

# *City of La Vernia*

## Operating Budget



Fiscal Year

October 2015 - September 2016



# PROPERTY TAX SUMMARY

This budget will raise more total property taxes than last year's budget by an amount of \$ 12,743 which is 6.7 % increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$ 4,606.

|                       |        |
|-----------------------|--------|
| 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 2015-16  
OCTOBER 1, 2015 – SEPTEMBER 30, 2016

Robert Gregory  
Mayor

Marie Gerlich  
Mayor Pro Tem

### COUNCILMEMBERS

Eloi Cormier  
Mark Doege

Jennifer Moczygemba  
Harold Schott

### CITY STAFF

Yvonne Griffin

City Administrator

Bruce Ritchey

Police Chief

Brittani Porter

City Secretary

Jason Mills

Public Works Director

Jennifer Kolbe

MDD Director

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# Adopted Budget Ordinance

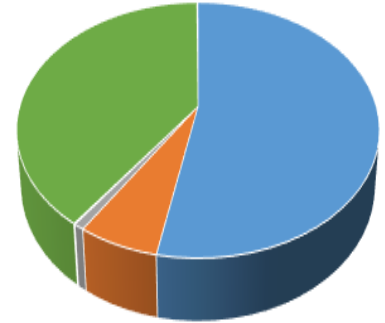
# Adopted Tax Ordinance

# BUDGET LETTER



# Budget Recap

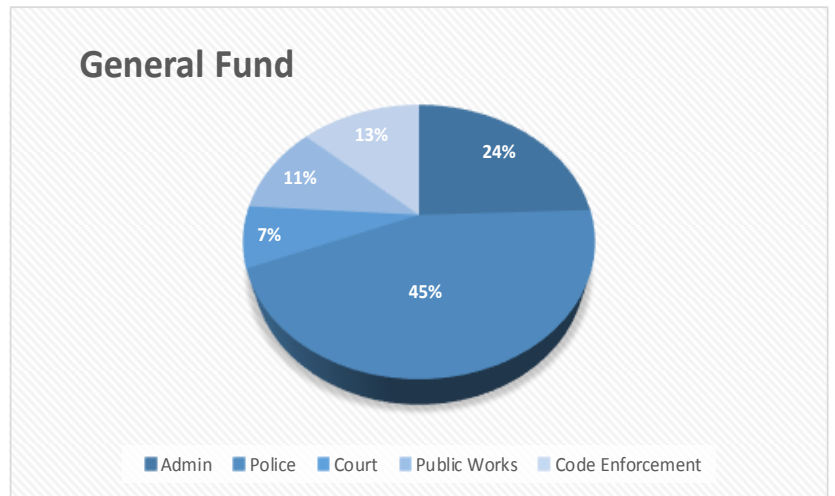
|                  | Revenues            | Expenses            | Difference      |
|------------------|---------------------|---------------------|-----------------|
| General Fund     | 1,288,121           | 1,288,121           | 0               |
| Streets          | 148,492             | 148,492             | -               |
| Debt Service     | 18,950              | 18,950              | -               |
| Court Security   | 1,200               | 650                 | 550             |
| Court Technology | 1,500               | 1,500               | -               |
| Utility          | 966,398             | 966,398             | 0               |
| Water Impact     | 1,500               | -                   | 1,500           |
| Sewer Impact     | 1,516               | -                   | 1,516           |
| <b>Total</b>     | <b>\$ 2,427,677</b> | <b>\$ 2,424,110</b> | <b>\$ 3,567</b> |



■ General Fund   
 ■ Streets   
 ■ Debt Service   
 ■ Court Security  
■ Court Technology   
 ■ Utility   
 ■ Water Impact   
 ■ Sewer Impact

The following shows General Fund in greater detail.

| General Fund     |         |
|------------------|---------|
| Admin            | 314,186 |
| Police           | 572,465 |
| Court            | 92,960  |
| Public Works     | 137,400 |
| Code Enforcement | 171,110 |



## Fund Balance Recap

|                  | 2013-14<br>Fund<br>Balance | FY2015<br>Projected | FY 2016<br>Budget<br>Revenues | FY 2016<br>Budget<br>Expenses | FY 2016<br>Est Fund<br>Balance |
|------------------|----------------------------|---------------------|-------------------------------|-------------------------------|--------------------------------|
| General Fund     | 2,650,083                  | 2,650,083           | 1,436,613                     | 1,436,613                     | 2,650,083                      |
| Debt Service     | 83,888                     | 83,888              | 18,950                        | 18,950                        | 83,888                         |
| Court Security   | 1,171                      | 1,171               | 1,200                         | 650                           | 1,721                          |
| Court Technology | 1,544                      | 1,544               | 1,500                         | 1,500                         | 1,544                          |
| Utility          | 2,234,651                  | 2,234,651           | 966,398                       | 966,398                       | 2,234,651                      |



