CITY OF FAIR OAKS RANCH
AGENDA – CITY COUNCIL SPECIAL MEETING

September 12, 2019, 6:30 PM
City Hall Council Chambers
7286 Dietz Elkhorn, Fair Oaks Ranch

I. OPEN MEETING

A. Roll Call – Declaration of a Quorum.

B. Pledge of Allegiance.

II. CITIZENS and GUEST FORUM / PRESENTATIONS

To address the Council, please sign the Attendance Roster located on the table at the entrance of the Council Chamber. In accordance with the Open Meetings Act, Council may not discuss or take action on any item which has not been posted on the agenda.

A. Citizens to be heard.

III. PUBLIC HEARING

A. Conduct the 2nd Public Hearing on the Fiscal Year 2019-2020 Proposed Budget and 2019-2020 Tax Rate. Pgs. 3-25

1. Mayor opens the public hearing
2. Staff presentation of the Proposed Budget and Tax Rate
3. City Council receive citizen testimony for/against the Proposed Budget and Tax Rate
4. Mayor closes the public hearing
5. City Council discuss the Proposed Budget and Tax Rate, inclusive of asking questions of staff

IV. DISCUSSION/CONSIDERATION ITEMS

A. Consideration and possible action approving the first reading of an Ordinance adopting the City Budget for fiscal year beginning October 1, 2019 and ending September 30, 2020. Sarah Buckelew, Director of Finance Pgs. 26-64

B. Consideration and possible action approving the first reading of an Ordinance levying a property tax rate of .3735 per $100 taxable valuation on property in the City of Fair Oaks Ranch for tax year 2019; and determining due and delinquent dates. Sarah Buckelew, Director of Finance Pgs. 65-67

V. CONVENE INTO EXECUTIVE SESSION

Pursuant to Section 551.101 of the Open Meetings Act, Texas Gov't Code, a quorum of the governing body hereby convenes into closed session:

A. 551.071 (Consultation with Attorney) - Cause No. 2018-CI-00202; the City of Fair Oaks Ranch, Texas vs Edward I. Hill, Robert E. Heckendorn, Craig M. Luitjen, Roger Fuentes, Wesley A. Pieper, Esther W. Hicks, William A. McDowell, Yolanda D. Ayala, PG Pfeiffer Ranches LLC, Maureen Pfeiffer Stevenson Family Trust.

B. 551.071 (Consultation with Attorney) - to receive legal advice regarding claims made on behalf of a real property owner against the City's operation of the K-3 Trinity Glen Rose Water Well.

C. 551.071 (Consultation with Attorney) – to receive legal advice from Special Counsel and the City Attorney regarding the City's ground water rights.

VI. RECONVENE INTO OPEN SESSION

Discussion and possible action on items discussed in Executive Session.

VII. ADJOURNMENT

Requests for City topic needing additional information/research; or, potential consideration for a future agenda.

Signature of Agenda Approval: Tod G. Maxwell

I, Christina Picioccio, City Secretary, certify that the above Notice of Meeting was posted on the outside bulletin board at the Fair Oaks Ranch City Hall, 7286 Dietz Elkhorn, Fair Oaks Ranch, Texas, and on the city's website www.fairoaksranchtx.org, both places being convenient and readily accessible to the general public at all times. Said Notice was posted by 5:00 PM, September 9, 2019 and remained so posted continuously for at least 72 hours before said meeting was convened.

CITY COUNCIL CONSIDERATION ITEM
CITY OF FAIR OAKS RANCH, TEXAS
September 12, 2019

AGENDA TOPIC:	2nd Public Hearing on the FY 2019 – 2020 Proposed Budget and Tax Rate
DATE:	September 12, 2019
DEPARTMENT:	Finance
PRESENTED BY:	Honorable Mayor and City Council

INTRODUCTION/BACKGROUND:

Conduct the second Public Hearing on the Fiscal Year 2019-2020 Proposed Budget and 2019-2020 Tax Rate.

Sequence for the agenda item is as follows:

- Mayor opens the public hearing
- Staff presentation of the Proposed Budget and Tax Rate
- City Council receive citizen testimony for/against the Proposed Budget and Tax Rate
- Mayor closes the public hearing
- City Council discuss the Proposed Budget and Tax Rate, inclusive of asking questions of staff

POLICY ANALYSIS/BENEFIT(S) TO CITIZENS:

See attachments:

- Proposed FY 19-20 Budget
- FY 19-20 Tax Notice
- FY 19-20 Budget/Tax Rate Calendar

NOTICE OF 2019 TAX YEAR PROPOSED PROPERTY TAX RATE FOR THE CITY OF FAIR OAKS RANCH

A tax rate of $0.3735 per $100 valuation has been proposed for adoption by the governing body of the City of Fair Oaks Ranch. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

The governing body of the City of Fair Oaks Ranch proposes to use revenue attributable to the tax rate increase for the purpose of progressing certain Strategic Action Plan Projects, Campus Renovations, and advancing City Council's policy to adequately fund reserves.

PROPOSED TAX RATE	$0.3735 per $100
PRECEDING YEAR'S TAX RATE	$0.3668 per $100
EFFECTIVE TAX RATE	$0.3536 per $100
ROLLBACK TAX RATE	$0.3791 per $100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for the City of Fair Oaks Ranch from the same properties in both the 2018 tax year and the 2019 tax year.

The rollback tax rate is the highest tax rate that Fair Oaks Ranch, City of may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

property tax amount= (rate) x (taxable value of your property)/100

For assistance or detailed information about tax calculations, please contact:
The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCC

Carlos Gutierrez, PCC
Property Tax Division Director
233 N. Pecos-La Trinidad, San Antonio, TX 78207
210-335-6600
taxoffice@bexar.org
home.bexar.org/tax

You are urged to attend and express your views at the following public hearings on the proposed tax rate:

First Hearing: September 5, 2019 at 9:30 AM at Fair Oaks Ranch City Hall, 7286 Dietz Elkhorn, Fair Oaks Ranch, TX.

Second Hearing: September 12, 2019 at 6:30 PM at Fair Oaks Ranch City Hall, 7286 Dietz Elkhorn, Fair Oaks Ranch, TX.

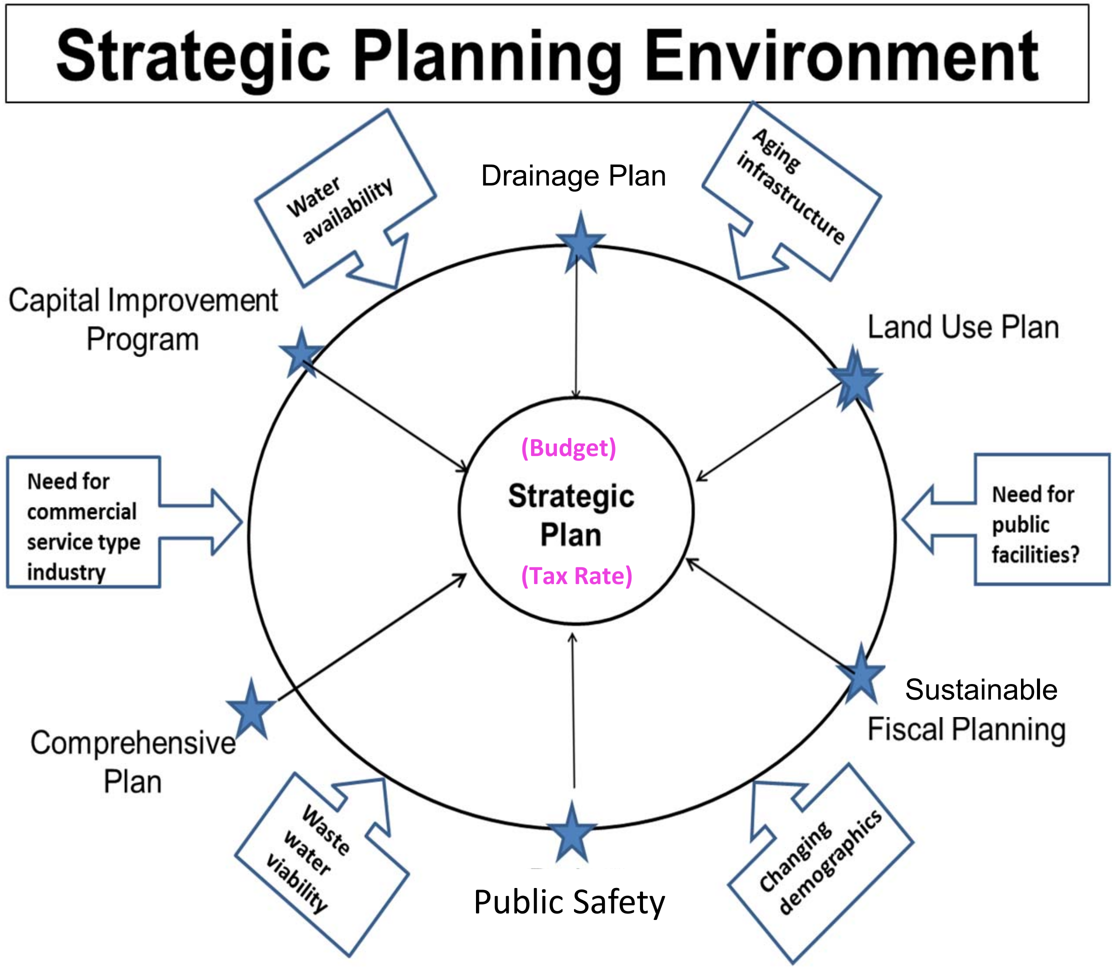
FY 2019-20 BUDGET CALENDAR

Budget Presentation, Consideration, and Adoption			
	✔	July 25	Deadline for chief appraiser to certify rolls to taxing units and certification of anticipated collection rate by tax collector.
	✔	July 26	Calculation of effective and rollback rates.
	✔	July 26	Finance Director delivers proposed budget City Manager
	✔	July 29	City Manager delivers proposed budget to Council
	✔	August 8	Final Budget workshop with Council to present proposed budget; submit effective and rollback tax rates; and to propose tax rate to support the budget.
	✔	August 15	At regular City Council meeting, **City Council** confirms proposed tax rate. If exceeds the rollback rate or the effective tax rate (whichever is lower), **Council** takes record vote and schedules two public hearings (September 5 and 12) and adoption date (September 19).
	✔	August 19	**City Manager** files budget with **City Secretary** (LGC102.005).
	✔	August 23	**Finance Director** publishes *Notice of Proposed Property Tax Rate* in August 23nd edition of Boerne Star and posts on the City's website (LGC 140.010e). **City Secretary** publishes *Notice of Budget Availability* and *Notice of Public Hearing* in the August 23rd edition of Boerne Star and posts on city's website (LGC 102.0065 and Tax Code)
	✔	September 5 9:30 am	**City Council** holds 1st Public Hearing on proposed Budget and Tax Rate and announces 2nd Public Hearing date (September 12) and Adoption date of Budget and Tax Rate (September 19). (LGC 102.007)
		September 12 6:30 pm	**City Council** holds 2nd Public Hearing (may not be earlier than 3 days after first public hearing) on proposed Budget and Rate. **First Reading** of Budget and Tax Rate ordinances; announces September 19 as adoption date to adopt budget and tax rate (LGC 102.007 - must be 3-14 days from this date)
		September 19 6:30 pm	**Second reading and adoption of Budget and Tax Rate ordinances are held.** (Adopt tax rate before the later of September 30 or the 60th day after the date the certified appraisal roll was received (Tax Code 26.05)).

City of FAIR OAKS RANCH

September 12, 2019
2nd Public Hearing for Budget and Tax Rate

For Fiscal Year 2019-2020



FAIR OAKS RANCH

FAIR OAKS RANCH

Strategic Action Plan

	Strategic Action Plan		Project Planning – Project has begun, but no budgeted costs are incurred		Project Implementation – Project is ongoing and incurring budget costs		Project Operational – The budgeted project is complete, these are ongoing maintenance costs		
			2020	2021	2022	2023	2024	2025+	annual
	FINANCIAL INTEGRITY		Budget						
1.1	Develop & Maintain a Budget process that links with the Strategic Action Plan	Sarah							
1.1.1	Implement recurring SAP review process- Define mission and vision of the City	Tobin	-	12,000	-	12,000	-	60,000	-
1.1.2	Implement sustainable recurring budget/SAP process and procedures	Tobin	-	-	-	-	-	-	-
1.1.3	Improve Budget Deliverables to GFOA Standards	Sarah	-	-	-	-	-	-	-
1.1.4	Redesign Enterprise Budget Process and Model	Sarah	-	-	-	-	-	-	-
1.1.5	Develop Standardized capital project financial management process	Sarah	-	-	-	-	-	-	-
1.2	Develop a 5-Year Forecast	Sarah							
1.2.1	Develop 5-year Revenue Projections	Consultant	10,000	-	-	-	-	-	-
1.2.2	Develop 5 Year Operational Projections	Sarah	-	-	-	-	-	-	-
1.2.3	Develop 5 Year CIP projections	GEC	-	-	-	-	-	-	-
1.2.4	Deliver 5 year forecasts	Sarah	-	-	-	-	-	-	-
1.3	Develop a Risk Inventory and mitigation strategies	Sarah							
1.3.1	Complete Internal controls framework for Financial Statement Controls	Consultant	20,000	-	-	-	-	-	-
1.3.2	Develop a Risk Inventory for operational risks	Consultant	-	30,000	-	-	10,000	10,000	1,000
1.3.3	Implement SOP's or internal controls for operational risks	Consultant	-	-	30,000	20,000	-	-	-
1.3.4	Implement Procurement Function	Procur. Mgr.	-	-	-	-	-	-	-
1.3.5	Establish recurring assessment of internal controls adhereance	Sarah	15,000	15,000	15,000	15,000	15,000	-	-
1.4	Develop Sustainable Financing Strategies aligned with service delivery expectations	Sarah							
1.4.1	Implement a sustainable and equitable drainage funding source for stormwater	Consultant	120,000	-	-	-	-	-	-
1.4.2	Develop a sustainable and equitable Water Rate	Consultant	-	60,000	-	-	60,000	-	-
1.4.3	Develop a sustainable and equitable Wastewater Rate	Consultant	-	60,000			60,000		
1.4.4	Update Water Impact Fee Study - Marry with GEC	Consultant	37,500	-	-	-	40,000	-	-
1.4.5	Update Wastewater Impact Fee Study - Marry with GEC	Consultant	37,500				40,000		
1.4.6	Review and update General Fund and Utility Fund Leverage Guidelines and Debt policies	Acct/Consult	15,000	15,000	-	-	-	-	-
1.4.7	Address tax base sustainment and diversification	Acct/Consult	-	25,000	25,000	-	-	-	-
1.4.8	Negotiate and update new franchise fee agreements	Carole	-	-	-	-	-	-	-
1.5	Ensure continuity and excellence of Financial Reporting Reliability	Sarah							
1.5.1	Complete Reserve Studies	Sarah	-	-	-	-	-	-	-
1.5.2	Determine reporting requirements for grants, new utilities, etc.	CPA Consultant	10,000	-	-	-	-	-	-
1.5.3	Assess Monthly and Quarterly financial reporting deliverables	Sarah	-	-	-	-	-	-	-
1.5.4	Reconcile impact fees - Legal Review	Consultant	-	-	-	-	-	-	-
1.5.5	Evaluate and improve Equipment Replacement Fund	Sarah	78,000	26,000	20,000	20,000	20,000	100,000	-
1.5.6	Evaluate, update and implement Financial Management Policy	Sarah/Consult	15,000	-	-	-	-	-	-
1.5.7	Implement Storm Water Utility Cost Center and Business Functions	Sarah/Consult	50,000	50,000	-	-	-	-	-

