

# *City of OVILLE, Texas*

## *City Council*

*Rachel Huber, Place One*

*Dean Oberg, Place Two*

*David Griffin, Place Three, Mayor Pro Tem*

*Richard Dormier, Mayor*

*Doug Hunt, Place Four*

*Michael Myers, Place Five*

*John R. Dean, Jr. City Manager*

**105 S. Cockrell Hill Road, Ovilla, TX 75154**

**Thursday, August 02, 2018**

**5:30 P.M.**

**Council Chamber Room**

## **AGENDA**

### **City Council Special Meeting**

NOTICE is hereby given of a **Special Meeting** of the City Council of the City of Ovilla, to be held on **Thursday, August 02, 2018** at **5:30 P.M.** in the Ovilla Municipal Building, Council Chamber Room, 105 S. Cockrell Hill Road, Ovilla, Texas, 75154, for the purpose of considering the following items.

**I. CALL TO ORDER**

- Invocation
- Pledges of Allegiance

**II. COMMENTS, PRESENTATIONS & REPORTS**

- Citizen Comments

*The City Council welcomes comments from Citizens. Those wishing to speak must sign in before the meeting begins. Speakers may speak on any topic, whether on the agenda or not. The City Council cannot act upon, discuss issues raised, or make any decisions at this time. Speakers under citizen's comments must observe a three-minute time limit. Inquiries regarding matters not listed on the Agenda may be referred to Staff for research and possible future action.*

**III. REGULAR AGENDA**

ITEM 1. **DISCUSSION/ACTION** – Consideration of and action on an agreement between the City of Ovilla and Eikon Consulting Group, LLC to serve as the City Engineer.

ITEM 2. **DISCUSSION/ACTION** – Consideration of and action on an Incentive Agreement by and between the Ovilla Economic Development Corporation, a Texas Non-Profit Corporation and WP Legacy, Ltd, a Texas limited partnership.

ITEM 3. **DISCUSSION/ACTION** – Review of the proposed Fiscal Year 2018-2019 Budget, discuss the preliminary determination of the tax rate, and direct staff as necessary.

ITEM 4. **DISCUSSION/ACTION** – Consideration of and action on a proposed tax rate for the Fiscal Year 2018-2019 Budget and take a record vote.

ITEM 5. **DISCUSSION/ACTION** – Consider and schedule dates for two public hearings on the proposed Tax Rate for Fiscal Year 2018-2019.

**IV. EXECUTIVE SESSION**

*The City Council of the City of Ovilla, Texas, reserves the right to meet in a closed session on any item listed on this Agenda should the need arise, pursuant to authorization by Texas Government Code, Sections 551.071 (consultation with attorney), 551.072 (deliberations about real property), 551.073 (deliberations about gifts and donations), 551.074 (personnel matters), 551.076 (deliberations about security devices), 551.087 (economic development), 418.183 (homeland security).*

**Closed session pursuant to Section §551.072 of the Texas Government Code**

ITEM 1. **DISCUSSION/ACTION** – Consideration of and action on real property lease with AT&T.  
No Action will be taken in Executive Session. Action taken (if any) will occur in open session.

# *City of O'VILLA, Texas*

## *City Council*

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*John R. Dean, Jr. City Manager*

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### **V. ADJOURNMENT**

THIS IS TO CERTIFY THAT A COPY OF THE NOTICE OF the August 02, 2018 Special City Council Agenda was posted on the City Hall bulletin board, a place convenient and readily accessible to the general public at all times, and to the City's website, [www.cityofovilla.org](http://www.cityofovilla.org), on the 30<sup>th</sup> day of July 2018 prior to 5:00 p.m., in compliance with Chapter 551, Texas Government Code.



Pamela Woodall, City Secretary

DATE OF POSTING: 7-30-2018 TIME: 2:50 am/pm  
DATE TAKEN DOWN: \_\_\_\_\_ TIME: \_\_\_\_\_ am/pm

This facility is ADA compliant. If you plan to attend this public meeting and have a disability that requires special arrangements, please call 972-617-7262 at least 48 hours in advance. Reasonable accommodation will be made to assist your needs. PLEASE SILENCE ALL PAGERS, CELL PHONES & OTHER ELECTRONIC EQUIPMENT WHILE THE CITY COUNCIL MEETING IS IN SESSION.

## AGENDA ITEM REPORT

### Item 1

Meeting Date: August 02, 2018

Department: Administration/Public Works

Discussion  Action

Budgeted Expense:  YES  NO  N/A

Submitted By: John R. Dean, Jr., CM

Amount: \$ N/A

Reviewed By:  City Manager  City Secretary  City Attorney

Accountant

Other: B. Piland / M. Dooly

#### Attachments:

1. Agreement

#### Agenda Item / Topic:

ITEM 1. **DISCUSSION/ACTION** – Consideration of and action on an agreement between the City of Ovilla and Eikon Consulting Group, LLC to serve as the City Engineer.

#### Discussion / Justification:

Following the RFP's and interviews and bringing the engineer selection to Council, the city manager was directed to negotiate the agreement with Eikon Consulting Group.

We have negotiated an agreement where the rates are comparable to the current provider. We have changed to an hourly rate as directed. The mileage rate has been set at the IRS rate and there is no additional cost added for subcontracting or other items.

The agreement has been reviewed by the City Attorney.

#### Sample Motion(s):

I move to approve/deny the presented agreement between the City of Ovilla and Eikon Consulting Group, LLC to serve as the City Engineer.



DESIGNING CONFIDENCE

## AGREEMENT FOR ENGINEERING SERVICES

**Date** July 19, 2018 Rev3

**Client** John Dean  
City Manager  
City of Ovilla  
105 S. Cockrell Hill Road  
Ovilla, Texas 76266  
972-617-7262  
[jdean@cityofovilla.org](mailto:jdean@cityofovilla.org)  
(Delivered via email)

**Project Name and Location** Plan Review and On-Call Professional Services  
City of Ovilla, Texas

As requested, EIKON Consulting Group, LLC (EIKON) is pleased to submit this proposal for professional services related to the above referenced project. Our proposed Scope of Services, Assumptions, Deliverables, Schedule and Fee are outlined below.

### Detailed Project Description

We understand that the project includes various development plan reviews and on-call engineering services as needed by the City.

### Scope of Services (Exhibit A)

#### Description of Services

##### As Needed Services

Engineering services to be provided are upon request by City staff with method of tracking the requestor and firm billable hours provided to each specific request.

- a. Survey  
EIKON will provide survey services, as a licensed surveyor or through a subcontracted licensed surveyor, to City for planning, ROW and easement acquisition and other surveying as requested by the City.
- b. GIS and Mapping  
EIKON will provide and maintain City data base for maps of various forms and media upon request to aid in planning and development.
- c. Development Review Support  
Review planning and engineering submittals received by the City for development and/or permit approval. EIKON will provide written comments (on plan sheets and/or in letter form) to the City regarding compliance with City Subdivision/Zoning Ordinances, City details and standards and general

engineering practices. This will include, but not be limited to, the following residential and commercial development related items:

- Concept/Site Plan
- Preliminary Plat
- Final Plat
- Replat
- Conveyance Plat
- Completeness Review
- Construction Plans
- Off-Site Improvements
- Storm Water Pollution Prevention Plan (SWPPP)
- Traffic Impact Studies

EIKON will assist applicants with interpretation of review comments and subsequent re-submittals as required.

d. Drainage Studies and Technical Review

EIKON will assist the City of Ovilla with engineering review of drainage studies and flood modeling submitted to the City for approval. These studies and models will vary with complexity and number of submittals to reach a status of recommendation for approval. This will include, but not be limited to, the following development related items:

- Floodplain Determinations
- Hydrology and Hydraulic Studies Review including:
  - Floodplain studied
  - Downstream assessment submittals
  - Storm drain analysis
- Detention Pond Review
- CLOMR/LOMR Review: Federal Emergency Management Agency (FEMA) submittals

e. Water & Wastewater Modeling and Sanitary Sewer Capacity Support

If requested, EIKON will assist the City of Ovilla with developing a water and wastewater hydraulic model to analyze the City's existing systems and potential development impact on the water and wastewater system to identify improvements necessary to support a proposed development.

Prior to commencement, the scope and fee for each request for water and wastewater modeling support will be negotiated and agreed upon based on the EIKON rate schedule and documented on an approved task order.

f. Observation of Construction Activities

On an as-needed basis be available to supplement City staff capabilities, specifically Public Works Director, during the inspection process of developer constructed public infrastructure improvements and oversight, when needed, to verify that private site improvements meet City design criteria. Services may include on-site inspection and observation and/or review and comment on the methods and results of third party testing companies along with review of contractors pay applications.

g. Consultation of General

Consult with City staff on general engineering and planning issues. Provide review assistance and respond to City staff questions relative to master planning, construction plans and building plans.

### **Task Ordered Services**

As requested by the City, EIKON will assist the City with miscellaneous on-call planning, engineering and surveying services that are not included within the specific scope items detailed in this scope of services.

a. **Project Design**

Provide engineering design services for construction projects controlled by the City either acting solely or in partnership with other governmental agencies. Projects will be defined and a scope of services established in order to prepare a fee for the task order.

b. **Project Development**

Provide engineering services for special projects and studies including but not limited to thoroughfare plan, water & wastewater master plans, elevated or ground storage water tanks, public works design manuals, impact fee studies, capital improvement program, road maintenance program, proportionality determinations in accordance with the subdivision regulations of the City and updates to the preceding examples. Projects will be defined and a scope of services established in order to prepare a fee for the task order.

### **Assumptions**

- City of Ovilla will provide necessary information for timely review completion of the various project(s)
- As needed, EIKON may recommend the use of outside consultants to perform specific tasks based on the nature of the project scope. This will be presented to the City for review and approval prior to engagement.
- If required, surveying services will be provided by EIKON subcontracting the services through a Texas Registered Professional Land Surveyor. This will be presented to the City for review and approval prior to engagement.
- EIKON has not included construction phase services, cost estimation, or geotechnical investigations; however, the following services can be provided if requested by the City:
  - Geotechnical Investigation and Report
  - Opinion of Probable Cost
  - Construction Administration

### **Deliverables**

- EIKON will submit review comments, letters and drawings in electronic PDF format.

### **Schedule (Exhibit B)**

The plan review and on-call professional services will be completed in a timely fashion to meet the Client's requirements. It is our intention to provide development review comments within 5 business days subject to obtaining all the pertinent information necessary.

### Fee (Exhibit C)

EIKON will perform the scope of work defined in this agreement at an hourly rate as services are provided, invoicing on a monthly basis as work is performed. Below is our hourly rate schedule:

Rate Schedule for  
EIKON Consulting Group, LLC

- Reimbursable expenses, including but not limited to, sub-consultant invoices, postage/shipping, printing/reproduction, mileage, and all travel expenses, shall be invoiced at cost. Automobile mileage (excluding Geotechnical mobilization) to be charged at the current governing IRS rate established at the time of services provided.

Invoices are processed monthly and are based on completed phases, direct man-hours, or on a percentage of completion.

Fee to be paid within 30 days after the delivery of an invoice from EIKON.

**Notice to Proceed**

EIKON must receive (by fax, email, or regular mail) this signed services agreement. This proposal will remain in effect for 30 days.

If this proposal meets with your approval, please sign the attached agreement authorizing our office to begin work. Note that references in the agreement to Exhibits A, B and C are those identified above.

Thank you for considering EIKON for your consulting services. We look forward to working with you and your staff on this project. Should you have any questions regarding this proposal, please do not hesitate to contact us.

## **PROFESSIONAL SERVICES AGREEMENT**

This Professional Services Agreement (herein "Agreement") is made and entered into by and between the CITY OF OVILLA, TEXAS, a Texas general law municipality (herein the "City"), and EIKON CONSULTING GROUP, LLC (herein the "Consultant").

### **WITNESSETH**

WHEREAS, the City desires to obtain professional services from the Consultant;

WHEREAS, the Consultant represents that it is qualified and capable of performing the professional services set forth herein and is willing to enter into this Agreement with the City to perform such services;

**NOW, THEREFORE**, in consideration of the premises and covenants and conditions herein, the City and the Consultant agree as follows:

### **I. SCOPE, DESCRIPTION AND SCHEDULE OF SERVICES**

The scope and description of services to be rendered by Consultant are set forth in Exhibit "A" attached hereto and incorporated herein for all purposes. The schedule of services to be performed are set forth in Exhibit "B" attached hereto and incorporated herein for all purposes.

### **II. RETAINER**

The City agrees to retain Consultant, and Consultant agrees to perform the professional services set forth in this Agreement, subject to all of the terms and conditions herein, and the City agrees to pay, and the Consultant agrees to accept, the fees specified herein as full and final compensation for the work and services provided hereunder.

### **III. PROFESSIONAL QUALITY**

The Consultant shall be responsible for the professional quality, technical accuracy, timely completion and coordination of services furnished by the Consultant and its agents, servants, employees and contractors under this Agreement.

### **IV. PROFESSIONAL LIABILITY**

Approval by the City of the services performed by the Consultant hereunder shall not in any way relieve the Consultant of responsibility for the any technical accuracy or quality of the Consultant's work. The City's review, approval or acceptance of, or payment for, any of the Consultant's goods or services shall not be construed to operate as a waiver of any of the City's rights under this Agreement or any cause of action arising out of the performance of this

Agreement.

## **V. COMPENSATION**

The compensation to be paid to the Consultant is set forth in the attached as Exhibit "C."

## **VI. DOCUMENTS**

The City acknowledges that any plans, specifications or other documents prepared by the Consultant under this Agreement are instruments of professional service. Nevertheless, any such plans, specifications or other documents prepared under this Agreement shall become the property of the City upon completion of the Consultant's services and payment in full of all monies due to the Consultant. Any unauthorized use or unauthorized modification of the Consultant's documents by the City shall be without risk or liability to the Consultant.

## **VII. PAYMENT**

Payment for services rendered by the Consultant shall be invoiced monthly based upon the actual amount of services performed and expenses incurred. In no event shall any invoiced amount exceed the amount actually earned by the Consultant.

## **VIII. TERMINATION**

Either party may cancel or terminate this Agreement upon thirty (30) days' written notice to the other party with the provision and understanding that immediately upon receipt of notice of such cancellation all work and labor then in progress shall be completed at the compensation rate provided under this Agreement, unless otherwise agreed to by the parties, and further provided that the Consultant shall be compensated in accordance with the terms of this Agreement for all work satisfactorily accomplished and provided to City prior to the receipt of notice of such termination.

## **IX. INDEMNIFICATION AND INSURANCE**

Consultant shall indemnify, save, hold harmless and defend City, its officers, agents and employees with respect to any claims or demands, actions, damages, costs and expenses, including, without limitation, attorneys' fees and costs of litigation, arising from the death or injury of any person whomsoever, or any loss, damage or destruction of any property whatsoever, resulting directly or indirectly from any intentional, negligent or grossly negligent act, error or omission of the Consultant, its agents, servants, employees or other persons acting on Consultant's behalf and arising from or related to Consultant's performance under this Agreement.

Consultant further agrees to obtain and keep in force, at its sole cost and expense,

throughout the term of this Agreement, and in a form and with a company satisfactory to the City, the following policies of insurance:

- A. Commercial General Liability insurance with combined single limits of not less than \$1,000,000.00; and
- B. Automobile Liability insurance providing coverage for owned, non-owned, hired and leased vehicles of Consultant with combined single limits for injury or damage in any one (1) accident of \$1,000,000.00; and
- C. Statutory workers' compensation and employers' liability insurance as required by state law.
- D. Professional liability insurance (Errors and Omissions) with a limit of \$1,000,000 per claim/annual aggregate.

Consultant further agrees to name the City as an additional insured on the Commercial General Liability and Automobile Liability policies, and further agrees that such insurance policies shall contain provisions to the effect that the naming of the City as an additional insured shall not affect any recovery to which the City would be entitled under the policy if it were not so named and that the insurance is primary and shall be without contribution from any similar insurance available to the City.

Certificates of insurance verifying each of the above conditions and providing for thirty (30) days' prior written notice of cancellation or reduced coverage shall be submitted to the City within thirty (30) days of the execution of this Agreement.

## **X. INDEPENDENT CONTRACTOR**

In the performance of work or services under this Agreement, the Consultant shall be deemed an independent contractor of the City, and any and all of Consultant's employees performing work or services hereunder shall be deemed to be employees of the Consultant or its contractors and not employees of the City. In no event shall this Agreement be deemed or interpreted as creating a principal-agent or joint venture relationship between the parties hereto.

## **XI. NOTICES**

All notices and communications under this Agreement to be mailed or delivered to the City shall be sent to the address of the City as follows, unless and until the Consultant is otherwise notified:

John Dean  
City Manager  
City of Ovilla  
105 S. Cockrell Hill Rd.

Ovilla, Texas 75154

All notices and communications under this Agreement to be mailed or delivered to the Consultant shall be sent to the address of the Consultant as follows, unless and until the City is otherwise notified:

EIKON Consulting Group, Inc.

1405 W Chapman Dr

Sanger, Texas 76266

## **XII. ASSIGNMENT**

This Agreement shall not be assignable in whole or in part without the written consent of the City.

## **XIII. SEVERABILITY**

Should any word, phrase, sentence, paragraph or other provision or portion of this Agreement be construed to be unlawful or unenforceable by a court of competent jurisdiction, such circumstance shall not affect the validity of the remaining portions of this Agreement which shall remain in full force and effect.

## **XIV. BINDING EFFECT**

This Agreement shall be binding upon and enure to the benefit of the parties hereto and their respective permitted successors and permitted assigns.

## **XV. GOVERNING LAW AND VENUE**

This Agreement shall be governed by, and its provisions construed in accordance with, the laws of the State of Texas. Venue for any action arising from or related to this Agreement shall be the State District Courts of Dallas County, Texas.

## **XVI. DISPUTE RESOLUTION**

**CONSULTANT AND CITY AGREE THAT ALL DISPUTES ARISING FROM OR RELATED TO THIS AGREEMENT, INCLUDING BUT NOT LIMITED TO ANY AND ALL REPRESENTATIONS OR WARRANTIES WHICH CANNOT BE RESOLVED THROUGH INFORMAL NEGOTIATIONS SHALL BE RESOLVED BY WAY OF A TRIAL BEFORE THE JUDGE OF A COURT OF COMPETENT JURISDICTION. CONSULTANT AND CITY HEREBY WAIVE ANY AND ALL RIGHTS TO A TRIAL BY JURY. CONSULTANT AND CITY ACKNOWLEDGE AND REPRESENT THAT THEY HAVE KNOWINGLY AND VOLUNTARILY WAIVED THEIR RESPECTIVE**

**RIGHTS TO A JURY TRIAL WITH RESPECT TO ANY LEGAL MATTER OR  
DISPUTE ARISING FROM OR RELATED TO THIS AGREEMENT.**

**XVII. AMENDMENT AND WAIVER**

No amendment or waiver of any provision of this Agreement and no consent to any departure from any provision or requirement of this Agreement, shall be effective or binding unless and until set forth in a writing signed by each party, and then any such waiver or consent shall be effective only in a specific instance and for the specific purpose for which it was given. No notice or any other communication given by one party to the other party shall be construed to be or constitute an approval or ratification by the other party of any matter contained or referred to in such notice, unless the same be consented to by the other party in writing.

**XVIII. ENTIRE AGREEMENT**

This Agreement constitutes the entire agreement between the parties, and there exist no other written or oral understandings, agreements or assurances with respect to any matters except as set forth herein. Unless expressly stated, this Agreement confers no rights to or upon any person or entity that is not a party hereto.

**XIX. LEGAL CONSTRUCTION**

Unless the context requires otherwise, words of the masculine gender shall be construed to include correlative words of feminine and neuter genders and vice versa, and words of the singular number shall be construed to include correlative words of the plural number and vice versa. The parties agree that this Agreement or any provision of this Agreement shall not be construed in favor of or against any party on the basis that the party did or did not author this Agreement or any provision hereto. This Agreement and all of the terms and provisions herein shall be liberally construed to effectuate the purposes set forth herein and to sustain the validity of this Agreement.

**XX. COMPLIANCE WITH CHAPTER 2270 OF TEXAS GOV'T CODE**

By executing this Agreement, Consultant represents and hereby certifies that, Consultant does not boycott Israel currently and will not boycott Israel during the term of this Agreement.

EXECUTED as of this 19th day of July, 2018.

**EIKON CONSULTING GROUP, LLC:**

By: *Brad Isbell*  
Brad Isbell, President

**CITY OF OVILLA, TEXAS:**

By: \_\_\_\_\_  
Richard Dormier, Mayor

ATTEST:

\_\_\_\_\_  
Pam Woodall, City Secretary

APPROVED AS TO FORM:

\_\_\_\_\_  
Ron G. MacFarlane, Jr., City Attorney

## AGENDA ITEM REPORT

### Item 2

Meeting Date: August 02, 2018

Department: Administration

Discussion  Action

Budgeted Expense:  YES  NO  N/A

Submitted By: John R. Dean, Jr., CM

Amount: \$ N/A

Reviewed By:  City Manager  City Secretary  City Attorney  
 Accountant  Other:

#### Attachments:

1. Agreement

#### Agenda Item / Topic:

ITEM 2. Discussion/Action – Consideration of and action on an Incentive Agreement by and between the Ovilla Economic Development Corporation, a Texas Non-Profit Corporation and WP Legacy, Ltd, a Texas limited partnership.

#### Discussion / Justification:

The EDC has approved the incentive agreement which will fund the Cities portion of the sewer line extension. This agreement was developed by the City Attorney. The City Attorney has affirmed that this project meets with all applicable laws and it is a legal and legitimate EDC project. The developer and I have reviewed the agreement and established a reasonable project timeline that is outlined within the agreement. This agreement needs City Council Approval.

Staff recommends approval of the agreement.

#### Sample Motion(s):

I move to approve/deny the Incentive Agreement by and between the Ovilla Economic Development Corporation and WP Legacy as presented.

## INCENTIVE AGREEMENT

This Incentive Agreement (herein the "Agreement") is made and entered into by and between the Ovilla Economic Development Corporation (herein the "EDC"), a Texas Non-Profit Corporation, and WP Legacy, Ltd. a Texas limited partnership (herein the "Company").

### **WITNESSETH**

WHEREAS, the EDC is a tax-supported, nonprofit corporation whose primary income is from sales tax collected within the City of Ovilla, Texas, and dedicated exclusively to economic development; and

WHEREAS, the EDC exists for the primary purpose of developing, stabilizing, diversifying and expanding the economy of the City of Ovilla through the creation, retention, and expansion of businesses and the recruitment of employment opportunities within the City of Ovilla for the benefit of its citizens; and

WHEREAS, a 29.90-acre retail center will be developed adjacent to the north side of Ovilla Road, between Malloy Road and Westmoreland Lane within the City of Ovilla; and

WHEREAS, the EDC is of the opinion that the said retail center will help in developing, stabilizing, diversifying and expanding the City's economy; and

WHEREAS, the retail center development will require the construction of certain public infrastructure, including a sanitary sewer line extending north from Red Oak Creek Road to Ovilla Road across private property as depicted in Exhibit A attached hereto; and

WHEREAS, necessary sewer line easements have been obtained from property owners to the south of the retail center development and north of Red Oak Creek Road; and

WHEREAS, the Company is one of the owners of property to the south of the retail center development from which a sewer line easement has been obtained; and

WHEREAS, the Company intends to develop a residential subdivision on its property and is willing and able to construct and extend a sewer line from Red Oak Creek Road to the retail center development at Ovilla Road; and

WHEREAS, the required sewer line construction, and the resulting development of the retail center, require economic assistance and incentive to the Company; and

WHEREAS, the EDC believes that entering into this Agreement with Company will be in the best interest of the economic development of the City of Ovilla; and

WHEREAS, Company represents that it is qualified and capable of performing as set forth herein and is willing to enter into this Agreement with the EDC.

**NOW, THEREFORE**, in consideration of the premises, covenants and conditions herein, the EDC and Company agree as follows:

## **ARTICLE I THE PROJECT**

The Company will construct, to City specifications, a sanitary sewer line extending north from Red Oak Creek Road Ovilla Road as depicted in Exhibit A (the "Project").

## **ARTICLE II INCENTIVES AND PERFORMANCE REQUIREMENTS**

2.1. Incentive. Based on the representations and agreements by Company herein, the EDC grants, subject to the provisions of this Agreement, an economic incentive to Company in the amount of \$64,232.00 for the Project.

2.7. Performance Timelines. Company and the EDC agree to the following performance timelines:

- a. Company will acquire all necessary access agreements and required construction permits on or before August 15, 2018.
- b. Construction of the Project will commence on or before August 20, 2018.
- c. Construction of the Project shall be completed, to the reasonable satisfaction and specifications of the City of Ovilla, on or before October 20, 2018.
- d. The EDC's payment of the incentive set forth in Section 2.1 above shall be made on or before November 20, 2018.

## **ARTICLE III TERMINATION OR BREACH**

3.1. Termination by Mutual Agreement. This Agreement can be terminated at any time prior to commencement of construction of the Project by the mutual agreement of the parties hereto.

3.2. Termination Requiring Repayment. This Agreement may be terminated by the EDC if any of the following events occurs and is not cured within 30 days after receipt of written

notice thereof, which the parties agree shall constitute a breach or default governed by Section 3.3 hereof:

- a. Company fails or refuses to meet any of the material requirements set forth in Articles I or II of this Agreement.
- b. The failure or refusal of Company to perform in accordance with any covenant, condition, warranty, representation, obligation or other duty under this Agreement.
- c. The appointment of a receiver of Company during the term of this Agreement.
- d. The adjudication of Company as a bankrupt during the term of this Agreement.
- e. The filing of a voluntary or involuntary bankruptcy petition by or against Company during the term of this Agreement.

3.3. Repayment in Event of Breach or Default. In the event of any breach or default of Company in connection with any covenant, condition, warranty, representation, obligation or duty under this Agreement, Company shall repay to the EDC the sum of any and all payments made under this Agreement.

#### **ARTICLE IV COVENANTS, WARRANTIES, OBLIGATIONS & DUTIES**

Company makes the following representations, covenants and warranties to the EDC and agrees to timely and fully perform the obligations and duties set forth in this Agreement. Any false or substantially misleading statement by Company, or any failure to timely and fully perform any covenant, warranty, obligation or duty as required in this Agreement, which failure Company has not commenced to cure within 30 days after receipt of written notice thereof, shall constitute a breach or default and shall be subject to the provisions of Article III, Section 3.2 and 3.3 of this Agreement.

- a. Company represents and warrants that it is authorized to do business, and is in good standing, in the State of Texas, and shall remain in good standing in the State of Texas until completion of the Project and Company's obligations under this Agreement.
- b. Company represents and warrants that the execution of this Agreement has been authorized by its owners and/or board of directors, and the person signing this Agreement on behalf of Company is an authorized officer and representative of

such entity with full power and authorization to execute this Agreement; that such authorization and signing is not in contravention of any law, rule or regulation, or of any provision of Company's articles of incorporation, bylaws, partnership agreements, or of any other agreements or instruments to which Company is a party or by which it may be bound.

- c. Company represents and warrants that no litigation or governmental proceeding is pending or, to the knowledge of Company or its officers, is threatened against Company that may result in any material adverse change in Company's business, properties or operation. No consent, approval, or authorization of, or registration of declaration within, any governmental authority is required in connection with Company's execution of this Agreement.
- d. Company represents and warrants that no certificate, statement, or record of any nature delivered by Company to the EDC in connection with this Agreement, or in leading up to this Agreement, contains any untrue statement or fails to state any fact necessary to keep the statements contained therein from being misleading.
- e. Company represents and warrants that there are no bankruptcy or receivership proceedings currently pending or contemplated involving Company, and Company has not been informed of, and has no knowledge of, any potential involuntary bankruptcy or receivership proceedings against Company.
- f. Company represents and warrants that, to the best of its knowledge, it has acquired and maintained all necessary rights, licenses, permits and authorizations to transact and carry on its business in the State of Texas, and that it will continue to maintain all such rights, licenses, permits and authorizations to the extent required to transact and conduct business in the State of Texas.
- g. Company represents and warrants that it shall timely pay all employment, income, franchise and other taxes due and owing to all local, state and federal taxing authorities. Company represents and warrants that all of its transactions, programs and other activities arising out of this Agreement shall fully comply with all civil rights laws and will not discriminate against any person on the basis of race, color, national origin, sex or disability.
- h. Company represents, warrants and agrees that during the term and performance of this Agreement, Company will not knowingly employ any undocumented workers in connection with the subject matter of this Agreement. Further, if Company is convicted or otherwise found liable for a violation under 8 U.S.C. Section 1324a (f) with respect to the term of Company's performance under this Agreement, then Company shall repay to the EDC all amounts granted and paid to Company under this Agreement within 60 days from the date of written demand from the EDC.

Such grants and funds shall be repaid with interest at the rate periodically announced by the Wall Street Journal as the prime or base commercial lending rate, or, if the Wall Street Journal shall ever cease to exist or cease to announce a prime or base lending rate, then at the annual rate of interest from time to time announced by Citibank, N.A. (or by any other New York money center bank selected by the EDC) as the prime or base commercial lending rate.

- i. By executing this Agreement, and in compliance with Chapter 2270 of the Texas Government Code, Company represents and hereby certifies that Company does not boycott Israel currently and will not boycott Israel during the term of this Agreement.

## **ARTICLE V LIABILITY LIMITATIONS**

Company agrees and warrants that the EDC shall only be liable for the actual amount of the money granted pursuant to the terms of this Agreement and shall not be liable for any other actual or consequential costs or damages, direct or indirect, for any act of default by the EDC. It is further agreed that the EDC shall only be required to pay the grant amount solely out of its tax revenue which has been allocated and budgeted during the term of this Agreement.

## **ARTICLE VI NOTICE OF DEFAULT**

The parties agree that in the event of a default, the non-defaulting party shall give the defaulting party written notice of any act of default by certified mail, return receipt requested, and the defaulting party shall then have thirty (30) days from receipt of such notice to commence to cure the default. Failure of the defaulting party to cure the act of default shall permit the other party to pursue all remedies provided for in this Agreement or at law.

