City of OVILLA City Council Agenda

Ralph Hall, Mayor Pro Tem Place One	*Richard Dormier, Mayor*	*Doug Hunt, Place Four*
Larry Stevenson, Place Two		*Dean Oberg, Place Five*
David Griffin, Place Three		*Cyndy Powell, City Administrator*

105 S. Cockrell Hill Road, Ovilla, TX 75154

Wednesday, August 21, 2013 — *5:30 P.M.* — *Council Chamber Room*

Pursuant to the provisions of Chapter 551 VTCA Government Code, NOTICE is hereby given of a **Special Meeting** of the City Council of the City of Ovilla, to be held on **Wednesday, August 21, 2013** at **5:30 P.M.** in the **City Hall Council Chamber Room, 105 S. Cockrell Hill Road, Ovilla, Texas, 75154,** for the purpose of considering the following items.

I. CALL TO ORDER

- Invocation
- Pledge of Allegiance

II. COMMENTS, PRESENTATIONS, ANNOUNCEMENTS & 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.

- **Department Activity Reports / Discussion**
  - N/A

III. CONSENT AGENDA

The following item(s) may be acted upon in one motion. No separate discussion or action is necessary unless requested by a Council Member, in which event those item(s) will be pulled from the consent agenda for individual consideration.

- N/A

IV. REGULAR AGENDA

ITEM 1. *DISCUSSION/ACTION* – Workshop and review of the proposed Fiscal Year 2013-2014 Budget and discuss the preliminary determination of tax rate.

ITEM 2. *DISCUSSION/ACTION* – Consideration of a proposed tax rate for the Fiscal Year 2013-2014 Budget and take a record vote.

ITEM 3. *Discussion/Action* – Consider and Schedule Dates for Two Public Hearings on the Proposed Tax Rate for Fiscal Year 2013-2014.

V. 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).

VI. REQUESTS FOR FUTURE AGENDA ITEMS

VII. *ADJOURNMENT*

THIS IS TO CERTIFY THAT A COPY OF THE NOTICE OF the August 21, 2013, 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, on the 16th day of August 2013 prior to 6:00 p.m., in compliance with Chapter 551, Texas Government Code.

Pamela Woodall

Pamela Woodall, City Secretary

DATE OF POSTING: 8.16.13 TIME: 4:00 am/pm
DATE TAKEN DOWN: ________ TIME: ________ am/pm

IF YOU OR YOUR REPRESENTATIVE HAVE A DISABILITY THAT REQUIRES SPECIAL ARRANGEMENTS AND YOU PLAN TO ATTEND THIS PUBLIC MEETING, PLEASE CALL THE CITY SECRETARY AT 972-617-7262 WITHIN 24 HOURS OF THE MEETING. REASONABLE ACCOMMODATIONS WILL BE MADE TO MEET YOUR NEEDS AT THE MEETING. PLEASE SILENCE ALL PAGERS, CELL PHONES & OTHER ELECTRONIC EQUIPMENT WHILE THE CITY COUNCIL MEETING IS IN SESSION.

CITY OF OVILLA

Ovilla City Council

AGENDA ITEM REPORT

Item(s): 1 (City Secretary use only)

Meeting Date: August 21, 2013

Department: Administration

☒Discussion ☒Action

Budgeted Expense: ☐YES ☐NO ☒N/A

Submitted By: Staff

Amount: $N/A

Attachments:
1. CA Memo and updated/revised budget changes since August 07 budget workshop 2. Binder Books
Agenda Item / Topic:
ITEM 1. *DISCUSSION/ACTION* – Workshop and review of the proposed Fiscal Year 2013-2014 Budget and discuss the preliminary determination of tax rate.
Discussion / Justification:
Refer to your revised sheets and Budget Binders
Recommendation / Staff Comments:
N/A
Sample Motion(s):
"I MAKE A MOTION THAT COUNCIL ____________."

MEMORANDUM

TO: Honorable Mayor and City Council

FROM: Cyndy Powell, City Administrator CP

SUBJECT: Revised Balanced Budget FY2014

DATE: August 16, 2013

As I shared with you via email on Tuesday, August 13, Sharon received a call from the Ellis County Tax Assessor office stating an error was found in a report they used for calculating the taxing jurisdictions' tax rates.

The correction provided by the tax office essentially reduced the Effective Tax Rate of $0.6807 (presented in the balanced budget to Council on 08-07-13) down to $0.6719. The net impact on the City's budget was a shortage of $21,402.

I want to commend the efforts of the department heads and staff. It was a team effort to find a solution to make up the deficit caused by the miscalculation at the tax office. Everyone provided some form of assistance to provide a balanced budget for Council's consideration for the next budget workshop on Wednesday, August 21, 2013 at 5:30.

The summary of the adjustments I am recommending are presented with this packet. The adjustments were made to the general fund and the W&S fund. The M&O tax rate presented at the previous workshop was at $0.5107 and was reduced to $0.5019, a difference of $.0088. The debt rate remains at $0.1700. The new effective tax rate would be $0.6719.

The budget presented to you in this packet does include funding for:

- Health insurance premium increase of 22.3%,
- Dallas Water Utilities increase of 2.5% to be passed through to water customers at $0.64 on the base rate,
- Sales tax revenues increase of 11%,
- Merit up to 3%,
- Emergency Transport Services Contract increase of $2,100,
- Dispatch Contract increase of $4,000,
- Wastewater Treatment Contract with TRA increase of $6,000,
- The budget does not include funding for a fire chief or a patrol officer, or supplemental requests.

cc: Phillip Brancato, Assistant Fire Chief
Mike Dooly, Code Enforcement
Sharon Jungman, City Accountant
Mike Moon, Police Chief
Brad Piland, Public Works Director
Pam Woodall, City Secretary

City of Ovilla
Founded in 1844
105 South Cockrell Hill Road
Ovilla, Texas 75154
Ph:(972) 617-7262 Fax: (972) 515-3221

General Fund Budget Adjustments Since Budget Workshop on 8-7-13

Dept.	Account #	Account Description	Current Budget	Proposed Change	New Proposed Budget	Notes
Revenue	4000105	Ad Valorem, Current	1,242,010	(21,402)	1,220,608	Ellis County Adjustment to Effective Rate on 8-14-13 From .6807 to .6719
Revenue	4000930	Transfer in W&S Fund	114,791	3,852	118,643	
GF Revenue Budget Adjustments			1,356,801	(17,550)	1,339,251	
GF Expenses						
Admin	5102230	Legal	40,000	(5,000)	35,000	
Admin	5102310	Consultant Fees	30,000	(2,000)	28,000	
Admin	5105320	Newsletter	4,300	(1,000)	3,300	
Admin	5109001	Contingency	25,450	(1,000)	24,450	
Fire	5302137	Volunteer Retirement	1,800	(500)	1,300	
Fire	5302196	Membership Dues	2,000	(100)	1,900	
Fire	5302580	Generator Maint.	2,220	(100)	2,120	
Fire	5304220	Professional Devel	1,500	(200)	1,300	
Fire	5305520	Repairs Building	4,500	(500)	4,000	
Fire	5305705	Postage	200	(50)	150	
Fire	5306440	Machinery & Equip	10,800	(500)	10,300	
Police	5205330	Printing Forms	600	(300)	300	
Police	5205350	Printing - Other	600	(200)	400	
Streets	5502620	Emergency Clean-up	2,500	(250)	2,250	
Streets	5504220	Professional Devel	500	(250)	250	
Streets	5504270	Vehicle Expense	7,000	(500)	6,500	
Streets	5505550	Repairs - Vehicles	2,500	(100)	2,400	
Streets	5505560	Repairs - Street Maint.	52,625	(1,000)	51,625	
Streets	5505565	Repairs Infrastructure Drainge	5,000	(2,000)	3,000	
Streets	5506440	Machinery & Equip	8,100	(1,000)	7,100	
Streets	5507440	Machinery & Equip	8,000	(1,000)	7,000	
GF Expense Budget Adjustments			210,195	(17,550)	192,645	
Net Difference in Budget Adjustments				0		

City Of Ovilla
General Fund
Budget Summary 2013-2014

Revenue	Proposed Budget 2013-2014	Amended Budget 2012-2013	Original Budget 2012-2013	Difference From Original Budget	% Increase / (Decrease)
Ad Valorem-Current	1,220,608	1,218,000	1,235,000	(14,392)	-1.17%
Balance of Taxes	400,010	376,650	367,500	32,510	8.85%
Licenses & Permits	49,100	32,050	28,050	21,050	75.04%
Charges for Services	385,900	447,525	385,675	225	0.06%
Fines & Forfeitures	93,345	80,975	88,150	5,195	5.89%
Other Revenue	111,515	126,757	100,855	10,660	10.57%
Transfers In	350,596	119,301	119,301	231,295	193.88%
Total Revenue	2,611,074	2,401,258	2,324,531	286,543	8.74%

Expense	Proposed Budget 2013-2014	Amended Budget 2012-2013	Original Budget 2012-2013	Difference From Original Budget	% Increase / (Decrease)
General Fund					
Admin	408,990	467,150	413,450	(4,460)	-1.08%
Police	607,658	582,326	582,326	25,332	4.35%
Court	99,404	92,900	92,900	6,504	7.00%
Fire	637,645	632,745	618,345	19,300	3.12%
Community Service	75,583	68,504	62,204	13,379	21.51%
Garbage	200,327	200,327	198,000	2,327	1.18%
Streets	555,407	331,246	331,246	224,161	67.67%
Parks	26,060	26,060	26,060	0	0.00%
Total Expense	2,611,074	2,401,258	2,324,531	286,543	8.74%
Net Resources/(Loss)	0	0	0	0	0

