

**City of Rhome  
2019-2020 Fiscal Year Approved Budget Summary  
2019 Approved Tax Rate \$.444139 per \$100 taxable property value after exemptions**

	Income		Expenses		Net
<b>General Fund</b>					
<b>General</b>	\$ 1,585,845.74	46%	\$ 987,864.92	29%	\$ 597,980.82
<b>Building &amp; Development</b>	\$ 79,300.00	2%	\$ 196,400.00	6%	\$ (117,100.00)
Court	\$ 425,000.00	12%	\$ 223,626.92	7%	\$ 201,373.08
Police	\$ 12,500.00	0%	\$ 695,187.84	20%	\$ (682,687.84)
<b>Net Court/Police</b>	\$ 437,500.00	13%	\$ 918,814.76	27%	\$ (481,314.76)
<b>Fire</b>	\$ 255,050.00	7%	\$ 254,521.19	7%	\$ 528.81
<b>Parks</b>	\$ 19,000.00	1%	\$ 19,000.00	1%	\$ -
<b>Subtotal General Fund</b>	<u>\$ 2,376,695.74</u>	<u>70%</u>	<u>\$ 2,376,600.87</u>	<u>70%</u>	<u>\$ 94.87</u>
<b>Water &amp; Sewer</b>	<u>\$ 1,042,100.00</u>	<u>30%</u>	<u>\$ 1,040,714.32</u>	<u>30%</u>	<u>\$ 1,385.68</u>
<b>Total Budget</b>	<u><u>\$ 3,418,795.74</u></u>	<u><u>100%</u></u>	<u><u>\$ 3,417,315.19</u></u>	<u><u>100%</u></u>	<u><u>\$ 1,480.55</u></u>

**This budget will raise more revenue from property taxes than last year’s budget by an amount of \$47,494.70, which is a 6.84 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$7,100.23.**

Department	GL Account	Description	2018-2019 Budget	2019-2020 Budget	Explanations
ADMIN	10-40100-10	Franchise Fees	(77,000.00)	(77,000.00)	Decreased to match lower actuals and prior yr budget
ADMIN	10-40240-10	M & O	(320,371.15)	(367,535.28)	2019-2020 Tax Rate \$.444139/\$100; M&O Rate \$.224065/\$100 (Taxable Property Value \$167,005,317
ADMIN	10-40250-10	I&S Debt Service	(375,086.46)	(374,200.46)	2019-2020 Tax Rate \$.444139/\$100; Debt Rate \$.220074/\$100
ADMIN	10-40600-10	Sales Tax	(560,000.00)	(765,000.00)	Increased to match higher actuals from 2018-2019
ADMIN	10-70100-10	Interest Income	(100.00)	(110.00)	Interest Earned on Various GF Bank Accounts
ADMIN	10-70300-10	Other Income	(5,000.00)	(2,000.00)	ORR, Notary, Fax, Copies, Facility Rentals - Decreased to match lower actuals from 2018-2019
		<b>TOTAL REVENUE</b>	<b>(1,337,557.61)</b>	<b>(1,585,845.74)</b>	
ADMIN	10-60000-10	Accounting Fees	12,000.00	12,000.00	Annual Audit
ADMIN	10-60100-10	Bond Interest Expense	29,551.00	36,442.00	2016 Refunding Bond; 2017 Tax Note Series
ADMIN	10-60150-10	Bond Principal	274,000.00	283,000.00	2016 Refunding Bond; 2017 Tax Note Series
ADMIN	10-60300-10	Contract Labor	3,000.00	3,000.00	IT Contract Labor for Varies Needs throughout year
ADMIN	10-60350-10	Education/Training	1,000.00	1,500.00	Continued Education/Required Certifications
ADMIN	10-60510-10	Note Payments	-	-	None in 2019-2020
ADMIN	10-60600-10	Office Supplies	3,000.00	2,500.00	Decreased to match lower actuals from 2018-2019
ADMIN	10-60800-10	Postage	1,000.00	1,250.00	Increased to match higher actuals from 2018-2019
ADMIN	10-60950-10	Property Tax Service	15,000.00	16,000.00	Increased to match higher actuals from 2018-2019
ADMIN	10-61200-10	Credit Card Fees	9,500.00	2,500.00	Credit Card Fees for Court Passed to Customer in 2019-2020; expect reduction overall in 2019-2020
ADMIN	10-61600-10	Dues & Subscriptions	28,000.00	28,850.00	STW Annual; Email; Web Hosting; Back Up Protection; ADT Monitoring
ADMIN	10-61800-10	Insurance - Prop/Liability	6,000.00	6,600.00	Increased to match higher actuals from 2018-2019
ADMIN	10-61820-10	Insurance - Med/Dental (ER)	26,991.00	33,197.90	2019-2020 Rates Not Available Yet-rep projects increases
ADMIN	10-61830-10	Insurance - Retirement (ER)	12,862.00	13,373.03	Full TMRS Rate for Fully Funded Pension

