



## City of La Vernia

### CITY COUNCIL & MUNICIPAL DEVELOPMENT DISTRICT JOINT BUDGET WORKSHOP

City Council Chambers of La Vernia City Hall  
102 E. Chihuahua Street, La Vernia, Texas 78121

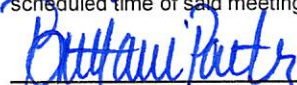
August 22, 2019  
5:30 p.m.

#### AGENDA

1. Call to Order
2. Pledge of Allegiance and Invocation
3. Discussion/Action
  - A. Discuss and consider action on the City of La Vernia and Municipal Development District 2019 - 2020 Fiscal Year budget.
  - B. Discussion on Capital Improvement Projects.
5. Adjourn

The City Council for the City of La Vernia reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by the Texas Open Meetings Act, Texas Governmental Code §551.071 (Consultation with Attorney), §551.072 (Deliberations about Real Property), §551.073 (Deliberations about Gifts and Donations), §551.074 (Personnel Matters), §551.076 (Deliberations about Security Devices), and §551.086 (Economic Development), and any other provisions under Texas law that permits a governmental body to discuss a matter in closed executive session.

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the governing body of the above named La Vernia City Council is a true and correct copy of said Notice and that I posted true and correct copy of said Notice on the bulletin boards, of the City Hall of said City of La Vernia, Texas, a place convenient and readily accessible to the general public at all times, and said Notice was posted on August 19, 2019 at 4:30 P.M. and remained so posted continuously for at least 72 hours proceeding the scheduled time of said meeting.

  
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Brittani Porter, City Secretary

Court		Recommended	
		Annually	Hourly
No Certs	17	33,334.00	16.03
Level 1	19	34,681.00	16.67
Level 2	21	36,082.00	17.35

Water Clerk/AP/AR			
No Certs	25	39,056.00	18.78

City Secretary			
No Certis	27	40,634.00	19.54
Level 1	28	41,447.00	19.93
Level 2	29	42,276.00	20.33
Level 3	30	43,121.00	20.73
Level 4 - Cert	31	43,983.00	21.15

MDD Assistant	16	32,680.00	15.71
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Code Enforce/Fire	17	33,334.00	16.03
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Park Position			
No Certs	8	27,892.00	13.41
W/D Water L	15	32,040.00	15.40

Police Chief	48	61,587.00	29.61
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Police Sgt	37	49,533.00	23.81
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Police Corporal	35	47,609.00	22.89
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Police Patrol	Grade	Annual	84 hrs	80 hrs	Grade	Annual	84 hrs	80 hrs
Basic	27	40,634.00	18.61	18.61	26	39,837.00	18.24	18.24
Inter	29	42,276.00	19.36	19.36	28	41,447.00	18.98	18.98
Advance	31	43,983.00	20.14	20.14	30	43,121.00	19.74	19.74
Masters	33	45,760.00	20.95	20.95	32	44,863.00	20.54	20.54

Public Works Direc	42	54,688.00	26.29
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Public Works			
Entry Level	15	32,040.00	15.40
Water D	20	35,374.00	17.01
Water C	27	40,634.00	19.54
Water B			

CSI	1,040	Annually
Herbicide	1,040	Annually
Wastewater	1,040	Annually

## Budget Summary

(These are the major changes to the budget)

8/17/2019 12:17

Tax Tax Rate is proposed at the same rate of .1999 per 100  
Effective Tax Rate - .1968 (This is considered a tax increase of 1.58%)

PD Change Part-time position to full-time (80 hours)

PD Created a Night Time Supervisor

All Increased TMRS from 3.12% to 5.93% - this will change the  
Current 6%, 1 to 1  
Proposed 7% 1.5 to 1

All Benefits Increase

Benefit	Current Cost	Renewal Cost	% Change
Medical	546.06	563.17	3.13%
Dental	32.83	36.28	10.51%
Vision	8.27	8.76	5.93%
Life	8.25	8.25	0.00%
TOTAL	595.41	616.46	3.54%

PD Increased equipment and uniforms  
10 New Bullet proof vest are needed (Currently all are expired)  
2 officers need issued weapons and tasers

# PROPERTY TAX SUMMARY

This budget will raise more total property taxes than last year's budget by an amount of \$5,867 which is 2.5 % increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$4,199.

Notice of Proposed Tax Rate proposes to use revenue attributable to the tax rate increase for the purpose of funding of an additional police officer and equipment safety vest for Police Departments.

Last Year's Tax Rate:	.1999
Effective Tax Rate:	.1968
Rollback Tax Rate:	.2125
Adopted Tax Rate:	.1999

Description	FY 2017	FY2018	FY 2019		s/b at 75%	FY2020
	Actual	Actual	Budget	Actual		Proposed
<b>General Fund</b>						
Revenues	1,427,346.61	1,628,737.70	1,709,947.50	1,329,150.29	43.66	1,764,801.00
Code Enforcement Total	73,165.30	53,582.88	101,308.68	41,329.53	6.44	102,349.00
Administration Total	288,623.55	313,458.56	361,535.68	242,960.58	20.09	374,592.00
Court Total	86,993.79	123,474.26	126,802.00	71,475.35		126,743.00
Police Total	716,073.73	714,083.04	879,573.14	580,336.49		937,654.00
Public Works Total	99,592.17	104,787.97	169,523.00	96,730.47		148,932.00
Parks Total	40,265.37	52,203.91	71,205.00	62,954.70	12.84	74,531.00
<b>Total Expenses</b>	<b>1,304,713.91</b>	<b>1,361,590.62</b>	<b>1,709,947.50</b>	<b>1,095,787.12</b>		<b>1,764,801.00</b>
Difference	122,632.70	267,147.08	-	233,363.17		-
Current Fund Balance	1,389,992.00					
Revenue/Expenses	233,363.17					
New Fund Balance	1,623,355.17					
Project FY 2020 Fund Balance	1,623,355.17					
<b>MDD Fund</b>						
Revenues	312,721.83	330,316.38	317,680.00	202,588.72		322,380.00
Expenses	102,249.60	96,823.93	207,033.66	109,487.16		217,961.00
Difference	210,472.23	233,492.45	110,646.34	93,101.56		104,419.00
Current Fund Balance	1,096,578.00					
Revenue/Expenses	93,101.56					
New Fund Balance	1,189,679.56					
Project FY 2020 Fund Balance	1,294,098.56					
<b>Streets Fund</b>						
Revenues	159,542.26	167,983.38	167,650.00	100,814.96	3.61	175,000.00
Expenses	234,106.01	262,733.69	167,650.00	9,372.30	0.62	170,000.00
Difference	(74,563.75)	(94,750.31)	-	91,442.66		5,000.00
Current Fund Balance	329,055.00					
Revenue/Expenses	91,442.66					
New Fund Balance	420,497.66					
Project FY 2020 Fund Balance	425,497.66					

**Debt Service**

Revenues	18,485.58	18,485.58	380.00	-	-
Expenses	1,324.75	-	-	-	-
Difference	17,160.83	18,485.58	380.00	-	-
Current Fund Balance	19,688.00				
Revenue/Expenses	-				
New Fund Balance	19,688.00				
Project FY 2020 Fund Balance	19,688.00				

**Court Security**

Revenues	1,324.75	2,486.67	2,401.00	1,955.38	6.07	2,401.00
Expenses	2,001.80	707.97	700.00	372.00	0.53	5,700.00
Difference	(677.05)	1,778.70	1,701.00	1,583.38		(3,299.00)
Current Fund Balance	3,851.00					
Revenue/Expenses	1,583.38					
New Fund Balance	5,434.38					
Project FY 2020 Fund Balance	2,135.38					

**Court Technology**

Revenues	1,767.19	3,319.24	3,204.00	2,612.91		3,204.00
Expenses	-	-	2,500.00	-		2,500.00
Difference	1,767.19	3,319.24	704.00	2,612.91		704.00
Current Fund Balance	9,991.00					
Revenue/Expenses	2,612.91					
New Fund Balance	12,603.91					
Project FY 2020 Fund Balance	13,307.91					