## **ARTICLE VII GENERAL TERMS**

7.1. Assignment. This Agreement shall not be assignable in whole or in part without the written consent of the EDC, which consent shall not be unreasonably withheld or delayed.

7.2. Severability. Should any word, phrase, sentence, paragraph or other provision or portion of this Agreement be construed to be unlawful or unenforceable by a court of competent jurisdiction, such circumstance shall not affect the validity of the remaining portions of this Agreement which shall remain in full force and effect.

7.3. Binding Effect. This Agreement shall be binding upon and will enure to the benefit of the parties hereto and their respective permitted successors and permitted assigns.

7.4. Governing Law & Venue. This Agreement shall be governed by, and its provisions construed in accordance with, the laws of the State of Texas. Venue for any action arising from or related to this Agreement shall be the State District Courts of Ellis County, Texas.

7.5. **WAIVER OF JURY TRIAL.** COMPANY AND THE EDC AGREE THAT ALL DISPUTES ARISING FROM OR RELATED TO THIS AGREEMENT WHICH CANNOT BE RESOLVED THROUGH INFORMAL NEGOTIATIONS SHALL BE RESOLVED BY WAY OF A TRIAL BEFORE A JUDGE OF A STATE DISTRICT COURT OF DALLAS COUNTY, TEXAS. COMPANY AND THE EDC HEREBY WAIVE ANY AND ALL RIGHTS TO A TRIAL BY JURY. COMPANY AND THE EDC ACKNOWLEDGE AND REPRESENT THAT THEY HAVE KNOWINGLY, VOLUNTARILY AND INTENTIONALLY WAIVED THEIR RESPECTIVE RIGHTS TO A JURY TRIAL WITH RESPECT TO ANY LEGAL MATTER OR DISPUTE ARISING FROM OR RELATED TO THIS AGREEMENT.

7.6. Amendment & Waiver. No amendment or waiver of any provision of this Agreement, and no consent to any departure from any provision of this Agreement, shall be effective or binding unless and until set forth in a writing signed by each party, and then any such waiver or consent shall be effective only in a specific instance and for the specific purpose for which it was given. No notice or any other communication given by one party to the other party shall be construed to be or constitute an approval or ratification by the other party of any matter contained or referred to in such notice, unless the same be consented to by the other party in writing.

7.7. Entire Agreement. This Agreement constitutes the entire agreement between the parties, and there are no other written or oral understandings, agreements, or assurances with respect to any matters except as set forth herein. Unless expressly stated, this Agreement confers no rights to or upon any person or entity that is not a party hereto.

7.8. Legal Construction. Unless the context requires otherwise, words of the masculine gender shall be construed to include correlative words of feminine and neuter genders and vice versa, and words of the singular number shall be construed to include correlative words of the plural number and vice versa. The parties agree that this Agreement or any provision of this Agreement shall not be construed in favor of or against any party on the basis that the party did or did not author this Agreement or any provision hereto. This Agreement and all of the terms and provisions herein shall be liberally construed to effectuate the purposes set forth herein and to sustain the validity of this Agreement.

*[Signature and acknowledgment pages follow.]*

**EXECUTED** as of this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

**OVILLA ECONOMIC  
DEVELOPMENT CORPORATION**

By:   
Ron Sims, Ovilla EDC President

**WP LEGACY, LTD:**

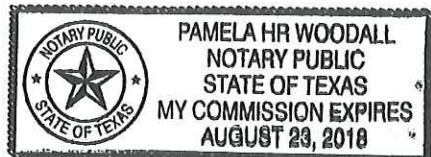
By: \_\_\_\_\_  
Clyde L. Hargrove, President

**ACKNOWLEDGMENT**

STATE OF TEXAS §  
§  
COUNTY OF DALLAS §

BEFORE ME, the undersigned notary public, on this day personally appeared Ronald M Sims, President of the Ovilla Economic Development Corporation, as an authorized representative of such corporation and known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that the has executed same in the capacity stated as an act of the Ovilla Economic Development Corporation, for the purposes and consideration therein expressed.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this 17 day of July, 2018.



Pamela H.R. Woodall

Notary Public in and for  
the State of Texas

#### ACKNOWLEDGMENT

STATE OF TEXAS §  
§  
COUNTY OF DALLAS §

BEFORE ME, the undersigned notary public, on this day personally appeared Clyde L Hargrove, President of WP Legacy, Ltd., as an authorized representative of such entity and known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that the has executed same in the capacity stated as an act of WP Legacy, Ltd. for the purposes and consideration therein expressed.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

Notary Public in and for  
the State of Texas

## AGENDA ITEM REPORT

### Item 3

Meeting Date: August 02, 2018

Discussion Action

Submitted By: Linda Harding, Accountant

Reviewed By:  City Manager  City Secretary  City Attorney  
 Accountant  Other: Staff

Submitted by: Staff

Department: Administration/Finance

Budgeted Expense:  YES  NO  N/A

Amount: \$Not Yet Determined

#### Attachments

1. Proposed Budget

#### Agenda Item / Topic

ITEM 2. **DISCUSSION/ACTION** – Review of the proposed Fiscal Year 2018-2019 Budget, discuss the preliminary determination of the tax rate, and direct staff as necessary.

#### Discussion / Justification

During the Special Council Meeting Budget Workshops City Manager John Dean and City Accountant Linda Harding presented a proposed budget using the proposed rate of \$0.640000 per \$100 valuation. The Municipal Services Advisory Committee met and presented their recommendations to Council. Staff received direction from Council to proceed with the following highlights:

##### *Capital Expenditures*

- Replace one police vehicle
- Fire department bay maintenance
- Pavilion
- Street Improvement, Westlawn, Dusty Trail, Holly Lane, Slippery Elm
- Funds Created
  - Equipment Replacement Fund
  - Street Sales Tax Fund
  - Court Technology
  - Court Security

##### *Personnel*

- Add part time community service position
- Changed one position from water to park
- Changed part time fire captain to full time
- Changed part time driver/firefighters to full time

#### Recommendations / Staff Comments

N/A

#### Sample Motion(s)

*I move that the Council...*

ACTUAL 2016-2017	FY	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017- 5/25/2018	Department Proposed Budget 2019	MSAC Recommended Request	City Manager Proposed Budget 2019	EXPLANATION								
<b>GENERAL FUND</b>																
<b>Proposed Budget FY 2019</b>																
<b>Revenue</b>																
Beginning Fund Balance				1,358,285.95												
Total 4000100 - Taxes	2,032,257.26	2,134,245.00	2,146,361.00	1,925,862.76	2,288,162.00	141,301.00	0.00	2,268,162.00 RATE .512389%								
Total 4000200 - Building Permits	78,026.15	83,652.00	83,852.00	82,098.19	85,000.00	1,048.00	0.00	85,000.00: Estimated 30 @ \$2,000 New homes + Misc. Bldg Permits								
Total 4000200 4000208 License and Permits	21,242.09	22,629.00	22,629.00	20,139.40	23,085.00	457.00	0.00	23,086.00: Solicitor, Impound, Plan Review								
Total 4000400 - Charges for Services	521,875.30	517,446.00	524,800.00	267,743.72	588,496.00	65,696.00	0.00	588,496.00: Solid Waste, ESD 2&4								
Total 4000500 - Fines and Forfeitures	273,632.82	287,205.00	287,205.00	150,002.53	252,705.00	-34,500.00	0.00	252,705.00: Police Fines								
Total 4000800 - Other Revenue	305,884.42	156,325.00	168,981.00	143,742.79	158,310.00	-30,671.00	0.00	158,310.00: Heritage Day, Water Tower Lease (loss is due to 1 vendor)								
Total 4000900 - Transfers In	120,774.69	353,617.00	573,821.00	13,362.00	306,885.00	-266,556.00	0.00	305,885.00: paying a 1 time past due amount								
<b>Total Revenue</b>	<b>3,354,693.73</b>	<b>3,555,419.00</b>	<b>3,827,749.00</b>	<b>2,583,071.39</b>	<b>3,702,624.00</b>	<b>-125,125.00</b>	<b>0.00</b>	<b>3,702,624.00</b>								

Expense  
10 • Administration

ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev/Exp. 10/1/2017 - 9/25/2018	Department Proposed Budget 2019	MSAC Reccommended Request	CITY Manager Proposed Budget 2019	EXPLANATION
Total 5101100 - Salaries & Wages	180,315.32	195,680.00	195,680.00	133,917.89	203,002.00	7,322.00	0.00	203,002.00 1-CM, ICS, 1CSASST, 1.ACCT 75%GF, 25%WWS, +3%
Total 5102100 - Employee Benefits	52,471.41	69,287.00	69,287.00	42,988.90	71,307.00	2,020.00	0.00	71,307.00 Health Insurance Est 8% Increase
Total 5102200 - Special Services	49,207.39	72,623.00	72,623.00	27,371.58	81,811.00	9,188.00	0.00	81,811.00 Audit, Account, Engineering
Total 5102300 - Contractual Services	15,358.35	10,000.00	10,000.00	79.95	10,000.00	0.00	0.00	10,000.00 Consulting
Total 5102500 - Operating Services	69,735.87	29,328.00	56,108.00	41,291.23	64,128.00	8,020.00	0.00	64,128.00 IT, Custodial
Total 5102600 - Special Expenses	4,255.82	7,050.00	7,050.00	3,010.58	7,050.00	0.00	0.00	7,050.00 Election, Codification
Total 5103100 - General Supplies	8,378.44	8,350.00	8,350.00	5,374.67	10,350.00	2,000.00	0.00	10,350.00 Office Supplies, Uniforms
Total 5103400 - Maintenance Supplies / Parts	3,123.61	3,400.00	3,400.00	651.46	3,900.00	500.00	0.00	3,900.00 Supplies, Maintenance, Misc.
Total 5104200 - Travel Expenses	5,536.55	11,050.00	11,050.00	3,049.87	10,550.00	-500.00	0.00	10,550.00 Professional Development, Travel/Expenses
Total 5105200 - Software & Computer Equipment	12,142.10	19,005.00	50,965.00	9,529.41	19,300.00	-31,665.00	0.00	19,300.00 Computer Software, repair, Maint.
Total 5105300 - Printing Expense	8,523.00	11,084.00	11,084.00	4,969.35	13,710.00	2,626.00	0.00	13,710.00 Copier, Printing
Total 5105400 - Utilities	9,931.57	11,320.00	11,320.00	5,635.34	11,650.00	330.00	0.00	11,650.00 Utilities
Total 5105500 - Repairs & Bldg Improvements	6,667.95	35,000.00	35,000.00	5,097.67	3,800.00	-9,500.00	3,800.00	3,800.00 Building, Machine, Repair and Improvements
Total 5105600 - Insurance	4,079.00	5,575.00	5,575.00	2,546.25	6,053.00	378.00	5,225.00	6,053.00 Insurance, Bonds
Total 5105700 - Other Expenses	41,975.80	23,733.00	23,733.00	11,607.42	34,374.00	10,641.00	24,108.00	24,108.00 Postage, Back-Ground checks, City membership
Total 5106400 - Minor Capital Outlay	5,159.42	2,000.00	2,000.00	113.65	4,000.00	2,000.00	4,000.00	4,000.00 Minor Capital outlay, Bldg - Equipment
Total - Capitalized Assets	49,999.00	0.00	31,640.00	0.00	0.00	-31,640.00	0.00	0.00 Capital outlay, Building and machinery
Total 5108000 - Reserves	87,723.49	93,770.00	93,770.00	0.00	0.00	-93,770.00	0.00	0.00 Reserves
Total 10 - Administration	614,583.28	608,355.00	677,035.00	297,233.23	554,985.00	-122,050.00	37,133.00	534,935.00

Expense  
20 • Police

	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev/Exo. 10/1/2017 - 5/25/2018	Department Proposed Budget 2018	MSAC Recommended Request	City Manager Proposed Budget 2018	EXPLANATION	
									DIFFERENCE	
Total 5201100 • Salaries & Wages	138,023.34	137,899.00	137,899.00	90,163.92	142,704.00	4,805.00	0.00	142,704.00	5% MERIT	1 CHIEF, 1 LIEUTENANT, 2 SERGEANT, 6 PATROL,
Total 5201400 • Support Salaries	347,105.20	422,658.00	422,658.00	282,479.49	429,566.00	7,008.00	0.00	429,566.00	1 SUPPORT TOTAL PERSONNEL 11, PLUS 1 PART TIME	
Total 5202100 • Employee Benefits	131,587.90	159,317.00	159,405.00	97,824.95	170,985.00	11,580.00	0.00	170,985.00	Health Insurance Est 5% Increase	
										Increase is due to actual usage by department- Dispatch
										Budget Radio Contract: \$20,000 - FD 53% = \$10,600, PD 47% = \$9,400
										Dispatch Contract: \$45,500 - FD 10% @ \$4550, PD @ 90% \$40,550, INCREASE \$7500 - SPECIAL RESPONSE TEAM City of Midlothian \$10,000 for equipment to 1 team member, annual cost will be reduced
Total 5202300 • Contractual Services	23,725.00	27,925.00	27,925.00	16,462.00	59,850.00	41,925.00	16,000.00	69,850.00	to \$5,000, Misc. Training \$1000	
Total 5202500 • Operating Services	3,137.00	4,870.00	4,870.00	1,651.00	4,870.00	0.00	0.00	4,870.00	Custodial and Subscription services	
Total 5202600 • Special Expenses	534.34	500.00	500.00	135.00	500.00	0.00	0.00	500.00	National Night Out	
Total 5203100 • General Supplies	9,051.09	10,250.00	10,302.00	4,122.91	10,850.00	548.00	0.00	10,850.00	Office Supplies, Uniforms	
Total 5203400 • Maintenance Supplies & Parts	797.36	800.00	800.00	339.82	800.00	0.00	0.00	800.00	Custodial Supplies	
Total 5204200 • Travel Expenses	23,452.78	33,915.00	33,827.00	20,041.84	33,585.00	-242.00	0.00	33,585.00	Travel, Professional Development	
										Midlothian Maint. Fee \$10,000- pf and fd, TICKET WRITER 1
										TIME PURCHASE S29030 + \$850 RECURRING FEE + 5 YR PLAN \$3328 (ONE TIME FEE) + \$2280 ANNUALLY = \$40,488 LESS
										\$5000 SHARED COST WITH COURT = \$35,488, Sam Houston
Total 5205200 • Software & Computer Equipment	17,851.00	23,000.00	23,000.00	18,289.90	21,328.00	-1,672.00	3,328.00	21,328.00	Crime Software, Blackboard, Leads Online	
Total 5205300 • Printing Expenses	1,755.32	2,010.00	1,958.00	1,764.82	2,024.00	56.00	0.00	2,024.00	Copier, Printing	
Total 5205400 • Utilities	10,822.21	12,300.00	12,300.00	6,129.69	11,388.00	-912.00	0.00	11,388.00	Utilities	
Total 5205500 • Repairs & Building Improvements	9,765.52	16,000.00	16,000.00	5,571.61	16,000.00	0.00	0.00	16,000.00	Building, Machine, Repair and Improvements	
Total 5205600 • Insurance	13,164.00	12,205.00	12,205.00	9,154.50	14,957.00	2,751.00	0.00	14,957.00	Insurance	
Total 5205700 • Other Expenses	2,232.39	15,330.00	15,330.00	1,104.43	15,330.00	0.00	0.00	15,330.00	Weapon Ammo, Public Relation, Screening	
										BODY CAMERA \$700, AND TASER \$1200, 1 VEHICLE,
Total 5206400 • Capital Outlay	237,465.74	69,684.00	69,684.00	54,816.24	10,700.00	-58,684.00	8,100.00	10,700.00	VEHICLE,	
Total 5207400 • Capitalized Assets	17,986.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Vehicle	
Total 20 • Police	969,436.28	948,664.00	948,664.00	589,651.76	955,537.00	6,873.00	27,428.00	955,537.00		

**Expense**  
**25 - Municipal Court**

	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev/Exp. 10/1/2017- 5/25/2018	Department Proposed Budget 2019	MSAC Recommended Request	City Manager Proposed Budget 2019	EXPLANATION
Total 5251100 - Salaries & Wages	9,578.28	11,110.00	11,110.00	6,335.00	11,110.00	0.00	0.00	11,110.00	Judge
Total 5251400 - Support Staff	35,789.05	38,177.00	38,177.00	24,721.06	44,245.00	6,068.00	0.00	44,245.00	1 Clerk
Total 5252100 - Employee Benefits	11,499.46	12,849.00	12,849.00	8,437.36	13,630.00	781.00	0.00	13,630.00	Health Insurance Est 6% Increase
Total 5252300 - Contractual Services	106,364.50	108,170.00	108,770.00	48,169.42	108,770.00	0.00	0.00	108,770.00	Prosecutor and Warrant Fees
Total 5253100 - General Supplies	245.98	225.00	183.00	0.00	300.00	117.00	0.00	300.00	Office Supplies, Uniforms
Total 5254200 - Travel Expenses	0.00	75.00	75.00	0.00	75.00	0.00	0.00	75.00	Mileage
Total 5255200 - Software & Computer Equipment	2,050.17	2,351.00	2,351.00	2,152.68	2,750.00	369.00	0.00	2,750.00	Software, and Equipment
Total 5255300 - Printing Expense	539.36	800.00	842.00	841.86	850.00	8.00	0.00	850.00	Copier, Printing
Total 5255600 - Insurance	192.00	210.00	210.00	157.50	367.00	157.00	0.00	367.00	Insurance
Total 5255700 - Other Expenses	21,390.27	17,182.00	17,182.00	9,811.37	17,628.00	447.00	0.00	17,629.00	Collection and Omni Fees
Total 25 - Municipal Court	187,643.17	191,149.00	191,749.00	100,626.25	199,726.00	7,977.00	0.00	199,726.00	

**Expense  
30 - Fire**

	ACTUAL 2015-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 5/25/2018	Department Proposed Budget 2019	MSAC Recommended Request	City Manager Proposed Budget 2019	EXPLANATION
Total 5301100 - Salaries & Wages	136,473.44	151,614.00	151,614.00	98,683.75	236,376.00	54,762.00	169,081.00	236,376.00	MERIT 3% FOR, CHIEF 1, MARSHALL 1, CAPTAINS 3 FULL
Total 5301400 - Support Salaries	319,350.51	359,091.00	359,091.00	222,202.25	328,716.00	-30,375.00	311,866.00	328,716.00	TIME, DRIVER/FIREFIGHTER FULL TIME 3, FIRE FIGHTER PART
Total 5302100 - Employee Benefits	41,782.76	50,232.00	50,232.00	40,199.79	130,104.00	69,822.00	0.00	130,104.00	Health Insurance Est 6% Increase
Total 5302300 - Contractual Services	80,284.00	80,984.00	80,984.00	41,726.60	91,918.00	10,934.00	0.00	91,918.00	Radio Contract \$20,000 - FD 53% = \$10,600, PD 47% = \$9,400
Total 5302500 - Operating Services	11,784.89	14,120.00	14,120.00	6,329.40	14,120.00	0.00	0.00	91,918.00	Contract \$45,500 - FD 10% @ \$4550, PD @ 50% \$40,950
Total 5302600 - Special Expenses	299.34	350.00	350.00	235.91	350.00	0.00	0.00	14,120.00	Maintenance
Total 5303100 - General Supplies	13,808.53	16,800.00	16,800.00	8,335.61	16,900.00	0.00	0.00	350.00	Night Out
Total 5303200 - Maintenance Supplies & Parts	2,942.27	4,800.00	4,800.00	3,483.10	4,800.00	0.00	0.00	16,900.00	Office, Medical, Educational Supplies, Uniforms
Total 5304200 - Travel Expenses	13,206.53	16,600.00	16,600.00	8,301.06	18,000.00	1,400.00	0.00	4,800.00	Custodial Supplies and Alarm Maint.
Total 5305200 - Software & Computer Equipment	3,255.10	15,000.00	15,000.00	7,342.54	11,700.00	-3,300.00	0.00	18,000.00	Travel, Professional Development
Total 5305300 - Printing Expense	3,255.29	3,300.00	3,300.00	2,071.71	3,300.00	0.00	0.00	11,700.00	Computer Software, repair, Maint.
Total 5305400 - Utilities	17,340.06	16,968.00	16,968.00	10,629.73	19,316.00	2,348.00	0.00	3,300.00	Copier, Printing
Total 5305500 - Repairs & Bldg Improvements	49,076.94	54,500.00	54,500.00	29,855.19	66,000.00	11,500.00	0.00	19,316.00	Utilities
Total 5305600 - Insurance	14,536.73	16,056.00	16,056.00	12,042.00	13,323.00	-2,733.00	0.00	66,000.00	Building, Machine, Repair and Improvements
Total 5305700 - Other Expenses	454.25	650.00	650.00	106.00	550.00	0.00	0.00	13,323.00	Insurance
Total 5306400 - Minor Capital Outlay	154,035.40	30,547.00	30,547.00	7,832.50	30,547.00	0.00	0.00	550.00	Postage, Screening
Total 5307400 - Capitalized Assets	55,000.00	0.00	0.00	0.00	0.00	0.00	0.00	30,547.00	Minor Capital outlay, Bldg - Equipment
Total 30 - Fire	926,866.04	841,662.00	841,662.00	499,373.14	986,020.00	144,356.00	480,947.00	986,020.00	0.00 Vehicle

## Expense

### 40 · Community Services

	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev/Exp. 19M/2017- 5/25/2018	Department Proposed Budget 2019	MSAC Recommended Request	City Manager Proposed Budget 2019	EXPLANATION	
									DIFFERENCE	
Total 5401100 - Salaries & Wages	59,354.69	78,983.00	78,983.00	57,753.42	111,554.00	32,671.00	0.00	111,554.00	MERIT 3%, 1 CODE ENFORCEMENT, 1 CLERK - 50% CODE, 25% WATER, 25% SEWER	
Total 5402100 - Employee Benefits	11,249.36	27,899.00	27,899.00	16,107.05	31,344.00	3,445.00	0.00	31,344.00	Health Insurance Est 6% increase	
Total 5402300 - Contractual Services	48,258.84	46,100.00	46,100.00	17,160.56	46,100.00	0.00	0.00	46,100.00	Inspections, Impound	
Total 5402600 - Special Expenses	2,478.87	3,700.00	3,700.00	1,511.07	3,700.00	0.00	0.00	3,700.00	Testing, Abatements	
Total 5403100 - General Supplies	988.89	1,400.00	1,400.00	702.78	1,700.00	300.00	0.00	1,700.00	Office, Pet Supplies	
Total 5403400 - Maintenance Supplies & Parts	180.74	200.00	200.00	0.00	200.00	0.00	0.00	200.00	Parts	
Total 5404200 - Travel Expenses	1,292.02	3,425.00	3,425.00	2,253.52	3,600.00	175.00	0.00	3,600.00	Travel, Professional Development	
Total 5405200 - Software & Computer Equipment	0.00	2,500.00	2,500.00	2,500.00	5,250.00	2,750.00	0.00	5,250.00	Computer Software, repair, Maint.	
Total 5405300 - Printing Expense	159.32	400.00	400.00	0.00	400.00	0.00	0.00	400.00	Copier, Printing	
Total 5405400 - Utilities	908.73	1,074.00	1,074.00	617.39	1,074.00	0.00	0.00	1,074.00	Utilities	
Total 5405500 - Insurance	384.00	256.00	256.00	152.00	606.00	350.00	0.00	606.00	Insurance	
Total 5405700 - Other Expenses	20.92	400.00	400.00	24.95	400.00	0.00	0.00	400.00	Misc. Parts	
Total 5406400 - Minor Capital Outlay	1,093.22	1,000.00	1,000.00	1,068.67	1,500.00	500.00	0.00	1,500.00	Minor Capital outlay, Bldg - Equipment	
Total 54064 - Capital Outlay	0.00	31,400.00	37,833.00	0.00	0.00	-37,833.00	0.00	0.00		
Total 40 · Community Services	127,079.39	198,737.00	205,170.00	98,891.40	207,428.00	2,258.00	0.00	207,428.00		

ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev/Exp. 10/1/2017- 5/25/2018	Department Proposed Budget 2018	MSAC Recommended Request	City Manager Proposed Budget 2019	EXPLANATION	
								DIFFERENCE	
\$455465 - Solid Waste Pickup (Garbage)		221,932.88	228,497.00	235,734.00	137,920.36	246,240.00	10,506.00	0.00	246,240.00 1500 X 13.68 X 12
Total \$455400 - Utilities		221,932.88	228,497.00	235,734.00	137,920.36	246,240.00	10,506.00	0.00	246,240.00

## Expense

### 45 - Solid Waste

\$455465 - Solid Waste Pickup (Garbage)

Total \$455400 - Utilities

Expense  
50 - Streets

ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev/Exp. 10/1/2017- 5/26/2018	Department Proposed Budget 2019	MSAC Recommended Request	City Manager Proposed Budget 2019	EXPLANATION
Total 5501400 - Support Staff	18,477.81	30,059.00	30,059.00	0.00	32,201.00	2,142.00	0.00	32,201.00 1 staff member
Total 5502100 - Employee Benefits	10,113.93	12,898.00	12,898.00	1,165.00	15,214.00	316.00	0.00	13,214.00 Health Insurance Est 6% Increase
Total 5502200 - Special Services	0.00	3,360.00	3,360.00	100.00	3,360.00	0.00	0.00	3,350.00 TCEQ
Total 5502600 - Special Expenses	285.68	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00	2,000.00 Emergency
Total 5503100 - General Supplies	400.94	700.00	700.00	462.92	700.00	0.00	0.00	700.00 Supplies and Uniforms
Total 5503400 - Maintenance Supplies & Parts	3,189.22	2,800.00	2,800.00	1,355.19	18,800.00	16,000.00	0.00	18,800.00 Ditches / Culvers
Total 5504200 - Travel Expenses	4,311.76	6,500.00	6,500.00	1,687.59	6,500.00	0.00	0.00	6,500.00 Travel and Professional Development
Total 5505300 - Printing Expense	49.59	350.00	350.00	0.00	350.00	0.00	0.00	350.00 Copier, Printing
Total 5505400 - Utilities	47,803.70	47,000.00	47,000.00	27,258.22	47,000.00	0.00	0.00	47,000.00 Utilities
Total 5505500 - Repairs & Bldg Improvements	23,502.34	62,500.00	62,500.00	16,095.63	62,500.00	0.00	0.00	62,500.00 Building, Machine, Repair and improvements
Total 5505600 - Insurance	3,915.00	4,955.00	4,955.00	3,716.25	3,624.00	-1,331.00	0.00	3,524.00 Auto, Property, General Lab.
Total 5505700 - Other Expenses	242.00	150.00	150.00	0.00	150.00	0.00	0.00	150.00 Screening
Total 5506400 - Minor Capital Outlay	21,089.74	3,650.00	3,650.00	349.71	3,850.00	0.00	0.00	3,850.00 Minor Capital outlay, Bldg - Equipment
Total 5507400 - Capitalized Assets	538,225.78	280,000.00	463,380.00	0.00	187,000.00	-276,380.00	0.00	187,000.00 Infrastructure - moved to Street [sales tax]
Total 50 - Streets	671,587.89	456,922.00	540,302.00	54,589.56	381,049.00	(259,253.00)	0.00	381,049.00

ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev/Exp 10/1/2017 - 5/29/2018	Department Proposed Budget 2019	Difference	MSAC Recommended Request	City Manager Proposed Budget 2019	EXPLANATION	
									REMARKS	
<b>EXPENSE</b>										
<b>60 • Parks</b>										
Total 5501400 • Support Staff	0.00	0.00	0.00	0.00	31,601.00	31,601.00	0.00	31,601.00	1 staff member	
Total 5502100 • Employee Benefits	0.00	0.00	0.00	0.00	13,192.00	13,192.00	0.00	13,192.00	Health Insurance Est 6% increase	
Total 5502400 • Rentals	2,724.41	3,000.00	3,000.00	1,576.56	3,000.00	0.00	0.00	3,000.00	Rentroom Rental	
Total 5502600 • Special Expenses	19,095.84	20,300.00	20,300.00	3,949.88	20,300.00	0.00	0.00	20,300.00	Heritage Day, Special Events	
Total 5503400 • Maintenance Supplies & Parts	279.73	2,300.00	2,300.00	300.00	2,300.00	0.00	0.00	2,300.00	Supplies and Parts	
Total 5505400 • Utilities	8,216.07	8,300.00	8,300.00	4,403.75	8,300.00	0.00	0.00	8,300.00	Utilities	
Total 5505500 • Repairs & Bldg Improvements	3,093.57	1,750.00	1,750.00	1,026.07	1,750.00	0.00	0.00	1,750.00	Building, Machine, Repair and Improvements	
Total 5505600 • Insurance	623.00	683.00	683.00	512.25	1,066.00	413.00	0.00	1,066.00	Auto, Property, General Use.	
Total 5505700 • Other Expenses	597.90	300.00	300.00	405.03	300.00	0.00	0.00	300.00	Other Expenses	
Total 5506400 • Minor Capital Outlay	12,854.48	8,800.00	8,800.00	1,276.77	8,800.00	0.00	0.00	8,800.00	Minor Capital outlay, Bldg - Equipment	
Total 5507400 • Capitalized Assets	75,243.41	36,000.00	42,000.00	0.00	81,000.00	39,000.00	0.00	81,000.00	Equipment \$6,000 and Major Projects, Pavilion \$75,000	
<b>Total 60 • Parks</b>	<b>122,728.21</b>	<b>81,433.00</b>	<b>87,433.00</b>	<b>13,550.31</b>	<b>171,639.00</b>	<b>84,206.00</b>	<b>0.00</b>	<b>171,639.00</b>		
<b>TOTAL GF REVENUE</b>	<b>3,354,693.73</b>	<b>3,555,419.00</b>	<b>3,827,749.00</b>	<b>2,583,071.39</b>	<b>3,702,624.00</b>	<b>-125,125.00</b>	<b>0.00</b>	<b>3,702,624.00</b>		
<b>TOTAL GF EXPENSE</b>	<b>3,861,863.14</b>	<b>3,555,419.00</b>	<b>3,827,749.00</b>	<b>1,791,941.01</b>	<b>3,702,624.00</b>	<b>-125,125.00</b>	<b>545,508.00</b>	<b>3,702,624.00</b>		
<b>REVENUE LESS EXPENSE</b>	<b>-507,169.41</b>	<b>0.00</b>	<b>0.00</b>	<b>791,130.38</b>	<b>0.00</b>	<b>0.00</b>	<b>-545,508.00</b>	<b>0.00</b>		
<b>Ending Fund Balance</b>					<b>1,153,450.95</b>		<b>-545,508.00</b>	<b>1,153,450.95</b>		