City of Ovilla
General Fund - Revenue
Budget 2013-2014

GF-Revenue	Actual Rev/Expend. 2009-2010	Actual Rev./Expend. 2010-2011	Actual Rev./Expend. 2011-2012	Actual Rev/Expend. Oct.1, 2012 to May 31, 2013	Amended Budget 2012-2013	Proposed 2013-2014 Budget	Net Increase/ (Decrease) in Budget	Notes
Income								
4000100 · Taxes								
4000105 · Ad Valorem, Current	1,224,442	1,123,650	1,229,103	1,217,812	1,218,000	1,220,608	2,608	Ellis County Adjustment to Effective Rate 8-14-13
4000110 · Ad Valorem, Delinquent	35,054	14,814	15,307	7,790	3,200	7,800	4,600	
4000113 · Interest/Penalties - Prop Tax	13,491	10,510	9,376	6,162	4,950	6,700	1,750	
4000120 · Sales Tax	121,981	135,108	161,116	117,274	167,000	188,710	21,710	Estimating an 11% increase
4000125 · Sales Tax - Street Improvement	30,495	33,777	40,316	29,317	41,500	46,800	5,300	Estimating an 11% increase
4000130 · Franchise Tax	138,213	152,286	151,591	43,487	160,000	150,000	(10,000)	
4000190- Miscellaneous Taxes	0	11	0	0	0	0	0	
Total 4000100 · Taxes	1,563,676	1,470,156	1,606,809	1,421,842	1,594,650	1,620,618	25,968	
4000200 · Licenses and Permits								
4000208 · Building Permits								
4000210 · Residential Building Permits	2,552	3,479	7,127	9,711	10,500	24,000	13,500	Estimate 12 new housing Permits
4000213 - Fire Inspection Permits	0	0	1,200	900	1,000	1,800	800	Estimate 12 new housing Permits
4000214 · Misc. Building Permits	11,191	9,517	11,633	7,350	10,000	11,000	1,000	
Total 4000208 · Building Permits	13,743	12,996	19,960	17,961	21,500	36,800	15,300	
4000230 · Plan Review Fee	883	5,429	2,553	3,472	3,000	4,800	1,800	Estimate 12 new housing Permits
4000260 · Alarm Permits	2,130	2,185	2,241	1,909	2,000	2,300	300	
4000270 · Animal Tag Fees	3,216	4,744	3,075	1,971	3,000	3,000	0	
4000272 · Impound Fees	1,945	1,550	1,090	1,140	1,550	1,200	(350)	
4000290 · Misc. Licenses and Permits	2,110	2,319	1,265	735	1,000	1,000	0	
Total 4000200 · Licenses and Permits	24,027	29,223	30,184	27,188	32,050	49,100	17,050	
4000400 · Charges for Services								
4000325 ESD #2	110,000	110,000	110,000	70,000	145,000	145,000	0	
4000330 ESD #4	40,128	40,234	39,996	13,000	39,000	39,000	0	
4000411 · Copies and Maps	48	109	112	41	75	100	25	
4000415 · Police Reports	67	108	144	144	150	150	0	
4000420 · Park Lights	700	700	350	0	0	350	350	
4000440 · Oak Leaf Animal Control	1,020	2,296	1,330	836	1,800	800	(1,000)	
4000450 · Subdivision Fees	1,090	3,400	0	60,651	61,000	0	(61,000)	
4000480 · Solid Waste (Garbage)	195,500	194,869	208,860	135,916	198,000	198,000	0	
4000490 · Misc. Charges for Services	4,690	1,568	3,520	1,580	2,500	2,500	0	
Total 4000400 · Charges for Services	353,243	353,284	364,312	282,168	447,525	385,900	(61,625)	

City of Ovilla
General Fund - Revenue
Budget 2013-2014

GF-Revenue	Actual Rev/Expend. 2009-2010	Actual Rev./Expend. 2010-2011	Actual Rev./Expend. 2011-2012	Actual Rev/Expend. Oct.1, 2012 to May 31, 2013	Amended Budget 2012-2013	Proposed 2013-2014 Budget	Net Increase/ (Decrease) in Budget	Notes
4000500 · Fines and Forfeitures								
4000510 · Fines - Police	79,737	89,195	88,178	50,951	78,200	85,500	7,300	
4000520 · Fines - Animal Control	1,686	2,734	125	1,128	1,300	1,000	(300)	
4000525 · Fines - Code Enforcement	1,936	3,770	1,696	6,309	1,400	2,000	600	
4000535 - Omini Warrant Revenue	0	0	0	0	0	4,500	4,500	New Omni Warrant Program $30 * 150 Warrants per year
4000550 · Municipal Court Technology	1,788	1,962	1,784	0	0	0	0	
4000551 · Municipal Court Security	1,341	1,472	1,338	0	0	0	0	
4000590 · Misc. Fines and Forfeitures	45	324	344	60	75	345	270	
Total 4000500 · Fines and Forfeitures	86,533	99,457	93,465	58,448	80,975	93,345	12,370	
4000800 · Other Revenue								
4000810 · Heritage Day	7,260	8,735	11,929	2,218	5,500	9,000	3,500	
4000816 Donations - Police	217	0	0	0	0	0	0	
4000817 Donations- Newsletters	0	150	0	0	0	0	0	
4000818 - Leose Proceeds	1,182	1,174	0	0	0	0	0	
4000820 · Water Tower Lease	79,961	84,418	85,429	65,517	88,000	92,000	4,000	
4000840 · Interest Earned	12,904	5,403	5,591	4,733	5,500	5,500	0	
4000860 · Grant Proceeds	36,220	328	0	0	0	0	0	
4000861 ESD #2 Cert Grant	0	2,019	972	28	28	0	(28)	
4000862 - ARRA 2232101 Grant Proceeds	76,977	0	0	0	0	0	0	
4000863 Firefighter Grant Award	0	46,740	0	0	0	0	0	
4000865 HB 2604 TX Forest Service Grant	0	173,000	0	0	0	0	0	
4000867 HB3667 TX Forest Service Grant	0	3,330	4,224	0	0	0	0	
4000868 SECO Grant DE-EE000893	0	0	23,030	0	0	0	0	
4000869 Oncor Grant	0	18,253	0	0	0	0	0	
4000870 · Insurance Proceeds	0	7,849	160	4,813	4,814	0	(4,814)	
4000875 - Lease Purchase Proceeds	34,395	0	0	0	0	0	0	
4000877 - Proceeds from Notes Payable	140,842	0	0	0	0	0	0	
4000885 - Proceeds from Sale of Assets	5,446	18,669	0	14,400	14,400	0	(14,400)	
4000887 · HOA Revenue	1,015	2,030	1,006	0	1,015	1,015	0	
4000890 · Misc. Other Revenue	19,355	9,184	3,177	7,027	7,500	4,000	(3,500)	
Total 4000800 · Other Revenue	415,773	381,282	135,518	98,736	126,757	111,515	(15,242)	
4000900 · Transfers In								
4000925 - Transfer In 4B-EDC	0	5,000	2,500	0	2,500	2,500	0	
4000930 · Transfer In W&S Fund	46,688	70,686	121,972	58,150	116,301	118,643	2,342	Increase due to Ellis County Rate Adjustment
4000940 - Transfer in MDD	0	0	500	0	500	500	0	
4000990 - Reduction in Fund Balance	0	0	0	0	0	228,953	228,953	Road work Approved for Cockrell Hill out of Unassigned Reserve
Total 4000900 · Transfers In	46,688	75,686	124,972	58,150	119,301	350,596	231,295	
Total Income	2,489,940	2,409,089	2,355,260	1,946,532	2,401,258	2,611,074	209,816	
Total Resources	2,489,940	2,409,089	2,355,260	1,946,532	2,401,258	2,611,074	209,816	
2012-2013 Original Budget Compared to 2013-2014 Proposed Budget					2,324,531	2,611,074	286,543	

City of Ovilla
General Fund - Administration
Budget 2013-2014

GF - Administration	Actual Rev/Expend. 2009-2010	Actual Rev./Expend. 2010-2011	Actual Rev./Expend. 2011-2012	Actual Rev/Expend. Oct.1, 2012 to May 31, 2013	Amended Budget 2012-2013	Proposed 2013-2014 Budget	Net Increase/ (Decrease) in Budget	Notes
10 · Administration								
5101100 · Salaries & Wages								
5101110 · City Administrator (75%)	58,743	59,900	61,157	30,562	63,225	60,000	(3,225)	New City Administrator Salary
5101115 · City Secretary (75%)	30,123	31,000	31,914	25,219	37,415	38,250	835	Two Raises in FY 2012-2013
5101117 · City Accountant (75%)	31,820	33,750	33,546	26,004	37,500	37,500	0	
5101120 - Admin. Support (75%)	0	7,000	3,244	5,232	11,131	19,500	8,369	Changed Position to Full-Time in June 2013
5101180 · Merit Raises, Staff	0	0	2,823	0	0	4,000	4,000	
5101490 - Overtime Admin. Support	0	0	0	0	0	625	625	Based on 50ty Hrs. of OT Per Year
Total 5101100 · Salaries & Wages	120,686	131,650	132,684	87,017	149,271	159,875	10,604	
5102100 · Employee Benefits								
5102110 · Group Insurance	14,902	18,396	16,893	7,678	13,850	19,900	6,050	Based on Health Insur. @ $551.12 Per Month
5102112 - Affordable Health Care Act Fee	0	0	0	0	0	3,140	3,140	New Affordable Health Care Act Fee starting 1-1-14
5102115 - Corrected Tax on Benefits	0	0	0	8,853	8,650	0	(8,650)	Previous Year Tax Correction, does not apply this Year
5102135 · TMRS	8,749	9,000	8,927	4,606	7,550	10,400	2,850	Added Admin. Support to TMRS
5102160 · Worker's Compensation	546	575	518	325	640	440	(200)	
5102170 · Payroll Taxes	2,451	3,175	2,848	1,731	3,250	3,200	(50)	
5102180 · Unemployment taxes	0	1,000	0	0	1,000	1,000	0	
5102196 · Membership Dues	869	975	487	230	500	1,500	1,000	New ICMA Membership, Yellow Rose, HR Assoc. & Notary
Total 5102100 · Employee Benefits	27,517	33,121	29,673	23,423	35,440	39,580	4,140	
5102200 · Special Services								
5102210 · Tax Assessing & Collecting Fees	1,585	1,600	1,757	1,553	1,550	1,570	20	
5102220 · Tax Appraisal Fee	17,046	17,000	12,291	10,218	14,000	14,000	0	
5102230 · Legal Fees	52,545	30,000	15,467	5,574	40,000	35,000	(5,000)	Budget Adjust.for Rate Change
5102240 · Audit	6,856	7,500	6,120	7,155	7,155	7,420	265	
5102250 · Accounting	0	1,000	1,173	1,451	2,000	2,000	0	
5102260 · Engineering Fees	308	1,000	0	11	1,000	1,000	0	
Total 5102200 · Special Services	78,340	58,100	36,808	25,962	65,705	60,990	(4,715)	
5102300 · Contractual Services /Personnel								
5102310 · Consultant Fees	12,936	2,000	18,735	11,355	30,000	28,000	(2,000)	Budget Adjust.for Rate Change
Total 5102300 · Contractual Services /Personnel	12,936	2,000	18,735	11,355	30,000	28,000	(2,000)	
5102500 · Operating Services								
5102530 · Custodial Service Contract	3,900	3,500	3,180	2,120	3,600	3,600	0	
Total 5102500 · Operating Services	3,900	3,500	3,180	2,120	3,600	3,600	0	
5102600 · Special Expenses								
5102610 · Election - Payroll	892	525	770	455	850	850	0	
5102620 · Election - Supplies	3,506	2,200	2,634	1,880	2,725	2,725	0	
5102630 · Election Meeting Expense	0	100	21	57	100	100	0	
5102650 · Codification Book Update	7,593	2,000	2,325	375	3,500	3,500	0	
Total 5102600 · Special Expenses	11,990	4,825	5,750	2,767	7,175	7,175	0	
5103100 · General Supplies								