FAIR OAKS RANCH

Responsible Growth Management

ACTION PLAN

5-7 Year Mile markers (Goals)

- Manage Physical Development of City in accordance with Comprehensive Plan
- Implement and Update Infrastructure Master Plans
- Enhance Local Mobility and Multimodal Connectivity
- Alignment of Proactive Place Making Strategies with MDD
- Develop, Implement, and Update Environmental Sustainability Programs

2019-20 Budgeted Outlays

Consulting arrangements for:

G Administer Comprehensive Plan and Unified Development Code
G FM 3351 Owners Representative
G Develop Criticality Chain and Funding Plan (Split between Government and Utilities)
G Implement Municipal Separate Storm Sewer System (MS4) Requirements

G Funded by Governmental Funds
U Funded by Utility Funds (Fee based)

FAIR OAKS RANCH

Reliable and Sustainable Infrastructure

ACTION PLAN

5-7 Year Mile markers (Goals)

- Enhance & Ensure Continuity of Reliable Water Resources
- Enhance & Ensure Continuity of Reliable Wastewater Treatment
- Enhance & Ensure Continuity of Drainage Improvement Initiatives
- Enhance & Ensure Continuity of Reliable Roadway Improvement Initiatives
- Enhance & Ensure Continuity of Reliable City Facilities

2019-20 Budgeted Outlays

U Upgrade to 9k gal Hydropneumatic Tank at Plant No 2
U Repair Existing Waterline – Creek Crossings West
U Engineering for Elevated Storage Tank
U Update and Repair Water Treatment Plant Buildings
U Solids Handling Improvements
U Regional/Local Wastewater Treatment Plant options
G Long-Term Road Condition Analysis
G Repurpose City Hall Interior
G Renovate Old Police Building

G Funded by Governmental Funds
U Funded by Utility Funds (Fee based)

FAIR OAKS RANCH

Public Health, Safety, and Welfare

ACTION PLAN

5-7 Year Mile markers (Goals)

- Enhance and ensure Continuity of Police Services
- Develop a Long-Term Strategy for Continuity of Fire Services
- Develop Long-Term Strategy for continuity of Emergency Medical Services
- Enhance and Maintain Public Safety Community Outreach Initiatives

2019-20 Budgeted Outlays

Ⓖ Command Structure Study

Ⓖ Evaluate and develop a sustainable Fire Services Program

Ⓖ Evaluate and develop a sustainable Emergency Medical Services Program

G Funded by Governmental Funds

U Funded by Utility Funds (Fee based)

FAIR OAKS RANCH

Operational Excellence

ACTION PLAN

5-7 Year Mile markers (Goals)

- Evaluate & Implement Key HR Programs that Promote Organizational Development
- Develop & Implement a Proactive Communication Strategy
- Evaluate & Update Service Delivery Expectations & Best Practices
- Develop, Implement, and Sustain

2019-20 Budgeted Outlays

G Evaluate & Update Compensation and Benefit Plans inclusive of Exempt/Non-Exempt Status
G Evaluate and update Employee Handbook
G Update HR Technology to improve Efficiency within HR
G Implement Learning & Development Program
G Develop a communications strategy and marketing program
G Develop and implement a records management plan
G Conduct IT Risk Analysis and vulnerability assessment

G Funded by Governmental Funds
U Funded by Utility Funds (Fee based)

FAIR OAKS RANCH

Financial Integrity

ACTION PLAN

5-7 Year Mile markers (Goals)

- Budget Process that links with Strategic Action Plan
- Develop a 5-year Forecast
- Develop Risk Inventory and Mitigation Strategies
- Develop Financing Strategies aligned with Service Delivery Expectations
- Ensure Continuity and Excellence of Financial Reporting Reliability

2019-20 Budgeted Outlays

Consulting arrangements for:

Ⓖ Revenue Projections	Ⓤ Impact Fee Studies	Ⓖ Stormwater Utility cost Implementation
Ⓖ Internal Controls Framework	Ⓖ Internal Controls Audit	
Ⓖ Funding Source for Stormwater	Ⓖ Financial Mgmt Policy	Ⓖ Debt Policy

Ⓖ Funded by Governmental Funds
Ⓤ Funded by Utility Funds (Fee based)

FAIR OAKS RANCH

Budget Components

Total Tax Rate

M&O Tax Rate

Governmental Operations Fund

Governmental Strategic Projects Fund

I&S Tax Rate

General Obligation Bond (Street Bond)

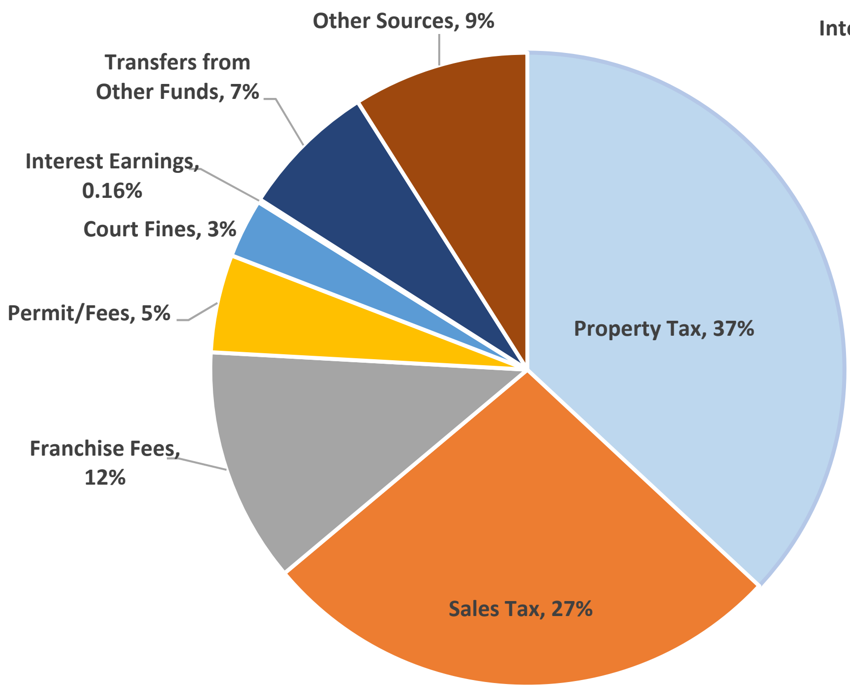
Fee Revenue from Users

Utility Operations Fund

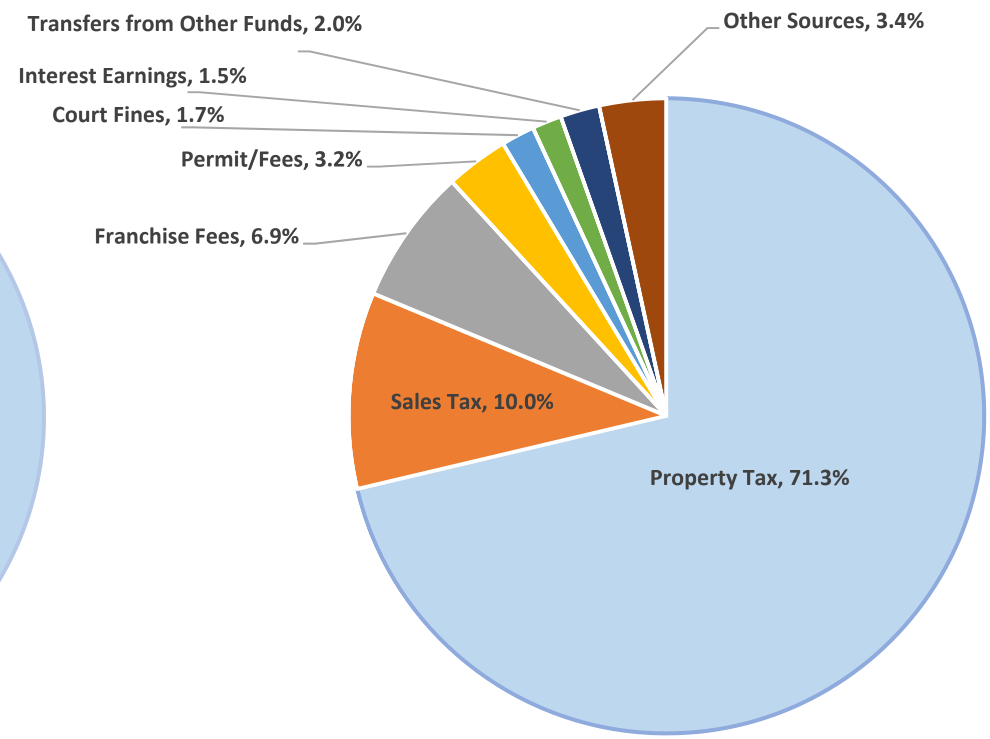
Utility Strategic Projects Fund

Governmental Fund Revenue
Average Texas City vs. Fair Oaks Ranch

Average Texas City

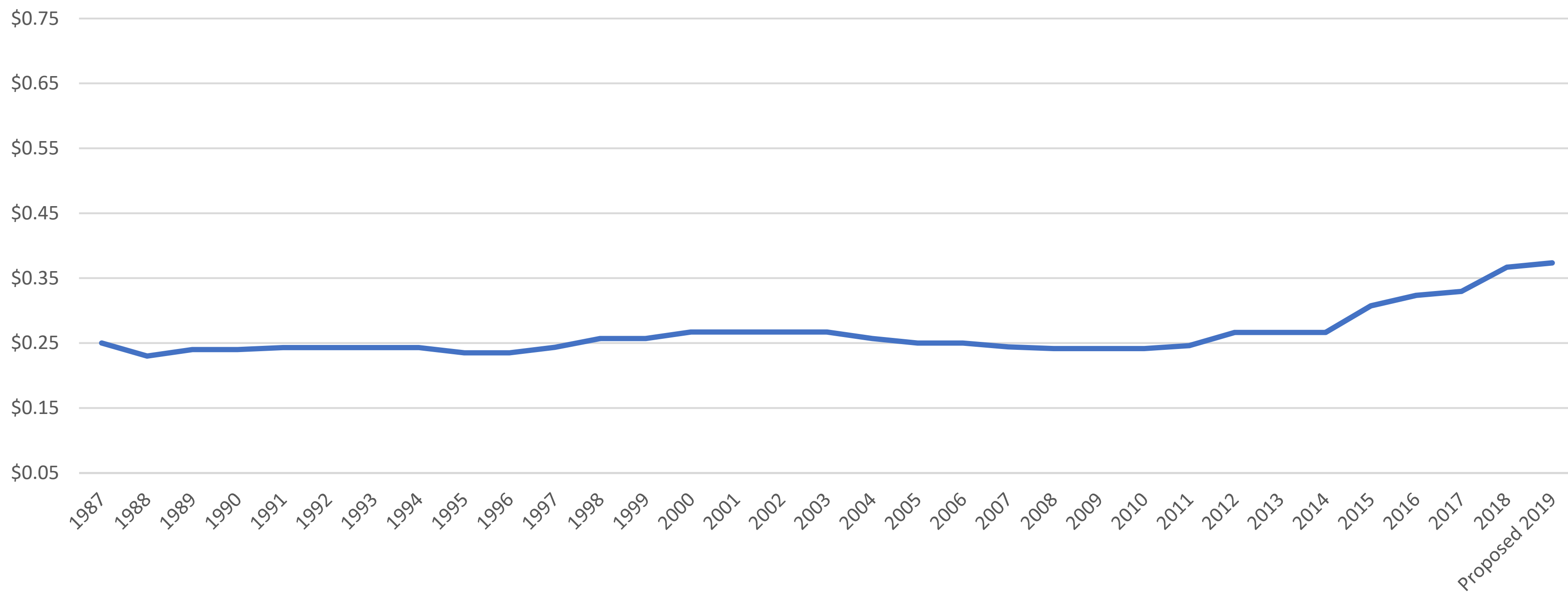


Fair Oaks Ranch



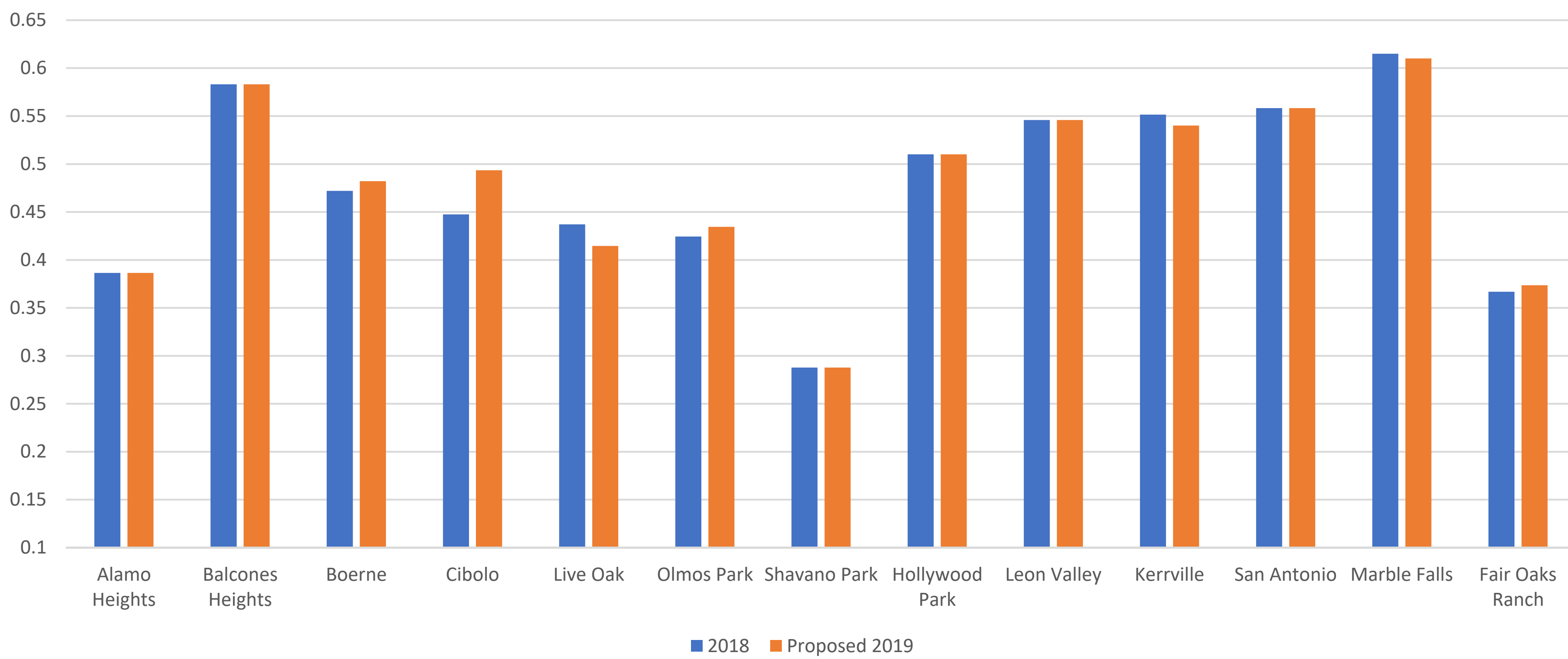
FAIR OAKS RANCH

Fair Oaks Ranch Historical Tax Rate



FAIR OAKS RANCH

2018 Actual and 2019 Proposed Property Tax Rates



FAIR OAKS RANCH

Tax Increase and Impact

- Current Tax Rate is $0.3668 per $100
- Proposed Increase of $0.0067 per $100
- New Rate proposed is $0.3735 per $100