Department	GL Account	Description	2018-2019 Budget	2019-2020 Budget	Explanations
ADMIN	10-62750-10	Legal Notices	3,000.00	6,000.00	Increased to match higher actuals from 2018-2019 from prior yr budget
ADMIN	10-62800-10	Legal Fees	70,000.00	90,000.00	Increased to match higher actuals from 2018-2019 from prior yr budget - Bimonthly Meetings; Employment; Compliance; Regulatory; Etc. Varies on Needs during year
ADMIN	10-63100-10	Building Maintenance	30,000.00	5,000.00	Pest Control; HVAC Maintenance; Other Misc Repairs & Maintenance on City Building not budgeted elsewhere
ADMIN	10-63400-10	Telephone & Internet	16,000.00	20,000.00	Increased to match higher actuals from 2018-2019
ADMIN	10-63430-10	City Elections	4,500.00	4,000.00	Decreased to match lower projected costs for 2019-2020
ADMIN	10-64000-10	Utilities - Gas & Electric	24,000.00	24,000.00	Remain constant based on actuals from 2018-2019 and prior yr budget
ADMIN	10-65610-10	Salary	132,000.00	141,000.00	Increases based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living Adjustment
ADMIN	10-65630-10	Wages	36,400.00	55,224.00	Increases based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living Adjustment and additional staff in 2019-2020
ADMIN	10-65640-10	Overtime	840.00	900.00	Amount paid for hours worked over normal schedule - evening meetings
ADMIN	10-65680-10	State Unemployment (ER)	621.00	828.00	Required Payroll Expense-Employer Portion
ADMIN	10-65700-10	Medicare Expense (ER)	2,454.00	2,858.30	Required Payroll Expense-Employer Portion
ADMIN	10-65710-10	Social Security Expense (ER)	10,493.00	12,221.69	Required Payroll Expense-Employer Portion
ADMIN	10-65740-10	Transfer to Fire Department	128,000.00	132,000.00	Annual \$48,000; Apparatus Replacement Program \$50,000; Part-time Fire Chief Payroll \$34,000

Department	GL Account	Description	2018-2019 Budget	2019-2020 Budget	Explanations
ADMIN	10-65760-10	Transfer to Parks	13,900.00	19,000.00	Parks Master Plan \$11,000; Maintenance of Parks \$2,000; Utilities (Eternal Flame) \$1,000; Family Park \$4,000; Veterans Park (\$1,000)
ADMIN	10-66020-10	Technology	1,000.00	5,000.00	Computer replacements based on IT replacement program for aged computers; Additional memory/server as needed.
ADMIN	10-66030-10	Banquet/Service Awards	1,000.00	1,300.00	Annual Employee/Volunteer Appreciation and Recognition
ADMIN	10-6XXXX-10	Lease Payment	-	27,720.00	501 S. Main Street two year lease renewal while Municipal Complex is being renovated
ADMIN	10-6XXXX-10	Library Support	-	600.00	Annual Support for Library to maintain accreditation for grant funding
ADMIN	10-80100-10	Other Expenses	600.00	-	Varies from Year to Year-typically unknown
		<b>TOTAL EXPENSES</b>	<b>896,712.00</b>	<b>987,864.92</b>	
		<b>NET REVENUE/EXPENSES</b>	<b>(440,845.61)</b>	<b>(597,980.82)</b>	

