



## City of La Vernia

### CITY COUNCIL BUDGET WORKSHOP

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

&

VIA TELEPHONE CONFERENCE

**USING TELEPHONE OR MOBILE DEVICE:** To listen to the meeting, please use the phone number and Conference ID below.

**Toll Dial-In Number: 1-512-717-4201**

**Toll-Free Dial-In Number: 1-800-717-4201**

**Conference ID: 130-2088 #**

To address the Council, please select \*5 on your phone; this will place you in queue for speaking. At the appropriate time the City Secretary will call upon each individual separately.

A recording of the conference will be made and will be available to the public in accordance with the Open Meetings Act.

August 26, 2020  
5:30 p.m.

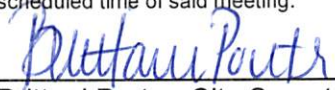
### AGENDA

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 2020 - 2021 Fiscal Year budget.
  - B. Discussion on Capital Improvement Projects.
4. **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 21, 2020 at 5:00 P.M. and remained so posted continuously for at least 72 hours proceeding the scheduled time of said meeting.

  
\_\_\_\_\_  
Brittani Porter, City Secretary

**FACE MASKS WILL BE REQUIRED IF SOCIAL DISTANCING GUIDELINES CANNOT BE MET**

# *City of La Vernia*

Operating Budget

*Draft*



Fiscal Year

October 2020-2021

# PROPERTY TAX SUMMARY

This budget will raise more revenue from property taxes than last year's budget by an amount of(\$6,886.64, which is a 3% percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,333.23.

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 purchase of capital equipment for Public Works.

Last Year's Tax Rate:	.1999
Voter-Approval Tax Rate (Effective Tax Rate)	.1834
Voter-Approval Tax Rate (Rollback Tax Rate)	.1972
Adopted Tax Rate:	.1889

## Budget Roll Call Vote:

The following is the record roll call vote by each member on the adoption of the FY 2020-21 budget:

**For:**  
**Against:** None  
**Present and not voting:** None  
**Absent:**

## Property Tax Roll Call Vote:

The following is the record roll call vote by each member on the adoption of the FY 2020-21 tax rate:

**For:**  
**Against:**  
**Present and not voting:**  
**Absent:**

# **CITY OF LA VERNIA, TEXAS**

## **ANNUAL BUDGET**

FISCAL YEAR 2020-2021  
OCTOBER 1, 2020 – SEPTEMBER 30, 2021

**Robert Gregory**  
Mayor

**Martin Poore**  
Mayor Pro Tem

### **COUNCILMEMBERS**

**Jay Hennette**  
**Amanda Hutchinson**

**Justin Oats**  
**Dianell Recker**

### **CITY STAFF**

**Yvonne Griffin**  
**Bruce Ritchey**  
**Brittani Porter**  
**David Mahula**

**City Administrator**  
**Police Chief**  
**City Secretary**  
**Public Works Director**

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# Adopted Budget Ordinance

DRAFT



# Adopted Tax Ordinance

DRAFT

# BUDGET LETTER

September 10, 2020

Mayor & City Council  
City of La Vernia

Subject: FY 2020-21 City Budget

We are pleased to present to the City Council and citizens of La Vernia the FY 2021 Operating Budget. The Budget has been developed with the goal of providing quality services and; maintaining the quality of life for the citizens of the City through efficient fiscal and personnel management.

Yvonne Griffin  
City Administrator



# GENERAL FUND

DRAFT

# General Fund (10)

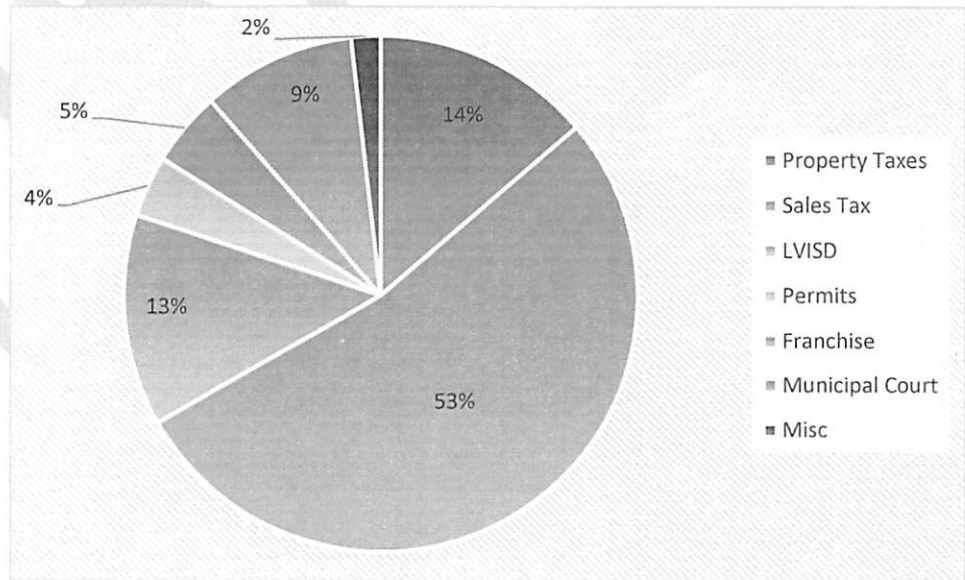
## Revenue

Account Number	Description	FY 2019 Budget	FY 2020 Budget	FY 2020 Actual	Differenece	FY2021 Budget New
10-400-010	AD VALORUM TAXES - CURRENT	225,062.00	230,929.00	216,928.46	14,000.54	240,580.00
10-400-015	AD VALORUM TAXES - DELINQUENT	5,000.00	5,000.00	17,197.74	(12,197.74)	5,000.00
10-400-020	AD VALORUM TAXES - ATT FEES	1,200.00	1,200.00	214.39	985.61	1,200.00
10-400-025	AD VALORUM TAXES - PEN & INT	2,000.00	2,000.00	245.72	1,754.28	2,000.00
10-400-050	PARK USE INCOME	4,500.00	4,500.00	2,160.00	2,340.00	4,500.00
10-400-060	FOOD LICENSE INCOME	11,000.00	10,000.00	9,550.00	450.00	10,000.00
10-400-065	PERMITS	40,000.00	40,000.00	22,712.73	17,287.27	55,000.00
10-400-066	VARIANCE, ZONING, SUP REQUEST	300.00	300.00	75.00	225.00	300.00
10-400-070	CREDIT CARD REWARD REVENUE	10,000.00	15,000.00	13,677.40	1,322.60	18,000.00
10-400-071	CONTRACTOR REGISTRATION	3,500.00	3,500.00	1,650.00	1,850.00	3,000.00
10-400-080	INTEREST INCOME	500.00	7,500.00	5,098.10	2,401.90	7,000.00
10-400-095	MISC INCOME	4,000.00	4,000.00	2,069.41	1,930.59	4,000.00
10-400-110	STATE SALES TAX	675,000.00	700,000.00	330,939.04	369,060.96	750,000.00
10-400-115	PROPERTY RELIEF SALES TAX	167,500.00	174,000.00	66,955.48	107,044.52	187,821.00
10-400-120	MIXED BEVERAGE TAX	24,000.00	22,000.00	8,526.52	13,473.48	20,000.00
10-400-125	NSF CHECK FEE	50.00	50.00	0.00	50.00	25.00
10-400-150	FRANCHISE TAX	70,000.00	70,000.00	50,595.66	19,404.34	70,000.00
10-400-151	AMERICAN TOWER LEASE	13,600.00	14,000.00	14,328.63	(328.63)	14,500.00
10-400-155	CERTIFICATE OF OCCUPANCY	500.00	500.00	100.00	400.00	900.00
10-400-451	LEOSE TRAINING INCOME	1,030.00	1,030.00	1,130.21	(100.21)	1,130.00
10-400-455	PD NATIONAL NIGHT OUT	600.00	600.00	0.00	600.00	600.00
10-400-901	MISCELLANEOUS POLICE INCOME	1,000.00	1,000.00	0.00	1,000.00	500.00
10-410-285	MISC INCOME	500.00	500.00	0.00	500.00	100.00
10-410-286	LVISD SRO OFFICER	119,328.50	120,260.00	88,476.32	31,783.68	128,000.00
10-410-296	COPS LVISD	100,000.00	100,000.00	50,602.50	49,397.50	100,000.00
10-410-297	LVISD ADMINISTRATION FEES	20,000.00	20,000.00	6,072.30	13,927.70	12,000.00
10-410-298	POLICE REPORTS	750.00	550.00	294.00	256.00	550.00
10-410-300	MDD OVERHEAD TRANSFER IN	39,082.00	39,082.00	39,082.00	0.00	39,082.00
10-415-315	INDINGENT DEFENSE FUND (IDF)	1,500.00	1,500.00	428.85	1,071.15	1,500.00
10-415-320	LOCAL TRAFFIC FINE	2,200.00	2,200.00	493.56	1,706.44	2,200.00
10-415-325	MOVING VIOLATION FEE (MVF)	100.00	1,000.00	265.32	734.68	1,000.00
10-415-330	STATE JURY FEE (JRF)	3,200.00	3,200.00	849.72	2,350.28	3,200.00
10-415-335	STATE JUDICIAL SUPPORT FUND (J	4,600.00	4,600.00	1,344.57	3,255.43	4,600.00
10-415-340	STATE CONSOLIDATED COURT COST	31,000.00	31,000.00	10,530.00	20,470.00	31,000.00
10-415-345	STATE TRAFFIC FINE (STF)	19,500.00	19,500.00	5,356.15	14,143.85	19,500.00
10-415-355	FINE	48,500.00	62,000.00	30,721.02	31,278.98	62,000.00
10-415-360	TIME PAYMENT FEE	2,100.00	2,300.00	1,041.64	1,258.36	2,300.00

