUDGET
CAPITAL IMPROVEMENTS

General Fund

Administration

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

Police Department

Furniture & Fixtures:	$	2,000
Equipment:	$	5,000
Automobiles & Trucks		80000
Crime Scene Equipment:	$	3,500
Print Kit:	$	500
Radios/Pagers/Console:	$	4,500
Computer Equipment/Software:	$	4,000
Lease Purchase-Debt:	$	3,000
Total:	$	102,500

Fire Department

Radios:	$	2,000
Total:	$	2,000

Refuse Department

Equipment:	$	5,000
Total:	$	5,000

Street Department

Autos & Trucks		28107

Parks

Equipment:	$	18,000
Walking Track/Irrigation System/Other:	$	12,000
Irrigation System:	$	1,800
Total:	$	31,800

Library

Buildings:	$	-
Computer Equipment/Software:	$	2,500
Books:	$	14,000
Media:	$	2,000
Total:	$	18,500

Municipal Court

Computer Equipment/Software:	$	500
Techonology Fund Expense:	$	1,500
Total:	$	2,000

Total General Fund Capital Outlay: $ 192,007

Water & Sewer

Billing

Office Equipment:		
Computer Equipment/Software:	$	2,000
Lease Purchase Debt:	$	1,100
Total:	$	3,100

Operations

Water Mains & Taps:	$	15,000
Meters & Settings:	$	10,000
Wells Pumps & Motors:	$	35,000
Equipment:	$	3,500
Automobiles & Trucks	$	70,000
Total:	$	133,500

Total Water & Sewer Capital Outlay: $ 136,600

Economic Development

Captial Improvements

Furniture & Fixtures:	$	500
Appraisals:	$	500
Computer Equipment/Software:	$	1,000
Lease/Purchase Debt:	$	2,000
Total:	$	4,000

Total Capital Outlay: $ 332,607

City of Muleshoe
2018-2019
REVENUE AND EXPENSE SUMMARY
GENERAL FUND

REVENUES

	2017-2018 Budget	2018-2019 Budget	Percent of Total Expenses
All Revenues	$ 3,231,150	$ 3,146,350	
TOTALS:	$ 3,231,150	$ 3,146,350	

EXPENSES

	2017-2018 Budget	2018-2019 Budget	Percent of Total Expenses
01-Administration	$ 342,480	$ 409,628	13.1%
01-Building & Maintenance	$ 72,103	$ 72,383	2.3%
03-Police	$ 927,050	$ 987,097	31.5%
04-Fire	$ 91,500	$ 80,725	2.6%
05-Street	$ 448,094	$ 435,864	13.9%
06-Refuse	$ 439,058	$ 296,794	9.5%
07-Health	$ 16,000	$ 6,000	0.2%
08-Parks	$ 74,300	$ 65,800	2.1%
09-Swimming Pool	$ 73,500	$ 81,560	2.6%
10-Library	$ 248,633	$ 219,617	7.0%
11-Non Departmental	$ 254,063	$ 254,063	8.1%
12-Municipal Court	$ 66,763	$ 67,843	2.2%
14-Golf Course	$ 67,646	$ 63,500	2.0%
15-Animal Ctrl/Code Enforcement	$ 60,576	$ 60,061	1.9%
16-Airport	$ 39,650	$ 27,450	0.9%
17-Training Facility	$ 9,200	$ 9,200	0.3%
Totals:	$ 3,230,616	$ 3,137,584	
Fund Balance:	$ 534	$ 8,766	

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
4050	CURRENT AD VALOREM TAXES	$ 905,000	$ 910,000	0.55%
4060	TAX DISCOUNT	$ (17,500)	$ (17,500)	N/A
4080	DELINQUENT AD VALOREM TAXES	$ 30,000	$ 30,000	0.00%
4090	PENALTY & INTEREST	$ 18,000	$ 18,000	0.00%
4150	FRANCHISE FEES	$ 275,000	$ 275,000	0.00%
4160	MIXED DRINK TAXES	$ 1,500	$ 1,500	0.00%
4170	SALES TAXES	$ 460,000	$ 470,000	2.17%
4180	RV PARK REVENUE	$ 3,000	$ 4,500	50.00%
4190	ALCOHOL PERMITS	$ 500	$ 500	0.00%
4200	MECHANICAL CODE PERMIT	$ 200	$ 200	0.00%
4210	BUILDING PERMITS	$ 5,000	$ 5,000	0.00%
4230	PLUMBING PERMITS	$ 2,000	$ 2,000	0.00%
4240	CURB BREAKOUT	$ -	$ -	N/A
4250	DOG LICENSES & FEES	$ 2,000	$ 2,500	25.00%
4260	TIE DOWN FEES	$ -	$ -	N/A
4270	VENDOR PERMITS	$ 1,500	$ 1,500	0.00%
4280	CONTRACTOR REGISTRATION FEES	$ 1,500	$ 1,500	0.00%
4290	RETURNED CHECK FEES	$ -	$ -	N/A
4340	RECEIPTS STREET LIGHTS	$ 2,500	$ 2,500	0.00%
4370	CONTRIBUTIONS FROM COUNTY	$ -	$ -	N/A
4430	LIBRARY COPY MACHINE	$ 1,800	$ 1,800	0.00%
4440	SWIMMING POOL FEES	$ 32,000	$ 32,000	0.00%
4445	SP CONCESSIONS	$ 16,000	$ 18,000	12.50%
4450	LANDFILL REVENUE	$ 240,000	$ 240,000	0.00%
4460	GARBAGE & TRASH COLLECTIONS	$ 625,000	$ 625,000	0.00%
4470	SENIOR CITIZEN DISCOUNT	$ (6,500)	$ (6,500)	N/A
4490	MOSQUITO CONTROL SERVICES	$ -	$ -	N/A
4500	LIBRARY GRANTS	$ -	$ -	N/A
4510	LIBRARY COLLECTIONS	$ 1,000	$ 1,200	20.00%
4515	LIBRARY MEMORIALS & HONORS	$ -	$ -	N/A
4519	TRUANCY PREV & DIVERSION FUND	$ 200	$ 200	0.00%
4520	CORPORATION COURT FINES	$ 63,000	$ 63,000	0.00%
4521	MUN CT TECHNOLOGY FUND	$ 1,500	$ 1,500	0.00%
4522	JUDICIAL EFFIENCY FUND	$ 150	$ 150	0.00%
4523	MUN CT SECURITY FUND	$ 1,000	$ 1,000	0.00%
4524	MUN CT INDIGENT DEFENSE FEE	$ 300	$ 300	0.00%
4525	STATE FUNDED EDUCATION	$ 1,400	$ 1,400	0.00%
4526	POLICE DEPT SEIZURE FUNDS	$ -	$ -	N/A
4527	COURT CC PROCESSING FEE	$ 600	$ 600	0.00%

4530	POLICE DEPT GRANTS	$ -	$ -	N/A
4540	FIRE DEPARTMENT GRANTS	$ -	$ -	N/A
4550	PSAP SUPPLY ALLOCATION	$ -	$ -	N/A
4600	INTEREST EARNED	$ 1,500	$ 1,500	0.00%
4601	TX STAR INTEREST	$ -	$ -	N/A
4602	TEXPOOL INTEREST	$ -	$ -	N/A
4603	LOGIC INTEREST	$ 4,000.00	$ 4,000	0.00%
4610	MISCELLANEOUS REVENUE	$ 25,000	$ 25,000	0.00%
4615	VOLUNTARY DONATION	$ 17,800	$ 17,800	0.00%
4625	COC BEAUTIFICATION GRANT	$ -	$ -	
4630	HANGER RENTAL	$ 9,600	$ 15,600	62.50%
4640	AIRPORT FUEL REVENUE	$ 10,000	$ 10,000	0.00%
4650	TRANSFER CASH POOL	$ 180,000	$ 70,000	-61.11%
4660	AIRPORT APT RENT	$ -	$ -	N/A
4670	COUNTRY CLUB REVENUE	$ 15,600	$ 15,600	0.00%
4675	SALE OF ASSETS	$ -	$ -	N/A
4680	AIRPORT GRANT FUNDS	$ -	$ -	N/A
4710	TRANSFER FROM WATER & SEWER	$ 300,000	$ 300,000	0.00%
	TOTALS:	$ 3,231,150	$ 3,146,350	-2.62%

GENERAL FUND
ADMINISTRATION
EXPENSES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Personal Services				
501-5050	SALARIES	$ 153,254	$ 161,486	5.37%
501-5090	OVERTIME	$ -	$ -	N/A
501-5150	ATTORNEY & JUDGE SERVICES	$ 7,000	$ 7,000	0.00%
501-5200	JANITOR SERVICES	$ 1,850	$ 1,670	-9.73%
501-5250	GROUP HOSPITAL INSURANCE	$ 26,819	$ 24,429	-8.91%
501-5300	RETIREMENT SYSTEM	$ 25,014	$ 28,733	14.87%
501-5350	SOCIAL SECURITY	$ 11,451	$ 12,354	7.88%
501-5370	UNEMPLOYMENT COMPENSATION	$ -	$ -	N/A
501-5380	VEHICLE ALLOWANCE	$ -	$ -	N/A
501-5400	ELECTION EXPENSE	$ 2,000	$ 2,000	0.00%
	Total Personal Services	$ 227,388	$ 237,672	4.52%
Supplies				
501-6050	OFFICE SUPPLIES	$ 3,000	$ 2,000	-33.33%
501-6150	GASOLINE & OIL	$ 2,500	$ 2,500	0.00%
501-6250	JANITORIAL	$ 1,000	$ 1,000	0.00%
501-6400	OTHER SUPPLIES	$ 500	$ 500	0.00%
	Total Supplies	$ 7,000	$ 6,000	-14.29%
Maintenance				
501-7050	BUILDINGS	$ 3,000	$ 65,000	2066.67%
501-7300	FURNITURE & FIXTURES	$ -	$ -	N/A
501-7400	RADIOS/PAGERS	$ -	$ -	N/A
501-7690	MAINTENANCE AGREEMENT	$ 13,000	$ 13,000	0.00%
	Total Maintenance	$ 16,000	$ 78,000	387.50%

