

City of Alvin, Texas

Annual Budget

October 1, 2019 - September 30, 2020



Employees, Our Greatest Asset!



CITY OF ALVIN

Fiscal Year 2019-2020

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$74,455, which is a 0.68 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$337,232.

The members of the governing body voted on the budget as follows:

FOR: Glenn Starkey
Gabe Adame
Adam Arendell
Joel Castro
Brad Richards
Keith Thompson
Martin Vela

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2019-2020	2018-2019
Property Tax Rate:	\$0.778000/100	\$0.788000/100
Effective Tax Rate:	\$0.756909/100	\$0.763094/100
Effective Maintenance & Operations Tax Rate:	\$0.685624/100	\$0.700965/100
Rollback Tax Rate:	\$0.864044/100	\$0.843092/100
Debt Rate:	\$0.092376/100	\$0.063699/100

Total debt obligation for CITY OF ALVIN secured by property taxes: \$19,246,965

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CITY OF ALVIN

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July 18, 2019

TO THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL:

It is my honor to present for your review and consideration the proposed Fiscal Year 2019-2020 (FY20) Annual Budget. Together with your guidance, staff input, and our joint visionary thoughts, we have judicially reviewed the annual budget and have prioritized items to best meet the needs of our citizens, as well as our operational objectives.

This budget has been developed to: accomplish and implement the strategic goals and recommendations as outlined in the City's Comprehensive and Utility Master Plans; maintain the financial strength of the City; meet the needs of citizens; and implement the priorities of the City Council.

Discussion of the FY20 budget began on February 12, 2019, with the presentation of the *Multi-Year Capital Improvement Plan and Financial Forecast* to City Council. This long-range forecast outlines the City's financial outlook for the next five years.

Though we are not without financial challenges, the City has enjoyed a positive growth in property values and new businesses. The steady increase of sales tax receipts are also indicative of a local economy that remains stable. While there is a calculated, optimistic view of the future, the City is cognitive of the need to remain cautious with expenditures, thus helping to safeguard sound management and fiscal responsibility for future years.

This budget allocates funding to retain highly qualified employees. In light of the competition for quality personnel by neighboring cities, we must retain the incentives that make the City of Alvin a great place to work, while fostering an environment that nurtures productivity and longevity. As a result, included in this proposed budget is the continuation of the tenure-based pay plan; new certification pay, and a cost of living adjustment -- these items will be discussed later. Key objectives in the budget include improving service levels for our residents and commercial partners with a zero percent increase to the proposed property tax rate.

The first City Council work session is scheduled for August 1, 2019, at which time staff will discuss the Proposed FY20 Budget with City Council. Following the work session, City Council will set the tax rate and public hearing dates in order to begin the state-

mandated advertising. An additional City Council work session is scheduled for August 8, 2019, for City Council to deliberate and provide guidance to staff for the finalization of the budget.

The public hearings on the proposed budget and tax rate will be held on August 15, 2019 and September 5, 2019. The adoption of the budget and tax rate is scheduled for September 19, 2019.

EMPLOYEES, OUR GREATEST ASSET

The City's greatest asset is its employees. New ideas, endeavors and special events, often are the result of staff's intriguing concepts to make the City of Alvin a great place to live, work and enjoy. Below are many of our City's FY19 accomplishments.

Administration

The City received an AA bond rating, as well as the Certificate of Distinction for the City of Alvin's investment policy, the Distinguished Budget Presentation Award and the Certificate of Achievement for Excellence in Financial Reporting from the Government Financial Officer's Association (GFOA). In addition, the City's Municipal Court Department received the Municipal Traffic Safety Initiatives Traffic Safety Award. The Utility Billing Department billed over \$10 million in water & sewer charges, in which the revenue is used to pay for the maintenance and infrastructure improvements to the City's water & wastewater system.



Convention & Visitor's Bureau (CVB)

The CVB hosted the "Tour de Braz" community bike ride and conducted a "TripAdvisor" workshop on reputation management.

Legal

The legal department incurred significant budget savings from increased "in-house" legal counsel, and coordinated the FEMA reimbursement claims from Hurricane Harvey.

City Secretary's Office

The City Secretary's Office continued the purging of engineering permit files and the scanning of numerous files into laserfiche for electronic storage.

Fire Department

The Fire Department was able to achieve an Insurance Service Office Public Protection Class rating of 2 – with class 1 representing superior property fire protection and class 10 indicating the worst. Even though there is a shortage of volunteer firefighters nationwide, the City of Alvin VFD has numerous volunteers with over 20 years of service.

Engineering

Several capital projects and developments coordinated by the Engineering department included: the Durant Detention Pond, Wastewater Treatment Plant Optimization Improvements Project Phase II, 2017/2018 Sidewalk Project, Midtown Park Section 2, Mustang Crossing Section 5, Kendall Lakes Section 8, South Park Utility Project, South Park Pavement and Drainage Project, Water Plant # 6 Tank Replacement Project, Fairway and South Waterline Improvements Project, Lift Stations #14 and #17 Rehabilitation Project, Johnson Street Paving and Drainage Improvements Projects

Parks and Recreation

The Parks Department hosted many events during the year, notably: the Annual Trick or Treat Trail, Alvin Music Festival, Food Truck Frenzy, July 4th Celebration, Home For The Holiday's Event and Parade, Father/Son Super Bowl, Daddy/Daughter Dance, Chili Cook Off & Christmas Sweater Contest, City of Alvin Community Spring Planting Day, No-Cook Thursdays, Lights Out Easter Egg Hunt, Glow in the Dark Easter Egg hunt, Adult Easter Egg Hunt, Mother Daughter Sleepover, Depot Market Days, Santa Mail Boxes, Home for the Holidays Christmas movie, and the National Yo-Yo Day competition.

Emergency Medical/Management Services (EMS)

The EMS department held a Volunteer Fire Open House and a "Stop the Bleed" course for approximately 150 AISD teachers. EMS staff provided support for medical operations during spring break with the Texas Emergency Medical Task Force (EMTF) in South Padre Island, met with representatives from Alvin ISD, Alvin Community College and Hilcrest Village to discuss hurricane plans, shelters and jurisdictional coordination during emergencies and participated in the state's "Air-X 2019" Hurricane Exercise in Galveston where more than 25 local and state agencies evacuated simulated injuries and non-injured people from Galveston by military aircraft to various destination throughout the state.

Police & Alvin Animal Adoption Center (AAAC)

The Alvin Police Department (APD) held a National Drug Takeback Day (collecting over 900 lbs.) and hosted and/or participated in the following events during the year: KAB



Cleanup Day, "Say Yes to the Pets" Adoption, Taco Truck Showdown at AAAC, Strive Program in partnership with ACC which is a 2-year vocational training program for students 18 – 24 years of age with intellectual disabilities, Pet Vaccination Services (PVS), the Neighborhood Night Out, "No Shave November" -- collecting over \$1,000 in donations for the St.

Jude Children's Hospital -- the Citizens Police Academy, neighborhood and business patrols for the holiday shopping season, "Christmas Walk-a-Mile," Pet CPR classes,

Puppy Pals, the 10th Annual Dogs for Law Enforcement (DLE) Alvin K-9 seminar, “Paws and Pints” at the Texas Beer Refinery in Dickinson, “Police Officers are Your Friends” poster contest with AISD students, and the international cadet exchange from the Zhejiang police college in China.

Economic Development

Economic Development projects included: the downtown lighting project – resulting in nine (9) new decorative street lights -- the continuation of the highly successful Downtown Grant Program – in which Tommaso’s Italian Restaurant and Fade Shop Barber Shop were recipients – the spearheading of the Grand Parkway Segment B project and last but not least, coordinating several residential and commercial development initiatives.



Public Works

The Public Works department enforced the city code throughout the year in order to keep the City clean and safe, repaired potholes in various locations, performed jet rodding, replaced street signs, ditch grading, utility cut repairs, tree trimming, drainage improvements, and cleaned debris from storm drains, gutters, and culverts.

BUDGET IN BRIEF

	FY19 Amended Budget	FY20 Proposed Budget	% Change
Total General Operating Fund	\$17,171,460	\$17,310,096	1.09%
Taxable Assessed Value	\$1,345,219,155	\$1,412,528,220	5.00%
Ad Valorem Tax Rate	\$0.7880	\$0.7780	0.00%
Total Estimated Sales & Use Taxes	\$7,658,570	\$7,960,661	3.94%
Total Utility Fund	\$10,052,641	\$10,929,665	8.72%
Total City Full-time Employees	211	214	1.42%

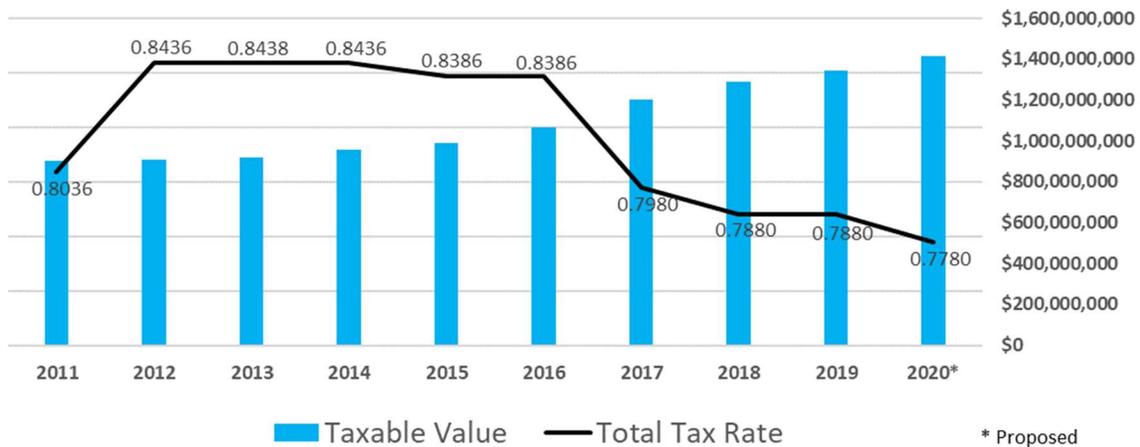
FY20 PROPOSED BUDGETARY HIGHLIGHTS

Property Tax Values

Property appraisal values have increased in 2019. The Brazoria County Appraisal District (BCAD) 2019 preliminary taxable appraised values in the City of Alvin is \$1,471,744,577. This represents a 10.53% increase from the prior year original certified value of \$1,390,030,048. \$39,032,353 of the 2019 taxable value is new taxable value to be added to the appraisal roll. The final Tax Increment Reinvestment Zone (TIRZ) total value is \$1,420,925,215, and after appeals by property owners, less the adjusted incremental value allocated to the Tax Increment Reinvestment Zone (TIRZ) in the amount of \$59,216,357, the 2019 certified taxable assessed value is \$1,361,708,858, or a 4.26% increase above the previous year.

Property Tax Rates

Based on the 2019 taxable values, staff is proposing to lower the current property tax rate from \$0.7880 to \$0.7780, or 1 cent, per \$100 of taxable property value for FY20. The City previously lowered its property tax rates in FY14, FY15, FY17, and FY18. A \$0.01 property tax rate change is comparable to approximately \$141,000 in property tax revenues. Below is a chart summarizing the comparison of taxable value versus the total tax rate.



Sales Taxes

Per the City Charter, 1/3 of total sales tax receipts are allocated to the General Fund for general operating purposes, with the remaining 2/3 allocated to the Sales Tax Fund to maintain streets, drainage and sidewalks. The proposed budget anticipates FY19 to collect \$7,716,488 in total sales tax revenues. With a conservative 3% projected increase in sales taxes in FY20, total sales tax revenue is projected to be \$7,948,999 – with \$2,650,196 allocated to the General Operating Fund and \$5,298,803 allocated to the Sales Tax Fund.

Industrial District

State law allows cities to establish an Industrial District within the extraterritorial jurisdiction of a City. This allows cities to attract industry and enhances the economic stability of cities. In November 2013, the City of Alvin renewed the industrial district agreement with Denbury Onshore, LLC (Denbury). This contract extends through December 31, 2023 and consists of Denbury remitting to the City of Alvin, annual payments in lieu of property taxes on Denbury’s property. The annual payment is equal to 50% of the amount of ad valorem taxes which would otherwise be payable to the City by Denbury if such property were situated within the city limits of the City of Alvin.

Denbury’s industrial district 2019 preliminary appraised property values have increased. As a result, I am projecting to receive \$561,944 for FY20.

Fiscal Year	Appraised Value	Contractual Payment to the City
2015	\$217,744,407	\$944,826
2016	\$161,327,761	\$676,447
2017	\$90,320,403	\$360,378

2018	\$110,710,159	\$436,198
2019	\$118,714,115	\$467,734
2020 (preliminary)	\$142,625,472	\$561,944

Debt Issuance and Capital Funding

\$4.9 million in tax supported debt is planned for FY20. Of this, approximately \$1.2 million is to be used to replace a 25-year-old fire (ladder) truck that has reached the end of its useful life; and \$3.7 million to be used for phase II of the Moller Road Storm Sewer and Pavement Improvement project -- as recommended in the M-1 Ditch Watershed Study as well as identified in the City’s Capital Improvement Program.

In addition, approximately \$16.6 million in water and sewer revenue bonds is planned for in FY20. The allocation of this debt is \$4.3 million for the completion of Lift Station #30, \$3 million for Phase 3 for of waterline improvements, \$6 million of the completion of the East Side Interceptor project, \$2.1 million for Waterplant #4 ground storage tank, and \$1.3 million for the Peak Flow Storage Basin. Each of these projects have been identified in the Utility Master Plan as well as the City’s Capital Improvement Program.

Staffing and Compensation

Endeavoring to retain quality employees by offering competitive compensation for employees – our greatest asset, for FY20, I am proposing the continuation of the tenure base pay plan, which allows for a 2% annual increase on the later of the anniversary date or promotion date for eligible full-time employees not covered under the Collective Bargaining Agreement (CBA). In addition, I am proposing a 3% cost of living adjustment, effective the first full pay-period after October 1, 2019. The proposed cost of living adjustment and annual tenure increase is an effort to be in line with the most recent consumer price index for our region as well as offset the rise in dependent health insurance coverage cost – which I will discuss later. Lastly, I am proposing to expand certification pay opportunities to encourage employees to obtain and/or maintain standards that would assure that the employee has and is continuing to meet a certain standard of competence.

The current CBA term ends September 30, 2019 and the City’s management team and the Alvin Police Officers Association have recently concluded negotiations for the renewal of the CBA, which would be effective October 1, 2019 (FY20) upon City Council’s approval. Staff will be presenting the proposed CBA to City Council in August, 2019 for review and subsequently adoption. The FY20 proposed budget includes all of the financial provisions included in the proposed CBA that will be presented to City Council.

New Employees/Reclassifications

Below is my FY20 recommendations for new employees and regrades. The related costs include total personnel package (base pay, payroll taxes, insurance, retirement, and other personnel costs).

- 1) Adding one (1) new Patrol Officer - \$71,000
- 2) Regrading the CVB Director position - \$3,817
- 3) Reclassifying Police Payroll Technician to Payroll Technician/Recognition Manager - \$2,698
- 4) Reclassifying the part-time Juvenile Case/Deputy Court Clerk position to Full Time - \$25,000
- 5) Adding one (1) new Part-time Fire Administrator Assistant - \$20,453
- 6) Adding one (1) new Parks Administrative Assistant I - \$47,734
- 7) Unfunding the Assistant to the City Manager position (retaining the Management Assistant position) – (\$72,900 savings)
- 8) 3% COLA increase for full time employees not covered under CBA - \$258,700
- 9) 2% Tenure increase for full time employees not covered under CBA - \$94,300

Health Insurance

The City provides health, dental and vision benefits for full-time employees. Employees choosing dependent coverage reimburse the City for premiums through payroll deductions. Currently the City pays 100% of the cost of health, dental, and vision for full time employees and 50% of the cost of health, dental, and vision for qualified dependents.

For FY20, the City's insurance provider is requiring a new tiered level system where the City no longer will be offered only two coverage plans – *employee-only*, and *employee + dependent*. The new coverages for FY20 will be classified in four tiers: *employee-only*, *employee + child(ren)*, *employee + spouse*, and *employee + family*. The initial offer and plan from our insurance provider would have resulted in a significant premium increases from employees under the *employee + spouse*, and the *employee + family* plans. However, we were able to negotiate coverage in order to curb the spike in the cost to the employee. As a result, the employer health insurance cost will only increase by approximately 8%, or \$215,700, with the *employee + spouse* and *employee + family* plans absorbing the majority of the increase. These increases have been factored into the proposed FY20 Proposed budget.

Texas Municipal Retirement System

The City participates in the Texas Municipal Retirement System (TMRS). TMRS is a statewide retirement system established in 1947 that provides retirement, disability, and

death benefits for employees of participating cities. TMRS calculates the City's contribution rate based on an actuarial formula that takes into consideration the City's pension assets and liabilities. The City's minimum required contribution rate for FY20 is estimated at 17.16% of gross salary. This is a 0.7% increase from the City's 2019 required contribution rate of 17.04% -- a \$140,475 increase over the FY19 end of year forecast for retirement contributions.

Rate Changes

Water & Wastewater

A City ordinance requires that water and wastewater rates be increased, at minimum based on the annual consumer price index for all urban consumers (CPI-U) for the Houston-Galveston-Brazoria area; and allows the consideration of other factors to determine if additional increase in water and wastewater rates is warranted. The CPI-U has increased by 1.84%; however, additional revenue is warranted to implement the projects identified in the first five-years of the UMP.

In February 2017, the City held a City Council workshop in which Freese and Nichols presented the results of the water & wastewater rate study. The study identified the need to increase water & wastewater rates to implement the projects identified in the UMP.

On June 15, 2017, City Council approved Ordinance 17-J, adopting a 5-year schedule of water and wastewater rates – which may be amended at any time by City Council through the adoption of a subsequent ordinance.

WATER RATES	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Base up to 2,000 Gallons					
Residential	\$12.95	\$15.15	\$18.18	\$19.27	\$20.43
Commercial	\$13.59	\$15.90	\$19.09	\$20.23	\$21.44
Per 1000 (2001 – 7000)	\$3.31	\$3.87	\$4.65	\$4.93	\$5.22
Per 1,000 (7,001- above)	\$5.05	\$5.91	\$7.09	\$7.52	\$7.97
WASTEWATER RATES	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Base up to 2,000 Gallons					
Residential	\$20.08	\$23.49	\$28.19	\$29.88	\$31.68
Commercial	\$20.66	\$24.17	\$29.00	\$30.74	\$32.59
Per 1,000 (2,001-above)	\$3.31	\$3.87	\$4.65	\$4.93	\$5.22

Solid Waste

The City’s ordinance requires that solid waste rates be increased, at minimum, based on the annual consumer price index rate for all urban consumers (CPI-U) for the Houston Galveston-Brazoria, Texas area. The ordinance also allows the consideration of other factors to determine any additional solid waste rate changes. The solid waste rate adjustment is equal to the percentage that the CPI-U has changed over the previous 12-month period.

Over the past few fiscal years, the City has been able to sustain a “healthy” fund balance in the Sanitation Fund as a result of the CPI-U provision for solid waste rates in the City’s ordinance. The CPI-U percentage has increased by 1.84% over the previous year, which would allow the city to increase solid waste rates for commercial and residential customers. However, staff recommends waiving the 1.84% CPI-U increase for commercial and residential customers in FY20. This would result in commercial and residential solid waste rates remaining the same for FY20.

Category	FY19 Rate	adjustment	FY20 Proposed Rate
Residential	\$12.51	-	\$12.51

The current solid waste contract with Waste Connections Inc. ends on September 30, 2020, which is the last day of the proposed FY20 budget. As a result, staff will be working towards a new solid waste contract during FY20 to be effective the start of FY21.

BUDGET OVERVIEW

GENERAL FUND

The General Fund is the chief operating fund of the government. This fund is used to account for all current financial resources not required by law or administrative action to be reported as other designated funds. The primary governmental functions occurring within this fund are parks and recreation, public safety, code enforcement, and general administrative operations, such as city management, legal, and finance. The proposed General Fund Budget for FY20 is \$17,310,096; an increase of 2.79% (\$481,636) over the FY19 amended budget.

General Fund Reserve

The City has followed a policy of maintaining a reserve of not less than 25%, or 90 days of expenditures for operating funds in the event of emergencies, financial recessions, and other unforeseen circumstances. Below is a listing of the General Fund unassigned spendable fund balances for the fiscal year ending September 30, 2018, a forecasted fund balance for the fiscal year ending September 30, 2019, and the projected fund balance for the fiscal year ending September 30, 2020.

Fiscal Year-End	Actual 9/30/2018	Forecast 9/30/2019	Projected 9/30/2020
Fund Balance	\$6,466,075	\$7,017,986	\$7,017,986
% of Expenditures	39.5%	41.4%	40.5%

CAPITAL PROJECTS

General Projects Fund

The General Projects Fund provides for a wide variety of capital projects including occasional large purchases. The major revenue source for this fund are budgeted transfers from the General Operating Fund. In addition, at fiscal year-end, actual General Fund revenues and expenditures are compared. If there are excess revenues, a portion (if not all) of the excess will be transferred to the General Projects Fund; the other portion will remain in the General Fund in an effort to increase the fund balance, if necessary. Items budgeted in the Capital Projects Fund were recommended as part of the City's 5-year Capital Improvement Program, or recommended by Department Heads during the departmental budget hearings.

In FY19, the following capital items were budgeted in the General Projects Fund:

- Wayfinding Signage (design) - \$50,000
- Pearson Sidewalk Improvement - \$150,000
- T. Blakeney Park Trail - \$100,000
- Business Incentive Program - \$25,000
- City Hall Security - \$150,000
- Police Vehicle Cameras - \$55,000
- Leasing of Police Motor Cycles - \$50,000
- Building Maintenance - \$50,000

For FY20, I am proposing the following projects:

- City publication mailed out to residents (twice a year) - \$10,000
- Wayfinding Signage - \$198,000
- City Hall Roof Replacement - \$50,000
- Business Incentive Program - \$50,000
- City Hall HVAC Control System - \$92,000
- Chiller replacement at Police Department - \$212,832
- Animal Shelter Sign - \$10,100
- KAB Sign - \$15,000
- Hazard Mitigation Action Plan Update - \$50,000
- City's portion of funds towards Senior Transportation Vehicle - \$35,000
- Miscellaneous Capital Items - \$50,000

Street, Sidewalk and Drainage Capital Projects (Sales Tax Fund)

The Sales Tax Fund is used to account for 2/3 of the total sales taxes received. The City Charter has designated these funds to be used to maintain streets, drainage, and sidewalks. The following projects were funded in FY19:

- FM 528 Extension Design - \$870,000
- South Park Pavement - \$853,239
- 2018 Concrete Pavement Program - \$568,865
- 2019 Sidewalk Program - \$154,434
- Asphalt Pavement Program - \$500,000
- Detention Improvements - \$23,045
- Traffic Control - \$54,735
- Durant Pond - \$365,813
- Moller Storm Improvements (design) - \$75,610
- Conceptual Master Plan - \$40,259
- Briscoe Park Egress Road - \$54,414
- Johnson Street and Sidewalk Construction - \$2,092,865

The following projects are proposed for your consideration to be funded in FY20:

- Annual Sidewalk Program - \$125,000
- Asphalt Pavement Project - \$500,000
- Concrete Pavement Program - \$1,000,000

Multi-Year Bond Projects (Through FY20)

- Lift Station 30 Expansion - \$10,744,765
- Lift Stations 14& 17 - \$1,093,317
- Fairway/South Waterline - \$1,756,907
- Waterline Replacement (Phase 1) - \$2,513,630
- Waterline Improvement (Phase 2) - \$2,531,900
- Waterline Improvement (Phase 3) - \$3,063,900
- 54' Eastside Interceptor - \$13,873,760
- Waterplant #4 Ground Storage Tank - \$2,106,000
- Waterplant #6 Ground Storage Tank - \$2,765,926
- Peak Flow Storage Basin - \$1,287,000
- Fire/EMS Station - \$14,170,000
- Fire (ladder) Truck replacement - \$1,200,000
- Drainage Improvements - \$5,500,000

The Utility Capital Projects Fund

The Utility Projects Fund accounts for a wide variety of water and sewer projects. These major projects are significant in cost but less than the amount requiring a bond issue. The sources of revenue in the Utility Capital Projects Fund are positive budget variances and fiscal year-end budget savings in the Utility Operating Fund.

Projects proposed to be funded in FY20 include:

- Mini Excavator - \$30,000
- RAZ Pump - \$19,500
- I & I Project - \$850,000

Other Project Funds

Various other funds such as the Public Education & Government (PEG) Fund, the Vehicle Replacement Fund, and IT Support & Computer Replacement Funds, also provide other capital items. For FY20, these include:

- Upgrade Camera System in Council Chambers - \$30,000
- 60" Mower - \$8,500
- Ford F450 Dump Truck (Parks) - \$35,000
- 14' Yard Dump Truck (Streets) - \$95,000
- Senior Bus - \$65,000
- Server Upgrade - \$80,000
- Backup and Recovery Equipment - \$86,155

UTILITY OPERATING FUND

The Utility Fund accounts for the water and wastewater utilities for the City of Alvin. Being an enterprise fund, it is designed to be financed and operated in a manner similar to private business. For FY20, the City is anticipating on generating \$10.9 million in Utility Fund revenues – which is a 12.88% increase over FY19's amended budget of \$9.7 million. The increase in revenue is primarily a result of the planned rate increase recommended by Freese & Nichols – a firm who performed a water & wastewater rate study to develop a multi-year plan of rate increases that would provide sufficient revenue to: implement the first 5-years of capital improvements in the Utility Master Plan, fund water & wastewater operations & maintenance, and fund the annual principal & interest on debt.

For FY20 I am proposing a 20% discount on water rates for Senior Citizens. This discount is an effort by the City to curb some of the water rate increase for FY20 and subsequent fiscal years. The senior water rate discount will reduce total water and wastewater revenue by approximately \$60,000.

FY20 proposed Utility Fund operating expenditures are anticipated to be \$10.9 million, which is a 5.63% increase over the FY19 projected expenditures of \$10.3 million. The majority of the FY20 proposed Utility Fund expenditures are attributed to the required (\$5.4 million) transfer to the Utility Debt Service Fund to comply with our Revenue bond covenant and ordinance.

SANITATION FUND

The Sanitation Fund is used to account for operations of the solid waste collection and disposal services for residents of the City.

Sanitation Fund Revenues

The FY20 proposed budget includes total Sanitation Fund revenues of \$2,661,240 – a 3.85% increase over the FY19 projected revenues of \$2,562,507. For FY20, commercial garbage fees are budgeted at \$1,560,744, and residential garbage fees are \$1,040,496.

Sanitation Fund Expenses

The City has contracted with Waste Connections Inc. (formerly Progressive Waste Solutions) to provide sanitation services for the City of Alvin. The current contract expires September 30, 2020, and provides for a CPI-U cost adjustment and an operational cost adjustment (including fuel). Waste Connections has submitted to the City their FY20 proposed 3.224% rate adjustment [consisting of a CPI-U adjustment (1.84%), a fuel adjustment (-2.626%) and an operational cost adjustment (4.010%)] for all residential, commercial, and roll-off customers. While not approved by city council at the time of the presentation of the proposed budget, the total proposed FY20 Sanitation Fund reflects Waste Connections Inc.'s proposed rate. Sanitation Fund expenditures are projected to be \$2,707,439 – a 2.38% increase over the FY19 projected expenditure total of \$2,644,430.

Of the FY20 total budgeted expenditure, \$2,462,152 is for the contractual cost to provide sanitation services for the City of Alvin, \$217,560 is transfers to other funds, \$12,127 is for debt service payments, and \$15,600 is for other expenses.

Prior to final approval of this budget, city council will need to consider the approval of the annual adjustment and rate proposed by Waste Connections Inc.

HOTEL OCCUPANCY TAX FUND

Currently, there are 8 hotels in Alvin: Alvin Extended Stay, America's Best Value Inn, Best Western Inn, Holiday Inn Express, Knights Inn, La Quinta Inn, Scottish Inn, and Super 8. The City collects a 7% hotel occupancy tax (HOT) on hotel room rentals in the city; and the State collects an additional 6%. Use of the City's HOT funds are regulated by statute and can only be used to market Alvin as a destination for meetings, events, and/or tourism in an effort to increase hotel activity. Generally, this is accomplished via tourism activities, promotion of the arts, and historical preservation and restoration projects.

According to the *Texas Hotel Performance Factbook*, the occupancy rate for hotels in the City of Alvin has averaged approximately 64% over the last two years. Staff is forecasting \$326,000 in total revenues for FY20 and \$357,768 for FY19.

The FY20 I am proposing the Hotel Occupancy Tax Fund budget to be \$361,147 -- which is \$653,021 (64.39%) less than the FY19 projected expenditures. In FY19, the majority of the expenditures (\$495,273) was for the Disc Golf Course upgrades.

Hotel Motel Fund/Convention & Visitors Bureau Fund Balance Summary

	FY18 Actual	FY19 Budget	FY19 Forecast	FY20 Proposed
Beginning Fund Balance	\$859,333	\$996,508	\$996,508	\$340,106
Total Revenue	\$472,215	\$366,000	\$357,768	\$326,000
Operational Expenditures	(\$181,790)	(\$305,760)	(\$296,237)	(\$179,936)
Capital Expenditures	(\$50,666)	(\$495,003)	(\$495,273)	\$0
Major Events/Marketing	(\$84,810)	(\$102,000)	(\$103,000)	(\$102,000)
Alvin Historical Museum		(\$95,000)	(\$95,000)	(\$50,000)
Debt Service	(\$6,624)	(\$6,823)	(\$6,823)	(\$8,241)
Transfers	(\$11,150)	(\$17,837)	(\$17,837)	(\$20,970)
Ending Fund Balance	\$996,508	\$340,085	\$340,106	\$304,959

EMERGENCY MEDICAL SERVICES (EMS) FUND

In my prior year’s budget letter, I expressed concerns that a stable (or a reduced) revenue stream in conjunction with the increasing costs to provide EMS services to the community will necessitate the need to consider amending the current “voluntary” EMS donation ordinance and require an EMS fee from residents and businesses in our community. For the past several years, the EMS Fund has ended the year “in the red.”

**Statement of Revenues, Expenses, and Changes in
Working Capital**

EMS Fund

	FY17	FY18	FY19 (est)
Total Revenues	\$2,147,556	\$2,144,178	\$1,931,487
Personnel Costs	1,505,628	1,595,911	1,616,023
Other Costs	320,940	294,612	358,063
Debt, Transfers, Other	492,722	440,656	340,251
Total Expenses	2,319,290	2,331,180	2,314,337
Net Inc (Dec) to Fund Balar	(171,734)	(187,001)	(382,850)
Working Capital - Beginning	991,355	819,621	647,584
Working Capital - Ending	\$819,621	\$647,584	\$264,734

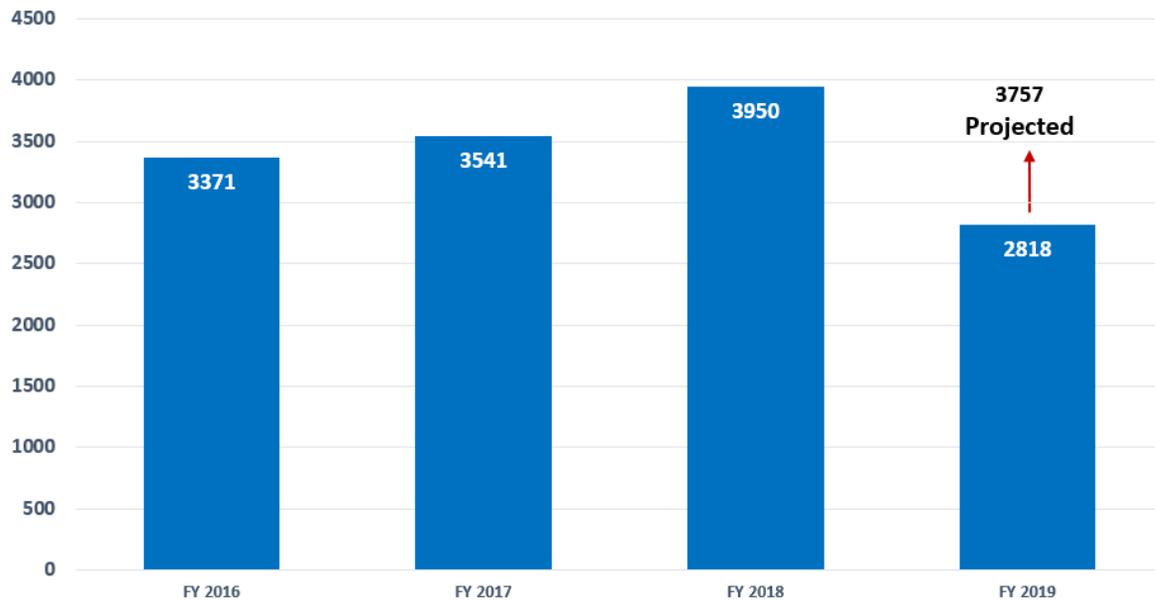
The EMS Fund is funded from receipts of medical service charges billed/collected by our contracted billing company, Medicare/Medicaid receipts, contractual payments from the Emergency Service District (ESD) and the Hillcrest EMS/Fire Service, as well as voluntary EMS contributions.

