

City of La Vernia

Operating Budget



Fiscal Year

October 2018-2019

PROPERTY TAX SUMMARY

This budget will raise more total property taxes than last year's budget by an amount of \$20,421.77 which is a 2.9% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,199.44.

Notice of Proposed Tax Rate proposes to use revenue attributable to the tax rate increase for the purpose of funding of an additional police officer and purchase of capital equipment for Public Works.

Last Year's Tax Rate:	.1999
Effective Tax Rate:	.1942
Rollback Tax Rate:	.2049
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 2018-19 budget:

For: Eloi Cormier, Jay Hennette, Martin Poore and Dianell Recker
Against: None
Present and not voting: None
Absent: Mark Doege

Property Tax Roll Call Vote:

The following is the record roll call vote by each member on the adoption of the FY 2018-19 tax rate:

For: Eloi Cormier, Jay Hennette, Martin Poore and Dianell Recker
Against: None
Present and not voting: None
Absent: Mark Doege

CITY OF LA VERNIA, TEXAS

ANNUAL BUDGET

FISCAL YEAR 2018-2019
OCTOBER 1, 2018 – SEPTEMBER 30, 2019

Robert Gregory
Mayor

Eloi Cormier
Mayor Pro Tem

COUNCILMEMBERS

Jay Hennette
Mark Doege

Martin Poore
Dianell Recker

CITY STAFF

Yvonne Griffin

City Administrator

Bruce Ritchey

Police Chief

Brittani Porter

City Secretary

David Mahula

Public Works Director

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Adopted Budget Ordinance

Adopted Tax Ordinance

BUDGET LETTER

September 13,2018

Mayor & City Council
City of La Vernia

Subject: FY 2018-19 City Budget

We are pleased to present to the City Council and citizens of La Vernia the FY 2019 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 5% over the last year. There are increases in property taxes, sales tax and court cost. This budget includes an increase to sales tax with new retail that should be completed this year. There is one new full-time school resource officer position that will be reimbursed by the school district and a part-time officer that will work weekends.

The Utility Fund is a balanced budget with a slight increase. There were increases to the garbage, sewer and water to help offset bond cost. The new elevated water tower to be funded by the Water Capital Budget will be constructed during FY19 and FY20.

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 5% 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)

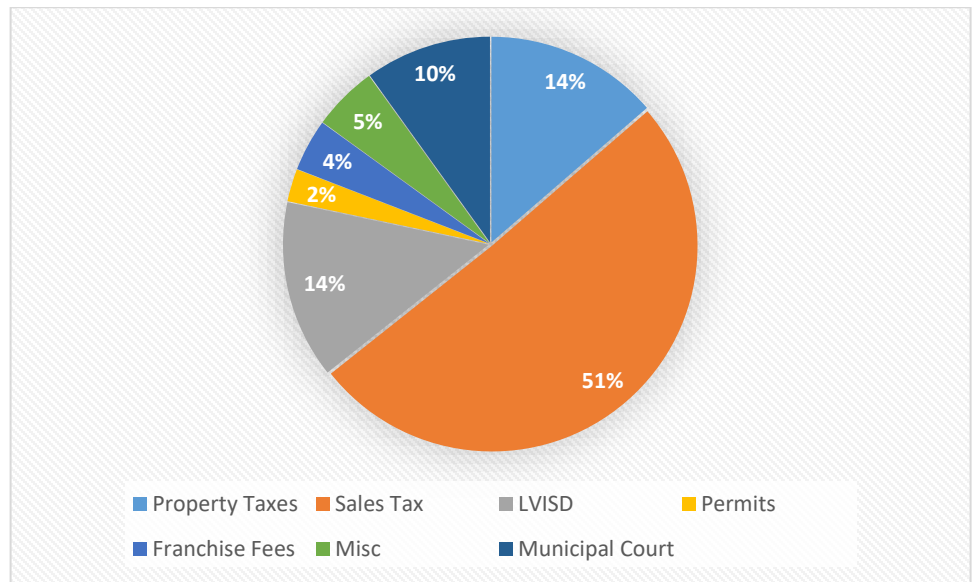
Revenue

Account Number	Description	FY2016	FY2017	FY2018		FY2019
		Actual	Actual	Budget	Actual	Proposed
10-400-010	AD VALORUM TAXES - CURRENT	175,715.72	180,680.87	204,640.23	189,537.40	225,062.00
10-400-015	AD VALORUM TAXES - DELINQUENT	2,525.84	4,537.38	5,000.00	1,521.29	5,000.00
10-400-020	AD VALORUM TAXES - ATT FEES	761.87	1,270.78	1,200.00	433.81	1,200.00
10-400-025	AD VALORUM TAXES - PEN & INT	2,365.92	3,692.39	2,000.00	1,688.90	2,000.00
10-400-030	AD VALORUM TAXES - TAX CERT	210.00	50.00	125.00	0.00	125.00
10-400-050	PARK USE INCOME	7,648.03	6,958.23	4,500.00	3,668.80	4,500.00
10-400-051	PARK GRANT REIMBURSEMENT				66,322.63	
10-400-060	FOOD LICENSE INCOME	10,120.00	10,376.00	11,000.00	9,950.00	11,000.00
10-400-065	PERMITS	72,624.79	45,967.59	50,000.00	33,464.31	40,000.00
10-400-066	VARIANCE, ZONING, SUP REQUEST	300.00	425.00	300.00	500.00	300.00
10-400-070	CREDIT CARD REWARD REVENUE				2,899.12	10,000.00
10-400-071	CONTRACTOR REGISTRATION	4,575.00	4,425.00	4,000.00	2,325.00	3,500.00
10-400-080	INTEREST INCOME	791.13	814.95	600.00	405.79	500.00
10-400-090	RESTITUTION	150.00	0.00	300.00	0.00	0.00
10-400-095	MISC INCOME	6,719.30	2,818.93	3,000.00	5,937.58	4,000.00
10-400-110	STATE SALES TAX	600,822.87	637,462.04	666,667.00	505,904.93	675,000.00
10-400-115	PROPERTY RELEIF SALES TAX	150,205.72	159,365.51	166,667.00	126,476.24	167,500.00
10-400-120	MIXED BEVERAGE TAX	12,354.90	15,713.31	16,000.00	18,401.10	24,000.00
10-400-125	NSF CHECK FEE	25.00	25.00	100.00	0.00	50.00
10-400-150	FRANCHISE TAX	61,031.77	61,728.63	65,000.00	63,784.54	70,000.00
10-400-151	AMERICAN TOWER LEASE	42,730.81	13,112.73	13,600.00	13,506.11	13,600.00
10-400-155	CERTIFICATE OF OCCUPANCY	375.00	425.00	500.00	100.00	500.00
10-400-451	LEOSE TRAINING INCOME	971.00	976.36	1,030.00	1,027.88	1,030.00
10-400-455	PD NATIONAL NIGHT OUT	0.00	139.78	600.00	0.00	600.00
10-400-901	MISCELLANEOUS POLICE INCOME	0.00	0.00	1,000.00	400.00	1,000.00
10-410-285	MISC INCOME	282.05	0.00	500.00	33,300.00	500.00
10-410-286	LVISD SRO OFFICER	0.00	0.00	59,000.00	39,043.96	119,328.50
10-410-296	COPS LVISD	105,376.16	103,983.80	100,000.00	105,117.06	100,000.00
10-410-297	LVISD ADMINISTRATION FEES	34,321.25	43,097.40	27,000.00	10,578.90	20,000.00
10-410-298	POLICE REPORTS	654.00	648.00	500.00	1,577.49	750.00
10-410-299	LEASE PROCEED INCOME	0.00	0.00	26,598.74	0.00	0.00
10-410-300	MDD OVERHEAD TRANSFER IN	0.00	30,068.00	32,175.42	32,175.42	39,082.00
10-415-315	INDINGENT DEFENSE FUND (IDF)	1,107.01	942.97	1,000.00	1,502.44	1,500.00
10-415-320	LOCAL VIOLATION	1,671.75	1,364.53	1,500.00	2,287.75	2,200.00
10-415-325	MOVING VIOLATION FEE (MVF)	42.45	39.03	50.00	84.61	100.00
10-415-330	STATE JURY FEE (JRF)	2,099.67	1,772.30	2,200.00	3,005.70	3,200.00
10-415-335	STATE JUDICIAL SUPPORT FUND (J	3,150.68	2,657.29	3,300.00	4,508.56	4,600.00
10-415-340	STATE CONSOLIDATED COURT COST	21,036.69	17,723.04	22,000.00	29,989.74	31,000.00
10-415-345	STATE TRAFFIC FINE (STF)	11,085.14	10,004.67	13,000.00	18,216.19	19,500.00
10-415-355	FINE	36,901.43	29,364.36	33,000.00	45,566.86	48,500.00
10-415-360	TIME PAYMENT FEE	1,779.32	1,850.11	1,500.00	1,985.55	2,100.00
10-415-365	WARRANT FEE	6,082.64	3,827.16	4,000.00	4,575.10	5,000.00
10-415-370	ADMINISTRATIVE FEE	1,404.80	1,290.82	2,000.00	2,713.40	3,000.00
10-415-371	DISMISSAL FEE	220.00	360.00	440.00	760.00	750.00
10-415-372	ARREST FEE	2,192.52	1,966.34	2,500.00	3,464.21	3,600.00
10-415-380	OMNI COLLECTION FEE	3,438.00	1,805.88	2,400.00	2,629.93	3,000.00
10-415-385	DEFERRED FEE	19,980.20	21,744.90	23,000.00	35,207.20	38,000.00
10-415-390	CHILD SAFETY FINE	20.00	0.00	20.00	0.00	20.00