City of Ovilla
General Fund - Administration
Budget 2013-2014

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5103110 · Office Supplies	7,648	6,800	5,536	3,896	6,000	6,000	0	
5103140 - Uniforms	0	0	246	88	300	300	0	
Total 5103100 · General Supplies	7,648	6,800	5,782	3,984	6,300	6,300	0	
5103400 · Maintenance Supplies / Parts								
5103410 · Supplies - Custodial	805	1,000	1,176	557	1,916	1,500	(416)	
5103440 - Maintenance Agreement Expense	0	0	391	535	900	600	(300)	
5103460 · Miscellaneous	0	200	111	72	200	200	0	
Total 5103400 · Maintenance Supplies / Parts	805	1,200	1,678	1,164	3,016	2,300	(716)	
5104200 · Travel Expenses								
5104210 · Travel - Local	453	500	373	160	500	500	0	
5104220 · Professional Development	2,893	1,500	5,219	1,995	5,000	5,000	0	
5104222 · Professional Development - council	1,139	700	1,572	260	1,000	1,200	200	
5104225 - City Council Meal Expense	0	0	469	1,137	1,799	1,800	1	
5104230 · Professional Develop - In-House	41	100	102	0	100	100	0	
Total 5104200 · Travel Expenses	4,527	2,800	7,735	3,552	8,399	8,600	201	
5105200 · Data Processing Expenses								
5105230 · Data Proc-Maintenance & Repair	4,546	3,500	2,980	2,993	5,000	6,000	1,000	Repair increases
5105240 · Data Processing - Software	4,080	4,000	9,001	5,818	10,000	10,000	0	
Total 5105200 · Data Processing Expenses	8,626	7,500	11,981	8,811	15,000	16,000	1,000	
5105300 · Printing Expense								
5105310 · Copier Expense	5,102	10,190	2,816	2,040	3,300	3,300	0	
5105320 · Printing - Newsletters	2,192	3,100	3,129	1,072	3,300	3,300	0	Budget Adjust.for Rate Change
5105330 · Printing - Forms	1,097	1,800	571	740	2,000	2,000	0	
5105350 · Printing - Other	262	500	129	237	500	500	0	
Total 5105300 · Printing Expense	8,653	15,590	6,645	4,089	9,100	9,100	0	
5105400 · Utilities								
5105410 · Telephone	998	1,150	1,198	867	1,300	1,400	100	
5105415 · Cellular Phone	1,100	1,000	989	657	1,100	2,680	1,580	Cell phone allowance for City Sec. & City Acct.
5105417 - internet	1,198	730	737	532	775	840	65	
5105420 · Wireless Cards	0	0	0		0	500	500	Wireless Card for I-Pad
5105430 · Natural Gas	2,036	1,700	0	0	0	0	0	
5105450 · Electricity	69,778	76,000	56,985	2,083	6,500	4,500	(2,000)	Based on useage this year
5105465 · Solid waste pickup	0	0	0	0	0	0	0	
Total 5105400 · Utilities	75,111	80,580	59,909	4,139	9,675	9,920	245	
5105500 · Repairs & Bldg Improvements								
5105520 · Repairs - Buildings	11,262	3,500	3,279	2,487	7,000	7,000	0	Parking lot repair & Painting
5105540 - Repairs - Machinery & Equipment	0	1,000	297	208	1,000	1,000	0	
5105590 · Repairs - Other	661	500	0	0	500	500	0	
Total 5105500 · Repairs & Bldg Improvements	11,923	5,000	3,576	2,695	8,500	8,500	0	
5105600 · Insurance								
5105610 · Insurance - Property	2,636	2,670	2,192	843	1,250	1,250	0	
5105620 · Insurance - Liability	8,312	8,081	485	1,038	1,385	865	(520)	
5105630 · Insurance - Fidelity Bond	250	250	500	250	500	250	(250)	
5105635 - Public Officials Surety Bonds	0	0	900	0	900	900	0	
Total 5105600 · Insurance	11,198	11,001	4,077	2,131	4,035	3,265	(770)	

City of Ovilla
General Fund - Administration
Budget 2013-2014

GF - Administration	Actual Rev/Expend. 2009-2010	Actual Rev./Expend. 2010-2011	Actual Rev./Expend. 2011-2012	Actual Rev/Expend. Oct.1, 2012 to May 31, 2013	Amended Budget 2012-2013	Proposed 2013-2014 Budget	Net Increase/ (Decrease) in Budget	Notes
5105700 · Other Expenses								
5105705 · Postage	3,751	6,500	4,740	1,215	5,000	5,000	0	
5105710 - Cash - Over/Short	10	10	0	0	10	10	0	
5105725 - Records Management Expense	273	250	0	100	200	300	100	
5105730 · Memberships	1,390	200	1,445	1,340	2,100	2,100	0	
5105740 · Legal Notices/Advertising	5,545	3,200	3,124	1,394	4,000	4,000	0	
5105752 - Employment Screening	0	0	62	279	300	400	100	
5105760 · Bank Service Charge	10	25	15	18	25	25	0	
5105762- SECO Grant Exp. DE-EE000893	0	23,030	0	0	0	0	0	
5105763 - Oncor Grant Exp.	0	13,553	0	0	0	0	0	
5105765 - Filing Fees	0	0	140	275	450	500	50	
5105765 · Miscellaneous	1,518	2,500	(363)	329	2,000	2,000	0	
Total 5105700 · Other Expenses	12,497	49,268	9,163	4,950	14,085	14,335	250	
5106400 · Minor Capital Outlay								
5106440 · Machinery & Equipment	1,225	500	0	1,615	5,820	5,000	(820)	
5106465 · Furniture	0	500	255	1,195	1,375	1,000	(375)	
5106470 - Audio & Visual Equipment	0	0	7,357	0	2,000	1,000	(1,000)	
Total 5106400 · Minor Capital Outlay	1,225	1,000	7,612	2,810	9,195	7,000	(2,195)	
5107400 · Capitalized Assets								
5107420 - Buildings	0	0	0	15,687	15,700	0	(15,700)	
5107425 - Land	0	0	0	52,150	56,000	0	(56,000)	
5107440 · Machinery & Equipment	0	2,000	13,238	0	0	0	0	
Total 5107400 · Capitalized Assets	0	2,000	13,238	67,837	71,700	0	(71,700)	
5109000 · Reserves								
5109001 - Reserve for Contingency	0	60,240	0	0	16,954	24,450	7,496	Budget Adjust.for Rate Change
Total 5109000- Reserves	0	60,240	0	0	16,954	24,450	7,496	
Total 10 · Administration	397,582	476,175	358,226	258,806	467,150	408,990	(58,160)	
2012-2013 Original Budget Compared to 2013-2014 Proposed Budget					413,450	408,990	(4,460)	

City of Ovilla
General Fund - Police
Budget 2013-2014

Police Budget	Actual Rev/Expend. 2009-2010	Actual Rev./Expend. 2010-2011	Actual Rev./Expend. 2011-2012	Actual Rev/Expend. Oct.1, 2012 to May 31, 2013	Amended Budget 2012-2013	Proposed 2013-2014 Budget	Net Increase/ (Decrease) in Budget	Notes
5201120 - Police Chief	54,727	58,253	66,604	40,332	61,795	61,795	0.00	
5201143 · Command Staff	46,058	45,611	46,127	31,557	48,358	48,358	0.00	
5201150 · Certification Pay	2,529	1,781	2,336	1,572	2,400	2,400	0.00	
5201180 · Merit Raises - Staff	0	0	0	0	0	3,310	3,310.00	
Total 5201100 · Salaries & Wages	103,314	105,645	115,067	73,461	112,553	115,863	3,310.00	
5201400 · Support Salaries								
5201405 · Support Staff	19,730	20,636	20,673	14,136	21,660	21,660	0.00	
5201410 · Patrol	224,997	233,535	231,127	155,321	243,484	243,500	16.00	
5201415 · Certification Pay	2,227	3,251	2,288	1,376	3,944	5,500	1,556.00	
5201480 · Merit Raises	0	0	0	0	0	7,875	7,875.00	
5201490 · Overtime	6,464	4,118	4,278	4,495	6,600	6,600	0.00	
Total 5201400 · Support Salaries	253,418	261,539	258,366	175,328	275,688	285,135	9,447.00	
5202100 · Employee Benefits								
5202110 · Group Insurance	54,728	59,618	56,877	33,538	54,360	66,150	11,790.00	
5202135 · TMRS	19,241	21,525	19,147	14,023	21,405	21,450	45.00	
5202160 · Worker's Compensation	10,720	10,473	8,260	6,139	8,550	8,550	0.00	
5202170 · Payroll Taxes	5,303	7,255	5,383	3,693	5,445	5,445	0.00	
5202196 · Membership Dues	198	81	245	275	275	315	40.00	
Total 5202100 · Employee Benefits	90,190	98,953	89,912	57,668	90,035	101,910	11,875.00	
5202300 · Contractual Services/Personnel								
5202355 · Contract Labor - Individual	606	304	0	0	500	500	0.00	
5202356 · Gingerbread House	2,000	0	1,000	1,000	1,000	1,000	0.00	
5202380 · Dispatch	11,525	13,520	12,395	12,396	13,135	13,875	740.00	
5202385 - Jail Expense	0	0	0	2,000	2,000	2,000	0.00	
Total 5202300 · Contractual Services/Personnel	14,131	13,824	13,395	15,396	16,635	15,375	(1,260.00)	
5202500 · Operating Services								
5202540 · Computer Maintenance	81	331	463	375	500	700	200.00	
5202560 · Internet Subscriptions	295	295	295	0	620	1,450	830.00	
Total 5202500 · Operating Services	376	626	758	375	1,120	2,150	1,030.00	
5202600 · Special Expenses								
5202675 · National Night Out	0	0	279	306	307	500	193.00	
Total 5202600 · Special Expenses	0	0	279	306	307	500	193.00	
5203100 · General Supplies								
5203110 · Office Supplies	1,505	1,414	1,174	588	1,500	1,500	0.00	
5203140 · Uniforms	1,510	1,524	1,379	826	1,400	2,500	1,100.00	
5203170 · Evidence Gathering	42	66	290	124	300	700	400.00	
Total 5203100 · General Supplies	3,057	3,003	2,843	1,538	3,200	4,700	1,500.00	
5203400 · Maintenance Supplies & Parts								
5203410 · Supplies - Custodial	430	423	489	202	600	600	0.00	
Total 5203400 · Maintenance Supplies & Parts	430	423	489	202	600	600	0.00	
5204200 · Travel Expenses								
5204210 · Travel - Local	195	0	233	0	300	300	0.00	
5204220 · Professional Development	890	1,425	500	389	2,000	2,000	0.00	
5204225 · Professional Dev. - LEOSE	485	985	0	0	0	0	0.00	
5204270 · Vehicle Expenses	20,335	25,977	30,428	17,567	24,000	24,000	0.00	
Total 5204200 · Travel Expenses	21,905	28,386	31,161	17,956	26,300	26,300	0.00	
5205200 · Data Processing Expenses								