The FY19 projected revenue total is anticipated to be \$1.9 million, which is \$115,000 less than budget primarily due to a decline in transport volume, ill-timed (or no) receipts of payments, and changes in insurance updates and/or increased deductibles.

Below is a trend for service calls where FY19 is projected to be less than FY18 by 4.9%.

Billable Incidents Trending

Fiscal Year by Date of Service



After considering the pros/cons of various options to address the reduction in revenue, staff is recommending an amendment to the Emergency Medical Services ordinance. Currently, the City's Ordinance establishes a "voluntary and elective contribution for emergency medical services". Per the City's ordinance, for residents who make the minimum contribution to the City's EMS program, the City will waive emergency ambulance transport fees, not covered by a third-party insurance carrier. The intent of the voluntary EMS contribution is to help subsidize the operating cost of maintaining an EMS program in the City. As is, the "voluntary and elective" contribution is not generating enough revenue to adequately curb the annual deficits in the EMS fund. As a result, for FY20, I am proposing to change the EMS contribution from voluntary to mandatory for residential, multi-residential/apartments, and commercial customers.

Staff considered various levels of rates for each category -- \$3, \$5, or \$7 per month for residents and multi-units, and \$7, \$10, or \$12 per month for commercial units. The most beneficial rate based on expenditure trends was the \$6 monthly level for each residential and multi-residential homes/apartments, and \$10 for each commercial account.

EMS Fee Proposal		
	<i>FY19 Current (voluntary)</i>	<i>FY20 Proposed (Mandatory)</i>
Residential	\$7	\$6
Multi-residential	\$5	\$6
Commercial	\$10	\$10

If council authorizes the mandatory fee, the monthly fee for each customer would continue to be included on the monthly water & wastewater bill, and we will continue to waive emergency transport fees not covered by a third-party insurance carrier.

	FY17 Actual	FY18 Actual	FY19 Estimated	FY20 Estimated	FY21 Estimated	FY22 Estimated
Voluntary	\$486,999	\$249,733	\$305,795	\$331,100	\$341,033	\$351,264
If Mandatory	\$0	\$0	\$0	\$824,592	\$832,838	\$841,166
Additional Revenue				\$493,492	\$491,805	\$489,902

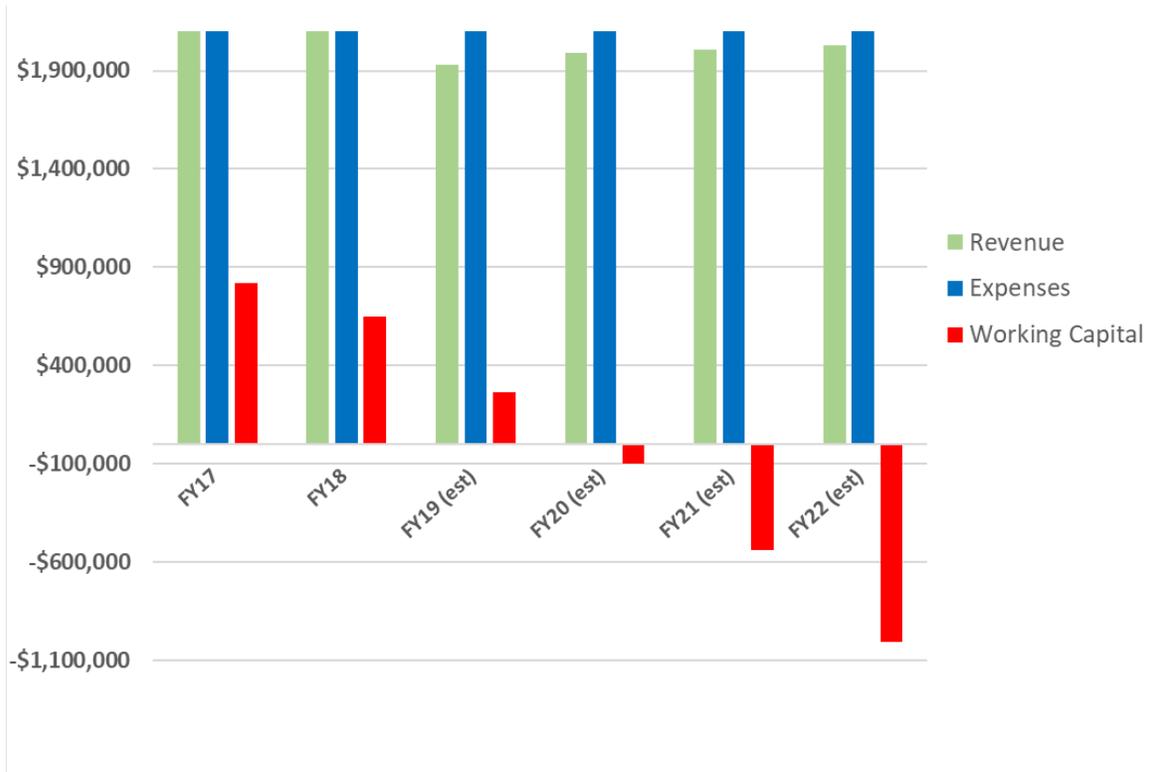
The monthly average EMS revenue for the subscribers for FY20 would equate to about \$68,700 per month (mandatory) as opposed to \$27,600 per month (voluntary). This would reverse the decreasing working capital (net cash) trend.

Expenditures

Staff anticipates FY20 expenditures to be \$2,352,550. This is a 1.65% (\$38,213) more than the FY19 end of year forecast.

Below is a chart detailing revenue, expense, and working capital trends for the EMS fund. These totals reflect the current voluntary EMS donation ordinance.

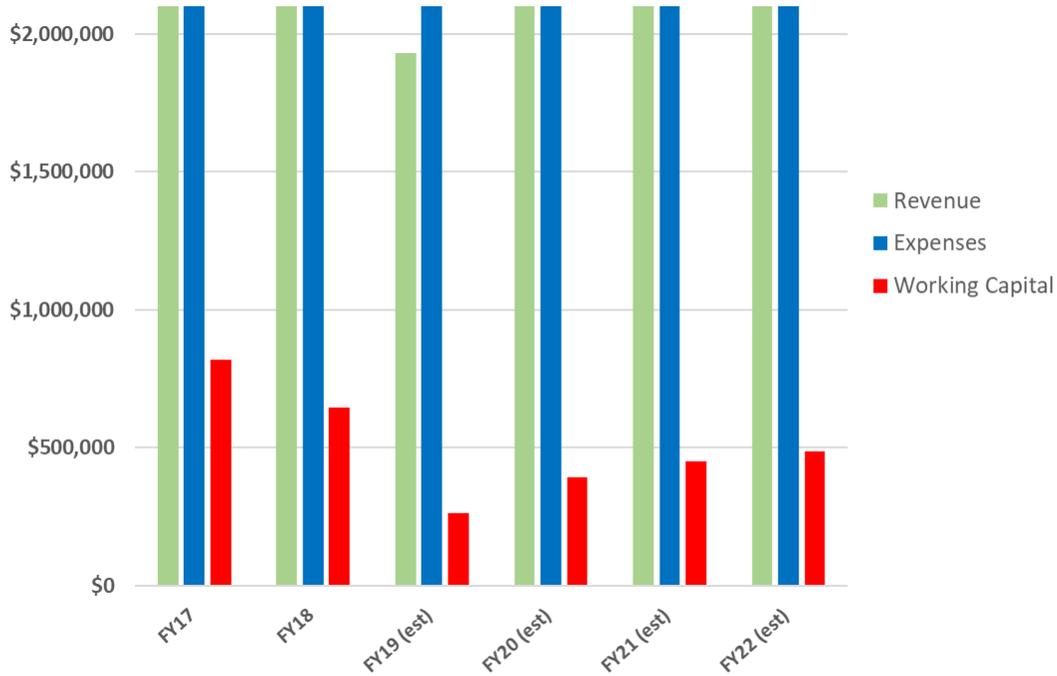
VOLUNTARY EMS DONATION ORDINANCE



As you can see above, by the end of FY20, under the current ordinance, the EMS fund is projected to have a negative cash flow. If City Council were to amend the “voluntary EMS donation ordinance,” the additional revenues would avert the negative cash flow.

Below is a chart showing the projected trends in revenue, expense, and working capital assuming an amendment to the current “voluntary EMS donation ordinance.”

REQUIRED EMS FEE ORDINANCE



VEHICLE REPLACEMENT FUND

The purpose of this fund is to provide for the replacement of vehicles as necessary based upon mileage, age, and/or maintenance costs. Each department transfers a scheduled amount on an annual basis. To ensure future needs are met, all departments will transfer 100% of the scheduled contribution amount in FY20. The total amount of the transfers is \$620,394 from the General fund, Utility Fund, EMS Fund, Sales Tax Fund, and the Fleet Maintenance Fund.

The FY20 proposed budget contains the replacement of 17 vehicles in FY20. Total replacement costs budgeted includes \$296,498 for lease payments and \$195,000 for motor vehicle replacements.

Department	Number of Vehicles to be Replaced
Police	5
Utilities	1
Parks	4
Street	1
Fire	2
Engineering	2
Fleet	1
Senior	1

Future Impact of the 2019 Legislative Session

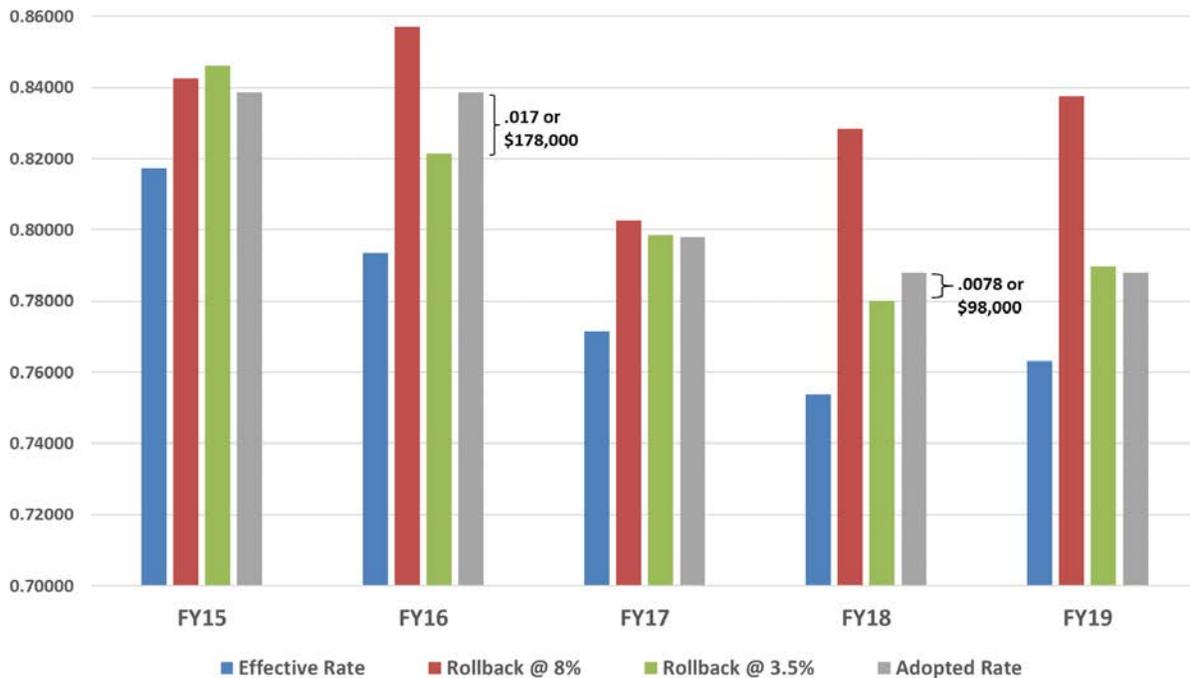
One of the major initiatives that has been on the radar for the past few years has been the revenue cap bill, Senate Bill 2, otherwise known as the “Texas Property Tax Reform and Transparency Act”. After several attempts to pass this bill, including several special legislation sessions, the bill finally passed June 20, 2019. This revenue cap bill lowers the city property tax rollback rate, and requires an automatic election to exceed the rollback rate – thus eliminating the current petition requirement from registered voters.

Also, the descriptions of the rates have changed as a result of this past legislation. For example, the “effective tax rate,” which is a hypothetical property tax rate that would give the city the same amount of revenue it had in the previous year on existing property, is now referred to as the “no new revenue tax rate”.

The “rollback tax rate”, which is the highest rate that the city can adopt without voter approval, is now referred to as the “voter-approval tax rate.” Currently the “voter-approval tax rate) allows a unit to raise the same amount for operations as in the prior year, plus provides for an 8% cushion (to compensate for the increased costs of providing service to the community). Under the new revenue cap Senate Bill 2, the 8% cushion is reduced to 3.5%. Thus, as stated, if the city exceeded the 3.5% cushion, the city would be required to pay for (more than likely with tax dollars) and hold an election on the November uniformed election date, giving registered voters the opportunity to vote on allowing the city to exceed the “voter-approval tax rate”. The vast majority of this bill is effective, January 1, 2020.

In the past five years, there were only two years where the City’s adopted tax rate would have exceeded the “new” 3.5% voter approval rate if Senate Bill 2 had been in effect. Those years were FY16 (City proposed rate: \$0.8386 vs “Senate Bill 2 voter-approval rate” \$0.818445, a difference of \$0.02); and FY18 (City proposed rate: \$0.7980 vs. “Senate Bill 2 voter-approval rate”: \$0.789341, a difference of \$0.008).

For your consideration, I have included a chart, comparing the effective, rollback rate, using the 8% cushion, the new Senate Bill 2 rollback rate, using the 3.5%, and the City’s adopted tax rate.



In summary, I do not believe Senate Bill 2 will affect our rate setting process as typically our adopted rates are within 3.5% rollback rate level. More so, if Senate Bill 2 was in effect for the proposed FY20 budget, using preliminary, uncertified property values, we would not have exceeded the newly calculated “voter-approval rate”.

My concern is that, the cost to provide service to the community increases yearly, and if the City ever needed to adopt a tax rate that exceeded the new “voter approval rate”, the new legislation would require the City to wait an additional two months into the “new” fiscal year for the November election results to occur before the voter-approved rate could be applied to taxable property values. Being that property tax revenue is the City’s main revenue source to provide service to the community, this could have a major effect on operations for the first couple of months into the new fiscal year. In addition, if the City’s proposed rate to provide service to the community is not passed by the voters, the city could possibly be “forced” to cut city services, defer capital improvements, and implement hiring freezes, etc...

Some of the other “harmful” bills from the 2019 Legislative Session included Senate Bill 1152, which allows cable and phone companies to stop paying the lesser of their state cable franchise or telephone access line fees to cities; and House Bill 347, which eliminates unilateral annexation by any city. As can see, the new bills will greatly affect how the city operates and budgets in the future.

In conclusion, staff and I have worked hard to address the goals and priorities set by City Council, during the strategic plan process, in preparation of this budget document. To Mayor Horn and all of our City Council, thank you for your guidance, and I look forward to working with City Council and our citizens on developing our final FY20 budget.

Sincerely,

A handwritten signature in black ink, appearing to be 'JR' or similar initials, written in a cursive style.

Junru Roland
City Manager

January 16	Wednesday	New and/or updated CIP projects submitted to City Manager
February 12	Tuesday	6:00 pm Council Workshop (CIP, Goals/Visions, Policies)
March 7	Thursday	6:00 pm Council Workshop (Recap)
April 1	Monday	Departmental Kick-off meeting for FY20 Budget
April 22	Monday	Deadline for department-requests to be submitted to the Finance Department (including recommended fee changes)
April 29 – May 9		City Manager, CFO and Controller meet with Department Heads
May 13	Monday	2019 preliminary values received from Appraisal District
May 23	Thursday	City Manager, CFO & Controller complete all FY18 revenue forecast and FY19 revenue budget for major funds
June 1 – June 22		City Manager and Budget Staff balance the budget.
July 18	Thursday	City Manager presents proposed budget to City Council Set date and time for public hearing on the proposed budget
July 22	Monday	2019 certified values received from Appraisal District
July 29		72-hour notice for meeting (Open Meetings Notice)
August 1	Thursday	<u>Budget Workshop</u> : 6:00 pm budget workshop with city council <u>Regular Council Meeting</u> - If vote to exceed the effective tax rate, set date and time for two public hearings on tax rate: August 15 and September 5
August 4	Sunday	Publish notice of public hearing on proposed budget Publish notice of public hearings on tax increase
August 8	Thursday	<u>Special Meeting</u> : 6:00 pm budget Workshop with city council
August 15	Thursday	<u>Budget Workshop (if necessary)</u> <ul style="list-style-type: none"> • 6 pm budget workshop with city council <u>Regular Council Meeting</u> <ul style="list-style-type: none"> • Public hearing on budget & 1st hearing on tax rate
August 29	Thursday	72-hour notice for 2 nd public hearing on tax rate
September 5	Thursday	2 nd public hearing on tax rate Schedule and announce meeting to adopt tax rate
September 16	Monday	72-hour notice for meeting to adopt the tax rate
September 19	Thursday	Council Adopts Budget & Tax Rate



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Alvin
Texas**

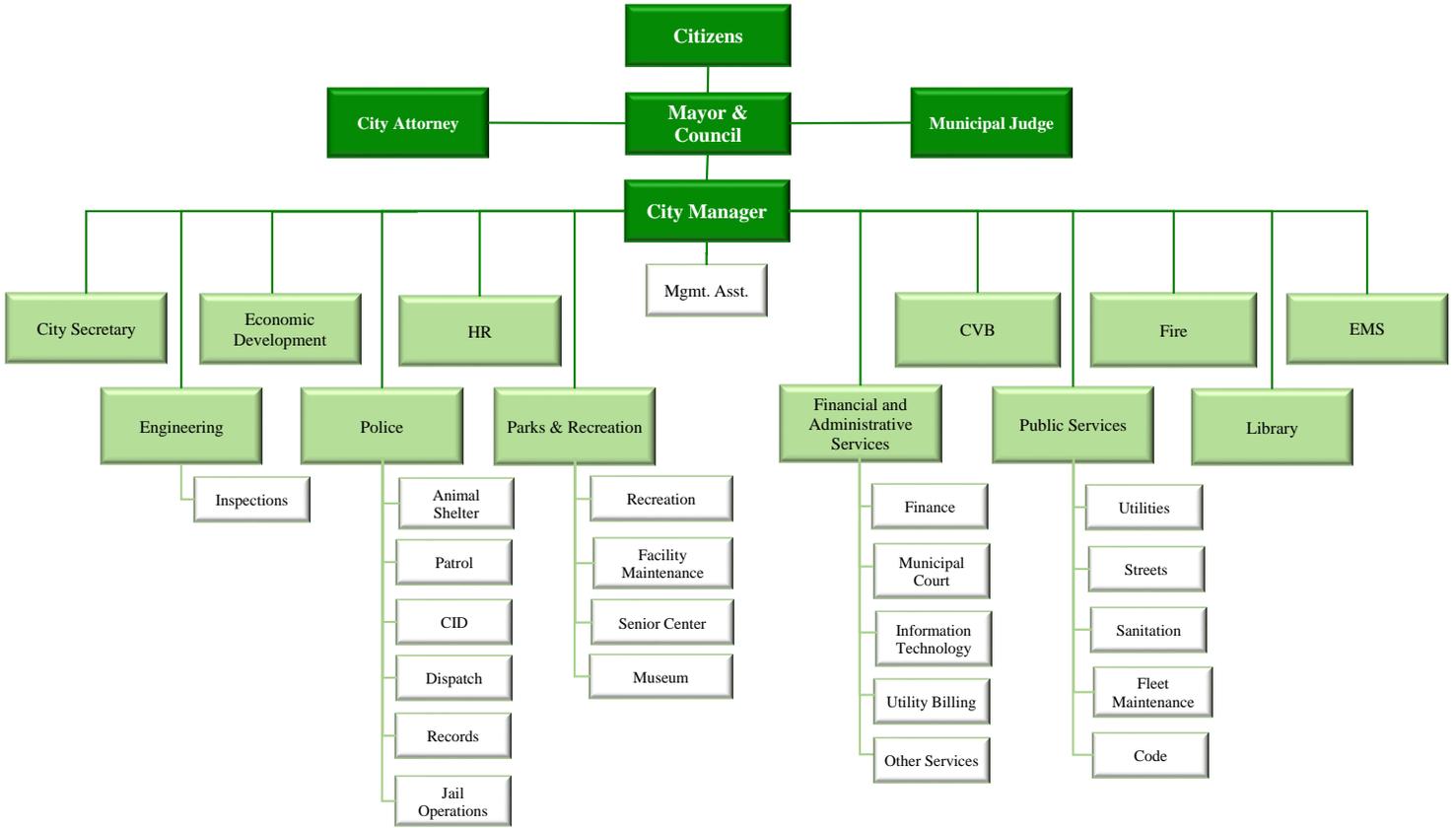
For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morill

Executive Director

Citywide Organizational Chart

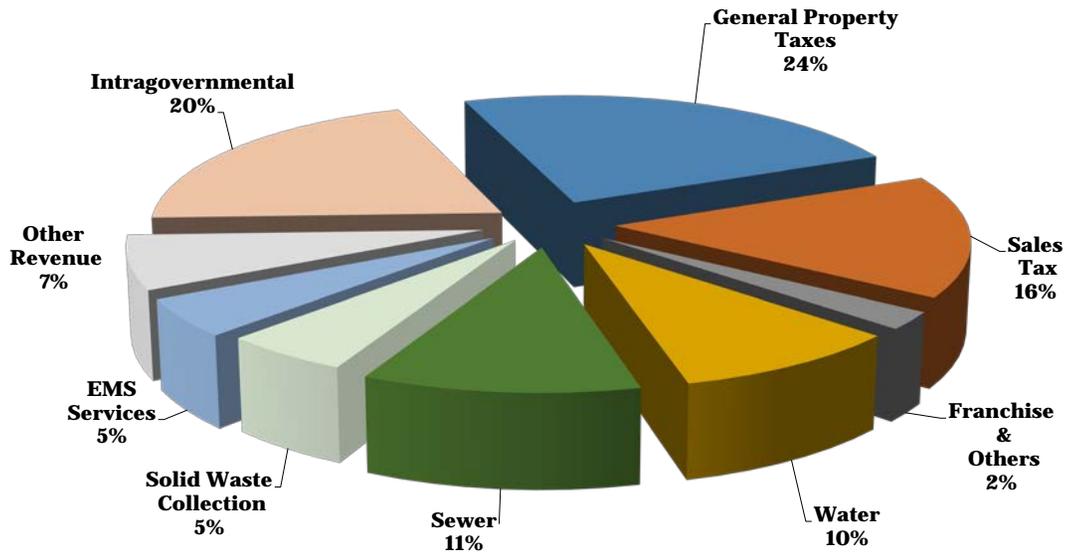


BUDGET SUMMARY SECTION

Summary of Revenues By Source

Description	General Fund and Sub-Funds	Special Revenue Funds	Sales Tax Fund and Sub-Fund	GO Bond Debt Fund	Other Revenue	Utility Fund and Sub-Funds	Sanitation Fund	E.M.S. Fund	Internal Service Fund	Total
General Property Taxes	10,248,243			1,304,847	499,799					12,052,889
Sales Taxes	2,661,858		5,298,803							7,960,661
Franchise & Others	1,111,250	49,000								1,160,250
Water						4,772,522				4,772,522
Sewer						5,640,967				5,640,967
Solid Waste Collection							2,641,240			2,641,240
EMS Services								2,470,492		2,470,492
Intragovernmental	2,018,105				21,962	5,971,704			2,084,997	10,096,769
Other Revenue:										
Hotel Occupany Tax		300,000								300,000
Fines & Forfeitures	587,000	69,000								656,000
Permits & Licenses	532,300				100					532,400
Investment Earnings	150,000	11,700	55,000		1,600	71,500	20,000	5,000		314,800
Other Incomes	846,184	64,500	0		63,800	738,395		7,000		1,719,879
Total Revenues	18,154,940	494,200	5,353,803	1,304,847	587,261	17,195,088	2,661,240	2,482,492	2,084,997	50,318,869

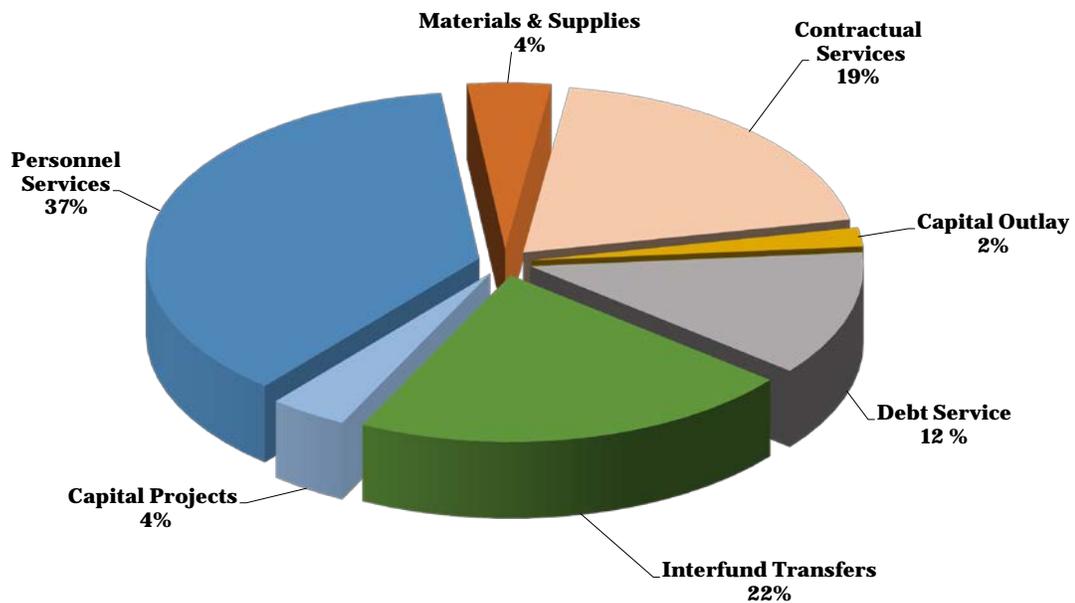
FY 2019-2020 Revenues by Source Operating Funds



Summary of Expenditures By Classification

Classification	General Fund and Sub-Funds	Special Revenue Fund	Sales Tax Fund and Sub-Fund	GO Bond Debt Fund	Other	Utility Fund and Sub-Funds	Sanitation Fund	EMS Fund	Internal Service Fund	Total
Personnel Services	12,449,370	118,062	1,255,843			1,971,417		1,626,026	364,390	17,785,108
Materials & Supplies	628,771	67,150	253,650		7,525	556,850		221,700	214,086	1,949,732
Contractual Services	2,782,282	235,558	869,148		550,309	1,355,567	2,477,752	147,510	989,370	9,407,495
Capital Outlay	414,932	30,000				69,500			369,655	884,087
Debt Service	37,758	8,241		1,304,847		4,460,012	12,127	5,198		5,828,183
Interfund Transfers	1,660,467	22,032	789,140		206,500	7,045,831	217,560	352,116	27,100	10,320,747
Capital Projects	198,000		1,625,000							1,823,000
Total Expenditures	18,171,580	481,045	4,792,781	1,304,847	764,334	15,459,178	2,707,439	2,352,551	1,964,601	47,998,352

Expenditures By Classification FY 2019-2020



PROPERTY TAXES

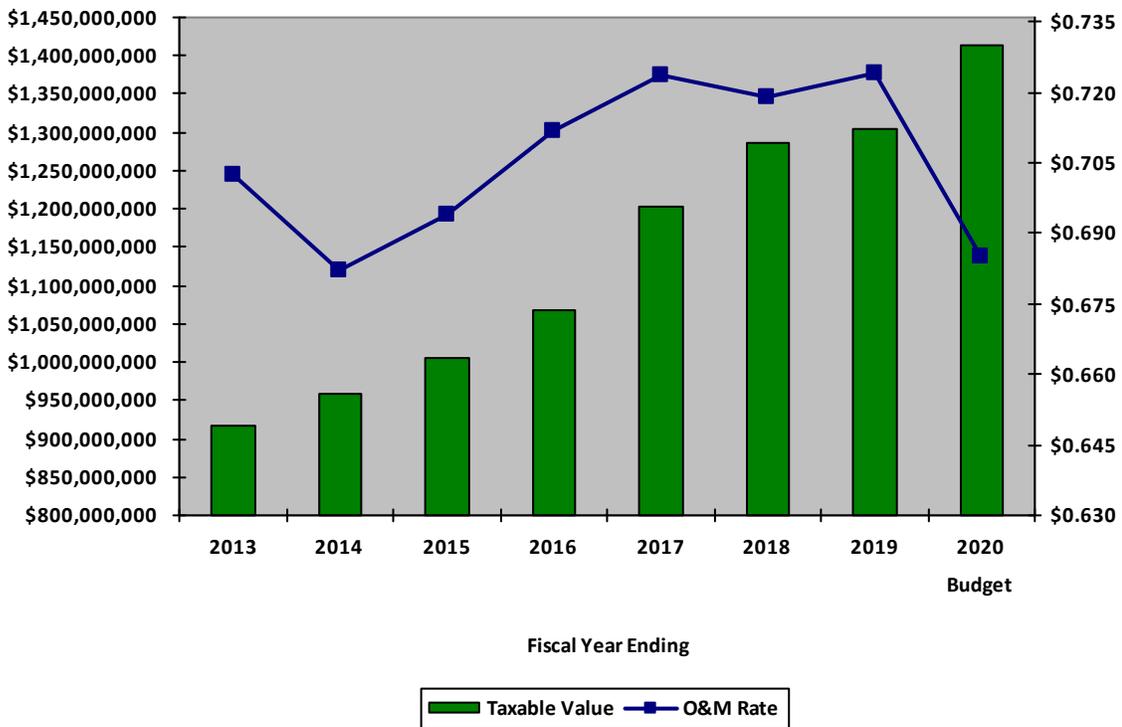
2019-20 General Fund Budget: \$9,490,930

2019-20 Debt Service Fund Budget: \$1,304,847

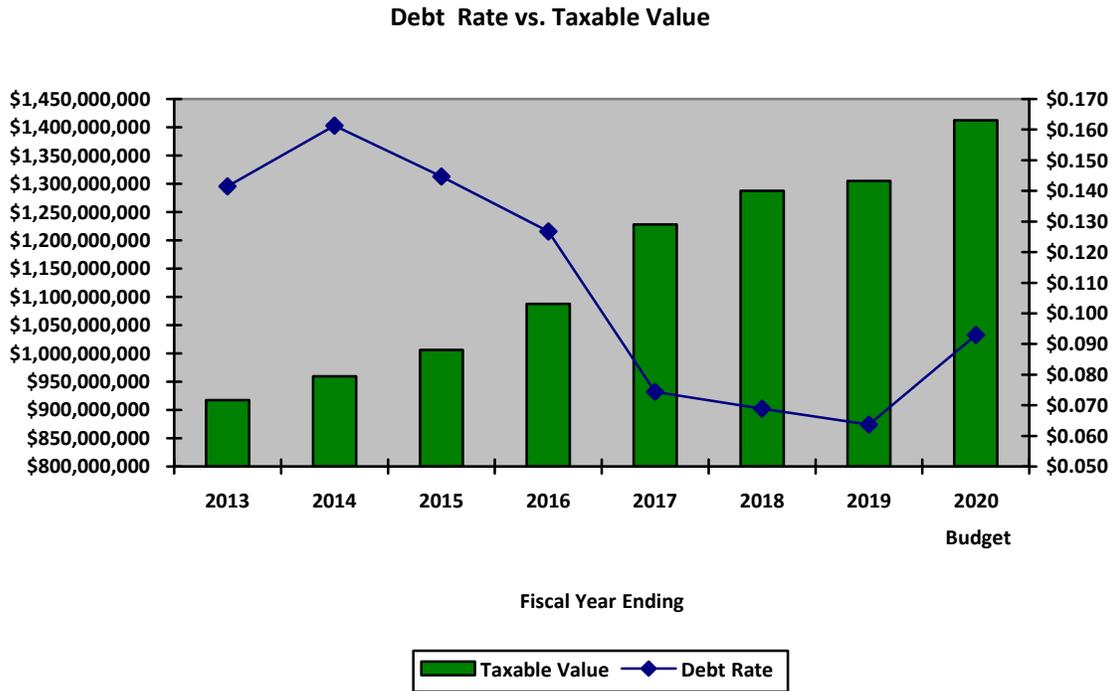
Property taxes (ad valorem) attach as an enforceable lien on property as of each January 1st. The city’s property tax is levied each October 1st on the assessed value listed as of January 1st for all real and business personal property located in the City. Assessed values are established by the Central Appraisal District of Brazoria County at 100% of the estimated market value and certified by the Appraisal Review Board. Pursuant to state law, individual residential values cannot increase more than 10% annually. The FY 2019-20 (2019 Tax Year) estimated net taxable value from the Brazoria County Appraisal District (including TIRZ incremental adjustment) is \$1,412,528,220. This is a 5% increase from the prior year’s original certified net taxable value.

