



City of Wills Point, Texas

Proposed Budget

**For the Fiscal Year
October 1, 2018 to
September 30, 2019**



CITY OF WILLS POINT
FISCAL YEAR BUDGET 2018 – 2019

Mayor

Mark Turner

Members of Council:

Kyle Anderson

Wade Emerson

Mike Jones

Oscar Rogers

Lance LyBrand

Pam Pearson, City Administrator

Janna Ramsey, Accounting

2016-2017 BUDGET SUMMARY
PROPOSAL

	A	B	C	D	E	F	G
1	Description	2016-2017 ACTUAL	2017-2018 - BUDGET	2017-2018 - YTD	2018-2019 - PROPOSED	DIFFERENCE	
2	GENERAL ADMIN-REVENUE						
3		\$ (2,584,762.60)	\$ (2,756,516.27)	\$ (2,372,631.23)	\$ (2,674,830.00)	\$ 81,686.27	
4	UTILITIES - REVENUE						
5		\$ (2,384,836.94)	\$ (2,580,678.84)	\$ (2,223,522.02)	\$ (2,605,450.00)	\$ (24,771.16)	
6							
7	TOTAL REVENUE	\$ 4,969,599.54	\$ 5,337,195.11	\$ 4,596,153.25	\$ 5,280,280.00	\$ (56,915.11)	
8							
9	GENERAL EXPENSE						
10	EMS FACILITY	\$ 95,177.24	\$ 99,725.00	\$ 35,698.01	\$ 99,980.00	\$ 255.00	
11	NON-DEPARTMENTAL - EXP	\$ 447,551.67	\$ 512,667.00	\$ 467,993.63	\$ 476,027.00	\$ (36,640.00)	
12	GENERAL ADMIN-EXP	\$ 809,753.19	\$ 828,551.16	\$ 547,803.72	\$ 862,172.47	\$ 33,621.31	
13	EDC-EXP	\$ 72,122.16	\$ 76,948.00	\$ 77,827.22	\$ 75,839.22	\$ (1,108.79)	
14	MUNICIPAL COURT - EXP	\$ 230,967.27	\$ 249,287.16	\$ 141,422.76	\$ 181,470.99	\$ (67,816.17)	
15	AIRPORT	\$ 350.00	\$ 1,016.00	\$ 350.00	\$ 1,016.00	\$ -	
16	COMMUNITY ROOM/CHAMBER	\$ 6,000.00	\$ 6,000.00	\$ 4,496.67	\$ 10,000.00	\$ 4,000.00	
17	FIRE DEPT - EXP	\$ 11,480.28	\$ 11,421.53	\$ 4,735.18	\$ 10,612.03	\$ (809.50)	
18	POLICE DEPT - EXP	\$ 685,285.94	\$ 782,199.70	\$ 651,456.96	\$ 782,705.63	\$ 505.93	
19	STREETS - EXP	\$ 210,065.76	\$ 276,138.39	\$ 250,478.60	\$ 384,763.28	\$ 108,624.89	
20	PARK - EXP	\$ 74,704.50	\$ 62,655.34	\$ 72,556.49	\$ 69,390.89	\$ 6,735.55	
21	TOTAL	\$ 2,643,458.01	\$ 2,906,609.28	\$ 2,254,819.24	\$ 2,953,977.50	\$ 47,368.22	
22							
23	UTILITY EXPENSE						
24	UTILITY ADMIN - EXP	\$ 575,840.48	\$ 614,490.91	\$ 506,207.13	\$ 557,956.71	\$ (56,534.20)	
25	SANITATION - EXP	\$ 316,050.00	\$ 329,000.00	\$ 276,407.87	\$ 344,528.80	\$ 15,528.80	
26	WASTE WATER/SEWER- EXP	\$ 480,269.96	\$ 464,292.60	\$ 447,459.44	\$ 596,219.52	\$ 131,926.92	
27	WATER DEPT - EXP	\$ 639,715.39	\$ 779,643.86	\$ 948,363.50	\$ 817,945.76	\$ 38,301.90	
28	TOTAL	\$ 2,011,875.83	\$ 2,187,427.37	\$ 2,178,437.94	\$ 2,316,650.79	\$ 129,223.42	
29							
30	UTILITY BALANCE	\$ (372,961.11)	\$ (393,251.47)	\$ (45,084.08)	\$ (288,799.21)	\$ 104,452.26	
31	GENERAL BALANCE	\$ 58,695.40	\$ 150,093.01	\$ (117,811.99)	\$ 279,147.50	\$ 129,054.49	
32							
33	TOTAL EXPENSES	\$ 4,655,333.84	\$ 5,094,036.65	\$ 4,433,257.18	\$ 5,270,628.29	\$ 176,591.64	
34							
35							
36	BUDGET DIFFERENCE	\$ 314,265.71	\$ 243,158.46	\$ 162,896.07	\$ 9,651.71		
37							
38							
39							
40							

