MEMO

August 15, 2019

To: City Secretary, Pattie Allen

From: Mayor Brent Hinckley

Attached is a copy of the proposed City Budget for FY 2020, covering the period from November 1, 2019 until October 31, 2020. This is the Departmental Budget followed by the line item format that supports and provides detail to the budget. This Attachment A includes Governmental, Utility and Capital Projects Funds and this Budget includes revenue from Property Taxes based on a proposed Tax Rate for 2019 of $0.188420 per $100 valuation.

It is expected that the City Commission will act on the Budget during the regular meeting on September 16, 2020. The Budget may change prior to final adoption to reflect the wishes of the City Commission.

City of Mason - Proposed Annual Budget FY2020

	FY 2019 Budget	YTD Actual	Proposed Budget FY 2020
GENERAL FUND			
Park Revenues	$ 90,100.00	$ 67,135.00	$ 87,900.00
Animal Control Revenues	$ 3,100.00	$ 1,488.25	$ 1,900.00
Pool Revenues	$ 7,500.00	$ 7,413.00	$ 7,500.00
General Government Revenues	$ 1,520,800.00	$ 1,346,626.72	$ 1,475,350.00
Municipal Court Revenues	$ 500.00	$ -	$ 500.00
Building Inspection Revenues	$ 9,200.00	$ 8,402.11	$ 10,800.00
Total General Fund Revenues	$ 1,631,200.00	$ 1,431,065.08	$ 1,583,950.00
Street Expenditures	$ 216,205.00	$ 157,941.57	$ 211,429.90
Park Expenitures	$ 139,811.00	$ 89,946.60	$ 142,705.25
Animal Control Expenditures	$ 121,502.00	$ 85,587.09	$ 114,372.00
Pool Expenditures	$ 32,435.00	$ 29,671.14	$ 33,470.00
General Government Expenditures	$ 1,042,700.00	$ 964,363.67	$ 1,001,045.00
Municipal Court Expenditures	$ 7,504.00	$ 3,119.76	$ 4,818.00
Building Inspection Expenditures	$ 71,029.00	$ 55,166.65	$ 69,867.72
Total General Fund Expenditures	$ 1,631,186.00	$ 1,385,796.48	$ 1,577,707.87
UTILITY FUND			
General Revenues	$ 18,775.00	$ 3,824.17	$ 18,775.00
Electric Revenues	$ 2,953,300.00	$ 2,090,643.56	$ 2,953,800.00
Water/Wastewater Rvenues	$ 961,600.00	$ 602,276.28	$ 921,600.00
Solid Waste Revenues	$ 486,900.00	$ 412,790.13	$ 531,720.00
Recycle Revenues	$ 39,500.00	$ 11,567.72	$ 15,000.00
Total Utility Fund Revenues	$ 4,460,075.00	$ 3,121,101.86	$ 4,440,895.00
Electric Expenditures	$ 1,982,124.00	$ 1,325,074.37	$ 1,935,766.00
Water/Wastewater Expenditures	$ 563,226.00	$ 386,870.44	$ 506,150.00
Solid Waste Expenditures	$ 463,713.00	$ 283,514.79	$ 438,130.13
Recycle Expenditures	$ 155,045.00	$ 117,895.01	$ 150,208.00
General Expenditures	$ 1,292,250.00	$ 740,340.88	$ 1,206,750.00
Total Utility Fund Expenditures	$ 4,456,358.00	$ 2,853,695.49	$ 4,237,004.13
CAPTIAL PROJECTS FUND			
Transfer from Utility Fund	$ 348,000.00	$ 348,000.00	$ 313,000.00
TWDB Funding for Water Project	$ 2,659,200.00	$ 2,659,200.00	$ 1,560,067.00
Total Capital Projects Revenues	$ 3,007,200.00	$ 3,007,200.00	$ 1,873,067.00
Equipment and Vehicles	$ 55,000.00	$ -	$ 48,000.00
Paving Projects	$ 95,000.00	$ 77,721.05	$ 80,000.00
Note Payments	$ 53,100.00	$ -	$ 53,100.00
Water Treatment Project	$ 2,659,200.00	$ 2,659,200.00	$ 1,560,067.00
New Landfill		$22,373.00	$ 200,000.00
Payment for Tax Notes Series 2013	$ 144,330.00	$ 142,200.00	$ 142,000.00
Total Capital Projects Expenses	$ 3,006,630.00	$ 2,901,494.05	$ 2,083,167.00
Total Revenues	$ 9,098,475.00	$ 7,559,366.94	$ 7,897,912.00
Total Expenditures	$ 9,094,174.00	$ 7,140,986.02	$ 7,897,879.00
	$ 4,301.00	$ 418,380.92	$ 33.00