Department	GL Account	Description	2018-2019 Budget	2019-2020 Budget	Explanations
BLDG/DEV	10-40200-20	Health Permits	(10,000.00)	(10,000.00)	Remain constant based on actuals from 2018-2019 and prior yr budget
BLDG/DEV	10-40360-20	Hotel Occupancy Tax	(14,000.00)	(18,000.00)	Increased to match higher actuals from 2018-2019
BLDG/DEV	10-40380-20	Animal Registration	(300.00)	(300.00)	Same as prior year budget
BLDG/DEV	10-40400-20	Permits / Plats	(100,000.00)	(50,000.00)	Decreased to match lower actuals from 2018-2019; with development revenue projected mid to late 2020
BLDG/DEV	10-70300-20	Other Income	(10,000.00)	(1,000.00)	Reduce to match actuals 2018-2019 for Misc fees related to Building & Development - Zoning change applications, etc..
		<b>TOTAL REVENUE</b>	<b>(134,300.00)</b>	<b>(79,300.00)</b>	
BLDG/DEV	10-60060-20	Animal Control	1,000.00	1,000.00	Remain constant based on actuals from 2018-2019 and prior yr budget
BLDG/DEV	10-60300-20	Contract Labor	29,702.00	15,000.00	Master Thoroughfare Plan with UTA
BLDG/DEV	10-60350-20	Education/Training	250.00	-	Reduced - Under different department in 2019-2020
BLDG/DEV	10-60400-20	Engineering Services	30,000.00	55,000.00	Remainder due for Kimley Horn Impact Fee Study
BLDG/DEV	10-60500-20	Inspection Fees	25,000.00	20,000.00	Reduced - Changed providers for inspection services with lower fees
BLDG/DEV	10-60600-20	Office Supplies	200.00	200.00	Remain constant based on actuals from 2018-2019 and prior yr budget
BLDG/DEV	10-60800-20	Postage	200.00	200.00	Remain constant based on actuals from 2018-2019 and prior yr budget
BLDG/DEV	10-60970-20	Street Repairs	60,000.00	100,000.00	Morris Street; Alley between Russell/Logan near Apts
BLDG/DEV	10-61600-20	Dues & Subscriptions	5,400.00	5,000.00	Code Compliance/Zoning/Permit/Inspection Software
		<b>TOTAL EXPENSES</b>	<b>151,752.00</b>	<b>196,400.00</b>	
		<b>NET REVENUE/EXPENSES</b>	<b>17,452.00</b>	<b>117,100.00</b>	

Department	GL Account	Description	2018-2019 Budget	2019-2020 Budget	Explanations
COURT	10-40160-40	Court Fines	(425,000.00)	(425,000.00)	Remain constant based on actuals from 2018-2019 and prior yr budget
		<b>TOTAL REVENUE</b>	<b>(425,000.00)</b>	<b>(425,000.00)</b>	
COURT	10-60300-40	Contract Labor	10,800.00	13,924.00	Monthly Contracted Fee with Judge
COURT	10-60480-40	Court Software	2,500.00	2,500.00	FastCourt Annual Maintenance
COURT	10-60600-40	Office Supplies	1,500.00	2,000.00	Increased to match higher actuals from 2018-2019
COURT	10-60800-40	Postage	1,750.00	2,000.00	Increased to match higher actuals from 2018-2019
COURT	10-60870-40	State Fees	127,500.00	127,500.00	Based on Court Fines (30%) - remitted to State
COURT	10-60890-40	Education/Training	500.00	750.00	Continued Education/Required Certifications
COURT	10-61200-40	Credit Card Fees	-	1,000.00	Court Monthly Credit Card Fees not passed on to Customers - previously in GF Credit Card Fees
COURT	10-61600-40	Dues & Subscriptions	1,500.00	195.00	
COURT	10-61820-40	Insurance - Med/Dental (ER)	8,997.00	11,065.97	2019-2020 Rates Not Available Yet-rep projects increases
COURT	10-61830-40	Insurance - Retirement (ER)	3,113.00	3,240.64	Full TMRS Rate for Fully Funded Pension
COURT	10-62800-40	Legal Fees	9,000.00	12,000.00	Prosecutor Fee - Monthly Court plus Trials that vary from year to year
COURT	10-65630-40	Wages	40,040.00	42,848.00	Increases based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living Adjustment and additional staff in 2019-2020
COURT	10-65640-40	Overtime	924.00	988.80	Amount paid for hours worked over normal schedule - evening court
COURT	10-65680-40	State Unemployment (ER)	207.00	207.00	Required Payroll Expense-Employer Portion
COURT	10-65700-40	Medicare Expense (ER)	594.00	635.63	Required Payroll Expense-Employer Portion
COURT	10-65710-40	Social Security Expense (ER)	2,540.00	2,771.88	Required Payroll Expense-Employer Portion
		<b>TOTAL EXPENSES</b>	<b>211,465.00</b>	<b>223,626.92</b>	
		<b>NET REVENUE/EXPENSES</b>	<b>(213,535.00)</b>	<b>(201,373.08)</b>	