	A	B	C	D	E	F	G	H
1	Account	Description	2016-2017 ACTUAL	2017-2018 - ADOPTED	2017-2018 - REVISED	2017-2018 - YTD June	2018-2019 - PROPOSED	DESCRIPTION
2		GENERAL ADMIN-REVENUE						
3	10-40160-00	Police Grants	- 17,625.00	0	0.00	-		
4	10-40750-00	Procees of Sales	- 29,120.79	0	0.00	-		
5	10-41225-00	Current Tax to Debt Reducti	- 326,950.57	- 320,000.00	- 325,500.00	(341,817.84)	(320,000.00)	\$0.25
6	10-41450-00	Current Tax	- 588,510.03	- 712,500.00	- 712,500.00	(683,542.22)	(824,400.00)	0.57
7	10-41675-00	Delinquent Tax	- 13,739.16	- 17,000.00	- 17,000.00	(22,243.07)	(18,500.00)	
8	10-41900-00	Penalty & Interest on Tax	- 5,666.42	- 6,000.00	- 6,000.00	(10,132.18)	(7,500.00)	
9	10-42115-00	Sales Tax - Private Club	- 4,331.87	- 5,250.00	- 5,250.00	(4,341.20)	(8,000.00)	
10	10-42345-00	Hotel/Motel Tax	- 811.47	- 925.00	- 925.00	(628.69)	(600.00)	
11	10-42460-00	Sales Tax (M & O)	- 562,036.29	- 550,000.00	- 550,000.00	(456,994.48)	(550,000.00)	
12	10-42575-00	Franchise Tax	- 143,730.39	- 150,000.00	- 150,000.00	(137,612.40)	(140,000.00)	
13	10-42805-00	Sales Tax To EDC	- 281,018.16	- 275,000.00	- 275,000.00	(228,497.24)	(275,000.00)	
14	10-43560-00	Late Fee Penalties	- 781.72	- 1,200.00	- 1,200.00	(1,187.00)	(1,200.00)	
15	10-43640-00	Vendor Permits	- 5,000.00	- 3,250.00	- 3,250.00	(3,055.00)	(3,000.00)	alcohol/game room
16	10-43720-00	Building Permits	- 16,009.34	- 25,000.00	- 25,000.00	(18,511.25)	(12,000.00)	hotel/ford/homes
17	10-43800-00	Garage Sale Permits	- 900.00	- 750.00	- 750.00	(820.00)	(750.00)	
18	10-44045-00	City Retained Fines	- 196,424.27	- 220,000.00	- 220,000.00	(120,463.88)	(165,000.00)	
19	10-44135-00	State Fees Collected	- 98,580.84	- 115,000.00	- 115,000.00	(51,839.45)	(75,000.00)	
20	10-44945-00	Collection Agency Fees	- 25,313.21	- 22,000.00	- 22,000.00	(17,279.26)	(30,000.00)	
21	10-45450-00	VOL FIRE DEPT SRA LOT			- 1,200.00	(1,200.00)	(1,200.00)	
22	10-45475-00	ESD #4 - Bldg Lease	- 14,967.20	- 26,775.00	- 26,775.00	(30,836.34)	(25,200.00)	moved to ESD#4 Reimbursement-combined the two accounts
23	10-45510-00	EMS Building Rent	- 24,000.00	- 24,000.00	- 24,000.00	(22,000.00)	(24,000.00)	
24	10-45525-00	Fees for Copies/Open Recor	-43.3	-25	- 25.00	(8.10)	(15.00)	
25	10-45550-00	Police Reports	- 865.18	- 275.00	- 725.00	(562.00)	(700.00)	
26	10-45575-00	Airport Grants	- 1,944.62	0.00	0.00	(9,944.98)	-	
27	10-45600-00	I.S.D. Park Reimbursement	- 8,160.22	- 8,750.00	- 8,750.00	(7,959.09)	(8,000.00)	
28	10-45610-00	EMS - Utilities Reimburseme	-4611.24	- 6,700.00	- 6,700.00	(5,182.03)	(4,800.00)	
29	10-45620-00	Rebates-Refunds-Auction	- 1,923.95	0.00	- 2,500.00	(3,260.89)	(5,000.00)	
30	10-45650-00	Community Room Rentals	- 6,050.00	- 7,200.00	- 7,200.00	(6,700.00)	(7,200.00)	
31	10-46300-00	Interest on Checking Accts	- 5,629.50	- 3,500.00	- 7,000.00	(5,518.91)	(6,500.00)	
32	10-47115-00	Transfer From Water	-14000	- 25,000.00	- 25,000.00	-	-	
33	10-47230-00	I.S.D. Payment of School Off	- 54,254.45	- 40,000.00	- 40,000.00	(35,830.55)	(45,000.00)	
34	10-47345-00	EDC Payroll Reimb	- 50,879.22	- 54,730.00	- 54,730.00	(36,441.76)	(54,365.00)	
35	10-47460-00	EDC Reimb for Airport Utiliti	- 4,680.96	- 6,500.00	- 6,500.00	(3,721.87)	(4,850.00)	
36	10-47465-00	EDC Credit Card/Gas Reimbu	- 12,251.23	- 16,000.00	- 16,000.00	(9,562.84)	(14,250.00)	
37	10-48180-00	Police/ K-9 Donation	- 4,606.56	- 3,000.00	- 3,000.00	6,127.92	(3,000.00)	Special Events income
38	10-48185-00	K-9 Donation Account	- 9,477.00	- 1,500.00	- 1,500.00	(4,857.53)	(1,500.00)	K-9
39	10-48360-00	Charlie's Place Revenue	- 1,250.00	- 1,500.00	- 1,500.00	(50.00)	-	meals on wheels

	A	B	C	D	E	F	G
1	Account	Description	2016-2017 ACTUAL	2017-2018 - ADOPTED	2017-2018 - REVISED	2017-2018 - YTD June	2018-2019 - PROPOSED
2							
3		UTILITIES - REVENUE					
4	60-40755-00	Loan Proceeds	0.00	0	(170,254.00)	(170,254.00)	-
5	60-43240-00	Sewer Plant Fees	- 299,752.00	-300,000.00	(300,000.00)	(246,744.00)	(370,000.00)
6	60-43400-00	Sewer Fees	- 613,779.75	- 580,000.00	(580,000.00)	(462,882.48)	(600,000.00)
7	60-43480-00	Transfer Fees	- 900.00	- 2,000.00	(2,000.00)	(700.00)	(1,000.00)
8	60-43560-00	Late Fee Penalties	- 61,710.00	- 70,500.00	(70,500.00)	(56,590.00)	(70,500.00)
9	60-45025-00	Utility Charges NSF	- 1,890.00	- 1,500.00	(1,500.00)	(600.00)	(1,250.00)
10	60-45050-00	Water Tower Rental Fees	- 47,177.71	- 54,000.00	(54,000.00)	(61,706.44)	(62,500.00)
11	60-45100-00	Water Sales	- 777,420.79	- 875,000.00	(875,000.00)	(763,859.99)	(950,000.00)
12	60-45150-00	Re-Connect Fees	- 26,717.34	- 25,000.00	(25,000.00)	(19,850.00)	(21,000.00)
13	60-45175-00	Water Tap Fees	- 17,600.00	- 15,600.00	(17,100.00)	(28,450.00)	(25,000.00)
14	60-45200-00	Sanitation Fees	- 377,004.97	- 377,500.00	(377,500.00)	(312,666.02)	(390,000.00)
15	60-45225-00	Sewer Tap Fees	- 4,800.00	- 5,000.00	(5,000.00)	(3,900.00)	(5,000.00)
16	60-45250-00	Water Supplies Sold	- 403.67	- 500.00	(500.00)	(843.40)	(500.00)
17	60-45350-00	Ambulance Fees from water bi	- 82,494.00	- 82,000.00	(82,000.00)	(72,186.00)	(86,000.00)
18	60-45620-00	Rebates-Refunds-Auctions	0.00	0.00	-	(3,002.55)	(2,500.00)
19	60-46150-00	Interest Income	- 324.33	- 250.00	(250.00)	(183.05)	(200.00)
20	60-49180-00	Cash Over	-10.47	0	(74.84)	(131.63)	-
21	60-49270-00	Grant Reimbursements	-10,309.01	0.00	(10,000.00)	(10,000.00)	(10,000.00)
22	60-49330-00	Other Income	- 62,542.90	- 10,000.00	(10,000.00)	(8,972.46)	(10,000.00)
23	60-44945-00	Collection Agency Fees					
24							
25		TOTALS	- 2,384,836.94	- 2,398,850.00	- 2,580,678.84	- 2,223,522.02	- 2,605,450.00