Account Number	Description	FY 2019	FY 2020		Differnece	FY2021
		Budget	Budget	Actual		Budget New
10-415-365	WARRANT FEE	5,000.00	6,500.00	5,509.55	990.45	6,500.00
10-415-370	ADMINISTRATIVE FEE	3,000.00	3,000.00	330.00	2,670.00	3,000.00
10-415-371	DISMISSAL FEE	750.00	1,200.00	360.00	840.00	1,200.00
10-415-372	ARREST FEE	3,600.00	3,600.00	1,033.34	2,566.66	3,600.00
10-415-375	COLLECTION FEE (AMS)	0.00	0.00	10.00	(10.00)	0.00
10-415-380	OMNI COLLECTION FEE	3,000.00	3,200.00	3,115.42	84.58	3,200.00
10-415-385	DEFERRED FEE	38,000.00	35,000.00	2,644.12	32,355.88	30,000.00
10-415-390	CHILD SAFETY FINE	20.00	50.00	0.00	50.00	50.00
10-415-391	SCHOOL ZONE VIOLATION FEE	1,650.00	500.00	150.00	350.00	500.00
10-415-392	TRUANCY PREVENTION FEE	1,500.00	1,750.00	404.85	1,345.15	500.00
10-415-393	SEATBELT FEE	100.00	100.00	0.00	100.00	100.00
10-415-395	RESTITUTION INCOME	500.00	600.00	0.00	600.00	200.00
General Fund Revenue Total		1,709,822.50	1,770,301.00	1,013,269.72	757,031.28	1,851,938.00

## GF Revenue Summary Break down

The following information shows that Sales Tax (53%) is the largest revenue source for General Fund followed by Property Tax (14%). About 20% of the sales tax collection is used for Property Tax Relief. COPS LVISD is based on reimbursement from the LV School District. Other includes park rentals, check fees, interest to name a few.



# Sales Tax Break down and History

State Sales and Use Tax is imposed on all retail sales, leases and rentals of most goods, as well as taxable services.

Texas cities, counties, and special purpose districts have the option of imposing an additional local sales tax for a combined total of state and local taxes of 8 ¼% (.0825)

The State Comptroller collects all sales taxes. The Comptroller then remits to the city its portion of the taxes with the exception of an administrative cost of 2%. The following chart shows the breakdown of the 8.25% sales tax the consumer pays:

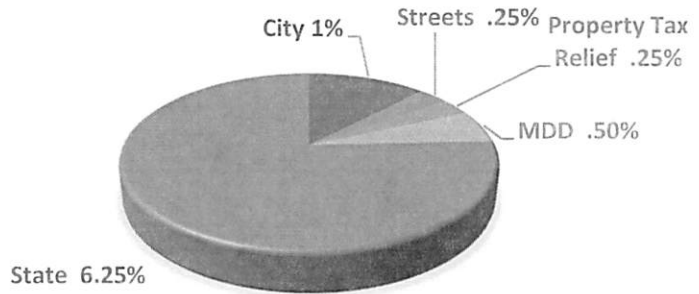
Example:

Item Cost: \$100.00  
 Total Cost w/tax: \$108.25

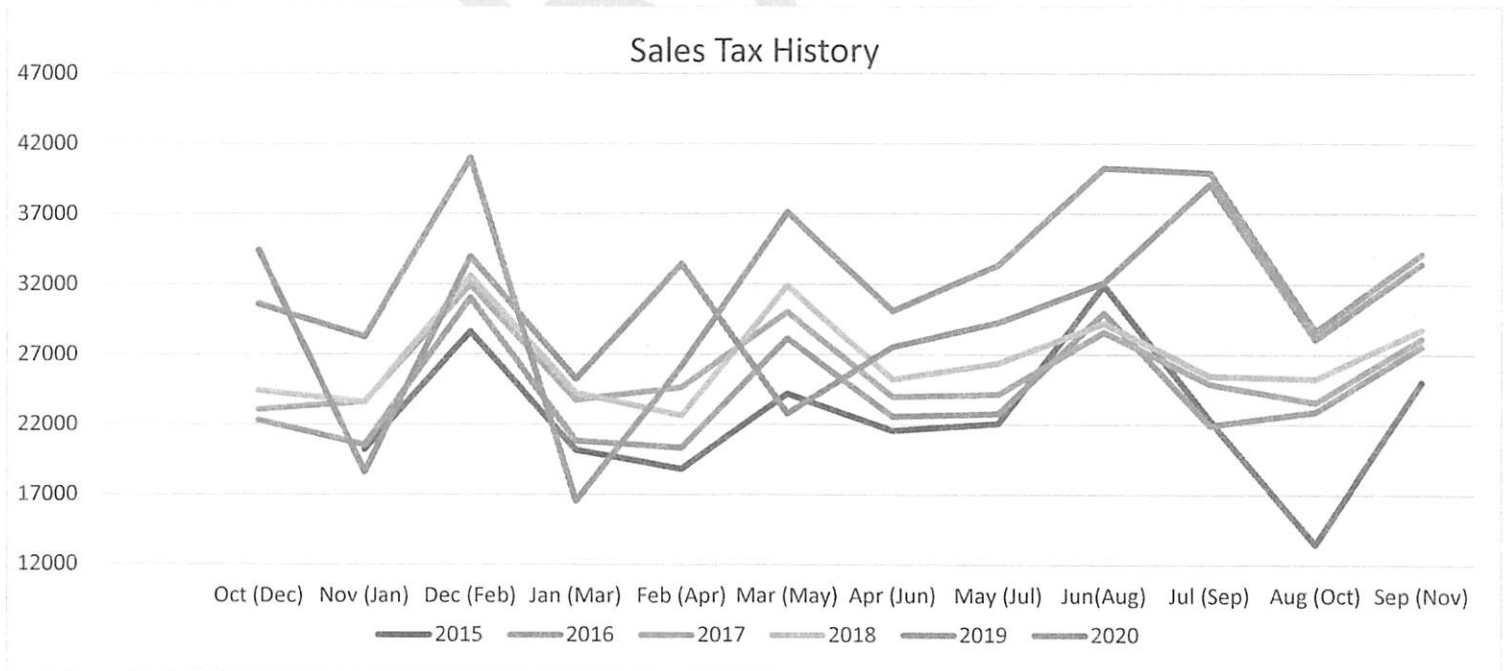
The breakdown would be

State	\$ 6.25
City	\$ 1.00
Streets	\$ .25
Property Relief	\$ .25
MDD	\$ .50

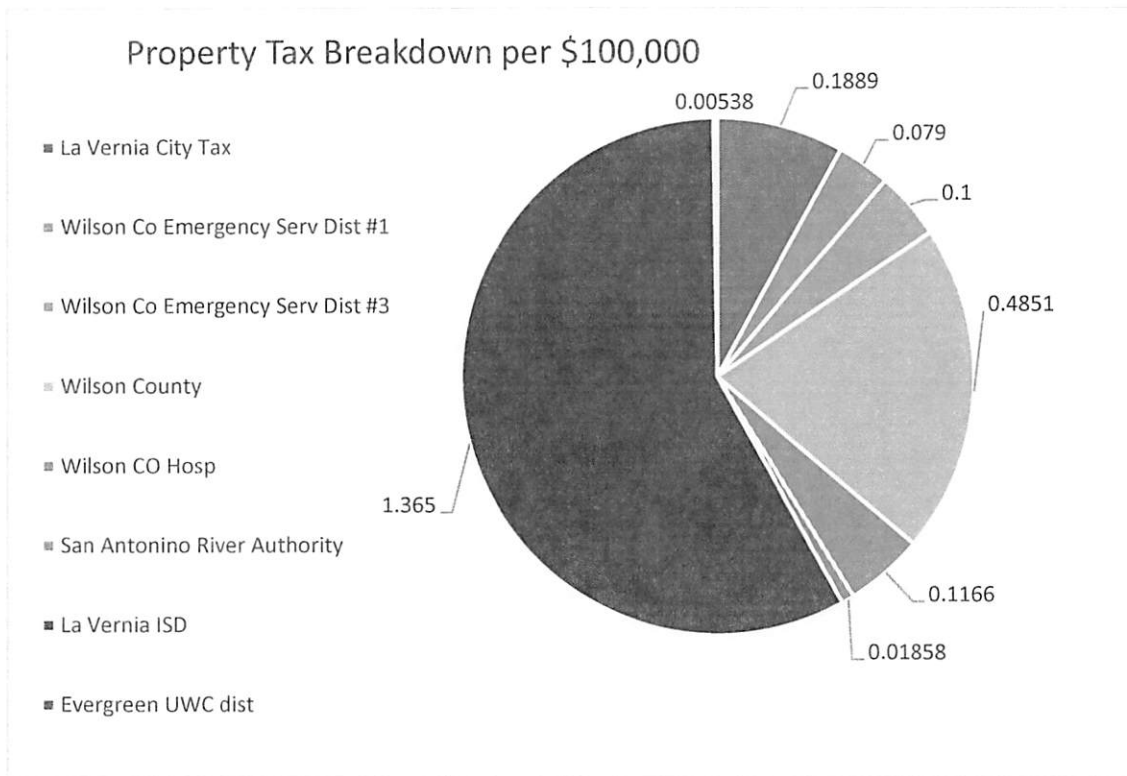
## STATE SALES TAX BREAKDOWN



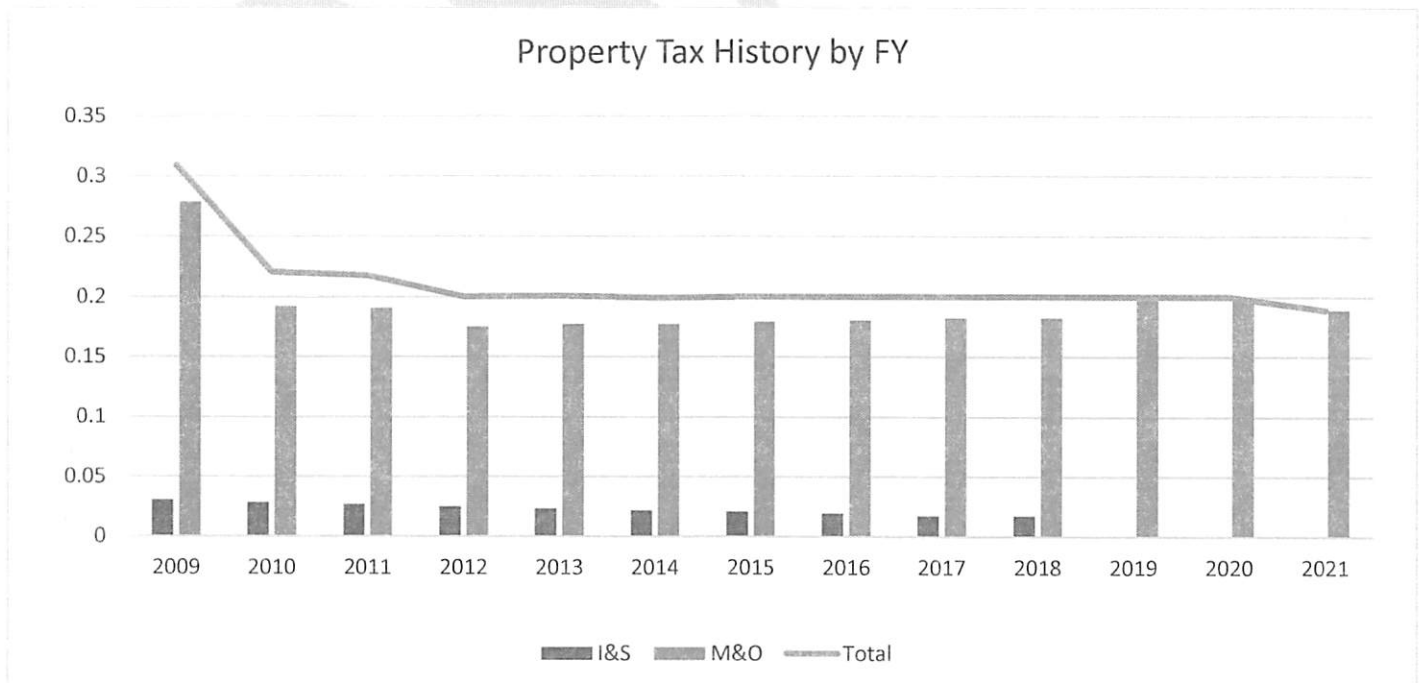
The following shows the city sales tax history since FY 2015:



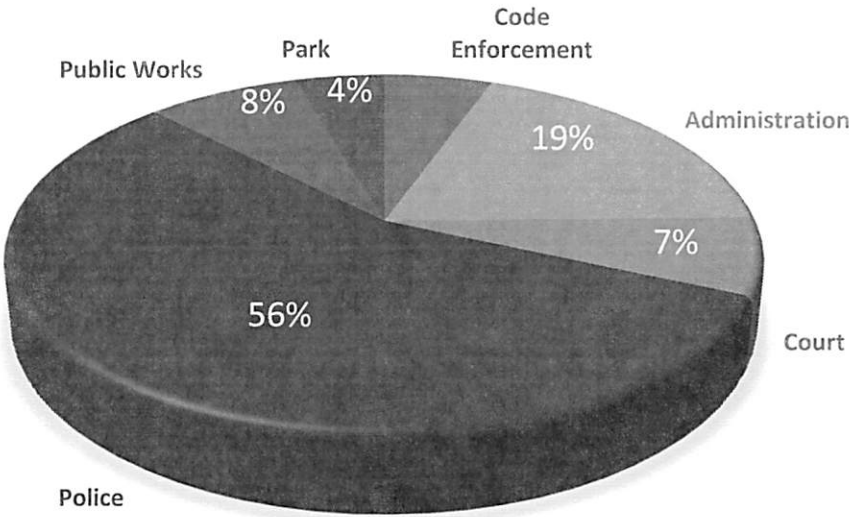
# Total Property Tax Breakdown



# Property Tax History by FY



# Expenses





# Code Enforcement

**Fund Description:** This fund provides for contracted inspection services along with a part time code enforcement officer. Funding for City Engineer is also provided in this fund.