**LEOSE  
REVENUE**

	<u>ACTUAL 2016-2017</u>	<u>FY 2017-2018</u>	<u>Original Budget 2017-2018</u>	<u>Adjusted Budget 10/1/2017 - 5/25/2018</u>	<u>Actual Rev/Exp. 10/1/2017 - 5/25/2018</u>	<u>Department Proposed Budget 2019</u>	<u>MSAC Recommended Request</u>	<u>City Manager Proposed Budget 2019</u>	<u>EXPLANATION</u>
									<u>Difference</u>
					1,601.79	1,152.00	1,601.79	1,601.79	1,601.79
<b>Total Revenue</b>	0.00	0.00	0.00	0.00	1,601.79	1,152.00	0.00	1,601.79	1,601.79
<b>Total Expense</b>	0.00	0.00	0.00	0.00	1,152.00	1,152.00	0.00	1,152.00	1,152.00
<b>REVENUE LESS EXPENSE</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Fund Balance</b>					1,601.79		1,601.79		1,601.79

ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev/Exp. 10/1/2017 - 5/26/2018		Department Proposed Budget 2019	Difference	MSAC Recommended Request	City Manager Proposed Budget 2019	EXPLANATION
				Department Proposed Budget 2019	Difference					
<b>Street Improvement Fund (Sales Tax .25%)</b>										
<b>REVENUE</b>										
Total Revenue	0.00	0.00	0.00	0.00	239,839.00	239,839.00	0.00	0.00	239,839.00	Balance Sheet Beginning Balance \$52,839 - Street Sales Tax fy 18/19, Transfer In From GF \$167,000 - Westlawn \$70,000, Dusty Oak Trail \$15,000, Holly Lane \$30,000, Slippery Elm \$72,000
Total Expense	0.00	0.00	0.00	0.00	239,839.00	239,839.00	0.00	0.00	239,839.00	Westlawn \$70,000, Dusty Oak Trail \$15,000, Holly Lane \$30,000, Slippery Elm \$72,000
REVENUE LESS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Ending Fund Balance					42,839.00		0.00	0.00	42,839.00	

	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev/Eva. 10/1/2017 - 5/29/2018	Department Proposed Budget 2019	MSAC Recommended Request	City Manager Proposed Budget 2019	EXPLANATION	
									DIFFERENCE	
<b>Court Technology REVENUE</b>										
Court Technology Revenue	0.00	0.00	0.00	0.00	5,424.00	0.00	0.00	5,424.00		
Computer Software & Equipment Reserve	0.00	0.00	0.00	0.00	3,780.00	0.00	0.00	3,780.00	BRAZOS, INC TICKET WRITER FOR COURT \$1500 + ANNUAL FEE FOR TICKET WRITER \$1500	
Total Expense					1,644.00			1,644.00		
REVENUE LESS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,021.77	
Ending Fund Balance					21,665.77		0.00	21,665.77		

	ACTUAL 2012-2017	FY	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev/Fee 10/1/2017 - 5/25/2018	Department Proposed Budget 2019	MSAC Recommended Request	City Manager Proposed Budget 2019	EXPLANATION	
									Difference	
<b>Court Security REVENUE</b>										
Court Technology Revenue	0.00		0.00	0.00	4,757.49		0.00	4,757.49	Balance Sheet Beginning Balance	
Total Expense	0.00		0.00	0.00	4,068.00		0.00	4,068.00	Security Monitor 47 x 12 and est repairs	
REVENUE LESS EXPENSE	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
Ending Fund Balance					7,861.49		0.00	7,861.49		
<b>Equipment Replacement Fund REVENUE</b>										
Total Transfer in From GF	0.00		0.00	0.00	0.00	70,913.00	70,913.00	0.00	70,913.00	
Total Expense	0.00		0.00	0.00	0.00	70,913.00	70,913.00	55,000.00	70,913.00	1 pd vechicle
REVENUE LESS EXPENSE	0.00		0.00	0.00	0.00	0.00	0.00	-55,000.00	0.00	

	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev/Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2018	MSAC Recommended Request	City Manager Proposed Budget 2019	EXPLANATION	
									DIFFERENCE	
<b>Ending Fund Balance</b>					15,913.00		-55,000.00	15,913.00		
<b>WATER AND SEWER FUND</b>										
<b>Proposed Budget FY 2018-2019</b>										
Beginning Fund Balance					522,406.08		0.00	522,406.08	S 29 18	
<b>Revenue</b>										
Total 4000400 - Charges for Services	1,143,342.10	1,350,069.00	1,350,069.00	735,886.09	1,251,519.00	-96,570.00	0.00	1,251,519.00		
Total 4000800 - Other Revenue	128,723.29	40,400.00	120,195.00	98,899.62	232,404.00	112,205.00	0.00	232,404.00		
<b>Total Revenue</b>	<b>1,272,065.39</b>	<b>1,390,469.00</b>	<b>1,470,284.00</b>	<b>834,885.71</b>	<b>1,483,923.00</b>	<b>13,639.00</b>	<b>0.00</b>	<b>1,483,923.00</b>		
<b>Expense</b>										
<b>70 - Administration</b>										
Total 5701100 - Salaries & Wages	119,432.76	124,473.00	124,473.00	74,581.79	130,990.00	6,517.00	0.00	130,990.00		
Total 5702100 - Employee Benefits	16,905.76	15,358.00	15,358.00	10,254.24	16,967.00	1,609.00	0.00	16,967.00	Health Insurance Est 6% Increase	
Total 5702200 - Special Services	8,664.95	8,550.00	8,550.00	8,537.01	9,050.00	500.00	0.00	9,050.00		
Total 5702300 - Contractual Services /Personnel	3,914.35	3,500.00	3,500.00	220.11	3,500.00	0.00	0.00	3,500.00		
Total 5703100 - General Supplies	1,187.09	800.00	800.00	155.33	500.00	0.00	0.00	500.00		
Total 5703400 - Maintenance Supplies / Parts	200.00	200.00	200.00	0.00	200.00	0.00	0.00	200.00		
Total 5704200 - Travel Expenses	334.82	950.00	950.00	0.00	950.00	0.00	0.00	950.00		
Total 5705200 - Software & Computer Equipment	1,603.46	4,071.00	29,759.00	4,059.69	4,071.00	-25,688.00	0.00	4,071.00	Computer Software, repair, Maint.	
Total 5705300 - Printing Expense	0.00	250.00	250.00	0.00	250.00	0.00	0.00	250.00	Copier, Printing	
Total 5705400 - Utilities	4,462.82	4,540.00	4,640.00	2,769.80	4,640.00	0.00	0.00	4,640.00	Utilities	
Total 5705700 - Other Expenses	8,965.67	8,975.00	6,675.00	3,923.13	6,675.00	0.00	0.00	6,675.00		
Total 5706400 - Minor Capital Outlay	0.00	1,500.00	1,500.00	0.00	0.00	-1,500.00	0.00	0.00	Minor Capital outlay, Bldg - Equipment	
Total 5709000 - Reserve	32,783.00	105,749.00	105,749.00	11,882.00	61,483.00	-44,266.00	0.00	61,483.00		
<b>Total 70 - Administration</b>	<b>198,459.68</b>	<b>276,716.00</b>	<b>302,404.00</b>	<b>116,374.10</b>	<b>239,576.00</b>	<b>-62,828.00</b>	<b>0.00</b>	<b>239,576.00</b>		
<b>75 - Water</b>										
Total 5751100 - Salaries & Wages	49,114.70	49,006.00	49,006.00	31,498.75	52,805.00	3,798.00	0.00	52,805.00		
Total 5751400 - Support Salaries	116,457.70	129,901.00	129,901.00	69,487.01	100,415.00	-29,488.00	0.00	100,415.00		
Total 5752100 - Employee Benefits	67,336.77	61,490.00	61,490.00	34,105.82	52,040.00	-9,450.00	0.00	52,040.00	Health Insurance Est 6% Increase	
Total 5752200 - Special Services	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00		
Total 5752300 - Contractual Services/Personnel	15,200.00	15,150.00	15,150.00	6,826.00	15,150.00	0.00	0.00	15,150.00		
Total 5752400 - Rentals	0.00	250.00	250.00	204.85	250.00	0.00	0.00	250.00		
Total 5752500 - Operating Services	5,668.10	9,100.00	9,100.00	4,763.11	9,100.00	0.00	0.00	9,100.00		
Total 5753100 - General Supplies	1,674.30	2,400.00	2,400.00	1,995.58	2,400.00	0.00	0.00	2,400.00		
Total 5753400 - Maintenance Supplies & Parts	477.65	300.00	300.00	0.00	200.00	0.00	0.00	200.00		
Total 5754200 - Travel Expenses	5,583.40	10,750.00	12,750.00	3,835.85	10,750.00	0.00	0.00	10,750.00		
Total 5755200 - Software & Computer Equipment	3,700.00	3,700.00	3,700.00	18,225.00	14,525.00	0.00	0.00	18,225.00	Computer Software, repair, Maint.	
Total 5755300 - Printing Expenses	5,159.33	5,500.00	5,500.00	2,705.88	5,500.00	0.00	0.00	5,500.00	Copier, Printing	
Total 5755400 - Utilities	380,956.01	469,093.00	469,093.00	242,869.90	434,188.00	-34,905.00	0.00	434,188.00	Utilities	
Total 5755500 - Repairs & Building Improvements	32,219.54	25,500.00	25,500.00	16,852.95	26,500.00	1,000.00	0.00	26,500.00	Building, Machine, Repair and Improvements	
Total 5755600 - Insurance	6,119.00	6,365.00	6,365.00	4,773.75	9,141.00	2,776.00	0.00	9,141.00	Auto, Property, General Liab.	
Total 5755700 - Other Expenses	177.37	150.00	150.00	145.00	150.00	0.00	0.00	150.00		
Total 5756400 - Minor Capital Outlay	1,179.58	2,500.00	2,500.00	319.13	2,500.00	0.00	0.00	2,500.00	Minor Capital outlay, Bldg - Equipment	
Total 5757400 - Capitalized Assets	19,771.61	14,000.00	68,107.00	40,058.13	11,003.00	-57,107.00	0.00	11,003.00		
Total 5759000 - Long-Term Debt	54,127.00	10,372.00	10,372.00	5,186.00	110,490.00	105,118.00	0.00	110,490.00		
<b>Total 75 - Water</b>	<b>774,339.06</b>	<b>815,527.00</b>	<b>863,634.00</b>	<b>469,332.71</b>	<b>870,904.00</b>	<b>1,270.00</b>	<b>0.00</b>	<b>870,904.00</b>		
<b>80 - Sewer</b>										
Total 5801400 - Support Salaries	55,894.37	61,139.00	61,139.00	36,668.28	64,827.00	3,488.00	0.00	64,827.00		
Total 5802100 - Employee Benefits	14,912.10	13,347.00	13,347.00	8,938.33	16,241.00	2,884.00	0.00	16,241.00	Health Insurance Est 6% Increase	
Total 5802200 - Special Services	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00		
Total 5802300 - Contractual Services/Personnel	6,119.00	2,000.00	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00		
Total 5802500 - Operating Services	8,543.66	9,618.00	9,618.00	6,164.85	9,618.00	0.00	0.00	9,618.00		
Total 5803100 - General Supplies	1,196.22	600.00	600.00	599.30	600.00	0.00	0.00	600.00		
Total 5803400 - Maintenance Supplies & Parts	310.02	500.00	500.00	21.50	500.00	0.00	0.00	500.00		
Total 5804200 - Travel Expenses	1,589.90	1,700.00	1,700.00	2,072.30	1,700.00	0.00	0.00	1,700.00		
Total 5805400 - Utilities	263,253.07	256,800.00	256,800.00	156,947.74	256,800.00	0.00	0.00	256,800.00	Utilities	
Total 5805500 - Repairs & Bldg Improvements	10,078.21	9,600.00	9,600.00	4,139.38	10,600.00	1,000.00	0.00	10,600.00	Building, Machine, Repair and Improvements	
Total 5805600 - Insurance	426.00	1,566.00	1,566.00	1,174.50	657.00	-909.00	0.00	557.00	Auto, Property, General Liab.	
Total 5805700 - Other Expenses	126.37	100.00	100.00	100.00	100.00	0.00	0.00	100.00		
Total 5807400 - Capitalized Assets	0.00	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00	0.00		
<b>Total 80 - Sewer</b>	<b>362,448.92</b>	<b>366,570.00</b>	<b>366,570.00</b>	<b>216,847.08</b>	<b>373,443.00</b>	<b>6,473.00</b>	<b>0.00</b>	<b>373,443.00</b>		
<b>TOTAL REVENUE</b>	<b>1,272,065.39</b>	<b>1,390,439.00</b>	<b>1,470,284.00</b>	<b>834,885.71</b>	<b>1,483,923.00</b>	<b>13,635.00</b>	<b>0.00</b>	<b>1,483,923.00</b>		
Total 70 - Administration	198,459.68	276,716.00	302,404.00	116,374.10	239,576.00	-62,828.00	0.00	239,576.00		

	ACTUAL 2016-2017	FY	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2019	MSAC Recommended Request	City Manager Proposed Budget 2019	EXPLANATION	
									DIFFERENCE	
Total 75 - Water	774,939.06		815,527.00	869,634.00	489,332.71	870,904.00	1,478.00	0.00	870,904.00	
Total 30 - Sewer	362,448.92		366,970.00	356,570.00	216,847.08	373,443.00	6,473.00	0.00	373,443.00	
<b>TOTAL EXPENSE</b>	<b>1,135,847.58</b>		<b>1,459,213.00</b>	<b>1,559,008.00</b>	<b>602,553.89</b>	<b>1,483,923.00</b>	<b>-55,085.00</b>	<b>0.00</b>	<b>1,483,923.00</b>	
<b>REVENUE LESS EXPENSE</b>	<b>-63,782.27</b>		<b>-68,724.00</b>	<b>-58,724.00</b>	<b>32,331.82</b>	<b>0.00</b>	<b>68,724.00</b>	<b>0.00</b>	<b>-68,724.00</b>	
Ending Fund Balance					330,402.08	0.00	0.00	0.00	330,402.08	
<b>W&amp;WW Capital Infrastructure &amp; Improvements</b>										
<b>Proposed Budget FY 2018-2019</b>										
<b>REVENUE</b>										
Beginning Fund Balance					100,000.00				100,000.00	
Total 4000800 - Other Revenue	63,966.65		68,724.00	68,724.00	42,303.20	68,724.00	0.00	0.00	68,724.00	
<b>Total Revenue</b>	<b>63,966.65</b>		<b>68,724.00</b>	<b>68,724.00</b>	<b>42,303.20</b>	<b>68,724.00</b>	<b>0.00</b>	<b>0.00</b>	<b>68,724.00</b>	
<b>Expense</b>										
Total 5877400 Capitalized Assets	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total 5879000 - Reserves	0.00		0.00	0.00	0.00	68,724.00	68,724.00	0.00	68,724.00	
<b>Total Expense</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>68,724.00</b>	<b>68,724.00</b>	<b>0.00</b>	<b>68,724.00</b>	
<b>REVENUE LESS EXPENSE</b>	<b>63,966.65</b>		<b>68,724.00</b>	<b>68,724.00</b>	<b>42,303.20</b>	<b>0.00</b>	<b>-68,724.00</b>	<b>0.00</b>	<b>-68,724.00</b>	
Ending Fund Balance					168,724.00			0.00	168,724.00	

ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev/Exp 10/1/2017 - 3/29/2018		Department Proposed Budget 2018	MSAC Recommended Request	City Manager Proposed Budget 2018	EXPLANATION							
				Department Proposed Budget 2018	Difference											
<b>DEBT SERVICE</b>																
Proposed Budget FY 2018-2019																
<b>REVENUE</b>																
Beginning Fund Balance																
Total 4000100 - Taxes																
Total 4000800 - Other Revenue		510,549.58	565,728.00	565,728.00	553,850.86	463,911.00	-101,817.00	0.00	453,911.00							
Total Revenue		55,000.42	10,922.00	10,922.00	5,926.30	111,039.00	100,117.00	0.00	111,039.00							
		<b>565,550.00</b>	<b>576,650.00</b>	<b>576,650.00</b>	<b>559,777.16</b>	<b>574,950.00</b>	<b>-1,700.00</b>	<b>0.00</b>	<b>574,950.00</b>							
<b>Expense</b>																
Total 5157500 - Long-Term Debt																
Total Expense		458,946.32	576,650.00	576,650.00	93,075.00	574,950.00	-1,700.00	0.00	574,950.00							
REVENUE LESS EXPENSE		106,603.68	0.00	0.00	466,702.16	0.00	0.00	0.00	0.00							
Ending Fund Balance					<b>525,765.83</b>			<b>0.00</b>	<b>525,765.83</b>							

4B EDC  
Proposed Budget FY 2018-2019

**REVENUE**

Beginning Fund Balance

	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/24/2018	Department Proposed Budget 2019	MSAC Recommended Request	City Manager Proposed Budget 2019
Total 4000100 - Taxes	115,793.89	100,800.00	100,800.00	52,739.40	106,000.00	5,200.00	0.00	105,000.00
Total 4000800 - Other Revenue	2,002.83	31,340.00	31,340.00	1,092.36	98,432.00	65,092.00	0.00	98,432.00
<b>Total Revenue</b>	<b>117,796.72</b>	<b>132,140.00</b>	<b>132,140.00</b>	<b>53,831.76</b>	<b>202,432.00</b>	<b>70,292.00</b>	<b>0.00</b>	<b>205,432.00</b>

**Expense**

Total 8102200 - Special Services	1,600.00	2,100.00	2,100.00	1,600.00	2,100.00	0.00	0.00	2,100.00
Total 8102300 - Consultant Services	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 8103100 - General Supplies	0.00	100.00	100.00	138.00	100.00	0.00	0.00	100.00
Total 8104200 - Travel Expense	500.00	3,300.00	3,300.00	0.00	2,800.00	(500.00)	0.00	2,300.00
Total 8105300 - Printing	14.10	300.00	300.00	0.00	300.00	0.00	0.00	300.00
Total 8105600 - Insurance	148.64	272.00	272.00	138.00	280.00	8.00	0.00	280.00
Total 8105700 - Other Expenses	3,804.00	8,750.00	8,750.00	7,525.00	25,120.00	26,370.00	0.00	35,120.00
Total 8106400 - Minor Capital Outlay	74,986.69	30,000.00	30,000.00	0.00	0.00	(30,000.00)	0.00	0.00
Total 8109000 - Reserves	2,500.00	87,318.00	87,318.00	1,250.00	161,732.00	74,414.00	0.00	81,732.00
<b>Total Expense</b>	<b>93,551.43</b>	<b>132,140.00</b>	<b>132,140.00</b>	<b>10,643.00</b>	<b>202,432.00</b>	<b>70,292.00</b>	<b>0.00</b>	<b>202,432.00</b>
<b>REVENUE LESS EXPENSE</b>	<b>24,235.29</b>	<b>0.00</b>	<b>0.00</b>	<b>43,182.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>
<b>Ending Fund Balance</b>							<b>0.00</b>	<b>520,730.78</b>

EXPLANATION

ACTUAL 2016-2017	FY	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev/Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2018	Difference	MSAC Recommended Request	City Manager Proposed Budget 2018	EXPLANATION									
<b>MUNICIPAL DEVELOPMENT DISTRICT</b>																		
<b>Proposed Budget FY 2018-2019</b>																		
<b>REVENUE</b>																		
Beginning Fund Balance																		
Total 4000100 - Taxes		\$7,645.15	50,500.00	50,500.00	36,104.25	50,500.00	0.00	0.00	259,703.11	6/29/18								
Total 4000800 - Other Revenue		717.30	600.00	600.00	541.45	600.00	0.00	0.00	50,500.00									
<b>Total Revenue</b>		<b>58,362.45</b>	<b>\$1,100.00</b>	<b>\$1,100.00</b>	<b>36,645.75</b>	<b>51,100.00</b>	<b>0.00</b>	<b>0.00</b>	<b>51,100.00</b>									
<b>Expense</b>																		
Total 9102200 - Special Services		1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	0.00	0.00	1,600.00									
Total 9103100 - General Supplies		0.00	100.00	100.00	0.00	100.00	0.00	0.00	100.00									
Total 9105600 - Insurance		148.64	272.00	272.00	204.00	260.00	8.00	0.00	260.00	Auto, Property, General Lab.								
Total 9107400 - Capitalized Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00									
Total 9109000 - Reserves		500.00	49,128.00	49,128.00	250.00	49,120.00	(8.00)	0.00	49,120.00									
<b>Total Expense</b>		<b>2,246.64</b>	<b>\$1,100.00</b>	<b>\$1,100.00</b>	<b>2,054.00</b>	<b>51,100.00</b>	<b>0.00</b>	<b>0.00</b>	<b>51,100.00</b>									
REVENUE LESS EXPENSE		56,115.81	0.00	0.00	34,591.75	0.00	0.00	0.00	0.00									
<b>Ending Fund Balance</b>					<b>308,323.11</b>		<b>0.00</b>	<b>0.00</b>	<b>308,323.11</b>									

ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev/Exo 10/1/2017- 5/25/2018	Department Proposed Budget 2019	Difference	MSAC Recommended Request	City Manager Proposed Budget 2019	EXPLANATION									
									EXPLANATION									
<b>PARK IMPACT</b>																		
<b>Proposed Budget FY 2018-2019</b>																		
<b>REVENUE</b>																		
Beginning Fund Balance																		
Total 4000400 - Charges for Services		7,359.44	6,613.00	8,613.00	6,035.28	8,613.00	0.00	0.00	78,526.54	6/29/18								
Total 4000500 - Other Revenue		201.24	180.00	180.00	137.18	180.00	0.00	0.00	180.00									
<b>Total Revenue</b>		<b>7,560.68</b>	<b>8,793.00</b>	<b>8,793.00</b>	<b>6,172.46</b>	<b>8,793.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,793.00</b>									
<b>Expense</b>																		
Total 5806400 - Minor Capital Outlay		0.00	500.00	500.00	0.00	500.00	0.00	0.00	500.00	Minor Capital outlay, Bldg - Equipment								
Total 5807400 - Capitalized Assets		3,646.80	1,675.00	1,675.00	0.00	1,675.00	0.00	0.00	1,675.00									
Total 5809900 - Reserves		0.00	6,618.00	6,618.00	0.00	6,618.00	0.00	0.00	6,618.00									
<b>Total Expense</b>		<b>3,646.80</b>	<b>8,793.00</b>	<b>8,793.00</b>	<b>0.00</b>	<b>8,793.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,793.00</b>									
<b>REVENUE LESS EXPENSE</b>		<b>3,913.88</b>	<b>0.00</b>	<b>0.00</b>	<b>6,172.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>									
<b>Ending Fund Balance</b>						<b>85,144.54</b>		<b>0.00</b>	<b>85,144.54</b>									

ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev/Exp. 10/1/2017 - 5/29/2018	Department Budget 2018	MSAC Recommended Request	City Manager Proposed Budget 2019	EXPLANATION								
								10/1/2017 - 5/29/2018	Department Budget 2018							
<b>WATER AND SEWER IMPACT FUND</b>																
<b>Proposed Budget FY 2018-2019</b>																
<b>REVENUE</b>																
Beginning Fund Balance																
Total 4000400 - Charges for Services	35,609.76	54,756.00	54,756.00	26,116.14	\$4,756.00	0.00	0.00	96,884.65	62918							
Total 4000800 - Other Revenue	339.76	0.00	0.00	201.49	0.00	0.00	0.00	54,756.00	0.00							
<b>Total Revenue</b>	<b>35,949.52</b>	<b>54,756.00</b>	<b>54,756.00</b>	<b>26,317.63</b>	<b>\$4,756.00</b>	<b>0.00</b>	<b>0.00</b>	<b>54,756.00</b>								
<b>Expense</b>																
Total 5862310 - Contractual Services	11,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
Total 5867400 - Capitalized Assets	4,730.00	0.00	0.00	272.50	0.00	0.00	0.00	0.00	0.00							
Total 5889000 - Reserves	0.00	54,756.00	54,756.00	0.00	\$4,756.00	0.00	0.00	54,756.00	0.00							
<b>Total Expense</b>	<b>16,530.00</b>	<b>54,756.00</b>	<b>54,756.00</b>	<b>272.50</b>	<b>\$4,756.00</b>	<b>0.00</b>	<b>0.00</b>	<b>54,756.00</b>								
<b>REVENUE LESS EXPENSES</b>	<b>19,419.52</b>	<b>0.00</b>	<b>0.00</b>	<b>26,045.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>								
<b>Ending Fund Balance</b>					<b>151,640.65</b>		<b>0.00</b>	<b>151,640.65</b>								

**CAPITAL PROJECTS**  
Proposed Budget FY 2018-2019

**REVENUE**

Beginning Fund Balance

	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev/Exp. 10/1/2017- 5/29/2018	Department Proposed Budget 2019	MSAC Recommended Request	City Manager Proposed Budget 2019	EXPLANATION
Beginning Fund Balance					231,008.78	0.00	231,008.78	52918	

Total 4000800 - Other Revenue

Total 4000800 - Other Revenue	372.11	270.00	270.00	240.14	270.00	0.00	0.00	270.00	
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Total Revenue	372.11	270.00	270.00	240.14	270.00	0.00	0.00	270.00	
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**Expense**

Total 5877400 Capitalized Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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Total 5879000 - Reserves	0.00	270.00	270.00	0.00	270.00	0.00	0.00	270.00	
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Total Expense	0.00	270.00	270.00	0.00	270.00	0.00	0.00	270.00	
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REVENUE LESS EXPENSE	372.11	0.00	0.00	240.14	0.00	0.00	0.00	0.00	
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Ending Fund Balance				231,008.78		0.00	231,008.78		
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ACTUAL 2016-2017	FY	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev/Exp. 10/1/2017 - 5/26/2018	Department Proposed Budget 2019	MSAC Recommended Request	City Manager Proposed Budget 2019	EXPLANATION								
<b>EMPLOYEE BENEFIT TRUST</b>																
<b>Proposed Budget FY 2018-2019</b>																
<b>REVENUE</b>																
Total Revenue		181,168.44	0.00	0.00	112,743.36	0.00	0.00	0.00								
Total Expense		181,023.20	0.00	0.00	112,874.32	0.00	0.00	0.00								
<b>REVENUE LESS EXPENSE</b>		<b>145.24</b>	<b>0.00</b>	<b>0.00</b>	<b>-130.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>								

ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev/Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2019	MSAC Recommended Request	City Manager Proposed Budget 2019	EXPLANATION								
								DIFFERENCE								
<b>POLICE AUXILIARY</b>																
Proposed Budget FY 2018-2019																
<b>REVENUE</b>																
Beginning Fund Balance																
Total 4000800 - Other Revenue																
Total Revenue		3,229.78	0.00	0.00	100.00	0.00	0.00	215.51	629.18							
<b>Expense</b>																
Total 5232600 - Special Expenses																
Total 5236000 - Special Expenses		3,325.03	0.00	0.00	0.00	0.00	0.00	3,325.03	0.00							
Total Expense		(95.25)	0.00	0.00	100.00	0.00	0.00	215.51	629.18							

ACTUAL 2016-2017	FY	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev/Exn. 10/1/2017 - 5/25/2018	Department Proposed Budget 2019	Difference	MSAC Recommended Request	City Manager Proposed Budget 2019	EXPLANATION									
<b>FIRE AUXILIARY</b> Proposed Budget FY 2018-2019																		
<b>REVENUE</b>																		
Beginning Fund Balance				2,370.00			0.00	2,370.00	6 29 18									
Total 4000800 - Other Revenue		0.00	0.00	0.00	1,320.00	0.00	0.00	0.00	0.00									
Total Revenue		0.00	0.00	0.00	1,320.00	0.00	0.00	0.00	0.00									
<b>Expense</b>																		
Total 5333400 - Maintenance Supplies and Parts		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00									
Total Expense		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00									
REVENUE LESS EXPENSE		0.00	0.00	0.00	1,320.00	0.00	0.00	0.00	0.00									

GENERAL FUND						
Proposed Budget FY 2019						
		ACTUAL 2017	FY Original Budget FY 2018	Adjusted Budget FY 2018	Department Proposed Budget FY 2019	DIFFERENCE
<b>Revenue</b>						
Beginning Fund Balance					1,358,285.95	
4000100 · Taxes						
4000105 · Ad Valorem, Current	1,593,472.73	1,649,432.00	1,649,432.00	1,897,462.00	248,030.00	
4000106 · Ad Valorem, New and Improvement	0.00	53,233.00	53,233.00	0.00	-53,233.00	
4000110 · Ad Valorem, Delinquent	13,849.82	10,000.00	10,000.00	0.00	-10,000.00	
4000113 · Interest/Penalties - Prop Tax	7,753.47	7,000.00	7,000.00	7,000.00	0.00	
4000120 · Sales Tax (1%)	206,911.27	201,264.00	210,957.00	220,700.00	9,743.00	
4000125 · Sales Tax - St. Impr (.25%)	53,605.31	50,316.00	52,739.00	0.00	-52,739.00	
4000130 · Franchise Tax	156,664.66	163,000.00	163,000.00	163,000.00	0.00	
<b>Total 4000100 · Taxes</b>	<b>2,032,257.26</b>	<b>2,134,245.00</b>	<b>2,146,361.00</b>	<b>2,288,162.00</b>	<b>141,801.00</b>	
4000208 · Building Permits						
4000210 · Residential Building Permits	52,445.54	60,000.00	60,000.00	60,000.00	0.00	
4000214 · Misc Building Permits	25,580.61	23,952.00	23,952.00	25,000.00	1,048.00	
<b>Total 4000208 · Building Permits</b>	<b>78,026.15</b>	<b>83,952.00</b>	<b>83,952.00</b>	<b>85,000.00</b>	<b>1,048.00</b>	