	A	B	C	D	E	F	G
1	Account	Description	2016-2017 ACTUAL	2017-2018 - ADOPTED	2017-2018 - REVISED	2017-2018 - YTD July	2018-2019 - PROPOSED
2							
3		GENERAL ADMIN-EXP					
4	10-50820-20	Gov't Capital Lease 2014 -Prin	10,838.79	11,693.00	11,693.00	11,691.34	11,692.01
5	10-50825-20	Gov't Capital Lease 2014-Int	1,284.70	445.00	445.00	445.00	444.31
6	10-50850-20	2015-GO Rfdg (prin)	139,750.00	146,250.00	146,250.00	-	149,500.00
7	10-50860-20	2015 - GO Rfdg (int)	106,600.00	103,805.00	103,805.00	51,902.50	100,880.00
8	10-51035-20	Payroll - Salaries	148,910.00	148,025.00	148,025.00	127,861.27	178,940.00
9	10-51070-20	Overtime Pay	4,000.00	3,000.00	3,000.00	540.26	1,000.00
10	10-51140-20	Contract Labor	4,000.00	6,000.00	6,000.00	3,150.00	4,000.00
11	10-51245-20	TMRS-Expense	19,129.04	20,554.50	20,554.50	16,359.58	22,672.44
12	10-51280-20	SS & Med (City Expense)	11,697.62	11,553.41	11,553.41	9,407.45	13,765.41
13	10-51315-20	Unemployment (City Expense)	750.00	965.25	965.25	1,755.61	1,250.00
14	10-51350-20	Company Health Expense	21,826.07	22,450.00	22,450.00	20,657.94	24,178.30
15	10-51455-20	Employee Orientation Expense	180.00	180.00	180.00	50.00	180.00
16	10-52360-20	Fuel	600.00	500.00	500.00	614.97	750.00
17	10-52480-20	Materials/Supplies	150.00	150.00	150.00	-	-
18	10-53075-20	Permit Fees	8,000.00	9,000.00	9,000.00	6,227.29	8,000.00
19	10-53110-20	Codification Expense	-	1,500.00	1,500.00	1,500.00	4,000.00
20	10-53140-20	Tourism Expense	437.24	1,000.00	1,000.00	375.00	600.00
21	10-53170-20	Legal (Outside/Other)	5,000.00	2,500.00	2,500.00	-	500.00
22	10-53190-20	Dues & Subscriptions	7,004.17	8,000.00	8,000.00	5,997.54	8,000.00
23	10-53200-20	Elections/Council Expense	3,000.00	3,000.00	3,000.00	816.30	3,700.00
24	10-53220-20	Printing & Publications	1,250.00	1,000.00	1,000.00	1,102.81	1,250.00
25	10-53240-20	Travel/Training	2,234.25	7,500.00	7,500.00	3,451.35	5,000.00
26	10-53250-20	Tax Appraisal District	26,062.96	27,000.00	27,000.00	20,544.33	29,000.00
27	10-53280-20	WP Historical Society Pmt	1,680.00	2,160.00	2,160.00	2,040.00	2,160.00
28	10-53290-20	ETCOG 911 Database Mntc	2,300.00	2,300.00	2,300.00	2,207.10	2,250.00
29	10-53300-20	ADA Compliance	-	3,000.00	3,500.00	3,500.00	3,500.00
30	10-53310-20	Budget Maint/Excess Copy	500.00	520.00	520.00	455.33	560.00
31	10-53320-20	Veh. Maint./Veh supplies		500.00	500.00	38.50	400.00
32	10-53330-20	Cell Phones/DSL Internet	-	-		-	
33	10-53340-20	Scholarship Payments	1,000.00	1,000.00	1,000.00	500.00	1,000.00
34	10-57090-20	EDC Sales Tax Allocation	277,897.75	275,000.00	275,000.00	251,612.25	275,000.00
35	10-57630-20	Extraordinary Exp/Deductible		5,000.00	5,000.00	-	5,000.00
36	10-57450-20	Contingency	3,670.60	3,000.00	3,000.00	3,000.00	3,000.00

	A	B	C	D	E	F	G
37			809,753.19	828,551.16	829,051.16	547,803.72	862,172.47

	A	B	C	D	E	F	G
1	Account	Description	2016-2017 ACTUAL	2017-2018 - ADOPTED	2017-2018 - REVISED	2017-2018 - YTD June	2018-2019 - PROPOSED
2							
3		EMS FACILITY					
4	10-50040-25	2014- EMS Tax Note (prin)	54,000.00	56,000.00	56,000.00	-	58,000.00
5	10-50045-25	2014- EMS Tax Note (int)	10,615.00	8,640.00	8,640.00	4,351.73	6,588.00
6	10-50050-25	EMS Facility Note -CNB	26,019.07	28,385.00	28,385.00	26,066.39	28,392.00
7	10-54270-25	Building Maintenance	-	500.00	1,850.00	1,733.94	2,000.00
8	10-55390-25	Utilities	4,543.17	6,200.00	6,200.00	3,545.95	5,000.00
9							
10		TOTALS	95,177.24	99,725.00	101,075.00	35,698.01	99,980.00