Other Charges

501-8050	TELEPHONE	$	3,600	$	3,500	-2.78%
501-8100	LEASE OF EQUIPMENT	$	950	$	950	0.00%
501-8120	DATA PROCESSING SERV/WEBSITE	$	1,000	$	225	-77.50%
501-8150	INSURANCE	$	19,000	$	18,500	-2.63%
501-8160	WORKERS COMPENSATION	$	1,540	$	1,330	-13.64%
5018170	INVESTMENT FEES			$	250	N/A
501-8200	SPECIAL SERVICES	$	4,400	$	4,400	0.00%
501-8250	ADVERTISING	$	2,000	$	2,000	0.00%
501-8300	TRAVEL EXPENSE	$	17,000	$	17,000	0.00%
501-8350	EDUCATION & TRAINING	$	3,500	$	3,500	0.00%
501-8400	DUES & SUBSCRIPTIONS	$	3,200	$	3,200	0.00%
501-8500	UTILITIES	$	1,500	$	1,500	0.00%
501-8550	AUDITOR	$	8,500	$	8,500	0.00%
501-8650	MISCELLANEOUS	$	2,500	$	2,000	-20.00%
501-8860	BAD DEBTS	$	-	$	-	N/A
501-8870	SR CITIZEN VOL DONATION	$	17,800	$	17,800	0.00%
501-8880	WELLNESS	$	2,500	$	1,200	
	Total Other Charges	$	88,990	$	85,855	-3.52%

Capital Improvements

501-9400	RADIO/PAGERS/WARNING SYSTEM	$	-	$	-	N/A
501-9510	COMPUTER EQUIPMENT/SOFTWARE	$	2,000	$	1,000	-50.00%
501-9600	LEASE PURCHASE DEBT	$	1,100	$	1,100	0.00%
501-9615	LEASE PURCHASE INTEREST	$	-	$	-	N/A
	Total Capital Improvements	$	3,100	$	2,100	-32.26%
	Total - Department Expenses	$	342,478	$	409,627	19.61%

GENERAL FUND
BUILDING & MAINTENANCE
EXPENSES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Personal Services				
502-5050	SALARIES	$ 34,112	$ 35,672	4.57%
502-5090	OVERTIME	$ 1,000	$ 1,000	0.00%
502-5250	GROUP HOSPITAL INSURANCE	$ 12,409	$ 12,215	-1.56%
502-5300	RETIREMENT SYSTEM	$ 5,769	$ 6,347	10.02%
502-5350	SOCIAL SECURITY	$ 2,641	$ 2,728	3.29%
502-5370	UNEMPLOYMENT COMPENSATION	$ -		N/A
	Total Personal Services	$ 55,931	$ 57,962	3.63%
Supplies				
502-6100	WEARING APPAREL	$ 700	$ 700	0.00%
502-6150	GASOLINE & OIL	$ 4,000	$ 3,250	-18.75%
502-6200	MINOR TOOLS & APPARATUS	$ 1,000	$ 1,000	0.00%
502-6250	JANITORIAL	$ 2,200	$ 2,200	0.00%
502-6400	OTHER SUPPLIES	$ 2,500	$ 2,500	0.00%
	Total Supplies	$ 10,400	$ 9,650	-7.21%
Maintenance				
502-7050	BUILDINGS	$ 3,500	$ 2,500	-28.57%
502-7400	RADIOS/PAGERS	$ -	$ -	N/A
502-7450	AUTOMOBILES & TRUCKS	$ 1,000	$ 1,000	0.00%
	Total Maintenance	$ 4,500	$ 3,500	-22.22%
Other Charges				
502-8150	INSURANCE	$ 500	$ 500	0.00%
502-8160	WORKERS COMPENSATION	$ 770	$ 770	0.00%
502-8300	TRAVEL EXPENSE	$ -	$ -	N/A
	Total Other Charges	$ 1,270	$ 1,270	0.00%
Capital Improvements				
502-9400	RADIOS/PAGERS	$ -	$ -	N/A
	Total Capital Improvements	$ -	$ -	N/A
	Total - Department Expenses	$ 72,101	$ 72,382	0.39%

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Personal Services				
503-5050	SALARIES	$ 478,079	$ 499,360	4.45%
503-5090	OVERTIME	$ 20,000	$ 20,000	0.00%
503-5200	JANITOR SERVICES	$ 5,000	$ 5,000	0.00%
503-5250	GROUP HOSPITAL INSURANCE	$ 118,125	$ 115,591	-2.15%
503-5300	RETIREMENT SYSTEM	$ 78,104	$ 86,313	10.51%
503-5350	SOCIAL SECURITY	$ 36,760	$ 38,201	3.92%
503-5370	UNEMPLOYMENT COMPENSATION	$ -	$ -	N/A
	Total Personal Services	$ 736,068	$ 764,465	3.86%
Supplies				
503-6050	OFFICE SUPPLIES	$ 5,000	$ 5,000	0.00%
503-6100	WEARING APPAREL	$ 4,000	$ 4,000	0.00%
503-6150	GASOLINE & OIL	$ 20,000	$ 20,000	0.00%
503-6200	MINOR TOOLS & APPARATUS	$ 500	$ 500	0.00%
503-6250	JANITORIAL	$ 2,000	$ 2,000	0.00%
503-6400	OTHER SUPPLIES	$ 3,000	$ 3,000	0.00%
503-6410	TRAINING SUPPLIES	$ 3,500	$ 3,500	0.00%
503-6420	PATROL SUPPLIES	$ 3,500	$ 3,500	0.00%
	Total Supplies	$ 41,500	$ 41,500	0.00%
Maintenance				
503-7050	BUILDINGS	$ 20,000	$ 2,000	-90.00%
503-7400	RADIOS/PAGERS	$ 4,000	$ 4,000	0.00%
503-7450	AUTOMOBILES & TRUCKS	$ 4,000	$ 5,000	25.00%
503-7690	MAINTENANCE AGREEMENT	$ 6,000	$ 6,000	0.00%
503-7750	MISCELLANEOUS MAINTENANCE	$ 200	$ 200	0.00%
	Total Maintenance	$ 34,200	$ 17,200	-49.71%

Other Charges

503-8050	TELEPHONE	$	13,000	$	13,000		0.00%
503-8100	LEASE OF EQUIPMENT	$	-	$	225	N/A	
503-8150	INSURANCE	$	10,000	$	10,000		0.00%
503-8160	WORKERS COMPENSATION	$	10,780	$	10,780		0.00%
503-8170	INVESTMENT FEES			$	500	N/A	
503-8300	TRAVEL EXPENSE	$	3,000	$	2,000		-33.33%
503-8350	EDUCATION & TRAINING	$	3,000	$	2,000		-33.33%
503-8360	EDUCATION/STATE FUNDED	$	1,300	$	1,377		5.92%
503-8400	DUES & SUBSCRIPTIONS	$	2,500	$	2,500		0.00%
503-8500	UTILITIES	$	8,000	$	8,000		0.00%
503-8650	MISCELLANEOUS	$	700	$	700		0.00%
503-8651	EVIDENCE PROCESSING	$	2,000	$	2,000		0.00%
503-8660	PSAP ACCOUNT	$	-	$	-	N/A	
503-8800	DRUG INTERVENTION	$	2,000	$	2,000		0.00%
503-8810	CITY/COUNTY UTILITIES	$	-	$	-	N/A	
503-8820	CITY/COUNTY MAINTENANCE	$	-	$	-	N/A	
503-8830	CITY/COUNTY INSURANCE	$	-	$	-	N/A	
503-8840	CITY/COUNTY FUEL	$	-	$	-	N/A	
503-8850	CITY/COUNTY TELETYPE & 911	$	-	$	-	N/A	
503-8860	CONTACT DATA REPORT	$	2,000	$	5,850		192.50%
503-8870	PUBLIC RELATIONS INFORMATION	$	2,000	$	500		-75.00%
503-8880	DRUG DOG	$	-	$	-	N/A	
503-8890	EMERGENCY MGMT COORDINATOR	$	-	$	-	N/A	
	Total Other Charges	$	60,280	$	61,432		1.91%

Capital Improvements

503-9050	PD BUILDINGS	$	-	$	-	N/A	
503-9300	FURNITURE & FIXTURES	$	2,000	$	2,000		0.00%
503-9320	EQUIPMENT	$	5,000	$	5,000		0.00%
503-9321	CRIME SCENE EQUIP	$	5,000	$	3,500		-30.00%
503-9322	PRINT KIT	$	500	$	500		0.00%
503-9323	35MM	$	-	$	-	N/A	
503-9400	RADIOS/PAGERS/CONSOLE	$	4,500	$	4,500		0.00%
503-9450	AUTOMOBILES & TRUCKS	$	31,000	$	80,000		158.06%
503-9510	COMPUTER EQUIPMENT/SOFTWARE	$	4,000	$	4,000		0.00%
503-9600	LEASE PURCHASE-DEBT	$	3,000	$	3,000		0.00%
503-9615	LEASE PURCHASE INTEREST	$	-	$	-	N/A	
	Total Capital Improvements	$	55,000	$	102,500		86.36%
	Total - Department Expenses	$	927,048	$	987,097		6.48%

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Personal Services				
504-5110	FIREMEN STIPEND	$ -	$ -	N/A
504-5200	JANITOR SERVICES	$ 1,200	$ 1,200	0.00%
504-5300	RETIREMENT SYSTEM	$ 5,600	$ 5,600	0.00%
504-5380	VEHICLE ALLOWANCE	$ -	$ -	N/A
	Total Personal Services	$ 6,800	$ 6,800	0.00%
Supplies				
504-6050	OFFICE SUPPLIES	$ 1,500	$ 2,000	33.33%
504-6100	WEARING APPAREL	$ 15,000	$ 5,000	-66.67%
504-6150	GASOLINE & OIL	$ 5,000	$ 7,500	50.00%
504-6200	MINOR TOOLS & APPARATUS	$ 5,000	$ 5,000	0.00%
504-6250	JANITORIAL	$ 500	$ 500	0.00%
504-6300	CHEM MED SURG & VECTOR	$ -	$ -	N/A
504-6400	OTHER SUPPLIES	$ 200	$ 200	0.00%
504-6410	TRAINING SUPPLIES	$ -	$ -	N/A
	Total Supplies	$ 27,200	$ 20,200	-25.74%
Maintenance				
504-7050	BUILDINGS	$ 2,000	$ 2,000	0.00%
504-7350	MACHINERY & IMPLEMENTS	$ 5,000	$ 5,000	0.00%
504-7400	RADIOS/PAGERS	$ 2,000	$ 2,000	0.00%
504-7450	AUTOMOBILES & TRUCKS	$ 10,000	$ 7,500	-25.00%
504-7695	FIRE/RESCUE REPLACEMENT	$ 7,500	$ 7,500	0.00%
	Total Maintenance	$ 26,500	$ 24,000	-9.43%