# GENERAL FUND

# General Fund (10)

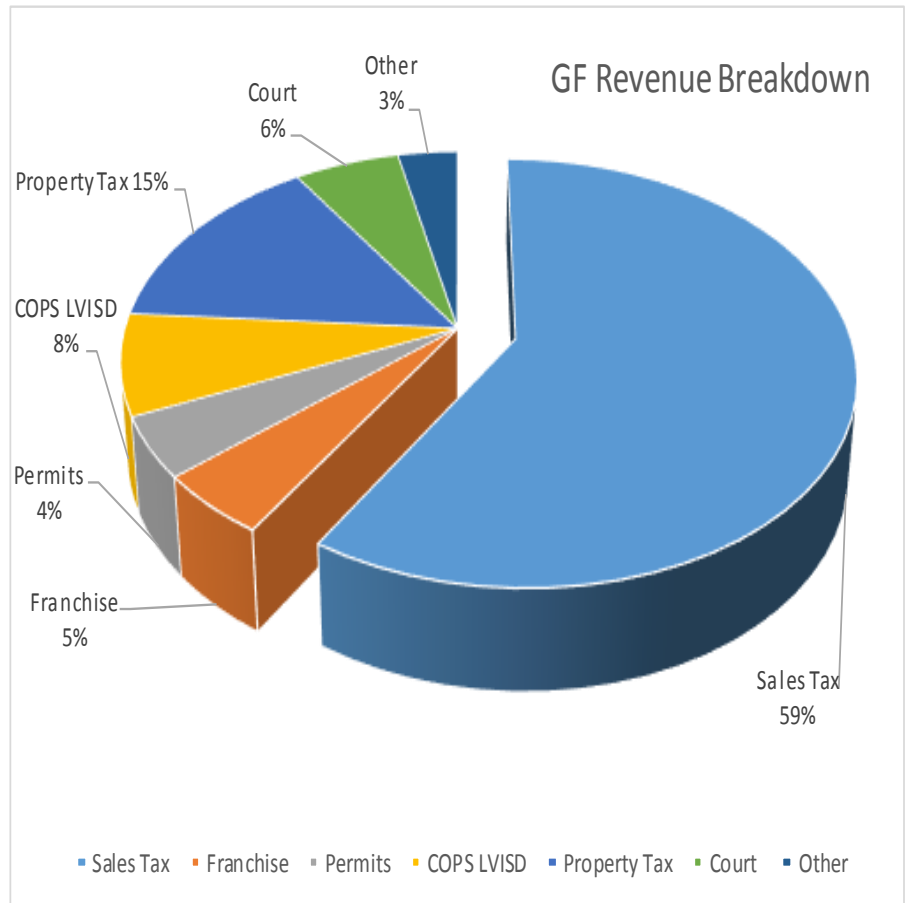
## Revenue

| Account<br>Number | Description                    | FY 2014 | FY 2014-15 |         | FY 2016    |          |          |
|-------------------|--------------------------------|---------|------------|---------|------------|----------|----------|
|                   |                                | Actual  | Budget     | Actual  | Difference | Proposed | +/-      |
| 10-400-010        | AD VALORUM TAXES - CURRENT     | 153,941 | 164,015    | 160,668 | 3,347      | 180,705  | 16,690   |
| 10-400-015        | AD VALORUM TAXES - DELINQUENT  | 5,008   | 7,000      | 3,545   | 3,455      | 5,000    | (2,000)  |
| 10-400-020        | AD VALORUM TAXES - ATT FEES    | 589     | 2,000      | 1,108   | 892        | 600      | (1,400)  |
| 10-400-025        | AD VALORUM TAXES - PEN & INT   | 680     | 2,000      | 1,847   | 153        | 2,000    | 0        |
| 10-400-030        | AD VALORUM TAXES - TAX CERT    | 125     | 200        | 60      | 140        | 125      | (75)     |
| 10-400-050        | PARK USE INCOME                | 6,125   | 7,000      | 2,523   | 4,478      | 4,000    | (3,000)  |
| 10-400-055        | CUSTOMER SERVICE INSPECTIONS   | 1,785   | 500        | 0       | 500        | 100      | (400)    |
| 10-400-060        | FOOD LICENSE INCOME            | 7,595   | 8,000      | 9,140   | (1,140)    | 9,000    | 1,000    |
| 10-400-065        | PERMITS                        | 14,675  | 25,000     | 33,928  | (8,928)    | 50,000   | 25,000   |
| 10-400-070        | CREDIT CARD CHARGE FEE         | 1,860   | 0          | (12)    | 12         | 0        | 0        |
| 10-400-071        | CONTRACTOR REGISTRATION        | 0       | 3,375      | 4,679   | (1,304)    | 4,000    | 625      |
| 10-400-075        | FELPS REBATE REVENUE           | 9,154   | 2,018      | 2,018   | 0          | 0        | (2,018)  |
| 10-400-080        | INTEREST INCOME                | 3,291   | 250        | 1,087   | (837)      | 1,500    | 1,250    |
| 10-400-090        | RESTITUTION                    | 300     | 350        | 2,120   | (1,770)    | 350      | 0        |
| 10-400-095        | MISC INCOME                    | 9,589   | 2,500      | 2,842   | (342)      | 2,500    | 0        |
| 10-400-110        | STATE SALES TAX                | 659,480 | 588,251    | 435,108 | 153,143    | 609,000  | 20,749   |
| 10-400-111        | STREET SALES TAX               | 131,822 | 0          | 0       | 0          | 0        | 0        |
| 10-400-115        | PROPERTY RELIEF SALES TAX      | 0       | 90,000     | 108,777 | (18,777)   | 149,504  | 59,504   |
| 10-400-120        | MIXED BEVERAGE TAX             | 169     | 200        | 333     | (133)      | 500      | 300      |
| 10-400-125        | NSF CHECK FEE                  | 0       | 100        | 25      | 75         | 100      | 0        |
| 10-400-150        | FRANCHISE TAX                  | 72,008  | 50,000     | 60,928  | (10,928)   | 50,000   | 0        |
| 10-400-151        | AMERICAN TOWER LEASE           | 0       | 0          | 12,360  | (12,360)   | 12,360   | 12,360   |
| 10-400-155        | CERTIFICATE OF OCCUPANCY       | 775     | 500        | 100     | 400        | 500      | 0        |
| 10-400-451        | LEOSE TRAINING INCOME          | 0       | 1,198      | 1,199   | (1)        | 1,200    | 2        |
| 10-400-901        | MISCELLANEOUS POLICE INCOME    | 0       | 4,000      | 2,274   | 1,726      | 4,000    | 0        |
| 10-410-285        | MISC INCOME                    | 161     | 500        | 316     | 184        | 500      | 0        |
| 10-410-296        | COPS LVISD                     | 109,038 | 100,000    | 114,653 | (14,653)   | 100,000  | 0        |
| 10-410-297        | LVISD ADMINISTRATION FEES      | 25,852  | 25,450     | 16,966  | 8,484      | 12,000   | (13,450) |
| 10-410-298        | POLICE REPORTS                 | 798     | 550        | 5,344   | (4,794)    | 700      | 150      |
| 10-410-299        | LEASE PROCEED INCOME           | 0       | 12,127     | 12,157  | (30)       | 12,127   | 0        |
| 10-415-315        | INDINGENT DEFENSE FUND (IDF)   | 833     | 750        | 571     | 179        | 750      | 0        |
| 10-415-320        | LOCAL VIOLATION                | 2,707   | 1,000      | 961     | 39         | 1,000    | 0        |
| 10-415-325        | MOVING VIOLATION FEE (MVF)     | 30      | 50         | 13      | 37         | 50       | 0        |
| 10-415-330        | STATE JURY FEE (JRF)           | 1,678   | 1,400      | 1,145   | 255        | 1,400    | 0        |
| 10-415-335        | STATE JUDICIAL SUPPORT FUND (J | 2,512   | 2,000      | 1,716   | 284        | 2,000    | 0        |
| 10-415-340        | STATE CONSOLIDATED COURT COST  | 16,896  | 16,000     | 11,531  | 4,469      | 14,000   | (2,000)  |
| 10-415-345        | STATE TRAFFIC FINE (STF)       | 9,378   | 9,000      | 5,730   | 3,270      | 9,000    | 0        |
| 10-415-355        | FINE                           | 28,317  | 28,000     | 17,969  | 10,031     | 28,000   | 0        |
| 10-415-360        | TIME PAYMENT FEE               | 1,013   | 800        | 1,125   | (325)      | 1,000    | 200      |
| 10-415-365        | WARRANT FEE                    | 2,779   | 2,500      | 3,157   | (657)      | 3,000    | 500      |
| 10-415-370        | ADMINISTRATIVE FEE             | 1,380   | 1,000      | 881     | 119        | 1,000    | 0        |

| Account Number        | Description                    | FY 2014          |                  | FY 2014-15       |                | FY 2016          |                |
|-----------------------|--------------------------------|------------------|------------------|------------------|----------------|------------------|----------------|
|                       |                                | Actual           | Budget           | Actual           | Difference     | Proposed         | +/-            |
| 10-415-371            | DISMISSAL FEE                  | 360              | 350              | 300              | 50             | 350              | 0              |
| 10-415-372            | ARREST FEE                     | 340              | 1,200            | 1,810            | (610)          | 1,200            | 0              |
| 10-415-375            | COLLECTION FEE (AMS)           | 2,149            | 750              | 1,259            | (509)          | 1,000            | 250            |
| 10-415-380            | OMNI COLLECTION FEE            | 522              | 800              | 1,272            | (472)          | 1,000            | 200            |
| 10-415-385            | DEFERRED FEE                   | 15,556           | 9,000            | 10,577           | (1,577)        | 9,000            | 0              |
| 10-415-390            | CHILD SAFETY FINE              | 25               | 100              | 0                | 100            | 100              | 0              |
| 10-415-391            | SCHOOL ZONE VIOLATION FEE      | 350              | 400              | 125              | 275            | 400              | 0              |
| 10-415-392            | TRUANCY PREVENTION FEE         | 192              | 750              | 492              | 258            | 750              | 0              |
| 10-415-395            | RESTITUTION INCOME             | 704              | 750              | 4,660            | (3,910)        | 750              | 0              |
| 10-420-403            | MUNICIPAL DEVELOPMENT DISTRICT | 0                | 0                | 1,954            | (1,954)        | 0                | 0              |
| <b>Total Revenues</b> |                                | <b>1,302,543</b> | <b>1,173,683</b> | <b>1,063,338</b> | <b>110,345</b> | <b>1,288,121</b> | <b>114,438</b> |

## GF Revenue Summary Break down

The following information shows that Sales Tax (59%) is the largest revenue source for General Fund followed by Property Tax (14%). About 20% of the sales tax collected 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:

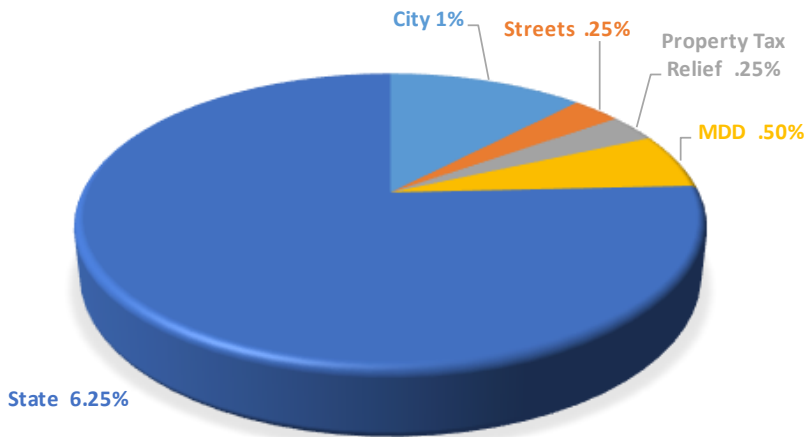
Example:

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  |

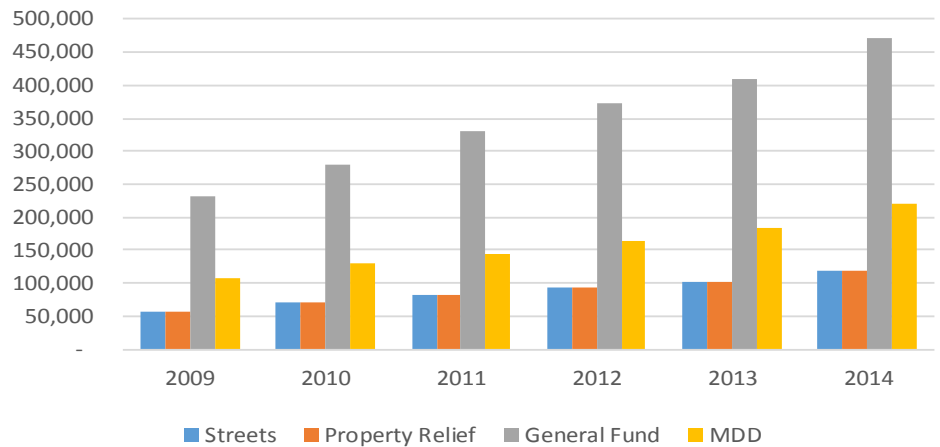
**STATE SALES TAX BREAKDOWN**



The following shows the sales tax history since FY 2009:

**All Budget Sales Tax Breakdown**

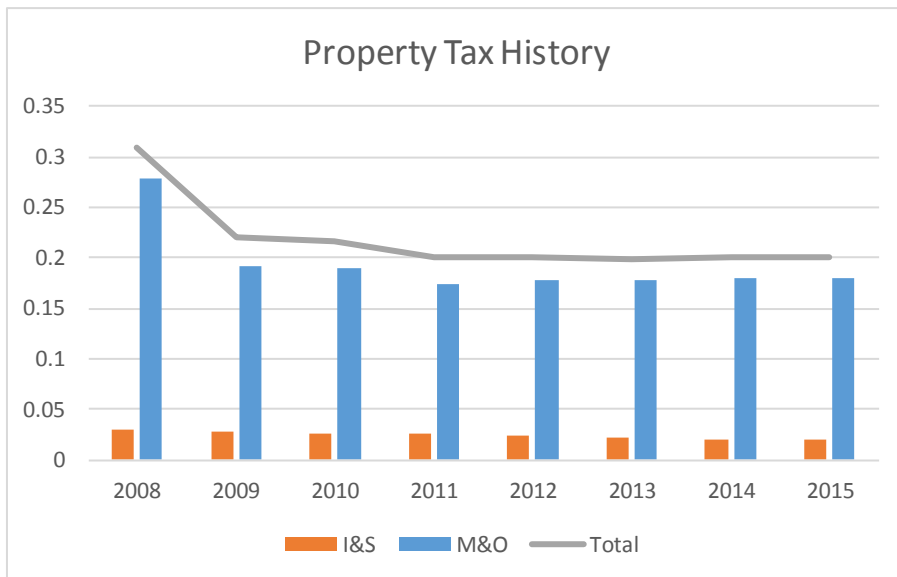
This shows a 104.74% total increase since 2009. There was an average increase of 15% each year between 2010 through 2014. With continued growth this number will continue to grow. With additional sales tax will keep property taxes down.



# Property Tax History

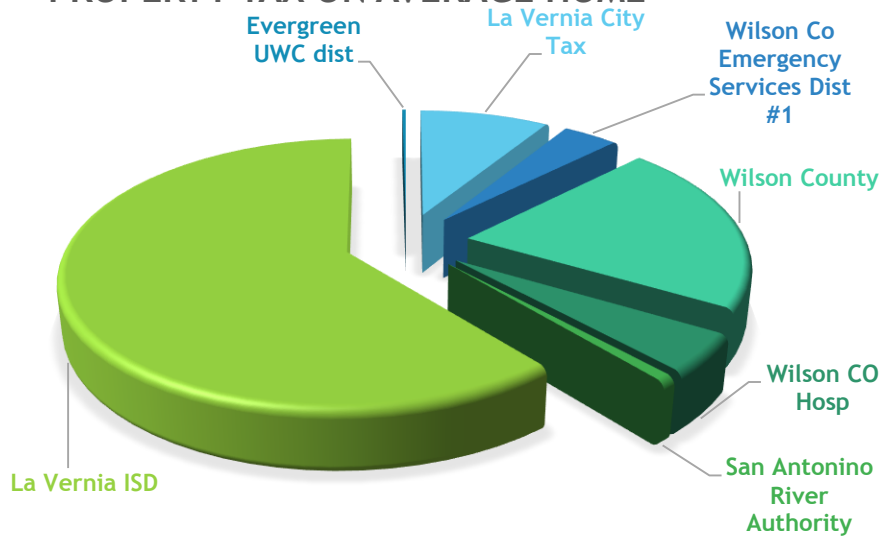
The following shows property tax history since 2009.

| Fiscal Year | Tax Year | I&S    | M&O    | Total  |
|-------------|----------|--------|--------|--------|
| 2009        | 2008     | 0.0305 | 0.2785 | 0.309  |
| 2010        | 2009     | 0.0284 | 0.1919 | 0.2203 |
| 2011        | 2010     | 0.0268 | 0.1905 | 0.2173 |
| 2012        | 2011     | 0.0249 | 0.1749 | 0.1998 |
| 2013        | 2012     | 0.0234 | 0.1774 | 0.2008 |
| 2014        | 2013     | 0.0218 | 0.1774 | 0.1992 |
| 2015        | 2014     | 0.0207 | 0.1792 | 0.1999 |
| 2016        | 2015     | 0.0194 | 0.1805 | 0.1999 |



## Total Property Tax Breakdown

# PROPERTY TAX ON AVERAGE HOME



# 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 2014       | FY 2014-15     |                | FY 2016       |                |               |
|-------------------------------|--------------------------------|---------------|----------------|----------------|---------------|----------------|---------------|
|                               |                                | Actual        | Budget         | Actual         | Difference    | Proposed       | +/-           |
| 10-500-010                    | WAGES - CODE ENFORCEMENT       | 11,913        | 15,000         | 14,824         | 176           | 35,000         | 20,000        |
| 10-500-110                    | SOCIAL SECURITY                | 371           | 1,300          | 1,070          | 230           | 2,700          | 1,400         |
| 10-500-115                    | TMRS                           | 286           | 245            | 615            | (370)         | 900            | 655           |
| 10-500-150                    | EMPLOYEE INSURANCE             | 0             | 3,000          | 1,453          | 1,547         | 5,350          | 2,350         |
| 10-500-270                    | TECHNOLOGY/SOFTWARE UPGRADES   | 0             | 100            | 38             | 62            | 5,000          | 4,900         |
| 10-500-271                    | MEDIA                          | 89            | 50             | 383            | (333)         | 1,000          | 950           |
| 10-500-300                    | CONTRACT SERVICES - BV         | 0             | 25,000         | 18,876         | 6,124         | 30,000         | 5,000         |
| 10-500-320                    | WORKERS COMP INSURANCE         | 70            | 0              | 0              | 0             | 160            | 160           |
| 10-500-410                    | LEGAL & PROFESSIONAL - ENGINEE | 73            | 80,000         | 75,153         | 4,847         | 80,000         | 0             |
| 10-500-420                    | LEGAL & PROFESSIONAL - LEGAL   | 6,490         | 1,500          | 3,228          | (1,728)       | 5,000          | 3,500         |
| 10-500-425                    | MUNI CODES                     | 4,630         | 4,500          | 550            | 3,950         | 4,500          | 0             |
| 10-500-450                    | EMPLOYEE TRAINING              | 0             | 0              | 48             | (48)          | 1,500          | 1,500         |
| 10-500-620                    | VEHICLE REPAIR                 | 10            | 0              | 36             | (36)          |                | 0             |
| <b>Total Code Enforcement</b> |                                | <b>23,933</b> | <b>130,695</b> | <b>116,276</b> | <b>14,419</b> | <b>171,110</b> | <b>40,415</b> |

### 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

### Accomplishments for FY 2014-15:

- Established contract with Bureau Veritas
- Purchased software to assist inputting, updating and tracking all building permits and code enforcement violations.

### FY 2015-16 Goals:

- Establish Fire Inspection program which currently the city does not have
- Continue to develop the iWorqs program, to include Code App

### Personnel:

|                          | 2015-16    | 2014-15    |
|--------------------------|------------|------------|
| Code Enforcement Officer | 0.5        | 0.5        |
| <b>Total</b>             | <b>0.5</b> | <b>0.5</b> |