	A	B	C	D	E	F	G	H
1	Account	Description	2016-2017 ACTUAL	2017-2018 - ADOPTED	2017-2018 - REVISED	2017-2018 - YTD July	2018-2019 - PROPOSED	DESCRIPTION
2								
3		EDC-EXP						
4	10-51035-30	Payroll - Salaries	43,327.68	43,215.00	43,215.00	35,571.44	44,300.00	
5	10-51245-30	TMRS-Expense	3,793.77	4,108.00	4,108.00	3,406.11	5,577.37	
6	10-51280-30	SS & Med (City Expense)	3,314.62	4,228.00	4,228.00	2,694.94	3,388.95	
7	10-51315-30	Unemployment (City Expense)	9.00	297	297.00	481.15	324.00	
8	10-51350-30	Company Health Expense	3,318.21	2,600.00	2,600.00	2,277.32	3,148.90	
9	10-52360-30	Fuel	795.38	6,000.00	6,000.00	758.80	4,000.00	
10	10-52365-30	EDC Credit Card Expense	12,988.06	10,000.00	10,000.00	7,774.88	10,250.00	
11	10-53170-30	Legal (outside/other)				752.00		
12	10-55390-30	Utilities	4,575.44	6,500.00	6,500.00	3,781.45	4,850.00	
13	10-59000-30	Grant Funds Exp	0.00	0.00	10,384.15	20,329.13	-	
14			72,122.16	76,948.00	87,332.15	77,827.22	75,839.22	

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1	Account	Description	2016-2017 ACTUAL	2017-2018 - ADOPTED	2017-2018 - REVISED	2017-2018 - YTD June	2018-2019 - PROPOSED	DESCRIPTION
2								
3		AIRPORT						
4	10-53115-31	Ins. (TML P/L)	350.00	1,016.00	1,016.00	350.00	1,016.00	
5	1054270-31	Building Maint	1,944.62	0.00	497.20	497.20	0.00	
6			350.00	1,016.00	1,016.00	350.00	1,016.00	

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1	Account	Description	2016-2017 ACTUAL	2017-2018 - ADOPTED	2017-2018 - REVISED	2017-2018 - YTD July	2018-2019 - PROPOSED	DESCRIPTION
2								
3		MUNICIPAL COURT - EXP						
4	10-50830-50	Government Capt(prin) 2015	1,401.88	1,460.00	1,460.00	1,460.00	1,490.00	
5	10-50835-50	Government Capt (int) 2015	147.54	117.00	117.00	117.00	50.85	
6	10-51035-50	Payroll - Salaries	70,850.00	64,440.00	64,440.00	42,215.78	45,350.00	cert pay/bilingual
7	10-51070-50	Overtime Pay	4,000.00	2,000.00	2,000.00	-	1,000.00	Judge araignments
8	10-51245-50	TMRS-Expense	9,363.74	8,743.50	8,743.50	5,002.10	5,835.47	0.13
9	10-51280-50	SS & Med (City Expense)	5,726.03	5,082.66	5,082.66	3,120.72	3,545.78	
10	10-51315-50	Unemployment (City Expense)	600.00	594.00	594.00	484.33	325.00	
11	10-51350-50	Company Health Expense	14,725.00	12,250.00	12,250.00	8,852.28	10,273.90	
12	10-53170-50	Legal (Outside/Other)	2,500.00	2,500.00	2,500.00	-	2,000.00	
13	10-53180-50	City Prosecutor	12,500.00	7,500.00	7,500.00	3,185.00	7,500.00	
14	10-53190-50	Dues & Subscriptions	700.00	1,050.00	1,250.00	1,220.12	500.00	books, TMCA,Notary
15	10-53220-50	Printing & Publications	100.00	100.00	100.00	-	150.00	
16	10-53240-50	Travel/Training	4,050.00	4,000.00	4,000.00	1,657.93	4,500.00	Leann/Justin training also
17	10-53330-50	Cell Phones/DSL Internet	900.00	1,200.00	1,200.00	930.84	1,200.00	ipad/judges phone
18	10-53350-50	Collection Agency Fees - MC	16,813.21	22,000.00	22,000.00	13,878.92	22,000.00	Linebarger
19	10-53410-50	State Fees	84,839.87	115,000.00	115,000.00	58,825.09	75,000.00	offset with revenue
20	10-53420-50	Jury Expenses	750.00	750.00	750.00	66.00	750.00	
21	10-57450-50	Contingency	1,000.00	500.00	500.00	406.65	-	
22								
23			230,967.27	249,287.16	249,487.16	141,422.76	181,470.99	

	A	B	C	D	E	F	G
1	Account	Description	2016-2017 ACTUAL	2017-2018 - ADOPTED	2017-2018 - REVISED	2017-2018 - YTD July	2018-2019 - PROPOSED
2							
3		COMMUNITY ROOM/CHAMBER - EXP					
4	10-54270-51	Building Maintenance	1,200.00	1,200.00	1,200.00	227.00	5,000.00
5	10-55390-51	Utilities	6,000.00	6,000.00	6,000.00	4,496.67	5,000.00
6							
7		TOTALS	7,200.00	7,200.00	7,200.00	4,723.67	10,000.00
8							