Other Charges

504-8050	TELEPHONE	$	1,000	$	1,000	0.00%
501-8120	DATA PROC/WEBSITE			$	225	N/A
504-8150	INSURANCE	$	7,500	$	7,500	0.00%
504-8160	WORKERS COMPENSATION	$	-	$	-	N/A
504-8300	TRAVEL EXPENSE	$	5,000	$	5,000	0.00%
504-8350	EDUCATION & TRAINING	$	3,000	$	3,000	0.00%
504-8500	UTILITIES	$	10,000	$	10,000	0.00%
504-8650	MISCELLANEOUS	$	1,000	$	1,000	0.00%
	Total Other Charges	$	27,500	$	27,725	0.82%

Capital Improvements

504-9320	EQUIPMENT	$	-	$	-	N/A
504-9400	RADIOS	$	1,000	$	2,000	100.00%
504-9450	AUTOMOBILES & TRUCKS	$	-	$	-	N/A
504-9460	BUILDING IMPROVEMENTS	$	2,500	$	-	-100.00%
	Total Capital Improvements	$	3,500	$	2,000	-42.86%
	Total - Department Expenses	$	91,500	$	80,725	-11.78%

GENERAL FUND
STREET DEPARTMENT
EXPENSES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Personal Services				
505-5050	SALARIES	$ 145,765	$ 152,474	4.60%
505-5080	EXTRA HELP	$ 8,000	$ 8,000	0.00%
505-5090	OVERTIME	$ 2,000	$ 2,000	0.00%
505-5250	GROUP HOSPITAL INSURANCE	$ 47,648	$ 39,258	-17.61%
505-5300	RETIREMENT SYSTEM	$ 27,281	$ 25,510	-6.49%
505-5350	SOCIAL SECURITY	$ 13,148	$ 11,664	-11.29%
505-5370	UNEMPLOYMENT COMPENSATION	$ -	$ -	N/A
	Total Personal Services	$ 243,842	$ 238,906	-2.02%
Supplies				
505-6050	OFFICE SUPPLIES	$ 2,000	$ 1,800	-10.00%
505-6100	WEARING APPAREL	$ 2,500	$ 2,500	0.00%
505-6150	GASOLINE & OIL	$ 20,000	$ 18,000	-10.00%
505-6200	MINOR TOOLS & APPARATUS	$ 1,500	$ 1,350	-10.00%
505-6300	CHEM MED SURG & VECTOR	$ 4,200	$ 3,850	-8.33%
505-6400	OTHER SUPPLIES	$ 1,200	$ 1,100	-8.33%
505-6450	SWEEPER SUPPLIES	$ 2,000	$ 1,800	-10.00%
	Total Supplies	$ 33,400	$ 30,400	-8.98%
Maintenance				
505-7100	STREETS ROADWAYS HIGHWAYS	$ 46,000	$ 42,000	-8.70%
505-7350	MACHINERY & IMPLEMENTS	$ 15,000	$ 14,000	-6.67%
505-7400	RADIOS/PAGERS	$ -	$ -	N/A
505-7450	AUTOMOBILES & TRUCKS	$ 8,000	$ 8,000	0.00%
505-7510	TRAFFIC SIGNAL/STREET SIGNS	$ 5,000	$ 3,000	-40.00%
	Total Maintenance	$ 74,000	$ 67,000	-9.46%

Other Charges

505-8050	TELEPHONE	$ 2,000	$ 2,000	0.00%
505-8130	MATERIALS	$ 3,000	$ 3,000	0.00%
505-8150	INSURANCE	$ 7,000	$ 7,000	0.00%
505-8160	WORKERS COMPENSATION	$ 3,850	$ 3,850	0.00%
505-8300	TRAVEL EXPENSE	$ 2,000	$ 1,800	-10.00%
505-8350	EDUCATION & TRAINING	$ 2,000	$ 1,800	-10.00%
505-8450	STREET LIGHTING	$ 52,000	$ 52,000	0.00%
505-8650	MISCELLANEOUS	$ -	$ -	N/A
	Total Other Charges	$ 71,850	$ 71,450	-0.56%

Capital Improvements

505-9450	AUTOS & TRUCKS	$ 25,000	$ 28,107	12.43%
505-9500	STREET SWEEPER	$ -	$ -	N/A
	Total Capital Improvements	$ 25,000	$ 28,107	12.43%
	Total - Department Expenses	$ 448,092	$ 435,863	-2.73%

GENERAL FUND
REFUSE DEPARTMENT
EXPENSES

Acct. No.			2017-2018 Budget		2018-2019 Budget	Percent Change
Personal Services						
506-5050	SALARIES	$	115,664	$	111,280	-3.79%
506-5080	EXTRA HELP	$	5,000	$	5,000	0.00%
506-5090	OVERTIME	$	1,500	$	1,500	0.00%
506-5250	GROUP HOSPITAL INSURANCE	$	22,829	$	22,244	-2.56%
506-5300	RETIREMENT SYSTEM	$	15,970	$	17,579	10.08%
506-5350	SOCIAL SECURITY	$	8,194	$	8,441	3.01%
506-5370	UNEMPLOYMENT	$	-	$	-	N/A
	Total Personal Services	$	169,157	$	166,044	-1.84%
Supplies						
506-6050	OFFICE SUPPLIES	$	200	$	150	-25.00%
506-6100	WEARING APPAREL	$	1,800	$	1,800	0.00%
506-6150	GASOLINE & OIL	$	30,000	$	27,000	-10.00%
506-6200	MINOR TOOLS & APPARATUS	$	500	$	500	0.00%
506-6300	CHEM MED SURG & VECTOR	$	500	$	500	0.00%
506-6400	OTHER SUPPLIES	$	500	$	500	0.00%
	Total Supplies	$	33,500	$	30,450	-9.10%
Maintenance						
506-7170	LANDFILL	$	5,000	$	3,500	-30.00%
506-7350	MACHINERY & IMPLEMENTS	$	18,000	$	17,000	-5.56%
506-7400	RADIOS/PAGERS	$	-	$	-	N/A
506-7450	AUTOMOBILES & TRUCKS	$	2,500	$	2,000	-20.00%
	Total Maintenance	$	25,500	$	22,500	-11.76%

Other Charges

506-8100	LEASE OF EQUIPMENT	$ -	$ -	N/A
506-8150	INSURANCE	$ 1,300	$ 1,300	0.00%
506-8160	WORKERS COMPENSATION	$ 2,700	$ 2,700	0.00%
506-8200	SPECIAL SERVICES	$ 180,000	$ 52,000	-71.11%
506-8220	TNRCC FEES/TESTS	$ 14,000	$ 14,000	0.00%
506-8300	TRAVEL EXPENSE	$ 1,200	$ 1,200	0.00%
506-8350	EDUCATION & TRAINING	$ 1,200	$ 1,200	0.00%
506-8500	UTILITIES	$ 500	$ 400	-20.00%
506-8650	MISCELLANEOUS	$ -	$ -	N/A
	Total Other Charges	$ 200,900	$ 72,800	-63.76%

Capital Improvements

506-9320	EQUIPMENT	$ 10,000	$ 5,000	-50.00%
506-9340	GRANT EXPENSE	$ -	$ -	N/A
506-9450	AUTOS & TRUCKS	$ -	$ -	N/A
506-9560	LANDFILL CLOSURE	$ -	$ -	N/A
	Total Capital Improvements	$ 10,000	$ 5,000	-50.00%
	Total - Department Expenses	$ 439,057	$ 296,794	-32.40%

GENERAL FUND
HEALTH DEPARTMENT
EXPENSES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Supplies				
507-6300	CHEM MED SURG & VECTOR	$ 6,000	$ 6,000	0.00%
	Total Supplies	$ 6,000	$ 6,000	0.00%
Capital Improvements				
507-9320	EQUIPMENT - MOSQUITO SPRAYERS	$ 10,000	$ -	-100.00%
	Total Other Charges	$ 10,000	$ -	-100.00%
	Total - Department Expenses	$ 16,000	$ 6,000	-62.50%

Acct. No.			2017-2018 Budget		2018-2019 Budget	Percent Change
Supplies						
508-6150	GASOLINE & OIL	$	3,000	$	2,500	-16.67%
508-6200	MINOR TOOLS & APPARATUS	$	600	$	500	-16.67%
508-6350	BOTANICAL & AGRICULTURAL	$	2,500	$	2,250	-10.00%
	Total Supplies	$	6,100	$	5,250	-13.93%
Maintenance						
508-7050	BUILDINGS	$	1,200	$	1,000	-16.67%
508-7350	MACHINERY & IMPLEMENTS	$	6,000	$	5,500	-8.33%
508-7750	OTHER MAINTENANCE	$	7,000	$	7,000	0.00%
508-7760	FOUNTAIN MAINTENANCE	$	500	$	250	-50.00%
508-7770	IRRIGATION MAINTENANCE	$	3,500	$	3,000	-14.29%
	Total Maintenance	$	18,200	$	16,750	-7.97%
Other Charges						
508-8150	INSURANCE	$	-	$	-	N/A
508-8500	UTILITIES	$	12,000	$	12,000	0.00%
	Total Other Charges	$	12,000	$	12,000	0.00%
Capital Improvements						
508-9320	EQUIPMENT	$	20,000	$	18,000	-10.00%
508-9600	FOUNTAIN/LAKE/RESTROOMS	$	16,000	$	12,000	-25.00%
508-9800	IRRIGATION SYSTEM	$	2,000	$	1,800	-10.00%
	Total Capital Improvements	$	38,000	$	31,800	-16.32%
	Total - Department Expenses	$	74,300	$	65,800	-11.44%