Account Number	Description	FY 2019	FY 2020		Differnece	FY2021
		Budget	Budget	Actual		Budget New
10-500-010	WAGES - CODE ENFORCEMENT	17,712.24	18,058.00	6,982.30	11,075.70	18,402.00
10-500-110	SOCIAL SECURITY	1,354.99	1,382.00	534.16	847.84	1,408.00
10-500-115	TMRS	563.25	1,071.00	340.72	730.28	1,046.00
10-500-150	EMPLOYEE INSURANCE	148.20	148.00	78.47	69.53	114.00
<b>Personnel Total</b>		<b>19,778.68</b>	<b>20,659.00</b>	<b>7,935.65</b>	<b>12,723.35</b>	<b>20,970.00</b>
10-500-210	OFFICE EXPENSE	700.00	500.00	65.00	435.00	500.00
10-500-230	DUES AND SUBSCRIPTIONS	300.00	300.00	154.00	146.00	300.00
10-500-250	UNIFORMS	350.00	400.00	307.98	92.02	400.00
10-500-270	TECHNOLOGY/SOFTWARE UPGRADES	4,500.00	4,500.00	0.00	4,500.00	4,500.00
10-500-300	CONTRACT SERVICES - BV	24,450.00	30,000.00	10,832.40	19,167.60	25,000.00
10-500-320	WORKERS COMP INSURANCE	120.00	80.00	121.56	(41.56)	150.00
10-500-410	LEGAL & PROFESSIONAL - ENGINEE	45,000.00	36,000.00	9,145.24	26,854.76	45,000.00
10-500-420	LEGAL & PROFESSIONAL - LEGAL	500.00	500.00	0.00	500.00	500.00
10-500-425	MUNI CODES	3,500.00	3,500.00	225.00	3,275.00	2,500.00
10-500-450	EMPLOYEE TRAINING	500.00	500.00	0.00	500.00	500.00
10-500-610	VEHICLE FUEL	1,110.00	910.00	37.50	872.50	750.00
10-500-620	VEHICLE REPAIR	500.00	500.00	0.00	500.00	500.00
10-500-920	MISCELLANEOUS	0.00	24,000.00	23,618.29	381.71	0.00
<b>Operating Expense Total</b>		<b>81,530.00</b>	<b>101,690.00</b>	<b>44,506.97</b>	<b>57,183.03</b>	<b>80,600.00</b>
<b>Overall Total Expense</b>		<b>101,308.68</b>	<b>122,349.00</b>	<b>52,442.62</b>	<b>69,906.38</b>	<b>101,570.00</b>

# Administration

**Fund Description:** Funds City Administration, City Secretary and Finance functions of the city. The major administration expenses this year will be the personnel cost, legal services for the city and balance payment of the finance software.

Account Number	Description	FY 2019	FY 2020		Differnece	FY2021
		Budget	Budget	Actual		Budget New
10-510-010	WAGES - GENERAL	153,957.00	161,447.00	119,082.42	42,364.58	157,622.60
10-510-020	CAR/ PHONE ALLOWANCE	6,600.00	6,600.00	5,077.00	1,523.00	6,600.00
10-510-110	PAYROLL TAXES	12,285.00	12,351.00	9,388.06	2,962.94	12,565.00
10-510-115	TMRS	5,525.00	9,575.00	6,024.40	3,550.60	9,330.00
10-510-150	EMPLOYEE INSURANCE	18,110.00	18,645.00	16,458.75	2,186.25	21,426.00
<b>Personnel Total</b>		<b>196,477.00</b>	<b>208,618.00</b>	<b>156,030.63</b>	<b>52,587.37</b>	<b>207,543.60</b>
10-510-210	OFFICE EXPENSE	3,000.00	3,000.00	1,211.30	1,788.70	3,000.00
10-510-212	OFFICE EQUIPMENT RENTALS	8,200.00	7,500.00	6,248.78	1,251.22	8,000.00
10-510-215	OFFICE CLEANING	7,000.00	7,000.00	5,074.26	1,925.74	7,000.00
10-510-220	OFFICE SUPPLIES	3,000.00	3,000.00	1,451.55	1,548.45	3,000.00
10-510-230	DUES AND SUBSCRIPTIONS	2,800.00	2,800.00	1,711.66	1,088.34	2,800.00
10-510-240	TELEPHONE	11,000.00	11,000.00	7,523.73	3,476.27	10,000.00
10-510-250	UNIFORMS	500.00	500.00	0.00	500.00	500.00
10-510-260	POSTAGE	1,200.00	1,200.00	804.84	395.16	1,200.00
10-510-270	TECHNOWLEDGE/SOFTWARE UPGRA	32,500.00	32,500.00	26,365.13	6,134.87	32,000.00
10-510-290	UTILITIES	8,725.00	9,000.00	5,606.29	3,393.71	8,000.00
10-510-300	NATIONAL NIGHT EXPENSES	875.00	1,000.00	460.40	539.60	1,000.00
10-510-310	PROPERTY & LIABILITY INSURANCE	10,000.00	10,000.00	9,198.86	801.14	10,000.00
10-510-320	WORKERS COMP INSURANCE	475.00	500.00	265.01	234.99	500.00
10-510-330	BONDING	100.00	100.00	0.00	100.00	100.00
10-510-420	LEGAL & PROFESSIONAL - LEGAL	12,500.00	12,500.00	6,006.79	6,493.21	12,000.00
10-510-421	LEGAL & PROFESSIONAL - COLLECT	500.00	3,100.00	2,090.30	1,009.70	3,100.00
10-510-435	FOOD LICENSE EXPENSE	5,000.00	4,500.00	3,445.00	1,055.00	4,500.00
10-510-450	EMPLOYEE TRAINING	5,925.00	2,300.00	1,213.60	1,086.40	2,300.00
10-510-452	WCAC QUARTERLY PAYMENT	8,000.00	8,000.00	4,477.80	3,522.20	4,400.00
10-510-460	AUDIT EXPENSE	9,500.00	9,400.00	9,300.00	100.00	9,400.00
10-510-465	ELECTION EXPENSE	4,480.00	3,500.00	(77.50)	3,577.50	3,500.00
10-510-470	BANK SERVICE CHARGES	3,870.00	4,850.00	4,283.41	566.59	5,500.00
10-510-476	CONTRACT SERVICES - CSI	500.00	500.00	0.00	500.00	500.00
10-510-490	ADS	950.00	650.00	414.92	235.08	650.00
10-510-610	VEHICLE FUEL	100.00	100.00	0.00	100.00	100.00
10-510-670	GENERAL SUPPLIES	230.00	500.00	229.00	271.00	500.00
10-510-700	LIBRARY DONATION	1,000.00	1,000.00	0.00	1,000.00	1,000.00
10-510-710	CHILD ADVOCACY	5,000.00	5,000.00	5,000.00	0.00	5,000.00
10-510-755	CITY PARK	175.00	700.00	699.00	1.00	0.00
10-510-900	CONTINGENCY FUND	8,333.68	17,274.00	0.00	17,274.00	0.00
10-510-920	MISCELLANEOUS EXPENSE	3,020.00	3,000.00	1,996.12	1,003.88	3,000.00
<b>Admin Expense Total</b>		<b>158,458.68</b>	<b>165,974.00</b>	<b>105,000.25</b>	<b>60,973.75</b>	<b>142,550.00</b>
<b>Overall Total</b>		<b>354,935.68</b>	<b>374,592.00</b>	<b>261,030.88</b>	<b>113,561.12</b>	<b>350,093.60</b>

# Municipal Court

**Fund Description:** Maintains the Municipal Court program, to include funding Municipal Judge, Prosecutor and Court Clerk. State Court cost are funding in this fund which are awash with the court revenues.

Account Number	Description	FY 2019 Budget	FY 2020 Budget	FY 2020 Actual	Differnece	FY2021 Budget New
10-515-010	WAGES - COURT	41,250.00	40,534.00	27,524.45	13,009.55	43,976.00
10-515-110	PAYROLL TAXES	3,405.00	3,255.00	2,105.61	1,149.39	3,365.00
10-515-115	TMRS	1,400.00	2,096.00	1,235.01	860.99	2,090.00
10-515-150	EMPLOYEE INSURANCE	6,245.00	7,458.00	78.47	7,379.53	8,571.00
<b>Personnel Expense Total</b>		<b>52,300.00</b>	<b>53,343.00</b>	<b>30,943.54</b>	<b>22,399.46</b>	<b>58,002.00</b>
10-515-210	OFFICE EXPENSE	850.00	850.00	0.00	850.00	850.00
10-515-230	DUES AND SUBSCRIPTIONS	400.00	300.00	56.50	243.50	300.00
10-515-271	TECHNOLOGY/SOFTWARE UPGRADE	2,700.00	2,700.00	2,610.00	90.00	2,700.00
10-515-320	WORKERS COMP INSURANCE	102.00	100.00	70.72	29.28	100.00
10-515-415	PROSECUTOR SERVICES	5,500.00	5,000.00	4,565.83	434.17	7,500.00
10-515-420	JURY EXPENSE	200.00	200.00	0.00	200.00	200.00
10-515-450	EMPLOYEE TRAINING	2,000.00	1,500.00	0.00	1,500.00	1,500.00
10-515-474	OMNI COLLECTION	750.00	750.00	588.00	162.00	750.00
10-515-550	STATE COURT COSTS	62,000.00	62,000.00	27,062.37	34,937.63	55,000.00
<b>Operating Expnese Total</b>		<b>74,502.00</b>	<b>180,086.00</b>	<b>96,840.50</b>	<b>83,245.50</b>	<b>68,900.00</b>
<b>Overall Total</b>		<b>126,802.00</b>	<b>233,429.00</b>	<b>127,784.04</b>	<b>105,644.96</b>	<b>126,902.00</b>

# Police Department

**Fund Description:** Funds six full time police officers and seven reserve officers with training, vehicle support and operational expenses. There is no capital expenses this year.