City of Mason - Budget for FY 2020 - EXHIBIT A

ACCOUNT NUMBER	Amended 2018 Budget	2019 Budget	Projected 2019 Revenue & Expenses	Year To Date 07/31/19	PROPOSED FY2020
Revenues - General Government Activities					
Park Revenues					
10-600-4072 Campsite Rentals	$ 1,500.00	$1,200.00	$984.00	$ 820.00	$1,200.00
10-600-4073 Park Facility Rentals	$ 4,500.00	$3,200.00	$5,460.00	$ 4,550.00	$5,500.00
10-600-4075 RV Park Rental	$ 76,000.00	$84,500.00	$71,880.00	$ 59,900.00	$80,000.00
10-600-4076 Pavilion Rental	$ 1,100.00	$900.00	$648.00	$ 540.00	$900.00
10-600-4077 Dance Slab Rental	$ 300.00	$300.00	$390.00	$ 325.00	$300.00
Total Park Revenues	**$ 83,400.00**	**$ 90,100.00**	**$79,362.00**	**$ 67,135.00**	**$87,900.00**
Animal Control Revenues					
10-610-4052 Dog License & Fees	$ 2,000.00	$2,800.00	$1,677.90	$ 1,398.25	$1,700.00
10-610-4070 Donations	$ 100.00	$300.00	$108.00	$ 90.00	$200.00
Total Animal Control Revenues	**$ 2,100.00**	**$ 3,100.00**	**$ 1,785.90**	**$ 1,488.25**	**$1,900.00**
Pool Revenues					
10-620-4074 Pool Rental	$ 8,000.00	$7,500.00	$8,895.60	$ 7,413.00	$7,500.00
Total Pool Revenues	**$ 8,000.00**	**$ 7,500.00**	**$8,895.60**	**$ 7,413.00**	**$7,500.00**
General Government Revenues					
10-700-4011 Civic Center Rental Fees	$ 4,000.00	$2,500.00	$3,180.00	$ 2,650.00	$3,500.00
10-700-4014 Transfer from Utility Fund	$ 856,000.00	$900,000.00	$900,000.00	**$ 810,000.00**	$848,000.00
10-700-4018 Nutrition Citizens Donation					
10-700-4019 Other Revenue	$ 9,000.00	$16,000.00	$10,210.37	$ 8,508.64	$10,500.00
10-700-4053 Beer License	$ 1,200.00	$1,350.00	$1,440.00	$ 1,200.00	$1,400.00
10-700-4054 Peddler's License	$ 450.00	$450.00	$360.00	$ 300.00	$450.00
10-700-4851 Property Taxes (Note $154,681 Tx Tax Note)	$ 251,200.00	$277,000.00	$277,000.00	$ 269,594.94	$295,000.00
10-700-4852 Sales Tax	$ 262,000.00	$285,000.00	$267,612.41	$ 223,010.34	$285,000.00
10-700-4853 Mixed Beverage Tax Allocation	$ 3,500.00	$4,500.00	$8,058.49	$ 6,715.41	$6,500.00
10-700-4862 Cable/TV Franchise Fees	$ -	$0.00	$0.00	$ -	$0.00
10-700-4863 Telephone Franchise Fees	$ 34,000.00	$34,000.00	$24,176.87	$ 20,147.39	$25,000.00
10-700-4867 CTEC Franchise	$ -	$ -	$0.00	$ -	
Total General Government Revenues	**$ 1,421,350.00**	**$ 1,520,800.00**	**$ 1,497,438.14**	**$ 1,346,626.72**	**$1,475,350.00**
Municipal Court Revenues					

10-710-4017 Municipal Court Revenue	$ 400.00	$500.00	$500.00	$ -	$500.00
Total Municipal Court Revenues	**$400.00**	**$ 500.00**	**500.00**	**$ -**	**$500.00**
Building Inspection Revenues					
10-800-4050 Building Permits	$ 6,200.00	$4,000.00	$4,982.24	$ 4,151.87	$5,100.00
10-800-4055 Electrical Permit	$ 2,000.00	$1,800.00	$1,903.78	$ 1,586.48	$2,400.00
10-800-4056 Water Permit - Plumbing	$ 450.00	$400.00	$150.00	$ 125.00	$400.00
10-800-4057 Sewer Permit - Plumbing	$ 1,100.00	$1,200.00	$1,222.96	$ 1,019.13	$1,000.00
10-800-4058 Other Permits	$ 2,500.00	$1,800.00	$1,823.56	$ 1,519.63	$1,900.00
Total Building Inspection Revenues	**$ 12,250.00**	**$ 9,200.00**	**10,082.53**	**$ 8,402.11**	**$10,800.00**
TOTAL GENERAL GOVERNMENT REVENUES	**$ 1,527,500.00**	**$ 1,631,200.00**	**$1,637,064.17**	**$1,431,065.08**	**$1,583,950.00**
Expenditures - General Government Activities					
Streets Expenditures					
10-500-5110 Salary	$ 96,174.00	$115,430.00	$89,703.40	$ 74,752.83	$118,892.90
10-500-5120 FICA	$ 8,523.00	$7,750.00	$5,442.97	$ 4,535.81	$7,750.00
10-500-5121 Health Insurance	$ 26,800.00	$28,280.00	$20,744.35	$ 17,286.96	$25,000.00
10-500-5122 TMRS Retirement	$ 9,462.00	$8,658.00	$5,217.16	$ 4,347.63	$6,500.00
10-500-5123 Medicare	$ 1,595.00	$1,732.00	$1,272.95	$ 1,060.79	$1,532.00
10-500-5124 Longevity and Bonus Pay	$ 825.00	$1,055.00	$990.00	$ 825.00	$1,055.00
10-500-5126 Overtime/On-Call	$ 7,000.00	$5,500.00	$1,572.82	$ 1,310.68	$2,000.00
10-500-5129 Uniforms	$ 2,100.00	$1,800.00	$1,831.73	$ 1,526.44	$1,900.00
10-500-5311 Vehicle Maintenance	$ 2,000.00	$3,000.00	$4,613.32	$ 3,844.43	$3,800.00
10-500-5312 Vehicle Fuel	$ 1,700.00	$2,000.00	$1,516.86	$ 1,264.05	$2,000.00
10-500-5320 Maint & Operations - Streets	$ 57,000.00	$41,000.00	$39,560.94	$ 32,967.45	$41,000.00
10-500-5333 Paving project Spring Street	$ -	$ -	$17,063.40	$ 14,219.50	
Total Streets Expenditures	**$213,179.00**	**$ 216,205.00**	**189,529.88**	**157,941.57**	**$211,429.90**
Park Expenditures					
10-600-5110 Salary	$ 68,250.00	$55,162.00	$41,989.08	$ 34,990.90	$59,860.25
10-600-5120 FICA	$ 5,982.00	$3,640.00	$2,578.56	$ 2,148.80	$4,120.00
10-600-5121 Health Insurance	$ 13,822.00	$15,445.00	$6,914.78	$ 5,762.32	$12,500.00
10-600-5122 TMRS Retirement	$ 4,641.00	$3,861.00	$1,209.56	$ 1,007.97	$3,750.00
10-600-5123 Medicare	$ 1,284.00	$1,103.00	$603.06	$ 502.55	$1,200.00
10-600-5124 Longevity and Bonus Pay	$ 860.00	$650.00	$198.00	$ 165.00	$650.00
10-600-5126 Overtime/On-Call	$ 1,000.00	$500.00	$440.17	$ 366.81	$500.00
10-600-5129 Uniforms	$ 1,500.00	$1,400.00	$658.31	$ 548.59	$900.00
10-600-5220 Communications	$ 400.00	$750.00	$372.86	$ 310.72	$500.00