GENERAL FUND
SWIMMING POOL
EXPENSES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Personal Services				
509-5050	SALARIES	$ 33,000	$ 40,000	21.21%
509-5350	SOCIAL SECURITY	$ -	$ 3,060	N/A
509-5370	UNEMPLOYMENT COMPENSATION	$ -	$ -	N/A
	Total Personal Services	$ 33,000	$ 43,060	30.48%
Supplies				
509-6300	CHEM MED SURG & VECTOR	$ 6,000	$ 6,500	8.33%
509-6400	OTHER SUPPLIES	$ 2,500	$ 2,000	-20.00%
509-6500	CONCESSION STAND SUPPLIES	$ 10,000	$ 10,000	0.00%
	Total Supplies	$ 18,500	$ 18,500	0.00%
Maintenance				
509-7050	BUILDINGS	$ 1,000	$ 1,000	0.00%
509-7350	MACHINERY & IMPLEMENTS	$ 5,000	$ 4,000	-20.00%
509-7750	OTHER MAINTENANCE	$ 2,000	$ 1,500	-25.00%
	Total Maintenance	$ 8,000	$ 6,500	-18.75%
Other Charges				
509-8050	TELEPHONE	$ -	$ -	N/A
509-8150	INSURANCE	$ -	$ -	N/A
509-8160	WORKERS COMPENSATION	$ 2,000	$ 2,000	0.00%
509-8350	EDUCATION & TRAINING	$ 1,000	$ 1,000	0.00%
509-8500	UTILITIES	$ 10,000	$ 10,000	0.00%
509-8650	MISCELLANEOUS	$ 1,000	$ 500	-50.00%
	Total Other Charges	$ 14,000	$ 13,500	-3.57%
	Total - Department Expenses	$ 73,500	$ 81,560	10.97%

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Personal Services				
510-5050	SALARIES	$ 110,059	$ 114,926	4.42%
510-5080	EXTRA HELP	$ -	$ -	N/A
510-5200	JANITOR SERVICES	$ 2,400	$ 2,400	0.00%
510-5250	GROUP HOSPITAL INSURANCE	$ 27,629	$ 27,044	-2.12%
510-5300	RETIREMENT SYSTEM	$ 18,133	$ 20,100	10.85%
510-5350	SOCIAL SECURITY	$ 8,451	$ 8,792	4.04%
510-5370	UNEMPLOYMENT COMPENSATION	$ -	$ -	N/A
	Total Personal Services	$ 166,672	$ 173,262	3.95%
Supplies				
510-6050	OFFICE SUPPLIES	$ 2,500	$ 2,000	-20.00%
510-6070	SUMMER READING PROG SUPPLIES	$ 8,000	$ 7,000	-12.50%
510-6250	JANITORIAL	$ 500	$ 500	0.00%
510-6400	OTHER SUPPLIES	$ 200	$ -	-100.00%
	Total Supplies	$ 11,200	$ 9,500	-15.18%
Maintenance				
510-7050	BUILDINGS	$ 5,000	$ 3,000	-40.00%
510-7300	FURNITURE & FIXTURES	$ 500	$ 500	0.00%
510-7520	BOOK REPAIRS	$ -	$ -	N/A
510-7690	MAINTENANCE AGREEMENT	$ -	$ -	N/A
	Total Maintenance	$ 5,500	$ 3,500	-36.36%

Other Charges

510-8050	TELEPHONE	$ 3,000	$ 2,000	-33.33%
510-8100	LEASE OF EQUIPMENT	$ 2,000	$ 1,300	-35.00%
510-9230	DATA PROC/WEBSITE		$ 225	N/A
510-8150	INSURANCE	$ 300	$ 300	0.00%
510-8160	WORKERS COMPENSATION	$ 2,310	$ 2,310	0.00%
510-8300	TRAVEL EXPENSE	$ 3,500	$ 1,500	-57.14%
510-8400	DUES & SUBSCRIPTIONS	$ 350	$ 300	-14.29%
510-8500	UTILITIES	$ 6,500	$ 6,500	0.00%
510-8650	MISCELLANEOUS	$ 300	$ 100	-66.67%
510-8700	MAGAZINES	$ 1,000	$ 320	-68.00%
	Total Other Charges	$ 19,260	$ 14,855	-22.87%

Capital Improvements

510-9050	BUILDINGS	$ 25,000	$ -	-100.00%
510-9510	COMPUTER EQUIPMENT/SOFTWARE	$ 4,000	$ 2,500	-37.50%
510-9520	BOOKS	$ 14,000	$ 14,000	0.00%
510-9530	MEDIA	$ 3,000	$ 2,000	-33.33%
	Total Capital Improvements	$ 46,000	$ 18,500	-59.78%
	Total - Department Expenses	$ 248,632	$ 219,617	-11.67%

GENERAL FUND
NON DEPARTMENTAL
EXPENSES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Capital Improvements				
511-9801	SANITATION SERVICES	$ 220,000	$ 220,000	0.00%
511-9831	APPRAISAL SERVICES APPR DIST	$ 34,062	$ 34,062	0.00%
511-9851	BAD DEBTS	$ -		N/A
511-9861	EMERGENCY MANAGEMENT	$ -		N/A
511-9871	LAND TAXES	$ -		N/A
511-9881	TRANSFER TO INTEREST & SINKING	$ -	$ -	N/A
511-9901	CITY ENGINEER	$ -		N/A
	Total Capital Improvements	$ 254,062	$ 254,062	0.00%
	Total - Department Expenses	$ 254,062	$ 254,062	0.00%

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Personal Services				
512-5050	SALARIES	$ 34,403	$ 35,780	4.00%
512-5090	OVERTIME	$ -		N/A
512-5150	JUDGE SERVICES	$ -		N/A
512-5160	CITY ATTORNEY	$ 1,000	$ 1,000	0.00%
512-5250	GROUP HOSPITAL INSURANCE	$ 12,410	$ 12,215	-1.57%
512-5300	RETIREMENT SYSTEM	$ 5,749	$ 6,366	10.73%
512-5350	SOCIAL SECURITY	$ 2,632	$ 2,737	3.99%
512-5370	UNEMPLOYMENT COMPENSATION	$ -		N/A
	Total Personal Services	$ 56,194	$ 58,098	3.39%
Supplies				
512-6050	OFFICE SUPPLIES	$ 500	$ 500	0.00%
512-6400	OTHER SUPPLIES	$ 100	$ 100	0.00%
	Total Supplies	$ 600	$ 600	0.00%
Maintenance				
512-7690	MAINTENANCE AGREEMENT		$ 2,000	N/A
Other Charges				
512-8050	TELEPHONE	$ 700	$ 700	0.00%
512-8120	DATA PROCESSING SERVICE	$ -	$ 225	N/A
512-8150	INSURANCE	$ -	$ -	N/A
512-8160	WORKERS COMPENSATION	$ 770	$ 770	0.00%
512-8300	TRAVEL EXPENSE	$ 3,000	$ 2,500	-16.67%
512-8350	EDUCATION & TRAINING	$ 1,000	$ 600	-40.00%
512-8400	DUES & SUBSCRIPTIONS	$ 150	$ 100	-33.33%
512-8650	MISCELLANEOUS	$ 100	$ 50	-50.00%
512-8800	JURY PAY	$ 250	$ 200	-20.00%
	Total Other Charges	$ 5,970	$ 5,145	-13.82%
Capital Improvements				
512-9510	COMPUTER EQUIPMENT/SOFTWARE	$ 500	$ 500	0.00%
512-9515	TECHNOLOGY FUND EXPENSE	$ 3,500	$ 1,500	-57.14%
	Total Capital Improvements	$ 4,000	$ 2,000	-50.00%
	Total - Department Expenses	$ 66,764	$ 67,843	1.62%

GENERAL FUND
GOLF COURSE
EXPENSES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Personal Services				
514-5050	SALARIES	$ -	$ -	N/A
514-5090	OVERTIME	$ -	$ -	N/A
514-5250	GROUP HOSPITAL INSURANCE	$ -	$ -	N/A
514-5300	RETIREMENT SYSTEM	$ -	$ -	N/A
514-5350	SOCIAL SECURITY	$ -	$ -	N/A
514-5370	UNEMPLOYMENT COMPENSATIOI	$ -	$ -	N/A
	Total Personal Services	$ -	$ -	N/A
Supplies				
514-6100	UNIFORMS	$ -	$ -	N/A
	Total Supplies	$ -	$ -	N/A
Maintenance				
514-7750	Maintenance & Repairs	$ 5,000	$ 3,500	-30.00%
	Total Maintenance	$ 5,000	$ 3,500	-30.00%
Other Charges				
514-8130	OTHER SERVICES	$ 62,646	$ 60,000	-4.22%
	Total Other Services	$ 67,646	$ 60,000	-11.30%
	Total - Department Expenses	$ 67,646	$ 63,500	-6.13%

GENERAL FUND
ANIMAL CONTROL/CODE ENFORCEMENT
EXPENSES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Personal Services				
515-5050	SALARIES	$ 27,436	$ 28,600	4.24%
515-5090	OVERTIME	$ -	$ -	N/A
515-5250	GROUP HOSPITAL INSURANCE	$ 7,610	$ 7,415	-2.56%
515-5300	RETIREMENT SYSTEM	$ 4,431	$ 5,089	14.85%
515-5350	SOCIAL SECURITY	$ 2,029	$ 2,188	7.84%
515-5370	UNEMPLOYMENT COMPENSATIOI	$ -	$ -	N/A
	Total Personal Services	$ 41,506	$ 43,292	4.30%
Supplies				
515-6050	OFFICE SUPPLIES	$ 300	$ 300	0.00%
515-6100	WEARING APPAREL	$ 500	$ 500	0.00%
515-6150	GASOLINE & OIL	$ 2,500	$ 2,500	0.00%
515-6200	MINOR TOOLS & APPARATUS	$ 500	$ 500	0.00%
515-6360	DOG POUND	$ 5,000	$ 5,000	0.00%
515-6400	OTHER SUPPLIES	$ 500	$ 500	0.00%
	Total Supplies	$ 9,300	$ 9,300	0.00%
Maintenance				
515-7400	RADIOS & PAGERS	$ 500	$ -	-100.00%
515-7450	AUTOMOBILES & TRUCKS	$ 1,500	$ 1,500	0.00%
	Total Maintenance	$ 2,000	$ 1,500	-25.00%
Other Charges				
515-8050	TELEPHONE	$ 500	$ 500	0.00%
515-8150	INSURANCE	$ 3,000	$ 3,000	0.00%
515-8160	WORKERS COMPENSATION	$ 770	$ 770	0.00%
515-8300	TRAVEL EXPENSE	$ 800	$ 300	-62.50%
515-8350	EDUCATION & TRAINING	$ 700	$ 200	-71.43%
515-8650	MISCELLANEOUS	$ 500	$ 200	-60.00%
	Total Other Charges	$ 6,270	$ 4,970	-20.73%