Department	GL Account	Description	2018-2019 Budget	2019-2020 Budget	Explanations
POLICE	10-40010-50	Impound Lot Fees (Auction Proceeds)	(2,600.00)	(10,000.00)	Impound Fees/Auction Proceeds for Impound Vehicles
POLICE	10-40270-50	Donations	(500.00)	(500.00)	Reduced based on actuals from 2018-2019; varies year to year
POLICE	10-70000-50	Grants	(1,500.00)	(1,500.00)	Varies year to year - Offset with Grant Purchases
POLICE	10-70300-50	Other Income	-	(500.00)	ORR, Crash Reports, Notaries - Increased to match lower actuals from 2018-2019; 2018-2019 includes \$33,360.26 in insurance proceeds for vehicle totaled & replaced
		<b>TOTAL REVENUE</b>	<b>(4,600.00)</b>	<b>(12,500.00)</b>	
POLICE	10-60300-50	Contract Labor	1,200.00	1,500.00	Monthly Cleaning for PD Offices/Common Areas
POLICE	10-60360-50	Grant Purchases	1,500.00	1,500.00	Varies year to year - Offset with Grant Revenues
POLICE	10-60410-50	Equipment Repairs	1,500.00	1,500.00	Remain constant based on actuals from 2018-2019 and prior yr budget
POLICE	10-60430-50	Equipment	3,500.00	4,000.00	Increased based on needs for additional staff
POLICE	10-60510-50	Note Payments	-	-	None in 2019-2020
POLICE	10-60600-50	Office Supplies	1,950.00	2,100.00	Increased to match higher actuals from 2018-2019
POLICE	10-60800-50	Postage	300.00	300.00	Remain constant based on actuals from 2018-2019 and prior yr budget
POLICE	10-60890-50	Education/Training	3,500.00	3,500.00	Continued Education/Required Certifications
POLICE	10-61100-50	New Vehicle Purchase	50,000.00	-	New vehicle to be financed as directed by City Council to enable hiring additional staff for residential patrol
POLICE	10-61110-50	Vehicle Repairs & Maintenance	6,000.00	7,000.00	Increased to match higher actuals from 2018-2019; varies from year to year - includes tire replacement and vehicle repairs for entire fleet
POLICE	10-61150-50	Gas & Oil	20,000.00	22,000.00	Increased to match higher actuals from 2018-2019; varies from year to year - includes costs for entire fleet

Department	GL Account	Description	2018-2019 Budget	2019-2020 Budget	Explanations
POLICE	10-61600-50	Dues & Subscriptions	2,000.00	7,500.00	Increased to match higher actuals from 2018-2019 from prior yr budget - CopSync not included in 2018-2019 budget amount
POLICE	10-61750-50	Impound Lot Expense	2,600.00	2,600.00	Offset with Impound Revenue - \$65 per vehicle based on contract with All American Towing - Varies from year to year
POLICE	10-61800-50	Insurance - Prop/Liability	14,651.00	21,750.00	Increased to match higher actuals from 2018-2019
POLICE	10-61820-50	Insurance - Med/Dental (ER)	62,979.00	77,461.78	2019-2020 Rates Not Available Yet-rep projects increases
POLICE	10-61830-50	Insurance - Retirement (ER)	29,707.00	32,288.55	Full TMRS Rate for Fully Funded Pension
POLICE	10-63400-50	Telephone & Internet	7,000.00	7,500.00	Increased to match higher actuals from 2018-2019
POLICE	10-63450-50	Technology	4,000.00	4,000.00	Computer replacements based on IT replacement program for aged computers; Additional memory/server as needed.
POLICE	10-63510-50	Uniforms / Clothing Allowance	4,000.00	5,500.00	Increased to match higher actuals from 2018-2019 - varies with staff turnover and/or needs
POLICE	10-64000-50	Utilities - Gas & Electric	2,700.00	3,000.00	Increased to match higher actuals from 2018-2019
POLICE	10-65610-50	Salary	60,000.00	62,000.00	Increases based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living Adjustment
POLICE	10-65630-50	Wages	295,464.00	347,817.60	Increases based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living Adjustment and additional staff in 2019-2020
POLICE	10-65640-50	Overtime	35,424.00	43,804.80	Amount paid for hours worked over normal schedule - required reporting/arrests/coverage etc.
POLICE	10-65680-50	State Unemployment (ER)	1,656.00	1,863.00	Required Payroll Expense-Employer Portion
POLICE	10-65700-50	Medicare Expense (ER)	5,668.00	6,577.53	Required Payroll Expense-Employer Portion
POLICE	10-65710-50	Social Security Expense (ER)	24,235.00	28,124.58	Required Payroll Expense-Employer Portion



Department	GL Account	Description	2018-2019 Budget	2019-2020 Budget	Explanations
POLICE	10-80100-50	Other Expense	-	-	Costs related to insurance claim for wrecked vehicle replacement - offset with TML insurance proceeds in Other Revenue - PD
		<b>TOTAL EXPENSES</b>	<b>641,534.00</b>	<b>695,187.84</b>	
		<b>NET REVENUE/EXPENSES</b>	<b>636,934.00</b>	<b>682,687.84</b>	

