

NOTICE OF BUDGET WORKSHOP

July 31, 2018

MONTGOMERY CITY COUNCIL

STATE OF TEXAS

AGENDA

COUNTY OF MONTGOMERY

CITY OF MONTGOMERY

NOTICE IS HEREBY GIVEN that a Budget Workshop Meeting of the Montgomery City Council will be held on Tuesday, July 31, 2018 at 4:00 p.m. at the City of Montgomery City Hall, 101 Old Plantersville Road, Montgomery, Texas for the purpose of considering the following:

CALL TO ORDER

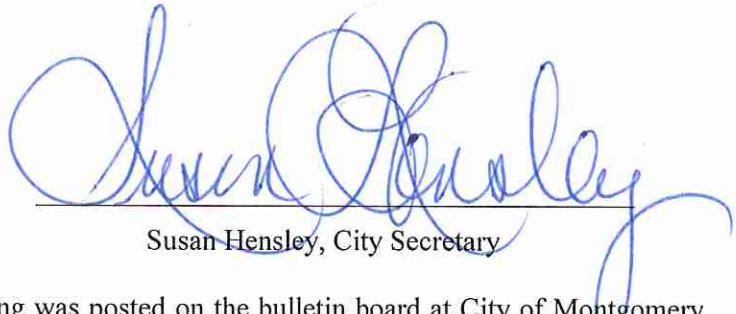
BUDGET WORKSHOP:

- ❖ Discussion of the following items related to the City of Montgomery 2018-2019 FY Proposed Operating Budget:
 - Summary
 - General Fund Revenue
 - General Fund Expenses
 - Administration
 - Police Department
 - Court
 - Public Works
 - Utility Fund
 - Special Funds
 - Capital Projects Fund
 - Court Security Fund
 - Court Technology Fund
 - Hotel Occupancy Tax Fund
 - Police Assets and Forfeitures
 - Montgomery Economic Development Corporation

- ❖ Discussion 2018 Tax Rate

ADJOURNMENT




Susan Hensley, City Secretary

I certify that the attached notice of meeting was posted on the bulletin board at City of Montgomery City Hall, 101 Old Plantersville Road, Montgomery, Texas, on the 26th day of July 2018 at 12:05 o'clock p.m. I further certify that the following news media was notified of this meeting as stated above: The Courier

This facility is wheelchair accessible and accessible parking spaces are available. Please contact the City Secretary's office at 936-597-6434 for further information or for special accommodations.

BUDGET SUMMARY

	REVENUES	EXPENSES	NET
GENERAL FUND	\$3,645,139	\$3,524,497	\$120,642
UTILITY FUND	\$1,732,420	\$1,756,841	- \$ 24,421

Fiscal Year 2019
Proposed Base Budget

General Fund Revenues

2017 2018 2018 2019 %

Statement of Revenues

Actual Estimate Budget ProBudget Change Adjustments

Ordinary Revenue

Taxes and Francise Fees

14103 Beverage Tax	8,172	12,000	11,000	12,000	9%	
14111 Francise Tax	80,891	72,000	72,000	72,000	0%	
14320 Ad Valorem Tax	334,114	402,412	402,412	561,825	40%	
14320.1 Ad Valorem Tax - PID	0	35,775	0	35,775	0%	
14320.2 380 Ad Valorem Tax Rebate	0	0	0	(83,408)	0%	
14330 AdValorem Tax Penalty and Int	6,695	2,650	2,500	3,000	20%	
14331 Rendition Penalties	0	0	200	100	-50%	
14600 Sales Tax	1,474,121	2,800,000	1,810,800	1,501,162	-17%	
14600.1 Sales Tax Rebate	0	0	0	(169,125)	0%	
14600.2 Sales Tax ILO Property Tax	0	0	0	739,377	0%	← 1/2 cent of sales tax
14605 Sales Tax Rev - W/H by State	27,551	0	0	0	0%	
14000.1 Total Taxes and Francise	1,931,544	3,324,837	2,298,912	3,177,772	2,672,706	Tax to replace property tax

Permits and Licenses

14105 Building Permits	197,918	175,000	175,000	200,000	14%	
14146 Vendor Permits	0	3,500	100	500	400%	
14611 Sign Fee	2,782	2,000	1,800	1,800	0%	
14000.2 Permits and Licenses-Other	0	0	0	100	0%	
14612 Miscellaneous Permit Fee	4,236	2,500	2,000	2,000	0%	
14000.2 Permits and Licenses	204,936	183,000	178,900	204,400		

Fees for Service

14380 Community Building Rental	5,385	5,500	5,500	5,500	0%	
14381 Kiosk Revenue	0	0	30	30	0%	
14385 Right of Way Use Fees	3,034	7,000	2,100	3,000	0%	

**Fiscal Year 2019
Proposed Base Budget**

General Fund Revenues

2017 2018 2018 2019 %

Statement of Revenues

Actual Estimate Budget ProBudget Change Adjustments

14000.4 Fees for Service

8,419 12,500 7,630 8,530

Court Fines and Forfeitures

14101 Collection Fees	34,563	26,000	24,000	24,000	0%	
14102 Asset Forfeitures	0	0	500	400	0%	
14104 Bond Fees (Dedicated)	-7,545	0	0	0	0%	
14106 Child Belt Fees	1,136	150	1,200	200	-83%	
14110 Fines	500,109	480,000	550,000	470,000	-15%	
14118 OMNI	2,645	2,000	2,000	2,000	0%	
14120 State (Dedicated)	0	0	0	0	0%	
14125 Warrant Fees	0	0	50	50	0%	
14126 Judicial Efficiency Court (Ded)	1,771	1,500	1,750	1,500	-14%	
14130 Accident Reports	186	240	180	220	22%	