Capital Improvements

515-9320	EQUIPMENT	$ 1,500	$ 1,000	-33.33%
515-9400	RADIOS & PAGERS			
515-9450	AUTOMOBILES & TRUCKS	$ -	$ -	N/A
515-9510	COMPUTER EQUIPMENT	$ -	$ -	N/A
	Total Capital Improvements	$ 1,500	$ 1,000	-33.33%
	Total - Department Expenses	$ 60,576	$ 60,062	-0.85%

AIRPORT FUND
NON DEPARTMENTAL
EXPENSES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Supplies				
516-6150	GASOLINE & OIL	$ 10,000	$ 10,000	0.00%
516-6300	CHEM MED SURG & VECTOR	$ 1,200	$ 1,000	-16.67%
516-6400	OTHER SUPPLIES	$ 200	$ 200	0.00%
	Total Supplies	$ 11,400	$ 11,200	
Maintenance				
516-7050	BUILDINGS	$ 12,000	$ 2,000	-83.33%
516-7100	RUNWAYS	$ 8,000	$ 6,000	-25.00%
516-7350	MACHINERY & IMPLEMENTS	$ 500	$ 500	0.00%
516-7400	RADIOS & PAGERS	$ -	$ -	N/A
516-7750	OTHER MAINTENANCE	$ 500	$ 500	0.00%
	Total Maintenance	$ 21,000	$ 9,000	
Other Charges				
516-8150	INSURANCE	$ 3,500	$ 3,500	0.00%
516-8200	SPECIAL SERVICES	$ 750	$ 750	0.00%
516-8300	TRAVEL EXPENSE	$ -	$ -	N/A
516-8500	UTILITIES	$ 3,000	$ 3,000	0.00%
516-8650	MISCELLANEOUS	$ -		N/A
516-8750	GRANT EXPENSE	$ -	$ -	N/A
	Total Other Charges	$ 7,250	$ 7,250	0.00%
Capital Improvements				
516-9320	EQUIPMENT	$ -	$ -	N/A
516-9870	DEPRECIATION	$ -	$ -	
	Total Capital Improvements	$ -	$ -	N/A
	Total - Department Expenses	$ 39,650	$ 27,450	-30.77%

GENERAL FUND
TRAINING FACILITY
EXPENSES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Personal Services				
517-5200	JANITOR SERVICES	$ 1,800	$ 1,800	0.00%
		$ -		N/A
	Total Personal Services	$ 1,800	$ 1,800	0.00%
Supplies				
517-6050	OFFICE SUPPLIES	$ 500	$ 500	0.00%
517-6250	JANITORIAL	$ 3,000	$ 3,000	0.00%
517-6400	OTHER SUPPLIES	$ 500	$ 500	0.00%
	Total Supplies	$ 4,000	$ 4,000	0.00%
Maintenance				
517-7050	BUILDINGS	$ 500	$ 500	0.00%
517-7690	MAINTENANCE AGREEMENT	$ 500	$ 500	0.00%
	Total Maintenance	$ 1,000	$ 1,000	0.00%
Other Charges				
517-8050	TELEPHONE	$ 600	$ 600	0.00%
517-8500	UTILITIES	$ 1,800	$ 1,800	0.00%
	Total Other Charges	$ 2,400	$ 2,400	0.00%
Capital Improvements				
502-9400	RADIOS/PAGERS	$ -	$ -	N/A
	Total Capital Improvements	$ -	$ -	N/A
	Total - Department Expenses	$ 9,200	$ 9,200	0.00%

2018-2019
REVENUE AND EXPENSE SUMMARY
INTEREST & SINKING

REVENUES

		2017-2018 Budget	2018-2019 Budget
All Revenues		$ 522,839	$ 521,068
	TOTALS:	$ 522,839	$ 521,068

EXPENSES

		2017-2018 Budget	2018-2019 Budget	Percent of Total Expenses
Non Departmental		$ 521,840	$ 520,068	100.0%
	Totals:	$ 521,840	$ 520,068	
	Fund Balance:	$ 999	**$ 1,000**	

REVENUES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
4600	INTEREST EARNED	$ -	$ -	N/A
4601	TEXSTAR INTEREST	$ -	$ -	
4603	LOGIC INTEREST	$ 1,000	$ 1,000	
4610	I&S MISCELLANEOUS REVENUE	$ -	$ -	
4710	TRANSFER FROM W&S - TN 94	$ 300,000	$ 300,000	0.00%
4810	TRANSFER FROM ECON DEV TN94	$ -		N/A
4900	PROPERTY DEBT TAX	$ 221,840	$ 220,068	-0.80%
		$ 522,840	$ 521,068	-0.34%

INTEREST & SINKING
NON DEPARTMENTAL
EXPENSES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Personal Services				
500-5020	PRINCIPAL PAYMENTS - TN 94	$ 381,000	$ 387,000	1.57%
500-5030	INTEREST PAYMENTS - TN 94	$ 140,840	$ 133,069	-5.52%
	Total Personal Services	$ 521,840	$ 520,069	-0.34%
	Total - Department Expenses	$ 521,840	$ 520,069	-0.34%

2018-2019
REVENUE AND EXPENSE SUMMARY
WATER & SEWER

REVENUES

	2017-2018 Budget	2018-2019 Budget
All Revenues	$ 1,521,800	$ 1,643,800
TOTALS:	$ 1,521,800	$ 1,643,800

EXPENSES

	2017-2018 Budget	2018-2019 Budget	Percent of Total Expenses
Utility Billing	$ 174,584	$ 163,909	10.6%
Water & Wewer Operations	$ 729,248	$ 776,572	50.4%
Non Departmental	$ 600,000	$ 600,000	38.9%
Totals:	$ 1,503,832	$ 1,540,481	
Fund Balance:	$ 17,968	$ 103,319	

REVENUES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
4280	WATER TAP FEES	$ 3,000	$ 3,000	0.00%
4410	WATER SALES	$ 965,000	$ 985,000	2.07%
4420	SEWER CHARGES	$ 525,000	$ 525,000	0.00%
4430	PENALTY		$ 75,000	N/A
4440	RECONNET FEES		$ 25,000	N/A
4470	SENIOR CITIZEN DISCOUNT	$ (15,000)	$ (15,000)	N/A
4600	INTEREST EARNED	$ 500	$ 500	0.00%
4601	TX STAR INTEREST	$ -	$ -	N/A
4602	TEXPOOL INTEREST	$ -	$ -	N/A
4603	LOGIC INTEREST	$ 5,000	$ 5,000	
4610	MISCELLANEOUS REVENUE	$ 8,000	$ 10,000	25.00%
4660	OTHER LEASE INCOME	$ -	$ -	N/A
4665	LEASE/EAST WELL FIELD	$ -	$ -	N/A
4670	LAND LEASE (AGRICULTURE)	$ 30,300	$ 30,300	0.00%
4675	SALE OF EAST WELL FIELD	$ -	$ -	N/A
4710	TRANSFER IN CAPITAL PROJECTS	$ -	$ -	N/A
		$ 1,521,800	$ 1,643,800	8.02%

WATER & SEWER
UTILITY BILLING
EXPENSES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Personal Services				
511-5050	SALARIES	$ 65,317	$ 68,437	4.78%
511-5080	EXTRA HELP	$ -	$ -	N/A
511-5090	OVERTIME	$ 300	$ 300	0.00%
511-5200	JANITOR SERVICES	$ 1,850	$ 1,670	-9.73%
511-5250	GROUP HOSPITAL INSURANCE	$ 22,333	$ 14,829	-33.60%
511-5300	RETIREMENT SYSTEM	$ 10,496	$ 11,732	11.78%
511-5350	SOCIAL SECURITY	$ 4,996	$ 5,235	4.78%
511-5370	UNEMPLOYMENT COMPENSATION	$ -	$ -	N/A
	Total Personal Services	$ 105,292	$ 102,203	-2.93%
Supplies				
511-6000	POSTAGE	$ 9,000	$ 9,000	0.00%
511-6050	OFFICE SUPPLIES	$ 4,000	$ 2,000	-50.00%
511-6250	JANITORIAL	$ 1,000	$ 1,000	0.00%
511-6400	OTHER SUPPLIES	$ 500	$ 500	0.00%
	Total Supplies	$ 14,500	$ 12,500	-13.79%
Maintenance				
511-7050	BUILDINGS	$ 3,000	$ 1,500	-50.00%
511-7300	FURNITURE & FIXTURES	$ -	$ -	N/A
511-7400	RADIOS/PAGERS	$ -	$ -	N/A
511-7690	MAINTENANCE AGREEMENT	$ 18,800	$ 18,800	0.00%
	Total Maintenance	$ 21,800	$ 20,300	-6.88%

Other Charges

511-8050	TELEPHONE	$ 3,600	$ 3,000	-16.67%
511-8100	LEASE OF EQUIPMENT	$ 950	$ 950	0.00%
511-8120	DATA PROCESSING SERVICE	$ 3,000	$ 1,725	-42.50%
511-8150	INSURANCE	$ -	$ -	N/A
511-8160	WORKERS COMPENSATION	$ 1,540	$ 1,330	-13.64%
511-8200	SPECIAL SERVICES	$ 6,000	$ 6,000	0.00%
511-8250	ADVERTISING	$ -	$ -	N/A
511-8300	TRAVEL EXPENSE	$ 2,000	$ 1,000	-50.00%
511-8350	EDUCATION & TRAINING	$ 1,000	$ 1,000	0.00%
511-8500	UTILITIES	$ 1,800	$ 1,800	0.00%
511-8550	AUDITOR	$ 8,500	$ 8,500	0.00%
511-8650	MISCELLANEOUS	$ 500	$ 500	0.00%
	Total Other Charges	$ 28,890	$ 25,805	-10.68%

Capital Improvements

511-9040	OFFICE EQUIPMENT	$ 500	$ -	-100.00%
511-9510	COMPUTER EQUIPMENT/SOFTWARE	$ 2,500	$ 2,000	-20.00%
511-9600	LEASE/PURCHASE DEBT	$ 1,100	$ 1,100	0.00%
511-9916	INTEREST PAID	$ -	$ -	N/A
	Total Capital Improvements	$ 4,100	$ 3,100	-24.39%
	Total - Department Expenses	$ 174,582	$ 163,908	-6.11%

