



City of Van Alstyne, Tx
Proposed Annual Budget
FY 2019-2020



ANNUAL BUDGET FOR FISCAL YEAR 2019-2020

This budget will raise more total property taxes than last year's budget by \$224,200.46 or 13.27%, and of that amount, \$125,224 is tax revenue to be raised from new property added to the tax roll this year.

The members of the governing body voted on the adoption of the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

	FY 2018-19	FY 2019-20
Property Tax Rate	0.595932/\$100 of value	0.584456/\$100 of value
Effective Rate	0.552055/\$100 of value	0.545146/\$100 of value
Effective M&O Tax Rate	0.475451/\$100 of value	0.441256/\$100 of value
Rollback Tax Rate	0.595933/\$100 of value	0.584457/\$100 of value
Debt Rate (I&S)	0.120481/\$100 of value	0.103890/\$100 of value

The total amount of municipal debt obligation for the City of Van Alstyne is \$11,244,468. Of that amount, \$431,834 is secured by property taxes, \$1,240,000 is secured by property taxes through the I&S rate and \$9,572,634 is supported by water and sewer revenues.

What is the Effective Tax Rate?

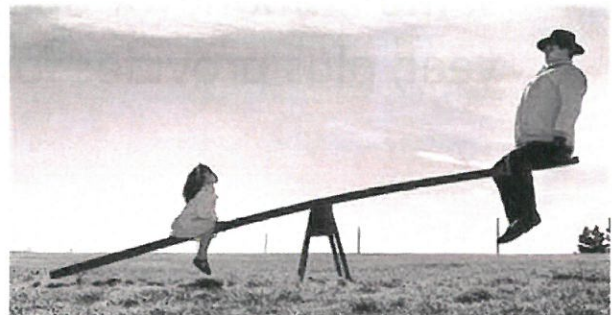
- The effective tax rate is a hypothetical property tax rate that would give the city the same amount of revenue it had in the previous fiscal year.

Last Year's Total Adjusted Property Taxes	÷	Current Year's Total Adjusted Property Value	=	Effective Tax Rate
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The "Seesaw" Effect

- The effective tax rate will vary depending on increases or decreases in appraised values of the same properties since the previous fiscal year.
 - Appraised values ↑, effective tax rate ↓
 - Appraised values ↓, effective tax rate ↑
 - Appraised values stay the same, so does effective tax rate



Why is the Effective Rate Important?

- Exceeding the effective tax rate triggers hearing requirements in larger cities, as well as various other “truth-in-taxation” requirements for all cities.



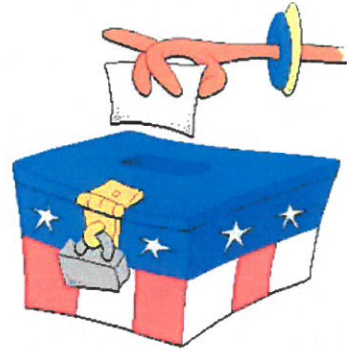
What is the Rollback Tax Rate

- The rollback rate allows a unit to raise the same amount for operations as in the prior year, plus provides for an 8% cushion.



Why is the Rollback Rate Important?

- Exceeding the rollback rate allows citizens to petition the city to hold an election that would “roll back” the tax rate to the rollback rate.



City of Van Alstyne
 2019 Tax Rate
 M & O (*Maintenance & Operations*)
 I & S (*Interest & Sinking*)

	Rate per \$100 value	Freeze Adjusted Taxable	Freeze Taxes	Total Taxes
M&O				
2018 Rate	0.475451			
2019 Effective	0.441256	297,186,888.00	176,200.17	1,487,555.14
2019 Rollback	0.480567	297,186,888.00	176,200.17	1,604,382.28
2019 Custom	0.480566	297,186,888.00	176,200.17	1,604,379.31
I&S				
2018 Rate	0.120481			
2019 Effective	0.103890	297,186,888.00		308,747.46
2019 Rollback	0.103890	297,186,888.00		308,747.46
2019 Custom	0.103890	297,186,888.00		308,747.46
Total				
2018 Rate	0.595932			
2019 Effective	0.545146	297,186,888.00	176,200.17	1,796,302.60
2019 Rollback	0.584457	297,186,888.00	176,200.17	1,913,129.74
2019 Custom	0.584456	297,186,888.00	176,200.17	1,913,126.77

Property Tax Estimate - Rate Analysis

DESCRIPTION	RATE	LINE	NOTES
Before Adjustment for additional Sales Tax:			
2019 effective tax rate	0.545146	LINE 24	If total rate is above this rate must be notification of tax increase and 2 public hearings
2019 effective rollback M&O rate	0.500680	LINE 30	If M&O tax rate component is above this rate must be notification of tax increase and 2 public hearings
2019 rollback M&O rate	0.540734	LINE 31	If M&O tax rate component is above this rate it is above rollback
2019 debt (I&S) tax rate	0.103890	LINE 38	2018 debt tax rate
2019 Total Rollback Tax Rate	0.644624		LINE 31 + LINE 38
After Adjustment for additional Sales Tax:			
2019 Effective Tax Rate adjusted for sales tax	0.545146	LINE 45	If total rate is above this rate must be notification of tax increase and 2 public hearings
2019 Total Rollback Tax Rate adjusted for sales tax	0.584457	LINE 48	If total rate is above this rate it is above rollback

Breakdown of Tax Rates After Adjustment for Additional Sales Tax	Effective Rate	Rollback Rate
M&O	0.441256	0.480567
I&S	0.103890	0.103890
TOTAL	0.545146	0.584457
	LINE 45	LINE 48

City of Van Alstyne
 FY19 Comparative Tax Rate Analysis
 Per 2019 Tax Calculation Worksheet
 7/25/2019

	Fiscal Year 2018-19 (Tax Year 2019)	Fiscal Year 2019-20 (Tax Year 2020)	Increase (Decrease)	% Change
Certified Net Taxable Value (Line 16E.)	292,934,276	339,364,053	46,429,777	15.85%
Less: Tax Ceilings (line 18.)	(36,131,486)	(42,176,052)	(6,044,566)	16.73%
Certified Net Taxable Value (Line 19.)	256,802,790	297,188,001	40,385,211	15.73%
Tax Rates:				
M&O	0.475452	0.480567	0.005115	1.08%
I&S (Line 38.)	0.120481	0.103890	(0.016591)	-13.77%
Total (Line 48.)	0.595933	0.584457	(0.011476)	-1.93%
Tax Levy:				
M&O	1,220,974	1,428,187	207,213	16.97%
I&S	309,399	308,749	(650)	-0.21%
Total	1,530,373	1,736,936	206,564	13.50%
Taxable value new improvements (Line 21.)		25,274,862		
M&O Levy from new improvements		121,463		
Sales Tax Adjustment:				
Additional Sales Tax (Line 42.)		178,807		
Certified Net Taxable Value (Line 19.)		297,188,001		
Additional Sales Tax Rate Adjustment		0.060166		

2019 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

CITY OF VAN ALSTYNE

Taxing Unit Name
Taxing Unit's Address, City, State, ZIP Code

Phone (area code and number)
Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet for School Districts.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet.

This worksheet is provided to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: Effective Tax Rate (No New Taxes)

The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease.

The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Effective Tax Rate Activity	Amount/Rate
1. 2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). ¹	\$289,159,806
2. 2018 tax ceilings. Counties, cities and junior college districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$39,999,489
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$249,160,317
4. 2018 total adopted tax rate.	\$0.595932/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.	\$0
A. Original 2018 ARB Values.	\$0
B. 2018 values resulting from final court decisions.	\$0
C. 2018 value loss. Subtract B from A. ³	\$0
6. 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$249,160,317
7. 2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$521,097
8. 2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost to freeport or goods-in-transit exemptions.	
A. Absolute exemptions. Use 2018 market value:	\$2,503
B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$145,000
C. Value loss. Add A and B. ⁵	

	\$147,503
9. 2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.	
A. 2018 market value:	\$0
B. 2019 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A.⁶	\$0
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$668,600
11. 2018 adjusted taxable value. Subtract Line 10 from Line 6.	\$248,491,717
12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$1,480,841
13. Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.⁷	\$1,484
14. Taxes in tax increment financing (TIF) for tax year 2018. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 16D, enter 0.⁸	\$0
15. Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.⁹	\$1,482,325
16. Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.¹⁰	
A. Certified values:	\$339,364,053
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and energy storage system exemption : Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below.¹¹	\$0
E. Total 2019 value. Add A and B, then subtract C and D.	\$339,364,053
17. Total value of properties under protest or not included on certified appraisal roll.¹²	
A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.¹³	\$0

B. 2019 value of properties not under protest or included on certified appraisal roll.

The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴

\$0

C. Total value under protest or not certified: Add A and B.

\$0

18. 2019 tax ceilings. Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step.¹⁵

\$42,176,052

19. 2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.

\$297,188,001

20. Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018.

Include both real and personal property. Enter the 2019 value of property in territory annexed.¹⁶

\$0

21. Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2018, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019.¹⁷

\$25,274,862

22. Total adjustments to the 2019 taxable value. Add Lines 20 and 21.

\$25,274,862

23. 2019 adjusted taxable value. Subtract Line 22 from Line 19.

\$271,913,139

24. 2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100.¹⁸

\$0.545146/\$100

25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate.¹⁹

¹Tex. Tax Code Section 26.012(14)⁹Tex. Tax Code Section 26.012(13)²Tex. Tax Code Section 26.012(14)¹⁰Tex. Tax Code Section 26.012³Tex. Tax Code Section 26.012(13)¹¹Tex. Tax Code Section 26.03(c)⁴Tex. Tax Code Section 26.012(15)¹²Tex. Tax Code Section 26.01(c) and (d)⁵Tex. Tax Code Section 26.012(15)¹³Tex. Tax Code Section 26.01(c)⁶Tex. Tax Code Section 26.012(15)¹⁴Tex. Tax Code Section 26.01(d)⁷Tex. Tax Code Section 26.012(13)¹⁵Tex. Tax Code Section 26.012(6)⁸Tex. Tax Code Section 26.03(c)¹⁶Tex. Tax Code Section 26.012(17)

SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Rollback Tax Rate Activity	Amount/Rate
26. 2018 maintenance and operations (M&O) tax rate.	\$0.475451/\$100
27. 2018 adjusted taxable value. Enter the amount from Line 11.	\$248,491,717
28. 2018 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$1,181,456
B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$178,807
C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	\$0
D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	\$0
E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.	\$1,151
F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
G. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 16D, enter 0.	\$0
H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$1,361,414
29. 2019 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$271,913,139
30. 2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.500680/\$100
31. 2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.540734/\$100

SECTION 3: Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Activity	Amount/Rate
41. Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2018, skip this line.	\$0
42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ²¹ Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ²² - or - Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$178,807
43. 2019 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$297,188,001
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	\$0.060167/\$100
45. 2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	\$0.545146/\$100
46. 2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	\$0.545146/\$100
47. 2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	\$0.644624/\$100
48. 2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	\$0.584457/\$100

¹⁷Tex. Tax Code Section 26.012(17)

¹⁸Tex. Tax Code Section 26.04(c)

¹⁹Tex. Tax Code Section 26.04(d)

²⁰Tex. Tax Code Section 26.041(d)

²¹Tex. Tax Code Section 26.041(i)

²²Tex. Tax Code Section 26.041(d)

²³Tex. Tax Code Section 26.04(c)

²⁴Tex. Tax Code Section 26.04(c)

SECTION 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$0
50. 2019 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$297,188,001
51. Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	\$0/\$100
52. 2019 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	\$0.584457/\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	\$0.545146
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.584457
Rollback tax rate adjusted for pollution control (Line 52)	\$0.584457

SECTION 6: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the taxing unit.

print here

Printed Name of Taxing Unit Representative

sign here _____

Taxing Unit Representative

_____ Date

²⁵Tex. Tax Code Section 26.045(d)

²⁶Tex. Tax Code Section 26.045(i)

2019 CERTIFIED TOTALS

Property Count: 2,301

CVA - City of Van Alstyne
ARB Approved Totals

7/16/2019 12:53:59PM

Land			Value			
Homesite:			42,495,143			
Non Homesite:			33,983,045			
Ag Market:			26,105,914			
Timber Market:			0	Total Land	(+)	
					102,584,102	
Improvement			Value			
Homesite:			188,563,263			
Non Homesite:			74,718,966	Total Improvements	(+)	
					263,282,229	
Non Real	Count			Value		
Personal Property:	240			55,089,053		
Mineral Property:	0			0		
Autos:	27			328,600	Total Non Real	(+)
						55,417,653
				Market Value	=	421,283,984
Ag	Non Exempt			Exempt		
Total Productivity Market:	26,105,914			0		
Ag Use:	230,288			0	Productivity Loss	(-)
Timber Use:	0			0	Appraised Value	=
Productivity Loss:	25,875,626			0		395,408,358
					Homestead Cap	(-)
						7,409,076
					Assessed Value	=
						387,999,282
					Total Exemptions Amount	(-)
					(Breakdown on Next Page)	48,636,342
					Net Taxable	=
						339,362,940

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	6,911,216	6,202,705	27,612.60	28,421.55	43		
DPS	226,524	226,524	488.65	488.65	2		
OV65	37,903,526	35,746,823	148,098.92	150,209.50	252		
Total	45,041,266	42,176,052	176,200.17	179,119.70	297	Freeze Taxable	(-)
Tax Rate	0.595932						42,176,052
						Freeze Adjusted Taxable	=
							297,186,888

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 1,947,231.94 = 297,186,888 * (0.595932 / 100) + 176,200.17

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2019 CERTIFIED TOTALS

Property Count: 2,301

CVA - City of Van Alstyne
ARB Approved Totals

7/16/2019

12:54:07PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	50	0	0	0
DPS	2	0	0	0
DV1	6	0	30,000	30,000
DV1S	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	3	0	30,000	30,000
DV4	29	0	244,593	244,593
DV4S	3	0	25,407	25,407
DVHS	11	0	2,536,106	2,536,106
DVHSS	1	0	213,594	213,594
EX-XG	2	0	135,420	135,420
EX-XL	3	0	109,356	109,356
EX-XR	2	0	98,446	98,446
EX-XV	85	0	27,265,338	27,265,338
EX366	21	0	5,365	5,365
FR	3	16,555,163	0	16,555,163
OV65	286	1,334,967	0	1,334,967
OV65S	1	5,000	0	5,000
PPV	1	2,000	0	2,000
SO	4	33,087	0	33,087
Totals		17,930,217	30,706,125	48,636,342

2019 CERTIFIED TOTALS

Property Count: 2,301

CVA - City of Van Alstyne
Grand Totals

7/16/2019 12:53:59PM

Land		Value			
Homesite:		42,495,143			
Non Homesite:		33,983,045			
Ag Market:		26,105,914			
Timber Market:		0		Total Land	(+) 102,584,102
Improvement		Value			
Homesite:		188,563,263			
Non Homesite:		74,718,966		Total Improvements	(+) 263,282,229
Non Real		Count	Value		
Personal Property:	240	55,089,053			
Mineral Property:	0	0			
Autos:	27	328,600		Total Non Real	(+) 55,417,653
				Market Value	= 421,283,984
Ag	Non Exempt	Exempt			
Total Productivity Market:	26,105,914	0			
Ag Use:	230,288	0		Productivity Loss	(-) 25,875,626
Timber Use:	0	0		Appraised Value	= 395,408,358
Productivity Loss:	25,875,626	0		Homestead Cap	(-) 7,409,076
				Assessed Value	= 387,999,282
				Total Exemptions Amount (Breakdown on Next Page)	(-) 48,636,342
				Net Taxable	= 339,362,940