**Utility Fund**

Revenues	978,361.12	925,129.13	1,078,200.00	764,354.74	0.71	1,154,925.00
Expenses	808,470.00	898,219.81	1,124,401.19	709,272.28		1,154,925.00
Difference	169,891.12	26,909.32	(46,201.19)	55,082.46		-
Current Fund Balance	-					
Revenue/Expenses	55,082.46					
New Fund Balance	55,082.46					
Project FY 2020 Fund Balance	55,082.46					

**Utility Capital Fund**

Revenues	983.47	-	-	-	-
Expenses	-	-	-	-	-
Difference	983.47	-	-	-	-

Current Fund Balance	1,912,894.24
Revenue/Expenses	-
New Fund Balance	1,912,894.24
Project FY 2020 Fund Balance	1,912,894.24

**Impact Fees - Water**

Revenues	21.66	-	20.00	-	-
Expenses	158.16	-	-	-	-
Difference	(136.50)	-	20.00	-	-

Current Fund Balance	47,694.52
Revenue/Expenses	-
New Fund Balance	47,694.52
Project FY 2020 Fund Balance	47,694.52

**Impact Fees - Waste Water**

Revenues	42.77	-	16.00	-	-
Expenses	32.43	-	-	-	-
Difference	10.34	-	16.00	-	-

Current Fund Balance	95,343.52
FY 2017 Revenue/Expenses	-
New Fund Balance	95,343.52
Project FY 2020 Fund Balance	95,343.52

Account Number	Description	FY 2017	FY 2018	FY 2019			FY 2020	Difference	Percent
		Actual	Actual	Budget	Actual as of 6-30	SB @ 75%	Proposed		
10-400-010	AD VALORUM TAXES - CURREN	180,680.87	192,569.83	225,062.00	183,848.95	82%	230,929.00	5,867.00	
10-400-015	AD VALORUM TAXES - DELINQ	4,537.38	2,324.28	5,000.00	2,279.44	46%	5,000.00	0.00	
10-400-020	AD VALORUM TAXES - ATT FEE	1,270.78	585.84	1,200.00	368.15	31%	1,200.00	0.00	
10-400-025	AD VALORUM TAXES - PEN & I	3,692.39	1,868.05	2,000.00	1,005.53	50%	2,000.00	0.00	
10-400-030	AD VALORUM TAXES - TAX CEI	50.00	0.00	125.00	0.00	0%	0.00	(125.00)	
10-400-050	PARK USE INCOME	6,958.23	5,273.80	4,500.00	1,090.73	24%	4,500.00	0.00	
10-400-051	PARK GRANT REIMBURSEMEN	0.00	66,322.63	0.00	4,927.37		0.00	0.00	
10-400-060	FOOD LICENSE INCOME	10,376.00	9,950.00	11,000.00	9,270.00	84%	10,000.00	(1,000.00)	-10%
10-400-065	PERMITS	45,967.59	34,371.24	40,000.00	18,778.08	47%	40,000.00	0.00	
10-400-066	VARIANCE, ZONING, SUP REQL	425.00	500.00	300.00	275.00	92%	300.00	0.00	
10-400-070	CREDIT CARD REWARD REVEN	0.00	2,899.12	10,000.00	12,470.52	125%	15,000.00	5,000.00	33%
10-400-071	CONTRACTOR REGISTRATION	4,425.00	2,700.00	3,500.00	2,025.00	58%	3,500.00	0.00	
10-400-080	INTEREST INCOME	814.95	238.33	500.00	909.26	182%	2,000.00	1,500.00	75%
10-400-095	MISC INCOME	2,818.93	1,907.16	4,000.00	199.88	5%	4,000.00	0.00	
10-400-110	STATE SALES TAX	637,462.04	670,884.49	675,000.00	526,774.74	78%	700,000.00	25,000.00	4%
10-400-115	PROPERTY RELEIF SALES TAX	159,365.51	167,721.12	167,500.00	100,363.85	60%	174,000.00	6,500.00	4%
10-400-120	MIXED BEVERAGE TAX	15,713.31	22,779.04	24,000.00	13,638.98	57%	22,000.00	(2,000.00)	
10-400-125	NSF CHECK FEE	25.00	0.00	50.00	0.00	0%	50.00	0.00	
10-400-150	FRANCHISE TAX	61,728.63	63,784.54	70,000.00	63,522.24	91%	70,000.00	0.00	
10-400-151	AMERICAN TOWER LEASE	13,112.73	13,506.11	13,600.00	13,911.29	102%	14,000.00	400.00	
10-400-155	CERTIFICATE OF OCCUPANCY	425.00	175.00	500.00	175.00	35%	500.00	0.00	
10-400-451	LEOSE TRAINING INCOME	976.36	1,027.88	1,030.00	1,081.84	105%	1,030.00	0.00	
10-400-455	PD NATIONAL NIGHT OUT	139.78	150.00	600.00	0.00	0%	600.00	0.00	
10-400-901	MISCELLANEOUS POLICE INCO	0.00	400.00	1,000.00	0.00	0%	1,000.00	0.00	
10-410-285	MISC INCOME	0.00	2,350.00	500.00	87.76	18%	500.00	0.00	
10-410-286	LVISD SRO OFFICER	0.00	39,043.96	119,328.50	97,902.18	82%	120,260.00	931.50	1%
10-410-296	COPS LVISD	103,983.80	107,859.69	100,000.00	64,227.25	64%	100,000.00	0.00	
10-410-297	LVISD ADMINISTRATION FEES	43,097.40	10,578.90	20,000.00	8,696.55	43%	20,000.00	0.00	
10-410-298	POLICE REPORTS	648.00	1,649.49	750.00	450.45	60%	550.00	(200.00)	-36%
10-410-300	MDD OVERHEAD TRANSFER IN	30,068.00	32,175.42	39,082.00	39,082.00	100%	39,082.00	0.00	
10-415-315	INDINGENT DEFENSE FUND (IC	942.97	1,655.84	1,500.00	1,296.50	86%	1,500.00	0.00	
10-415-320	LOCAL VIOLATION	1,364.53	2,517.85	2,200.00	1,354.99	62%	2,200.00	0.00	
10-415-325	MOVING VIOLATION FEE (MVF	39.03	91.58	100.00	948.68	949%	1,000.00	900.00	90%
10-415-330	STATE JURY FEE (JRF)	1,772.30	3,312.49	3,200.00	2,966.04	93%	3,200.00	0.00	



Account Number	Description	FY 2017	FY 2018	FY 2019		FY 2020	Difference	Percent	
		Actual	Actual	Budget	Actual as of 6-30	SB @ 75%			Proposed
10-415-335	STATE JUDICIAL SUPPORT FUN	2,657.29	4,968.75	4,600.00	4,458.05	97%	4,600.00	0.00	
10-415-340	STATE CONSOLIDATED COURT	17,723.04	33,057.68	31,000.00	29,643.72	96%	31,000.00	0.00	
10-415-345	STATE TRAFFIC FINE (STF)	10,004.67	20,307.14	19,500.00	17,255.31	88%	19,500.00	0.00	
10-415-355	FINE	29,364.36	48,517.76	48,500.00	59,869.19	123%	62,000.00	13,500.00	22%
10-415-360	TIME PAYMENT FEE	1,850.11	2,020.47	2,100.00	2,284.94	109%	2,300.00	200.00	
10-415-365	WARRANT FEE	3,827.16	4,610.02	5,000.00	5,537.53	111%	6,500.00	1,500.00	
10-415-370	ADMINISTRATIVE FEE	1,290.82	3,044.40	3,000.00	1,930.00	64%	3,000.00	0.00	
10-415-371	DISMISSAL FEE	360.00	780.00	750.00	1,100.00	147%	1,200.00	450.00	38%
10-415-372	ARREST FEE	1,966.34	3,847.70	3,600.00	3,495.07	97%	3,600.00	0.00	
10-415-380	OMNI COLLECTION FEE	1,805.88	2,680.88	3,000.00	2,916.91	97%	3,200.00	200.00	
10-415-385	DEFERRED FEE	21,744.90	38,590.90	38,000.00	24,342.70	64%	35,000.00	(3,000.00)	-9%
10-415-390	CHILD SAFETY FINE	0.00	25.00	20.00	25.00	125%	50.00	30.00	
10-415-391	SCHOOL ZONE VIOLATION FEE	1,050.00	1,450.00	1,650.00	275.00	17%	500.00	(1,150.00)	-230%
10-415-392	TRUANCY PREVENTION FEE	802.53	1,638.32	1,500.00	1,468.72	98%	1,750.00	250.00	
10-415-393	SEATBELT FEE	0.00	25.00	100.00	0.00	0%	100.00	0.00	
10-415-395	RESTITUTION INCOME	18.00	0.00	500.00	619.90	124%	600.00	100.00	17%
		1,427,346.61	1,628,737.70	1,709,947.50	1,329,150.29	43.66	1,764,801.00	54,853.50	