City of Ovilla
General Fund - Police
Budget 2013-2014

Police Budget	Actual Rev/Expend. 2009-2010	Actual Rev./Expend. 2010-2011	Actual Rev./Expend. 2011-2012	Actual Rev/Expend. Oct.1, 2012 to May 31, 2013	Amended Budget 2012-2013	Proposed 2013-2014 Budget	Net Increase/ (Decrease) in Budget	Notes
5205220 · Data Proc. - Equipment Rental	0	0	0	0	400	400	0.00	
5205240 · Data Processing - Software	1,058	950	18,326	18,326	18,330	17,500	(830.00)	
Total 5205200 · Data Processing Expenses	1,058	950	18,326	18,326	18,730	17,900	(830.00)	
5205300 · Printing Expenses								
5205310 · Copier Expense	1,340	1,179	1,402	883	1,500	1,500	0.00	
5205330 · Printing - Forms	71	311	0	0	573	300	(273.00)	Budget Adjust. For Rate Change
5205350 · Printing - Other	480	201	166	87	600	400	(200.00)	Budget Adjust. For Rate Change
Total 5205300 · Printing Expenses	1,891	1,691	1,568	970	2,673	2,200	(473.00)	
5205400 · Utilities								
5205410 · Telephone	1,160	1,243	1,290	934	1,500	1,600	100.00	
5205415 · Cellular Phone	2,824	1,700	1,397	848	1,350	1,350	0.00	
5205417 - Internet PD	1,545	888	1,032	969	1,475	1,475	0.00	
5205420 · Wireless Cards	2,863	2,281	2,283	1,520	2,350	2,350	0.00	
5205450 - Electricity	0	0	0	2,147	4,000	4,000	0.00	
Total 5205400 · Utilities	8,392	6,111	6,002.00	6,418.00	10,675.00	10,775.00	100.00	
5205500 · Repairs & Building Improvements								
5205520 - Repairs - Building	1,811	260	188	0	300	300	0.00	
5205540 · Repairs- Machinery & Equipment	690	373	4,650	960	960	1,200	240.00	
5205550 · Repairs - Vehicles	7,415	5,603	6,263	3,661	7,500	7,500	0.00	
Total 5205500 · Repairs & Building Improvements	9,916	6,236	11,101	4,621	8,760	9,000	240.00	
5205600 · Insurance								
5205610 - Insurance - Property	1,049	1,090	1,350	1,200	1,600	1,600	0.00	
5205620 · Insurance - Liability	5,716	6,657	5,069	3,858	5,200	4,900	(300.00)	
5205640 - Insurance - Vehicles	2,154	2,200	2,350	1,665	2,600	2,700	100.00	
Total 5205600 · Insurance	8,919	9,947	8,769	6,723	9,400	9,200	(200.00)	
5205700 · Other Expenses								
5205742 · Public Relations	0	0	12	0	100	100	0.00	
5205750 - ARRA 2232101 Grant Expense	76,977	0	0	0	0	0	0.00	
5205752 - Employment Screening	0	0	265	65	600	1,000	400.00	
5205765 · Miscellaneous	332	3,034	2,252	419	1,800	1,800	0.00	
Total 5205700 · Other Expenses	77,309	3,034	2,529	484	2,500	2,900	400.00	
5206400 · Minor Capital Outlay								
5206440 · Machinery & Equipment	33,870	244	131	1,098	1,150	1,150	0.00	
5206445 · Personal Protective Equipment	0	1,971	0	623	2,000	2,000	0.00	
Total 5206400 · Minor Capital Outlay	33,870	2,215	131	1,721	3,150	3,150	0.00	
5207400 · Capitalized Assets								
5207440 · Machinery & Equipment	0	0	0	0	0	0	0.00	
5207450 · Vehicles	34,395	30,139	37,951	0	0	0	0.00	
Total 5207400 · Capitalized Assets	34,395	30,139	37,951	0	0	0	0.00	
Total 20 · Police	662,572	572,722	598,647.00	381,493	582,326	607,658	25,332.00	
2012-2013 Original Budget Compared to 2013-2014 Proposed Budget					582,326	607,658	25,332	

City of Ovilla
General Fund - Fire
Budget 2013-2014

GF - Fire Budget	Actual Rev/Expend. 2009-2010	Actual Rev./Expend. 2010-2011	Actual Rev./Expend. 2011-2012	Actual Rev/Expend. Oct.1, 2012 to May 31, 2013	Amended Budget 2012-2013	Proposed 2013-2014 Budget	Net Increase/ (Decrease) in Budget	Notes
5301100 · Salaries & Wages								
5301125 · Fire Chief	53,586	54,701	46,210	0	0	0	0	
5301130 - Asst. Fire Chief	24,939	27,907	35,264	25,635	39,585	40,170	585	
5301140 - Fire Captains	0	0	0	52,386	95,015	97,790	2,775	
5301180 · Merit Raises - Staff	0	0	0	0	0	4,100	4,100	
Total 5301100 · Salaries & Wages	78,524	82,608	81,474	78,021	134,600	142,060	7,460	
5301400 · Support Salaries								
5301440 · Firefighters	107,874	102,351	186,938	131,791	202,000	202,000	0	
5301441 · Firefighters - on call	2,039	0	0	0	0	0	0	
5301445 - Firefighters - Officer in Charge	0	0	426	0	0	0	0	
5301480 · Merit Raises	0	0	0	0	0	5,900	5,900	
5301485 · Volunteer Incentive Program	12,760	11,940	8,915	9,584	13,000	15,600	2,600	
Total 5301400 · Support Salaries	122,673	114,291	196,279	141,375	215,000	223,500	8,500	
5302100 · Employee Benefits								
5302110 · Group Insurance	4,200	4,200	2,800	0	0	0	0	
5302135 · TMRS	4,199	4,919	3,997	1,443	2,300	2,400	100	
5302137 · Volunteer Retirement	3,996	2,880	3,276	1,260	2,500	1,300	(1,200)	Budget Adjust.for Rate Change
5302160 · Worker's Compensation	7,508	7,522	8,099	12,229	15,230	15,700	470	
5302170 · Payroll Taxes	9,031	12,264	15,453	14,458	23,500	24,200	700	
5302196 · Membership Dues	2,479	2,407	1,710	1,440	2,000	1,900	(100)	Budget Adjust.for Rate Change
Total 5302100 · Employee Benefits	31,414	34,192	35,335	30,830	45,530	45,500	(30)	
5302300 · Contractual Services/Personnel								
5302310 · Consultant Fees	1,700	1,000	1,250	1,500	0	1,500	1,500	Doctor to Procure Perscriptions
5302380 · Dispatch	11,525	11,520	12,395	12,396	12,400	13,875	1,475	Increase per Contract with City of Midlothian
5302385 · Emergency Transport Service	56,936	61,272	61,272	46,029	61,400	63,560	2,160	Increase per Contract with City of Midlothian
Total 5302300 · Contractual Services/Personnel	70,161	73,792	74,917	59,925	73,800	78,935	5,135	
5302500 · Operating Services								
5302510 · Maintenance Agreements	6,259	3,845	4,413	10,894	10,505	10,505	0	
5302540 · Computer Maintenance	3,338	130	898	470	1,500	1,500	0	
5302570 · Warning System Maintenance	1,054	730	780	780	780	780	0	
5302580- Generator Maintenance & Fuel	690	1,379	1,379	1,379	1,380	2,120	740	Added Cost of Fuel for Generator
Total 5302500 · Operating Services	11,340	6,084	7,470	13,523	14,165	14,905	740	
5302600 · Special Expenses								
5302675 · National Night Out	0	0	583	0	500	500	0	
5302680 · Heritage Day	0	0	0	0	0	0	0	
Total 5302600 · Special Expenses	0	0	583	0	500	500	0	
5303100 · General Supplies								