	A	B	C	D	E	F	G	H
1	Account	Description	2016-2017 ACTUAL	2017-2018 - ADOPTED	2017-2018 - REVISED	2017-2018 - YTD June	2018-2019 - PROPOSED	DIFFERENCE
2								
3		FIRE DEPT - EXP						
4	10-50325-60	TCFP Loan (35,000)	2,245.00	2,245.00	2,245.00	-	2,245.00	0.00
5	10-50830-60	Government Capt(prin) 2015	193.70	358.67	358.67	358.67	645.25	286.58
6	10-50835-60	Government Capt (int) 2015	27.65	42.86	42.86	42.86	21.78	-21.08
7	10-54270-60	Building Maintenance	2,900.00	2,000.00	2,000.00	-	2,000.00	0.00
8	10-55260-60	FIRE DEPT - Utilities (Lot)	700.00	775.00	1,200.00	941.66	1,200.00	0.00
9	10-55390-60	Utilities	5,413.93	6,000.00	6,000.00	3,391.99	4,500.00	-1,500.00
10			11,480.28	11,421.53	11,846.53	4,735.18	10,612.03	-1,234.50

	A	B	C	D	E	F	G	H	I
1	Account	Description	2016-2017 ACTUAL	2017-2018 - ADOPTED	2017-2018 - REVISED	2017-2018 - YTD July	2018-2019 - PROPOSED	DESCRIPTION	
2									
3		POLICE DEPT - EXP							
4	10-50435-70	Gov't Capital Lease 2013	7,140.13	7,415.00	7,415.00	7,411.47	-	paid off	
5	10-50450-70	PD - Service Weapons/Taser pro	3,000.00	3,000.00	3,000.00	1,665.20	2,000.00	Taser replacement program	
6	10-50480-70	Gov't Capital Lease 2013	552.96	282.00	282.00	281.63	-	paid off	
7	10-50820-70	Gov't Capital Lease 2014 -Prin	14,431.97	14,981.00	14,981.00	14,979.64	14,980.39	final pmt	
8	10-50825-70	Gov't Capital Lease 2014-Int	1,122.52	570.00	570.00	570.00	569.25	final pmt	
9	10-50830-70	Government Capt(prin) 2015	3,004.00	3,200.00	3,200.00	3,200.00	3,211.25		
10	10-50835-70	Government Capt (int) 2015	316.20	250.00	250.00	250.00	108.92		
11	10-50840-70	Gov't Capital - 2016 Explorer	10,982.57	11,441.00	11,441.00	11,398.11	11,897.30	final pmt	
12	10-50845-70	Gov't Capital 2016 Int-Explor	931.65	932.00	932.00	955.63	474.95	final pmt	
13	10-50855-70	2018-Police Cruiser & Equip		52,500.00	52,500.00	47,492.59	-		
14	10-51035-70	Payroll - Salaries	415,100.00	437,330.00	437,330.00	347,661.41	456,305.00	Admin + jailers for 1000 hrs+ 20yr for chief	
15	10-51070-70	Overtime Pay	5,000.00	7,200.00	7,200.00	3,284.78	7,200.00	for special events	
16	10-51245-70	TMRS-Expense	52,554.51	58,500.15	58,500.15	45,615.45	58,355.28	TMRS 13.61%	
17	10-51280-70	SS & Med (City Expense)	32,137.65	34,006.55	34,006.55	25,384.26	35,458.13		
18	10-51315-70	Unemployment (City Expense)	466.14	3,267.00	3,267.00	5,428.01	5,700.00	from .01 to 2.01	
19	10-51350-70	Company Health Expense	74,302.88	76,500.00	76,500.00	62,441.73	91,145.16		
20	10-51420-70	Uniforms Purchase	5,499.90	5,500.00	5,500.00	3,844.02	5,500.00		
21	10-51455-70	Employee Orientation Expense	1,022.00	1,000.00	1,000.00	1,342.49	1,000.00		
22	10-52360-70	Fuel	16,527.59	18,000.00	18,000.00	25,411.96	31,500.00		
23	10-52400-70	Tires	2,023.53	4,000.00	4,000.00	3,419.49	6,500.00		
24	10-52480-70	Emergency Field Supplies	46.79	750.00	750.00	116.71	750.00		
25	10-53160-70	Donation - Expense/Reimb Misc.	5,569.34	3,000.00	3,000.00	2,430.00	3,000.00	New events	
26	10-53170-70	Legal (Outside/Other)	0.00	0.00	9,080.00	10,311.02	-		
27	10-53190-70	Dues & Subscriptions	2,509.20	6,000.00	6,000.00	5,061.50	8,050.00	Leads online	
28	10-53220-70	Printing & Publications	133.00	250.00	250.00	0.00	250.00		
29	10-53240-70	Travel/Training	4,000.00	4,500.00	4,500.00	3,596.06	5,000.00	field training	
30	10-53310-70	Budget Maint/Excess Copy	2,070.49	2,175.00	2,175.00	1,622.00	2,100.00		
31	10-53320-70	Veh. Maint./Veh supplies	6,000.00	7,500.00	7,500.00	6,241.94	12,500.00	aging cars	
32	10-53380-70	Prisoner Expense	83.46	250.00	250.00	247.39	250.00		
33	10-53390-70	Code Enforcement-MOWING	136.5	0.00	0.00		1,000.00		
34	10-53400-70	SANE Expe	2,380.78	1,500.00	1,500.00	733.00	1,500.00		
35	10-53470-70	Drug Money Advance	0.00	150.00	150.00	100.00	150.00		
36	10-53500-70	Uniform Cleaning/jail blankets	486.33	750.00	750.00	258.33	750.00		
37	10-53510-70	Grant - Police Dept	7,795.00	0.00	0.00	0.00	-		
38	10-54330-70	Radio Equip/Service	1,454.64	2,000.00	2,000.00	0.00	2,000.00		
39	10-54460-70	PD Equipment & Supplies	4,098.94	8,000.00	8,000.00	3,672.08	8,000.00		
40	10-54465-70	K-9 Expense	1477.27	3,000.00	3,000.00	2,811.46	3,000.00	Budget + donations of \$1500	
41	10-57450-70	Contingency	928	2,500.00	2,500.00	2,217.60	2,500.00		
42			685,285.94	782,199.70	791,279.70	651,456.96	782,705.63		