Account Number	Description	FY 2017	FY 2018	FY 2019			FY 2020		
		Actual	Actual	Budget	Actual as of 6-30	SB @ 75%	Proposed	Difference	Percent
10-500-010	WAGES - CODE ENFORCEMEN'	12,108.46	11,581.08	17,712.24	6,335.16	36%	18,058.00	345.76	
10-500-110	SOCIAL SECURITY	960.97	885.96	1,354.99	484.61	36%	1,382.00	27.01	
10-500-115	TMRS	261.40	367.59	563.25	211.69	38%	1,071.00	507.75	47%
10-500-150	EMPLOYEE INSURANCE	33.54	46.36	148.20	70.21	47%	148.00	(0.20)	
10-500-210	OFFICE EXPENSE	100.21	721.06	700.00	111.96	16%	500.00	(200.00)	-40%
10-500-230	DUES AND SUBSCRIPTIONS	100.00	384.00	300.00	140.00	47%	300.00	0.00	
10-500-250	UNIFORMS	284.19	189.99	200.00	186.50	93%	200.00	0.00	
10-500-270	TECHNOLOGY/SOFTWARE UPD	4,533.99	4,000.00	4,500.00	0.00	0%	4,500.00	0.00	
10-500-300	CONTRACT SERVICES - BV	31,209.84	16,125.03	24,600.00	15,168.69	62%	30,000.00	5,400.00	18%
10-500-320	WORKERS COMP INSURANCE	77.95	75.00	120.00	119.34	99%	80.00	(40.00)	-50%
10-500-410	LEGAL & PROFESSIONAL - ENG	21,945.78	14,969.53	45,000.00	17,128.72	38%	40,000.00	(5,000.00)	-13%
10-500-420	LEGAL & PROFESSIONAL - LEG,	0.00	0.00	500.00	0.00	0%	500.00	0.00	
10-500-425	MUNI CODES	0.00	3,369.79	3,500.00	225.00	6%	3,500.00	0.00	
10-500-450	EMPLOYEE TRAINING	509.42	0.00	500.00	210.00	42%	500.00	0.00	
10-500-610	VEHICLE FUEL	633.73	592.08	1,110.00	937.65	84%	1,110.00	0.00	
10-500-620	VEHICLE REPAIR	405.82	275.41	500.00	0.00	0%	500.00	0.00	
		73,165.30	53,582.88	101,308.68	41,329.53	6.44	102,349.00	1,040.32	

Account Number	Description	FY 2017	FY 2018	FY 2019			FY 2020		Percent
		Actual	Actual	Budget	Actual as of 6-30	SB @ 75%	Proposed		
10-510-010	WAGES - GENERAL	137,686.73	147,885.18	160,557.00	112,507.35	70%	161,447.00	890.00	1%
10-510-020	CAR/ PHONE ALLOWANCE	6,853.95	6,600.10	6,600.00	4,823.15	73%	6,600.00	0.00	0%
10-510-110	PAYROLL TAXES	9,993.23	11,737.83	12,285.00	8,916.63	73%	12,351.00	66.00	1%
10-510-115	TMRS	2,970.58	4,654.74	5,525.00	3,747.29	68%	9,575.00	4,050.00	42%
10-510-150	EMPLOYEE INSURANCE	10,969.85	15,898.87	18,110.00	12,725.76	70%	18,645.00	535.00	3%
10-510-210	OFFICE EXPENSE	2,382.77	3,501.74	3,000.00	1,758.19	59%	3,000.00	0.00	0%
10-510-212	OFFICE EQUIPMENT RENTALS	6,461.54	6,459.02	7,000.00	5,894.59	84%	7,500.00	500.00	7%
10-510-215	OFFICE CLEANING	6,626.87	6,200.00	7,000.00	4,875.00	70%	7,000.00	0.00	
10-510-220	OFFICE SUPPLIES	1,939.44	3,057.36	3,000.00	2,005.64	67%	3,000.00	0.00	
10-510-230	DUES AND SUBSCRIPTIONS	818.00	1,974.39	2,800.00	1,978.90	71%	2,800.00	0.00	
10-510-240	TELEPHONE	10,100.50	9,518.30	11,000.00	7,577.98	69%	11,000.00	0.00	
10-510-250	UNIFORMS	0.00	279.00	500.00	274.00	55%	500.00	0.00	
10-510-260	POSTAGE	738.81	1,254.38	1,200.00	928.93	77%	1,200.00	0.00	
10-510-270	TECHNOWLEDGE/SOFTWARE	24,062.04	27,654.77	32,500.00	16,079.67	49%	32,500.00	0.00	
10-510-290	UTILITIES	7,477.95	9,418.68	9,000.00	5,792.19	64%	9,000.00	0.00	
10-510-300	NATIONAL NIGHT EXPENSES	83.04	481.95	0.00	383.85	0%	1,000.00	1,000.00	100%
10-510-310	PROPERTY & LIABILITY INSURA	6,818.45	9,692.21	10,000.00	9,999.00	100%	10,000.00	0.00	
10-510-320	WORKERS COMP INSURANCE	262.88	449.41	475.00	260.16	55%	500.00	25.00	5%
10-510-330	BONDING	0.00	0.00	100.00	0.00	0%	100.00	0.00	
10-510-420	LEGAL & PROFESSIONAL - LEG.	14,234.43	11,571.81	12,500.00	8,752.74	70%	12,500.00	0.00	
10-510-421	LEGAL & PROFESSIONAL - COL	326.86	201.35	500.00	0.00	0%	100.00	(400.00)	-400%
10-510-435	FOOD LICENSE EXPENSE	5,525.00	5,850.00	5,000.00	3,150.00	63%	4,500.00	(500.00)	
10-510-450	EMPLOYEE TRAINING	7,853.18	3,536.01	8,000.00	3,750.49	47%	6,000.00	(2,000.00)	
10-510-452	WCAC QUARTERLY PAYMENT	5,113.19	5,770.20	8,000.00	4,949.72	62%	8,000.00	0.00	
10-510-460	AUDIT EXPENSE	9,300.00	9,492.95	9,500.00	9,300.00	98%	9,400.00	(100.00)	
10-510-465	ELECTION EXPENSE	1,346.56	43.93	5,000.00	465.00	9%	5,000.00	0.00	
10-510-470	BANK SERVICE CHARGES	2,988.99	309.11	3,350.00	2,515.84	75%	3,350.00	0.00	
10-510-476	CONTRACT SERVICES - CSI	150.00	150.00	500.00	0.00	0%	500.00	0.00	
10-510-490	ADS	252.00	578.25	600.00	647.26	108%	650.00	50.00	8%
10-510-610	VEHICLE FUEL	55.00	0.00	100.00	0.00	0%	100.00	0.00	
10-510-670	GENERAL SUPPLIES	384.85	241.41	500.00	40.51	8%	500.00	0.00	
10-510-700	LIBRARY DONATION	1,000.00	1,000.00	1,000.00	1,000.00	100%	1,000.00	0.00	
10-510-710	CHILD ADVOCACY	0.00	5,000.00	5,000.00	5,000.00	100%	5,000.00	0.00	
10-510-900	CONTINGENCY FUND	0.00	0.00	8,333.68	0.00	0%	17,274.00	8,940.32	
10-510-920	MISCELLANEOUS EXPENSE	3,846.86	2,995.61	3,000.00	2,860.74	95%	3,000.00	0.00	
		288,623.55	313,458.56	361,535.68	242,960.58	20.09	374,592.00	13,056.32	