10-600-5311 Vehicle Maintenance	$ 1,000.00	$1,000.00	$1,026.20	$ 855.17	$1,000.00
10-600-5312 Vehicle Fuel	$ 2,300.00	$2,800.00	$2,299.88	$ 1,916.57	$2,725.00
10-600-5314 Golf Donation Improvement Expense	$ -		$0.00	$ -	
10-600-5320 Maint & Operations - Park	$ 22,000.00	$20,000.00	$21,411.28	$ 17,842.73	$23,200.00
10-600-5321 Park Utilities	$ 28,000.00	$29,500.00	$27,818.60	$ 23,182.17	$31,000.00
10-600-5329 Comm. Bldg Expenses	$ 1,000.00	$4,000.00	$415.56	$ 346.30	$800.00
10-600-5339 WiFi Network/Service	$ -	$ -	$0.00	$ -	
Total Park Expenditures	**$152,039.00**	**$ 139,811.00**	**107,935.92**	**89,946.60**	**142,705.25**
Animal Control Expenditures					
10-610-5110 Salary	$ 65,120.00	$68,500.00	$53,578.62	$ 44,648.85	$62,502.00
10-610-5120 FICA	$ 4,979.00	$4,795.00	$4,011.24	$ 3,342.70	$4,320.00
10-610-5121 Health Insurance	$ 15,583.00	$19,180.00	$13,101.70	$ 10,918.08	$16,800.00
10-610-5122 TMRS Retirement	$ 5,180.00	$5,480.00	$3,882.92	$ 3,235.77	$5,280.00
10-610-5123 Medicare	$ 1,163.00	$1,027.00	$938.12	$ 781.77	$1,075.00
10-610-5124 Longevity and Bonus Pay	$ 770.00	$720.00	$816.00	$ 680.00	$720.00
10-610-5126 Overtime/On-Call	$ 9,000.00	$9,000.00	$13,175.39	$ 10,979.49	$11,000.00
10-610-5129 Uniforms	$ 700.00	$500.00	$249.58	$ 207.98	$400.00
10-610-5210 Professional Development	$ 1,100.00	$1,200.00	$1,722.24	$ 1,435.20	$1,200.00
10-610-5220 Communications	$ 2,300.00	$3,100.00	$2,328.40	$ 1,940.33	$3,075.00
10-610-5311 Vehicle Maintenance	$ 900.00	$700.00	$86.20	$ 71.83	$500.00
10-610-5312 Vehicle Fuel	$ 1,200.00	$1,500.00	$1,137.90	$ 948.25	$1,500.00
10-610-5320 Maint & Operations	$ 2,400.00	$2,600.00	$4,195.97	$ 3,496.64	$2,500.00
10-610-5321 Animal Cntrl Utilities	$ 3,000.00	$3,200.00	$3,480.24	$ 2,900.20	$3,500.00
Total Animal Control Expenditures	**$113,395.00**	**$ 121,502.00**	**102,704.51**	**85,587.09**	**114,372.00**
Pool Expenditures					
10-620-5100 Contract - Pool Cleaning Service	$ 3,000.00	$ -	$0.00	$ -	
10-620-5110 Salary	$ 13,000.00	$11,000.00	$14,860.00	$ 14,059.77	$14,000.00
10-620-5120 FICA	$ 1,025.00	$770.00	$900.00	$ 871.70	$870.00
10-620-5123 Medicare	$ 239.00	$165.00	$244.63	$ 203.86	$200.00
10-620-5320 Maint & Operations	$ 6,000.00	$8,000.00	$8,125.86	$ 6,771.55	$8,000.00
10-620-5321 Pool Utilities	$ 4,000.00	$6,500.00	$6,100.00	$ 5,373.63	$6,400.00
10-620-5361 Pool Chemicals	$ 8,000.00	$6,000.00	$2,868.76	$ 2,390.63	$4,000.00
Total Pool Expenditures	**$35,264.00**	**$ 32,435.00**	**33,099.25**	**29,671.14**	**33,470.00**
General Government Expenditures					
10-700-5098 Employee Benefit package			$1,606.00	$ 642.08	$36,446.00
10-700-5001 Cash Transfer to Capital Fund	$0.00			$ -	
10-700-5021 Law Enforcement-contract	$ 334,000.00	$347,360.00	$334,000.00	$ 250,499.97	$334,000.00

