

GENERAL FUND

FILED BY MAYOR KEVIN HOGG ON 7/26/18

GENERAL FUND REVENUE

FILED BY MAYOR HOGG ON 7/26/2018

OPERATING REVENUES		BUDGET 17-18	YTD 17-18	BUDGET 18-19
OPERATING REVENUES (TAXES, FEES, COURT INCOME)				
1	Franchise Fees (Electric/Garbage/Gas/Phone)	60,000	49,274	49,000
2	Interest Income	7,000	5,601	7,000
3	Miscellaneous Income (car sale, leases, permits, plats, restitution, rentals, etc)	12,000	3,435	3,000
4	Mixed Beverage Tax	2,000	2,033	2,500
	2017-18 PROPERTY TAX (ROLLBACK RATE: .269957 M&O & .094390 I&S DEBT RATE= .364347 / \$100	209,664	215,265	0
	2018-19 PROPERTY TAX (Total Taxable Property Value= \$63,206,457)			
	Proposing adoption of effective rate of: .336568 (composed of Debt I&S rate of .084238 and M&O rate of .249374)			212,732
6	Sales Tax (final repayment is June 2019)	75,500	58,293	80,000
7	L.E. Income (Reports, Videos, Records Requests)	2,000	32	50
8	Chapter 59 Seizures	0	0	0
9	National Night Out Public Donations	1,000	0	0
10	Court Fine Revenue (+TimePmt, Security & Tech Fees)	812,475	611,287	743,141
11	IDA Tax Abatement Sandy Creek	125,000	125,000	125,000
12	Total Operating Revenue	1,306,639	1,070,220	1,222,423
NON-OPERATING REVENUES				
APPROPRIATIONS				
13	Contingency Fund for emergency or unforeseen circumstances	100,000	0	100,000
14		0	0	0
15	Total Non-Operating Revenue	0	0	0
16	Total Combined Operating & Non-Operating Revenues	1,406,639	1,070,220	1,322,423

GENERAL GOVERNMENT EXPENDITURES

DEPARTMENT: GENERAL GOVT

BUDGET	YTD	BUDGET
17-18	17-18	18-19

SALARIES AND BENEFITS

17	Salaries	68,028	52,284	74,460
	Overtime		502	
18	Payroll Expense (FICA, Medicare, etc)	4,608	2,534	3,548
19	Health Insurance	12,586	11,353	12,331
20	Retirement	4,500	3,944	5,258
21	Worker's Comp. Insurance	220	330	340
22	TOTAL SALARIES	89,942	70,947	95,937

SUPPLIES

23	Office Supplies	2,600	2,741	3,000
24	Postage	750	495	850
25	FLAG & FLAGPOLE	400	562	1,000
26	Clothing (office staff)	500	0	0
27	Clothing (council)	500	51	0
28	Miscellaneous	500	0	200
29	TOTAL SUPPLIES	5,250	3,849	5,050

SERVICES

30	Utilities	5,000	3,484	5,000
31	Telephone	9,000	7,485	9,980
32	Insurance (property, liability & bonds)	7,500	4,647	7,000
33	Dues (HOT COG, eCivis & TML)	1,406	206	500
34	Election Services	1,200	0	1,500
35	Publications / Subscriptions / Filing Fees	1,200	1,126	1,200
36	Bank Fees (DIRECT DEPOSIT FEE FROM QUICKBOOKS)	1,600	854	1,200
37	Travel / Training / Mileage (Employee)	5,000	1,125	5,000
38	Travel / Training / Mileage (Council)	5,000	0	2,500
39	Employee & Council Appreciation	1,500	1,932	3,000
40	Memorials	200	0	200
41	Audit Fees (divide between water/sewer/general)	10,000	6,500	6,500
42	CPA	16,000	9,340	13,000
43	Appraisal Expense	1,600	1,750	2,000
44	Legal Fees (Rv Park, Ordinances)	15,000	8,275	15,000
45	Debt Service FUND (from I&S Tax pay to Water/Sewer 50/50) (TRANSFER)	54,317	0	53,244
46	Waco McLennan County Health District Dues	1,526	1,146	1,653
47	Community Clean Up	1,500	208	1,500
48	Home Inspections	100	0	100
48	Janitorial Services	1,320	1,100	1,320
50	TOTAL SERVICES	139,969	49,178	131,397

MAINTENANCE

51	City Hall Repair & Maintenance	1,000	1,017	1,500
52	Office Equipment & Maintenance (computer, printer, scanner)	4,500	2,438	3,500
53	TOTAL MAINTENANCE	5,500	3,455	5,000