- Effective Rate $0.3536
- Rollback Rate $0.3791

- Average Value of a FOR Home = $504,541
- Bill on average FOR Home = $1,846

- 1 cent of tax rate = $160,597 of tax revenue

FAIR OAKS RANCH

Components of Property Tax Revenue Increase

Breakdown of Budgeted Revenue Increase	
Annexations	-
New Properties: Non-Annexations	159,438
Increased Appraisals on Existing Properties	184,117
Tax Rate increase	107,790
	451,345

* Budgeted Revenue assumes 98% collection Rate

FAIR OAKS RANCH

Budget Breakdown for Average Fair Oaks Home

Budget Breakdown for Avg Home	Avg Home Value	Tax Rate	Amount
at 98% collection	$ 504,541	$0.3735	$ 1,847

Debt Service		
Roads and Drainage	$0.0340	$ 168
Maintenance & Operations		
Public Safety and Emergency	$0.1068	$ 528
Strategic Projects	$0.0600	$ 297
Non-Departmental & Shared	$0.0594	$ 294
Engineering and Planning	$0.0253	$ 125
City Administration	$0.0194	$ 96
Maintenance	$0.0185	$ 91
Finance	$0.0133	$ 66
Building Codes and Permits	$0.0086	$ 43
City Secretary	$0.0079	$ 39
HR and Communications	$0.0073	$ 36
Municipal Court	$0.0069	$ 34
Equip Replacement	$0.0052	$ 26
Mayor & Council	$0.0010	$ 5
Total Tax Bill	**$0.3735**	**$ 1,847**

FAIR OAKS RANCH

Current City of Fair Oaks Ranch Exemptions

CODE	EXEMPTION NAME	Current Exemption Amount	2019 Total	Total Exempt Value Granted
DP	Disability	-	3	-
DV1	Disabled Veteran 1	5,000	26	193,000
DV1S	Disabled Veteran Surviving Spouse	5,000	7	35,000
DV2	Disabled Veteran 2	7,500	25	220,500
DV2S	Disabled Veteran 2 Surviving Spouse	7,500	3	22,500
DV3	Disabled Veteran 3	10,000	45	458,000
DV4	Disabled Veteran 4	12,000	170	1,368,000
DV4S	Disabled Veteran 4 Surviving Spouse	12,000	24	216,000
DVHS	100% Disabled Veterans	100%	119	57,751,364
DVHSS	100% Disabled Veteran Surviving Spouse	100%	8	3,784,122
EX-XG	Barn used for Sheltering Cats		3	4,253,670
EX-XV	Other Exemptions (note a)		44	6,315,160
EX366	HB 366 Exempt		21	5,651
HS	Homestead	★ 5,000	2842	13,542,500
LVE	Leased Vehicle		16	3,241,190
OV65	Over 65	★ 20,000	1240	23,796,600
OV 65S	Over 65 Surviving spouse		17	260,000
PPV	Personal Property Vehicle		2	16,800
	Total Exemptions		**4,615**	**115,480,057**

Over 65 represents 27% of properties in the city.

★ Discretionary exemptions not required by law

note a Other Exemptions include public property, religious organizations, charitable organizations and other property not reported elsewhere.

Budget Components

Total Tax Rate

M&O Tax Rate

Governmental Operations Fund

Governmental Strategic Projects Fund

I&S Tax Rate

General Obligation Bond (Street Bond)

Fee Revenue from Users

Utility Operations Fund

Utility Strategic Projects Fund

Utility Funds

Consolidated Utility Fund Budget
Summary

	Water	Wastewater	Utility Fund Total
Utility Revenues	3,971,147	1,075,001	5,046,147
Utility Operating Expenses			
Personnel	783,911	644,490	1,428,402
Supplies, Maintenance & Operations	1,760,076	709,223	2,469,300
Services	66,138	1,320	67,458
Debt Service Costs	75,522	14,385	89,907
Total Utility Operating Expenses	2,685,648	1,369,418	4,055,067
Operating Income/(Loss)	1,285,499	(294,417)	991,080
Capital Outlay	1,181,028	298,978	1,480,006
Non Cash Adjustments	(555,580)	171,334	(384,246)
Net Income/(Loss)	**660,051**	**(764,730)**	**(104,679)**

FAIR OAKS RANCH

Governmental Funds

Comparison to Prior Year

	FY 2018-19	FY 2019-20	Yr over Yr
Supplies, M&O	717,064	644,358	-10%
Services Costs	1,458,410	1,309,064	-10%
Personnel	4,210,327	4,528,863	8%
Capital costs	748,850	216,000	-71%
Transfer revenue in	(621,000)	(154,000)	-75%
Governmental Operations Total	6,513,651	6,544,285	0%
Strategic Action Plan Fund	310,000	1,784,000	475%
Bond Service Fund	557,909	551,940	-1%
TOTAL BUDGET	7,381,560	8,880,225	20%

FAIR OAKS RANCH

CITY COUNCIL CONSIDERATION ITEM
CITY OF FAIR OAKS RANCH, TEXAS
September 12, 2019

AGENDA TOPIC:	Consideration and possible action approving the first reading of an Ordinance adopting the City Budget for fiscal year beginning October 1, 2019 and ending September 30, 2020
DATE:	September 12, 2019
DEPARTMENT:	Finance
PRESENTED BY:	Sarah Buckelew, Finance Director

INTRODUCTION/BACKGROUND:

Texas Local Government Code Chapter 102 contains the requirements for adopting a municipal budget for home rule cities. Under this chapter, the city manager serves as the budget officer and is responsible for preparing a municipal budget to cover the proposed expenditures of the municipal government for the succeeding year.

The proposed budget is required to be filed with the City Secretary before the 30th day before the date the Council makes its tax levy for the new fiscal year.

At the August 15, 2019 City Council meeting, Council voted to set September 5, 2019 and September 12, 2019 as Public Hearing dates on the proposed budget and September 19, 2019 as the date to adopt the budget. The proposed budget was filed with the City Secretary August 19, all requirements of state statute have been met.

POLICY ANALYSIS/BENEFIT(S) TO CITIZENS:

1. Provides the citizens, the government, and the city staff with a financial plan for utilizing the city's available funds during the upcoming fiscal year to accomplish the city's goals and objectives
2. Establishes priorities among city programs; defining the financial framework that will be used to periodically check the status of city operations
3. Determines the level of taxation necessary to finance city programs.

LONGTERM FINANCIAL & BUDGETARY IMPACT:

See budgets as presented during the Public Hearing.

LEGAL ANALYSIS:

Reviewed and approved as to form

RECOMMENDATION/PROPOSED MOTION:

I move to approve the 2019/20 Fiscal Year Budget Ordinance
LGC 102.007 mandates a vote to adopt the budget must be a Record Vote)

ORDINANCE

AN ORDINANCE ADOPTING THE CITY OF FAIR OAKS RANCH ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020; AND OTHER MATTERS IN CONNECTION THEREWITH

WHEREAS, the City Manager submitted to the City Council a proposed budget for the next ensuing budget year, along with an executive summary for said budget, and filed the proposed budget with the City Secretary for public review pursuant to LGC §102.005; and,

WHEREAS, on August 15, 2019**,** the Council set September 5, 2019 and September 12, 2019 as the dates for the public hearings thereon and caused notice of such public hearings to be posted on the City's website and published in the Boerne Star pursuant to LGC §102.006 and 102.0065; and,

WHEREAS, the public hearings were held on said dates and all persons were then afforded an opportunity to appear and object to any or all items and estimates in the proposed budgets; and,

WHEREAS, pursuant to Local Government Code §102.007, the City Council, by passage of the Budget Ordinance shall adopt the budget for the ensuing fiscal year and appropriate such sums of money as the Council deems necessary to defray all expenditures of the City during the 2019-20 budget year.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FAIR OAKS RANCH, TEXAS, THAT:

SECTION 1. BUDGET.

a. The City hereby approves and adopts the "Fiscal Year 2019-20 Municipal Budget", attached as **Exhibit A**, in all respects as the city's annual budget for the fiscal year beginning October 1, 2019 and ending September 30, 2020.

b. The City Manager may reallocate budget amounts within and between departmental accounts, but reallocation of amounts between funds must be approved by the City Council by ordinance. For purposes of this section the term "fund" refers to the Governmental Accounting definition of a fund (i.e. "General Fund", "Utility Fund", and "Debt Service Fund").

c. In accordance to LGC §102.008(a), the adopted budget shall be filed with the City Secretary; and a copy of the adopted budget including the cover page shall be posted on the city's website.

SECTION 2. SEVERABILITY.

If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City hereby declares that this Ordinance would have been enacted without such invalid provision.

Section 3. CONFLICT OF ORDINANCES.

Ordinances or parts of ordinances in conflict herewith are hereby repealed, and are no longer of any force and effect.

Section 4. EFFECTIVE DATE.

This Ordinance shall take effect on the first day of October 2019.

PASSED and APPROVED on first reading this 12th day of September, 2019 and recorded as follows:

	FOR	AGAINST	ABSTAIN
Mayor Garry Manitzas			
Mayor Pro Tem Havard			
Council Member Elizondo			
Council Member Hartpence			
Council Member Koerner			
Council Member Maxton			
Council Member Patel			

PASSED, APPROVED and ADOPTED on second reading, this the 19th day of September, 2019 and recorded as follows:

	FOR	AGAINST	ABSTAIN
Mayor Garry Manitzas			
Mayor Pro Tem Havard			
Council Member Elizondo			
Council Member Hartpence			
Council Member Koerner			
Council Member Maxton			
Council Member Patel			

Garry Manitzas, Mayor

ATTEST:

Christina Picioccio, City Secretary

APPROVED AS TO FORM:

Denton Navarro Rocha Bernal & Zech, P.C.,
City Attorney


City of
FAIR OAKS RANCH
ANNUAL PROPOSED BUDGET
FY 2019-2020

City of FAIR OAKS RANCH

ANNUAL PROPOSED BUDGET SUMMARY
FY 2019-2020

This budget will raise more total property taxes than last year's budget by $460,556 (8.1%), and of that amount $162,692 is tax revenue to be raised from new property added to the tax roll this year.

CITY COUNCIL RECORD VOTE

The record vote of each member of the governing body by name voting on the adoption of the budget is as follows:

Governing Body	Record Vote
Mayor Garry Manitzas	
MaryAnne Havard	
Roy Elizondo	
Steve Hartpence	
Laura Koerner	
Snehal Patel	
Greg Maxton	

The Governing Body voted on the proposed budget September 19,2019.

Tax Rate					
Fiscal Year	Property Tax Rate	Effective Tax Rate	Effective M&O Tax Rate	Rollback Tax Rate	Debt Rate
2019-20	0.3735	0.3536	0.3269	0.3791	0.0340
2018-19	0.3668	0.3222	0.2860	0.3444	0.0362

Municipal Debt Obligations as of October 1, 2019 - $6,060,505

Annual Proposed Operating Budget

City of Fair Oaks Ranch, Texas

Fiscal Year

October 1, 2019 through September 30, 2020

The Honorable Garry Manitzas

Mayor

Council Members

MaryAnne Havard	**Council Member, Place 1**
Roy Elizondo	**Mayor Pro-Tem, Place 2**
Steve Hartpence	**Council Member, Place 3**
Laura Koerner	**Council Member, Place 4**
Snehal Patel	**Council Member, Place 5**
Greg Maxton	**Council Member, Place 6**

City Manager

Tobin Maples, AICP

Assistant City Manager
Carole Vanzant, CPM, TRMC, MMC

Chief of Police
Scott Rubin

Director of Public Works
Ron Emmons, P.E.

Director of Finance
Sarah Buckelew, CPA

Director of HR & Communications
Joanna Merrill

City Secretary
Christina Picioccio

Operating Budget
document prepared by the

Finance Department

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Consolidated Budget Summary

By Division and Fund

	Government Operations	Government SAP	Government Equip Repl	Government Total	Debt Service	Bond Street Improvements	TOTAL GOVERNMENTAL	Utility Water	Utility Wastewater	Utility Total	GRAND TOTAL
Beginning Fund Balance Projected	3,482,524	955,378	686,396	5,124,298	18,560	181,345	5,324,203			13,749,166	19,073,369
Revenues:											
Taxes	6,277,653			6,277,653	555,431		6,833,084				6,833,084
Franchise Fees	529,700			529,700			529,700				529,700
Interest	115,000			115,000	1,000		116,000	35,000	12,000	47,000	163,000
Permits	252,500			252,500			252,500				252,500
Animal Control	3,400			3,400			3,400				3,400
Fines & Forfeitures	127,570			127,570			127,570				127,570
Fees & Services	243,847			243,847			243,847	3,936,147	1,063,001	4,999,147	5,242,994
Miscellaneous Income	15,100			15,100			15,100				15,100
Transfers from other Funds	154,000	1,199,525	230,492	1,584,017			1,584,017				1,584,017
Total Revenues	7,718,770	1,199,525	230,492	9,148,787	556,431	-	9,705,218	3,971,147	1,075,001	5,046,147	14,751,365
Expenditures:											
Personnel	4,536,909			4,536,909	-		4,536,909	783,911	644,490	1,428,402	5,965,311
Supplies, Maintenance & Operations	644,358			644,358	-		644,358	1,760,076	709,223	2,469,300	3,113,657
Professional Services	994,002	734,000		1,728,002	-		1,728,002	66,138	1,320	67,458	1,795,460
Shared Services	327,617			327,617			327,617			-	327,617
Capital Outlay	216,000	1,050,000		1,266,000	-	181,345	1,447,345	1,181,028	298,978	1,480,006	2,927,351
Debt Service	-			-	551,940		551,940	75,522	14,385	89,907	641,847
Transfers & Non-Cash Adjustments	1,430,017		154,000	1,584,017	-		1,584,017	(555,580)	171,334	(384,246)	1,199,771
Total Expenditures	8,148,903	1,784,000	154,000	10,086,903	551,940	181,345	10,820,188	3,311,096	1,839,731	5,150,827	15,971,015
Transfer to 6 month Reserve	160,597	-	-	160,597			160,597			140,079	300,676
Allocated Fund Balance	-	(584,475)	76,492	(507,983)			(507,983)			75,000	(432,983)
Restricted Fund Balance	9,270			9,270	4,491	(181,345)	(167,584)			(622,528)	(790,112)
Use of Fund Balance	(600,000)			(600,000)			(600,000)			-	(600,000)
Net investment in Capital Assets	-			-			-			648,845	648,845
Change in Unallocated Fund Balance	(0)			(0)		-	(0)	660,051	(764,730)	(346,076)	(346,076)
Total change in Fund Balance	(430,133)	(584,475)	76,492	(938,116)	4,491	(181,345)	(1,114,970)	660,051	(764,730)	(104,678)	(1,219,650)
Ending Fund Balance	3,052,391	370,903	762,888	4,186,182	23,051	-	4,209,233	660,051	(764,730)	13,644,488	17,853,719
	-										