10-415-391	SCHOOL ZONE VIOLATION FEE	1,750.00	1,050.00	1,500.00	1,425.00	1,650.00
10-415-392	TRUANCY PREVENTION FEE	941.01	802.53	1,000.00	1,484.92	1,500.00
10-415-393	SEATBELT FEE			100.00	25.00	100.00
10-415-395	RESTITUTION INCOME	1,755.00	18.00	500.00	0.00	500.00
	Total	1,410,316.44	1,427,346.61	1,578,613.39	1,429,480.42	1,709,947.50

GF Revenue Summary Break down

The following information shows that Sales Tax (51%) is the largest revenue source for General Fund followed by Property Tax (10%). 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)

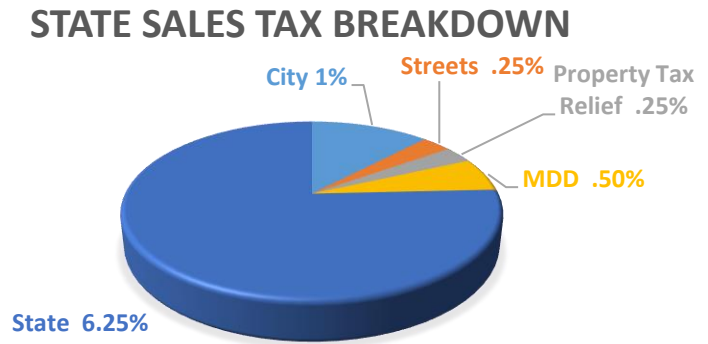
The State Comptroller collects all sales taxes. The Comptroller then remits to the city its portion of the taxes with the exception of an administrative cost of 2%. The following chart shows the breakdown of the 8.25% sales tax the consumer pays:

Example:

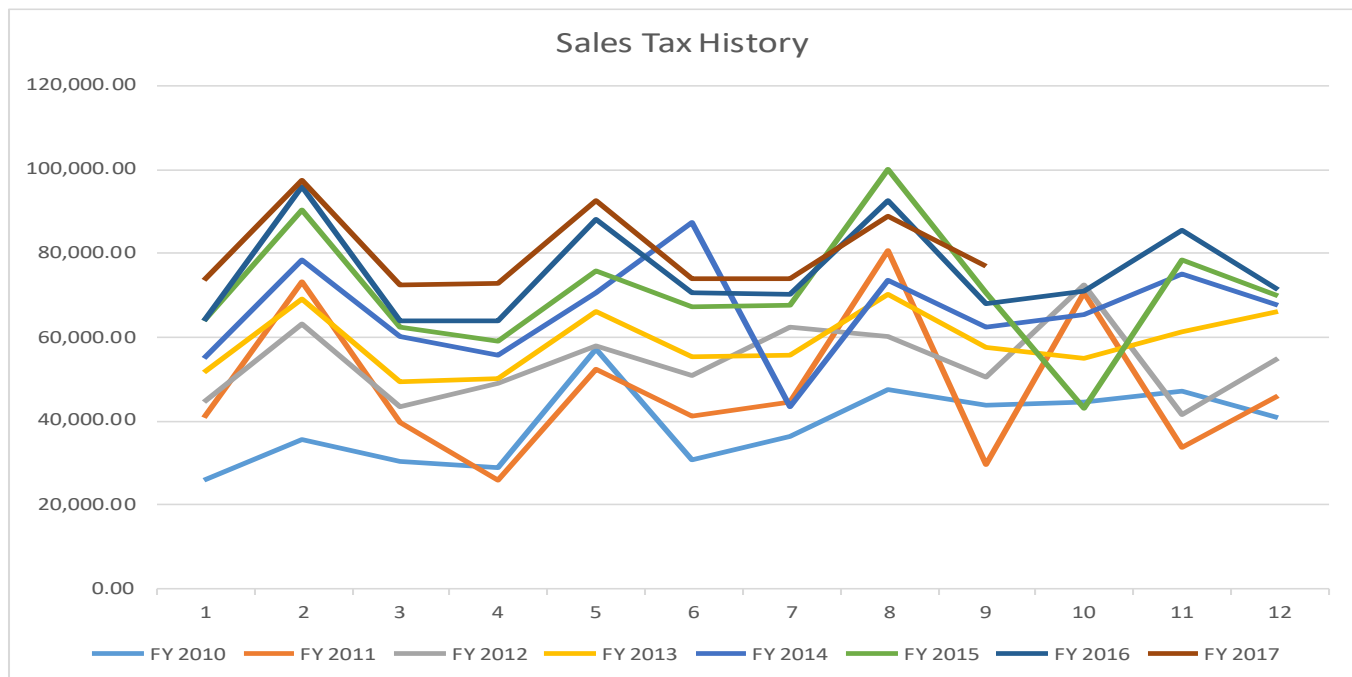
Item Cost: \$100.00
 Total Cost w/tax: \$108.25