### Funding Summary:

|                |                |
|----------------|----------------|
| Personnel Cost | \$ 43,950      |
| Operating Cost | \$ 127,160     |
| Capital Cost   | \$ -           |
| <b>Total</b>   | <b>171,110</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 2014 | FY 2014-15 |         | FY 2016    |          |          |
|----------------|--------------------------------|---------|------------|---------|------------|----------|----------|
|                |                                | Actual  | Budget     | Actual  | Difference | Proposed | +/-      |
| 10-510-010     | WAGES - ADMINISTRATION         | 98,077  | 118,000    | 107,214 | 10,786     | 124,000  | 6,000    |
| 10-510-110     | PAYROLL TAXES                  | 8,310   | 9,027      | 7,631   | 1,396      | 9,500    | 473      |
| 10-510-115     | TMRS                           | 1,903   | 3,186      | 3,977   | (791)      | 3,300    | 114      |
| 10-510-150     | EMPLOYEE INSURANCE             | 15,796  | 8,891      | 16,799  | (7,908)    | 12,300   | 3,409    |
| 10-510-159     | AFLAC                          | 469     | 300        | 0       | 300        | 0        | (300)    |
| 10-510-210     | OFFICE EXPENSE                 | 2,902   | 2,500      | 3,170   | (670)      | 3,000    | 500      |
| 10-510-212     | OFFICE EQUIPMENT RENTALS       | 4,219   | 5,400      | 2,797   | 2,603      | 2,500    | (2,900)  |
| 10-510-215     | OFFICE CLEANING                | 8,020   | 7,000      | 5,282   | 1,718      | 7,000    | 0        |
| 10-510-220     | OFFICE SUPPLIES                | 3,440   | 3,000      | 2,094   | 906        | 3,000    | 0        |
| 10-510-230     | DUES AND SUBSCRIPTIONS         | 2,964   | 3,500      | 4,080   | (580)      | 4,000    | 500      |
| 10-510-240     | TELEPHONE                      | 3,313   | 6,500      | 7,272   | (772)      | 6,500    | 0        |
| 10-510-250     | UNIFORMS                       | 295     | 1,000      | 932     | 68         | 1,000    | 0        |
| 10-510-260     | POSTAGE                        | 1,471   | 1,800      | 1,826   | (26)       | 2,000    | 200      |
| 10-510-270     | TECHNOWLEDGE/SOFTWARE UPGRADES | 5,919   | 7,500      | 16,838  | (9,338)    | 23,000   | 15,500   |
| 10-510-280     | RETURNED CHECKS                | 600     | 200        | 0       | 200        | 0        | (200)    |
| 10-510-290     | UTILITIES                      | 8,948   | 7,500      | 7,343   | 157        | 7,500    | 0        |
| 10-510-310     | PROPERTY & LIABILITY INSURANCE | 2,249   | 2,086      | 2,148   | (62)       | 2,086    | 0        |
| 10-510-320     | WORKERS COMP INSURANCE         | 291     | 2,500      | 796     | 1,704      | 500      | (2,000)  |
| 10-510-330     | BONDING                        | 50      | 100        | 0       | 100        | 100      | 0        |
| 10-510-410     | LEGAL & PROFESSIONAL - ENGINEE | 6,057   | 7,000      | 2,667   | 4,333      | 3,000    | (4,000)  |
| 10-510-420     | LEGAL & PROFESSIONAL - LEGAL   | 12,452  | 10,000     | 8,985   | 1,015      | 10,000   | 0        |
| 10-510-421     | LEGAL & PROFESSIONAL - COLLECT | 1,197   | 2,000      | 677     | 1,323      | 2,000    | 0        |
| 10-510-435     | FOOD LICENSE EXPENSE           | 5,275   | 5,000      | 3,200   | 1,800      | 5,000    | 0        |
| 10-510-450     | EMPLOYEE TRAINING              | 6,785   | 8,000      | 7,168   | 832        | 9,500    | 1,500    |
| 10-510-451     | WCAD COLLECTION FEE            | 7,172   | 7,200      | 7,448   | (248)      | 7,200    | 0        |
| 10-510-452     | WCAC QUARTERLY PAYMENT         | 3,723   | 3,750      | 3,529   | 221        | 3,800    | 50       |
| 10-510-460     | AUDIT EXPENSE                  | 9,150   | 9,150      | 9,250   | (100)      | 9,300    | 150      |
| 10-510-465     | ELECTION EXPENSE               | 4,587   | 400        | 590     | (190)      | 4,500    | 4,100    |
| 10-510-470     | BANK SERVICE CHARGES           | 4,255   | 5,000      | 5,484   | (484)      | 6,000    | 1,000    |
| 10-510-471     | MERCHANT CREDIT CARD FEES      | 2,956   | 2,500      | 2,439   | 61         | 2,500    | 0        |
| 10-510-475     | CONTRACT LABOR                 | 0       | 1,000      | 0       | 1,000      | 0        | (1,000)  |
| 10-510-476     | CONTRACT SERVICES - CSI        | 1,450   | 1,000      | 215     | 785        | 500      | (500)    |
| 10-510-490     | ADS                            | 1,454   | 750        | 106     | 644        | 750      | 0        |
| 10-510-495     | ALARM SERVICES                 | 648     | 500        | 540     | (40)       | 500      | 0        |
| 10-510-610     | VEHICLE FUEL                   | 818     | 750        | 768     | (18)       | 750      | 0        |
| 10-510-620     | VEHICLE REPAIR                 | 122     | 1,000      | 8       | 993        | 0        | (1,000)  |
| 10-510-670     | GENERAL SUPPLIES               | 1,668   | 1,000      | 1,294   | (294)      | 2,000    | 1,000    |
| 10-510-690     | EQUIPMENT PURCHASE             | 1,413   | 1,000      | 0       | 1,000      | 1,000    | 0        |
| 10-510-755     | CITY PARK                      | 5,402   | 6,000      | 3,840   | 2,160      | 6,000    | 0        |
| 10-510-920     | MISCELLANEOUS EXPENSE          | 17,818  | 50,500     | 51,162  | (662)      | 20,000   | (30,500) |
| 10-510-900     | CONTINGENCY FUND               |         |            |         |            | 8,600    | 8,600    |
| 10-510-930     | HEB SALES TAX EXPENSE          | 83,023  | 30,000     | 53,004  | (23,004)   | 0        | (30,000) |
|                |                                | 346,662 | 343,490    | 352,573 | (9,083)    | 314,186  | (29,304) |

**Mission Statement:**

**Accomplishments for FY 2014-15:**

- Capital Improvement Plan was updated and completed with Water and Sewer Impact Fees
- Develop policies to assist with day to day credit cards
- Updated accounting and payroll software

**FY 2015-16 Goals:**

- To obtain grant funds to assist with additional park activities
- City Secretary attend training to begin certification process
- Complete rewrite of personnel policy

**Personnel:**

|                    | 2015-16    | 2014-15  |
|--------------------|------------|----------|
| City Administrator | 1          | 1        |
| City Secretary     | 1          | 1        |
| Finance            | 0.5        | 0        |
| <b>Total</b>       | <b>2.5</b> | <b>2</b> |

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

**Funding Summary:**

|                |    |                |
|----------------|----|----------------|
| Personnel Cost | \$ | 149,100        |
| Operating Cost | \$ | 165,086        |
| Capital Cost   | \$ | -              |
| <b>Total</b>   |    | <b>314,186</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 2014 | FY 2014-15 |        | FY 2016    |          |          |
|----------------|------------------------------|---------|------------|--------|------------|----------|----------|
|                |                              | Actual  | Budget     | Actual | Difference | Proposed | +/-      |
| 10-515-010     | WAGES - COURT                | 3,347   | 60,000     | 54,272 | 5,728      | 35,900   | (24,100) |
| 10-515-110     | PAYROLL TAXES                | 279     | 4,590      | 3,541  | 1,049      | 2,800    | (1,790)  |
| 10-515-115     | TMRS                         | 0       | 1,763      | 1,531  | 232        | 1,000    | (763)    |
| 10-515-150     | EMPLOYEE INSURANCE           | 0       | 8,891      | 7,160  | 1,731      | 4,900    | (3,991)  |
| 10-515-210     | OFFICE EXPENSE               | 0       | 0          | 253    | (253)      | 500      | 500      |
| 10-515-230     | DUES AND SUBSCRIPTIONS       | 0       | 100        | 40     | 60         | 100      | 0        |
| 10-515-270     | COURT TECHNOLOGY             | 2,250   | 0          | 160    | (160)      | 0        | 0        |
| 10-515-271     | TECHNOLOGY/SOFTWARE UPGRADES | 0       | 1,280      | 2,610  | (1,330)    | 2,600    | 1,320    |
| 10-515-320     | WORKERS COMP INSURANCE       | 0       | 100        | 40     | 60         | 160      | 60       |
| 10-515-415     | PROSECUTOR SERVICES          | 400     | 1,500      | 200    | 1,300      | 3,000    | 1,500    |
| 10-515-420     | JURY EXPENSE                 | 0       | 250        | 0      | 250        | 500      | 250      |
| 10-515-450     | EMPLOYEE TRAINING            | 1,765   | 3,500      | 2,036  | 1,464      | 3,500    | 0        |
| 10-515-474     | OMNI COLLECTION              | 3,266   | 1,500      | 926    | 574        | 1,000    | (500)    |
| 10-515-550     | STATE COURT COSTS            | 31,576  | 37,000     | 17,150 | 19,850     | 37,000   | 0        |

**Mission Statement:**

**Accomplishments for FY 2014-15:**

- Court Clerk received Level 2 Certification.

