

City of La Vernia

Operating Budget



Fiscal Year

October 2016 - September 2017



PROPERTY TAX SUMMARY

This budget will raise more total property taxes than last year's budget by an amount of \$ 11,238 which is 6 % increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$ 3767.29.

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 parks worker

Last Year's Tax Rate:	.1999
Effective Tax Rate:	.1953
Rollback Tax Rate:	1.0442
Adopted Tax Rate:	.1999

Budget Roll Call Vote:

The following is the record roll call vote by each member on the adoption of the FY 2015-16 budget:

For:
Against:
Present and not voting:
Absent:

Property Tax Roll Call Vote:

The following is the record roll call vote by each member on the adoption of the FY 2015-16 tax rate:

For:
Against:
Present and not voting:
Absent:

CITY OF LA VERNIA, TEXAS

ANNUAL BUDGET

FISCAL YEAR 2016-17
OCTOBER 1, 2016 – SEPTEMBER 30, 2017

Robert Gregory
Mayor

Harold Schott
Mayor Pro Tem

COUNCILMEMBERS

Eloi Cormier
Mark Doege

Jennifer Moczygemba
Rhonda Watson

CITY STAFF

Yvonne Griffin

City Administrator

Bruce Ritchey

Police Chief

Brittani Porter

City Secretary

Jason Mills

Public Works Director

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Adopted Budget Ordinance

Adopted Tax Ordinance

BUDGET LETTER

September 9, 2016

Mayor & City Council
City of La Vernia

Subject: FY 2016-17 City Budget

We are pleased to present to the City Council and citizens of La Vernia the 2017 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.

The General Fund is balanced and has increased by 2% over the last year. There are increases in property taxes, sales tax and permits. This budget has budgeted for increase to sales tax with new retail that should be completed this year. There are two new fulltime positions in this budget, one police officer and one parks employee with no additional capital outlay expenses.

The Utility Fund is a balanced budget with an increase by 2%. There were no increased fees to commercial or residents in this budget as well as no new personnel or capital expenses for this year.

The Municipal Development District (MDD) budget is now part of the city's. The MDD's is budgeted to pay an annual fee to the City to offset their expenses to include rent, overhead and bookkeeping. This is part of the interlocal agreement between the City of La Vernia and the Municipal Development District.

Personnel expenses include a 3% cost of living increase for all employees and minimal changes to insurance.

Overall, every effort has been made within the Proposed Budget to allocate resources in a sound manner that enables the effective delivery of municipal service for the safety, health and welfare of the citizens of the City of La Vernia.

Yvonne Griffin
City Administrator



GENERAL FUND

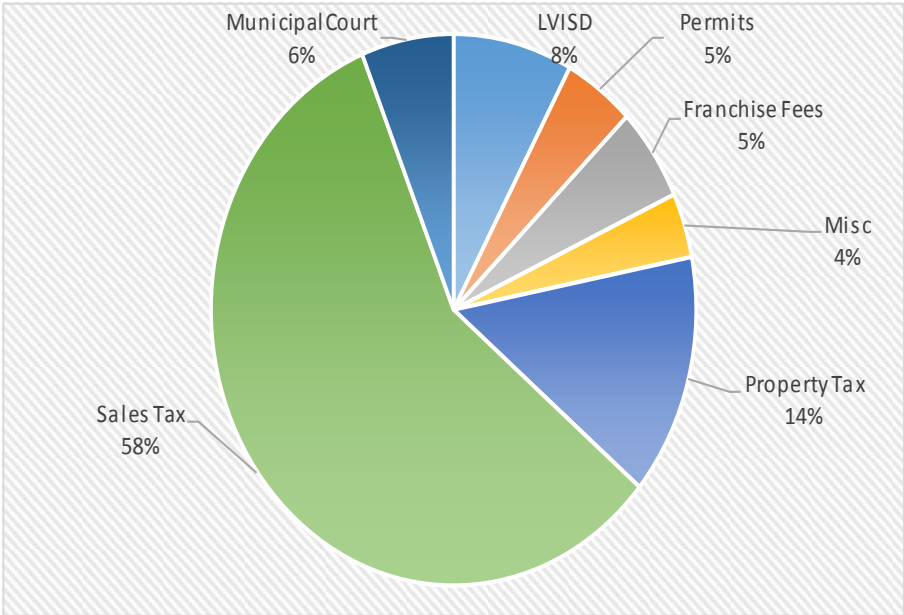
General Fund (10)