The breakdown would be

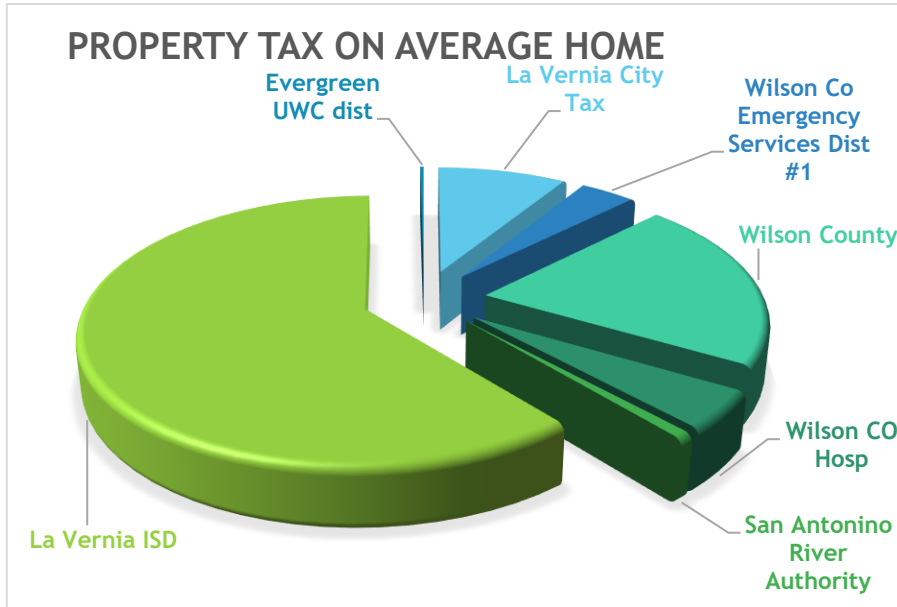
State	\$ 6.25
City	\$ 1.00
Streets	\$.25
Property Relief	\$.25
MDD	\$.50



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



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	Description	FY2016	FY2017	FY2018		FY2019
		Actual	Actual	Budget	Actual	Proposed
10-500-010	WAGES - CODE ENFORCEMENT	10,008.24	12,108.46	16,871.40	10,234.82	17,712.24
10-500-110	SOCIAL SECURITY	685.07	960.97	1,290.66	782.97	1,354.99
10-500-115	TMRS	164.43	261.40	537.00	324.78	563.25
10-500-150	EMPLOYEE INSURANCE	299.80	33.54	114.00	37.80	148.20
10-500-320	WORKERS COMP INSURANCE	104.64	77.95	76.00	75.00	80.00
	Personnel Cost	11,262.18	13,442.32	18,889.06	11,455.37	19,858.68
10-500-210	OFFICE EXPENSE	0.00	100.21	700.00	658.11	700.00
10-500-230	DUES AND SUBSCRIPTIONS	128.00	100.00	250.00	384.00	300.00
10-500-250	UNIFORMS	159.49	284.19	200.00	189.99	200.00
10-500-270	TECHNOLOGY/SOFTWARE UPGRADES	5,810.29	4,533.99	5,250.00	4,000.00	4,500.00
10-500-271	MEDIA	0.00	0.00	250.00	0.00	0.00
10-500-300	CONTRACT SERVICES - BV	43,428.47	31,209.84	30,000.00	7,975.54	25,000.00
10-500-410	LEGAL & PROFESSIONAL - ENGINEER	32,610.81	21,945.78	40,000.00	12,604.53	45,000.00
10-500-420	LEGAL & PROFESSIONAL - LEGAL	0.00	0.00	1,000.00	0.00	500.00
10-500-425	MUNI CODES	1,749.66	0.00	3,000.00	3,369.79	3,500.00
10-500-450	EMPLOYEE TRAINING	0.00	509.42	750.00	0.00	500.00
10-500-610	VEHICLE FUEL	545.76	633.73	750.00	592.08	750.00
10-500-620	VEHICLE REPAIR	0.00	405.82	500.00	142.77	500.00
	Operating Cost	84,432.48	59,722.98	82,650.00	29,916.81	81,450.00
	Code Enforcement Total	95,694.66	73,165.30	101,539.06	41,372.18	101,308.68

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	FY2016	FY2017	FY2018		FY2019
		Actual	Actual	Budget	Actual	Proposed
10-510-010	WAGES - GENERAL	129,820.04	137,686.73	154,417.00	130,966.89	160,557.00
10-510-020	CAR/ PHONE ALLOWANCE	2,284.65	6,853.95	6,600.00	5,838.55	6,600.00
10-510-110	PAYROLL TAXES	10,668.81	9,993.23	11,820.00	10,395.36	12,285.00
10-510-115	TMRS	3,945.17	2,970.58	4,915.00	4,116.75	5,525.00
10-510-150	EMPLOYEE INSURANCE	11,899.09	10,969.85	16,983.60	14,536.94	18,110.00
10-510-320	WORKERS COMP INSURANCE	250.32	262.88	450.00	449.41	475.00
Personnel Cost		158,868.08	168,737.22	195,185.60	166,303.90	203,552.00
10-510-210	OFFICE EXPENSE	2,343.22	2,382.77	3,000.00	2,585.90	3,000.00
10-510-212	OFFICE EQUIPMENT RENTALS	9,575.52	6,461.54	8,000.00	5,926.62	7,000.00
10-510-215	OFFICE CLEANING	8,345.00	6,626.87	7,000.00	5,575.00	7,000.00
10-510-220	OFFICE SUPPLIES	4,957.29	1,939.44	3,000.00	2,935.37	3,000.00
10-510-230	DUES AND SUBSCRIPTIONS	5,001.06	818.00	4,000.00	1,948.41	2,800.00
10-510-240	TELEPHONE	20,398.66	10,100.50	10,000.00	7,956.08	11,000.00
10-510-250	UNIFORMS	3,286.65	0.00	1,000.00	279.00	500.00
10-510-260	POSTAGE	2,174.16	738.81	1,000.00	1,109.00	1,200.00
10-510-270	TECHNOWLEDGE/SOFTWARE UPGRADES	29,886.69	24,062.04	30,000.00	24,657.77	35,000.00
10-510-290	UTILITIES	9,155.23	7,477.95	7,500.00	7,571.08	9,000.00
10-510-310	NATIONAL NIGHT OUT	0.00	83.04		35.00	
10-510-310	PROPERTY & LIABILITY INSURANCE	2,488.00	6,818.45	10,000.00	9,628.51	10,000.00
10-510-330	BONDING	0.00	0.00	100.00	0.00	100.00
10-510-420	LEGAL & PROFESSIONAL - LEGAL	21,636.11	14,234.43	15,800.00	8,530.17	13,000.00
10-510-421	LEGAL & PROFESSIONAL - COLLECT	905.15	326.86	1,000.00	201.35	500.00
10-510-435	FOOD LICENSE EXPENSE	6,700.00	5,525.00	6,000.00	4,750.00	5,000.00
10-510-450	EMPLOYEE TRAINING	9,672.26	7,853.18	9,500.00	3,536.01	8,000.00
10-510-451	WCAD COLLECTION FEE	8,064.00	1,775.00	4,000.00	0.00	0.00
10-510-452	WCAC QUARTERLY PAYMENT	3,548.96	5,113.19	5,000.00	5,770.20	8,000.00
10-510-460	AUDIT EXPENSE	9,250.00	9,300.00	9,300.00	9,492.95	9,500.00
10-510-465	ELECTION EXPENSE	673.63	1,346.56	9,500.00	43.93	5,000.00
10-510-470	BANK SERVICE CHARGES	3,774.08	2,988.99	3,500.00	176.13	350.00
10-510-475	CONTRACT LABOR	2,100.00	0.00	20,500.00	20,049.31	0.00
10-510-476	CONTRACT SERVICES - CSI	100.00	150.00	200.00	150.00	500.00
10-510-490	ADS	559.92	252.00	750.00	425.25	600.00
10-510-610	VEHICLE FUEL	0.00	55.00	100.00	0.00	100.00
10-510-620	VEHICLE REPAIR	19.19	0.00	25.00	0.00	0.00
10-510-670	GENERAL SUPPLIES	454.41	384.85	500.00	241.41	500.00
10-510-700	LIBRARY DONATION	0.00	1,000.00	1,000.00	1,000.00	1,000.00
10-510-710	CHILD ADVOCACY	0.00	0.00	5,000.00	5,000.00	5,000.00
10-510-755	CITY PARK	18,352.79	1,796.61	0.00	59.00	0.00
10-510-900	CONTINGENCY FUND	0.00	0.00	52,420.33	0.00	8,333.68
10-510-920	MISCELLANEOUS EXPENSE	3,406.69	3,846.86	4,000.00	2,909.71	3,000.00
Operating Cost		186,828.67	123,457.94	232,695.33	132,543.16	157,983.68
Administration Total		345,696.75	292,195.16	427,880.93	298,847.06	361,535.68

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.

