



CITY OF FLATONIA BUDGET

FY 2019

The Proposed Budget is submitted for adoption at the regular council meeting of the Flatonia City Council on September 11th, 2018.

This budget will raise more total property taxes than last year's budget by \$29,233 (9.6%), and of that amount \$8,012 is tax revenue from new property added to the tax roll this year.

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Tax Statement

2018-2019 BUDGET (FY19)

This budget will raise more revenue from property taxes than the last year's budget by an amount of \$29,233, which is a 9.6% increase from last year's budget. The property tax revenue from new property added to the tax roll this year is \$8,012.

The average taxable value of a residence homestead in the City of Flatoria this year is \$139,211, a \$19,844 increase from the previous year. With the adopted rate of \$0.3200 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$445.48, a \$51.57 increase from the previous year. However, your individual taxes may vary 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 adopted tax rate.

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Elected and Appointed Officials

ELECTED OFFICIALS

Bryan Milson.....Mayor
Catherine Steinhauser.....Mayor Pro-Tem
Mark Eversole.....Councilman
Dennis Geesaman.....Councilman
Donna Cockrell.....Councilman
Ginny Needham-Sears.....Councilman

APPOINTED OFFICIALS

Mark McLaughlin.....City Manager
Angela Beck Esq.....City Attorney
Kathy Mladenka.....Municipal Court Judge

DEPARTMENT DIRECTORS

Melissa BrunnerCity Secretary
Perry Kram.....Chief of Police
Jack Pavlas.....Director of Utilities

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Budget Letter

September 11, 2018

To the Honorable Mayor and City Council of Flatonia, Texas

In accordance with Texas Statute and the City of Flatonia Code of Ordinances, the annual budget for fiscal year 2019 (FY19), beginning October 01, 2018, and ending September 30, 2019, is submitted for approval. The FY19 budget maintains existing service levels and implements budget requests and priorities identified during the strategic planning process with inputs from the city council. The budget relies on conservative revenues and is based on a tax rate of \$0.3200 per \$100 of valuation.

The budget also serves as a document for the City of Flatonia establishing city priorities, goals, and programs for the upcoming year. The budget contains the appropriations necessary to achieve specified services, functions, and activities essential to the accomplishment of the city's objective to enhance the quality of life for the city's residents and businesses.

ECONOMIC OUTLOOK

For FY19, the economic outlook for the United States is projected to be strong as it was in the latter half of FY18; GDP growth rates in FY19 are projected to be 2.4%, unemployment is projected to drop to 3.5%, and inflation to remain around 2.0%. Locally, sales tax revenues met expectations in FY18 and are projected to increase slightly for FY19 as consumer spending is projected to increase. Oil prices reached into the mid \$70/bbl, higher than expected for 2018, and forecast for 2019 to average \$68/bbl. New home starts in FY18 maintained the rate of FY17, and FY19 should see another 4-6 new homes built in Flatonia. The city budget maintains the same general sales tax rate going to the city general fund of 1%, while the Flatonia Economic Development Corporation will receive a dedicated sales tax of .5%.

FUTURE CONCERNS

The budget addresses the immediate operational needs of the City of Flatonia. Similar to last year, this budget continues to address numerous capital outlays projected for the Fire Department, Police Department, Parks Department and the Utility Department. The city

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manager has prioritized the capital outlays and other projects list, and will program funding while balancing unknown/unexpected resource requirements that may arise.

CONCLUSION

The budget authorizes spending within conservative revenue estimates while ensuring that the city will be able to continue to meet the needs of its residents and businesses. Budgeting and prioritizing the city's spending will continue to be monitored closely for FY19. The city cannot address all of its needs in any single budget year; however, working together, the city's staff, elected and appointed officials, will continue to use a multi-year approach so that the city's long-term objectives of a sustainable, superior quality of life for the residents of Flatonia can be realized.

Sincerely,

Mark A. McLaughlin
City Manager, Flatonia, TX

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FY2019 Proposed Budget

The proposed budget for FY19 is balanced with estimated revenues of \$5,425,041, estimated expenses of \$5,408,321, which includes debt services expenses of \$192,286. This produces a positive balance sheet with a net cash flow at the end of FY19 of \$16,720. Starting FY19, the money market account will have \$200,450, which is our 60-day reserve. Once the FY18 financials are final, and if we have a fund balance of greater than \$50,000 that was a stipulation for splash pad funding, then if these conditions are met, we will transfer the \$50,000 to the money market account and increase it to \$250,450. The TEXPOOL savings account is at \$348,814. The master list of capital improvement projects totals \$84,522 budget for FY19, with the other projects list for all other non-capital improvement projects totals \$25,150.

Budgetary Priorities and Focus

The FY19 proposed budget is designed to provide for the needs of the Flatonia's residents as well as the needs of the city, including the continual need for equipment upgrades for the police and fire department. This budget takes into account the necessity to maintain or improve municipal service levels in a manner that is consistent with the financial policies adopted by the city council.

Minimum Fund Balances

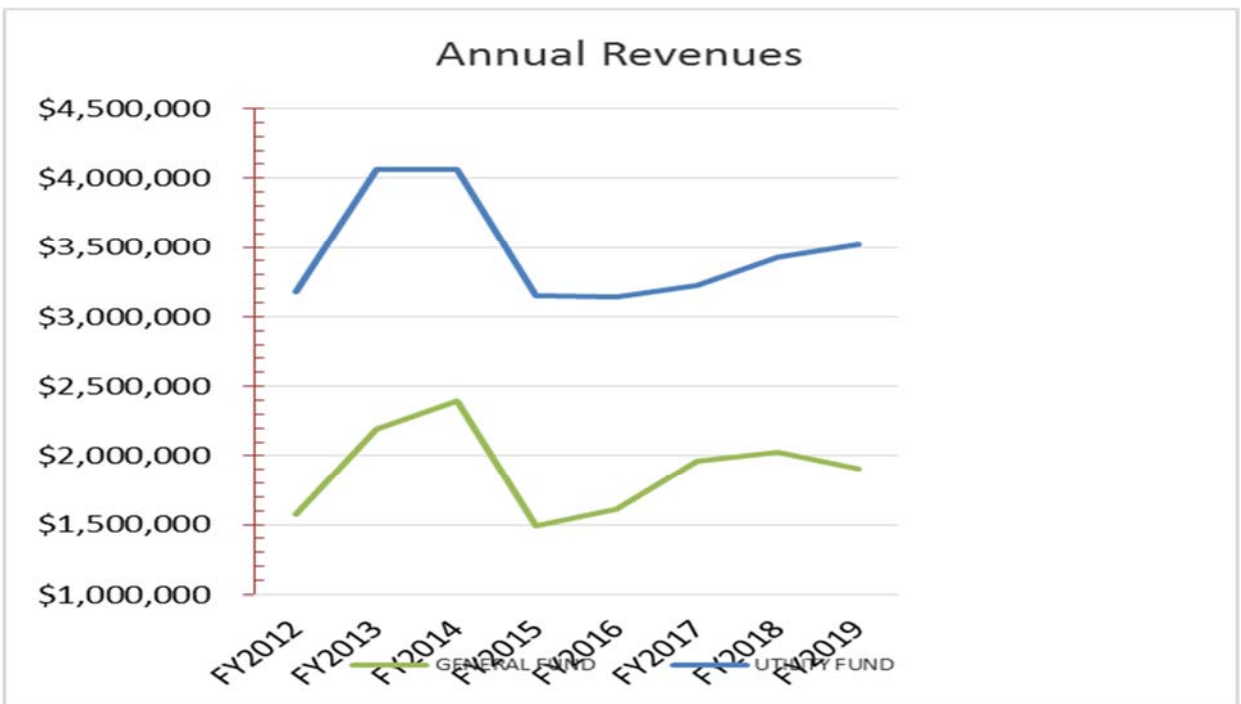
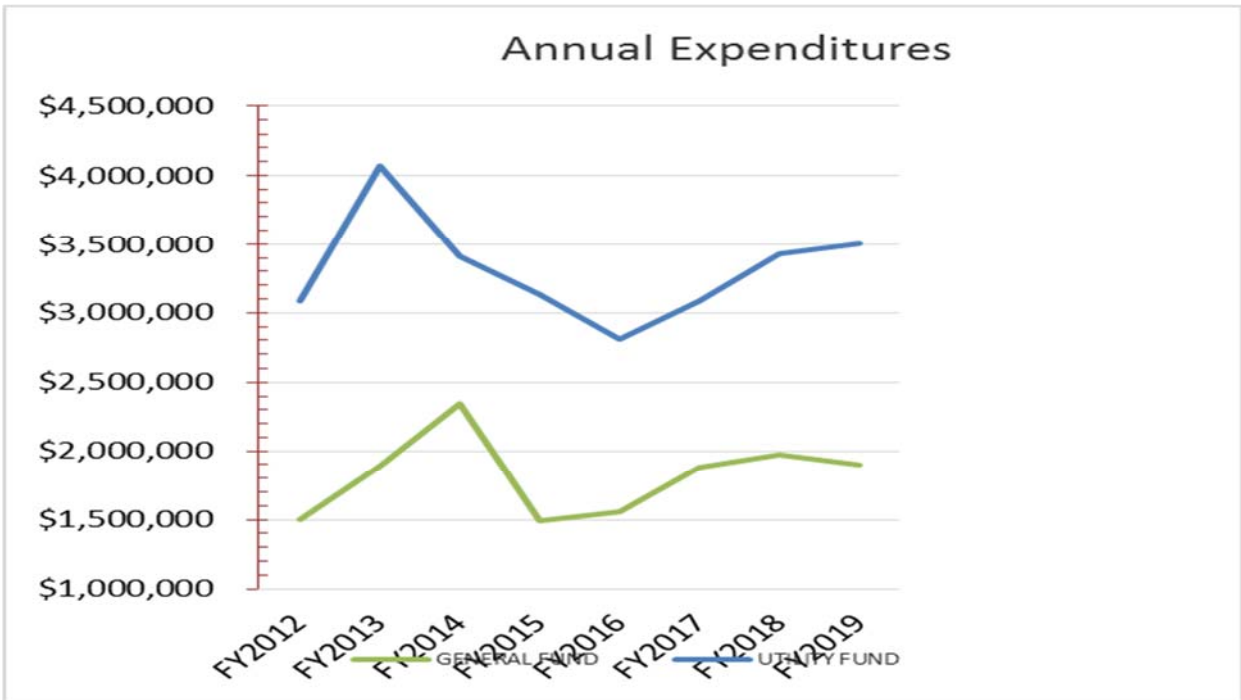
The Fiscal and Budgetary Policies for the City of Flatonia contain the following guidance with respect to fund balances:

“Fund Balance/Retained Earnings: Maintain the fund balance and retained earnings of the various operating funds at levels sufficient to protect the City's credit worthiness as well as its financial position from emergencies.”

The city council has established a minimum fund balance of forty-five (45) days operating expenses as calculated in each budget year. The current budget achieves the 45-day reserve with a balance of \$200,145.