Admin

Account Number	Description	FY 2017	FY 2018	FY 2019			FY 2020	Difference	Percent
		Actual	Actual	Budget	Actual as of 6-30	SB @ 75%	Proposed		
10-515-010	WAGES - COURT	40,236.75	42,464.78	43,250.00	27,368.23	63%	40,534.00	(2,716.00)	-7%
10-515-110	PAYROLL TAXES	2,745.40	2,837.93	3,405.00	1,862.46	55%	3,255.00	(150.00)	-5%
10-515-115	TMRS	1,286.03	1,198.32	1,400.00	802.95	57%	2,096.00	696.00	33%
10-515-150	EMPLOYEE INSURANCE	4,277.83	6,969.84	7,245.00	4,069.22	56%	7,458.00	213.00	3%
10-515-210	OFFICE EXPENSE	0.00	362.45	850.00	649.69	76%	850.00	0.00	
10-515-230	DUES AND SUBSCRIPTIONS	350.00	365.00	400.00	136.90	34%	300.00	(100.00)	
10-515-271	TECHNOLOGY/SOFTWARE UPD	2,610.00	3,029.99	2,700.00	2,610.00	97%	2,700.00	0.00	
10-515-320	WORKERS COMP INSURANCE	51.96	99.55	102.00	69.43	68%	100.00	(2.00)	-2%
10-515-415	PROSECUTOR SERVICES	968.79	1,784.64	2,500.00	2,120.58	85%	5,000.00	2,500.00	50%
10-515-420	JURY EXPENSE	0.00	0.00	200.00	0.00	0%	200.00	0.00	
10-515-450	EMPLOYEE TRAINING	738.00	1,492.35	2,000.00	1,280.37	64%	1,500.00	(500.00)	
10-515-474	OMNI COLLECTION	252.00	450.00	750.00	204.00	27%	750.00	0.00	
10-515-550	STATE COURT COSTS	33,477.03	62,419.41	62,000.00	30,301.52	49%	62,000.00	0.00	
		86,993.79	123,474.26	126,802.00	71,475.35		126,743.00	(59.00)	

Account Number	Description	FY 2017	FY 2018	FY 2019			FY 2020	Difference	Percent
		Actual	Actual	Budget	Actual as of 6-30	SB @ 75%	Proposed		
10-520-010	WAGES - POLICE	319,150.73	371,744.51	457,315.36	341,280.57	75%	510,609.00	53,293.64	10%
10-520-011	CONTRACT LABOR	756.00	8,805.00	4,900.00	3,378.00	69%	5,000.00	100.00	2%
10-520-012	SHIFT DIFFERENTIAL	4,050.00	3,900.00	6,000.00	2,950.00	49%	6,000.00		
10-520-015	OVERTIME	8,938.21	6,341.39	8,000.00	2,239.00	28%	5,000.00		
10-520-020	CELL PHONE ALLOWANCE	2,261.84	1,500.20	2,500.00	438.52	18%	1,000.00	(1,500.00)	-150%
10-520-110	PAYROLL TAXES	24,529.22	27,956.92	35,675.00	24,996.59	70%	39,750.00	4,075.00	10%
10-520-115	TMRS	7,140.35	15,228.51	15,360.00	10,939.39	71%	30,167.00	14,807.00	49%
10-520-150	EMPLOYEE INSURANCE	25,968.99	48,632.62	72,425.00	40,908.12	56%	74,578.00	2,153.00	3%
10-520-160	MEDICAL COST	67.00	0.00	650.00	620.64	95%	650.00		
10-520-210	OFFICE EXPENSE	3,862.44	874.82	1,500.00	408.87	27%	1,500.00		
10-520-220	OFFICE SUPPLIES	1,133.99	1,177.75	1,500.00	937.31	62%	1,500.00		
10-520-240	TELEPHONE	3,938.35	5,507.49	5,000.00	4,694.13	94%	6,500.00	1,500.00	23%
10-520-250	UNIFORMS	3,999.85	3,002.39	4,000.00	1,962.96	49%	9,000.00	5,000.00	56%
10-520-270	TECHNOLOGY/SOFTWARE UPD	12,578.74	48,683.07	45,000.00	18,013.83	40%	45,000.00		
10-520-310	PROPERTY & LIABILITY INSURA	8,806.93	9,628.51	10,000.00	9,999.00	100%	10,000.00		
10-520-320	WORKERS COMP INSURANCE	6,495.49	8,741.51	11,050.00	9,881.89	89%	15,000.00	3,950.00	26%
10-520-330	BONDING	200.00	100.00	300.00	50.00	17%	300.00		
10-520-400	PROFESSIONAL FEES	200.00	633.00	1,000.00	600.00	60%	1,000.00		
10-520-450	EMPLOYEE TRAINING	4,649.02	5,339.10	6,000.00	5,473.54	91%	6,000.00		
10-520-451	LEOSE TRAINING EXPENSE	535.00	385.00	750.00	750.00	100%	750.00		
10-520-477	LAB TEST	0.00	0.00	250.00	0.00	0%	250.00		
10-520-479	COPS LVISD CONTRACT PAY	103,369.00	93,523.75	100,000.00	63,580.00	64%	100,000.00		
10-520-480	EVIDENCE SUPPLIES	1,419.31	350.30	1,000.00	0.00	0%	1,000.00		
10-520-499	ADS - PUBLICATIONS	135.00	75.60	300.00	108.46	36%	300.00		
10-520-600	VEHICLE PURCHASE/LEASE	79,985.99	0.00	27,497.78	150.00	1%	10,000.00	(17,497.78)	
10-520-610	VEHICLE FUEL	18,569.18	33,888.14	35,000.00	16,519.24	47%	30,000.00	(5,000.00)	
10-520-620	VEHICLE REPAIR	10,276.74	10,951.51	11,000.00	9,368.85	85%	11,000.00	0.00	0%
10-520-670	GENERAL SUPPLIES	701.99	1,585.11	2,000.00	322.06	16%	2,000.00		
10-520-690	EQUIPMENT PURCHASES	58,930.37	1,907.66	8,800.00	6,000.00	68%	10,000.00	1,200.00	12%
10-520-910	WCSD DISPATCH	3,000.00	3,000.00	4,000.00	3,000.00	75%	3,000.00		
10-520-920	MICELLAENOUS	424.00	619.18	800.00	765.52	96%	800.00		
		716,073.73	714,083.04	879,573.14	580,336.49		937,654.00	62,080.86	

Last Payment for Vehicle Purchase Lease was 9-1-2019

Account Number	Description	FY 2017	FY 2018	FY 2019	Actual as		FY 2020	Difference	Percent
		Actual	Actual	Budget	of 6-30	SB @ 75%	Proposed		
10-530-010	WAGES - PUBLIC WORKS	48,033.11	42,318.37	73,220.00	48,680.91	66%	65,280.00	(7,940.00)	-12%
10-530-015	OVERTIME	3,351.26	2,820.00	4,000.00	2,409.76	60%	4,000.00	0.00	
10-530-110	PAYROLL TAXES	3,920.15	3,476.44	5,910.00	3,906.23	66%	5,422.00	(488.00)	-9%
10-530-115	TMRS	1,106.40	1,923.33	2,660.00	1,701.98	64%	4,203.00	1,543.00	37%
10-530-120	ON CALL PAY	0.00	1,335.00	1,600.00	0.00	0%	1,600.00	0.00	
10-530-150	EMPLOYEE INSURANCE	5,327.62	7,287.82	10,865.00	7,889.40	73%	11,187.00	322.00	3%
10-530-210	OFFICE EXPENSE	230.54	0.00	100.00	0.00	0%	100.00	0.00	
10-530-220	OFFICE SUPPLIES	35.70	0.00	100.00	25.77	26%	100.00	0.00	
10-530-240	TELEPHONE	2,827.27	3,291.80	3,500.00	2,094.21	60%	3,300.00	(200.00)	
10-530-250	UNIFORMS	1,694.63	2,308.37	3,000.00	1,156.96	39%	2,400.00	(600.00)	
10-530-310	PROPERTY & LIABILITY INSURANCE	5,609.65	5,554.91	6,000.00	5,768.64	96%	6,000.00	0.00	
10-530-320	WORKERS COMP INSURANCE	1,454.99	1,063.07	3,823.00	3,819.89	100%	3,840.00	17.00	0%
10-530-450	EMPLOYEE TRAINING	1,685.00	397.00	1,000.00	279.00	28%	1,000.00	0.00	
10-530-610	VEHICLE FUEL	12,790.75	17,939.94	19,745.00	12,451.86	63%	18,000.00	(1,745.00)	
10-530-620	VEHICLE REPAIR	1,107.43	7,132.97	7,000.00	0.00	0%	4,000.00	(3,000.00)	
10-530-655	REPAIR AND MAINTENANCE	6,479.61	1,178.82	8,000.00	1,702.25	21%	6,000.00	(2,000.00)	
10-530-660	TOOLS	1,862.17	485.14	3,000.00	1,878.83	63%	2,500.00	(500.00)	
10-530-665	STREET REPAIR	879.00	7,634.26	3,000.00	3,366.94	112%	3,000.00	0.00	
10-530-670	GENERAL SUPPLIES	(89.66)	636.00	2,000.00	0.00	0%	1,000.00	(1,000.00)	
10-530-690	EQUIPMENT	962.89	0.00	10,000.00	0.00	0%	5,000.00	(5,000.00)	
10-530-920	MISCELLANEOUS EXPENSE	323.66	67.23	1,000.00	105.34	11%	1,000.00	0.00	
10-530-930	ENGINEERING FEES	0.00	(2,062.50)	0.00	(507.50)	0%	0.00	0.00	
		99,592.17	104,787.97	169,523.00	96,730.47		148,932.00	(20,591.00)	