Revenue

Account Number	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
10-400-010	AD VALORUM TAXES - CURRENT	160,131	180,705	168,941	191,943
10-400-015	AD VALORUM TAXES - DELINQUENT	3,551	5,000	1,443	5,000
10-400-020	AD VALORUM TAXES - ATT FEES	1,272	600	332	600
10-400-025	AD VALORUM TAXES - PEN & INT	2,039	2,000	1,583	2,000
10-400-030	AD VALORUM TAXES - TAX CERT	60	155	145	125
10-400-050	PARK USE INCOME	2,336	5,700	5,516	5,000
10-400-060	FOOD LICENSE INCOME	9,140	10,000	10,020	12,000
10-400-065	PERMITS	35,081	62,000	60,092	50,000
10-400-066	VARIANCE, ZONING, SUP REQUEST	0	200	300	200
10-400-071	CONTRACTOR REGISTRATION	4,904	4,000	3,525	4,000
10-400-075	FELPS REBATE REVENUE	4,996	0	0	0
10-400-080	INTEREST INCOME	2,136	750	603	750
10-400-090	RESTITUTION	2,120	350	10	300
10-400-095	MISC INCOME	27,878	2,500	3,312	3,000
10-400-110	STATE SALES TAX	562,592	609,000	418,364	646,000
10-400-115	PROPERTY RELEIF SALES TAX	140,648	149,504	104,591	158,333
10-400-120	MIXED BEVERAGE TAX	459	6,000	8,378	9,000
10-400-125	NSF CHECK FEE	25	100	0	100
10-400-150	FRANCHISE TAX	60,931	63,000	50,717	65,000
10-400-151	AMERICAN TOWER LEASE	12,360	42,750	42,731	12,360
10-400-155	CERTIFICATE OF OCCUPANCY	100	500	325	500
10-400-451	LEOSE TRAINING INCOME	1,199	1,200	971	1,000
10-400-901	MISCELLANEOUS POLICE INCOME	2,274	4,000	0	1,000
10-410-285	MISC INCOME	33,442	500	282	500
10-410-296	COPS LVISD	124,862	100,000	84,777	100,000
10-410-297	LVISD ADMINISTRATION FEES	19,802	12,000	11,891	12,000
10-410-298	POLICE REPORTS	720	700	552	700
10-410-299	LEASE PROCEED INCOME	0	12,127	12,127	10,508
10-410-300	MDD OVERHEAD TRANSFER IN	0	0	0	30,068
10-415-315	INDINGENT DEFENSE FUND (IDF)	626	1,000	931	800
10-415-320	LOCAL VIOLATION	1,050	1,500	1,355	1,500
10-415-325	MOVING VIOLATION FEE (MVF)	14	50	37	50
10-415-330	STATE JURY FEE (JRF)	1,248	1,900	1,746	1,500
10-415-335	STATE JUDICIAL SUPPORT FUND (J	1,870	2,500	2,619	2,200
10-415-340	STATE CONSOLIDATED COURT COST	12,561	19,000	17,500	14,000
10-415-345	STATE TRAFFIC FINE (STF)	6,250	9,000	9,425	9,000
10-415-355	FINE	20,215	34,000	29,448	30,000
10-415-360	TIME PAYMENT FEE	1,275	1,200	1,136	1,000
10-415-365	WARRANT FEE	3,557	3,600	3,812	3,500
10-415-370	ADMINISTRATIVE FEE	911	1,150	1,195	1,200
10-415-371	DISMISSAL FEE	320	350	220	300
10-415-372	ARREST FEE	1,914	1,900	1,936	1,600
10-415-375	COLLECTION FEE (AMS)	1,278	1,000	0	0
10-415-380	OMNI COLLECTION FEE	1,512	1,800	2,220	1,500
10-415-385	DEFERRED FEE	11,315	16,800	17,634	15,000
10-415-390	CHILD SAFETY FINE	0	100	20	50
10-415-391	SCHOOL ZONE VIOLATION FEE	125	1,700	1,700	1,500
10-415-392	TRUANCY PREVENTION FEE	540	800	820	750
10-415-395	RESTITUTION INCOME	4,660	1,200	1,040	1,200
		1,286,299	1,375,891	1,086,322	1,408,637

GF Revenue Summary Break down

The following information shows that Sales Tax (58%) 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)

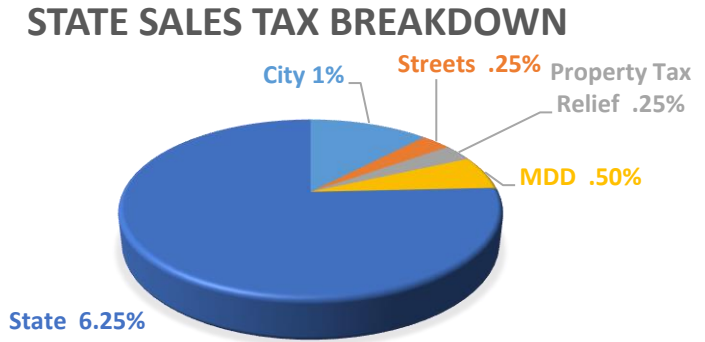
The State Comptroller collects all sales taxes. The Comptroller then remits to the city its portion of the taxes with the exception of an administrative cost of 2%. The following chart shows the breakdown of the 8.25% sales tax the consumer pays:

Example:

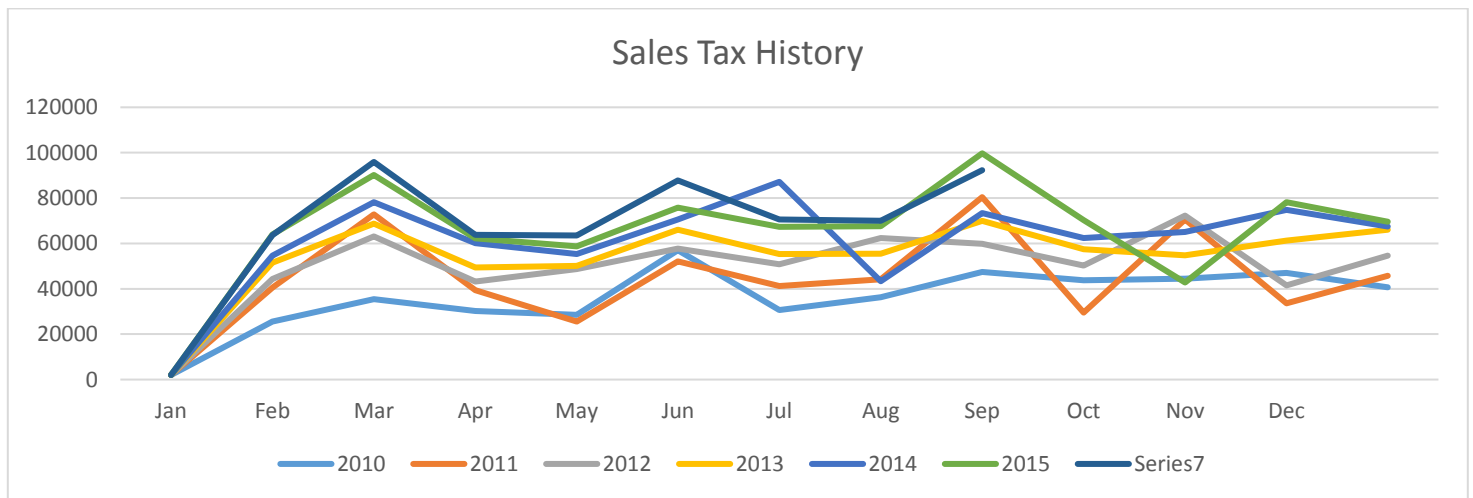
Item Cost: \$100.00
 Total Cost w/tax: \$108.25