Consolidated Governmental Budget Summary

By Division and Fund

Consolidated Governmental Budget
By Division and Fund

	General Operations	General SAP	General Equip Repl	General Fund Total	Debt Service	Street Bond Improvements	TOTAL GOVERNMENTAL
Beginning Fund Balance Projected	**3,482,524**	**955,378**	**686,396**	**5,124,298**	**18,560**	**181,345**	**5,324,203**
Revenues:							
Taxes	6,277,653			6,277,653	555,431		6,833,084
Franchise Fees	529,700			529,700			529,700
Interest	115,000			115,000	1,000		116,000
Permits	252,500			252,500			252,500
Animal Control	3,400			3,400			3,400
Fines & Forfeitures	127,570			127,570			127,570
Fees & Services	243,847			243,847			243,847
Miscellaneous Income	15,100			15,100			15,100
Transfers from other Funds	154,000	1,199,525	230,492	1,584,017			1,584,017
Total Revenues	**7,718,770**	**1,199,525**	**230,492**	**9,148,787**	**556,431**	**-**	**9,705,218**
Expenditures:							
Personnel	4,536,909			4,536,909	-		4,536,909
Supplies, Maintenance & Operations	644,358			644,358	-		644,358
Professional Services	994,002	734,000		1,728,002	-		1,728,002
Shared Services	327,617			327,617			327,617
Capital Outlay	216,000	1,050,000		1,266,000	-	181,345	1,447,345
Debt Service	-			-	551,940		551,940
Transfers & Non-Cash Adjustments	1,430,017		154,000	1,584,017	-		1,584,017
Total Expenditures	**8,148,903**	**1,784,000**	**154,000**	**10,086,903**	**551,940**	**181,345**	**10,820,188**
Transfer to 6 month Reserve	160,597	-	-	160,597			160,597
Allocated Fund Balance	-	(584,475)	76,492	(507,983)			(507,983)
Restricted Fund Balance	9,270			9,270	4,491	(181,345)	(167,584)
Use of Fund Balance	(600,000)			(600,000)			(600,000)
Change in Unallocated Fund Balance	(0)			(0)		-	(0)
Total change in Fund Balance	**(430,133)**	**(584,475)**	**76,492**	**(938,116)**	**4,491**	**(181,345)**	**(1,114,970)**
Ending Fund Balance	**3,052,391**	**370,903**	**762,888**	**4,186,182**	**23,051**	**-**	**4,209,233**

General Fund Revenues (Detail)

General Fund
Revenue Detail

Revenue Type	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Taxes				
General Property	4,109,977 -	4,999,835	5,099,835	5,452,281
Delinquent Property	37,759	30,000	15,000	30,000
Penalty & Interest	21,267	15,000	39,500	25,000
Mixed Beverage	23,814	20,000	21,800	25,000
Local Sales	485,691	450,000	485,000	505,000
Street Maintenance	121,266	112,500	121,490	120,186
Property Reduction	121,266	112,500	121,490	120,186
Total Taxes	4,921,041	5,739,835	5,904,115	6,277,653
Franchise Fees				
Time Warner Cable	65,618	62,000	62,000	31,000
GVTC Cable/Telephone	71,040	72,000	72,000	36,000
AT&T Cable/Telephone	20,138	21,000	21,000	10,500
Miscellaneous	979	1,500	750	1,500
City Public Service	336,432	330,000	358,000	370,000
Pedernales Electric Company	42,597	41,000	41,000	41,000
Grey Forest Utilities	12,216	10,500	15,500	10,500
Garbage Regular	24,822	27,000	27,000	27,000
Garbage Recycling	2,339	1,500	2,189	2,200
Total Franchise Fees	576,181	566,500	599,439	529,700
Interest				
Bank/Investment Interest	73,833	63,500	113,500	115,000
Total Interest	73,833	63,500	113,500	115,000
Permits				
New Residential Permits	151,033	200,200	200,200	180,000
New Commerical Permits	3,803	2,600	-	2,600
Remodeling/Additions	30,454	31,200	31,200	31,200
Other BC and Permits	21,836	26,000	26,000	26,000
Contractor Registration	9,450	10,000	10,000	10,000
Food/Health	2,415	2,700	4,145	2,700
Total Permits Costs	218,990	272,700	271,545	252,500

Revenue Type	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Animal Control				
Pet Licenses	2,595	1,500	1,990	1,500
Pet Impound/Quarantine	2,295	1,900	1,500	1,900
Animal Traps	-	-	-	-
Total Animal Control	4,890	3,400	3,490	3,400
Fines & Forfeitures				
Municipal Court Fines	118,822	120,000	129,000	120,000
Municipal Court Security	3,123	3,200	3,456	3,200
Municipal Court Technology	4,166	4,300	4,644	4,300
Municipal Court Efficiency	41	70	76	70
Total Fines & Forfeitures	126,152	127,570	137,176	127,570
Fees & Services				
FORU Management	205,959	194,884	168,103	202,017
Special Fees	8,645	4,900	13,400	10,480
FORMDD Management	10,000	26,750	26,750	26,750
Credit Card Service Fee	3,177	3,500	4,600	4,600
Total Fees & Services	227,782	230,034	212,853	243,847
Miscellaneous				
Miscellaneous	8,225	4,000	8,754	4,000
City Event Sponsorships	19,720	-	2,230	2,000
Street Bond Reimbursements	-	-	-	-
Sale of Assets	28,197	7,000	7,000	-
Donations/Grants	29,108	-	500	-
School Guard Crossing Fund	7,752	7,400	7,400	7,400
Leose Proceeds	1,785	1,700	1,825	1,700
Police Seized Proceeds	5,136	-	396	-
Total Miscellaneous	94,787	20,100	28,105	15,100
Total Revenue	**6,243,656**	**7,023,639**	**7,270,222**	**7,564,770**
Transfers				
Fund Balance	-	-	-	-
Court Technology	-	11,500	-	-
Court Security Building	-	-	-	-
Capital Replacement	-	256,750	227,706	154,000
Court Efficiency	-	-	-	-
Leose Training Funds	-	-	-	-
Committed Contracts	-	-	-	-
Total Transfers	-	268,250	227,706	154,000
Total Resources	**6,243,656**	**7,291,889**	**7,497,928**	**7,718,770**

General Fund Expenditures (Detail)

	Mayor & Council	City Administration	City Secretary	HR and Communications	Finance	Municipal Court	Public Safety and Emergency	Maintenance
Personnel								
Salaries	-	343,694	144,697	117,603	231,250	103,468	1,625,186	286,552
Overtime	-	-	235	-	231	458	24,722	1,002
Taxes - Social Security	-	21,309	8,986	7,291	14,352	6,443	102,294	17,828
Taxes - Medicare	-	4,984	2,102	1,705	3,356	1,507	23,924	4,170
Taxes SUTA/FUTA	-	675	675	450	675	450	6,300	1,688
Retirement	-	1,409	624	512	1,000	439	69,329	23,518
Health Insurance	-	40,736	17,178	13,939	27,436	12,318	195,555	34,082
Workmans' Compensation	-	31,107	27,704	16,385	21,693	14,447	243,435	62,677
Uniform Allowance	-	-	-	-	-	-	20,800	-
Car Allowance	-	7,200	-	-	-	-	-	-
Relocation Allowance	-	-	-	-	-	-	-	-
Total Personnel Costs	-	451,114	202,200	157,885	299,993	139,531	2,311,545	431,517
Supplies, Maintenance & Operations								
Supplies and Consumables	-	450	1,350	1,700	1,425	2,200	4,000	6,100
Minor Equipment and Furniture	-	300	2,800	200	600	1,400	22,950	10,800
Fuel	-	300	-	-	-	-	30,000	10,200
Uniforms	350	150	200	100	300	100	12,000	6,275
Miscellaneous	-	-	481	-	-	-	-	200
Vehicle Maintenance/Repairs	-	-	-	-	-	-	17,000	12,000
Equipment Maintenance/Repairs	-	-	-	-	-	-	-	5,580
Building Maintenance/Repairs	-	-	-	-	-	-	-	15,480
Landscaping & Greenspace Maintenan	-	-	-	-	-	-	-	5,000
Street Maintenance	-	-	-	-	-	-	-	31,000
Drainage Work	-	-	-	-	-	-	-	5,000
Committees - Other	2,000	-	-	-	-	-	-	-
Committees - Planning & Zoning	1,000	-	-	-	-	-	-	-
Committee - Board of Adj	1,000	-	-	-	-	-	-	-
Urban Wildlife	1,000	-	-	-	-	-	-	-
Donations & Grants	1,000	-	-	-	-	-	-	-
Total Supplies, Maintenance & Operations	6,350	1,200	4,831	2,000	2,325	3,700	85,950	107,635
Services								
Professional Services	-	100,000	5,000	-	78,835	58,230	518,767	-
Dues/Subscriptions	2,800	2,370	932	1,755	1,430	800	4,100	600
Training/Seminars & Related Travel	7,000	14,920	7,189	13,663	10,900	2,000	14,000	8,541
Elections	-	-	10,000	-	-	-	-	-
Investigations	-	-	-	-	-	-	12,000	-
Leose Training	-	-	-	-	-	-	1,700	-
K-9 Program	-	-	-	-	-	-	-	-
Public Relations	8,000	-	-	30,200	-	-	6,000	-
Employee Appreciation	-	150	200	8,370	300	100	1,400	400
Employment Costs	-	-	-	3,000	-	-	-	-
Recording/Reporting/History	-	-	3,000	-	-	-	-	-
Meetings and Related Travel	6,200	5,345	1,326	300	500	500	2,500	100
Total Services Costs	24,000	122,785	27,647	57,288	91,965	61,630	560,467	9,641
Shared Services								
Facility Contracts & Services	-	-	-	-	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-	-
General Liability Insurance	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-
Phone/Cable/Alarms	-	-	-	-	-	-	-	-
Total Shared Services Costs	-	-	-	-	-	-	-	-
Capital Outlay								
Land/Land Improvement	-	-	-	-	-	-	-	-
Building/Building Improvement	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-
Furniture, Fixtures, Equipment & Vehicle	-	-	-	-	-	-	216,000	-
Capital Projects	-	-	-	-	-	-	-	-
Total Capital Outlay Costs	-	-	-	-	-	-	216,000	-
Transfers								
Transfer to Intergov Fund 06	-	-	-	-	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-	-	-	-	-
Total Transfers Costs	-	-	-	-	-	-	-	-
Total General Fund Budget by Departm	**30,350**	**575,099**	**234,678**	**217,172**	**394,284**	**204,861**	**3,173,962**	**548,793**

General Fund Expenditures (Detail)

	Mayor & Council	City Administration	City Secretary	HR and Communications	Finance	Municipal Court	Public Safety and Emergency	Maintenance
Personnel								
Salaries	-	343,694	144,697	117,603	231,250	103,468	1,625,186	286,552
Overtime	-	-	235	-	231	458	24,722	1,002
Taxes - Social Security	-	21,309	8,986	7,291	14,352	6,443	102,294	17,828
Taxes - Medicare	-	4,984	2,102	1,705	3,356	1,507	23,924	4,170
Taxes SUTA/FUTA	-	675	675	450	675	450	6,300	1,688
Retirement	-	1,409	624	512	1,000	439	69,329	23,518
Health Insurance	-	40,736	17,178	13,939	27,436	12,318	195,555	34,082
Workmans' Compensation	-	31,107	27,704	16,385	21,693	14,447	243,435	62,677
Uniform Allowance	-	-	-	-	-	-	20,800	-
Car Allowance	-	7,200	-	-	-	-	-	-
Relocation Allowance	-	-	-	-	-	-	-	-
Total Personnel Costs	-	451,114	202,200	157,885	299,993	139,531	2,311,545	431,517
Supplies, Maintenance & Operations								
Supplies and Consumables	-	450	1,350	1,700	1,425	2,200	4,000	6,100
Minor Equipment and Furniture	-	300	2,800	200	600	1,400	22,950	10,800
Fuel	-	300	-	-	-	-	30,000	10,200
Uniforms	350	150	200	100	300	100	12,000	6,275
Miscellaneous	-	-	481	-	-	-	-	200
Vehicle Maintenance/Repairs	-	-	-	-	-	-	17,000	12,000
Equipment Maintenance/Repairs	-	-	-	-	-	-	-	5,580
Building Maintenance/Repairs	-	-	-	-	-	-	-	15,480
Landscaping & Greenspace Maintenan	-	-	-	-	-	-	-	5,000
Street Maintenance	-	-	-	-	-	-	-	31,000
Drainage Work	-	-	-	-	-	-	-	5,000
Committees - Other	2,000	-	-	-	-	-	-	-
Committees - Planning & Zoning	1,000	-	-	-	-	-	-	-
Committee - Board of Adj	1,000	-	-	-	-	-	-	-
Urban Wildlife	1,000	-	-	-	-	-	-	-
Donations & Grants	1,000	-	-	-	-	-	-	-
Total Supplies, Maintenance & Operations	6,350	1,200	4,831	2,000	2,325	3,700	85,950	107,635
Services								
Professional Services	-	100,000	5,000	-	78,835	58,230	518,767	-
Dues/Subscriptions	2,800	2,370	932	1,755	1,430	800	4,100	600
Training/Seminars & Related Travel	7,000	14,920	7,189	13,663	10,900	2,000	14,000	8,541
Elections	-	-	10,000	-	-	-	-	-
Investigations	-	-	-	-	-	-	12,000	-
Leose Training	-	-	-	-	-	-	1,700	-
K-9 Program	-	-	-	-	-	-	-	-
Public Relations	8,000	-	-	30,200	-	-	6,000	-
Employee Appreciation	-	150	200	8,370	300	100	1,400	400
Employment Costs	-	-	-	3,000	-	-	-	-
Recording/Reporting/History	-	-	3,000	-	-	-	-	-
Meetings and Related Travel	6,200	5,345	1,326	300	500	500	2,500	100
Total Services Costs	24,000	122,785	27,647	57,288	91,965	61,630	560,467	9,641
Shared Services								
Facility Contracts & Services	-	-	-	-	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-	-
General Liability Insurance	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-
Phone/Cable/Alarms	-	-	-	-	-	-	-	-
Total Shared Services Costs	-	-	-	-	-	-	-	-
Capital Outlay								
Land/Land Improvement	-	-	-	-	-	-	-	-
Building/Building Improvement	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-
Furniture, Fixtures, Equipment & Vehicle	-	-	-	-	-	-	216,000	-
Capital Projects	-	-	-	-	-	-	-	-
Total Capital Outlay Costs	-	-	-	-	-	-	216,000	-
Transfers								
Transfer to Intergov Fund 06	-	-	-	-	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-	-	-	-	-
Total Transfers Costs	-	-	-	-	-	-	-	-
Total General Fund Budget by Departm	**30,350**	**575,099**	**234,678**	**217,172**	**394,284**	**204,861**	**3,173,962**	**548,793**