14000.5 Court Fines and Forfeitures

532,866 509,890 579,680 498,370

Other Revenues

15380 Unanticipated Income	10491	4900	100	2000	1900%	
15350 Proceeds from Sales	6,608	0	200	200	0%	
15351 Proceeds From Insurance	24,731	0	0	0	0%	
15352 Proceeds FEMA Disaster Relief	89,423	0	0	0	0%	
15393 Police Grant Revenue	2,302	0	500	300	-40%	
15391 Interest Income	237	100	707	600	-15%	
15392 Interest on Investments	2,749	5,000	1,800	5,500	206%	

14000.6 Other Revenues

136,542 10,000 3,307 8,600

Net Income

2,814,306 4,040,227 3,068,429 3,897,672 3,645,139

Fiscal Year 2019
Proposed Base Budget

General Fund Revenues

2017 2018 2018 2019 %

Statement of Revenues

Actual Estimate Budget ProBudget Change Adjustments

Grants/ Transfers

14620.2 MEDC Contributions	37,500	37500	37500	37,500	0%	<u>107,500</u>
14620.4 Court Security Contributions	3,400	2880	3400	2,880	-15%	
Subtotal	<u>40,900</u>	<u>40,380</u>	<u>40,900</u>	<u>40,380</u>		

Total Income

2,855,206 4,080,607 3,109,329 ~~3,938,052~~ 3,7930.19

**Fiscal Year 2019
Proposed Base Budget**

**General Fund Admin Class
Expenditures**

Ordinary Expense

Personnel

	2017 Actual	2018 Estimate	2018 Budget	2019 Pro Bud	% Change
16247 Compensated Benefit		0	0	0	
16353.1 Health Insurance	11,896	21,293	10,500	17,905	70.5%
16353.4 Unemployment Insurance	458	401	600	680	13.3%
16353.5 Workers Comp.	712	1,226	900	1,050	16.7%
16353.6 Dental Insurance	1,107	1,231	1,540	1,670	8.4%
16353.7 Life & AD&D Insurance	99	123	140	150	7.1%
16560 Payroll Taxes	15,340	8,658	16,000	19,165	19.8%
16600 Wages	129,365	112,520	230,350	250,500	8.7%
16620 Retirement	6,152	4,317	8,400	310	-96.3%
16600.1 Overtime	0	523	0	0	0.0%
16600 Personnel - Other	55	6,000	0	0	0.0%
<i>16000 Total Personnel</i>	<i>165,185</i>	<i>156,292</i>	<i>268,430</i>	<i>291,430</i>	<i>8.6%</i>

Communications

16338.1 Legal Notices and Publication	0	4,864	0	2,600	0.0%
16338.2 Recording Fees	0	4,000	0	2,000	0.0%
16338 Advertising/Promotion Other	5,613	2,035	3,127	1,000	-68.0%
<i>16001 Total Communications</i>	<i>5,613</i>	<i>2,035</i>	<i>3,127</i>	<i>1,000</i>	<i>-68.0%</i>

Contract Services

16102 General Consultant Fees	3,575	395	6,000	6,000	0.0%
16102.1 Sales Tax Tracking	0	7,000	0	14,800	0.0%
16281 Records Shredding	0	220	0	1,860	0.0%
16299 Inspections/Permits	0	356	0	0	0.0%
16320 Legal	26,130	30,000	32,000	26,000	-18.8%
16320.1 House Abatement Legal	0	80	0	0	0.0%
16321 Audit	18,275	13,150	14,000	22,000	57.1%

**Fiscal Year 2019
Proposed Base Budget**

**General Fund Admin Class
Expenditures**

	2017 Actual	2018 Estimate	2018 Budget	2019 Pro Bud	% Change
16322 Engineering	0	7,500	32,000	32,000	0.0%
16333 Accounting	93,672	90,397	84,000	80,000	-4.8%
16335 Repairs and Maintenance	0	0	3,000	2,000	-33.3%
16340 Printing and Office Supplies	4,174	2,195	2,000	2,000	0.0%
16342 Computers Website	2,793	4,150	4,000	5,000	25.0%
16350 Postage and Delivery	1,552	3,507	2,500	3,000	20.0%
16351 Telephone	13,810	6,404	14,750	6,800	-53.9%
16360 Tax Assessor Fee	6,425	7,000	7,320	7,500	2.5%
16370 Election	0	7,381	16,000	14,000	-12.5%
17040 Computer Technology	5,997	9,665	6,000	6,500	8.3%
16002 Contract Services	176,403	189,399	223,570	229,460	2.6%

Supplies and Equipment

16358 Copier/Fax	7,570	9,000	8,200	8,100	-1.2%
16460 Operating Supplies	6,189	6,621	5,600	6,000	7.1%
17100 Furniture	0	2,500	1,900	1,200	-36.8%
16003 Supplies and Equipment	13,759	18,121	15,700	15,300	-2.5%

Staff Development

16339 Dues/ Subscriptions	2,597	3,500	2,000	3,200	60.0%
16341 Community Relations	145	1,200	1,200	1,250	4.2%
16354 Travel and Training	8,599	6,000	6,500	4,400	-32.3%
16004 Staff Development	11,341	10,700	9,700	8,850	-8.8%