The breakdown would be

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



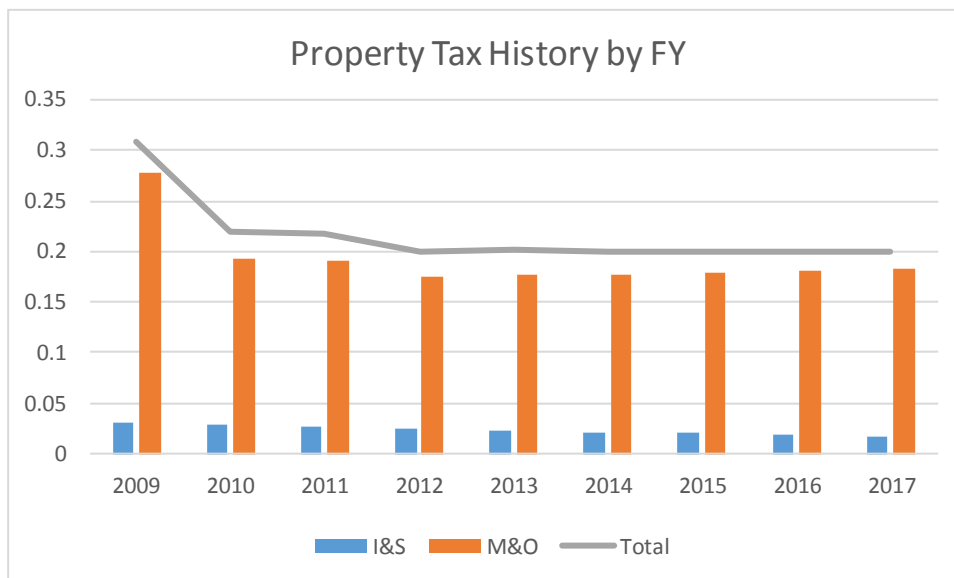
The following shows the city sales tax history since FY 2010:



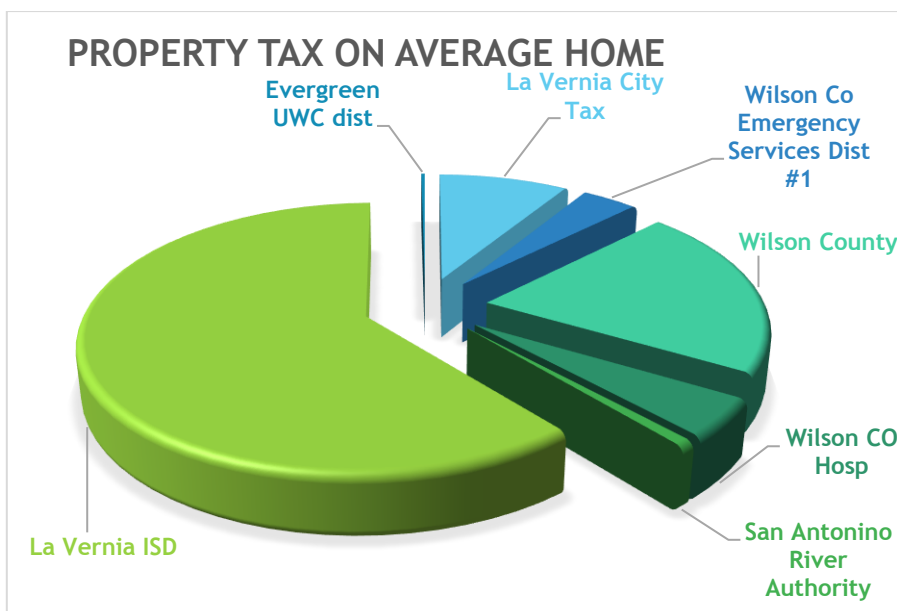
With continued growth this number will continue to grow which will help keep property taxes down.

Property Tax History

The following shows property tax history since 2009.



Total Property Tax Breakdown



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	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
10-500-010	WAGES - CODE ENFORCEMENT	14,267	14,000	7,545	16,068
10-500-110	SOCIAL SECURITY	1,074	2,700	531	1,230
10-500-115	TMRS	651	900	110	508
10-500-150	EMPLOYEE INSURANCE	1,322	850	329	85
10-500-220	OFFICE SUPPLIES	0	100	53	0
10-500-230	DUES AND SUBSCRIPTIONS	0	200	128	200
10-500-240	TELEPHONE	0	300	0	300
10-500-250	UNIFORMS	0	200	138	200
10-500-270	TECHNOLOGY/SOFTWARE UPGR	38	6,000	5,810	6,000
10-500-271	MEDIA	383	1,000	0	500
10-500-300	CONTRACT SERVICES - BV	25,469	38,000	29,904	30,000
10-500-320	WORKERS COMP INSURANCE	0	160	105	150
10-500-410	LEGAL & PROFESSIONAL - ENGIN	83,145	74,800	47,352	50,000
10-500-420	LEGAL & PROFESSIONAL - LEGAL	3,227	5,000	0	5,000
10-500-425	MUNI CODES	550	4,500	56	4,500
10-500-450	EMPLOYEE TRAINING	0	1,500	0	1,000
10-500-610	VEHICLE FUEL	48	400	403	300
10-500-620	VEHICLE REPAIR	36	0	0	0
		130,210	150,610	92,464	116,041

Mission Statement:

- To promote community awareness, encourage compliance regarding city Code of Ordinances, enhance the quality of life within the city and assist with zoning code interpretations and compliance

Personnel:

	2015-16	2016-17
Fire Inspector/CE	0.5	0.5
Total	0.5	0.5

Funding Summary:

Personnel Cost	\$ 18,591
Operating Cost	\$ 97,450
Capital Cost	\$ -
Total	116,041