		FY2016	FY2017	FY2018	FY2019	
Account Number	Description	Actual	Actual	Budget	Actual	Proposed
10-515-010	WAGES - COURT	40,747.30	40,236.75	42,520.00	37,680.17	44,450.00
10-515-110	PAYROLL TAXES	2,603.85	2,745.40	3,260.00	2,523.23	3,405.00
10-515-115	TMRS	954.22	1,286.03	1,800.00	1,056.15	1,400.00
10-515-150	EMPLOYEE INSURANCE	4,113.10	4,277.83	6,793.44	5,719.54	7,245.00
10-515-320	WORKERS COMP INSURANCE	60.75	51.96	100.00	99.55	102.00
	Personnel Cost	48,479.22	48,597.97	54,473.44	47,078.64	56,602.00
10-515-210	OFFICE EXPENSE	184.24	0.00	400.00	139.34	350.00
10-515-230	DUES AND SUBSCRIPTIONS	100.00	350.00	300.00	365.00	400.00
10-515-271	TECHNOLOGY/SOFTWARE UPGRADES	2,610.00	2,610.00	4,000.00	0.00	2,000.00
10-515-415	PROSECUTOR SERVICES	1,476.13	968.79	2,500.00	1,784.64	2,500.00
10-515-420	JURY EXPENSE	0.00	0.00	200.00	0.00	200.00
10-515-450	EMPLOYEE TRAINING	815.35	738.00	2,000.00	1,492.35	2,000.00
10-515-474	OMNI COLLECTION	1,296.00	252.00	750.00	426.00	750.00
10-515-550	STATE COURT COSTS	39,683.57	33,477.03	45,000.00	46,370.61	62,000.00
	Operating Cost	46,165.29	38,395.82	55,150.00	50,577.94	70,200.00
	Court Total	94,644.51	86,993.79	109,623.44	97,656.58	126,802.00

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	FY2016	FY2017	FY2018		FY2019
		Actual	Actual	Budget	Actual	Proposed
10-520-010	WAGES - POLICE	273,887.31	319,150.73	377,308.00	328,840.98	457,315.36
10-520-011	CONTRACT LABOR	2,080.00	756.00	3,500.00	8,157.00	4,900.00
10-520-012	SHIFT DIFFERENTIAL	2,650.00	4,050.00	4,500.00	3,450.00	6,000.00
10-520-015	OVERTIME	14,650.63	8,938.21	6,000.00	5,984.99	8,000.00
10-520-020	CELL PHONE ALLOWANCE	2,931.16	2,261.84	2,500.00	1,430.96	2,500.00
10-520-110	PAYROLL TAXES	21,341.00	24,529.22	29,410.00	24,818.36	35,675.00
10-520-115	TMRS	8,145.71	7,140.35	12,224.00	10,781.78	15,360.00
10-520-150	EMPLOYEE INSURANCE	20,115.15	25,968.99	61,140.96	39,826.58	72,425.00
10-520-320	WORKERS COMP INSURANCE	7,036.64	6,495.49	11,700.00	8,741.51	16,500.00
	Personnel Cost	352,837.60	399,290.83	508,282.96	432,032.16	618,675.36
10-520-160	MEDICAL COST	0.00	67.00	1,000.00	0.00	500.00
10-520-210	OFFICE EXPENSE	2,457.84	3,862.44	2,500.00	819.14	1,500.00
10-520-220	OFFICE SUPPLIES	972.88	1,133.99	1,000.00	1,107.47	1,500.00
10-520-240	TELEPHONE	3,419.44	3,938.35	4,000.00	4,569.49	5,000.00
10-520-250	UNIFORMS	207.96	3,999.85	2,040.00	2,246.81	4,000.00
10-520-270	TECHNOLOGY/SOFTWARE UPGRADES	18,029.18	12,578.75	43,000.00	40,821.69	45,000.00
10-520-310	PROPERTY & LIABILITY INSURANCE	9,308.00	8,806.93	9,700.00	9,628.51	10,000.00
10-520-330	BONDING	300.00	200.00	500.00	100.00	300.00
10-520-400	PROFESSIONAL FEES	907.79	200.00	1,200.00	633.00	1,000.00
10-520-450	EMPLOYEE TRAINING	5,260.65	4,649.02	6,000.00	4,069.16	6,000.00
10-520-451	LEOSE TRAINING EXPENSE	611.25	535.00	1,000.00	385.00	750.00
10-520-477	LAB TEST	0.00	0.00	250.00	0.00	250.00
10-520-479	COPS LVISD CONTRACT PAY	96,544.50	103,369.00	100,000.00	78,955.00	100,000.00
10-520-480	EVIDENCE SUPPLIES	0.00	1,419.31	1,500.00	179.92	1,000.00
10-520-499	ADS - PUBLICATIONS	378.00	135.00	300.00	75.60	300.00
10-520-600	VEHICLE PURCHASE/LEASE				34,860.00	27,497.78
10-520-610	VEHICLE FUEL	16,907.61	18,569.18	20,000.00	30,807.29	35,000.00
10-520-620	VEHICLE REPAIR	9,173.66	10,276.74	6,000.00	5,654.17	6,000.00
10-520-670	GENERAL SUPPLIES	723.90	701.99	1,200.00	1,560.25	2,000.00
10-520-690	EQUIPMENT PURCHASES	10,222.95	58,930.37	8,800.00	1,907.66	8,800.00
10-520-910	WCSD DISPATCH	3,000.00	3,000.00	4,000.00	3,000.00	4,000.00
10-520-920	MICELLAENOUS	522.01	424.00	700.00	158.62	500.00
	Operating Cost	178,947.62	236,796.92	214,690.00	221,538.78	260,897.78
	Police Total	531,785.22	636,087.75	722,972.96	653,570.94	879,573.14