The City sets a tax rate on the basis of cents per \$100 of valuation. The tax rate is comprised of two components – the operations and maintenance (O&M) rate and the debt service rate. The operations and maintenance (O&M) rate provides for operating and maintaining general government functions. This portion of the tax rate is recorded as revenue in the General Operating Fund.

O&M Rate vs. Taxable Value



The other component is the debt service rate. Revenue generated by the debt service rate is recorded in the Debt Service Fund. The debt rate is based on generating revenues sufficient to pay the principal and interest due on tax supported debt. The City is proposing a 1 cent decrease in the total tax rate per \$100 of taxable property value.



Although there is no statutory debt limit for small municipalities, truth-in-taxation criterion does specify a maximum tax rate that a city may assess. Debt service requirements must be met first, followed by operation and maintenance. The property tax rate to meet these needs cannot exceed \$2.50 per \$100 of assessed valuation.

AD VALOREM TAX REVENUES

Fiscal Year	2013	2014	2015	2016	2017	2018	2019 Est.	2020 Budget
General Fund	6,455,138	6,545,852	6,884,898	7,465,588	8,452,969	9,020,635	9,314,008	9,490,930
Debt Service Fund	1,296,666	1,538,565	1,437,391	1,325,859	867,698	863,316	829,000	1,304,847
Total	\$7,751,804	\$8,084,417	\$8,322,289	\$8,791,447	\$9,320,667	\$9,883,951	\$10,143,008	\$10,795,777

SALES TAX REVENUE

2019-20 General Fund Budget: \$2,650,196

2019-20 Sales Tax Fund Budget: \$5,298,803

The sales tax rate in the City of Alvin is 8.25% of taxable goods or services sold or delivered within the boundaries of the City. The tax is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts. Of the 8.25% tax rate, the State of Texas retains 6.25% and distributes 1.5% to the City of Alvin and .5% to Brazoria County.

1.00% is allocated to the Sales Tax Fund for all equipment and materials used to construct and maintain streets, drainage and sidewalks; employee, consultant and contractor cost incurred to construct and maintain City streets and drainage; facilities, storage, office costs, and improvements used by Street and Drainage personnel; and any administrative costs to manage and support the Street and Drainage operation. On April 18, 1968, the city council approved amending the City's charter to use local sales and use tax revenue only for street-related improvements.

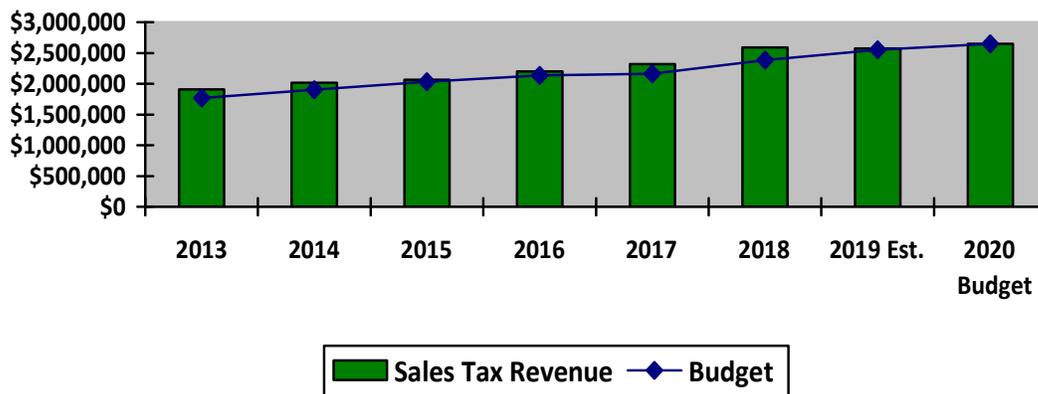
0.50% is allocated to the General Fund and used for the City's general operating purposes. Voters approved adding this additional ½ cent to the sales tax in 1992 to reduce property taxes.

0.50% is imposed by Brazoria County.

6.25% is retained by the State Comptroller of Public Accounts.

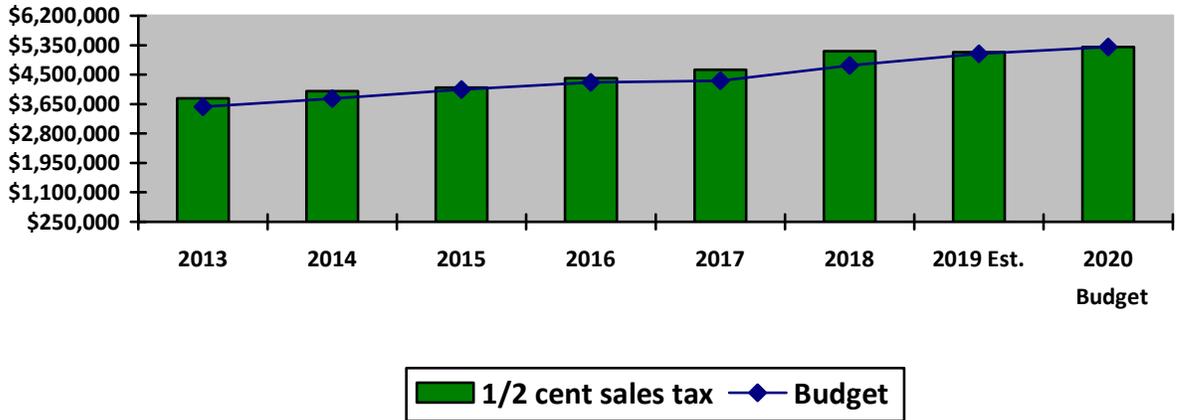
8.25% Total Sales Tax Rate

General Fund Sales Tax (1/2 cent)



Major Revenue Sources | 2019-20

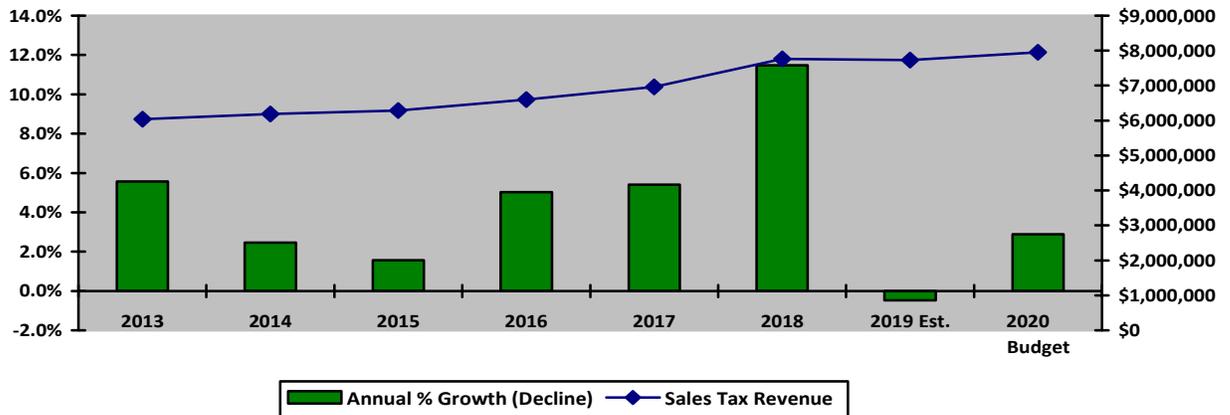
Sales Tax Fund (1 cent)



SALES TAX REVENUE

Fiscal Year	2013	2014	2015	2016	2017	2018	2019 Est.	2020 Budget
General Fund	\$2,013,524	\$2,063,104	\$2,094,941	\$2,200,742	\$2,321,568	\$2,588,247	\$2,575,480	\$2,650,196
Sales Tax Fund	\$4,025,834	\$4,124,977	\$4,189,882	\$4,400,171	\$4,641,751	\$5,174,949	\$5,150,959	\$5,298,803
Total	\$6,039,358	\$6,188,081	\$6,284,823	\$6,600,913	\$6,963,320	\$7,763,196	\$7,726,439	\$7,948,999

Total Sales Tax Revenue Trend

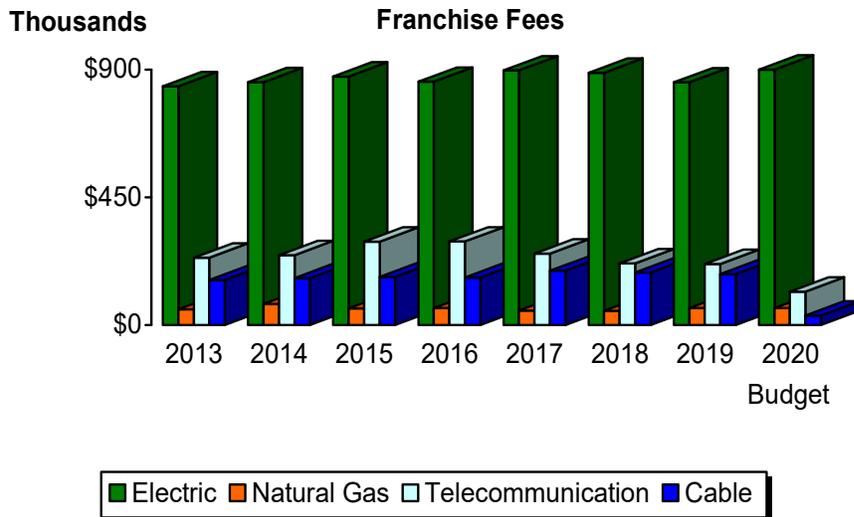


FRANCHISE FEES

2019-20 General Fund Budget: \$1,111,250

The City of Alvin maintains franchise agreements with utilities that use the City’s right-of-ways (ROW) to conduct their business. The agreements contain a franchise fee clause, which requires the utilities to compensate the City for use of ROW. Generally, the fees are based upon a percentage of a utility’s gross receipts or a per-unit of usage charge (generated by customers located within the City’s corporate limits that range from 2% - 5%). These revenues are accounted for in the General Operating Fund.

- Electric Franchise fees are charged for use of city streets and (ROW’s). These fees are received monthly and are based on kilowatt hours delivered within Alvin’s city limits.
- Gas Franchise fees are charged for use of city streets and ROW’s. This fee is based on a percentage of gross revenue.
- Telecommunication Franchise fees are received from Certified Telecommunications Providers based on the number of lines within the municipality and the rate for each category of line calculated monthly. Fee-per-access line is regulated by the Public Utility Commission.
- Cable Television Franchise fees are paid to the City for use of city streets and ROWs. Payments are made quarterly and are based on a percentage (5%) of the cable operator’s gross receipts. [1% of the cable operator’s gross receipts for cable television are restricted by law for capital cost related to public, educational and governmental (PEG) programming. These revenues are accounted for in the PEG Special Revenue Fund.]



The City’s franchise fees are estimated to total \$1,111,250 in fiscal year 2019-20, which is a 15.2% reduction from FY19 budget. In FY20, due to S.B. 1152, cable and telephone franchise revenues have been reduced. The bill authorizes a cable or telephone company to stop paying the lesser of its state cable franchise or telephone access line fees. Franchise fee projections are based on trend analysis.

OPERATING TRANSFERS

2019-20 General Fund Budget: \$1,260,261

The City’s water, wastewater, sanitation, emergency management, and street/drainage operations annually reimburse the General Fund for administrative services provided during the year. These include general administration, computer services, personnel services, purchasing services, engineering services, and the like. These transfers insure that the funds receiving the services are self-supporting and self-sufficient. For FY20 budget, this transfer equates to \$1,260,261.

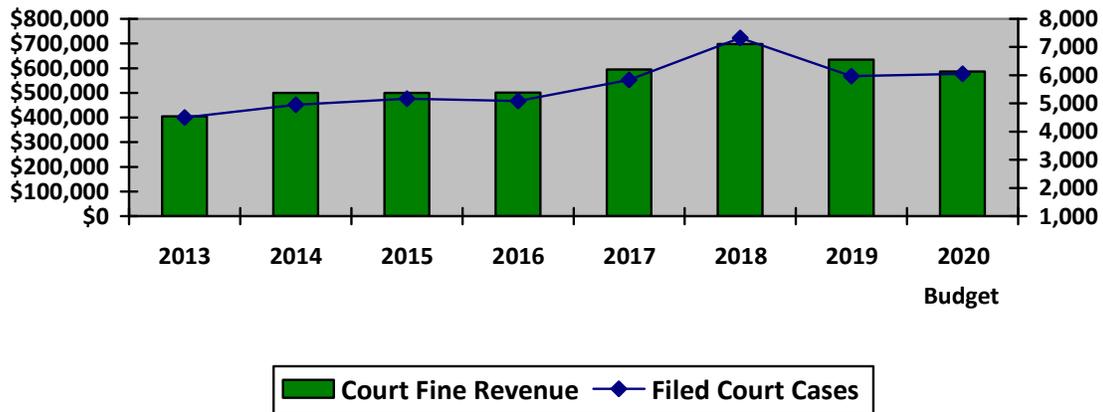
Fund	Total
Utility	763,258
EMS	162,671
Sanitation	136,279
Cemetery	30,754
Sales Tax	160,864
HOT Fund	6,435

COURT FINES & FEES

2019-20 General Fund Budget: \$587,000

Court fine revenues fluctuate in relation to the number of citations issued and the amount of court fines collected. These fines are primarily derived from violations of local ordinances and traffic offenses. Collections vary from year to year due to some fines and forfeitures being settled by jail time or performing community service. Estimated collections for FY20 are \$587,000.

Court Fine Revenue vs Filed Court Cases

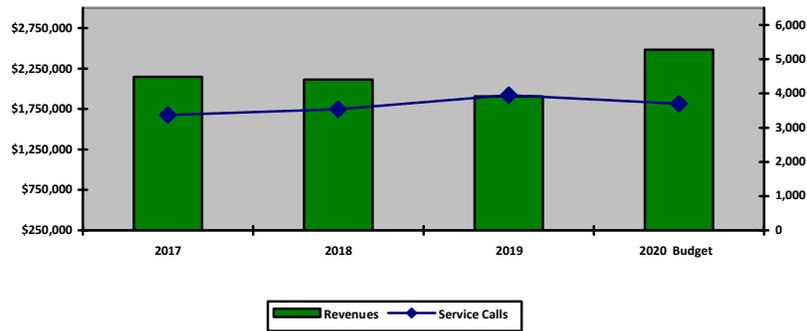


EMERGENCY MEDICAL SERVICES

2019-20 Emergency Medical Services Fund Revenues: \$2,482,492

With the creation of the County Emergency Service District in 2005, the City is now receiving financial support for EMS services rendered outside of the City. As a result, of the creation of the County Emergency Service District, Hillcrest Village also elected to contract with the City of Alvin for EMS services.

Revenues vs. Service Calls

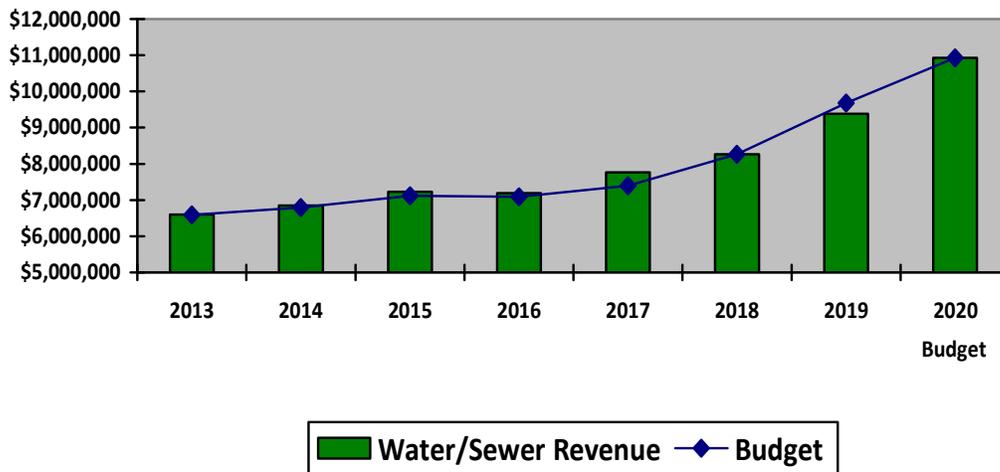


WATER & WASTEWATER REVENUES

2019-20 Utility Fund Budget: \$10,929,665

The Utility Fund accounts for the water and wastewater utilities for the City of Alvin. Revenues for this fund are derived primarily from user charges (charges for service) in addition to license & permit fees. The proposed revenues for FY20 reflect an increase of 12.8% from prior year's budget due to the rate increase adopted by city council to fund projects identified in the Utility Master Plan.

Water & Wastewater Revenue vs. Budget

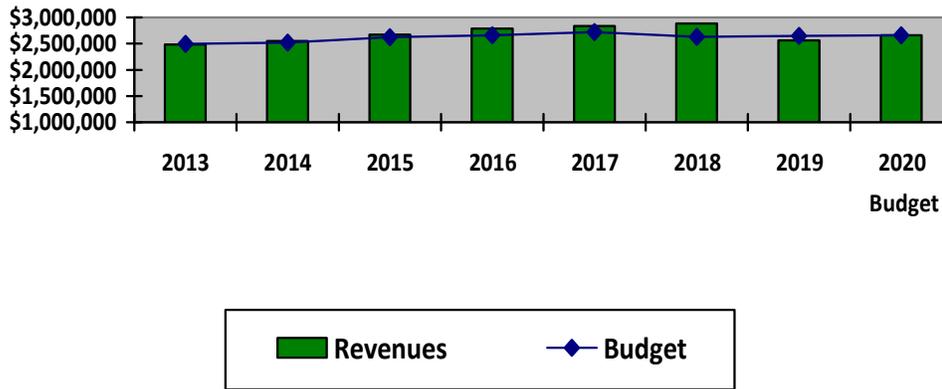


SANITATION REVENUES

2019-20 Sanitation Fund Revenue Budget: \$2,661,240

The Sanitation Fund accounts for the collection of solid waste for the City of Alvin. Revenues for this fund are derived primarily from user charges (charges for service). The anticipated sanitation revenues for FY20 reflect an increase of 0.5% from prior year's budget.

Sanitation Revenue vs. Budget



GENERAL FUND AND SUB-FUNDS SECTION

**GENERAL FUND
BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning (unassigned) Fund Balance	\$ 5,682,155	\$ 6,466,075	\$ 6,466,075	\$ 6,466,075	\$ 7,017,986
Revenues					
General Property Taxes	9,736,366	10,106,142	10,106,142	10,027,953	10,248,243
Sales Taxes	2,599,592	2,552,857	2,552,857	2,583,962	2,661,858
State Mixed Drink Tax	57,036	45,000	45,000	58,300	50,000
Franchise Taxes	1,383,061	1,310,000	1,310,000	1,430,390	1,111,250
License & Permits	715,135	472,600	472,600	706,607	532,300
Grant Proceeds	19,109	0	0	6,900	0
Charges for Services	457,314	424,488	424,488	524,209	495,600
Fines & Forfeitures	698,051	541,750	541,750	634,244	587,000
Investment Earnings	142,920	25,000	25,000	172,000	150,000
Rental Income	28,078	13,000	13,000	25,696	24,000
Intergovernmental	1,163,933	1,191,107	1,191,107	1,194,586	1,260,261
Other Income	143,344	146,516	146,516	157,496	189,584
Total Revenues	17,143,940	16,828,460	16,828,460	17,522,343	17,310,096
Total Revenue & Resources	22,826,095	23,294,535	23,294,535	23,988,418	24,328,081
Expenditures					
Mayor and Council	46,799	63,141	63,141	53,641	53,441
City Secretary	290,403	287,536	287,536	282,910	345,221
City Attorney	383,034	286,633	286,633	252,030	307,851
City Manager	346,000	369,031	369,031	345,431	348,858
EDC	219,434	217,843	217,843	215,257	225,924
Human Resources	186,228	237,304	237,304	188,549	214,328
Accounting, M. Court, City Hall	762,011	805,431	806,257	641,230	899,443
Police (Animal Shelter)	7,071,288	7,549,143	7,572,987	7,552,010	7,882,365
Code Enforcement	67,242	117,141	117,141	114,104	123,137
Fire	923,806	950,141	953,456	932,657	1,003,598
Emergency Management	72,571	69,175	69,175	67,742	88,783
Engineering (Inspections)	664,570	727,682	727,682	628,464	796,048
Parks & Recreation (Sr Center, Museum)	1,568,302	1,697,332	1,697,348	1,707,340	1,770,225
Library	93,004	111,278	111,278	99,165	111,002
Other Requirements	3,665,328	3,339,649	3,654,649	3,889,902	3,139,870
Total Expenditures	16,360,020	16,828,460	17,171,460	16,970,432	17,310,096
Revenue Over/(Under) Expenditures	783,920	0	(343,000)	551,911	0
Ending (unassigned) Fund Balance	\$ 6,466,075	\$ 6,466,075	\$ 6,123,074	\$ 7,017,986	\$ 7,017,986

**111 - GENERAL FUND
Revenue Detail**

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
General Property Tax						
111-400005	Current Tax Collections	9,020,635	9,450,908	9,450,908	9,314,008	9,490,930
111-400010	Delinquent Taxes	189,289	120,000	120,000	162,331	135,000
111-400015	Occupation Taxes on Fees	2,481	2,500	2,500	3,100	2,500
111-400020	Payment in Lieu of Taxes	436,178	467,734	467,734	467,714	554,813
111-400025	Penalty & Interest	81,737	60,000	60,000	74,900	60,000
111-400030	Rendition Penalty	6,048	5,000	5,000	5,900	5,000
	Total General Property Tax	9,736,366	10,106,142	10,106,142	10,027,953	10,248,243
Sales Tax						
111-400100	Sales Tax Revenue	2,588,247	2,552,857	2,552,857	2,572,677	2,650,196
111-400101	Rendition Tax Revenue	11,345	0	0	11,284	11,662
	Total Sales Tax	2,599,592	2,552,857	2,552,857	2,583,962	2,661,858
State Mixed Drink Tax						
111-400200	State Mixed Drink Tax	57,036	45,000	45,000	58,300	50,000
	Total State Mixed Drink Tax	57,036	45,000	45,000	58,300	50,000
Franchise Taxes						
111-400300	Gas	60,801	60,000	60,000	62,900	60,000
111-400310	Electric	926,524	855,000	855,000	947,581	900,000
111-400320	Telephone	123,706	130,000	130,000	146,902	32,500
111-400330	Telephone Lines Right-of-Way	88,215	85,000	85,000	87,900	85,000
111-400340	Cable TV	183,816	180,000	180,000	185,107	33,750
	Total Franchise Fees	1,383,061	1,310,000	1,310,000	1,430,390	1,111,250
License & Permits						
111-400400	Building Permits	230,091	130,000	130,000	178,654	150,000
111-400420	Demolition	650	300	300	550	500
111-400430	Electrical Permits	63,770	55,000	55,000	81,794	60,000
111-400440	Plumbing Permits	56,553	50,000	50,000	53,258	50,000
111-400460	Taxi Permits	615	500	500	930	500
111-400470	Beer Permits	2,435	2,500	2,500	2,300	2,500
111-400480	Mechanical Permits	37,719	31,000	31,000	40,854	31,000
111-400490	Mobile Home Park License Fee	39,229	35,000	35,000	40,839	35,000
111-400500	Placement Permit Fee	2,400	1,200	1,200	1,875	1,200
111-400510	Restaurant Permits	40,475	30,000	30,000	40,825	35,000
111-400520	Pool Tables	240	300	300	300	300
111-400525	Special Permits	1,585	2,000	2,000	2,805	2,000
111-400527	Oil & Gas Wells & Pipeline Fees	3,000	3,000	3,000	3,000	3,000
111-400530	Wrecker Permits	2,000	2,000	2,000	3,100	2,000
111-400540	Bowling Permits	125	100	100	0	100
111-400560	Irrigation Permit Fees	880	1,000	1,000	2,360	1,000
111-400570	Re-Inspection Fees	4,600	1,000	1,000	3,500	1,000
111-400580	Plan Checking Fee	114,567	70,000	70,000	98,085	80,000
111-400590	Subdivision Plat Fees	8,664	5,000	5,000	10,443	5,000
111-400610	Engineering Fees- Surveying	42,584	12,500	12,500	77,705	30,000
111-400620	Amusement Store License	12,897	12,000	12,000	18,684	12,000
111-400630	Amusement Center License	2,000	0	0	2,000	2,000
111-400640	Other Animal Pound Fees	29,801	20,000	20,000	27,780	20,000
111-400650	Animal Permits & Licenses	4,910	3,000	3,000	5,150	3,000
111-400660	Fire Marshal Fees	13,276	5,000	5,000	9,626	5,000
111-400670	Banner Permit Fee	70	200	200	190	200
	Total Licenses & Permits	715,135	472,600	472,600	706,607	532,300

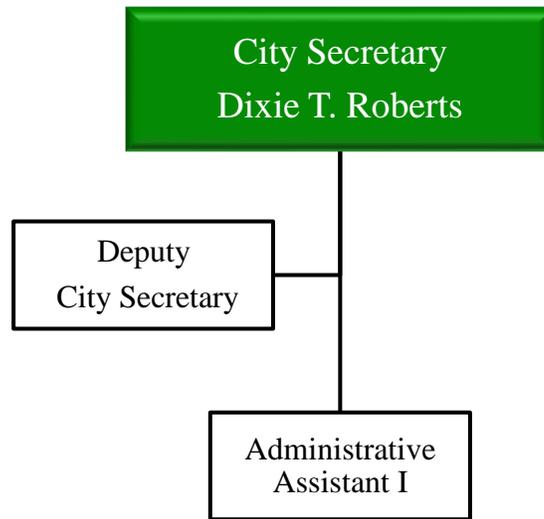
**111 - GENERAL FUND
Revenue Detail**

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Grant Proceeds						
111-401010	Grant Proceeds	19,109	0	0	6,900	0
	Total Grant Proceeds	19,109	0	0	6,900	0
Charges for Services						
111-402010	Emergency Service District Fee	280,850	268,888	268,888	288,200	290,000
111-402020	Hillcrest EMS/Fire Service	27,600	27,600	27,600	27,600	27,600
111-402025	Manvel Interlocal Agreement	25,000	25,000	25,000	25,000	25,000
111-402030	Parks & Recreation Program	47,287	35,000	35,000	56,000	35,000
111-402040	Swimming Pool	44,302	43,000	43,000	43,500	43,000
111-402050	Sports Agreement Revenue	54,131	25,000	25,000	54,540	45,000
111-402060	Credit Card Service Fee	(21,855)	0	0	29,368	30,000
	Total Charges for Services	457,314	424,488	424,488	524,209	495,600
Fines & Forfeits						
111-403000	Fines & Forfeitures	686,263	535,000	535,000	623,600	580,000
111-403010	Child Safety Fines	1,041	750	750	1,444	1,000
111-403020	Traffic Control Fines	10,747	6,000	6,000	9,200	6,000
	Total Fines & Forfeitures	698,051	541,750	541,750	634,244	587,000
Investing Earnings						
111-404000	Interest Income	142,920	25,000	25,000	172,000	150,000
	Total Interest Income	142,920	25,000	25,000	172,000	150,000
Rental Income						
111-405000	Rental Income- City Property	3,486	3,000	3,000	3,226	3,000
111-405005	Rental Income- Depot	0	0	0	0	6,000
111-405010	Rental Income- Senior Citizen Center	24,591	10,000	10,000	22,470	15,000
	Total Rental Income	28,078	13,000	13,000	25,696	24,000
Intragovernmental						
111-406010	Utility Fund - Admin Charges	656,707	701,547	701,547	701,547	763,258
111-406020	Sanitation Fund - Admin Charges	134,120	138,721	138,721	138,721	136,279
111-406030	EMS Fund - Admin Charges	160,443	154,775	154,775	154,775	162,671
111-406060	Cemetery Fund - Admin Charges	33,812	30,333	30,333	33,812	30,754
111-406065	Sales Tax Fund- Admin Charges	167,701	159,357	159,357	159,357	160,864
111-406121	Transfer from HOT fund	11,150	6,374	6,374	6,374	6,435
	Total Intragovernmental	1,163,933	1,191,107	1,191,107	1,194,586	1,260,261
Other Income						
111-409020	Fees Copies/Police	4,844	2,000	2,000	4,699	2,000
111-409031	Municipal Ceremonies	0	0	0	0	200
111-409040	Sales of Code Copies	253	200	200	30	200
111-409045	HFH Festival Income	0	2,100	2,100	0	0
111-409050	Return Check Fee	35	0	0	0	0
111-409060	Mowing Account	11,527	5,000	5,000	6,125	5,000
111-409070	Mowing Liens	4,135	2,000	2,000	2,460	2,000
111-409075	Miscellaneous Income	5,606	5,000	5,000	6,517	5,000
111-409100	Miscellaneous Reimbursements	13,417	2,000	2,000	9,349	2,000
111-409110	Kiosk Signs	100	0	0	100	0
111-409120	TIRZ 2 Municipal Services Fee	103,428	128,216	128,216	128,216	173,184
	Total Other Income	143,344	146,516	146,516	157,496	189,584
	General Fund	\$ 17,143,940	\$ 16,828,460	\$ 16,828,460	\$ 17,522,343	\$ 17,310,096

111 - General Fund/Mayor & City Council

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
1001-00-1010	Monthly Stipend	28,500	30,000	30,000	30,000	30,000
1001-00-1011	FICA	2,226	2,341	2,341	2,341	2,341
1001-00-1018	Auto Allowance	600	600	600	600	600
	Total Personnel	31,326	32,941	32,941	32,941	32,941
Supplies						
1001-00-2100	Office Supplies	517	100	100	600	100
1001-00-2125	General Supplies	1,893	2,800	2,800	2,500	2,800
	Total Supplies	2,411	2,900	2,900	3,100	2,900
Contractual Services						
1001-00-3100	Contract Services	8,400	9,500	9,500	9,500	9,500
1001-00-3170	Professional Development	4,117	17,700	17,700	8,000	8,000
1001-00-3190	Communications	473	0	0	0	0
1001-00-3210	Postage & Freight	72	100	100	100	100
	Total Services	13,062	27,300	27,300	17,600	17,600
	City Council	\$ 46,799	\$ 63,141	\$ 63,141	\$ 53,641	\$ 53,441