	A	B	C	D	E	F	G	H
1	Account	Description	2016-2017 ACTUAL	2017-2018 - ADOPTED	2017-2018 - REVISED	2017-2018 - YTD July	2018-2019 - PROPOSED	DESCRIPTION
2		NON-DEPARTMENTAL EXPENSES						
3	10-51350-99	Company Health Expense	2,077.75	20,150.00	20,150.00	45,317.87	-	Flex Fees/Compliance/GDP/COBRA/Biometric/Advocate
4	10-52240-99	Office Supplies	15,433.92	16,500.00	16,500.00	16,770.92	18,000.00	
5	10-52320-99	Postage/Box Rent	10,950.00	10,950.00	10,950.00	10,176.77	12,000.00	
6	10-53090-99	Demolition of Substandard St	7,960.00	14,000.00	14,000.00	1,263.00	14,000.00	Home Demo
7	10-53115-99	Ins.(TML P/L)	30,000.00	37,550.00	37,550.00	32,643.92	40,050.00	15% increase
8	10-53120-99	Website Maint/Update Exp	565.00	4,000.00	4,000.00	3,957.40	500.00	
9	10-53125-99	Fidelity Bonds	1,300.00	1,802.00	1,802.00	1,802.00	1,802.00	
10	10-53130-99	Employee Events / Awards	6,832.56	7,575.00	6,575.00	5,543.48	6,500.00	xmas lunch/EE lunch/Serv yrs awards-Dana, Tyler & A.Long
11	10-53180-99	Legal (City Atty)	30,000.00	30,000.00	30,000.00	28,856.97	30,000.00	
12	10-53230-99	Ins.(TML WC)	36,499.63	34,500.00	34,500.00	32,476.00	40,395.00	
13	10-53260-99	Audit	14,203.17	30,000.00	30,000.00	38,281.19	30,000.00	
14	10-53330-99	Cell Phones/DSL Internet	7,595.69	10,760.00	10,760.00	6,767.65	9,500.00	plus data for GIS mapping
15	10-53335-99	Internet Services	5,759.40	7,500.00	7,500.00	5,677.11	6,600.00	
16	10-53370-99	Copier Lease	2,915.00	3,180.00	3,180.00	2,915.00	3,180.00	
17	10-54270-99	Building Maintenance	11,684.58	9,500.00	8,500.00	9,106.89	5,000.00	
18	10-54300-99	Computer Expense	23,144.97	16,500.00	14,500.00	12,420.34	10,500.00	Shop Comp/BKP Comp/PD-2
19	10-54305-99	STW - Annual Maint	21,927.56	36,000.00	40,000.00	39,152.50	37,000.00	contract
20	10-54310-99	Exchange Mail Maint.	4,315.53	5,500.00	5,500.00	2,273.25	4,800.00	
21	10-54360-99	Computer Maintenance	10,505.00	13,200.00	13,200.00	11,000.00	13,200.00	
22	10-55390-99	Utilities	194,635.16	190,000.00	190,000.00	150,885.09	180,000.00	new rates reflected
23	10-55520-99	Phones	9,246.75	13,500.00	13,500.00	10,706.28	6,500.00	One Ring/DIR/AT&T-WTP-WWP
24		Phone stipend					6,500.00	\$10.00 per ck per EE
25								
26		TOTAL ADMIN EXP	447,551.67	512,667.00	512,667.00	467,993.63	476,027.00	

	A	B	C	D	E	F	G
1	Account	Description				FY2018	
2		Revenue			YTD BAL	Available	DESCRIPTION
3	20-44360-00	Court Security Fees			(20,487.11)	(17,366.48)	AVAILABLE
4		Expense					
5	20-57180-50	MC Security	EXP	2,800.00	3,120.63		
6							
7							
8							
9							
10		Revenue					
11	21-44450-00	Court Technology Fees			(19,832.71)	(15,981.90)	AVAILABLE
12		Expense					
13	21-53270-50	MC Tech	EXP	3,500.00	3,850.81		
14							
15							
16							
17							
18		REVENUE			YTD BAL		
19	23-44635-00	Child Safety Revenue			(6,531.76)	(4,471.04)	AVAILABLE
20		EXPENSE					
21	23-53400-50	Child Safety Expense		4,000.00	4,000.00	2,060.72	