**FY 2015-16 Goals:**

- Continue working on education

**Personnel:**

|             | 2015-16 | 2014-15 |
|-------------|---------|---------|
| Court Clerk | 1       | 1       |
|             |         |         |

**Funding Summary:**

|                |    |        |
|----------------|----|--------|
| Personnel Cost | \$ | 44,600 |
| Operating Cost | \$ | 48,360 |
| 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 | Description                    | FY 2014 | FY 2014-15 |         | FY 2016    |          |         |
|----------------|--------------------------------|---------|------------|---------|------------|----------|---------|
|                |                                | Actual  | Budget     | Actual  | Difference | Proposed | +/-     |
| 10-520-010     | WAGES - POLICE                 | 227,662 | 245,000    | 230,994 | 14,006     | 267,000  | 22,000  |
| 10-520-011     | CONTRACT LABOR                 | 11,426  | 4,500      | 5,190   | (690)      | 5,000    | 500     |
| 10-520-012     | SHIFT DIFFERENTIAL             | 3,889   | 6,000      | 3,907   | 2,093      | 7,500    | 1,500   |
| 10-520-015     | OVERTIME                       | 6,208   | 4,000      | 7,380   | (3,380)    | 7,500    | 3,500   |
| 10-520-020     | CELL PHONE ALLOWANCE           | 1,750   | 4,800      | 3,254   | 1,546      | 4,800    | 0       |
| 10-520-110     | PAYROLL TAXES                  | 15,816  | 18,743     | 17,301  | 1,442      | 21,000   | 2,258   |
| 10-520-115     | TMRS                           | 3,991   | 7,100      | 7,031   | 69         | 7,200    | 100     |
| 10-520-150     | EMPLOYEE INSURANCE             | 9,283   | 36,000     | 27,696  | 8,304      | 34,500   | (1,500) |
| New            | Medical Cost                   |         |            |         |            | 2,500    | 2,500   |
| 10-520-210     | OFFICE EXPENSE                 | 1,624   | 2,500      | 1,135   | 1,365      | 2,500    | 0       |
| 10-520-220     | OFFICE SUPPLIES                | 1,334   | 1,500      | 544     | 956        | 1,500    | 0       |
| 10-520-240     | TELEPHONE                      | 1,100   | 0          | 1,389   | (1,389)    | 1,000    | 1,000   |
| 10-520-250     | UNIFORMS                       | 2,549   | 3,540      | 1,277   | 2,263      | 3,540    | 0       |
| 10-520-270     | TECHNOLOGY/SOFTWARE UPGRADES   | 24,272  | 15,000     | 16,678  | (1,678)    | 20,000   | 5,000   |
| 10-520-310     | PROPERTY & LIABILITY INSURANCE | 7,864   | 7,800      | 9,661   | (1,861)    | 7,800    | 0       |
| 10-520-320     | WORKERS COMP INSURANCE         | 4,021   | 6,500      | 3,385   | 3,115      | 11,000   | 4,500   |
| 10-520-330     | BONDING                        | 371     | 500        | 350     | 150        | 500      | 0       |
| 10-520-400     | PROFESSIONAL FEES              | 2,163   | 2,000      | 941     | 1,059      | 2,000    | 0       |
| 10-520-450     | EMPLOYEE TRAINING              | 1,942   | 6,000      | 3,375   | 2,625      | 6,000    | 0       |
| 10-520-451     | LEOSE TRAINING EXPENSE         | 0       | 1,198      | (35)    | 1,233      | 1,198    | 0       |
| 10-520-477     | LAB TEST                       | 12      | 500        | 225     | 275        | 500      | 0       |
| 10-520-479     | COPS LVIDS CONTRACT PAY        | 102,220 | 100,000    | 84,193  | 15,808     | 100,000  | 0       |
| 10-520-499     | ADS - PUBLICATIONS             | 26      | 100        | 63      | 37         | 100      | 0       |
| 10-520-600     | VEHICLE PURCHASE               | 0       | 12,127     | 63,651  | (51,525)   | 12,127   | 0       |
| 10-520-610     | VEHICLE FUEL                   | 26,324  | 22,000     | 17,101  | 4,899      | 22,000   | 0       |
| 10-520-620     | VEHICLE REPAIR                 | 3,900   | 8,000      | 7,208   | 792        | 10,000   | 2,000   |
| 10-520-670     | GENERAL SUPPLIES               | 241     | 1,000      | 561     | 439        | 1,000    | 0       |
| 10-520-690     | EQUIPMENT PURCHASES            | 7,974   | 6,500      | 8,700   | (2,200)    | 7,500    | 1,000   |
| 10-520-910     | WCSD DISPATCH                  | 3,000   | 3,000      | 3,000   | 0          | 4,000    | 1,000   |
| 10-520-920     | MICELLAENOUS                   | 6,388   | 1,200      | 969     | 231        | 1,200    | 0       |

**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.

**Accomplishments for FY 2014-15:**

- Was able to make the necessary changes to the police property room to fit within the guidelines of the Texas Commission on Law Enforcement and the Texas Code of Criminal Procedures. Completed the La Vernia Police Departmental Policy and Procedure Manual.
- Two Officer to Advance and One to Masters, Total of 3 Masters and 3 Advance Officers.
- National Night Out Award for 2014

**FY 2015-16 Goals:**

- To complete the Texas Police Chiefs Association Recognition program.
- Continue necessary training to keep officers up to date on TCOLE mandate laws.
- Obtain grant funding to assist with acquiring new police equipment (radios, computer, and other equipment)

**Personnel:**

|                         | 2015-16 | 2014-15 |
|-------------------------|---------|---------|
| Police Chief            | 1       | 1       |
| Police Sgt              | 1       | 1       |
| Police Sgt/Investigator | 1       | 1       |
| Patrol Officer          | 3       | 3       |

**Funding Summary:**

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|                |    |         |
|----------------|----|---------|
| Personnel Cost | \$ | 354,500 |
| Operating Cost | \$ | 217,965 |
| Capital Cost   | \$ | -       |

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# 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 | Description                    | FY 2014 | FY 2014-15 |         |            | FY 2016  |          |
|----------------|--------------------------------|---------|------------|---------|------------|----------|----------|
|                |                                | Actual  | Budget     | Actual  | Difference | Proposed | +/-      |
| 10-530-010     | WAGES - PUBLIC WORKS           | 73,586  | 65,000     | 60,376  | 4,625      | 55,000   | (10,000) |
| 10-530-011     | CONTRACT LABOR                 | 1,598   | 2,000      | 6,324   | (4,324)    | 2,000    | 0        |
| 10-530-015     | OVERTIME                       | 839     | 4,000      | 3,734   | 266        | 2,500    | (1,500)  |
| 10-530-110     | PAYROLL TAXES                  | 5,587   | 5,500      | 4,897   | 603        | 4,600    | (900)    |
| 10-530-115     | TMRS                           | 1,223   | 1,900      | 2,268   | (368)      | 1,600    | (300)    |
| 10-530-150     | EMPLOYEE INSURANCE             | 12,134  | 13,983     | 7,605   | 6,378      | 7,400    | (6,583)  |
| 10-530-210     | OFFICE EXPENSE                 | 176     | 500        | 0       | 500        | 200      | (300)    |
| 10-530-220     | OFFICE SUPPLIES                | 303     | 500        | 218     | 282        | 200      | (300)    |
| 10-530-240     | TELEPHONE                      | 4,432   | 3,000      | 1,931   | 1,069      | 2,500    | (500)    |
| 10-530-250     | UNIFORMS                       | 4,127   | 6,000      | 3,098   | 2,902      | 6,000    | 0        |
| 10-530-310     | PROPERTY & LIABILITY INSURANCE | 4,928   | 4,000      | 4,487   | (487)      | 4,500    | 500      |
| 10-530-320     | WORKERS COMP INSURANCE         | 1,801   | 2,000      | 1,833   | 167        | 2,800    | 800      |
| 10-530-450     | EMPLOYEE TRAINING              | 12      | 500        | 0       | 500        | 0        | (500)    |
| 10-530-610     | VEHICLE FUEL                   | 15,402  | 15,000     | 11,572  | 3,428      | 15,000   | 0        |
| 10-530-620     | VEHICLE REPAIR                 | 5,286   | 5,000      | 612     | 4,388      | 5,000    | 0        |
| 10-530-655     | REPAIR AND MAINTENANCE         | 7,018   | 8,000      | 2,541   | 5,459      | 8,000    | 0        |
| 10-530-660     | TOOLS                          | (712)   | 3,000      | 879     | 2,121      | 3,000    | 0        |
| 10-530-670     | GENERAL SUPPLIES               | 5,984   | 5,000      | 627     | 4,373      | 5,000    | 0        |
| 10-530-680     | LANDSCAPE                      | 81      | 500        | 0       | 500        | 500      | 0        |
| 10-530-690     | EQUIPMENT                      | 79      | 1,000      | 617     | 383        | 1,000    | 0        |
| 10-530-791     | EQUIPMENT - BIG ITEMS          | 3,160   | 10,000     | 5,980   | 4,020      | 10,000   | 0        |
| 10-530-920     | MISCELLANEOUS EXPENSE          | 783     | 600        | 1,023   | (423)      | 600      | 0        |
|                |                                | 147,823 | 156,983    | 120,620 | 36,363     | 137,400  | (19,583) |

**Personnel:**

|                       | 2015-16    | 2014-15    |
|-----------------------|------------|------------|
| Public Works Director | 0.5        | 0.5        |
| Public Works          | 1          | 1          |
|                       |            |            |
| <b>Total</b>          | <b>1.5</b> | <b>1.5</b> |

**Funding Summary:**

|                |    |        |
|----------------|----|--------|
| Personnel Cost | \$ | 73,100 |
| Operating Cost | \$ | 64,300 |
| Capital Cost   | \$ | -      |