Account Number	Description	FY 2017	FY 2018	FY 2019			FY 2020		
		Actual	Actual	Budget	Actual as of 6-30	SB @ 75%	Proposed	Difference	Percent
10-580-010	WAGES - PARK DEPARTMENT	22,566.00	26,597.00	32,310.00	21,762.72	67%	34,134.00	1,824.00	5%
10-580-015	OVERTIME	801.00	1,645.20	2,000.00	1,702.89	85%	1,500.00	(500.00)	-33%
10-580-110	PAYROLL TAXES	1,787.56	2,178.99	2,550.00	1,831.81	72%	2,726.00	176.00	6%
10-580-115	TMRS	0.00	926.96	1,150.00	781.37	68%	2,113.00	963.00	46%
10-580-150	EMPLOYEE INSURANCE	5,304.63	6,439.65	7,245.00	5,061.07	70%	7,458.00	213.00	3%
10-580-240	TELEPHONE	531.27	433.26	600.00	323.85	54%	550.00	(50.00)	
10-580-250	UNIFORMS	387.86	632.19	750.00	410.24	55%	750.00	0.00	
10-580-290	UTILITIES - PARK	0.00	2,293.50	2,000.00	1,925.00	96%	2,500.00	500.00	
10-580-320	WORKERS COMP INSURANCE	68.07	198.23	950.00	892.22	94%	950.00	0.00	
10-580-450	EMPLOYEE TRAINING	150.00	0.00	200.00	0.00	0%	200.00	0.00	
10-580-610	VEHICLE FUEL	0.00	840.03	750.00	504.35	67%	750.00	0.00	
10-580-655	REPAIR AND MAINTENANCE	0.00	150.16	1,000.00	652.26	65%	1,000.00	0.00	
10-580-660	TOOLS	0.00	412.10	1,000.00	0.00	0%	1,000.00	0.00	
10-580-670	CITY PARK SUPPLIES	957.85	1,974.21	6,300.00	813.78	13%	6,500.00	200.00	
10-580-690	PARK EQUIPMENT	6,745.41	1,874.33	5,000.00	18,917.14	378%	5,000.00	0.00	
10-580-695	PARK- CHRISTMAS	965.72	5,608.10	7,400.00	7,376.00	100%	7,400.00	0.00	
		40,265.37	52,203.91	71,205.00	62,954.70	12.84	74,531.00	3,326.00	

Account Number	Description	FY 2017	FY 2018	FY 2019			FY 2020		
		Actual	Actual	Budget	Actual as of 6-30	SB @ 75%	Proposed	Difference	Percent
12-400-080	BANK INTEREST	3,825.56	3,617.38	180.00	2,012.19	1118%	3,000.00	2,820.00	94%
12-400-110	SALES TAX	308,896.27	319,840.95	310,000.00	196,046.53	63%	311,880.00	1,880.00	1%
12-400-120	EVENT VENDORS/DONATIONS	0.00	6,858.05	7,500.00	4,530.00	60%	7,500.00	0.00	
		312,721.83	330,316.38	317,680.00	202,588.72		322,380.00	4,700.00	
12-500-010	WAGES - MDD	10,834.51	11,115.00	33,137.52	22,979.26	69%	33,334.00	196.48	1%
12-500-050	PAYROLL TAXES	799.78	850.31	2,694.14	1,757.92	65%	2,550.00	(144.14)	-6%
12-500-115	TMRS	292.83	0.00	1,215.00	765.72	63%	1,977.00	762.00	39%
12-500-150	EMPLOYEE INSURANCE	70.00	(1,191.12)	7,245.00	5,358.78	74%	7,458.00	213.00	3%
12-500-220	OFFICE SUPPLIES	382.10	820.80	500.00	415.87	83%	500.00	0.00	
12-500-230	MEMBERSHIP/DUES	912.52	1,816.00	2,500.00	895.00	36%	2,500.00	0.00	
12-500-231	NEWS PUBLICATIONS/SUBSCR	179.00	150.00	1,500.00	1,069.00	71%	1,500.00	0.00	
12-500-240	TELEPHONE	2,105.80	2,164.59	2,000.00	1,385.74	69%	2,000.00	0.00	
12-500-320	WORKERS COMP INSURANCE	155.89	0.00	160.00	51.76	32%	60.00	(100.00)	-167%
12-500-400	FACILITY & OVERHEAD COST T	30,068.00	32,175.42	39,082.00	39,082.00	100%	39,082.00	0.00	0%
12-500-410	ENGINEERING	0.00	0.00	10,000.00	3,192.50	32%	20,000.00	10,000.00	50%
12-500-420	LEGAL	1,068.00	866.83	3,000.00	585.00	20%	3,000.00	0.00	
12-500-450	TRAINING/CONFERENCE/TRAV	1,149.04	1,655.70	5,000.00	2,077.97	42%	5,000.00	0.00	
12-500-460	EVENT PLANNING	0.00	28,389.82	40,000.00	28,671.65	72%	40,000.00	0.00	
12-500-475	CONSULTING/PLANNING	49,060.76	0.00	30,000.00	0.00	0%	30,000.00	0.00	
12-500-476	ADVERTISING	1,571.37	10,408.08	11,000.00	1,198.99	11%	11,000.00	0.00	
12-500-477	FACADE GRANTS	0.00	4,002.50	15,000.00	0.00	0%	15,000.00	0.00	
12-500-478	TRAFFIC STUDY	3,600.00	3,600.00	3,000.00	0.00	0%	3,000.00	0.00	
		102,249.60	96,823.93	207,033.66	109,487.16		217,961.00	10,927.34	
Revenues over Expenses							104,419.00		



Account Number	Description	FY 2017	FY 2018	FY 2019		FY 2020			Difference	Percent
		Actual	Actual	Budget	Actual as of 6-30	SB @ 75%	Proposed			
14-400-010	STREET MAINTENANCE TAX	159,365.52	167,721.12	167,500.00	100,363.85	60%	174,000.00	6,500.00	4%	
14-400-080	INTEREST INCOME	176.74	262.26	150.00	451.11	301%	1,000.00	850.00	85%	
		159,542.26	167,983.38	167,650.00	100,814.96	3.61	175,000.00	7,350.00		
14-500-100	STREET REPAIR	228,100.60	241,950.51	152,650.00	0.00	0%	155,000.00	2,350.00		
14-500-410	PROFESSIONAL - ENGINEERING	6,005.41	20,783.18	15,000.00	9,372.30	62%	15,000.00	0.00		
		234,106.01	262,733.69	167,650.00	9,372.30	0.62	170,000.00	2,350.00		