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GENERAL AND UTILITY BUDGET COMPARISONS



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Overview of Proposed Budget and Significant Funds

The FY19 Budget includes total revenues of \$5,425,041 and total expenditures of \$5,408,321.

General and Utility Fund Summary

BUDGET SUMMARY												
										Budget	\$ Difference	% Difference
			FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	from Prev FY	from Prev FY
GENERAL FUND												
REVENUES			1,573,810	2,192,735	2,391,407	1,493,242	1,611,483	\$1,960,670	\$2,027,418	\$1,903,287	(\$124,131)	-7.70%
EXPENDITURES			1,496,743	1,894,801	2,346,542	1,492,179	1,559,935	\$1,878,857	\$1,975,111	\$1,901,361	(\$73,750)	-4.73%
GENERAL FUND BALANCE			\$77,067	\$297,934	\$44,864	\$1,063	\$51,548	\$81,813	\$52,307	\$1,926	(\$197,881)	
UTILITY FUND												
REVENUES			3,175,380	4,066,870	4,064,800	3,154,354	3,138,300	\$3,224,590	\$3,431,750	\$3,521,754	\$90,004	2.87%
EXPENDITURES			3,083,590	4,064,463	3,412,276	3,128,803	2,812,488	\$3,090,205	\$3,433,634	\$3,506,960	\$73,326	2.61%
UTILITY FUND BALANCE			\$91,790	\$2,407	\$652,523	\$25,551	\$325,812	\$134,385	(\$1,884)	\$14,794	\$163,330	
Total Revenue			\$4,749,190	\$6,259,605	\$6,456,207	\$4,647,596	\$4,749,783	\$5,185,260	\$5,459,168	\$5,425,041	(\$34,127)	-0.72%
Total Expenditures			\$4,580,333	\$5,959,264	\$5,758,819	\$4,620,982	\$4,372,423	\$4,969,062	\$5,408,745	\$5,408,321	(\$424)	-0.01%
Total Remaining Balance			\$168,857	\$300,341	\$697,388	\$26,614	\$377,360	\$216,198	\$50,423	\$16,720	(\$34,551)	

General Fund Summary

The information below illustrates the percentage divisions of the budget for each general fund department. Administration and police are the two largest departments in terms of expenditures representing 36.36% and 40.06% of the proposed FY19 budget respectively. The general fund is proposed to expend \$73,750 less in FY19 than in FY18.

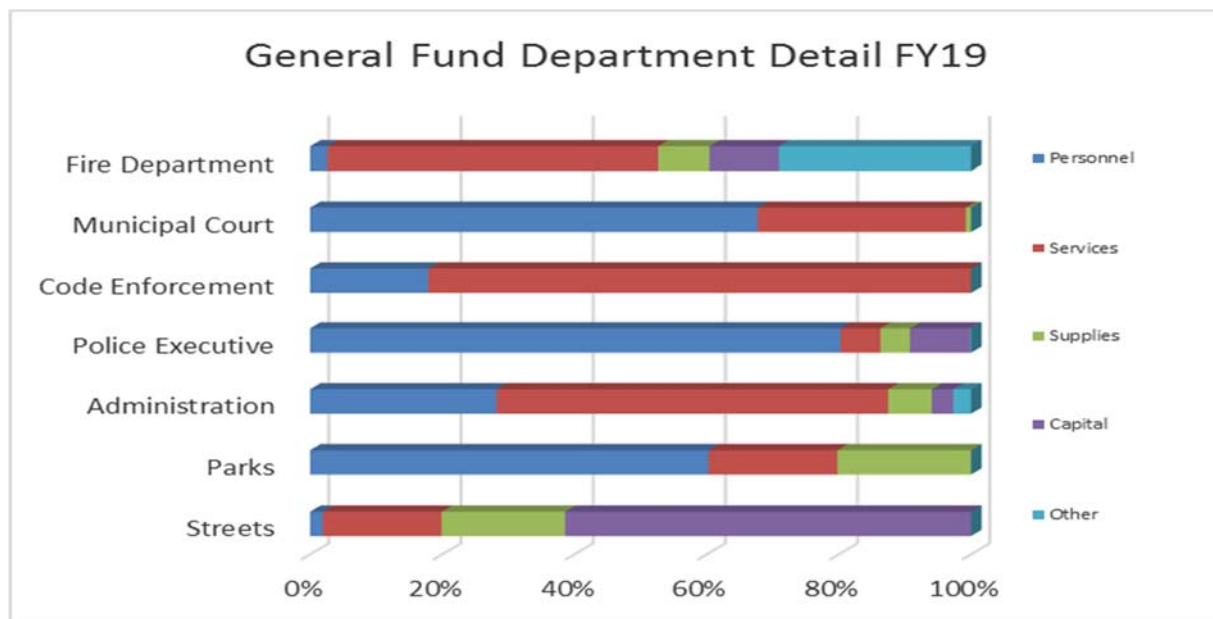
Department	Budget	Proposed	Percent	Change
	2018	2019	of Budget	2018-2019
Streets	229,090	109,131	5.74%	(119,959)
Parks	109,738	110,301	5.80%	563
Administration	529,146	691,375	36.36%	162,229
Police Executive	780,830	761,751	40.06%	(19,079)
Code Enforcement	49,336	13,400	0.70%	(35,936)
Municipal Court	71,437	25,349	1.33%	(46,088)
Fire Department	205,534	190,055	10.00%	(15,479)
	\$1,975,111	\$1,901,361		(73,750)

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General Fund Department Detail

The information below illustrates the breakdown within each division of the departments that are tied to the general fund. Total labor expenses in the general fund for FY19 are projected to be \$899,610.

General Fund Expenses Budget FY19 - Department Detail						
Department	Personnel	Services	Supplies	Capital	Other	TOTAL
Streets	2,081	19,628	20,400	67,022	-	\$109,131
Parks	66,510	21,491	22,300	-	-	\$110,301
Administration	194,980	409,842	45,675	22,458	18,420	\$691,375
Police Executive	611,432	46,012	33,900	69,407	1,000	\$761,751
Code Enforcement	2,400	11,000	-	-	-	\$13,400
Municipal Court	17,159	7,990	200	-	-	\$25,349
Fire Department	5,049	95,053	14,750	20,003	55,200	\$190,055
TOTALS	\$899,610	\$611,016	\$137,225	\$178,890	\$74,620	\$1,901,361



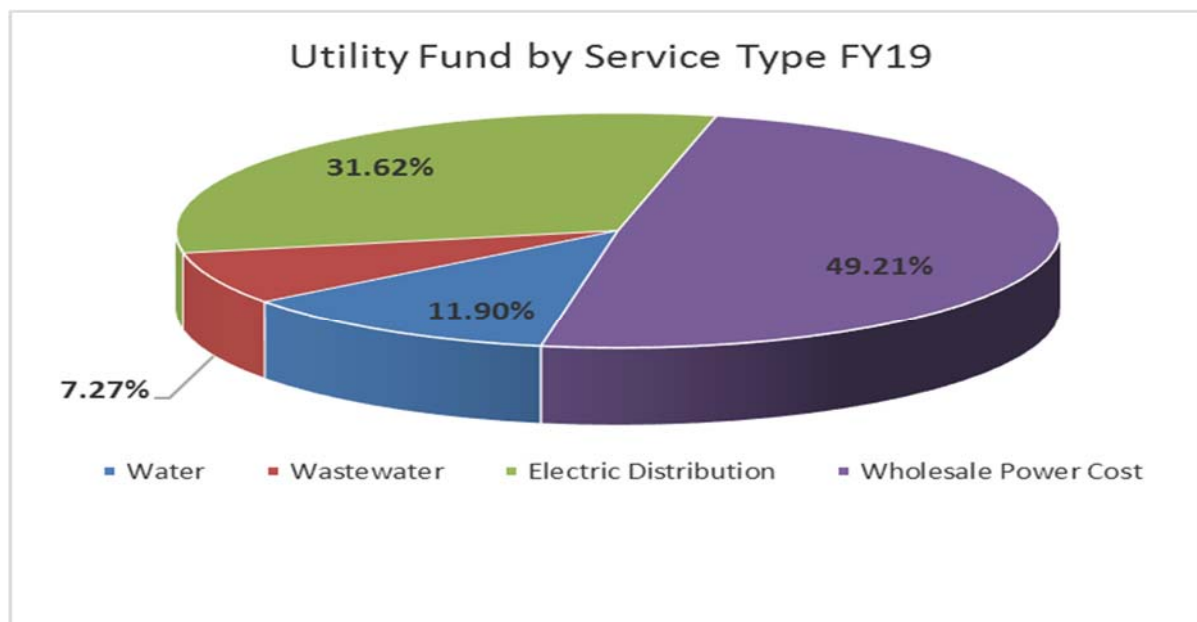
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Utility Funds Summary

The proposed utility funds budget expenses are projected to be slightly higher than in FY18. The water fund is less in FY19 than in FY18, but is offset by anticipated waste water, electric and wholesale power costs reflecting projected increases in the proposed budget from the previous year.

Utility Funds by Service Area

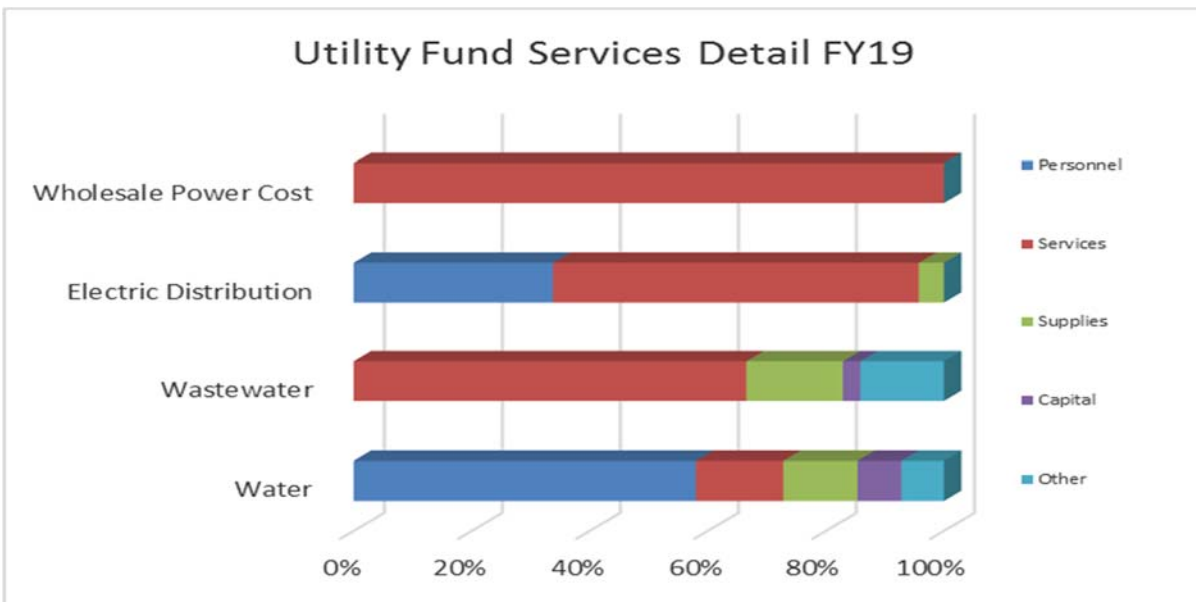
Department	Budget	Proposed	Percent	Proposed
	2018	2019	of Budget	vs. Budget
Water	429,571	417,286	11.90%	(12,285)
Wastewater	\$249,719	255,031	7.27%	5,312
Electric Distribution	\$1,082,096	1,108,939	31.62%	26,843
Wholesale Power Cost	\$1,672,248	1,725,704	49.21%	53,456
	\$3,433,634	\$3,506,960		\$73,326



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As indicated in the prior pie chart, wholesale power cost represents 49.21% of all utility funds expenditures. The City of Flatonia owns its electric distribution system and purchases power from The Lower Colorado River Authority (LCRA). In addition to the cost of power purchase, the city charges distribution fees to cover the costs of utility infrastructure and labor. Total labor charges in the utility fund total \$616,749.