Public Works

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

Account Number	Description	FY2016	FY2017	FY2018	FY2019	
		Actual	Actual	Budget	Actual	Proposed
10-530-010	WAGES - PUBLIC WORKS	54,528.04	48,033.11	69,000.00	35,435.51	73,220.00
10-530-015	OVERTIME	6,005.58	3,351.26	5,000.00	2,820.00	4,000.00
10-530-110	PAYROLL TAXES	4,502.84	3,920.15	5,700.00	2,944.43	5,910.00
10-530-115	TMRS	1,244.62	1,106.40	2,400.00	1,205.61	2,660.00
10-530-120	ON CALL PAY	0.00	0.00	1,600.00	1,335.00	1,600.00
10-530-150	EMPLOYEE INSURANCE	4,563.09	5,327.62	10,195.00	5,549.59	10,865.00
10-530-320	WORKERS COMP INSURANCE	1,789.03	1,454.99	2,300.00	1,063.07	3,568.00
	Personnel Cost	72,633.20	63,193.53	96,195.00	50,353.21	101,823.00
10-530-210	OFFICE EXPENSE	126.94	230.54	100.00	0.00	100.00
10-530-220	OFFICE SUPPLIES	166.18	35.70	200.00	0.00	100.00
10-530-240	TELEPHONE	1,785.35	2,827.27	3,000.00	2,815.74	3,500.00
10-530-250	UNIFORMS	5,183.64	1,694.63	3,000.00	2,095.81	3,000.00
10-530-310	PROPERTY & LIABILITY INSURANCE	5,417.00	5,609.65	5,600.00	5,554.91	6,000.00
10-530-450	EMPLOYEE TRAINING	1,415.89	1,685.00	500.00	397.00	1,000.00
10-530-610	VEHICLE FUEL	12,849.93	12,790.75	12,000.00	16,369.07	20,000.00
10-530-620	VEHICLE REPAIR	6,045.28	1,107.43	7,000.00	1,196.12	7,000.00
10-530-655	REPAIR AND MAINTENANCE	12,163.81	6,479.61	8,000.00	1,098.78	8,000.00
10-530-660	TOOLS	346.97	1,862.17	3,000.00	485.14	3,000.00
10-530-665	STREET REPAIR	2,582.09	879.00	3,000.00	2,694.14	3,000.00
10-530-670	GENERAL SUPPLIES	1,267.86	(89.66)	2,000.00	55.03	2,000.00
10-530-680	LANDSCAPE	0.00	962.89	500.00	0.00	0.00
10-530-690	EQUIPMENT	0.00	0.00	1,000.00		10,000.00
10-530-791	EQUIPMENT - BIG ITEMS	0.00		55,000.00	50,600.00	0.00
10-530-920	MISCELLANEOUS EXPENSE	4,706.23	323.66	1,000.00	67.23	1,000.00
	Operating Cost	54,057.17	36,398.64	104,900.00	83,428.97	67,700.00
	Public Works Total	126,690.37	99,592.17	201,095.00	133,782.18	169,523.00

Parks Department

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

		FY2016	FY2017	FY2018	FY2019	
Account Number	Description	Actual	Actual	Budget	Actual	Proposed
10-580-010	WAGES - PARK DEPARTMENT	0.00	22,566.00	26,805.00	23,333.00	32,310.00
10-580-015	OVERTIME	0.00	801.00	1,300.00	1,420.80	1,000.00
10-580-110	PAYROLL TAXES	0.00	1,787.56	2,185.00	1,905.23	2,550.00
10-580-115	TMRS		0.00	910.00	816.03	1,150.00
10-580-150	EMPLOYEE INSURANCE	0.00	5,304.63	6,800.00	5,664.54	7,245.00
10-580-320	WORKERS COMP INSURANCE	0.00	68.07	200.00	198.23	150.00
	Personnel Cost	0.00	30,527.26	38,200.00	33,337.83	44,405.00
10-580-240	TELEPHONE	0.00	531.27	600.00	360.79	600.00
10-580-250	UNIFORMS	0.00	387.86	500.00	589.09	750.00
10-580-290	UTILITIES	0.00	0.00	1,700.00	1,799.50	2,000.00
10-580-450	EMPLOYEE TRAINING	0.00	150.00	400.00	0.00	200.00
10-580-610	VEHICLE FUEL	0.00		500.00	622.46	750.00
10-580-655	REPAIR AND MAINTENANCE	0.00		2,000.00	135.18	2,000.00
10-580-660	TOOLS	0.00		2,000.00	412.10	2,000.00
10-580-670	CITY PARK SUPPLIES	0.00	957.85	8,000.00	1,912.66	7,500.00
10-580-690	PARK EQUIPMENT	0.00	6,745.41	5,000.00	3,228.36	5,000.00
10-580-695	PARK- CHRISTMAS	0.00	965.72	6,000.00	5,608.10	6,000.00
10-580-791	PARK GRANT ITEMS	0.00	132,300.78	0.00	1,763.78	0.00
	Operating Cost	0.00	142,038.89	26,700.00	16,432.02	26,800.00
	Parks Total	0.00	172,566.15	64,900.00	49,769.85	71,205.00

General Fund Revenues over Expenses

Description	FY2016	FY2017	FY2018		FY2019
	Actual	Actual	Budget	Actual	Proposed
General Fund					
Revenues	1,410,316.44	1,427,346.61	1,578,613.39	1,429,480.42	1,709,947.50
Code Enforcement Total	95,694.66	73,165.30	101,539.06	41,372.18	101,308.68
Administration Total	345,696.75	292,195.16	427,880.93	298,847.06	361,535.68
Court Total	94,644.51	86,993.79	109,623.44	97,656.58	126,802.00
Police Total	531,785.22	636,087.75	722,972.96	653,570.94	879,573.14
Public Works Total	126,690.37	99,592.17	201,095.00	133,782.18	169,523.00
Parks Total	-	172,566.15	64,900.00	49,769.85	71,205.00
Total Expenses	1,194,511.51	1,360,600.32	1,628,011.39	1,274,998.79	1,709,947.50
Difference	215,804.93	66,746.29	(49,398.00)	154,481.63	(0.00)
Current Fund Balance	1,244,313.00				
Revenue/Expenses	154,481.63				
New Fund Balance	1,398,794.63				
Project FY 2019 Fund Balance	1,398,794.63				



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

		FY2016	FY2017	FY2018		FY2019
Account Number	Description	Actual	Actual	Budget	Actual	Proposed
12-400-080	BANK INTEREST	1,001.71	3,825.56	150.00	233.87	180.00
12-400-110	SALES TAX	50,512.23	308,896.27	300,000.00	240,294.55	310,000.00
12-400-120	EVENT VENDORS/DONATIONS			5,000.00	6,858.05	7,500.00
Revenue Total		51,513.94	312,721.83	305,150.00	247,386.47	317,680.00

Expenses

12-500-010	WAGES - MDD	73,990.92	10,834.51	15,000.00	9,840.00	33,137.52
12-500-050	PAYROLL TAXES	166.27	799.78	1,147.50	752.78	2,694.14
12-500-115	TMRS					1,215.00
12-500-320	WORKERS COMP					160.00
12-500-150	EMPLOYEE INSURANCE	0.00	0.00	0.00	0.00	7,245.00
Personnel Cost		74,157.19	11,634.29	16,147.50	10,592.78	44,451.66
12-500-220	OFFICE SUPPLIES	2,584.08	382.10	500.00	462.87	500.00
12-500-230	MEMBERSHIP/DUES	0.00	912.52	5,000.00	1,551.00	2,500.00
12-500-231	NEWS PUBLICATIONS/SUBSCRIPTION	0.00	179.00	500.00	300.00	500.00
12-500-240	TELEPHONE	1,033.75	2,105.80	2,000.00	1,862.00	2,000.00
12-500-400	FACILITY & OVERHEAD COST TO GF	1,975.00	30,068.00	32,175.42	32,175.42	39,082.00
12-500-410	ENGINEERING	0.00		20,000.00		10,000.00
12-500-420	LEGAL	0.00	1,068.00	4,000.00	866.83	4,000.00
12-500-450	TRAINING/CONFERENCE/TRAVEL	0.00	1,149.04	8,000.00	1,189.62	5,000.00
12-500-455	BUSINESS RECRUITMENT				5,000.00	
12-500-460	EVENT PLANNING			40,000.00	28,389.82	40,000.00
12-500-475	CONSULTING/PLANNING	0.00	49,060.76	30,000.00	0.00	30,000.00
12-500-476	ADVERTISING	0.00	1,571.37	11,000.00	10,408.08	11,000.00
12-500-477	FACADE GRANTS	0.00	0.00	15,000.00	4,002.50	15,000.00
12-500-478	TRAFFIC STUDY	0.00	3,600.00	3,000.00	0.00	3,000.00
Operating Cost		5,592.83	90,096.59	171,175.42	86,208.14	162,582.00
Expense Total		79,750.02	101,730.88	187,322.92	96,800.92	207,033.66