## General Fund Revenues over Expenses

| Account<br>Number | Description           | FY 2014<br>Actual | Budget           | FY 2014-15<br>Actual | Difference    | FY 2016<br>Proposed | +/-          |
|-------------------|-----------------------|-------------------|------------------|----------------------|---------------|---------------------|--------------|
|                   | <b>Total Expenses</b> | <b>1,038,649</b>  | <b>1,278,749</b> | <b>1,206,512</b>     | <b>72,237</b> | <b>1,288,121</b>    | <b>9,372</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 2014 |         | FY 2014-15 |            | FY 2016  |       |
|----------------|--------------------------------|---------|---------|------------|------------|----------|-------|
|                |                                | Actual  | Budget  | Actual     | Difference | Proposed | +/-   |
| 12-400-100     | MUNICIPAL DEVELOPMENT DISTRICT | 0       | 102,059 | 54,774     | 47,285     | 111,650  | 9,591 |

## Expenses

| Account Number | Description                    | FY 2014 |        | FY 2014-15 |            | FY 2016  |       |
|----------------|--------------------------------|---------|--------|------------|------------|----------|-------|
|                |                                | Actual  | Budget | Actual     | Difference | Proposed | +/-   |
| 12-500-010     | WAGES - MDD                    | 0       | 76,505 | 44,448     | 32,057     | 84,000   | 7,495 |
| 12-500-020     | CAR & CELL PHONE ALLOWANCE     | 0       | 6,600  | 3,683      | 2,917      | 7,500    | 900   |
| 12-500-110     | SOCIAL SECURITY TAXES          | 0       | 5,853  | 3,401      | 2,452      | 7,000    | 1,147 |
| 12-500-115     | TMRS                           | 0       | 2,081  | 1,492      | 589        | 2,400    | 319   |
| 12-500-150     | EMPLOYEE INSURANCE             | 0       | 10,061 | 5,813      | 4,247      | 9,900    | (161) |
| 12-500-310     | PROPERTY & LIABILITY INSURANCE | 0       | 600    | 441        | 159        | 600      | 0     |
| 12-500-320     | WORKERS COMP INSURANCE         | 0       | 360    | 24         | 336        | 250      | (110) |

## MDD Revenues over Expenses

# MDD Budget

**Fund Description:** The La Vernia Municipal Development District encourages responsible growth, expansion of the tax base, and the creation of quality job opportunities for all levels of employment creating an economically vibrant community. This fund is completed by the MDD office.

## Revenues

| Account Number | Description      | FY 2014 |        | FY 2014-15 |            | FY 2016  |     |
|----------------|------------------|---------|--------|------------|------------|----------|-----|
|                |                  | Actual  | Budget | Actual     | Difference | Proposed | +/- |
|                | Sales Tax Income | 252,000 |        | 221,352    | 252,000    | -        |     |

## Expenses

| Account Number | Description                   | FY 2014 |                | FY 2014-15 |                | FY 2016        |               |
|----------------|-------------------------------|---------|----------------|------------|----------------|----------------|---------------|
|                |                               | Actual  | Budget         | Actual     | Difference     | Proposed       | +/-           |
|                | Advertising/Marketing         |         | 2,000          |            | 3,170          | 5,500          | 3,500         |
|                | Alarm Services                |         | 324            |            | 270            | 324            | -             |
|                | Cleaning                      |         | 840            |            | 363            | 840            | -             |
|                | Copier Lease                  |         | 2,400          |            | 1,606          | 2,400          | -             |
|                | dues and Subscriptions        |         | 1,200          |            | 265            | 1,200          | -             |
|                | Internet Service              |         | 1,700          |            | 671            | 1,700          | -             |
|                | Maintenance & Repairs         |         | 900            |            | 478            | 900            | -             |
|                | Office Supplies               |         | 3,600          |            | 1,552          | 3,600          | -             |
|                | Postage & Box Rental          |         | 1,500          |            | 668            | 1,500          | -             |
|                | Telephone                     |         | 2,640          |            | 2,503          | 2,900          | 260           |
|                | Web Site Service Hosting      |         | 3,800          |            | 941            | 1,800          | (2,000)       |
|                | Fixed Asset Purchase          |         | -              |            |                | 2,500          | 2,500         |
|                | Employee Allowances           |         | 6,840          |            | 4,701          | 6,684          | (156)         |
|                | Employee Insurance            |         | 9,000          |            | 10,152         | 9,000          | -             |
|                | Employee Payroll Taxes        |         | 7,274          |            | 4,406          | 6,949          | (325)         |
|                | Employee Payroll Wages        |         | 50,820         |            | 58,272         | 43,930         | (6,890)       |
|                | Administrative Salary         |         | 30,000         |            |                | 33,280         | 3,280         |
|                | Employee Retirement           |         | 2,736          |            | 2,525          | 3,532          | 796           |
|                | Accounting Services           |         | 3,000          |            | 225            | 3,000          | -             |
|                | Consulting Services           |         | 5,000          |            |                | 5,000          | -             |
|                | Engineering Services          |         |                |            |                | 20,000         | 20,000        |
|                | Legal Services                |         | 5,000          |            | 3,394          | 5,000          | -             |
|                | Office Maintenanane & Repairs |         | 500            |            |                | 500            | -             |
|                | Rent                          |         | 11,700         |            | 10,150         | 11,700         | -             |
|                | Utilities                     |         | 1,500          |            | 913            | 1,500          | -             |
|                | Property & Liability          |         | 463            |            | 522            | 750            | 287           |
|                | Workers Comp                  |         | 84             |            | 350            | 450            | 366           |
|                | Trade Show Booth Adertising   |         | 4,500          |            | 3,360          | -              | (4,500)       |
|                | Training Conferences          |         | 2,400          |            | 1,943          | 5,000          | 2,600         |
|                | Travel                        |         | 3,000          |            | 1,905          | 3,000          | -             |
|                | MDD Contingency               |         |                |            |                | 67,562         |               |
|                | <b>Total Expenses</b>         |         | <b>164,721</b> |            | <b>115,302</b> | <b>252,000</b> | <b>87,279</b> |

## MDD Separate Revenues over Expenses

|                               |          |               |          |                |            |                 |
|-------------------------------|----------|---------------|----------|----------------|------------|-----------------|
| <b>Revenues over Expenses</b> | <b>0</b> | <b>87,279</b> | <b>0</b> | <b>106,050</b> | <b>(0)</b> | <b>(87,279)</b> |
|-------------------------------|----------|---------------|----------|----------------|------------|-----------------|

**Accomplishments for FY 2014-15:**

- Governor's Small Business Forum, Phase III La Vernia Crossing, Small Business Training, Master Transportation and Drainage Plan, La Vernia News Façade Grant, Urgent Care of La Vernia opening, Pierdolla and Chessher Site Planning/Development

**FY 2015-16 Goals:**

- Business Recruitment, Business Expansion and Retention, Workforce Development, Implementation of Enhancements outlined in Downtown Vision Plan including ADA compliant sidewalks, lighting and removal of abandoned poles. Transportation and Drainage Plan Implementation projects that are related to new and expanding business development

**Personnel:**

|                  | 2015-16  | 2014-15  |
|------------------|----------|----------|
| MDD Director     | 1        | 1        |
| Assistant to MDD | 1        | 1        |
| <b>Total</b>     | <b>2</b> | <b>2</b> |

**Funding Summary:**

|                |                |
|----------------|----------------|
| Personnel Cost | \$ 99,842      |
| Operating Cost | \$152,158      |
| Capital Cost   | \$ -           |
| <b>Total</b>   | <b>252,000</b> |



# 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 2014 Actual | FY 2014-15 Budget | FY 2014-15 Actual | FY 2014-15 Difference | FY 2016 Proposed | FY 2016 +/- |
|----------------|------------------------|----------------|-------------------|-------------------|-----------------------|------------------|-------------|
| 14-400-010     | STREET MAINTENANCE TAX | 0              | 124,028           | 108,777           | 15,251                | 148,462          | 24,434      |
| 14-400-080     | INTEREST INCOME        | 0              | 26                | 43                | (17)                  | 30               | 4           |

## Expenses

| Account Number | Description                | FY 2014 Actual | FY 2014-15 Budget | FY 2014-15 Actual | FY 2014-15 Difference | FY 2016 Proposed | FY 2016 +/- |
|----------------|----------------------------|----------------|-------------------|-------------------|-----------------------|------------------|-------------|
| 14-500-100     | STREET REPAIR              | 0              | 120,000           | 98,765            | 21,235                | 125,000          | 5,000       |
| 14-500-410     | PROFESSIONAL - ENGINEERING |                |                   |                   |                       | 15,000           | 15,000      |
| 14-500-110     | STREET CONTINGENCY         | 0              | 4,028             | 0                 | 4,028                 | 7,992            | 3,964       |
| 14-500-920     | MISCELLANEOUS EXPENSE      | 0              | 0                 | 0                 | 0                     | 500              | 500         |