Utility Fund Expenses Budget FY19 - Department Detail						
Department	Personnel	Services	Supplies	Capital	Other	TOTAL
Water	242,050	61,728	52,400	31,108	30,000	\$417,286
Wastewater	-	169,706	41,750	7,500	36,075	\$255,031
Electric Distribution	374,699	687,340	46,900	-	-	\$1,108,939
Wholesale Power Cost	-	1,725,704	-	-	-	\$1,725,704
TOTALS	\$616,749	\$2,644,478	\$141,050	\$38,608	\$66,075	\$3,506,960
COMBINED TOTALS	\$1,516,359	\$3,255,494	\$278,275	\$217,498	\$140,695	\$5,408,321

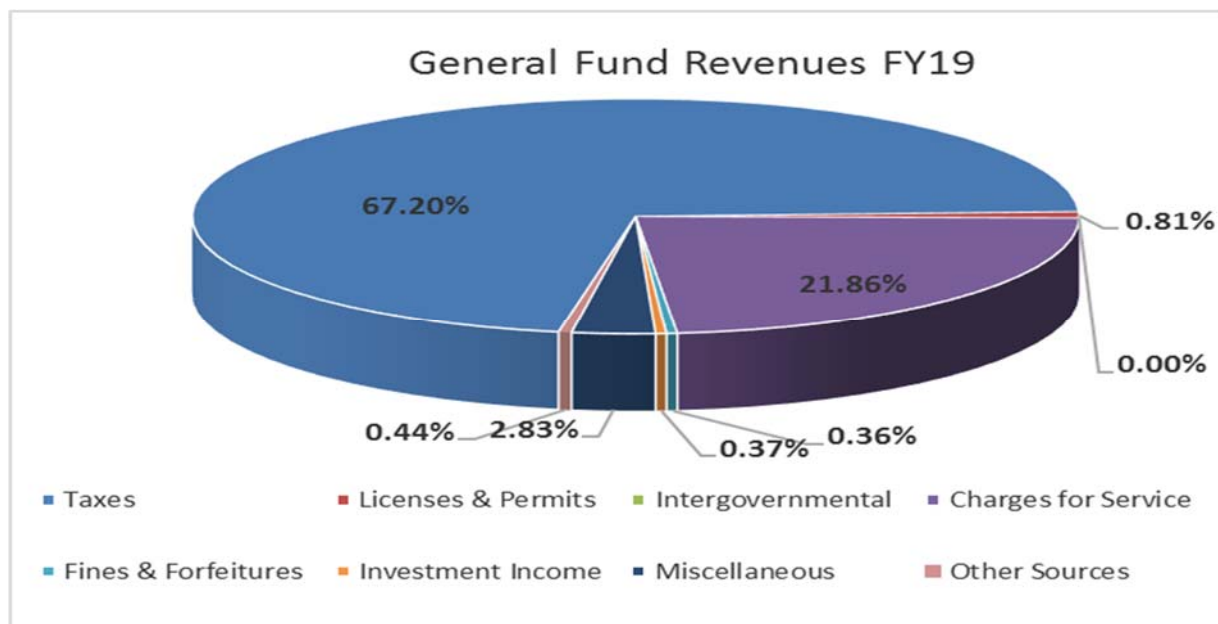


As the table and chart above illustrate, wholesale power cost and wastewater do not currently have personnel allocated to them. Any personnel associated with power purchase and wastewater services are allocated to the electric distribution and water service areas respectively. The “other” expense in water and wastewater is attributed to debt service for past capital projects including the city’s arsenic filter system and wastewater pond maintenance.

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Major Sources of Revenue

Revenue Source	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	2018	Budget 2019	Percent of Budget	Proposed vs. Budget 2018-2019
Taxes	972,319	1,068,436	1,108,764	1,044,527	1,131,768	\$1,107,695	\$1,278,722	\$1,362,455	67.20%	\$83,733
Licenses & Permits	7,488	13,414	17,284	9,350	9,350	\$12,483	\$19,500	\$16,400	0.81%	(\$3,100)
Intergovernmental	87,615	112,148	76,979	-	1,217	\$39,878	\$1,000	\$0	0.00%	(\$1,000)
Charges for Service	320,828	330,898	376,202	343,425	374,425	\$399,861	\$409,200	\$443,100	21.86%	\$33,900
Fines & Forfeitures	75,906	65,662	62,054	62,000	62,000	\$6,924	\$46,500	\$7,400	0.36%	(\$39,100)
Investment Income	245	831	691	350	350	\$4,856	\$4,800	\$7,500	0.37%	\$2,700
Miscellaneous	89,863	41,759	148,678	24,590	24,590	\$380,999	\$258,196	\$57,432	2.83%	(\$200,764)
Other Sources	19,546	559,587	600,754	9,000	9,000	\$7,974	\$9,500	\$9,000	0.44%	(\$500)
TOTALS	\$1,573,810	\$2,192,735	\$2,391,406	\$1,493,242	\$1,612,700	\$1,960,670	\$2,027,418	\$1,903,287		(124,131)

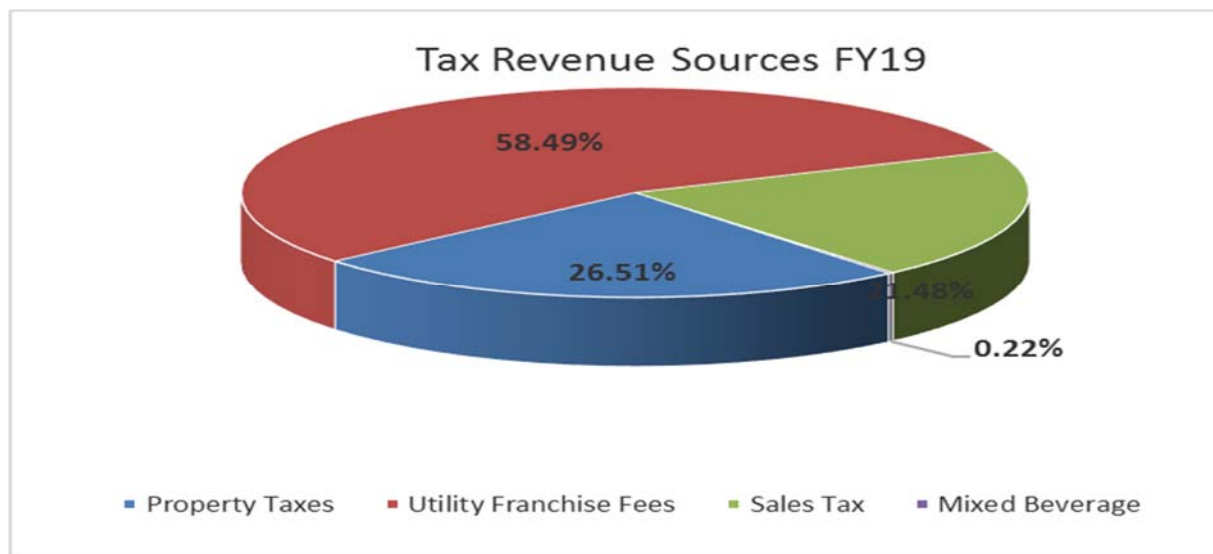


The majority of the city's revenue is derived from taxes (67.20%) and charges for service (21.86%). Over 90% of the revenue from "Charges for Service" is related to the city's solid waste services which are provided by Texas Disposal Systems (TDS). In addition to collecting the TDS fees, the city charges a service fee for administering the trash service.

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Tax Revenue Detail

Taxes	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Budget FY2019	Percent of Budget	Proposed vs. Budget 2018-2019
Property Taxes	\$187,028	\$191,689	\$205,300	\$235,127	\$286,368	306,109	303,922	333,155	26.51%	29,233
Utility Franchise Fees	\$469,909	\$482,328	\$465,302	\$486,500	\$493,000	583,334	700,000	735,000	58.49%	35,000
Sales Tax	\$249,769	\$341,789	\$380,151	\$268,000	\$275,000	203,443	250,000	270,000	21.48%	20,000
Mixed Beverage	\$2,853	\$1,985	\$4,469	\$2,400	\$2,400	2,777	2,800	2,800	0.22%	-
TOTALs	\$909,559	\$1,017,791	\$1,055,222	\$992,027	\$1,056,768	\$1,095,663	\$1,256,722	\$1,340,955		\$84,233



Only 47.99% of all general fund tax revenue is derived from property and sales taxes.

Property Tax

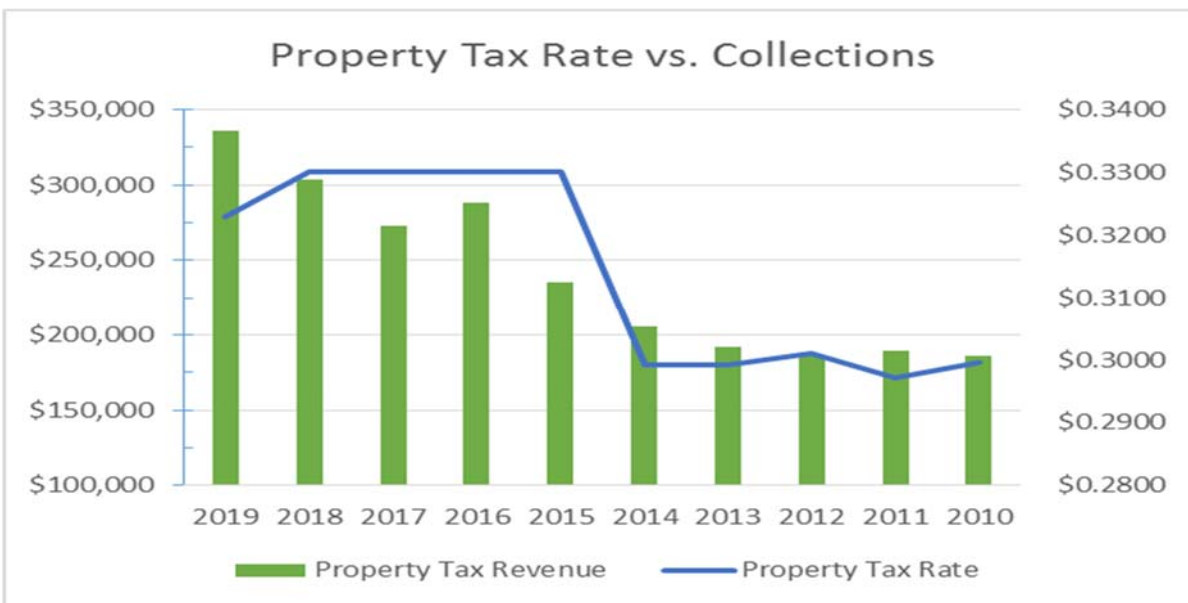
The proposed FY19 budget is based on a property tax rate of \$0.3200 per \$100 valuation.