	ACTUAL 2017	FY 2018	Original Budget FY 2018	Adjusted Budget FY 2018	Department		
					Proposed	Budget FY 2019	DIFFERENCE
4000200 · Licenses and Permits							
4000230 · Plan Review Fee	12,415.09	12,000.00	12,000.00	12,000.00	12,000.00	0.00	
4000260 · Alarm Permits	2,539.00	2,604.00	2,604.00	2,604.00	2,604.00	0.00	
4000270 · Animal Tag Fees	2,398.00	3,706.00	3,706.00	3,706.00	3,706.00	0.00	
4000272 · Impound Fees	1,395.00	2,751.00	2,751.00	2,751.00	2,751.00	0.00	
4000290 · Misc Licenses and Permits	2,495.00	1,568.00	1,568.00	1,568.00	2,025.00	457.00	
Total 4000200 4000208 License and Permits	21,242.09	22,629.00	22,629.00	22,629.00	23,086.00	457.00	
4000400 · Charges for Services							
4000325 · ESD #2	190,000.00	190,000.00	190,000.00	190,000.00	240,000.00	50,000.00	
4000330 · ESD #4	55,628.31	55,628.00	55,628.00	55,628.00	70,566.00	14,938.00	
4000411 · Copies and Maps	48.20	100.00	100.00	100.00	100.00	0.00	
4000415 · Police Reports	36.00	150.00	150.00	150.00	150.00	0.00	
4000420 · Park Lights	0.00	500.00	500.00	500.00	0.00	-500.00	
4000440 · Oak Leaf Animal Control	835.00	2,100.00	2,100.00	2,100.00	2,100.00	0.00	
4000450 · Subdivision Fees	15,387.82	6,900.00	6,900.00	6,900.00	0.00	-6,900.00	
4000480 · Solid Waste (Garbage)	256,409.77	256,968.00	264,322.00	270,480.00	270,480.00	6,158.00	

	ACTUAL 2017	FY Original Budget FY 2018	Adjusted Budget FY 2018	Department	
				Proposed Budget FY 2019	Difference Difference
4000485 - 50/50 Sidewalk Program	0.00	1,250.00	1,250.00	1,250.00	0.00
4000490 - Misc Charges for Services	3,531.20	3,850.00	3,850.00	3,850.00	0.00
Total 4000400 - Charges for Services	521,876.30	517,446.00	524,800.00	588,496.00	63,696.00
4000500 - Fines and Forfeitures					
4000535 - Omni Warrant Revenue	2,673.39	2,868.00	2,868.00	2,868.00	0.00
4000510 - Fines - Police	257,190.10	265,008.00	265,008.00	240,000.00	-25,008.00
4000520 - Fines - Animal Control	350.00	456.00	456.00	456.00	0.00
4000525 - Fines - Code Enforcement	3,523.60	8,949.00	8,949.00	8,949.00	0.00
4000550 - Municipal Court Technology	5,360.47	5,424.00	5,424.00	0.00	-5,424.00
4000551 - Municipal Court Security	4,020.36	4,068.00	4,068.00	0.00	-4,068.00
4000590 - Misc Fines and Forfeitures	514.90	432.00	432.00	432.00	0.00
4000592 - Warrant Fees	0.00	0.00	0.00	0.00	0.00
Total 4000500 - Fines and Forfeitures	273,632.82	287,205.00	287,205.00	252,705.00	-34,500.00
4000800 - Other Revenue					
4000810 - Heritage Day	28,661.00	26,000.00	26,000.00	29,000.00	3,000.00
4000818 - Lease Proceeds	1,152.62	0.00	0.00	0.00	0.00

	ACTUAL 2017	FY 2018	Original Budget FY 2018	Adjusted Budget FY 2018	Department	
					Proposed Budget FY 2019	Difference
4000820 · Water Tower Lease	114,141.68	118,250.00	151,921.00	118,250.00		-33,671.00
4000840 · Interest Earned	8,479.69	7,560.00	7,560.00	7,560.00		0.00
4000860 - Grant Proceeds	132,667.00	0.00	0.00	0.00		0.00
4000870 · Insurance Proceeds	3,754.40	0.00	0.00	0.00		0.00
4000885 · Proceeds from Sale of Assets	13,690.00	0.00	0.00	0.00		0.00
4000887 · HOA Revenue	249.00	1,015.00	0.00	0.00		0.00
4000890 · Misc Other Revenue	4,089.03	3,500.00	3,500.00	3,500.00		0.00
Total 4000800 · Other Revenue	306,884.42	156,325.00	188,981.00	158,310.00		-30,671.00
4000900 · Transfers In						
4000905 - Weapons Purchase Plan	0.00	11,730.00	11,730.00	11,730.00		0.00
4000925 · Transfer from 4B-EDC	87,486.69	32,500.00	38,500.00	82,500.00		44,000.00
4000930 · Transfer from W&S Fund	32,788.00	23,724.00	23,724.00	0.00		-23,724.00
4000940 · Transfer from MDD Fund	500.00	500.00	500.00	500.00		0.00
4000945 - Transfer in from Bldg. Security	0.00	7,300.00	7,300.00	7,300.00		0.00
4000990 · Reduction in Fund Balance	0.00	277,863.00	492,067.00	204,835.00		-287,232.00
Total 4000900 · Transfers In	120,774.69	353,617.00	573,821.00	306,865.00		-266,956.00

	<u>ACTUAL</u> <u>2017</u>	<u>FY</u> <u>FY 2018</u>	<u>Original Budget</u> <u>FY 2018</u>	<u>Adjusted Budget</u> <u>FY 2018</u>	<u>Department</u>	
					<u>Proposed</u>	<u>Budget FY 2019</u>
Total Revenue	3,354,693.73		3,555,419.00	3,827,749.00	3,702,624.00	-125,125.00

GENERAL FUND								
Proposed Budget FY 2019								
		Original	Adjusted	Actual	Department	MSAC Recommended Request	City Manager Proposed Budget	City Manager Proposed Budget
		FY 2016-2017	Budget 2017- 2018	Budget 2017- 2018	10/1/2017 - 5/25/2018	Budget 2019	Difference	
<b>Expense</b>								
<b>10 · Administration</b>								
5201100 · Salaries & Wages								
5101110 · City Manager	68,783.48	78,750.00	78,750.00	52,817.30	81,113.00	2,363.00		81,113.00
5101115 · City Secretary	45,100.99	44,250.00	44,250.00	33,750.02	50,213.00	5,963.00		50,213.00
5101117 · City Accountant	39,337.54	39,338.00	39,338.00	28,072.57	41,766.00	2,428.00		41,766.00
5101120 · Admin. Support	27,015.31	27,035.00	27,035.00	19,278.00	28,682.00	1,647.00		28,682.00
5101180 · Merit Raises, Staff 3%	0.00	5,682.00	5,682.00	0.00	0.00	-5,682.00		0.00
5101190 · Longevity	0.00	0.00	0.00	0.00	1,228.00	1,228.00		1,228.00
5101490 · Overtime	78.00	625.00	625.00	0.00	0.00	-625.00		0.00
<b>Total 5101100 · Salaries &amp; Wages</b>	<b>180,315.32</b>	<b>195,680.00</b>	<b>195,680.00</b>	<b>133,917.89</b>	<b>203,002.00</b>	<b>7,322.00</b>	<b>0.00</b>	<b>203,002.00</b>
5102100 · Employee Benefits								
5102110 · Group Insurance	22,439.17	31,117.00	31,117.00	18,211.77	32,912.00	1,795.00		32,912.00
5102135 · TMRS	22,940.64	25,715.00	25,715.00	16,715.58	26,318.00	603.00		26,318.00
5102160 · Worker's Compensation	303.00	933.00	933.00	925.75	426.00	-507.00		426.00
5102170 · Payroll Taxes	3,423.60	3,772.00	3,772.00	2,494.80	3,901.00	129.00		3,901.00
5102180 · Unemployment Taxes	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00		1,000.00
5102190 · Auto Allowance	2,000.00	4,800.00	4,800.00	3,200.00	4,800.00	0.00		4,800.00
5102196 · Indiv. Membership Dues	1,365.00	1,950.00	1,950.00	1,439.00	1,950.00	0.00		1,950.00

	ACTUAL FY 2016-2017	Original Budget 2018	Adjusted Budget 2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2019	MSAC Recommended Request	City Manager Proposed Budget 2019
					Department Proposed Budget 2019	DIFFERENCE	
Total 5102100 · Employee Benefits	52,471.41	69,287.00	69,287.00	42,986.90	71,307.00	2,020.00	0.00 71,307.00
5102200 · Special Services							
5102210 · Tax Assessing & Collecting Fees	2,353.46	1,618.00	1,814.00	1,814.00	2,400.00	586.00	2,400.00
5102220 · Tax Appraisal Fee	15,997.60	16,355.00	18,887.00	9,443.50	18,887.00	0.00	18,887.00
5102230 · Legal Fees	13,940.99	35,000.00	32,272.00	4,836.45	28,000.00	-4,272.00	28,000.00
5102240 · Audit	7,400.00	7,650.00	7,650.00	7,445.45	7,650.00	0.00	7,650.00
5102250 · Accounting	525.00	2,000.00	2,000.00	131.52	2,000.00	0.00	2,000.00
5102260 · Engineering Fees	8,990.34	10,000.00	10,000.00	3,700.66	22,874.00	12,874.00	22,874.00
Total 5102200 · Special Services	49,207.39	72,623.00	72,623.00	27,371.58	81,811.00	9,188.00	0.00 81,811.00
5102300 · Contractual Services							
5102310 · Consultant Fees	5,358.35	10,000.00	10,000.00	79.96	10,000.00	0.00	10,000.00
5102325 · 4B EDC Consulting	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 5102300 · Contractual Services	15,358.35	10,000.00	10,000.00	79.96	10,000.00	0.00	0.00 10,000.00
5102500 · Operating Services							
5102530 · Custodial Service Contract	4,128.00	4,128.00	4,128.00	2,831.50	4,128.00	0.00	4,128.00
5102540 · IT - Computer Maintenance	65,607.87	25,200.00	51,980.00	38,459.73	60,000.00	8,020.00	60,000.00
Total 5102500 · Operating Services	69,735.87	29,328.00	56,108.00	41,291.23	64,128.00	8,020.00	0.00 64,128.00
5102600 · Special Expenses							
5102610 · Election - Payroll	492.00	850.00	850.00	479.50	850.00	0.00	850.00
5102620 · Election - Supplies	2,245.34	2,500.00	2,500.00	2,156.08	2,500.00	0.00	2,500.00

	ACTUAL FY 2016-2017	Original Budget 2018	Adjusted Budget 2017- 2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department		MSAC Recommended Request	City Manager Proposed Budget 2019
					Proposed Budget 2019	Difference		
5102630 · Election Meeting Expense	73.46	100.00	100.00	0.00	100.00	0.00		100.00
5102650 · Codification Book Update	1,445.00	3,600.00	3,600.00	375.00	3,600.00	0.00		3,600.00
Total 5102600 · Special Expenses	4,255.80	7,050.00	7,050.00	3,010.58	7,050.00	0.00	0.00	7,050.00
5103100 · General Supplies								
5103110 · Office Supplies	8,094.09	8,000.00	8,000.00	5,374.67	10,000.00	2,000.00		10,000.00
5103140 · Uniforms	284.35	350.00	350.00	0.00	350.00	0.00		350.00
Total 5103100 · General Supplies	8,378.44	8,350.00	8,350.00	5,374.67	10,350.00	2,000.00	0.00	10,350.00
5103400 · Maintenance Supplies / Parts								
5103410 · Supplies - Custodial	1,415.22	1,500.00	1,500.00	561.56	1,500.00	0.00		1,500.00
5103440 · Maintenance Agreement Expense	135.00	400.00	400.00	0.00	400.00	0.00		400.00
5103460 · Miscellaneous	1,573.39	1,500.00	1,500.00	89.90	2,000.00	500.00		2,000.00
Total 5103400 · Maintenance Supplies / Parts	3,123.61	3,400.00	3,400.00	651.46	3,900.00	500.00	0.00	3,900.00
5104200 · Travel Expenses								
5104210 · Travel - Local	53.97	500.00	500.00	312.10	500.00	0.00		500.00
5104220 · Professional Development	2,856.58	6,550.00	6,550.00	1,342.35	6,550.00	0.00		6,550.00
5104222 · Professional Develop - Council	974.54	1,300.00	1,300.00	931.32	1,300.00	0.00		1,300.00
5104225 · City Meal Expense	1,651.57	2,200.00	2,200.00	464.10	2,200.00	0.00		2,200.00
5104230 · Professional Develop - In-House	0.00	500.00	500.00	0.00	0.00	-500.00		0.00
Total 5104200 · Travel Expenses	5,536.66	11,050.00	11,050.00	3,049.87	10,550.00	-500.00	0.00	10,550.00

	ACTUAL FY 2016-2017	Original Budget 2017- 2018	Adjusted Budget 2017- 2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2019	Department Budget 2019	MSAC Recommended Request	City Manager Proposed Budget 2019
5105200 · Software & Computer Equipment								
5105230 · Computing Hardware	0.00	8,000.00	14,272.00	0.00	0.00	-14,272.00		0.00
5105240 · Computing - Software	12,142.10	11,005.00	36,693.00	9,529.41	19,300.00	-17,393.00		19,300.00
Total 5105200 · Software & Computer Equipment	12,142.10	19,005.00	50,965.00	9,529.41	19,300.00	-31,665.00	0.00	19,300.00
5105300 · Printing Expense								
5105310 · Copier Expense	4,303.88	4,476.00	4,476.00	2,322.20	4,476.00	0.00		4,476.00
5105320 · Printing & Postage - Newsletters	3,546.80	5,108.00	5,108.00	2,340.57	7,734.00	2,626.00		7,734.00
5105330 · Printing - Forms	672.32	1,500.00	1,500.00	306.58	1,500.00	0.00		1,500.00
5105350 · Printing - Other	0.00	0.00	0.00		0.00	0.00		0.00
Total 5105300 · Printing Expense	8,523.00	11,084.00	11,084.00	4,969.35	13,710.00	2,626.00	0.00	13,710.00
5105400 · Utilities								
5105410 · Telephone	1,426.41	1,500.00	1,500.00	894.06	1,533.00	33.00		1,533.00
5105415 · Cellular Phone	1,425.26	1,450.00	1,450.00	905.87	1,450.00	0.00		1,450.00
5105417 · Internet	1,761.89	2,823.00	2,823.00	1,119.72	3,120.00	297.00		3,120.00
5105420 · Wireless Cards	628.67	912.00	912.00	531.86	912.00	0.00		912.00
5105450 · Electricity	4,689.44	4,635.00	4,635.00	2,183.83	4,635.00	0.00		4,635.00
Total 5105400 · Utilities	9,931.67	11,320.00	11,320.00	5,635.34	11,650.00	330.00	0.00	11,650.00
5105500 · Repairs & Bldg Improvements								
5105520 · Repairs - Buildings	3,936.64	33,200.00	11,500.00	4,727.03	2,000.00	-9,500.00		2,000.00

	ACTUAL FY 2016-2017	Original Budget 2017-	Adjusted Budget 2017-	Actual Rev/Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2019	MSAC Recommended Request	City Manager Proposed Budget 2019
		2018	2018	DIFFERENCE			
5105540 · Repairs - Machinery & Equipment	551.25	500.00	500.00	0.00	500.00	0.00	500.00
5105590 · Repairs - Other	2,180.06	1,300.00	1,300.00	370.64	1,300.00	0.00	1,300.00
<b>Total 5105500 · Repairs &amp; Bldg Improvements</b>	<b>6,667.95</b>	<b>35,000.00</b>	<b>13,300.00</b>	<b>5,097.67</b>	<b>3,800.00</b>	<b>-9,500.00</b>	<b>0.00</b>
5105600 · Insurance							
5105610 · Insurance - Property	1,330.00	1,815.00	1,915.00	1,436.25	2,249.00	334.00	2,249.00
5105620 · Insurance - Liability	678.00	800.00	800.00	600.00	1,294.00	494.00	1,294.00
5105630 · Insurance - Fidelity Bond	250.00	300.00	300.00	250.00	300.00	0.00	300.00
Notary Bond	0.00	450.00	450.00	0.00	0.00	-450.00	0.00
5105635 · Public Officials Surety Bonds	1,820.00	2,210.00	2,210.00	260.00	2,210.00	0.00	2,210.00
<b>Total 5105600 · Insurance</b>	<b>4,078.00</b>	<b>5,675.00</b>	<b>5,675.00</b>	<b>2,546.25</b>	<b>6,053.00</b>	<b>378.00</b>	<b>0.00</b>
5105700 · Other Expenses							
5105705 · Postage	5,626.03	6,756.00	6,756.00	3,330.83	6,756.00	0.00	6,756.00
5105710 · Cash - Over/Short	0.00	10.00	10.00	0.00	10.00	0.00	10.00
5105725 · Records Management Expense	2,138.50	1,500.00	1,500.00	1,395.00	1,500.00	0.00	1,500.00
5105730 · City - Memberships	2,155.78	2,500.00	2,500.00	1,830.78	2,500.00	0.00	2,500.00
5105740 · Legal Notices/Advertisement	3,993.79	9,000.00	9,000.00	3,458.64	9,000.00	0.00	9,000.00
5105745 · Council Discretionary	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
5105752 · Employment Screening	435.37	400.00	400.00	0.00	400.00	0.00	400.00
5105753 · Solicitor Screening	472.00	200.00	200.00	159.00	200.00	0.00	200.00
5105756 · FM 664	23,927.70	0.00	0.00	0.00	0.00	0.00	0.00

	ACTUAL FY 2016-2017	Original Budget 2017- 2018	Adjusted Budget 2017- 2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department		MSAC Recommended Request	City Manager Proposed Budget 2019
					Proposed Budget	2019 Difference		
5105760 - Bank Service Charge	43.30	100.00	100.00	82.63	175.00	75.00		175.00
5105764 - Filing Fees	176.94	500.00	500.00	464.11	500.00	0.00		500.00
5105765 - Miscellaneous	3,006.39	2,767.00	2,767.00	886.43	3,333.00	566.00		3,333.00
Total 5105700 - Other Expenses	41,975.80	23,733.00	23,733.00	11,607.42	34,374.00	10,641.00	0.00	34,374.00
5106400 - Minor Capital Outlay								
5106440 - Machinery & Equipment	5,013.15	1,000.00	1,000.00	0.00	1,000.00	0.00		1,000.00
5106465 - Furniture	146.27	1,000.00	1,000.00	113.65	3,000.00	2,000.00		3,000.00
Total 5106400 - Minor Capital Outlay	5,159.42	2,000.00	2,000.00	113.65	4,000.00	2,000.00	0.00	4,000.00
5107400 - Capitalized Assets								
5107420 - Buildings	0.00	0.00	31,640.00	0.00	0.00	-31,640.00		0.00
5107440 - Machine & Equipment	49,999.00	0.00	0.00	0.00	0.00	0.00		0.00
Total - Capitalized Assets	49,999.00	0.00	31,640.00	0.00	0.00	-31,640.00	0.00	0.00
5109000 - Reserves								
5109015 - Reserve for RD & PD Radios	87,723.49	93,770.00	93,770.00	0.00	0.00	-93,770.00		0.00
5109020 - Transferred Out - Street	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total 5109000 - Reserves	87,723.49	93,770.00	93,770.00	0.00	0.00	-93,770.00	0.00	0.00
Total 10 - Administration	614,583.28	608,355.00	677,035.00	297,233.23	554,985.00	-122,050.00	0.00	554,985.00

GENERAL FUND							
Proposed Budget FY 2019							
		ACTUAL FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2019	Department Proposed Budget 2019 Difference
<b>Expense</b>							
<b>20 · Police</b>							
5201100 · Salaries & Wages							
5201120 · Police Chief		78,212.30	74,243.00	74,243.00	49,999.38	78,764.00	4,521.00
5201143 · Command Staff		58,411.04	57,309.00	57,309.00	38,595.44	60,800.00	3,491.00
5201150 · Certification Pay		2,400.00	2,400.00	2,400.00	1,569.10	2,400.00	0.00
5201190 · Longevity		0.00	0.00	0.00	0.00	740.00	740.00
5201180 · Merit Raises - Staff 3%		0.00	3,947.00	3,947.00	0.00	0.00	-3,947.00
Total 5201100 · Salaries & Wages		139,023.34	137,899.00	137,899.00	90,163.92	142,704.00	4,805.00
5201400 · Support Salaries							
5201405 · Support Staff		30,825.60	30,826.00	30,826.00	20,753.60	32,694.00	1,868.00
5201408 · Sergeant		45,116.06	88,047.00	88,047.00	38,704.07	98,551.00	10,504.00
5201410 · Patrol		250,724.11	248,352.00	248,352.00	179,902.31	259,059.00	10,707.00
5201412 · Patrol Part Time		9,712.50	20,500.00	20,500.00	14,625.00	20,500.00	0.00
5201415 · Certification Pay		2,099.22	2,701.00	2,701.00	773.14	902.00	-1,799.00

	<u>ACTUAL</u> <u>2016-2017</u>	<u>FY</u> <u>2017-2018</u>	<u>Original Budget</u> <u>2017-2018</u>	<u>Adjusted Budget</u> <u>2017-2018</u>	<u>Actual Rev./Exp.</u>	<u>Department</u>	
					<u>10/1/2017 -</u> <u>5/25/2018</u>	<u>Proposed</u>	
						<u>Budget 2019</u>	<u>DIFFERENCE</u>
5201470 - Salary Increase	0.00		6,220.00	6,220.00		0.00	-6,220.00
5201480 - Merit Raises 3%	0.00		10,012.00	10,012.00		0.00	-10,012.00
5201485 - Longevity	0.00		0.00	0.00	0.00	1,960.00	1,960.00
5201490 - Overtime	8,627.71		16,000.00	16,000.00	7,721.37	16,000.00	0.00
Total 5201400 - Support Salaries	347,105.20		422,658.00	422,658.00	262,479.49	429,666.00	7,008.00
5202100 - Employee Benefits							
5202110 - Group Insurance	66,460.41		84,581.00	84,581.00	48,338.56	94,520.00	9,939.00
5202135 - TMRS	45,539.31		53,161.00	53,161.00	32,989.74	53,973.00	812.00
5202160 - Worker's Compensation	11,677.00		12,471.00	12,471.00	10,297.25	12,605.00	134.00
5202170 - Payroll Taxes	7,514.18		8,789.00	8,789.00	5,796.44	9,484.00	695.00
5202196 - Membership Dues	397.00		315.00	403.00	403.00	403.00	0.00
Total 5202100 - Employee Benefits	131,587.90		159,317.00	159,405.00	97,824.99	170,985.00	11,580.00
5202300 - Contractual Services							
5202355 - Contract Labor - Individual	0.00		500.00	500.00	0.00	500.00	0.00
5202356 - Gingerbread House	1,000.00		1,000.00	1,000.00	1,000.00	1,000.00	0.00
5202380 - Dispatch	15,225.00		15,925.00	15,925.00	7,962.00	50,350.00	34,425.00
5202385 - Jail Expense	0.00		1,000.00	1,000.00	0.00	1,000.00	0.00

	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department	
						Proposed Budget	2019 Difference
5202390 · Special Response Team	7,500.00	8,500.00	8,500.00	7,500.00	16,000.00	16,000.00	7,500.00
5202395 - Contractual Services Other	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Total 5202300 · Contractual Services	23,725.00	27,925.00	27,925.00	16,462.00	69,850.00	69,850.00	41,925.00
5202500 · Operating Services							
5202530 - Custodial Services Contract	2,820.00	2,820.00	2,820.00	1,851.00	2,820.00	2,820.00	0.00
5202540 - Computer Maintenance	0.00	700.00	700.00	0.00	700.00	700.00	0.00
5202560 · Internet Subscriptions	317.00	1,350.00	1,350.00	0.00	1,350.00	1,350.00	0.00
Total 5202500 · Operating Services	3,137.00	4,870.00	4,870.00	1,851.00	4,870.00	4,870.00	0.00
5202600 · Special Expenses							
5202675 · National Night Out	534.34	500.00	500.00	135.00	500.00	500.00	0.00
Total 5202600 · Special Expenses	534.34	500.00	500.00	135.00	500.00	500.00	0.00
5203100 · General Supplies							
5203110 · Office Supplies	1,778.56	1,050.00	1,102.00	1,101.98	1,350.00	1,350.00	248.00
5203140 · Uniforms	6,328.45	8,500.00	8,500.00	2,513.47	8,500.00	8,500.00	0.00
5203170 · Evidence Gathering	944.08	700.00	700.00	507.46	1,000.00	1,000.00	300.00
Total 5203100 · General Supplies	9,051.09	10,250.00	10,302.00	4,122.91	10,850.00	10,850.00	548.00
5203400 · Maintenance Supplies & Parts							

	ACTUAL 2016-2017	FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department		
						Proposed Budget	Budget 2019 2019	Difference
5203410 · Supplies - Custodial	797.36		800.00	800.00	339.82	800.00	800.00	0.00
Total 5203400 · Maintenance Supplies & Parts	797.36		800.00	800.00	339.82	800.00	800.00	0.00
5204200 · Travel Expenses								
5204210 · Travel - Local	0.00		1,000.00	1,000.00	578.28	1,000.00	1,000.00	0.00
5204220 · Professional Development	2,231.82		7,915.00	7,827.00	3,970.01	7,585.00	7,585.00	-242.00
5204225 · Professional Dev - LEOSE	0.00		0.00	0.00	2,295.00	0.00	0.00	0.00
5204235 - Ammo	987.49		1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00
5204270 · Vehicle Expenses	20,233.47		24,000.00	24,000.00	13,198.35	24,000.00	24,000.00	0.00
Total 5204200 · Travel Expenses	23,452.78		33,915.00	33,827.00	20,041.64	33,585.00	33,585.00	-242.00
5205200 · Software & Computer Equipment								
5205220 · Computer Equipment	0.00		5,000.00	5,000.00	438.90	3,328.00	3,328.00	-1,672.00
5205240 · Computer- Software	17,851.00		18,000.00	18,000.00	17,851.00	18,000.00	18,000.00	0.00
Total 5205200 · Software & Computer Equipment	17,851.00		23,000.00	23,000.00	18,289.90	21,328.00	21,328.00	-1,672.00
5205300 · Printing Expenses								
5205310 · Copier Expense	1,056.08		1,210.00	1,210.00	704.77	1,224.00	1,224.00	14.00
5205330 · Printing - Forms	300.00		300.00	300.00	300.00	300.00	300.00	0.00

	ACTUAL 2016-2017	FY	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp.		Department Proposed Budget 2019	Difference
					10/1/2017 - 5/25/2018	10/1/2017 - 5/25/2018		
5205350 · Printing - Other	399.24		500.00	448.00	159.85		500.00	52.00
Total 5205300 · Printing Expenses	1,755.32		2,010.00	1,958.00	1,164.62		2,024.00	66.00
5205400 · Utilities								
5205410 · Telephone	1,404.00		1,500.00	1,500.00	871.99		1,500.00	0.00
5205415 · Cellular Phone	1,272.21		1,188.00	1,188.00	691.74		1,188.00	0.00
5205417 · Internet - PD	1,761.89		1,920.00	1,920.00	1,119.72		1,920.00	0.00
5205420 · Wireless Cards	2,678.65		3,192.00	3,192.00	1,329.65		2,280.00	-912.00
5205450 · Electricity	3,705.46		4,500.00	4,500.00	2,116.59		4,500.00	0.00
Total 5205400 · Utilities	10,822.21		12,300.00	12,300.00	6,129.69		11,388.00	-912.00
5205500 · Repairs & Building Improvements								
5205520 · Repairs - Building	509.59		5,000.00	5,000.00	66.00		5,000.00	0.00
5205540 · Repairs- Machinery & Equipment	353.96		1,000.00	1,000.00	46.46		1,000.00	0.00
5205550 · Repairs - Vehicles	8,902.97		10,000.00	10,000.00	5,459.15		10,000.00	0.00
Total 5205500 · Repairs & Building Improvements	9,766.52		16,000.00	16,000.00	5,571.61		16,000.00	0.00
5205600 · Insurance								
5205610 · Insurance - Property	1,757.00		1,950.00	1,950.00	1,462.50		3,344.00	1,394.00
5205620 · Insurance - Liability	8,499.00		5,348.00	5,348.00	4,011.00		5,924.00	576.00
5205640 · Insurance - Vehicle	2,908.00		4,908.00	4,908.00	3,681.00		5,639.00	781.00