	10-700-5022 Appraisal Office-contract	$ 12,500.00	$14,160.00	$14,160.00	$ 10,432.20	$14,329.00
	10-700-5090 Library Donation	$ -	$ -	$0.00	$ -	
	10-700-5093 Property Tax Disburstment tax note			$204,730.87	$ 170,609.06	
	10-700-5094 Nutrition Center Donation	$ 2,000.00	$5,000.00	$2,376.00	$ 1,980.00	$2,000.00
	10-700-5095 Firemen Pension Fund	$ 5,000.00	$5,000.00	$0.00	$ -	$5,000.00
	10-700-5102 Workman's Comp	$ -		$0.00	$ -	
	10-700-5104 Drug Testing	$ 1,500.00	$1,500.00	$1,242.00	$ 1,035.00	$1,500.00
	10-700-5105 COM Dues/Memberships	$ 2,500.00	$2,500.00	$2,474.16	$ 2,061.80	$2,500.00
	10-700-5106 Prop Liability Insurance	$ 34,000.00	$43,151.00	$41,931.90	$ 34,943.25	$42,500.00
	10-700-5107 Texas Workforce Comm	$ -		$0.00	$ -	
	10-700-5109 AirMedCare Employee Membership Fee	$ 2,350.00	$2,350.00	$2,101.20	$ 1,751.00	$2,350.00
	10-700-5110 Salary	$ 288,250.00	$315,755.00	$286,369.40	$ 238,641.17	$295,000.00
	10-700-5117 Mayor/Commissioner Salary	$ 8,400.00	$8,400.00	$7,500.00	$ 6,250.00	$7,250.00
	10-700-5120 FICA	$ 20,018.00	$23,681.00	$18,247.49	$ 15,206.24	$19,500.00
	10-700-5121 Health Insurance	$ 58,139.00	$75,781.00	$56,010.62	$ 46,675.52	$64,000.00
	10-700-5122 TMRS Retirement	$ 21,276.00	$23,997.00	$13,496.71	$ 11,247.26	$17,500.00
	10-700-5123 Medicare	$ 4,787.00	$6,315.00	$4,267.45	$ 3,556.21	$5,120.00
	10-700-5124 Longevity and Bonus Pay	$ 2,617.00	$2,750.00	$2,832.00	$ 2,360.00	$2,750.00
	10-700-5126 Overtime/On-Call	$ 5,500.00	$6,000.00	$3,673.12	$ 3,060.93	$5,000.00
	10-700-5128 Vision Insurance	$ 1,700.00	$1,600.00	$832.51	$ 693.76	$1,000.00
	10-700-5129 Uniforms	$ -		$124.79	$ 103.99	
	10-700-5130 Car Allowance	$ 6,600.00	$6,600.00	$5,866.67	$ 4,888.89	$6,600.00
	10-700-5131 City Vehicle Employee Use	$ -		-$828.05	$ (690.04)	
	10-700-5210 Professional Development	$ 2,800.00	$1,500.00	$1,372.44	$ 1,143.70	$1,500.00
	10-700-5211 Prof. Development - City Comm.	$ 1,200.00	$1,300.00	$1,434.00	$ 1,195.00	$1,300.00
	10-700-5220 Communications	$ 13,200.00	$16,500.00	$15,736.04	$ 13,113.37	$17,500.00
	10-700-5230 Legal Retainer & Fees	$ 12,000.00	$26,500.00	$12,174.54	$ 10,145.45	$15,000.00
	10-700-5231 Audit Fees	$ 18,000.00	$18,500.00	$19,000.00	$ 19,000.00	$19,500.00
	10-700-5232 Bonds/Filing Fees	$ 900.00	$1,000.00	$1,092.73	$ 910.61	$1,000.00
	10-700-5233 ACH Bank Origination Fee	$ 1,000.00	$1,000.00	$709.14	$ 590.95	$1,000.00
	10-700-5300 Waste Water tax notes	$ -		$0.00	$ -	
	10-700-5311 Vehicle Maintenance - Office	$ 1,100.00	$1,100.00	$1,334.62	$ 1,112.18	$1,100.00
	10-700-5312 Vehicle Fuel - Office	$ -	$200.00	$95.76	$ 79.80	$200.00
*	10-700-5320 Maint & Operations	$ 18,000.00	$22,000.00	$30,085.55	$ 25,071.29	$22,000.00
	10-700-5322 Misc. Expense - Christmas	$ 3,500.00	$3,000.00	$8,010.64	$ 6,675.53	$4,500.00
	10-700-5338 EMS Emergency Equipment			$0.00		
	10-700-5350 Civic Center M&O	$ 4,000.00	$3,500.00	$4,524.44	$ 3,770.37	$2,900.00
	10-700-5352 Civic Center Bldg. Maintenance	$ -		$3.95	$ 3.29	
	10-700-5353 Emergency Notification System	$ 1,900.00	$1,200.00	$7,295.58	$ 6,079.65	$1,200.00
	10-700-5353 CCTY- Reverse 911	$ -		$0.00	$ -	
	10-700-5354 City Hall Maintenance	$ 2,500.00	$1,200.00	$0.00	$ -	$2,000.00