Mayor & City Council Operational Budget

Expenditure Type	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Personnel				
Salaries	-	-	-	-
Overtime	-	-	-	-
Taxes - Social Security	-	-	-	-
Taxes - Medicare	-	-	-	-
Taxes SUTA/FUTA	-	-	-	-
Retirement	-	-	-	-
Health Insurance	-	-	-	-
Workmans' Compensation	-	-	-	-
Uniform Allowance	-	-	-	-
Car Allowance	-	-	-	-
Relocation Allowance	-	-	-	-
Total Personnel Costs	-	-	-	-
Supplies, Maintenance & Operations				
Supplies and Consumables	-	200	200	-
Minor Equipment and Furniture	-	-	-	-
Fuel	-	-	-	-
Uniforms	-	-	225	350
Miscellaneous	-	-	-	-
Vehicle Maintenance/Repairs	-	-	-	-
Equipment Maintenance/Repairs	-	-	-	-
Building Maintenance/Repairs	-	-	-	-
Landscaping & Greenspace Maintenance	-	-	-	-
Street Maintenance	-	-	-	-
Drainage Work	-	-	-	-
Committees - Other	4,909	1,000	500	2,000
Committees - Planning & Zoning	94	1,000	1,000	1,000
Committee - Board of Adj	-	1,000	1,000	1,000
Urban Wildlife	17,402	1,500	1,500	1,000
Donations & Grants	-	-	-	1,000
Court Technology	-	-	-	-
Total Supplies, Maintenance & Operations Costs	22,405	4,700	4,425	6,350
Services				
Professional Services	-	-	-	-
Dues/Subscriptions	-	-	-	2,800
Training/Seminars & Related Travel	-	3,000	3,000	7,000
Meetings and Related Travel	-	4,796	4,796	6,200
Elections	-	-	-	-
Investigations	-	-	-	-
Leose Training	-	-	-	-
Asset Forfeiture	-	-	-	-
Public Relations	-	4,504	6,758	8,000
Employee Appreciation	-	-	-	-
Employment Costs	-	-	-	-
Recording/Reporting/History	-	-	-	-
Total Services Costs	-	12,300	14,554	24,000
Shared Services				
Facility Contracts & Services	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-
Postage	-	-	-	-
General Liability Insurance	-	-	-	-
Electricity	-	-	-	-
Phone/Cable/Alarms	-	-	-	-
Total Shared Services Costs	-	-	-	-
Capital Outlay				
Land/Land Improvement	-	-	-	-
Building/Building Improvement	-	-	-	-
Infrastructure	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-
Transfer to Intergov Fund 06	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-
Fund Balance	-	-	-	-
Total Capital Outlay Costs	-	-	-	-
Total Departmental Budget	**22,405 ***	**17,000**	**18,979**	**30,350**

* See Appendix A regarding prior year budget amounts

Administration Operational Budget

Expenditure Type	Actual 2017-18		Budget 2018-19	Estimated 2018-19	Budget 2019-20
Personnel					
Salaries	511,106		271,306	265,703	343,694
Overtime	849		-	-	-
Taxes - Social Security	29,965		18,681	15,723	21,309
Taxes - Medicare	7,165		4,369	3,993	4,984
Taxes SUTA/FUTA	1,097		675	27	675
Retirement	765		1,356	791	1,409
Health Insurance	63,511		35,976	32,568	40,736
Workmans' Compensation	59,806		30,690	22,150	31,107
Uniform Allowance	-		-	-	-
Car Allowance	-		7,200	7,200	7,200
Relocation Allowance	-		-	-	-
Total Personnel Costs	674,264		370,253	348,156	451,114
Supplies, Maintenance & Operations					
Supplies and Consumables	6,152		550	550	450
Minor Equipment and Furniture	12,224		2,290	2,290	300
Fuel	281		200	200	300
Uniforms	557		150	150	150
Miscellaneous	1,754		200	200	-
Vehicle Maintenance/Repairs	-		-	-	-
Equipment Maintenance/Repairs	-		-	-	-
Building Maintenance/Repairs	-		-	-	-
Landscaping & Greenspace Maintenance	-		-	-	-
Street Maintenance	-		-	-	-
Drainage Work	-		-	-	-
Committees - Other	-		-	-	-
Committees - Planning & Zoning	-		-	-	-
Committee - Board of Adj	-		-	-	-
Urban Wildlife	-		-	-	-
Donations & Grants	-		-	-	-
Court Technology			-	-	-
Total Supplies, Maintenance & Operations Costs	20,968		3,390	3,390	1,200
Services					
Professional Services	252,020		128,199	128,199	100,000
Dues/Subscriptions	6,423		3,580	3,580	2,370
Training/Seminars & Related Travel	15,806		18,443	10,700	14,920
Meetings and Related Travel	1,412		1,475	1,775	5,345
Elections	-		-	-	-
Investigations	-		-	-	-
Leose Training	-		-	-	-
Asset Forfeiture	-		-	-	-
Public Relations	-		-	-	-
Employee Appreciation	-		-	-	150
Employment Costs	-		-	-	-
Recording/Reporting/History	-		-	-	-
Total Services Costs	275,661		151,697	144,254	122,785
Shared Services					
Facility Contracts & Services	-		-	-	-
Tech/Internet/Software Maintenance	-		-	-	-
Postage	-		-	-	-
General Liability Insurance	-		-	-	-
Electricity	-		-	-	-
Phone/Cable/Alarms	-		-	-	-
Total Shared Services Costs	-		-	-	-
Capital Outlay					
Land/Land Improvement	-		-	-	-
Building/Building Improvement	-		-	-	-
Infrastructure	-		-	-	-
Furniture, Fixtures, Equipment & Vehicles	15,908		-	-	-
Transfer to Intergov Fund 06	-		-	-	-
Transfer to Cap Improv Fund 02	-		-	-	-
Transfer to GF Veh/Equip F 31	-		-	-	-
Fund Balance	15,908		-	-	-
Total Capital Outlay Costs	15,908		-	-	-
Total Departmental Budget	**986,801**	*****	**525,340**	**495,800**	**575,099**

* See Appendix A regarding prior year budget amounts

CITY SECRETARY OPERATIONAL BUDGET

Expenditure Type	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Personnel				
Salaries	-	129,390	93,226	144,697
Overtime	-	100	100	235
Taxes - Social Security	-	8,028	5,605	8,986
Taxes - Medicare	-	1,878	1,311	2,102
Taxes SUTA/FUTA	-	675	27	675
Retirement	-	583	337	624
Health Insurance	-	15,461	11,136	17,178
Workmans' Compensation	-	27,397	18,235	27,704
Uniform Allowance	-	-	-	-
Car Allowance	-	-	-	-
Relocation Allowance	-	-	-	-
Total Personnel Costs	-	183,513	129,977	202,200
Supplies, Maintenance & Operations				
Supplies and Consumables	-	1,000	1,000	1,350
Minor Equipment and Furniture	-	2,000	2,000	2,800
Fuel	-	-	-	-
Uniforms	-	200	130	200
Miscellaneous	-	250	250	481
Vehicle Maintenance/Repairs	-	-	-	-
Equipment Maintenance/Repairs	-	-	-	-
Building Maintenance/Repairs	-	-	-	-
Landscaping & Greenspace Maintenance	-	-	-	-
Street Maintenance	-	-	-	-
Drainage Work	-	-	-	-
Committees - Other	-	-	-	-
Committees - Planning & Zoning	-	-	-	-
Committee - Board of Adj	-	-	-	-
Urban Wildlife	-	-	-	-
Donations & Grants	-	-	-	-
Court Technology	-	-	-	-
Total Supplies, Maintenance & Operations Costs	-	3,450	3,380	4,831
Services				
Professional Services	-	7,000	7,000	5,000
Dues/Subscriptions	-	2,940	2,940	932
Training/Seminars & Related Travel	-	3,555	3,555	7,189
Meetings and Related Travel	-	1,676	1,076	1,326
Elections	3,038	19,300	2,000	10,000
Investigations	-	-	-	-
Leose Training	-	-	-	-
Asset Forfeiture	-	-	-	-
Public Relations	-	-	-	-
Employee Appreciation	-	-	-	200
Employment Costs	-	-	-	-
Recording/Reporting/History	4,159	3,000	3,000	3,000
Total Services Costs	7,198	37,471	19,571	27,647
Shared Services				
Facility Contracts & Services	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-
Postage	-	-	-	-
General Liability Insurance	-	-	-	-
Electricity	-	-	-	-
Phone/Cable/Alarms	-	-	-	-
Total Shared Services Costs	-	-	-	-
Capital Outlay				
Land/Land Improvement	-	-	-	-
Building/Building Improvement	-	-	-	-
Infrastructure	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-
Transfer to Intergov Fund 06	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-
Fund Balance	-	-	-	-
Total Capital Outlay Costs	-	-	-	-
Total Departmental Budget	**7,198 ***	**224,434**	**152,928**	**234,678**

* See Appendix A regarding prior year budget amounts

HUMAN RESOURCES AND COMMUNICATIONS OPERATIONAL BUDGET

Expenditure Type	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Personnel				
Salaries	-	78,376	55,662	117,603
Overtime	-	-	-	-
Taxes - Social Security	-	5,473	3,528	7,291
Taxes - Medicare	-	1,280	825	1,705
Taxes SUTA/FUTA	-	450	18	450
Retirement	-	397	230	512
Health Insurance	-	10,540	6,644	13,939
Workmans' Compensation	-	15,056	5,828	16,385
Uniform Allowance	-	-	-	-
Car Allowance	-	-	-	-
Relocation Allowance	-	-	-	-
Total Personnel Costs	-	111,572	72,735	157,885
Supplies, Maintenance & Operations				
Supplies and Consumables	-	1,118	1,118	1,700
Minor Equipment and Furniture	-	3,400	3,400	200
Fuel	-	-	-	-
Uniforms	-	100	100	100
Miscellaneous	-	-	-	-
Vehicle Maintenance/Repairs	-	-	-	-
Equipment Maintenance/Repairs	-	-	-	-
Building Maintenance/Repairs	-	-	-	-
Landscaping & Greenspace Maintenance	-	-	-	-
Street Maintenance	-	-	-	-
Drainage Work	-	-	-	-
Committees - Other	-	-	-	-
Committees - Planning & Zoning	-	-	-	-
Committee - Board of Adj	-	-	-	-
Urban Wildlife	-	-	-	-
Donations & Grants	-	-	-	-
Court Technology	-	-	-	-
Total Supplies, Maintenance & Operations Costs	-	4,618	4,618	2,000
Services				
Professional Services	-	13,000	13,752	-
Dues/Subscriptions	-	275	1,044	1,755
Training/Seminars & Related Travel	-	14,025	14,025	13,663
Meetings and Related Travel	-	-	-	300
Elections	-	-	-	-
Investigations	-	-	-	-
Leose Training	-	-	-	-
Asset Forfeiture	-	-	-	-
Public Relations	55,689	10,000	11,042	30,200
Employee Appreciation	6,262	4,750	4,750	8,370
Employment Costs	-	1,600	1,950	3,000
Recording/Reporting/History	-	-	-	-
Total Services Costs	61,950	43,650	46,563	57,288
Shared Services				
Facility Contracts & Services	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-
Postage	-	-	-	-
General Liability Insurance	-	-	-	-
Electricity	-	-	-	-
Phone/Cable/Alarms	-	-	-	-
Total Shared Services Costs	-	-	-	-
Capital Outlay				
Land/Land Improvement	-	-	-	-
Building/Building Improvement	-	-	-	-
Infrastructure	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-
Transfer to Intergov Fund 06	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-
Fund Balance	-	-	-	-
Total Capital Outlay Costs	-	-	-	-
Total Departmental Budget	**61,950 ***	**159,840**	**123,916**	**217,172**

* See Appendix A regarding prior year budget amounts

FINANCE OPERATIONAL BUDGET

Expenditure Type	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Personnel				
Salaries	-	150,964	146,004	231,250
Overtime	-	166	21	231
Taxes - Social Security	-	12,470	9,083	14,352
Taxes - Medicare	-	2,916	2,124	3,356
Taxes SUTA/FUTA	-	675	27	675
Retirement	-	905	524	1,000
Health Insurance	-	24,015	17,231	27,436
Workmans' Compensation	-	21,336	10,608	21,693
Uniform Allowance	-	-	-	-
Car Allowance	-	-	-	-
Relocation Allowance	-	-	-	-
Total Personnel Costs	-	213,447	185,622	299,993
Supplies, Maintenance & Operations				
Supplies and Consumables	-	1,027	1,027	1,425
Minor Equipment and Furniture	-	3,520	3,520	600
Fuel	-	-	-	-
Uniforms	-	-	105	300
Miscellaneous	-	-	-	-
Vehicle Maintenance/Repairs	-	-	-	-
Equipment Maintenance/Repairs	-	-	-	-
Building Maintenance/Repairs	-	-	-	-
Landscaping & Greenspace Maintenance	-	-	-	-
Street Maintenance	-	-	-	-
Drainage Work	-	-	-	-
Committees - Other	-	-	-	-
Committees - Planning & Zoning	-	-	-	-
Committee - Board of Adj	-	-	-	-
Urban Wildlife	-	-	-	-
Donations & Grants	-	-	-	-
Court Technology				
Total Supplies, Maintenance & Operations Costs	-	4,547	4,652	2,325
Services				
Professional Services	-	109,845	111,845	78,835
Dues/Subscriptions	-	403	653	1,430
Training/Seminars & Related Travel	-	6,200	5,700	10,900
Meetings and Related Travel	-	-	-	500
Elections	-	-	-	-
Investigations	-	-	-	-
Leose Training	-	-	-	-
Asset Forfeiture	-	-	-	-
Public Relations	-	-	-	-
Employee Appreciation	-	-	-	300
Employment Costs	-	-	-	-
Recording/Reporting/History	-	-	-	-
Total Services Costs	-	116,448	118,198	91,965
Shared Services				
Facility Contracts & Services	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-
Postage	-	-	-	-
General Liability Insurance	-	-	-	-
Electricity	-	-	-	-
Phone/Cable/Alarms	-	-	-	-
Total Shared Services Costs	-	-	-	-
Capital Outlay				
Land/Land Improvement	-	-	-	-
Building/Building Improvement	-	-	-	-
Infrastructure	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-
Transfer to Intergov Fund 06	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-
Fund Balance	-	-	-	-
Total Capital Outlay Costs	-	-	-	-
Total Departmental Budget	**- ***	**334,442**	**308,472**	**394,284**