Description	FY 2017	FY2018	FY 2019		s/b at	FY2020
	Actual	Actual	Budget	Actual	75%	Proposed
<b>General Fund</b>						
Revenues	1,427,346.61	1,628,737.70	1,709,947.50	1,329,150.29	43.66	1,764,801.00
Code Enforcement Total	73,165.30	53,582.88	101,308.68	41,329.53	6.44	102,349.00
Administration Total	288,623.55	313,458.56	361,535.68	242,960.58	20.09	374,592.00
Court Total	86,993.79	123,474.26	126,802.00	71,475.35		126,743.00
Police Total	716,073.73	714,083.04	879,573.14	580,336.49		937,654.00
Public Works Total	99,592.17	104,787.97	169,523.00	96,730.47		148,932.00
Parks Total	40,265.37	52,203.91	71,205.00	62,954.70	12.84	74,531.00
Total Expenses	1,304,713.91	1,361,590.62	1,709,947.50	1,095,787.12		1,764,801.00
Difference	122,632.70	267,147.08	-	233,363.17		-
Current Fund Balance	1,389,992.00					
Revenue/Expenses	233,363.17					
New Fund Balance	1,623,355.17					
Project FY 2020 Fund Balance	1,623,355.17					
<b>MDD Fund</b>						
Revenues	312,721.83	330,316.38	317,680.00	202,588.72		322,380.00
Expenses	102,249.60	96,823.93	207,033.66	109,487.16		217,961.00
Difference	210,472.23	233,492.45	110,646.34	93,101.56		104,419.00
Current Fund Balance	1,096,578.00					
Revenue/Expenses	93,101.56					
New Fund Balance	1,189,679.56					
Project FY 2020 Fund Balance	1,294,098.56					
<b>Streets Fund</b>						
Revenues	159,542.26	167,983.38	167,650.00	100,814.96	3.61	175,000.00
Expenses	234,106.01	262,733.69	167,650.00	9,372.30	0.62	170,000.00
Difference	(74,563.75)	(94,750.31)	-	91,442.66		5,000.00
Current Fund Balance	329,055.00					
Revenue/Expenses	91,442.66					
New Fund Balance	420,497.66					
Project FY 2020 Fund Balance	425,497.66					

Account Number	Description	FY 2017	FY 2018	FY 2019			FY 2020	
		Actual	Actual	Budget	Actual as of 6-30	SB @ 75%	Proposed	
15-400-100	HOTEL TAX REVENUE	0.00	0.00	11,000.00	0.00	0%	11,000.00	0.00
15-500-200	HOTEL ABATEMENT EXPENSE	0.00	0.00	8,250.00	0.00	0%	8,250.00	0.00
Revenues over Expenses		0.00	0.00	2,750.00	0.00		2,750.00	0.00
20-400-010	AD VALORUM TAXES - CURREN	17,959.06	18,128.61	0.00	18.42	0%	0.00	0.00
20-400-025	AD VALORUM TAXES - PEN & I	496.48	240.96	350.00	206.37	59%	350.00	0.00
20-400-080	INTEREST INCOME	30.04	16.55	30.00	10.06	34%	30.00	0.00
		18,485.58	18,386.12	380.00	234.85	0.92	380.00	0.00
25-400-080	INTEREST	1.50	2.30	1.00	5.26	526%	1.00	0.00
25-410-210	COURTHOUSE SECURITY FEES	1,323.25	2,484.37	2,400.00	1,950.12	81%	2,400.00	0.00
		1,324.75	2,486.67	2,401.00	1,955.38	6.07	2,401.00	0.00
25-900-100	ALARM SERVICES	2,001.80	707.97	700.00	372.00	53%	700.00	0.00
New	Court Improvements						5,000.00	
		2,001.80	707.97	700.00	372.00	0.53	5,700.00	0.00
Revenues over Expenses				1,701.00	1,583.38		(3,299.00)	0.00
35-400-080	INTEREST	2.89	6.75	4.00	13.67	342%	4.00	0.00
35-410-270	STATE COURT COST - TECH FEI	1,764.30	3,312.49	3,200.00	2,599.24	81%	3,200.00	0.00
		1,767.19	3,319.24	3,204.00	2,612.91		3,204.00	0.00
35-900-100	ANNUAL SOFTWARE MAINTEN	0.00	0.00	2,500.00	0.00	0%	2,500.00	0.00
		0.00	0.00	2,500.00	0.00		2,500.00	0.00
Revenues over Expenses				704.00	2,612.91		704.00	0.00

Account Number	Description	FY 2017	FY 2018	FY 2019			FY 2020		
		Actual	Actual	Budget	Actual as of 6-30	SB @ 75%	Proposed	Difference	Percent
40-400-080	INTEREST INCOME	242.46	295.77	250.00	1,150.86	460%	3,500.00	3,250.00	93%
40-400-095	MISC INCOME	6,437.75	568.79	2,000.00	0.00	0%	1,000.00	(1,000.00)	-100%
40-400-125	NSF CHECK FEE	175.00	249.47	250.00	24.10	10%	250.00	0.00	
40-400-505	SALES TAX INCOME	0.00	0.00	16,000.00	13,237.60	83%	18,000.00	2,000.00	11%
40-400-510	WATER SALES	485,016.74	448,275.36	520,000.00	369,345.68	71%	570,000.00	50,000.00	9%
40-400-520	SEWER SALES	179,613.80	175,972.82	210,000.00	140,173.70	67%	226,800.00	16,800.00	7%
40-400-530	PENALTIES	5,854.76	5,991.74	6,000.00	4,314.94	72%	6,000.00	0.00	
40-400-540	OPER & MAINTENANCE	23,061.00	23,373.00	25,000.00	16,390.48	66%	25,000.00	0.00	
40-400-550	GARBAGE SALES	261,558.57	263,341.95	272,000.00	207,319.84	76%	272,000.00	0.00	
40-400-555	OVERPAYMENT	0.00	0.00	4,000.00	1,159.95	29%	4,000.00	0.00	
40-400-560	NEW WATER HOOKUP FEES	11,535.56	4,260.23	1,000.00	1,640.22	164%	3,000.00	2,000.00	67%
40-400-565	NEW SEWER HOOKUP FEES	1,647.20	0.00	1,200.00	(952.80)	-79%	3,000.00	1,800.00	60%
40-400-570	RECONNECTIONS	3,605.55	2,800.00	4,000.00	1,983.12	50%	4,000.00	0.00	
40-400-590	WATER DEPOSITS	(40.29)	0.00	15,000.00	8,332.00	56%	15,000.00	0.00	
40-400-591	ADMIN FEE	0.00	0.00	0.00	1,175.00	0%	1,875.00	1,875.00	100%
40-400-592	GREASE TRAP PERMITS	0.00	0.00	500.00	75.00	15%	500.00	0.00	
40-400-595	ADJUSTMENTS	(346.98)	0.00	1,000.00	(1,014.95)	-101%	1,000.00	0.00	
		978,361.12	925,129.13	1,078,200.00	764,354.74	71%	1,154,925.00	76,725.00	