City of Ovilla
General Fund - Fire
Budget 2013-2014

GF - Fire Budget	Actual Rev/Expend. 2009-2010	Actual Rev./Expend. 2010-2011	Actual Rev./Expend. 2011-2012	Actual Rev/Expend. Oct.1, 2012 to May 31, 2013	Amended Budget 2012-2013	Proposed 2013-2014 Budget	Net Increase/ (Decrease) in Budget	Notes
5303110 · Office Supplies	1,949	1,424	1,186	818	1,400	1,400	0	
5303140 · Uniforms	2,817	1,334	4,645	2,197	4,000	4,400	400	
5303160 · Medical Supplies	6,186	8,566	6,814	3,298	5,000	5,000	0	
5303165- Medical Support	632	1,469	119	383	500	500	0	
5303170 · Evidence Gathering	0	218	0	0	50	50	0	
5303175 · Education Aids	0	0	0	44	50	50	0	
Total 5303100 · General Supplies	11,583	13,010	12,764	6,740	11,000	11,400	400	
5303400 · Maintenance Supplies & Parts								
5303410 · Supplies - Custodial	1,512	1,272	2,500	1,058	2,400	2,400	0	
5303420 - Building alarm Monitoring	420	420	0	420	420	420	0	
Total 5303400 · Maintenance Supplies & Parts	1,932	1,692	2,500	1,478	2,820	2,820	0	
5304200 · Travel Expenses								
5304210 · Travel - Local	0	0	0	0	0	0	0	
5304220- Professional Development	5,082	1,897	456	821	1,500	1,300	(200)	Budget Adjust.for Rate Change
5304230 - Professional Devel. - In House	0	0	0	0	0	0	0	
5304240 · Medical Training	0	488	0	0	0	0	0	
5304270 · Vehicle Expenses	10,281	10,949	10,147	6,387	10,000	10,000	0	
Total 5304200 · Travel Expenses	15,364	13,333	10,603	7,208	11,500	11,300	(200)	
5305200 · Data Processing Expenses								
5305230 · Data Proc-Maintenance & Repair	2,185	373	762	507	1,000	1,000	0	
5305240 · Data Processing - Software	1,902	2,844	2,793	2,850	2,850	2,850	0	
Total 5305200 · Data Processing Expenses	4,088	3,216	3,555	3,357	3,850	3,850	0	
5305300 · Printing Expense								
5305310 · Copier Expense	3,286	2,975	2,966	1,969	3,100	3,100	0	
5305330 · Printing - Forms	126	376	0	0	100	100	0	
Total 5305300 · Printing Expense	3,412	3,351	2,966	1,969	3,200	3,200	0	
5305400 · Utilities								
5305410 · Telephone	1,860	2,099	2,288	1,448	2,100	2,350	250	
5305415 · Cellular Phone	4,185	3,824	3,001	397	900	525	(375)	
5305417 - Internet Fire Dept.	2,518	1,646	2,045	2,341	3,600	3,100	(500)	
5305430 - Natural Gas	0	0	1,031	1,444	1,500	1,650	150	
5305450 - Electricity	0	0	0	2,729	8,000	5,400	(2,600)	
Total 5305400 · Utilities	8,564	7,568	8,365	8,359	16,100	13,025	(3,075)	
5305500 · Repairs & Bldg Improvements								
5305520 . Repairs- Building	1,926	3,840	3,462	1,168	4,500	4,000	(500)	Budget Adjust.for Rate Change
5305540 · Repairs - Machinery & Equipment	11,327	12,596	9,755	13,725	19,000	19,000	0	
5305545 · Repairs - Apparatus	12,569	8,856	15,912	5,616	12,000	12,000	0	
5305550 · Repairs - Vehicles	4,193	6,865	3,060	287	3,500	3,500	0	
5305500 - Repairs & Bldg. Improv.-Other	0	0	0	0	0	0	0	
Total 5305500 · Repairs & Bldg Improvements	30,016	32,158	32,189	20,796	39,000	38,500	(500)	

City of Ovilla
General Fund - Fire
Budget 2013-2014

GF - Fire Budget	Actual Rev/Expend. 2009-2010	Actual Rev./Expend. 2010-2011	Actual Rev./Expend. 2011-2012	Actual Rev/Expend. Oct.1, 2012 to May 31, 2013	Amended Budget 2012-2013	Proposed 2013-2014 Budget	Net Increase/ (Decrease) in Budget	Notes
5305600 · Insurance								
5305610 . Insurance- Property	107	110	53	0	0	0	0	
5305620 · Insurance - Liability	7,810	7,810	10,630	5,609	6,500	6,500	0	
5305640 · Insurance - Vehicle	10,830	10,870	10,256	7,326	10,000	10,000	0	
Total 5305600 · Insurance	18,747	18,789	20,939	12,935	16,500	16,500	0	
5305700 · Other Expenses								
5305705 · Postage	0	159	0	0	200	150	(50)	Budget Adjust.for Rate Change
5305752 -Employment Screening	0	0	560	156	700	700	0	
5305765- Flags	574	250	0	0	0	0	0	
5305770 - Matching Fire Grant Expense	0	190,300	0	0	0	0	0	
5305772 - FEMA Grant EMW-2010-FO-06107	0	49,317	0	0	0	0	0	
5305774-ESD #2 Cert Grant Expense	0	2,019	987	0	0	0	0	
5305775 - Transfer from ESD	(70,017)	0	0	0	0	0	0	
Total 5305700 · Other Expenses	(69,443)	242,045	1,547	156	900	850	(50)	
5306400 · Minor Capital Outlay								
5306440 · Machinery & Equipment	13,792	8,288	29,425	363	25,200	10,300	(14,900)	Budget Adjust.for Rate Change
5306445 · Personal Protective Equipment	14,636	10,771	17,686	10,449	19,080	20,500	1,420	
5306455 · Apparatus	0	0	0	0	0	0	0	
Total 5306400 · Minor Capital Outlay	28,428	19,059	47,111	10,812	44,280	30,800	(13,480)	
5307400 · Capitalized Assets								
5307420 · Buildings	0	0	0	0	0	0	0	
5307440 · Machinery & Equipment	0	0	0	0	0	0	0	
Total 5307400 · Capitalized Assets	0	0	0	0	0	0	0	
Total 30- Fire Dept.	366,803	665,190	538,597.00	397,484	632,745	637,645	4,900	
2012-2013 Original Budget Compared to 2013-2014 Proposed Budget					618,345	637,645	19,300	

City of Ovilla
General Fund - Streets
Budget 2013-2014

Streets	Actual Rev/Expend. 2009-2010	Actual Rev./Expend. 2010-2011	Actual Rev./Expend. 2011-2012	Actual Rev/Expend. Oct.1, 2012 to May 31, 2013	Amended Budget 2012-2013	Proposed 2013-2014 Budget	Net Increase/ (Decrease) in Budget	Notes
5501405 - Support Staff							0	
5501415 · Maintenance Crew	19,519	19,659	19,540	11,765	20,800	21,320	520	
5501480 · Merit Raises	0	0	0	0	0	640	640	
5501490 · Overtime	1,770	1,397	1,095	508	1,500	1,500	0	
5501500 - Streets - On Call	0	825	675	150	750	700	(50)	
Total 5501400 · Support Staff	21,289	21,882	21,310	12,423	23,050	24,160	1,110	
5502100 · Employee Benefits								
5502110 · Group Insurance	3,881	5,168	5,410	3,171	5,040	6,620	1,580	Increase in Health Insur. Costs
5502135 · TMRS	1,091	1,407	1,155	701	1,250	1,265	15	
5502160 · Worker's Compensation	3,614	3,620	918	1,634	2,070	1,745	(325)	
5502170 · Payroll Taxes	300	483	316	181	325	325	0	
5502190 · License	0	61	0	0	122	122	0	
Total 5502100 · Employee Benefits	8,886	10,739	7,799	5,687	8,807	10,077	1,270	
5502200 · Special Services								
5502260 · Engineering Fees	1,543	0	0	0	0	0	0	
5502280 - NCTCOG SWMP Fees	0	2,394	3,453	2,425	6,250	6,400	150	
Total 5502200 · Special Services	1,543	2,394	3,453	2,425	6,250	6,400	150	
5502600 - Special Expenses								
5502620 - Emergency Clean Up	19,582	375	2,537	835	2,500	2,250	(250)	Budget Adjust. For Rate Change
Total 5502600 - Special Expenses	19,582	375	2,537	835	2,500	2,250	(250)	
5503100 · General Supplies								
5503110 · Office Supplies	0	0	0	0	100	100	0	
5503140 · Uniforms	584	242	400	224	400	500	100	
Total 5503100 · General Supplies	584	242	400	224	500	600	100	
5503400 · Maintenance Supplies & Parts								
5503405 - Drainage Maintenance	2,303	0	0	0	500	500	0	
5503420 · Supplies - Street Signs	959	868	2,740	854	2,000	2,000	0	
5503460 · Miscellaneous	1,011	186	318	197	214	292	78	
Total 5503400 · Maintenance Supplies & Parts	4,273	1,054	3,058	1,051	2,714	2,792	78	
5504200 · Travel Expenses								
5504210 · Travel - Local	0	0	0	0	0	0	0	
5504220 · Professional Development	288	37	335	500	500	250	(250)	Budget Adjust. For Rate Change
5504270 · Vehicle Expenses	4,401	4,389	5,404	3,181	6,000	6,500	500	Increase in Fuel Costs
Total 5504200 · Travel Expenses	4,689	4,425	5,739	3,681	6,500	6,750	250	
5505300 · Printing Expense								
5505330 · Printing - Forms	0	0	0	0	0	0	0	
5505350 · Printing - Other	0	0	114	0	300	350	50	
Total 5505300 · Printing Expense	0	0	114	0	300	350	50	
5505400 - Utilities								
5505450 - Electricity	0	0	0	24,674	45,500	43,300	(2,200)	
Total 5505400 - Utilities	0	0	0	24,674	45,500	43,300	(2,200)	
5505500 · Repairs & Bldg Improvements								
5505520 - Repairs - Building	0	0	0	0	1,000	1,000	0	
5505540 · Repairs - Machinery & Equipment	2,386	2,060	2,489	2,237	3,000	3,500	500	
5505550 · Repairs - Vehicles	6,433	2,797	1,338	1,107	2,500	2,400	(100)	Budget Adjust. For Rate Change
5505560 · Repairs - Street Repairs & Maint.	16,331	20,259	44,835	22,905	52,625	51,625	(1,000)	Budget Adjust. For Rate Change

City of Ovilla
General Fund - Streets
Budget 2013-2014

Streets	Actual Rev/Expend. 2009-2010	Actual Rev./Expend. 2010-2011	Actual Rev./Expend. 2011-2012	Actual Rev/Expend. Oct.1, 2012 to May 31, 2013	Amended Budget 2012-2013	Proposed 2013-2014 Budget	Net Increase/ (Decrease) in Budget	Notes
5505565 · Repairs - Infrastructure Drainage	0	200	5,921	1,851	5,000	3,000	(2,000)	Budget Adjust. For Rate Change
5505570 - Repairs - Street Signs	0	0	0	0	0	0	0	
5505590 · Repairs - Other	1,833	30	508	385	1,500	1,500	0	
Total 5505500 · Repairs & Bldg Improvements	26,982	25,346	55,091	28,485	65,625	62,025	(3,600)	
5505600 · Insurance								
5505610- Insurance - Property	0	0	75	80	110	0	(110)	
5505620 · Insurance - Liability	2,627	0	982	735	990	1,000	10	
5505640 - Insurance - Vehicles	0	2,613	2,935	2,385	3,400	3,400	0	
Total 5505600 · Insurance	2,627	2,613	3,992	3,200	4,500	4,400	(100)	
5505700 · Other Expenses								
5505752 -Employment Screening	0	0	0	100	100	100	0	
Total 5505700 · Other Expenses	0	0	0	100	100	100	0	
5506400 · Minor Capital Outlay								
5506440 · Machinery & Equipment	1,990	2,948	3,762	814	8,100	7,100	(1,000)	Budget Adjust. For Rate Change
5506445 · Personal Protective Equipment	182	148	187	235	300	300	0	
5506490 · Other	0	163	479	332	500	850	350	
Total 5506400 · Minor Capital Outlay	2,171	3,259	4,428	1,381	8,900	8,250	(650)	
5507400 · Capitalized Assets								
5507420 · Buildings	0	30,196	0	0	0	0	0	
5507440 · Machinery & Equipment	0	14,805	79,100	2,250	8,000	7,000	(1,000)	Budget Adjust. For Rate Change
5507450 · Vehicles	0	0	10,600	0	0	0	0	
5507460 · Infrastructure (Streets)	155,671	330,533	142,413	0	148,000	376,953	228,953	Approval by City Council for Cockrell Hill Road Work out of Unassigned Reserve Funds
5507465 - Drainage	0	0	0	0	0	0	0	
Total 5507400 · Capitalized Assets	155,671	375,534	232,113	2,250	156,000	383,953	227,953	
Total 50 · Streets	248,297	447,864	340,034.00	86,416	331,246	555,407	224,161	
2012-2013 Original Budget Compared to 2013-2014 Proposed Budget					331,246	555,407	224,161	