2018 saw an increase in the value of property in Fayette County. The average family home value in Flatonia was \$119,367 for 2017, and increased in 2018 to \$139,211. This saw the effective tax rate in 2017 of \$0.3155/\$100 of valuation lower to the new rate for 2018 of \$0.2990/\$100 of valuation. The rollback rate also lowered from \$0.3573/\$100 of valuation in 2017 to the new rate for 2018 of \$0.3229/\$100 of valuation. The effective tax rate is tax rate necessary to collect the same dollar amount of property tax revenue as the previous year based upon the taxing jurisdiction's total appraised value. The rollback rate is the

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maximum rate allowed under State law that will not be subject to a citizen recall. The rollback rate is calculated based on a number of factors and differs from one taxing jurisdiction to the next. If a taxing entity adopts a rate that is higher than this rate, then it may be subject to a “recall” election should a sufficient number of citizens object to the established rate. The city council made it clear they were not going to chase tax rates and directed the city manager to plan future year’s budgets at a consistent tax rate of \$0.33/\$100 of valuation. With the 2018 rollback rate less at \$0.3229/\$100 of valuation, the city council has a decision to make on the tax rate to levy for FY19. This budget is predicated on levying a rate of \$0.3200/\$100 of valuation, which is below the rollback rate.

The revenue derived from sales tax is allocated to the general fund and available for any use authorized.



The bar graph above reflects both the historic property tax rate and dollar amount of revenues collected for the City of Flatonia. From 2003 to 2007 (not shown on graph), the City maintained a constant tax rate of \$0.33 however, in 2008 and 2009, the city adopted a tax rate of \$0.3027 (not shown on graph). The chart above picks up the adopted tax rates beginning in 2010.

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Sales Tax

The table below contains the budgeted and collected sales tax amounts for fiscal years 2007 through 2017. The 'Actual' amount in FY18 is not complete because the revenues have not yet been realized. The 'Actual' amounts have not been adjusted for inflation and are actual accrued values from past records. The city typically utilizes very conservative estimates when budgeting sales tax revenue as reflected in the city's adopted Fiscal & Budgetary Policies:

FY	Budget	Actual	% Change
2007	\$170,000	\$204,404	
2008	\$170,000	\$209,219	2.36%
2009	\$170,000	\$215,449	2.98%
2010	\$170,000	\$226,542	5.15%
2011	\$170,000	\$232,774	2.75%
2012	\$200,000	\$269,860	15.93%
2013	\$225,000	\$361,238	33.86%
2014	\$250,000	\$408,251	13.01%
2015	\$268,000	\$330,293	-19.10%
2016	\$275,000	\$316,793	-4.09%
2017	\$325,000	\$327,122	3.26%
2018	\$325,000	\$264,714	-19.08%
2019	\$270,000		

** Red numbers indicate data not complete (FY18). The 2018 budget of \$325,000 includes the \$125,000 for the Flatonia EDC. For FY2019 and beyond, the EDC revenue is removed.

“In order to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and should avoid mid-year service reductions. “

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FY19 Sales Tax Forecast (Forecasts)							
Mnth	% of Bdgt	FY18 Budget	FY18	Down 2%	Up 2%	Up 4%	Up 10%
Oct	9.2586%	\$25,041.89	\$26,655	-533.10	533.10	1,066.20	\$2,666
Nov	7.6425%	\$20,809.34	\$28,933	-578.66	578.66	1,157.33	\$2,893
Dec	9.3317%	\$25,306.69	\$30,222	-604.43	604.43	1,208.86	\$3,022
Jan	8.7391%	\$23,513.16	\$18,979	-379.59	379.59	759.18	\$1,898
Feb	6.8603%	\$18,499.00	\$16,935	-338.70	338.70	677.41	\$1,694
Mar	8.9707%	\$24,096.50	\$17,489	-349.78	349.78	699.56	\$1,749
Apr	7.0843%	\$19,116.19	\$18,150	-363.00	363.00	726.00	\$1,815
May	7.5179%	\$20,315.83	\$20,743	-414.86	414.86	829.72	\$2,074
Jun	7.5575%	\$20,398.02	\$19,608	-392.16	392.16	784.32	\$1,961
Jul	9.7448%	\$26,235.96	\$22,000	-440.00	440.00	880.00	\$2,200
Aug	8.6626%	\$23,411.15	\$24,000	-480.00	480.00	960.00	\$2,400
Sep	8.6300%	\$23,264.98	\$21,000	-420.00	420.00	840.00	\$2,100
Totals		\$270,008.72	264,714.43	-5,294.29	5,294.29	10,588.58	\$26,471

The table above illustrates the type of analysis the city utilizes when estimating sales tax revenues. The highlighted pink portion indicates actual revenues collected in FY18 with projections for the last few months of the fiscal year that have yet to be delivered by the State. The second column from the left is the percentage amount each month has historically contributed to the overall sales tax revenues received by the city. With the new business development and the annual increase in sales at Amigo's Country Store, sales taxes are expected to increase. The blocks showing "Down 2%, Up 2%, Up 4% and Up 10%" are estimates of projected sales tax decreases/increases for the city's total sales tax revenues for each month. When these estimates are added to the calculations to achieve the "Budget" amount for sales tax, the FY19 end of year projections are estimated at \$270,008.72 (using the projected Up 2% increase). This figure is the budgeted sales tax revenue expected for the general fund and is independent of the Economic Development Corporations estimated sales tax revenue for FY19 of \$125,000.

Debt Service

The City of Flatonia does not levy property tax to pay down its existing debt instead, it utilizes existing cash reserves and annual revenues from all sources to satisfy debt obligations. The table below lists all current debt obligations. These obligations carry a "tax pledge" or guarantee by the city that it will levy sufficient property tax to pay the debt if at any time revenue from other sources becomes insufficient to pay the debt. The table below shows the existing debt services and the annual amount and years they expire.

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CAPITAL PROJECTS									
5 YEAR PROJECTION									
DESCRIPTION	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	TOTALS
GENERAL FUND PROJECTS									
Street Paving	118,000	150,000	95,000	67,022	-				430,022
Grant-City Match Four Emerg Sirens (Hazard Mit)		46,600							
City Match CDBG Comprehensive Planning Grant			3,990						
Park's Department Lawn Mower (60")			10,000						
Police Vehicles	10,000								-
Police Vehicle Outfitting (Excursion)		21,000							21,000
Police Vehicle Light Bar (Troy/Liz)		1,900							1,900
2nd Street Curb	-	4,900		-	-				-
Parks Improvements		12,500							12,500
SUBTOTAL GF PROJECTS	\$ 118,000	\$ 236,900	\$ 108,990	\$ 67,022	\$ -				\$ 465,422
GENERAL FUND TRANSFERS									
Funding to Achieve a 60-day City Reseve Fund	-	175,000	-	-	-				175,000
SUBTOTAL GF TRANSFERS	\$ -	\$ 175,000	\$ -	\$ -	\$ -				\$ 175,000
UTILITY FUND PROJECTS									
Enclose Filtration Unit Plant3 (Arsenic Filters)	-	17,307	-	-	-				17,307
Arsenic Filter Layne-ox medium replacement				42,000					
Nikel-Mica Water Line (Scotty Mica)			6,784						
Utility Pickup w/ Storage Bed		40,000	-	-	-				40,000
Roller (used)		67,837							67,837
Maintainer		29,000							29,000
Grant-City Match Lift Station Generators (Hazard Mit)		25,353							
Cap Well at S. Main & Market	-	15,600	-	-	-				15,600
Waterline Replacement	-	20,000	15,000	10,000	20,000				65,000
Wastewater Line Replacement			10,000	7,500					
Wastewater Plant Maintenance (Clean Ponds)	-	338,852	-	-	-				338,852
SUBTOTAL	\$ -	\$ 553,949	\$ 31,784	\$ 52,000	\$ 20,000				\$ 234,744
Totals		\$790,849	\$140,774	\$119,022	\$20,000				\$700,166

The table below is similar to the capital projects list above; however, it shows the list of all projects desired but not necessarily funded. Only the yellow shaded amounts are accounted for within the FY19 budget.

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ALL OTHER PROJECTS (Unfunded)									
7 YEAR PROJECTION									
	FY18	FY18 Actual	FY19	FY20	FY21	FY22	FY23	FY24	
PARKs Department									
Railroad Park									
Interior Lighting in Caboose									
<i>Jail Visitor Rail</i>	400	600							4250.2220
Paint RR Caboose	400								4250.2220
Historic Sign									
Nat'l Historic District Marker									
Paint RR Caboose									
Bridge to Jail									
Park Signs for all three kiosks			300						4250.2220
Total	\$ 800	\$ 600	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	
Central Park									
Center Table Gazebo	500		1600						4250.2220
Gazebo Roof			1500						4250.2220
Total	\$ 500	\$ -	\$ 3,100	\$ -	\$ -	\$ -	\$ -	\$ -	
7-Acre Park									
Trail Lighting			20,000						4250.2220
Disc Golf Map		250							4250.2220
Disc Golf Numbering		100							4250.2220
Soccer Goals and Nets			4,000						4250.2220
Restroom Facility			25,000						4250.2220
Soccer Field Lighting (Musco)			68,000						4250.2220
Total	\$ -	\$ 350	\$ 117,000	\$ -	\$ -	\$ -	\$ -	\$ -	

FY 2019 PROPOSED BUDGET

McWhirter Park									
Concrete Pool Area	8000	8000							4250.2220
1. Metal Roof Bath/Shade			4,000						4250.2220
2. Softball Field 1st Base Duggout	12000		8,500	-	-	-			4250.2220
3. Pool Shading			1,000						4250.2220
McWhirter Concession Repair	600		500						4250.2220
Bridge	4000								
6' Chain Link on Foul Lines			6,000						4250.2220
6' Outfield Fence									4250.2220
McWhirter Fence/Gate	4000	6389							4400.2220
Electrical to Softball Field	500	250							
Water to Dugouts	500	100							
Dirt for Baseball/Softball Fields	1768	1768	2,000						4250.2220
Total	\$31,368	\$16,507	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Mulberry Creek Connector									
Trail	500		1500						4250.2220
Trail Lighting									
Lighting for Parking Lot			1500						4250.2220
Restroom Facility									
Splashpad	Add >\$50k								
Total	\$ 500	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Garbade Park									
Cover Over Bleachers									
Paint Bleachers/Garbade	250	250							4250.2220
Garbade Concession Repair		600							4250.2220
Gravel Loads to Playground	300								4250.2220
Total	\$ 550	\$ 850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Personnel

The City of Flatonia currently employs 19 full-time employees with a 20th employee joining the city in December 2018. The budget includes a modest 2.5% Cost of Living Adjustment (COLA), which falls just short of matching the increase in the Consumer Price Index of all goods and services, which increased by 3% so far year to date. I applied some performance based wage increases earlier in the year to police employees, and did the same for some city employees for the upcoming fiscal year.