## Street Revenues over Expenses

### 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

| Street        | From       | To        | Cost       |
|---------------|------------|-----------|------------|
| Hillcresst    | US 87      | Dead End  | 39,000     |
| Dry Hollow    | City Limit | Chihuahua | 48,500     |
| Crack Sealing | City Wide  |           | 55,000     |
| Hackberry     | FM775      | Kimball   | 9,500      |
| Kimball       | Hackberry  | FM775     | 25,500     |
|               |            |           | \$ 177,500 |

# 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 2014 Actual | FY 2014-15 Budget | FY 2014-15 Actual | Difference | FY 2016 Proposed | +/-   |
|-----------------|------------------------------|----------------|-------------------|-------------------|------------|------------------|-------|
| <b>Revenues</b> |                              |                |                   |                   |            |                  |       |
| 20-400-010      | AD VALORUM TAXES - CURRENT   | 19,644         | 18,946            | 18,510            | 436        | 18,600           | (346) |
| 20-400-025      | AD VALORUM TAXES - PEN & INT | 0              | 50                | 373               | (323)      | 350              | 300   |
| 20-400-080      | INTEREST INCOME              | 0              | 10                | 0                 | 10         |                  | (10)  |

## Expenses

| Account Number  | Description                    | FY 2014 Actual | FY 2014-15 Budget | FY 2014-15 Actual | Difference | FY 2016 Proposed | +/-      |
|-----------------|--------------------------------|----------------|-------------------|-------------------|------------|------------------|----------|
| <b>Expenses</b> |                                |                |                   |                   |            |                  |          |
| 20-800-800      | BOND OBLIG 2003 SERIES - PRIN  | 26,372         | 15,000            | 15,000            | 0          | 16,000           | 1,000    |
| 20-800-810      | BOND OBLIG 2003 SERIES - INT   | 4,941          | 3,367             | 3,366             | 1          | 2,577            | (790)    |
| 20-800-820      | BOND OBLIG 2003 SERIES - ADMIN | 350            | 350               | 350               | 0          | 350              | 0        |
| 20-800-830      | LEASE PROCEED (TRANSFER OUT)   | 0              | 12,127            | 12,157            | (30)       |                  | (12,127) |
| 20-800-840      | MISCELLANEOUS                  | 0              | 239               | 0                 | 239        | 23               | (216)    |

## Debt Service Revenues over Expenses

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

**Wells Fargo Trust Loan**

2003 series Bond Obligation

General Account

#6355060501

| <b>Total Due</b> | <b>Interest Amt</b> | <b>Principal Amt</b> | <b>Due Date</b> |
|------------------|---------------------|----------------------|-----------------|
| 18,577.40        | 2,577.40            | 16,000.00            | 3/1/2016        |
| 17,735.80        | 1,735.80            | 16,000.00            | 3/1/2017        |
| 7,894.20         | 894.20              | 17,000.00            | 3/1/2018        |
| 44,207.40        | 5,207.40            | 49,000.00            |                 |

The following lease is funded using Debt Service fund balance.

**Happy State Bank**

Vehicle Lease

| <b>Total Due</b> | <b>Interest Amt</b> | <b>Principal Amt</b> | <b>Due Date</b> |
|------------------|---------------------|----------------------|-----------------|
| 12,157.17        |                     |                      | 9/1/2016        |
| 10,507.85        |                     |                      | 9/1/2017        |
| 22,665.02        | -                   | -                    |                 |

# 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 2014 Actual | FY 2014-15 Budget | FY 2014-15 Actual | FY 2014-15 Difference | FY 2016 Proposed | +/- |
|----------------|-------------|----------------|-------------------|-------------------|-----------------------|------------------|-----|
|----------------|-------------|----------------|-------------------|-------------------|-----------------------|------------------|-----|

## Expenses

| Account Number | Description    | FY 2014 Actual | FY 2014-15 Budget | FY 2014-15 Actual | FY 2014-15 Difference | FY 2016 Proposed | +/-   |
|----------------|----------------|----------------|-------------------|-------------------|-----------------------|------------------|-------|
| 25-900-100     | ALARM SERVICES | 0              | 650               | 54                | 596                   | 650              | 0     |
| 25-900-110     | CONTINGENCY    | 0              | 550               | 0                 | 550                   |                  | (550) |

### Court Security Revenues over Expenses

|   |       |    |       |     |       |
|---|-------|----|-------|-----|-------|
| 0 | 1,200 | 54 | 1,146 | 650 | (550) |
|---|-------|----|-------|-----|-------|

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 | Description | FY 2014 Actual | FY 2014-15 Budget | FY 2014-15 Actual | FY 2014-15 Difference | FY 2016 Proposed | +/- |
|----------------|-------------|----------------|-------------------|-------------------|-----------------------|------------------|-----|
|----------------|-------------|----------------|-------------------|-------------------|-----------------------|------------------|-----|

## Expenses

| Account Number | Description                 | FY 2014 Actual | FY 2014-15 Budget | FY 2014-15 Actual | FY 2014-15 Difference | FY 2016 Proposed | +/- |
|----------------|-----------------------------|----------------|-------------------|-------------------|-----------------------|------------------|-----|
| 35-900-100     | ANNUAL SOFTWARE MAINTENANCE | 0              | 1,500             | 0                 | 1,500                 | 1,500            | 0   |
| 35-900-920     | MISCELLANEOUS EXPENSE       | 0              | 0                 | 0                 | 0                     |                  | 0   |

## Court Technology Revenues over Expenses

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 | Description           | FY 2014 | FY 2014-15 |         | FY 2016    |          |          |
|----------------|-----------------------|---------|------------|---------|------------|----------|----------|
|                |                       | Actual  | Budget     | Actual  | Difference | Proposed | +/-      |
| 40-400-080     | INTEREST INCOME       | 1,494   | 1,000      | 233     | 767        | 300      | (700)    |
| 40-400-095     | MISC INCOME           | 71      | 1,000      | 2       | 998        | 100      | (900)    |
| 40-400-125     | NSF CHECK FEE         | 0       | 0          | 545     | (545)      | 500      | 500      |
| 40-400-505     | SALES TAX INCOME      | 0       | 11,000     | 13,772  | (2,772)    | 15,000   | 4,000    |
| 40-400-510     | WATER SALES           | 480,532 | 400,000    | 418,849 | (18,849)   | 481,715  | 81,715   |
| 40-400-520     | SEWER SALES           | 174,876 | 200,000    | 161,000 | 39,000     | 172,783  | (27,217) |
| 40-400-530     | PENALTIES             | 13,191  | 10,000     | 12,062  | (2,062)    | 15,000   | 5,000    |
| 40-400-540     | OPER & MAINTENANCE    | 22,503  | 23,000     | 20,728  | 2,273      | 23,000   | 0        |
| 40-400-550     | GARBAGE SALES         | 210,806 | 185,000    | 216,184 | (31,184)   | 236,600  | 51,600   |
| 40-400-555     | OVERPAYMENT           | 0       | 0          | 274     | (274)      | 1,000    | 1,000    |
| 40-400-560     | NEW WATER HOOKUP FEES | 0       | 1,200      | 1,141   | 59         | 1,200    | 0        |
| 40-400-565     | NEW SEWER HOOKUP FEES | 0       | 1,200      | 0       | 1,200      | 1,200    | 0        |
| 40-400-570     | RECONNECTIONS         | 1,250   | 500        | 4,423   | (3,923)    | 6,000    | 5,500    |
| 40-400-590     | WATER DEPOSITS        | 0       | 7,500      | 12,763  | (5,263)    | 10,000   | 2,500    |
| 40-400-592     | GREASE TRAP PERMITS   | 0       | 500        | 0       | 500        | 500      | 0        |
| 40-400-595     | ADJUSTMENTS           | 0       | 1,500      | 3,330   | (1,830)    | 1,500    | 0        |
| 40-400-901     | WELL PROJECTS 2009    | 417,554 | 0          | 48,070  | (48,070)   | 0        | 0        |