W&S Fund Budget Adjustments Since Budget Workshop on 8-7-13

Dept.	Account #	Account Description	Current Budget	Proposed Change	New Proposed Budget	Notes
W&S Fund Expenses						
Admin	5708215	Transfer Out - General Fund	114,791	3,852	118,643	Ellis County Rate Adjustment to Effective Rate on 8-14-13 From .6807 to .6719
Admin	5709002	Capital Improv.-Water Reserve	46,613	(2,273)	44,340	Ellis County Rate Adjustment to Effective Rate on 8-14-13 From .6807 to .6719
Admin	5709003	Capital Improv.- Sewer Reserve	27,244	(1,579)	25,665	Ellis County Rate Adjustment to Effective Rate on 8-14-13 From .6807 to .6719
GF Expense Budget Adjustments			188,648	0	118,643	

City Of Ovilla
Water & Sewer Fund
Budget Summary 2013-2014

Revenue	Proposed Budget 2013-2014	Amended Budget 2012-2013	Original Budget 2012-2013	Difference From Original Budget	% Increase / (Decrease)
Water Sales	985,000	995,000	1,100,000	(115,000)	-10.45%
Sewer Sales	155,000	150,000	150,000	5,000	3.33%
Penalties	18,000	18,000	19,000	(1,000)	-5.26%
Fees	8,000	8,000	7,000	1,000	14.29%
Infrastructure Improvement Fee	64,068	55,000	55,000	9,068	16.49%
Interest Revenue	2,600	2,500	2,500	100	4.00%
Misc. Revenue	15,000	5,000	5,000	10,000	200.00%
Total Revenue	1,247,668	1,233,500	1,338,500	(90,832)	-6.79%

Expense	Proposed Budget 2013-2014	Amended Budget 2012-2013	Original Budget 2012-2013	Difference From Original Budget	% Increase / (Decrease)
W&S Fund Expenses					
Admin.	327,998	255,963	365,277	(37,279)	-10.21%
Water	758,817	815,782	820,038	(61,221)	-7.47%
Sewer	160,853	161,755	153,185	7,668	5.01%
Total Expense	1,247,668	1,233,500	1,338,500	(90,832)	-6.79%
Net Profit/(Loss)	0	0	0	0	0.00%

City of Ovilla
Water and Sewer Fund
Administration
Budget 2013-2014

Water - Administration	Actual Rev/Expend. 2009-2010	Actual Rev./Expend. 2010-2011	Actual Rev./Expend. 2011-2012	Actual Rev/Expend. Oct.1, 2012 to May 31, 2013	Amended Budget 2012-2013	Proposed 2013-2014 Budget	Net Increase/ (Decrease) in Budget	Notes
5701100 · Salaries & Wages								
5701110 · City Administrator (25%)	20,481	22,028	22,039	4,889	21,840	20,000	(1,840)	
5701115 · City Secretary (25%)	10,381	10,660	10,358	5,945	12,302	12,750	448	
5701117 · City Accountant (25%)	11,919	12,627	12,225	6,687	12,500	12,500	0	
5701120- Admin. Support (25%)	0	1,530	1,144	1,112	3,711	6,500	2,789	Increase due to going from Part-Time to Full Time
5701130 · Public Works Director	40,304	25,772	45,142	30,964	47,553	47,445	(108)	
5701180 · Merit Raises, Staff	0	0	0	0	0	2,125	2,125	
5701405 · Support Staff	0	0	0	0	0	0	0	
Total 5701100 · Salaries & Wages	83,084	72,618	90,908	49,597	97,906	101,320	3,414	
5702100 · Employee Benefits								
5702110 · Group Insurance	3,092	3,096	6,403	3,624	5,440	6,620	1,180	Increase in Health Care Coverage
5702135 · TMRS	2,712	1,492	2,380	1,763	2,700	2,730	30	
5702160 · Worker's Compensation	1,925	1,906	1,190	0	0	0	0	
5702170 · Payroll Taxes	1,077	425	679	453	800	800	0	
5702196 · Membership Dues	0	0	0	0	0	0	0	
Total 5702100 · Employee Benefits	8,806	6,919	10,652	5,840	8,940	10,150	1,210	
5702200 · Special Services								
5702230 · Legal Fees	659	0	0	0	1,382	1,000	(382)	
5702240 · Audit	8,154	6,500	4,760	5,565	5,565	5,780	215	
5702250 · Accounting	0	0	1,500	1,000	1,500	1,500	0	
Total 5702200 · Special Services	8,813	6,500	6,260	6,565	8,447	8,280	(167)	
5302300 · Contractual Services/Personnel								
5302310 · Consultant Fees	4,891	56	0	0	5,000	2,000	(3,000)	
Total 5302300 · Contractual Services/Personnel	4,891	56	0	0	5,000	2,000	(3,000)	
5703100 · General Supplies								
5703110 · Office Supplies	1,500	668	797	480	660	700	40	
Total 5703100 · General Supplies	1,500	668	797	480	660	700	40	
5703400- Maintenance Supplies/Parts								
5703410 - Supplies - Custodial	83	59	0	26	200	200	0	
Total 5703400- Maintenance Supplies/Parts	83	59	0	26	200	200	0	
5704200 · Travel Expenses								
5704210 · Travel - Local	0	0	0	0	200	200	0	

City of Ovilla
Water and Sewer Fund
Administration
Budget 2013-2014

Water - Administration	Actual Rev/Expend. 2009-2010	Actual Rev./Expend. 2010-2011	Actual Rev./Expend. 2011-2012	Actual Rev/Expend. Oct.1, 2012 to May 31, 2013	Amended Budget 2012-2013	Proposed 2013-2014 Budget	Net Increase/ (Decrease) in Budget	Notes
5704220 · Professional Development	0	0	0	0	750	750	0	
Total 5704200 · Travel Expenses	0	0	0	0	950	950	0	
5705200 · Data Processing Expenses								
5705240 · Data Processing - Software	1,001	400	400	0	1,000	400	(600)	
Total 5705200 · Data Processing Expenses	1,001	400	400	0	1,000	400	(600)	
57055300- Printing Expense								
5705330 - Printing Forms	0	0	0	0	0	0	0	
5705350 - Printing Other	0	309	742	0	250	250	0	
Total 5705300 - Printing Expenses	0	309	742	0	250	250	0	
5705400 · Utilities								
5705410 · Telephone	998	1,154	1,198	867	1,300	1,350	50	
5705415- Cell Phone	798	450	924	296	450	450	0	
5705417 - Internet	1,199	710	737	532	800	825	25	
5705450 · Electricity	32,334	31,775	23,237	0	0	0	0	
5705465 · Solidwaste Pickup	0	0	0	0	0	0	0	
Total 5705400 · Utilities	35,330	34,089	26,096	1,695	2,550	2,625	75	
5705600 - Insurance								
5705640 - Insurance - Vehicles	1,552	1,552	0	0	0	0	0	
Total 5705600 - Insurance	1,552	1,552	0	0	0	0	0	
5705700 · Other Expenses								
5705705 · Postage	6,491	5,832	6,547	4,653	6,000	6,600	600	
5705740 · Advertising	422	0	0	0	500	300	(200)	
5705760 · Bank Service Charge	215	155	100	84	250	200	(50)	
5705765 · Maintenance fee expense	0	0	0	0	0	0	0	
5705765 · Miscellaneous	72	1,307	0	0	100	100	0	
5705775 - Credit Card Trans. Fees	0	0	2,807	1,760	3,000	3,000	0	
Total 5705700 · Other Expenses	7,200	7,294	9,454	6,497	9,850	10,200	350	
5706400- Minor Capital Outlay								
5706440 - Machinery & Equipment	0	0	500	0	500	500	0	
Total 5706400 - Minor Capital Outlay	0	0	500	0	500	500	0	
5707400 - Capitalized Assets								
5707420 - Buildings	0	0	0	0	0	0	0	

City of Ovilla
Water and Sewer Fund
Administration
Budget 2013-2014

Water - Administration	Actual Rev/Expend. 2009-2010	Actual Rev./Expend. 2010-2011	Actual Rev./Expend. 2011-2012	Actual Rev/Expend. Oct.1, 2012 to May 31, 2013	Amended Budget 2012-2013	Proposed 2013-2014 Budget	Net Increase/ (Decrease) in Budget	Notes
Total 5707400 - Capitalized Assets	0	0	0	0	0	0	0	
5709000 · Reserve								
5708215 - Transfer Out- General Fund	46,688	70,686	121,972	58,150	116,301	118,643	2,342	Budget Adjustment for Rate Change
5709002 - Capital Improv. Water Reserve	0	0	0	0	2,000	44,340	42,340	Budget Adjustment for Rate Change
5709003 - Capital Improv. Sewer Reserve	0	0	0	0	659	25,665	25,006	Budget Adjustment for Rate Change
5709010 · Administrative Reserves	0	0	0	0	750	1,775	1,025	
Total 5709000 · Reserve	46,688	70,686	121,972	58,150	119,710	190,423	70,713	
Totals	198,948	201,151	267,781.00	128,850	255,963	327,998	72,035	
2013-2014 Proposed Budget compared to Original 2012-2013 Budget					365,277	327,998	(37,279)	

CITY OF OVILLA

Ovilla City Council

AGENDA ITEM REPORT

Item(s): 2 (City Secretary use only)

Meeting Date: August 21, 2013 **Department: Administration**

☒**Discussion** ☒**Action** **Budgeted Expense:** ☐**YES** ☐**NO** ☒**N/A**

Submitted by: Staff **Amount: $N/A**

Attachments:
1. Copy of notice and Tax Rate Worksheets

Agenda Item / Topic:
ITEM 2. *DISCUSSION/ACTION* – Consideration of a proposed tax rate for the Fiscal Year 2013-2014 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 hearing 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 as we have seen with our appraisals then the effective rate goes up.