This concludes the budget report.

CITY OF FLATONIA ANNUAL BUDGET FOR FY2019

EXECUTIVE SUMMARY

	FY18 Budget	FY18 Execution	FY19 Budget	FY19 Execution
CHECKING ACCOUNT BALANCE	\$236,195	\$236,195	\$300,000	\$300,000
MONEY MARKET ACCOUNT BALANCE	\$200,202	\$200,202	\$200,145	\$200,450
TEXPOOL SAVINGS ACCOUNT	\$478,814	\$348,814	\$348,814	\$353,265
DRUG FORFITURE ACCOUNT BALANCE	\$39	\$39	\$39	\$39
BEGINNING BALANCE TOTAL (ALL)	\$915,250	\$785,250	\$848,998	\$853,754
GENERAL FUND REVENUE	\$2,027,418	\$1,960,670	\$1,903,287	\$0
UTILITY FUND REVENUE	\$3,431,750	\$3,224,590	\$3,521,754	\$0
TOTAL ALL REVENUE	\$5,459,168	\$5,185,260	\$5,425,041	\$0
TOTAL ALL ACCOUNTS + ALL REVENUES	\$6,374,418	\$5,970,510	\$6,274,039	\$853,754
GENERAL FUND EXPENDITURES	\$1,975,111	\$1,878,857	\$1,901,361	\$0
UTILITY FUND EXPENDITURES	\$3,433,634	\$3,090,205	\$3,506,960	\$0
TOTAL ALL EXPENSES	\$5,408,745	\$4,969,062	\$5,408,321	\$0
Transfer to Debt Services	\$128,863	\$0	\$128,863	
Transfer to Capital Improvement Projects	\$143,428	\$0	\$98,806	
PROJECTED ENDING BALANCE (ALL)	\$965,673	\$1,001,448	\$865,718	\$853,754

BUDGET BREAKDOWN SUMMARY	Budget	Executed	Budget	Executed	
	2018	2018	2019	2019	
GENERAL FUND					
GENERAL FUND BEGINNING BALANCE	\$106,288	\$106,288	\$135,000		
REVENUE	\$2,027,418	\$1,960,670	\$1,903,287		
EXPENDITURES	\$1,975,111	\$1,878,857	\$1,901,361		
ADJUSTED GENERAL FUND BALANCE	\$158,595	\$188,101	\$136,926		
TRANSFER TO CAPITAL IMPROVEMENT PROJECTS	\$111,644	\$0	\$67,022		
TRANSFER TO DEBT SERVICES	\$62,501	\$0	\$62,501		
ENDING GENERAL FUND BALANCE	\$158,595	\$188,101	\$136,926	\$0	
UTILITY FUND					
UTILITY FUND BEGINNING BALANCE	\$129,907	\$129,907	\$165,000		
REVENUES	\$3,431,750	\$3,224,590	\$3,521,754		
EXPENDITURES	\$3,433,634	\$3,090,205	\$3,506,960		
ADJUSTED UTILITY FUND BALANCE	\$128,023	\$264,292	\$179,794		
TRANSFER TO CAPITAL IMPROVEMENT PROJECTS	\$31,784	\$0	\$31,784		
TRANSFER TO DEBT SERVICES	\$66,362	\$0	\$66,362		
ENDING UTILITY FUND BALANCE	\$128,023	\$264,292	\$179,794	\$0	

BUDGETED FY18 GENERAL AND UTILITY FUNDS REVENUES OVER EXPENSES					
GENERAL FUND FY18 ONLY					
REVENUE	\$2,027,418	\$1,960,670	\$1,903,287	\$0	
EXPENDITURES	\$1,975,111	\$1,878,857	\$1,901,361	\$0	
General Fund Revenue Over Expenses	\$52,307	\$81,813	\$1,926	\$0	
UTILITY FUND FY18 ONLY					
REVENUES	\$3,431,750	\$3,224,590	\$3,521,754	\$0	
EXPENDITURES	\$3,433,634	\$3,090,205	\$3,506,960	\$0	
Utility Fund Revenue Over Expenses	(\$1,884)	\$134,385	\$14,794	\$0	
FY18 BUDGETED REV OVER EXP	\$50,423	\$216,198	\$16,720	\$0	

10-GENERAL FUND

GENERAL FUND REVENUE						
Account Number	Account Name	Budget 2018	Executed 2018	Budget 2019	Executed 2019	

Taxes Received

3110	Ad Valorem Taxes Current	303,922	298,630	333,155		
3112	Ad Valorem Taxes Delinquent	5,500	4,502	5,500		
3113	Penalties & Interest Prop Tax	3,500	2,977	3,500		
3117	Telephone Co. Franchise Fee	13,000	12,033	12,500		
3119	Utility Fund Franchise Fees	700,000	583,333	735,000		
3130	Sales Tax Revenue	250,000	203,443	270,000		
3143	Mixed Beverage Tax	2,800	2,777	2,800		
TOTAL TAX REVENUE		\$1,278,722	\$1,107,695	\$1,362,455	\$0	

Licenses & Permits

3210	Business Licenses & Permits	500	-	-		
3220	Dog Licenses	100	67	100		
3222	Building Permits	18,000	10,941	15,000		
3230	Other Licenses & Permits	900	1,475	1,300		
TOTAL LICENSES & PERMITS		\$19,500	\$12,483	\$16,400	\$0	

Intergovernmental Rev

3332	Harvey Grant Payments	0	38,967	-		
3334	State Grants	1000	911	-		
TOTAL INTERGOVERNMENTAL REV		\$1,000	39,878	\$0	\$0	

Charges for Service

3430	Return Check Fee	600	525	600		
3442	Penalties & Interest	4500	4,783	5,250		
3443	Refuse Collection	395000	387,374	430,000		
3450	Limb Chipping Revenue	600	600	750		
3469	Code Enforcement Revenue	0	-	-		
3475	Park Revenue	7000	4,779	5,000		
3491	Cemetery	1500	1,800	1,500		
TOTAL CHARGES FOR SERVICE		\$409,200	\$399,861	\$443,100	\$0	

Fines & Forfeitures

3510	Fines	30000	5,069	5,500		
3511	Court Costs	16500	1,855	1,900		
TOTAL FINES & FORFEITURES		\$46,500	\$6,924	\$7,400	-	

Investment Income

3610	Interest Earnings	4800	4,856	7,500		
TOTAL INVESTMENT INCOME		\$4,800	\$4,856	\$7,500	\$0	

Miscellaneous Revenue

3810	Post Office Rent	9,432	7,860	9,432		
3811	Miscellaneous Revenue	3,000	150,802	10,000		
3812	Water Tower Antenna Rental	1,500	200	1,500		
3820	Land Lease/Royalty	55,000	25,404	31,000		
3830	Insurance Reimbursement	-	6,019	5,500		
3832	Restricted Donation	-	1,450	-		
3835	Loan Proceeds	189,264	189,264	-		
TOTAL MISCELLANEOUS REVENUE		\$258,196	380,999	\$57,432	\$0	
Other Financing Sources						
3930	Fire Department Donation	9500	7,874	9,000		
3935	FD Donations for Cap Projects	0	100	-		
TOTAL OTHER FINANCING SOURCES		9,500	\$7,974	\$9,000	\$0	
TOTAL REVENUES		\$2,027,418	\$1,960,670	\$1,903,287	\$0	

GENERAL FUND EXPENSES						
STREETS						
Personnel Services						
4150.1023	Clerical/Laborer	61018	51,978	-		
4150.1100	Stand By	0	-	-		
4150.1110	Longevity	1134	978			
4150.1120	Overtime	610	1,552			
4150.1200	Social Security	2008	3,305	-		
4150.1210	Medicare	469	777	-		
4150.1215	LT/ST Disability Insurance	117	224	-		
4150.1220	Group Health Insurance	13972	12,808	-		
4150.1230	Group Dental Insurance	452	828	-		
4150.1240	Retirement	5893	10,458	-		
4150.1250	Unemployment Tax (SUTA)	162	338	-		
4150.1255	Life Flight	110	110			
4150.1270	Certificate Pay	1450	-			
4150.1280	Workers Comp	1255	2,374	2,081		
TOTAL PERSONNEL SERVICES		\$88,650	\$85,730	\$2,081	-	
Services						
4150.2100	Engineering	500	7,618	500		
4150.2103	Medical Expense	0	-	-		
4150.2220	Building & Grounds	200	436	400		
4150.2224	Motor Vehicle Repair	3000	1,775	1,500		
4150.2225	Heavy Equipment	2000	2,749	2,000		
4150.2226	Machinery & Equipment	8000	3,825	1,500		
4150.2227	Paving & Drainage Supplies	5500	9,390	9,000		
4150.2230	Rental of Equipment	0	13,620	1,000		
4150.2310	General Liability Insurance	1700	1,360	1,360		
4150.2311	Insurance of Motor Equipment	1900	1,934	2,128		
4150.2325	Radio Service	240	239	240		
4150.2350	Travel	0	16	-		
TOTAL SERVICES		\$23,040	\$42,962	\$19,628	-	
Supplies						
4150.3111	Ice, Cups, Etc.	150	17	150		
4150.3112	Fuel	3250	2,535	3,500		
4150.3113	Oil & Grease	300	516	500		
4150.3114	Chemicals	750	43	500		
4150.3120	Utilities	11300	9,223	11,000		
4150.3160	Minor Tools & Equipment	150	179	250		
4150.3164	Parts & Materials	2500	382	750		
4150.3170	Wearing Apparel	1500	1,465	1,750		
4150.3172	Miscellaneous	500	704	500		
4150.3174	Signal, Markers & Barricades	2000	1,884	1,500		
TOTAL SUPPLIES		\$22,400	\$16,948	\$20,400	-	
Capital Outlays						
4150.4600	Capital Outlays	95,000	71,530	67,022		
TOTAL CAPITAL OUTLAYS		\$95,000	\$71,530	\$67,022	-	
TOTAL Streets		\$229,090	\$217,170	\$109,131	-	