Department	GL Account	Description	2018-2019 Budget	2019-2020 Budget	Explanations
FIRE	10-40270-60	Donations	(5,000.00)	(5,000.00)	Remain constant based on actuals from 2018-2019 and prior yr budget
FIRE	10-40280-60	Fundraisers	(17,000.00)	(18,000.00)	Increased to match higher actuals from 2018-2019 - Biannual Boot Drive Proceeds
FIRE	10-40300-60	Transfer from General Fund	(128,000.00)	(132,000.00)	Annual \$48,000; Apparatus Replacement Program \$50,000; Part-time Fire Chief Payroll Costs \$34,000
FIRE	10-40330-60	Tarrant County Contract	(7,500.00)	(8,000.00)	Increased to match higher actuals from 2018-2019
FIRE	10-40610-60	Wise County Contract	(50,400.00)	(50,400.00)	Expect increase but unknown of amount at this time- budget same \$4,200 per month per interlocal agreement
FIRE	10-40630-60	Cost Recovery	(16,650.00)	(16,650.00)	Billable Motor Vehicle Accidents - Varies by Year and Number of Billable Incidents - Does NOT include Medical or Fire ONLY Motor Vehicle Accidents for Insurance Claims
FIRE	10-70000-60	Grants	(19,000.00)	(25,000.00)	Anticipated \$15,000 Bunker Gear Or Fire Equipment Grant with Texas Forestry Service/ \$10,000 Training Grants Awarded from Texas Forestry Service - Offset with Grant Purchases
		<b>TOTAL REVENUE</b>	<b>(243,550.00)</b>	<b>(255,050.00)</b>	
FIRE	10-60300-60	Contract Labor	1,500.00	1,500.00	Remain constant with prior yr budget - to be utilized for Shift Work Program possibly in late 2020
FIRE	10-60360-60	Grant Purchases	19,000.00	25,000.00	Anticipated \$15,000 Bunker Gear Or Fire Equipment Grant with Texas Forestry Service/ \$10,000 Training Grants Awarded from Texas Forestry Service - Offset with Grant Revenue
FIRE	10-60430-60	Equipment	17,000.00	19,000.00	Increased based on costs for additional apparatus E217 added in 2019-2020

Department	GL Account	Description	2018-2019 Budget	2019-2020 Budget	Explanations
FIRE	10-60470-60	Fire Safety Program	1,000.00	1,500.00	Increased based on costs for community outreach programs - \$1,000 for Fire Prevention materials for students at schools; \$500 for fire prevention materials for other outreach throughout 2019-2020
FIRE	10-60510-60	Note Payments	7,970.37	41,401.86	E317 Aug 2020 \$25,681.35 Annual Payment; R17 May 2020 \$15,720.51 Annual Payment
FIRE	10-60560-60	Support Crew /	850.00	750.00	Based on Projected needs for Splash Days additional water slide June 2020
FIRE	10-60580-60	Apparatus Repairs & Maint	20,000.00	22,000.00	Increased based on costs for additional apparatus E217 added in 2019-2020
FIRE	10-60600-60	Office Supplies	400.00	500.00	Increased to match higher actuals from 2018-2019
FIRE	10-60610-60	Incentives	9,000.00	9,000.00	Remain constant with prior yr budget - to be utilized for programs to recruit and retain qualified volunteers
FIRE	10-60890-60	Education/Training	1,500.00	1,500.00	Continued Education/Required Certifications
FIRE	10-61150-60	Gas & Oil	4,500.00	4,500.00	Remain constant with prior yr budget - varies by number/location of incidents
FIRE	10-61600-60	Dues & Subscriptions	9,500.00	9,500.00	Medical Director; Lifepack/AED Annual Maintenance; Emergency Reporting/PS Trax Software
FIRE	10-61700-60	Apparatus Note/Purchase	50,000.00	50,000.00	Based on Apparatus Replacement Program Presented to City Council
FIRE	10-61800-60	Insurance - Prop/Liability	11,095.00	11,200.00	Increased to match higher actuals from 2018-2019
FIRE	10-61830-60	Insurance - Retirement (ER)	2,052.00	2,143.83	Full TMRS Rate for Fully Funded Pension
FIRE	10-61900-60	Insurance - Disability	3,500.00	3,500.00	Insurance Policy to Cover LODD, AD&D - partially covered with Grant Proceeds from VFIS
FIRE	10-63100-60	Building Maintenance	-	3,000.00	Bay Gas Heaters relocated from above Offices and Training Room to Appropriate Location to keep Apparatus Water Tanks from freezing