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	6,911,216	6,202,705	27,612.60	28,421.55	43			
DPS	226,524	226,524	488.65	488.65	2			
OV65	37,903,526	35,746,823	148,098.92	150,209.50	252			
Total	45,041,266	42,176,052	176,200.17	179,119.70	297	Freeze Taxable	(-) 42,176,052	
Tax Rate	0.595932						Freeze Adjusted Taxable	= 297,186,888

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 1,947,231.94 = 297,186,888 * (0.595932 / 100) + 176,200.17

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2019 CERTIFIED TOTALS

Property Count: 2,301

CVA - City of Van Alstyne
Grand Totals

7/16/2019

12:54:07PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	50	0	0	0
DPS	2	0	0	0
DV1	6	0	30,000	30,000
DV1S	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	3	0	30,000	30,000
DV4	29	0	244,593	244,593
DV4S	3	0	25,407	25,407
DVHS	11	0	2,536,106	2,536,106
DVHSS	1	0	213,594	213,594
EX-XG	2	0	135,420	135,420
EX-XL	3	0	109,356	109,356
EX-XR	2	0	98,446	98,446
EX-XV	85	0	27,265,338	27,265,338
EX366	21	0	5,365	5,365
FR	3	16,555,163	0	16,555,163
OV65	286	1,334,967	0	1,334,967
OV65S	1	5,000	0	5,000
PPV	1	2,000	0	2,000
SO	4	33,087	0	33,087
Totals		17,930,217	30,706,125	48,636,342

2019 CERTIFIED TOTALS

Property Count: 2,301

CVA - City of Van Alstyne
ARB Approved Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,429		\$14,199,341	\$239,159,846	\$227,402,209
B	MULTIFAMILY RESIDENCE	42		\$4,719,800	\$14,534,516	\$14,529,516
C1	VACANT LOTS AND LAND TRACTS	139		\$0	\$5,258,135	\$5,258,135
D1	QUALIFIED OPEN-SPACE LAND	57	1,413.8890	\$0	\$26,105,914	\$230,172
D2	IMPROVEMENTS ON QUALIFIED OP	5		\$0	\$103,447	\$103,194
E	RURAL LAND, NON QUALIFIED OPE	18	112.1110	\$0	\$2,397,009	\$2,287,713
F1	COMMERCIAL REAL PROPERTY	109		\$0	\$32,346,678	\$32,344,650
F2	INDUSTRIAL AND MANUFACTURIN	7		\$0	\$8,163,825	\$8,163,825
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$2,389,262	\$2,389,262
J3	ELECTRIC COMPANY (INCLUDING C	3		\$0	\$2,619,227	\$2,619,227
J4	TELEPHONE COMPANY (INCLUDI	3		\$0	\$462,030	\$462,030
J5	RAILROAD	1		\$0	\$66,370	\$66,370
J7	CABLE TELEVISION COMPANY	1		\$0	\$71,942	\$71,942
L1	COMMERCIAL PERSONAL PROPE	223		\$0	\$42,336,144	\$26,799,035
L2	INDUSTRIAL AND MANUFACTURIN	10		\$0	\$7,532,662	\$6,514,608
M1	TANGIBLE OTHER PERSONAL, MOB	2		\$0	\$31,294	\$31,294
O	RESIDENTIAL INVENTORY	162		\$6,493,484	\$10,061,066	\$10,061,066
S	SPECIAL INVENTORY TAX	4		\$0	\$28,692	\$28,692
X	TOTALLY EXEMPT PROPERTY	114		\$0	\$27,615,925	\$0
	Totals		1,526.0000	\$25,412,625	\$421,283,984	\$339,362,940

2019 CERTIFIED TOTALS

Property Count: 2,301

CVA - City of Van Alstyne
Grand Totals

7/16/2019 12:54:07PM

State Category Breakdown

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D2	IMPROVEMENTS ON QUALIFIED OP	5		\$0	\$103,447	\$103,194
E	RURAL LAND, NON QUALIFIED OPE	18	112.1110	\$0	\$2,397,009	\$2,287,713
F1	COMMERCIAL REAL PROPERTY	109		\$0	\$32,346,678	\$32,344,650
F2	INDUSTRIAL AND MANUFACTURIN	7		\$0	\$8,163,825	\$8,163,825
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$2,389,262	\$2,389,262
J3	ELECTRIC COMPANY (INCLUDING C	3		\$0	\$2,619,227	\$2,619,227
J4	TELEPHONE COMPANY (INCLUDI	3		\$0	\$462,030	\$462,030
J5	RAILROAD	1		\$0	\$66,370	\$66,370
J7	CABLE TELEVISION COMPANY	1		\$0	\$71,942	\$71,942
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X	TOTALLY EXEMPT PROPERTY	114		\$0	\$27,615,925	\$0
	Totals		1,526.0000	\$25,412,625	\$421,283,984	\$339,362,940

2019 CERTIFIED TOTALS

Property Count: 2,301

CVA - City of Van Alstyne
ARB Approved Totals

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL-RESIDENTIAL SINGLE FAMILY 8	1,385		\$14,188,782	\$237,297,716	\$225,763,566
A2	REAL-RESIDENTIAL MOBILE HOMES	23		\$2,876	\$1,093,482	\$870,301
A4	REAL-OTHER IMPROVEMENTS WITH I	27		\$7,683	\$768,648	\$768,342
B1	REAL-RESIDENTIAL DUPLEXES	36		\$542,763	\$7,159,141	\$7,154,141
B2	REAL-RESIDENTIAL APARTMENTS	10		\$4,177,037	\$7,375,375	\$7,375,375
C1	REAL-VAC PLATTED LOTS-RESIDENT	123		\$0	\$2,680,826	\$2,680,826
C1C	REAL-VAC PLATTED LOTS - COMMER	16		\$0	\$2,577,309	\$2,577,309
D1	REAL-ACREAGE WITH AG	57	1,413.8890	\$0	\$26,105,914	\$230,172
D2	FARM & RANCH IMPS ON AG QUALIF	5		\$0	\$103,447	\$103,194
E	REAL-NON QUAL OPEN SPACE LAND	18		\$0	\$2,397,009	\$2,287,713
F1	COMMERCIAL REAL PROPERTY	109		\$0	\$32,346,678	\$32,344,650
F2	INDUSTRIAL REAL PROPERTY	7		\$0	\$8,163,825	\$8,163,825
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$2,389,262	\$2,389,262
J3	ELECTRIC COMPANY (INCLUDING CO	3		\$0	\$2,619,227	\$2,619,227
J4	TELEPHONE COMPANY (INCLUDING C	3		\$0	\$462,030	\$462,030
J5	RAILROAD	1		\$0	\$66,370	\$66,370
J7	CABLE TELEVISION COMPANY	1		\$0	\$71,942	\$71,942
L1	COMMERCIAL PERSONAL PROPER	223		\$0	\$42,336,144	\$26,799,035
L2	INDUSTRIAL PERSONAL PROPERTY	10		\$0	\$7,532,662	\$6,514,608
M1	TANGIBLE OTHER PERSONAL, MOBI	2		\$0	\$31,294	\$31,294
O1	RESIDENTIAL INVENTORY	162		\$6,493,484	\$10,061,066	\$10,061,066
S		4		\$0	\$28,692	\$28,692
X	TOTALLY EXEMPT PROPERTY	114		\$0	\$27,615,925	\$0
	Totals		1,413.8890	\$25,412,625	\$421,283,984	\$339,362,940

2019 CERTIFIED TOTALS

Property Count: 2,301

CVA - City of Van Alstyne
Grand Totals

7/16/2019 12:54:07PM

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State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
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B1	REAL-RESIDENTIAL DUPLEXES	36		\$542,763	\$7,159,141	\$7,154,141
B2	REAL-RESIDENTIAL APARTMENTS	10		\$4,177,037	\$7,375,375	\$7,375,375
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D1	REAL-ACREAGE WITH AG	57	1,413.8890	\$0	\$26,105,914	\$230,172
D2	FARM & RANCH IMPS ON AG QUALIF	5		\$0	\$103,447	\$103,194
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J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$2,389,262	\$2,389,262
J3	ELECTRIC COMPANY (INCLUDING CO	3		\$0	\$2,619,227	\$2,619,227
J4	TELEPHONE COMPANY (INCLUDING C	3		\$0	\$462,030	\$462,030
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M1	TANGIBLE OTHER PERSONAL, MOBI	2		\$0	\$31,294	\$31,294
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S		4		\$0	\$28,692	\$28,692
X	TOTALLY EXEMPT PROPERTY	114		\$0	\$27,615,925	\$0
	Totals		1,413.8890	\$25,412,625	\$421,283,984	\$339,362,940

2019 CERTIFIED TOTALS

Property Count: 2,301

CVA - City of Van Alstyne
Effective Rate Assumption

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New Value

TOTAL NEW VALUE MARKET: \$25,412,625
TOTAL NEW VALUE TAXABLE: \$25,274,862

New Exemptions

Exemption	Description	Count	2018 Market Value	
EX-XV	Other Exemptions (including public property, re	1		\$0
EX366	HOUSE BILL 366	6		\$2,503
ABSOLUTE EXEMPTIONS VALUE LOSS				\$2,503

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	5	\$0
DPS	DISABLED Surviving Spouse	1	\$0
DV4	Disabled Veterans 70% - 100%	6	\$60,000
OV65	OVER 65	18	\$85,000
PARTIAL EXEMPTIONS VALUE LOSS			\$145,000
NEW EXEMPTIONS VALUE LOSS			\$147,503

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$147,503

New Ag / Timber Exemptions

New Annexations

New Deannexations

Count	Market Value	Taxable Value
1	\$521,097	\$521,097

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
909	\$187,831	\$8,151	\$179,680

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
906	\$187,516	\$8,068	\$179,448

2019 CERTIFIED TOTALS

CVA - City of Van Alstyne
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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General Fund Budget Summary

Revenues		2018 Actual	2019 Budget	Current 2019	
				Actual	2020 Proposed
400	5101 Property Tax Revenue - Current	1,115,019.92	1,379,529.07	1,328,813.41	1,604,379.31
400	5102 Property Tax Revenue - Delinquent	19,032.89	12,000.00	6,140.89	15,241.60
400	5103 Property Tax Penalty & Interest	12,259.12	10,000.00	9,262.66	11,711.97
400	5106 Intergovernmental Revenues	48,009.30	7,593.04	9,463.28	1,500.00
400	5109 Reimbursed Salaries Revenue	0.00	0.00	1,577.89	0.00
400	5206 Franchise Tax	211,879.51	184,000.00	111,282.54	185,000.00
400	5225 Sales Tax Revenue	848,666.98	889,375.00	752,013.52	953,750.00
400	5310 Mixed Drink Tax	3,803.10	2,800.00	1,479.90	3,000.00
400	5311 Community Development Service Fee	0.00	0.00	0.00	297,000.00
400	5313 Building Permits	106,421.95	125,000.00	129,242.29	350,018.00
400	5314 Zoning Fees	32,086.57	14,500.00	51,627.14	35,000.00
400	5335 Development Fees	180,728.25	115,000.00	66,742.10	373,000.00
400	5499 Miscellaneous Revenue	(4,546.35)	2,000.00	11,720.50	5,000.00
400	5501 Reimbursed Salaries	203,988.24	223,883.75	106,880.79	121,837.09
400	5530 Interest Income	5,010.50	4,500.00	4,031.11	4,500.00
400	5711 Returned Checks Re-Deposited	128.19	0.00	0.00	0.00
411	5499 Miscellaneous Revenue	3,987.43	3,200.00	2,245.65	3,000.00
411	5500 Grant Revenue	0.00	0.00	2,865.07	10,000.00
411	5602 Grayson County	2,280.00	2,280.00	2,280.00	2,280.00
411	5603 Library Fines	1,842.36	2,000.00	1,356.21	1,800.00
544	5491 Gain on Sale of Assets	951.64	0.00	2,775.00	0.00
544	5499 Miscellaneous Revenue	2,152.55	600.00	655.00	7,600.00
544	5500 Grant Revenue	788.00	0.00	11,332.00	0.00
544	5602 Grayson County	139,813.08	144,006.96	96,004.64	144,006.00
544	5604 Gunter	13,843.20	13,440.00	6,921.60	20,440.00
544	5605 Howe	18,000.00	18,000.00	9,000.00	25,000.00
544	5606 Ins/Private Payments	302,315.40	378,357.21	188,450.41	341,527.81
550	5499 Miscellaneous Revenue	1,621.04	1,500.00	485.42	0.00
550	5500 Grant Revenue	6,039.00	0.00	987.41	51,333.60
550	5501 Reimbursed Salaries	25,616.71	74,307.63	33,490.08	74,455.10
550	5530 Interest Income	15.12	15.00	5.92	15.00
550	5906 LEOSE Revenue	2,299.79	1,100.00	0.00	1,100.00
552	5110 Court Fines	578,230.99	680,000.00	271,705.19	680,000.00
552	5119 NSF Fees	30.00	0.00	0.00	0.00
552	5499 Miscellaneous Revenue	362.40	0.00	3,044.50	0.00
552	5711 Returned Checks Re-Deposited	45.00	0.00	0.00	0.00
552	5800 Transfers In	0.00	6,000.00	0.00	5,140.73
562	5621 Rental Fee (Moved to EMS/Fire)	7,035.95	5,000.00	3,710.00	0.00
555	5499 Miscellaneous Revenue	5,900.00	5,900.00	7,072.44	6,000.00
555	5501 Reimbursed Salaries	11,013.50	0.00	2,894.98	0.00
581	5209 Sales Tax Revenue	169,733.40	177,875.00	151,978.95	190,750.00
	TOTAL REVENUE	4,076,404.73	4,483,762.66	3,389,538.49	5,525,386.21

Expenses		2018 Actual	2019 Budget	Current 2019	
				Actual	2020 Proposed
400	City Hall Expenses	1,360,278.42	1,290,270.23	909,406.29	1,636,434.81
411	Library Expenses	170,371.61	187,997.68	149,194.09	246,916.94
412	Museum Expenses	1,848.39	1,750.00	1,100.54	1,750.00
544	EMS/Fire Expenses	749,215.73	983,012.99	827,662.68	1,013,117.45
550	Police Expenses	657,890.08	900,859.23	598,543.60	1,154,901.67
551	Communications Expenses	214,086.59	233,975.30	183,172.01	245,770.95
552	Municipal Court Expenses	311,279.21	346,301.52	153,471.63	381,546.54
555	Parks & Rec Expenses	216,572.31	184,599.54	162,779.87	327,566.65
561	Senior Center Expenses	18,327.35	23,068.02	11,308.58	18,450.00
562	Community Center Expenses (Moved to EMS/Fire)	8,751.91	8,277.00	5,140.86	0.00
580	Streets Expenses	377,239.24	137,000.00	96,916.20	294,200.00
581	Streets - Sales Tax Expenses	169,733.40	177,875.00	0.00	190,750.00
		4,255,594.24	4,474,986.51	3,098,696.35	5,511,405.01
		\$ (179,189.51)	\$ 8,776.15	\$ 290,842.14	\$ 13,981.20

Administrative Budget

Key Points

Revenues

- Property tax revenue for M&O increased by \$224,850 (I&S decreased by \$32,637.01)
- Sales tax revenue is based on optimistic trends
- Community Development Service Fee is budgeted based on the approval of the fee. If not approved, the removal of this revenue will result in a budget deficit of \$283,019 and will require a budget amendment to remove the revenue as well as additional expenses to balance the budget.
- Building permits, zoning fees and development fees (as well as the related expenses) are determined by information provided by the contracted City Engineer.
- Reimbursed salaries includes CDC employees and a transfer from the Water & Sewer Fund.