PARKS

Personnel Services

4250.1023	Clerical/Laborer	30593	6,930	29,967		
4250.1025	Pool Staff	16500	16,240	16,500		
4250.1110	Longevity	936	876			
4250.1120	Overtime	306	-			
4250.1200	Social Security	2784	1,463	2,900		
4250.1210	Medicare	651	339	678		
4250.1215	LT/ST Disability Insurance	111	114	108		
4250.1220	Group Health Insurance	6986	6,404	8,400		
4250.1230	Group Dental Insurance	452	414	452		
4250.1240	Retirement	5624	1,597	5,509		
4250.1250	Unemployment Tax (SUTA)	224	141	842		
4250.1255	Air Evac	55	55			
4250.1280	Worker's Compensation	1198	2,611	1,155		
TOTAL PERSONNEL SERVICES		\$66,420	\$37,184	\$66,510	-	

Services

4250.2100	Engineering Services	1,000	385	500		
4250.2103	Medical Expense	-	-	-		
4250.2220	Building and Grounds	17,318	18,048	16,750		
4250.2225	Heavy Equipment	-	3	-		
4250.2226	Machinery and Equipment	-	162	-		
4250.2310	General Liability Insurance	3,750	3,881	3,881		
4250.2311	Insurance of Motor Equipment	-	-	-		
4250.2325	Radio Service	375	359	360		
4250.2350	Travel	225	315	-		
4250.2370	Education & Training	1,200	528	-		
TOTAL SERVICES		\$23,868	\$23,681	\$21,491	-	

Supplies

4250.3111	Ice, Cups, Etc	0	-	-		
4250.3112	Fuel	0	211	-		
4250.3113	Oil & Grease	100	-	-		
4250.3114	Chemicals	1000	1,234	1,250		
4250.3120	Utilities	16000	14,587	17,500		
4250.3160	Minor Tools & Equipment	100	164	150		
4250.3164	Parts & Materials	500	2,120	1,500		
4250.3170	Wearing Apparel	1000	752	900		
4250.3171	Medical Supplies	0	-	-		
4250.3172	Miscellaneous	750	313	1,000		
4250.3174	Signs, Markers & Barricades	0	-	-		
4250.3176	Janitorial Supplies	0	-	-		
TOTAL SUPPLIES		\$19,450	\$19,381	\$22,300	-	

Capital Outlays

4250.4600	Capital Outlay Expenses	0	25,636	-		
TOTAL CAPITAL OUTLAYS		\$0	\$25,636	\$0	-	

TOTAL Parks		\$109,738	\$105,882	\$110,301	-	
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ADMINISTRATION

Personnel Services

4400.1010	Mayor/Council	1800	1,650	1,800		
4400.1021	Executive	37887	21,242	138,202		
4400.1023	Clerical/Laborer	0	(6,381)			
4400.1110	Longevity	587	518			
4400.1200	Social Security	2438	1,140	8,903		
4400.1210	Medicare	570	267	2,082		
4400.1215	LT/ST Disability Insurance	142	120	498		
4400.1220	Group Health Insurance	5205	7,920	10,800		
4400.1230	Group Dental Insurance	181	166	452		
4400.1235	CM Life Insurance	800	1,022	1,100		
4400.1240	Retirement	7158	4,053	26,135		
4400.1250	Unemployment Tax (SUTA)	197	367	2,585		
4400.1255	Life Flight	55	33			
4400.1270	Certificate Pay	1800	1,650	1,800		
4400.1280	Workers Comp	158	738	623		
TOTAL PERSONNEL SERVICES		\$58,978	\$34,505	\$194,980	-	

Services

4400.2101	Grant Consultant	1,000	-	1,000		
4400.2102	Legal	15,500	11,185	14,500		
4400.2103	Medical Expense	-	-	-		
4400.2105	Financial Consultants	18,500	20,413	20,500		
4400.2106	Fayette Appraisal District Fee	7,500	7,179	7,750		
4400.2107	Codification	3,000	1,892	2,000		
4400.2110	Election Expense	-	149	-		
4400.2111	FD Donation Funds - Transfer	9,500	6,654	9,000		
4400.2130	Computer Service	1,500	310	750		
4400.2140	Tourism & Promotions	-	-	-		
4400.2210	Cleaning	3,600	2,891	3,600		
4400.2211	Refuse Disposal	295,000	278,289	308,000		
4400.2220	Building & Grounds	6,000	4,692	3,000		
4400.2221	Park House	400	602	250		
4400.2222	Civic Center	500	2,532	500		
4400.2223	American Legion Hall Repair	-	-	1,500		
4400.2233	Vehicle Allowance	3,600	3,300	3,600		
4400.2234	Office Equipment Lease	4,690	4,299	5,000		
4400.2310	General Liability Insurance	4,400	4,352	4,352		
4400.2311	Insurance of Motor Equipment	60	59	65		
4400.2320	Telephone	4,600	4,436	4,700		
4400.2321	Computer Access - Internet Con	2,000	3,518	2,000		
4400.2325	Reverse 911 (Connect CTY)	1,500	1,500	1,500		
4400.2330	Advertising & Public Notices	1,000	710	750		
4400.2340	Printing	2,500	2,711	2,500		

4400.2350	Travel	5,500	5,465	5,500	
4400.2360	Professional Services	4,000	2,481	3,000	
4400.2361	Surety Bonds	425	530	425	
4400.2362	Recording Fees	100	-	100	
4400.2370	Education & Training	2,500	2,035	2,000	
4400.2371	Memberships	5,000	1,869	2,000	
TOTAL SERVICES		\$403,875	\$374,053	\$409,842	-

Supplies

4400.3112	Fuel	0	932	-	
4400.3115	Postage	3000	1,266	1,500	
4400.3116	Office Supplies	2500	2,854	3,000	
4400.3117	Dntwn Beautification Supplies	750	4,477	750	
4400.3120	Utilities	9000	6,843	8,250	
4400.3140	Books	0	-	-	
4400.3171	Medical Supplies	0	-	-	
4400.3172	Miscellaneous	2000	687	28,500	
4400.3173	Council	100	117	100	
4400.3174	Employee Relations	2500	3,643	3,500	
4400.3176	Janitorial Supplies	75	14	75	
4400.3912	Transfer Out Grant Fund	0	-	-	
4400.3936	Transfer Out Debt Service	0	6,850	-	
TOTAL SUPPLIES		\$19,925	\$27,683	\$45,675	-

Capital Outlays

4400.4141	Cemetery	-	300	-	
4400.4210	Debt Interest		3,249	3,249	
4400.4220	Debt Principal		19,209	19,209	
4400.4600	Capital Outlays (See Notes)	26,448	-	-	
TOTAL CAPITAL OUTLAYS		\$26,448	\$22,758	\$22,458	-

Other Costs

4400.7100	County Airport Expense	7,000	4,634	4,500	
4400.7200	Programs	9,600	9,200	9,600	
4400.7210	Animal Shelter	3,120	3,120	3,120	
4400.7240	Cemetery Contribution	1,200	1,200	1,200	
4400.7300	Bad Debt Expense	(1,000)	(2,002)	-	
TOTAL OTHER COSTS		\$19,920	\$16,152	\$18,420	-

Debt Service

4400.8100	Water Tower Antenna	0	-	-	
4400.8200	Hazard Mitigation Grants	0	10,495	-	
TOTAL OTHER COSTS		\$0	\$10,495	\$0	-
TOTAL Administration		\$529,146	\$485,646	\$691,375	-

POLICE

Personnel Services

4521.1021	Executive	62,837	55,331	68,131		
4521.1023	Patrol Officers	223,831	196,400	325,089		
4521.1024	Reserve Officers	4,032	16,530	8,064		
4521.1100	Stand By	-	-			
4521.1110	Longevity	1,752	1,254	1,020		
4521.1120	Overtime	4,553	37,901	9,753		
4521.1200	Social Security	16,566	18,720	25,596		
4521.1210	Medicare	3,874	4,378	5,986		
4521.1215	LT/ST Disability Insurance	962	903	1,445		
4521.1220	Group Health Insurance	51,303	40,490	68,820		
4521.1230	Group Dental Insurance	3,162	2,484	3,613		
4521.1240	Retirement	40,392	57,489	73,669		
4521.1250	Unemployment Tax (SUTA)	1,336	1,299	7,431		
4521.1255	Life Flight	385	452	385		
4521.1260	Uniform Pay	4,100	3,450	-		
4521.1270	Certificate Pay	2,700	2,600	1,800		
4521.1280	Workers Comp	8,284	8,361	10,630		
TOTAL PERSONNEL SERVICES		\$430,069	\$448,042	\$611,432		

Services

4521.2103	Medical Expense	500	2,715	3,000		
4521.2130	Computer Service	2500	418	750		
4521.2220	Building & Grounds	2750	5,863	3,000		
4521.2224	Motor Vehicle Repair	4000	6,576	4,500		
4521.2310	General Liability Insurance	4300	4,687	4,687		
4521.2311	Insurance of Motor Equipment	3000	2,796	3,075		
4521.2320	Telephone	10500	12,525	13,800		
4521.2325	Radio Service	3200	3,142	3,500		
4521.2330	Advertising & Public Notices	500	1,268	1,200		
4521.2340	Printing	500	504	500		
4521.2350	Travel	1750	1,568	2,500		
4521.2361	Buy Money	0	-	-		
4521.2370	Education & Training	3000	2,357	5,000		
4521.2375	Radar Equip. Recertification	300	480	500		
TOTAL SERVICES		\$36,800	\$44,899	\$46,012		

Supplies

4521.3111	Ice, Cups, Etc.	150	40	150		
4521.3112	Fuel	12000	12,986	12,000		
4521.3115	Postage	100	38	200		
4521.3116	Office Supplies	3000	5,209	1,500		
4521.3120	Utilities	3450	2,418	3,000		
4521.3140	Books	200	64	100		
4521.3160	Minor Tools & Equipment	2500	5,167	2,000		
4521.3170	Wearing Apparel	3000	2,910	3,000		
4521.3171	Medical Supplies	0	-	100		
4521.3172	Miscellaneous	1500	249	8,650		
4521.3175	Signs, Markers, Etc.	100	-	100		
4521.3176	Janitorial Supplies	100	448	600		
4521.3177	Ammunition	1000	1,022	2,500		
TOTAL SUPPLIES		\$27,100	\$30,551	\$33,900	-	

Capital Outlays

4521.4210	PD Debt Interest	2,970	2,970	3,000		
4521.4220	PD Debt Principal	17,000	17,000	17,002		
4521.4230	Furniture/Office Equipment	-	-	-		
4521.4235	Computer Hardware	-	5,176	-		
4521.4240	Computer Software	12,746	31,398	6,765		
4521.4250	Police Vehicle & Outfitting	43,895	183,554	42,640		
4521.4260	Equipment	183,554	26,657	-		
4521.4600	Capital Outlays	26,696	-	-		
TOTAL CAPITAL OUTLAYS		\$286,861	\$266,755	\$69,407	-	