Insurance

16353.2 Liability Insurance	4,920	5,574	3,080	4,100	33.1%
16353.3 Property Insurance	1,756	3,851	1,970	2,700	37.1%

Fiscal Year 2019
Proposed Base Budget

General Fund Admin Class
Expenditures

16006 Insurance

	2017 Actual	2018 Estimate	2018 Budget	2019 Pro Bud	% Change
16006 Insurance	6,675	9,425	5,050	6,800	34.7%

Utilities

16352.6 Utilities - City Hall	3	1,229	0	1,500	0.0%
16352.7 Utilities - Gas	668	0	820	0	-100.0%
16352.8 Utilities - Community Center	0	1,270	0	0	0.0%
16007 Total Utilities	672	2,499	820	1,500	82.9%

Capital Outlay

16223 Community Bldg Irrigation	240	0	0	0	0.0%
17071 Computers/ Equipment	4,534	0	3,000	12,500	316.7%
17071.4 Laser Fish Software Equip	0	1,900	1,900	1,900	0.0%
17080 Capital Outlay-Improvements	24,520	0	10,000	5,000	-50.0%
16008 Total Capital Outlay	29,294	1,900	14,900	19,400	

Miscellaneous

16504 Adams Park Lease	4,365	5,459	3,400	4,200	23.5%
16361.3 Transfer to Debt Service	0	0	0	0	0.0%
16471 Withheld By State	27,551	0	0	0	0.0%
16590 Miscellaneous	11,050	1,372	932	1,000	7.3%
16590.2 Property 149/105	0	1,555	0	2,500	0.0%
16009 Total Miscellaneous	42,966	8,386	4,332	3,500	

Sales Tax Rebatement

17500 Sales Tax Rebatement	0	0	20,000	6,200	-69.0%	0
	0	0	0	0	0.0%	
17500 Total Sales Tax Rebatement	0	0	20,000	6,200	-69.0%	0

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Fiscal Year 2019
Proposed Base Budget

General Fund Admin Class
Expenditures

Total Expense

2017 Actual	2018 Estimate	2018 Budget	2019 Pro Bud	% Change
451,908	398,756	565,629	577,240	2.1%

+ 80,000

657,240

MEDC Promotion Person
salary/benefits/office
supplies/other cost
pd. by MEDC

**Fiscal Year 2019
Proposed Base Budget**

**General Fund Police Class
Expenditures**

Ordinary Expense

Personnel

	2017 Actual	2018 Estimate	2018 Budget	2019 ProBudget	% Change	Adjustments
16247 Compensated Benefit	0	0	0	0	0%	
16353.1 Health Insurance	45,605	46,388	53,720	68,640	28%	
16353.4 Unemployment Insurance	-1,810	2,451	1,300	1,590	22%	
16353.5 Workers Comp.	15,139	20,191	11,000	15,000	36%	
16353.6 Dental Insurance	5,744	2,871	6,000	6,700	12%	
16353.7 Life & AD&D Insurance	584	216	500	610	22%	
16560 Payroll Taxes	42,187	44,929	49,000	58,870	20%	
16600 Wages	532,760	549,663	618,480	788,187	27%	16% increase
16600.1 Overtime	18,382	37,641	14,000	14,000	0%	
16620 Retirement	30,405	35,849	25,000	30,877	24%	
16000 Personnel	688,997	740,200	779,000	984,474		

Communications

16338 Advertising/Promotion	312	605	500	500	0%	
16001 Communications	312	605	500	500		

Contract Services

Repairs and Maintenance

16281 Records Shredding	0	219	0	0	0%	
16334 Gas/Oil	22,768	29,575	28,000	28,000	0%	
16335 Repairs and Maintenance Other	11,607	0	0	0	0%	
16357 Auto Repairs	19,305	16,453	19,000	22,000	16%	
16373 Equipment Repairs	1,212	3,000	5,000	5,000	0%	
16374 Bldg Repairs-City Hall/Comm	0	242	0	0	0%	
16335.1 Maint-Vehicles & Equip	0	50	0	33,000	0%	
16376 Building Maintenance	0	0	0	0	0%	
16335 Repairs and Maintenance	54,892	49,320	52,000	88,000		

**Fiscal Year 2019
Proposed Base Budget**

16340 Printing/ Office Supplies	1,329	2,571	2,000	3,000	50%
16342 Computers/ Website	14,868	28,027	18,000	21,000	17%
16350 Postage/ Delivery	24	618	400	400	0%
16351 Telephone	1,601	2,880	4,000	4,000	0%
17030 Mobile Data Terminal (Air Fees)	14,807	27,231	16,000	16,000	0%
17031 Police Officer Scheduling Syst	376	844	2,000	2,000	0%
17040 Computer Technology	2,077	180	5,000	5,000	0%
16002 Contract Services	89,973	111,671	99,400	139,400	