The Rollback rate is the calculated rate that is the maximum rate allowed by law without voter approval. This rate is 8% over the effective maintenance and operation 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.

SUPPORTING MATERIALS:

Texas cities have been impacted by several law changes. The first is the exact wording for adopting the tax rate. Attached is the wording for the motion based on the law changes. Some other law changes that have affected the appraisals are Disabled Vet Legislation. This legislation has lowered the taxable value of veterans and their spouses that are disabled.

The Ellis Central Appraisal District Certified a 2013 taxable value of $225,595,174 for the City of Ovilla, which is a decrease of $2,199,451 under the 2012 taxable value of $227,794,625.

However, the City's decision to use $123,600 in Water and Sewer Revenues and $28,924 in Debt Fund Balance reduces the I &S tax rate for 2013 to 0.1700 which is the same I&S rate used for 2012.

FINANCIAL IMPACT:

1. If Council proposes a rate that is the same rate as last year, (.6675) Ad Valorem Revenue will decrease $32,103.
2. If Council proposes the Effective Tax Rate, (.6719) Ad Valorem Revenue will decrease by $21,402.
3. If Council proposes the Rollback Rate, (.7521) Ad Valorem Revenue will increase by $173,643.
4. Please see attached options sheet before making the motion.

Recommendation / Staff Comments:

N/A

Sample Motion(s):

THIS MOTION REQUIRES A RECORD VOTE

REQUIRED LANGUAGE FOR MAKING THE MOTION
CHOICE OF SAMPLE THE MOTIONS / <u>ONE</u> MUST BE MADE AS FOLLOWS:

If the **same rate** as last year is proposed:

"I move that the Council hereby propose the 2013 property tax rate be a total of 0.6675 with Maintenance and Operation rate of 0.4975 and a debt rate of 1700."

If the **Recommended Effective Rate (ETR)** is proposed:

"I move that the Council hereby propose the 2013 property tax rate be a total of 0.6719 with a Maintenance and Operation rate of .5019 and a debt rate of .1700."

If the **Rollback Rate** is proposed:

"I move that the Council hereby propose the 2013 property tax rate be a total of 0.7521 with a Maintenance and Operation rate of .5821 and a debt rate of .1700."

<u>RECORD VOTE:</u>

Mayor Pro Tem PLACE 1/HALL ____________ PLACE 4/HUNT ____________

PLACE 2/STEVENSON ____________ PLACE 5/OBERG ____________

PLACE 3/GRIFFIN ____________

2013 Property Tax Rates in CITY OF OVILLA

This notice concerns 2013 property tax rates for CITY OF OVILLA. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per $100 of property value.

Last year's tax rate:	
Last year's operating taxes	$1,232,306
Last year's debt taxes	$421,089
Last year's total taxes	$1,653,395
Last year's tax base	$198,092,720
Last year's total tax rate	0.667500/$100
This year's effective tax rate:	
Last year's adjusted taxes (after subtracting taxes on lost property)	$1,324,200
÷This year's adjusted tax base (after subtracting value of new property)	$197,073,012
=This year's effective tax rate	0.671933/$100
This year's rollback tax rate:	
Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	$986,908
÷This year's adjusted tax base	$197,073,012
=This year's effective operating rate	0.500782/$100
×1.08 = this year's maximum operating rate	0.540844/$100
+This year's debt rate	0.211224/$100
=This year's rollback rate	0.752068/$100

Statement of Increase/Decrease

If CITY OF OVILLA adopts a 2013 tax rate equal to the effective tax rate of 0.671933 per $100 of value, taxes would decrease compared to 2012 taxes by $ 8,839.

Schedule A: Unencumbered Fund Balances:

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
Debt Fund	77,750

Schedule B: 2013 Debt Service:

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2013 Debt Service	355,000	217,425	0	572,425

	Total required for 2013 debt service	$572,425
-	Amount (if any) paid from funds listed in Schedule A	$28,924
-	Amount (if any) paid from other resources	$123,600
-	Excess collections last year	$0
=	Total to be paid from taxes in 2013	$419,901
+	Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2013	$0
=	Total Debt Levy	$419,901

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 109 S Jackson St, Waxahachie, TX 75165.
Name of person preparing this notice: John Bridges, RTA, CTA, CSTA
Title: Tax Assessor/Collector
Date prepared: August 13, 2013

2013 Effective Tax Rate Worksheet

CITY OF OVILLA

See pages 13 to 16 for an explanation of the effective tax rate.

1.	**2012 total taxable value.** Enter the amount of 2012 taxable value on the 2012 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14).	$249,730,957
2.	**2012 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2012 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2012 or prior year for homeowners age 65 or older or disabled, use this step.	$48,581,931
3.	**Preliminary 2012 adjusted taxable value.** Subtract line 2 from line 1.	$201,149,026
4.	**2012 total adopted tax rate.**	$0.667500/$100
5.	**2012 taxable value lost because court appeals of ARB decisions reduced 2012 appraised value.** A. Original 2012 ARB values: $0 B. 2012 values resulting from final court decisions: - $0 C. 2012 value loss. Subtract B from A.	$0
6.	**2012 taxable value, adjusted for court-ordered reductions.** Add line 3 and line 5C.	$201,149,026
7.	**2012 taxable value of property in territory the unit deannexed after January 1, 2012.** Enter the 2012 value of property in deannexed territory.	$0
8.	**2012 taxable value lost because property first qualified for an exemption in 2012.** Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2012 market value: $384,580 B. Partial exemptions. 2013 exemption amount or 2013 percentage exemption times 2012 value: + $2,671,726 C. Value loss. Add A and B.	$3,056,306
9.	**2012 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2013.** Use only those properties that first qualified in 2013; do not use properties that qualified in 2012. A. 2012 market value: $0 B. 2013 productivity or special appraised value: - $0 C. Value loss. Subtract B from A.	$0

10.	**Total adjustments for lost value.** Add lines 7, 8C and 9C.	$3,056,306

2013 Effective Tax Rate Worksheet (continued)
CITY OF OVILLA

11.	**2012 adjusted taxable value.** Subtract line 10 from line 6.	$198,092,720
12.	**Adjusted 2012 taxes.** Multiply line 4 by line 11 and divide by $100.	$1,322,268
13.	**Taxes refunded for years preceding tax year 2012.** Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2012. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2012. This line applies only to tax years preceding tax year 2012.	$1,932
14.	**Taxes in tax increment financing (TIF) for tax year 2012.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2013 captured appraised value in Line 16D, enter "0."	$0
15.	**Adjusted 2012 taxes with refunds.** Add lines 12 and 13, subtract line 14.	$1,324,200
16.	**Total 2013 taxable value on the 2013 certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled. A. **Certified values** only: $248,160,741 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $0 C. **Pollution control exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): - $0 D. **Tax increment financing:** Deduct the 2013 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2013 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below. - $0 E. **Total 2013 value.** Add A and B, then subtract C and D.	$248,160,741
17.	**Total value of properties under protest or not included on certified appraisal roll.** A. **2013 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. $0	

2013 Effective Tax Rate Worksheet (continued)
CITY OF OVILLA

17. (cont.)	B. **2013 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. C. **Total value under protest or not certified.** Add A and B.	+ $0	$0
18.	**2013 tax ceilings.** Enter 2013 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2012 or prior year for homeowners age 65 or older or disabled, use this step.		$49,366,739
19.	**2013 total taxable value.** Add lines 16E and 17C. Subtract line 18.		$198,794,002
20.	**Total 2013 taxable value of properties in territory annexed after January 1, 2008.** Include both real and personal property. Enter the 2013 value of property in territory annexed.		$0
21.	**Total 2013 taxable value of new improvements and new personal property located in new improvements.** "New" means the item was not on the appraisal roll in 2012. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2012 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2013. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.		$1,720,990
22.	**Total adjustments to the 2013 taxable value.** Add lines 20 and 21.		$1,720,990
23.	**2013 adjusted taxable value.** Subtract line 22 from line 19.		$197,073,012
24.	**2013 effective tax rate.** Divide line 15 by line 23 and multiply by $100.		$0.671933/$100

2013 Effective Tax Rate Worksheet (continued)
CITY OF OVILLA

25.	**COUNTIES ONLY.** Add together the effective tax rates for each type of tax the county levies. The total is the 2013 county effective tax rate.	$/$100

A county, city or hospital district that adopted the additional sales tax in November 2012 or in May 2013 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2013 Rollback Tax Rate Worksheet
CITY OF OVILLA

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	**2012 maintenance and operations (M&O) tax rate.**		$0.497500/$100
27.	**2012 adjusted taxable value. Enter the amount from line 11.**		$198,092,720
28.	**2012 M&O taxes.**		
	A. Multiply line 26 by line 27 and divide by $100.	$985,511	
	B. **Cities, counties and hospital districts with additional sales tax:** Amount of additional sales tax collected and spent on M&O expenses in 2012. Enter amount from full year's sales tax revenue spent for M&O in 2012 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	+ $0	
	C. **Counties:** Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0."	+ $0	
	D. **Transferring function:** If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0."	+/- $0	
	E. Taxes refunded for years preceding tax year 2012: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2012. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2012. This line applies only to tax years	+ $1,397	

	preceding tax year 2012. F. **Enhanced indigent health care expenditures:** Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. + $0	

2013 Rollback Tax Rate Worksheet (continued)
CITY OF OVILLA

28. (cont.)	G. **Taxes in tax increment financing (TIF):** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2013 captured appraised value in Line 16D, enter "0." - $0 H. **Adjusted M&O Taxes.** Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	$986,908
29.	**2013 adjusted taxable value.** Enter line 23 from the Effective Tax Rate Worksheet.	$197,073,012
30.	**2013 effective maintenance and operations rate.** Divide line 28H by line 29 and multiply by $100.	$0.500782/$100
31.	**2013 rollback maintenance and operation rate.** Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	$0.540844/$100
32.	**Total 2013 debt to be paid with property taxes and additional sales tax revenue.** "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the unit's budget as M&O expenses. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue (or additional sales tax revenue). Do not include appraisal district budget payments. List the debt in "Schedule B: Debt Service." If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder.	$419,901
33.	**Certified 2012 excess debt collections.** Enter the amount certified by the collector.	$0
34.	**Adjusted 2013 debt.** Subtract line 33 from line 32.	$419,901
35.	**Certified 2013 anticipated collection rate.** Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
36.	**2013 debt adjusted for collections.** Divide line 34 by line 35.	$419,901