CAPITAL OUTLAY

54	New City Hall Building Fund	100,000		
	Storage Closet & Map/Blueprint Filing Cabinet			5,000
	New Server & Software		5,833	0
55	TOTAL CAPITAL OUTLAY	100,000	5,833	0

56	Total Administration Expenditures	340,661	133,262	237,384
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POLICE DEPARTMENT EXPENDITURES				
DEPARTMENT: POLICE		BUDGET 17-18	YTD 17-18	BUDGET 18-19
57	SALARIES AND BENEFITS			
58	L.E. Salaries	141,722	113,339	153,426
59	L.E. Overtime	2,500	3,379	3,500
60	Payroll Expense (FICA, Medicare, etc)	12,000	8,996	12,600
51	L.E. Health Insurance	14,000	11,450	12,330
52	L.E. Retirement	10,512	8,606	12,048
63	L.E. Worker's Comp. Insurance	9,300	7,178	7,536
64	TOTAL SALARIES	190,034	152,948	201,440
	Supplies			
65	L.E. Office Supplies	600	716	800
66	L.E. Motor Vehicle Supplies (Gas/Oil)	8,000	6,051	8,000
67	L.E. Clothing	1,500	-91	1,000
68	L.E. Operating Supplies	2,500	1,117	2,000
69	L.E. Postage	50	42	50
71	L.E. Miscellaneous: Meals	100	0	100
72	L.E. Medical (MHMR Transport)	100	0	100
73	TOTAL SUPPLIES	12,850	7,835	12,050
	Services			
74	L.E. Telephone/Internet	5,000	3,677	5,000
75	L.E. Property Insurance	2,500	1,260	2,500
76	Security Services (Paladin)	100	0	100
77	Lab Services	6,000	0	0
78	Training	500	266	500
79	Dispatch - Radio Services	250	180	250
	Community Outreach (School Outreach & National Night Out)		1,810	2,500
80	L.E. Miscellaneous	100	215	100
81	TOTAL SERVICES	14,450	7,408	10,950
	Maintenance			
82	L.E. Motor Vehicle Maintenance (Repair, Maint, Tires)	1,000	1,141	1,500
83	L.E. Equipment Maintenance (Repairs)	500	0	500
84	L.E. Computer Maintenance (Repairs)	500	7,338	1,500
85	TOTAL MAINTENANCE	2,000	8,479	3,500
	Capital Outlay			
86	LE Vehicle Fund (new car for new officer)(TRANSFER)	0	0	0
	L.E. Night Vision / Thermal Spotting Scopes x3		7,007	0
87	L.E. New Office Equipment & Furniture	0	0	5,000
88	L.E. New Equipment for cars (radios, computers)	500	500	500
89	TOTAL CAPITAL OUTLAY	500	7,507	5,500
90	Total Police Expenditures	219,834	184,177	233,440

MUNICIPAL COURT EXPENDITURES

DEPARTMENT: COURT

BUDGET	YTD	BUDGET
17-18	17-18	18-19

91	SALARIES AND BENEFITS			
92	Court Salaries (Clerk & Judge)	41,812	30,352	42,721
	Overtime		26	
93	Payroll Expense (FICA, Medicare, etc)	3,500	2,434	3,300
94	Court Health Insurance	7,500	5,676	6,165
	Worker's Comp Insurance		330	350
95	Court Retirement	2,500	1,634	2,178
96	TOTAL SALARIES	55,312	40,452	54,714
	Supplies			
97	Court Office Supplies	2,000	1,841	2,000
98	Court Operating Supplies	2,000	0	0
99	Court Computer	500	0	500
100	Court Office Equipment	1,000	0	1,000
101	Court Postage	600	515	800
102	Court Clothing	200	0	0
103	TOTAL SUPPLIES	6,300	2,356	4,300
	Services			
104	Court Travel / Training / Mileage	600	820	1,500
105	Computer Maintenance	300	0	300
106	Court Publications / Subscriptions	100	0	50
107	State Court Cost + Unrestrained Child + Time Pmt Fee	325,000	184,013	325,000
108	SPECIAL FUNDS (Tech, Security)	3,000	11,255	15,000
	Omnibase	4,500	2,554	3,500
109	Prosecutor	6,500	4,840	6,500
	Unclaimed Property		670	750
110	Misc (Overpayments, Cancelled Pmts, etc)	0	1,308	1,500
111	TOTAL SERVICES	340,000	205,460	354,100
	CAPITAL OUTLAY			
	New Computer	0	2,714	0
	New Printer			5,000
	TOTAL CAPITAL OUTLAY	0	2,714	0
112	Total Court Expenditures	401,612	250,982	413,114