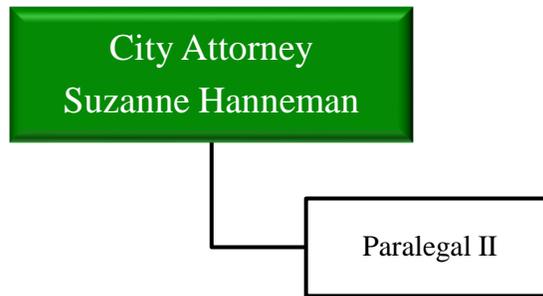
City Secretary
Organizational Chart



111 - General Fund/City Secretary

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
1002-00-1001	Salaries	173,920	180,935	180,935	180,472	190,165
1002-00-1005	Overtime	0	0	0	0	0
1002-00-1006	Longevity	3,896	4,185	4,185	4,137	4,473
1002-00-1007	Extra Help	0	3,000	3,000	3,000	0
1002-00-1009	TMRS	32,345	33,669	33,669	32,163	33,872
1002-00-1011	FICA	12,918	14,708	14,708	14,669	15,207
1002-00-1016	Certification & Education Pay	0	0	0	0	1,200
1002-00-1017	Equipment Allowance	0	540	540	540	540
1002-00-1018	Auto Allowance	3,600	3,600	3,600	3,600	3,600
	Total Personnel	226,680	240,637	240,637	238,581	249,057
Supplies						
1002-00-2100	Office Supplies	1,998	2,000	2,000	1,800	2,000
	Total Supplies	1,998	2,000	2,000	1,800	2,000
Contractual Services						
1002-00-3100	Contract Services	4,981	7,200	7,200	7,000	52,200
1002-00-3170	Professional Development	3,858	4,000	4,000	4,000	4,000
1002-00-3180	Dues & Memberships	474	400	400	240	700
1002-00-3190	Communications	4,450	4,600	4,600	4,590	4,800
1002-00-3210	Postage & Freight	68	150	150	150	150
1002-00-3230	Advertising	13,130	10,000	10,000	10,000	11,000
1002-00-3235	Election	27,300	10,000	10,000	8,000	10,000
1002-00-3240	Recording Fees	470	250	250	250	500
	Total Services	54,731	36,600	36,600	34,230	83,350
Interfund Transfers						
1002-00-7500	Computer Replacement Accruals	0	978	978	978	1,877
1002-00-7505	IT Maintenance Fees	6,994	7,321	7,321	7,321	8,937
	Total Interfund Transfers	6,994	8,299	8,299	8,299	10,814
	City Secretary	\$ 290,403	\$ 287,536	\$ 287,536	\$ 282,910	\$ 345,221

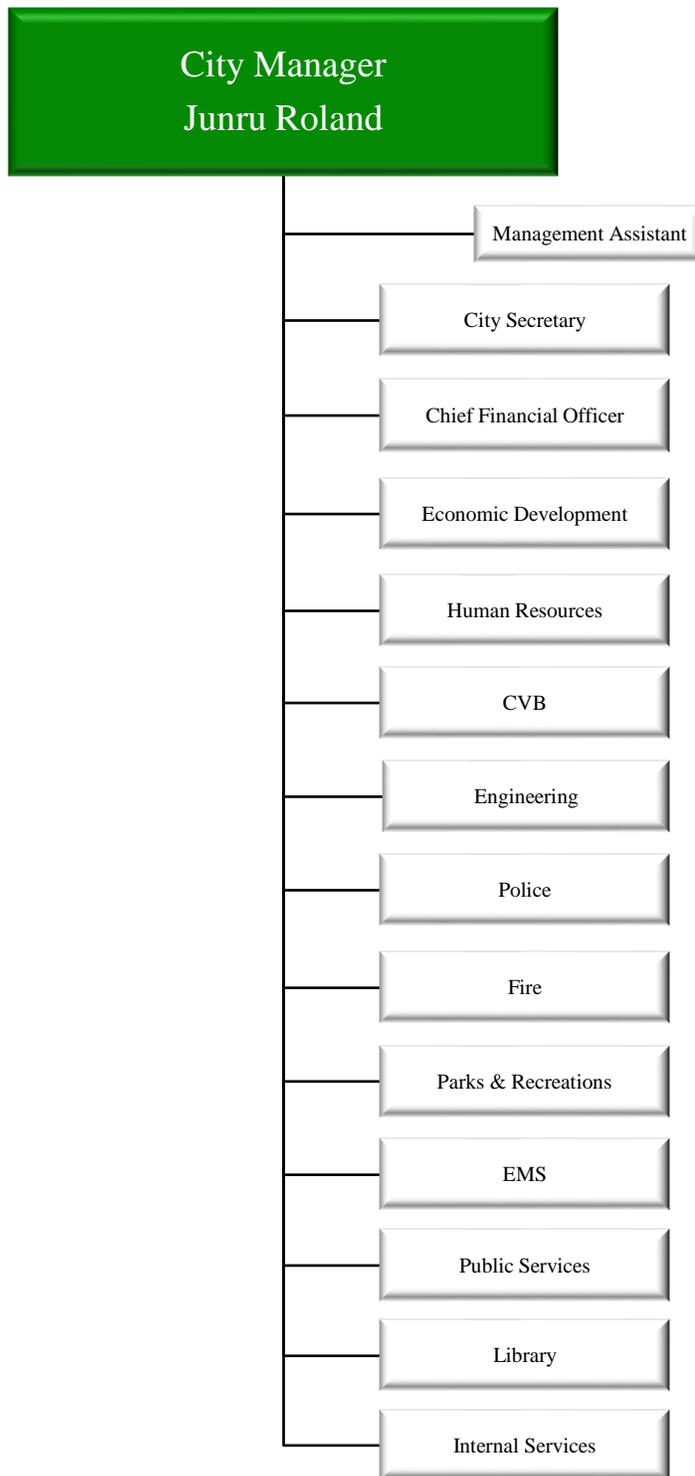
City Attorney
Organizational Chart



111 - General Fund/City Attorney

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
1003-00-1001	Salaries	154,950	159,328	159,328	179,540	188,637
1003-00-1006	Longevity	662	758	758	754	854
1003-00-1009	TMRS	27,739	28,479	28,479	30,723	32,289
1003-00-1011	FICA	20,894	12,247	12,247	13,793	14,496
	Total Personnel	204,245	200,812	200,812	224,810	236,276
Supplies						
1003-00-2100	Office Supplies	2,799	2,100	2,100	1,900	2,100
1003-00-2125	General Supplies	0	500	500	44	500
	Total Supplies	2,799	2,600	2,600	1,943	2,600
Contractual Services						
1003-00-3100	Contract Services	8,762	7,000	7,000	5,563	7,000
1003-00-3120	Legal Services	7,931	40,000	40,000	4,322	40,000
1003-00-3122	APOA Legal Services	0	20,000	20,000	0	2,500
1003-00-3170	Professional Development	1,384	3,000	3,000	1,808	3,000
1003-00-3180	Dues & Memberships	310	500	500	435	500
1003-00-3190	Communications	4,585	4,500	4,500	4,960	5,200
1003-00-3210	Postage & Freight	773	900	900	867	900
1003-00-3333	Separation Agreement	145,251	0	0	0	0
	Total Services	168,996	75,900	75,900	17,955	59,100
Interfund Transfers						
1003-00-7500	Computer Replacement Accruals	0	0	0	0	938
1003-00-7505	IT Maintenance Fees	6,994	7,321	7,321	7,321	8,937
	Total Interfund Transfers	6,994	7,321	7,321	7,321	9,875
	City Attorney	\$ 383,034	\$ 286,633	\$ 286,633	\$ 252,030	\$ 307,851

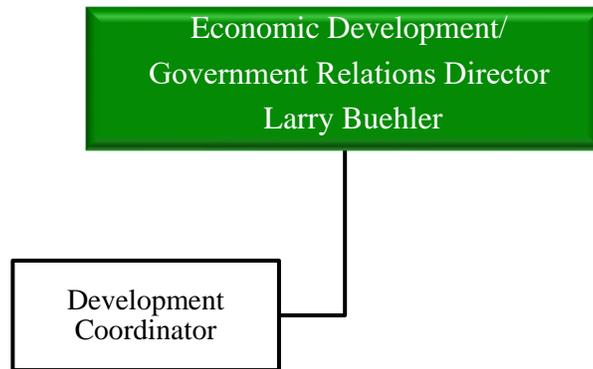
City Manager
Organizational Chart



111 - General Fund/City Manager

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
1004-00-1001	Salaries	237,104	255,317	255,317	233,796	229,018
1004-00-1005	Overtime	692	0	0	0	3,000
1004-00-1006	Longevity	1,954	418	418	555	649
1004-00-1009	TMRS	44,430	47,203	47,203	43,933	43,793
1004-00-1011	FICA	17,263	22,269	22,269	19,723	21,915
1104-00-1015	457 Deferred Compensation	11,711	12,878	12,878	13,872	14,736
1004-00-1018	Auto Allowance	7,067	7,200	7,200	7,200	7,200
1004-00-1021	Technology Stipend	2,500	2,400	2,400	2,400	2,400
	Total Personnel	322,721	347,685	347,685	321,479	322,711
Supplies						
1004-00-2100	Office Supplies	975	700	700	700	700
1004-00-2125	General Supplies	2,461	0	0	0	0
	Total Supplies	3,436	700	700	700	700
Contractual Services						
1004-00-3170	Professional Development	9,427	6,500	6,500	9,000	9,000
1004-00-3180	Dues & Memberships	2,314	3,200	3,200	2,500	2,485
1004-00-3190	Communications	3,438	3,600	3,600	4,431	5,000
1004-00-3210	Postage & Freight	2	25	25	0	25
	Total Services	15,181	13,325	13,325	15,931	16,510
Interfund Transfers						
1004-00-7505	IT Maintenance Fees	4,663	7,321	7,321	7,321	8,937
	Total Interfund Transfers	4,663	7,321	7,321	7,321	8,937
	City Manager	\$ 346,000	\$ 369,031	\$ 369,031	\$ 345,431	\$ 348,858

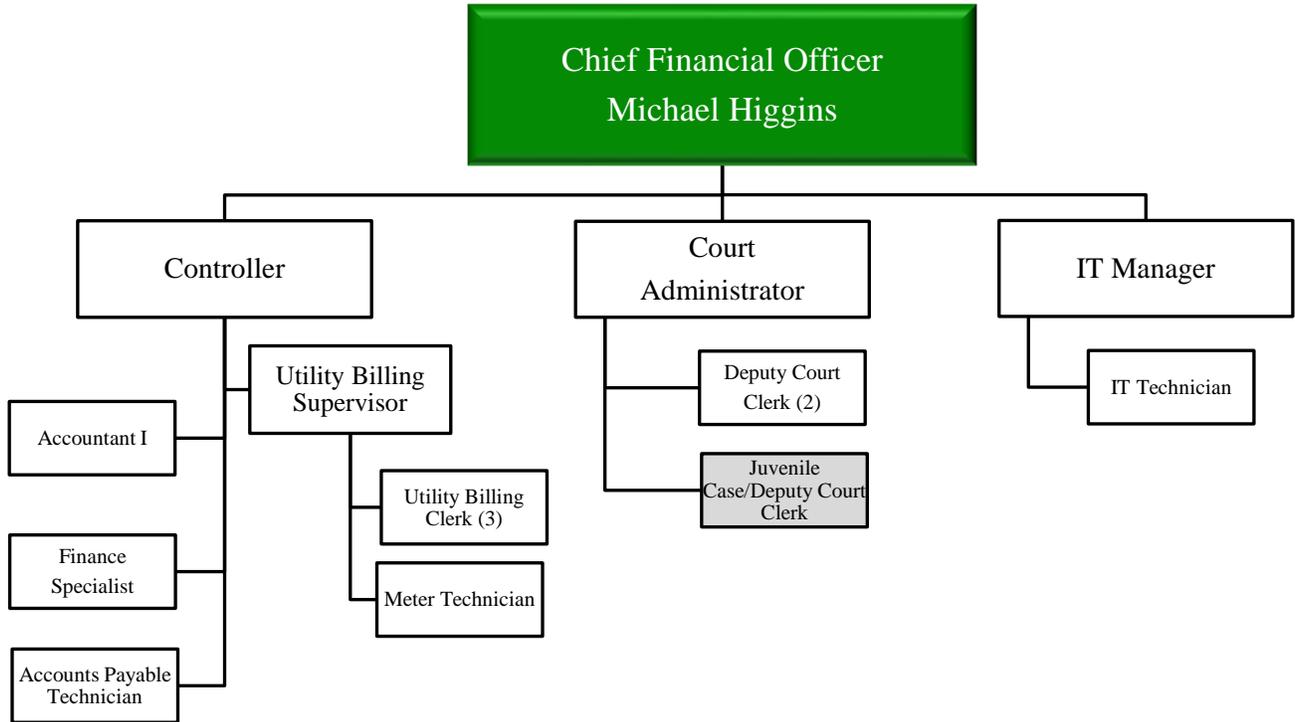
**Economic Development
Organizational Chart**



111 - General Fund/Economic Development

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
1005-00-1001	Salaries	133,787	139,773	139,773	138,645	143,623
1005-00-1006	Longevity	1,188	1,379	1,379	1,380	1,570
1005-00-1009	TMRS	24,920	25,965	25,965	24,678	25,559
1005-00-1011	FICA	10,585	11,165	11,165	11,079	11,475
1005-00-1018	Auto Allowance	4,800	4,800	4,800	4,800	4,800
	Total Personnel	175,279	183,082	183,082	180,582	187,027
Supplies						
1005-00-2100	Office Supplies	1,794	1,500	1,500	1,500	1,500
1005-00-2125	General Supplies	0	575	575	575	575
	Total Supplies	1,794	2,075	2,075	2,075	2,075
Contractual Services						
1005-00-3100	Contract Services	17,320	6,000	6,000	6,000	6,000
1005-00-3170	Professional Development	7,423	9,700	9,700	9,700	9,300
1005-00-3180	Dues & Memberships	1,950	2,905	2,905	2,905	3,126
1005-00-3190	Communications	5,365	5,500	5,500	5,414	5,800
1005-00-3210	Postage & Freight	13	200	200	200	200
1005-00-3225	Promotional Marketing	3,295	3,500	3,500	3,500	5,500
	Total Services	35,367	27,805	27,805	27,719	29,926
Interfund Transfers						
1005-00-7500	Computer Replacement Accruals	0	0	0	0	938
1005-00-7505	IT Maintenance Fees	6,994	4,881	4,881	4,881	5,958
	Total Interfund Transfers	6,994	4,881	4,881	4,881	6,896
	Economic Development	\$ 219,434	\$ 217,843	\$ 217,843	\$ 215,257	\$ 225,924

Finance Department
Organizational Chart



111 - General Fund/Accounting Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
2501-00-1001	Salaries	326,102	320,739	320,739	193,845	318,285
2501-00-1005	Overtime	155	500	500	1,300	500
2501-00-1006	Longevity	4,533	5,062	5,062	4,466	4,940
2501-00-1009	TMRS	59,538	58,689	58,689	34,286	55,878
2501-00-1011	FICA	24,566	25,237	25,237	15,392	25,086
2501-00-1016	Certification & Education Pay	0	0	0	0	1,800
2501-00-1017	Equipment Allowance	0	0	0	595	600
2501-00-1018	Auto Allowance	3,185	3,600	3,600	1,800	3,600
2501-00-1055	Salary Reimbursement from RDA	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)
	Total Personnel	414,479	410,227	410,227	248,084	407,089
Supplies						
2501-00-2100	Office Supplies	3,987	4,500	4,500	4,500	4,500
2501-00-2125	General Supplies	2,241	2,500	2,500	2,500	2,500
	Total Supplies	6,227	7,000	7,000	7,000	7,000
Contractual Services						
2501-00-3100	Contract Services	5,614	5,600	5,600	10,227	6,885
2501-00-3170	Professional Development	7,356	14,375	14,375	8,500	17,695
2501-00-3180	Dues & Memberships	2,392	3,305	3,305	2,300	2,024
2501-00-3190	Communications	6,683	7,300	7,300	6,500	7,032
2501-00-3210	Postage & Freight	2,958	3,000	3,000	2,500	3,000
2501-00-3220	Printing Services	5,179	5,500	5,500	5,200	5,500
2501-00-3254	Surety, Fidelity Bonds	200	200	200	200	200
2501-00-3260	Machinery & Equipment Maintenance	0	500	500	200	500
	Total Services	30,383	39,780	39,780	35,627	42,836
Interfund Transfers						
2501-00-7505	IT Maintenance Fees	13,988	14,642	14,642	14,642	17,873
	Total Interfund Transfers	13,988	14,642	14,642	14,642	17,873
	Accounting Division	\$ 465,077	\$ 471,649	\$ 471,649	\$ 305,354	\$ 474,798

111 - General Fund/Municipal Court Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
2502-00-1001	Salaries	104,051	115,322	115,322	110,472	134,362
2502-00-1005	Overtime	822	800	800	200	800
2502-00-1006	Longevity	577	808	808	551	601
2502-00-1009	TMRS	18,795	20,802	20,802	18,918	23,133
2502-00-1011	FICA	10,520	11,424	11,424	8,493	14,379
2502-00-1011	Certification & Education Pay	0	0	0	0	1,200
	Total Personnel	134,764	149,156	149,156	138,634	174,474
Supplies						
2502-00-2100	Office Supplies	3,364	2,800	2,800	2,800	2,800
2502-00-2125	General Supplies	839	0	0	0	0
2502-00-2275	Program Supplies	0	1,200	1,200	1,200	1,200
	Total Supplies	4,202	4,000	4,000	4,000	4,000
Contractual Services						
2502-00-3100	Contract Services	192	800	800	5,900	4,500
2502-00-3131	Juror Costs	54	500	500	66	0
2502-00-3170	Professional Development	3,483	4,500	4,500	4,000	3,000
2502-00-3180	Dues & Memberships	500	1,200	1,200	1,200	800
2502-00-3190	Communications	4,461	4,500	4,500	5,610	5,400
2502-00-3210	Postage & Freight	3,434	4,500	4,500	4,100	4,500
2502-00-3220	Printing Services	5,773	4,000	4,000	600	500
2502-00-3254	Surety, Fidelity Bonds	0	200	200	140	300
	Total Services	17,897	20,200	20,200	21,616	19,000
Interfund Transfers						
2502-00-7505	IT Maintenance Fees	11,657	12,202	12,202	12,202	14,894
	Total Interfund Transfers	11,657	12,202	12,202	12,202	14,894
	Municipal Court Division	\$ 168,520	\$ 185,558	\$ 185,558	\$ 176,452	\$ 212,368

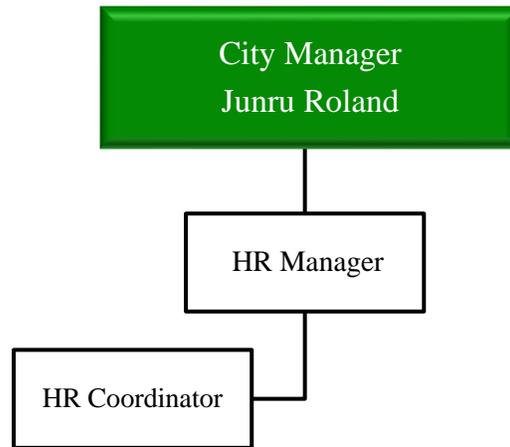
111 - General Fund/Municipal Court Judge Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
2502-19-1017	Equipment Allowance	0	0	0	0	600
2502-19-1019	Municipal Judge Retainer	32,063	32,400	32,400	50,400	52,200
2502-19-1021	Technology Stipend	0	0	0	0	1,200
	Total Personnel	32,063	32,400	32,400	50,400	54,000
Contractual Services						
2502-19-3170	Professional Development	0	0	0	0	1,000
2502-19-3180	Dues & Memberships	0	0	0	0	500
	Total Services	0	0	0	0	1,500
	Municipal Court Judge Division	\$ 32,063	\$ 32,400	\$ 32,400	\$ 50,400	\$ 55,500

111 - General Fund/City Hall Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Supplies						
2504-00-2125	General Supplies	5,334	7,000	7,826	6,000	7,000
2504-00-2200	Foods	1,130	1,500	1,500	700	1,500
2504-00-2275	Program Supplies	196	0	0	0	0
	Total Supplies	6,660	8,500	9,326	6,700	8,500
Contractual Services						
2504-00-3190	Communications	13,095	13,500	13,500	14,000	15,000
2504-00-3200	Utilities	20,290	30,000	30,000	22,500	30,000
2504-00-3260	Machinery & Equipment Maintenance	19,444	19,000	19,000	19,000	19,000
2504-00-3270	Building/Grounds Maintenance	26,830	30,000	30,000	32,000	30,000
	Total Services	79,658	92,500	92,500	87,500	94,000
Capital Outlay						
2504-00-4150	Machinery & Equipment	10,033	0	0	0	0
	Total Capital Outlay	10,033	0	0	0	0
Interfund Transfers						
2504-00-7500	Computer Replacement Accruals	0	14,824	14,824	14,824	54,278
	Total Interfund Transfers	0	14,824	14,824	14,824	54,278
	City Hall Division	\$ 96,351	\$ 115,824	\$ 116,650	\$ 109,024	\$ 156,778

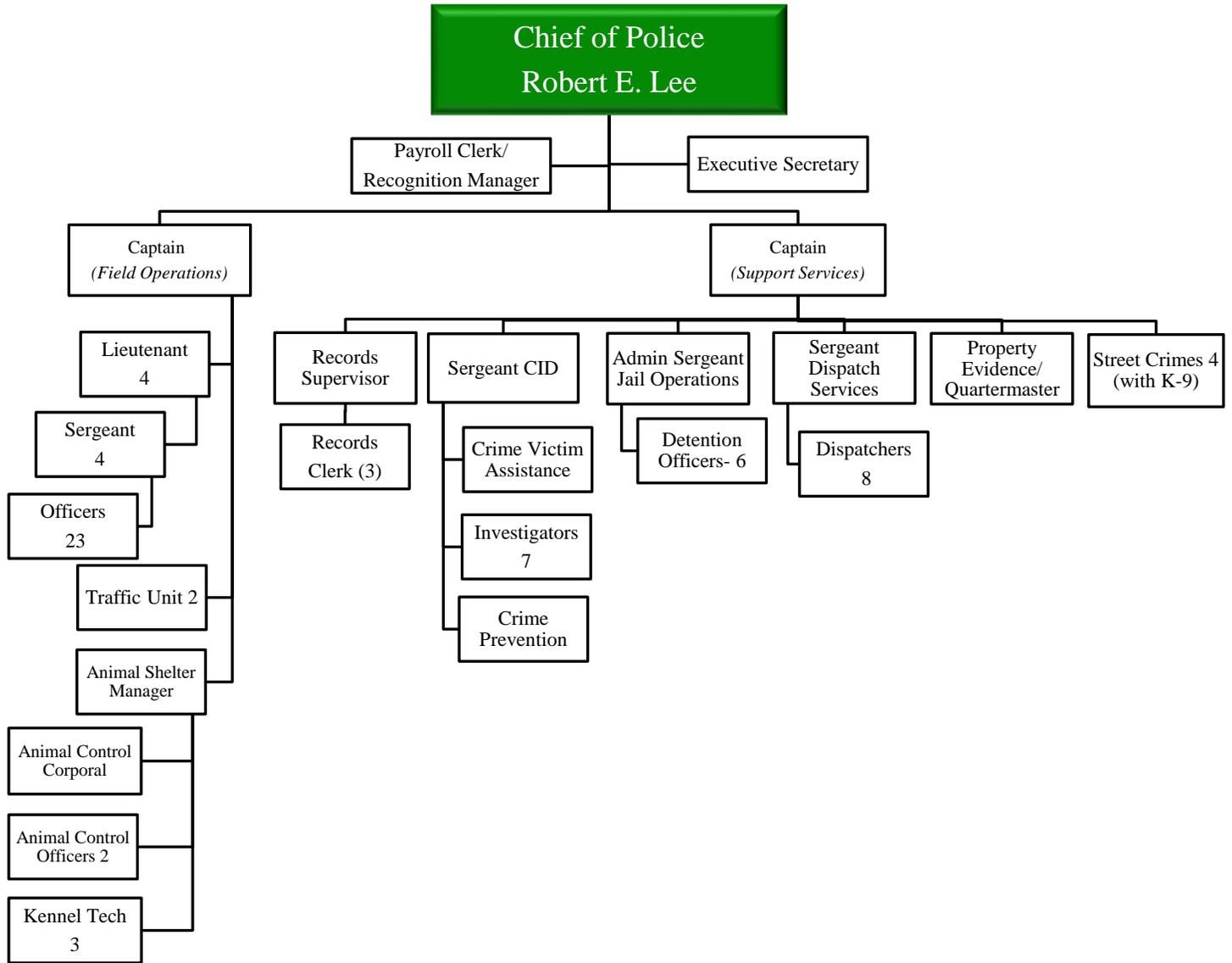
Human Resources Division
Organizational Chart



111 - General Fund/Human Resources Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
2503-00-1001	Salaries	92,763	96,490	96,490	96,512	101,421
2503-00-1006	Longevity	3,071	3,326	3,326	3,263	3,519
2503-00-1009	TMRS	18,528	23,361	23,361	17,658	18,137
2503-00-1011	FICA	7,064	10,046	10,046	7,927	8,143
2503-00-1022	Healthy Initiative	5,100	30,000	30,000	2,850	0
2503-00-1025	Hiring Incentive	0	1,500	1,500	1,000	1,500
	Total Personnel	126,525	164,723	164,723	129,210	132,720
Supplies						
2503-00-2100	Office Supplies	1,655	1,000	1,000	1,800	2,000
2503-00-2125	General Supplies	1,086	1,000	1,000	1,000	1,000
2503-00-2270	Rewards Recognition	3,685	3,500	3,500	3,500	4,000
2503-00-2271	Employee Appreciation	7,480	8,000	8,000	8,000	19,000
	Total Supplies	13,906	13,500	13,500	14,300	26,000
Contractual Services						
2503-00-3100	Contract Services	26,252	40,000	40,000	27,000	30,000
2503-00-3160	Medical Services / Pre-employment	7,213	5,000	5,000	5,000	5,000
2503-00-3161	Preventative Medical Services	0	1,000	1,000	1,000	4,750
2503-00-3170	Professional Development	3,608	4,000	4,000	2,600	5,000
2503-00-3180	Dues & Memberships	733	900	900	800	900
2503-00-3190	Communications	3,067	3,200	3,200	3,583	3,800
2503-00-3210	Postage & Freight	260	100	100	175	200
	Total Services	41,134	54,200	54,200	40,158	49,650
Interfund Transfers						
2503-00-7505	IT Maintenance Fees	4,663	4,881	4,881	4,881	5,958
	Total Interfund Transfers	4,663	4,881	4,881	4,881	5,958
	Human Resources	\$ 186,228	\$ 237,304	\$ 237,304	\$ 188,549	\$ 214,328

**Police Department
Organizational Chart**



111 - General Fund/Law Enforcement Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
3501-00-1001	Salaries	3,882,887	4,055,615	4,055,615	4,095,510	4,221,311
3501-00-1005	Overtime	217,013	225,000	225,000	225,000	225,000
3501-00-1006	Longevity	66,284	70,978	70,978	70,822	79,604
3501-00-1009	TMRS	775,712	809,388	809,388	781,850	804,305
3501-00-1011	FICA	315,058	348,051	348,051	351,006	361,088
3501-00-1014	Clothing Allowance	8,400	8,400	8,400	8,400	8,400
3501-00-1016	Certification & Education Pay	66,150	73,443	73,443	69,246	82,681
3501-00-1017	Equipment Allowance	96,927	101,844	101,844	104,940	103,704
3501-00-1018	Auto Allowance	14,400	14,400	14,400	14,400	14,400
	Total Personnel	5,442,831	5,707,119	5,707,119	5,721,174	5,900,494
Supplies						
3501-00-2100	Office Supplies	14,232	12,000	12,000	12,000	12,000
3501-00-2125	General Supplies	19,157	24,000	24,000	22,000	24,000
3501-00-2175	Janitorial Supplies	1,458	2,000	2,000	2,000	2,000
3501-00-2200	Foods	5,471	5,000	5,000	10,500	10,000
3501-00-2225	Medical Supplies	353	1,000	1,000	1,000	1,000
3501-00-2250	Uniform & Apparel	18,453	20,000	20,000	20,000	20,000
3501-00-2300	Vehicle & Equipment	10,607	11,000	11,000	10,000	12,500
3501-00-2301	Motor Vehicle Fuel	79,006	75,000	75,000	80,000	82,000
3501-00-2325	Ammunition	28,089	28,000	28,000	28,000	28,000
3501-00-2350	Safety Equipment	11,927	15,500	15,500	15,678	15,500
	Total Supplies	188,754	193,500	193,500	201,178	207,000
Contractual Services						
3501-00-3100	Contract Services	20,811	28,500	34,094	24,000	28,500
3501-00-3170	Professional Development	30,368	37,000	37,000	37,000	37,000
3501-00-3180	Dues & Memberships	2,920	3,100	3,100	4,141	3,100
3501-00-3190	Communications	98,815	92,000	92,000	99,911	100,000
3501-00-3200	Utilities	65,446	100,000	100,000	75,000	75,000
3501-00-3210	Postage & Freight	1,702	2,000	2,000	2,400	2,000
3501-00-3220	Printing Services	1,141	2,000	2,000	1,500	2,000
3501-00-3230	Advertising	940	1,000	1,000	1,000	1,000
3501-00-3250	General Insurance	23,290	25,619	25,619	21,822	24,000
3501-00-3260	Machinery & Equipment Maintenance	33,009	36,000	36,000	40,000	36,000
3501-00-3270	Buildings/Grounds Maintenance	52,012	50,000	60,525	50,000	50,000
3501-00-3290	Technology Services	146,306	166,713	172,587	166,713	207,666
3501-00-3300	Special Investigations	3,000	2,000	2,000	2,000	2,000
3501-00-3305	Special Programs	11,439	15,000	15,000	15,000	15,000
3501-00-3510	Vehicle Repairs	11,795	27,500	27,500	27,500	27,500
	Total Services	502,994	588,432	610,425	567,987	610,766
Capital Outlay						
3501-00-4150	Machinery & Equipment	10,194	0	0	0	0
	Total Capital Outlay	10,194	0	0	0	0

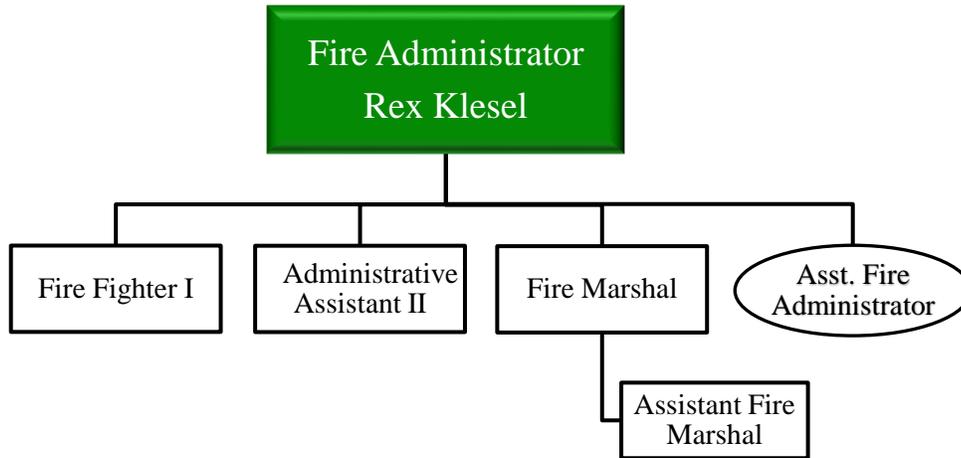
111 - General Fund/Law Enforcement Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Debt Service						
3501-00-5001	Principal Debt Payment	11,516	8,874	8,874	8,881	0
3501-00-5002	Interest Debt Payments	484	126	126	69	0
	Total Debt Service	12,000	9,000	9,000	8,949	0
Interfund Transfers						
3501-00-7500	Computer Replacement Accruals	10,438	2,934	2,934	2,934	27,280
3501-00-7505	IT Maintenance Fees	146,872	192,787	192,787	192,787	235,330
3501-00-7510	Vehicle Maintenance Fees	123,588	153,650	153,650	153,650	158,635
3501-00-7515	Vehicle Replacement Accruals	201,315	244,449	244,449	244,449	244,449
	Total Interfund Transfers	482,213	593,821	593,821	593,821	665,694
	Police	\$ 6,638,986	\$ 7,091,872	\$ 7,113,865	\$ 7,093,109	\$ 7,383,954