# Expenses

| Account<br>Number | Description                    | FY 2014 | FY 2014-15 |         | FY 2016    |          |          |
|-------------------|--------------------------------|---------|------------|---------|------------|----------|----------|
|                   |                                | Actual  | Budget     | Actual  | Difference | Proposed | +/-      |
| 40-540-010        | WAGES                          | 43,902  | 77,070     | 43,822  | 33,248     | 103,000  | 25,930   |
| 40-540-110        | PAYROLL TAXES                  | 3,451   | 5,896      | 2,744   | 3,152      | 8,400    | 2,504    |
| 40-540-115        | TMRS                           | 2,646   | 2,500      | 1,274   | 1,226      | 2,900    | 400      |
| 40-540-150        | EMPLOYEE INSURANCE             | 6,748   | 16,000     | 9,928   | 6,072      | 14,725   | (1,275)  |
| 40-540-210        | OFFICE EXPENSE                 | 250     | 800        | 3,359   | (2,559)    | 1,000    | 200      |
| 40-540-220        | OFFICE SUPPLIES                | 142     | 400        | 260     | 140        | 400      | 0        |
| 40-540-230        | DUES AND SUBSCRIPTIONS         | 718     | 2,500      | 2,221   | 279        | 2,500    | 0        |
| 40-540-240        | TELEPHONE                      | 4,094   | 3,200      | 3,261   | (61)       | 3,200    | 0        |
| 40-540-260        | POSTAGE                        | 2,835   | 2,500      | 2,260   | 240        | 2,500    | 0        |
| 40-540-270        | TECHNOLOGY/SOFTWARE UPGRADES   | 1,508   | 2,000      | 0       | 2,000      | 6,000    | 4,000    |
| 40-540-280        | RETURNED CHECK                 | 735     | 300        | 126     | 174        | 300      | 0        |
| 40-540-281        | DEPOSIT REFUND                 | 211     | 554        | 2,662   | (2,108)    | 1,500    | 946      |
| 40-540-284        | APPLIED DEPOSIT REIMBURSEMENT  | 0       | 4,000      | 6,559   | (2,559)    | 5,000    | 1,000    |
| 40-540-290        | UTILITIES                      | 44,000  | 65,000     | 50,363  | 14,637     | 65,000   | 0        |
| 40-540-310        | PROPERTY & LIABILITY INSURANCE | 9,412   | 6,000      | 4,893   | 1,107      | 6,000    | 0        |
| 40-540-320        | WORKERS COMP INSURANCE         | 687     | 1,000      | 1,394   | (394)      | 4,500    | 3,500    |
| 40-540-400        | PROFESSIONAL FEES              | 247     | 1,000      | 595     | 405        | 1,000    | 0        |
| 40-540-410        | LEGAL & PROFESSIONAL - ENGINEE | 0       | 1,500      | 0       | 1,500      | 1,500    | 0        |
| 40-540-411        | PERMITS & INSPECTIONS          | 3,068   | 4,500      | 3,432   | 1,068      | 4,500    | 0        |
| 40-540-450        | EMPLOYEE TRAINING & LICENSING  | 807     | 2,000      | 948     | 1,052      | 2,000    | 0        |
| 40-540-455        | CRWA MEETING REIMBURSEMENT     | 150     | 200        | 150     | 50         | 200      | 0        |
| 40-540-460        | AUDIT EXPENSE                  | 9,150   | 9,150      | 9,250   | (100)      | 9,250    | 100      |
| 40-540-470        | BANK SERVICE CHARGES           | 0       | 250        | 0       | 250        | 250      | 0        |
| 40-540-471        | PAYCLIX EXPENSE                | 0       | 0          | 89      | (89)       | 1,000    | 1,000    |
| 40-540-490        | ADS                            | 111     | 500        | 77      | 423        | 200      | (300)    |
| 40-540-620        | VEHICLE REPAIR                 | 262     | 0          | 290     | (290)      | 500      | 500      |
| 40-540-710        | GARBAGE COLLECTION EXPENSE     | 209,829 | 175,000    | 180,914 | (5,914)    | 195,000  | 20,000   |
| 40-540-720        | SALES TAX EXPENSE              | 0       | 13,000     | 14,906  | (1,906)    | 15,000   | 2,000    |
| 40-540-810        | SUPPLIES AND REPAIRS           | 23,439  | 25,000     | 24,317  | 683        | 25,000   | 0        |
| 40-540-820        | WWTP OPERATION                 | 89,809  | 90,000     | 61,241  | 28,759     | 110,000  | 20,000   |
| 40-540-830        | WATER ANALYSIS LAB             | 2,296   | 10,000     | 3,145   | 6,855      | 4,000    | (6,000)  |
| 40-540-840        | CHEMICALS                      | 4,919   | 5,000      | 6,281   | (1,281)    | 8,000    | 3,000    |
| 40-540-880        | BULK WATER PURCHASE            | 256,612 | 180,000    | 129,566 | 50,434     | 100,000  | (80,000) |
| 40-540-889        | WATER PROJECT CONTINGENCY      | 0       | 31,862     | 1,708   | 30,154     | 48,257   | 16,395   |
| 40-540-901        | WELL PROJECTS                  | 125,462 | 50,000     | 120,777 | (70,777)   | 0        | (50,000) |
| 40-540-902        | LAND LEASE                     | 0       | 5,000      | 5,000   | 0          | 5,000    | 0        |
| 40-540-906        | EQUIPMENT PURCHASE             | 0       | 2,000      | 399     | 1,601      | 2,000    | 0        |
| 40-540-909        | C OF O 2011 PRINCIPAL          | 0       | 29,000     | 29,000  | 0          | 30,000   | 1,000    |
| 40-540-910        | SARA LOAN PRINCIPAL            | 0       | 24,930     | 24,930  | 0          | 26,027   | 1,097    |
| 40-540-911        | W & S 1975 BOND PRINCIPAL      | 0       | 15,000     | 15,000  | 0          | 0        | (15,000) |
| 40-540-912        | C OF O 2011 INTEREST           | 32,127  | 30,790     | 30,790  | 0          | 30,790   | 0        |
| 40-540-913        | SARA LOAN INTEREST             | 22,185  | 22,185     | 21,116  | 1,069      | 19,999   | (2,186)  |
| 40-540-914        | W & S 1975 INTEREST            | 1,203   | 401        | 401     | 0          | 0        | (401)    |
| 40-540-920        | MISCELLANEOUS EXPENSE          | 3,165   | 4,000      | 7,007   | (3,007)    |          | (4,000)  |
| 40-599-500        | CAPITAL OUTLAY                 |         |            |         |            | 100,000  |          |
|                   |                                | 906,178 | 921,988    | 826,456 | 95,531     | 966,398  | (55,590) |

## Utility Fund Revenues over Expenses

Revenues over Expenses    **416,099**    **(78,588)**    **86,920**    **(165,507)**    **0**    **178,588**

**Capital Outlay Items:**

- Replacement of city wide water meters.
  - Total cost: \$170,000 (Finance over three years)
- Purchase of Skid Steer (Bobcat)
  - Cost: \$49,000

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

**Accomplishments for FY 2014-15:**

- Well 6 went fully operational in March of 2015
- Established ACH draft for utility customers
- Established Payclix to allow customers to receive and/or pay bills on-line

**FY 2015-16 Goals:**

- Working to establish additional water for future needs
- Purchase a turn-key water meter system that will allow time saving meter reading and help capture lost revenue by old outdated meters.
- Continue to establish great customer service with convenient utility payment options.

**Personnel:**

|                          | 2015-16 | 2014-15 |
|--------------------------|---------|---------|
| Director of Public Works | 0.5     | 0.5     |
| Water Worker             | 2       | 2       |
| Water Manager            | 0.5     | 0.5     |

**Funding Summary:**

|                |    |         |
|----------------|----|---------|
| Personnel Cost | \$ | 129,025 |
| Operating Cost | \$ | 737,373 |
| Capital Cost   | \$ | 100,000 |

# 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 | Description     | FY 2014 | FY 2014-15 |        | FY 2016    |          |     |
|----------------|-----------------|---------|------------|--------|------------|----------|-----|
|                |                 | Actual  | Budget     | Actual | Difference | Proposed | +/- |
| 50-400-080     | INTEREST INCOME | 0       | 16         | 17     | (1)        | 16       | 0   |

## Expenses

| Account Number | Description       | FY 2014 | FY 2014-15 |        | FY 2016    |          |         |
|----------------|-------------------|---------|------------|--------|------------|----------|---------|
|                |                   | Actual  | Budget     | Actual | Difference | Proposed | +/-     |
| 50-400-585     | WATER IMPACT FEES | 0       | 5,715      | 17,374 | (11,659)   | 1,500    | (4,215) |
| 50-540-100     | WELL PROJECT      | 0       | 0          | 0      | 0          | 0        | 0       |

# 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 | Description       | FY 2014 | FY 2014-15 |        | FY 2016    |          |         |
|----------------|-------------------|---------|------------|--------|------------|----------|---------|
|                |                   | Actual  | Budget     | Actual | Difference | Proposed | +/-     |
| 51-400-080     | INTEREST INCOME   | 0       | 16         | 17     | (1)        | 16       | 0       |
| 51-400-580     | SEWER IMPACT FEES | 0       | 7,673      | 25,123 | (17,450)   | 1,500    | (6,173) |
|                |                   |         | 7,689      | 25,140 | (17,451)   | 1,516    | (6,173) |

## Expenses

| Account Number | Description                   | FY 2014  | FY 2014-15   |               | FY 2016         |          |                |
|----------------|-------------------------------|----------|--------------|---------------|-----------------|----------|----------------|
|                |                               | Actual   | Budget       | Actual        | Difference      | Proposed | +/-            |
| 51-            | Contingency                   |          |              |               |                 | 1,516    | 1,516          |
|                | <b>Revenues over Expenses</b> | <b>0</b> | <b>7,689</b> | <b>25,140</b> | <b>(17,451)</b> | <b>0</b> | <b>(7,689)</b> |