Account Number	Description	FY 2019	FY 2020		Differnece	FY2021
		Budget	Budget	Actual		Budget New
10-520-010	WAGES - POLICE	457,315.36	510,609.00	400,624.13	109,984.87	573,323.00
10-520-011	CONTRACT LABOR	4,900.00	5,000.00	2,299.28	2,700.72	5,000.00
10-520-012	SHIFT DIFFERENTIAL	6,000.00	6,000.00	3,900.00	2,100.00	6,000.00
10-520-015	OVERTIME	8,000.00	5,000.00	6,836.80	(1,836.80)	5,000.00
10-520-020	CELL PHONE ALLOWANCE	2,500.00	1,000.00	461.60	538.40	1,000.00
10-520-110	PAYROLL TAXES	35,675.00	39,750.00	29,169.45	10,580.55	44,242.00
10-520-115	TMRS	15,360.00	30,167.00	20,885.33	9,281.67	31,710.00
10-520-150	EMPLOYEE INSURANCE	59,857.00	74,578.00	47,329.90	27,248.10	85,705.00
<b>Personnel Total Cost</b>		<b>589,607.36</b>	<b>672,104.00</b>	<b>511,506.49</b>	<b>160,597.51</b>	<b>751,980.00</b>
10-520-160	MEDICAL COST	650.00	650.00	0.00	650.00	650.00
10-520-210	OFFICE EXPENSE	3,200.00	3,300.00	2,859.92	440.08	3,300.00
10-520-240	TELEPHONE	6,250.00	6,500.00	5,088.93	1,411.07	7,500.00
10-520-250	UNIFORMS	13,000.00	9,000.00	5,048.98	3,951.02	9,000.00
10-520-270	TECHNOLOGY/SOFTWARE UPGRADES	27,718.00	53,000.00	31,003.13	21,996.87	55,000.00
10-520-310	PROPERTY & LIABILITY INSURANCE	11,800.00	10,000.00	9,198.87	801.13	10,000.00
10-520-320	WORKERS COMP INSURANCE	11,050.00	15,000.00	10,066.07	4,933.93	12,000.00
10-520-330	BONDING	300.00	300.00	0.00	300.00	300.00
10-520-400	PROFESSIONAL FEES	1,000.00	1,000.00	0.00	1,000.00	1,000.00
10-520-450	EMPLOYEE TRAINING	6,000.00	6,000.00	3,372.39	2,627.61	6,000.00
10-520-451	LEOSE TRAINING EXPENSE	750.00	750.00	0.00	750.00	750.00
10-520-476	CONTRACT SERVICE (New Account)					16,000.00
10-520-477	LAB TEST	250.00	250.00	0.00	250.00	250.00
10-520-479	COPS LVISD CONTRACT PAY	100,000.00	100,000.00	49,711.50	50,288.50	100,000.00
10-520-480	EVIDENCE SUPPLIES	1,500.00	1,000.00	825.00	175.00	1,000.00
10-520-499	ADS - PUBLICATIONS	300.00	350.00	347.42	2.58	350.00
10-520-600	VEHICLE PURCHASE	28,597.78	70,000.00	66,391.50	3,608.50	0.00
10-520-610	VEHICLE FUEL	35,000.00	29,650.00	16,563.56	13,086.44	28,000.00
10-520-620	VEHICLE REPAIR/SERVICES	16,600.00	15,000.00	14,979.19	20.81	15,000.00
10-520-670	GENERAL SUPPLIES	2,000.00	2,000.00	14.00	1,986.00	2,000.00
10-520-690	EQUIPMENT PURCHASES	10,600.00	6,000.00	0.00	6,000.00	6,000.00
10-520-910	WCSO DISPATCH	4,000.00	3,000.00	0.00	3,000.00	3,000.00
10-520-920	MICELLAENOUS	9,400.00	800.00	6,075.92	(5,275.92)	800.00
<b>Operating Expense Total</b>		<b>289,965.78</b>	<b>333,550.00</b>	<b>221,546.38</b>	<b>112,003.62</b>	<b>277,900.00</b>
<b>Overall Total Expenses</b>		<b>879,573.14</b>	<b>1,005,654.00</b>	<b>733,052.87</b>	<b>272,601.13</b>	<b>1,029,880.00</b>

# Public Works

**Fund Description:** Public Works department commits itself to the maintenance of right of ways and minor street repair. Public Works Director is paid 50% out of this account and the other from the Utility Fund Account.

Account Number	Description	FY 2019 Budget	FY 2020 Budget	FY 2020 Actual	Differnece	FY2021 Budget New
10-530-010	WAGES - PUBLIC WORKS	73,220.00	62,280.00	60,165.83	2,114.17	62,280.00
10-530-015	OVERTIME	4,000.00	4,000.00	71.67	3,928.33	4,000.00
10-530-110	PAYROLL TAXES	5,910.00	5,422.00	4,576.01	845.99	5,195.00
10-530-115	TMRS	2,660.00	4,203.00	3,051.47	1,151.53	3,856.00
10-530-120	ON CALL PAY	1,600.00	1,600.00	0.00	1,600.00	1,600.00
10-530-150	EMPLOYEE INSURANCE	10,865.00	9,162.00	9,158.46	3.54	12,856.00
<b>Personnel Expenses Total</b>		<b>98,255.00</b>	<b>86,667.00</b>	<b>77,023.44</b>	<b>9,643.56</b>	<b>89,787.00</b>
10-530-210	OFFICE EXPENSE	100.00	100.00	0.00	100.00	100.00
10-530-220	OFFICE SUPPLIES	200.00	100.00	0.00	100.00	100.00
10-530-240	TELEPHONE	3,500.00	3,300.00	1,924.10	1,375.90	3,300.00
10-530-250	UNIFORMS	3,000.00	2,400.00	2,061.89	338.11	2,400.00
10-530-310	PROPERTY & LIABILITY INSURNACE	6,000.00	5,400.00	5,307.04	92.96	5,400.00
10-530-320	WORKERS COMP INSURANCE	3,823.00	3,900.00	3,891.09	8.91	3,900.00
10-530-450	EMPLOYEE TRAINING	1,115.00	1,565.00	3,366.58	(1,801.58)	2,500.00
10-530-610	VEHICLE FUEL	19,630.00	18,000.00	12,479.16	5,520.84	18,000.00
10-530-620	VEHICLE REPAIR	7,000.00	3,000.00	205.54	2,794.46	2,500.00
10-530-655	REPAIR AND MAINTENANCE	8,000.00	5,000.00	228.10	4,771.90	2,000.00
10-530-660	TOOLS	3,000.00	2,500.00	1,324.80	1,175.20	2,500.00
10-530-665	STREET REPAIR	4,000.00	5,000.00	4,940.78	59.22	5,000.00
10-530-690	EQUIPMENT	8,900.00	0.00	0.00	0.00	5,000.00
10-530-670	GENERAL SUPPLIES	2,000.00	1,000.00	354.27	645.73	1,000.00
10-530-920	MISCELLANEOUS EXPENSE	1,000.00	1,000.00	0.00	1,000.00	0.00
<b>Public Works Expense Total</b>		<b>71,268.00</b>	<b>52,265.00</b>	<b>36,083.35</b>	<b>16,181.65</b>	<b>53,700.00</b>
<b>Overall Total Expense</b>		<b>169,523.00</b>	<b>138,932.00</b>	<b>113,106.79</b>	<b>25,825.21</b>	<b>143,487.00</b>