Department	GL Account	Description	2018-2019 Budget	2019-2020 Budget	Explanations
FIRE	10-63400-60	Telephone & Internet	4,000.00	4,100.00	Increased based on actuals from 2018-2019
FIRE	10-63450-60	Technology	-	1,000.00	Computer replacements based on IT replacement program for aged computers; Additional memory/server as needed.
FIRE	10-63510-60	Uniforms / Clothing Allowance	1,200.00	1,250.00	Increased based on number of volunteers requiring mandatory uniform/identification
FIRE	10-64000-60	Utilities - Gas & Electric	3,000.00	3,750.00	Based on actuals from 2018-2019
FIRE	10-65610-60	Salary	27,000.00	29,000.00	Increases based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living Adjustment
FIRE	10-65680-60	State Unemployment (ER)	207.00	207.00	Required Payroll Expense-Employer Portion
FIRE	10-65700-60	Medicare Expense (ER)	392.00	420.50	Required Payroll Expense-Employer Portion
FIRE	10-65710-60	Social Security Expense (ER)	1,674.00	1,798.00	Required Payroll Expense-Employer Portion
FIRE	10-66000-60	EMS Supplies	5,000.00	6,000.00	Increased costs for EMS supplies from vendor - varies by number/type of EMS call
FIRE	10-66030-60	Banquet/Service Awards	785.00	1,000.00	Annual Employee/Volunteer Appreciation and Recognition
FIRE	10-80100-60	Other Expenses (Apparatus)	41,401.86	-	Moved to Note Payment in 2019-2020
		<b>TOTAL EXPENSES</b>	<b>243,527.23</b>	<b>254,521.19</b>	
		<b>NET REVENUE/EXPENSES</b>	<b>(22.77)</b>	<b>(528.81)</b>	

Department	GL Account	Description	2018-2019 Budget	2019-2020 Budget	Explanations
PARKS	10-40280-80	Fundraisers	(2,500.00)	-	No Fundraisers in 2019-2020 at Direction of City Council to focus on Capital Improvements for Parks
PARKS	10-40300-80	Transfer from General Fund	(13,900.00)	(19,000.00)	Parks Master Plan \$11,000; Maintenance of Parks \$2,000; Utilities (Eternal Flame) \$1,000; Family Park \$4,000; Veterans Park (\$1,000)
		<b>TOTAL REVENUE</b>	<b>(16,400.00)</b>	<b>(19,000.00)</b>	
PARKS	10-60050-80	Advertising	2,850.00	-	No Fundraisers in 2019-2020 at Direction of City Council to focus on Capital Improvements for Parks
PARKS	10-60460-80	Fundraisers	2,300.00	-	No Fundraisers in 2019-2020 at Direction of City Council to focus on Capital Improvements for Parks
PARKS	10-60500-80	Inspection Fees	150.00	-	No Fundraisers in 2019-2020 at Direction of City Council to focus on Capital Improvements for Parks
PARKS	10-60640-80	Family Park	7,500.00	4,000.00	Allotted for Park Improvements
PARKS	10-60650-80	Veterans Park	1,000.00	1,000.00	Annual Trimming of Roses/Crepe Myrtles
PARKS	10-60680-80	Maintenance of Parks by PW	2,000.00	2,000.00	Allocated for Irrigation Repairs, Fertilization, Minor Repairs at Park and Pavilion
PARKS	10-64000-80	Utilities - Gas & Electric	600.00	1,000.00	Gas for Eternal Flame
PARKS	10-60300-80	Contract Labor	-	11,000.00	Parks Master Plan with UTA to create plan for capital improvements and additional greenspace
		<b>TOTAL EXPENSES</b>	<b>16,400.00</b>	<b>19,000.00</b>	
		<b>NET REVENUE/EXPENSES</b>	<b>-</b>	<b>-</b>	