	10-700-5370	Office Equipment	$ 2,000.00	$2,000.00	$0.00	$ -	$500.00
	10-700-5372	Computer Maintenance (CalTech)	$ 20,000.00	$20,000.00	$69,654.24	$ 58,045.20	$15,000.00
	10-700-5400	Fire Dept./Marshal Supplies	$ 20,000.00	$20,000.00	$23,500.00	$ 2,919.43	$20,000.00
	10-700-5402	Fire Dept./Marshal Prof. Dev.	$ -	$ -	$203.70	$ 169.75	$0.00
	10-700-5405	Safety - M&O and Training	$ 500.00	$500.00	$57.48	$ 47.90	$500.00
	10-700-5410	Office Supplies	$ -		$234.00	$ 195.00	
	10-700-5411	Election Supplies	$ 2,500.00	$2,500.00	$3,049.06	$ 2,540.88	$3,000.00
	10-700-5413	Balsam St. Bldg Demo Exp	$ -		$0.00	$ -	$0.00
	10-700-5420	Advertisements	$ 300.00	$300.00	$0.00	$ -	$0.00
	10-700-5600	Industrial Park Dvelopment	$ -		$0.00	$ -	
	10-700-5440	Emergency Vehicle CD (Loan Payment)	$ -		$0.00	$ -	
	10-700-6100	Credit Card Processing Fees	$ 7,000.00	$7,000.00	$7,622.52	$ 6,352.10	$7,000.00
	10-700-9801	Interest Payments - Fire Truck	$0.00		$0.00	$ -	
Total General Government Expenditures			**$943,537.00**	**1,042,700.00**	**997,017.95**	**964,363.67**	**1,001,045.00**
Municipal Court Expenditures							
	10-710-5110	Salary	$0.00	$4,000.00	$1,116.00	$ 930.00	$2,200.00
	10-710-5120	FICA	$0.00	$322.00	$69.19	$ 57.66	$132.00
	10-710-5123	Medicare	$0.00	$182.00	$16.20	$ 13.50	$36.00
	10-710-5210	Professional Development	$0.00	$1,000.00	$360.00	$ 300.00	$450.00
	10-710-5410	Muncipal Ct expense	$0.00	$2,000.00	$2,182.32	$ 1,818.60	$2,000.00
Total Municipal Court Expenditures			**$0.00**	**7,504.00**	**3,743.71**	**3,119.76**	**4,818.00**
Building Inspection Expenditures							
	10-800-5020	Bldg Inspector-contract	$ 6,400.00	$6,000.00	$4,379.68	$ 3,649.73	$4,500.00
	10-800-5108	Plan & Zoning Expense	$ 125.00	$200.00	$0.00	$ -	$200.00
	10-800-5110	Salary	$ 45,590.00	$47,418.00	$43,314.64	$ 36,095.53	$48,846.72
	10-800-5120	FICA	$ 3,035.00	$2,895.00	$2,564.10	$ 2,136.75	$2,895.00
	10-800-5121	Health Insurance	$ 7,640.00	$7,871.00	$6,914.78	$ 5,762.32	$7,350.00
	10-800-5122	TMRS Retirement	$ 3,275.00	$3,319.00	$1,943.77	$ 1,619.81	$2,750.00
	10-800-5123	Medicare	$ 710.00	$711.00	$599.59	$ 499.66	$711.00
*	10-800-5124	Longevity and Bonus Pay	$ 315.00	$365.00	$390.00	$ 325.00	$365.00
	10-800-5131	Building Official- City Vehicle Employee Use	$ -		-$382.18	$ (318.48)	
	10-800-5210	Code Enforcement Professional Development	$ 800.00	$400.00	$454.79	$ 378.99	$400.00
	10-800-5311	Vehicle Maintenance-Code Enf/Bld Insp.	$ 100.00	$250.00	$4,435.94	$ 3,696.62	$250.00
	10-800-5312	Vehicle Fuel - Code Enf/Bldg Insp.	$ 700.00	$800.00	$758.62	$ 632.18	$800.00
	10-800-5320	Code Enforcement - Operations	$ 700.00	$800.00	$826.25	$ 688.54	$800.00
Total Building Inspection Expenditures			**$ 69,390.00**	**71,029.00**	**66,199.98**	**55,166.65**	**69,867.72**

TOTAL GENERAL GOVERNMENT EXPENSES	**$1,526,804.00**	**$ 1,631,186.00**	**1,500,231.20**	**1,385,796.48**	**1,577,707.87**
	$696.00	**$ 14.00**	**$136,832.96**	**$45,268.60**	**$6,242.13**
General Fund Excess of Revenues Over Expenditures					
Re Revenues					
General Revenues					
56-000-6000 Deposit Clearing Revenue	$0.00	$0.00	$4,255.39	$ 3,546.16	$5,500.00
56-000-4865 Phone Pole Rental	$0.00	$0.00	$0.00		$0.00
56-000-4000	$0.00	$225.00	$333.61	$ 278.01	$280.00
Total General Revenues	**$0.00**	**$18,775.00**	**$4,589.00**	**$3,824.17**	**$18,775.00**
Electric Revenues					
56-100-4010 Connect Fees	$ 3,600.00	$3,500.00	$2,769.00	$ 2,307.50	$3,000.00
56-100-4012 Red Tag Fee	$ 7,000.00	$8,000.00	$8,136.00	$ 6,780.00	$8,300.00
56-100-4013 Electric Construction Fee	$ 15,500.00	$11,000.00	$12,419.17	$ 10,349.31	$14,200.00
56-100-4016 Elect. P & I Delinquent Accts	$ 16,000.00	$16,000.00	$11,254.44	$ 9,378.70	$13,500.00
56-100-4019 Other Revenue	$ 800.00	$800.00	$840.00	$ 700.00	$800.00
56-100-4061 Extra Sales / Copper	$ -		$0.00	$ -	
56-100-4062 Residential Sales	$ 1,738,000.00	$1,765,000.00	$1,523,209.49	$ 1,269,341.24	$1,765,000.00
56-100-4063 Commercial Sales	$ 1,181,000.00	$1,160,000.00	$958,952.17	$ 799,126.81	$1,160,000.00
56-100-4066 Street Lighting	$ 8,400.00	$7,200.00	$7,056.00	$ 5,880.00	$7,200.00
56-100-4067 Coupons	$ (17,500.00)	-$18,200.00	-$15,864.00	$ (13,220.00)	-$18,200.00
56-100-4865 Telephone Utility Pole Rental	$ 9,400.00		$0.00	$ -	
Total Electric Revenues	**$2,962,200.00**	**$ 2,953,300.00**	**2,508,772.27**	**2,090,643.56**	**2,953,800.00**
Water/Wastewater Revenues					
56-200-4010 Connect Fees	$ 3,000.00	$3,400.00	$2,622.00	$ 2,185.00	$3,400.00
56-200-4013 Water Construction Fee	$ 5,500.00	$9,500.00	$3,618.00	$ 3,015.00	$6,000.00
56-200-4016 Water P & I Delinquent Accts	$ 4,000.00	$3,500.00	$2,544.31	$ 2,120.26	$3,000.00
56-200-4019 Other Revenue	$ -		$0.00	$ -	
56-200-4021 Sewer P&I Delinquent Acct	$ 1,500.00	$1,400.00	$1,147.67	$ 956.39	$1,400.00
56-200-4022 Sewer Construction Fee	$ 2,600.00	$3,800.00	$1,980.00	$ 1,650.00	$2,800.00
56-200-4059 Utility Sales - Sewer	$ 242,000.00	$255,000.00	$211,899.34	$ 176,582.78	$255,000.00
56-200-4060 Utility Sales - Water	$ 583,000.00	$685,000.00	$498,920.22	$ 415,766.85	$650,000.00
	$841,600.00	**$ 961,600.00**	**722,731.54**	**602,276.28**	**921,600.00**
Solid Waste Revenues					
56-400-4016 Garbage P & I Delinquent Accts	$ 3,500.00	$3,200.00	$2,195.44	$ 1,829.53	$3,000.00
56-400-4019 Other Revenue	$ 1,500.00	$700.00	$720.00	$ 600.00	$720.00