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	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
10-510-010	WAGES - GENERAL	114,122	124,000	105,184	145,442
10-510-020	CAR/ PHONE ALLOWANCE	0	1,000	1,015	6,600
10-510-110	PAYROLL TAXES	6,872	11,000	8,704	11,200
10-510-115	TMRS	3,086	4,000	3,259	4,600
10-510-150	EMPLOYEE INSURANCE	10,763	13,000	11,450	13,100
10-510-159	AFLAC	2,357	0	0	0
10-510-210	OFFICE EXPENSE	3,603	3,000	2,146	3,000
10-510-212	OFFICE EQUIPMENT RENTALS	3,778	8,000	7,295	8,000
10-510-215	OFFICE CLEANING	5,457	8,000	5,851	7,000
10-510-220	OFFICE SUPPLIES	2,493	3,200	4,270	3,000
10-510-230	DUES AND SUBSCRIPTIONS	4,239	4,000	3,585	4,000
10-510-240	TELEPHONE	8,965	18,500	18,458	9,000
10-510-250	UNIFORMS	2,170	2,000	1,789	2,000
10-510-260	POSTAGE	2,202	2,000	1,463	2,000
10-510-270	TECHNOWLEDGE/SOFTWARE UP	17,184	28,000	27,707	28,000
10-510-290	UTILITIES	8,220	8,000	6,700	7,500
10-510-310	PROPERTY & LIABILITY INSURANCE	2,311	2,086	2,488	2,086
10-510-320	WORKERS COMP INSURANCE	1,433	900	850	500
10-510-330	BONDING	0	100	0	100
10-510-410	LEGAL & PROFESSIONAL - ENGIN	2,667	0	0	0
10-510-420	LEGAL & PROFESSIONAL - LEGAL	13,119	25,000	19,501	18,000
10-510-421	LEGAL & PROFESSIONAL - COLLEC	677	2,000	580	2,000
10-510-435	FOOD LICENSE EXPENSE	3,200	5,000	5,000	5,000
10-510-450	EMPLOYEE TRAINING	9,109	9,500	5,800	9,500
10-510-451	WCAD COLLECTION FEE	7,448	7,200	6,048	7,200
10-510-452	WCAC QUARTERLY PAYMENT	3,529	3,800	2,662	3,800
10-510-460	AUDIT EXPENSE	9,250	9,300	9,250	9,300
10-510-465	ELECTION EXPENSE	590	4,500	941	4,500
10-510-470	BANK SERVICE CHARGES	6,307	6,000	3,120	4,000
10-510-471	MERCHANT CREDIT CARD FEES	2,509	2,500	511	0
10-510-475	CONTRACT LABOR	0	5,500	2,100	2,500
10-510-476	CONTRACT SERVICES - CSI	410	100	100	0
10-510-490	ADS	132	750	333	750
10-510-495	ALARM SERVICES	540	750	378	500
10-510-610	VEHICLE FUEL	768	250	0	250
10-510-620	VEHICLE REPAIR	8	50	19	50
10-510-670	GENERAL SUPPLIES	1,615	2,000	363	2,000
10-510-690	EQUIPMENT PURCHASE	0	1,000	0	1,000
10-510-700	LIBRARY DONATION				1,000
10-510-755	CITY PARK	4,224	8,000	6,482	0
10-510-900	CONTINGENCY FUND	0	4,400	0	0
10-510-920	MISCELLANEOUS EXPENSE	53,138	3,000	2,929	3,000
10-510-930	HEB SALES TAX EXPENSE	31,690	0	0	0
10-510-931	HEB PROPERTY TAX EXPENSE	6,504	0	0	0
		356,689	341,386	278,331	331,478

Mission Statement:

Personnel:

	2015-16	2016-17
City Administrator	1	1
City Secretary	1	1
Finance	0.5	0.5
Total	2.5	2.5

Finance position is also the utility billing manager, which is paid 50% General Fund and Utilities

Funding Summary:

Personnel Cost	\$	182,942
Operating Cost	\$	148,536
Capital Cost	\$	-
Total		331,478

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	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
10-515-010	WAGES - COURT	59,702	37,000	31,955	36,900
10-515-110	PAYROLL TAXES	3,332	2,800	2,118	2,825
10-515-115	TMRS	1,420	1,000	767	1,175
10-515-150	EMPLOYEE INSURANCE	5,035	4,900	3,866	5,300
10-515-210	OFFICE EXPENSE	253	250	87	400
10-515-230	DUES AND SUBSCRIPTIONS	135	300	350	300
10-515-270	COURT TECHNOLOGY	160	0	0	0
10-515-271	TECHNOLOGY/SOFTWARE UPGR,	2,610	2,650	2,610	2,650
10-515-320	WORKERS COMP INSURANCE	100	160	121	100
10-515-415	PROSECUTOR SERVICES	200	3,000	783	3,000
10-515-420	JURY EXPENSE	0	500	0	500
10-515-450	EMPLOYEE TRAINING	2,336	3,200	665	3,200
10-515-474	OMNI COLLECTION	1,131	1,200	1,152	1,200
10-515-550	STATE COURT COSTS	22,577	46,000	35,846	45,000
		98,991	102,960	80,320	102,550

Mission Statement:

Personnel:

	2015-16	2016-17
Court Clerk	1	1

Funding Summary:

Personnel Cost	\$	46,200
Operting Cost	\$	56,350
Capital Cost	\$	-

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	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
10-520-010	WAGES - POLICE	252,343	267,000	221,490	332,000
10-520-011	CONTRACT LABOR	5,690	4,800	1,528	4,800
10-520-012	SHIFT DIFFERENTIAL	4,107	7,500	2,100	6,000
10-520-015	OVERTIME	7,694	15,000	11,986	6,000
10-520-020	CELL PHONE ALLOWANCE	3,531	4,800	2,423	3,000
10-520-110	PAYROLL TAXES	16,087	21,000	17,327	26,000
10-520-115	TMRS	7,409	7,200	6,474	10,400
10-520-150	EMPLOYEE INSURANCE	18,747	34,500	18,540	42,000
10-520-160	MEDICAL COST	0	2,500	0	2,500
10-520-210	OFFICE EXPENSE	1,333	2,500	1,399	2,500
10-520-220	OFFICE SUPPLIES	565	1,500	386	0
10-520-240	TELEPHONE	1,697	3,000	2,129	3,000
10-520-250	UNIFORMS	1,270	2,040	208	2,040
10-520-270	TECHNOLOGY/SOFTWARE UPGR	17,343	20,000	17,039	20,000
10-520-310	PROPERTY & LIABILITY INSURAN	9,742	7,800	9,308	7,800
10-520-320	WORKERS COMP INSURANCE	4,385	11,000	8,037	12,500
10-520-330	BONDING	350	500	250	500
10-520-400	PROFESSIONAL FEES	1,027	2,000	548	2,000
10-520-450	EMPLOYEE TRAINING	4,775	6,000	3,609	6,000
10-520-451	LEOSE TRAINING EXPENSE	(35)	1,198	0	1,198
10-520-477	LAB TEST	225	500	0	500
10-520-479	COPS LVIDS CONTRACT PAY	96,110	100,000	59,878	100,000
10-520-480	EVIDENCE SUPPLIES				1,500
10-520-499	ADS - PUBLICATIONS	89	300	234	300
10-520-600	VEHICLE PURCHASE	51,404	23,000	9,549	10,508
10-520-610	VEHICLE FUEL	19,127	20,000	13,124	22,000
10-520-620	VEHICLE REPAIR	4,124	10,000	7,080	10,000
10-520-670	GENERAL SUPPLIES	561	1,000	55	1,000
10-520-690	EQUIPMENT PURCHASES	8,700	7,500	3,786	9,000
10-520-910	WCSD DISPATCH	3,000	4,000	3,000	4,000
10-520-920	MICELLAENOUS	2,658	700	460	700
		544,058	588,838	421,947	649,746

Mission Statement:

- The La Vernia Police Department's mission is to enforce the laws, protect life and property, and to otherwise serve persons in the City of La Vernia in a cost effective manner. To accomplish this mission a large number of people and other resources must be systematically directed and coordinated.