* See Appendix A regarding prior year budget amounts

MUNICIPAL COURT OPERATIONAL BUDGET

Expenditure Type	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Personnel				
Salaries	56,470	97,552	93,045	103,468
Overtime	33	440	-	458
Taxes - Social Security	3,378	6,076	5,901	6,443
Taxes - Medicare	790	1,421	1,380	1,507
Taxes SUTA/FUTA	333	450	18	450
Retirement	225	441	326	439
Health Insurance	7,017	11,700	11,097	12,318
Workmans' Compensation	7,584	16,911	12,776	14,447
Uniform Allowance	-	-	-	-
Car Allowance	-	-	-	-
Relocation Allowance	-	-	-	-
Total Personnel Costs	75,830	134,991	124,542	139,531
Supplies, Maintenance & Operations				
Supplies and Consumables	1,899	2,000	2,000	2,200
Minor Equipment and Furniture	1,836	-	-	1,400
Fuel	-	-	-	-
Uniforms	88	100	96	100
Miscellaneous	128	100	100	-
Vehicle Maintenance/Repairs	-	-	-	-
Equipment Maintenance/Repairs	-	-	-	-
Building Maintenance/Repairs	-	-	-	-
Landscaping & Greenspace Maintenance	-	-	-	-
Street Maintenance	-	-	-	-
Drainage Work	-	-	-	-
Committees - Other	-	-	-	-
Committees - Planning & Zoning	-	-	-	-
Committee - Board of Adj	-	-	-	-
Urban Wildlife	-	-	-	-
Donations & Grants	-	-	-	-
Court Technology	-	11,500	11,500	-
Total Supplies, Maintenance & Operations Costs	3,951	13,700	13,696	3,700
Services				
Professional Services	30,636	61,000	33,000	58,230
Dues/Subscriptions	1,653	400	400	800
Training/Seminars & Related Travel	2,770	2,000	2,000	2,000
Meetings and Related Travel	-	-	-	500
Elections	-	-	-	-
Investigations	-	-	-	-
Leose Training	-	-	-	-
Asset Forfeiture	-	-	-	-
Public Relations	-	-	-	-
Employee Appreciation	-	-	-	100
Employment Costs	-	-	-	-
Recording/Reporting/History	-	-	-	-
Total Services Costs	35,058	63,400	35,400	61,630
Shared Services				
Facility Contracts & Services	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-
Postage	-	-	-	-
General Liability Insurance	-	-	-	-
Electricity	-	-	-	-
Phone/Cable/Alarms	-	-	-	-
Total Shared Services Costs	-	-	-	-
Capital Outlay				
Land/Land Improvement	-	-	-	-
Building/Building Improvement	-	-	-	-
Infrastructure	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-
Transfer to Intergov Fund 06	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-
Fund Balance	-	-	-	-
Total Capital Outlay Costs	-	-	-	-
Total Departmental Budget	**114,839**	**212,091**	**173,638**	**204,861**

PUBLIC SAFETY OPERATIONAL BUDGET

Expenditure Type	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Personnel				
Salaries	1,330,442	1,493,278	1,480,700	1,625,186
Overtime	16,360	10,246	27,538	24,722
Taxes - Social Security	81,312	97,302	95,074	102,294
Taxes - Medicare	19,016	22,756	22,235	23,924
Taxes SUTA/FUTA	3,917	6,300	252	6,300
Retirement	27,700	69,418	41,100	69,329
Health Insurance	169,492	187,385	180,155	195,555
Workmans' Compensation	203,533	238,031	210,963	243,435
Uniform Allowance	16,000	19,200	16,400	20,800
Car Allowance	-	-	-	-
Relocation Allowance	-	-	-	-
Total Personnel Costs	1,867,772	2,143,916	2,074,417	2,311,545
Supplies, Maintenance & Operations				
Supplies and Consumables	3,276	3,100	3,700	4,000
Minor Equipment and Furniture	74,429	70,600	40,600	22,950
Fuel	33,862	30,000	33,500	30,000
Uniforms	8,614	12,025	12,025	12,000
Miscellaneous	2,667	2,000	2,000	-
Vehicle Maintenance/Repairs	11,861	20,000	20,000	17,000
Equipment Maintenance/Repairs	-	-	-	-
Building Maintenance/Repairs	-	-	-	-
Landscaping & Greenspace Maintenance	-	-	-	-
Street Maintenance	-	-	-	-
Drainage Work	-	-	-	-
Committees - Other	-	-	-	-
Committees - Planning & Zoning	-	-	-	-
Committee - Board of Adj	-	-	-	-
Urban Wildlife	-	-	-	-
Donations & Grants	-	-	-	-
Court Technology				
Total Supplies, Maintenance & Operations Costs	134,708	137,725	111,825	85,950
Services				
Professional Services	452,534	514,816	514,816	518,767
Dues/Subscriptions	1,171	4,100	4,100	4,100
Training/Seminars & Related Travel	26,780	14,000	14,000	14,000
Meetings and Related Travel	-	2,000	2,000	2,500
Elections	-	-	-	-
Investigations	10,218	7,000	9,000	12,000
Leose Training	-	7,600	-	1,700
Asset Forfeiture	-	-	-	-
Public Relations	-	6,000	4,900	6,000
Employee Appreciation	-	-	-	1,400
Employment Costs	-	-	-	-
Recording/Reporting/History	-	-	-	-
Total Services Costs	490,702	555,516	548,816	560,467
Shared Services				
Facility Contracts & Services	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-
Postage	-	-	-	-
General Liability Insurance	-	-	-	-
Electricity	-	-	-	-
Phone/Cable/Alarms	-	-	-	-
Total Shared Services Costs	-	-	-	-
Capital Outlay				
Land/Land Improvement	-	-	-	-
Building/Building Improvement	-	-	-	-
Infrastructure	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	-	74,100	56,792	216,000
Transfer to Intergov Fund 06	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-
Fund Balance	-	-	-	-
Total Capital Outlay Costs	-	74,100	56,792	216,000
Total Departmental Budget	**2,493,183 ***	**2,911,257**	**2,791,850**	**3,173,962**

* See Appendix A regarding prior year budget amounts

Maintenance Operational Budget

Expenditure Type	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Personnel				
Salaries	371,339	257,876	230,776	286,552
Overtime	5,437	955	1,555	1,002
Taxes - Social Security	22,344	16,048	14,415	17,828
Taxes - Medicare	5,226	3,753	3,371	4,170
Taxes SUTA/FUTA	1,635	1,575	64	1,688
Retirement	9,707	22,956	15,066	23,518
Health Insurance	46,717	30,904	27,070	34,082
Workmans' Compensation	69,300	50,667	51,022	62,677
Uniform Allowance	-	-	-	-
Car Allowance	-	-	-	-
Relocation Allowance	-	-	-	-
Total Personnel Costs	531,705	384,734	343,339	431,517
Supplies, Maintenance & Operations				
Supplies and Consumables	4,213	3,500	3,500	6,100
Minor Equipment and Furniture	12,622	8,560	8,560	10,800
Fuel	10,124	10,200	10,200	10,200
Uniforms	4,681	7,359	7,359	6,275
Miscellaneous	484	700	700	200
Vehicle Maintenance/Repairs	11,811	7,159	7,159	12,000
Equipment Maintenance/Repairs	12,408	6,580	6,580	5,580
Building Maintenance/Repairs	14,550	14,500	14,500	15,480
Landscaping & Greenspace Maintenance	3,505	1,000	2,096	5,000
Street Maintenance	255,291	-	-	31,000
Drainage Work	3,256	213	213	5,000
Committees - Other	-	-	-	-
Committees - Planning & Zoning	-	-	-	-
Committee - Board of Adj	-	-	-	-
Urban Wildlife	-	-	-	-
Donations & Grants	-	-	-	-
Court Technology				
Total Supplies, Maintenance & Operations Costs	332,946	59,772	60,867	107,635
Services				
Professional Services	-	-	-	-
Dues/Subscriptions	494	600	-	600
Training/Seminars & Related Travel	8,699	4,509	4,509	8,541
Meetings and Related Travel	-	750	750	100
Elections	-	-	-	-
Investigations	-	-	-	-
Leose Training	-	-	-	-
Asset Forfeiture	-	-	-	-
Public Relations	-	-	-	-
Employee Appreciation	-	-	-	400
Employment Costs	-	-	-	-
Recording/Reporting/History	-	-	-	-
Total Services Costs	9,192	5,859	5,259	9,641
Shared Services				
Facility Contracts & Services	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-
Postage	-	-	-	-
General Liability Insurance	-	-	-	-
Electricity	-	-	-	-
Phone/Cable/Alarms	-	-	-	-
Total Shared Services Costs	-	-	-	-
Capital Outlay				
Land/Land Improvement	-	-	-	-
Building/Building Improvement	-	-	-	-
Infrastructure	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	-	218,473	245,681	-
Transfer to Intergov Fund 06	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-
Fund Balance	-	-	-	-
Total Capital Outlay Costs	-	218,473	245,681	-
Total Departmental Budget	**873,843 ***	**668,837**	**655,146**	**548,793**

* See Appendix A regarding prior year budget amounts

BUILDING CODES OPERATIONAL BUDGET

Expenditure Type	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Personnel				
Salaries	136,665	167,727	162,948	174,828
Overtime	233	171	248	173
Taxes - Social Security	8,257	10,410	10,252	10,850
Taxes - Medicare	1,931	2,435	2,398	2,538
Taxes SUTA/FUTA	491	675	27	675
Retirement	635	1,512	915	1,511
Health Insurance	17,073	20,047	19,478	20,742
Workmans' Compensation	16,853	24,337	24,200	25,290
Uniform Allowance	-	-	-	-
Car Allowance	-	-	-	-
Relocation Allowance	-	-	-	-
Total Personnel Costs	182,137	227,313	220,465	236,608
Supplies, Maintenance & Operations				
Supplies and Consumables	1,270	600	600	450
Minor Equipment and Furniture	1,248	1,180	1,180	2,200
Fuel	1,127	1,300	1,300	1,300
Uniforms	66	280	280	530
Miscellaneous	102	150	150	-
Vehicle Maintenance/Repairs	-	-	-	-
Equipment Maintenance/Repairs	-	-	-	-
Building Maintenance/Repairs	-	-	-	-
Landscaping & Greenspace Maintenance	-	-	-	-
Street Maintenance	-	-	-	-
Drainage Work	-	-	-	-
Committees - Other	-	-	-	-
Committees - Planning & Zoning	-	-	-	-
Committee - Board of Adj	-	-	-	-
Urban Wildlife	-	-	-	-
Donations & Grants	-	-	-	-
Court Technology				
Total Supplies, Maintenance & Operations Costs	3,813	3,510	3,510	4,480
Services				
Professional Services	-	9,200	8,130	9,560
Dues/Subscriptions	405	290	265	290
Training/Seminars & Related Travel	2,223	3,555	3,555	4,075
Meetings and Related Travel	-	200	200	600
Elections	-	-	-	-
Investigations	-	-	-	-
Leose Training	-	-	-	-
Asset Forfeiture	-	-	-	-
Public Relations	-	-	-	-
Employee Appreciation	-	-	-	150
Employment Costs	-	-	-	-
Recording/Reporting/History	-	-	-	-
Total Services Costs	2,628	13,245	12,150	14,675
Shared Services				
Facility Contracts & Services	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-
Postage	-	-	-	-
General Liability Insurance	-	-	-	-
Electricity	-	-	-	-
Phone/Cable/Alarms	-	-	-	-
Total Shared Services Costs	-	-	-	-
Capital Outlay				
Land/Land Improvement	-	-	-	-
Building/Building Improvement	-	-	-	-
Infrastructure	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-
Transfer to Intergov Fund 06	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-
Fund Balance	-	-	-	-
Total Capital Outlay Costs	-	-	-	-
Total Departmental Budget	**188,578**	**244,068**	**236,125**	**255,763**

ENGINEERING SERVICES OPERATIONAL BUDGET

Expenditure Type	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Personnel				
Salaries	-	198,573	186,988	226,787
Overtime	-	-	102	1,058
Taxes - Social Security	-	12,945	11,314	14,126
Taxes - Medicare	-	3,027	2,646	3,304
Taxes SUTA/FUTA	-	788	32	788
Retirement	-	2,380	1,420	2,451
Health Insurance	-	24,929	22,320	27,005
Workmans' Compensation	-	31,973	25,267	30,998
Uniform Allowance	-	-	-	-
Car Allowance	-	-	-	-
Relocation Allowance	-	-	-	-
Total Personnel Costs	-	274,615	250,089	306,516
Supplies, Maintenance & Operations				
Supplies and Consumables	-	4,654	4,654	6,495
Minor Equipment and Furniture	-	2,786	2,786	950
Fuel	-	1,859	1,859	1,301
Uniforms	-	815	815	1,140
Miscellaneous	-	200	200	-
Vehicle Maintenance/Repairs	-	-	-	-
Equipment Maintenance/Repairs	-	-	-	-
Building Maintenance/Repairs	-	-	-	-
Landscaping & Greenspace Maintenance	-	-	-	-
Street Maintenance	-	-	-	410,000
Drainage Work	-	-	-	-
Committees - Other	-	-	-	-
Committees - Planning & Zoning	-	-	-	-
Committee - Board of Adj	-	-	-	-
Urban Wildlife	-	-	-	-
Donations & Grants	-	-	-	-
Court Technology	-	-	-	-
Total Supplies, Maintenance & Operations Costs	-	10,314	10,314	419,887
Services				
Professional Services	-	-	-	15,000
Dues/Subscriptions	-	363	885	333
Training/Seminars & Related Travel	-	8,138	8,138	7,323
Meetings and Related Travel	-	500	500	900
Elections	-	-	-	-
Investigations	-	-	-	-
Leose Training	-	-	-	-
Asset Forfeiture	-	-	-	-
Public Relations	-	-	-	-
Employee Appreciation	-	-	-	350
Employment Costs	-	-	-	-
Recording/Reporting/History	-	-	-	-
Total Services Costs	-	9,001	9,523	23,905
Shared Services				
Facility Contracts & Services	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-
Postage	-	-	-	-
General Liability Insurance	-	-	-	-
Electricity	-	-	-	-
Phone/Cable/Alarms	-	-	-	-
Total Shared Services Costs	-	-	-	-
Capital Outlay				
Land/Land Improvement	-	-	-	-
Building/Building Improvement	-	-	-	-
Infrastructure	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-
Transfer to Intergov Fund 06	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-
Fund Balance	-	-	-	-
Total Capital Outlay Costs	-	-	-	-
Total Departmental Budget	**- ***	**293,930**	**269,925**	**750,308**