56-400-4811 Receipts-Landfill	$ 88,000.00	$88,000.00	$75,497.89	$ 62,914.91	$88,000.00
56-400-4812 Receipts-Garbage	$ 395,000.00	$395,000.00	$416,934.83	$ 347,445.69	$440,000.00
	$488,000.00	**$ 486,900.00**	**495,348.16**	**412,790.13**	**531,720.00**
Recycle Revenues					
56-410-4400 Grant Income		$ -			
56-410-4813 Recycle Revenue	$ 24,000.00	$39,500.00	$13,881.26	$ 11,567.72	$15,000.00
	$24,000.00	**$ 39,500.00**	**13,881.26**	**$ 11,567.72**	**$15,000.00**
Total Utility Fund Revenues	**$4,315,800.00**	**$ 4,460,075.00**	**$3,745,322.23**	**$3,121,101.86**	**$4,440,895.00**
Expenditures - Utility Fund Activities					
Electric Expenditures					
56-100-5010 LCRA Power Bill	$ 1,515,000.00	$1,535,000.00	$1,271,273.08	$ 1,059,394.23	$1,520,000.00
56-100-5110 Salary	$ 198,154.00	$204,444.00	$127,017.60	$ 105,848.00	$191,016.00
56-100-5120 FICA	$ 12,765.00	$13,493.00	$8,662.51	$ 7,218.76	$10,500.00
56-100-5121 Health Insurance & Vision	$ 25,581.00	$36,788.00	$20,016.48	$ 16,680.40	$30,500.00
56-100-5122 TMRS Retirement	$ 13,164.00	$14,311.00	$7,078.60	$ 5,898.83	$12,500.00
56-100-5123 Medicare	$ 2,889.00	$4,088.00	$2,025.96	$ 1,688.30	$2,550.00
56-100-5124 Longevity and Bonus Pay	$ 1,360.00	$900.00	$1,398.00	$ 1,165.00	$900.00
56-100-5126 Overtime/On-call	$ 13,000.00	$13,000.00	$11,042.81	$ 9,202.34	$13,000.00
56-100-5129 Uniforms	$ 5,800.00	$5,200.00	$4,596.86	$ 3,830.72	$5,200.00
56-100-5130 Car Allowance	$ -		$605.11	$ 504.26	
56-100-5210 City Vehicle Employee Use	$ -		-$382.18	$ (318.48)	
56-100-5210 Professional Development	$ 2,500.00	$2,000.00	$0.00	$ -	$2,500.00
56-100-5220 Communications	$ 2,500.00	$1,500.00	$1,062.66	$ 885.55	$1,500.00
56-100-5311 Vehicle Maintenance	$ 4,000.00	$3,600.00	$7,461.92	$ 6,218.27	$5,000.00
56-100-5312 Vehicle Fuel	$ 8,800.00	$9,500.00	$8,500.82	$ 7,084.02	$8,800.00
56-100-5313 Equipment Rental	$ 500.00	$500.00	$0.00	$ -	$500.00
56-100-5320 Maint & Operations - Electric	$ 110,000.00	$105,000.00	$81,446.89	$ 67,872.41	$92,000.00
56-100-5323 City Electric Bill	$ 14,000.00	$14,800.00	$14,336.03	$ 11,946.69	$14,800.00
56-100-5327 Street Lighting	$ 19,000.00	$18,000.00	$17,998.40	$ 14,998.67	$19,500.00
56-100-5331 Tree Trimming			$4,956.40	$ 4,956.40	$5,000.00
Total Electric Expenditures	**$1,949,013.00**	**$ 1,982,124.00**	**1,584,141.56**	**1,325,074.37**	**1,935,766.00**
Water/Wastewater Expenditures					
56-200-5110 Salary	$ 193,000.00	$198,289.00	$173,161.84	$ 144,301.53	$189,000.00
56-200-5120 FICA	$ 13,617.00	$13,738.00	$11,948.03	$ 9,956.69	$12,550.00
56-200-5121 Health Insurance	$ 35,465.00	$41,216.00	$34,573.92	$ 28,811.60	$31,500.00