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Personal Services				
512-5050	SALARIES	$ 209,785	$ 222,591	6.10%
512-5080	EXTRA HELP	$ -	$ -	N/A
512-5090	OVERTIME	$ 15,000	$ 15,000	0.00%
512-5250	GROUP HOSPITAL INSURANCE	$ 47,648	$ 46,673	-2.05%
512-5300	RETIREMENT SYSTEM	$ 34,822	$ 39,605	13.74%
512-5350	SOCIAL SECURITY	$ 15,941	$ 17,028	6.82%
512-5370	UNEMPLOYMENT COMPENSATION	$ -	$ -	N/A
	Total Personal Services	$ 323,196	$ 340,897	5.48%
Supplies				
512-6100	WEARING APPAREL	$ 3,500	$ 3,500	0.00%
512-6150	GASOLINE & OIL	$ 17,000	$ 17,000	0.00%
512-6200	MINOR TOOLS & APPARATUS	$ 1,200	$ 1,200	0.00%
512-6300	CHEM MED SURG & VECTOR	$ 7,000	$ 7,000	0.00%
512-6400	OTHER SUPPLIES	$ 1,500	$ 1,500	0.00%
	Total Supplies	$ 30,200	$ 30,200	0.00%
Maintenance				
512-7050	BUILDINGS	$ 2,500	$ 2,200	-12.00%
512-7060	SEWER TREATMENT PLNT/LIFTSTATN	$ 25,000	$ 18,000	-28.00%
512-7200	SANITARY SEWERS	$ 12,000	$ 10,000	-16.67%
512-7230	RESERVOIR & STORAGE TANKS	$ 10,000	$ 8,000	-20.00%
512-7350	MACHINERY & IMPLEMENTS	$ 4,000	$ 4,000	0.00%
512-7400	RADIOS/PAGERS	$ -	$ -	N/A
512-7450	AUTOMOBILES & TRUCKS	$ 3,500	$ 3,500	0.00%
512-7630	WATER MAINS	$ 10,000	$ 8,200	-18.00%
512-7650	METERS & SETTINGS	$ 9,000	$ 7,500	-16.67%
512-7680	WELLS PUMPS & MOTORS	$ 20,000	$ 20,000	0.00%
512-7750	OTHER MAINTENANCE	$ -	$ -	N/A
512-7800	IRRIGATION SYSTEM	$ 10,000	$ 10,000	0.00%
	Total Maintenance	$ 106,000	$ 91,400	-13.77%

Other Charges

512-8050	TELEPHONE	$ 3,000	$ 3,000	0.00%
512-8150	INSURANCE	$ 20,000	$ 20,000	0.00%
512-8160	WORKERS COMPENSATION	$ 3,850	$ 3,850	0.00%
512-8200	SPECIAL SERVICES	$ 7,500	$ 5,000	-33.33%
512-8220	TNRCC FEES/TESTS	$ 15,000	$ 15,000	0.00%
512-8300	TRAVEL EXPENSE	$ 6,000	$ 5,500	-8.33%
512-8350	EDUCATION & TRAINING	$ 6,000	$ 5,500	-8.33%
512-8400	DUES & SUBSCRIPTIONS	$ 1,000	$ 1,000	0.00%
512-8500	UTILITIES	$ 120,000	$ 120,000	0.00%
512-8650	MISCELLANEOUS	$ 2,500	$ 1,500	-40.00%
	Total Other Charges	$ 184,850	$ 180,350	-2.43%

Capital Improvements

512-9130	WATER MAINS & TAPS	$ 20,000	$ 15,000	-25.00%
512-9150	METERS & SETTINGS	$ 10,000	$ 10,000	0.00%
512-9210	WELLS PUMPS & MOTORS	$ 50,000	$ 35,000	-30.00%
512-9320	EQUIPMENT	$ 5,000	$ 3,500	-30.00%
512-9400	RADIOS/PAGERS	$ -	$ -	N/A
512-9450	AUTOMOBILES & TRUCKS	$ -	$ 70,000	N/A
512-9460	ELEVATED STORAGE	$ -	$ -	N/A
512-9480	LAND/WATER ACQUISITION	$ -	$ -	N/A
512-9500	MATCHING GRANT FUNDS	$ -	$ -	N/A
512-9916	INTEREST PAID	$ -	$ -	N/A
	Total Capital Improvements	$ 85,000	$ 133,500	57.06%
	Total - Department Expenses	$ 729,246	$ 776,347	6.46%

WATER & SEWER
NON DEPARTMENTAL
EXPENSES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Capital Improvements				
513-9830	TRANSFER TO CAPITAL OUTLAY	$ -	$ -	N/A
513-9840	TRANSFER TO GENERAL FUND	$ 300,000	$ 300,000	0.00%
513-9850	CASH OVER & SHORT	$ -	$ -	N/A
513-9860	BAD DEBTS	$ -	$ -	N/A
513-9870	DEPRECIATION	$ -	$ -	N/A
513-9880	TRANSFER TO INTEREST & SINKING	$ 300,000	$ 300,000	0.00%
513-9900	BOND INTEREST	$ -	$ -	N/A
	Total Capital Improvements	$ 600,000	$ 600,000	0.00%
	Total - Department Expenses	$ 600,000	$ 600,000	0.00%

2018-2019
REVENUE AND EXPENSE SUMMARY
CAPITAL PROJECTS FUND

REVENUES

	2017-2018 Budget	2018-2019 Budget
All Revenues	$ 340,000	$ 340,000
TOTALS:	$ 340,000	$ 340,000

EXPENSES

	2017-2018 Budget	2018-2019 Budget	Percent of Total Expenses
Non Departmental	$ -	$ -	
Totals:	$ -	$ -	
Fund Balance:	$ 340,000	$ 340,000	

CAPITAL PROJECTS FUND

REVENUES

Acct. No.		2017-2018 Budget	2018-2019 Budget		Percent Change
4600	INTEREST EARNED	$ -	$ -	*	N/A
4601	TX STAR INTEREST	$ -	$ -		N/A
4602	TEXPOOL INTEREST	$ -	$ -		N/A
4610	INTEREST EARNED (SURPLUS PROP)	$ -	$ -		N/A
4650	REIMB FROM CDBG	$ -	$ -		N/A
4660	REIMB FROM HOME GRANT	$ 340,000	$ 340,000		0.00%
4700	TRANSFER FROM WATER & SEWER	$ -	$ -		N/A
	Totals	$ 340,000	$ 340,000		0.00%

CAPITAL PROJECTS FUND
NON DEPARTMENTAL
EXPENSES

Acct. No.	2017-2018 Budget	2018-2019 Budget	Percent Change
Non Departmental			
501-8460 MATCHING FUNDS	-	$ -	N/A
	$ -	$ -	N/A
Total - Department Expenses	$ -	$ -	N/A

2018-2019
REVENUE AND EXPENSE SUMMARY
CO Bonds 2008 Fund

REVENUES

	2017-2018 Budget	2018-2019 Budget
All Revenues	$ 2,508,000	$ 1,885,000
TOTALS:	$ 2,508,000	$ 1,885,000

EXPENSES

	2017-2018 Budget	2018-2019 Budget	Percent of Total Expenses
Non Departmental	$ 2,500,000	$ 1,885,000	100.0%
Totals:	$ 2,500,000	$ 1,885,000	
Fund Balance:	$ 8,000	$ -	

CO BONDS FUND

REVENUES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
4020	CERTIFICATES OF OBLIGATION 08	$ 2,500,000	$ 1,880,000	-24.80%
4600	INTEREST EARNED	$ -	$ -	N/A
4601	TX STAR INTEREST	$ -	$ -	N/A
4602	TEXPOOL INTEREST	$ -	$ -	N/A
4603	LOGIC INTEREST	$ 8,000	$ 5,000	-37.50%
	Totals	$ 2,508,000	$ 1,885,000	-24.84%

CO BONDS FUND
NON DEPARTMENTAL
EXPENSES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Captial Improvements			$ -	
500-9000	CO BOND EXPENSES	$ -	$ -	N/A
500-9300	PUBLIC WORKS EQUIPMENT	$ -	$ -	N/A
500-9400	SEWER LINE EXTENSION	$ -	$ -	N/A
500-9500	POLICE DEPT IMPROVEMENTS	$ -	$ -	N/A
500-9600	WASTEWATER PLANT IMPROVEMENTS	$ -	$ -	N/A
500-9700	SWIMMING POOL	$ -	$ -	N/A
500-9800	WATER SYSTEM IMPROVEMENTS	$ 2,500,000	$ 1,885,000	-24.60%
500-9900	LANDFILL IMPROVEMENTS	$ -	$ -	N/A
		$ 2,500,000	$ 1,885,000	-24.60%
	Total - Department Expenses	$ 2,500,000	$ 1,885,000	-24.60%

2018-2019
REVENUE AND EXPENSE SUMMARY
STREET MAINTENANCE TAX FUND

REVENUES

	2017-2018 Budget	2018-2019 Budget
All Revenues	$ 110,100	$ 110,100
TOTALS:	$ 110,100	$ 110,100

EXPENSES

	2017-2018 Budget	2018-2019 Budget	Percent of Total Expenses
Non Departmental	$ 110,000	$ 110,000	100.0%
Totals:	$ 110,000	$ 110,000	
Fund Balance:	$ 100	$ 100	

STREET MAINTENANCE TAX FUND

REVENUES

Acct. No.			2017-2018 Budget	2018-2019 Budget	Percent Change
4600	INTEREST EARNED		$ 100	$ 100	0.00%
4610	MISCELLANEOUS		$ -	$ -	N/A
4615	FROM SALES TAX		$ 110,000	$ 110,000	0.00%
4620	FUNDS FROM TDHCA		$ -	$ -	N/A
4625	LOCAL MATCHING FUNDS		$ -	$ -	N/A
		Totals	$ 110,100	$ 110,100	0.00%

STREET MAINTENANCE TAX FUND
NON DEPARTMENTAL
EXPENSES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Captial Improvements				
500-5020	PAYMENT TO CONTRACTOR	$ 110,000	$ 110,000	0.00%
500-5030	Engineering Fees	$ -		N/A
500-5040	GRANT ADMINISTRATION	$ -		N/A
		$ 110,000	$ 110,000	0.00%
	Total - Department Expenses	$ 110,000	$ 110,000	0.00%

2018-2019
REVENUE AND EXPENSE SUMMARY
GRANTS

REVENUES

	2017-2018 Budget	2018-2019 Budget
All Revenues	$ 358,000	$ 338,705
TOTALS:	$ 358,000	$ 338,705