MDD Revenues over Expenses

MDD Fund

Revenues	51,513.94	312,721.83	305,150.00	247,386.47	317,680.00
Expenses	79,750.02	101,730.88	187,322.92	96,800.92	207,033.66
Difference	(28,236.08)	210,990.95	117,827.08	150,585.55	110,646.34
Current Fund Balance	867,712.00				
Revenue/Expenses	150,585.55				
New Fund Balance	1,018,297.55				
Project FY 2019 Fund Balance	1,128,943.89				



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

		FY2016	FY2017	FY2018	FY2019	
Account Number	Description	Actual	Actual	Budget	Actual	Proposed
14-400-010	STREET MAINTENANCE TAX	150,205.71	159,365.52	166,667.00	126,476.23	167,500.00
14-400-080	INTEREST INCOME	136.44	176.74	150.00	163.46	150.00
Revenue Total		150,342.15	159,542.26	166,817.00	126,639.69	167,650.00

Expenses

14-500-100	STREET REPAIR	0.00	228,100.60	314,523.16	241,950.51	152,650.00
14-500-410	PROFESSIONAL - ENGINEERING	17,563.46	6,005.41	16,817.00	20,603.18	15,000.00
14-500-920	MISCELLANEOUS EXPENSE					
Expense Total		17,563.46	234,106.01	331,340.16	262,553.69	167,650.00

Street Revenues over Expenses

Revenues	150,342.15	159,542.26	166,817.00	126,639.69	167,650.00
Expenses	17,563.46	234,106.01	331,340.16	262,553.69	167,650.00
Difference	132,778.69	(74,563.75)	(164,523.16)	(135,914.00)	-
Current Fund Balance	423,933.00				
Revenue/Expenses	(135,914.00)				
New Fund Balance	288,019.00				
Project FY 2019 Fund Balance	288,019.00				

Hotel Occupancy Tax (15)

Fund Description:

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

		FY2016	FY2017	FY2018	FY2019	
Account Number	Description	Actual	Actual	Budget	Actual	Proposed
New	Hotel Tax Revenue					11,000.00
New	Interest					
	Revenue Total	0.00	0.00	0.00	0.00	11,000.00
New						
New	Hotel Abatement Eponse					8,250.00
New	Misc. Expense					
	Operating Cost	0.00	0.00	0.00	0.00	8,250.00
	Expense Total					

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

		FY2016	FY2017	FY2018	FY2019	
Account Number	Description	Actual	Actual	Budget	Actual	Proposed
20-400-010	AD VALORUM TAXES - CURRENT	18,705.76	17,959.06	18,735.80	17,959.24	
20-400-025	AD VALORUM TAXES - PEN & INT	309.94	496.48	350.00	151.85	350.00
20-400-080	INTEREST INCOME	10.94	30.04	30.00	9.75	30.00
20-400-285	Misc Income			300.00	286.72	0.00
	Revenue Total	19,026.64	18,485.58	19,415.80	18,407.56	380.00

Expenses

20-800-800	BOND OBLIG 2003 SERIES - PRIN	27,152.00	53,547.00	17,000.00	17,000.00	0.00
20-800-810	BOND OBLIG 2003 SERIES - INT	3,552.40	4,788.99	1,735.80	894.20	0.00
20-800-820	BOND OBLIG 2003 SERIES - ADMIN	350.00	350.00	350.00	0.00	0.00
20-800-830	LEASE PROCEED (TRANSFER OUT)			26,598.74	0.00	
	Expense Total	31,054.40	58,685.99	45,684.54	17,894.20	0.00

Debt Service Revenues over Expenses

Revenues	19,026.64	18,485.58	19,415.80	18,407.56	380.00
Expenses	31,054.40	58,685.99	45,684.54	17,894.20	-
Difference	(12,027.76)	(40,200.41)	(26,268.74)	513.36	380.00
Current Fund Balance	60,170.74				
Revenue/Expenses	513.36				
New Fund Balance	60,684.10				
Project FY 2019 Fund Balance	61,064.10				

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

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

The following lease is funded using Debt Service fund balance.











Government Capital
Police Vehicle Lease

Total Due	Interest Amt	Principal Amt	Due Date
28,427.19	929.41	27,497.78	9/1/2019
28,427.19	929.41	27,497.78	

SARA Loan Repayment

Interlocal WWTP Agreement

Dated: 4/12/2004

Due Date	Principal Amt	Interest Amt	Total Due	Principal Balance
				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

Certificates of Obligation, Series 2016

Original Issue Amount: \$3,025,000.00

Due Date	Principal Amt	Interest Amt	Total Due	Principal Balance
3/1/2017		53,925.00		
9/1/2017	60,000.00	53,925.00	167,850.00	2,965,000.00
3/1/2018		53,325.00		
9/1/2018	60,000.00	53,325.00	166,650.00	2,905,000.00
3/1/2019		52,725.00		
9/1/2019	125,000.00	52,725.00	230,450.00	2,780,000.00
3/1/2020		50,850.00		
9/1/2020	125,000.00	50,850.00	226,700.00	2,655,000.00
3/1/2021		48,975.00		
9/1/2021	125,000.00	48,975.00	222,950.00	2,530,000.00
3/1/2022		47,100.00		
9/1/2022	130,000.00	47,100.00	224,200.00	2,400,000.00
3/1/2023		45,150.00		
9/1/2023	135,000.00	45,150.00	225,300.00	2,265,000.00
3/1/2024		43,125.00		
9/1/2024	140,000.00	43,125.00	226,250.00	2,125,000.00
3/1/2025		41,025.00		
9/1/2025	145,000.00	41,025.00	227,050.00	1,980,000.00
3/1/2026		38,850.00		
9/1/2026	150,000.00	38,850.00	227,700.00	1,830,000.00
3/1/2027		36,600.00		
9/1/2027	150,000.00	36,600.00	223,200.00	1,680,000.00
3/1/2028		33,600.00		
9/1/2028	160,000.00	33,600.00	227,200.00	1,520,000.00
3/1/2029		30,400.00		
9/1/2029	165,000.00	30,400.00	225,800.00	1,355,000.00
3/1/2030		27,100.00		
9/1/2030	170,000.00	27,100.00	224,200.00	1,185,000.00
3/1/2031		23,700.00		
9/1/2031	180,000.00	23,700.00	227,400.00	1,005,000.00
3/1/2032		20,100.00		
9/1/2032	185,000.00	20,100.00	225,200.00	820,000.00
3/1/2033		16,400.00		
9/1/2033	195,000.00	16,400.00	227,800.00	625,000.00
3/1/2034		12,500.00		
9/1/2034	200,000.00	12,500.00	225,000.00	425,000.00
3/1/2035		8,500.00		
9/1/2035	210,000.00	8,500.00	227,000.00	215,000.00
3/1/2036		4,300.00		
9/1/2036	215,000.00	4,300.00	223,600.00	-