Expenses

- Salaries and related taxes/benefits include City Hall staff, CDC employees and a new position – Community Development Director.
- Professional services and Building Inspection expenses are costs related to services provided by the contracted City Engineer and Bureau Veritas.
- Computer & Internet, Equipment Lease, Building Lease, and Office Supplies are new accounts. These expenses were previously accounted for all under the 'Contract Services' or 'Miscellaneous' accounts.

2019- 2020 Administrative Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>Current 2019 Actual</i>	<i>2020 Director Prop.</i>	<i>City Manager Changes</i>	<i>2020 Proposed</i>
10	400	5101	Property Tax Revenue - Current	1,115,019.92	1,379,529.07	1,328,813.41	1,604,379.31	0.00	1,604,379.31
10	400	5102	Property Tax Revenue - Delinquent	19,032.89	12,000.00	6,140.89	15,241.60	0.00	15,241.60
10	400	5103	Property Tax Penalty & Interest	12,259.12	10,000.00	9,262.66	11,711.97	0.00	11,711.97
10	400	5106	Intergovernmental Revenues	48,009.30	7,593.04	9,463.28	1,500.00	0.00	1,500.00
10	400	5109	Reimbursed Salaries Revenue	0.00	0.00	1,577.89	0.00	0.00	0.00
10	400	5119	NSF Fees	0.00	0.00	0.00	0.00	0.00	0.00
10	400	5206	Franchise Tax	211,879.51	184,000.00	111,282.54	185,000.00	0.00	185,000.00
10	400	5225	Sales Tax Revenue	848,666.98	889,375.00	752,013.52	953,750.00	0.00	953,750.00
10	400	5310	Mixed Drink Tax	3,803.10	2,800.00	1,479.90	3,000.00	0.00	3,000.00
10	400	5311	Community Development Service Fee	0.00	0.00	0.00	297,000.00	0.00	297,000.00
10	400	5312	Infrastructure Fees	0.00	0.00	0.00	0.00	0.00	0.00
10	400	5313	Building Permits	106,421.95	125,000.00	129,242.29	350,018.00	0.00	350,018.00
10	400	5314	Zoning Fees	32,086.57	14,500.00	51,627.14	35,000.00	0.00	35,000.00
10	400	5315	Remington Ridge Dev Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00
10	400	5316	FEMA Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00
10	400	5335	Development Fees	180,728.25	115,000.00	66,742.10	373,000.00	0.00	373,000.00
10	400	5400	Discounts Earned	0.00	0.00	0.00	0.00	0.00	0.00
10	400	5491	Gain on Sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00
10	400	5497	Other Rev S&N Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00
10	400	5498	Funds due from Capital Fund prior years	0.00	0.00	0.00	0.00	0.00	0.00
10	400	5499	Miscellaneous Revenue	(4,546.35)	2,000.00	11,720.50	5,000.00	0.00	5,000.00
10	400	5500	Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00
10	400	5501	Reimbursed Salaries	203,988.24	223,883.75	106,880.79	121,837.09	0.00	121,837.09
10	400	5530	Interest Income	5,010.50	4,500.00	4,031.11	4,500.00	0.00	4,500.00
10	400	5711	Returned Checks Re-Deposited	128.19	0.00	0.00	0.00	0.00	0.00
10	400	5799	Unknown Revenue	0.00	0.00	0.00	0.00	0.00	0.00
10	400	5800	Transfers in	0.00	0.00	0.00	0.00	0.00	0.00
10	400	5801	Water Fund Repayment of Expenses Related to Same	0.00	0.00	0.00	0.00	0.00	0.00
10	400	5902	Other financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues:				<u>\$2,782,488.17</u>	<u>\$2,970,180.86</u>	<u>\$2,590,278.02</u>	<u>\$3,960,937.97</u>	<u>\$0.00</u>	<u>\$3,960,937.97</u>

2019- 2020 Administrative Budget Proposal

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>Current 2019 Actual</i>	<i>2020 Director Prop.</i>	<i>City Manager Changes</i>	<i>2020 Proposed</i>
EXPENSES									
10	400	6101	Salaries	418,284.75	505,878.14	276,583.58	533,892.80	0.00	533,892.80
10	400	6102	Salaries - Overtime	1,958.75	3,667.21	992.27	4,035.60	0.00	4,035.60
10	400	6103	Reimbursed Salary Expense	0.00	0.00	0.00	0.00	0.00	0.00
10	400	6104	Infrastructure Inspection Fees	0.00	0.00	0.00	0.00	0.00	0.00
10	400	6114	Payroll Taxes	25,739.69	38,980.22	19,360.83	41,132.53	0.00	41,132.53
10	400	6121	Health Insurance	34,553.02	41,682.96	24,833.79	48,928.41	0.00	48,928.41
10	400	6124	Benefit Def. Comp. Expense	0.00	0.00	0.00	0.00	0.00	0.00
10	400	6125	TMRS Retirement	43,671.45	48,069.15	28,482.19	52,287.61	0.00	52,287.61
10	400	6127	Worker's Compensation	1,141.78	1,592.52	1,465.48	1,809.01	0.00	1,809.01
10	400	6128	Miscellaneous Payroll	0.00	0.00	0.00	0.00	0.00	0.00
10	400	6130	TWC Settlement	0.00	0.00	13,182.00	0.00	0.00	0.00
10	400	6208	Office Supplies	0.00	0.00	0.00	5,000.00	0.00	5,000.00
10	400	6209	Other Supplies - Misc.	2,093.11	2,400.00	2,659.58	4,500.00	0.00	4,500.00
10	400	6210	Clothing Supplies	0.00	0.00	0.00	0.00	0.00	0.00
10	400	6212	Postage	3,276.86	3,600.00	3,196.96	4,400.00	0.00	4,400.00
10	400	6214	Equipment Lease	0.00	0.00	0.00	13,957.20	0.00	13,957.20
10	400	6215	Building Lease	0.00	0.00	0.00	35,400.00	0.00	35,400.00
10	400	6216	Vehicle Supplies - Fuel	0.00	0.00	0.00	0.00	0.00	0.00
10	400	6302	Maint. & Repair - Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10	400	6303	Maint. & Repair - Buildings	28,146.58	1,000.00	976.15	1,000.00	0.00	1,000.00
10	400	6305	Maint. & Repair - Other	0.00	0.00	0.00	0.00	0.00	0.00
10	400	6700	Professional Services	256,910.00	153,000.00	125,373.25	265,000.00	0.00	265,000.00
10	400	6701	Building Inspection	142,654.52	98,918.75	78,112.61	262,514.00	0.00	262,514.00
10	400	6703	Contract Services	132,047.57	128,080.13	112,662.76	48,239.64	0.00	48,239.64
10	400	6705	Mayor Expense	814.79	1,913.00	91.67	1,000.00	0.00	1,000.00
10	400	6706	Council Member's Expense	950.74	1,445.00	730.94	1,000.00	0.00	1,000.00
10	400	6707	Infrastructure Inspections	0.00	0.00	0.00	0.00	0.00	0.00
10	400	6708	Animal Control Services	0.00	0.00	0.00	0.00	0.00	0.00
10	400	6710	Car Allowance	2,350.00	0.00	7,100.00	7,200.00	0.00	7,200.00
10	400	6711	Travel Expense	(99.06)	4,200.00	0.00	4,000.00	0.00	4,000.00
10	400	6714	Demolition Expense	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00
10	400	6715	Appraisal District Fees	26,360.36	29,227.15	22,681.29	30,241.72	0.00	30,241.72
10	400	6716	Election Expenses	5,582.59	5,000.00	0.00	5,500.00	0.00	5,500.00
10	400	6721	Education & Training	2,915.00	5,000.00	860.00	4,170.00	0.00	4,170.00
10	400	6722	Insurance - Property, Liability & Bonds	8,000.00	8,000.00	5,283.95	8,000.00	0.00	8,000.00
10	400	6724	Computer & Internet	0.00	0.00	0.00	46,076.29	0.00	46,076.29
10	400	6731	Public Notices - Advertising	1,708.60	3,000.00	1,619.30	3,500.00	0.00	3,500.00
10	400	6753	Legal Expenses	168,944.42	150,000.00	124,543.12	160,000.00	0.00	160,000.00
10	400	6754	Accounting Expenses	16,361.36	10,000.00	11,476.66	5,000.00	0.00	5,000.00

2019- 2020 Administrative Budget Proposal

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>Current 2019 Actual</i>	<i>2020 Director Prop.</i>	<i>City Manager Changes</i>	<i>2020 Proposed</i>
10	400	6755	Audit Expense	14,122.59	14,100.00	14,421.63	14,500.00	0.00	14,500.00
10	400	6761	Dues & Publications	2,672.00	4,064.00	3,204.90	3,500.00	0.00	3,500.00
10	400	6780	Electricity	3,375.96	3,600.00	2,179.50	3,500.00	0.00	3,500.00
10	400	6781	Gas - Natural	917.66	0.00	97.69	0.00	0.00	0.00
10	400	6783	Telephone	5,738.78	5,200.00	5,951.09	7,150.00	0.00	7,150.00
10	400	6786	Returned Check Expense	128.19	0.00	0.00	0.00	0.00	0.00
10	400	6789	Late Fee Expense	0.00	0.00	0.00	0.00	0.00	0.00
10	400	6790	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00
10	400	6799	Other Services - Misc.	0.00	1,000.00	220.00	0.00	0.00	0.00
10	400	6801	Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
10	400	6909	Capital Outlay-All GF Dept	0.00	0.00	0.00	0.00	0.00	0.00
10	400	6910	Loan Payment - Principal	0.00	11,652.00	0.00	0.00	0.00	0.00
10	400	6911	Machinery & Equipment	4,420.95	0.00	3,583.10	0.00	0.00	0.00
10	400	6914	Capitalized Items	0.00	0.00	0.00	0.00	0.00	0.00
10	400	6921	Buildings & Improvements	0.00	0.00	0.00	0.00	0.00	0.00
10	400	6931	Land & Improvements	0.00	0.00	0.00	0.00	0.00	0.00
10	400	6941	Other Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
10	400	6943	Misc Exp	4,535.41	1,000.00	17,480.00	5,000.00	0.00	5,000.00
10	400	6951	S&N Building Payment	0.00	0.00	0.00	0.00	0.00	0.00
10	400	9811	Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses:				<u>\$1,360,278.42</u>	<u>\$1,290,270.23</u>	<u>\$909,406.29</u>	<u>\$1,636,434.81</u>	<u>\$0.00</u>	<u>\$1,636,434.81</u>
Total Revenues less Expenses:				<u>\$1,422,209.75</u>	<u>\$1,679,910.63</u>	<u>\$1,680,871.73</u>	<u>\$2,324,503.16</u>	<u>\$0.00</u>	<u>\$2,324,503.16</u>

FY 2020 Contract Services for General Fund Accounts

	FY 2019	FY 2020	
10-400-6703 (Administration Department)			
Climate Controlled Storage Unit for permanent records	2,160.00	2,159.00	
City Hall Lease	19,200.00	-	building lease
Sales Tax Assurance	30,100.00	6,000.00	
CopyNet	2,305.20	-	equipment lease
Computer Back up	200.00	-	phone/internet
Tax Assessor Collector Certified Tax Roll	2,000.00	1,928.70	
TCOG GIS - 911 Addressing	6,000.00	6,000.00	
Texoma Fire Equipment - Fire Ext Inspection	200.00	169.50	
Website hosting and support	2,850.00	-	phone/internet
SMARSH (social media archiving)	1,620.00	-	phone/internet
Office 365	657.76	-	phone/internet
Fireworks	9,000.00	9,000.00	
Pest control	1,000.00	1,630.00	
FSC Disclosure Services	3,500.00	3,500.00	
Cobra Administration	870.00	-	
FSA Administration	1,150.00	1,872.00	
First Check (<i>Employee background checks</i>)	140.00	192.00	
HR Connect (<i>HR/Insurance Website</i>)	1,500.00	1,500.00	
Employee Drug Testing (<i>new hire</i>)	90.00	-	
CU/AP/Payroll Software	7,025.00	-	phone/internet
CodeRed	1,412.17	1,469.80	
Records Consultants, Inc	4,000.00	2,558.20	
Ord Codification	5,000.00	-	phone/internet
Information Technology	26,100.00	-	phone/internet
MISC	-	10,260.44	
	128,080.13	48,239.64	

Administration - Staff

New Position – Community Development Director

Existing Staff:

City Manager

City Controller – 1st full year

City Clerk

Administrative Assistant

Finance Clerk

Reimbursed Salaries:

CDC Director

CDC Administrative Assistant

Library Budget

Key Points

Revenues

- \$10,000 in grant revenue is expected.

Expenses

- Salaries increased due to prior approved step increases to offer market pay to staff. Also includes an open part-time front desk clerk position.
- Grant purchases of \$10,000 correspond to the grant revenue.

2019 - 2020 Library Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>Current 2019 Actual</i>	<i>2020 Budget - Director Prop.</i>	<i>City Manager Changes</i>	<i>2020 Proposed</i>
10	411	5109	Reimbursed Salaries Revenue	0.00	0.00	0.00	0.00		0.00
10	411	5499	Miscellaneous Revenue	3,987.43	3,200.00	2,245.65	3,000.00		3,000.00
10	411	5500	Grant Revenue	0.00	0.00	2,865.07	10,000.00		10,000.00
10	411	5602	Grayson County	2,280.00	2,280.00	2,280.00	2,280.00		2,280.00
10	411	5603	Library Fines	1,842.36	2,000.00	1,356.21	1,800.00		1,800.00
10	411	5711	Returned Checks Re-Deposited	0.00	0.00	0.00	0.00		0.00
Total Revenues:				\$8,109.79	\$7,480.00	\$8,746.93	\$17,080.00	\$0.00	\$17,080.00

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>Current 2019 Actual</i>	<i>2020 Budget - Director Prop.</i>	<i>City Manager Changes</i>	<i>2020 Proposed</i>
10	411	6101	Salaries	102,508.34	124,003.56	95,552.18	151,930.00		151,930.00
10	411	6102	Salaries - Overtime	80.34	0.00	0.00	0.00		0.00
10	411	6114	Payroll Taxes	7,771.40	9,486.27	6,203.41	11,622.65		11,622.65
10	411	6121	Health Insurance	12,773.17	14,979.48	14,343.40	24,615.53		24,615.53
10	411	6124	Benefit Def. Comp. Expense	0.00	0.00	0.00	0.00		0.00
10	411	6125	TMRS Retirement	7,579.93	8,885.47	8,187.44	12,522.08		12,522.08
10	411	6127	Worker's Compensation	364.86	467.86	362.86	616.64		616.64
10	411	6130	TWC Settlement	0.00	0.00	0.00	0.00		0.00
10	411	6208	Office Supplies	419.85	400.00	338.80	600.00		600.00
10	411	6209	Activities	488.16	500.00	468.35	700.00		700.00
10	411	6210	Clothing Supplies	0.00	200.00	0.00	200.00		200.00
10	411	6212	Postage	0.00	0.00	0.00	0.00		0.00
10	411	6213	Library Tech Fund Expenses	0.00	0.00	0.00	0.00		0.00
10	411	6214	Equipment Lease	0.00	0.00	0.00	1,350.00		1,350.00
10	411	6302	Maint. & Repair - Equipment	105.08	100.00	77.86	100.00		100.00
10	411	6303	Maint. & Repair - Buildings	9,867.91	2,000.00	1,769.65	5,450.00		5,450.00
10	411	6304	Grounds Maint	0.00	0.00	0.00	0.00		0.00
10	411	6305	Maint. & Repair - Other	670.72	700.00	700.17	700.00		700.00
10	411	6703	Contract Services	5,986.44	6,535.04	4,182.84	2,065.04		2,065.04
10	411	6711	Travel Expense	906.73	1,200.00	137.98	1,600.00		1,600.00