111 - General Fund/Animal Shelter Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
3501-18-1001	Salaries	231,166	237,801	237,801	221,487	247,788
3501-18-1005	Overtime	13,867	12,000	12,000	12,000	12,000
3501-18-1006	Longevity	3,238	3,468	3,468	3,537	4,001
3501-18-1009	TMRS	45,360	46,295	46,295	41,496	46,136
3501-18-1011	FICA	18,401	19,907	19,907	18,630	20,712
3501-18-1016	Certification & Education Pay	0	0	0	0	1,500
3501-18-1017	Equipment Allowance	6,148	6,960	6,960	6,500	6,960
	Total Personnel	318,179	326,431	326,431	303,650	339,097
Supplies						
3501-18-2100	Office Supplies	2,575	2,500	2,500	2,500	2,500
3501-18-2125	General Supplies	7,804	7,000	7,000	7,000	7,000
3501-18-2175	Janitorial Supplies	10,307	9,000	9,000	13,000	12,000
3501-18-2200	Foods	1,677	1,000	1,000	1,600	2,000
3501-18-2225	Medical Supplies	15,532	15,000	15,000	20,000	20,000
3501-18-2250	Uniform & Apparel	1,810	2,000	2,000	2,000	2,000
3501-18-2300	Vehicle & Equipment	0	250	250	250	250
3501-18-2301	Motor Vehicle Fuel	4,096	6,000	6,000	5,000	6,000
3501-18-2350	Safety Equipment	0	1,000	2,851	1,800	1,000
	Total Supplies	43,800	43,750	45,601	53,150	52,750
Contractual Services						
3501-18-3100	Contract Services	3,936	3,500	3,500	4,500	6,000
3501-18-3170	Professional Development	3,407	3,500	3,500	3,500	3,500
3501-18-3180	Dues & Membership	250	350	350	350	350
3501-18-3190	Communications	2,782	3,500	3,500	3,611	3,800
3501-18-3200	Utilities	15,551	19,000	19,000	16,500	17,000
3501-18-3210	Postage & Freight	17	200	200	300	300
3501-18-3230	Advertising	2,000	2,000	2,000	2,000	2,000
3501-18-3260	Machinery & Equipment Maint.	10,484	6,500	6,500	9,800	9,000
3501-18-3270	Building/ Grounds Maintenance	7,603	8,000	8,000	21,000	16,175
	Total Services	46,028	46,550	46,550	61,561	58,125
Interfund Transfers						
3501-18-7500	Computer Replacement Accruals	0	0	0	0	4,692
3501-18-7505	IT Maintenance Fees	11,657	12,202	12,202	12,202	14,894
3501-18-7510	Vehicle Maintenance Fees	0	15,895	15,895	15,895	16,410
3501-18-7515	Vehicle Replacement Accruals	12,638	12,444	12,444	12,444	12,444
	Total Interfund Transfers	24,295	40,541	40,541	40,541	48,440
	Animal Shelter Division	\$ 432,302	\$ 457,272	\$ 459,123	\$ 458,902	\$ 498,411

Fire Department
Organizational Chart



111 - General Fund/Fire Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
3502-00-1001	Salaries	271,387	283,131	283,131	287,515	300,374
3502-00-1005	Overtime	5,065	4,000	4,000	4,000	4,000
3502-00-1006	Longevity	3,574	4,049	4,049	4,000	4,530
3502-00-1007	Extra Help	9,649	27,500	27,500	22,500	38,804
3502-00-1009	TMRS	50,270	52,142	52,142	54,721	52,922
3502-00-1010	Monthly Stipend	1,200	1,200	1,200	1,200	1,200
3502-00-1011	FICA	21,489	24,618	24,618	24,566	27,409
3502-00-1017	Equipment Allowance	1,920	1,920	1,920	1,920	1,920
	Total Personnel	364,555	398,560	398,560	400,422	431,159
Supplies						
3502-00-2100	Office Supplies	1,810	1,500	1,500	1,500	1,500
3502-00-2125	General Supplies	21,814	22,000	22,000	20,000	40,000
3502-00-2175	Janitorial Supplies	999	1,500	1,500	1,100	1,500
3502-00-2225	Medical Supplies	0	600	600	2,081	800
3502-00-2250	Uniform & Apparel	38,209	36,000	36,318	36,000	36,000
3502-00-2275	Program Supplies	7,253	8,500	8,500	8,000	8,500
3502-00-2300	Vehicle & Equipment Supplies	14,158	17,000	17,000	17,000	17,000
3502-00-2301	Motor Vehicle Fuel	14,604	16,000	16,000	15,000	16,000
	Total Supplies	98,848	103,100	103,418	100,681	121,300
Contractual Services						
3502-00-3100	Contract Services	12,900	0	0	0	0
3502-00-3120	Legal Services	179	200	200	180	180
3502-00-3160	Medical Services -Pre Emp.	114	1,500	1,500	3,200	2,800
3502-00-3170	Professional Development	26,916	25,000	25,000	22,000	25,000
3502-00-3180	Dues & Memberships	3,864	5,500	5,500	5,000	6,500
3502-00-3190	Communications	12,644	12,500	12,500	13,550	14,000
3502-00-3200	Utilities	18,402	23,000	23,000	19,000	23,000
3502-00-3210	Postage & Freight	397	300	300	300	300
3502-00-3220	Printing Services	364	600	600	350	600
3502-00-3250	General Insurance	27,568	24,480	24,480	23,773	26,150
3502-00-3260	Machinery & Equipment Maintenance	32,244	24,782	24,782	19,700	25,000
3502-00-3270	Building/Grounds Maintenance	35,146	30,000	30,000	23,000	30,000
3502-00-3272	Fire Alarm Maintenance	16,057	21,000	21,000	22,000	21,000
3502-00-3310	Wrecker Fees	0	300	300	100	300
3502-00-3340	Pension Contribution	104,155	126,020	126,020	126,020	121,095
3502-00-3430	Miscellaneous Services	0	0	0	83	300
3502-00-3510	Vehicle Repairs	37,367	52,000	54,997	52,000	50,000
3502-00-3511	Radio Repairs	1,978	1,978	1,978	1,978	1,978
	Total Services	330,294	349,160	352,157	332,234	348,203
Interfund Transfers						
3502-00-7500	Computer Replacement Accruals	6,000	4,029	4,029	4,029	1,877
3502-00-7505	IT Maintenance Fees	44,295	19,523	19,523	19,523	23,831
3502-00-7510	Vehicle Maintenance Fees	48,729	45,035	45,035	45,035	46,496
3502-00-7515	Vehicle Replacement Accruals	31,086	30,733	30,733	30,733	30,733
	Total Interfund Transfers	130,110	99,321	99,321	99,321	102,937
Fire		\$ 923,806	\$ 950,141	\$ 953,456	\$ 932,657	\$ 1,003,598

2019-2020

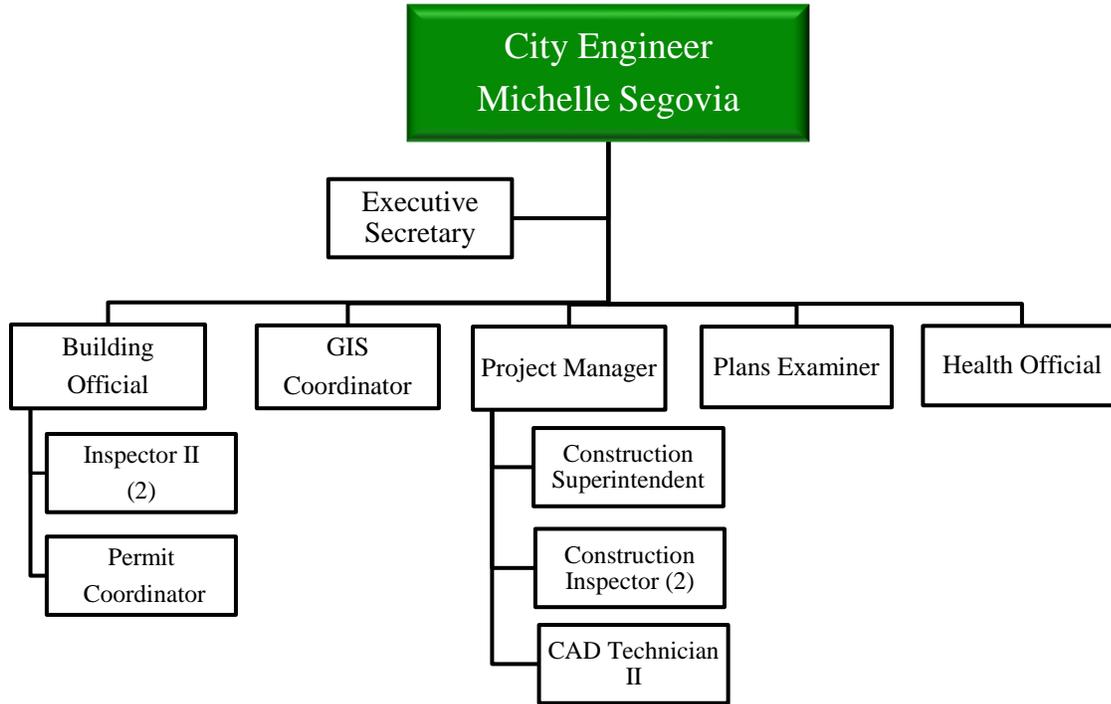
**Emergency Management
Organizational Chart**

EMS/Emergency Management
Director
Ron Schmitz

111 - Emergency Management

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
3505-00-1001	Salaries	44,107	46,103	46,103	45,643	57,830
3505-00-1006	Longevity	1,023	1,071	1,071	1,058	1,343
3505-00-1009	TMRS	8,097	8,392	8,392	7,958	10,083
3505-00-1011	FICA	3,344	3,609	3,609	3,573	4,527
	Total Personnel	56,571	59,175	59,175	58,232	73,783
Contractual Services						
3505-00-3176	Emergency MGMT Communications	16,000	10,000	10,000	9,510	15,000
	Total Services	16,000	10,000	10,000	9,510	15,000
	Emergency Management	\$ 72,571	\$ 69,175	\$ 69,175	\$ 67,742	\$ 88,783

Engineering Department
Organizational Chart



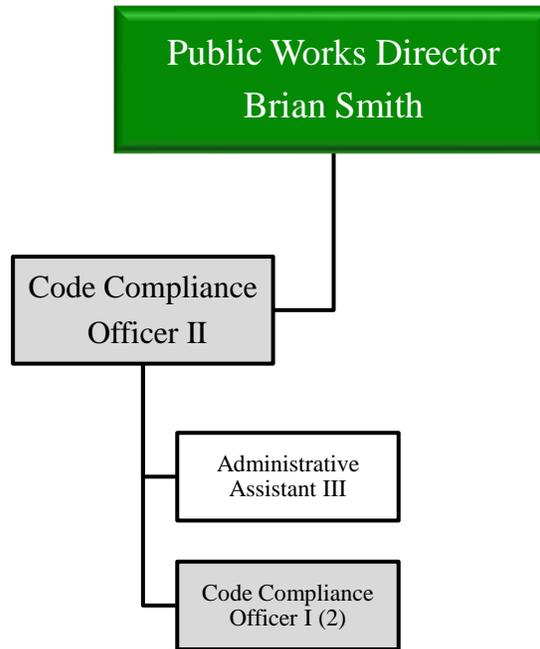
111 - General Fund/Engineering Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
5001-17-1001	Salaries	512,697	522,912	522,912	479,800	569,740
5001-17-1005	Overtime	2,189	3,000	3,000	3,000	3,000
5001-17-1006	Longevity	10,882	9,348	9,348	9,442	9,825
5001-17-1009	TMRS	95,276	96,845	96,845	85,399	100,899
5001-17-1011	FICA	38,793	41,645	41,645	38,340	45,298
5001-17-1016	Certification & Education Pay	0	0	0	0	1,350
5001-17-1017	Equipment Allowance	5,160	5,520	5,520	5,323	6,060
5001-17-1018	Auto Allowance	3,600	3,600	3,600	3,600	3,600
	Total Personnel	668,596	682,870	682,870	624,904	739,772
Supplies						
5001-17-2100	Office Supplies	2,827	3,500	3,500	3,200	3,300
5001-17-2125	General Supplies	1,072	2,500	2,500	2,300	2,500
5001-17-2200	Foods	212	300	300	300	500
5001-17-2250	Uniform & Apparel	174	150	150	150	150
5001-17-2301	Motor Vehicle Fuel	4,216	4,000	4,000	4,200	4,500
	Total Supplies	8,501	10,450	10,450	10,150	10,950
Contractual Services						
5001-17-3100	Contract Services	3,906	5,000	5,000	5,000	5,000
5001-17-3170	Professional Development	148	2,000	2,000	2,000	2,000
5001-17-3180	Dues & Memberships	470	500	500	500	500
5001-17-3190	Communications	8,883	12,440	12,440	7,300	9,000
5001-17-3210	Postage & Freight	221	500	500	500	500
5001-17-3220	Printing Services	185	300	300	300	300
5001-17-3260	Machinery & Equipment Maint.	8,903	8,500	8,500	9,000	9,000
5001-17-3320	Uniform Rental	407	400	400	400	400
	Total Services	23,123	29,640	29,640	25,000	26,700
Interfund Transfers						
5001-17-7500	Computer Replacement Accruals	0	0	0	0	2,815
5001-17-7505	IT Maintenance Fees	23,313	17,082	17,082	17,082	20,852
5001-17-7510	Vehicle Maintenance Fees	25,424	21,193	21,193	21,193	21,881
5001-17-7515	Vehicle Replacement Accruals	9,336	9,444	9,444	9,444	12,992
	Total Interfund Transfers	58,073	47,720	47,720	47,720	58,540
Reimbursements						
5001-17-8211	Reimb from Sales Tax Fund	(350,319)	(325,000)	(325,000)	(320,000)	(325,000)
5001-17-8215	Reimb from Cemetery Fund	(1,708)	(1,500)	(1,500)	(1,800)	(1,500)
5001-17-8216	Reimb from Utility Fund	(42,721)	(30,000)	(30,000)	(69,800)	(40,000)
	Total Reimbursements	(394,749)	(356,500)	(356,500)	(391,600)	(366,500)
	Engineering Division	\$ 363,545	\$ 414,180	\$ 414,180	\$ 316,174	\$ 469,462

111 - General Fund/Inspection Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
5001-11-1001	Salaries	202,892	209,990	209,990	209,780	218,739
5001-11-1005	Overtime	104	500	500	700	500
5001-11-1006	Longevity	1,447	1,819	1,819	1,732	2,204
5001-11-1009	TMRS	36,760	38,058	38,058	36,414	38,010
5001-11-1011	FICA	15,153	16,366	16,366	16,348	17,064
5001-11-1016	Certification & Education Pay	0	0	0	0	1,350
5001-11-1017	Equipment Allowance	1,620	1,620	1,620	1,687	1,620
	Total Personnel	257,975	268,353	268,353	266,661	279,487
Supplies						
5001-11-2100	Office Supplies	1,089	1,000	1,000	1,000	1,000
5001-11-2125	General Supplies	637	1,000	1,000	1,000	1,000
5001-11-2250	Uniform & Apparel	200	200	200	200	400
5001-11-2301	Motor Vehicle Fuel	3,007	3,000	3,000	3,000	3,500
	Total Supplies	4,932	5,200	5,200	5,200	5,900
Contractual Services						
5001-11-3100	Contract Services	142	1,000	1,000	800	1,000
5001-11-3170	Professional Development	2,582	2,500	2,500	2,300	2,500
5001-11-3180	Dues & Memberships	933	1,000	1,000	1,000	1,000
5001-11-3190	Communications	2,406	3,000	3,000	3,780	4,000
5001-11-3210	Postage & Freight	0	50	50	50	50
5001-11-3220	Printing Services	0	350	350	350	350
5001-11-3320	Uniform Rental	123	200	200	300	0
	Total Services	6,185	8,100	8,100	8,580	8,900
Interfund Transfers						
5001-11-7505	IT Maintenance Fees	9,325	9,761	9,761	9,761	11,915
5001-11-7510	Vehicle Maintenance Fees	12,712	10,597	10,597	10,597	10,940
5001-11-7515	Vehicle Replacement Accruals	9,896	11,492	11,492	11,492	9,444
	Total Interfund Transfers	31,933	31,850	31,850	31,850	32,299
	Inspection Division	\$ 301,026	\$ 313,503	\$ 313,503	\$ 312,291	\$ 326,586

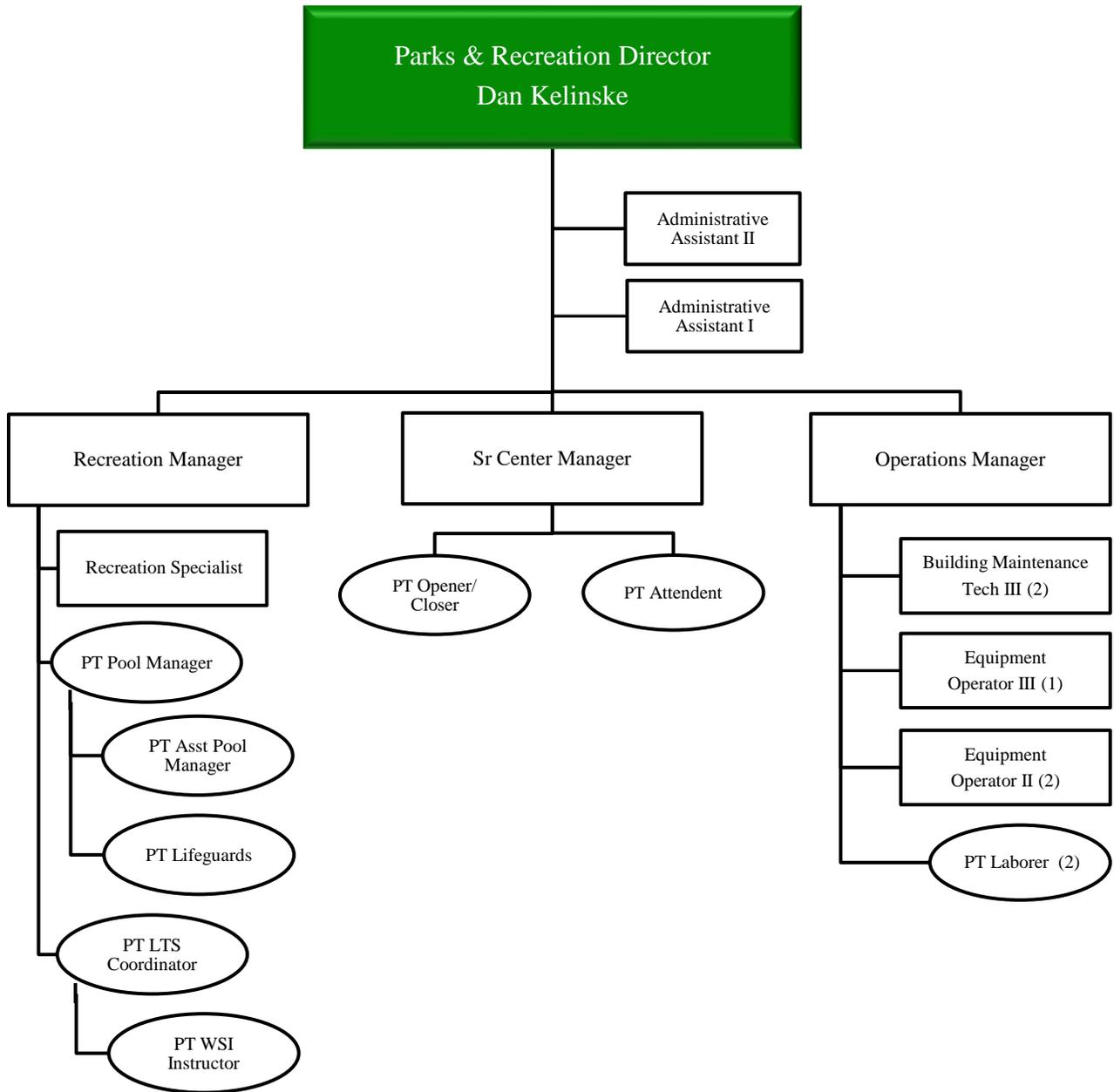
General Fund - Code Enforcement Division
Organizational Chart



111 - General Fund/Code Enforcement Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
6007-00-1001	Salaries	52,866	91,167	91,167	90,367	96,500
6007-00-1006	Longevity	572	921	921	693	958
6007-00-1009	TMRS	9,574	16,613	16,613	15,593	16,828
6007-00-1011	FICA	3,919	7,144	7,144	7,001	7,555
6007-00-1017	Equipment Allowance	312	1,296	1,296	450	1,296
	Total Personnel	67,242	117,141	117,141	114,104	123,137
	Code Enforcement Division	\$ 67,242	\$ 117,141	\$ 117,141	\$ 114,104	\$ 123,137

Parks Department
Organizational Chart



111 - General Fund/Parks Administration Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
7001-00-1001	Salaries	331,640	365,644	365,644	364,799	407,901
7001-00-1005	Overtime	10,612	17,000	17,000	12,500	18,899
7001-00-1006	Longevity	4,840	5,120	5,120	5,576	6,448
7001-00-1007	Extra Help	77,961	77,700	77,700	78,000	78,000
7001-00-1009	TMRS	59,660	66,005	66,005	65,855	70,850
7001-00-1011	FICA	30,991	35,883	35,883	35,532	39,310
7001-00-1018	Auto Allowance	3,600	3,600	3,600	3,600	3,600
	Total Personnel	519,302	570,952	570,952	565,862	625,007
Supplies						
7001-00-2100	Office Supplies	1,979	2,000	2,000	2,000	2,000
7001-00-2125	General Supplies	65,761	60,800	60,800	69,700	56,000
7001-00-2175	Janitorial Supplies	123	400	400	400	400
7001-00-2200	Foods	633	550	550	550	550
7001-00-2225	Medical Supplies	137	200	200	200	200
7001-00-2250	Uniform & Apparel	737	1,300	1,300	1,300	1,300
7001-00-2275	Program Supplies	10,764	24,000	24,000	24,000	20,000
7001-00-2300	Vehicle & Equipment Supplies	2,546	1,800	1,800	1,800	1,800
7001-00-2301	Motor Vehicle Fuel	12,858	11,000	11,000	12,500	13,000
7001-00-2350	Safety Equipment	746	1,400	1,400	1,400	1,400
7001-00-2425	Chemicals & Insecticides	20,782	21,652	21,652	21,652	22,652
7001-00-2450	Botany Supplies	8,733	12,500	12,500	12,500	20,500
	Total Supplies	125,800	137,602	137,602	148,002	139,802
Contractual Services						
7001-00-3100	Contract Services	42,759	41,500	41,500	53,300	37,900
7001-00-3170	Professional Development	3,865	3,000	3,000	3,000	5,100
7001-00-3180	Dues & Memberships	2,745	3,170	3,170	3,170	3,170
7001-00-3190	Communications	14,768	14,000	14,000	14,672	16,450
7001-00-3200	Utilities	170,568	210,000	210,000	192,000	210,000
7001-00-3210	Postage & Freight	293	600	600	600	600
7001-00-3220	Printing Services	25,307	22,236	22,236	30,236	27,236
7001-00-3230	Advertising	2,722	3,500	3,500	3,500	3,500
7001-00-3260	Machinery & Equipment Maintenance	21,396	27,000	27,000	27,000	27,000
7001-00-3270	Buildings/Grounds Maintenance	193,156	160,000	160,000	160,000	160,000
7001-00-3290	Technology Services	12,822	15,421	15,421	15,451	15,421
7001-00-3320	Uniform Rental	1,379	1,400	1,400	1,400	1,400
	Total Services	491,780	501,827	501,827	504,329	507,777
Capital Outlay						
7001-00-4150	Machinery & Equipment	0	10,000	10,000	10,000	0
	Total Capital Outlay	0	10,000	10,000	10,000	0
Interfund Transfers						
7001-00-7505	IT Maintenance Fees	20,982	12,202	12,202	12,202	14,894
7001-00-7510	Vehicle Maintenance Fees	91,809	110,381	110,381	110,381	113,962
7001-00-7515	Vehicle Replacement Accruals	42,076	45,076	45,076	45,076	45,076
	Total Interfund Transfers	154,866	167,658	167,658	167,658	173,932
Reimbursements						
7001-00-8212	Reimbursement from Sanitation	(18,375)	(15,000)	(15,000)	(20,084)	(15,000)
	Total Reimbursements	(18,375)	(15,000)	(15,000)	(20,084)	(15,000)
	Park Administration Division	\$ 1,273,373	\$ 1,373,039	\$ 1,373,039	\$ 1,375,767	\$ 1,431,518

111 - General Fund/Facility Maintenance Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
7001-01-1001	Salaries	79,812	82,739	82,739	82,900	86,144
7001-01-1005	Overtime	2,359	4,000	4,000	3,500	4,000
7001-01-1006	Longevity	707	897	897	855	1,089
7001-01-1009	TMRS	14,777	14,879	14,879	14,783	14,865
7001-01-1011	FICA	6,340	6,704	6,704	6,637	6,979
	Total Personnel	103,994	109,219	109,219	108,675	113,077
Supplies						
7001-01-2125	General Supplies	6,065	11,375	11,375	14,600	11,375
7001-01-2175	Janitorial Supplies	695	750	750	750	750
7001-01-2350	Safety Equipment	944	350	350	500	550
	Total Supplies	7,703	12,475	12,475	15,850	12,675
Contractual Services						
7001-01-3270	Building/Grounds Maintenance	12,018	12,066	12,066	12,066	12,066
	Total Services	12,018	12,066	12,066	12,066	12,066
	Facility Maintenance Division	\$ 123,716	\$ 133,760	\$ 133,760	\$ 136,591	\$ 137,818

111 - General Fund/Parks Senior Center Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
7001-02-1001	Salaries	41,017	42,950	42,950	42,672	45,140
7001-02-1005	Overtime	1,296	2,000	2,000	1,400	2,000
7001-02-1006	Longevity	877	972	972	900	1,068
7001-02-1007	Extra Help	17,608	15,860	15,860	14,800	15,860
7001-02-1009	TMRS	7,553	8,170	8,170	7,709	8,215
7001-02-1011	FICA	4,651	4,726	4,726	4,503	4,901
	Total Personnel	73,003	74,678	74,678	71,984	77,184
Supplies						
7001-02-2100	Office Supplies	1,034	1,100	1,100	1,100	1,100
7001-02-2125	General Supplies	5,386	5,357	5,357	5,357	6,457
7001-02-2175	Janitorial Supplies	56	250	250	400	500
7001-02-2200	Foods	1,416	2,512	2,512	3,000	2,512
7001-02-2225	Medical Supplies	32	100	100	100	100
7001-02-2250	Uniform & Apparel	0	300	300	300	300
7001-02-2275	Program Supplies	8,940	7,500	7,500	7,500	7,500
	Total Supplies	16,865	17,119	17,119	17,757	18,469
Contractual Services						
7001-02-3100	Contract Services	5,276	6,000	6,000	12,704	8,000
7001-02-3170	Professional Development	0	500	500	500	500
7001-02-3180	Dues & Memberships	100	250	250	250	250
7001-02-3190	Communications	3,740	4,000	4,000	4,721	5,000
7001-02-3200	Utilities	17,319	20,000	20,000	17,741	20,000
7001-02-3210	Postage & Freight	32	200	200	200	200
7001-02-3220	Printing Services	0	400	400	400	400
7001-02-3260	Machinery & Equipment Maintenance	5,163	4,800	4,800	6,800	4,800
7001-02-3270	Buildings/Grounds Maint.	25,707	29,161	29,177	30,000	32,661
	Total Services	57,336	65,311	65,327	73,316	71,811
	Senior Center Division	\$ 147,204	\$ 157,108	\$ 157,124	\$ 163,057	\$ 167,464

111 - General Fund/Museum Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Supplies						
7001-04-2125	General Supplies	1,591	1,425	1,425	1,425	1,425
	Total Supplies	1,591	1,425	1,425	1,425	1,425
Contractual Services						
7001-04-3200	Utilities	13,500	16,000	16,000	14,500	16,000
7001-04-3270	Building/Grounds Maintenance	8,919	16,000	16,000	16,000	16,000
	Total Services	22,418	32,000	32,000	30,500	32,000
	Museum Division	\$ 24,009	\$ 33,425	\$ 33,425	\$ 31,925	\$ 33,425

111 - General Fund/Library

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Supplies						
7002-00-2100	Office Supplies	116	150	150	150	150
7002-00-2125	General Supplies	3,676	2,500	2,500	2,300	2,500
7002-00-2175	Janitorial Supplies	0	75	75	75	75
	Total Supplies	3,792	2,725	2,725	2,525	2,725
Contractual Services						
7002-00-3190	Communications	5,649	6,000	6,000	6,300	6,400
7002-00-3200	Utilities	20,244	30,000	30,000	23,000	30,000
7002-00-3250	General Insurance	15,988	17,587	17,587	15,374	16,911
7002-00-3260	Machinery & Equipment Maintenance	2,117	5,000	5,000	2,000	5,000
7002-00-3270	Buildings/Grounds Maintenance	29,248	34,000	34,000	34,000	34,000
7002-00-3350	Special Book Collection	15,966	15,966	15,966	15,966	15,966
	Total Services	89,212	108,553	108,553	96,640	108,277
	Library	\$ 93,004	\$ 111,278	\$ 111,278	\$ 99,165	\$ 111,002

111 - General Fund/Other Requirements

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Contractual Services						
9001-00-3100	Contract Services	146	0	0	0	5,000
9001-00-3103	Merchant Credit Card Fees	0	0	0	0	10,000
9001-00-3110	Audit	19,221	24,205	24,205	24,014	28,040
9001-00-3115	380 Agreement	77,779	77,779	77,779	77,779	68,056
9001-00-3116	Sales Tax Rebate	69,771	0	0	0	0
9001-00-3140	Appraisal District Fees	69,467	72,000	72,000	72,000	72,000
9001-00-3180	Dues & Memberships	4,301	5,000	5,000	4,600	5,000
9001-00-3250	General Insurance	145,791	158,171	158,171	120,000	145,000
9001-00-3251	Workers Compensation	55,370	60,703	60,703	50,059	62,089
9001-00-3252	Group Insurance	1,602,970	1,620,209	1,620,209	1,752,759	1,950,879
9001-00-3253	Unemployment Insurance	18,916	14,000	14,000	9,700	14,000
	Total Services	2,063,732	2,032,066	2,032,066	2,110,911	2,360,064
Interfund Transfers						
9001-00-7102	Transfer to Disaster Fund	221,197	0	0	156,408	0
9001-00-7110	Transfer to General Projects Fund	1,358,438	1,085,620	1,400,620	1,400,620	757,844
9001-00-7125	Transfer to Debt Service	0	200,000	200,000	200,000	0
9001-00-7140	Transfer to Cemetery Fund	21,962	21,962	21,962	21,962	21,962
	Total Interfund Transfers	1,601,596	1,307,582	1,622,582	1,778,990	779,806
	Other Requirements	\$ 3,665,328	\$ 3,339,649	\$ 3,654,649	\$ 3,889,902	\$ 3,139,870

**126- GENERAL SUB-FUND
FIRE CAPITAL FUND
BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Balance	\$ 159,754	\$ 187,396	\$ 187,396	\$ 187,396	\$ 220,439
Revenue Sources					
ESD for Fire Capital Use	65,400	58,100	58,100	70,800	72,000
Total Revenue	65,400	58,100	58,100	70,800	72,000
Total Revenues & Resources	225,154	245,496	245,496	258,196	292,439
Expenditures					
Capital Outlay	0	0	0	0	0
Debt Payments	37,758	37,758	37,758	37,758	37,758
Total Expenditures	37,758	37,758	37,758	37,758	37,758
Excess (Deficiency) of total revenue and resources over expenditures	27,642	20,342	20,342	33,042	34,242
Ending Balance	\$ 187,396	\$ 207,739	\$ 207,739	\$ 220,439	\$ 254,681