STREET DEPARTMENT EXPENDITURES

DEPARTMENT: STREET & BRIDGE

BUDGET	YTD	BUDGET
17-18	17-18	18-19

SALARIES AND BENEFITS

113	*Salaries (split 50 General, 25 Water, 25 Sewer)	46,516	34,424	47,413
	Overtime	0	1,546	0
114	Payroll Expense (FICA, Medicare, etc)	4,608	3,524	4,700
115	Street Health Insurance (1/2 JH only)	1,875		3,082
	Worker's Comp Insurance		660	680
116	Street Retirement	2,500	2,633	3,510
117	TOTAL SALARIES	55,499	42,787	59,385
118	Supplies			
119	Motor Vehicle Supplies (Truck Gas/Oil) - EOY	500		500
121	Operating Supplies (Tools)	500	2,667	500
122	TOTAL SUPPLIES	1,000	2,667	1,000
	Services			
123	Utilities (Street Lights)	12,500	9,433	13,000
124	Legal Fees (Charles Street Litigation)	40,000	30,290	35,000
125	Engineer Fees (Charles Street & Bennett Subdivision)	25,000	6,430	7,500
126	Contract Labor (Ryan blading, ditches, culverts)	1,000	1,675	5,000
127	TOTAL SERVICES	78,500	47,828	60,500
	Maintenance			
128	Equipment Maintenance (tractors, backhoe, mule, mowers)	3,000		1,000
	Street Maintenance (Charles St. crack sealant)		7,579	10,000
129	Tree Trimming	11,000	700	12,000
130	Bridge Mowing	4,000		4,000
131	Drainage & Culverts	10,000	2,750	10,000
132	Motor Vehicle Maintenance (Repairs)	2,500		1,000
	CONTINGENCY FUND FOR EMERGENCY OR UNFORSEEN REPAIRS	100,000	0	100,000
133	Street Signs (Signs, Cones etc.)	7,500	1,216	7,500
134	TOTAL MAINTENANCE	138,000	12,245	145,500
	Capital Outlay			
135	New Lawn Mower	9,000	9,000	0
136	Street Repairs	86,683	37,937	100,000
	Gateway Monuments			20,000
138	Vactron (potholer)	17,500	0	17,500
139	TOTAL CAPITAL OUTLAY	113,183	46,937	137,500

Total Street Expenditures	386,182	152,464	403,885
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PARKS & RECREATION EXPENDITURES

DEPARTMENT: PARKS & RECREATION		BUDGET 17-18	YTD 17-18	BUDGET 18-19
Supplies				
140	Miscellaneous Park	2,500	107	100
Community Events				
141	Christmas Parade & Festivities - DECEMBER	2,500	2,470	2,500
142	National Night Out - OCTOBER	2,500	1,911	0
143	Riesel Youth Athletic Association (Event: Annual Tournament) JULY	2,500	0	0
144	Chili Fest - FEBRUARY?	2,500	0	0
Services				
145	Contract Labor	1,000		1,000
146	Landscaping	1,000	0	0
Maintenance				
147	Maintenance	7,500	2,342	3,500
Capital Outlay				
148	Tables, Signs, Trash Cans at Pavilion	0	0	5,000
	Electricity & Lighting Installed at Pavilion			6,500
	Parking Lot & Drainage Rehab at Pavilion			10,000
149	Event Pavilion Mullens Park	30,000	17,996	0
150	Total Park Department Expenditures	52,000	24,826	28,600

ANIMAL CONTROL EXPENDITURES

DEPARTMENT: ANIMAL CONTROL		BUDGET 17-18	YTD 17-18	BUDGET 18-19
151	Training	100	0	100
152	Waco/McLennan County Shelter Agreement Fees	150	150	250
153	Supplies	50	6	50
154	Animal Control Vehicle (gas, oil, repairs)	250	900	1000
155	Equipment	100	900	500
156	Total Animal Control Expenditures	650	1,956	1,900

FIRE DEPARTMENT EXPENDITURES

DEPARTMENT: FIRE	BUDGET	YTD	BUDGET
	17-18	17-18	18-19

		BUDGET	YTD	BUDGET
		17-18	17-18	18-19
Services				
157	Fire Department Utilities	3,000	1,713	3,000
158	Fire Department Insurance	3,000	2,526	2,600
Maintenance				
	Supplies	0	27	50
159	Exterminator	350	165	350
160	Total Fire Department Expenditures	6,350	4,431	6,000