# Parks Department

**Fund Description:** Parks department is responsible for keeping the city parks clean and cut

Account Number	Description	FY 2019	FY 2020		Differnece	FY2021
		Budget	Budget	Actual		Budget New
10-580-010	WAGES - PARK DEPARTMENT	32,310.00	34,434.00	26,012.25	8,421.75	39,435.00
10-580-015	OVERTIME	2,200.00	2,100.00	2,064.53	35.47	1,500.00
10-580-110	PAYROLL TAXES	2,550.00	2,726.00	2,196.10	529.90	3,246.00
10-580-115	TMRS	1,150.00	2,113.00	1,418.74	694.26	2,415.00
10-580-150	EMPLOYEE INSURANCE	7,245.00	7,458.00	5,823.88	1,634.12	8,572.00
<b>Personnel Expense Total</b>		<b>45,455.00</b>	<b>48,831.00</b>	<b>37,515.50</b>	<b>11,315.50</b>	<b>55,168.00</b>
10-580-240	TELEPHONE	600.00	550.00	415.79	134.21	550.00
10-580-250	UNIFORMS	750.00	750.00	278.90	471.10	750.00
10-580-290	UTILITIES - PARK	3,400.00	5,900.00	5,121.78	778.22	5,900.00
10-580-320	WORKERS COMP INSURANCE	950.00	910.00	908.85	1.15	910.00
10-580-600	VEHICLE PURCHASE	0.00	35,000.00	48,635.94	(13,635.94)	0.00
10-580-610	VEHICLE FUEL	850.00	750.00	667.23	82.77	750.00
10-580-655	REPAIR AND MAINTENANCE	1,000.00	1,000.00	937.26	62.74	1,000.00
10-580-660	TOOLS	800.00	500.00	0.00	500.00	500.00
10-580-670	CITY PARK SUPPLIES	4,700.00	4,500.00	875.77	3,624.23	4,500.00
10-580-690	PARK EQUIPMENT	5,000.00	2,000.00	1,621.64	378.36	2,000.00
10-580-695	PARK- CHRISTMAS	7,400.00	8,840.00	11,309.21	(2,469.21)	12,000.00
<b>Park Expense Total</b>		<b>25,450.00</b>	<b>60,700.00</b>	<b>70,772.37</b>	<b>(10,072.37)</b>	<b>28,860.00</b>
<b>Overall Expense Total</b>		<b>70,905.00</b>	<b>109,531.00</b>	<b>108,287.87</b>	<b>1,243.13</b>	<b>84,028.00</b>

# General Fund Total Page

<b>Account Description</b>	<b>FY 2019 Budget</b>	<b>FY 2020 Budget</b>	<b>FY2021 Budget New</b>
<b>General Fund Revenue Total</b>	<b>1,709,822.50</b>	<b>1,770,301.00</b>	<b>1,851,938.00</b>
<b>Personnel Cost</b>			
<b>Code Expense Total</b>	<b>19,778.68</b>	<b>20,659.00</b>	<b>20,970.00</b>
Administration	196,477.00	208,618.00	207,543.60
Court	52,300.00	53,343.00	58,002.00
Police	589,607.36	672,104.00	751,980.00
Public Works	98,255.00	86,667.00	89,787.00
Park	45,455.00	48,831.00	55,168.00
<b>Overall Personnel Total</b>	<b>1,001,873.04</b>	<b>1,090,222.00</b>	<b>1,183,450.60</b>
<b>Operating Cost</b>			
<b>Code Expense Total</b>	<b>81,530.00</b>	<b>101,690.00</b>	<b>80,600.00</b>
Administration	158,458.68	165,974.00	142,550.00
Court	74,502.00	180,086.00	68,900.00
Police	289,965.78	333,550.00	277,900.00
Public Works	71,268.00	52,265.00	53,700.00
Park	25,450.00	60,700.00	28,860.00
<b>Overall Operating Cost Total</b>	<b>701,174.46</b>	<b>894,265.00</b>	<b>652,510.00</b>
<b>Overall Total Cost</b>			
<b>Code Expense Total</b>	<b>101,308.68</b>	<b>122,349.00</b>	<b>101,570.00</b>
Administration	354,935.68	374,592.00	350,093.60
Court	126,802.00	233,429.00	126,902.00
Police	879,573.14	1,005,654.00	1,029,880.00
Public Works	169,523.00	138,932.00	143,487.00
Park	70,905.00	109,531.00	84,028.00
<b>Overall Total Cost</b>	<b>1,703,047.50</b>	<b>1,984,487.00</b>	<b>1,835,960.60</b>
<b>Revenue over Expenses</b>	<b>6,775.00</b>	<b>(214,186.00)</b>	<b>15,977.40</b>



# **Municipal Development District**



# Municipal Development District - MDD (12)

**Fund Description:** This fund is used to pay all MDD personnel salary and benefits. Revenue is generated to offset the expenses.

## Revenues

Account Number	Description	FY 2019	FY 2020		Differnece	FY2021
		Budget	Budget	Actual		Budget New
12-400-080	BANK INTEREST	180.00	3,000.00	3,658.75	(658.75)	4,500.00
12-400-110	SALES TAX	310,000.00	311,880.00	209,815.62	102,064.38	350,000.00
12-400-120	EVENT VENDORS/DONATIONS	7,500.00	7,500.00	4,420.00	3,080.00	7,500.00
Revenue Total		317,680.00	322,380.00	217,894.37	104,485.63	362,000.00

## Expenses

Account Number	Description	FY 2019	FY 2020		Differnece	FY2021
		Budget	Budget	Actual		Budget New
12-500-010	WAGES - MDD	33,137.52	33,334.00	25,248.30	8,085.70	51,982.00
12-500-050	PAYROLL TAXES	2,694.14	2,550.00	1,931.46	618.54	4,065.00
12-500-115	TMRS	1,215.00	1,977.00	1,278.04	698.96	3,018.00
12-500-150	EMPLOYEE INSURANCE	7,245.00	7,458.00	5,856.56	1,601.44	4,285.20
Personel Cost Total		44,291.66	45,319.00	34,314.36	11,004.64	63,350.20
12-500-220	OFFICE SUPPLIES	640.00	500.00	406.94	93.06	500.00
12-500-230	MEMBERSHIP/DUES	2,460.00	2,500.00	19.00	2,481.00	2,500.00
12-500-231	NEWS PUBLICATIONS/SUBSCRIPTION	1,500.00	1,500.00	505.50	994.50	750.00
12-500-240	TELEPHONE	2,000.00	2,000.00	530.33	1,469.67	1,000.00
12-500-320	WORKERS COMP INSURANCE	160.00	60.00	52.73	7.27	100.00
12-500-400	FACILITY & OVERHEAD COST TO GF	39,082.00	39,082.00	39,082.00	0.00	39,082.00
12-500-410	ENGINEERING	10,000.00	20,000.00	15,000.00	5,000.00	5,000.00
12-500-420	LEGAL	3,000.00	3,000.00	747.00	2,253.00	3,000.00
12-500-450	TRAINING/CONFERENCE/TRAVEL	5,000.00	5,000.00	1,367.66	3,632.34	5,000.00
12-500-456	ECONOMIC DEVELOPMENT (DT)	0.00	5,000.00	5,000.00	0.00	5,000.00
12-500-460	EVENT PLANNING	40,000.00	40,000.00	7,964.27	32,035.73	50,000.00
12-500-475	CONSULTING/PLANNING	29,100.00	25,000.00	25.00	24,975.00	15,000.00
12-500-476	ADVERTISING	11,000.00	11,000.00	926.99	10,073.01	5,000.00
12-500-477	FACADE GRANTS	15,000.00	15,000.00	0.00	15,000.00	10,000.00
12-500-478	TRAFFIC STUDY	3,800.00	3,000.00	0.00	3,000.00	3,500.00
12-500-479	COVID-19 RELIEF	0.00	200,000.00	195,000.00	5,000.00	0.00
Operating Cost Total		162,742.00	463,280.00	335,256.14	128,023.86	272,132.40
Overall Total		207,033.66	508,599.00	369,570.50	139,028.50	335,482.60
Revenue over Expenses		110,646.34	(186,219.00)	(151,676.13)	(34,542.87)	26,517.40



# Other Funds

# Street Maintenance (14)

## Fund Description:

The City of La Vernia held an election to raise their local sales and use tax rate by one-fourth of one percent and the funds were dedicated to street maintenance and repair on November 6, 2007 in accordance with Texas Tax Code Chapter 327. This fund is designed to help fund the upkeep of street maintenance within the city limits.