Department	GL Account	Description	2018-2019 Budget	2019-2020 Budget	Explanations
W/S	20-40650-10	Meter Deposits Income	(10,000.00)	(20,000.00)	Increased due to new development in 2020
W/S	20-40660-10	Tap Fees	(30,000.00)	(30,000.00)	Remain constant with prior yr budget - new development should increase actuals from 2018-2019
W/S	20-40670-10	Water Charges	(975,000.00)	(975,000.00)	Sales tax will no longer be include in Water Charges (pass through to state); development coming online mid 2020 - budget constant until more history established
W/S	20-40680-10	Water Tower Lease	(12,000.00)	(12,000.00)	Remain constant with prior yr budget - no new lease agreements
W/S	20-40700-10	Other Income	(5,000.00)	(5,000.00)	Varies year to year - \$4,220.98 -TML insurance proceeds on equipment damaged by vandalism - offset with costs in Other Expense
W/S	20-70100-10	Interest Income	(100.00)	(100.00)	Remain constant with prior yr - interest earned on bank account
		<b>TOTAL REVENUE</b>	<b>(1,032,100.00)</b>	<b>(1,042,100.00)</b>	
W/S	20-60150-10	Bond Principal	70,100.00	-	Bond Principle due in 2021
W/S	20-60100-10	Bond Interest Expense	-	98,126.00	Bond Interest due in 2020
W/S	20-60300-10	Contract Labor	4,000.00	14,000.00	Increased for \$10,000 to Camera Wastewater lines in Old Town for I&I issues; \$4,000 for services not able to provide in-house
W/S	20-60400-10	Engineering Services	99,400.00	65,000.00	Increased to address Capital Improvements review - road/drainage improvements to prioritize and source of funding/grant applications with Texas Water Development Board; Well 6 to increase groundwater storage and reduce Walnut Creek purchased water; Water/Wastewater Rate Study; Ongoing engineering for various issues throughout the city that require professional services
W/S	20-60510-10	Note Payments	38,567.00	6,000.00	2018 Chevy Truck monthly payment

Department	GL Account	Description	2018-2019 Budget	2019-2020 Budget	Explanations
W/S	20-60600-10	Office Supplies	1,500.00	2,000.00	Increased over prior year for additional supplies at the Eastside WWTP office and for actuals for 2018-2019
W/S	20-60800-10	Postage	3,000.00	4,000.00	Increased by on actuals from 2018-2019
W/S	20-60890-10	Education/Training	1,500.00	3,000.00	Continued Education/Required Certifications
W/S	20-61110-10	Vehicle Repairs & Maintenance	2,000.00	5,000.00	Increased for tire replacement for vehicles in addition to regular budgeted maintenance
W/S	20-61150-10	Gas & Oil	7,500.00	10,000.00	Increased for actuals from 2018-2019 and expected additional driving due to new development in 2020
W/S	20-61200-10	Credit Card Fees	6,000.00	12,000.00	Increased due to actuals from 2018-2019 - City does not pass the credit card processing fee to the residents using credit card as a form of payment
W/S	20-61600-10	Dues & Subscriptions	4,500.00	4,500.00	Remain constant with prior year budget
W/S	20-61700-10	Equipment Rentals	1,500.00	2,500.00	Increased to match higher actuals from 2018-2019
W/S	20-61800-10	Insurance - Prop/Liability	28,066.00	29,000.00	Increased to match higher actuals from 2018-2019
W/S	20-61820-10	Insurance - Med/Dental (ER)	44,985.00	44,263.87	2019-2020 Rates Not Available Yet-rep projects increases
W/S	20-61830-10	Insurance - Retirement (ER)	16,743.00	14,977.87	Full TMRS Rate for Fully Funded Pension
W/S	20-63100-10	Building Maintenance	450.00	1,500.00	Increased to match higher actuals from 2018-2019 and for upkeep of additional facility at Eastside WWTP office
W/S	20-63400-10	Telephone & Internet	4,000.00	2,500.00	Decreased based on actuals from 2018-2019
W/S	20-63510-10	Uniforms / Clothing Allowance	2,500.00	3,000.00	Increased due to change to full service company for uniforms and providing work boots for staff who come in to contact with biohazard materials
W/S	20-64000-10	Utilities - Gas & Electric	30,000.00	34,000.00	Increased to match higher actuals for 2018-2019
W/S	20-65610-10	Salary	65,000.00	70,000.00	Increases based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living Adjustment