2019 - 2020 Library Budget Proposal

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>Current 2019 Actual</i>	<i>2020 Budget - Director Prop.</i>	<i>City Manager Changes</i>	<i>2020 Proposed</i>
10	411	6721	Education & Training	366.23	600.00	444.00	600.00		600.00
10	411	6722	Insurance - Property, Liability & Bonds	2,260.00	2,260.00	2,260.00	2,260.00		2,260.00
10	411	6724	Computer & Internet Expense	0.00	0.00	0.00	1,000.00		1,000.00
10	411	6731	Public Notices - Advertising	0.00	0.00	0.00	0.00		0.00
10	411	6751	Janitorial Expense	0.00	0.00	0.00	3,120.00		3,120.00
10	411	6752	Advertising & Marketing	0.00	0.00	0.00	500.00		500.00
10	411	6761	Dues & Publications	433.99	430.00	333.99	430.00		430.00
10	411	6780	Electricity	7,191.45	5,000.00	2,872.68	4,500.00		4,500.00
10	411	6781	Gas - Natural	1,765.52	1,600.00	1,338.35	1,790.00		1,790.00
10	411	6783	Telephone	3,263.38	3,200.00	2,545.44	3,395.00		3,395.00
10	411	6786	Returned Check Expense	0.00	0.00	0.00	0.00		0.00
10	411	6799	Other Services - Misc.	0.00	0.00	10.19	0.00		0.00
10	411	6801	Depreciation	0.00	0.00	0.00	0.00		0.00
10	411	6911	Machinery & Equipment	1,016.90	1,000.00	201.46	300.00		300.00
10	411	6912	Books, Tapes, etc. - Purchase	4,249.61	4,100.00	4,145.93	4,400.00		4,400.00
10	411	6913	Magazines & Papers - Purchase	301.60	350.00	332.80	350.00		350.00
10	411	6914	Capitalized Items	0.00	0.00	0.00	0.00		0.00
10	411	6941	Other Capital Expenditures	0.00	0.00	0.00	0.00		0.00
10	411	6943	Misc. Expense	0.00	0.00	0.00	200.00		200.00
10	411	6945	Grant Purchases	0.00	0.00	2,384.31	10,000.00		10,000.00
Total Expenses:				\$170,371.61	\$187,997.68	\$149,194.09	\$246,916.94	\$0.00	\$246,916.94
Total Revenues less Expenses:				(\$162,261.82)	(\$180,517.68)	(\$140,447.16)	(\$229,836.94)	\$0.00	(\$229,836.94)

Library - Staff

Open Position – Front Desk Clerk (Part-Time)

Existing Staff:

Director

Circ/Admin Assistant

Children's Assistant

Processing Clerk (Part-time)

EMS/Fire Budget

Key Points

Revenues

- The revenue and expenses for the Community Center were combined with the EMS/Fire Department. (Misc. revenue of \$7,600)
- Grayson County, Gunter, Howe and Ins/Private Payments are payments for providing EMS services. Chief Dockery has negotiated increased reimbursement rates for Howe and Gunter.

Expenses

- Salaries increased due to prior approved step increases to offer market pay to staff. This also includes the City's cost of 3 additional personnel covered under the SAFER grant (25%).
- The cost of non-pharmaceutical supplies has increased due to more CPR calls.
- Maintenance & Repairs of Vehicles – repairs to inoperable backup unit are required.
- Capitalized items include needed bunker gear.

2019 - 2020 LMS/Fire Department Budget Proposal

REVENUES

Fund	Department	Account		2018 Actual	2019 Budget	Current 2019 Actual	2020 - Director Prop.	City	
		Object	Description					Manager Changes	2020 Proposed
10	544	5313	Building Permits	0.00	0.00	0.00	0.00	0.00	0.00
10	544	5491	Gain on Sale of Assets	951.64	0.00	2,775.00	0.00	0.00	0.00
10	544	5499	Miscellaneous Revenue	2,152.55	600.00	655.00	7,600.00	0.00	7,600.00
10	544	5500	Grant Revenue	788.00	0.00	11,332.00	0.00	0.00	0.00
10	544	5530	Interest Income	0.00	0.00	0.00	0.00	0.00	0.00
10	544	5555	Insurance Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
10	544	5602	Grayson County	139,813.08	144,006.96	96,004.64	144,006.00	0.00	144,006.00
10	544	5604	Gunter	13,843.20	13,440.00	6,921.60	20,440.00	0.00	20,440.00
10	544	5605	Howe	18,000.00	18,000.00	9,000.00	25,000.00	0.00	25,000.00
10	544	5606	Ins/Private Payments	302,315.40	378,357.21	188,450.41	341,527.81	0.00	341,527.81
Total Revenues:				\$477,863.87	\$554,404.17	\$315,138.65	\$538,573.81	\$0.00	\$538,573.81

EXPENSES

Fund	Department	Account		2018 Actual	2019 Budget	Current 2019 Actual	Director Prop.	City	
		Object	Description					Manager Changes	2020 Proposed
10	544	6101	Salaries	402,723.53	478,364.68	413,575.81	502,738.62	0.00	502,738.62
10	544	6102	Salaries - Overtime	26,861.97	55,582.80	15,045.12	67,529.41	0.00	67,529.41
10	544	6114	Payroll Taxes	30,746.34	40,846.98	17,484.50	43,740.25	0.00	43,740.25
10	544	6121	Health Insurance	42,793.17	46,428.24	47,918.13	46,428.24	0.00	46,428.24
10	544	6124	Benefit Def. Comp. Expense	0.00	0.00	0.00	0.00	0.00	0.00
10	544	6125	TMRS Retirement	32,869.61	46,432.80	40,744.30	56,561.05	0.00	56,561.05
10	544	6127	Worker's Compensation	8,250.59	12,936.21	11,151.14	20,737.84	0.00	20,737.84
10	544	6130	TWC Settlement	0.00	0.00	0.00	0.00	0.00	0.00
10	544	6207	Small Tools & Equipment	0.00	0.00	0.00	2,352.00	0.00	2,352.00
10	544	6208	Office Supplies	0.00	202.71	0.00	0.00	0.00	0.00
10	544	6209	Other Supplies - Misc.	914.84	1,275.00	929.90	1,682.60	0.00	1,682.60
10	544	6210	Clothing Supplies	1,324.60	4,000.00	4,282.31	6,900.00	0.00	6,900.00
10	544	6212	Postage	0.00	0.00	0.00	0.00	0.00	0.00
10	544	6216	Vehicle Supplies - Fuel	17,251.48	15,000.00	12,121.56	16,000.00	0.00	16,000.00
10	544	6217	Vehicle Supplies - Other	0.00	65.00	15.50	65.00	0.00	65.00
10	544	6218	Pharmaceutical Supplies	5,190.59	7,200.00	2,951.95	7,200.00	0.00	7,200.00

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2019 - 2020 MS/Fire Department Budget Proposal

Fund	Department	Account		2018 Actual	2019 Budget	Current 2019		City	2020 Proposed
		Object	Description			Actual	Director Prop.	Manager Changes	
10	544	6219	Non-Pharmaceutical Supplies	8,629.17	9,317.55	8,913.88	13,585.00	0.00	13,585.00
10	544	6220	Medical Gasses	698.33	1,000.00	388.26	1,000.00	0.00	1,000.00
10	544	6301	Maint. & Repair - Vehicles	9,104.42	18,000.00	22,240.10	31,000.00	0.00	31,000.00
10	544	6302	Maint. & Repair - Equipment	5,667.51	8,576.22	44.05	5,865.00	0.00	5,865.00
10	544	6303	Maint. & Repair - Buildings	1,194.55	1,400.00	334.88	1,400.00	0.00	1,400.00
10	544	6703	Contract Services	8,044.15	17,871.82	11,189.94	18,050.84	0.00	18,050.84
10	544	6711	Travel Expense	506.77	320.00	0.00	320.00	0.00	320.00
10	544	6721	Education & Training	633.00	1,000.00	312.17	2,180.00	0.00	2,180.00
10	544	6722	Insurance - Property, Liability & Bonds	26,675.94	27,900.00	25,183.96	28,300.00	0.00	28,300.00
10	544	6723	Community Paramedicine	0.00	0.00	0.00	0.00	0.00	0.00
10	544	6731	Public Notices - Advertising	0.00	0.00	0.00	0.00	0.00	0.00
10	544	6751	Janitorial Supplies	0.00	0.00	0.00	650.00	0.00	650.00
10	544	6753	Legal Expenses	0.00	0.00	0.00	0.00	0.00	0.00
10	544	6761	Dues & Publications	2,847.61	2,155.44	1,099.07	2,810.44	0.00	2,810.44
10	544	6780	Electricity	3,797.07	3,500.00	1,764.55	5,600.00	0.00	5,600.00
10	544	6781	Gas - Natural	871.86	800.00	767.32	2,450.00	0.00	2,450.00
10	544	6783	Telephone	4,286.04	5,000.00	3,257.96	5,000.00	0.00	5,000.00
10	544	6786	Returned Check Expense	45.00	0.00	0.00	0.00	0.00	0.00
10	544	6789	Late Fee Expense	0.00	0.00	0.00	0.00	0.00	0.00
10	544	6790	Interest Expense	12,562.43	14,420.02	13,861.40	15,320.14	0.00	15,320.14
10	544	6795	Debt - Principal Payments	0.00	0.00	0.00	0.00	0.00	0.00
10	544	6799	Other Services - Misc.	0.00	0.00	0.00	0.00	0.00	0.00
10	544	6801	Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
10	544	6910	Loan Payment - Principal	94,065.16	152,509.20	153,158.01	91,592.05	0.00	91,592.05
10	544	6911	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10	544	6914	Capitalized Items	0.00	0.00	0.00	16,058.97	0.00	16,058.97
10	544	6941	Other Capital Expenditures	0.00	10,908.32	18,926.91	0.00	0.00	0.00
10	544	6945	Grant Expense	660.00	0.00	0.00	0.00	0.00	0.00
10	544	9811	Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses:				\$749,215.73	\$983,012.99	\$827,662.68	\$1,013,117.45	\$0.00	\$1,013,117.45
Total Revenues less Expenses:				(\$271,351.86)	(\$428,608.82)	(\$512,524.03)	(\$474,543.64)	\$0.00	(\$474,543.64)

EMS/Fire - Staff

Open Position – Front Desk Clerk (Part-Time)

Existing Staff:

Chief

Lieutenant/FF-P

Lieutenant/FF-P

Lieutenant/FF-P

FF-P

FF-P

FF-P

FF-P – Part-Time

SAFER Grant (Still Pending)

Will cover 75% of all payroll expenses (including benefits) of 3 new full-time employees.

Police Budget

Key Points

Revenues

- Grant revenue of \$51,333.60 includes a unit radio grant for \$50,333.60 and a BPV grant for \$1,000.

Expenses

- Salaries increased due to prior approved step increases to offer market pay to staff. This also includes a new Detective position, expected to hire in January and one open Sargent position and one open Patrol Officer position.
- Capitalized expenditures – PD is in need of at least 2 new vehicles. One was able to be purchased under the current budget due to savings on personnel. The 2020 budget includes the second vehicle and required equipment.
- Grant expenses are for the corresponding grant revenue.

2019 - 2020 Police Department Budget Proposal

REVENUES

Fund	Department	Account Object	Description	2018 Actual	2019 Budget	Current 2019 Actual	2020 - Director Prop.	City	2020 Proposed
								Manager Changes	
10	550	5109	Reimbursed Salaries Revenue	0.00	0.00	0.00	0.00	0.00	0.00
10	550	5491	Gain on Sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00
10	550	5499	Miscellaneous Revenue	1,621.04	1,500.00	485.42	0.00	0.00	0.00
10	550	5500	Grant Revenue	6,039.00	0.00	987.41	51,333.60	0.00	51,333.60
10	550	5501	Reimbursed Salaries	25,616.71	74,307.63	33,490.08	74,455.10	0.00	74,455.10
10	550	5530	Interest Income	15.12	15.00	5.92	0.00	0.00	15.00
10	550	5906	LEOSE Revenue	2,299.79	1,100.00	0.00	1,100.00	0.00	1,100.00
Total Revenues:				\$35,591.66	\$76,922.63	\$34,968.83	\$126,888.70	\$0.00	\$126,903.70

EXPENSES

Fund	Department	Account Object	Description	2018 Actual	2019 Budget	Current 2019 Actual	2020 - Director Prop.	City	2020 Proposed
								Manager Changes	
10	550	6101	Salaries	376,437.14	553,180.69	376,466.08	681,973.96	0.00	681,973.96
10	550	6102	Salaries - Overtime	11,119.56	29,536.00	5,334.42	29,536.00	0.00	29,536.00
10	550	6114	Payroll Taxes	25,336.84	44,577.83	19,228.99	54,430.51	0.00	54,430.51
10	550	6121	Health Insurance	55,316.21	71,401.92	46,039.38	89,102.76	0.00	89,102.76
10	550	6124	Benefit Def. Comp. Expense	0.00	0.00	0.00	0.00	0.00	0.00
10	550	6125	TMRS Retirement	40,897.66	55,666.68	37,803.15	70,392.93	0.00	70,392.93
10	550	6127	Worker's Compensation	14,087.11	17,771.11	15,828.53	22,334.49	0.00	22,334.49
10	550	6128	Miscellaneous Payroll	0.00	0.00	0.00	0.00	0.00	0.00
10	550	6130	TWC Settlement	0.00	0.00	0.00	0.00	0.00	0.00
10	550	6208	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00
10	550	6209	Other Supplies - Misc.	2,422.35	4,500.00	1,044.00	5,500.00	0.00	5,500.00
10	550	6210	Clothing Supplies	4,238.89	7,000.00	3,804.47	7,000.00	0.00	7,000.00
10	550	6211	Evidential Lab Expenses	1,379.75	2,500.00	101.74	2,500.00	0.00	2,500.00
10	550	6212	Postage	0.00	0.00	0.00	0.00	0.00	0.00
10	550	6213	Seizure Fund Expenses	0.00	0.00	0.00	0.00	0.00	0.00
10	550	6216	Vehicle Supplies - Fuel	24,255.04	25,000.00	18,372.51	28,500.00	0.00	28,500.00
10	550	6217	Vehicle Supplies - Other	0.00	0.00	0.00	0.00	0.00	0.00
10	550	6301	Maint. & Repair - Vehicles	5,970.30	6,000.00	5,941.59	10,500.00	0.00	10,500.00
10	550	6302	Maint. & Repair - Equipment	1,695.10	2,000.00	422.35	2,000.00	0.00	2,000.00

2019 - 2020 Police Department Budget Proposal

Fund	Department	Account		2018 Actual	2019 Budget	Current 2019 Actual	2020 - Director Prop.	City	
		Object	Description					Manager Changes	2020 Proposed
10	550	6303	Maint. & Repair - Buildings	1,500.03	2,000.00	747.45	2,000.00	0.00	2,000.00
10	550	6306	Maint & Repair Motorcycles	0.00	0.00	0.00	0.00	0.00	0.00
10	550	6703	Contract Services	13,956.98	11,075.00	18,138.98	12,949.65	0.00	12,949.65
10	550	6711	Travel Expense	747.25	3,000.00	1,167.64	3,000.00	0.00	3,000.00
10	550	6721	Education & Training	985.00	2,500.00	1,430.00	2,500.00	0.00	2,500.00
10	550	6722	Insurance - Property, Liability & Bonds	14,000.00	14,000.00	11,418.97	14,000.00	0.00	14,000.00
10	550	6724	Computer/Internet	0.00	0.00	0.00	1,247.76	0.00	1,247.76
10	550	6731	Public Notices - Advertising	0.00	0.00	0.00	0.00	0.00	0.00
10	550	6761	Dues & Publications	175.00	350.00	215.00	350.00	0.00	350.00
10	550	6780	Electricity	7,407.01	5,800.00	4,082.66	6,000.00	0.00	6,000.00
10	550	6781	Gas - Natural	740.84	600.00	518.23	650.00	0.00	650.00
10	550	6783	Telephone	5,111.66	5,400.00	4,038.01	4,100.00	0.00	4,100.00
10	550	6790	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00
10	550	6799	Other Services - Misc.	0.00	0.00	484.14	0.00	0.00	0.00
10	550	6801	Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
10	550	6910	Loan Payment - Principal	0.00	0.00	0.00	0.00	0.00	0.00
10	550	6911	Machinery & Equipment	6,797.59	8,000.00	2,387.23	8,000.00	0.00	8,000.00
10	550	6914	Capitalized Items	29,055.00	29,000.00	29,052.00	45,000.00	0.00	45,000.00
10	550	6915	Capital Lease Payment	0.00	0.00	0.00	0.00	0.00	0.00
10	550	6940	Software Loan	0.00	0.00	0.00	0.00	0.00	0.00
10	550	6941	Other Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
10	550	6943	Misc Exp	7,131.54	0.00	237.58	0.00	0.00	0.00
10	550	6945	Grant Expense	6,039.00	0.00	(6,039.00)	51,333.60	0.00	51,333.60
10	550	6950	LEOSE Expense	1,087.23	0.00	277.50	1,100.00	0.00	1,100.00
Total Expenses:				\$657,890.08	\$900,859.23	\$598,543.60	\$1,156,001.67	\$0.00	\$1,154,901.67
Total Revenues less Expenses:				(\$622,298.42)	(\$823,936.60)	(\$563,574.77)	(\$1,029,112.97)	\$0.00	(\$1,027,997.97)

Communications Budget Key Points

Expenses

- Salaries increased due to prior approved step increases to offer market pay to staff.