EXPENSES

	2017-2018 Budget	2018-2019 Budget	Percent of Total Expenses
Non Departmental	$ 358,000	$ 358,000	
Totals:	$ 358,000	$ 358,000	
Fund Balance:	$ -	$ (19,295)	

HOME PROGRAM GRANT

REVENUES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
4600	INTEREST EARNED	$ -	$ -	N/A
4620	FUNDS FROM STATE	$ 340,000	$ 275,000	-19.12%
4625	LOCAL MATCHING FUNDS	$ 18,000	$ 63,705	253.92%
		$ 358,000	$ 338,705	-5.39%

HOME PROGRAM GRANT
NON DEPARTMENTAL
EXPENSES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Personal Services				
500-5020	PAYMENT TO CONTRACTOR	$ 358,000	$ 358,000	0.00%
500-5030	ENGINEERING FEES	$ -	$ -	N/A
500-5040	GRANT ADMINISTRATION	$ -	$ -	N/A
500-5060	PLANNING GRANT	$ -	$ -	N/A
500-5070	LOAN COSTS	$ -	$ -	N/A
	Total Personal Services	$ 358,000	$ 358,000	0.00%
	Total - Department Expenses	$ 358,000	$ 358,000	0.00%

2018-2019
REVENUE AND EXPENSE SUMMARY
HOTEL/MOTEL TAX FUND

REVENUES

	2017-2018 Budget	2018-2019 Budget
All Revenues	$ 50,300	$ 50,300
TOTALS:	$ 50,300	$ 50,300

EXPENSES

		2018-2019 Budget	Percent of Total Expenses
Non Departmental	$ 50,000	$ 70,000	100.0%
Totals:	$ 50,000	$ 70,000	
Fund Balance:	$ 300	$ (19,700)	

HOTEL/MOTEL TAX

REVENUES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
4190	FROM HOTELS/MOTELS	$ 55,000	$ 50,000	-9.09%
4600	INTEREST EARNED	$ 300	$ 300	0.00%
	Totals:	$ 55,300	$ 50,300	-9.04%

HOTEL/MOTEL TAX FUND
NON DEPARTMENTAL
EXPENSES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Personal Services				
500-5050	SALARIES	$ -	$ -	N/A
500-5090	OVERTIME	$ -	$ -	N/A
500-5250	GROUP HOSPITAL INSURANCE	$ -	$ -	N/A
500-5300	RETIREMENT SYSTEM	$ -	$ -	N/A
500-5350	SOCIAL SECURITY	$ -	$ -	N/A
500-5370	UNEMPLOYMENT COMPENSATION	$ -	$ -	N/A
	Total Personal Services	$ -	$ -	N/A
Other Charges				
500-8160	WORKERS COMPENSATION	$ -	$ -	N/A
500-8250	ADVERTISING	$ -	$ -	N/A
	Total Other Charges	$ -	$ -	N/A
Capital Improvements				
500-9010	CHAMBER OF COMMERCE	$ 20,000	$ 20,000	0.00%
500-9020	HERITAGE FOUNDATION	$ 10,000	$ 10,000	0.00%
500-9030	MULE MEMORIAL	$ -		N/A
500-9040	OTHER EXPENSES	$ 10,000	$ 30,000	200.00%
500-9060	JULY 4TH CELEBRATION	$ 10,000	$ 10,000	0.00%
500-9070	SOFTBALL TOURNAMENTS	$ -	$ -	N/A
	Total Capital Improvements	$ 50,000	$ 70,000	40.00%
	Total - Department Expenses	$ 50,000	$ 70,000	40.00%

2018-2019
REVENUE AND EXPENSE SUMMARY
ECONOMIC DEVELOPMENT FUND

REVENUES

	2017-2018 Budget	2018-2019 Budget
All Revenues	$ 953,644	$ 953,643
TOTALS:	$ 953,644	$ 953,643

EXPENSES

	2017-2018 Budget	2018-2019 Budget	Percent of Total Expenses
Non Departmental	$ 136,297	$ 135,045	14.5%
Project Costs	$ 798,048	$ 798,048	85.5%
Totals:	$ 934,345	$ 933,093	
Fund Balance:	$ 19,299	$ 20,550	

ECONOMIC DEVELOPMENT

REVENUES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
4170	SALES TAX	$ 110,000	$ 110,000	0.00%
4600	INTEREST	$ 300	$ 300	0.00%
4601	TXSTAR INTEREST	$ -		
4602	TEXPOOL INTEREST	$ -		
4603	LOGIC INTEREST	$ 3,000	$ 3,000	
4605	INTEREST MULESHOE PEA & BEAN	$ -		N/A
4606	INTEREST REVENUE	$ 4,981	$ 4,981	0.00%
4607	INTEREST EEVOLVE	$ 1,226	$ 1,226	0.00%
4610	MISCELLANEOUS REVENUE	$ -	$ -	N/A
4650	CASH POOL TRANSFER	$ 834,137	$ 834,137	0.00%
	Totals:	$ 953,644	$ 953,644	0.00%

ECONOMIC DEVELOPMENT
NON DEPARTMENTAL
EXPENSES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Personal Services				
500-5050	SALARIES	$ 44,561	$ 46,344	4.00%
500-5200	JANITOR SERVICES	$ 1,850	$ 1,850	0.00%
500-5250	GROUP HOSPITAL INSURANCE	$ 12,409	$ 12,215	-1.56%
500-5300	RETIREMENT SYSTEM	$ 7,446	$ 8,246	10.74%
500-5350	SOCIAL SECURITY	$ 3,408	$ 3,545	4.02%
500-5370	UNEMPLOYMENT COMPENSATION	$ -	$ -	N/A
500-5380	VAHICLE ALLOWANCE	$ -		N/A
	Total Personal Services	$ 69,674	$ 72,200	3.63%
Supplies				
500-6050	OFFICE SUPPLIES	$ 500	$ 300	-40.00%
500-6150	GASOLINE & OIL	$ 2,500	$ 2,000	-20.00%
500-6250	JANITORIAL SUPPLIES	$ 1,000	$ 500	-50.00%
500-6400	OTHER SUPPLIES	$ 500	$ 200	-60.00%
	Total Supplies	$ 4,500	$ 3,000	-33.33%
Other Charges				
500-8050	TELEPHONE	$ 4,000	$ 4,000	0.00%
500-8060	CONTRACT SERVICES	$ 300	$ 300	0.00%
500-8100	LEASE OF EQUIPMENT	$ 950	$ 950	
500-8120	DATA PROC/WEBSITE		$ 225	
500-8150	INSURANCE	$ 500	$ 550	10.00%
500-8160	WORKERS COMPENSATION	$ 770	$ 770	0.00%
500-8170	INVESTMENT FEES		$ 250	
500-8200	SPECIAL SERVICES	$ 15,000	$ 15,000	0.00%
500-8250	ADVERTISING & PROMOTIONS	$ 11,000	$ 10,000	-9.09%
5008-8260	COMMUNITY OUTREACH		$ 3,000	
500-8300	TRAVEL EXPENSE	$ 10,000	$ 9,000	-10.00%
500-8350	EDUCATION & TRAINING	$ 4,000	$ 3,000	-25.00%
500-8400	DUES & SUBSCRIPTIONS	$ 4,000	$ 2,500	-37.50%

500-8500	UTILITIES	$ 1,800	$ 1,800	0.00%
500-8600	PROJECT COSTS	$ 5,000	$ 4,000	-20.00%
500-8650	MISCELLANEOUS	$ 800	$ 500	-37.50%
500-8700	RENT	$ -	$ -	N/A
	Total Other Charges	$ 58,120	$ 55,845	-3.91%
Capital Improvements				
500-9050	BUILDINGS	$ -	$ -	N/A
500-9300	FURNITURE & FIXTURES	$ 500	$ 500	0.00%
500-9310	APPRAISALS	$ 500	$ 500	0.00%
500-9320	EQUIPMENT	$ -	$ -	N/A
500-9510	COMPUTER EQUIPMENT/SOFTWARE	$ 1,000	$ 1,000	0.00%
500-9560	ENGINEERING	$ -	$ -	N/A
500-9600	LEASE/PURCHASE DEBT	$ 2,000	$ 2,000	0.00%
	Total Capital Improvements	$ 4,000	$ 4,000	0.00%
	Total - Department Expenses	$ 136,294	$ 135,045	-0.92%

ECONOMIC DEVELOPMENT
PROJECT COSTS
EXPENSES

Acct. No.		2017-2018 Budget	2018-2019 Budget	Percent Change
Other Charges				
501-8000	BOLL WEEVIL ZONE OFFICE RENT	$ -	$ -	N/A
501-8100	BOLL WEEVIL DIST REPAIR	$ -	$ -	N/A
501-8200	BOEHNING DAIRY	$ -	$ -	N/A
501-8300	MULESHOE PEA & BEAN	$ -	$ -	N/A
501-8400	LAND OPTIONS	$ -	$ -	N/A
501-8500	QUEST FOR CASH	$ -	$ -	N/A
501-8600	LEAL'S TORTILLA FACTORY	$ -	$ -	N/A
501-8700	ASSISTED LIVING PROJECT	$ -	$ -	N/A
501-8800	L & L PALLET COMPANY	$ -	$ -	N/A
501-8900	J & S DAIRIES	$ -	$ -	N/A
501-8950	RTM DAIRY	$ -	$ -	N/A
501-8955	PROJECT INCENTIVES	$ 798,048	$ 798,048	0.00%
501-8975	MULESHOE SPORTS ACADEMY	$ -	$ -	N/A
	Total Other Charges	$ 798,048	$ 798,048	0.00%
	Total - Department Expenses	$ 798,048	$ 798,048	0.00%

CITY OF MULESHOE
COMBINED BUDGETS
2017-2018

REVENUES

	2017-2018 Budget	2018-2019 Budget	Percent Change
General Fund	$ 3,231,150	$ 3,146,350	-2.62%
Interest & Sinking	$ 522,839	$ 521,068	-0.34%
Water & Sewer Fund	$ 1,521,800	$ 1,643,800	8.02%
Capital Project Fund	$ 340,000	$ 340,000	0.00%
CO Bonds	$ 2,508,000	$ 1,885,000	-24.84%
Street Maintenance Tax	$ 110,100	$ 110,100	0.00%
Grant Fund	$ 358,000	$ 338,705	-5.39%
Hotel/Motel Tax Fund	$ 50,300	$ 50,300	0.00%
Economic Development Fund	$ 953,644	$ 953,643	0.00%
Totals:	$ 12,103,833	$ 10,873,966	-10.16%