**Fiscal Year 2019
Proposed Base Budget**

**General Fund Police Class
Expenditures**

	2017 Actual	2018 Estimate	2018 Budget	2019 ProBudget	% Change
Supplies and Equipment					
16244 Radio Fees	420	4,398	4,398	4,398	0%
16328 Uniforms	7,915	8,627	8,000	9,000	13%
16328.1 Protective Gear	0	2,000	3,000	5,000	67%
16358 Copier/Fax	5,585	5,933	6,800	7,000	3%
16460 Operating Supplies - Other	3,058	9,183	3,800	8,000	111%
16460.6 Tools, Etc	0	300	300	300	0%
17010 Emergency Equipment	1,192	3,312	2,000	5,000	150%
17050 Radios	22,915	4,100	4,100	24,000	485%
17100 Capital Purchase Furniture	5,493	2,000	6,000	6,000	0%
<i>16003 Supplies and Equipment</i>	<i>46,578</i>	<i>39,852</i>	<i>38,398</i>	<i>68,698</i>	
Staff Development					
16241 Police Training/ Education	5,408	1,500	6,300	10,000	59%
16339 Dues/ Subscriptions	249	850	1,000	1,000	0%
16341 Community Relations	540	500	1,300	600	-54%
16354 Travel and Training	7,657	6,000	6,000	10,000	67%
<i>16004 Staff Development</i>	<i>13,854</i>	<i>8,850</i>	<i>14,600</i>	<i>21,600</i>	
Insurance					
16353.2 Liability Insurance	14,952	15,867	8,960	8,960	0%
16353.3 Property Insurance	2,968	3,515	2,850	2,850	0%
<i>16006 Subtotal Insurance</i>	<i>17,920</i>	<i>19,382</i>	<i>11,810</i>	<i>11,810</i>	
Capital Outlay					
17070 Capital Outlay-Police Cars	82,218	28,142	31,750	91,500	188%
17070.1 Emergency Lights, Decals	37,573	17,239	15,000	24,000	60%
17070.3 Watch Guard	7,088	55,025	48,400	55,025	14%
17070.4 Tsf To CPF - Vehicle Replacement	0	0	15,000	15,000	0%

**Fiscal Year 2019
Proposed Base Budget**

Vid Tec - In Car	0	0	0	0	0%
17071 Computers/Equipment	14,339	12,000	10,000	13,000	30%
17071.1 Copsync	5,484	6,500	6,500	9,500	46%
17071.2 Radar	3,089	3,000	4,000	10,000	150%
17071.6 Investigative and Testing Equip	477	4,000	4,000	6,000	50%
17071.7 Ballistic Vests and Shields	1,243	9,881	4,700	10,000	113%
17071.5 Patrol Weapons	0	5,200	5,200	5,200	0%
17071.8 Patrol Rifles	0	0	0	67,500	0%
17071.9 In Field Fingerprinter	0	0	0	0	0%
<i>16008 Capital Outlay</i>	<i>151,511</i>	<i>140,987</i>	<i>144,550</i>	<i>306,725</i>	
Other/ Miscellaneous					
16590 Miscellaneous	323	300	300	300	0%
16010 Contingency	0	0	100	100	0%
16356 Contract Labor	0	0	0	0	0%
Total Expense	1,009,468	1,061,847	1,088,658	1,533,607	

**Fiscal Year 2019
Proposed Base Budget**

**General Fund Court Class
Expenditures**

Ordinary Expense

Personnel

	2017 Actual	2018 Estimate	2018 Budget	2019 ProBudget	% Change	Adjustments
16353.1 Health Insurance	17,848	19,000	23,870	12,000	-49.7%	
16353.4 Unemployment Insurance	684	500	710	340	-52.1%	
16353.5 Workers Comp.	426	1,165	600	620	3.3%	
16353.6 Dental Insurance	2,133	985	2,240	1,120	-50.0%	
16353.7 Life & AD&D Insurance	158	135	200	100	-50.0%	
16353.8 Crime Insurance	47	265	0	0	0.0%	
16560 Payroll Taxes	13,197	10,245	14,350	7,680	-46.5%	
16600 Wages	168,983	131,305	187,520	100,300	-46.5%	4% increase
16600.1 Overtime	3,605	3,000	3,000	4,000	33.3%	
16620 Retirement	9,363	8,490	12,000	4,200	-65.0%	
<i>16000 Personnel</i>	<i>216,445</i>	<i>175,090</i>	<i>244,490</i>	<i>130,360</i>		

Contract Services

16100 Admin Expense Misc.						
16102 General Consultant	6,847	5,500	6,000	6,000	0.0%	
16220 Omni Expense	2,501	2,200	3,500	4,000	14.3%	
16242 Prosecutor	8,550	11,500	11,500	12,500	8.7%	
16281 Record Shredding	0	822	0	200	0.0%	
16310 Judge	18,000	18,050	18,000	18,000	0.0%	
16326 Collection Agent	33,881	38,000	45,000	45,000	0.0%	
16340 Printing/ Office Supplies	1,140	3,180	2,000	2,000	0.0%	
16342 Computers/ Website	4,119	600	5,000	5,000	0.0%	
16350 Postage/ Delivery	942	1,080	1,500	1,700	13.3%	
16351 Telephone	1,200	1,340	1,200	0	-100.0%	
17510 State Portion of Fines	181,649	170,000	200,000	250,000	25.0%	
<i>16002 Contract Services</i>	<i>258,830</i>	<i>252,272</i>	<i>293,700</i>	<i>344,400</i>		

**Fiscal Year 2019
Proposed Base Budget**

Supplies and Equipment

16328 Uniforms & Protective Gear	0	100	500	100	-80.0%
16358 Copier/Fax Machine Lease	3,373	3,050	3,500	4,000	14.3%
16003 Supplies and Equipment - Other	823	1,000	3,000	1,500	-50.0%
16460 Operating Supplies	1,505	2,090	3,500	3,500	0.0%
17100 Furniture	3,613	0	3,500	4,000	14.3%
16003 Supplies and Equipment	9,313	6,240	14,000	13,100	

Staff Development

16004 Staff Development Other	0	100	0	100	0.0%
16339 Dues/ Subscriptions	101	250	250	300	20.0%
16341 Community Relations (Education)	0	0	200	200	0.0%
16354 Travel and Training	4,596	4,000	5,000	5,000	0.0%
16004 Staff Development	4,697	4,250	5,450	5,500	