Department	GL Account	Description	2018-2019 Budget	2019-2020 Budget	Explanations
W/S	20-65630-10	Wages	145,600.00	129,480.00	Increases based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living Adjustment and additional staff in 2019-2020
W/S	20-65640-10	Overtime	9,702.00	3,129.00	Amount paid for hours worked over normal schedule - On Call/Emergency Repairs
W/S	20-65680-10	State Unemployment (ER)	1,035.00	828.00	Required Payroll Expense-Employer Portion
W/S	20-65700-10	Medicare Expense (ER)	3,194.00	2,937.83	Required Payroll Expense-Employer Portion
W/S	20-65710-10	Social Security Expense (ER)	13,659.00	12,561.75	Required Payroll Expense-Employer Portion
W/S	20-66040-10	Garbage Service	80,000.00	80,000.00	Remain constant with prior year budget
W/S	20-66050-10	Licenses & Permits	4,500.00	6,000.00	Increased for required licenses/permits in 2019-2020
W/S	20-66070-10	Water/Sewer Shop Supplies	3,000.00	3,000.00	Remain constant with prior year budget
W/S	20-66080-10	State Sales Tax	6,600.00	-	Pass through to the State-no longer included in the expense or revenue section with new software capability
W/S	20-66090-10	Water/Sewer Supplies	54,000.00	50,000.00	
W/S	20-66100-10	Water/Sewer Testing	24,000.00	28,000.00	Increased for additional testing needs for Eastside WWTP expansion in 2020
W/S	20-66110-10	Walnut Creek SUD	252,000.00	270,000.00	Increased to match higher actuals for 2018-2019; purchased water depends on demand of residents
W/S	20-66150-10	Tap Expenses	1,000.00	3,000.00	Increased from prior yr budget for additional tap connections; offset with tap revenue
W/S	20-80100-10	Other Expenses	-	-	Decreased based on actuals from 2018-2019 - Included costs to repair vandalized equipment with TML insurance proceeds (actual costs not 100% covered by proceeds)



Department	GL Account	Description	2018-2019 Budget	2019-2020 Budget	Explanations
W/S	2--6XXXX-10	Water/Sewer Chemicals		10,000.00	New account to separate chemical costs from supplies for Water/Sewer in previous budget years as well as additional expenses for WWTP expansion in 2020
W/S	2--6XXXX-10	Equipment Repairs & Maintenance		-	Delete this line - will be included with Emergency Repairs
W/S	2--6XXXX-10	Emergency Repairs		10,000.00	New account to separate costs for Emergency Repairs which have been previously included in Maintenance
W/S	2--6XXXX-10	AMR Cell Fee Per Connection		6,410.00	Automated Meter Reader cell service fee \$.89 per connection per month not currently passed on to residents. Will evaluate this fee in water rate study listed under Engineering.
		<b>TOTAL EXPENSES</b>	<b>1,029,601.00</b>	<b>1,040,714.32</b>	
		<b>NET REVENUE/EXPENSES</b>	<b>(2,499.00)</b>	<b>(1,385.68)</b>	

### 2019 Bond - Eastside Wastewater Treatment Plant Expansion

GL Account	Description	2019 Bond Proceeds	2018-2019 Actuals YTD 9/10/19	(Over) / Under	2019-2020 Budget	Explanations
20-140001-70	CIP 2019 Bond Construction - Design Phase (KH)	266,400.00	151,576.00	114,824.00	114,824.00	Projected to complete in 2019-2020 budget year
20-140001-70	CIP 2019 Bond Construction - Contract Administration (KH)	58,000.00	-	58,000.00	58,000.00	Projected to complete in calendar year 2020
20-140001-70	CIP 2019 Bond Construction - Construction Costs	2,275,600.00	-	2,275,600.00	2,275,600.00	Projected to complete in calendar year 2020
	<b>TOTAL TO BE CAPITALIZED</b>	<b>2,600,000.00</b>	<b>151,576.00</b>	<b>2,448,424.00</b>	<b>2,448,424.00</b>	

### 2017 Tax Note Series

GL Account	Description	2017 Tax Note Proceeds	2017-2018 Actuals	2018-2019 Actuals as of 9/10/19	2019-2020 Budget	Explanations
10-50100-10	2017 Bond - CH Relocation	54,820.00	54,820.27	-	(0.27)	Will reduce other bond categories by this amount
10-50150-10	2017 Bond - AMR	165,000.00	136,882.10	28,149.91	(32.01)	Will reduce other bond categories by this amount
10-50200-10	2017 Bond - Warning Sirens	50,000.00	50,043.20	808.95	(852.15)	Will reduce other bond categories by this amount
10-50300-10	2017 Bond - EWWTP Expansion (KH - Budget less than \$95,000 Original Estimate with JM)	95,000.00	53,570.00	2,822.00	38,608.00	Available to use for other bond categories by this amount
10-50350-10	2017 Bond - Municipal Complex/Old School Bldg	284,380.00	143,691.13	11,031.49	129,657.38	Available to use for other bond categories by this amount
10-50400-10	2017 Bond - Council/MC Upgrade	10,800.00	5,452.74	-	5,347.26	Available to use for other bond categories by this amount
	<b>TOTAL EXPENSES</b>	<b>660,000.00</b>	<b>444,459.44</b>	<b>42,812.35</b>	<b>172,728.21</b>	