Account Number	Description	FY 2017	FY 2018	FY 2019			FY 2020		
		Actual	Actual	Budget	Actual as of 6-30	SB @ 75%	Proposed	Difference	Percent
40-540-010	WAGES	74,359.86	98,328.38	127,620.00	82,388.06	65%	137,058.00	9,438.00	7%
40-540-015	OVERTIME	4,259.54	4,592.13	6,000.00	6,263.70	104%	6,000.00	0.00	0%
40-540-110	PAYROLL TAXES	5,984.60	8,088.87	10,630.00	6,832.88	64%	11,128.00	498.00	4%
40-540-115	TMRS	5,473.89	3,345.77	4,780.00	2,959.64	62%	8,626.00	3,846.00	45%
40-540-120	ON CALL PAY	0.00	1,395.00	2,200.00	2,070.00	94%	2,200.00	0.00	0%
40-540-150	EMPLOYEE INSURANCE	15,722.03	24,510.23	21,730.00	15,183.04	70%	22,375.00	645.00	3%
40-540-210	OFFICE EXPENSE	1,944.44	3,443.48	1,000.00	241.34	24%	1,000.00	0.00	
40-540-230	DUES AND SUBSCRIPTIONS	1,445.00	1,670.00	1,850.00	1,618.75	88%	1,850.00	0.00	
40-540-240	TELEPHONE	1,630.01	2,897.31	2,000.00	1,831.43	92%	3,000.00	1,000.00	33%
40-540-260	POSTAGE	2,578.32	2,855.56	2,500.00	2,497.50	100%	3,300.00	800.00	24%
40-540-270	TECHNOLOGY/SOFTWARE UPGRADES	742.50	2,564.87	2,800.00	2,544.27	91%	2,800.00	0.00	
40-540-280	RETURNED CHECK	0.00	67.60	100.00	0.00	0%	100.00	0.00	
40-540-281	DEPOSIT REFUND	0.00	0.00	4,200.00	4,060.90	97%	4,500.00	300.00	7%
40-540-284	APPLIED DEPOSIT REIMBURSEMENT	0.00	0.00	6,500.00	4,057.37	62%	6,500.00	0.00	
40-540-290	UTILITIES	68,563.03	73,254.55	65,000.00	49,449.70	76%	66,625.00	1,625.00	2%
40-540-310	PROPERTY & LIABILITY INSURANCE	6,705.97	7,406.55	7,700.00	7,691.54	100%	7,800.00	100.00	1%
40-540-320	WORKERS COMP INSURANCE	3,117.83	1,807.23	2,925.00	2,914.42	100%	3,800.00	875.00	23%
40-540-411	PERMITS & INSPECTIONS	5,470.16	1,838.30	5,200.00	5,148.78	99%	6,000.00	800.00	13%
40-540-450	EMPLOYEE TRAINING & LICENSING	0.00	4,364.92	3,000.00	2,700.00	90%	2,500.00	(500.00)	-20%
40-540-455	CRWA MEETING REIMBURSEMENT	180.00	281.00	300.00	210.00	70%	300.00	0.00	
40-540-460	AUDIT EXPENSE	9,300.00	9,300.00	9,300.00	9,300.00	100%	9,500.00	200.00	2%
40-540-471	PAYCLIX EXPENSE	3,654.17	4,631.47	4,000.00	3,802.80	95%	4,500.00	500.00	11%
40-540-490	ADS	212.98	1,143.96	1,000.00	249.75	25%	500.00	(500.00)	-100%
40-540-610	VEHICLE FUEL	0.00	0.00	500.00	36.23	7%	500.00	0.00	
40-540-620	VEHICLE REPAIR	0.00	2,323.89	4,500.00	5,090.83	113%	5,000.00	500.00	10%
40-540-710	GARBAGE COLLECTION EXPENSE	234,851.45	237,132.73	240,000.00	187,187.73	78%	240,000.00	0.00	
40-540-720	SALES TAX EXPENSE	0.00	0.00	16,600.00	11,346.96	68%	17,015.00	415.00	2%
40-540-810	SUPPLIES AND REPAIRS	60,633.20	33,193.32	55,000.00	56,856.64	103%	68,443.00	13,443.00	20%
40-540-820	WWTP OPERATION	88,215.85	85,436.11	80,000.00	55,023.42	69%	80,000.00	0.00	
40-540-830	WATER ANALYSIS LAB	4,526.84	8,636.00	7,500.00	7,541.10	101%	8,000.00	500.00	6%
40-540-840	CHEMICALS	10,778.36	14,515.22	15,000.00	7,562.90	50%	15,000.00	0.00	
40-540-880	BULK WATER PURCHASE	82,352.34	82,634.42	55,000.00	39,559.96	72%	55,000.00	0.00	
40-540-901	WELL PROJECTS	3,583.40	13,028.24	0.00	9,468.81		0.00	0.00	
40-540-902	LAND LEASE	5,000.00	29,371.97	25,000.00	12,245.00	49%	25,000.00	0.00	

Account Number	Description	FY 2017	FY 2018	FY 2019			FY 2020		
		Actual	Actual	Budget	Actual as of 6-30	SB @ 75%	Proposed	Difference	Percent
40-540-909	C OF O 2011 PRINCIPAL/ GO 17	0.00	0.00	43,000.00	35,000.00	81%	44,000.00	1,000.00	2%
40-540-910	SARA LOAN PRINCIPAL	0.00	0.00	29,706.95	0.00	0%	31,038.00	1,331.05	4%
40-540-912	C OF O 2011 INTEREST/ GO 17	27,952.40	26,520.56	13,070.41	14,973.56	115%	11,859.00	(1,211.41)	-10%
40-540-913	SARA LOAN INTEREST	18,831.82	17,612.63	16,338.83	0.00	0%	15,008.00	(1,330.83)	-9%
40-540-916	2016 SERIES BOND PAYMENT	60,000.00	0.00	125,000.00	0.00	0%	125,000.00	0.00	
40-540-917	2016 SERIES - INTEREST PAYMENT	0.00	88,670.00	105,450.00	52,725.00	50%	101,700.00	(3,750.00)	-4%
40-540-918	2016 SERIES BOND - ADMIN FEE	200.00	0.00	0.00	200.00			0.00	
40-540-920	MISCELLANEOUS EXPENSE	200.01	1,357.54	400.00	438.27	110%	400.00	0.00	
		808,470.00	898,219.81	1,124,401.19	709,272.28		1,154,925.00	30,523.81	

Revenues over Expenses

0.00

Account Number	Description	FY 2017	FY 2018	FY 2019			FY 2020	
		Actual	Actual	Budget	Actual as of 6-30	SB @ 75%	Proposed	
41-400-080	INTEREST INCOME	983.47	1,375.19	0.00	5,668.26	0%	6,000.00	6,000.00
41-530-100	ELEVATED TOWER CONSTRUCTION	0.00	0.00	1,000,000.00	27,903.65	3%	1,000,000.00	0.00
41-530-101	ELEVATED TOWER CONSTRUCTION	0.00	0.00	1,000,000.00	0.00	0%	1,000,000.00	0.00
41-530-110	ELEVATED TOWER MISC/CONTINGENC	0.00	0.00	138,000.00	0.00	0%	138,000.00	0.00
41-530-111	ELEVATED TOWER LEGAL/ACQUIS	0.00	0.00	20,000.00	0.00	0%	20,000.00	0.00
41-530-115	ENG - ELEVATED WATER TOWER	0.00	0.00	117,000.00	3,309.50	3%	117,000.00	0.00
41-530-116	ELEVATED TOWER	0.00	0.00	0.00	695,231.89	0%	0.00	0.00
41-540-115	Water/Filter Plant Engineer	0.00	0.00	0.00	38,892.50	0%	0.00	0.00
				2,275,000.00	765,337.54		2,275,000.00	0.00

50-400-080	INTEREST INCOME	21.66	26.93	20.00	53.62	268%	100.00	80.00
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51-400-080	INTEREST INCOME	42.77	53.58	16.00	106.54	666%	100.00	84.00
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Expenses  
Revenues