Personnel:

	2015-16	2016-17
Police Chief	1	1
Police Sgt	1	0
Police Sgt/Investigator	1	1
Patrol Officer	3	5

Funding Summary:

Personnel Cost	\$	442,700
Operating Cost	\$	207,046
Capital Cost	\$	-
Total	\$	649,746

Public Works

Fund Description: Public Works department commits itself to the maintenance of City Park, 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	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
10-530-010	WAGES - PUBLIC WORKS	66,752	55,000	44,094	56,300
10-530-011	CONTRACT LABOR	6,324	2,000	625	0
10-530-015	OVERTIME	4,044	5,000	4,352	4,000
10-530-110	PAYROLL TAXES	4,593	4,600	3,620	4,650
10-530-115	TMRS	1,868	1,400	914	1,950
10-530-150	EMPLOYEE INSURANCE	3,963	7,200	4,028	7,850
10-530-210	OFFICE EXPENSE	0	200	43	0
10-530-220	OFFICE SUPPLIES	218	200	166	200
10-530-240	TELEPHONE	3,033	2,150	1,006	2,150
10-530-250	UNIFORMS	3,934	6,000	4,285	6,000
10-530-310	PROPERTY & LIABILITY INSURANCE	5,057	4,500	5,368	4,500
10-530-320	WORKERS COMP INSURANCE	2,679	2,800	2,635	2,800
10-530-450	EMPLOYEE TRAINING	0	1,500	1,416	1,500
10-530-610	VEHICLE FUEL	14,766	13,500	10,117	14,000
10-530-620	VEHICLE REPAIR	7,576	5,000	4,421	7,000
10-530-655	REPAIR AND MAINTENANCE	12,393	9,000	9,413	8,000
10-530-660	TOOLS	879	3,000	300	3,000
10-530-665	STREET REPAIR	628	0	943	1,000
10-530-670	GENERAL SUPPLIES	670	4,250	1,268	4,250
10-530-680	LANDSCAPE	0	500	0	500
10-530-690	EQUIPMENT	617	1,000	0	1,000
10-530-791	EQUIPMENT - BIG ITEMS	5,980	6,000	0	6,000
10-530-920	MISCELLANEOUS EXPENSE	2,774	4,600	4,435	4,600
		148,748	139,400	103,449	141,250

Personnel:

	2015-16	2016-17
Public Works Director	0.5	0.5
Public Works	1	1
Total	1.5	1.5

Funding Summary:

Personnel Cost	\$	77,550
Operating Cost	\$	63,700
Capital Cost	\$	-
Total	\$	141,250

Parks Department

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

Account Number	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
10-580-010	WAGES - PARK DEPARTMENT	0	0	0	27,040
10-580-015	OVERTIME	0	0	0	2,000
10-580-110	PAYROLL TAXES	0	0	0	2,222
10-580-150	EMPLOYEE INSURANCE	0	0	0	5,300
10-580-250	UNIFORMS	0	0	0	1,500
10-580-320	WORKERS COMP INSURANCE	0	0	0	131
10-580-450	EMPLOYEE TRAINING	0	0	0	1,000
10-580-610	VEHICLE FUEL	0	0	0	500
10-580-655	REPAIR AND MAINTENANCE	0	0	0	2,000
10-580-660	TOOLS	0	0	0	2,000
10-580-670	CITY PARK SUPPLIES				8,000
10-580-690	PARK EQUIPMENT	0	0	0	10,000
		0	0	0	61,693

Personnel:

	2015-16	2016-17
Parks Employee	0	1
Total	0	1

Funding Summary:

Personnel Cost	\$	36,693
Operating Cost	\$	25,000
Capital Cost	\$	-
Total	\$	61,693

General Fund Revenues over Expenses

TOTAL GENERAL FUND REVENUES	1,286,299	1,375,891	1,086,322	1,408,637
TOTAL GENERAL FUND EXPENSES	1,278,696	1,323,194	976,511	1,402,758
REVENUES OVER EXPENSES	7,603	52,697	109,811	5,880



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	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
12-400-080	BANK INTEREST	0	0	0	50
12-400-100	MUNICIPAL DEVELOPMENT DISTRICT	90,831	0	0	0
12-400-110	SALES TAX	0	252,000	158,000	168,615
		90,831	252,000	158,000	168,665

Expenses

Account Number	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
12-500-010	WAGES - MDD	65,420	77,210	72,111	34,582
12-500-020	CAR & CELL PHONE ALLOWANCE	4,209	6,684	4,472	0
12-500-050	PAYROLL TAXES	4,816	6,949	5,451	2,650
12-500-115	TMRS	2,263	3,532	2,083	970
12-500-150	EMPLOYEE INSURANCE	13,054	9,900	4,009	5,300
12-500-220	OFFICE SUPPLIES	360	3,600	108	750
12-500-230	MEMBERSHIP/DUES	0	1,200	0	5,060
12-500-231	NEWS PUBLICATIONS/SUBSCRIPTIONS	0	0	0	275
12-500-270	IT SERVICES	0	3,500	0	710
12-500-310	PROPERTY & LIABILITY INSURANCE	697	750	895	0
12-500-320	WORKERS COMP INSURANCE	374	450	306	300
12-500-400	FACILITY & OVERHEAD COST TO MAINTAIN	0	25,064	0	30,068
12-500-410	ENGINEERING	0	20,000	0	20,000
12-500-420	LEGAL	0	5,000	0	4,000
12-500-430	Contingency		66,661		
12-500-450	TRAINING/CONFERENCE/TRAVEL	0	8,000	0	10,000
12-500-475	CONSULTING/PLANNING	0	8,000	0	30,000
12-500-476	ADVERTISING	0	5,500	0	6,000
12-500-477	FACADE GRANTS	0	15,000	0	15,000
12-500-478	TRAFFIC STUDY	0	0	0	3,000
		91,193	267,000	89,435	168,665