**Fiscal Year 2019
Proposed Base Budget**

**General Fund Court Class
Expenditures**

	2017 Actual	2018 Estimate	2018 Budget	2019 ProBudget	%Change
Insurance					
16353.2 Liability Insurance	0	0	700	500	-28.6%
16006 Insurance	0	0	700	500	
Capital Outlay					
17071.4 Laser Fiche (Software Equip)	0	0	0	0	0.0%
17071 Computers/Equipment	300	3,000	3,000	1,500	-50.0%
16008 Capital Outlay	300	3,000	3,000	1,500	
Miscellaneous					
16590 Miscellaneous	2,231	2,000	3,000	2,000	-33.3%
Total Expense	491,817	442,852	564,340	497,360	

**Fiscal Year 2019
Proposed Base Budget**

**General Fund Public Works Class
Expenditures**

Ordinary Expense

Personnel

	2017 Actual	2018 Estimate	2018 Budget	2019 ProBudget	% Change
16353.1 Health Insurance	17,369	24,203	17,900	17,900	0%
16353.4 Unemployment Insurance	762	1,197	500	590	18%
16353.5 Workers Comp.	3,311	4,143	3,310	3,600	9%
16353.6 Dental/Vision Insurance	1,985	1,562	2,000	2,000	0%
16353.7 Life & AD&D Insurance	115	130	130	170	31%
16560 Payroll Taxes	16,798	25,791	10,600	13,000	23%
16600 Wages	191,374	286,860	143,000	146,000	2%
16600.1 Overtime	3,209	5,974	3,000	5,000	67%
16620 Retirement	10,106	18,131	5,200	6,300	21%
<i>16000 Personnel</i>	<i>245,027</i>	<i>367,992</i>	<i>185,640</i>	<i>194,560</i>	<i>5%</i>

4%

not accurate

Communications

16338.1 Legal Notices & Publications	0	846	0	500	0%
16338 Advertising/Promotion	2,425	1,239	1,000	1,300	30%
<i>16001 Communications</i>	<i>2,425</i>	<i>2,085</i>	<i>1,000</i>	<i>1,800</i>	

Contract Services

16102 General Consultant Fees	200	10,096	20,000	20,000	0%
16280 Mowing	78,282	80,002	80,600	128,000	59%
16281 Record Shredding	0	219	0	0	0%
16299 Inspections/ Permits	102,943	123,934	81,000	115,000	42%
16320 Legal	2,122	888	2,500	2,500	0%
16322 Engineering	106,815	144,192	50,000	100,000	100%
16337 Street Signs	4,947	6,500	6,500	6,825	5%
16340 Printing and Office Supplies	830	500	1,200	1,200	0%
16342 Computers/ Website	2,770	2,800	2,800	2,940	5%
16350 Postage/ Delivery	498	500	700	700	0%

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**Fiscal Year 2019
Proposed Base Budget**

16351 Telephone	3,924	7,863	4,400	7,500	70%
17040 Computer Technology	12,031	12,185	11,500	12,075	5%
16334 Gas/Oil	5,004	5,814	4,000	5,000	25%
16335 Maintenance -Other	14,061	18,238	15,000	16,500	10%
16335.1 Maintenance -Vehicles & Equip	0	1,000	1,500	2,400	60%
16343 Tractor & Mower	30	500	1,000	1,000	0%
16357 Auto Repairs	1,040	2,500	2,500	3,000	20%
16372 Finance & Administration	0	0	0	0	0%
16373 Equipment Repairs	7,794	3,000	4,500	5,000	11%
16374 Building Repairs-City Hall/Comm	3,936	27,155	18,500	18,500	0%
16375 Street Repairs	28,845	14,000	33,000	33,900	3%
16332 Downtown Repairs	0	0	0	1,000	0%
16002 Contract Services - Other	854	0	0	0	0%
16002 Total Contract Services	376,924	461,887	341,200	483,040	42%

**Fiscal Year 2019
Proposed Base Budget**

**General Fund Public Works Class
Expenditures**

	2014	2015	2015	2016	%
	Actual	Estimate	Budget	Budget	Change
Supplies and Equipment					
16328 Uniforms/ Safety Equip	4,288	6,000	6,000	5,500	-8%
16358 Copier/Fax Machine Lease	1,757	2,158	1,800	1,800	0%
16460 Operating Supplies	7,635	7,500	7,500	8,250	0%
16460.1 Streets and drainage	10,150	3,500	3,500	3,675	5%
16460.2 Cedar Brake Park	2,273	3,000	4,000	3,500	-13%
16460.3 Homecoming Park	674	2,000	2,000	2,000	0%
16460.4 Fernland Park	1,276	3,000	2,500	2,625	5%
16460.5 Community Building	2,148	1,500	4,000	2,000	-50%
16460.6 Tools, Etc	1,647	2,711	2,500	2,750	0%
16460.7 Memory Park	1,987	3,000	3,000	3,000	0%
16503 Code Enforcement Expense	0	1,000	1,000	1,000	0%
<i>16003 Supplies and Equipment</i>	<i>33,835</i>	<i>35,368</i>	<i>37,800</i>	<i>36,100</i>	<i>-4%</i>
Staff Development					
16241 Training/Education	0	0	500	1,000	100%
16339 Dues/ Subscriptions	150	250	250	500	100%
16341 Community Relations	25	603	0	500	0%
16354 Travel and Training	7,414	10,164	6,000	6,300	5%
16004 Staff Development Other	0	75	0	100	0%
<i>16004 Staff Development</i>	<i>7,589</i>	<i>11,092</i>	<i>6,750</i>	<i>8,400</i>	<i>24%</i>
Maintenance					
16228 Memory Park Maintenance	3,729	4,000	8,500	7,500	-12%
16229 Fernland Park Maintenance	15,798	25,033	23,100	3,500	-85%
16230 CB Park Maintenance	6,516	5,500	6,000	6,300	5%
16231 Homecoming Park Maintenance	1,194	1,500	2,000	2,000	0%
<i>16005 Park Maintenance</i>	<i>27,237</i>	<i>36,033</i>	<i>39,600</i>	<i>19,300</i>	<i>-51%</i>
Insurance					