EXPENSES

	2017-2018 Budget	2018-2019 Budget		Revenues Over (Under) Expenses
General Fund	$ 3,230,616	$ 3,137,584	-2.88%	$ 8,766
Interest & Sinking	$ 521,839	$ 520,068	-0.34%	$ 1,000
Water & Sewer Fund	$ 1,503,832	$ 1,540,481	2.44%	$ 103,319
Capital Project Fund	$ -	$ -	N/A	$ 340,000
CO Bonds	$ 2,500,000	$ 1,885,000	-24.60%	$ -
Street Maintenance Tax	$ 110,000	$ 110,000	0.00%	$ 100
Grant Fund	$ 358,000	$ 358,000	0.00%	$ (19,295)
Hotel/Motel Tax Fund	$ 50,000	$ 70,000	40.00%	$ (19,700)
Economic Development Fund	$ 934,345	$ 933,093	-0.13%	$ 20,550
Totals:	$ 11,708,632	$ 10,439,226	-10.84%	$ 434,740

	Proposed Salary	Proposed Hourly Rate	Proposed Monthly Increase	Medical Insurance	Life and AD&D	Retirement	FICA & Medicare	Workers Comp
Administration								
City Manager	$ 102,853.38	$ 49.45	$ 306.58	$ 12,214.68	$ 135.00	$ 18,300.19	$ 7,868.28	$ 770.00
City Secretary	$ 58,633.54	$ 28.19	$ 187.93	$ 12,214.68	$ 135.00	$ 10,432.37	$ 4,485.47	$ 770.00
	$ 161,486.92		$ 494.51	$ 24,429.36	$ 270.00	$ 28,732.56	$ 12,353.75	$ 1,540.00
Building Maintenance								
Laborer	$ 35,152.00	$ 16.90	$ 86.67	$ 12,214.68	$ 94.91	$ 6,346.94	$ 2,689.13	$ 770.00
	$ 35,152.00		$ 86.67	$ 12,214.68	$ 94.91	$ 6,346.94	$ 2,689.13	$ 770.00
Police Department								
Chief	$ 70,000.00	$ 33.65	$ 239.69	$ 7,414.68	$ 135.00	$ 12,454.75	$ 5,355.00	$ 770.00
Lieutenant	$ 54,038.40	$ 25.98	$ 173.19	$ 12,214.68	$ 135.00	$ 9,614.80	$ 4,133.94	$ 770.00
Patrol	$ 40,102.92	$ 18.04	$ 209.33	$ 7,414.68	$ 108.28	$ 7,135.31	$ 3,067.87	$ 770.00
Patrol	$ 33,633.99	$ 13.35	$ 138.94	$ 7,414.68	$ 90.81	$ 5,984.33	$ 2,573.00	$ 770.00
Investigator	$ 40,310.40	$ 19.38	$ 84.93	$ 7,414.68	$ 108.84	$ 7,172.23	$ 3,083.75	$ 770.00
Patrol	$ 31,277.61	$ 14.07	$ 198.22	$ 12,214.68	$ 84.45	$ 5,565.07	$ 2,392.74	$ 770.00
Patrol	$ 35,301.24	$ 15.88	$ 138.94	$ 7,414.68	$ 95.31	$ 6,280.97	$ 2,700.54	$ 770.00
Patrol	$ 30,566.25	$ 13.35	$ 138.94	$ 7,414.68	$ 82.53	$ 5,438.50	$ 2,338.32	$ 770.00
Patrol	$ 35,390.16	$ 14.07	$ 540.93	$ 12,214.68	$ 95.55	$ 5,565.07	$ 2,707.35	$ 770.00
Dispatcher	$ 30,472.00	$ 14.65	$ 116.13	$ 7,414.68	$ 82.27	$ 5,421.73	$ 2,331.11	$ 770.00
Dispatcher	$ 34,299.20	$ 16.49	$ 305.07	$ 7,414.68	$ 92.61	$ 6,102.69	$ 2,623.89	$ 770.00
Dispatcher	$ 14,130.00	$ 9.42	$ 83.75	$ -	$ -	$ -	$ 1,080.95	$ -
Dispatcher	$ 22,651.20	$ 10.89	$ 67.60	$ 7,414.68	$ 61.16	$ 4,030.21	$ 1,732.82	$ 770.00
Dispatcher	$ 34,236.80	$ 16.46	$ 98.80	$ 7,414.68	$ 92.44	$ 6,091.58	$ 2,619.12	$ 770.00
	$ 506,410.17		$ 2,534.46	$ 110,790.84	$ 1,264.25	$ 86,857.24	$ 38,740.38	$ 10,010.00
Street Department								
Street Superintendent	$ 49,774.40	$ 23.93	$ 159.47	$ 12,214.68	$ 134.39	$ 8,856.11	$ 3,807.74	$ 770.00
Laborer	$ 24,960.00	$ 12.00	$ 86.67	$ 12,214.68	$ 67.39	$ 4,626.05	$ 1,909.44	$ 770.00
Laborer	$ 35,152.00	$ 16.90	$ 416.00	$ 7,414.68	$ 94.91	$ 6,254.42	$ 2,689.13	$ 770.00
Laborer	$ 27,040.00	$ 13.00	$ 260.00	$ 7,414.68	$ 73.01	$ 4,811.09	$ 2,068.56	$ 770.00
Part-time	$ 18,200.00	$ 8.75	$ 1,137.50	$ -	$ -	$ -	$ 1,392.30	$ -
Part-time	$ 18,200.00	$ 8.75	$ 1,137.50	$ -	$ -	$ -	$ 1,392.30	$ -
	$ 173,326.40		$ 3,197.13	$ 39,258.72	$ 369.70	$ 24,547.67	$ 13,259.47	$ 3,080.00
Refuse								
Part-time	$ 12,480.00	$ 10.00	$ 104.00	$ -	$ -	$ -	$ 954.72	$ -
Equipment Operator	$ 39,312.00	$ 18.90	$ 95.33	$ 7,414.68	$ 106.14	$ 6,994.59	$ 3,007.37	$ 770.00
Equipment Operator	$ 31,200.00	$ 15.00	$ 130.00	$ 7,414.68	$ 84.24	$ 5,551.26	$ 2,386.80	$ 770.00
Equipment Operator	$ 26,520.00	$ 12.75	$ 43.33	$ 7,414.68	$ 71.60	$ 4,996.13	$ 2,028.78	$ 770.00
	$ 109,512.00		$ 372.66	$ 22,244.04	$ 261.99	$ 17,541.98	$ 8,377.67	$ 2,310.00
Water Park					$ -	$ -		
	$ 40,000.00		$ -	$ -	$ -	$ -	$ 2,660.00	$ 2,310.00
Library								
Library Aid	$ 32,156.80	$ 15.46	$ 86.67	$ 7,414.68	$ 86.82	$ 5,721.50	$ 2,460.00	$ 770.00
Library Assistant	$ 34,361.60	$ 16.52	$ 86.67	$ 12,214.68	$ 92.78	$ 6,113.79	$ 2,628.66	$ 770.00
Librarian	$ 45,427.20	$ 21.84	$ 145.60	$ 7,414.68	$ 122.65	$ 8,079.56	$ 3,475.18	$ 770.00
Part-time	$ 978.75	$ 7.25	$ -	$ -	$ -	$ -	$ 74.87	$ -
Part-time	$ 978.75	$ 7.25	$ -	$ -	$ -	$ -	$ 74.87	$ -
	$ 113,903.10		$ 318.93	$ 27,044.04	$ 302.25	$ 19,914.85	$ 8,713.59	$ 2,310.00
Municipal Court								
Judge	$ 35,443.20	$ 21.30	$ 110.27	$ 12,214.68	$ 95.70	$ 6,366.10	$ 2,711.40	$ 770.00
	$ 35,443.20		$ 110.27	$ 12,214.68	$ 95.70	$ 6,366.10	$ 2,711.40	$ 770.00
Code Enforcement/Animal Control								
Code/Animal Officer	$ 25,771.20	$ 12.39	$ 67.60	$ 7,414.68	$ 69.58	$ 4,585.34	$ 1,971.50	$ 770.00
	$ 25,771.20		$ 67.60	$ 7,414.68	$ 69.58	$ 4,585.34	$ 1,971.50	$ 770.00
Library								
Utility Billing Clerk	$ 34,736.00	$ 16.70	$ 104.00	$ 7,414.68	$ 93.79	$ 6,180.40	$ 2,657.30	$ 770.00
Customer Service	$ 31,200.00	$ 15.00	$ 156.00	$ 7,414.68	$ 84.24	$ 5,551.26	$ 2,386.80	$ 770.00
Part-time	$ 2,501.25	$ 7.25	$ -	$ -	$ -	$ -	$ 191.35	$ -
	$ 68,437.25		$ 260.00	$ 14,829.36	$ 178.03	$ 11,731.66	$ 5,235.45	$ 1,540.00
Water/Sewer Department								
Water/Sewer Operator	$ 32,656.00	$ 15.70	$ 86.67	$ 7,414.68	$ 88.17	$ 5,810.32	$ 2,498.18	$ 770.00
W/WW Superintendent	$ 45,510.40	$ 21.88	$ 137.00	$ 12,214.68	$ 122.88	$ 7,909.59	$ 3,481.55	$ 770.00
Water/Sewer Operator	$ 32,032.00	$ 15.40	$ 156.00	$ 7,414.68	$ 86.49	$ 5,699.29	$ 2,450.45	$ 770.00
Director of Public Works	$ 82,576.00	$ 39.70	$ 244.40	$ 12,214.68	$ 135.00	$ 14,689.58	$ 6,317.06	$ 770.00
W/WW Superintendent	$ 31,200.00	$ 15.00	$ 173.33	$ 7,414.68	$ 84.24	$ 5,551.26	$ 2,386.80	$ 770.00
	$ 223,974.40		$ 797.40	$ 46,673.40	$ 516.78	$ 39,660.04	$ 17,134.04	$ 3,850.00
Economic Development								
Director	$ 47,444.80	$ 22.81	$ 142.83	$ 12,214.68	$ 128.10	$ 8,441.62	$ 3,629.53	$ 770.00
	$ 47,444.80		$ 142.83	$ 12,214.68	$ 128.10	$ 8,441.62	$ 3,629.53	$ 770.00