MDD Revenues over Expenses

TOTAL MDD REVENUES	90,831	252,000	158,000	168,665
TOTAL MDD EXPENSES	91,193	267,000	89,435	168,665
REVENUES OVER EXPENSES	(362)	(15,000)	68,565	0

Personnel:

	2015-16	2016-17
MDD Director	1	0
Assistant to MDD	1	1
Total	2	1

Funding Summary:

Personnel Cost	\$ 43,802
Operating Cost	\$124,863
Capital Cost	\$ -
Total	168,665



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	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
14-400-010	STREET MAINTENANCE TAX	140,648	148,462	104,591	158,333
14-400-080	INTEREST INCOME	120	100	80	100
		140,768	148,562	104,671	158,433

Expenses

Account Number	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
14-500-100	STREET REPAIR	98,765	193,500	0	170,000
14-500-110	STREET CONTINGENCY	0	7,992	0	0
14-500-410	PROFESSIONAL - ENGINEERING	0	20,000	4,509	15,000
14-500-920	MISCELLANEOUS EXPENSE	0	500	0	500
		98,765	221,992	4,509	185,500

Street Revenues over Expenses

TOTAL STREET REVENUES	140,768	148,562	104,671	158,433
TOTAL STREETS EXPENSES	98,765	221,992	4,509	185,500
REVENUES OVER EXPENSES	42,003	(73,430)	100,162	(27,067)

Mission Statement:

- Maintain all city owned roads and sidewalks.

Accomplishments for FY 2014-15:

- Complete of a 5-year Street Maintenance Plan in February 2015 by M&S Engineering.

FY 2015-16 Goals:

- Establish a downtown sidewalk plan.
- Complete the following projects that were identified in year one of the Street Maintenance Plan

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	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
20-200-310	DEFERRED REVENUE	35	0	0	0
20-400-010	AD VALORUM TAXES - CURRENT	18,524	18,600	18,479	18,086
20-400-025	AD VALORUM TAXES - PEN & INT	378	350	173	350
20-400-080	INTEREST INCOME	0	10	5	10
		18,937	18,960	18,657	18,446

Expenses

Account Number	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
20-800-800	BOND OBLIG 2003 SERIES - PRIN	25,681	16,000	16,000	16,000
20-800-810	BOND OBLIG 2003 SERIES - INT	4,843	2,577	2,577	1,736
20-800-820	BOND OBLIG 2003 SERIES - ADMI	350	350	350	350
20-800-830	LEASE PROCEED (TRANSFER OUT	0	12,127	12,127	10,508
20-800-840	MISCELLANEOUS	0	23	0	0
		30,874	31,077	31,054	28,594

Debt Service Revenues over Expenses

TOTAL DEBT SERVICE REVENUES	18,937	18,960	18,657	18,446
TOTAL DEBT SERVICE EXPENSES	30,874	31,077	31,054	28,594
REVENUES OVER EXPENSES	(11,937)	(12,117)	(12,397)	(10,148)

Debt Obligation related to I &S portion of Property Tax:

Wells Fargo Trust Loan

2003 series Bond Obligation
 General Account
 #6355060501

Total Due	Interest Amt	Principal Amt	Due Date
17,735.80	1,735.80	16,000.00	3/1/2017
7,894.20	894.20	17,000.00	3/1/2018
25,630.00	2,630.00	33,000.00	

The following lease is funded using Debt Service fund balance.

Happy State Bank

Vehicle Lease

Total Due	Interest Amt	Principal Amt	Due Date
10,507.85			9/1/2017
10,507.85	-	-	

The following debt service is funded out of the utility fund.

SARA Loan Repayment

Interlocal WWTP Agreement
 Dated: 4/12/2004

Due Date	Principal Amt	Interest Amt	Total Due	Principal Balance
				420,353.03
4/1/2017	27,213.96	18,831.82	46,045.78	393,139.07
4/1/2018	28,433.15	17,612.63	46,045.78	364,705.92
4/1/2019	29,706.95	16,338.83	46,045.78	334,998.97
4/1/2020	31,037.83	15,007.95	46,045.78	303,961.14
4/1/2021	32,428.32	13,617.46	46,045.78	271,532.82
4/1/2022	33,881.11	12,164.67	46,045.78	237,651.71
4/1/2023	35,398.98	10,646.80	46,045.78	202,252.73
4/1/2024	36,984.86	9,060.92	46,045.78	165,267.87
4/1/2025	38,641.78	7,404.00	46,045.78	126,626.09
4/1/2026	40,372.93	5,672.85	46,045.78	86,253.16
4/1/2027	42,181.64	3,684.14	45,865.78	44,071.52
4/1/2028	44,071.52	1,974.40	46,045.92	-

Certificates of Obligation

Combination Tax & Revenue Certificates of Obligation, Series 2011

Interlocal WWTP Agreement

Original Issue Amount: \$750,000.00

Due Date	Principal Amt	Interest Amt	Total Due	Principal Balance
				420,353.03
3/1/2017	32,000.00	14,351.40		
9/1/2017		13,601.00	59,952.40	
3/1/2018	33,000.00	13,601.00		
9/1/2018		12,827.50	59,428.50	
3/1/2019	35,000.00	12,827.15		
9/1/2019		12,006.40	59,833.55	
3/1/2020	36,000.00	12,006.40		
9/1/2020		11,162.20	59,168.60	
3/1/2021	38,000.00	11,162.20		
9/1/2021		10,271.10	59,433.30	
3/1/2022	40,000.00	10,271.10		
9/1/2022		9,333.10	59,604.20	
3/1/2023	42,000.00	9,333.10		
9/1/2023		8,348.20	59,681.30	
3/1/2024	44,000.00	8,348.20		
9/1/2024		7,316.40	59,664.60	
3/1/2025	46,000.00	7,316.40		
9/1/2025		6,237.70	59,554.10	
3/1/2026	48,000.00	6,237.70		
9/1/2026		5,112.10	59,349.80	
3/1/2027	51,000.00	5,112.10		
9/1/2027		3,916.15	60,028.25	
3/1/2028	53,000.00	3,916.15		
9/1/2028		2,673.30	59,589.45	
3/1/2029	56,000.00	2,673.30		
9/1/2029		1,360.10	60,033.40	
3/1/2030	58,000.00	1,360.10		
9/1/2030			59,360.10	