	56-200-5122 TMRS Retirement	$ 14,546.00	$15,701.00	$10,668.01	$ 8,890.01	$13,500.00
	56-200-5123 Medicare	$ 3,191.00	$3,532.00	$2,794.27	$ 2,328.56	$3,350.00
	56-200-5124 Longevity and Bonus Pay	$ 1,850.00	$1,950.00	$2,562.00	$ 2,135.00	$3,000.00
	56-200-5126 Overtime/On-call	$ 18,000.00	$21,000.00	$23,608.58	$ 19,673.82	$21,000.00
	56-200-5129 Uniforms	$ 5,000.00	$4,500.00	$4,092.43	$ 3,410.36	$4,500.00
	56-200-5130 Car Allowance- Water/Wastewater	$ -		$605.11	$ 504.26	$650.00
	56-200-5131 City Vehicle Employee Use	$ -		-$1,273.92	$ (1,061.60)	-$1,200.00
	56-200-5210 Professional Development	$ 4,000.00	$4,000.00	$7,332.96	$ 6,110.80	$5,000.00
	56-200-5220 Communications	$ 1,900.00	$2,200.00	$1,756.84	$ 1,464.03	$2,100.00
	56-200-5311 Vehicle Maintenance	$ 3,500.00	$400.00	$4,510.76	$ 3,758.97	$1,000.00
	56-200-5312 Vehicle Fuel	$ 7,800.00	$9,000.00	$7,098.52	$ 5,915.43	$9,000.00
	56-200-5320 Maint & Operations - Water	$ 102,000.00	$110,000.00	$63,378.68	$ 52,815.57	$85,000.00
	56-200-5321 M&O - Sewer	$ 32,000.00	$48,000.00	$27,320.12	$ 22,766.77	$36,500.00
	56-200-5324 City Water Bill	$ 5,800.00	$4,000.00	$2,812.69	$ 2,343.91	$4,000.00
	56-200-5325 City Sewer Bill	$ 700.00	$700.00	$611.48	$ 509.57	$700.00
	56-200-5340 Electric Utility-Water Wells	$ 49,000.00	$39,500.00	$29,590.30	$ 24,658.58	$39,500.00
	56-200-5341 Electric Utility-Sewer Plant	$ 44,000.00	$45,500.00	$41,290.52	$ 34,408.77	$45,500.00
	56-200-5344 Permitting & Engineering-WWTP (2013 Only)	$ -	$ -	$8,825.81	$ 8,825.81	
	56-200-5343 Engineering Permit TCEQ - Water Compliance	$ -	$ -	$5,210.40	$ 4,342.00	
	Total Water/Wastewater Expenditures	**$535,369.00**	**$ 563,226.00**	**462,479.37**	**386,870.44**	**506,150.00**
	Solid Waste Expenditures					
	56-400-5011 Holding Fund-Landfill Closure	$ 18,000.00	$18,000.00	$18,000.00	$ 18,000.00	$18,000.00
	56-400-5110 Salary	$ 180,000.00	$214,245.00	$154,774.98	$ 128,979.15	$223,130.13
	56-400-5120 FICA	$ 9,186.00	$14,997.00	$10,362.94	$ 8,635.78	$12,500.00
	56-400-5121 Health Insurance	$ 41,000.00	$49,276.00	$33,118.18	$ 27,598.48	$45,500.00
	56-400-5122 TMRS Retirement	$ 13,829.00	$15,639.00	$7,894.82	$ 6,579.02	$14,000.00
	56-400-5123 Medicare	$ 3,191.00	$3,856.00	$2,423.65	$ 2,019.71	$3,450.00
	56-400-5124 Longevity and Bonus Pay	$ 2,750.00	$2,200.00	$1,998.00	$ 1,665.00	$1,850.00
	56-400-5126 Overtime/On-Call	$ 7,500.00	$11,500.00	$14,642.40	$ 12,202.00	$13,500.00
	56-400-5129 Uniforms	$ 5,200.00	$3,600.00	$3,164.38	$ 2,636.98	$3,600.00
	56-400-5130 Car Allowance- Landfill	$ -		$1,210.22	$ 1,008.52	$1,250.00
*	56-400-5131 City Vehicle Employee Use	$ -		-$764.35	$ (636.96)	-$900.00
*	56-400-5210 Professional Development	$ 1,600.00	$1,200.00	$133.20	$ 111.00	$1,000.00
	56-400-5220 Communications	$ 3,500.00	$3,500.00	$3,301.70	$ 2,751.42	$3,500.00
	56-400-5310 Heavy Equipment - Rental	$ -	$500.00	$0.00	$ -	$500.00
	56-400-5311 Vehicle Maintenance	$ 13,500.00	$13,500.00	$20,469.25	$ 17,057.71	$17,500.00
	56-400-5312 Vehicle Fuel	$ 24,000.00	$26,500.00	$22,763.34	$ 18,969.45	$23,500.00
	56-400-5315 Brush Pile Grinding	$ 12,500.00	$12,500.00	$0.00	$ -	$14,000.00
	56-400-5320 Maint & Operations - Solid Waste	$ 34,000.00	$38,000.00	$13,410.86	$ 11,175.72	$25,000.00
	56-400-5326 City Waste Bill	$ 1,900.00	$1,800.00	$2,109.77	$ 1,758.14	$2,350.00
	56-400-5343 Engineering - Landfill Permiting for TCEQ	$ 45,000.00	$18,000.00	$68,422.43	$ 18,400.00	$0.00