	A	B	C	D
1	Account	Description	BALANCE IN ACCT	2016-2017 - PROPOSED
2				
3		PARK -INCOME		
4		Park Trust Fund Revenue	21,751.00	-
5		LPL Interest Income		5,600.00
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	A	B	C	D	E	F	G	H
1	Account	Description	2016-2017 ACTUAL	2017-2018 - ADOPTED	2017-2018 - REVISED	2017-2018 - YTD July	2018-2019 - PROPOSED	DESCRIPTION
2								
3		UTILITY ADMIN - EXP						
4	60-50460-40	Govt Capt Loan Proceeds		-	63,252.00	63,252.00	-	
5	60-50475-40	ETCOG - GIS Updates	1,200.00	1,200.00	1,200.00	-	1,250.00	
6	60-50660-40	78 CO Bond (Prin)	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	final pmt Feb 2019
7	60-50705-40	78 CO Bond (Int)	3,750.00	2,250.00	2,250.00	3,000.00	750.00	final pmt
8	60-50750-40	2010 CO Bond (Prin)	135,000.00	135,000.00	135,950.00	135,950.00	145,000.00	pay off 8/2020
9	60-50795-40	2010 CO Bond (Int)	14,890.00	14,900.00	14,900.00	19,325.00	6,675.00	pay off 8/2020
10	60-50820-40	Gov't Capital Lease 2014-Prin	9,505.00	9,866.00	9,866.00	9,865.00	9,865.13	final pmt
11	60-50825-40	Gov't Capital Lease 2014 - Int	740.00	375.00	375.00	375.00	374.87	final pmt
12	60-50830-40	Government Capt(prin) 2015	601.00	652.00	652.00	652.00	621.18	
13	60-50835-40	Government Capt (int)	65.00	55.00	55.00	55.00	42.85	
14	60-50850-40	2015-GO Rfdg (prin)	75,250.00	78,750.00	78,750.00	-	80,500.00	35% water 65% General
15	60-50855-40	2015 - GO Rfdg (int)	38,973.68	55,895.00	55,895.00	27,947.50	54,320.00	35% water 65% General
16	60-50860-40	Government Capt 2017-prin	-	45,200.00	45,200.00	45,200.00	43,435.00	
17	60-50865-40	Government Capt 2017-int	-	2,000.00	2,000.00	2,000.00	3,325.00	
18	60-51035-40	Payroll - Salaries	59,581.49	72,120.00	72,120.00	54,007.36	59,900.00	Leann/Dana
19	60-51070-40	Overtime Pay	2,000.00	2,000.00	2,000.00	1,401.30	1,000.00	
20	60-51140-40	Contract Labor	384.00	875.00	875.00	175.00	500.00	
21	60-51245-40	TMRS-Expense	11,295.48	10,087.73	10,087.73	7,039.72	7,667.31	
22	60-51280-40	SS & Med (City Expense)	6,962.01	5,670.18	5,670.18	3,874.56	4,658.85	Dana/Leann
23	60-51315-40	Unemployment (City Expense)	150.00	594.00	594.00	730.27	830.00	
24	60-51350-40	Company Health Expense	19,360.67	16,675.00	16,675.00	11,511.21	14,571.52	
25	60-51385-40	Uniform Allowance	4,223.88	4,000.00	4,000.00	4,401.37	5,500.00	hats/shirts/boots
26	60-53010-40	Balance Rec Outage	59.74	-	82.38	67.38		
27	60-53050-40	Champion EMS	49,984.00	54,575.00	54,575.00	47,392.00	56,620.00	
28	60-53100-40	AMS Collection Fees-Water Bill	9.20	1,500.00	1,500.00	461.96	1,500.00	
29	60-53150-40	Employee Orientation Expense	720.00	800.00	800.00	1,306.26	800.00	
30	60-53190-40	Dues & Subscriptions	336.49	4,100.00	4,100.00	2,487.32	2,000.00	
31	60-53220-40	Printing & Publications	1,532.95	2,500.00	2,500.00	3,479.82	2,500.00	wonderware renewal
32	60-53240-40	Travel/Training	6,617.83	7,000.00	7,000.00	3,750.10	7,000.00	
33	60-53320-40	Veh. Maint./Veh supplies	14.50	-	-	-		
34	60-54270-40	Building Maintenance	473.09	1,500.00	1,500.00	1,500.00	1,500.00	
35	60-54330-40	Radio Equip/Service	760.00	500.00	500.00	-	250.00	
36	60-56270-40	Gov't Capital Lease 2013-Prin	3,575.00	3,710.00	3,710.00	-	-	Paid off
37	60-56315-40	Gov't Capital Lease 2013 - Int	535.00	141.00	141.00	-	-	Paid off

	A	B	C	D	E	F	G	H
38	60-57270-40	Funds Transfer to GF	14,000.00	25,000.00	25,000.00			
39	60-57450-40	Contingency	83,290.47	25,000.00	25,000.00	25,000.00	15,000.00	for all Public Works
40								
41			575,840.48	614,490.91	678,775.29	506,207.13	557,956.71	

	A	B	C	D	E	F	G	H
1	Account	Description	2016-2017 ACTUAL	2017-2018 - ADOPTED	2017-2018 - REVISED	2017-2018 - YTD July	2018-2019 - PROPOSED	DESCRIPTION
2								
3		WASTE WATER/SEWER- EXP						
4	60-50830-42	Government Capt(prin) 2015	1,002.00	1,046.00	1,046.00	1,046.00	1,040.00	
5	60-50835-42	Government Capt (int)	115.00	82.00	82.00	82.00	72.00	
6	60-50900-42	DOWN TOWN SEWER REPAIRS	24,999.36	25,000.00	25,000.00	22,915.96	25,000.00	
7	60-50910-42	New Jet Machine	0.00	32,650.00	35,650.00	35,632.56	-	
8		Replace Grinder Pumps @lift stations					20,000.00	All stations @\$2K each/can but down to only ones that are critical
9		Lift Stations/Lybrand & Industrial					-	Replace for possible Hotel-Pd by EDC
10		Sewer Pipe Burst Wynne & Pecan					90,000.00	Replace old sewer lines
11	60-51035-42	Payroll - Salaries	143,005.99	134,580.00	134,580.00	113,888.14	124,200.00	adding 1 employee
12	60-51070-42	Overtime Pay	5,000.00	5,000.00	6,500.00	8,475.87	5,000.00	
13	60-51140-42	Contract Labor	121,985.11	50,000.00	50,000.00	47,540.19	50,000.00	
14	60-51245-42	TMRS-Expense	18,566.69	18,368.73	18,368.73	15,896.16	16,266.28	
15	60-51280-42	SS & Med (City Expense)	10,897.16	10,677.87	10,677.87	9,293.84	9,883.80	
16	60-51315-42	Unemployment (City Expense)	150.00	1,188.00	1,188.00	1,646.78	2,600.00	
17	60-51350-42	Company Health Expense	20,429.43	31,500.00	31,500.00	27,538.14	37,957.44	
18	60-52080-42	Chemicals & Supplies	15,581.50	20,000.00	30,000.00	54,873.15	50,000.00	
19	60-52360-42	Fuel	5,109.67	7,000.00	7,000.00	9,999.12	10,000.00	
20	60-52400-42	Tires	320.00	1,000.00	1,000.00	1,901.27	1,000.00	
21	60-52480-42	Materials/Supplies	17,748.18	20,000.00	20,000.00	19,326.40	25,000.00	
22	60-52640-42	Small Tools	14,808.40	10,000.00	10,000.00	3,530.91	10,000.00	
23	60-53040-42	Sewer Plant Operating Exp	12,823.85	12,000.00	17,000.00	15,684.02	25,000.00	
24	60-53070-42	Testing,Permits,Fees (SEWER)	13,474.86	18,000.00	18,000.00	8,489.86	18,000.00	
25	60-53090-42	Waste Management	660.50	2,500.00	2,500.00	925.22	2,500.00	slude removal at WWTP
26	60-53190-42	Dues & Subscriptions	86.90	1,000.00	1,000.00	373.09	-	
27	60-53320-42	Veh. Maint./Veh supplies	2,945.47	2,250.00	2,250.00	7,174.03	7,500.00	
28	60-53460-42	Equipment Rental	430.53	500.00	500.00	3,372.19	1,000.00	purchasing excavator
29	60-54270-42	Building Maintenance	0.00	500.00	500.00	1,078.38	500.00	
30	60-54330-42	Radio Equip/Service	499.14	750.00	750.00	-	1,000.00	add new radio to truck
31	60-54600-42	Equipment Parts & Maintenance	17,218.21	20,000.00	20,000.00	18,995.08	25,000.00	
32	60-56045-42	Lift stations	16,182.07	17,500.00	17,500.00	10,915.06	20,000.00	
33	60-56090-42	Goshen Rd Sewer Bldg Maint	0.00	200.00	200.00	1,075.50	200.00	
34	60-56110-42	Goshen Rd Sewer Equip Maint	0.00	500.00	500.00	125.00	500.00	
35	60-56135-42	Manholes	2,777.19	3,000.00	3,000.00	13.35	2,000.00	
36	60-56180-42	Sewer Pipe	5,311.60	10,000.00	10,000.00	3,000.00	10,000.00	pipe for new infrastructure under overlays
37	60-56380-42	Sewer Collection System	8,141.15	7,500.00	7,500.00	2,652.17	5,000.00	sanchez sewer pump
38								
39			480,269.96	464,292.60	483,792.60	447,459.44	596,219.52	