**127- GENERAL SUB-FUND
TREE PRESERVATION FUND
BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Balance	\$ 0	\$ 22,300	\$ 22,300	\$ 22,300	\$ 24,808
Revenue Sources					
Tree Preservation Revenue	22,300	0	0	5,500	0
Total Revenue	22,300	0	0	5,500	0
Total Revenues & Resources	22,300	22,300	22,300	27,800	24,808
Expenditures					
Botany Supplies	0	0	0	2,992	0
Total Expenditures	0	0	0	2,992	0
Excess (Deficiency) of total revenue and resources over expenditures	22,300	0	0	2,508	0
Ending Balance	\$ 22,300	\$ 22,300	\$ 22,300	\$ 24,808	\$ 24,808

**309- GENERAL REVENUE FUND
BUDGET SUMMARY**

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Fund Balance		\$ 0	\$ 0	\$ 0	\$ 0	\$ 943,807
Revenues						
309-407000	Sale of Assets	0	0	0	943,807	0
	Total Revenues	0	0	0	943,807	0
Total Revenues & Resources		0	0	0	943,807	943,807
Expenditures		0	0	0	0	0
	Total Expenditures	0	0	0	0	0
Revenue Over/(Under) Expenditures		0	0	0	943,807	0
Ending Balance		\$ 0	\$ 0	\$ 0	\$ 943,807	\$ 943,807

**311- GENERAL PROJECTS FUND
BUDGET SUMMARY**

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Fund Balance		\$ 461,868	\$ 1,094,118	\$ 1,094,118	\$ 1,094,118	\$ 86,289
Revenues						
311-406111	Transfer from General Fund	1,358,438	1,085,620	1,400,620	1,400,620	757,844
311-409100	Misc. Reimbursement (KAB)	0	0	0	0	15,000
Total Revenues		1,358,438	1,085,620	1,400,620	1,400,620	772,844
Total Revenues & Resources		1,820,306	2,179,738	2,494,738	2,494,738	859,133
Expenditures						
311-1002-00-3220	Printing Services (Annual Brochures)	0	0	0	0	10,000
311-1005-00-3102	Business Incentive Program	48,328	25,000	25,000	25,000	50,000
311-1005-00-9049	Downtown Lighting	80,902	0	0	0	0
311-1005-00-9056	Wayfinding Signage	20,500	50,000	50,000	50,000	198,000
311-2504-00-3270	Building Maintenance	23,286	50,000	50,000	25,000	0
311-2504-00-4100	City Hall Security	16,250	150,000	166,250	84,000	0
311-2504-00-4100	City Hall Roof Replacement/HVAC	0	0	0	0	142,000
311-3501-00-2125	HVAC Repairs and Maintenance	15,462	0	0	0	0
311-3501-00-3100	Motorcycle Lease Purchase	0	50,000	50,000	50,000	0
311-3501-00-4150	Gate System for Police	0	55,000	55,000	62,001	0
311-3501-00-4150	Replacement Chiller at Police Dept.	0	0	0	0	212,832
311-3501-00-4150	Animal Shelter Sign	0	0	0	0	10,100
311-3502-00-4100	Fire/EMS Building (land/design)	404,095	0	544,000	1,459,813	0
311-3502-00-4110	Bayou Bd Survey and Plat	9,500	0	0	0	0
311-3505-00-4150	Light Tower with Camera	15,173	0	0	0	0
311-5001-17-3100	Hazard Mitigation Action Plan	0	0	0	0	50,000
311-5001-17-3100	Benchmark Survey	9,800	0	0	0	0
311-5001-17-3100	Blue Trails Project	6,600	0	0	0	0
311-5501-00-9025	Detention Improvements - Kost	30,426	0	0	0	0
311-5501-00-9030	Street Program (Parking)	1,358	120,000	120,000	120,000	0
311-7001-00-3100	Pearson Park Sidewalk	0	150,000	150,000	155,715	0
311-7001-00-3100	T. Blakeney Park Trail	0	100,000	100,000	9,670	0
311-7001-00-4100	Pedestrian Bridge Crossing	5,120	0	0	0	0
311-7001-00-4110	Parkland Survey and Plat	0	0	26,250	26,250	0
311-7001-00-4325	KAB Sign (ugle corner)	0	0	0	0	15,000
311-7001-00-9060	Disc Golf	32,178	0	315,000	341,000	0
311-7001-02-4250	Shuttle Bus	0	0	0	0	35,000
311-7002-00-4100	Library Youth Lounge Furniture	7,210	0	0	0	0
311-9001-00-3530	Reserved Contingency	0	0	0	0	50,000
Total Expenditures		726,188	750,000	1,651,500	2,408,449	772,932
Revenue Over/(Under) Expenditures		632,250	335,620	(250,880)	(1,007,829)	(88)
Ending Balance		\$ 1,094,118	\$ 1,429,738	\$ 843,238	\$ 86,289	\$ 86,201

WATER & SEWER FUND AND SUB-FUNDS SECTION

UTILITY DEBT SERVICE FUND (209)

The Utility Debt Service Fund is used for the accumulation of resources for the payment of Water and Wastewater Revenue Bonds; and also, to provide a reserve as provided by the City's bond ordinances.

The bond ordinance requires that amounts sufficient to pay the aggregate amount of the next scheduled principal and interest payment on the Series 2018 (Revenue) Bonds and each subsequent bond incurred by the City pursuant to the provisions of the bond ordinance, plus all charges and other costs and expenses relating thereto accrued through such date to be transferred from the Utility Operating Fund to the Utility Debt Service Fund.

For FY 2018-2019 the required Debt Service (Interest and Sinking) reserved Fund balance is \$2,223,994.

In May 2019, the City issued \$15,245,000, Water and Sewer System Revenue Bonds, Series 2019 for financing the costs related to acquiring constructing, improving, equipping and extending the system, and the costs of professional services incurred in connection therewith. For FY 2019-20, the required Debt Service (Interest and Sinking) reserved Fund Balance is \$3,613,131.

The debt service on Water and Sewer Bonds, i.e., the amount transferred from the Utility Fund, is provided by water and wastewater fees. Issuance of additional bonds may impact water and sewer fees but will have no impact on property taxes.

It is the City's policy to fund as many projects as possible from the Utility Projects Fund and to incur new debt on only the larger projects.

**209- UTILITY DEBT SERVICE FUND
WATER & SEWER SUPPORTED DEBT
BUDGET SUMMARY**

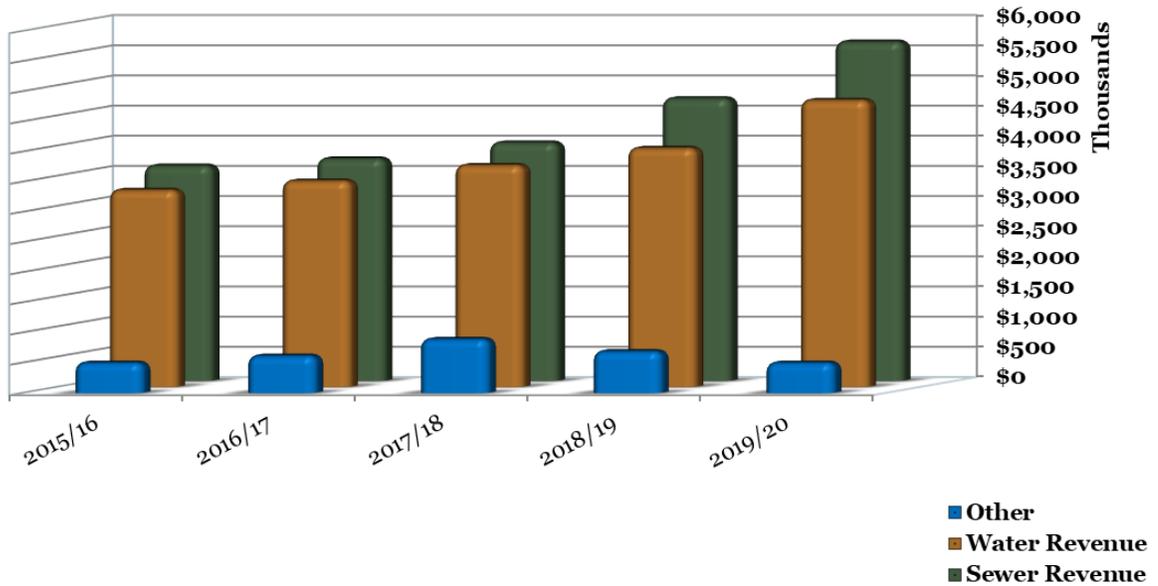
Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beg. Working Capital Balance	\$ 0	\$ 395,147	\$ 395,147	\$ 395,147	\$ 2,791,255
Revenue Sources					
Transfer from Utility Fund	2,640,500	4,797,808	4,797,808	5,375,314	5,363,533
Total Revenue	2,640,500	4,797,808	4,797,808	5,375,314	5,363,533
Total Revenues & Resources	2,640,500	5,192,955	5,192,955	5,770,461	8,154,788
Expenditures					
Principal Debt Payments	0	2,146,804	2,146,804	2,146,803	2,985,140
Interest Debt Payments	573,415	829,203	829,203	829,203	1,472,872
Agent Fees	913	2,000	2,000	3,200	2,000
Transfer to Fund 211	1,671,026	0	0	0	0
Total Expenditures	2,245,353	2,978,007	2,978,007	2,979,206	4,460,012
Revenue Over/(Under) Expenditures	395,147	1,819,801	1,819,801	2,396,108	903,522
Ending Working Capital Balance	\$ 395,147	\$ 2,214,948	\$ 2,214,948	\$ 2,791,255	\$ 3,694,777
Required Balance				\$ 2,223,994	\$ 3,613,131

**210- IMPACT FEES
BUDGET SUMMARY**

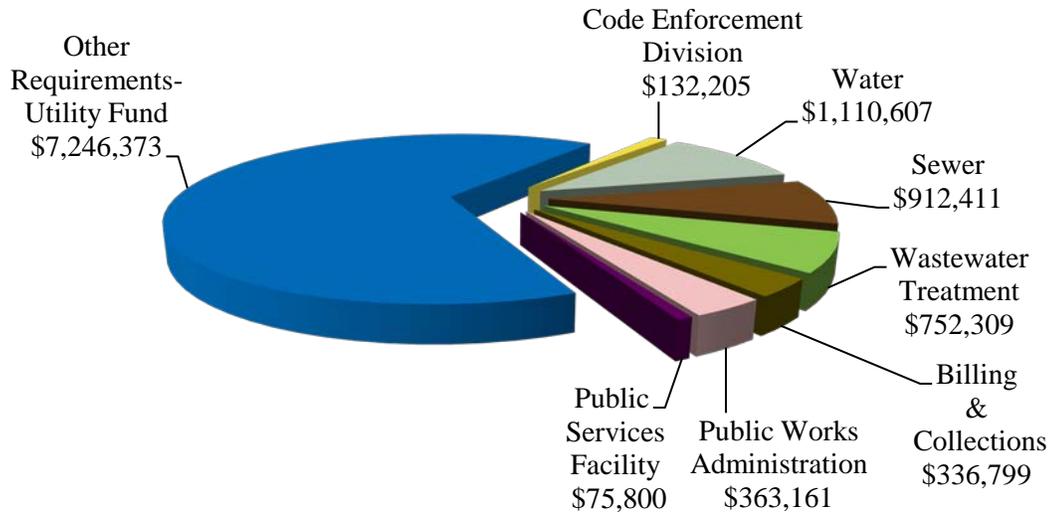
Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Working Capital Balance	\$ 1,266,849	\$ 1,606,569	\$ 1,606,569	\$ 1,606,569	\$ 2,297,716
Revenue Sources					
Impact Fee Revenue	349,505	340,000	340,000	392,000	340,000
Capital Recovery Cost Fees-Martha's Vineyard	0	0	0	292,500	0
Investment Earnings	31,065	12,000	12,000	35,873	20,000
Total Revenue	380,570	352,000	352,000	720,373	360,000
Total Revenues & Resources	1,647,419	1,958,569	1,958,569	2,326,942	2,657,716
Expenditures					
Contract Services	40,850	0	29,227	29,227	0
Total Expenditures	40,850	0	29,227	29,227	0
Revenue Over/(Under) Expenditures	339,720	352,000	322,773	691,146	360,000
Ending Working Capital Balance	\$ 1,606,569	\$ 1,958,569	\$ 1,929,343	\$ 2,297,716	\$ 2,657,716

Utility Fund Revenue Trends

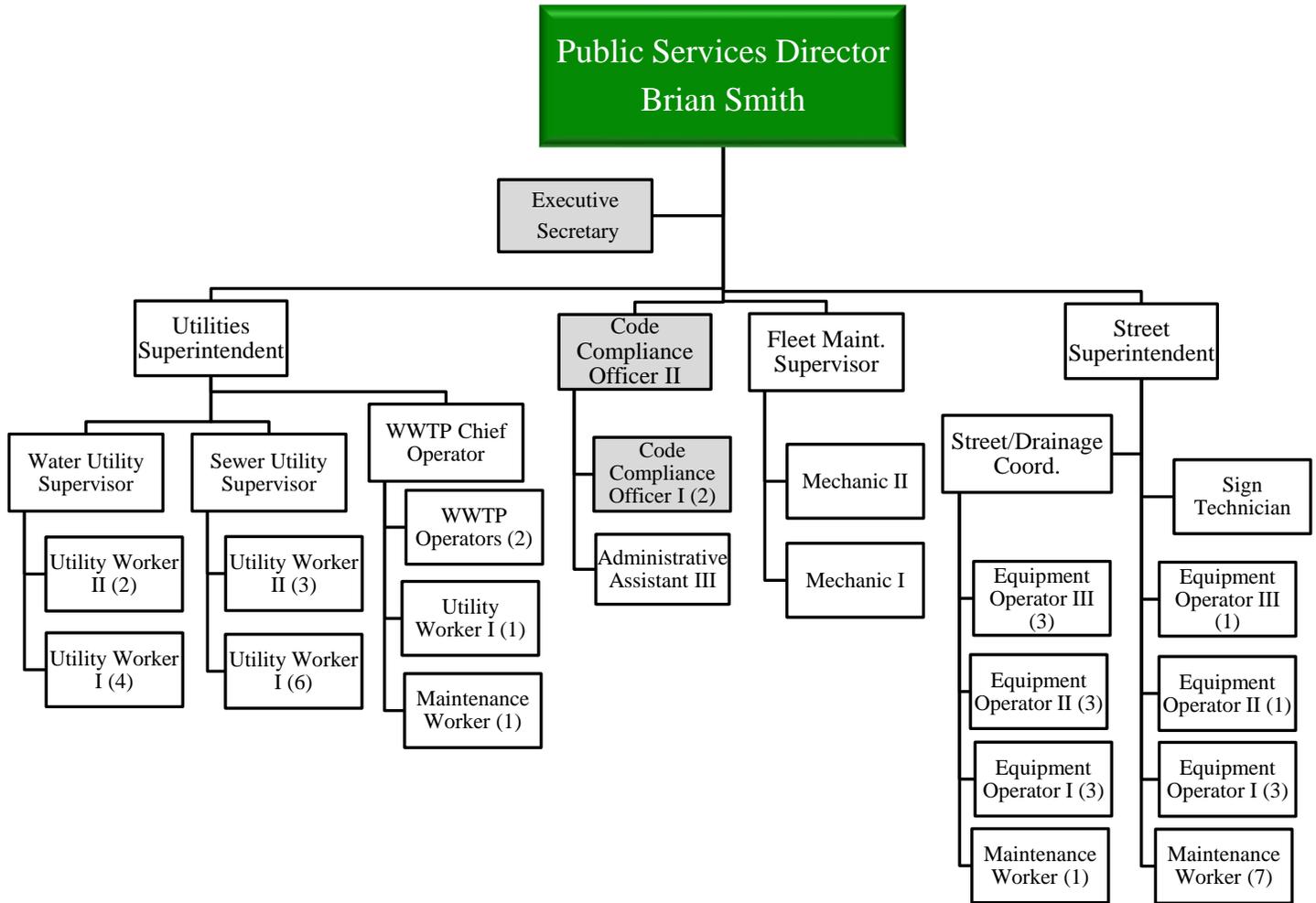
Revenue	Actual 2015/16	Actual 2016/17	Actual 2017/18	Forecast 2018/19	Budget 2019/20
Water Revenue	3,281,708	3,433,761	3,693,127	3,976,935	4,772,522
Sewer Revenue	3,584,966	3,703,261	3,967,223	4,700,807	5,640,967
Other	516,082	631,676	908,514	706,251	516,176
	7,382,756	7,768,698	8,568,864	9,383,993	10,929,665



FY 2019/20 Proposed Estimated Expenditures



Public Services
Organizational Chart



**UTILITY FUND
BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beg. Working Capital Balance	\$ 5,368,953	\$ 5,046,342	\$ 5,046,342	\$ 5,046,342	\$ 4,083,594
Revenues					
TCEQ Permit Fees	44,737	43,000	43,000	44,800	43,000
Grant Proceeds	208,529	0	0	27,420	0
Credit Card Service Fee	(14,252)	0	0	11,200	40,000
BCGCD Passthrough Fees	30,918	30,000	30,000	30,000	30,000
Penalty- Water	58,987	50,000	50,000	56,500	50,000
Penalty- Sewer	61,816	60,000	60,000	81,100	60,000
Sale of Water Meters	60,655	45,000	45,000	51,000	45,000
Sewer	3,967,223	4,976,933	4,976,933	4,700,807	5,640,967
Tapping Fee- Sewer	850	1,000	1,000	800	1,000
Tapping Fee- Water	2,800	1,000	1,000	7,300	1,000
Water	3,693,127	4,192,322	4,192,322	3,976,935	4,772,522
Senior Water Discount	0	0	0	0	(60,605)
Investment Earnings	173,102	26,500	26,500	122,763	51,500
Rental Income	3,000	3,600	3,600	3,000	3,000
Transfer from Sanitation	78,275	72,168	72,168	72,168	66,281
Other Incomes	199,099	180,800	180,800	198,200	186,000
Total Revenues	8,568,864	9,682,323	9,682,323	9,383,993	10,929,665
Total Revenue and Resources	13,937,817	14,728,665	14,728,665	14,430,335	15,013,259
Expenditures					
Water	1,052,298	1,080,960	1,102,870	1,024,622	1,110,607
Sewer	819,866	931,803	977,785	858,601	912,411
Wastewater Treatment Plant	724,053	750,790	753,215	748,158	752,309
Administration	307,716	329,270	329,270	326,321	363,161
Billing & Collection	328,352	324,588	324,588	300,778	336,799
Public Services Facility	65,628	75,300	75,300	70,407	75,800
Code Enforcement Division	125,707	129,607	129,607	117,465	132,205
Other Requirements	5,467,855	6,060,005	6,360,005	6,900,389	7,246,373
Total Expenditures	8,891,475	9,682,323	10,052,641	10,346,741	10,929,665
Revenue Over/(Under) Expenditures	(322,611)	0	(370,318)	(962,747)	0
Ending Working Capital Balance	\$ 5,046,342	\$ 5,046,342	\$ 4,676,024	\$ 4,083,594	\$ 4,083,595

211 - UTILITY FUND
Revenue Detail

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
License & Permit Fees						
211-400565	TCEQ Permit Fees	44,737	43,000	43,000	44,800	43,000
	Total License & Permits	44,737	43,000	43,000	44,800	43,000
Grant Proceeds						
211-401010	Grant Proceeds	208,529	0	0	27,420	0
	Total Grant Proceeds	208,529	0	0	27,420	0
Charges for Service						
211-402060	Credit Card Service Fee	(14,252)	0	0	11,200	40,000
211-402065	BCGCD Passthrough Fees	30,918	30,000	30,000	30,000	30,000
211-402115	Penalty - Water	58,987	50,000	50,000	56,500	50,000
211-402120	Penalty - Sewer	61,816	60,000	60,000	81,100	60,000
211-402130	Sales of Water Meters	60,655	45,000	45,000	51,000	45,000
211-402140	Sewer Revenue	3,967,223	4,976,933	4,976,933	4,700,807	5,640,967
211-402150	Tapping Fee- Sewer	850	1,000	1,000	800	1,000
211-402155	Tapping Fee- Water	2,800	1,000	1,000	7,300	1,000
211-402160	Water Revenue	3,693,127	4,192,322	4,192,322	3,976,935	4,772,522
211-402161	Senior Water Discount	0	0	0	0	(60,605)
	Total Charges for Service	7,862,123	9,356,255	9,356,255	8,915,642	10,579,884
Investment Earnings						
211-404000	Interest Income	168,838	25,000	25,000	116,077	50,000
211-404010	Interest Earned- Fund 232	4,264	1,500	1,500	6,686	1,500
	Total Investment Earnings	173,102	26,500	26,500	122,763	51,500
Rental Income						
211-405000	Rental Income- City Property	3,000	3,600	3,600	3,000	3,000
	Total Rental Income	3,000	3,600	3,600	3,000	3,000
Intergovernmental						
211-406212	Transfer from Sanitation Fund	78,275	72,168	72,168	72,168	66,281
	Total Intergovernmental	78,275	72,168	72,168	72,168	66,281
Other Income						
211-409035	Fire Hydrant Rental	8,603	2,500	2,500	10,000	7,000
211-409050	Return Check Fee	3,535	3,000	3,000	5,000	3,000
211-409075	Miscellaneous Income	14,325	7,000	7,000	12,000	7,000
211-409090	Reconnect Fee	16,500	25,000	25,000	19,500	25,000
211-409135	Cleaning Fee	2,807	4,000	4,000	2,500	3,000
211-409141	Stormwater Permit Fee	13,545	6,300	6,300	9,200	8,000
211-409160	Sludge Disposal	66,584	60,000	60,000	65,000	60,000
211-409161	Effluent Fees	73,200	73,000	73,000	75,000	73,000
	Total Other Income	199,099	180,800	180,800	198,200	186,000
	Total Revenues	\$ 8,568,864	\$ 9,682,323	\$ 9,682,323	\$ 9,383,993	\$ 10,929,665

211 - Utility Fund/Water Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
6001-00-1001	Salaries	203,595	233,020	233,020	209,372	236,168
6001-00-1005	Overtime	30,952	35,000	35,000	32,000	35,000
6001-00-1006	Longevity	2,782	3,525	3,525	3,100	3,381
6001-00-1009	TMRS	42,536	48,786	48,786	41,714	47,255
6001-00-1011	FICA	18,060	20,979	20,979	18,727	21,215
6001-00-1016	Certification & Education Pay	1,248	2,688	2,688	328	3,938
	Total Personnel	299,174	343,998	343,998	305,241	346,957
Supplies						
6001-00-2125	General Supplies	10,240	14,000	14,000	14,000	15,000
6001-00-2250	Uniform & Apparel	93	800	800	450	800
6001-00-2300	Vehicle & Equipment Supplies	660	1,000	1,375	750	1,000
6001-00-2301	Motor Vehicle Fuel	16,841	20,000	20,000	16,500	10,000
6001-00-2350	Safety Equipment	1,700	1,500	1,500	1,200	1,500
6001-00-2425	Chemicals & Insecticide	64,572	80,000	80,000	75,000	85,000
6001-00-2475	Water Meter & Parts	41,623	45,000	45,000	45,000	50,000
6001-00-2500	Water/Sewer Main Repair Supplies	74,417	80,000	80,000	65,000	90,000
6001-00-2525	W/S Machinery & Equipment	20,304	15,000	15,000	15,000	20,000
	Total Supplies	230,450	257,300	257,675	232,900	273,300
Contractual Services						
6001-00-3100	Contract Services	109,400	71,100	81,135	65,000	71,150
6001-00-3170	Professional Development	2,126	3,000	3,000	3,000	3,000
6001-00-3180	Dues & Memberships	281	1,000	1,000	500	500
6001-00-3190	Communications	8,098	7,500	7,500	8,319	9,000
6001-00-3200	Utilities	172,057	200,000	200,000	185,600	200,000
6001-00-3260	Machinery & Equipment Maintenance	67,396	30,000	30,000	47,200	35,000
6001-00-3270	Building/Grounds Maintenance	11,531	10,000	10,000	15,800	15,000
6001-00-3320	Uniform Rental	2,089	5,500	5,500	5,000	5,500
6001-00-3470	Regulatory Inspection Fees	27,554	30,000	30,000	28,000	30,000
6001-00-3480	Lab Testing Fees	7,899	10,000	10,000	10,000	8,000
6001-00-3490	BCGCD Water Fees	45,599	37,000	37,000	32,000	35,000
	Total Services	454,030	405,100	415,135	400,419	412,150
Capital Outlay						
6001-00-4150	Machinery & Equipment	0	0	11,500	11,500	0
	Total Capital Outlay	0	0	11,500	11,500	0
Interfund Transfers						
6001-00-7510	Vehicle Maintenance Fees	41,667	48,567	48,567	48,567	50,143
6001-00-7515	Vehicle Replacement Accruals	26,977	25,995	25,995	25,995	28,057
	Total Interfund Transfers	68,644	74,562	74,562	74,562	78,200
	Water Division	\$ 1,052,298	\$ 1,080,960	\$ 1,102,870	\$ 1,024,622	\$ 1,110,607

211 - Utility Fund/Sewer Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
6002-00-1001	Salaries	275,460	322,844	322,844	280,468	330,709
6002-00-1005	Overtime	36,095	30,000	30,000	30,000	30,000
6002-00-1006	Longevity	1,931	2,734	2,734	1,680	2,441
6002-00-1009	TMRS	56,145	57,866	57,866	53,395	56,326
6002-00-1011	FICA	22,720	27,423	27,423	23,971	27,973
6002-00-1016	Certification & Education Pay	1,504	2,896	2,896	1,200	2,690
	Total Personnel	393,855	443,763	443,763	390,714	450,139
Supplies						
6002-00-2125	General Supplies	17,563	15,000	16,650	12,500	15,000
6002-00-2250	Uniform & Apparel	208	900	900	500	900
6002-00-2300	Vehicle Equipment Supplies	145	900	900	800	900
6002-00-2301	Motor Vehicle Fuel	8,784	15,000	15,000	7,900	12,000
6002-00-2350	Safety Equipment	2,880	4,000	4,000	4,000	4,000
6002-00-2425	Chemicals & Insecticide	7,420	31,000	31,000	28,000	31,000
6002-00-2500	Water/Sewer Main Repair Supplies	56,954	45,000	45,000	30,000	45,000
6002-00-2525	W/S Machinery & Equipment	57,570	45,000	50,850	42,000	45,000
	Total Supplies	151,524	156,800	164,300	125,700	153,800
Contractual Services						
6002-00-3100	Contract Services	7,315	17,000	17,000	17,000	17,000
6002-00-3170	Professional Development	1,924	2,000	2,000	1,500	2,000
6002-00-3180	Dues & Memberships	281	800	800	500	800
6002-00-3190	Communications	11,213	11,000	11,000	11,324	12,000
6002-00-3200	Utilities	74,838	90,000	90,000	80,423	90,000
6002-00-3260	Machinery & Equipment Maint.	71,922	100,000	138,483	103,000	100,000
6002-00-3270	Building/Grounds Maint.	12,839	10,000	10,000	10,000	10,000
6002-00-3320	Uniform Rental	1,717	3,000	3,000	2,000	3,000
	Total Services	182,050	233,800	272,283	225,747	234,800
Capital Outlay						
6002-00-4150	Machinery & Equipment	10,569	25,000	25,000	44,000	0
	Total Capital Outlay	10,569	25,000	25,000	44,000	0
Interfund Transfers						
6002-00-7510	Vehicle Maintenance Fees	48,023	37,971	37,971	37,971	39,203
6002-00-7515	Vehicle Replacement Accruals	33,845	34,469	34,469	34,469	34,469
	Total Interfund Transfers	81,868	72,440	72,440	72,440	73,672
Sewer Division		\$ 819,866	\$ 931,803	\$ 977,785	\$ 858,601	\$ 912,411

211 - Utility Fund/Waste Water Treatment Plant Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
6003-00-1001	Salaries	173,569	182,687	182,687	175,568	189,790
6003-00-1005	Overtime	12,220	12,000	12,000	12,000	12,000
6003-00-1006	Longevity	3,160	3,047	3,047	3,500	3,975
6003-00-1009	TMRS	33,910	35,399	35,399	32,808	35,282
6003-00-1011	FICA	13,505	15,222	15,222	14,729	15,840
6003-00-1016	Certification & Education Pay	1,248	1,248	1,248	1,472	2,498
	Total Personnel	237,612	249,603	249,603	240,077	259,385
Supplies						
6003-00-2125	General Supplies	5,261	3,500	3,500	6,100	5,000
6003-00-2175	Janitorial Supplies	378	600	600	550	600
6003-00-2225	Medical Supplies	159	150	150	125	150
6003-00-2250	Uniform & Apparel	85	750	750	600	500
6003-00-2301	Motor Vehicle Fuel	5,287	6,000	6,000	4,721	6,000
6003-00-2350	Safety Equipment	370	500	500	500	500
6003-00-2425	Chemicals & Insecticide	90,284	85,000	85,000	85,000	90,000
6003-00-2500	Water/Sewer Main Repair Supplies	1,110	1,000	1,000	1,000	1,000
6003-00-2525	W/S Machinery & Equipment	16,499	10,000	11,075	10,000	5,000
6003-00-2575	Lab Supplies & Chemicals	3,980	4,500	4,500	4,500	4,500
	Total Supplies	123,412	112,000	113,075	113,096	113,250
Contractual Services						
6003-00-3100	Contract Services	12,617	2,000	3,350	1,800	2,000
6003-00-3170	Professional Development	539	2,000	2,000	1,000	2,000
6003-00-3180	Dues & Memberships	85	500	500	380	500
6003-00-3190	Communications	5,380	5,800	5,800	5,400	5,800
6003-00-3200	Utilities	130,364	180,000	180,000	152,352	180,000
6003-00-3260	Machinery & Equipment Maintenance	64,916	40,000	40,000	56,266	40,000
6003-00-3270	Building/Grounds Maintenance	3,551	8,200	8,200	8,000	8,200
6003-00-3320	Uniform Rental	1,442	2,000	2,000	1,500	2,000
6003-00-3470	Regulatory Inspection Fees	30,884	32,500	32,500	32,500	32,500
6003-00-3480	Lab Testing Fees	13,995	17,000	17,000	17,000	17,000
6003-00-3500	Sludge Disposal	73,838	65,000	65,000	65,000	65,000
	Total Services	337,611	355,000	356,350	341,198	355,000
Capital Outlay						
6003-00-4150	Machinery & Equipment	0	10,000	10,000	29,600	0
	Total Capital Outlay	0	10,000	10,000	29,600	0
Interfund Transfers						
6003-00-7510	Vehicle Maintenance Fees	16,243	15,012	15,012	15,012	15,499
6003-00-7515	Vehicle Replacement Accruals	9,175	9,175	9,175	9,175	9,175
	Total Interfund Transfers	25,418	24,187	24,187	24,187	24,674
Waste Water Treatment Plant Division		\$ 724,053	\$ 750,790	\$ 753,215	\$ 748,158	\$ 752,309