* See Appendix A regarding prior year budget amounts

NON-DEPARTMENTAL OPERATIONAL BUDGET

Expenditure Type	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Personnel				
Salaries	-	198,573	186,988	226,787
Overtime	-	-	102	1,058
Taxes - Social Security	-	12,945	11,314	14,126
Taxes - Medicare	-	3,027	2,646	3,304
Taxes SUTA/FUTA	-	788	32	788
Retirement	-	2,380	1,420	2,451
Health Insurance	-	24,929	22,320	27,005
Workmans' Compensation	-	31,973	25,267	30,998
Uniform Allowance	-	-	-	-
Car Allowance	-	-	-	-
Relocation Allowance	-	-	-	-
Total Personnel Costs	-	274,615	250,089	306,516
Supplies, Maintenance & Operations				
Supplies and Consumables	-	4,654	4,654	6,495
Minor Equipment and Furniture	-	2,786	2,786	950
Fuel	-	1,859	1,859	1,301
Uniforms	-	815	815	1,140
Miscellaneous	-	200	200	-
Vehicle Maintenance/Repairs	-	-	-	-
Equipment Maintenance/Repairs	-	-	-	-
Building Maintenance/Repairs	-	-	-	-
Landscaping & Greenspace Maintenance	-	-	-	-
Street Maintenance	-	-	-	410,000
Drainage Work	-	-	-	-
Committees - Other	-	-	-	-
Committees - Planning & Zoning	-	-	-	-
Committee - Board of Adj	-	-	-	-
Urban Wildlife	-	-	-	-
Donations & Grants	-	-	-	-
Court Technology	-	-	-	-
Total Supplies, Maintenance & Operations Costs	-	10,314	10,314	419,887
Services				
Professional Services	-	-	-	15,000
Dues/Subscriptions	-	363	885	333
Training/Seminars & Related Travel	-	8,138	8,138	7,323
Meetings and Related Travel	-	500	500	900
Elections	-	-	-	-
Investigations	-	-	-	-
Leose Training	-	-	-	-
Asset Forfeiture	-	-	-	-
Public Relations	-	-	-	-
Employee Appreciation	-	-	-	350
Employment Costs	-	-	-	-
Recording/Reporting/History	-	-	-	-
Total Services Costs	-	9,001	9,523	23,905
Shared Services				
Facility Contracts & Services	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-
Postage	-	-	-	-
General Liability Insurance	-	-	-	-
Electricity	-	-	-	-
Phone/Cable/Alarms	-	-	-	-
Total Shared Services Costs	-	-	-	-
Capital Outlay				
Land/Land Improvement	-	-	-	-
Building/Building Improvement	-	-	-	-
Infrastructure	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-
Transfer to Intergov Fund 06	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-
Fund Balance	-	-	-	-
Total Capital Outlay Costs	-	-	-	-
Total Departmental Budget	**- ***	**293,930**	**269,925**	**750,308**

* See Appendix A regarding prior year budget amounts

Strategic Action Plan Fund

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Beginning Fund Balance	**-**	**223,508**	**223,508**	**955,378**
Revenues:				
Transfer from General Fund	527,890	979,571	979,571	1,199,525
Total Revenue	**527,890**	**979,571**	**979,571**	**1,199,525**
Financial Integrity				
Revenue Projections	-	-	-	10,000
Internal Controls Framework	-	-	-	20,000
Stormwater Funding	-	-	-	120,000
Debt Review and Policy Implementation	-	-	-	15,000
Grants and Utilities Reporting Requirements	-	-	-	10,000
Financial Mangement Policy Review	-	-	-	15,000
Stormwater Utility cost center set-up	-	-	-	50,000
Responsible Growth Mangement				
Comprehensive Plan and Unified Development Code	-	-	-	50,000
FM 3351 Owners Representative and Project Manager	-	-	-	75,000
Project Development and Funding Plan for Drainage	-	-	-	50,000
Municipal Separate Storm Sewer Systm (MS4)	-	-	-	5,000
Reliable and Sustainable Infrastructure				
City Hall Building Renovation	-	-	-	600,000
City Campus Outbuilding Renovation	-	-	-	450,000
Long-term road condition analysis (traffic studies and PCI, etc)	-	-	-	80,000
Public Health, Safety, and Welfare				
Public Safety Command Structure Program Review	-	-	-	25,000
Fire Services Program Review	-	-	-	25,000
Emergency Medical Services Program Review	-	-	-	25,000
Operational Excellence				
Compensation and Benefit Plan Study	-	-	-	50,000
Employee Handbook	-	-	-	5,000
HR Technology Upgrade	-	-	-	32,000
Learning and Development Training Program	-	-	-	5,000
Communications and Marketing Strategy	-	-	-	5,000
Records Management	-	-	-	12,000
IT Risk Analysis and Vulnerability Assessment	-	-	-	50,000
Prior Year Projects				
Professional Services	-	-	-	-
Update Subdivision Regulations	1,782	-	-	-
Master Land Use Plan	34,706	60,000	60,000	-
Annexation Plan	29,805	-	-	-
Master Drainage Plan	89,177	-	7,679	-
Zoning Regulations	29,805	-	-	-
Development Handbook	12,919	-	-	-
Master Roadway	587	-	-	-
MS4 and SSO Permitting	43,745	-	34,492	-
			-	
Capital Improvement			-	
Land/Land Improvement	-	-	-	-
Bldg/Bldg Improvement	61,855	488,149	23,670	-
Infrastructure	-	121,860	121,860	-
Personal Property	-	-	-	-
Total Expenditures	**304,383**	**670,009**	**247,701**	**1,784,000**
Use of Fund Balance	-	(38,149)	-	584,475
Ending Fund Balance	**223,508**	**494,921**	**955,378**	**370,903**

General Vehicle/Equipment Replacement Funds

Equipment and Vehicle Replacement				
	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Revenues:				
Transfer from General Fund	380,701	160,503	160,503	230,492
Transfer from Capital Improvement Fund	-	-	-	-
Transfer from other General Fund Departments	323,080	-	-	-
Interest Income on Investments	-	-	-	-
Total Revenue	**703,781**	**160,503**	**160,503**	**230,492**
Professional and Contractual Services				
Maintenance Furniture	9,176	-	-	-
Maintenance Equipment	201,430	-	-	-
Patrol Vehicle	86,498	-	-	-
Transfer to General Fund for Purchases	-	263,750	234,706	154,000
Fund Balance	-	-	-	-
Total Professional and Contractual Services Costs	297,104	263,750	234,706	154,000
Net Budget	**406,677**	**(103,247)**	**(74,203)**	**76,492**

Street Bond Debt Service Fund

Street Bond Debt Service Fund				
	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Revenues:				
General Property-I & S	545,358	552,409	554,703	550,931
Delinquent Property	4,010	3,000	2,000	3,000
Penalty & Interest	2,578	1,500	4,361	1,500
Interest Income on Investments	1,691	1,000	1,300	1,000
Miscellaneous Income	-	-	-	-
Total Revenue	**553,637**	**557,909**	**562,364**	**556,431**
Expenditures:				
Bond Principal	430,000	435,000	435,000	440,000
Bond Interest Payable	121,878	117,009	117,009	111,540
Bond Agent Fees	400	400	400	400
Transfer to Fund Balance	-	-	-	-
Total Departmental Budget	**552,278**	**552,409**	**552,409**	**551,940**

2015 General Obligation Bond Fund

Street Bond Program

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Revenues:				
Interest Income on Investments	19,033	-	9,000	-
Transfer from Equipment Replacement Fund	-	-	-	-
Transfer from Fund Balance	-	449,344	456,344	-
Total Revenue	**19,033**	**449,344**	**465,344**	**-**
Expenditures:				
Professional Services	36,253	-	-	-
Land/Land Improvement	-	-	-	-
Construction Costs	1,846,305	456,344	283,999	181,345
Total Departmental Budget	**1,882,558**	**456,344**	**283,999**	**181,345**

Street Bond Program Amortization of Bond Proceeds

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Budget 2019-20	Cumulative 5-year total
Revenues:							
Bond Proceeds	7,000,000	-	-	-	-	-	7,000,000
Bond Premium	100,090	-	-	-	-	-	100,090
Miscellaneous	90	-	-	-	-	-	90
Interest Income on Investments	17,250	19,126	30,437	19,033	9,000	-	94,846
Transfer from Equipment Replacement Fund	-	-	-	-	-	-	-
Total Revenue	**7,117,430**	**19,126**	**30,437**	**19,033**	**9,000**	**-**	**7,195,026**
Expenditures:							
Bond Issuance Costs	100,090	-	-	-	-	-	100,090
Professional Services	98,147	685,378	172,794	36,253	-	-	992,572
Land/Land Improvement	-	-	17,000	-	-	-	17,000
Construction Costs	-	-	3,773,714	1,846,305	283,999	181,345	6,085,363
Total Expenditures	**198,237**	**685,378**	**3,963,508**	**1,882,558**	**283,999**	**181,345**	**7,195,025**
Net Budget	6,919,193	(666,252)	(3,933,071)	(1,863,525)	(274,999)	(181,345)	0

CONSOLIDATED UTILITY FUND BUDGET

Consolidated Utility Fund Budget
Summary

	Water	Wastewater	Utility Fund Total
Utility Revenues	3,971,147	1,075,001	5,046,147
Utility Operating Expenses			
Personnel	783,911	644,490	1,428,402
Supplies, Maintenance & Operations	1,760,076	709,223	2,469,300
Services	66,138	1,320	67,458
Debt Service Costs	75,522	14,385	89,907
Total Utility Operating Expenses	2,685,648	1,369,418	4,055,067
Operating Income/(Loss)	1,285,499	(294,417)	991,080
Capital Outlay	1,181,028	298,978	1,480,006
Non Cash Adjustments	(555,580)	171,334	(384,246)
Net Income/(Loss)	**660,051**	**(764,730)**	**(104,679)**

UTILITY FUND WATER REVENUES

(DETAIL)

Water Utility Operations
Revenue Detail

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Water Revenues				
Water Revenue Residential	2,972,996	2,766,817	2,216,817	2,883,483
Rebate Program	-	-	-	-
Water Debt Service	189,735	297,785	297,785	304,738
Water Capital	236,492	237,082	237,082	244,420
Water Revenue Commercial	168,772	135,475	149,842	152,657
Water Contract Commercial	152,653	158,268	158,268	158,268
Water Revenue Non Potable	29,660	10,960	10,960	10,960
Water Service Connect Fees	25,150	34,810	34,810	34,810
Water Penalties	34,997	28,440	34,235	28,440
Water Impact Fees	105,830	83,640	126,620	107,290
Water Impact Fees - Stone Creek	-	9,340	-	-
Water Impact Fee-S Bar Ranch	-	12,710	-	-
Water Impact Fee-Oak Bend	-	-	-	-
Water Impact Fee-Enclave	-	1,600	-	-
Water Interest Income	39,982	16,000	45,904	35,000
Water-Bad Debts	(1,494)	(3,000)	(945)	(3,000)
Water Grant Revenue	-	-	-	-
SECO EECBG	-	-	-	-
Misc./Special Requests	629	3,710	3,010	3,710
Developers Contributions	-	-	-	-
Third Party Reimbursement	-	-	5,278	-
Permits/Variances	375	370	500	370
Credit Card Service Fee	11,092	10,000	10,000	10,000
Sale of Assets	-	-	-	-
Fund Balance Transfer In	-	-	-	-
Total Water Revenues	3,966,868	3,804,008	3,330,167	3,971,147

UTILITY FUND WATER EXPENDITURES (DETAIL)

Water Utility Fund
Operating Expense Detail

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Operating Expenses				
Service Salaries	233,405	272,713	230,526	265,777
Service Overtime	9,391	1,929	7,523	2,627
Service Taxes - FICA	14,035	18,093	14,322	16,641
Service Taxes - MEDICARE	3,282	4,231	3,350	3,892
Service Workers' Comp	5,083	16,663	10,446	13,376
Service Texas Workforce Commission	794	1,490	56	1,350
Service Retirement	24,165	34,843	28,265	31,813
Service Insurance	45,282	53,301	53,381	52,649
Administration Salaries	722	-	-	-
Administration Overtime	162,067	233,679	226,350	294,818
Administration Taxes - FICA	147	152	79	762
Administration Taxes - MEDICARE	9,632	14,498	14,060	18,326
Administration Workers' Comp	2,253	3,391	3,289	4,286
Administration Texas Workforce Commission	380	1,052	1,052	2,616
Administration Retirement	507	911	64	1,069
Administration Insurance	16,379	27,919	27,015	35,034
Water Admin OPEB	23,315	32,532	29,665	38,875
Uniforms	489	-	-	-
Power	4,764	5,953	5,953	5,750
Maintenance of Plants/Lines	135,083	126,050	126,050	135,000
Cost of Meters	100,941	135,140	100,000	115,000
Analysis Fees	6,300	-	-	-
Chemicals	4,540	5,750	5,750	7,400
City Management Fee	5,250	5,090	5,090	5,090
Equipment Maintenance	166,204	153,576	126,794	160,268
Equipment Gas & Oil	9,805	4,110	10,583	12,110
GBRA Water Fees	9,822	11,010	11,010	11,010
Equipment Lease	1,044,497	1,097,699	1,097,699	1,097,699

UTILITY FUND WATER EXPENDITURES
(DETAIL) CONT.

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Tools & Minor Equipment	6	690	690	690
Training	9,889	23,457	23,457	10,000
Utilities & Radio	7,798	10,250	10,250	9,460
Signal & Telemetry	15,425	19,389	19,389	19,328
Water Building Maintenance	162	162	162	162
Supplies & Consumables	9,799	10,000	10,000	12,250
Vehicle Maintenance/Repair	1,631	1,340	1,340	1,340
Capital	4,092	5,656	5,656	6,500
Water Inventory Adjustment	2,402	-	-	-
Utilities & Telephone	4,924	5,527	5,527	6,309
Dues & Publications	775	1,102	1,402	1,056
Water Professional Services	58,241	47,081	172,797	66,138
Permits & Licenses	7,992	8,461	8,461	8,741
General Liability Insurance	11,733	12,320	11,917	25,709
Office Supplies	3,292	5,814	5,814	4,616
Travel & Meetings	3,140	7,750	7,750	6,500
Software & Computer	54,230	56,627	57,127	70,218
Recording/Reporting	71	100	100	100
Mileage	206	-	-	-
Copier Lease	1,322	-	-	-
Postage	353	850	850	850
Building/Equip Maintenance	1,088	1,100	1,100	150
Conservation Ed & Newsletter	840	250	250	250
Billing Statement Charges	3,548	3,360	3,360	3,360
Billing Postage	7,867	8,100	8,100	8,100
Water Miscellaneous	273	600	600	7,800
Credit Card Service Fee	7,638	7,260	7,260	7,260
Total Operating Expenses	2,257,271	2,499,022	2,501,730	2,610,126

UTILITY FUND WASTEWATER REVENUES
(DETAIL)

Wastewater Utility Fund
Revenue Detail

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Wastewater Revenues				
Sewer Revenue Residential	791,058	822,004	822,004	830,798
Sewer Debt Service	36,298	56,721	56,721	57,327
Sewer Capital	87,472	88,250	88,250	89,190
Sewer Revenue Commercial	4,045	4,166	4,166	4,166
Sewer Service Connect Fee	17,000	23,670	23,670	23,670
Sewer Penalties	7,644	5,270	9,901	5,270
Sewer Impact Fee	38,760	45,710	52,420	45,710
Sewer Impact Fee-S Bar Ranch	-	6,710	-	6,710
Sewer Impact Fee-<2004	-	-	-	-
Sewer Interest Income	38,254	12,000	47,116	12,000
Sewer Bad Debt	(238)	(400)	(200)	(400)
Sewer Grant Revenue	-	-	-	-
SECO EECBG	-	560	-	560
Misc/Special Requests	-	-	-	-
Fund Balance Transfer In	-	-	-	-
Total Wastewater Revenues	1,020,293	1,064,661	1,104,047	1,075,001

UTILITY FUND WASTEWATER EXPENDITURES
(DETAIL)

Wastewater Utility Fund
Operating Expense Detail

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Operating Expenses				
Service Salaries	195,955	198,086	189,780	199,331
Service Overtime	5,020	1,414	3,159	2,392
Service Taxes - FICA	11,943	12,369	12,312	12,507
Service Taxes - Medicare	2,793	2,893	2,879	2,925
Service Workers' Comp	3,913	11,391	7,678	10,404
Service Taxes - SUTA/FUTA	745	956	39	900
Service Retirement	20,088	23,820	23,024	23,909
Service Insurance	34,483	29,864	28,428	30,566
Administration Salaries	599	-	-	-
Administration Overtime	147,385	245,170	204,651	270,387
Administration Taxes - FICA	45	152	79	762
Administration Taxes - Medicare	8,785	15,210	12,654	16,811
Administration Workers' Comp	2,054	3,557	2,959	3,932
Administration Taxes - SUTA/FUTA	324	1,216	704	1,295
Administration Retirement	426	956	59	956
Administration Insurance	14,924	29,291	24,422	32,138
Administration OPEB	445	-	-	-
Uniforms	21,309	35,474	26,388	35,276
Power	4,333	5,953	5,953	4,150
Maintenance Of Plant/ Lines	35,938	35,140	35,140	36,350
Sludge Hauling	39,161	50,280	50,280	40,000
Analysis Fees	282,734	330,000	330,000	350,000
Chemicals	26,910	21,330	23,330	26,000
City Management Fee	5,740	6,280	7,680	7,240
Equipment Maintenance	39,755	41,308	41,308	41,748
Equipment Gas & Oil	5,273	2,860	7,860	6,860
Equipment Lease	9,738	6,820	6,820	9,180

UTILITY FUND WASTEWATER EXPENDITURES (DETAIL) CONT.