General Obligation Refunding Bonds

General Obligation Refunding Bonds, Series 2017

Refunding, Series 2011

Interlocal WWTP Agreement

Original Issue Amount: \$750,000.00

Due Date	Principal Amt	Interest Amt	Total Due	Principal Balance
				551,000.00
3/1/2019	8,000.00	6,152.81		
9/1/2019		6,096.85	20,249.66	543,000.00
3/1/2020	44,000.00	6,096.85		
9/1/2020		5,761.35	55,858.20	499,000.00
3/1/2021	45,000.00	5,761.35		
9/1/2021		5,387.63	56,148.98	454,000.00
3/1/2022	46,000.00	5,387.63		
9/1/2022		4,972.02	56,359.65	408,000.00
3/1/2023	47,000.00	4,972.02		
9/1/2023		4,513.77	56,485.79	361,000.00
3/1/2024	48,000.00	4,513.77		
9/1/2024		4,009.77	56,523.54	313,000.00
3/1/2025	49,000.00	4,009.77		
9/1/2025		3,456.56	56,466.33	264,000.00
3/1/2026	50,000.00	3,456.56		
9/1/2026		2,859.81	56,316.37	214,000.00
3/1/2027	52,000.00	2,859.81		
9/1/2027		2,211.63	57,071.44	162,000.00
3/1/2028	53,000.00	2,211.63		
9/1/2028		1,519.18	56,730.81	109,000.00
3/1/2029	54,000.00	1,519.18		
9/1/2029		781.00	56,300.18	55,000.00
3/1/2030	55,000.00	781.00		
9/1/2030			55,781.00	-
	551,000.00	89,291.95	640,291.95	

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

		FY2016	FY2017	FY2018	FY2019	
Account Number	Description	Actual	Actual	Budget	Actual	Proposed
25-400-080	INTEREST	0.40	1.50	1.00	1.20	1.00
25-410-210	COURTHOUSE SECURITY FEES	1,577.75	1,323.25	1,600.00	2,254.28	2,400.00
Revenue Total		1,578.15	1,324.75	1,601.00	2,255.48	2,401.00

Expenses

25-900-100	ALARM SERVICES	378.00	2,001.80	700.00	648.00	700.00
25-900-920	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00
Expense Total		378.00	2,001.80	700.00	648.00	700.00

Court Security Revenues over Expenses

Revenues	1,578.15	1,324.75	1,601.00	2,255.48	2,401.00
Expenses	378.00	2,001.80	700.00	648.00	700.00
Difference	1,200.15	(677.05)	901.00	1,607.48	1,701.00
Current Fund Balance	2,748.95				
Revenue/Expenses	1,607.48				
New Fund Balance	4,356.43				
Project FY 2019 Fund Balance	6,057.43				

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

		FY2016	FY2017	FY2018	FY2019	
Account Number	Description	Actual	Actual	Budget	Actual	Proposed
35-400-080	INTEREST	0.69	2.89	4.00	3.65	4.00
35-410-270	STATE COURT COST - TECH FEE	2,103.67	1,764.30	2,200.00	3,005.70	3,200.00
Revenue Total		2,104.36	1,767.19	2,204.00	3,009.35	3,204.00

Expenses

35-900-100	ANNUAL SOFTWARE MAINTENANCE	0.00	0.00	6,000.00		2,500.00
Expense Total		0.00	0.00	6,000.00	0.00	2,500.00

Court Technology Revenues over Expenses

Revenues	2,104.36	1,767.19	2,204.00	3,009.35	3,204.00
Expenses	-	-	6,000.00	-	2,500.00
Difference	2,104.36	1,767.19	(3,796.00)	3,009.35	704.00
Current Fund Balance	4,904.58				
Revenue/Expenses	3,009.35				
New Fund Balance	7,913.93				
Project FY 2019 Fund Balance	8,617.93				

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



Utility Fund

Utility Fund (40)

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

Revenues

		FY2016	FY2017	FY2018		FY2019
Account Number	Description	Actual	Actual	Budget	Actual	Proposed
40-400-080	INTEREST INCOME	343.52	242.46	250.00	174.96	250.00
40-400-095	MISC INCOME	24,838.09	6,437.75	2,000.00	568.79	2,000.00
40-400-125	NSF CHECK FEE	347.83	175.00	250.00	249.47	250.00
40-400-505	SALES TAX INCOME	0.00	0.00	16,000.00	15,115.02	16,000.00
40-400-510	WATER SALES	479,668.81	485,016.74	467,200.92	410,365.64	520,000.00
40-400-520	SEWER SALES	179,552.55	179,613.80	180,000.00	161,033.87	210,000.00
40-400-530	PENALTIES	8,968.63	5,854.76	6,000.00	5,138.21	6,000.00
40-400-540	OPER & MAINTENANCE	22,833.00	23,061.00	23,000.00	21,949.30	25,000.00
40-400-550	GARBAGE SALES	245,908.21	261,558.57	256,330.00	238,056.06	272,000.00
40-400-555	OVERPAYMENT	0.00	0.00	3,500.00	4,331.36	4,000.00
40-400-560	NEW WATER HOOKUP FEES	3,011.70	11,535.56	3,000.00	2,635.23	1,000.00
40-400-565	NEW SEWER HOOKUP FEES	0.00	1,647.20	1,200.00	0.00	1,200.00
40-400-570	RECONNECTIONS	3,475.00	3,605.55	4,000.00	3,648.24	4,000.00
40-400-590	WATER DEPOSITS	0.00	(40.29)	15,000.00	13,491.24	15,000.00
40-400-592	GREASE TRAP PERMITS	0.00	0.00	500.00	0.00	500.00
40-400-595	ADJUSTMENTS	1,797.38	(346.98)	2,800.00	(125.78)	1,000.00
		970,744.72	978,361.12	981,030.92	876,631.61	1,078,200.00