Certificates of Obligation

Certificates of Obligation, Series 2016

Original Issue Amount: \$3,025,000.00

Due Date	Principal Amt	Interest Amt	Total Due
9/1/2016		70,402.09	70,402.09
3/1/2017		53,925.00	
9/1/2017	60,000.00	53,925.00	167,850.00
3/1/2018		53,325.00	
9/1/2018	60,000.00	53,325.00	166,650.00
3/1/2019		52,725.00	
9/1/2019	125,000.00	52,725.00	230,450.00
3/1/2020		50,850.00	
9/1/2020	125,000.00	50,850.00	226,700.00
3/1/2021		48,975.00	
9/1/2021	125,000.00	48,975.00	222,950.00
3/1/2022		47,100.00	
9/1/2022	130,000.00	47,100.00	224,200.00
3/1/2023		45,150.00	
9/1/2023	135,000.00	45,150.00	225,300.00
3/1/2024		43,125.00	
9/1/2024	140,000.00	43,125.00	226,250.00
3/1/2025		41,025.00	
9/1/2025	145,000.00	41,025.00	227,050.00
3/1/2026		38,850.00	
9/1/2026	150,000.00	38,850.00	227,700.00
3/1/2027		36,600.00	
9/1/2027	150,000.00	36,600.00	223,200.00
3/1/2028		33,600.00	
9/1/2028	160,000.00	33,600.00	227,200.00
3/1/2029		30,400.00	
9/1/2029	165,000.00	30,400.00	225,800.00
3/1/2030		27,100.00	
9/1/2030	170,000.00	27,100.00	224,200.00
3/1/2031		23,700.00	
9/1/2031	180,000.00	23,700.00	227,400.00
3/1/2032		20,100.00	
9/1/2032	185,000.00	20,100.00	225,200.00
3/1/2033		16,400.00	
9/1/2033	195,000.00	16,400.00	227,800.00
3/1/2034		12,500.00	
9/1/2034	200,000.00	12,500.00	225,000.00
3/1/2035		8,500.00	
9/1/2035	210,000.00	8,500.00	227,000.00
3/1/2036		4,300.00	
9/1/2036	215,000.00	4,300.00	223,600.00

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	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
25-410-210	COURTHOUSE SECURITY FEES	924	1,200	1,312	1,200
25-400-080	INTEREST				20
		924	1,200	1,312	1,220

Expenses

Account Number	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
25-900-100	ALARM SERVICES	54	650	162	650
25-900-920	MISCELLANEOUS EXPENSE	0	500	492	550
		54	1,150	654	1,200

Court Security Revenues over Expenses

TOTAL COURT SECURITY REVENUE	924	1,200	1,312	1,220
TOTAL COURT SECURITY EXPENSES	54	1,150	654	1,200
REVENUES OVER EXPENSES	870	50	658	20

Personnel: There is no personal cost associated with this fund.

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	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
35-410-270	STATE COURT COST - TECH FEE	1,256	1,500	1,750	1,500
35-400-080	INTEREST				20
		1,256	1,500	1,750	1,520

Expenses

Account Number	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
35-900-100	ANNUAL SOFTWARE MAINTENANCE	0	1,500	0	1,500
		0	1,500	0	1,500

Court Technology Revenues over Expenses

TOTAL COURT TECHNOLOGY REV	1,256	1,500	1,750	1,520
TOTAL COURT TECHNOLOGY EXP	0	1,500	0	1,500
REVENUES OVER EXPENSES	1,256	0	1,750	20

Personnel: There is no personal cost associated with this fund.



Utility Fund

Utility Fund (40)

Fund Description: Public Works department commits itself to the maintenance of City Park, 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.

Revenues

Account Number	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
40-400-080	INTEREST INCOME	283	500	312	500
40-400-095	MISC INCOME	3	2,000	2,177	2,000
40-400-125	NSF CHECK FEE	545	500	186	500
40-400-505	SALES TAX INCOME	0	15,000	12,417	15,000
40-400-510	WATER SALES	475,894	481,715	401,284	495,000
40-400-520	SEWER SALES	178,043	172,783	146,986	182,000
40-400-530	PENALTIES	13,733	11,000	7,373	11,000
40-400-540	OPER & MAINTENANCE	22,719	23,000	18,512	23,000
40-400-550	GARBAGE SALES	237,703	236,600	196,576	245,000
40-400-555	OVERPAYMENT	0	1,500	1,595	1,500
40-400-560	NEW WATER HOOKUP FEES	1,141	1,500	1,268	1,500
40-400-565	NEW SEWER HOOKUP FEES	0	1,200	0	1,200
40-400-570	RECONNECTIONS	3,950	6,000	672	6,000
40-400-590	WATER DEPOSITS	0	12,000	12,300	10,000
40-400-592	GREASE TRAP PERMITS	0	500	0	500
40-400-595	ADJUSTMENTS	3,656	3,200	2,987	2,800
40-400-901	WELL PROJECTS 2009	67,446	0	0	0
		1,005,116	968,998	804,645	997,500