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**Fiscal Year 2019
Proposed Base Budget**

16353.2 Liability Insurance	1,635	1,843	1,360	1,360	0%
16353.3 Property Insurance	636	753	680	680	0%
<i>16006 Insurance</i>	<i>2,271</i>	<i>2,596</i>	<i>2,040</i>	<i>2,040</i>	<i>0%</i>

Utilities

16352 Electronic Sign-City	546	700	600	600	0%
16352.1 Street Lights	15,448	13,496	14,200	14,900	5%
16352.2 Downtown Utilities	263	340	340	1,200	253%
16352.3 Cedar Brake Park	2,393	2,320	3,000	3,000	0%
16352.4 Homecoming Park	1,216	1,655	1,300	1,365	5%
16352.5 Fernland Park	4,015	4,287	4,900	4,900	0%
16352.6 City Hall Utilities	10,646	10,600	10,600	11,025	4%
16352.8 Community Center Utilities	4,799	4,405	5,400	4,860	-10%
16352.9 Memory Park	11,688	10,137	14,000	14,000	0%
16007 Utilities Other	0	0	100	100	0%
<i>16007 Utilities</i>	<i>51,013</i>	<i>47,939</i>	<i>54,440</i>	<i>55,950</i>	

**General Fund Public Works Class
Expenditures**

2017	2018	2018	2019	%
Actual	Estimate	Budget	ProBudget	Change

Capital Outlay

16233 Community BuildingnProj	135	3,244	1,500	0	-100%
17071.4 Laser Fiche (Software Equip)	1,745	1,725	1,800	2,200	22%
17071 Computers/Equipment	192	180	1,000	1,000	0%
17072 Public Works Items	61,603	54,000	60,000	12,900	-79%
17080 Improvements	10,585	0	5,000	5,000	0%
17081 Drainage Improvements	0	0	0	0	0%
<i>16008 Capital Outlay</i>	<i>74,259</i>	<i>59,149</i>	<i>69,300</i>	<i>21,100</i>	

Miscellaneous

16356 Contract Labor-Streets	75,615	50,000	129,219	10,000	-92%
16590 Miscellaneous	752	3,845	1,000	1,000	0%

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**Fiscal Year 2019
Proposed Base Budget**

16590.2 Property 149/105	0	2,700	0	0	0%
17000 Capital Purchase	24,054	24,500	24,776	3,000	-88%
Miscellaneous/Other	100,422	81,045	154,995	14,000	
Total Expense	921,002	1,105,185	892,765	836,290	-6%

**Fiscal Year 2019
Base Budget**

**Water & Sewer Fund
Statement of Revenues**

	Actual 2017	Estimate 2018	Budget 2018	Proposed 2019	% Change
Charges for Service					
Water Fees	\$ 548,886	\$ 480,000	\$ 540,000	\$ 560,000	3.7%
Surface Water Rev	6,590	5,575	6,000	6,000	0.0%
Application Fee	60	-	1,500	1,500	0.0%
Dosconnect Reconnect	4,755	4,590	5,500	5,500	0.0%
Sewer Fees	417,914	425,000	450,000	492,000	9.3%
Tap Fees/ Insp	284,294	250,000	150,000	250,000	66.7%
Grease Trap Inspections	10,400	10,860	10,000	13,200	32.0%
Late Fees	16,158	16,500	15,000	15,000	0.0%
Returned/Miscellaneous Fees	255	600	200	200	0.0%
Solid Waste Fees	99,261	98,900	104,500	104,500	0.0%
Total Charges for Service	\$ 1,388,572	\$ 1,292,025	\$ 1,282,700	\$ 1,447,900	
Taxes					
Sales Tax on Solid Waste Fees	\$ 8,052	\$ 8,080	\$ 8,000	\$ 8,000	0.0%
Total Taxes	\$ 8,052	\$ 8,080	\$ 8,000	\$ 8,000	
Groundwater Reduction Rev	155,286	131,349	126,000	126,000	0.0%
Other Revenue					
Impact Fees - Capital Cost	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	0.0%
Impact Fees - Other	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	0.0%
Interest Income	\$ 237	\$ 323	\$ 220	\$ 220	0.0%
Misc & ETS Revenue	\$ 905	\$ 1,365	\$ 360	\$ 1,300	261.1%
Unanticipated/Other Revenue	796	-	-	-	0.0%
Total Other Revenue	\$ 1,938	\$ 276,688	\$ 275,580	\$ 276,520	

Fiscal Year 2019
Base Budget

Water & Sewer Fund
Statement of Revenues

	Actual 2017	Estimate 2018	Budget 2018	Proposed 2019	% Change
Grand Total Revenues	\$ 1,553,849	\$ 1,708,142	\$ 1,692,280	\$ 1,732,420	