37.	**2013 total taxable value.** Enter the amount on line 19.	$198,794,002
38.	**2013 debt tax rate.** Divide line 36 by line 37 and multiply by $100.	$0.211224/$100
39.	**2013 rollback tax rate.** Add lines 31 and 38.	$0.752068/$100

2013 Rollback Tax Rate Worksheet (continued)
CITY OF OVILLA

40.	**COUNTIES ONLY.** Add together the rollback tax rates for each type of tax the county levies. The total is the 2013 county rollback tax rate.	$/$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control.*

CITY OF OVILLA

Ovilla City Council

AGENDA ITEM REPORT

Item(s): 3 (City Secretary use only)

Meeting Date: August 21, 2013

☒**Discussion** ☒**Action**

Submitted By: Staff

Department: Administration

Budgeted Expense: ☐**YES** ☐**NO** ☒**N/A**

Amount: $N/A

Attachments:
1. Budget Calendar 2. Pages from the Truth-In-Taxation Handbook referencing public hearings
Agenda Item / Topic:
ITEM 3. *Discussion/Action* – Consider and Schedule Dates for Two Public Hearings on the Proposed Tax Rate for Fiscal Year 2013-2014.
Discussion / Justification:
According to the Truth–In-Taxation, if the entity is proposing a tax increase, the governing body must issue the first of two public notices. This first notice is titled: *NOTICE of PUBLIC HEARING on TAX INCREASE*. The notice must be published in the newspaper at least 7 days before the public hearings.
Recommendation / Staff Comments:
N/A
Sample Motion(s):
"I MAKE A MOTION THAT COUNCIL ______________." *or* *No Action.*

City of Ovilla

City Council Budget Calendar

FY 2013-2014

DATE	ACTIVITY	Personnel
Monday 6-17-13	Pre-Budget Workshop Meeting with City Council in Fire Dept. 7 PM	City Council & Staff
Monday 7-22-2013	Council Presented with Preliminary Budget	Staff & Council
Wednesday 7-24-2013 Special Council Meeting	Council Budget Workshop #1 - Fire Dept.Training Room @ 6 PM , Preliminary Determination of Tax Rate & Departmental Reports	Staff & Council
Wednesday 8-7-2013 Special Council Meeting	Council Budget Workshop #2 - Fire Dept. Training Room @ 6 PM	Staff & Council
Monday 8-12-2013	Regular City Council Meeting- Present Revised Budget	Staff & Council
Wednesday 8-21-2013 Special Council Meeting	Council Budget Workshop #3 (If Needed) - Fire Dept. Training Room @ 6 PM & 1st Public Hearing on Proposed Tax Rate	Staff & Council
Monday 8-26-2013	Regular City Council Meeting -Preliminary Tax Rate -take a record Vote- submit revised budget	Staff & Council
Wednesday 8-28-2013 Special Council Meeting	Council Budget Workshop #4 - Fire Dept. Training Room @ 6 PM (if needed), Set Sept. 9th as Date to adopt Budget & Tax Rate & 2nd Public Hearing on Proposed Tax Rate & 1st Publice Hearing on Budget	Staff & Council
Monday 9-9-2013	Council Meeting to adopt Operating Budget & Tax Rate	Council & Staff

Denotes Special City Council Meetings

Budget Workshops

Regular City Council Meetings

Failure to comply

If the taxing unit does not calculate or publish these required rates and schedules, a property owner in the taxing unit may seek an injunction to prohibit the taxing unit from adopting a tax rate. The district court may grant an injunction if it finds that the taxing unit did not act in good faith.

Notice of Public Hearing on Tax Increase

Once the taxing unit's representative publishes the effective and rollback tax rates and reports them to the governing body, the governing body — other than one for a small taxing unit or a water district — assumes the duty of complying with truth-in-taxation laws. Failure to carry out this duty in good faith could carry a high price: any property owner in the taxing unit believing the taxing unit has violated the law may go to district court and enjoin tax collections. The injunction stops the delivery of tax bills until the taxing unit convinces the court that it has complied with the law. The property owner must act to enjoin before the date the taxing unit delivers substantially all of its tax bills. A taxing unit must hold two public hearings and publish newspaper ads before adopting a tax rate that exceeds the rollback rate or the effective tax rate, whichever rate is lower.[32]

If proposing a tax increase, the governing body must issue the first of two public notices. This first notice is titled *Notice of Public Hearing on Tax Increase*. The Comptroller's model form appears in **Appendix 10**. Taxing units must publish the notice in a newspaper or mail it to each property owner at least seven days before the public hearings.

Content of the notice

The first part of the notice states that the taxing unit is proposing to increase tax revenues and states the percentage increase that the proposed rate exceeds in relation to the effective or rollback rate. It gives the times, dates and places of the two public hearings and tells how members of the governing body voted on the proposal.[33]

Next, the taxing unit states the average taxable value of a residence homestead in the taxing unit in 2012, the total 2012 tax rate for the taxing unit and the amount of taxes imposed on the average home last year.

The notice then lists the 2013 average taxable value of a residence homestead in the taxing unit and the 2013 taxes that would be imposed on the average home if the governing body of the taxing unit adopts the effective tax rate and the taxes that would be imposed if the governing body adopts the proposed tax rate. The effective and proposed tax rates must be stated on the notice.

There are several ways to calculate the average taxable value of a residence homestead in the taxing unit. The taxing unit could average the value of all residential property, or only homes with general homestead exemptions. In each instance, the total appraised value of the properties (before exemptions) is divided by the number of properties. Then, if the taxing unit offers a general homestead exemption, that amount is subtracted from the average appraised value to determine the average taxable value. The taxing unit disregards the age 65 or older and disabled homestead exemptions.

For the current year average taxable value the taxing unit must take into account the 110-percent appraisal limitation for residence homesteads.[34] The appraisal district can assist with this calculation. Legal advice should be requested if a question arises concerning the appropriate methodology for this calculation.

If applicable, counties must add a paragraph on the criminal justice mandate, and a taxing unit with enhanced indigent health care expenditures adds a sentence stating those costs. The last portion of the notice states that members of the public are encouraged to attend the hearings and express their views.

The law does not require that taxing units use the Comptroller's model form for the *Notice of Public Hearing on Tax Increase*, but the statutory language must be strictly followed. The model form strictly follows this language. All notices should be prepared or reviewed by legal counsel.

Newspaper requirements

The required newspaper notice must be at least a quarter-page in a standard-size or tabloid-size newspaper. Its headline must appear in 24-point type or larger. It may not appear in the legal or classified section of the newspaper. The taxing unit must publish the notice at least seven days before the date of the first public hearing.[35]

32 Tax Code § 26.05(d)
33 Tax Code § 26.06(b)
34 Tax Code § 23.23
35 Tax Code § 26.06

Website and TV

If the taxing unit owns, operates or controls a website, it must post on its website a supplemental notice for the hearing on a tax rate increase, at least seven days immediately before the first hearing on the proposed tax rate increase and leave the notice there until the second hearing is concluded. If the taxing unit has free access to a television channel, it must request that the station carry a 60-second notice of the public hearing at least five times a day between 7 a.m. and 9 p.m. The notice will run at least seven days immediately before the public hearing on the proposed tax rate increase and at least seven days immediately before the date of the vote proposing the increase in the tax rate.[36]

The additional public hearing notice must contain substantially the same information that is in the quarter-page notice published by the taxing unit. This additional notice does not apply to a taxing unit that is unable to comply due to other circumstances beyond its control such as failure of an electronic or mechanical device including a computer or server. A property owner is not entitled to an injunction restraining the collection of the taxing unit's taxes if it has, in good faith, attempted to comply with the additional notice requirement.

Notice of Tax Revenue Increase

After the public hearings and before the meeting scheduled for the vote, the governing body must publish a second quarter-page notice titled *Notice of Tax Revenue Increase.* This notice must meet the same requirements as the first:

- at least a quarter-page of a standard newspaper;
- headline in 24-point type or larger;
- general circulation newspaper published at least once a week for 12 months before the date of the notice;
- placed in a newspaper section other than the classified ads or legal notices; and
- strictly follow the wording set out in the Tax Code.

Content of the notice

The Comptroller's *Model Form 50-198, Notice of Tax Revenue Increase,* contains the statutory language for this notice (**Appendix 11**). The notice must contain the following information:

- the percentage by which the proposed tax rate exceeds the lower of the rollback or effective tax rate;
- the dates of the two public hearings;
- the time, location and mailing address where the governing body is scheduled to vote on the tax rate; and
- revenue comparisons.

First, the taxing unit states last year's total tax rate and the revenue raised last year from that tax rate. The taxing unit then states the total proposed tax rate for this year and the total proposed tax revenue excluding revenue from new property added to the tax roll in 2013. Just below this amount, the taxing unit states the total proposed tax rate for 2013 and the total proposed tax revenue including tax revenue from new property added to the roll this year.

The taxing unit's governing body must meet to vote on the tax rate no fewer than three days and no more than 14 days after the second public hearing. This meeting to vote must take place in a public building inside the taxing unit's boundaries. The taxing unit must follow the *Open Meetings Act* when announcing the meeting.

Website and TV

Like the *Notice of Public Hearing on Tax Increase*, the law requires additional electronic postings for this notice if the taxing unit owns, operates or controls a website or has free access to a television channel (see discussion above for website and television requirements). The taxing unit must run the electronic postings at least seven days immediately before the date of the vote on the proposed tax rate.

Part B: Small Taxing Units

The Tax Code provides for a simplified tax rate notice for small taxing units. A small taxing unit is a taxing unit that proposes a tax rate for the current year that is 50 cents or less per $100 of taxable value and would impose taxes of $500,000 or less from the current total value for the taxing unit. A small taxing unit must meet both conditions.[37]

Exempt from certain requirements

A small taxing unit is exempt from the notice and publication requirements and the injunction provisions of the Tax Code.[38] Ordinarily a taxing unit is required to publish the effective tax rate, rollback tax rate and certain special sched-

[36] Tax Code § 26.065

[37] Tax Code § 26.052

[38] Tax Code §§ 26.04(e) and 26.04(g)