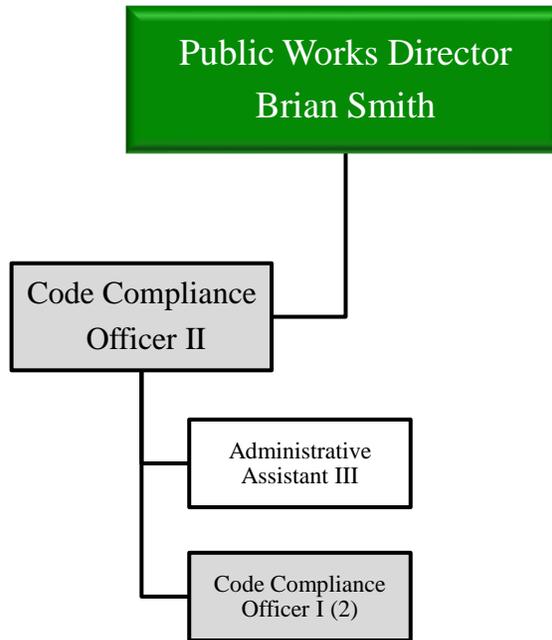
211 - Utility Fund/Administration Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
6004-00-1001	Salaries	175,723	182,594	182,594	181,768	191,817
6004-00-1005	Overtime	1,870	2,000	2,000	2,000	2,000
6004-00-1006	Longevity	2,461	2,683	2,683	2,589	2,907
6004-00-1009	TMRS	33,510	34,722	34,722	32,110	34,868
6004-00-1011	FICA	13,893	14,931	14,931	14,415	15,654
6004-00-1016	Certification & Education Pay	2,080	2,080	2,080	2,080	3,330
6004-00-1017	Equipment Allowance	1,020	1,020	1,020	1,647	1,020
6004-00-1018	Auto Allowance	4,800	4,800	4,800	4,800	4,800
	Total Personnel	235,356	244,830	244,830	241,409	256,396
Supplies						
6004-00-2100	Office Supplies	2,311	1,900	1,900	1,900	2,500
6004-00-2125	General Supplies	1,683	500	500	1,300	500
6004-00-2225	Medical Supplies	161	250	250	200	250
6004-00-2250	Uniform & Apparel	181	250	250	200	250
6004-00-2275	Program Supplies	1,195	1,200	1,200	1,200	1,500
	Total Supplies	5,531	4,100	4,100	4,800	5,000
Contractual Services						
6004-00-3100	Contract Services	40	1,000	1,000	500	1,000
6004-00-3170	Professional Development	3,840	4,500	4,500	4,500	4,500
6004-00-3180	Dues & Memberships	492	350	350	540	500
6004-00-3190	Communications	5,467	6,000	6,000	5,782	6,500
6004-00-3210	Postage & Freight	657	200	200	200	200
6004-00-3220	Printing Services	1,050	2,000	2,000	2,300	2,500
	Total Services	11,547	14,050	14,050	13,822	15,200
Interfund Transfers						
6004-00-7500	Computer Replacement Accruals	3,000	8,365	8,365	8,364	16,523
6004-00-7505	IT Maintenance Fees	52,283	57,926	57,926	57,926	70,042
	Total Interfund Transfers	55,283	66,290	66,290	66,290	86,565
	Administration Division	\$ 307,716	\$ 329,270	\$ 329,270	\$ 326,321	\$ 363,161

211 - Utility Fund/Public Service Facility Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Supplies						
6006-00-2125	General Supplies	2,001	2,000	2,000	2,800	2,500
6006-00-2200	Foods	1,856	2,500	2,500	2,500	2,500
	Total Supplies	3,857	4,500	4,500	5,300	5,000
Contractual Services						
6006-00-3100	Contract Services	958	0	0	0	0
6006-00-3200	Utilities	35,061	38,000	38,000	33,807	38,000
6006-00-3260	Machinery & Equipment Maint.	3,408	5,500	5,500	4,000	5,500
6006-00-3270	Building/Grounds Maint.	21,580	26,100	26,100	26,100	26,100
6006-00-3320	Uniform Rental	764	1,200	1,200	1,200	1,200
	Total Services	61,770	70,800	70,800	65,107	70,800
	Public Service Facility Division	\$ 65,628	\$ 75,300	\$ 75,300	\$ 70,407	\$ 75,800

Public Services - Code Enforcement Division
Organizational Chart



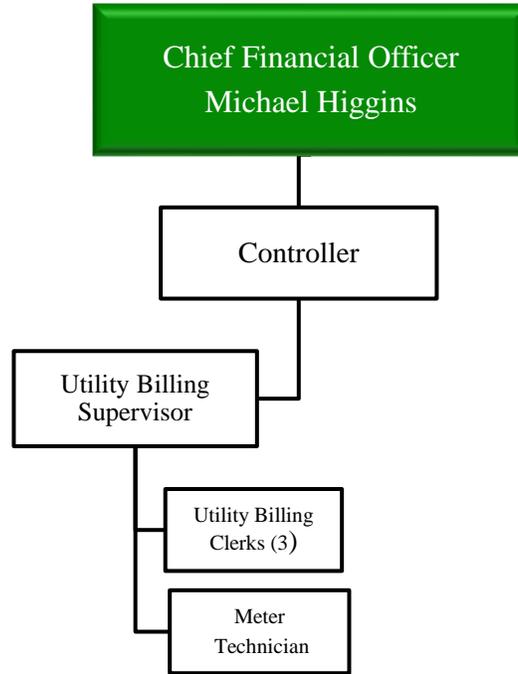
211 - Utility Fund/Code Enforcement Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
6007-00-1001	Salaries	43,143	46,422	46,422	46,083	49,046
6007-00-1005	Overtime	191	500	500	0	500
6007-00-1006	Longevity	580	182	182	115	288
6007-00-1009	TMRS	7,835	8,380	8,380	7,884	8,490
6007-00-1011	FICA	3,333	3,603	3,603	3,540	3,812
6007-00-1017	Equipment Allowance	27	0	0	72	0
	Total Personnel	55,108	59,087	59,087	57,695	62,136
Supplies						
6007-00-2100	Office Supplies	965	1,000	1,000	1,000	500
6007-00-2125	General Supplies	381	500	500	500	1,000
6007-00-2250	Uniform & Apparel	285	300	300	200	300
6007-00-2301	Motor Vehicle Fuel	2,439	2,500	2,500	2,500	2,500
	Total Supplies	4,069	4,300	4,300	4,200	4,300
Contract Services						
6007-00-3100	Contract Services	8,883	8,000	8,000	8,000	12,000
6007-00-3170	Professional Development	281	2,000	2,000	2,200	2,000
6007-00-3180	Dues & Memberships	178	500	500	300	500
6007-00-3190	Communications	7,012	7,300	7,300	7,200	7,500
6007-00-3210	Postage & Freight	3,071	3,000	3,000	3,700	3,000
6007-00-3220	Printing Services	624	1,000	1,000	750	750
6007-00-3280	Demolition	0	11,000	11,000	0	1,000
	Total Contract Services	20,049	32,800	32,800	22,150	26,750
Interfund Transfers						
6007-00-7500	Computer Replacement Accruals	0	0	0	0	1,877
6007-00-7505	IT Maintenance Fees	31,325	24,136	24,136	24,136	29,186
6007-00-7510	Vehicle Maintenance Fees	8,475	5,298	5,298	5,298	5,470
6007-00-7515	Vehicle Replacement Accruals	6,681	3,986	3,986	3,986	2,486
	Total Interfund Transfers	46,481	33,420	33,420	33,420	39,019
	Code Enforcement Division	\$ 125,707	\$ 129,607	\$ 129,607	\$ 117,465	\$ 132,205

211 - Utility Fund/Other Requirements

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Contractual Services						
9002-00-3103	Merchant Credit Card Fees	0	0	0	0	30,000
9002-00-3110	Audit	19,221	24,205	24,205	24,014	28,040
9002-00-3250	General Insurance	85,433	82,432	82,432	79,600	87,560
9002-00-3251	Workers Compensation	10,420	11,462	11,462	10,000	11,942
9002-00-3252	Group Health Insurance	393,144	412,551	412,551	379,914	380,150
	Total Services	508,218	530,650	530,650	493,528	537,692
Debt Service						
9002-00-5004	Bond Issuance Costs	326,191	0	0	0	0
	Total Debt Service	326,191	0	0	0	0
Interfund Transfers						
9002-00-7100	Transfer to General Fund	699,428	731,547	731,547	731,547	803,258
9002-00-7102	Transfer to Disaster Fund	10,281	0	0	0	0
9002-00-7106	Transfer to Debt Service Fund	2,640,500	4,797,808	4,797,808	5,375,314	5,363,533
9002-00-7107	Transfer to Utility Projects	1,283,237	0	300,000	300,000	541,890
	Total Interfund Transfers	4,633,447	5,529,355	5,829,355	6,406,861	6,708,681
	Other Requirements	\$ 5,467,855	\$ 6,060,005	\$ 6,360,005	\$ 6,900,389	\$ 7,246,373

Finance - Utility Billing Division
Organizational Chart



211 - Utility Fund/Utility Billing Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
6005-00-1001	Salaries	153,024	161,532	161,532	152,315	169,599
6005-00-1005	Overtime	1,132	1,500	1,500	0	1,500
6005-00-1006	Longevity	2,501	3,021	3,021	1,491	2,126
6005-00-1009	TMRS	27,264	29,578	29,578	26,209	29,553
6005-00-1011	FICA	10,557	12,719	12,719	11,766	13,268
6005-00-1016	Certification & Education Pay	0	208	208	0	208
	Total Personnel	194,478	208,558	208,558	191,781	216,254
Supplies						
6005-00-2100	Office Supplies	1,106	1,200	1,200	1,200	1,200
6005-00-2125	General Supplies	1,567	1,000	1,000	1,000	1,000
	Total Supplies	2,673	2,200	2,200	2,200	2,200
Contractual Services						
6005-00-3100	Contract Services	64,415	68,000	68,000	64,000	68,000
6005-00-3170	Professional Development	3,081	4,000	4,000	3,300	4,000
6005-00-3180	Dues & Memberships	0	425	425	0	425
6005-00-3190	Communications	4,567	5,880	5,880	5,172	5,800
6005-00-3210	Postage & Freight	913	2,000	2,000	1,000	2,300
6005-00-3220	Printing Services	1,258	1,200	1,200	1,200	1,200
6005-00-3260	Machinery & Equipment Maint.	915	1,300	1,300	1,100	1,600
6005-00-3290	Technology Services	22,622	0	0	0	0
	Total Services	97,770	82,805	82,805	75,772	83,325
Interfund Transfers						
6005-00-7505	IT Maintenance Fees	31,370	28,963	28,963	28,963	35,020
6005-00-7515	Vehicle Replacement Accruals	2,062	2,062	2,062	2,062	0
	Total Interfund Transfers	33,432	31,025	31,025	31,025	35,020
	Utility Billing Division	\$ 328,352	\$ 324,588	\$ 324,588	\$ 300,778	\$ 336,799

**220- UTILITY PROJECT FUND
BUDGET SUMMARY**

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beg. Working Capital Balance		\$ 0	\$ 1,128,824	\$ 1,128,824	\$ 1,128,824	\$ 683,194
Revenue Sources						
220-406211	Transfer from Utility Fund	1,283,237	0	300,000	300,000	541,890
	Total Revenues	1,283,237	0	300,000	300,000	541,890
Total Revenues & Resources		1,283,237	1,128,824	1,428,824	1,428,824	1,225,085
Contractual Services						
220-6002-00-3100	Contract Services	48,300	0	46,900	70,900	0
	Total Contract Services	48,300	0	46,900	70,900	0
Capital Outlay						
220-6002-00-4150	Digester Blowers	39,970	0	0	0	0
220-6002-00-4150	Two ABS Pumps	49,150	0	0	0	0
220-6002-00-4150	RAZ Pump for WWTP	16,993	0	0	0	0
220-6002-00-4150	Vactor Truck	0	0	316,730	316,730	0
220-6002-00-4150	Mini Excavator	0	0	0	0	30,000
220-6003-00-4150	RAZ Pump	0	0	0	0	19,500
220-6003-00-4150	Bar Screen	0	0	0	250,000	0
220-6003-00-4150	Machinery & Equipment	0	0	0	108,000	0
	Total Capital Outlay	106,113	0	316,730	674,730	49,500
Capital Projects						
220-6003-00-9006	I and I Project	0	0	0	0	850,000
		0	0	0	0	850,000
Revenue Over/(Under) Expenditures		1,128,824	0	(63,630)	(445,630)	(357,610)
Ending Working Capital Balance		\$ 1,128,824	\$ 1,128,824	\$ 1,065,194	\$ 683,194	\$ 325,585

SANITATION FUND SECTION

**SANITATION FUND
BUDGET SUMMARY**

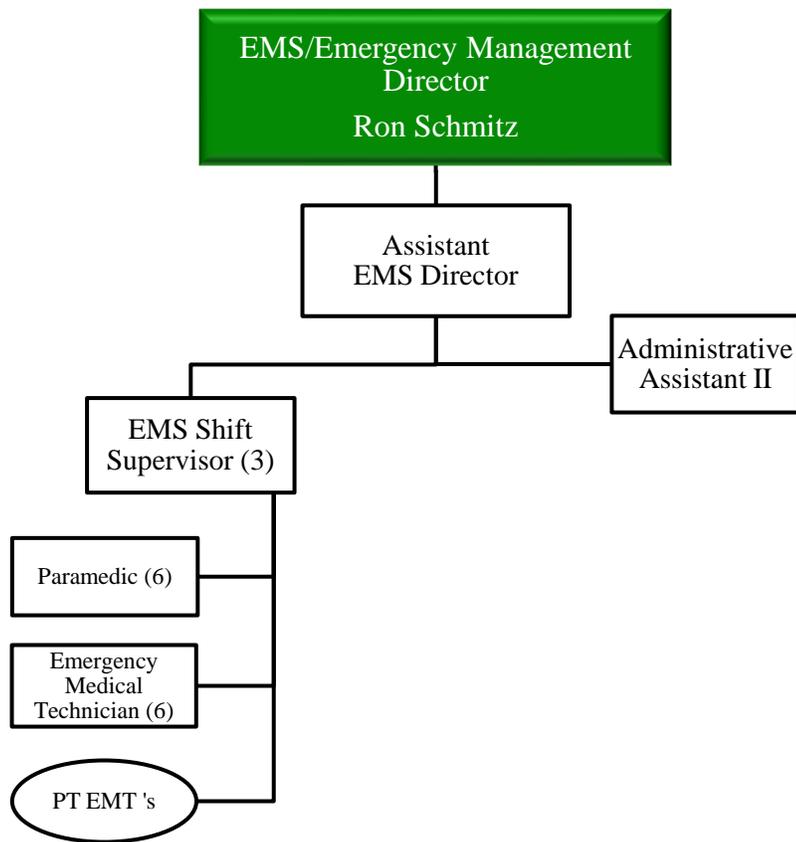
Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Working Capital Balance	\$ 1,616,467	\$ 1,842,136	\$ 1,842,136	\$ 1,842,136	\$ 1,760,214
Revenues					
Grant Proceeds	275,602	0	0	15,282	0
Heavy Trash Pickup	5,555	5,000	5,000	1,500	5,000
Garbage Fees - Commercial	1,633,530	1,560,744	1,560,744	1,558,000	1,560,744
Garbage Fees - Residential	888,285	1,040,496	1,040,496	915,300	1,040,496
Penalty - Garbage	38,436	30,000	30,000	42,800	35,000
Interest Income	42,270	12,000	12,000	29,000	20,000
Other Incomes	857	0	0	625	0
Total Revenues	2,884,535	2,648,240	2,648,240	2,562,507	2,661,240
Total Revenue & Resources	4,501,002	4,490,376	4,490,376	4,404,643	4,421,454
Expenditures					
Sanitation	2,286,424	2,344,052	2,344,052	2,408,500	2,477,752
Debt	2,580	10,041	10,041	10,041	12,127
Intergovernmental	369,863	225,889	225,889	225,889	217,560
Total Expenditures	2,658,866	2,579,982	2,579,982	2,644,430	2,707,439
Revenue Over/Under Expenditures	225,669	68,258	68,258	(81,922)	(46,199)
Ending Working Capital Balance	\$ 1,842,136	\$ 1,910,394	\$ 1,910,394	\$ 1,760,214	\$ 1,714,015

212 - Sanitation Fund

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Contract Services						
6501-00-3100	Contract Services	0	3,400	3,400	3,400	7,600
6501-00-3380	Beautification	3,000	3,000	3,000	3,000	3,000
6501-00-3440	Collection Services	2,283,424	2,332,652	2,332,652	2,402,100	2,462,152
6501-00-3450	Disposal Fees	0	5,000	5,000	0	5,000
	Total Contract Services	2,286,424	2,344,052	2,344,052	2,408,500	2,477,752
Debt Service						
6501-00-5001	Principal	0	7,468	7,468	7,468	9,888
6501-00-5002	Interest	2,580	2,573	2,573	2,573	2,239
	Total Debt Service	2,580	10,041	10,041	10,041	12,127
Interfund Transfers						
6501-00-7100	Transfer to General Fund	152,495	153,721	153,721	153,721	151,279
6501-00-7102	Transfer to Disaster Fund	139,092	0	0	0	0
6501-00-7105	Transfer to Utility Fund	78,275	72,168	72,168	72,168	66,281
	Total Interfund Transfers	369,863	225,889	225,889	225,889	217,560
	Sanitation	\$ 2,658,866	\$ 2,579,982	\$ 2,579,982	\$ 2,644,430	\$ 2,707,439

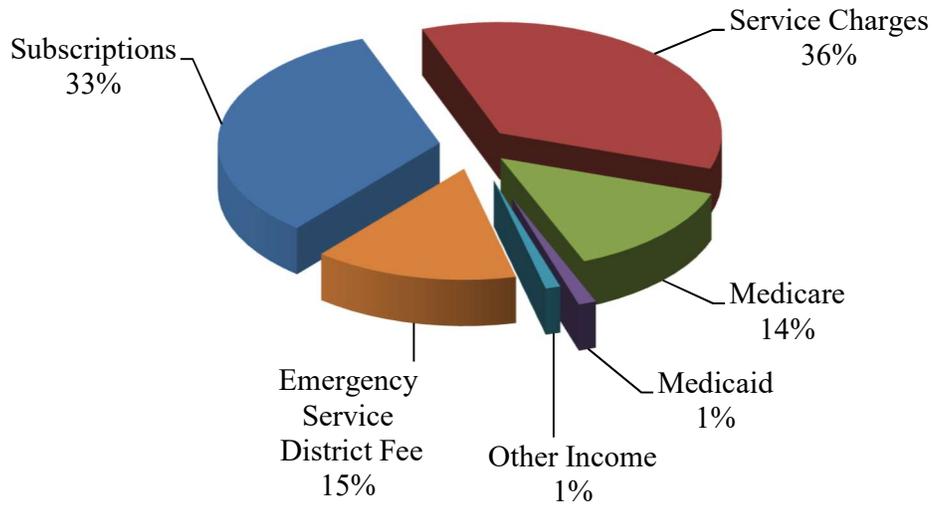
EMERGENCY MEDICAL SERVICES SECTION

EMS Department
Organizational Chart



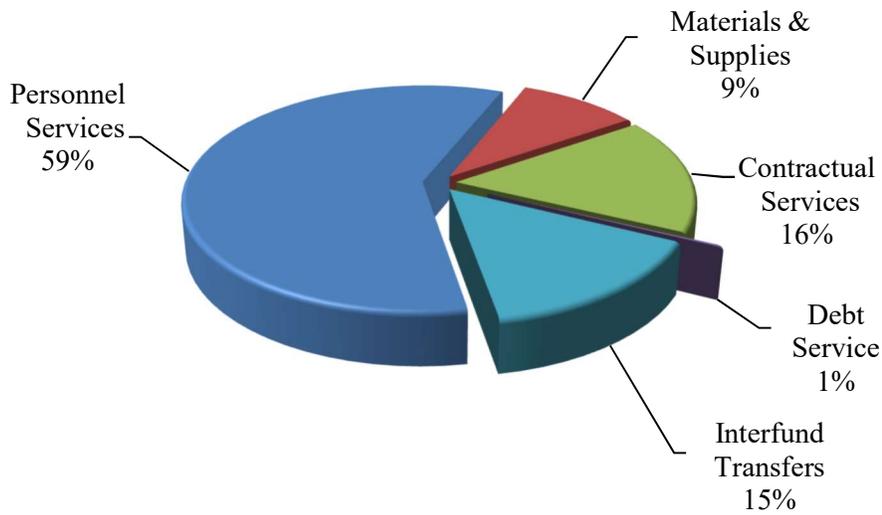
EMERGENCY MEDICAL SERVICE FUND

Revenues by Source
\$2,482,492



FY 2019/20 Estimated Expenditures

Expenditures By Function
\$2,352,550



**EMERGENCY MEDICAL SERVICES
BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Working Capital	\$ 819,621	\$ 647,584	\$ 647,584	\$ 647,584	\$ 264,733
Revenues					
Grant Proceeds	30,979	0	0	23,989	0
Ambulance Permit Fees	0	500	500	0	500
Hillcrest EMS Service	14,400	14,400	14,400	14,400	14,400
Emergency Service District	348,100	350,000	350,000	364,250	369,000
Medicaid	37,684	35,000	35,000	31,500	32,000
Medicare	331,327	300,000	300,000	337,000	340,000
Service Charges	1,072,877	990,000	990,000	834,000	890,000
Subscription Fees (UB) *	249,733	320,000	320,000	305,795	824,592
Interest Income	15,010	5,000	5,000	8,576	5,000
Other Income	8,859	7,000	7,000	11,976	7,000
Total Revenues	2,108,969	2,021,900	2,021,900	1,931,487	2,482,492
Total Revenues & Resources	2,928,590	2,669,484	2,669,484	2,579,070	2,747,225
Expenditures					
Personnel Services	1,386,247	1,332,401	1,332,401	1,382,784	1,383,826
Materials & Supplies	164,344	200,500	202,128	212,500	221,700
Contractual Services	376,990	353,756	353,756	381,502	389,710
Capital Outlay	1,525	0	0	0	0
Interfund Transfers	350,732	329,219	329,219	329,219	352,116
Debt Service	1,168	8,331	8,331	8,332	5,198
Total Expenditures	2,281,006	2,224,207	2,225,835	2,314,337	2,352,550
Revenue Over/(Under) Expenditures	(172,037)	(202,307)	(203,935)	(382,851)	129,942
Ending Working Capital	\$ 647,584	\$ 445,276	\$ 443,648	\$ 264,733	\$ 394,675

* If mandatory fee is approved by Council for FY20

213 - EMS Fund/EMS Department

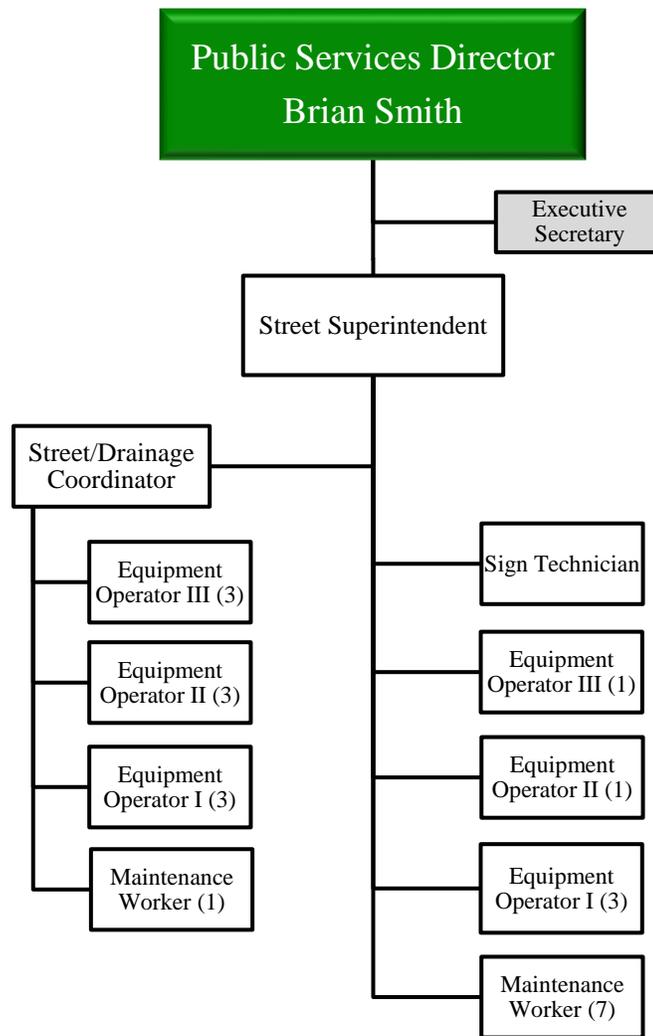
Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
3503-00-1001	Salaries	671,262	691,739	691,739	686,763	709,750
3503-00-1005	Overtime	327,684	300,000	300,000	312,472	300,000
3503-00-1006	Longevity	6,885	9,147	9,147	7,900	8,770
3503-00-1007	Extra Help	100,911	60,000	60,000	100,624	90,000
3503-00-1009	TMRS	197,278	188,962	188,962	188,970	189,110
3503-00-1011	FICA	81,009	81,257	81,257	84,837	84,900
3503-00-1017	Equipment Allowance	1,218	1,296	1,296	1,218	1,296
	Total Personnel	1,386,247	1,332,401	1,332,401	1,382,784	1,383,826
Supplies						
3503-00-2100	Office Supplies	5,278	6,500	6,500	5,500	5,500
3503-00-2125	General Supplies	(35,698)	7,500	7,500	6,500	6,500
3503-00-2175	Janitorial Supplies	2,760	2,500	2,500	3,700	2,500
3503-00-2200	Foods	4,235	3,000	3,000	5,800	4,000
3503-00-2225	Medical Supplies	118,222	125,000	126,628	130,000	135,000
3503-00-2250	Uniform & Apparel	12,052	7,500	7,500	6,500	7,500
3503-00-2275	Program Supplies	5,360	6,500	6,500	6,500	6,200
3503-00-2300	Vehicle & Equipment Supplies	2,294	2,000	2,000	3,000	2,500
3503-00-2301	Motor Vehicle Fuel	49,802	38,000	38,000	44,000	50,000
3503-00-2350	Safety Equipment	39	2,000	2,000	1,000	2,000
	Total Supplies	164,344	200,500	202,128	212,500	221,700
Contract Services						
3503-00-3100	Contract Services	48,728	55,000	55,000	80,000	75,000
3503-00-3160	Medical Services - Pre employment	1,500	500	500	0	0
3503-00-3170	Professional Development	5,698	9,000	9,000	8,500	8,500
3503-00-3190	Communications	17,064	16,000	16,000	15,500	16,000
3503-00-3200	Utilities	9,747	13,000	13,000	11,000	13,000
3503-00-3210	Postage & Freight	0	50	50	0	50
3503-00-3250	General Insurance	7,133	7,846	7,846	6,263	8,000
3503-00-3251	Workers Compensation	8,961	9,857	9,857	8,600	9,460
3503-00-3252	Group Insurance	248,273	224,504	224,504	233,239	242,200
3503-00-3260	Machinery & Equipment Maint.	4,479	8,000	8,000	7,500	8,000
3503-00-3270	Building/Grounds Maint.	25,407	8,000	8,000	8,000	7,500
3503-00-3511	Radio Repairs	0	2,000	2,000	2,900	2,000
	Total Services	376,990	353,756	353,756	381,502	389,710
Capital Outlay						
3503-00-4150	Machinery & Equipment	1,525	0	0	0	0
	Total Capital Outlay	1,525	0	0	0	0
Interfund Transfers						
3503-00-7100	Transfer to General Fund	160,443	154,775	154,775	154,775	162,671
3503-00-7500	Computer Replacement Accruals	1,500	0	0	0	7,830
3503-00-7505	IT Maintenance Fees	20,670	19,228	19,228	19,228	24,365
3503-00-7510	Vehicle Maintenance Fees	72,741	62,696	62,696	62,696	64,730
3503-00-7515	Vehicle Replacement Accrual	95,379	92,520	92,520	92,520	92,520
	Total Interfund Transfers	350,732	329,219	329,219	329,219	352,116
Other Requirements						
9001-00-5001	Principal	0	6,348	6,348	6,348	3,360
9001-00-5002	Interest Payments	1,168	1,983	1,983	1,984	1,838
	Total Other Requirements	1,168	8,331	8,331	8,332	5,198
	TOTAL EMS	\$ 2,281,006	\$ 2,224,207	\$ 2,225,835	\$ 2,314,337	\$ 2,352,550

SALES TAX FUND SECTION

**312- SALES TAX STREET IMPROVEMENTS
BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Fund Balance	\$ 6,235,176	\$ 6,438,407	\$ 6,438,407	\$ 6,438,407	\$ 3,170,881
Revenues					
Sales Tax Revenue	5,174,949	5,105,713	5,105,713	5,143,811	5,298,803
Interest Income	106,302	20,000	20,000	75,500	50,000
Sale of Asset	0	0	0	260	0
Other Income	48,027	0	0	0	0
Total Revenues	5,329,277	5,125,713	5,125,713	5,219,571	5,348,803
Total Rev. and Resources	11,564,453	11,564,120	11,564,120	11,657,977	8,519,684
Expenditures					
Streets	4,195,947	6,718,348	8,512,545	7,699,793	3,982,821
Code Enforcement	27,586	18,203	18,203	19,799	20,820
	4,223,533	6,736,551	8,530,748	7,719,592	4,003,641
Interfund Transfers					
Transfer to General Fund- Sales Tax	518,020	484,357	484,357	484,357	485,864
Transfer to General Fund- Sales Tax	384,494	283,148	283,148	283,147	303,276
Total Expenditures	5,126,047	7,504,056	9,298,253	8,487,096	4,792,781
Revenue Over/(Under) Expenditures	203,231	(2,378,343)	(4,172,540)	(3,267,525)	556,022
Ending Fund Balance	\$ 6,438,407	\$ 4,060,064	\$ 2,265,866	\$ 3,170,881	\$ 3,726,904

Public Services – Street Division
Organizational Chart



312 - Sales Tax Fund - Street Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
5501-00-1001	Salaries	624,588	772,783	772,783	610,461	780,415
5501-00-1005	Overtime	7,697	7,500	7,500	7,500	7,500
5501-00-1006	Longevity	4,429	6,912	6,912	3,760	5,031
5501-00-1009	TMRS	113,422	140,042	140,042	105,941	135,117
5501-00-1011	FICA	45,866	60,220	60,220	47,562	60,660
	Total Personnel	796,002	987,457	987,457	775,224	988,723
Supplies						
5501-00-2100	Office Supplies	491	500	500	500	500
5501-00-2125	General Supplies	9,909	15,000	15,000	15,000	16,650
5501-00-2250	Uniform & Apparel	840	2,500	2,500	2,000	2,500
5501-00-2300	Vehicle & Equipment Supplies	467	500	500	400	500
5501-00-2301	Motor Vehicle Fuel	48,016	85,000	85,000	65,000	80,000
5501-00-2350	Safety Equipment	2,600	3,000	3,000	2,500	3,000
5501-00-2375	Street & Bridge Supplies	79,161	100,000	100,000	90,000	100,000
5501-00-2400	Signal Systems	5,774	7,500	7,500	5,000	7,500
5501-00-2425	Chemicals & Insecticides	100	8,000	8,000	7,000	8,000
5501-00-2600	Signs & Markers	34,886	30,000	30,000	35,000	35,000
	Total Supplies	182,244	252,000	252,000	222,400	253,650
Contract Services						
5501-00-3100	Contract Services	64,938	37,000	37,000	15,000	37,000
5501-00-3170	Professional Development	1,769	4,000	4,000	3,000	4,000
5501-00-3180	Dues & Memberships	85	200	200	226	400
5501-00-3190	Communications	24,824	25,000	25,000	26,500	27,000
5501-00-3200	Utilities	166,118	200,000	200,000	170,000	190,000
5501-00-3220	Printing Services	0	250	250	150	250
5501-00-3250	General Insurance	6,414	12,000	12,000	11,000	12,000
5501-00-3251	Workers Compensation	17,996	19,795	19,795	17,271	18,998
5501-00-3252	Group Insurance	287,246	296,495	296,495	260,000	246,300
5501-00-3260	Machinery & Equipment Maint	2,081	2,500	2,500	2,100	2,500
5501-00-3270	Building/Grounds Maint	15,900	40,500	40,500	40,000	40,500
5501-00-3293	GIS Mapping	10,743	11,500	11,500	10,750	11,500
5501-00-3320	Uniform Rental	4,602	5,000	5,000	4,800	5,000
5501-00-3370	Misc. Drainage	39,910	25,000	25,000	20,000	25,000
5501-00-3390	Asphalt Street Maint	99,049	250,000	357,694	225,000	250,000
5501-00-3400	Traffic Control/Pavement	8,445	10,000	10,000	9,000	10,000
5501-00-3410	Concrete Paving/Sidewalks	127,319	200,000	222,775	202,000	200,000
5501-00-3420	Right of Way Maintenance	32,392	30,000	33,792	32,000	35,000
	Total Services	909,831	1,169,241	1,303,502	1,048,797	1,115,448
Interfund Transfers						
5501-00-7100	Transfer to General Fund	518,020	484,357	484,357	484,357	485,864
5501-00-7500	Computer Replacement Accruals	0	978	978	978	10,339
5501-00-7505	IT Maintenance Fees	18,219	18,234	18,234	18,234	23,357
5501-00-7510	Vehicle Maintenance Fees	271,188	173,960	173,960	173,959	179,604
5501-00-7515	Vehicle Replacement Accruals	95,087	89,976	89,976	89,976	89,976
	Total Interfund Transfers	902,514	767,505	767,505	767,504	789,140