56-400-5412 Purchase-Equipment for Daily Cover- Landfill (FY18)	$ -	$8,000.00	$0.00	$ -	$8,000.00
56-400-9801 Interest Payment for Heavy Equipment	$ 12,000.00	$6,900.00	$6,138.23	$ 4,603.67	$6,900.00
	$443,656.00	**$ 463,713.00**	**377,435.77**	**283,514.79**	**438,130.13**
Total Solid Waste Expenditures					
Recycle Expenditures					
56-410-5110 Salary	$ 87,250.00	$89,253.00	$85,641.22	$ 71,367.68	$88,253.00
56-410-5120 FICA	$ 6,170.00	$6,248.00	$5,583.85	$ 4,653.21	$6,150.00
56-410-5121 Health Insurance	$ 23,375.00	$23,205.00	$20,380.42	$ 16,983.68	$21,200.00
56-410-5122 TMRS Retirement	$ 6,451.00	$6,783.00	$5,771.82	$ 4,809.85	$6,650.00
56-410-5123 Medicare	$ 1,490.00	$1,606.00	$1,305.96	$ 1,088.30	$1,505.00
56-410-5124 Longevity and Bonus Pay	$ 510.00	$1,150.00	$1,230.00	$ 1,025.00	$1,150.00
56-410-5126 Overtime/On-call	$ 1,000.00	$6,000.00	$3,904.22	$ 3,253.52	$4,100.00
56-410-5129 Uniforms	$ 1,600.00	$1,500.00	$1,687.04	$ 1,405.87	$1,900.00
56-410-5311 Vehicle Maintenance	$ 2,400.00	$1,400.00	$3,382.15	$ 2,818.46	$1,400.00
56-410-5312 Vehicle Fuel	$ 2,200.00	$2,400.00	$2,014.28	$ 1,678.57	$2,400.00
56-410-5320 Maint & Operations	$ 10,000.00	$15,500.00	$10,573.04	$ 8,810.87	$15,500.00
Total Recycle Expenditures	**$142,446.00**	**$ 155,045.00**	**137,569.79**	**117,895.01**	**150,208.00**
General Government Expenditures					
56-700-5000 Cash Transfer - General Fund	$ 856,000.00	$900,000.00	$0.00	$ 710,000.00	$848,000.00
56-700-5001 Cash Transfer - Capital Projects	$0.00	$348,000.00	$0.00	$ -	$313,000.00
56-700-5001 Engineering contract			$0.00	$ -	
56-700-5102 Workman's Comp	$ 34,750.00	$34,750.00	$34,706.00	$ 25,073.00	$36,250.00
56-700-5106 Prop Liability Insurance	$0.00		$0.00	$ -	
56-700-5116 Unemployment Benefits	$0.00		$0.00	$ -	
56-700-5128 Vision Insurance			$1,049.66	$ 874.72	
56-700-5355 Computer Equipment	$0.00	$1,500.00	$0.00	$ -	$1,500.00
56-700-5372 Computer Maintenance	$0.00	$500.00	$0.00	$ -	$500.00
56-700-5421 Billing Expenses	$ 8,500.00	$7,500.00	$5,271.79	$ 4,393.16	$7,500.00
Total General Government Expenditures	**$899,250.00**	**$ 1,292,250.00**	**$41,027.46**	**$ 740,340.88**	**$1,206,750.00**
TOTAL UTILITY FUND EXPENSES	**$3,969,734.00**	**$ 4,456,358.00**	**$2,602,653.95**	**$2,853,695.49**	**$4,237,004.13**
Utility Fund Excess of Revenues Over Expenditures	**$346,066.00**	**$ 3,717.00**	**$ 1,142,668.28**	**$267,406.37**	**$203,890.87**
Captial Projects Fund					
Revenues - Capital Fund Activities					
General Revenues				$ 15.20	

60-000-4000		$ -		$ 15.20	
Total General Revenues					
Revenues - Capital Projects					
General Revenues					
65-000-4000 Interest Income- Capital Projects	$ 25.00	$0.00	$38.27	$ 0.75	$0.00
Transfer from Utility Fund	$0.00	$348,000.00	$262,064.93	$0.00	$313,000.00
65-000-4019 Other Revenue	$0.00	$0.00	$250.00	$0.00	$0.00
65-000-4401 TWDB HMO Project Grant	$0.00	$0.00	$0.00	$0.00	$0.00
65-000-4025 Transfer from Note Series 2013	$0.00	$0.00	$0.00	$0.00	$0.00
TWDB Water Project Funding		$2,659,200.00			$1,560,067.00
65-000-4400 Grant Income	$0.00	$0.00	$0.00	$0.00	$0.00
Total General Revenues	**$ -**	**$ 3,007,200.00**	**262,353.20**	**0.75**	**1,873,067.00**
Total Capital Project Fund Revenues					
Expenditures - Capital Fund Activities					
Gener 65-000-5300 Capitial Equipment and Vehicles		$55,000.00		$ -	$48,000.00
65-000-5337 Paving Projects		$95,000.00		$ -	$80,000.00
65-000-5337 Purchase of Trash Truck (Note Payment)	$ 29,600.00	$26,550.00	$0.00	$ -	$26,550.00
65-000-5346 Purchase of Front-end Loader (Note Payment)	$ 29,600.00	$26,550.00	$0.00	$ -	$26,550.00
65-000-5347 SCADA- Water Data System	$ 15,000.00			$ -	
65-000-5349 Purchase of Trash Containers-Toter	$ -		$0.00	$ -	
65-000-5357 Capital Equipment - Landfill Compactor	$ 42,350.00		$0.00	$ -	
65-000-5358 ARM Water Meters	$ -		$0.00	$ -	
Fire Rescue Truck Note Payment	$ -		$0.00	$ -	
65-000-5365 Water TCEQ HMO Project		$2,659,200.00	$28,760.00	$ 51,133.00	$1,560,067.00
65-000-5366 Post Oak St. Bridge	$ -		$0.00	$ -	
65-000-5367 Water Distribution Phase 3			$0.00	$ -	
65-000-5368 Phase 2- WWTP Improvments			$0.00	$ -	
65-000-5369 Industrial Park Development	$ -			$ -	
65-000-5374 Land Purchase	$ -		$0.00	$ -	
65-000-5375 Softball Field Lights- Grant Expense	$ -		$0.00	$ -	
65-000-5377 Payment on Tax Note Series 2013	$ 140,210.86	$144,330.00	$140,210.86	$ -	$142,000.00
65-000-5380 New Landfill		$ -	$30,000.00	$ 22,373.00	$200,000.00
Total General Expenditures	**$ 256,760.86**	**$ 3,006,630.00**	**168,970.86**	**73,506.00**	**2,083,167.00**
Capital Project Fund Excess of Revenues Over Expenditures	**$ (256,760.86)**	**$ 570.00**	**$ 93,382.34**	**$ (73,505.25)**	**$ (210,100.00)**
Total Revenues	**$5,843,300.00**	**$9,098,475.00**	**$5,644,739.60**	**$4,552,167.69**	**$7,897,912.00**

Total Expenditures	$5,753,298.86	$9,094,174.00	$4,271,856.01	$4,312,997.97	$7,897,879.00
Total Excess of Revenues Over Expenditures	$ 90,001.14	$ 4,301.00	$1,372,883.59	$239,169.72	$33.00