Expenses

Account Number	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
40-540-010	WAGES	48,859	103,000	77,807	103,400
40-540-015	OVERTIME	2,910	6,000	5,989	6,000
40-540-017	CALL DUTY: WAGES	77	0	0	0
40-540-110	PAYROLL TAXES	3,227	8,400	6,327	8,375
40-540-115	TMRS	441	2,900	2,253	3,460
40-540-150	EMPLOYEE INSURANCE	7,222	8,425	8,313	16,000
40-540-210	OFFICE EXPENSE	2,616	1,400	1,167	1,400
40-540-220	OFFICE SUPPLIES	260	0	0	0
40-540-230	DUES AND SUBSCRIPTIONS	2,221	2,500	1,642	2,500
40-540-240	TELEPHONE	3,998	3,500	3,056	3,500
40-540-260	POSTAGE	2,437	2,500	2,186	2,200
40-540-270	TECHNOLOGY/SOFTWARE UPGR	0	6,000	3,285	6,000
40-540-280	RETURNED CHECK	126	300	0	300
40-540-281	DEPOSIT REFUND	421	4,000	3,961	4,000
40-540-283	BAD DEBT	7,113	0	0	0
40-540-284	APPLIED DEPOSIT REIMBURSEME	0	5,000	5,384	5,000
40-540-290	UTILITIES	61,848	65,000	49,655	65,000
40-540-310	PROPERTY & LIABILITY INSURANC	6,523	6,000	7,160	6,000
40-540-320	WORKERS COMP INSURANCE	1,394	4,500	2,910	4,300
40-540-400	PROFESSIONAL FEES	3,975	1,000	0	1,000
40-540-410	LEGAL & PROFESSIONAL - ENGIN	0	1,000	0	1,000
40-540-411	PERMITS & INSPECTIONS	3,432	4,500	3,233	4,500
40-540-450	EMPLOYEE TRAINING & LICENSIN	948	2,000	303	1,000
40-540-455	CRWA MEETING REIMBURSEMEN	150	200	60	200
40-540-460	AUDIT EXPENSE	9,250	9,250	9,250	9,250
40-540-470	BANK SERVICE CHARGES	0	250	0	250
40-540-471	PAYCLIX EXPENSE	133	3,500	2,471	2,500
40-540-490	ADS	77	200	162	200
40-540-610	VEHICLE FUEL	0	0	0	500
40-540-620	VEHICLE REPAIR	290	500	0	500
40-540-710	GARBAGE COLLECTION EXPENSE	217,664	220,000	184,687	220,000
40-540-720	SALES TAX EXPENSE	0	15,000	10,913	15,000
40-540-810	SUPPLIES AND REPAIRS	31,524	50,000	39,808	50,000
40-540-820	WWTP OPERATION	72,434	90,000	51,966	95,000
40-540-830	WATER ANALYSIS LAB	3,755	4,000	2,798	4,000
40-540-840	CHEMICALS	7,788	8,000	5,236	8,000
40-540-880	BULK WATER PURCHASE	143,355	140,000	114,403	65,000
40-540-889	WATER PROJECT CONTINGENCY	1,708	0	0	2,317
40-540-901	WELL PROJECTS	0	13,100	13,645	0
40-540-902	LAND LEASE	5,000	5,000	5,000	5,000
40-540-906	EQUIPMENT PURCHASE	399	48,000	47,525	0
40-540-908	DEPRECIATION	96,977	0	0	0
40-540-909	C OF O 2011 PRINCIPAL	0	30,000	30,000	32,000
40-540-910	SARA LOAN PRINCIPAL	0	26,050	26,047	27,214
40-540-911	W & S 1975 BOND PRINCIPAL	0	0	0	0
40-540-912	C OF O 2011 INTEREST	28,158	30,790	15,055	27,952
40-540-913	SARA LOAN INTEREST	21,116	19,999	19,999	18,832
40-540-914	W & S 1975 INTEREST	401	0	0	0
40-540-916	2016 SERIES BOND PAYMENT	0	0	0	60,000
40-540-917	2016 SERIES - INTEREST PAYMEN'	0	70,402	70,402	107,850
40-540-920	MISCELLANEOUS EXPENSE	7,028	0	781	0
40-599-500	CAPITAL OUTLAY	0	130,000	120,284	0
		807,255	1,152,166	955,123	996,500

Utility Fund Revenues over Expenses

TOTAL UTILITY FUND REVENUES	1,005,116	968,998	804,645	997,500
TOTAL UTILITY FUND EXPENSES	807,255	1,152,166	955,123	996,500
REVENUES OVER EXPENSES	197,861	(183,168)	(150,478)	1,000

Mission Statement: To provide safe drinking water at the least possible cost, with proper disposal of waste water.

Personnel:

	2015-16	2016-17
Director of Public Works	0.5	0.5
Water Worker	2	2
Water Manager	0.5	0.5

Funding Summary:

Personnel Cost	\$	141,535
Operating Cost	\$	854,965
Capital Cost	\$	-
Total		996,500

Utility Capital Fund (41)

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

Account Number	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
41-400-010	2016 SERIES COO PROCEEDS	0	3,185,533	3,185,533	0
41-400-080	INTEREST INCOME	0	500	467	500
		0	3,186,033	3,186,000	500

Account Number	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
41-500-100	WATER METERS	0	180,000	204,471	0
41-510-100	WATER LINE REPLACEMENT	0	1,805,533	2,726	0
41-510-115	ENGINEERING - WATER LINE	0	100,000	75,776	0
41-520-100	WELL #7 PROJECT	0	1,000,000	0	0
41-520-115	ENGINEERING - WATER WELL #7	0	100,000	69,442	0
41-520-120	MISC - WATER WELL #7	0	0	250	0
		0	3,185,533	352,665	0

Utility Capital Fund Revenues over Expenses

TOTAL UTILITY FUND REVENUES	0	3,186,033	3,186,000	500
TOTAL UTILITY FUND EXPENSES	0	3,185,533	352,665	0
REVENUES OVER EXPENSES	0	500	2,833,335	500

Water Impact Fees (50)

Fund Description: Impact Fees are used to assist fund future water infrastructure that was identified in the Capital Improvement Plan (CIP). These funds are collected during new construction.

Revenues

Account Number	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
50-400-080	INTEREST INCOME	33	20	22	16
50-400-585	WATER IMPACT FEES	17,374	0	6,907	0
		17,407	20	6,929	16

Expenses

Account Number	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
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There are currently no expenses budgeted.

Sewer Impact Fees (51)

Fund Description: Impact Fees are used to assist funding future sewer infrastructure that was identified in the Capital Improvement Plan (CIP). These funds are collected during new construction.

Revenues

Account Number	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
51-400-080	INTEREST INCOME	17	20	24	16
51-400-580	SEWER IMPACT FEES	25,123	1,500	256	1,500
		25,140	1,520	280	1,516

Expenses

Account Number	Account Description	FY 2015 ACTUAL	FY 2016 BUDGET	CURRENT YTD	FY 2017 PROPOSED
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There are currently no expenses budgeted.