**Fiscal Year 2019
Base Budget**

Water & Sewer Fund

	Actual 2017	Estimate 2018	Budget 2018	Proposed 2019	% Change	Adjustments
Personnel						
Wages	\$ 98,101	\$ 105,243	\$ 170,000	\$ 215,250	26.6%	_____
Payroll Taxes	7,420	8,044	12,700	14,400	13.4%	_____
Unemployment Insurance	351	443	390	430	10.3%	_____
Workers Comp	1,703	3,847	2,100	1,900	-9.5%	_____
Crime Insurance	47	263	-	-	-	_____
Dental Insurance	1,197	1,450	1,750	2,240	28.0%	_____
Life AD&D Insurance	411	666	600	900	50.0%	_____
Retirement	5,344	6,338	6,700	7,500	11.9%	_____
TMRS Pension Esp	1,776	-	-	-	-	_____
Group Health Insurance	11,899	13,458	19,400	23,800	22.7%	_____
Total Personnel	\$ 128,249	\$ 139,753	\$ 213,640	\$ 266,420		
Licenses & Permits	13,031	15,000	13,000	10,400	-20.0%	_____
Depreciation Expense	345,190	300,000	-	-	-	_____
Dues & Subscriptions	\$ 545	\$ 500	\$ 2,000	2,000	0.0%	_____
Supplies						
Uniforms & Protective Gear	\$ 3,010	\$ 2,900	\$ 3,200	\$ 3,200	0.0%	_____
Office Supplies	1,821	1,000	2,000	2,000	0.0%	_____
Operating Supplies	56,760	55,000	70,500	74,000	5.0%	_____
Chemicals	20,518	24,500	18,100	19,000	5.0%	_____
Computer Technology & Equip	4,435	3,664	3,800	3,800	0.0%	_____
Equipment Leases	-	-	3,920	3,920	0.0%	_____
Total Supplies & Equipment	\$ 86,544	\$ 87,064	\$ 101,520	\$ 105,920		

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**Fiscal Year 2019
Base Budget**

Water & Sewer Fund

	Actual 2017	Estimate 2018	Budget 2018	Proposed 2019	% Change	Adjustments
Communications						
Advertising/Permotion	\$ 825	\$ 500	\$ 1,055	\$ 1,000	-5.2%	
Total Comunciations	\$ 825	\$ 500	\$ 1,055	\$ 1,000	-5.2%	
Groundwater Reduction Expense	\$ 35,476	\$ -	\$ 100	\$ 100	0.0%	
Contract Services						
General Consultant Fees	\$ 878	\$ -	\$ 905	\$ 905	0.0%	
Legal Fees	16,180	\$ 21,560	\$ 17,053	\$ 17,053	0.0%	
Engineering	165,669	132,000	75,000	75,000	0.0%	
Operator	39,200	39,600	40,380	40,380	0.0%	
Billing Collecting	16,906	22,758	11,820	21,400	81.0%	
Testing	11,160	16,065	11,460	14,400	25.7%	
Sales Tax for Solid Waste	8,117	9,021	8,213	\$ 8,623	5.0%	
Accounting Fees	5,800	4,800	4,800	4,800	0.0%	
Sludge Hauling	15,872	20,384	17,500	14,250	-18.6%	
Printing	90	90	-	100	-	
Postage	2,359	4,082	3,200	3,700	15.6%	
Telephone	2,812	4,183	4,500	4,750	5.6%	
Taps & Insp	33,352	30,000	10,000	30,000	200.0%	
Garbage	93,436	104,707	95,400	95,400	0.0%	
Contract Serv - Other	-	-	-	-	-	
Total Contract Services	\$ 411,831	\$ 409,251	\$ 300,231	\$ 330,761	10.2%	

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**Fiscal Year 2019
Base Budget**

Water & Sewer Fund

	Actual 2017	Estimate 2018	Budget 2018	Proposed 2019	% Change	Adjustments
Maintenance						
Maint. & Repairs	\$ 191,150	\$ 160,330	\$ 215,000	\$ 225,750	5.0%	_____
Maint. & Repairs - Vehicles	67	200	1,000	41,500	4050.0%	_____
Gas and Oil	4,508	5,555	4,400	5,000	13.6%	_____
Total Vehicles & Equipment	\$ 195,724	\$ 166,085	\$ 220,400	\$ 272,250		
Staff Development						
Employee Relations/Education	276	200	200	200	0.0%	_____
Travel & Training	2,733	2,000	5,000	5,500	10.0%	_____
Total Staff Development	\$ 3,009	\$ 2,200	\$ 5,200	\$ 5,700		
Insurance Expense						
Liability	\$ 2,118	\$ 2,678	\$ 2,000	\$ 2,500	25.0%	_____
Property	10,988	21,527	12,000	17,000	41.7%	_____
Total General Expenses	\$ 13,106	\$ 24,205	\$ 14,000	\$ 19,500		
Utilities Expense						
Utilities - Gas for Gen	\$ 638	\$ 834	\$ 700	\$ 750	7.1%	_____
Water Plants	61,956	70,185	66,000	69,300	5.0%	_____
WW Treatment Plants	35,167	31,000	38,540	40,500	5.1%	_____
Lift Stations	13,232	17,502	12,200	14,200	16.4%	_____

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**Fiscal Year 2019
Base Budget**