Other

4521.7200	Programs	0	229	1,000		
TOTAL OTHER		0	229	1,000		

TOTAL Police		\$780,830	\$790,476	\$761,751	-	
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CODE ENFORCEMENT

Personnel Services

4523.1022	Code Compliance Officer	19114	18,237			
4523.1110	Longevity	2454	4,896			
4523.1120	Overtime	0	33			
4523.1200	Social Security	1232	1,275	-		
4523.1210	Medicare	288	298	-		
4523.1215	LT/ST Disability Insurance	72	76	-		
4523.1220	Group Health	6688	6,710	2,400		
4523.1230	Group Dental	188	38	-		
4523.1240	Retirement	3615	5,204	-		
4523.1250	Unemployment Tax (SUTA)	99	171	-		
4523.1255	Life Flight	55	-			
4523.1280	Workers Comp	181	323			
TOTAL PERSONNEL SERVICES		\$33,986	\$37,261	\$2,400	-	

Services

4523.2130	Computer Service	100	-	-		
4523.2220	Building & Grounds	100	-	-		
4523.2224	Motor Vehicle Repair	500	35	-		
4523.2310	General Liability	450	418	-		
4523.2311	Insurance of Motor Vehicle	250	254	-		
4523.2320	Telephone	500	431	-		
4523.2325	Radio Service	250	-	-		
4523.2330	Public Notices	150	81	100		
4523.2350	Travel	400	7	-		
4523.2360	Professional Services	10800	12,097	10,000		
4523.2370	Education & Training	200	20	-		
4523.2371	Memberships	600	135	-		
4523.2390	Code Enforcement Expenses	500	690	900		
TOTAL SERVICES		\$14,800	\$14,168	\$11,000	-	

Supplies

4523.3112	Fuel	125	420	-		
4523.3116	Office Supplies	50	92	-		
4523.3140	Books	0	-	-		
4523.3160	Minor Tools & Equipment	50	-	-		
4523.3170	Wearing Apparel	325	377	-		
4523.3172	Miscellaneous	0	131	-		
TOTAL SUPPLIES		\$550	\$1,020	\$0	-	

TOTAL Code Enforcement		\$49,336	\$52,449	\$13,400	-	
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MUNICIPAL COURT						
4530.1021	Executive	14257	13,069	14,533		
4530.1023	Court Clerks	19785	15,804	-		
4530.1110	Longevity	536	498			
4530.1200	Social Security	2129	1,870	901		
4530.1210	Medicare	498	437	211		
4530.1215	LT/ST Disability Insurance	124	74	52		
4530.1220	Group Health	3493	3,202	-		
4530.1230	Group Dental	226	358	-		
4530.1240	Retirement	3655	3,564	-		
4530.1250	Unemployment Tax (FUTA)	172	302	262		
4530.1255	LifeFlight	110	27			
4530.1270	Certificate Pay	1200	1,100	1,200		
4530.1280	Workers Comp	142	-	0		
TOTAL PERSONNEL SERVICES		\$46,327	\$40,305	\$17,159	-	
Services						
4530.2102	Legal	1000	150	300		
4530.2130	Computer Services	3500	5,126	3,300		
4530.2220	Building & Grounds	0	-	-		
4530.2310	General Liability Insurance	575	590	590		
4530.2320	Telephone	535	495	550		
4530.2350	Travel	600	491	500		
4530.2361	Court Costs	17500	1,406	2,000		
4530.2370	Education & Training	300	787	750		
TOTAL SERVICES		\$24,010	\$9,045	\$7,990	-	
Supplies						
4530.3115	Postage	100	7	50		
4530.3116	Office Supplies	500	36	50		
4530.3140	Books	0	-	-		
4530.3150	Overpayments to Refund	0	-	-		
4530.3172	Miscellaneous	500	-	100		
4530.3176	Janitorial Supplies	0	-	-		
TOTAL SUPPLIES		\$1,100	\$43	\$200	-	
Total Municipal Court		\$71,437	49,393	25,349	-	

FIRE DEPARTMENT

Personnel Services

4540.1215	LT/ST Disability Insurance	2500	2,357	2,372		
4540.1255	Air Evac	1650	1,100	1,375		
4540.1280	Workers Comp	2991	1,290	1,302		
TOTAL PERSONNEL SERVICES		\$7,141	\$4,747	\$5,049	-	

Services

4540.2103	Medical Expense	1800	849	1,800		
4540.2130	Computer Services	500	-	-		
4540.2220	Building & Grounds	3500	173	3,500		
4540.2224	Motor Vehicle Repair	28930	33,870	29,460		
4540.2226	Machinery & Equipment	71743	57,714	37,350		
4540.2310	General Liability Insurance	1300	832	832		
4540.2311	Insurance of Motor Equipment	6500	7,469	8,216		
4540.2320	Telephone	1500	1,445	1,560		
4540.2321	Computer Access - Internet	200	919	1,025		
4540.2325	LCRA Radios/Radio Repair	3500	7,696	8,810		
4540.2350	Travel	1000	-	1,000		
4540.2370	Education & Training	3000	1,063	1,500		
TOTAL SERVICES		\$123,473	\$112,030	\$95,053	-	

Supplies

4540.3112	Fuel	6000	5,201	5,750		
4540.3113	Oil & Grease	200	-	200		
4540.3116	Office Supplies	250	-	-		
4540.3120	Utilities	7500	5,641	6,750		
4540.3170	Wearing Apparel	750	63	750		
4540.3171	Medical Supplies	250	-	250		
4540.3172	Miscellaneous	500	-	500		
4540.3174	Member Relations	500	264	550		
TOTAL SUPPLIES		\$15,950	\$11,169	\$14,750	-	

Capital Outlays

4540.4140	Equipment/Bunker Gear	0	10,247	-		
4540.4146	Radios	0	-	-		
4540.4210	FD Debt Interest	2970	19,970	3,000		
4540.4220	FD Debt Principal	17000	-	17,003		
4540.4600	Capital Outlays (See Comments)	0	-	-		
TOTAL CAPITAL OUTLAYS		\$19,970	\$30,217	\$20,003	-	

Other Costs

4540.7200	Firemen's Retirement Fund	37500	19,678	55,200		
4540.7210	Programs	1500	-	-		
TOTAL OTHER COSTS		\$39,000	\$19,678	\$55,200	-	

TOTAL Fire Department		\$205,534	\$177,841	\$190,055	-	
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TOTAL EXPENDITURES	\$1,975,111	\$1,878,857	\$1,901,361	-	
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TOTAL GENERAL FUND EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$52,307	\$81,813	\$1,926	-	
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***** END OF GENERAL FUND REPORT *****

UTILITIES FUND BREAKDOWN

57 -Water						
Revenue						
Account Number	Account Name	Budget 2018	Executed 2018	Budget 2019	Executed 2019	
Charges For Service						
3442	Penalties & Interest	4500	4,405	5,000		
3444	Sales	410000	391,178	415,000		
3445	Tapping Fees	5000	4,100	5,500		
TOTAL CHARGES FOR SERVICE		\$419,500	\$399,683	\$425,500	-	
Miscellaneous Revenue						
3811	Miscellaneous Revenue	1000	10,741	1,000		
3815	Grant Revenue	0	5,246	-		
3830	Insurance Reimbursement	0	-	-		
TOTAL MISCELLANEOUS REVENUE		\$1,000	\$15,987	\$1,000	-	
Other Financing Sources						
3900	Transfer from Another Fund	\$0	\$0	\$0		
TOTAL REVENUES		\$420,500	\$415,670	\$426,500	-	

Water Expenses						
Personnel Services						
4570.1021	EXECUTIVE	59,465	39,499	-		
4570.1022	Supervisor	-	1,054	-		
4570.1023	Clerical/ Laborer	94,804	76,269	146,522		
4570.1100	Stand By	5,750	5,400	4,600		
4570.1110	Longevity	2,424	2,140	2,763		
4570.1120	Overtime	1,872	3,822	2,254		
4570.1200	Social Security	10,197	7,276	9,509		
4570.1210	Medicare	2,385	1,702	2,224		
4570.1215	LT/ST Disability Insurance	592	535	527		
4570.1220	Group Health Insurance	27,167	24,903	38,400		
4570.1230	Group Dental Insurance	1,107	1,325	1,807		
4570.1240	Retirement	29,934	25,059	27,914		
4570.1250	Unemployment Tax (SUTA)	822	341	2,761		
4570.1255	LifeFlight	110	187	165		
4570.1270	Certificate Pay	1,450	1,350	-		
4570.1280	Workers Comp	6,686	2,132	2,603		
TOTAL PERSONNEL SERVICES		\$244,765	\$192,994	\$242,050	-	
Services						
4570.2100	Engineering Services	7500	4,628	5,500		
4570.2101	Grant Consultant	1000	-	-		
4570.2106	Financial Consultants	4000	6,705	6,750		
4570.2110	Debt Service Fees	2000	1,500	1,500		

4570.2220	Building & Grounds	2500	1,701	2,000		
4570.2221	Water Well Maintenance	6500	16,450	15,000		
4570.2223	Tanks & Towers	9000	1,257	12,000		
4570.2224	Motor Vehicle Repair	6500	1,408	3,000		
4570.2225	Heavy Equipment	500	-	500		
4570.2226	Machinery & Equipment	1200	2,712	3,000		
4570.2227	Water Analysis	2000	3,197	3,000		
4570.2310	General Liability Insurance	3000	2,913	2,913		
4570.2311	Insurance of Motor Equipment	550	172	190		
4570.2325	Radio Service	300	299	325		
4570.2350	Travel	1000	135	500		
4570.2360	Permits	3750	3,839	4,000		
4570.2370	Education & Training	2000	1,270	1,000		
4570.2371	Memberships	500	514	550		
4570.2390	Franchise Fee		-	-		
TOTAL SERVICES		\$53,800	\$48,700	\$61,728		

Supplies

4570.3111	Ice, Cups, Etc.	200	17	200		
4570.3112	Fuel	3500	3,445	3,750		
4570.3113	Oil & Grease	200	384	500		
4570.3114	Chemicals	8000	4,327	5,500		
4570.3115	Postage	1300	1,407	1,000		
4570.3120	Utilities	22500	17,157	20,500		
4570.3160	Minor Tools & Equipment	2000	1,046	1,250		
4570.3164	Parts & Materials	22500	10,695	12,000		
4570.3166	Meters	2500	4,342	4,500		
4570.3170	Wearing Apparel	1200	921	1,200		
4570.3172	Miscellaneous	750	2,502	2,000		
TOTAL SUPPLIES		\$64,650	\$46,243	\$52,400		

Capital Outlays

4570.4120	New Water Lines	15,000	-	10,000		
4570.4600	Capital Outlays (See Comments)	20,856	25,946	21,108		
TOTAL CAPITAL OUTLAYS		\$35,856	\$25,946	\$31,108		