	A	B	C	D	E	F	G	H
1	Account	Description	2016-2017 ACTUAL	2017-2018 - ADOPTED	2017-2018 - REVISED	2017-2018 - YTD July	2018-2019 - PROPOSED	DESCRIPTION
2								
3		WATER DEPT - EXP						
4	60-50830-43	Government Capt(prin) 2015	12,980.00	13,895.00	13,895.00	13,895.00	14,345.00	
5	60-50835-43	Government Capt (int)	1,855.00	976.00	976.00	976.00	490.00	
6		EXCAVATOR					15,000.00	will be used across all departments
7		UTILITY EQUIPMENT					30,000.00	
8	60-50840-43	FILTER PANEL & PROGRAM UPGR/	0.00	48,000.00	48,000.00	48,000.00		
9	60-50845-43	AIR SYSTEM REPLACEMENT UPGR/	0.00	15,300.00	15,300.00	15,300.00		
10	60-50875-43	RADIO READ METER SYSTEM	0.00	0.00	107,002.00	107,002.00		
11	60-51035-43	Payroll - Salaries	116,534.96	140,785.00	140,785.00	122,793.27	147,400.00	
12	60-51070-43	Overtime Pay	9,986.48	5,000.00	5,000.00	3,875.84	5,000.00	
13	60-51140-43	Contract Labor	5,872.75	10,000.00	10,000.00	18,124.46	12,500.00	
14	60-51245-43	TMRS-Expense	14,411.52	19,185.31	19,185.31	16,546.72	19,187.16	0.14
15	60-51280-43	SS & Med (City Expense)	8,812.80	11,152.55	11,152.55	9,298.86	11,658.60	
16	60-51315-43	Unemployment (City Expense)	690.56	1,188.00	1,188.00	1,710.50	1,855.00	
17	60-51350-43	Company Health Expense	29,500.00	31,600.00	31,600.00	25,890.22	36,785.00	
18	60-52080-43	Chemicals & Supplies	66,820.65	75,000.00	75,000.00	91,033.56	92,500.00	rate increase
19	60-52120-43	Shop Supplies/Tools	2,000.00	1,500.00	1,500.00	25.14	1,500.00	
20	60-52360-43	Fuel	6,500.00	9,500.00	9,500.00	14,966.00	17,000.00	trend
21	60-52400-43	Tires	49.00	1,500.00	1,500.00	597.28	1,200.00	matt/wm/arron truck
22	60-52480-43	Materials/Supplies	6,394.00	9,500.00	9,500.00	6,283.73	10,000.00	
23	60-52520-43	Wtr Distribution Mat/Supplies	30,643.79	50,000.00	50,000.00	56,803.16	70,000.00	
24	60-52640-43	Small Tools	364.41	1,000.00	1,000.00	612.29	1,000.00	
25	60-53020-43	Cost of Water Purchased	80,178.30	92,750.00	92,750.00	87,401.32	92,000.00	no increase
26	60-53060-43	Testing,Permits,Fees (WATER)	13,981.19	16,000.00	16,000.00	17,071.52	18,500.00	
27	60-53190-43	Dues & Subscriptions	127.50	650.00	650.00	-		moved to 60-40
28	60-53195-43	Water Tower Maint Agreement	19,905.65	27,435.00	27,435.00	27,212.81	28,275.00	Maint ONLY-3% inc
29	60-53320-43	Veh. Maint./Veh supplies	5,000.00	5,500.00	7,500.00	8,950.63	7,500.00	
30	60-53460-43	Equipment Rental	212.96	500.00	9,000.00	4,645.55	2,500.00	
31	60-54030-43	Water Meters	0.00	5,480.00	5,480.00	11,775.36	50,000.00	new system/2" and 30 downtown
32	60-54090-43	SCADA Maintenance (Wtr Plant)	3,919.59	7,500.00	7,500.00	468.36	5,000.00	
33	60-54120-43	Water Plant Equip, Maint.	35,461.78	50,000.00	80,000.00	91,262.98	50,000.00	scales/safety equipment
34	60-54140-43	Hydrant Repair/Upgrades	996.41	3,000.00	3,000.00	2,750.00	3,000.00	repair hydrants/new
35	60-54170-43	Raw Water Bld. Maint.	500	500.00	500.00	17,452.41	1,000.00	
36	60-54180-43	Raw Water Equip. Maint.	4,092.51	4,000.00	17,500.00	15,780.97	5,000.00	
37	60-54210-43	Water Tower Equip.	22.73	2,400.00	2,400.00	-	2,500.00	
38	60-54270-43	Building Maintenance	312.00	2,500.00	2,500.00	2,582.14	5,000.00	pipe barn