Water & Sewer Fund

	Actual 2017	Estimate 2018	Budget 2018	Proposed 2019	% Change	Adjustments
Security Light	134	-	140	-	-100.0%	
Buffalo Sp STP Water Usage	7,670	-	350	-	-100.0%	
Total Utilities	\$ 118,797	\$ 119,521	\$ 117,930	\$ 124,750		
Capital Outlay -Sewer Plant Imp	\$ -	\$ 34,700	\$ 34,700	\$ 35,000	0.9%	
Utilities Proj Prev Maint -Other	\$ 65,048	\$ 25,000	\$ -	\$ -	-	
Utilities Prev Maint - Tsf to CPF	\$ -	\$ 6,171	\$ 91,400	\$ 91,400	0.0%	
Capital Costs-Tsf to CPF	\$ -	\$ 155,286	\$ 200,000	\$ 91,400	-54.3%	
Impact Fees - Tsf to CPF	\$ -	\$ -	\$ 75,000	\$ 91,400	21.9%	
Total Util Projects/Prev Maint	\$ 65,048	\$ 186,457	\$ 366,400	\$ 274,200		
Miscellaneous	\$ -	\$ -	\$ -	\$ -	-	
Miscellaneous Exp/ETS Fees	3,448	7,608	1,000	1,000	0.0%	
Total Miscellaneous	\$ 3,448	\$ 7,608	\$ 1,000	\$ 1,000		
Transfers In / Out						
Transfer out-Debt Service	\$ 125,600	\$ 153,040	\$ 153,040	\$ 153,040	0.0%	
Transfer out-Construction Fund	\$ 32,089	\$ 77,400	\$ 154,800	\$ 154,800	0.0%	
Total Transfers in / Out	\$ 157,689	\$ 230,440	\$ 307,840	\$ 307,840		
Grand Total Expenditures	\$ 1,578,512	\$ 1,723,285	\$ 1,699,016	\$ 1,756,841		

**Fiscal Year 2018-2019
Proposed Base Budget**

Capital Projects Fund

	Actual 2016-17	Estimate 2017-18	Budget 2017-18	Proposed 2018-19	% Change	Adjustment
Beginning Balance*	\$ 2,577	\$ 2,595,160	\$ (10,840)	\$ 692	-	
Revenues						
43956 Proceeds-TWDB 2017 A /B	\$ 2,820,000	\$ -	\$ 2,606,000	\$ 2,606,000	0.0%	
CDBG Block Grant	-	114,141	300,000	160,000	-46.7%	
FEMA Hazard Mitigation Grant	-	271,704	1,500,000	800,000	-46.7%	
Other Revenue Sources	-	-	75,000	75,000	0.0%	
45391 Interest	3,427	20,708	4,000	12,100	202.5%	
Total Revenues	\$ 2,823,427	\$ 406,553	\$ 4,485,000	\$ 3,653,100		
Interfund Transfers						
45392 Transfers In	\$ 102,077	\$ 633,527	\$ 461,200	\$ 537,000	16.4%	
43002 Transfers Out	-	-	-	-	-	
Net Interfund Transfers	\$ 102,077	\$ 633,527	\$ 461,200	\$ 537,000		
Expenditures						
43890 Engineering	\$ 50,567	\$ 75,000	\$ 318,000	\$ 318,000	0.0%	
44000-Wastewater System	-	-	715,000	715,000	0.0%	
45000-Water System Cap Projects	1,290	15,000	1,117,000	1,117,000	-0.0%	
46000 Roadway Projects	-	600,000	1,800,000	800,000	-55.6%	
43995-Const Cost-Contingencies	93,125	-	456,000	456,000	0.0%	
47000-Capital Costs Projects	-	-	200,000	-	-100.0%	
48000-Cap Outlay-Fac, Equip, Etc	-	235,000	261,200	225,161	-13.8%	
49000-Impact Fee Projects	-	-	75,000	75,000	0.0%	
Other	187,939	35,000	-	-	-	

**Fiscal Year 2018-2019
Proposed Base Budget**

Capital Projects Fund

	Actual 2016-17	Estimate 2017-18	Budget 2017-18	Proposed 2018-19	% Change	Adjustment
Total Expenditures	\$ 332,920	\$ 960,000	\$ 4,942,200	\$ 3,706,161		
<hr/>						
Ending Balance**	\$ 2,595,160	\$ 2,675,240	\$ (6,840)	\$ 484,631		

**Fiscal Year 2019
Base Budget**

Debt Service Fund

	Actual 2017	Estimate 2018	Budget 2018	Proposed 2019	% Change	Adjustments
Beginning Balance	\$ 122,002	\$ 143,665	\$ 143,665	\$ 205,224	42.8%	
Revenues						
Ad Valorem Tax	\$ 356,222	\$ 417,200	\$ 417,202	\$ 553,300	32.6%	
All Other Revenues	208	415	300	4,000	1233.3%	
Total Revenues	\$ 356,430	\$ 417,615	\$ 417,502	\$ 557,300	33.5%	
Interfund Transfers						
Transfers In	\$ 189,350	\$ 313,040	\$ 313,040	\$ 313,040	0.0%	
Transfers Out	-	-	-	-	-	
Net Interfund Transfers	\$ 189,350	\$ 313,040	\$ 313,040	\$ 313,040	0.0%	
Expenditures						
Debt Service	\$ 523,242	\$ 666,596	\$ 666,596	\$ 669,369	0.4%	
Contract Services	860	2,500	2,500	2,500	0.0%	
All Other Operating Expenditures	-	-	-	-	-	
Total Expenditures	\$ 524,102	\$ 669,096	\$ 669,096	\$ 671,869	0.4%	
Ending Balance*	\$ 143,665	\$ 205,224	\$ 205,112	\$ 403,695	96.7%	