	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp.		Department Proposed Budget 2019	Department Budget 2019	Difference
					10/1/2017 - 5/25/2018	10/1/2017 - 5/25/2018			
Total 5205600 · Insurance	13,164.00		12,206.00	12,206.00	9,154.50		14,957.00		2,751.00
5205700 · Other Expenses									
5205742 · Public Relations	218.77		550.00	550.00	0.00		550.00		0.00
5205745 - Weapons Purchase Plan	0.00		11,730.00	11,730.00	0.00		11,730.00		0.00
5205752 · Employment Screening	526.37		1,550.00	1,550.00	440.21		1,550.00		0.00
5205765 · Miscellaneous	1,487.25		1,500.00	1,500.00	664.22		1,500.00		0.00
Total 5205700 · Other Expenses	2,232.39		15,330.00	15,330.00	1,104.43		15,330.00		0.00
5206400 · Minor Capital Outlay									
5206440 · Machinery & Equipment	188,593.93		9,734.00	9,734.00	1,911.17		8,100.00		-1,634.00
5206445 · Personal Protective Equipment	655.00		2,600.00	2,600.00	706.95		2,600.00		0.00
5206450 - Vehicles	48,216.81		57,350.00	57,350.00	52,198.12		0.00		-57,350.00
Total 5206400 · Capital Outlay	237,465.74		69,684.00	69,684.00	54,816.24		10,700.00		-58,984.00
5207400 - Capitalized Assets									
5207440 - Machinery & Equipment	17,965.09		0.00	0.00	0.00		0.00		0.00
Total 5207400 - Capitalized Assets	17,965.09		0.00	0.00	0.00		0.00		0.00
Total 20 · Police	989,436.28		948,664.00	948,664.00	589,651.76		955,537.00		6,873.00

GENERAL FUND						
Proposed Budget FY 2019						
	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2019
<b>Expense</b>						
<b>25 - Municipal Court</b>						
5251100 - Salaries & Wages						
5251140 - Municipal Judge	9,578.28		11,110.00	11,110.00	6,335.00	11,110.00 0.00
Total 5251100 - Salaries & Wages	9,578.28		11,110.00	11,110.00	6,335.00	11,110.00 0.00
5251400 - Support Staff						
5251405 - Support Staff	34,694.40		34,695.00	34,695.00	24,044.80	40,149.00 5,454.00
5251470 - Salary Increase	0.00		1,041.00	1,041.00	0.00	0.00 -1,041.00
5251480 - Merit Raises 3%	0.00		1,041.00	1,041.00	0.00	0.00 -1,041.00
5251485 - Longevity	0.00		0.00	0.00	0.00	496.00 496.00
5251490 - Overtime	1,094.65		1,400.00	1,400.00	676.26	3,600.00 2,200.00
Total 5251400 - Support Staff	35,789.05		38,177.00	38,177.00	24,721.06	44,245.00 6,068.00
5252100 - Employee Benefits						
5252110 - Group Insurance	6,684.45		7,612.00	7,612.00	5,041.52	8,050.00 438.00
5252135 - TMRS	3,426.07		3,637.00	3,637.00	2,435.76	3,928.00 291.00
5252160 - Worker's Compensation	122.00		156.00	156.00	117.00	107.00 -49.00

	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp.		Department Proposed Budget 2019	Difference
					10/1/2017 - 5/25/2018	10/1/2017 - 5/25/2018		
5252170 · Payroll Taxes	1,206.94		1,384.00	1,384.00	843.08		1,485.00	101.00
5252196 · Membership Dues	60.00		60.00	60.00	0.00		60.00	0.00
Total 5252100 · Employee Benefits	11,499.46		12,849.00	12,849.00	8,437.36		13,630.00	781.00
5252300 · Contractual Services								
5251420 · Jury Fees	108.00		200.00	200.00	0.00		200.00	0.00
5251425 · City Prosecutor	10,664.83		11,970.00	11,970.00	6,511.50		11,970.00	0.00
5252350 · Contract Labor - Company	0.00		0.00	600.00	600.00		600.00	0.00
5252375 · Comptroller - Warrant Fees	95,591.77		96,000.00	96,000.00	41,057.92		96,000.00	0.00
Total 5252300 · Contractual Services	106,364.60		108,170.00	108,770.00	48,169.42		108,770.00	0.00
5253100 · General Supplies								
5253110 · Office Supplies	175.00		175.00	133.00	0.00		200.00	67.00
5253140 · Uniforms	70.98		50.00	50.00	0.00		100.00	50.00
Total 5253100 · General Supplies	245.98		225.00	183.00	0.00		300.00	117.00
5254200 · Travel Expenses								
5254210 · Travel - Local	0.00		25.00	25.00	0.00		25.00	0.00
5254220 · Professional Development	0.00		50.00	50.00	0.00		50.00	
Total 5254200 · Travel Expenses	0.00		75.00	75.00	0.00		75.00	0.00

	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp.		Department Proposed Budget 2019	Department Proposed Budget 2019	DIFFERENCE
					10/1/2017 - 5/25/2018	10/1/2017 - 5/25/2018			
5255200 · Software & Computer Equipment									
5255240 · Computer Software	2,050.17		2,351.00	2,351.00	2,152.68		2,750.00	399.00	
Total 5255200 · Software & Computer Equipment	2,050.17		2,351.00	2,351.00	2,152.68		2,750.00	399.00	
5255300 · Printing Expense									
5255350 · Printing - Other	539.36		800.00	842.00	841.86		850.00	8.00	
Total 5255300 · Printing Expense	539.36		800.00	842.00	841.86		850.00	8.00	
5255600 · Insurance									
5255620 · Insurance - Liability	192.00		210.00	210.00	157.50		367.00	157.00	
Total 5255600 · Insurance	192.00		210.00	210.00	157.50		367.00	157.00	
5255700 · Other Expenses									
5255765 · Miscellaneous	15.36		50.00	50.00	0.00		50.00	0.00	
5255768 · Collection Agency Fees	8,594.00		8,868.00	8,868.00	6,209.95		9,315.00	447.00	
5255772 · Warrant Fee - Omni	7,957.24		8,264.00	8,264.00	3,601.42		8,264.00	0.00	
5255782 · Court Security Expense	4,823.67		0.00	0.00	0.00		0.00	0.00	
Total 5255700 · Other Expenses	21,390.27		17,182.00	17,182.00	9,811.37		17,629.00	447.00	
Total 25 · Municipal Court	187,649.17		191,149.00	191,749.00	100,626.25		199,726.00	7,977.00	

GENERAL FUND									
Proposed Budget FY 2019									
	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2019	Difference	MSAC Recommen ded Request	City Manager Proposed Budget 2019
<b>Expense</b>									
<b>30 · Fire</b>									
5301100 · Salaries & Wages									
5301125 · Fire Chief	42,357.41	39,156.00	39,156.00	26,367.00	41,542.00	2,386.00	0.00	41,542.00	
5301135 · Deputy Chief/Fire Marshal	22,249.17	22,069.00	22,069.00	16,340.40	25,753.00	3,684.00	0.00	25,753.00	
5301140 · Fire Captains	58,331.86	70,760.00	70,760.00	46,848.35	162,000.00	91,240.00	162,000.00	162,000.00	
530---- · FLSA Captain Overtime	0.00	0.00	0.00	0.00	4,585.00	4,585.00	4,585.00	4,585.00	
5301150 · Holiday for Part Time	13,535.00	12,648.00	12,648.00	9,128.00	2,496.00	-10,152.00	2,496.00	2,496.00	
5301170 · Salary Increase	0.00	2,933.00	2,933.00	0.00	0.00	-2,933.00	0.00	0.00	
5301180 · Merit Raises - Staff 3%	0.00	4,048.00	4,048.00	0.00	0.00	-4,048.00	0.00	0.00	
<b>Total 5301100 · Salaries &amp; Wages</b>	<b>136,473.44</b>	<b>151,614.00</b>	<b>151,614.00</b>	<b>98,683.75</b>	<b>236,376.00</b>	<b>84,762.00</b>	<b>169,081.00</b>	<b>236,376.00</b>	
5301400 · Support Salaries									
530---- · Firefighters	0.00	0.00	0.00	0.00	129,000.00	129,000.00	129,000.00	129,000.00	
530---- · FLSA Overtime	0.00	0.00	0.00	0.00	3,651.00	3,651.00	3,651.00	3,651.00	
5301440 · Firefighters - Part Time	304,618.76	326,555.00	326,555.00	210,765.25	169,215.00	-157,340.00	169,215.00	169,215.00	
53014-- · Event / Other Overtime	0.00	867.00	867.00	0.00	10,000.00	9,133.00	10,000.00	10,000.00	
5301470 · Salary Increase		4,876.00	4,876.00	0.00	0.00	-4,876.00	0.00	0.00	

	ACTUAL 2016-2017	FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2019	MSAC Recommended Request	City Manager Proposed Budget 2019
5301480 - Merit Raises 3%	0.00		9,943.00	9,943.00	0.00	0.00	-9,943.00	0.00
5301485 - Volunteer Incentive Program	14,731.75		16,850.00	16,850.00	11,437.00	16,850.00	0.00	0.00
Total 5301400 - Support Salaries	319,350.51		359,091.00	359,091.00	222,202.25	328,716.00	-30,375.00	311,866.00
5302100 - Employee Benefits								328,716.00
530---- - Group Insurance	0.00		0.00	0.00	0.00	49,182.00	49,182.00	0.00
5302135 - TMRS	6,361.68		6,534.00	6,534.00	4,265.71	53,632.00	47,098.00	0.00
5302137 - Volunteer Retirement	519.00		5,200.00	5,200.00	1,125.00	5,200.00	0.00	5,200.00
5302160 - Worker's Compensation	3,871.00		12,731.00	12,731.00	11,703.09	11,940.00	-791.00	0.00
5302170 - Payroll Taxes	29,942.73		33,617.00	33,617.00	20,976.23	7,950.00	-25,667.00	0.00
5302196 - Membership Dues	1,088.35		2,200.00	2,200.00	2,129.76	2,200.00	0.00	0.00
Total 5302100 - Employee Benefits	41,782.76		60,282.00	60,282.00	40,199.79	130,104.00	69,822.00	0.00
5302300 - Contractual Services								130,104.00
5302310 - Consultant Fees	1,500.00		1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.00
5302380 - Dispatch	15,225.00		15,925.00	15,925.00	8,447.10	15,150.00	-775.00	0.00
5302385 - Emergency Transport Service	63,559.00		63,559.00	63,559.00	31,779.50	75,268.00	11,709.00	0.00
Total 5302300 - Contractual Services	80,284.00		80,984.00	80,984.00	41,726.60	91,918.00	10,934.00	0.00
5302500 - Operating Services								91,918.00
5302510 - Maintenance Agreements	7,310.89		9,500.00	9,500.00	6,329.40	9,500.00	0.00	0.00
5302540 - Computer Maintenance	0.00		0.00	0.00	0.00	0.00	0.00	0.00
5302570 - Warning System Maintenance	2,500.00		2,500.00	2,500.00	0.00	2,500.00	0.00	0.00

	ACTUAL 2016-2017	FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp.	Department	MSAC Recommended Request	City Manager Proposed Budget 2019
					10/1/2017 - 5/25/2018	Proposed Budget 2019		
5302580 - Generator Maintenance	1,954.00		2,120.00	2,120.00	0.00	2,120.00	0.00	0.00
Total 5302500 - Operating Services	11,764.89		14,120.00	14,120.00	6,329.40	14,120.00	0.00	0.00
5302600 - Special Expenses								
5302675 - National Night Out	299.34		350.00	350.00	235.91	350.00	0.00	0.00
Total 5302600 - Special Expenses	299.34		350.00	350.00	235.91	350.00	0.00	350.00
5303100 - General Supplies								
5303110 - Office Supplies	292.69		1,000.00	1,000.00	293.40	1,000.00	0.00	0.00
5303140 - Uniforms	4,055.18		5,000.00	5,000.00	2,890.90	5,000.00	0.00	5,000.00
5303160 - Medical Supplies	5,711.44		8,000.00	8,000.00	4,219.09	8,000.00	0.00	8,000.00
5303165 - Medical Support	600.39		1,000.00	1,000.00	799.17	1,000.00	0.00	1,000.00
5303170 - Evidence Gathering	703.96		800.00	800.00	132.95	800.00	0.00	800.00
5303175 - Education Aids	2,444.87		1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00
Total 5303100 - General Supplies	13,808.53		16,800.00	16,800.00	8,335.51	16,800.00	0.00	0.00
5303400 - Maintenance Supplies & Parts								
5303410 - Supplies - Custodial	2,892.27		2,500.00	2,500.00	1,533.10	2,500.00	0.00	2,500.00
5303420 - Building Alarm Maintenance	50.00		2,300.00	2,300.00	1,950.00	2,300.00	0.00	2,300.00
Total 5303400 - Maintenance Supplies & Parts	2,942.27		4,800.00	4,800.00	3,483.10	4,800.00	0.00	4,800.00
5304200 - Travel Expenses								
5304220 - Professional Development	4,749.44		7,600.00	7,600.00	1,694.33	8,000.00	400.00	0.00
5304270 - Vehicle Expenses	8,457.09		9,000.00	9,000.00	6,606.73	10,000.00	1,000.00	0.00
Total 5304200 - Travel Expenses	13,206.53		16,600.00	16,600.00	8,301.06	18,000.00	1,400.00	0.00

	ACTUAL 2016-2017	FY	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp.	Department	MSAC Recommen- ded Request	City Manager Proposed Budget 2019
					10/1/2017 - 5/25/2018	Proposed Budget 2019		
5305200 - Software & Computer Equipment								
5305230 - Computer Equipment	0.00		5,000.00	5,000.00	562.97	5,000.00	0.00	0.00 5,000.00
5305240 - Computer Software	3,255.10		10,000.00	10,000.00	6,779.67	6,700.00	-3,300.00	0.00 6,700.00
Total 5305200 -Software & Computer Equipment	3,255.10		15,000.00	15,000.00	7,342.64	11,700.00	-3,300.00	0.00 11,700.00
5305300 - Printing Expense								
5305310 - Copier Expense	3,199.29		3,200.00	3,200.00	2,071.71	3,200.00	0.00	0.00 3,200.00
5305330 - Printing - Forms	56.00		100.00	100.00	0.00	100.00	0.00	0.00 100.00
Total 5305300 - Printing Expense	3,255.29		3,300.00	3,300.00	2,071.71	3,300.00	0.00	0.00 3,300.00
5305400 - Utilities								
5305410 - Telephone	2,714.51		2,168.00	2,168.00	1,491.94	3,408.00	1,240.00	0.00 3,408.00
5305415 - Cellular Phone	1,796.36		1,490.00	1,490.00	921.16	1,490.00	0.00	0.00 1,490.00
5305417 - Internet - Fire Dept.	4,953.11		4,660.00	4,660.00	3,249.32	5,568.00	908.00	0.00 5,568.00
5305430 - Natural Gas	1,759.38		3,000.00	3,000.00	2,102.18	3,200.00	200.00	0.00 3,200.00
5305450 - Electricity	6,116.70		5,650.00	5,650.00	2,865.13	5,650.00	0.00	0.00 5,650.00
Total 5305400 - Utilities	17,340.06		16,968.00	16,968.00	10,629.73	19,316.00	2,348.00	0.00 19,316.00
5305500 - Repairs & Bldg Improvements								
5305520 - Repairs - Building	11,399.30		20,000.00	20,000.00	10,618.83	31,500.00	11,500.00	0.00 31,500.00
5305540 - Repairs - Machinery & Equipment	13,635.44		19,000.00	8,721.00	6,967.12	19,000.00	10,279.00	0.00 19,000.00
5305545 - Repairs - Apparatus	20,521.15		12,000.00	22,279.00	12,213.80	12,000.00	-10,279.00	0.00 12,000.00
5305550 - Repairs - Vehicles	3,521.05		3,500.00	3,500.00	56.44	3,500.00	0.00	0.00 3,500.00
Total 5305500 - Repairs & Bldg Improvements	49,076.94		54,500.00	54,500.00	29,856.19	66,000.00	11,500.00	0.00 66,000.00

	ACTUAL 2016-2017	FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2019	MSAC Recommended Request	City Manager Proposed Budget 2019
					DIFFERENCE			
5305600 - Insurance								
5305610 - Insurance - Property	0.00		1,783.00	1,783.00	1,337.25	1,800.00	17.00	0.00 1,800.00
5305620 - Insurance - Liability	2,407.73		1,428.00	1,428.00	1,071.00	1,660.00	232.00	0.00 1,660.00
5305640 - Insurance - Vehicle	12,129.00		12,845.00	12,845.00	9,633.75	9,863.00	-2,982.00	0.00 9,863.00
Total 5305600 - Insurance	14,536.73		16,056.00	16,056.00	12,042.00	13,323.00	-2,733.00	0.00 13,323.00
5305700 - Other Expenses								
5305705 - Postage	16.25		50.00	50.00	0.00	50.00	0.00	0.00 50.00
5305752 - Employment Screening	438.00		500.00	500.00	106.00	500.00	0.00	0.00 500.00
5305765 - Flags & Miscellaneous	0.00		100.00	100.00	0.00	100.00	0.00	0.00 100.00
Total 5305700 - Other Expenses	454.25		650.00	650.00	106.00	650.00	0.00	0.00 650.00
5306400 - Minor Capital Outlay								
5306440 - Machinery & Equipment	151,621.05		10,300.00	10,300.00	490.00	10,300.00	0.00	0.00 10,300.00
5306445 - Personal Protective Equipment	12,414.35		20,247.00	20,247.00	7,342.50	20,247.00	0.00	0.00 20,247.00
5306455 - Apparatus	0.00		0.00	0.00	0.00	0.00	0.00	0.00 0.00
Total 5306400 - Minor Capital Outlay	164,035.40		30,547.00	30,547.00	7,832.50	30,547.00	0.00	0.00 30,547.00
5307400 - Capitalized Assets								
5307450 - Vehicles	55,000.00		0.00	0.00	0.00	0.00	0.00	0.00 0.00
Total 5307400 - Capitalized Assets	55,000.00		0.00	0.00	0.00	0.00	0.00	0.00 0.00
Total 30 - Fire	926,866.04		841,662.00	841,662.00	499,378.14	986,020.00	144,358.00	480,947.00 986,020.00

GENERAL FUND								
Proposed Budget FY 2019								
		ACTUAL FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget	Department 2019 Budget	Department Difference
<b>Expense</b>								
<b>40 · Community Services</b>								
5401100 · Salaries & Wages								
5401135 · ACO/Code Enforcement Officer		50,383.06	47,757.00	47,757.00	32,164.01	50,998.00	3,241.00	
5401143 · ACO/Code - Part Time		0.00	0.00	0.00	0.00	28,743.00	28,743.00	
5401140 · Permit Clerk		0.00	21,643.00	21,643.00	19,094.15	22,961.00	1,318.00	
5401180 · Merit Raises - Staff 3%		0.00	2,083.00	2,083.00	0.00	0.00	-2,083.00	
5401185 · Longevity		0.00	0.00	0.00	0.00	1,352.00	1,352.00	
5401190 · Overtime		8,971.62	7,500.00	7,500.00	6,495.26	7,500.00	0.00	
Total 5401100 · Salaries & Wages		59,354.68	78,983.00	78,983.00	57,753.42	111,554.00	32,571.00	
5402100 · Employee Benefits								
5402110 · Group Insurance		4,699.74	15,399.00	15,399.00	7,050.23	16,235.00	836.00	
5402135 · TMRS		5,723.86	10,014.00	10,014.00	6,722.97	10,292.00	278.00	
5402160 · Worker's Compensation		356.00	392.00	392.00	358.00	483.00	91.00	
5402170 · Payroll Taxes		1,038.76	1,469.00	1,469.00	975.85	3,709.00	2,240.00	
5402190 · License		131.00	625.00	625.00	0.00	625.00	0.00	

	ACTUAL 2016-2017	FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp.		Department Proposed Budget 2019	Department Proposed Budget 2019	Difference
					10/1/2017 - 5/25/2018				
Total 5402100 · Employee Benefits	11,949.36		27,899.00	27,899.00	15,107.05		31,344.00		3,445.00
5402300 · Contractual Services									
5402315 · Contract Building Inspections	44,622.84		43,800.00	43,800.00	16,069.56		43,800.00		0.00
5402370 · Impound Fees	3,646.00		2,300.00	2,300.00	1,091.00		2,300.00		0.00
Total 5402300 · Contractual Services	48,268.84		46,100.00	46,100.00	17,160.56		46,100.00		0.00
5402600 · Special Expenses									
5402680 · Environmental Testing	251.47		2,300.00	2,300.00	61.07		2,300.00		0.00
5402683 · Septic Tank Fee to State	60.00		100.00	100.00	10.00		100.00		0.00
5402687 · Abatement Nuisance	2,167.20		1,200.00	1,200.00	1,440.00		1,200.00		0.00
5402685 · Clean up Day	0.00		100.00	100.00	0.00		100.00		0.00
Total 5402600 · Special Expenses	2,478.67		3,700.00	3,700.00	1,511.07		3,700.00		0.00
5403100 · General Supplies									
5403110 · Office Supplies	50.00		50.00	50.00	34.18		150.00		100.00
5403120 · Animal Care	67.50		150.00	150.00	57.64		150.00		0.00
5403122 · Pet Supplies	438.72		600.00	600.00	405.73		800.00		200.00
5403140 · Uniforms	432.67		600.00	600.00	205.23		600.00		0.00
Total 5403100 · General Supplies	988.89		1,400.00	1,400.00	702.78		1,700.00		300.00

	ACTUAL 2016-2017	FY	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp.		Department Proposed Budget 2019	Difference
					10/1/2017 - 5/25/2018			
5403400 · Maintenance Supplies & Parts								
5403460 · Miscellaneous	180.74		200.00	200.00	0.00		200.00	0.00
Total 5403400 · Maintenance Supplies & Parts	180.74		200.00	200.00	0.00		200.00	0.00
5404200 · Travel Expenses								
5404210 · Travel - Local	0.00		25.00	25.00	0.00		200.00	175.00
5404220 · Professional Development	0.00		400.00	400.00	424.78		400.00	0.00
5404270 · Vehicle Expenses	1,292.02		3,000.00	3,000.00	1,828.74		3,000.00	0.00
Total 5404200 · Travel Expenses	1,292.02		3,425.00	3,425.00	2,253.52		3,600.00	175.00
5405200 · Software & Computer Equipment								
5405240 - Computer Software	0.00		2,500.00	2,500.00	2,500.00		5,250.00	2,750.00
Total 5405200 · Software & Computer Equipment	0.00		2,500.00	2,500.00	2,500.00		5,250.00	2,750.00
5405300 · Printing Expense								
5405330 · Printing - Forms	159.32		400.00	400.00	0.00		400.00	0.00
Total 5405300 · Printing Expense	159.32		400.00	400.00	0.00		400.00	0.00
5405400 · Utilities								
5405415 · Cellular Phone	908.73		1,074.00	1,074.00	617.38		1,074.00	0.00

	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp.		Department	
					10/1/2017 - 5/25/2018	Proposed Budget	Budget 2019	Difference
Total 5405400 · Utilities	908.73		1,074.00	1,074.00	617.38		1,074.00	0.00
5405600 · Insurance								
5405610 · Insurance - Property	9.00		10.00	10.00	7.50		34.00	24.00
5405620 · Insurance - Liability	130.00		183.00	183.00	137.25		247.00	64.00
5405640 · Insurance - Vehicle	245.00		63.00	63.00	47.25		325.00	262.00
Total 5405600 · Insurance	384.00		256.00	256.00	192.00		606.00	350.00
5405700 · Other Expenses								
5405765 · Miscellaneous	20.92		400.00	400.00	24.95		400.00	0.00
Total 5405700 · Other Expenses	20.92		400.00	400.00	24.95		400.00	0.00
5406400 · Minor Capital Outlay								
5406420 · Building	0.00		0.00	0.00	0.00		0.00	0.00
5406440 · Machinery & Equipment	1,093.22		1,000.00	1,000.00	1,068.67		1,500.00	500.00
Total 5406400 · Minor Capital Outlay	1,093.22		1,000.00	1,000.00	1,068.67		1,500.00	500.00
5407400 · Capitalized Assets								
5407450 · Vehicle	0.00		31,400.00	37,833.00	0.00		0.00	-37,833.00
Total 5406400 · Minor Capital Outlay	0.00		31,400.00	37,833.00	0.00		0.00	-37,833.00
Total 40 · Community Services	127,079.39		198,737.00	205,170.00	98,891.40		207,428.00	2,258.00

GENERAL FUND							
Proposed Budget FY 2018-2019							
	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2019	Difference
<b>Expense</b>							
<b>45 · Solid Waste</b>							
5455400 · Utilities							
5455465 · Solid waste Pickup (Garbage)	221,932.88		228,497.00	235,734.00	137,920.36	246,240.00	10,506.00
<b>Total 5455400 · Utilities</b>	<b>221,932.88</b>		<b>228,497.00</b>	<b>235,734.00</b>	<b>137,920.36</b>	<b>246,240.00</b>	<b>10,506.00</b>

GENERAL FUND						
Proposed Budget FY 2018-2019						
	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2019
<b>Expense</b>						
<b>50 · Streets</b>						
5501400 · Support Staff						
5501415 · Maintenance Crew	17,384.82	27,144.00	27,144.00	0.00	30,101.00	2,957.00
5501415 - Salary Increase	0.00	0.00	0.00	0.00	0.00	0.00
5501480 · Merit Raises 3%	0.00	815.00	815.00	0.00	0.00	-815.00
5501490 · Overtime	792.99	1,500.00	1,500.00	0.00	1,500.00	0.00
5501500 · Streets - On Call	300.00	600.00	600.00	0.00	600.00	0.00
<b>Total 5501400 · Support Staff</b>	<b>18,477.81</b>	<b>30,059.00</b>	<b>30,059.00</b>	<b>0.00</b>	<b>32,201.00</b>	<b>2,142.00</b>
5502100 · Employee Benefits						
5502110 · Group Insurance	6,453.31	7,553.00	7,553.00	0.00	7,994.00	441.00
5502135 · TMRS	1,772.57	2,913.00	2,913.00	0.00	3,092.00	179.00
5502160 · Worker's Compensation	1,704.99	1,882.00	1,882.00	1,141.00	1,547.00	-335.00
5502170 · Payroll Taxes	122.06	428.00	428.00	0.00	459.00	31.00
5502190 · License	61.00	122.00	122.00	25.00	122.00	0.00
<b>Total 5502100 · Employee Benefits</b>	<b>10,113.93</b>	<b>12,898.00</b>	<b>12,898.00</b>	<b>1,166.00</b>	<b>13,214.00</b>	<b>316.00</b>

	ACTUAL 2016-2017	FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018		Department Proposed Budget 2019	Department Proposed Budget 2019	DIFFERENCE
					Department Proposed Budget 2019	Department Proposed Budget 2019			
5502200 · Special Services									
5502280 · NCTCOG-	0.00		3,360.00	3,360.00	100.00		3,360.00		0.00
Total 5502200 · Special Services	0.00		3,360.00	3,360.00	100.00		3,360.00		0.00
5502600 · Special Expenses									
5502620 · Emergency Clean Up	285.68		2,000.00	2,000.00	2,000.00		2,000.00		0.00
Total 5502600 · Special Expenses	285.68		2,000.00	2,000.00	2,000.00		2,000.00		0.00
5503100 · General Supplies									
5503110 · Office Supplies	15.36		100.00	100.00	0.00		100.00		0.00
5503140 · Uniforms	385.58		600.00	600.00	462.92		600.00		0.00
Total 5503100 · General Supplies	400.94		700.00	700.00	462.92		700.00		0.00
5503400 · Maintenance Supplies & Parts									
5503405 · Drainage Maintenance	0.00		500.00	500.00	0.00		17,000.00		16,500.00
5503420 · Supplies - Street Signs	2,870.70		2,000.00	2,000.00	1,209.65		1,500.00		-500.00
5503460 · Miscellaneous	298.52		300.00	300.00	145.54		300.00		0.00
Total 5503400 · Maintenance Supplies & Parts	3,169.22		2,800.00	2,800.00	1,355.19		18,800.00		16,000.00
5504200 · Travel Expenses									
5504220 · Professional Development	0.00		500.00	500.00	90.00		500.00		0.00
5504270 · Vehicle Expenses	4,311.76		6,000.00	6,000.00	1,597.59		6,000.00		0.00

	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp.		Department Proposed Budget 2019	Difference
					10/1/2017 - 5/25/2018	10/1/2017 - 5/25/2018		
Total 5504200 · Travel Expenses	4,311.76		6,500.00	6,500.00	1,687.59		6,500.00	0.00
5505300 · Printing Expense								
5505350 · Printing - Other	49.99		350.00	350.00	0.00		350.00	0.00
Total 5505300 · Printing Expense	49.99		350.00	350.00	0.00		350.00	0.00
5505400 · Utilities								
5505450 · Electricity	47,803.70		47,000.00	47,000.00	27,256.22		47,000.00	0.00
Total 5505400 · Utilities	47,803.70		47,000.00	47,000.00	27,256.22		47,000.00	0.00
5505500 · Repairs & Bldg Improvements								
5405520 · Repairs - Building	132.50		500.00	500.00	0.00		500.00	0.00
5505540 · Repairs - Machinery & Equipment	3,470.29		2,500.00	2,500.00	1,956.21		2,500.00	0.00
5505550 · Repairs - Vehicles	1,525.39		2,500.00	2,500.00	2,138.28		2,500.00	0.00
5505560 · Repairs -Street Maint.& Repairs	17,284.29		50,000.00	50,000.00	10,349.10		50,000.00	0.00
5505565 · Repairs - Infrastructure Drainage	549.50		3,000.00	3,000.00	1,652.09		3,000.00	0.00
5505575 · 50/50 Sidewalk Program	0.00		2,500.00	2,500.00	0.00		2,500.00	0.00
5505590 · Repairs - Other	540.37		1,500.00	1,500.00	0.00		1,500.00	0.00
Total 5505500 · Repairs & Bldg Improvements	23,502.34		62,500.00	62,500.00	16,095.68		62,500.00	0.00
5505600 · Insurance								
5505620 · Insurance - Liability	694.00		1,787.00	1,787.00	1,340.25		1,324.00	-463.00