GENERAL FUND TOTALS

161	Total Revenue	1,406,639	1,070,220	1,322,423
162	TOTAL EXPENDITURES	1,406,639	750,142	1,322,423
163	EXCESS REVENUE OVER EXPENDITURES	0	320,079	0

WATER FUND

WATER FUND REVENUE

WATER - OPERATING REVENUES	BUDGET	YTD	BUDGET
	17-18	17-18	18-19

164	Water Revenue	320,287	259,394	327,260
165	MS Water Supply	7,300	5,472	7,300
166	Trash Revenue	110,918	84,437	112,500
167	Tie In Fees	4,000	0	2,000
168	Interest Income	3,500	3,247	3,500
169	Misc. Income	1,500	349	500
170	Total Operating Revenues	447,505	352,899	453,060

WATER - NON-OPERATING REVENUE

APPROPRIATIONS

171	WATER MM - ARSENIC RESERVE FUND	0	0	0
	Contingency Fund (for emergency or unforeseen circumstances)	50,000	0	50,000

DEBT SERVICE

172	Property Tax (I&S pledged for 2013 bonds) (TRANSFER)	27,158	27,158	26,622
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173	Total Combined Operating & Non-Operating Revenues	524,663	380,057	529,682
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WATER FUND EXPENDITURES

WATER FUND: EXPENDITURES

		BUDGET 17-18	YTD 17-18	BUDGET 18-19
Salaries & Benefits				
174	*Salaries (split 50% General, 25% Water, 25% Sewer)	21,147	17,212	23,706
	Overtime		773	1,000
175	Payroll Expense (FICA, Medicare, etc)	2,000	1,377	1,927
176	Health Insurance (1/4 of JH only)	1,875	2,979	1,541
177	Retirement	1,600	2,000	2,666
178	Worker's Comp. Insurance	2,500	2,917	23,000
	TOTAL SALARIES	29,122	27,258	53,840
Supplies				
179	Office Supplies	1,500	1,219	1,500
180	Motor Vehicle Supplies (Gas/Oil) - EOY	4,000	3,094	4,500
181	Water Purchased	21,000	30,676	46,079
182	Tools	500	851	1,000
183	Postage	1,200	1,845	3,000
184	Miscellaneous	100	136	200
185	Clothing	200	0	300
186	Operating Supplies	10,000	6,267	9,000
	TOTAL SUPPLIES	38,500	44,088	65,579
Services				
187	Utilities	22,000	20,570	27,426
188	Telephone	1,500	1,112	1,500
189	Insurance	3,500	2,951	3,000
190	Royalties (Mineral Royalty - Mormino .15 per 1000)	2,500	1,606	3,000
191	RMS Water Loan	35,850	29,860	35,850
192	Lab	3,500	164	500
193	Chemical Analysis (Health Department)	1,000	0	500
194	Regulatory Fees	2,000	1,046	1,500
195	Audit Fees	2,500	3,375	3,375
196	Legal Fees	5,000	190	2,500
197	Engineer Fees	25,000	2,470	10,000
198	Dues	500	500	500
199	Publication	250	0	250
200	Travel / Training / Mileage	1,000	476	1,000
201	Permit Fee	1,750	50	100
202	Conservation Fee (Southern Trinity Groundwater)	2,500	1,246	2,500
203	Contract Labor	5,000	3,920	5,000
204	Trash Expense	97,000	79,833	106,000
	TOTAL SERVICES	212,350	149,369	204,501
Maintenance				
207	Motor Vehicle Maintenance (Repairs) - EOY	2,000	447	1,000
208	Generator (1)	1,000	602	1,000
209	Machinery (Tractor/Backhoe/Shredder) - EOY	1,000	204	500
210	Office Equipment & Maintenance	1,500	1,574	2,000
211	Water Maintenance (RRM - repairs, replacement, well maint)PressureTankRepair	10,000	6,676	10,000
212	Storage Tanks (scheduled cleaning in 2017)	10,000	0	10,000
213	Water Plant Maintenance	1,000	0	2,500
	TOTAL MAINTENANCE	26,500	9,503	27,000