## Revenues

Account Number	Description	FY 2019 Budget	FY 2020 Budget	FY 2020 Actual	Differnece	FY2021 Budget New
14-400-010	STREET MAINTENANCE TAX	167,500.00	174,000.00	82,734.76	91,265.24	187,821.00
14-400-080	INTEREST INCOME	150.00	1,000.00	668.59	331.41	1,000.00
Revenue Total		167,650.00	175,000.00	83,403.35	91,596.65	188,821.00

## Expenses

Account Number	Description	FY 2019 Budget	FY 2020 Budget	FY 2020 Actual	Differnece	FY2021 Budget New
14-500-100	STREET REPAIR	152,650.00	155,000.00	0.00	155,000.00	173,821.00
14-500-410	PROFESSIONAL - ENGINEERING	15,000.00	15,000.00	0.00	15,000.00	15,000.00
Expense Total		167,650.00	170,000.00	0.00	170,000.00	188,821.00
Revnuce over Expenses		0.00	5,000.00	83,403.35	(78,403.35)	0.00

# Hotel Occupancy Tax (15)

## Fund Description:

This a new fund that will be supported by the Hotel Tax that will be collected by the new Best Western that should be completed in the Spring of 2019. These funds are to be used by tourism to the city.

## Revenue

Account Number	Description	FY 2019 Budget	FY 2020 Budget	FY 2020 Actual	Differnece	FY2021 Budget New
15-400-080	INTEREST INCOME	0.00	0.00	76.08	(76.08)	120.00
15-400-100	HOTEL TAX REVENUE	11,000.00	11,000.00	22,672.66	(11,672.66)	50,000.00
Revenue Total		11,000.00	11,000.00	22,748.74	(11,748.74)	50,120.00

## Expenses

Account Number	Description	FY 2019 Budget	FY 2020 Budget	FY 2020 Actual	Differnece	FY2021 Budget New
15-500-200	HOTEL ABATEMENT EXPENSE	8,250.00	8,250.00	5,180.66	3,069.34	20,000.00
Expense Total		8,250.00	8,250.00	5,180.66	3,069.34	20,000.00
Revenue over Expense		2,750.00	2,750.00	17,568.08	(14,818.08)	30,120.00

# Forfeiture Account (16)

**Fund Description:**

To account for dedicated police funds that are received from forfeitures.

Account Number	Description	FY 2019 Budget	FY 2020 Budget	FY 2020 Actual	Differnece	FY2021 Budget New
16-400-080	INTEREST	0.00	0.00	0.88	(0.88)	1.00
16-400-010	FORFEITURES	1,172.50	0.00	0.00	0.00	0.00
		1,172.50	0.00	0.88	(0.88)	1.00

# Debt Service (20)

**Fund Description:**

To account for the accumulation of resources for payments of general long-term debt principal, interest and related costs.

## Revenues

Account Number	Description	FY 2019 Budget	FY 2020 Budget	FY 2020 Actual	Differnece	FY2021 Budget New
20-400-025	AD VALORUM TAXES - PEN & INT	350.00	350.00	39.38	310.62	100.00
20-400-080	INTEREST INCOME	30.00	30.00	0.09	29.91	5.00
	Revenue Total	380.00	380.00	39.47	340.53	105.00

## Expenses

Account Number	Description	FY 2019 Budget	FY 2020 Budget	FY 2020 Actual	Differnece	FY2021 Budget New
20-800-830	LEASE PROCEED (TRANSFER OUT)	0.00	26,598.74	0.00	26,598.74	0.00
	Expense Total	0.00	26,598.74	0.00	26,598.74	0.00
	Revenue over Expense	380.00	(26,218.74)	39.47	(26,258.21)	105.00

# Court Security (25)

**Fund Description:** The Court Security Funds are special control funds established to account for receipts and expenditures from an optional court fee, \$3.00 per citation. The purpose of these funds is to help offset the cost of security required for the safe and efficient operating Municipal Court.

## Revenues

Account Number	Description	FY 2019 Budget	FY 2020 Budget	FY 2020 Actual	Differnece	FY2021 Budget New
25-400-080	INTEREST	1.00	1.00	2.25	(1.25)	3.00
25-410-210	COURTHOUSE SECURITY FEES	2,400.00	2,400.00	640.26	1,759.74	2,000.00
Revenue Total		2,401.00	2,401.00	642.51	1,758.49	2,003.00

## Expenses

Account Number	Description	FY 2019 Budget	FY 2020 Budget	FY 2020 Actual	Differnece	FY2021 Budget New
25-900-100	ALARM SERVICES	700.00	700.00	300.00	400.00	400.00
Expense Total		700.00	700.00	300.00	400.00	400.00
Revenue over Expenses		1,701.00	1,701.00	342.51	1,358.49	1,603.00

# Court Technology (35)

**Fund Description:** The Court Technology is a special control fund established to account for receipts and expenditures from an optional court fee, \$4.00 per citation. The purpose of these funds is to help offset the cost of security required for the safe and efficient operation of the Municipal Court.

## Revenues

Account Number	Description	FY 2019 Budget	FY 2020 Budget	Actual	Differnece	FY2021 Budget New
35-400-080	INTEREST	4.00	4.00	22.82	(18.82)	30.00
35-410-270	STATE COURT COST - TECH FEE	3,200.00	3,200.00	853.72	2,346.28	2,660.00
Revenue Total		3,204.00	3,204.00	876.54	2,327.46	2,690.00

## Expenses

Account Number	Description	FY 2019 Budget	FY 2020 Budget	Actual	Differnece	FY2021 Budget New
35-900-100	ANNUAL SOFTWARE MAINTENANCE	2,500.00	2,500.00	0.00	2,500.00	2,500.00
Expense Total		2,500.00	2,500.00	0.00	2,500.00	2,500.00
Revenue over Expenses		704.00	704.00	876.54	(172.54)	190.00



# Utility Fund



# Utility Fund (40)

**Fund Description:** Public Works ensures the health and well-being by providing a safe supply of water and to maintain all water lines and meters. Public Works Director is paid 50% out of this account and the other from the General Fund Account.

## Revenues

Account Number	Description	FY 2019	FY 2020		Differenece	FY2021
		Budget	Budget	Actual		Budget New
40-400-080	INTEREST INCOME	250.00	3,500.00	584.52	2,915.48	1,000.00
40-400-095	MISC INCOME	2,000.00	1,000.00	0.00	1,000.00	1,000.00
40-400-125	NSF CHECK FEE	250.00	250.00	150.00	100.00	250.00
40-400-505	SALES TAX INCOME	16,000.00	18,000.00	13,231.21	4,768.79	18,000.00
40-400-510	WATER SALES	520,000.00	570,000.00	410,810.41	159,189.59	605,000.00
40-400-520	SEWER SALES	210,000.00	229,000.00	151,052.38	77,947.62	229,000.00
40-400-530	PENALTIES	6,000.00	6,000.00	4,451.90	1,548.10	6,000.00
40-400-540	OPER & MAINTENANCE	25,000.00	25,000.00	17,384.10	7,615.90	25,000.00
40-400-550	GARBAGE SALES	272,000.00	272,000.00	207,329.10	64,670.90	285,000.00
40-400-555	OVERPAYMENT	4,000.00	4,000.00	4,736.00	(736.00)	4,000.00
40-400-560	NEW WATER HOOKUP FEES	1,000.00	3,000.00	3,590.00	(590.00)	5,000.00
40-400-565	NEW SEWER HOOKUP FEES	1,200.00	3,000.00	0.00	3,000.00	3,000.00
40-400-570	RECONNECTIONS	4,000.00	4,000.00	3,182.77	817.23	4,000.00
40-400-590	WATER DEPOSITS	15,000.00	15,000.00	11,088.37	3,911.63	15,000.00
40-400-591	ADMIN FEE	0.00	1,875.00	1,525.00	350.00	2,500.00
40-400-592	GREASE TRAP PERMITS	500.00	500.00	0.00	500.00	500.00
40-400-595	ADJUSTMENTS	1,000.00	1,000.00	495.61	504.39	1,000.00
Revenue Total		1,078,200.00	1,157,125.00	829,611.37	327,513.63	1,205,250.00