	ACTUAL 2016-2017	FY	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp.		Department Proposed Budget	Department Budget 2019	Department Difference
					10/1/2017 - 5/25/2018	10/1/2017 - 5/25/2018			
5505640 · Insurance - Vehicle	3,221.00		3,168.00	3,168.00	2,376.00		2,300.00		-868.00
Total 5505600 · Insurance	3,915.00		4,955.00	4,955.00	3,716.25		3,624.00		-1,331.00
5505700 · Other Expenses									
5505752 · Employment Screening	242.00		150.00	150.00	0.00		150.00		0.00
Total 5505700 · Other Expenses	242.00		150.00	150.00	0.00		150.00		0.00
5506400 · Minor Capital Outlay									
5506440 · Machinery & Equipment	20,566.66		2,500.00	2,500.00	326.20		2,500.00		0.00
5506445 · Personal Protective Equipment	22.99		300.00	300.00	95.40		300.00		0.00
5506490 · Other	500.09		850.00	850.00	428.11		850.00		0.00
Total 5506400 · Minor Capital Outlay	21,089.74		3,650.00	3,650.00	849.71		3,650.00		0.00
5507400 · Capitalized Assets									
5507440 · Machinery & Equipment	58,061.98		10,000.00	10,000.00	0.00		0.00		-10,000.00
5507460 · Transfer to Street Improvement	480,163.80		270,000.00	453,380.00	0.00		187,000.00		-266,380.00
Total 5507400 · Capitalized Assets	538,225.78		280,000.00	463,380.00	0.00		187,000.00		-276,380.00
Total 50 · Streets	671,587.89		456,922.00	640,302.00	54,689.56		381,049.00		-259,253.00

GENERAL FUND						
Proposed Budget FY 2019						
	<u>ACTUAL</u> FY 2016-2017	<u>Original Budget</u> 2017-2018	<u>Adjusted</u> Budget 2017- 2018	<u>Actual Rev./Exp.</u> 10/1/2017 - 5/25/2018	<u>Department</u> Proposed Budget 2019	
<b>EXPENSE</b>						
<b>60 · Parks</b>						
5601400 · Support Staff						
5601415 · Maintenance Crew	0.00	0.00	0.00	0.00	30,101.00	30,101.00
5601490 · Overtime	0.00	0.00	0.00	0.00	1,500.00	1,500.00
5501500 · Park - On Call	0.00	0.00	0.00	0.00	0.00	0.00
Total 5501400 · Support Staff	0.00	0.00	0.00	0.00	31,601.00	31,601.00
5602100 · Employee Benefits						
5602110 · Group Insurance	0.00	0.00	0.00	0.00	7,994.00	7,994.00
5602135 · TMRS	0.00	0.00	0.00	0.00	3,192.00	3,192.00
5602160 · Worker's Compensation	0.00	0.00	0.00	0.00	1,547.00	1,547.00
5602170 · Payroll Taxes	0.00	0.00	0.00	0.00	459.00	459.00
5602190 · License	0.00	0.00	0.00	0.00	0.00	0.00
Total 5502100 · Employee Benefits	0.00	0.00	0.00	0.00	13,192.00	13,192.00

	ACTUAL FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017- 2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department		DIFFERENCE
					Proposed Budget 2019	2019	
5602400 · Rentals							
5602490 · Rental - Other	2,724.41	3,000.00	3,000.00	1,676.56	3,000.00	0.00	
Total 5602400 · Rentals	2,724.41	3,000.00	3,000.00	1,676.56	3,000.00	0.00	
5602600 · Special Expenses							
5602680 · Heritage Day	16,333.18	15,300.00	15,300.00	103.20	15,300.00	0.00	
5602600 - Special Exp. Other	2,762.46	5,000.00	5,000.00	3,846.68	5,000.00	0.00	
Total 5602600 · Special Expenses	19,095.64	20,300.00	20,300.00	3,949.88	20,300.00	0.00	
5603400 · Maintenance Supplies & Parts							
5603410 - Supplies - Custodial	20.73	2,000.00	2,000.00	0.00	2,000.00	0.00	
5603460 · Miscellaneous	259.00	300.00	300.00	300.00	300.00	0.00	
Total 5603400 · Maintenance Supplies &	279.73	2,300.00	2,300.00	300.00	2,300.00	0.00	
5605400 · Utilities							
5605450 · Electricity	8,216.07	8,300.00	8,300.00	4,403.75	8,300.00	0.00	
Total 5605400 · Utilities	8,216.07	8,300.00	8,300.00	4,403.75	8,300.00	0.00	
5605500 · Repairs & Bldg Improvements							
5605520 · Repairs - Building	2,019.19	250.00	250.00	0.00	250.00	0.00	

		ACTUAL FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017- 2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department	
						Proposed Budget 2019	Difference 2019
5605530 · REPAIRS-IMP OTHER THAN B		1,074.38	1,500.00	1,500.00	1,026.07	1,500.00	0.00
Total 5605500 · Repairs & Bldg Improv		3,093.57	1,750.00	1,750.00	1,026.07	1,750.00	0.00
5605600 · Insurance							
5605610 · Insurance - Property		122.00	265.00	265.00	198.75	232.00	-33.00
5605620 · Insurance - Liability		294.00	418.00	418.00	313.50	556.00	138.00
5605640 · Insurance - Vehicle		207.00	0.00	0.00	0.00	308.00	308.00
Total 5605600 · Insurance		623.00	683.00	683.00	512.25	1,096.00	413.00
5605700 · Other Expenses							
5605765 · Miscellaneous		597.90	300.00	300.00	405.03	300.00	0.00
Total 5605700 · Other Expenses		597.90	300.00	300.00	405.03	300.00	0.00
5606400 · Minor Capital Outlay							
5606410 · Land Improvements		618.98	6,800.00	6,800.00	1,074.30	6,800.00	0.00
5606440 · Machinery & Equipment		12,235.50	2,000.00	2,000.00	202.47	2,000.00	0.00
Total 5606400 · Minor Capital Outlay		12,854.48	8,800.00	8,800.00	1,276.77	8,800.00	0.00
5607400 · Capitalized Assets							
5607410 - Transfer to 4B EDC		74,935.42	30,000.00	36,000.00		75,000.00	39,000.00
5607440 - Machinery & Equipment		307.99	6,000.00	6,000.00	0.00	6,000.00	0.00

	<u>ACTUAL</u> <u>FY 2016-2017</u>	<u>Original Budget</u> <u>2017-2018</u>	<u>Adjusted</u> <u>Budget</u> <u>2017-2018</u>	<u>Actual Rev./Exp.</u> <u>10/1/2017 -</u> <u>5/25/2018</u>	<u>Department</u>	
					<u>Proposed</u> <u>Budget</u> <u>2019</u>	<u>Difference</u>
Total 5607400 · Capitalized Assets	75,243.41	36,000.00	42,000.00	0.00	81,000.00	39,000.00
Total 60 · Parks	122,728.21	81,433.00	87,433.00	13,550.31	171,639.00	84,206.00
<b>TOTAL GF REVENUE</b>	<b>3,354,693.73</b>	<b>3,555,419.00</b>	<b>3,827,749.00</b>	<b>2,583,071.39</b>	<b>3,702,624.00</b>	<b>-125,125.00</b>
<b>TOTAL GF EXPENSE</b>	<b>3,861,863.14</b>	<b>3,555,419.00</b>	<b>3,827,749.00</b>	<b>1,791,941.01</b>	<b>3,702,624.00</b>	<b>-125,125.00</b>
<b>REVENUE LESS EXPENSE</b>	<b>-507,169.41</b>	<b>0.00</b>	<b>0.00</b>	<b>791,130.38</b>	<b>0.00</b>	<b>0.00</b>

LEOSE								
Proposed Budget FY 2019								
	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget	Department Budget 2019 2019	Department Difference
<b>REVENUE</b>								
Beginning Fund Balance								1,601.79
4000990 - Reduction in Fund Balance	0.00	0.00	0.00	0.00	0.00	1,152.00	1,152.00	0.00
Total 4000800 - Other Revenue	0.00	0.00	0.00	0.00	0.00	1,152.00	1,152.00	0.00
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,152.00</b>	<b>1,152.00</b>	<b>1,152.00</b>
<b>Expense</b>								
9102200 - Education and Training								
9102240 - Education and Training	0.00	0.00	0.00	0.00	0.00	1,152.00	1,152.00	1,152.00
Total 9102200 - Education and Training	0.00	0.00	0.00	0.00	0.00	1,152.00	1,152.00	1,152.00
<b>Total Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,152.00</b>	<b>1,152.00</b>	<b>1,152.00</b>

STREET IMPROVEMENT							
Proposed Budget FY 2019							
	ACTUAL FY 2016-2017	Original Budget		Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget	
		2017	2018			2019	DIFFERENCE
<b>REVENUE</b>							
Beginning Fund Balance							0.00
4000100 · Taxes							
4000125 · Sales Tax - St. Impr (.25%)	0.00	0.00	0.00	0.00	0.00	52,739.00	52,739.00
Total 4000100 · Taxes	0.00	0.00	0.00	0.00	0.00	52,739.00	52,739.00
4000800 · Other Revenue							
4000840 · Interest Earned	0.00	0.00	0.00	0.00	0.00	100.00	100.00
4000910 Transfer In - General Fund	0.00	0.00	0.00	0.00	0.00	187,000.00	187,000.00
4000911 · Reduction in Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 4000800 · Other Revenue	0.00	0.00	0.00	0.00	0.00	187,100.00	187,100.00
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>239,839.00</b>	<b>239,839.00</b>
<b>Expense</b>							
5 02200 · Special Service							
5 02260 · Engineering	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00
<b>Total 5 02200 · Special Service</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>10,000.00</b>

STREET IMPROVEMENT							
Proposed Budget FY 2019							
	ACTUAL 2016-2017	FY 2018	Original Budget 2017	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2019	Department Proposed Budget 2019 DIFFERENCE
5507000 - Capital 5157900 -							
5507460 · Infrastructure	0.00	0.00	0.00	0.00	0.00	187,000.00	187,000.00
Total 5507400 · Capitalized Assets	0.00	0.00	0.00	0.00	0.00	187,000.00	187,000.00
5109000 · Reserves							
5109001 · Reserve for Contingency	0.00	0.00	0.00	0.00	0.00	42,839.00	42,839.00
Total 5109000 · Reserves	0.00	0.00	0.00	0.00	0.00	42,839.00	42,839.00
<b>Total Expense</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>239,839.00</b>	<b>239,839.00</b>

	A	B	C	D	E	F	G	H	I
1	<b>COURT TECHNOLOGY</b> <b>Proposed Budget FY 2019</b>								
2									
3		Original		Actual Rev./Exp.	Department		MSAC		City Manager
	ACTUAL	FY Budget	2017-2018	10/1/2017 - 5/25/2018	Proposed		Reccommended		Proposed Budget 2019
	2016-2017	2018	2017-2018		Budget	2019	Request		
4	<b>REVENUE</b>								
5	Beginning Fund Balance					20,021.77			20,021.77
6	4000100 - Taxes								
7	4000 Court Technology Revenue	0.00	0.00	0.00	0.00	5,424.00	5,424.00	0.00	5,424.00
8	Total 4000100 - Taxes	0.00	0.00	0.00	0.00	5,424.00	5,424.00	0.00	5,424.00
9	4000800 - Other Revenue								
11	4000 Transfer in From General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Total 4000800 - Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Total Revenue	0.00	0.00	0.00	0.00	5,424.00	5,424.00	0.00	5,424.00
15	<b>Expense</b>								
16	Software & Computer Equipment								
17	Computer Software	0.00	0.00	0.00	0.00	3,780.00	3,780.00	0.00	3,780.00
18	Total 5507400 - Capitalized Assets	0.00	0.00	0.00	0.00	3,780.00	3,780.00	0.00	3,780.00
19	5109000 - Reserves								
20	5109001 - Reserve for Contingency	0.00	0.00	0.00	0.00	1,644.00	1,644.00	0.00	1,644.00
21	Total 5109000 - Reserves	0.00	0.00	0.00	0.00	1,644.00	1,644.00	0.00	1,644.00
22	Total Expense	0.00	0.00	0.00	0.00	5,424.00	5,424.00	0.00	5,424.00
23									
24	REVENUE LESS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25									
26	Ending Fund Balance					21,665.77			21,665.77

COURT SECURITY								
Proposed Budget FY 2019								
		Original			Actual Rev./Exp.	Department		
		ACTUAL FY	Budget 2017	Adjusted Budget	10/1/2017 - 5/25/2018	Proposed Budget	2019 DIFFERENCE	
		2016-2017	2018	2017-2018				
<b>REVENUE</b>								
Beginning Fund Balance							4,757.49	
4000100 · Taxes								
4000 · Court Technology Revenue		0.00	0.00	0.00	0.00	4,068.00	4,068.00	
Total 4000100 · Taxes		0.00	0.00	0.00	0.00	4,068.00	4,068.00	
4000800 · Other Revenue								
4000 Transfer in From General Fund		0.00	0.00	0.00	0.00	0.00	0.00	
Total 4000800 · Other Revenue		0.00	0.00	0.00	0.00	0.00	0.00	
Total Revenue		0.00	0.00	0.00	0.00	4,068.00	4,068.00	
<b>Expense</b>								
---2300 Contractual Services								
----- · Security		0.00	0.00	0.00	0.00	964.00	964.00	
Total 5507400 · Capitalized Assets		0.00	0.00	0.00	0.00	964.00	964.00	
5109000 · Reserves								
5109001 · Reserve for Contingency		0.00	0.00	0.00	0.00	3,104.00	3,104.00	

COURT SECURITY							
Proposed Budget FY 2019							
	ACTUAL 2016-2017	FY 2018	Original Budget 2017	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2019	DIFFERENCE
Total 5109000 · Reserves		0.00	0.00	0.00	0.00	3,104.00	3,104.00
Total Expense			0.00	0.00	0.00	4,068.00	4,068.00

<b>EQUIPMENT</b>							
<b>Proposed Budget FY 2019</b>							
		<u>ACTUAL FY</u>	<u>Original Budget</u>	<u>2017-2018</u>	<u>Adjusted Budget</u>	<u>Actual Rev./Exp.</u>	<u>Department</u>
		<u>2016-2017</u>	<u>2018</u>	<u>2017-2018</u>		<u>10/1/2017 - 5/25/2018</u>	<u>Proposed Budget</u>
<b>REVENUE</b>							<u>2019</u>
Beginning Fund Balance							65,913.00
Other Revenue							
4000	·Sale of Equipment FD	0.00	0.00	0.00	0.00		0.00 0.00
4000	·Sale of Equipment PD	0.00	0.00	0.00	0.00		0.00 0.00
4000	·Sale of Equipment COMM. SERV.	0.00	0.00	0.00	0.00		0.00 0.00
4000	·Sale of Equipment STREET	0.00	0.00	0.00	0.00		0.00 0.00
4000	·Sale of Equipment PARK	0.00	0.00	0.00	0.00		0.00 0.00
Total 4000100 · Taxes		0.00	0.00	0.00	0.00		0.00 0.00
4000800 · Other Revenue							
4000	Transfer in From General Fund	0.00	0.00	0.00	0.00	70,913.00	70,913.00
Total 4000800 · Other Revenue		0.00	0.00	0.00	0.00	70,913.00	70,913.00
Total Revenue		0.00	0.00	0.00	0.00	70,913.00	70,913.00
<b>Expense</b>							
Capital Asset							

<b>EQUIPMENT</b>							
<b>Proposed Budget FY 2019</b>							
		<u>ACTUAL</u>	<u>Original</u>	<u>Adjusted Budget</u>	<u>Actual Rev./Exp.</u>	<u>Department</u>	
		<u>FY</u>	<u>Budget</u>		<u>10/1/2017 - 5/25/2018</u>	<u>Proposed Budget</u>	<u>2019</u>
		<u>2016-2017</u>	<u>2018</u>	<u>2017-2018</u>			<u>DIFFERENCE</u>
Vehicle - FD		0.00	0.00	0.00	0.00	0.00	0.00
Vehicle - PD		0.00	0.00	0.00	0.00	55,000.00	55,000.00
Vehicle - COMMUNITY SERVICE		0.00	0.00	0.00	0.00	0.00	0.00
Vehicle - STREET		0.00	0.00	0.00	0.00	0.00	0.00
Equipment PARK		0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 5507400 · Capitalized Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>55,000.00</b>	<b>55,000.00</b>
5109000 · Reserves							
5109000 · Reserves		0.00	0.00	0.00	0.00	15,913.00	15,913.00
5109001 · Transfer from GF		0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 5109000 · Reserves</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,913.00</b>	<b>15,913.00</b>
<b>Total Expense</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>70,913.00</b>	<b>70,913.00</b>

WATER AND SEWER						
Proposed Budget FY 2019						
	ACTUAL FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2019	Difference
<b>Revenue</b>						
Beginning Fund Balance						522,406.08
4000400 · Charges for Services						
4000460 · Water Sales	753,082.58	920,296.00	920,296.00	472,473.03	821,726.00	-98,570.00
4000461 · Sewer Sales	365,949.30	399,708.00	399,708.00	246,299.80	399,708.00	0.00
4000465 · Water & Sewer Penalties	14,522.30	17,985.00	17,985.00	9,333.29	17,985.00	0.00
4000471 · Reconnect Fees	3,944.96	5,400.00	5,400.00	3,104.97	5,400.00	0.00
4000472 · Meters	3,025.00	3,700.00	3,700.00	2,950.00	3,700.00	0.00
4000473 · Connect Fees	2,817.96	3,000.00	3,000.00	1,725.00	3,000.00	0.00
4000480 · Solid Waste Fees (Garbage)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 4000400 · Charges for Services</b>	<b>1,143,342.10</b>	<b>1,350,089.00</b>	<b>1,350,089.00</b>	<b>735,886.09</b>	<b>1,251,519.00</b>	<b>-98,570.00</b>
4000800 · Other Revenue						
4000880 · Capital Rec Fee	27,500.00	37,500.00	37,500.00	18,750.00	37,500.00	0.00
4000840 · Interest Earned	2,744.26	2,900.00	2,900.00	1,861.06	2,900.00	0.00
4000870 - Capital Contrib-Main St Sewer	0.00	0.00	0.00	0.00	0.00	0.00

WATER AND SEWER								
Proposed Budget FY 2019								
		ACTUAL FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2019		DIFFERENCE
4000890 · Misc Other Revenue		98,479.03	0.00	0.00	78,388.56	0.00	0.00	0.00
4000911 - Reduction in Fund Balance		0.00	0.00	79,795.00	0.00	192,004.00	192,004.00	112,209.00
Total 4000800 · Other Revenue		128,723.29	40,400.00	120,195.00	98,999.62	232,404.00	232,404.00	112,209.00
<b>Total Revenue</b>		<b>1,272,065.39</b>	<b>1,390,489.00</b>	<b>1,470,284.00</b>	<b>834,885.71</b>	<b>1,483,923.00</b>		<b>13,639.00</b>

WATER AND SEWER							
Proposed Budget FY 2019							
		ACTUAL FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2019	Department Proposed Budget 2018- 2019
<b>Expense</b>							
<b>70 · Administration</b>							
5701100 · Salaries & Wages							
5701110 · City Administrator	22,755.51	26,250.00	26,250.00	14,682.66	27,038.00	788.00	
5701115 · City Secretary	15,033.61	14,750.00	14,750.00	8,749.98	16,738.00	1,988.00	
5701117 · Finance Accountant	13,112.52	13,113.00	13,113.00	7,278.08	13,922.00	809.00	
5701120 · Admin. Support	9,031.13	9,012.00	9,012.00	4,998.02	9,561.00	549.00	
5701130 · Public Works Director	59,499.99	57,722.00	57,722.00	38,873.05	63,379.00	5,657.00	
5701185 · Longevity	0.00	0.00	0.00	0.00	352.00	352.00	
5701180 · Merit Raises, Staff 3%		3,626.00	3,626.00	0.00	0.00	0.00	-3,626.00
<b>Total 5701100 · Salaries &amp; Wages</b>	<b>119,432.76</b>	<b>124,473.00</b>	<b>124,473.00</b>	<b>74,581.79</b>	<b>130,990.00</b>	<b>6,517.00</b>	
5702100 · Employee Benefits							
5702110 · Group Insurance	6,815.92	7,767.00	7,767.00	5,142.10	8,193.00	426.00	
5702135 · TMRS	9,123.71	5,879.00	5,879.00	3,869.08	6,201.00	322.00	
5702160 · Workers Compensation	0.00	849.00	849.00	683.25	1,654.00	805.00	

WATER AND SEWER							
Proposed Budget FY 2019							
	ACTUAL 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2018- 2019	Department Proposed Budget 2018- 2019	Department Proposed Budget 2018- 2019
							DIFFERENCE
5702170 · Payroll Taxes	966.13	863.00	863.00	559.81	919.00	919.00	56.00
Total 5702100 · Employee Benefits	16,905.76	15,358.00	15,358.00	10,254.24	16,967.00	16,967.00	1,609.00
5702200 · Special Services							
5702240 · Audit	7,400.00	7,650.00	7,650.00	7,637.01	8,150.00	8,150.00	500.00
5702250 · Accounting	1,264.95	900.00	900.00	900.00	900.00	900.00	0.00
Total 5702200 · Special Services	8,664.95	8,550.00	8,550.00	8,537.01	9,050.00	9,050.00	500.00
5702300 · Contractual Services /Personnel							
5702310 · Consultant Fees	3,914.35	3,500.00	3,500.00	220.11	3,500.00	3,500.00	0.00
Total 5702300 · Contractual Services /Personnel	3,914.35	3,500.00	3,500.00	220.11	3,500.00	3,500.00	0.00
5703100 · General Supplies							
5703110 · Office Supplies	1,187.09	800.00	800.00	156.33	800.00	800.00	0.00
Total 5703100 · General Supplies	1,187.09	800.00	800.00	156.33	800.00	800.00	0.00
5703400 · Maintenance Supplies / Parts							
5703410 · Supplies - Custodial	200.00	200.00	200.00	0.00	200.00	200.00	0.00
Total 5703400 · Maintenance Supplies / Parts	200.00	200.00	200.00	0.00	200.00	200.00	0.00
5704200 · Travel Expenses							

WATER AND SEWER							
Proposed Budget FY 2019							
	ACTUAL FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget: 2018- 2019	Department Proposed Budget: 2018- 2019	DIFFERENCE
5704210 · Travel - Local	4.82	200.00	200.00	0.00	200.00	200.00	0.00
5704220 · Professional Development	330.00	750.00	750.00	0.00	750.00	750.00	0.00
Total 5704200 · Travel Expenses	334.82	950.00	950.00	0.00	950.00	950.00	0.00
5705200 · Software & Computer Equipment							
5705230 · Computer Equipment	1,603.46	1,571.00	1,571.00	1,569.69	1,571.00	1,571.00	0.00
5705240 · Computer Software	0.00	2,500.00	28,188.00	2,500.00	2,500.00	2,500.00	-25,688.00
Total 5705200 · Software & Computer Equipment	1,603.46	4,071.00	29,759.00	4,069.69	4,071.00	4,071.00	-25,688.00
5705300 · Printing Expense							
5705350 · Printing - Other	0.00	250.00	250.00	0.00	250.00	250.00	0.00
Total 5705300 · Printing Expense	0.00	250.00	250.00	0.00	250.00	250.00	0.00
5705400 · Utilities							
5705410 · Telephone	1,345.06	1,350.00	1,350.00	784.15	1,350.00	1,350.00	0.00
5705415 · Cellular Phone	1,355.88	1,360.00	1,360.00	865.93	1,360.00	1,360.00	0.00
5705417 · Internet	1,761.88	1,930.00	1,930.00	1,119.72	1,930.00	1,930.00	0.00
Total 5705400 · Utilities	4,462.82	4,640.00	4,640.00	2,769.80	4,640.00	4,640.00	0.00
5705700 · Other Expenses							

WATER AND SEWER Proposed Budget FY 2019		ACTUAL 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2018- 2019	Department Proposed Budget 2018- 2019	DIFFERENCE
5705705 · Postage	6,657.31	6,225.00	6,225.00	3,725.00	6,225.00	6,225.00	0.00	0.00
5705740 · Advertising	0.00	100.00	100.00	0.00	100.00	100.00	0.00	0.00
5705760 · Bank Service Charge	191.37	250.00	250.00	112.00	250.00	250.00	0.00	0.00
5705765 · Miscellaneous	2,116.99	100.00	100.00	86.13	100.00	100.00	0.00	0.00
Total 5705700 · Other Expenses	8,965.67	6,675.00	6,675.00	3,923.13	6,675.00	6,675.00	0.00	0.00
5706400 · Minor Capital Outlay								
5706440 · Machinery & Equipment	0.00	1,500.00	1,500.00	0.00	0.00	0.00	-1,500.00	-1,500.00
Total 5706400 · Minor Capital Outlay	0.00	1,500.00	1,500.00	0.00	0.00	0.00	-1,500.00	-1,500.00
5709000 · Reserve								
5708215 · Transfer to General Fund	32,788.00	23,724.00	23,724.00	11,862.00	0.00	0.00	-23,724.00	-23,724.00
5709002 · Capital Improv. Water & Sewer Reserve	0.00	58,700.00	58,700.00	0.00	58,700.00	58,700.00	0.00	0.00
5709010 · Administrative Reserves	0.00	23,325.00	23,325.00	0.00	2,783.00	2,783.00	-20,542.00	-20,542.00
Total 5709000 · Reserve	32,788.00	105,749.00	105,749.00	11,862.00	61,483.00	61,483.00	-44,266.00	-44,266.00
Total 70 · Administration	198,459.68	276,716.00	302,404.00	116,374.10	239,576.00	239,576.00	-62,828.00	-62,828.00

WATER AND SEWER						
Proposed Budget FY 2019						
	ACTUAL 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2018- 2019	Department Proposed Budget 2018- 2019
75 · Water						
5751100 · Salaries & Wages						
5751133 · Superintendent	47,436.29	45,636.00	45,636.00	30,736.00	50,561.00	4,925.00
5751180 · Merit Raises - Staff 3%	0.00	1,370.00	1,370.00	0.00	0.00	-1,370.00
5751185 · Longevity	0.00	0.00	0.00	0.00	244.00	244.00
5751190 · Overtime	1,678.41	2,000.00	2,000.00	762.75	2,000.00	0.00
<b>Total 5751100 · Salaries &amp; Wages</b>	<b>49,114.70</b>	<b>49,006.00</b>	<b>49,006.00</b>	<b>31,498.75</b>	<b>52,805.00</b>	<b>3,799.00</b>
5751400 · Support Salaries						
5751405 · Support Staff	42,440.28	30,322.00	30,322.00	18,424.13	32,177.00	1,855.00
5751415 · Maintenance Crew	66,953.66	84,989.00	84,989.00	46,219.29	60,202.00	-24,787.00
5751430 · Seasonal Crew	0.00	3,000.00	3,000.00	0.00	4,000.00	1,000.00
5751450 · Certification Pay	1,200.16	1,200.00	1,200.00	784.72	1,200.00	0.00
<b>5751480 · Merit Raises 3%</b>	<b>0.00</b>	<b>4,840.00</b>	<b>4,840.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-4,840.00</b>

WATER AND SEWER							
Proposed Budget FY 2019							
		Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2018- 2019	Department Proposed Budget 2018- 2019	DIFFERENCE
5751485 - Longevity	0.00	0.00	0.00	0.00	136.00	136.00	
5751490 - Overtime	4,163.60	4,000.00	4,000.00	2,808.87	1,500.00	-2,500.00	
5751500 - Water - On Call	1,700.00	1,550.00	1,550.00	1,250.00	1,200.00	-350.00	
Total 5751400 - Support Salaries	116,457.70	129,901.00	129,901.00	69,487.01	100,415.00	-29,486.00	
5752100 - Employee Benefits							
5752110 - Group Insurance	28,915.02	38,057.00	38,057.00	19,268.04	32,243.00	-5,814.00	
5752135 - TMRS	27,268.98	16,544.00	16,544.00	9,923.87	14,087.00	-2,457.00	
5752160 - Worker's Compensation	8,200.00	4,240.00	4,240.00	3,226.50	3,094.00	-1,146.00	
5752170 - Payroll Taxes	2,841.77	2,427.00	2,427.00	1,487.41	2,394.00	-33.00	
5752190 - Licenses	111.00	222.00	222.00	200.00	222.00	0.00	
Total 5752100 - Employee Benefits	67,336.77	61,490.00	61,490.00	34,105.82	52,040.00	-9,450.00	
5752200 - Special Service							
5752260 - Engineering	0.00	0.00	0.00	0.00	10,000.00	10,000.00	
Total 5752200 - Special Service	0.00	0.00	0.00	0.00	10,000.00	10,000.00	
5752300 - Contractual Services/Personnel							
5752350 - Contract Labor Company	2,150.00	1,500.00	1,500.00	0.00	1,500.00	0.00	

WATER AND SEWER							
Proposed Budget FY 2019							
	ACTUAL FY 2016-2017	Original Budget	Adjusted Budget	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget	2018- 2019	DIFFERENCE
		2017-2018	2017-2018				
5752380 · Dispatch	13,050.00	13,650.00	13,650.00	6,826.00	13,650.00		0.00
Total 5752300 · Contractual Services/Personnel	15,200.00	15,150.00	15,150.00	6,826.00	15,150.00		0.00
5752400 · Rentals							
5752420 · Rental - Machinery & Equipment	0.00	250.00	250.00	204.85	250.00		0.00
Total 5752400 · Rentals	0.00	250.00	250.00	204.85	250.00		0.00
5752500 · Operating Services							
5752580 · Water Testing	2,435.90	5,600.00	5,600.00	1,791.16	5,600.00		0.00
5752590 · TCEQ Fees	3,249.20	3,500.00	3,500.00	2,976.95	3,500.00		0.00
Total 5752500 · Operating Services	5,685.10	9,100.00	9,100.00	4,768.11	9,100.00		0.00
5753100 · General Supplies							
5753140 · Uniforms	1,674.30	2,400.00	2,400.00	1,995.68	2,400.00		0.00
Total 5753100 · General Supplies	1,674.30	2,400.00	2,400.00	1,995.68	2,400.00		0.00
5753400 · Maintenance Supplies & Parts							
5753460 · Miscellaneous	477.65	300.00	300.00	0.00	300.00		0.00
Total 5753400 · Maintenance Supplies & Parts	477.65	300.00	300.00	0.00	300.00		0.00
5754200 · Travel Expenses							