WATER FUND: EXPENDITURES CONT'D		BUDGET 17-18	YTD 17-18	BUDGET 18-19
Debt Service				
214	2009 Revenue Bond Debt - Principal & Interest (RATTLESNAKE WELL - not funded with taxes)	32,574	32,574	32,203
215	AMR Water Meter upgrade citywide (lease purchase paid off june 2018)	13,171	13,021	0
216	2013 Series CO's (CHARLES STREET PROJECT - funded with I&S tax)	27,027	27,027	13,214
217	TOTAL DEBT SERVICE	72,772	72,622	45,417
Capital Outlay				
218	CONTINGENCY FUND (for emergency or unforeseen repairs)	50,000	0	50,000
219	Water Line Replacements	10,000	0	10,000
	Utility Truck			35,000
221	Vactron (uses water to pot hole) 1/2 expensed to General Fund	17,500	0	17,500
222	Arsenic Reduction Project (excess revenue collected for the year is allocated to this fund)	67,919	30,269	20,845
224	CAPITAL OUTLAY	145,419	30,269	133,345
WATER FUND TOTALS				
225	TOTAL EXPENDITURES	524,663	333,109	529,682
226	Excess Revenue over Expenditure	0	46,948	0

SEWER FUND

SEWER FUND REVENUE

SEWER FUND: OPERATING REVENUES

BUDGET	BUDGET	BUDGET
17-18	17-18	18-19

REVENUE

227	Sewer Revenue	115,000	95,299	127,000
228	Tie In Fees	0	0	2,000
229	Interest Income	1,500	1,220	1,400
231				
232	Total Revenue	116,500	96,519	130,400

SEWER FUND: NON-OPERATING REVENUES

APPROPRIATIONS

233	SEWER FUND MMKT - for generator Fairpark LS	0	0	0
234	SEWER FUND MMKT - for sewer jetting system	0	0	0
	SEWER FUND MMKT - for sewer mapping system of Wastewater Infrastructure	20,000	0	0
235	Contingency Fund (for emergency or unforeseen circumstances)	50,000	0	25,000

DEBT SERVICE

236	Property Tax (I&S pledged for 2013 CO's)	27,159	27,159	26,622
237	*need to transfer from Gen to Sewer in August			
238	Total Non Operating Revenue	97,159	27,159	51,622

239	Total Combined Operating & Non-Operating Revenues	213,659	123,678	182,022
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SEWER FUND EXPENDITURES

SEWER FUND: EXPENDITURES		BUDGET 17-18	YTD 17-18	BUDGET 18-19
Salaries and Benefits				
240	*Salaries (split 50% General, 25% Water, 25% Sewer)	23,260	17,212	23,706
241	Payroll Expense (FICA, Medicare, etc)	1,800	1,316	1,842
242	Health Insurance (1/4 of JH only)	1,875	2,656	1,541
243	Retirement	1,350	1,200	1,579
244	TOTAL SALARIES	28,285	22,384	28,668
Supplies				
245	Office Supplies	100	0	100
	Operating Supplies	5,000	2,155	3,500
246	Postage		38	50
247	TOTAL SUPPLIES	5,100	2,193	3,650
Services				
248	Utilities	14,000	9,061	14,000
	Audit			3,375
250	Travel / Training / Mileage	500	0	250
251	Lab	4,400	4,051	4,400
252	Engineering	15,125	0	2,000
253	Regulatory Fees	1,250	0	1,250
255	Permit Renewal	0	1,250	0
256	Publications	0	170	200
257	Contract Labor	10,000	0	1,000
258	Miscellaneous	0	0	100
259	TOTAL SERVICES	45,275	14,532	26,575
Maintenance				
260	Sewer Maintenance (RRM) (Mike Staas)	14,757	2,718	3,000
261	Office Equipment & Maintenance	100	0	100
262	Generator Maintenance	1,000	910	500
263	Lift Stations	10,000	4,395	5,000
264	Pump Station	500	0	0
265	TOTAL MAINTENANCE	26,357	8,023	8,600
Debt Service				
266	2013 Series CO's (Charles Sewer Line Project funded by I&S tax)	19,500	19,500	13,214
267	1999 Sewer Bond - Principle & Interest (funded by I&S tax)	27,142	27,142	26,815
268	TOTAL DEBT SERVICE	46,642	46,642	40,029
Capital Outlay				
269	Mapping System	12,000	0	12,000
	Contingency Fund (for emergency or unforeseen circumstances)	50,000	0	25,000
	Sewer Line Rehab Project N. Fairpark area	0	0	20,000
	Vactron	0	0	17,500
270	Storage Container	0	3,100	0
272	TOTAL CAPITAL OUTLAY	62,000	3,100	74,500
SEWER FUND TOTALS				
273	Total Expenditures	213,659	96,874	182,022
274	Excess Revenue over Expenditure	0	26,804	0