Municipal Court Budget Key Points

Expenses

- Salaries increased due to prior approved step increases to offer market pay to staff.

2019 - 2020 Communications Department Budget Proposal

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>Current 2019 Actual</i>	<i>2020 - Director Prop.</i>	<i>City Manager Changes</i>	<i>2020 Proposed</i>
10	551	6101	Salaries	141,164.51	148,926.36	116,207.95	161,209.12	0.00	161,209.12
10	551	6102	Salaries - Overtime	11,405.68	7,470.00	9,639.08	7,125.00	0.00	7,125.00
10	551	6114	Payroll Taxes	10,970.14	11,964.32	8,324.72	12,877.56	0.00	12,877.56
10	551	6121	Health Insurance	27,680.16	29,941.44	21,015.17	27,714.38	0.00	27,714.38
10	551	6125	TMRS Retirement	15,405.46	15,045.18	12,662.30	16,652.13	0.00	16,652.13
10	551	6127	Worker's Compensation	451.13	467.31	394.88	545.40	0.00	545.40
10	551	6209	Other Supplies - Misc.	225.10	400.00	158.85	400.00	0.00	400.00
10	551	6210	Clothing Supplies	0.00	600.00	0.00	0.00	0.00	0.00
10	551	6302	Maint. & Repair - Equipment	484.66	650.00	0.00	650.00	0.00	650.00
10	551	6303	Maint. & Repair - Buildings	0.00	0.00	0.00	0.00	0.00	0.00
10	551	6703	Contract Services	4,494.55	15,660.69	13,431.66	15,597.36	0.00	15,597.36
10	551	6711	Travel Expense	0.00	0.00	0.00	300.00	0.00	300.00
10	551	6721	Education & Training	125.00	500.00	125.00	500.00	0.00	500.00
10	551	6783	Telephone	1,370.24	1,650.00	1,192.41	1,500.00	0.00	1,500.00
10	551	6911	Machinery & Equipment	309.96	700.00	19.99	700.00	0.00	700.00
Total Expenses:				\$214,086.59	\$233,975.30	\$183,172.01	\$245,770.95	\$0.00	\$245,770.95

2019 - 2020 Municipal Court Department Budget Proposal

REVENUES

Fund	Department	Account Object	Description	2018 Actual	2019 Budget	Current 2019 Actual	City		2020 Proposed
							2020- Director Prop.	Manager Changes	
10	552	5110	Court Fines	578,230.99	680,000.00	271,705.19	680,000.00	0.00	680,000.00
10	552	5119	NSF Fees	30.00	0.00	0.00	0.00	0.00	0.00
10	552	5499	Miscellaneous Revenue	362.40	0.00	3,044.50	0.00	0.00	0.00
10	552	5711	Returned Checks Re-Deposited	45.00	0.00	0.00	0.00	0.00	0.00
10	552	5800	Transfers In	0.00	6,000.00	0.00	5,140.73	0.00	5,140.73
10	552	5904	Collections Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues:				\$578,668.39	\$686,000.00	\$274,749.69	\$685,140.73	\$0.00	\$685,140.73

EXPENSES

Fund	Department	Account Object	Description	2018 Actual	2019 Budget	Current 2019 Actual	City		2020 Proposed
							2020 - Director Prop.	Manager Changes	
10	552	6101	Salaries	39,674.72	44,840.04	32,919.45	51,144.40	0.00	51,144.40
10	552	6102	Salaries - Overtime	1,449.36	0.00	1,346.11	0.00	0.00	0.00
10	552	6114	Payroll Taxes	2,629.35	3,430.26	2,097.77	3,912.55	0.00	3,912.55
10	552	6121	Health Insurance	9,689.85	8,496.24	8,447.02	10,873.90	0.00	10,873.90
10	552	6125	TMRS Retirement	4,405.76	4,340.16	3,462.04	5,059.36	0.00	5,059.36
10	552	6127	Worker's Compensation	130.63	133.98	112.03	285.33	0.00	285.33
10	552	6208	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00
10	552	6209	Other Supplies - Misc.	1,050.44	1,800.00	463.65	1,500.00	0.00	1,500.00
10	552	6210	Clothing Supplies	0.00	150.00	0.00	0.00	0.00	0.00
10	552	6212	Postage	0.00	0.00	0.00	0.00	0.00	0.00
10	552	6302	Maint. & Repair - Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10	552	6303	Maint. & Repair - Buildings	0.00	0.00	0.00	0.00	0.00	0.00
10	552	6703	Contract Services	12,329.48	15,060.84	18,662.25	21,769.00	0.00	21,769.00
10	552	6711	Travel Expense	304.74	750.00	548.04	750.00	0.00	750.00
10	552	6712	City Prosecutor Expense	4,500.00	3,000.00	4,500.00	6,000.00	0.00	6,000.00

2019 - 2020 Municipal Court Department Budget Proposal

Fund	Department	Account		2018 Actual	2019 Budget	Current 2019 Actual	2020- Director Prop.	City	2020 Proposed
		Object	Description					Manager Changes	
10	552	6717	State Court Cost	208,421.84	250,000.00	66,606.13	250,000.00	0.00	250,000.00
10	552	6719	Court Security Expense	8,329.80	6,000.00	2,748.74	5,500.00	0.00	5,500.00
10	552	6720	Credit Card Discount	5,618.74	7,500.00	5,609.53	6,500.00	0.00	6,500.00
10	552	6721	Education & Training	760.00	800.00	315.00	800.00	0.00	800.00
10	552	6724	Computer & Internet Expense	0.00	0.00	0.00	3,552.00	0.00	3,552.00
10	552	6783	Telephone	0.00	0.00	607.84	500.00	0.00	500.00
10	552	6786	Returned Check Expense	0.00	0.00	0.00	0.00	0.00	0.00
10	552	6787	Municipal Crt Tech Fund Exp	11,110.49	0.00	2,696.02	10,500.00	0.00	10,500.00
10	552	6792	Collections Fee	874.01	0.00	2,121.64	2,900.00	0.00	2,900.00
10	552	6799	Other Services - Misc.	0.00	0.00	0.00	0.00	0.00	0.00
10	552	6911	Machinery & Equipment		0.00	208.37	0.00	0.00	0.00
10	552	6914	Capitalized Items	0.00	0.00	0.00	0.00	0.00	0.00
10	552	6943	Misc Exp	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses:				\$311,279.21	\$346,301.52	\$153,471.63	\$381,546.54	\$0.00	\$381,546.54
Total Revenues less Expenses:				\$267,389.18	\$339,698.48	\$121,278.06	\$303,594.19	\$0.00	\$303,594.19

FY 2020 Contract Services for General Fund Accounts

10-550-6703 (Police Department)

	FY 2018	FY 2019	FY 2020
L3 - Server, vehicles, disc publisher	4,640.00	4,640.00	4,872.50
IACPNET	-	275.00	275.00
psychological evaluation	500.00	500.00	500.00
Crimestar - Support Agreement	1,800.00	1,800.00	3,600.00
Texoma Fire Equipment	250.00	250.00	250.00
TCLEDDS	317.00	330.00	330.00
Domain Hosting	80.00	80.00	-
Physical & Drug Screens	500.00	500.00	500.00
InfoRad Paging Software License	-	-	-
Copy Net	1,600.00	1,600.00	1,200.00
Pristine Water	450.00	-	-
ID Cards	150.00	100.00	100.00
Sexual Assault Exams	1,000.00	-	-
AVG Anti-virus software	300.00	-	-
Office 365	986.64	1,000.00	1,322.15
Body Worn Camera and Risk Management	-	-	-
Generator service agreement & maintenance	198.34	-	-
PMAN	2,952.00	-	-
	15,723.98	11,075.00	12,949.65

10-551-6703 (Communications Department)

psychological evaluation	325.00		325.00
Physical & Drug Screens	250.00		250.00
Stolz Telecom	9,000.00		9,000.00
Generator service agreement & maintenance	198.33		125.00
Weather Siren Maintenance	3,600.00		3,600.00
Copy Net	1,600.00		1,250.00
AVG Anti-virus software	-		
EPTT Dispatch Console			360.00
Office 365	612.36		612.36
ID Cards	75.00		75.00
	15,660.69	-	15,597.36

10-552-6703 (Municipal Court Department)

Lexis Nexis Research Software			1,260.00
UDS - Municipal Court Software	-	-	10,049.00
Judge Redwine	8,000.00		10,200.00
OmniBase Services	4,000.00		
AVG Anti-virus software	312.00		
Office 365	260.84		260.00
Copy Net	1,600.00		
	14,172.84	-	21,769.00

Police - Staff

New/Open Positions:

Detective

Sargent

Sargent

Existing Staff:

Chief

SRO

Patrol Officer

Patrol Officer

Patrol Officer

Patrol Officer

Patrol Officer

Patrol Officer

Municipal Court - Staff

Existing Staff:

Court Clerk

Security Officer (Part-time)

Communications – Staff

Existing Staff:

Dispatch Supervisor

Dispatcher

Dispatcher

Dispatcher

Parks & Recreation Budget Key Points

Expenses

- 3% pay increase
- Professional services include expenses related to the next phase of the Downtown design.
- Capitalized items include awnings and other equipment for parks and 1 vehicle.

2019 - 2020 Parks and Recreation Department Budget Proposal

REVENUES

Fund	Department	Account		2018 Budget	2018 Actual	2019 Budget	Current 2019	2020- Director	City Manager	2020 Proposed
		Object	Description				Actual	Prop.	Changes	
10	555	5499	Miscellaneous Revenue	9,000.00	25,945.19	5,900.00	7,072.44	6,000.00	0.00	6,000.00
10	555	5501	Reimbursed Salaries	0.00	11,013.50	0.00	2,894.98	0.00	0.00	0.00
Total Revenues:				\$9,000.00	\$36,958.69	\$5,900.00	\$9,967.42	\$6,000.00	\$0.00	\$6,000.00

EXPENSES

Fund	Department	Account		2018 Budget	2018 Actual	2019 Budget	Current 2019	2020 - Director	City Manager	2020 Proposed
		Object	Description				Actual	Prop.	Changes	
10	555	6101	Salaries	36,848.82	33,248.63	58,229.30	51,313.17	63,632.00	0.00	63,632.00
10	555	6102	Salaries - Overtime	942.60	0.00	3,645.24	0.00	1,848.00	0.00	1,848.00
10	555	6103	Reimbursed Salary Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	555	6114	Payroll Taxes	3,234.48	2,536.74	4,733.40	829.98	5,009.22	0.00	5,009.22
10	555	6121	Health Insurance	6,061.62	6,565.41	11,856.72	8,317.50	12,995.97	0.00	12,995.97
10	555	6125	TMRS Retirement	3,620.81	3,563.00	5,717.21	4,913.52	6,477.48	0.00	6,477.48
10	555	6127	Worker's Compensation	1,181.93	1,181.93	1,729.67	1,519.66	2,064.98	0.00	2,064.98
10	555	6208	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	555	6209	Other Supplies - Misc.	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
10	555	6210	Clothing Supplies	525.00	541.53	600.00	671.09	850.00	0.00	850.00
10	555	6216	Vehicle Supplies - Fuel	1,500.00	1,431.35	2,500.00	2,043.47	3,000.00	0.00	3,000.00
10	555	6301	Maint. & Repair - Vehicles	1,500.00	2,307.29	2,000.00	1,292.39	2,000.00	0.00	2,000.00
10	555	6302	Maint. & Repair - Equipment	2,300.00	3,918.79	3,000.00	5,351.88	2,000.00	0.00	2,000.00
10	555	6303	Maint. & Repair - Buildings	4,000.00	4,918.77	3,000.00	2,043.71	2,500.00	0.00	2,500.00
10	555	6304	Grounds Maint	1,000.00	1,982.63	2,500.00	5,640.79	3,500.00	0.00	3,500.00
10	555	6700	Professional Services	0.00	0.00	50,000.00	0.00	100,000.00	(15,000.00)	85,000.00
10	555	6703	Contract Services	70,000.00	87,252.12	0.00	41,127.00	0.00	0.00	0.00
10	555	6709	Maint. & Repair - Other	0.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00
10	555	6722	Insurance - Property & Liability	400.00	400.00	400.00	400.00	400.00	0.00	400.00
10	555	6724	Computer & Internet Expense	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00
10	555	6780	Electricity	23,512.64	25,254.18	26,089.00	20,053.70	26,089.00	0.00	26,089.00
10	555	6783	Telephone	0.00	0.00	0.00	37.60	500.00	0.00	500.00
10	555	6791	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	555	6799	Other Services - Misc.	0.00	0.00	0.00	0.00	2,400.00	0.00	2,400.00
10	555	6801	Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2019 - 2020 Parks and Recreation Department Budget Proposal

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2018 Budget</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>Current 2019 Actual</i>	<i>2020 - Director Prop.</i>	<i>City Manager Changes</i>	<i>2020 Proposed</i>
10	555	6911	Machinery & Equipment	0.00	282.94	2,000.00	2,627.74	9,800.00	0.00	9,800.00
10	555	6914	Capitalized Items	0.00	41,187.00	6,599.00	6,599.00	93,500.00	0.00	93,500.00
10	555	6941	Other Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	555	6943	Misc Exp	14,110.00	0.00	0.00	7,997.67	0.00	0.00	0.00
Total Expenses:				\$170,737.90	\$216,572.31	\$184,599.54	\$162,779.87	\$341,066.65	(\$13,500.00)	\$327,566.65
Total Revenues less Expenses:				(\$161,737.90)	(\$179,613.62)	(\$178,699.54)	(\$152,812.45)	(\$335,066.65)	\$13,500.00	(\$321,566.65)

Capital Projects - Parks

Parks	Professional Services (6700)	Capital Expenditures (6914)	Total
Awnings		50,000.00	50,000.00
Truck		30,000.00	30,000.00
Other Park Capital Expenses		13,500.00	13,500.00
	<u>\$ -</u>	<u>\$ 93,500.00</u>	<u>\$ 93,500.00</u>

Parks - Staff

Existing Staff:

Parks Maintenance Worker

Parks Maintenance Worker

Streets Budget Key Points

Expenses

- Contract services = \$30,000 for a road and drainage assessment survey
- \$178,000 in capital projects/equipment includes: a pothole patcher, a Village Parkway project and a Spain Road project.