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Tools & Minor Equipment	8,306	3,090	6,240	4,500
Training	6,508	16,123	16,123	5,500
Utilities & Radios	6,576	9,250	9,250	8,380
Signal & Telemetry	14,331	18,127	18,127	18,056
Building Maintenance	461	461	461	461
Supplies & Consumables	6,577	10,330	10,330	9,080
Vehicle Maintenance & Repairs	1,409	1,120	1,120	1,120
Capital	2,913	2,500	2,600	5,000
Inventory Adjustment	(759)	-	-	-
Utilities/Telephone	5,308	5,006	5,006	6,098
Dues & Publications	1,032	1,162	1,162	1,320
Professional Fees	26,625	26,004	26,004	30,804
Permits & Licenses	3,286	1,718	1,718	1,718
Liability Insurance	11,733	12,320	11,917	25,709
Office Supplies	3,001	4,194	4,194	4,181
Travel & Meetings	2,589	4,800	4,800	4,800
Software & Computers	34,690	34,193	34,193	44,640
Recording/Reporting	25	100	100	100
Sewer Postage	307	438	438	438
Adm Bldg/Equip. Maintenance	1,088	1,100	1,100	150
Billing Statement Charges	3,796	3,360	3,360	3,360
Billing Postage	7,567	8,100	8,100	8,100
Copier Lease	1,322	-	-	-
Miscellaneous	169	600	600	5,500
Total Operating Expenses	1,069,680	1,275,887	1,214,529	1,355,033

Water Utility Fund
Summary

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Water Revenues	3,966,868	3,804,008	3,330,167	3,971,147
Water Operating Expenses				
Personnel	551,327	717,398	649,441	783,911
Supplies, Maintenance & Operations	1,647,703	1,734,543	1,679,492	1,760,076
Services	58,241	47,081	172,797	66,138
Total Water Operating Expenses	2,257,271	2,499,022	2,501,730	2,610,126
Operating Income	1,709,597	1,304,986	828,437	1,361,021
Lease Interest Expense	89,776	82,729	82,729	75,522
Capital Outlay	426,534	615,038	172,102	1,181,028
Non Cash Adjustments	123,282	480,243	307,649	(555,580)
Net Income/(Loss)	**1,070,004**	**126,976**	**265,957**	**660,050**

Wastewater Utility Fund
Summary

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Wastewater Revenues	1,020,293	1,064,661	1,104,047	1,075,001
Wastewater Operating Expenses				
Personnel	471,238	611,820	539,214	644,490
Supplies, Maintenance & Operations	597,410	662,906	674,153	709,223
Services	1,032	1,162	1,162	1,320
Total Wastewater Operating Expenses	1,069,680	1,275,887	1,214,529	1,355,033
Operating Income	(49,387)	(211,226)	(110,481)	(280,032)
Lease Interest Expense	16,471	15,758	15,758	14,385
Capital Outlay	77,310	773,038	519,479	298,978
Non-Cash Adjustments	279,003	(338,237)	(225,928)	171,334
Net Income/(Loss)	**(422,170)**	**(661,785)**	**(419,790)**	**(764,730)**

UTILITY FUND CAPITAL PROJECTS

Water Utility Fund
Capital Outlays, Debt and Non-Operating Detail

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Operational Capital Outlays				
Water Operational Capital Outlays	96,703	143,038	53,029	5,000
Water Equipment Replacement Purchases	-	-	-	15,000
Total Operational Capital Outlays	96,703	143,038	53,029	20,000
Strategic Action Plan Capital Outlays				
Elevated Strorage Tower	-	247,000	99,296	628,528
Master Water Plan	33,209	-	19,777	-
Project Development	-	-	-	50,000
Plant 2 Hydro Tank	-	-	-	45,000
Water Rate Study	-	200,000	-	-
Impact Rate Study	-	25,000	-	37,500
Capital Improvement Plan	33,209	-	-	-
Intrepid/Silver Spur Water line	53,799	-	-	-
Meadow Creek water line	160,728	-	-	-
Water Distribution Interconnect	48,886	-	-	-
Creek Crossing West Water Line	-	-	-	400,000
				-
				-
Total Strategic Action Plan Capital Outlays	329,831	472,000	119,073	1,161,028
Total Capital Outlays	426,534	615,038	172,102	1,181,028
Lease Interest Expense				
Bond Principal	-	-	-	-
Bond Water Issuance Fees	-	-	-	-
Bond Interest Cost	-	-	-	-
Tax Exempt Lease Interest	89,776	82,729	82,729	75,522
Total Lease Interest Expense	89,776	82,729	82,729	75,522
Non-Cash Adjustments				
Transfer to Vehicle/Equip Replacement Fund	63,081	39,423	39,423	30,000
Transfer from Water Operations	-	(39,423)	(39,423)	(30,000)
Water Service Depreciation	420,317	470,281	469,974	532,948
Transfer of Assets to Balance Sheet	(360,116)	(790,038)	(162,325)	(1,088,528)
Transfer to Water CIP	89,303	400,000	-	-
Transfer from Water Operations	(89,303)	400,000	-	-
Total Non-Cash Adjustments	123,282	480,243	307,649	(555,580)
Total Non-Operating Expenses	**639,592**	**1,178,010**	**562,481**	**700,970**

Wastewater Utility Fund
Capital, Debt, and Non-Cash Expenditures

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Budget 2019-20
Operational Capital Outlays				
Wastewater Operational Capital Outlays	10,910	353,038	306,802	30,000
Wastewater Equipment Purchases				
	10,910	353,038	306,802	30,000
Strategic Action Plan Capital Outlays				
Solids Handling and Digester Planning	-	100,000	-	100,000
Impact Fee Study	-	25,000	-	37,500
Project Development	-	-	-	50,000
Future Wastewater Treatment Plant	-	-	-	81,478
Master Wastewater Plan	66,400	125,000	19,805	-
Collection Systems repairs	-	170,000	192,872	-
Utility Rate Analysis	-	-	-	-
	66,400	420,000	212,677	268,978
Total Capital Outlays	77,310	773,038	519,479	298,978
Lease Interest Expense				
Water Bond Principal	-	-	-	-
Bond Issuance Costs	-	-	-	-
OB Bond Interest Cost	-	-	-	-
Tax Exempt Lease Interest	16,471	15,758	15,758	14,385
Total Lease Interest Expense	16,471	15,758	15,758	14,385
Non-Cash Adjustments				
Transfer To Vechicle Repl. Fund	63,081	39,423	39,423	45,000
Transfer from Wastewater Operations	-	(39,423)	(39,423)	(45,000)
Sewer Service Depreciation	226,831	284,801	273,746	301,334
Asset Transfer to Balance Sheet	(10,910)	(623,038)	(499,674)	(130,000)
Transfer to Wastewater CIP	21,723	-	-	-
Transfer from Wastewater Operations	(21,723)	-	-	-
Total Non-Cash Adjustments	279,003	(338,237)	(225,928)	171,334
Total Capital, Debt, and Non-Cash	**372,783**	**450,558**	**309,309**	**484,698**

Appendix A

Effective Fiscal Year 2018-19 the City has changed the Departmental Structure of the General Fund by splitting the Administration Department into the following new departments: Mayor and City Council, City Administration, City Secretary, HR & Communications, and Finance. The City has also added the Engineering Services Department which was previously reported in Maintenance, and Non-Departmental & Shared Services which was previously allocated across multiple departments. The Public Safety department now includes both police and fire, which were previously two separate departments. Comparability of budgets between fiscal years prior to 2018-19 and those after might be challenging for the newly created departments, or those affected by the Accounting change.

CITY COUNCIL CONSIDERATION ITEM

CITY OF FAIR OAKS RANCH, TEXAS

September 12, 2019

AGENDA TOPIC:	Consideration and possible action approving the first reading of an Ordinance levying a property tax rate of $.3735 per $100 taxable valuation on property in the City of Fair Oaks Ranch for tax year 2019; and determining due and delinquent dates.
DATE:	September 12, 2019
DEPARTMENT:	Finance
PRESENTED BY:	Sarah Buckelew, Finance Director

INTRODUCTION/BACKGROUND:

State law requires City Council to adopt a tax rate to fund the adopted general fund and the debt service fund budgets. At the August 15th City Council meeting, Council authorized using $.3395 as the proposed M&O 2019 tax rate and a $.0340 I&S 2019 tax rate for a combined property tax rate of $.3735. Public Hearings were held September 5 and September 12, 2019 to afford all citizens the opportunity to be heard on the proposed tax rate. All required notices were published in the newspaper and on city's website.

Texas Tax Code Chapter 26 requires the vote on the ordinance setting a tax rate that exceeds the lower of the effective tax rate or rollback rate *must be a record vote*, and further mandates that a motion to adopt an ordinance, setting a tax rate that exceeds the effective tax rate, must be made in the following form: *"I move that the property tax rate be increased by the adoption of a tax rate of .3735, which is effectively a 5.6 percent increase in the tax rate".* As we are proposing a tax rate higher than the lower of the effective or rollback rate, the motion to adopt the ordinance must be a **record vote and the above motion made as stated above**.

POLICY ANALYSIS/BENEFIT(S) TO CITIZENS:

1. Complies with state laws in setting the 2019 property tax rate
2. Establishes the level of taxation necessary to finance city programs and pay for city debt (Roadway Reconstruction Bond) approved in the fiscal year budget.

LONGTERM FINANCIAL & BUDGETARY IMPACT:

The total property tax rate will raise more revenue than last year by an amount of $460,556 of which $162,692 is raised from new property.

LEGAL ANALYSIS:

Reviewed and approved as to form.

RECOMMENDATION/PROPOSED MOTION:

I move that the property tax rate be increased by the adoption of a tax rate of $.3735, which is effectively a 5.6 percent increase in the tax rate, as prescribed in the property tax rate ordinance.

ORDINANCE

AN ORDINANCE LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF FAIR OAKS RANCH, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, on August 15, 2019, the City Council established a proposed ad valorem tax rate to support the proposed FY2019-20 budget and, set September 5, 2019 and September 12, 2019 as dates for the public hearings thereon and caused notice of such public hearings to be posted pursuant to Local Government Code §140.010(e)(f)and (g); and,

WHEREAS, the public hearings were held on said dates and all persons were then afforded an opportunity to appear and object to the proposed ad valorem tax rate; and,

WHEREAS, on September 19, by ordinance, the Council approved the municipal budget for the fiscal year beginning October 1, 2019 and ending September 30, 2020; and

WHEREAS, it is necessary that an ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Fair Oaks Ranch, Texas in accordance with said budget and Texas Property Tax Code, §26.05(b).

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FAIR OAKS RANCH:

SECTION 1. TAX LEVY.

a. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Fair Oaks Ranch (herein the "City"), upon all property, real, personal, and mixed, in the corporate limits of said City subject to taxation, a tax rate of **$.3395** on each $100 taxable valuation of property, said tax being so levied for the maintenance and operations of the General Fund of the municipal government for the 2019-20 Fiscal Year.

b. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Fair Oaks Ranch (herein the "City"), upon all property, real, personal, and mixed, in the corporate limits of said City subject to taxation, a tax rate of **$.0340** on each $100 taxable valuation of property, said tax being so levied for the debt service principal and interest of the Debt Service Fund of the municipal government for the 2019-20 Fiscal Year.

c. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.6% ON EACH $100 TAXABLE VALUATION OF PROPERTY AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $8.90.

SECTION 2. TAX PAYMENT DUE DATE AND DELINQUENT EFFECTIVE DATE.

a. Taxes assessed and levied under this ordinance shall be due on October 1, 2019.
b. Taxes not paid on or before January 31, 2020 shall immediately become delinquent.
c. Taxes shall become a lien upon the property against which assessed, and the Bexar County Tax Office as the collector of property taxes is hereby authorized and empowered to enforce the

collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and, the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

SECTION 3. SEVERABILITY.

If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City hereby declares that this Ordinance would have been enacted without such invalid provision.

SECTION 4. EFFECTIVE DATE

This ordinance shall take effect and be in force from the date after its passage.

PASSED and APPROVED on first reading this 12th day of September 2019 and recorded as follows:

	FOR	AGAINST	ABSTAIN
Mayor Garry Manitzas			
Mayor Pro Tem Havard			
Council Member Elizondo			
Council Member Hartpence			
Council Member Koerner			
Council Member Maxton			
Council Member Patel			

PASSED, APPROVED, AND ADOPTED on second reading this 19th day of September 2019 and recorded as follows:

	FOR	AGAINST	ABSTAIN
Mayor Garry Manitzas			
Mayor Pro Tem Havard			
Council Member Elizondo			
Council Member Hartpence			
Council Member Koerner			
Council Member Maxton			
Council Member Patel			

Garry Manitzas, Mayor

ATTEST:

APPROVED AS TO FORM:

Christina Picioccio, City Secretary

Denton Navarro Rocha Bernal & Zech, P.C.,
City Attorney