# Expenses

Account Number	Description	FY 2019	FY 2020		FY2021	
		Budget	Budget	Actual	Differnece	Budget New
40-540-010	WAGES	110,620.00	138,279.00	90,780.90	47,498.10	151,296.00
40-540-015	OVERTIME	9,000.00	6,000.00	5,041.64	958.36	6,000.00
40-540-110	PAYROLL TAXES	9,630.00	10,680.00	7,353.58	3,326.42	12,218.00
40-540-115	TMRS	4,780.00	9,053.00	4,763.41	4,289.59	9,075.00
40-540-120	ON CALL PAY	2,800.00	2,200.00	1,620.00	580.00	2,400.00
40-540-150	EMPLOYEE INSURANCE	20,230.00	22,367.00	16,265.03	6,101.97	25,715.00
Personnel Expense Total		157,060.00	188,579.00	125,824.56	62,754.44	206,704.00
40-540-210	OFFICE EXPENSE	1,700.00	1,108.00	1,071.35	36.65	1,108.00
40-540-220	OFFICE SUPPLIES	0.00	0.00	2.00	(2.00)	0.00
40-540-230	DUES AND SUBSCRIPTIONS	1,650.00	1,550.00	1,486.25	63.75	1,550.00
40-540-240	TELEPHONE	2,300.00	2,800.00	2,600.14	199.86	2,800.00
40-540-260	POSTAGE	2,500.00	3,300.00	2,241.85	1,058.15	3,300.00
40-540-270	TECHNOLOGY/SOFTWARE UPGRADE	2,800.00	2,800.00	2,800.61	(0.61)	2,800.00
40-540-280	RETURNED CHECK	100.00	100.00	0.00	100.00	100.00
40-540-281	DEPOSIT REFUND	6,200.00	4,500.00	4,334.64	165.36	4,500.00
40-540-284	APPLIED DEPOSIT REIMBURSEMENT	6,500.00	6,500.00	4,872.98	1,627.02	6,500.00
40-540-290	UTILITIES	71,000.00	66,625.00	50,104.06	16,520.94	66,625.00
40-540-310	PROPERTY & LIABILITY INSURANCE	7,700.00	7,800.00	7,076.05	723.95	7,800.00
40-540-320	WORKERS COMP INSURANCE	2,925.00	3,865.00	3,861.97	3.03	3,865.00
40-540-400	PROFESSIONAL FEES	0.00	4,225.00	0.00	4,225.00	4,225.00
40-540-411	PERMITS & INSPECTIONS	5,200.00	6,000.00	5,405.78	594.22	6,000.00
40-540-450	EMPLOYEE TRAINING & LICENSING	3,000.00	2,575.00	1,295.00	1,280.00	2,575.00
40-540-455	CRWA MEETING REIMBURSEMENT	300.00	300.00	30.00	270.00	300.00
40-540-460	AUDIT EXPENSE	9,300.00	9,300.00	9,300.00	0.00	9,300.00
40-540-471	PAYCLIX EXPENSE	6,275.00	5,335.00	5,100.11	234.89	5,335.00
40-540-490	ADS	1,000.00	500.00	270.00	230.00	500.00
40-540-610	VEHICLE FUEL	500.00	500.00	0.00	500.00	500.00
40-540-620	VEHICLE REPAIR	800.00	6,700.00	8,067.99	(1,367.99)	6,700.00
40-540-710	GARBAGE COLLECTION EXPENSE	253,000.00	240,000.00	170,976.31	69,023.69	240,000.00
40-540-720	SALES TAX EXPENSE	16,600.00	17,015.00	13,527.83	3,487.17	17,015.00
40-540-810	SUPPLIES AND REPAIRS	66,300.00	81,443.00	44,138.63	37,304.37	81,443.00
40-540-820	WWTP OPERATION	85,410.00	80,000.00	83,154.26	(3,154.26)	80,000.00
40-540-830	WATER ANALYSIS LAB	9,000.00	8,000.00	6,250.00	1,750.00	8,000.00
40-540-840	CHEMICALS	13,000.00	14,000.00	7,926.78	6,073.22	14,000.00
40-540-880	BULK WATER PURCHASE	66,000.00	55,000.00	52,663.79	2,336.21	59,085.00
40-540-902	LAND LEASE	12,500.00	31,000.00	25,854.83	5,145.17	35,000.00
40-540-906	EQUIPMENT PURCHASE	0.00	1,500.00	1,098.66	401.34	1,500.00
Operating Expense Total		653,560.00	664,341.00	515,511.87	148,829.13	672,426.00

# Expenses Continued

Account Number	Description	FY 2019 Budget	FY 2020 Budget	FY 2020 Actual	Differnece	FY2021 Budget New
40-540-909	C OF O 2011 PRINCIPAL	43,000.00	44,000.00	44,000.00	0.00	45,000.00
40-540-910	SARA LOAN PRINCIPAL	29,706.95	31,038.00	31,037.83	0.17	32,429.00
40-540-912	C OF O 2011 INTEREST	13,070.41	11,859.00	6,096.85	5,762.15	11,523.00
40-540-913	SARA LOAN INTEREST	16,338.83	15,008.00	15,007.95	0.05	13,618.00
40-540-916 -	2016 SERIES BOND PAYMENT	125,000.00	125,000.00	0.00	125,000.00	125,000.00
40-540-917	2016 SERIES - INTEREST PAYMENT	105,450.00	101,700.00	50,850.00	50,850.00	97,950.00
40-540-918	2016 SERIES BOND - ADMIN FEE	500.00	200.00	200.00	0.00	200.00
40-540-920	MISCELLANEOUS EXPENSE	440.00	400.00	0.00	400.00	400.00
Bond Expense Total		333,506.19	329,205.00	147,192.63	182,012.37	326,120.00
Overall Expense Total		1,144,126.19	1,182,125.00	788,529.06	393,595.94	1,205,250.00
Revenue over Expense		(65,926.19)	(25,000.00)	41,082.31	(66,082.31)	0.00

# Utility Capital Fund (41)

**Fund Description:** Projects that are funded by the 2016 Certificate of Obligation Bonds.

Account Number	Description	FY 2019 Budget	FY 2020 Budget	FY 2020 Actual	Differenece	FY2021 Budget New
41-400-080	INTEREST INCOME	0.00	0.00	3,364.25	(3,364.25)	0.00
41-530-100	ELEVATED TOWER CONSTRUCTION	1,000,000.00	1,000,000.00	428,863.82	571,136.18	(1,000,000.00)
41-530-101	ELEVATED TOWER CONSTRUCTION	1,000,000.00	1,000,000.00	0.00	1,000,000.00	(1,000,000.00)
41-530-110	ELEVATED TOWER MISC/CONTINGEN	138,000.00	138,000.00	0.00	138,000.00	(138,000.00)
41-530-111	ELEVATED TOWER LEGAL/ACQUIS	20,000.00	20,000.00	0.00	20,000.00	(20,000.00)
41-530-115	ENG - ELEVATED WATER TOWER	117,000.00	117,000.00	0.00	117,000.00	(117,000.00)
41-540-100	Water/Filter Plant Line	0.00	0.00	307,816.32	(307,816.32)	0.00
41-540-115	Water/Filter Plant Engineer	0.00	0.00	25,710.50	(25,710.50)	0.00
		2,275,000.00	2,275,000.00	765,754.89	1,509,245.11	0.00 (2,275,000.00)

## Impact Fees - Water

Account Number	Description	FY 2019 Budget	FY 2020 Budget	FY 2020 Actual	Differnece	FY2021 Budget New
50-400-080	INTEREST INCOME	20.00	100.00	144.88	(44.88)	150.00

## Impact Fees - Sewer

Account Number	Description	FY 2019 Budget	FY 2020 Budget	FY 2020 Actual	Differnece	FY2021 Budget New
51-400-080	INTEREST INCOME	16.00	100.00	158.38	(58.38)	70.00
51-400-580	SEWER IMPACT FEES	0.00	1,500.00	0.00		(1,500.00)

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