2019 - 2020 Streets Department Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>Current 2019 Actual</i>	<i>2020 - Director Prop.</i>	<i>City Manger Changes</i>	<i>2020 Proposed</i>
10	580	5208	Street Repair Fee	0.00	0.00	0.00	0.00	0.00	0.00
10	580	5209	Sales Tax Revenue	169,733.40	177,875.00	0.00	0.00	0.00	0.00
10	580	5316	FEMA Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00
10	580	5491	Gain on Sale of Assets	3,052.50	0.00	0.00	0.00	0.00	0.00
10	580	5499	Miscellaneous Revenue	491.63	0.00	0.00	0.00	0.00	0.00
Total Revenues:				\$173,277.53	\$177,875.00	\$0.00	\$0.00	\$0.00	\$0.00

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>Current 2019 Actual</i>	<i>2020 - Director Prop.</i>	<i>City Manger Changes</i>	<i>2020 Proposed</i>
10	580	6101	Salaries	0.00	0.00	0.00	0.00	0.00	0.00
10	580	6102	Salaries - Overtime	0.00	0.00	0.00	0.00	0.00	0.00
10	580	6114	Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00
10	580	6121	Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00
10	580	6125	TMRS Retirement	0.00	0.00	0.00	0.00	0.00	0.00
10	580	6127	Worker's Compensation	0.00	0.00	0.00	0.00	0.00	0.00
10	580	6128	Miscellaneous Payroll	0.00	0.00	0.00	0.00	0.00	0.00
10	580	6130	TWC Settlement	0.00	0.00	0.00	0.00	0.00	0.00
10	580	6209	Other Supplies - Misc.	0.00	0.00	0.00	0.00	0.00	0.00
10	580	6210	Clothing Supplies	0.00	0.00	0.00	0.00	0.00	0.00
10	580	6216	Vehicle Supplies - Fuel	157.30	0.00	0.00	0.00	0.00	0.00
10	580	6301	Maint. & Repair - Vehicles	0.00	0.00	0.00	0.00	0.00	0.00
10	580	6302	Maint. & Repair - Equipment	0.00	0.00	0.00	700.00	0.00	700.00
10	580	6320	Maint. & Repair - Streets	38,091.78	75,000.00	43,962.21	22,000.00	0.00	22,000.00
10	580	6322	Maint. & Repair - Bridges	0.00	0.00	0.00	0.00	0.00	0.00
10	580	6324	Maint. & Repair - Signs, Fences, Sidewalks	11,287.65	7,000.00	12,711.03	7,000.00	0.00	7,000.00
10	580	6326	Maint. & Repair - Storm Sewers	4,798.00	12,000.00	3,195.29	12,000.00	0.00	12,000.00
10	580	6702	Condemnation Expense	0.00	0.00	0.00	0.00	0.00	0.00
10	580	6703	Contract Services	18,865.00	0.00	0.00	30,000.00	0.00	30,000.00
10	580	6708	Animal Control Services	0.00	0.00	0.00	0.00	0.00	0.00
10	580	6713	Mowing Contract	0.00	0.00	0.00	0.00	0.00	0.00
10	580	6721	Education & Training	0.00	0.00	0.00	0.00	0.00	0.00

2019 - 2020 Streets Department Budget Proposal

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>Current 2019 Actual</i>	<i>2020 - Director Prop.</i>	<i>City Manger Changes</i>	<i>2020 Proposed</i>
10	580	6722	Insurance - Property, Liability & Bonds	3,000.00	3,000.00	3,000.00	3,000.00	0.00	3,000.00
10	580	6724	Computer & Internet Expense	0.00	0.00	0.00	0.00	1,500.00	1,500.00
10	580	6731	Public Notices - Advertising	0.00	0.00	0.00	0.00	0.00	0.00
10	580	6780	Electricity	48,438.51	40,000.00	34,047.67	40,000.00	0.00	40,000.00
10	580	6790	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00
10	580	6799	Other Services - Misc.	0.00	0.00	0.00	0.00	0.00	0.00
10	580	6801	Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
10	580	6910	Loan Payment - Principal	0.00	0.00	0.00	0.00	0.00	0.00
10	580	6911	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10	580	6914	Capitalized Items	252,601.00	0.00	0.00	178,000.00	0.00	178,000.00
10	580	6949	Sales Tax - Maint. & Repair - Streets	0.00	177,875.00	0.00	0.00	0.00	0.00
Total Expenses:				\$377,239.24	\$314,875.00	\$96,916.20	\$292,700.00	\$1,500.00	\$294,200.00

2019 - 2020 Streets - Sales Tax Department Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>Current - 2019 Actual</i>	<i>2020 - Director Prop.</i>	<i>City Manger Changes</i>	<i>2020 Proposed</i>
10	581	5209	Sales Tax Revenue	155,132.81	171,000.00	169,733.40	177,875.00	151,978.95	190,750.00	0.00	190,750.00
Total Revenues:				\$155,132.81	\$171,000.00	\$169,733.40	\$177,875.00	\$151,978.95	\$190,750.00	\$0.00	\$190,750.00

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>2108 Actual</i>	<i>2019 Budget</i>	<i>Current - 2019 Actual</i>	<i>Director Prop.</i>	<i>City Manger Changes</i>	<i>2020 Proposed</i>
10	581	6949	Sales Tax - Maint. & Repair - Streets	151,130.89	171,000.00	169,733.40	146,600.00		190,750.00	0.00	190,750.00
Total Expenses:				\$151,130.89	\$171,000.00	\$169,733.40	\$146,600.00	\$0.00	\$190,750.00	\$0.00	\$190,750.00
Total Revenues less Expenses:				\$4,001.92	\$0.00	\$0.00	\$31,275.00	\$151,978.95	\$0.00	\$0.00	\$0.00

Capital Projects - Streets

Streets	Professional Services (6700)	Capital Expenditures (6914)	Total
Pavement for access off Spain Road		25,000.00	25,000.00
Village Parkway Project		75,000.00	75,000.00
Other:			
Pothole Patcher		78,000.00	78,000.00
	<u>\$ -</u>	<u>\$ 178,000.00</u>	<u>\$ 178,000.00</u>

2019 - 2020 Museum Budget Proposal

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account</i>		<i>2018 Actual</i>	<i>2019 Budget</i>	<i>Current 2019 Actual</i>	<i>2020 - Director Prop.</i>	<i>City Manager Changes</i>	<i>2020 Proposed</i>
		<i>Object</i>	<i>Description</i>						
10	412	6303	Maint. & Repair - Buildings	0.00	0.00	0.00	250.00	0.00	250.00
10	412	6703	Contract Services	50.00	50.00	50.00	50.00	0.00	50.00
10	412	6722	Insurance - Property, Liability & Bonds	400.00	400.00	400.00	400.00	0.00	400.00
10	412	6780	Electricity	650.66	600.00	160.76	300.00	0.00	300.00
10	412	6781	Gas - Natural	747.73	700.00	489.78	750.00	0.00	750.00
10	412	6799	Other Services - Misc.	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses:				\$1,848.39	\$1,750.00	\$1,100.54	\$1,750.00	\$0.00	\$1,750.00

2019 - 2020 Senior Center Department Budget Proposal

EXPENSES

Fund	Department	Account		2018 Actual	2019 Budget	Current 2019	2020 - Director	City Manager	2020
		Object	Description			Actual	Prop.	Changes	Proposed
10	561	6101	Salaries	0.00	0.00	0.00	0.00	0.00	0.00
10	561	6114	Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00
10	561	6125	TMRS Retirement	0.00	0.00	0.00	0.00	0.00	0.00
10	561	6127	Worker's Compensation	0.00	0.00	0.00	0.00	0.00	0.00
10	561	6128	Miscellaneous Payroll	0.00	0.00	0.00	0.00	0.00	0.00
10	561	6209	Other Supplies - Misc.	0.00	0.00	0.00	0.00	0.00	0.00
10	561	6303	Maint. & Repair - Buildings	209.50	600.00	0.00	1,000.00	0.00	1,000.00
10	561	6703	Contract Services	9,870.74	14,497.00	7,020.16	10,050.00	0.00	10,050.00
10	561	6722	Insurance - Property, Liability & Bonds	400.00	400.00	400.00	400.00	0.00	400.00
10	561	6780	Electricity	5,858.56	5,000.00	2,578.49	5,000.00	0.00	5,000.00
10	561	6781	Gas - Natural	1,988.55	2,571.02	1,309.93	2,000.00	0.00	2,000.00
10	561	6782	Meals on Wheels Program	0.00	0.00	0.00	0.00	0.00	0.00
10	561	6799	Other Services - Misc.	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses:				\$18,327.35	\$23,068.02	\$11,308.58	\$18,450.00	\$0.00	\$18,450.00

2019 - 2020 Enterprise Fund Proposed Budget

REVENUES

Fund	Department	Account		2018 Actual	Current 2019		City Manager		2020 Proposed
		Object	Description		Actual	Director Prop.	Changes		
60	701	5115	Water Sales	1,300,090.53	1,012,523.83	1,590,932.00	0.00	1,590,932.00	
60	701	5116	Tap Fees	0.00	0.00	0.00	0.00	0.00	
60	701	5117	Late Payment Penalty	56,490.10	42,893.10	59,000.00	0.00	59,000.00	
60	701	5118	Connection & Reconnection Fee	49,391.56	43,468.96	55,000.00	0.00	55,000.00	
60	701	5119	NSF Fees	1,075.00	690.00	1,000.00	0.00	1,000.00	
60	701	5121	Water Impact Fee Revenue	151,800.00	81,400.00	0.00	0.00	0.00	
60	701	5400	Discounts Earned	74.59	400.48	0.00	0.00	0.00	
60	701	5491	Gain on Sale of Assets	0.00	0.00	0.00	0.00	0.00	
60	701	5499	Miscellaneous Revenue	82,694.09	48,694.02	0.00	5,000.00	5,000.00	
60	701	5500	Grant Revenue	0.00	0.00	0.00	0.00	0.00	
60	701	5505	Other Fin Source-Cap Cont's	0.00	0.00	0.00	0.00	0.00	
60	701	5530	Interest Income	19,421.60	1,358.63	1,500.00	0.00	1,500.00	
60	701	5555	Insurance Proceeds	0.00	0.00	0.00	0.00	0.00	
60	701	5711	Returned Checks Re-Deposited	0.00	200.00	0.00	0.00	0.00	
60	701	5800	Transfers in	0.00	239,200.50	0.00	0.00	0.00	
60	701	5900	Cash Overage/Shortage	(30.93)	(30.00)	0.00	0.00	0.00	
60	701	5901	Credit Clearing	5,950.62	1,971.07	1,000.00	0.00	1,000.00	
60	701	5905	Debt Proceeds	0.00	0.00	0.00	0.00	0.00	
60	705	5116	Tap Fees	0.00	0.00	0.00	0.00	0.00	
60	705	5122	Sewer Impact Fee Revenue	51,700.00	36,300.00	0.00	0.00	0.00	
60	705	5201	Sewer Revenue	1,073,028.56	826,049.72	1,454,767.47	0.00	1,454,767.47	
60	705	5205	Sewer Tap Fees	0.00	0.00	0.00	0.00	0.00	
60	705	5207	Sewer Repair Fee	0.00	0.00	0.00	0.00	0.00	
60	705	5499	Miscellaneous Revenue	919.00	575.06	0.00	0.00	0.00	
60	705	5500	Grant Revenue	0.00	0.00	0.00	0.00	0.00	
60	705	5530	Interest Income	0.00	0.00	0.00	0.00	0.00	
60	705	5601	Sanitation Revenue	216,348.59	174,067.29	225,000.00	0.00	225,000.00	
60	705	5800	Transfers in	0.00	0.00	0.00	0.00	0.00	
Total Revenues:				\$3,008,953.31	\$2,509,762.66	\$3,388,199.47	\$5,000.00	\$3,393,199.47	

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2019 - 2020 Enterprise Fund Proposed Budget

Fund	Department	Account		2018 Actual	Current 2019	Director Prop.	City Manager	2020 Proposed
		Object	Description		Actual		Changes	
EXPENSES								
60	701	6101	Salaries	93,465.10	88,623.19	120,243.60	0.00	120,243.60
60	701	6102	Salaries - Overtime	13,512.04	9,701.62	17,950.80	0.00	17,950.80
60	701	6103	Reimbursed Salaries Expense	64,979.21	45,000.00	45,000.00	0.00	45,000.00
60	701	6114	Payroll Taxes	7,347.18	6,198.99	10,571.87	0.00	10,571.87
60	701	6121	Health Insurance	22,979.77	19,923.08	25,986.05	0.00	25,986.05
60	701	6124	Benefit Def. Comp. Expense	0.00	0.00	0.00	0.00	0.00
60	701	6125	TMRS Retirement	13,676.26	9,880.39	13,670.62	0.00	13,670.62
60	701	6127	Worker's Compensation	2,502.17	3,626.46	4,017.33	0.00	4,017.33
60	701	6128	Miscellaneous Payroll	0.00	0.00	0.00	0.00	0.00
60	701	6130	TWC Employer Expense	0.00	0.00	0.00	0.00	0.00
60	701	6208	Office Supplies	0.00	0.00	2,000.00	0.00	2,000.00
60	701	6209	Other Supplies - Misc.	1,810.63	6,815.44	8,000.00	0.00	8,000.00
60	701	6210	Clothing Supplies	4,168.64	2,082.43	750.00	0.00	750.00
60	701	6212	Postage	8,715.38	6,058.24	8,000.00	0.00	8,000.00
60	701	6214	Equipment Lease	0.00	0.00	0.00	2,975.00	2,975.00
60	701	6216	Vehicle Supplies - Fuel	0.00	3,386.77	6,500.00	0.00	6,500.00
60	701	6217	Vehicle Supplies - Other	5,745.90	8.50	5,000.00	0.00	5,000.00
60	701	6301	Maint. & Repair - Vehicles	0.00	2,820.90	4,500.00	0.00	4,500.00
60	701	6302	Maint. & Repair - Equipment	6,160.96	1,585.86	8,000.00	0.00	8,000.00
60	701	6303	Maint. & Repair - Buildings	3,302.08	318.30	15,000.00	0.00	15,000.00
60	701	6304	Grounds Maint	0.00	0.00	6,000.00	0.00	6,000.00
60	701	6305	Maint. & Repair - Other	0.00	0.00	0.00	0.00	0.00
60	701	6330	Maint. & Repair - Water Lines	41,578.18	41,522.85	65,000.00	0.00	65,000.00
60	701	6332	Maint. & Repair - Water Storage Tanks	30,353.05	16,603.81	0.00	0.00	0.00
60	701	6334	Maint. & Repair - Pumps, Wells, Motors	8,235.28	0.00	0.00	0.00	0.00
60	701	6336	Maint. & Repair - Water Meters	51,498.10	9,642.64	20,000.00	0.00	20,000.00
60	701	6700	Professional Services	0.00	87,512.54	95,000.00	0.00	95,000.00
60	701	6703	Contract Services	164,964.57	85,583.33	160,000.00	(60,000.00)	100,000.00
60	701	6708	Animal Control Services	842.00	536.81	1,000.00	0.00	1,000.00
60	701	6711	Travel Expense	0.00	68.76	2,000.00	0.00	2,000.00
60	701	6720	Credit Card Discount	20,029.23	7,108.25	14,025.00	0.00	14,025.00
60	701	6721	Education & Training	1,081.00	938.00	1,722.00	0.00	1,722.00
60	701	6722	Insurance - Property, Liability & Bonds	7,027.44	6,000.00	6,000.00	0.00	6,000.00