Interfund Charges

4570.5110	Debt Service	0	29,167	-		
TOTAL INTERFUND CHARGES		\$0	\$29,167	\$0		

Other Costs

4570.7300	Bad Debt Expense	500	(2,286)	-		
TOTAL OTHER COSTS		\$500	(\$2,286)	\$0		

Interfund Transfers

4570.8230	Transfer to Debt Service (Arsenic	30000	-	30,000		
TOTAL INTERFUND TRANSFERS		\$30,000	\$0	\$30,000		

TOTAL Water Department		\$429,571	\$340,764	\$417,286		
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TOTAL EXPENDITURES		\$429,571	\$340,764	\$417,286		
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EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		(\$9,071)	\$74,906	9,214		
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***** END OF WATER REPORT *****

58 - Wastewater	
Revenue	

Charges for Service

3440	Customer Service	0	5,075	-	
3442	Penalties & Interest	3250	3,165	3,550	
3444	Sales	245000	230,947	250,000	
3445	Tapping Fees	5000	2,025	2,000	
TOTAL CHARGES FOR SERVICE		\$253,250	\$241,212	\$255,550	-

TOTAL REVENUES	\$253,250	\$241,212	\$255,550	-
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Wastewater Expenses	
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Personnel Services

4580.1023	Clerical/ Laborer	0	-	-	
4580.1200	Social Security	0	82		
4580.1210	Medicare	0	19		
4580.1240	Retirement	0	240		
4580.1255	LifeFlight	0	-		
4580.1270	Certificate Pay	1450	1,350	-	
4580.1280	Workers Comp	0	-	-	
TOTAL PERSONNEL SERVICES		\$1,450	\$1,691	\$0	-

Services

4580.2100	Engineering Services	14,000	2,103	2,000	
4580.2200	Sewer Plant & Lift Stations	10,000	26,935	7,500	
4580.2220	Building & Grounds	2,000	1,620	1,500	
4580.2224	Motor Vehicle Repair	2,000	129	-	
4580.2225	Heavy Equipment	1,000	-	1,000	
4580.2226	Machinery & Equipment	2,000	2,462	2,000	
4580.2227	Effluent Analysis	12,500	11,717	12,500	
4580.2310	General Liability Insurance	750	1,056	1,056	
4580.2311	Insurance of Motor Equipment	350	368	400	
4580.2350	Travel	250	354	400	
4580.2360	Permits	7,000	5,290	5,300	
4580.2370	Education & Training	500	490	500	
4580.2371	Memberships	500	514	550	
4580.2390	Franchise Fee	95,000	79,167	135,000	
TOTAL SERVICES		\$147,850	\$132,205	\$169,706	-

Supplies

4580.3111	Ice, Cups, Etc.	250	17	250		
4580.3112	Fuel	3500	3,445	4,000		
4580.3113	Oil & Grease	200	232	300		
4580.3114	Chemicals	8500	6,909	6,500		
4580.3115	Postage	1200	1,395	1,200		
4580.3120	Utilities	27500	19,505	23,250		
4580.3160	Minor Tools & Equipment	500	32	500		
4580.3164	Parts & Materials	12500	4,792	5,000		
4580.3170	Wearing Apparel	0	219	250		
4580.3172	Miscellaneous	0	2	500		
TOTAL SUPPLIES		\$54,150	\$36,548	\$41,750	-	

Capital Outlays

4580.4120	New Wastewater Lines	10000	-	7,500		
4580.4600	Capital Outlays (See Comments)	0	702	-		
TOTAL CAPITAL OUTLAYS		\$10,000	\$702	\$7,500	-	

Interfund Transfers

4580.5110	Debt Service (WWTP Sludge Bon	35769	29,535	36,075		
TOTAL INTERFUND TRANSFERS		\$35,769	\$29,535	\$36,075	-	

Other Costs

4580.7300	Bad Debt Expense	500	(1,427)	-		
TOTAL OTHER COSTS		\$500	(\$1,427)	\$0	-	

TOTAL Wastewater Department	\$249,719	199,254	255,031	-	
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TOTAL EXPENDITURES	\$249,719	199,254	255,031	-	
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EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$3,531	41,958	519	-	
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***** END OF WASTEWATER REPORT *****

59 - Electric
Revenue

Charges For Service

3440	Customer Service	10000	15,588	5,000	
3441	Administrative Fee	1500	1,350	1,000	
3442	Penalties & Interest	26500	24,487	28,000	
3444	Sales	975000	937,886	1,075,000	
3445	Power Cost Recovery Factor	1705000	1,585,612	1,725,704	
TOTAL CHARGES FOR SERVICE		\$2,718,000	\$2,564,923	\$2,834,704	-

Miscellaneous Revenue

3811	Miscellaneous Revenue	40000	2,785	5,000	
TOTAL MISCELLANEOUS REVENUE		\$40,000	\$2,785	\$5,000	-

TOTAL REVENUES	\$2,758,000	2,567,708	2,839,704	-
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Electric Expenses

Personnel Services

4590.1021	Executive	101819	120,994	67,727	
4590.1022	Supervisor	0	1,054	-	
4590.1023	Clerical/Laborer	123928	94,358	166,038	
4590.1100	Stand By	5750	5,250	6,900	
4590.1110	Longevity	3618	3,413	7,335	
4590.1120	Overtime	1723	906	2,427	
4590.1200	Social Security	13837	13,872	15,425	
4590.1210	Medicare	3236	3,244	3,607	
4590.1215	LT/ST Disability Insurance	865	771	842	
4590.1220	Group Health Insurance	29678	27,206	44,400	
4590.1230	Group Dental Insurance	1762	1,615	2,258	
4590.1240	Retirement	40620	44,126	45,280	
4590.1250	Unemployment Tax (SUTA)	1116	682	4,478	
4590.1255	LifeFlight	220	248	495	
4590.1270	Certificate Pay	1200	1,100	4,800	
4590.1280	Workers Comp	2624	2,484	2,686	
TOTAL PERSONNEL SERVICES		\$331,996	\$321,323	\$374,699	-

Services

4590.2100	Engineering Services	7000	5,376	5,000	
4590.2103	Medical Expense	0	-	-	
4590.2106	Financial Consultants	10000	13,040	13,500	
4590.2130	Computer Service	16500	44,670	35,000	
4590.2220	Building & Grounds	1250	2,799	1,250	

4590.2224	Motor Vehicle Repair	4000	2,625	2,500		
4590.2225	Heavy Equipment	5000	4,181	4,500		
4590.2226	Machinery & Equipment	3000	328	2,500		
4590.2228	Contracting Services	20000	-	-		
4590.2310	General Liability Insurance	2900	2,759	2,759		
4590.2311	Insurance of Motor Equipment	1900	1,937	2,131		
4590.2320	Telephone	5900	6,102	5,700		
4590.2321	Computer Access - Internet	1800	1,572	1,600		
4590.2325	Radio Service	1600	1,892	2,000		
4590.2330	Advertising & Public Notices	100	-	-		
4590.2350	Travel	600	363	500		
4590.2370	Education & Training	600	1,050	700		
4590.2371	Memberships	1000	1,518	700		
4590.2380	Clean-up	5500	8,119	7,000		
4590.2390	Franchise Fee	60500	504,167	600,000		
TOTAL SERVICES		\$693,650	\$602,498	\$687,340	-	

Supplies

4590.3111	Ice, Cups, Etc.	250	17	200		
4590.3112	Fuel	3250	3,770	4,000		
4590.3113	Oil & Grease	250	309	400		
4590.3114	Chemicals	1000	397	750		
4590.3115	Postage	1200	1,503	1,200		
4590.3116	Office Supplies	3600	3,078	3,000		
4590.3120	Utilities	2400	1,777	2,100		
4590.3160	Minor Tools & Equipment	3000	1,997	1,500		
4590.3164	Parts & Materials	35000	30,547	27,500		
4590.3166	Meters	1000	2,502	2,500		
4590.3170	Wearing Apparel	3000	3,379	3,000		
4590.3172	Miscellaneous	1000	618	750		
TOTAL SUPPLIES		\$54,950	\$49,894	\$46,900	-	

Capital Outlays

4590.4600	Capital Outlays	0	-	-		
TOTAL CAPITAL OUTLAYS		\$0	\$0	\$0	-	

Other Costs

4590.7200	Programs	500	-	-		
4590.7300	Bad Debt Expense	1000	(6,068)	-		
TOTAL OTHER COSTS		\$1,500	(\$6,068)	\$0	-	

TOTAL Electric Distribution	\$1,082,096	\$967,647	\$1,108,939	-	
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Services

4591.3100 Wholesale Electric Purchase	1672248	1,582,540	1,725,704		
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TOTAL SUPPLIES	\$1,672,248	\$1,582,540	\$1,725,704	-	
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TOTAL Generation & Transmission	\$1,672,248	1,582,540	1,725,704	-	
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TOTAL EXPENDITURES	\$2,754,344	2,550,187	2,834,643	-	
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EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$3,656	17,521	5,061	-	
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***** END OF ELECTRIC REPORT *****

***** END OF UTILITY FUND REPORT *****

ECONOMIC DEVELOPMENT CORPORATION BUDGET FY2019

EXECUTIVE SUMMARY FY2019

	FY19 Budget	FY19 Execution	NOTES
BEGINNING EDC FUND BALANCE	\$40,640	\$0	
EDC FUND REVENUE	\$125,000	-	
<i>TOTAL ASSETS</i>	\$165,640	\$0	
TOTAL ALL EXPENSES	\$74,650		
<i>PROJECTED ENDING EDC BALANCE</i>	\$90,990	\$0	

Revenue FY2019

Account Number	Account Name	Budget 2019	Executed 2019	Notes
1001	EDC Sales Tax Revenue	125,000	-	
1002	EDC Contributions	-	-	
TOTAL EDC REVENUE		\$125,000	-	

EXPENSES FY2019

Expense Line Item Number	Account Name	Budget 2019	Executed 2019	Notes
Administrative Services				
2001	Legal Services	3,000		
2002	Travel	2,000		
2003	Office Supplies	300		
2004	Bonding	1,850		
2005	Filing Fees/IRS Filing Fees	-		
2006	Miscellaneous	1,500		
TOTAL ADMINISTRATIVE SERVICES EXPENSES		\$8,650	\$0	

Incentive Programs

3001	Business Expansion	-		
3002	Façade Improvement Program	10,000		Façade and Signage
3003	Business Grants	-		Late FY19 expense at the earliest
TOTAL INCENTIVE PROGRAMS EXPENSES		\$10,000	\$0	

Contract Services Support

4001	Retail Coach	12,000		
4002	Audit	2,500		
TOTAL CHARGES FOR SERVICE		14,500	\$0	

Capital Improvement Projects

5001	Business Infrastructure Install	10,000		Green Shaded Projects Linked from Projects Tab
5002	Business Startup/Expansion Grants	10,000		
5003	Capital Improvements	21,500		Green Shaded Projects Linked from Projects Tab
TOTAL FINES & FORFEITURES		\$41,500	-	

TOTAL ALL EXPENSES		\$74,650	\$0	
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END OF FY19