WATER AND SEWER							
Proposed Budget FY 2019							
	ACTUAL 2016-2017	Original Budget	Adjusted Budget	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget	2018- 2019	DIFFERENCE
		2017-2018	2017-2018				
5754220 · Professional Development	143.42	750.00	750.00	718.84	750.00	0.00	0.00
5754270 · Vehicle Expenses	5,439.98	10,000.00	10,000.00	3,117.11	10,000.00	0.00	0.00
Total 5754200 · Travel Expenses	5,583.40	10,750.00	10,750.00	3,835.95	10,750.00	0.00	0.00
5755200 · Software & Computer Equipment							
5755230 · Computer Equipment	0.00	0.00	0.00	0.00	9,600.00	9,600.00	9,600.00
5755240 · Computer Software	3,700.00	3,700.00	3,700.00	3,700.00	8,625.00	4,925.00	4,925.00
Total 5755200 · Software & Computer Equipment	3,700.00	3,700.00	3,700.00	3,700.00	18,225.00	14,525.00	14,525.00
5755300 · Printing Expenses							
5755310 · Copier Expense	2,669.56	3,000.00	3,000.00	1,441.23	3,000.00	0.00	0.00
5755350 · Printing - Other	2,489.77	2,500.00	2,500.00	1,264.45	2,500.00	0.00	0.00
Total 5755300 · Printing Expenses	5,159.33	5,500.00	5,500.00	2,705.68	5,500.00	0.00	0.00
5755400 · Utilities							
5755415 · Cellular Phone	238.28	188.00	188.00	109.99	188.00	0.00	0.00
5755450 · Electricity	25,189.46	27,000.00	27,000.00	12,742.58	27,000.00	0.00	0.00
5755460 · Water, wholesale	365,528.27	441,905.00	441,905.00	230,017.33	407,000.00	-34,905.00	

WATER AND SEWER						
Proposed Budget FY 2019						
	ACTUAL FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Proposed Budget 2018- 2019	Department
						DIFFERENCE
Total 5755400 · Utilities	390,956.01	469,093.00	469,093.00	242,869.90	434,188.00	-34,905.00
5755500 · Repairs & Building Improvements						
5755540 · Repairs- Machinery & Equipment	5,377.22	3,000.00	3,000.00	2,325.10	3,000.00	0.00
5755550 · Repairs - Vehicles	2,243.74	2,000.00	2,000.00	1,269.19	2,000.00	0.00
5755570 · Inventory Expense	11,992.72	9,000.00	9,000.00	6,896.69	9,000.00	0.00
5755580 · Water Chemical Expense	9,631.83	8,500.00	8,500.00	4,488.10	9,500.00	1,000.00
5755590 · Repairs - Other	2,974.03	3,000.00	3,000.00	1,873.87	3,000.00	0.00
Total 5755500 · Repairs & Building Improvements	32,219.54	25,500.00	25,500.00	16,852.95	26,500.00	1,000.00
5755600 · Insurance						
5755610 · Insurance - Property	2,848.00	3,112.00	3,112.00	2,334.00	5,418.00	2,306.00
5755620 · Insurance - Liability	970.00	1,268.00	1,268.00	951.00	1,853.00	585.00
5755640 · Insurance - Vehicle	2,301.00	1,985.00	1,985.00	1,488.75	1,870.00	-115.00
Total 5755600 · Insurance	6,119.00	6,365.00	6,365.00	4,773.75	9,141.00	2,776.00
5755700 · Other Expenses						
5755752 · Employment Screening	177.37	150.00	150.00	145.00	150.00	0.00
Total 5755700 · Other Expenses	177.37	150.00	150.00	145.00	150.00	0.00

WATER AND SEWER							
Proposed Budget FY 2019							
	ACTUAL FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2018- 2019	Department Proposed Budget 2018- 2019	Department Proposed Budget 2018- 2019
							DIFFERENCE
5756400 · Minor Capital Outlay							
5756440 · Machinery & Equipment	889.93	2,000.00	2,000.00	0.00	2,000.00	0.00	
5756490 · Other	289.65	500.00	500.00	319.13	500.00	0.00	
Total 5756400 · Minor Capital Outlay	1,179.58	2,500.00	2,500.00	319.13	2,500.00	0.00	
5757400 · Capitalized Assets							
5757440 · Machinery & Equipment	0.00	10,000.00	10,000.00	2,223.00	0.00	-10,000.00	
5757470 · Infrastructure - Water	7,621.78	4,000.00	58,107.00	37,835.13	4,000.00	-54,107.00	
5757475 · Cardinal / Meadow Lark Loop	12,149.83	0.00	0.00	0.00	7,000.00	7,000.00	
Total 5757400 · Capitalized Assets	19,771.61	14,000.00	68,107.00	40,058.13	11,000.00	-57,107.00	
5757900 · Long-Term Debt							
5758225 · Admin. Expense to Debt Fund	54,127.00	10,372.00	10,372.00	5,186.00	110,490.00	100,118.00	
Total 5757900 · Long-Term Debt	54,127.00	10,372.00	10,372.00	5,186.00	110,490.00	100,118.00	
Total 75 · Water	774,939.06	815,527.00	869,634.00	469,332.71	870,904.00	1,270.00	
80 · Sewer							
5801400 · Support Salaries							

WATER AND SEWER							
Proposed Budget FY 2019							
	ACTUAL FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2018- 2019		DIFFERENCE
5801405 · Support Staff	13,999.70	17,322.00	17,322.00	9,170.12	18,379.00		1,057.00
5801415 · Maintenance Crew	38,202.40	37,482.00	37,482.00	25,241.60	41,906.00		4,424.00
5801450 · Certification Pay	1,200.16	1,210.00	1,210.00	784.72	1,210.00		0.00
5801480 · Merit Raises 3%	0.00	2,025.00	2,025.00	0.00	0.00		-2,025.00
5801485 · Longevity	0.00	0.00	0.00	0.00	532.00		532.00
5801490 · Overtime	1,892.11	2,500.00	2,500.00	1,071.84	2,000.00		-500.00
5801500 · Sewer - On Call	600.00	600.00	600.00	400.00	600.00		0.00
Total 5801400 · Support Salaries	55,894.37	61,139.00	61,139.00	36,668.28	64,627.00		3,488.00
5802100 · Employee Benefits							
5802110 · Group Insurance	6,668.37	7,630.00	7,630.00	5,062.65	8,064.00		434.00
5802135 · TMRS	6,309.63	4,114.00	4,114.00	2,671.25	4,296.00		182.00
5802160 · Worker's Compensation-Sewer	1,367.00	849.00	849.00	683.25	3,094.00		2,245.00
5802170 · Payroll Taxes	567.10	604.00	604.00	391.18	637.00		33.00
5802190 · Licenses	0.00	150.00	150.00	150.00	150.00		0.00
Total 5802100 · Employee Benefits	14,912.10	13,347.00	13,347.00	8,958.33	16,241.00		2,894.00

WATER AND SEWER Proposed Budget FY 2019							
		Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2018- 2019	Department Proposed Budget 2018- 2019	Department Proposed Budget 2018- 2019
	ACTUAL FY 2016-2017						DIFFERENCE
5802200 · Special Service							
5802260 · Engineering	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
Total 5802200 · Special Service	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
5802300 · Contractual Services/Personnel							
5802350 · Contract Labor - Company	6,119.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00	0.00
Total 5802300 · Contractual Services/Personnel	6,119.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00	0.00
5802500 · Operating Services							
5802515 · Sardis Collection Expense	8,543.66	9,618.00	9,618.00	6,164.85	9,618.00	9,618.00	0.00
5802590 · TCEQ Fees - Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 5802500 · Operating Services	8,543.66	9,618.00	9,618.00	6,164.85	9,618.00	9,618.00	0.00
5803100 · General Supplies							0.00
5803140 · Uniforms	1,196.22	600.00	600.00	599.30	600.00	600.00	0.00
Total 5803100 · General Supplies	1,196.22	600.00	600.00	599.30	600.00	600.00	0.00
5803400 · Maintenance Supplies & Parts							
5803460 · Miscellaneous	310.02	500.00	500.00	21.90	500.00	500.00	0.00
Total 5803400 · Maintenance Supplies & Parts	310.02	500.00	500.00	21.90	500.00	500.00	0.00

WATER AND SEWER							
Proposed Budget FY 2019							
		ACTUAL FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2018- 2019	DIFFERENCE
5804200 · Travel Expenses							
5804220 · Professional Development	457.00	500.00	500.00	332.00	500.00	0.00	
5804270 · Vehicle Expense	1,132.90	1,200.00	1,200.00	1,740.30	1,200.00	0.00	
Total 5804200 · Travel Expenses	1,589.90	1,700.00	1,700.00	2,072.30	1,700.00	0.00	
5805400 · Utilities							
5805450 · Electricity	1,819.07	3,000.00	3,000.00	1,317.74	3,000.00	0.00	
5805463 · TRA Wastewater Treatment	261,434.00	253,800.00	253,800.00	155,630.00	253,800.00	0.00	
Total 5805400 · Utilities	263,253.07	256,800.00	256,800.00	156,947.74	256,800.00	0.00	
5805500 · Repairs & Bldg Improvements							
5805510 · Repairs - Land Improvements	0.00	1,000.00	1,000.00	0.00	2,000.00	1,000.00	
5805540 · Repairs - Machinery & Equipment	7,749.58	6,000.00	6,000.00	2,411.93	6,000.00	0.00	
5805570 · Inventory Expense	2,233.22	2,000.00	2,000.00	1,615.08	2,000.00	0.00	
5805590 · Repairs - Other	95.41	600.00	600.00	112.87	600.00	0.00	
Total 5805500 · Repairs & Bldg Improvements	10,078.21	9,600.00	9,600.00	4,139.88	10,600.00	1,000.00	
5805600 · Insurance							

WATER AND SEWER							
Proposed Budget FY 2019							
	ACTUAL FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2018- 2019	Department Proposed Budget 2018- 2019	Department Proposed Budget 2018- 2019
							DIFFERENCE
5805610 · Insurance - Property	60.00	65.00	65.00	48.75	113.00	113.00	48.00
5805620 · Insurance - Liability	224.00	950.00	950.00	712.50	428.00	428.00	-522.00
5805640 · Insurance - Vehicle	142.00	551.00	551.00	413.25	116.00	116.00	-435.00
Total 5805600 · Insurance	426.00	1,566.00	1,566.00	1,174.50	657.00	657.00	-909.00
5805700 · Other Expenses							
5805752 · Employment Screening	126.37	100.00	100.00	100.00	100.00	100.00	0.00
Total 5805700 · Other Expenses	126.37	100.00	100.00	100.00	100.00	100.00	0.00
5807400 · Capitalized Assets							
5807440 · Machinery & Equipment	0.00	10,000.00	10,000.00	0.00	0.00	0.00	-10,000.00
Total 5807400 · Capitalized Assets	0.00	10,000.00	10,000.00	0.00	0.00	0.00	-10,000.00
Total 80 · Sewer	362,448.92	366,970.00	366,970.00	216,847.08	373,443.00	373,443.00	6,473.00
95 - Other							
5958200 · Other Financial Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5958250 · Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 95 - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00

WATER AND SEWER							
Proposed Budget FY 2019							
	<u>ACTUAL</u> <u>2016-2017</u>	<u>Original</u> <u>Budget</u> <u>2017-2018</u>	<u>Adjusted Budget</u> <u>2017-2018</u>	<u>Actual Rev./Exp.</u> <u>10/1/2017 -</u> <u>5/25/2018</u>	<u>Department</u> <u>Proposed</u> <u>Budget</u> <u>2018-2019</u>	<u>2018-2019</u>	<u>DIFFERENCE</u>
Total Expense	1,335,847.66	1,459,213.00	1,539,008.00	802,553.89	1,483,923.00		-55,085.00
<b>TOTAL REVENUE</b>	<b>1,272,065.39</b>	<b>1,390,489.00</b>	<b>1,470,284.00</b>	<b>834,885.71</b>	<b>1,483,923.00</b>		<b>13,639.00</b>
Total 70 · Administration	198,459.68	276,716.00	302,404.00	116,374.10	239,576.00		-62,828.00
Total 75 · Water	774,939.06	815,527.00	869,634.00	469,332.71	870,904.00		1,270.00
Total 80 · Sewer	362,448.92	366,970.00	366,970.00	216,847.08	373,443.00		6,473.00
<b>TOTAL EXPENSE</b>	<b>1,335,847.66</b>	<b>1,459,213.00</b>	<b>1,539,008.00</b>	<b>802,553.89</b>	<b>1,483,923.00</b>		<b>-55,085.00</b>

Water & Waste Water Capital Infrastructure Fund						
Proposed Budget FY 2019						
	ACTUAL FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 3/31/2018	Department Proposed Budget	Department Proposed Budget
<b>REVENUE</b>						
Beginning Fund Balance					100,000.00	
4000800 · Other Revenue						
4000478 · Infrastructure Improvement Fa	63,966.65	68,724.00	68,724.00	42,303.20	68,724.00	0.00
Total 4000800 · Other Revenue	63,966.65	68,724.00	68,724.00	42,303.20	68,724.00	0.00
<b>Total Revenue</b>	<b>63,966.65</b>	<b>68,724.00</b>	<b>68,724.00</b>	<b>42,303.20</b>	<b>68,724.00</b>	<b>0.00</b>
<b>Expense</b>						
5877400 - Capitalized Assets						
5877470 - Infrastructure/Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Total 5877400 Capitalized Assets	0.00	0.00	0.00	0.00	0.00	0.00
5879000 · Reserves						
5879010 · Admin Reserves	0.00	0.00	0.00	0.00	68,724.00	68,724.00
Total 5879000 · Reserves	0.00	0.00	0.00	0.00	68,724.00	68,724.00
<b>Total Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>68,724.00</b>	<b>68,724.00</b>

DEBT SERVICE						
Proposed Budget FY 2019						
	ACTUAL 2016-2017	FY 2018	Original Budget 2017	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2019 DIFERENCE
<b>REVENUE</b>						
Beginning Fund Balance						525,765.88
4000100 · Taxes						
4000106 · Ad Valorem Current I&S New/Imp	0.00	17,453.00	17,453.00	0.00	0.00	-17,453.00
4000107 · Ad Valorem, Current I & S	503,346.71	548,275.00	548,275.00	547,695.70	463,911.00	-84,364.00
4000111 · Ad Valorem, Delinquent I & S	4,715.06	0.00	0.00	4,123.09	0.00	0.00
4000114 · Interest/Penalties - I & S	2,487.81	0.00	0.00	2,032.07	0.00	0.00
Total 4000100 · Taxes	510,549.58	565,728.00	565,728.00	553,850.86	463,911.00	-101,817.00
4000800 · Other Revenue						
4000840 · Interest Earned	873.42	550.00	550.00	740.30	549.00	-1.00
4000900 · Reduction of Reserve Fund Bal.	0.00	0.00	0.00	0.00	0.00	0.00
4000930 · Admin.Rev.Rec.Fr Water & Sewer	54,127.00	10,372.00	10,372.00	5,186.00	110,490.00	100,118.00
Total 4000800 · Other Revenue	55,000.42	10,922.00	10,922.00	5,926.30	111,039.00	100,117.00
Total Revenue	565,550.00	576,650.00	576,650.00	559,777.16	574,950.00	-1,700.00
<b>Expense</b>						

DEBT SERVICE							
Proposed Budget FY 2019							
		ACTUAL FY 2016-2017	Original Budget 2017- 2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2019	Department Proposed Budget 2019 DIFERENCE
5157900 · Long-Term Debt							
5157---- Reserve		0.00	0.00	0.00	0.00	0.00	0.00
5157930 · Paying Agent Fees		400.00	500.00	500.00	0.00	500.00	0.00
5157935 · 2011 Bond Issue Principal		301,397.74	390,000.00	390,000.00	0.00	400,000.00	10,000.00
5157940 · 2011 Bond Issue Interest		157,148.58	186,150.00	186,150.00	93,075.00	174,450.00	-11,700.00
<b>Total 5157900 · Long-Term Debt</b>		<b>458,946.32</b>	<b>576,650.00</b>	<b>576,650.00</b>	<b>93,075.00</b>	<b>574,950.00</b>	<b>-1,700.00</b>
<b>Total Expense</b>		<b>458,946.32</b>	<b>576,650.00</b>	<b>576,650.00</b>	<b>93,075.00</b>	<b>574,950.00</b>	<b>-1,700.00</b>

4B EDC							
Proposed Budget FY 2019							
	ACTUAL 2016-2017	FY	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 3/31/2018	Department Proposed Budget	Department Budget 2019 DIFERENCE
<b>REVENUE</b>							
Beginning Fund Balance							615,062.78
4000100 · Taxes							
4000120 · Sales tax (0.50%)	115,783.89		100,800.00	100,800.00	52,739.40	106,000.00	5,200.00
<b>Total 4000100 · Taxes</b>	<b>115,783.89</b>		<b>100,800.00</b>	<b>100,800.00</b>	<b>52,739.40</b>	<b>106,000.00</b>	<b>5,200.00</b>
4000800 · Other Revenue							
4000840 · Interest Income	2,002.83		1,340.00	1,340.00	1,092.36	2,100.00	760.00
4000990 - Reduction in Fund Balance	0.00		30,000.00	30,000.00	0.00	94,332.00	64,332.00
<b>Total 4000800 · Other Revenue</b>	<b>2,002.83</b>		<b>31,340.00</b>	<b>31,340.00</b>	<b>1,092.36</b>	<b>96,432.00</b>	<b>65,092.00</b>
<b>Total Revenue</b>	<b>117,786.72</b>		<b>132,140.00</b>	<b>132,140.00</b>	<b>53,831.76</b>	<b>202,432.00</b>	<b>70,292.00</b>
<b>Expense</b>							
8102200 · Special Services							
8102230 · Legal Fees	0.00		500.00	500.00	0.00	500.00	0.00
8102240 · Audit	1,600.00		1,600.00	1,600.00	1,600.00	1,600.00	0.00

4B EDC								
Proposed Budget FY 2019								
		ACTUAL	FY	Original Budget	Adjusted Budget	Actual Rev./Exp.	Department	
		2016-2017	2017-2018	2017-2018	2017-2018	10/1/2017 - 3/31/2018	Proposed Budget 2019	
Total 8102200 · Special Services		1,600.00		2,100.00	2,100.00	1,600.00	2,100.00	0.00
8102300 · Consultant Services								
8102310 · Consultant Fees		10,000.00		0.00	0.00	0.00	0.00	0.00
Total 8102300 · Consultant Services		10,000.00		0.00	0.00	0.00	0.00	0.00
8103100 · General Supplies								
8103110 · Office Supplies		0.00		100.00	100.00	138.00	100.00	0.00
Total 8103100 · General Supplies		0.00		100.00	100.00	138.00	100.00	0.00
8104200 · Travel Expense								
8104210 · Travel Expense		0.00		1,000.00	1,000.00	0.00	1,200.00	200.00
8104220 · Professional Development		500.00		2,300.00	2,300.00	0.00	1,600.00	-700.00
Total 8104200 · Travel Expense		500.00		3,300.00	3,300.00	0.00	2,800.00	-500.00
8105300 · - Printing								
8105320 · Printing Expense		14.10		300.00	300.00	0.00	300.00	0.00
Total 8105300 · - Printing		14.10		300.00	300.00	0.00	300.00	0.00
8105600 · Insurance								

4B EDC						
Proposed Budget FY 2019						
	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 3/31/2018	Department Proposed Budget 2019
					136.00	280.00
8105620 · Insurance - Liability	146.64	272.00	272.00	272.00	136.00	280.00
Total 8105600 · Insurance	146.64	272.00	272.00	272.00	136.00	280.00
8105700 · Other Expenses						
8105705 · Postage	0.00	100.00	100.00	100.00	0.00	100.00
8105730 · Memberships	3,350.00	3,350.00	3,350.00	3,350.00	3,850.00	4,720.00
8105740 · Advertising	429.00	5,300.00	5,300.00	5,300.00	3,675.00	5,300.00
8105745 · Grants	0.00	0.00	0.00	0.00	0.00	25,000.00
8105764 · Filing Fees	25.00	0.00	0.00	0.00	0.00	0.00
Total 8105700 · Other Expenses	3,804.00	8,750.00	8,750.00	8,750.00	7,525.00	35,120.00
8106400 · Minor Capital Outlay						
8107490 · Bldg.	74,986.69	0.00	0.00	0.00	0.00	0.00
5107491 · Signs	0.00	30,000.00	30,000.00	30,000.00	0.00	0.00
Total 8106400 · Minor Capital Outlay	74,986.69	30,000.00	30,000.00	30,000.00	0.00	30,000.00
8109000 · Reserves						
8109015 · Administrative Reserves	0.00	84,818.00	84,818.00	84,818.00	0.00	15,000.00
						-69,818.00

4B EDC Proposed Budget FY 2019	Proposed Budget FY 2019						Department
	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp.	Proposed Budget 2019	
					10/1/2017 - 3/31/2018	10/1/2017 - 3/31/2018	
8109200 - Transfer Out to W&S	0.00	0.00	0.00	0.00	0.00	139,232.00	139,232.00
8109215 - Transfer Out to General Fund	2,500.00	2,500.00	2,500.00	2,500.00	1,250.00	7,500.00	5,000.00
Total 8109000 - Reserves	2,500.00	87,318.00	87,318.00	87,318.00	1,250.00	161,732.00	74,414.00
<b>Total Expense</b>	<b>93,551.43</b>	<b>132,140.00</b>	<b>132,140.00</b>	<b>10,649.00</b>	<b>202,432.00</b>	<b>70,292.00</b>	

MUNICIPAL DEVELOPMENT DISTRICT							
Proposed Budget FY 2019							
	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget 2019	Department Proposed Budget 2019 Difference
<b>REVENUE</b>							
Beginning Fund Balance						259,703.11	
4000100 · Taxes							
4000120 · Sales tax (0.25%)	57,645.15		50,500.00	50,500.00	36,104.29	50,500.00	0.00
Total 4000100 · Taxes	57,645.15		50,500.00	50,500.00	36,104.29	50,500.00	0.00
4000800 · Other Revenue							
4000840 · Interest Income	717.30		600.00	600.00	541.46	600.00	0.00
4000990 - Reduction in Fund Balance	0.00		0.00	0.00	0.00	0.00	0.00
Total 4000800 · Other Revenue	717.30		600.00	600.00	541.46	600.00	0.00
<b>Total Revenue</b>	<b>58,362.45</b>		<b>51,100.00</b>	<b>51,100.00</b>	<b>36,645.75</b>	<b>51,100.00</b>	<b>0.00</b>
<b>Expense</b>							
9102200 · Special Services							
9102240 · Audit	1,600.00		1,600.00	1,600.00	1,600.00	1,600.00	0.00
Total 9102200 · Special Services	1,600.00		1,600.00	1,600.00	1,600.00	1,600.00	0.00

MUNICIPAL DEVELOPMENT DISTRICT							
Proposed Budget FY 2019							
	ACTUAL FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget	Department 2019	DIFFERENCE
9103100 · General Supplies							
9103110 · Office Supplies	0.00	100.00	100.00	0.00	100.00	100.00	0.00
Total 9103100 · General Supplies	0.00	100.00	100.00	0.00	100.00	100.00	0.00
9105600 · Insurance							
9105620 · Insurance - Liability	146.64	272.00	272.00	204.00	280.00	280.00	8.00
Total 9105600 · Insurance	146.64	272.00	272.00	204.00	280.00	280.00	8.00
9107400 · Capitalized Assets							
9107401 · Capitalized Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 9107400 · Capitalized Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9109000 · Reserves							
9109015 · Administrative Reserves	0.00	48,628.00	48,628.00	0.00	48,620.00	48,620.00	-8.00
9109215 · Transfer Out to General Fund	500.00	500.00	500.00	250.00	500.00	500.00	0.00
Total 9109000 · Reserves	500.00	49,128.00	49,128.00	250.00	49,120.00	49,120.00	-8.00
<b>Total Expense</b>	<b>2,246.64</b>	<b>51,100.00</b>	<b>51,100.00</b>	<b>2,054.00</b>	<b>51,100.00</b>	<b>51,100.00</b>	<b>0.00</b>

PARK IMPACT							
Proposed Budget FY 2019							
	ACTUAL FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 5/25/2018	Department Proposed Budget	Department Proposed Budget	Department Proposed Budget
<b>REVENUE</b>							
Beginning Fund Balance							78,526.54
4000400 · Charges for Services							
4000460 · Park Impact	7,359.44	8,613.00	8,613.00	6,035.28	8,613.00		0.00
<b>Total 4000400 · Charges for Services</b>	<b>7,359.44</b>	<b>8,613.00</b>	<b>8,613.00</b>	<b>6,035.28</b>	<b>8,613.00</b>		<b>0.00</b>
4000800 · Other Revenue							
4000840 · Interest Earned	201.24	180.00	180.00	137.18	180.00		0.00
<b>Total 4000800 · Other Revenue</b>	<b>201.24</b>	<b>180.00</b>	<b>180.00</b>	<b>137.18</b>	<b>180.00</b>		<b>0.00</b>
<b>Total Revenue</b>	<b>7,560.68</b>	<b>8,793.00</b>	<b>8,793.00</b>	<b>6,172.46</b>	<b>8,793.00</b>		<b>0.00</b>
<b>Expense</b>							
5606400 · Minor Capital Outlay							
5606410 · Land Improvements	0.00	500.00	500.00	0.00	500.00		0.00
<b>Total 5606400 · Minor Capital Outlay</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>		<b>0.00</b>
5607400 · Capitalized Assets							

PARK IMPACT							
Proposed Budget FY 2019							
	ACTUAL FY 2016-2017	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp.	Department	Proposed Budget 2019	Difference
				10/1/2017 - 5/25/2018			
5607440 · Capital Machinery & Equipment	3,646.80	1,675.00	1,675.00	0.00		1,675.00	0.00
Total 5607400 · Capitalized Assets	3,646.80	1,675.00	1,675.00	0.00		1,675.00	0.00
5609000 · Reserves							
5609035 · Park Impact Reserves	0.00	6,618.00	6,618.00	0.00		6,618.00	0.00
Total 5609000 · Reserves	0.00	6,618.00	6,618.00	0.00		6,618.00	0.00
Total Expense	3,646.80	8,793.00	8,793.00	0.00		8,793.00	0.00

WATER AND SEWER IMPACT FUND							
Proposed Budget FY 2019							
	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 3/31/2018	Department Proposed Budget	Department 2019
<b>REVENUE</b>							
Beginning Fund Balance							96,884.65
4000400 · Charges for Services							
4000476 - Water Impact Fee	0.00	0	0	2,106.97		0	0.00
4000477 · Sewer Impact Fee	35,609.76	54,756.00	54,756.00	24,009.17	54,756.00		0.00
Total 4000400 · Charges for Services	35,609.76	54,756.00	54,756.00	26,116.14	54,756.00		0.00
4000800 · Other Revenue							
4000840 · Interest Earned	339.76	0.00	0.00	201.49		0.00	0.00
4000880 · Transfer In - Water Impact	0.00	0.00	0.00	0.00		0.00	0.00
Total 4000800 · Other Revenue	339.76	0.00	0.00	201.49		0.00	0.00
<b>Total Revenue</b>	<b>35,949.52</b>	<b>54,756.00</b>	<b>54,756.00</b>	<b>26,317.63</b>	<b>54,756.00</b>		<b>0.00</b>
<b>Expense</b>							
5862300 - Contractual Services							

WATER AND SEWER IMPACT FUND							
Proposed Budget FY 2019							
	ACTUAL 2016-2017	FY 2017-2018	Original Budget 2017-2018	Adjusted Budget 2017-2018	Actual Rev./Exp. 10/1/2017 - 3/31/2018	Department Proposed Budget 2019	Department Proposed Budget 2019 Difference
5862310 - Consultant Fees	11,800.00		0.00	0.00	0.00	0.00	0.00
<b>Total 5862310 - Contractual Services</b>	<b>11,800.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
5867400 - Capitalized Assets							
5867470 - Water Lines	4,730.00		0	0	272.50	0	0.00
<b>Total 5867400 - Capitalized Assets</b>	<b>4,730.00</b>		<b>0.00</b>	<b>0.00</b>	<b>272.50</b>	<b>0.00</b>	<b>0.00</b>
5859000 - Reserves							
5859030 - Sewer Impact Fees Reserve	0.00		54,756.00	54,756.00	-	54,756.00	0.00
<b>Total 5859000 - Reserves</b>	<b>0.00</b>		<b>54,756.00</b>	<b>54,756.00</b>	<b>0.00</b>	<b>54,756.00</b>	<b>0.00</b>
<b>Total Expense</b>	<b>16,530.00</b>		<b>54,756.00</b>	<b>54,756.00</b>	<b>272.50</b>	<b>54,756.00</b>	<b>0.00</b>

CAPITAL PROJECTS						
Proposed Budget FY 2019						
	ACTUAL FY 2016-2017	Original Budget	Adjusted Budget	Actual Rev./Exp.	Department	
		2017-2018	2017-2018	10/1/2017 - 3/31/2018	Proposed Budget 2019	DIFFERENCE
<b>REVENUE</b>						
Beginning Fund Balance						231,008.78
4000800 · Other Revenue						
4000845 · Interest Earned - Texstar	12.11	10.00	10.00	10.49	10.00	0.00
4000850 · Interest Earned - Prosperity	360.00	260.00	260.00	229.65	260.00	0.00
4000990 - Reduction in Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
Total 4000800 · Other Revenue	372.11	270.00	270.00	240.14	270.00	0.00
<b>Total Revenue</b>	<b>372.11</b>	<b>270.00</b>	<b>270.00</b>	<b>240.14</b>	<b>270.00</b>	<b>0.00</b>
<b>Expense</b>						
5877400 - Capitalized Assets						
Total 5877400 Capitalized Assets	0.00	0.00	0.00	0.00	0.00	0.00
5879000 · Reserves						
5879010 · Admin Reserves	0.00	270.00	270.00	0.00	270.00	0.00
Total 5879000 · Reserves	0.00	270.00	270.00	0.00	270.00	0.00

CAPITAL PROJECTS						
Proposed Budget FY 2019						
	<u>ACTUAL</u> FY 2016-2017	<u>Original Budget</u> 2017-2018	<u>Adjusted Budget</u> 2017-2018	<u>Actual Rev./Exp.</u> 10/1/2017 - 3/31/2018	<u>Department</u> Proposed Budget 2019	
						DIFFERENCE
Total Expense	0.00	270.00	270.00	0.00	270.00	0.00

EMPLOYEE BENEFIT TRUST							
Proposed Budget FY 2019							
		Original Budget 2017- FY 2016-2017	Adjusted Budget 2017- 2018	Actual Rev./Exp. 10/1/2017 - 3/31/2018	Department Proposed Budget 2019	Department Budget 2019	Difference
<b>REVENUE</b>							
4000840 · Interest Income	9.01	0.00	0.00	5.43	0.00		
4000991 · Insurance Contributions	181,159.43	0.00	0.00	112,737.93	0.00		
<b>Total Revenue</b>	<b>181,168.44</b>	<b>0.00</b>	<b>0.00</b>	<b>112,743.36</b>	<b>0.00</b>		
<b>EXPENSE</b>							
5902110 · Benefit Premiums	181,023.20	0.00	0.00	112,874.32	0.00		
<b>Total Expense</b>	<b>181,023.20</b>	<b>0.00</b>	<b>0.00</b>	<b>112,874.32</b>	<b>0.00</b>		

POLICE AUXILIARY							
Proposed Budget FY 2019							
		Original Budget 2017- 2018	Adjusted Budget 2017- 2018	Actual Rev./Exp. 10/1/2017 - 3/31/2018	Department Proposed Budget 2019	Department Proposed Budget 2019	Difference
<b>REVENUE</b>							
Beginning Fund Balance							215.51
4000800 · Other Revenue							
4000815 · Gifts	3,229.78	0.00	0.00	100.00	0.00	0.00	
Total 4000800 · Other Revenue	3,229.78	0.00	0.00	100.00	0.00	0.00	
<b>Total Revenue</b>	<b>3,229.78</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Expense</b>							
5232600 · Special Expenses							
5232690 · Special Expenses - Other	3,325.03	0.00	0.00	0.00	0.00	0.00	
Total 5232600 · Special Expenses	3,325.03	0.00	0.00	0.00	0.00	0.00	
<b>Total Expense</b>	<b>3,325.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

FIRE AUXILIARY						
Proposed Budget FY 2019						
		Original Budget 2017- 2018	Adjusted Budget 2017- 2018	Actual Rev./Exp. 10/1/2017 - 3/31/2018	Department Proposed Budget 2019	Department Proposed Budget 2019 Difference
REVENUE						
Beginning Fund Balance					2,370.00	
4000800 · Other Revenue						
4000815 · Gifts	0.00	0.00	0.00	1,320.00	0.00	0.00
Total 4000800 · Other Revenue	0.00	0.00	0.00	1,320.00	0.00	0.00
Total Revenue	0.00	0.00	0.00	1,320.00	0.00	0.00
Expense						
5333400 · Maintenance Supplies and Parts						
5333460 · Supplies - Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
Total 5333400 · Maintenance Supplies and Parts	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense	0.00	0.00	0.00	0.00	0.00	0.00

## AGENDA ITEM REPORT

### Item 4

Meeting Date: August 02, 2018

Discussion  Action

Submitted By: Staff

Reviewed By:  City Manager  City Secretary  City Attorney  
 Accountant  Other \_\_\_\_\_

Submitted by: Staff

Department: Administration/Finance

Budgeted Expense:  YES  NO  N/A

Amount: \$Not Yet Determined

#### Attachments

1. Accountant's memo
2. Copy of Certification of Appraisal Records

#### Agenda Item / Topic

ITEM 3. **DISCUSSION/ACTION** – Consideration of and action on a proposed tax rate for the Fiscal Year 2018-2019 Budget and take a record vote.