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2019 - 2020 Enterprise Fund Proposed Budget

Fund	Department	Account		2018 Actual	Current 2019		City Manager		2020 Proposed
		Object	Description		Actual	Director Prop.	Changes		
60	701	6724	Computer & Internet Expense	0.00	0.00	0.00	11,980.00	11,980.00	
60	701	6731	Public Notices - Advertising	0.00	242.40	400.00	0.00	400.00	
60	701	6753	Legal Expenses	0.00	0.00	0.00	0.00	0.00	
60	701	6754	Accounting Expenses	0.00	0.00	0.00	0.00	0.00	
60	701	6755	Audit Expense	0.00	0.00	0.00	0.00	0.00	
60	701	6761	Dues & Publications	172.99	271.00	0.00	275.00	275.00	
60	701	6765	TNRCC Fines	0.00	0.00	0.00	0.00	0.00	
60	701	6780	Electricity	49,390.84	56,336.22	78,000.00	0.00	78,000.00	
60	701	6781	Gas - Natural	1,006.23	694.82	0.00	0.00	0.00	
60	701	6783	Telephone	7,737.52	5,920.09	0.00	0.00	0.00	
60	701	6785	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	
60	701	6786	Returned Check Expense	4,471.14	200.00	0.00	0.00	0.00	
60	701	6789	Late Fee Expense	0.00	0.00	0.00	0.00	0.00	
60	701	6790	Interest Expense	295,230.78	315,896.92	390,590.79	(10,829.60)	379,761.19	
60	701	6795	Bond Fees	71,088.50	35,923.75	41,481.12	(3,721.54)	37,759.58	
60	701	6796	CGMA Take or Pay	192,170.19	133,114.26	180,000.00	0.00	180,000.00	
60	701	6797	DART Water line lease Payment	1,548.00	0.00	2,200.00	0.00	2,200.00	
60	701	6799	Other Services - Misc.	5,423.38	0.00	0.00	0.00	0.00	
60	701	6801	Depreciation	426,054.68	0.00	0.00	0.00	0.00	
60	701	6910	Motor Vehicles	0.00	0.00	0.00	0.00	0.00	
60	701	6911	Machinery & Equipment	9,856.33	2,603.44	6,000.00	0.00	6,000.00	
60	701	6914	Capitalized Items	950,540.86	321,386.30	0.00	0.00	0.00	
60	701	6916	Loan Payment - Principal	278,525.11	214,659.38	352,547.49	11,048.67	363,596.16	
60	701	6941	Other Capital Expenditures	0.00	0.00	0.00	0.00	0.00	
60	701	6943	Misc Exp	31,883.01	195.00	0.00	0.00	0.00	
60	701	6975	Bond Issuance Cost Expense	0.00	0.00	0.00	0.00	0.00	
60	701	8000	Bond Payment	0.00	0.00	0.00	0.00	0.00	
60	701	9811	Transfers Out	7,191.57	953.34	0.00	0.00	0.00	
60	705	6101	Salaries	158,729.63	141,428.88	182,116.84	0.00	182,116.84	
60	705	6102	Salaries - Overtime	4,647.00	2,842.77	20,546.40	(8,546.40)	12,000.00	
60	705	6114	Payroll Taxes	10,315.99	8,249.77	15,503.74	0.00	15,503.74	
60	705	6121	Health Insurance	30,102.44	19,084.36	24,569.58	0.00	24,569.58	
60	705	6125	TMRS Retirement	20,847.75	14,371.34	20,048.07	0.00	20,048.07	
60	705	6127	Worker's Compensation	4,772.54	4,895.79	5,194.66	0.00	5,194.66	
60	705	6128	Miscellaneous Payroll	0.00	0.00	0.00	0.00	0.00	

Draft

2019 - 2020 Enterprise Fund Proposed Budget

Fund	Department	Account		2018 Actual	Current 2019		City Manager		2020 Proposed
		Object	Description		Actual	Director Prop.	Changes		
60	705	6130	TWC Settlement	0.00	0.00	0.00	0.00	0.00	0.00
60	705	6209	Other Supplies - Misc.	1,876.63	2,969.84	3,000.00	0.00	3,000.00	3,000.00
60	705	6210	Clothing Supplies	2,835.94	1,148.15	750.00	0.00	750.00	750.00
60	705	6216	Vehicle Supplies - Fuel	7,222.38	4,673.35	6,000.00	0.00	6,000.00	6,000.00
60	705	6301	Maint. & Repair - Vehicles	6,430.86	2,780.95	2,500.00	0.00	2,500.00	2,500.00
60	705	6302	Maint. & Repair - Equipment	9,300.42	8,346.81	6,000.00	0.00	6,000.00	6,000.00
60	705	6303	Maint. & Repair - Buildings	331.07	23.98	6,000.00	0.00	6,000.00	6,000.00
60	705	6304	Grounds Maintenance	132.74	525.91	2,500.00	0.00	2,500.00	2,500.00
60	705	6305	Maint. & Repair - Other	0.00	0.00	0.00	0.00	0.00	0.00
60	705	6340	Maint. & Repair - Sewer Lines	9,826.83	14,644.16	75,000.00	0.00	75,000.00	75,000.00
60	705	6342	Maint. & Repair - Lift Stations	544.86	1,964.73	33,000.00	0.00	33,000.00	33,000.00
60	705	6344	Maint. & Repair - Sewer Plant	21,743.68	118,313.24	70,000.00	0.00	70,000.00	70,000.00
60	705	6700	Professional Services	0.00	108,295.00	105,000.00	0.00	105,000.00	105,000.00
60	705	6703	Contract Services	149,514.23	66,756.21	95,400.00	10,582.00	105,982.00	105,982.00
60	705	6704	Sanitation Contract	218,016.88	137,134.28	225,000.00	0.00	225,000.00	225,000.00
60	705	6711	Travel Expense	398.98	255.24	2,000.00	0.00	2,000.00	2,000.00
60	705	6721	Education & Training	1,122.00	302.98	2,500.00	0.00	2,500.00	2,500.00
60	705	6722	Insurance - Property, Liability & Bonds	3,000.00	6,000.00	6,000.00	0.00	6,000.00	6,000.00
60	705	6724	Computer & Internet Expense	0.00	0.00	0.00	25,500.00	25,500.00	25,500.00
60	705	6731	Public Notices - Advertising	0.00	0.00	200.00	0.00	200.00	200.00
60	705	6733	TCEQ Fine	0.00	0.00	0.00	0.00	0.00	0.00
60	705	6780	Electricity	103,231.67	33,647.78	95,000.00	0.00	95,000.00	95,000.00
60	705	6783	Telephone	3,339.78	2,539.13	7,000.00	0.00	7,000.00	7,000.00
60	705	6789	Late Fee Expense	0.00	0.00	0.00	0.00	0.00	0.00
60	705	6790	Interest Expense	10,978.32	28,284.29	33,853.67	(641.67)	33,212.00	33,212.00
60	705	6795	Bond Fees	23,124.84	19,745.70	22,074.84	(19,974.84)	2,100.00	2,100.00
60	705	6799	Other Services - Misc.	0.00	0.00	0.00	0.00	0.00	0.00
60	705	6800	Lagoon Closure	0.00	0.00	0.00	0.00	0.00	0.00
60	705	6801	Depreciation	148,193.37	0.00	0.00	0.00	0.00	0.00
60	705	6911	Machinery & Equipment	5,603.47	4,271.35	6,000.00	0.00	6,000.00	6,000.00
60	705	6914	Capitalized Items	194,984.46	50,946.45	377,000.00	(32,000.00)	345,000.00	345,000.00
60	705	6916	Loan Payment - Principal	166,666.52	58,333.30	175,000.00	1,666.67	176,666.67	176,666.67
60	705	6941	Other Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
60	705	8000	Bond Payment	0.00	0.00	0.00	0.00	0.00	0.00
60	705	9811	Transfers Out	44,600.04	20,800.00	41,600.00	(4,200.00)	37,400.00	37,400.00

Draft

2019 - 2020 Enterprise Fund Proposed Budget

Fund	Department	Account Object Description	Current 2019		City Manager		
			2018 Actual	Actual	Director Prop.	Changes	2020 Proposed
Total Expenses:			4,268,700.62	\$2,433,519.82	\$3,383,514.47	(\$75,886.71)	\$3,307,627.76
Total Revenues less Expenses:			(\$1,259,747.31)	\$76,242.84	\$4,685.00	\$80,886.71	\$85,571.71

Draft

Water Budget

Key Points

Revenues

- Water Sales revenue – provided by contracted City Engineer

Expenses

- 3% pay increase – no new positions
- Maintenance & Repairs Buildings – For driveway to new building
- Grounds Maintenance – retaining wall/landscaping for new building
- Other Supplies Misc. – office equipment for new building
- No reserves for repairs of water storage tanks, pumps, wells, or motors
- Professional services – includes engineering services
- Contract services – list of what is included is provided behind budget
- Removed needed vehicle
- Credit card discount fee – this is what it costs the city when water bills are paid by credit card. Possibly consider adding a processing fee to recoup this expense?

2019 - 2020 Water Department Budget Proposal

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>Current 2019 Actual</i>	<i>2020 - Director Prop.</i>	<i>City Manager Changes</i>	<i>2020 Proposed</i>
60	701	5115	Water Sales	1,300,090.53	1,498,759.35	1,012,523.83	1,590,932.00	0.00	1,590,932.00
60	701	5116	Tap Fees	0.00	0.00	0.00	0.00	0.00	0.00
60	701	5117	Late Payment Penalty	56,490.10	55,000.00	42,893.10	59,000.00	0.00	59,000.00
60	701	5118	Connection & Reconnection Fee	49,391.56	40,000.00	43,468.96	55,000.00	0.00	55,000.00
60	701	5119	NSF Fees	1,075.00	1,000.00	690.00	1,000.00	0.00	1,000.00
60	701	5121	Water Impact Fee Revenue	151,800.00	220,000.00	81,400.00	0.00	0.00	0.00
60	701	5400	Discounts Earned	74.59	0.00	400.48	0.00	0.00	0.00
60	701	5491	Gain on Sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00
60	701	5499	Miscellaneous Revenue	82,694.09	40,000.00	48,694.02	0.00	5,000.00	5,000.00
60	701	5500	Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00
60	701	5505	Other Fin Source-Cap Cont's	0.00	0.00	0.00	0.00	0.00	0.00
60	701	5530	Interest Income	19,421.60	2,800.00	1,358.63	1,500.00	0.00	1,500.00
60	701	5555	Insurance Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
60	701	5711	Returned Checks Re-Deposited	0.00	0.00	200.00	0.00	0.00	0.00
60	701	5800	Transfers in	0.00	39,871.65	239,200.50	0.00	0.00	0.00
60	701	5900	Cash Overage/Shortage	(30.93)	0.00	(30.00)	0.00	0.00	0.00
60	701	5901	Credit Clearing	5,950.62	1,000.00	1,971.07	1,000.00	0.00	1,000.00
60	701	5905	Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues:				\$1,666,957.16	\$1,898,431.00	\$1,472,770.59	1,708,432.00	5,000.00	1,713,432.00

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>Current 2019 Actual</i>	<i>Director Prop.</i>	<i>City Manager Changes</i>	<i>2020 Proposed</i>
60	701	6101	Salaries	93,465.10	115,297.00	88,623.19	120,243.60	0.00	120,243.60
60	701	6102	Salaries - Overtime	13,512.04	8,085.00	9,701.62	17,950.80	0.00	17,950.80
60	701	6103	Reimbursed Salaries Expense	64,979.21	45,000.00	45,000.00	45,000.00	0.00	45,000.00
60	701	6114	Payroll Taxes	7,347.18	9,438.72	6,198.99	10,571.87	0.00	10,571.87
60	701	6121	Health Insurance	22,979.77	23,860.56	19,923.08	25,986.05	0.00	25,986.05
60	701	6124	Benefit Def. Comp. Expense	0.00	0.00	0.00	0.00	0.00	0.00
60	701	6125	TMRS Retirement	13,676.26	11,242.09	9,880.39	13,670.62	0.00	13,670.62
60	701	6127	Worker's Compensation	2,502.17	3,626.46	3,626.46	4,017.33	0.00	4,017.33
60	701	6128	Miscellaneous Payroll	0.00	0.00	0.00	0.00	0.00	0.00
60	701	6130	TWC Employer Expense	0.00	0.00	0.00	0.00	0.00	0.00
60	701	6208	Office Supplies	0.00	0.00	0.00	2,000.00	0.00	2,000.00

2019 - 2020 Water Department Budget Proposal

Fund	Department	Account		2018 Actual	2019 Budget	Current 2019		City Manager	
		Object	Description			Actual	Director Prop.	Changes	2020 Proposed
60	701	6209	Other Supplies - Misc.	1,810.63	8,500.00	6,815.44	8,000.00	0.00	8,000.00
60	701	6210	Clothing Supplies	4,168.64	1,009.36	2,082.43	750.00	0.00	750.00
60	701	6212	Postage	8,715.38	8,000.00	6,058.24	8,000.00	0.00	8,000.00
60	701	6214	Equipment Lease	0.00	0.00	0.00	0.00	2,975.00	2,975.00
60	701	6216	Vehicle Supplies - Fuel	5,745.90	5,500.00	3,386.77	6,500.00	0.00	6,500.00
60	701	6217	Vehicle Supplies - Other	0.00	3,000.00	8.50	5,000.00	0.00	5,000.00
60	701	6301	Maint. & Repair - Vehicles	6,160.96	3,000.00	2,820.90	4,500.00	0.00	4,500.00
60	701	6302	Maint. & Repair - Equipment	3,302.08	2,500.00	1,585.86	8,000.00	0.00	8,000.00
60	701	6303	Maint. & Repair - Buildings	0.00	1,000.00	318.30	15,000.00	0.00	15,000.00
60	701	6304	Grounds Maint	0.00	0.00	0.00	6,000.00	0.00	6,000.00
60	701	6305	Maint. & Repair - Other	0.00	0.00	0.00	0.00	0.00	0.00
60	701	6330	Maint. & Repair - Water Lines	41,578.18	75,000.00	41,522.85	65,000.00	0.00	65,000.00
60	701	6332	Maint. & Repair - Water Storage Tanks	30,353.05	55,000.00	16,603.81	0.00	0.00	0.00
60	701	6334	Maint. & Repair - Pumps, Wells, Motors	8,235.28	0.00	0.00	0.00	0.00	0.00
60	701	6336	Maint. & Repair - Water Meters	51,498.10	25,000.00	9,642.64	20,000.00	0.00	20,000.00
60	701	6700	Professional Services	0.00	115,000.00	87,512.54	95,000.00	0.00	95,000.00
60	701	6703	Contract Services	164,964.57	80,339.90	85,583.33	160,000.00	(60,000.00)	100,000.00
60	701	6708	Animal Control Services	842.00	1,000.00	536.81	1,000.00	0.00	1,000.00
60	701	6711	Travel Expense	0.00	500.00	68.76	2,000.00	0.00	2,000.00
60	701	6720	Credit Card Discount (fee)	20,029.23	6,000.00	7,108.25	14,025.00	0.00	14,025.00
60	701	6721	Education & Training	1,081.00	500.00	938.00	1,722.00	0.00	1,722.00
60	701	6722	Insurance - Property, Liability & Bonds	7,027.44	6,000.00	6,000.00	6,000.00	0.00	6,000.00
60	701	6724	Computer & Internet Expense	0.00	0.00	0.00	0.00	11,980.00	11,980.00
60	701	6731	Public Notices - Advertising	0.00	400.00	242.40	400.00	0.00	400.00
60	701	6753	Legal Expenses	0.00	0.00	0.00	0.00	0.00	0.00
60	701	6754	Accounting Expenses	0.00	0.00	0.00	0.00	0.00	0.00
60	701	6755	Audit Expense	0.00	0.00	0.00	0.00	0.00	0.00
60	701	6761	Dues & Publications	172.99	600.00	271.00	0.00	275.00	275.00
60	701	6765	TNRCC Fines	0.00	0.00	0.00	0.00	0.00	0.00
60	701	6780	Electricity	49,390.84	78,000.00	56,336.22	78,000.00	0.00	78,000.00
60	701	6781	Gas - Natural	1,006.23	1,000.00	694.82	0.00	0.00	0.00
60	701	6783	Telephone	7,737.52	5,500.00	5,920.09	0.00	0.00	0.00
60	701	6785	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00
60	701	6786	Returned Check Expense	4,471.14	0.00	200.00	0.00	0.00	0.00
60	701	6789	Late Fee Expense	0.00	0.00	0.00	0.00	0.00	0.00
60	701	6790	Interest Expense	295,230.78	390,590.79	315,896.92	390,590.79	(10,829.60)	379,761.19