Today's Date 5/1/19

Depart	Name	Hire Date	Current Rate of Pay	Annual	# Years	Grade	Step	Proposed Pay	Steps	Years										
									1	2	3	4	5	6	7	8	9	10		
									Years											
									Start	1	2	3	5	7	9	12	15	18		
Admin	Flores, Lisa	04/22/19	15.38	31,990	0.02	17	1	33,334	04/22/19	04/21/20	04/21/21	04/21/22	04/20/24	04/20/26	04/19/28	04/19/31	04/18/34	04/17/37		
Admin	BEGOLE, JENNIFER	04/21/14	20.14	41,891	5.03	25	5	42,276	04/21/14	04/21/15	04/20/16	04/20/17	04/20/19	04/19/21	04/19/23	04/18/26	04/17/29	04/16/32		
Admin	PORTER, BRITTANI	07/16/14	22.55	46,904	4.79	31	5	47,609	07/16/14	07/16/15	07/15/16	07/15/17	07/15/19	07/14/21	07/14/23	07/13/26	07/12/29	07/11/32		
Admin	RITCHEY, ASHLEY	10/01/18	15.75	32,760	0.58	16	1	33,334	10/01/18	10/01/19	09/30/20	09/30/21	09/30/23	09/29/25	09/29/27	09/28/30	09/27/33	09/26/36		
Fire	FLORES, ANDREW	10/16/15	17.03	17,711	3.54	17	4	18,058	10/16/15	10/15/16	10/15/17	10/15/18	10/14/20	10/14/22	10/13/24	10/13/27	10/12/30	10/11/33		
Park	BUNTE, DANIEL	11/08/16	14.28	29,702	2.48	9	3	33,334	11/08/16	11/08/17	11/08/18	11/08/19	11/07/21	11/07/23	11/06/25	11/05/28	11/05/31	11/04/34		
pd	RITCHEY, BRUCE W	10/25/10	30.03	62,456	8.52	48	6	37,998	10/25/10	10/25/11	10/24/12	10/24/13	10/24/15	10/23/17	10/23/19	10/22/22	10/21/25	10/20/28		
PD	FAHNERT, HENRY	04/03/11	21.43	44,575	8.08	24	6	50,989	04/03/11	04/02/12	04/02/13	04/02/14	04/01/16	04/01/18	03/31/20	03/31/23	03/30/26	03/29/29		
pd	KEIL, DONALD	05/07/12	25.44	52,915	6.99	36	6	54,688	05/07/12	05/07/13	05/07/14	05/07/15	05/06/17	05/06/19	05/05/21	05/04/24	05/04/27	05/03/30		
PD	CRASHER, BRYAN	02/25/13	21.43	44,575	6.18	26	5	49,533	02/25/13	02/25/14	02/25/15	02/25/16	02/24/18	02/24/20	02/23/22	02/22/25	02/22/28	02/21/31		
pd	JOHNSON, JOSHUA	08/22/16	19.62	40,810	2.69	25	3	44,863	08/22/16	08/22/17	08/22/18	08/22/19	08/21/21	08/21/23	08/20/25	08/19/28	08/19/31	08/18/34		
pd	SANCHEZ, ALBERTO	05/29/17	22.72	47,262	1.92	32	3	47,262	05/29/17	05/29/18	05/29/19	05/28/20	05/28/22	05/27/24	05/27/26	05/26/29	05/25/32	05/25/35		
pd	HUTCHINSON, ERIC	10/30/17	21.83	45,405	1.50	29	2	49,009	10/30/17	10/30/18	10/30/19	10/29/20	10/29/22	10/28/24	10/28/26	10/27/29	10/26/32	10/26/35		
pd	DOYLE, ERIK	07/23/18	21.46	44,637	0.77	32	1	44,637	07/23/18	07/23/19	07/22/20	07/22/21	07/22/23	07/21/25	07/21/27	07/20/30	07/19/33	07/18/36		
pd	WERNER, ROBERT	10/16/18	19.62	40,810	0.54	27	1	43,121	10/16/18	10/16/19	10/15/20	10/15/21	10/15/23	10/14/25	10/14/27	10/13/30	10/12/33	10/11/36		
PW	MAHULA, DAVID	05/15/17	27.90	58,035	1.96	42	3	59,812	05/15/17	05/15/18	05/15/19	05/14/20	05/14/22	05/13/24	05/13/26	05/12/29	05/11/32	05/11/35		
pw	DELAZERDA, JOSHUA	06/11/18	18.38	38,230	0.89	27	2	41,447	06/11/18	06/11/19	06/10/20	06/10/21	06/10/23	06/09/25	06/09/27	06/08/30	06/07/33	06/06/36		
pw	CADENA, MARK	09/04/18	18.90	39,312	0.65	27	1	41,447	09/04/18	09/04/19	09/03/20	09/03/21	09/03/23	09/02/25	09/02/27	09/01/30	08/31/33	08/30/36		
pw	HELGESON, TYLER	11/06/18	15.00	31,200	0.48	10	1	35,374	11/06/18	11/06/19	11/05/20	11/05/21	11/05/23	11/04/25	11/04/27	11/03/30	11/02/33	11/01/36		

Based on Current Pay



Taxable Value	113,421,918.00 /100	1,134,219.18
Effective Tax Rate	0.196800 O&M 0.000000 Debt 0.196800 Total	Rollback Rate: 0.212500 0.000000 0.212500

FY2018-19	
Proposed Tax Rate	0.199900
	0
	0.199900

FY2019-20	
Proposed Tax Rate	0.199900
	0
	0.199900

**Operating and Maintenance**

Difference % Change from Current from Current ( New Property Evaluation 2,100,590 per 100

Proposed Tax		General Fund		Difference	Tax Rate	Tax Rate	21,005.90	New GF Total	New Overall Total
Rate	Total								
Current Tax Rate	0.199900	226,730.41	226,730.41	-	0.199900	100.000%	4,199.08	230,929.49	230,929.49
Effective Tax Rate	0.196800	223,214.33	223,214.33		-0.003100	-1.551%	4,133.96	227,348.30	227,348.30
1.58%	0.199900	226,729.96	226,729.96	3,515.63	0.000000	0.000%	4,199.07	230,929.03	230,929.03
2.00%	0.200736	227,678.62	227,678.62	4,464.29	0.000836	0.418%	4,216.64	231,895.26	231,895.26
3.50%	0.203688	231,026.84	231,026.84	4,296.88	0.003788	1.895%	4,278.65	235,305.49	235,305.49
4.00%	0.204672	232,142.91	232,142.91	8,928.57	0.004772	2.387%	4,299.32	236,442.23	236,442.23
4.50%	0.205656	233,258.98	233,258.98	10,044.65	0.005756	2.879%	4,319.99	237,578.97	237,578.97
5.00%	0.206640	234,375.05	234,375.05	11,160.72	0.006740	3.372%	4,340.66	238,715.71	238,715.71
5.50%	0.207624	235,491.12	235,491.12	12,276.79	0.007724	3.864%	4,361.33	239,852.45	239,852.45
6.00%	0.208608	236,607.19	236,607.19	13,392.86	0.008708	4.356%	4,382.00	240,989.19	240,989.19
6.50%	0.209592	237,723.27	237,723.27	14,508.93	0.009692	4.848%	4,402.67	242,125.93	242,125.93
7.00%	0.210576	238,839.34	238,839.34	15,625.00	0.010676	5.341%	4,423.34	243,262.68	243,262.68
7.50%	0.211560	239,955.41	239,955.41	16,741.08	0.011660	5.833%	4,444.01	244,399.42	244,399.42
7.99%	0.212524	241,049.16	241,049.16	17,834.83	0.012624	6.315%	4,464.26	245,513.42	245,513.42
8.00%	0.212544	241,071.48	241,071.48	17,857.15	0.012644	6.325%	4,464.68	245,536.16	245,536.16
Rollback Rate	0.212543	241,070.35	241,070.35	17,856.01	0.012643	6.325%	4,464.66	245,535.00	245,535.00

<b>Debt Service</b>	Proposed Debt Service Tax Rate	Current Debt Service Tax	Difference	% Change from Current Debt Tax Rate #DIV/0!
Funds Required	0.017300	0	0.017300	

<b>Total Tax Rate</b>	M&O	Debt	Total Tax Rate	Tax Rate	% Diff from Current Tax Rate
Current Tax Rate	0.182600	0.000000	0.182600	0	0.000%
Effective Tax Rate	0.196800	0.000000	0.196800	-0.003100	-1.551%
1.58%	0.199900	0.000000	0.199900	0.000000	0.000%
2.00%	0.200736	0.000000	0.200736	0.000836	0.418%
4.00%	0.204672	0.000000	0.204672	0.004772	2.387%
4.50%	0.205656	0.000000	0.205656	0.005756	2.879%
5.00%	0.206640	0.000000	0.206640	0.006740	3.372%
5.50%	0.207624	0.000000	0.207624	0.007724	3.864%
6.00%	0.208608	0.000000	0.208608	0.008708	4.356%
6.50%	0.209592	0.000000	0.209592	0.009692	4.848%
7.00%	0.210576	0.000000	0.210576	0.010676	5.341%
7.50%	0.211560	0.000000	0.211560	0.011660	5.833%
7.99%	0.212524	0.000000	0.212524	0.012624	6.315%
Rollback Rate	0.212543	0.000000	0.212542	0.012642	6.324%

Average Home	\$	185,944
Effective	0.1968	\$ 365.94
Recommended	0.1999	\$ 371.70
Difference		5.76