#### Discussion / Justification

##### RECOMMENDED CITY COUNCIL ACTION:

##### BACKGROUND INFORMATION:

The Texas Constitution and Property Tax Code states that a taxing unit (City) must comply with certain steps in adopting their tax rates. The Truth-in-Taxation Law was passed for two purposes. The first is to make taxpayers aware of tax rate proposals and the second is to allow taxpayers, to rollback or limit the tax increase. The Texas Comptroller of Public Accounts publishes a guide every year with all the updated laws to make this process easier for Cities to follow. The four major principles of truth-in-taxation is that the property owners have the right to know about increases, the tax unit must publish the effective and rollback tax rates, the taxing unit must publish a special notice and hold two public hearings if the rate exceeds the effective rate and if the rate exceeds the rollback rate - then the voters may petition for an election.

The Effective rate is the rate that is a calculated rate that would provide the taxing unit with the same amount of revenue it received in the year before on properties taxed in both years. If property values rise, the effective tax rate will go down. If property values fall then the effective rate goes up.

The Rollback rate is the calculated rate that is the maximum rate allowed by law without voter approval. Rollback rate is the effective maintenance and operations rate X 1.08 plus the current debt rate.

The tax rate is split into two parts. The first part is the maintenance and operation rate or commonly referred to as the M&O rate. This rate is used to fund the day-to-day operations and is unrestricted revenue. This rate is set by Council.

The second part is the debt rate or commonly referred to as the I & S rate. This rate is used to fund any bonds that have been issued by the City. This rate is set by the amount of debt the City currently is paying and is calculated by the Tax Office.

**FINANCIAL IMPACT:**

1. If Council proposes the Effective Tax Rate, (0.621776) Ad Valorem Revenue will increase by \$65,652., as compared to prior year at \$0.680399.
2. If Council proposes the Rollback Rate, (0.662271) Ad Valorem Revenue will increase by \$219,764., as compared to current rate of \$0.680399.
3. If Council proposes the Proposed Rate, (0.640000) Ad Valorem Revenue will increase by \$135,007.30, as compared to current rate of \$0.680399.

**Recommendation / Staff Comments**

Proposed rate

Sample Motion(s)

**Please review options before making the motion.**

**THIS MOTION REQUIRES A ROLL-CALL VOTE**

REQUIRED LANGUAGE FOR MAKING THE MOTION

SAMPLE THE MOTIONS / ONE MUST BE MADE AS FOLLOWS:

Proposed rate options for motion:

If the Effective Rate (ETR) is proposed:

*I move that the Council hereby propose the 2019 Effective Tax Rate of (0.621776) with a Maintenance and Operation rate of 0.495193 and a debt rate of 0.126583*

The Proposed Rate is less than the rollback rate:

*"I move that the Council hereby propose the 2019 Rate of (0.640000) with Maintenance and Operation rate of 0.513417 and a debt rate of 0.126583.*

**RECORD VOTE:**

PLACE 1/HUBER \_\_\_\_\_

PLACE 4/HUNT \_\_\_\_\_

PLACE 2/OBERG \_\_\_\_\_

PLACE 5/MYERS \_\_\_\_\_

PLACE 3/GRIFFIN \_\_\_\_\_

# MEMORANDUM

**TO:** Honorable Mayor and City Council  
**FROM:** Linda Harding  
**SUBJECT:** Proposed Budget for Fiscal Year 2018-2019  
**DATE:** August 20, 2018

The staff has presented the proposed budget for FY 19.  
Highlights of this budget are:

## CAPITAL EXPENDITURES

- REPLACE ONE POLICE VEHICLE
- FIRE DEPARTMENT BAY MAINTENANCE
- PAVILION
- STREET IMPROVEMENT, WESTLAWN, DUSTY TRAIL, HOLLY LANE, SLIPPERY ELM
- FUNDS CREATED
  - EQUIPMENT REPLACEMENT FUND
  - STREET SALES TAX FUND
  - COURT TECHNOLOGY
  - COURT SECURITY

## PERSONNEL

- ADD PART TIME COMMUNITY SERVICE POSITION.
- CHANGED ONE POSITION FROM WATER TO PARK
- CHANGED PART TIME FIRE CAPTAIN TO FULL TIME
- CHANGED PART TIME DRIVER/FIREFIGHTERS TO FULL TIME



103 South Cockerell Hill Road  
Ovilla, Texas 75154  
Phone: (972) 817-7262 Fax: (972) 513-3221

<u>Tax Rate History</u>	<u>FY 2019 proposed</u>	<u>FY 2019 rollback</u>	<u>FY 2019 effective</u>	<u>FY 2018</u>
M&O	0.513417	0.535688	0.495193	0.512399
I&S	0.126583	0.126583	0.126583	0.168000
<b>Total Adopted Rate</b>	<b>0.640000</b>	<b>0.662271</b>	<b>0.621776</b>	<b>0.680399</b>
<b>Difference from previous FY</b>	<b>0.018224</b>	<b>0.040495</b>	<b>-0.058623</b>	<b>-0.019601</b>

<u>Revenue Generated</u>						
M&O	\$ 1,897,462.00	\$ 1,982,219.00	\$ 1,828,107.00	\$ 1,676,493.58		
I&S	\$ 463,911.00	\$ 463,911.00	\$ 463,911.00	\$ 549,872.12		
<b>Total</b>	<b>\$ 2,361,373.00</b>	<b>\$ 2,446,130.00</b>	<b>\$ 2,292,018.00</b>	<b>\$ 2,226,365.70</b>		
<b>Difference from previous FY</b>	<b>\$ 135,007.30</b>	<b>\$ 219,764.30</b>	<b>\$ 65,652.30</b>	<b>\$ 129,546.26</b>		

# NOTICE OF 2018 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF OVILLA

A tax rate of \$0.640000 per \$100 valuation has been proposed by the governing body of CITY OF OVILLA. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

The governing body of CITY OF OVILLA proposes to use revenue attributable to the tax rate increase for the purpose of street improvements, change from part time to full time fire captains and firemen, vehicle replacement for police and park improvements.

• PROPOSED TAX RATE	\$0.640000 per \$100
• PRECEDING YEAR'S TAX RATE	\$0.680399 per \$100
• EFFECTIVE TAX RATE	\$0.621776 per \$100
• ROLLBACK TAX RATE	\$0.662271 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for CITY OF OVILLA from the same properties in both the 2017 tax year and the 2018 tax year.

The rollback tax rate is the highest tax rate that CITY OF OVILLA may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

John Bridges  
Ellis County Tax Assessor-Collector  
109 S Jackson St, Waxahachie, TX 75165  
972-825-5150  
[john.bridges@co.ellis.tx.us](mailto:john.bridges@co.ellis.tx.us)  
[elliscountytax.com](http://elliscountytax.com)

You are urged to attend and express your views at the following public hearings on proposed tax rate:  
First Hearing: 08/20/2018 5:30 PM at City Hall, 105 S Cockrell Hill Rd, Ovilla, TX  
Second Hearing: 08/28/2018 5:30 PM at City Hall, 105 S Cockrell Hill Rd, Ovilla, TX

STATE OF TEXAS  
COUNTY OF ELLIS

PROPERTY TAX CODE,  
SECTION 26.01(a)

CERTIFICATION OF APPRAISAL RECORDS FOR: CITY OF OVILLA

I, Kathy A. Rodrigue, Chief Appraiser of the Ellis Appraisal District, do solemnly swear that I have made, or caused to be made, a diligent inquiry to ascertain all property in the district subject to appraisal by me and that I have included in the records all property that I am aware of, at an appraised value determined as required by law.

I, Kathy A. Rodrigue, do hereby certify that the following values are true and correct to the best of my knowledge:

2018 Total Taxable Value	\$352,666,393
2018 Taxable Value Under Protest	\$ 0
2018 Certified Taxable Value	\$352,666,393
2018 Frozen Taxable Value	\$ 74,995,003
2018 Transfer Adjustment	\$ 0
2018 Freeze Adjusted Taxable Value	\$277,671,390
2018 Frozen Levy	\$ 408,770

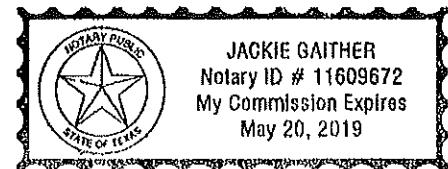
Please remember that the certified value is subject to change resulting from Appraisal Review Board action, correction of clerical errors, and the granting of late homestead, over 65, disabled and other exemptions.

Approval of the appraisal records by the Ellis Appraisal District Appraisal Review Board occurred on the 17th day of July, 2018.

Kathy Rodrigue  
Kathy A. Rodrigue, RPA  
Chief Appraiser

Sworn and Subscribed before me this 17th day of July, 2018.

Jackie Gaither  
Notary Public State of Texas



5-20-19  
Commission Expires



**DALLAS CENTRAL APPRAISAL DISTRICT  
CERTIFICATION OF APPRAISAL ROLL**

**Year: 2018**

**Jurisdiction: City of OVILLA**

In accordance with the requirements of the Texas Property Tax Code, Chapter 26, Section 26.01, paragraphs (A) and (B), the following values are hereby certified:

Market Value of all Real & Business Personal Property	\$35,247,880
Before Qualified Exemptions*	
Taxable Value of all Real & Business Personal Property	\$27,903,057

In accordance with the requirements of the Texas Property Tax Code, Chapter 26, Section 26.01, paragraph (C), the following values are hereby certified as disputed values and are not included in the above totals:

	<b>Market Value</b>	<b>Taxable Value</b>
Values under protest as determined by the Appraisal District**	\$0	\$0
Values under protest as claimed by property owner or estimated by Appraisal District in event property owner's claim is upheld		
Freeport Estimated Loss		
Estimated Net Taxable		

I, W. Kenneth Nolan, Executive Director/Chief Appraiser of the Dallas Central Appraisal District, do hereby certify the aforementioned values and totals to the taxing jurisdiction indicated above, in accordance with the requirements of the laws of the State of Texas on this 25th day of July, 2018.

Dallas Central Appraisal District

W. Kenneth Nolan  
Executive Director/Chief Appraiser

\*Total Value of New Construction in Certified Market Value above \$164,484  
\*\*Value of Disputed New Construction in Protested Market Value Above \$0

## AGENDA ITEM REPORT

### Item 5

Meeting Date: August 02, 2018

Discussion  Action

Submitted By: Staff

Reviewed By:  City Manager  City Secretary  City Attorney  
 Accountant  Other \_\_\_\_\_

Department: Administration/Finance

Budgeted Expense:  YES  NO  N/A

Amount: \$N/A

#### Attachments:

1. Budget Calendar
2. Excerpt from the Tax Code, Chapters 25 and 26

#### Agenda Item / Topic:

ITEM 5. **DISCUSSION/ACTION** – Consider and schedule dates for two public hearings on the proposed Tax Rate for Fiscal Year 2018-2019.

#### Discussion / Justification

Section 26.05 of the Tax Code requires that the governing body hold two public hearings, if the entity is proposing a tax increase or proposal to increase total tax revenue. The first notice shall be titled: **NOTICE of PUBLIC HEARING on TAX INCREASE**. The first tax rate hearing may not be held before the 7<sup>th</sup> day after the notice of the public hearing is given. (Tax Code 26.06a)

The adoption of the tax rate shall be no less than three days but no more than 14 days after the second public hearing.

#### Recommendations / Staff Comments

N/A

#### Sample Motion(s)

*I move that Council schedule the listed dates and times for two Public Hearings on the Proposed Tax Rate for Fiscal Year 2018-2019 and direct staff to follow Tax Code Laws accordingly for Notice Requirements:*

*The First Public Hearing will be held on Monday, August 20 at 5:30 p.m. at the Ovilla City Hall Council Chamber Room. 105 Cockrell Hill Rd, Ovilla, TX*

*The Second Public Hearing will be held on Wednesday, August 29 at 5:30 p.m. at the Ovilla City Hall Council Chamber Room. 105 Cockrell Hill Rd, Ovilla, TX*

**CITY OF OVILLA**  
**Budget Calendar for Fiscal Year 2018-2019**

DAY	DATE	ACTION	Responsible Party
Monday	May 14, 2018	FY 2018-2019 Budget Kick-off. Calendar presented to Council.	Council, CM, Finance
	May 8 – June 15, 2018	City Manager interviews department directors and reviews financial projections for FY 2018-19 reparations begin for FY 2017-18 preliminary budget.	CM, Finance, Dept Heads
Friday	June 22, 2018	*Post 72 Hour notice for Workshop #1 and Workshop #2	CS
Thursday	June 28, 2018	Workshop #1 FY 2018-2019 at P.M., Review General Fund, Capital Improvements, Equipment Purchases, Streets Capital Improvement Plan	Council, CM, Finance, Dept Heads
Friday to Tuesday	June 29 to July 3, 2018	Revisions to the proposed budget from Workshop #1	CM, Finance
Thursday	July 5, 2018	Workshop #2 FY 2018-2019 at 5:00 PM. Review W&S Fund, Park Impact Fund, W&S Impact Fund, 4B EDC Fund, MDD, Fire Auxiliary, Police Special Fund and Debt Service. Review Water Rates, Review Sewer Rates, Review Health Benefit Rates	Council, CM, Finance, Dept Heads
Friday to Monday	July 6, 2018 – July 9, 2018	Revisions to proposed budget from Workshop #2 and prepare preliminary tax rate.	CM, Finance
Monday	July 9, 2018	Draft of FY 2018-19 of Proposed budget delivered to department directors and Council.	Council, CM, Finance, Dept Heads
Friday	July 20, 2018	Certified Taxable Values from Dallas County Appraisal District and Ellis County Appraisal will be received.	CM, Finance
Monday	July 23, 2018	Certified Taxable Values will be sent to Ellis County for Tax Calculations.	Finance
Friday	July 27, 2018	Post 72-hour notice for City Council Preliminary Workshop Meeting #3	CS
Thursday	August 2, 2018	Workshop #3 5:30 PM Review preliminary determination of tax rate (Dallas, Ellis) and revisions.	Council, CM, Finance, Dept Head
Thursday	August 9, 2018	Proposed budget Filed with City Secretary,	CM, Finance
Thursday	August 9, 2018	Delivered to Council Members.	CS
Friday	August 10, 2018	City Secretary posts 72 hour Notice of City Council Meeting to discuss Tax	CS
Friday	August 10, 2018	Rate at August 13th meeting Newspaper publishes effective and rollback tax rates, schedules and fund balances. Deadline to provide newspaper with "Notice of Public Hearings on Tax Increase" is the first quarter-page in newspaper.	CS
Monday	August 13, 2018	Regular Council Meeting Present Effective, Rollback Tax Rate, Schedules and Fund Balances to City Council. City Council to discuss Tax Rate. If proposed Tax Rate exceeds the Effective Rate or the Rollback Rate, take record vote and schedule required public hearing on proposed Tax Rate. A record vote is not required if the City Council keeps the Tax Rate at or below the zero effective rate.	Council

Monday	August 20, 2018	1 <sup>st</sup> Hearing on Tax Rate, 5:30 PM, Providing there is Tax Increase. Present Effective, Rollback Tax Rate, Schedules and Fund Balances to City Council. City Council to discuss Tax Rate. If proposed Tax Rate exceeds the Effective Rate or the Rollback Rate, take record vote and schedule required public hearing on proposed Tax Rate. A record vote is not required if the City Council keeps the Tax Rate at or below the zero effective rate.	Council
Monday	August 27, 2018	Post 72 hr. notice of 2nd hearing on Tax Rate	CS
Wednesday	August 29, 2018	2nd Hearing on Tax Rate. 5:30 PM *** Providing there is tax increase.	Council
Friday	September 7, 2018	Post 72 hr. notice for meeting at which City Council will adopt Tax Rate	CS
Monday	September 10, 2018	Regular Council Meeting, Adopt FY 2018-19 Budget, Tax Rate, Tax Roll, Water Rate, Sewer Rate. Adopt Budget, Approve Tax Rate, Approve and adopt Budget raising more revenue from property taxes than in previous year.	Council
Tuesday	September 18, 2018	File adopted Budget with City Secretary if no hearings; City Secretary to file Budget with County Clerk.	CM, CS, Finance

\* Per Senate Bill 1510 (2013) attached

\*\* Local Government Code 102.005, 102.0065, 102.0065(d) 140.010, 140.010(f) attached.

**EXCERPT FROM THE LOCAL GOVERNMENT CODE / TAX CODE**

Sec. 26.05. TAX RATE. (a) The governing body of each taxing unit, before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit, shall adopt a tax rate for the current tax year and shall notify the assessor for the unit of the rate adopted. The tax rate consists of two components, each of which must be approved separately. The components are:

(1) for a taxing unit other than a school district, the rate that, if applied to the total taxable value, will impose the total amount published under Section 26.04(e)(3)(C), less any amount of additional sales and use tax revenue that will be used to pay debt service, or, for a school district, the rate calculated under Section 44.004(c)(5)(A)(ii)(b), Education Code; and

(2) the rate that, if applied to the total taxable value, will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the next year.

(b) A taxing unit may not impose property taxes in any year until the governing body has adopted a tax rate for that year, and the annual tax rate must be set by ordinance, resolution, or order, depending on the method prescribed by law for adoption of a law by the governing body. The vote on the ordinance, resolution, or order setting the tax rate must be separate from the vote adopting the budget. For a taxing unit other than a school district, the vote on the ordinance, resolution, or order setting a tax rate that exceeds the effective tax rate must be a record vote, and at least 60 percent of the members of the governing body must vote in favor of the ordinance, resolution, or order. For a school district, the vote on the ordinance, resolution, or order setting a tax rate that exceeds the sum of the effective maintenance and operations tax rate of the district as determined under Section 26.08(i) and the district's current debt rate must be a record vote, and at least 60 percent of the members of the governing body must vote in favor of the ordinance, resolution, or order. A motion to adopt an ordinance, resolution, or order setting a tax rate that exceeds the effective tax rate must be made in the following form: "I move that the property tax rate be increased by the adoption of a tax rate of (specify tax rate), which is effectively a (Insert percentage by which the proposed tax rate exceeds the effective tax rate) percent increase in the tax rate." If the ordinance, resolution, or order sets a tax rate that, if applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the taxing unit that exceeds the amount of taxes imposed for that purpose in the preceding year, the taxing unit must:

(1) include in the ordinance, resolution, or order in type larger than the type used in any other portion of the document:

(A) the following statement: "THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.;" and

(B) if the tax rate exceeds the effective maintenance and operations rate, the following statement: "THE TAX RATE WILL EFFECTIVELY BE RAISED BY (INSERT PERCENTAGE BY

**EXCERPT FROM THE LOCAL GOVERNMENT CODE / TAX CODE**

WHICH THE TAX RATE EXCEEDS THE EFFECTIVE MAINTENANCE AND OPERATIONS RATE) PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$(Insert amount)."; and

(2) Include on the home page of any Internet website operated by the unit:

(A) the following statement: "(Insert name of unit) ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE"; and

(B) if the tax rate exceeds the effective maintenance and operations rate, the following statement: "THE TAX RATE WILL EFFECTIVELY BE RAISED BY (INSERT PERCENTAGE BY WHICH THE TAX RATE EXCEEDS THE EFFECTIVE MAINTENANCE AND OPERATIONS RATE) PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$(Insert amount)."

(c) If the governing body of a taxing unit does not adopt a tax rate before the date required by Subsection (a), the tax rate for the taxing unit for that tax year is the lower of the effective tax rate calculated for that tax year or the tax rate adopted by the taxing unit for the preceding tax year. A tax rate established by this subsection is treated as an adopted tax rate. Before the fifth day after the establishment of a tax rate by this subsection, the governing body of the taxing unit must ratify the applicable tax rate in the manner required by Subsection (b).

(d) The governing body of a taxing unit other than a school district may not adopt a tax rate that exceeds the lower of the rollback tax rate or the effective tax rate calculated as provided by this chapter until the governing body has held two public hearings on the proposed tax rate and has otherwise complied with Section 26.06 and Section 26.065. The governing body of a taxing unit shall reduce a tax rate set by law or by vote of the electorate to the lower of the rollback tax rate or the effective tax rate and may not adopt a higher rate unless it first complies with Section 26.06.

(e) A person who owns taxable property is entitled to an injunction restraining the collection of taxes by a taxing unit in which the property is taxable if the taxing unit has not complied with the requirements of this section and the failure to comply was not in good faith. An action to enjoin the collection of taxes must be filed prior to the date a taxing unit delivers substantially all of its tax bills.

(f) Except as required by the law under which an obligation was created, the governing body may not apply any tax revenues generated by the rate described in Subsection (a)(1) of this section for any purpose other than the retirement of debt.

(g) Notwithstanding Subsection (a), the governing body of a school district that elects to adopt a tax rate before the adoption of a budget for the fiscal year that begins in the current tax year may adopt a tax rate for the current tax year before receipt of the certified appraisal roll for the school district if the chief appraiser of the appraisal district in which the school district participates has certified to the assessor for the school district an estimate of the taxable value of property in the school

**EXCERPT FROM THE LOCAL GOVERNMENT CODE / TAX CODE**

district as provided by Section 26.01(e). If a school district adopts a tax rate under this subsection, the effective tax rate and the rollback tax rate of the district shall be calculated based on the certified estimate of taxable value.

**Sec. 26.06. NOTICE, HEARING, AND VOTE ON TAX INCREASE.** (a) A public hearing required by Section 26.05 may not be held before the seventh day after the date the notice of the public hearing is given. The second hearing may not be held earlier than the third day after the date of the first hearing. Each hearing must be on a weekday that is not a public holiday. Each hearing must be held inside the boundaries of the unit in a publicly owned building or, if a suitable publicly owned building is not available, in a suitable building to which the public normally has access. At the hearings, the governing body must afford adequate opportunity for proponents and opponents of the tax increase to present their views.

(b) The notice of a public hearing may not be smaller than one-quarter page of a standard-size or a tabloid-size newspaper, and the headline on the notice must be in 24-point or larger type. The notice must contain a statement in the following form:

**"NOTICE OF PUBLIC HEARING ON TAX INCREASE"**

"The (name of the taxing unit) will hold two public hearings on a proposal to increase total tax revenues from properties on the tax roll in the preceding tax year by (percentage by which proposed tax rate exceeds lower of rollback tax rate or effective tax rate calculated under this chapter) percent. Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property and the tax rate that is adopted.

"The first public hearing will be held on (date and time) at (meeting place).

"The second public hearing will be held on (date and time) at (meeting place).

"(Names of all members of the governing body, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating the absences.)

"The average taxable value of a residence homestead in (name of taxing unit) last year was \$\_\_\_\_ (average taxable value of a residence homestead in the taxing unit for the preceding tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older). Based on last year's tax rate of \$\_\_\_\_ (preceding year's adopted tax rate) per \$100 of taxable value, the amount of taxes imposed last year on the average home was \$\_\_\_\_ (tax on average taxable value of a residence homestead in the taxing unit for the preceding tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older).

**EXCERPT FROM THE LOCAL GOVERNMENT CODE / TAX CODE**

"The average taxable value of a residence homestead in (name of taxing unit) this year is \$\_\_\_\_ (average taxable value of a residence homestead in the taxing unit for the current tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older). If the governing body adopts the effective tax rate for this year of \$\_\_\_\_ (effective tax rate) per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$\_\_\_\_ (tax on average taxable value of a residence homestead in the taxing unit for the current tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older).

"If the governing body adopts the proposed tax rate of \$\_\_\_\_ (proposed tax rate) per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$\_\_\_\_ (tax on the average taxable value of a residence in the taxing unit for the current year disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older).

"Members of the public are encouraged to attend the hearings and express their views."

(c) The notice of a public hearing under this section may be delivered by mail to each property owner in the unit, or may be published in a newspaper. If the notice is published in a newspaper, it may not be in the part of the paper in which legal notices and classified advertisements appear. If the taxing unit operates an Internet website, the notice must be posted on the website from the date the notice is first published until the second public hearing is concluded.

(d) At the public hearings the governing body shall announce the date, time, and place of the meeting at which it will vote on the proposed tax rate. After each hearing the governing body shall give notice of the meeting at which it will vote on the proposed tax rate and the notice shall be in the same form as prescribed by Subsections (b) and (c), except that it must state the following:

**"NOTICE OF TAX REVENUE INCREASE"**

"The (name of the taxing unit) conducted public hearings on (date of first hearing) and (date of second hearing) on a proposal to increase the total tax revenues of the (name of the taxing unit) from properties on the tax roll in the preceding year by (percentage by which proposed tax rate exceeds lower of rollback tax rate or effective tax rate calculated under this chapter) percent.

"The total tax revenue proposed to be raised last year at last year's tax rate of (insert tax rate for the preceding year) for each \$100 of taxable value was (insert total amount of taxes imposed in the preceding year).

"The total tax revenue proposed to be raised this year at the proposed tax rate of (insert proposed tax rate) for each \$100 of taxable value, excluding tax revenue to be raised from new property added to the tax roll this year, is (Insert amount computed by multiplying proposed tax rate by the difference between current total value and new property value).

EXCERPT FROM THE LOCAL GOVERNMENT CODE / TAX CODE

"The total tax revenue proposed to be raised this year at the proposed tax rate of (Insert proposed tax rate) for each \$100 of taxable value, including tax revenue to be raised from new property added to the tax roll this year, is (insert amount computed by multiplying proposed tax rate by current total value).

"The (governing body of the taxing unit) is scheduled to vote on the tax rate that will result in that tax increase at a public meeting to be held on (date of meeting) at (location of meeting, including mailing address) at (time of meeting).

"The (governing body of the taxing unit) proposes to use the increase in total tax revenue for the purpose of (description of purpose of increase)."

(e) The meeting to vote on the tax increase may not be earlier than the third day or later than the 14th day after the date of the second public hearing. The meeting must be held inside the boundaries of the taxing unit in a publicly owned building or, if a suitable publicly owned building is not available, in a suitable building to which the public normally has access. If the governing body does not adopt a tax rate that exceeds the lower of the rollback tax rate or the effective tax rate by the 14th day, it must give a new notice under Subsection (d) before it may adopt a rate that exceeds the lower of the rollback tax rate or the effective tax rate.