Expenses

		FY2016	FY2017	FY2018		FY2019
Account Number	Description	Actual	Actual	Budget	Actual	Proposed
40-540-010	WAGES	95,984.10	74,359.86	117,100.00	89,828.73	131,345.00
40-540-015	OVERTIME	7,000.75	4,259.54	6,000.00	4,462.75	6,000.00
40-540-110	PAYROLL TAXES	7,611.40	5,984.60	9,550.00	7,208.34	10,630.00
40-540-115	TMRS	1,479.48	5,473.89	3,975.00	2,982.26	4,780.00
40-540-120	ON CALL PAY	0.00	0.00	1,600.00	1,035.00	1,600.00
40-540-150	EMPLOYEE INSURANCE	15,392.01	15,722.03	21,000.00	16,456.63	21,730.00
40-540-320	WORKERS COMP INSURANCE	2,909.55	3,117.83	2,481.14	1,807.23	2,200.00
Personnel Cost		130,377.29	108,917.75	161,706.14	123,780.94	178,285.00
40-540-210	OFFICE EXPENSE	3,009.31	1,944.44	800.00	3,195.88	1,000.00
40-540-230	DUES AND SUBSCRIPTIONS	1,641.90	1,445.00	2,000.00	1,670.00	1,850.00
40-540-240	TELEPHONE	3,700.98	1,630.01	2,000.00	2,550.15	2,000.00
40-540-260	POSTAGE	2,829.86	2,578.36	2,200.00	2,780.56	2,500.00
40-540-270	TECHNOLOGY/SOFTWARE UPGRADES	3,285.00	742.50	3,200.00	2,564.87	2,800.00
40-540-280	RETURNED CHECK	0.00	0.00	300.00	67.60	100.00
40-540-281	DEPOSIT REFUND	0.00	0.00	4,000.00	4953.32	3,000.00
40-540-283	BAD DEBT	0.00	2,146.83	0.00	-84.45	
40-540-284	APPLIED DEPOSIT REIMBURSEMENT	0.00	0.00	6,000.00	6200.51	6,500.00
40-540-290	UTILITIES	66,868.83	68,563.03	65,000.00	58,562.82	65,000.00
40-540-310	PROPERTY & LIABILITY INSURANCE	7,160.00	6,705.97	7,500.00	7406.55	7,500.00
40-540-400	PROFESSIONAL FEES	0.00	3,080.00	8,000.00	6,010.00	7,000.00
40-540-410	LEGAL & PROFESSIONAL - ENGINEE	0.00	0.00	500.00	0.00	0.00
40-540-411	PERMITS & INSPECTIONS	3,233.18	5,470.16	2,500.00	1,838.30	2,200.00
40-540-450	EMPLOYEE TRAINING & LICENSING	303.00	0.00	1,000.00	4,364.92	3,000.00
40-540-455	CRWA MEETING REIMBURSEMENT	240.00	180.00	200.00	251.00	300.00
40-540-460	AUDIT EXPENSE	9,250.00	9,300.00	9,300.00	9,300.00	9,300.00
40-540-471	PAYCLIX EXPENSE	3,602.56	3,654.17	2,800.00	3,714.90	4,000.00
40-540-490	ADS	237.60	212.98	1,500.00	1,143.96	1,000.00
40-540-610	VEHICLE FUEL	0.00	0.00	500.00	0.00	500.00
40-540-620	VEHICLE REPAIR	866.00	0.00	1,000.00	7,300.71	1,500.00
40-540-710	GARBAGE COLLECTION EXPENSE	224,071.04	234,851.45	212,000.00	197,427.68	240,000.00
40-540-720	SALES TAX EXPENSE	0.00	0.00	16,000.00	15,235.14	16,600.00
40-540-810	SUPPLIES AND REPAIRS	62,611.72	60,633.20	55,000.00	27,412.70	55,000.00
40-540-820	WWTP OPERATION	62,453.68	88,215.85	75,000.00	79,286.78	80,000.00
40-540-830	WATER ANALYSIS LAB	6,459.00	4,526.84	5,000.00	6,482.00	5,500.00
40-540-840	CHEMICALS	8,003.87	10,778.36	9,000.00	12,737.52	15,000.00
40-540-880	BULK WATER PURCHASE	147,434.37	82,352.34	55,000.00	70,903.10	55,000.00
40-540-901	WELL PROJECTS	0.24	3,583.40	0.00	9,541.69	0.00
40-540-902	LAND LEASE - Calloway Well	5,000.00	5,000.00	20,000.00	12,078.50	25,000.00
Operating Cost		622,262.14	597,594.89	567,300.00	554,896.71	613,150.00

Account Number	Description	FY2016	FY2017	FY2018		FY2019
		Actual	Actual	Budget	Actual	Proposed
40-540-909	C OF O 2011 PRINCIPAL	0.00	0.00	33,000.00	43,000.00	43,000.00
40-540-910	SARA LOAN PRINCIPAL	0.06	0.00	28,433.15		29,706.95
40-540-912	C OF O 2011 INTEREST	29,406.30	27,952.40	26,429.00	23,424.60	13,070.41
40-540-913	SARA LOAN INTEREST	19,998.72	18,831.82	17,612.63	17,612.63	16,338.83
40-540-916 -	2016 SERIES BOND PAYMENT	0.00	60,000.00	60,000.00	60,000.00	125,000.00
40-540-917	2016 SERIES - INTEREST PAYMENT	0.00	0.00	106,650.00	106,650.00	105,450.00
40-540-918	2016 SERIES BOND - ADMIN FEE	0.00	200.00	200.00	0.00	0.00
40-540-920	MISCELLANEOUS EXPENSE	781.38	200.01	400.00	1,400.00	400.00
	Utility Debt	50,186.46	107,184.23	272,724.78	252,087.23	332,966.19
	Total Expenses	802,825.89	813,696.87	1,001,730.92	930,764.88	1,124,401.19

Utility Fund Revenues over Expenses

Revenues	970,744.72	978,361.12	981,030.92	876,631.61	1,078,200.00
Expenses	802,825.89	813,696.87	1,001,730.92	930,764.88	1,124,401.19
Difference	167,918.83	164,664.25	(20,700.00)	(54,133.27)	(46,201.19)
Current Fund Balance	342,897.00				
Revenue/Expenses	(54,133.27)				
New Fund Balance	288,763.73				
Project FY 2019 Fund Balance	242,562.54				

Utility Capital Fund (41)

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

Account Number	Description	FY2016	FY2017	FY2018	FY2019	
		Actual	Actual	Budget	Actual	Proposed
41-400-080	INTEREST INCOME	787.11	983.47	500.00	890.74	0.00
	Revenue Total	787.11	983.47	500.00	890.74	0.00
41-500-100	WATER METERS					
41-510-100	WATER LINE REPLACEMENT				4,170.15	
41-510-115	ENGINEERING - WATER LINE					
41-520-100	WELL #7 PROJECT					
41-520-115	ENGINEERING - WATER WELL #7				1,758.75	
41-530-101	Elevated Tower Construction			1,000,000.00		1,000,000.00
41-530-110	Elevated Tower Misc/Contingency			138,000.00		138,000.00
41-530-111	Elevated Tower Legal and Acquisition			20,000.00		20,000.00
41-530-115	ENGINEERING - ELEV TOWER			117,000.00	76,184.00	117,000.00
	Expense Total	0.00	0.00	0.00	5,928.90	1,275,000.00

Utility Capital Fund Revenues over Expenses

Revenues	787.11	983.47	500.00	890.74	-
Expenses	-	-	-	5,928.90	1,275,000.00
Difference	787.11	983.47	500.00	(5,038.16)	(1,275,000.00)

Current Fund Balance	1,912,894.24
Revenue/Expenses	(5,038.16)
New Fund Balance	1,907,856.08
Project FY 2019 Fund Balance	632,856.08

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	FY2016	FY2017	FY2018		FY2019
		Actual	Actual	Budget	Actual	Proposed
50-400-080	INTEREST INCOME	27.17	21.66	20.00	18.77	20.00
50-400-585	WATER IMPACT FEES	6,029.85	158.16	0.00	158.16	
	Revenue Total	6,057.02	179.82	20.00	176.93	20.00

Expenses

Water Impact Fees Revenues over Expenses

Revenues	27.17	21.66	20.00	18.77	20.00
Expenses	6,029.85	158.16	-	158.16	-
Difference	(6,002.68)	(136.50)	20.00	(139.39)	20.00
Current Fund Balance	47,694.52				
Revenue/Expenses	(139.39)				
New Fund Balance	47,555.13				
Project FY 2019 Fund Balance	47,575.13				

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	Description	FY2016	FY2017	FY2018		FY2019
		Actual	Actual	Budget	Actual	Proposed
51-400-080	INTEREST INCOME	34.41	42.77	16.00	37.35	16.00
51-400-580	SEWER IMPACT FEES	1,323.27	32.43	1,500.00	32.43	
	Revenue Total	1,357.68	75.20	1,516.00	69.78	16.00

Expenses

There are currently no expenses budgeted.

Sewer Impact Fees Revenues over Expenses

Revenues	34.41	42.77	16.00	37.35	16.00
Expenses	1,323.27	32.43	1,500.00	32.43	-
Difference	(1,288.86)	10.34	(1,484.00)	4.92	16.00
Current Fund Balance	95,343.52				
FY 2017 Revenue/Expenses	4.92				
New Fund Balance	95,348.44				
Project FY 2019 Fund Balance	95,348.44				

There are currently no expenses budgeted.