2019 - 2020 Water Department Budget Proposal

Fund	Department	Account		2018 Actual	2019 Budget	Current 2019		City Manager	
		Object	Description			Actual	Director Prop.	Changes	2020 Proposed
60	701	6795	Bond Fees	71,088.50	42,993.62	35,923.75	41,481.12	(3,721.54)	37,759.58
60	701	6796	CGMA Take or Pay	192,170.19	180,000.00	133,114.26	180,000.00	0.00	180,000.00
60	701	6797	DART Water line lease Payment	1,548.00	2,200.00	0.00	2,200.00	0.00	2,200.00
60	701	6799	Other Services - Misc.	5,423.38	200.00	0.00	0.00	0.00	0.00
60	701	6801	Depreciation	426,054.68	0.00	0.00	0.00	0.00	0.00
60	701	6910	Motor Vehicles	0.00	0.00	0.00	0.00	0.00	0.00
60	701	6911	Machinery & Equipment	9,856.33	1,000.00	2,603.44	6,000.00	0.00	6,000.00
60	701	6914	Capitalized Items	950,540.86	225,000.00	321,386.30	0.00	0.00	0.00
60	701	6916	Loan Payment - Principal	278,525.11	352,547.49	214,659.38	352,547.49	11,048.67	363,596.16
60	701	6941	Other Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
60	701	6943	Misc Exp	31,883.01	5,000.00	195.00	0.00	0.00	0.00
60	701	6975	Bond Issuance Cost Expense	0.00	0.00	0.00	0.00	0.00	0.00
60	701	8000	Bond Payment	0.00	0.00	0.00	0.00	0.00	0.00
60	701	9811	Transfers Out	7,191.57	0.00	953.34	0.00	0.00	0.00
Total Expenses:				2,906,265.30	1,898,431.00	1,549,944.08	1,717,156.66	(48,272.47)	1,668,884.19
Total Revenues less Expenses:				(1,239,308.14)	0.00	(77,173.49)	(8,724.66)		44,547.81

(Dallas Water Line covered by Impact Fees \$190,000)

Capital Projects - Water

Water (701) Projects:	Professional Services (6700)	Capital Expenditures (6914)	Total
Dallas Street Water Line Moved to Impact Fees			
Other:			
General Services - Engineering	60,000.00		60,000.00
New Development - Engineering	35,000.00		35,000.00
	<u>\$ 95,000.00</u>	<u>\$ -</u>	<u>\$ 95,000.00</u>



Water - Contract Services

Janitorial Services	1,040.00
Cylinder Inspection	103.50
Texas Commission on Environmental Quality	3,675.00
Pace Analytical Services	4,000.00
Texoma Fire Equipment	185.00
Lower Colorado River Authority	660.00
Department of State Health Services	560.00
SC Tracking Solutions	595.00
CGMA O&M	42,000.00
Pashcal Consulting Fee	7,200.00
Red River Groundwater Authority	9,400.00
USTI Bill/Late Notice Processing	7,420.00
TCOG GIS 911 Addressing	6,000.00
Misc.	17,161.50
	<hr/>
	100,000.00

Water - Staff

Existing Staff:

Utility Billing Clerk

Superintendent

Utility Maintenance Worker

Sewer Budget

Key Points

Revenues

- Sewer Sales revenue – provided by contracted City Engineer

Expenses

- 3% pay increase – no new positions
- Reduced reserves for repairs of lift stations and sewer plant
- Professional services includes contracted City Engineer expenses
- Capitalized projects/equipment – includes a Clements Sewer Project, Jefferson to Shreveport project and WWTP project.

*Well 3 project was removed.

*Cathodic protection on tanks was removed.

*SCADA system move was removed. Will have to stay at current building for now.

2019 - 2020 Wastewater Department Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>2019 Current YTD</i>	<i>2020 - Director Prop.</i>	<i>City Manager Changes</i>	<i>2020 Proposed</i>
60	705	5116	Tap Fees	0.00	0.00	0.00	0.00	0.00	0.00
60	705	5122	Sewer Impact Fee Revenue	51,700.00	110,000.00	36,300.00	0.00	0.00	0.00
60	705	5201	Sewer Revenue	1,073,028.56	1,342,661.54	826,049.72	1,454,767.47	0.00	1,454,767.47
60	705	5205	Sewer Tap Fees	0.00	5,600.00	0.00	0.00	0.00	0.00
60	705	5207	Sewer Repair Fee	0.00	0.00	0.00	0.00	0.00	0.00
60	705	5499	Miscellaneous Revenue	919.00	0.00	575.06	0.00	0.00	0.00
60	705	5500	Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00
60	705	5530	Interest Income	0.00	0.00	0.00	0.00	0.00	0.00
60	705	5601	Sanitation Revenue	216,348.59	225,000.00	174,067.29	225,000.00	0.00	225,000.00
60	705	5800	Transfers in	0.00	146,600.00	0.00	0.00	0.00	0.00
Total Revenues:				1,341,996.15	1,829,861.54	1,036,992.07	1,679,767.47	0.00	1,679,767.47

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>2019 Current YTD</i>	<i>Director Prop</i>	<i>City Manager Changes</i>	<i>2020 Proposed</i>
60	705	6101	Salaries	158,729.63	187,461.88	141,428.88	182,116.84	0.00	182,116.84
60	705	6102	Salaries - Overtime	4,647.00	19,950.00	2,842.77	20,546.40	(8,546.40)	12,000.00
60	705	6114	Payroll Taxes	10,315.99	15,844.06	8,249.77	15,503.74	0.00	15,503.74
60	705	6121	Health Insurance	30,102.44	30,980.91	19,084.36	24,569.58	0.00	24,569.58
60	705	6125	TMRS Retirement	20,847.75	16,787.82	14,371.34	20,048.07	0.00	20,048.07
60	705	6127	Worker's Compensation	4,772.54	4,895.79	4,895.79	5,194.66	0.00	5,194.66
60	705	6128	Miscellaneous Payroll	0.00	0.00	0.00	0.00	0.00	0.00
60	705	6130	TWC Settlement	0.00	0.00	0.00	0.00	0.00	0.00
60	705	6209	Other Supplies - Misc.	1,876.63	2,500.00	2,969.84	3,000.00	0.00	3,000.00
60	705	6210	Clothing Supplies	2,835.94	2,734.04	1,148.15	750.00	0.00	750.00
60	705	6216	Vehicle Supplies - Fuel	7,222.38	6,000.00	4,673.35	6,000.00	0.00	6,000.00
60	705	6301	Maint. & Repair - Vehicles	6,430.86	1,400.00	2,780.95	2,500.00	0.00	2,500.00
60	705	6302	Maint. & Repair - Equipment	9,300.42	6,000.00	8,346.81	6,000.00	0.00	6,000.00
60	705	6303	Maint. & Repair - Buildings	331.07	7,000.00	23.98	6,000.00	0.00	6,000.00
60	705	6304	Grounds Maintenance	132.74	0.00	525.91	2,500.00	0.00	2,500.00
60	705	6305	Maint. & Repair - Other	0.00	0.00	0.00	0.00	0.00	0.00
60	705	6340	Maint. & Repair - Sewer Lines	9,826.83	65,000.00	14,644.16	75,000.00	0.00	75,000.00
60	705	6342	Maint. & Repair - Lift Stations	544.86	75,000.00	1,964.73	33,000.00	0.00	33,000.00
60	705	6344	Maint. & Repair - Sewer Plant	21,743.68	100,000.00	118,313.24	70,000.00	0.00	70,000.00
60	705	6700	Professional Services	0.00	190,000.00	108,295.00	105,000.00	0.00	105,000.00
60	705	6703	Contract Services	149,514.23	140,000.00	47,168.19	95,400.00	10,582.00	105,982.00
60	705	6704	Sanitation Contract	218,016.88	225,000.00	156,722.30	225,000.00	0.00	225,000.00
60	705	6711	Travel Expense	398.98	2,000.00	255.24	2,000.00	0.00	2,000.00
60	705	6721	Education & Training	1,122.00	2,444.00	302.98	2,500.00	0.00	2,500.00

2019 - 2020 Wastewater Department Budget Proposal

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>2019 Current YTD</i>	<i>2020 - Director Prop.</i>	<i>City Manager Changes</i>	<i>2020 Proposed</i>
60	705	6722	Insurance - Property, Liability & Bonds	3,000.00	6,000.00	6,000.00	6,000.00	0.00	6,000.00
60	705	6724	Computer & Internet Expense	0.00	0.00	0.00	0.00	25,500.00	25,500.00
60	705	6731	Public Notices - Advertising	0.00	200.00	0.00	200.00	0.00	200.00
60	705	6733	TCEQ Fine	0.00	0.00	0.00	0.00	0.00	0.00
60	705	6780	Electricity	103,231.67	95,000.00	33,647.78	95,000.00	0.00	95,000.00
60	705	6783	Telephone	3,339.78	3,500.00	2,539.13	7,000.00	0.00	7,000.00
60	705	6789	Late Fee Expense	0.00	0.00	0.00	0.00	0.00	0.00
60	705	6790	Interest Expense	10,978.32	33,853.67	28,284.29	33,853.67	(641.67)	33,212.00
60	705	6795	Bond Fees	23,124.84	24,174.84	19,745.70	22,074.84	(19,974.84)	2,100.00
60	705	6799	Other Services - Misc.	0.00	0.00	0.00	0.00	0.00	0.00
60	705	6800	Lagoon Closure	0.00	0.00	0.00	0.00	0.00	0.00
60	705	6801	Depreciation	148,193.37	0.00	0.00	0.00	0.00	0.00
60	705	6911	Machinery & Equipment	5,603.47	5,000.00	4,271.35	6,000.00	0.00	6,000.00
60	705	6914	Capitalized Items	194,984.46	140,000.00	50,946.45	377,000.00	(32,000.00)	345,000.00
60	705	6916	Loan Payment - Principal	166,666.52	175,000.00	58,333.30	175,000.00	1,666.67	176,666.67
60	705	6941	Other Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
60	705	8000	Bond Payment	0.00	0.00	0.00	0.00	0.00	0.00
60	705	9811	Transfers Out	44,600.04	41,600.00	20,800.00	41,600.00	(4,200.00)	37,400.00
Total Expenses:				1,362,435.32	1,625,327.01	883,575.74	1,666,357.81	(27,614.24)	1,638,743.57
Total Revenues less Expenses:				(20,439.17)	204,534.52	153,416.33	13,409.66	27,614.24	41,023.90

Capital Projects - Sewer

Sewer (705) Projects:	Professional Services (6700)	Capital Expenditures (6914)	Total
Clements Sewer Project	40,000.00	220,000.00	260,000.00
Jefferson to Shreveport		125,000.00	125,000.00
Durango (removed for now - \$32,000)		0.00	0.00
WWTP	10,000.00		10,000.00
Other:			0.00
General Services - Engineering	55,000.00		55,000.00
	\$ 105,000.00	\$ 345,000.00	\$ 450,000.00

Total W&S	Professional Services (6700)	Capital Expenditures (6914)	Total
	\$ 200,000.00	\$ 345,000.00	\$ 545,000.00

Sewer - Contract Services

TCEQ CWQ Assessment Fee	*	5,500.00
GTUA (WWTP Management)	*	2,500.00
Sludge Disposal		37,300.00
Sanitation Contract		7,000.00
PW 30 yard Dumpster		9,600.00
Sherman Lab Samples	*	20,000.00
Texoma Fire Equipment	*	81.50
Pace Lab Samples	*	18,000.00
Water Tech	*	6,000.00
		<hr/>
		105,981.50

Sewer - Staff

Existing Staff:

Director of Public Works

Utility Maintenance Worker

Utility Maintenance Worker

Utility Maintenance Worker

2019 - 2020 Impact Fee Fund Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2020 - Director Prop.</i>	<i>City</i>	
					<i>Manager Changes</i>	<i>2020 Proposed</i>
60	706	5122	Sewer Impact Fee Revenue	0.00	0.00	0.00
60	706	5122	Water Impact Fee Revenue	3,025,600.00	0.00	3,025,600.00
Total Revenues:				3,025,600.00	0.00	3,025,600.00

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>Director Prop</i>	<i>City</i>	
					<i>Manager Changes</i>	<i>2020 Proposed</i>
60	706	5122	Impact Fee Projects	1,847,600.00	-	1,847,600.00
Total Expenses:				1,847,600.00	-	1,847,600.00
Total Revenues Less Expenses:				1,178,000.00	0.00	1,178,000.00

Controller

From: Len McManus <lmcmamus@mcmanusjohnson.com>
Sent: Friday, August 2, 2019 11:30 AM
To: Steve White; Controller
Subject: RE: Impact Fees

Revenue - Next year we're projecting 238 new housing permit that will produce:

- Existing Impact Fees (\$3,300) = \$785,400 or?
- Updated Impact Fees (\$7,000 pending Council action September 10) = \$1,666,000
- Thompson Pre-pay Impact fees (412 x \$3,300) = \$1,359,600

Expenditures

- Dallas Street Water Line (Shreveport to Jefferson)
 - Construction - 1,000 LF x \$200 = \$240,000
 - Survey / Design = \$40,000
 - Inspection = \$8,000
- Thompson Offsite Utilities
 - Construction = \$1,119,600
 - Survey / Design = \$200,000
 - Inspection = \$40,000
- Mantua WWTP
 - Preliminary Engineering – Permitting = \$200,000

FYI, Rolling Ridge is also expected to start design and construction next year but, they have a Development Agreement that defines their participation in the offsite water and sewer. For budgeting purposes I believe they will be a net \$0, to the city's budget next year. Depending on their final expenditures, there may some revenue in futures years.

Hope this helps. Let me know if you need anything additional. Thanks,

Len McManus, PE
Principal



PO Box 835
77 FM 3356
Van Alstyne, Texas 75495

Office: 469.209.6523 | Cell: 214.546.9848

TBPE Firm #15276

From: Steve White <swhite@cityofvanalstyne.us>
Sent: Friday, August 02, 2019 10:46 AM
To: Len McManus <lmcmamus@mcmanusjohnson.com>
Subject: FW: Impact Fees