312 - Sales Tax Fund - Street Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Capital Projects						
5501-00-9001	FM 528 Extension (Design)	528,761	780,000	1,437,592	870,000	0
5501-00-9014	Annual Sidewalk Program	287,038	250,000	307,703	154,434	125,000
5501-00-9024	Asphalt Pavement Project	498,875	500,000	500,000	500,000	500,000
5501-00-9025	Detention Improvements	201,382	0	11,605	23,046	0
5501-00-9026	Traffic Control	42	0	13,684	54,736	0
5501-00-9029	South Park Pavement	0	0	0	853,329	0
5501-00-9030	Concrete Pavement/Drainage	344,800	500,000	898,795	568,865	1,000,000
5501-00-9031	Durant Pond	0	0	351,473	365,813	0
5501-00-9032	Moller Storm Improvements	174,322	0	75,610	75,610	0
5501-00-9033	2018 Sidewalks	42,996	0	0	0	0
5501-00-9062	Conceptual Master Plan	1,486	0	40,259	40,259	0
5501-00-9063	Mustang Road Project	16,734	0	0	0	0
5501-00-9066	Briscoe Park Egress Road	0	240,000	240,000	54,414	0
5501-00-9067	Johnson St and Sidewalk Design	211,434	2,039,650	2,092,866	2,092,866	0
	Total Capital Projects	2,307,870	4,309,650	5,969,587	5,653,372	1,625,000
	Total Street Division	\$ 5,098,461	\$ 7,485,853	\$ 9,280,050	\$ 8,467,297	\$ 4,771,961

312 - Sales Tax Fund - Code Enforcement Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
6007-00-1001	Salaries	21,182	14,155	14,155	15,307	16,080
6007-00-1006	Longevity	554	356	356	346	385
6007-00-1009	TMRS	3,952	2,582	2,582	2,706	2,844
6007-00-1011	FICA	1,517	1,110	1,110	1,215	1,277
6007-00-1017	Equipment Allowance	381	0	0	225	234
	Total Personnel	27,586	18,203	18,203	19,799	20,820
	Total Code Enforcement Division	\$ 27,586	\$ 18,203	\$ 18,203	\$ 19,799	\$ 20,820

**320- SIDEWALK FUND
BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Fund Balance	\$ 4,475	\$ 14,353	\$ 14,353	\$ 14,353	\$ 21,853
Revenues					
Sidewalk Revenue	9,878	0	0	7,500	5,000
Total Revenues	9,878	0	0	7,500	5,000
Total Rev. and Resources	14,353	14,353	14,353	21,853	26,853
Expenditures					
Contract Services	0	0	0	0	0
Total Expenditures	0	0	0	0	0
Revenue Over/(Under) Expenditures	9,878	0	0	7,500	5,000
Ending Fund Balance	\$ 14,353	\$ 14,353	\$ 14,353	\$ 21,853	\$ 26,853

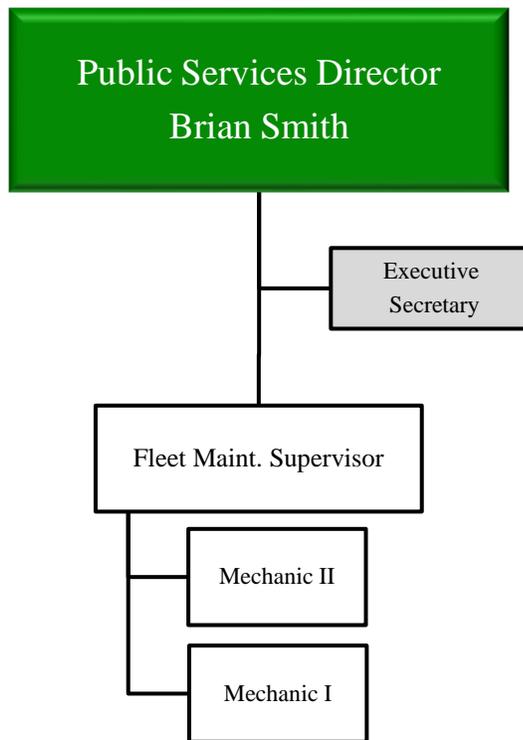
INTERNAL SERVICE FUND SECTION

Internal Service Funds

The Internal Service Funds account for services provided to other departments of the City on a cost reimbursement basis as follows;

- **Fleet Maintenance Fund (611)** is used to account for vehicle maintenance and repair services
- **Vehicle Replacement Fund (612)** is used to account for the replacement of vehicles
- **Information Technology Maintenance Fund (613)** is used to account for IT maintenance services
- **Computer Replacement Fund (614)** is used to account for the replacement of computers

Central Fleet Division
Organizational Chart



**INTERNAL SERVICE FUND
FLEET MAINTENANCE FUND
BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Working Capital	\$ 362,610	\$ 520,400	\$ 520,400	\$ 520,400	\$ 639,764
Revenues					
Investment Earnings	1,783	0	0	2,500	0
Intragovernmental	760,598	700,255	700,255	700,255	722,973
Other Income	18,602	0	0	15,997	0
Total Revenues	780,983	700,255	700,255	718,751	722,973
Total Revenues & Resources	1,143,593	1,220,655	1,220,655	1,239,152	1,362,737
Expenditures					
Personnel Services	140,421	165,534	165,534	112,459	168,630
Materials & Supplies	124,636	163,600	163,777	120,750	163,600
Contractual Services	337,210	349,160	350,908	344,217	363,643
Interfund Transfers	20,926	21,961	21,961	21,961	27,100
Total Expenditures	623,194	700,255	702,179	599,387	722,973
Revenue Over/(Under) Expenditures	157,790	0	(1,924)	119,365	0
Ending Working Capital	\$ 520,400	\$ 520,400	\$ 518,475	\$ 639,764	\$ 639,765

611- Internal Service Fund/Fleet Maintenance Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
8001-00-1001	Salaries	107,278	125,307	125,307	84,652	128,561
8001-00-1005	Overtime	3,669	3,500	3,500	3,500	3,500
8001-00-1006	Longevity	740	1,136	1,136	857	1,168
8001-00-1009	TMRS	20,061	23,476	23,476	15,300	23,038
8001-00-1011	FICA	7,872	10,095	10,095	6,869	10,343
8001-00-1016	Certification & Education	176	520	520	500	520
8001-00-1017	Equipment Allowance	625	1,500	1,500	781	1,500
	Total Personnel	140,421	165,534	165,534	112,459	168,630
Supplies						
8001-00-2100	Office Supplies	197	500	500	250	500
8001-00-2125	General Supplies	6,588	7,000	7,000	5,000	7,000
8001-00-2175	Janitorial Supplies	320	500	500	300	500
8001-00-2250	Uniform & Apparel	0	300	300	100	300
8001-00-2300	Vehicle & Equipment Supplies	113,744	150,000	150,177	110,000	150,000
8001-00-2301	Motor Vehicle Fuel	2,840	4,500	4,500	4,500	4,500
8001-00-2350	Safety Equipment	534	300	300	100	300
8001-00-2550	Welding Supplies	412	500	500	500	500
	Total Supplies	124,636	163,600	163,777	120,750	163,600
Contractual Services						
8001-00-3100	Contract Services	2,995	12,000	12,000	1,000	12,000
8001-00-3170	Professional Development	437	600	600	200	600
8001-00-3190	Communications	5,323	6,000	6,000	6,199	6,500
8001-00-3200	Utilities	716	800	800	800	800
8001-00-3210	Postage & Freight	0	200	200	100	200
8001-00-3250	General Insurance	53,424	58,766	58,766	56,970	62,667
8001-00-3251	Workers' Compensation	3,198	3,517	3,517	3,069	3,376
8001-00-3252	Group Insurance	31,428	29,777	29,777	25,479	35,000
8001-00-3260	Machinery & Equipment Maint	7,416	7,000	7,000	7,000	7,000
8001-00-3262	Radio Airtime	107,172	105,000	105,000	100,000	105,000
8001-00-3270	Buildings & Grounds Maint	0	500	500	600	500
8001-00-3310	Wrecker Fees	1,641	3,000	3,000	3,000	3,000
8001-00-3320	Uniform Rental	1,430	2,500	2,500	2,000	2,500
8001-00-3460	Hazardous Waste Removal	786	2,000	2,000	1,000	2,000
8001-00-3470	Regulatory Inspection Fees	982	2,500	2,500	1,800	2,500
8001-00-3510	Vehicle Repairs	120,264	115,000	116,748	135,000	120,000
	Total Services	337,210	349,160	350,908	344,217	363,643
Interfund Transfers						
8001-00-7500	Computer Replacement Accruals	0	0	0	0	1,877
8001-00-7505	IT Maintenance Fees	10,532	13,388	13,388	13,388	16,650
8001-00-7515	Vehicle Replacement Accruals	10,394	8,573	8,573	8,573	8,573
	Total Interfund Transfers	20,926	21,961	21,961	21,961	27,100
	Central Fleet Division	\$ 623,194	\$ 700,255	\$ 702,179	\$ 599,387	\$ 722,973

**INTERNAL SERVICE FUND
VEHICLE REPLACEMENT FUND
BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Working Capital	\$ 1,821,560	\$ 2,240,566	\$ 2,240,566	\$ 2,240,566	\$ 2,566,615
Revenues					
Interest Income	38,902	0	0	34,980	0
Intragovernmental	585,947	620,394	620,394	620,394	620,394
Other Income	24,250	0	0	43,042	0
Total Revenues	649,099	620,394	620,394	698,416	620,394
Total Revenues & Resources	2,470,659	2,860,960	2,860,960	2,938,983	3,187,009
Expenditures					
Supplies	43,015	0	0	5,347	0
Contract Services	141,941	185,579	185,579	185,579	296,498
Capital Outlay	45,137	0	157,276	181,441	203,500
Total Expenditures	230,093	185,579	342,855	372,367	499,998
Revenue Over/(Under) Expenditures	419,006	434,815	277,539	326,049	120,396
Ending Working Capital	\$ 2,240,566	\$ 2,675,381	\$ 2,518,105	\$ 2,566,615	\$ 2,687,012

612 - Vehicle Replacement Fund/Vehicle Replacement Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Materials & Supplies						
8002-00-2300	Vehicle Equipment Supplies	43,015	0	0	5,347	0
	Total Materials & Supplies	43,015	0	0	5,347	0
Contractual Services						
8002-00-3515	Lease Payments	141,941	185,579	185,579	185,579	296,498
	Total Contract Services	141,941	185,579	185,579	185,579	296,498
Capital Outlay						
8002-00-4150	Machinery & Equipment	45,137	0	0	5,848	8,500
8002-00-4250	Motor Vehicles	0	0	157,276	175,593	195,000
	Total Capital Outlay	45,137	0	157,276	181,441	203,500
	Vehicle Replacement Division	\$ 230,093	\$ 185,579	\$ 342,855	\$ 372,367	\$ 499,998

Information Technology Division
Organizational Chart



**INTERNAL SERVICE FUND
IT SUPPORT & MAINTENANCE FUND
BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Working Capital	\$ 568,389	\$ 587,828	\$ 587,828	\$ 587,828	\$ 587,828
Revenues					
Intragovernmental	477,178	495,636	495,636	495,636	608,489
Total Revenues	477,178	495,636	495,636	495,636	608,489
Total Revenues & Resources	1,045,567	1,083,464	1,083,464	1,083,464	1,196,317
Expenditures					
Personnel Services	130,858	136,558	136,558	115,639	134,360
Materials & Supplies	1,409	3,000	3,000	3,100	3,500
Contractual Services	325,473	356,078	358,878	376,897	390,629
Capital Outlay	0	0	0	0	80,000
Total Expenditures	457,740	495,636	498,436	495,636	608,489
Revenue Over/(Under) Expenditures	19,439	0	(2,800)	0	0
Ending Working Capital	\$ 587,828	\$ 587,828	\$ 585,028	\$ 587,828	\$ 587,828

613- IT Support & Maintenance Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
2505-00-1001	Salaries	99,748	103,730	103,730	89,012	101,622
2505-00-1005	Overtime	0	0	0	0	2,000
2505-00-1006	Longevity	1,343	1,533	1,533	514	533
2505-00-1009	TMRS	18,666	19,367	19,367	15,803	18,362
2505-00-1011	FICA	7,501	8,328	8,328	7,095	8,243
2505-00-1018	Auto Allowance	3,600	3,600	3,600	3,215	3,600
	Total Personnel	130,858	136,558	136,558	115,639	134,360
Supplies						
2505-00-2100	Office Supplies	215	500	500	600	500
2505-00-2125	General Supplies	1,194	2,500	2,500	2,500	3,000
	Total Supplies	1,409	3,000	3,000	3,100	3,500
Contractual Services						
2505-00-3100	Contract Services	19,427	12,500	15,300	15,300	16,830
2505-00-3170	Professional Development	0	8,500	8,500	8,500	6,000
2505-00-3190	Communications	5,433	7,000	7,000	7,262	7,500
2505-00-3210	Postage & Freight	505	250	250	500	350
2505-00-3251	Workers Compensation	122	169	169	139	154
2505-00-3252	Group Insurance	29,204	34,290	34,290	19,000	26,400
2505-00-3260	Machinery & Equipment Maintenance	3,440	7,500	7,500	7,500	16,863
2505-00-3290	Technology Services	267,342	285,869	285,869	318,696	316,532
	Total Services	325,473	356,078	358,878	376,897	390,629
Capital Outlay						
2505-00-4150	Machinery & Equipment	0	0	0	0	80,000
	Total Interfund Transfers	0	0	0	0	80,000
	IT Maintenance Division	\$ 457,740	\$ 495,636	\$ 498,436	\$ 495,636	\$ 608,489

**INTERNAL SERVICE FUND
COMPUTER REPLACEMENT FUND
BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Working Capital	\$ 275,985	\$ 279,776	\$ 279,776	\$ 279,776	\$ 279,776
Revenues					
Intragovernmental	20,938	32,109	32,109	32,109	133,141
Total Revenues	20,938	32,109	32,109	32,109	133,141
Total Revenues & Resources	296,923	311,885	311,885	311,885	412,917
Expenditures					
Materials & Supplies	17,147	32,109	32,109	32,109	46,986
Capital Outlay	0	0	0	0	86,155
Total Expenditures	17,147	32,109	32,109	32,109	133,141
Revenue Over/(Under) Expenditures	3,791	0	0	0	0
Ending Working Capital	\$ 279,776	\$ 279,776	\$ 279,776	\$ 279,776	\$ 279,776

614- Computer Replacement Division

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Supplies						
2506-00-2125	Miscellaneous Supplies	17,147	32,109	32,109	32,109	46,986
	Total Supplies	17,147	32,109	32,109	32,109	46,986
Capital Outlay						
2506-00-4150	Machinery & Equipment	0	0	0	0	86,155
	Total Capital Outlay	0	0	0	0	86,155
	Computer Replacement Division	\$ 17,147	\$ 32,109	\$ 32,109	\$ 32,109	\$ 133,141

ALL OTHER FUNDS SECTION

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessment or major capital projects) that are legally restricted to expenditures for special purposes. Special revenue funds include State of Texas and Federal grants as well as Hotel/Motel tax revenue. The City has the following special revenue funds;

- **Hotel/Motel Tax Fund**– Revenues are from room occupancy taxes with expenditures for the promotion of tourism and the convention and hotel industry.
- **Special Investigation Fund**– This fund receives a share of money and property seized during drug related arrest. The funds are used by the Police Department for investigations involving drugs.
- **Municipal Court Building Security Fund**– This fund is set up to account for monies collected and used from Municipal Court fees required by state law to be used for Municipal Court building security purposes.
- **Municipal Court Technology Fund**– This fund is set up to account for monies collected and used from Municipal Court fees as required by state law to be used for municipal court technology purposes.
- **Juvenile Case Manager Fund**– This fund is set up to account for monies collected and used to finance the salary and benefits of a Juvenile Case Manager employed by Municipal Court.
- **Park Dedication Fund**– Monies collected and deposited into this fund are to be used solely for the acquisition or leasing of park land and the development, improvement, or upgrades of new and existing parks.
- **Public Education & Government (PEG) Fund**- To account for 1% revenue collected to support public education and governmental (PEG) access facilities for their citizens.
- **Cemetery Fund** – This fund is to account for the endowment of assets contributed and proceeds being expensed.
- **Donation Fund**– To account for funds contributed for designated purposes or events.
- **Senior Fund**– To account for funds contributed for designated activities.
- **TIRZ Funds (#1, #2, #3 and Kendall Lakes TIRZ Redevelopment Authority, Reinvestment zones created within the City of Alvin, Texas for tax increment financing purposes pursuant to Chapter 311 of the Texas Tax Code.**

Alvin Convention & Visitors Bureau
Organizational Chart



**121- SPECIAL REVENUE FUND
HOTEL/MOTEL TAX FUND
BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Balance	\$ 857,090	\$ 996,508	\$ 996,508	\$ 996,508	\$ 340,106
Revenue Sources					
Hotel/Motel Tax Receipts	380,020	330,000	330,000	325,000	300,000
Interest Income	17,700	5,000	5,000	9,571	5,000
Rental Income	7,907	6,000	6,000	8,000	6,000
Festival HFH Income	1,720	0	0	0	0
Tour de Braz Revenue	32,351	25,000	25,000	15,197	15,000
Miscellaneous Income	2,241	0	0	0	0
Total Revenue	441,940	366,000	366,000	357,768	326,000
Total Revenues & Resources	1,299,030	1,362,508	1,362,508	1,354,275	666,106
Expenditures					
Debt Service	6,624	6,823	6,823	6,823	8,241
CVB	295,899	669,695	1,015,600	1,007,345	352,906
Total Expenditures	302,523	676,518	1,022,423	1,014,168	361,147
Excess (Deficiency) of total revenue and resources over expenditures	139,417	(310,518)	(656,423)	(656,401)	(35,147)
Ending Balance	\$ 996,508	\$ 685,989	\$ 340,084	\$ 340,106	\$ 304,959

121 - Hotel Motel Fund/Convention & Visitors Bureau

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
1006-14-1001	Salaries	44,906	47,311	47,311	47,293	51,716
1006-14-1005	Overtime	0	0	0	0	0
1006-14-1006	Longevity	19	70	70	70	166
1006-14-1009	TMRS	8,012	9,069	9,069	8,684	9,659
1006-14-1011	FICA	3,437	3,900	3,900	3,899	4,336
1006-14-1018	Auto Allowance	0	3,600	3,600	3,600	4,800
	Total Personnel	56,373	63,950	63,950	63,546	70,677
Supplies						
1006-14-2100	Office Supplies	979	1,000	1,000	1,000	1,000
1006-14-2125	General Supplies	1,208	5,000	5,000	5,000	5,000
1006-14-2180	Tour de Braz Expenses	32,351	17,000	17,000	12,500	27,000
	Total Supplies	34,538	23,000	23,000	18,500	33,000
Contractual Services						
1006-14-3100	Contract Services	2,061	5,000	5,000	5,000	5,000
1006-14-3170	Professional Development	3,537	3,811	3,811	4,700	5,500
1006-14-3171	CVB Marketing Travel	226	1,000	1,000	1,739	3,000
1006-14-3173	Events	0	0	0	0	5,000
1006-14-3180	Dues & Memberships	3,681	3,950	3,950	3,826	4,000
1006-14-3190	Communications	1,788	2,500	2,500	1,850	2,500
1006-14-3200	Utilities	7,629	8,500	8,500	7,500	8,500
1006-14-3210	Postage & Freight	0	500	500	500	500
1006-14-3225	Promotional/Marketing	32,810	47,000	47,000	47,000	47,000
1006-14-3226	CVB Servicing	3,734	12,000	12,000	12,000	12,000
1006-14-3227	Home for the Holidays	5,707	0	0	0	0
1006-14-3228	Major Event	52,000	55,000	55,000	56,000	55,000
1006-14-3229	Public Art Program	0	5,000	5,000	0	5,000
1006-14-3231	Alvin Historical Museum	0	95,000	95,000	95,000	50,000
1006-14-3250	General Insurance	1,240	1,364	1,364	1,245	1,500
1006-14-3251	Workers' Compensation	74	82	82	71	78
1006-14-3252	Group Health Insurance	6,678	12,021	12,021	11,812	11,500
1006-14-3270	Building/Grounds Maintenance	21,332	12,180	12,180	12,180	12,180
	Total Services	142,498	264,908	264,908	260,423	228,258
Capital Outlay						
1006-14-4100	Building & Property	675	0	150,902	151,766	0
1006-14-4325	Special Projects- Nolan Ryan Statue	50,666	0	0	0	0
	Total Capital Outlay	51,341	0	150,902	151,766	0
Debt Services						
1006-00-5001	Principal Debt Payments	5,005	5,075	5,075	5,075	6,720
1006-00-5002	Interest Debt Payments	1,619	1,748	1,748	1,748	1,521
	Total Interfund Transfers	6,624	6,823	6,823	6,823	8,241
Interfund Transfers						
1006-14-7100	Transfer to General Fund	11,150	6,374	6,374	6,374	6,435
1006-14-7505	IT Maintenance Fees	0	11,463	11,463	11,463	14,535
	Total Interfund Transfers	11,150	17,837	17,837	17,837	20,970
Major Capital Projects						
1006-14-9060	Disc Golf	0	300,000	495,003	495,273	0
	Total Interfund Transfers	0	300,000	495,003	495,273	0
Convention Visitors Bureau		\$ 302,523	\$ 676,518	\$ 1,022,423	\$ 1,014,168	\$ 361,147

**123- SPECIAL REVENUE FUND
SPECIAL INVESTIGATIONS FUND
BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Balance	\$ 133,738	\$ 118,043	\$ 118,043	\$ 118,043	\$ 64,231
Revenue Sources					
Fines & Forfeitures	25,285	15,000	15,000	29,836	15,000
Investment Earnings	955	400	400	1,343	500
Other Income	26,967	3,500	3,500	8,672	3,500
Total Revenue	53,208	18,900	18,900	39,851	19,000
Total Revenues & Resources	186,946	136,943	136,943	157,894	83,231
Expenditures					
Materials & Supplies	62,491	23,000	30,086	90,863	33,000
Contractual Services	6,412	0	0	2,800	2,000
Total Expenditures	68,902	23,000	30,086	93,663	35,000
Excess (Deficiency) of total revenue and resources over expenditures	(15,695)	(4,100)	(11,186)	(53,812)	(16,000)
Ending Balance	\$ 118,043	\$ 113,943	\$ 106,857	\$ 64,231	\$ 48,231

**124- SPECIAL REVENUE FUND
MUNICIPAL COURT BUILDING SECURITY FUND
BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Balance	\$ 144,619	\$ 155,703	\$ 155,703	\$ 155,703	\$ 167,132
Revenue Sources					
Building Security Fees	15,400	10,000	10,000	13,000	12,000
Interest	2,716	500	500	2,579	1,000
Total Revenue	18,117	10,500	10,500	15,579	13,000
Total Revenues & Resources	162,736	166,203	166,203	171,282	180,132
Expenditures					
Materials & Supplies	0	350	350	350	350
Contractual Services	7,033	4,500	4,500	3,800	11,800
Total Expenditures	7,033	4,850	4,850	4,150	12,150
Excess (Deficiency) of total revenue and resources over expenditures	11,084	5,650	5,650	11,429	850
Ending Balance	\$ 155,703	\$ 161,353	\$ 161,353	\$ 167,132	\$ 167,982

**125- SPECIAL REVENUE FUND
MUNICIPAL COURT TECHNOLOGY FUND
BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Balance	\$ 26,917	\$ 45,958	\$ 45,958	\$ 45,958	\$ 60,520
Revenue Sources					
Court Technology Fees	20,534	12,500	12,500	17,500	17,000
Interest	770	100	100	526	300
Total Revenue	21,303	12,600	12,600	18,026	17,300
Total Revenues & Resources	48,220	58,558	58,558	63,984	77,820
Expenditures					
Materials & Supplies	198	0	0	678	0
Contractual Services	2,065	2,087	2,087	2,700	11,700
Capital Outlay	0	15,000	15,000	87	1,062
Total Expenditures	2,263	17,087	17,087	3,465	12,762
Excess (Deficiency) of total revenue and resources over expenditures	19,041	(4,487)	(4,487)	14,561	4,538
Ending Balance	\$ 45,958	\$ 41,471	\$ 41,471	\$ 60,520	\$ 65,058

**128- SPECIAL REVENUE FUND
 JUVENILE CASE MANAGER FUND
 BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Balance	\$ 67,185	\$ 88,181	\$ 88,181	\$ 88,181	\$ 96,669
Revenue Sources					
Juvenile Case Manager Fees	30,739	23,000	23,000	25,000	25,000
Interest	1,551	0	0	950	900
Total Revenue	32,290	23,000	23,000	25,950	25,900
Total Revenues & Resources	99,475	111,179	111,179	114,129	122,569
Expenditures					
Personnel Services	10,649	21,597	21,597	15,960	19,314
Supplies	646	800	800	800	800
Contractual Services	0	700	700	700	6,271
Total Expenditures	11,295	23,097	23,097	17,460	26,385
Excess (Deficiency) of total revenue and resources over expenditures	20,995	(97)	(97)	8,490	(485)
Ending Balance	\$ 88,181	\$ 88,082	\$ 88,082	\$ 96,669	\$ 96,184

128 -Juvenile Case Manager Fund

Account	Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Personnel						
2502-00-1001	Salaries	8,484	17,217	17,217	12,800	15,490
2502-00-1009	TMRS	1,516	3,063	3,063	2,181	2,640
2502-00-1011	FICA	649	1,317	1,317	979	1,185
	Total Personnel	10,649	21,597	21,597	15,960	19,314
Supplies						
2502-00-2100	Office Supplies	646	800	800	800	800
	Total Services	646	800	800	800	800
Contractual Services						
2502-00-3170	Professional Development	0	700	700	700	800
2502-00-3252	Group Health Insurance	0	0	0	0	5,471
	Total Services	0	700	700	700	6,271
	Municipal Court Division	\$ 11,295	\$ 23,097	\$ 23,097	\$ 17,460	\$ 26,385

**129- SPECIAL REVENUE FUND
PARK DEDICATION FUND
BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Balance	\$ 141,406	\$ 262,606	\$ 262,606	\$ 262,606	\$ 321,506
Revenue Sources					
Dedication Fees	121,200	40,000	40,000	58,900	40,000
Total Revenue	121,200	40,000	40,000	58,900	40,000
Total Revenues & Resources	262,606	302,606	302,606	321,506	361,506
Expenditures					
Contract Services	0	0	0	0	0
Total Expenditures	0	0	0	0	0
Excess (Deficiency) of total revenue and resources over expenditures	121,200	40,000	40,000	58,900	40,000
Ending Balance	\$ 262,606	\$ 302,606	\$ 302,606	\$ 321,506	\$ 361,506

**130- SPECIAL REVENUE FUND
PUBLIC, EDUCATIONAL, AND GOVERNMENT FEES (PEG) FUND
BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Balance	\$ 271,433	\$ 324,226	\$ 324,226	\$ 324,226	\$ 382,006
Revenue Sources					
Cable PEG Fees	36,763	35,000	35,000	36,913	35,000
SWB PEG Fees	10,218	15,000	15,000	14,476	14,000
Interest Income	5,813	1,000	1,000	6,389	4,000
Total Revenue	52,794	51,000	51,000	57,779	53,000
Total Revenues & Resources	324,227	375,227	375,227	382,006	435,006
Expenditures					
Contract Services	0	0	0	0	0
Capital Outlay	0	0	0	0	30,000
Total Expenditures	0	0	0	0	30,000
Excess (Deficiency) of total revenue and resources over expenditures	52,794	51,000	51,000	57,779	23,000
Ending Balance	\$ 324,226	\$ 375,227	\$ 375,227	\$ 382,006	\$ 405,006

**511- PERMANENT FUND
CEMETERY FUND
BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Balance:	\$ 556,939	\$ 592,097	\$ 592,097	\$ 592,097	\$ 633,301
Revenue					
Transfer Fee	100	50	50	100	100
Staking/Flagging Fee	2,550	1,000	1,000	2,250	1,500
Sale of Cemetery Lots	59,500	36,000	36,000	60,500	34,800
Interest Income	7,342	1,200	1,200	10,311	1,500
Intragovernmental	21,962	21,962	21,962	21,962	21,962
Total Revenue	91,454	60,212	60,212	95,123	59,862
Total Revenues & Resources	648,393	652,310	652,310	687,221	693,163
Expenditures					
Operating Expenses	20,582	28,950	28,950	22,000	29,000
Transfer to General Fund	35,520	31,833	31,833	31,833	32,254
Intergovernmental	193	87	87	87	1,062
Total Expenditures	56,295	60,870	60,870	53,920	62,316
Excess (Deficiency) of total revenue and resources over expenditures	35,159	(657)	(657)	41,204	(2,454)
Ending Balance	\$ 592,097	\$ 591,440	\$ 591,440	\$ 633,301	\$ 630,847

**512 - SPECIAL REVENUE FUND
DONATION FUND
BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Balance	\$ 108,420	\$ 116,008	\$ 116,008	\$ 116,008	\$ 127,570
Revenue Sources					
Investment Earnings	424	0	0	600	0
Other Income	54,749	20,000	20,000	43,336	20,000
Total Revenue	55,174	20,000	20,000	43,936	20,000
Total Revenues & Resources	163,594	136,009	136,009	159,945	147,570
Expenditures					
Materials & Supplies	5,744	1,000	1,000	13,053	0
Contractual Services	41,842	12,000	12,000	19,322	12,000
Total Expenditures	47,586	13,000	13,000	32,375	12,000
Excess (Deficiency) of total revenue and resources over expenditures	7,588	7,000	7,000	11,561	8,000
Ending Balance	\$ 116,008	\$ 123,009	\$ 123,009	\$ 127,570	\$ 135,570

**513 - SPECIAL REVENUE FUND
SENIOR FUND
BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Balance	\$ 7,411	\$ 10,004	\$ 10,004	\$ 10,004	\$ 9,711
Revenue Sources					
Investment Earnings	177	50	50	253	100
Other Income	7,941	9,500	9,500	6,958	7,500
Total Revenue	8,118	9,550	9,550	7,211	7,600
Total Revenues & Resources	15,529	19,555	19,555	17,216	17,311
Expenditures					
Materials & Supplies	5,524	9,500	9,500	7,505	7,500
Total Expenditures	5,524	9,500	9,500	7,505	7,500
Excess (Deficiency) of total revenue and resources over expenditures	2,594	50	50	(294)	100
Ending Balance	\$ 10,004	\$ 10,055	\$ 10,055	\$ 9,711	\$ 9,811

**SPECIAL REVENUE FUNDS
TIRZ FUNDS
CONSOLIDATED BUDGET SUMMARY**

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Balance	\$ 390,084	\$ 518,586	\$ 518,586	\$ 518,586	\$ 817,094
Revenue Sources					
TIRZ #1 Fund 801	0	0	0	0	0
TIRZ #2 Fund 802	247,161	367,730	367,730	444,613	499,799
TIRZ #3 Fund 803	4,857	0	0	4,857	0
Kendall Lakes TIRZ RDA	235,196	349,544	349,544	423,300	479,809
Total Revenue	487,215	717,274	717,274	872,770	979,608
Total Revenues & Resources	877,299	1,235,859	1,235,859	1,391,356	1,796,702
Expenditures					
TIRZ #2 Fund 802	234,803	349,344	349,344	422,294	474,809
Kendall Lakes TIRZ RDA	123,911	176,341	176,341	151,968	221,309
Total Expenditures	358,714	525,685	525,685	574,262	696,118
Excess (Deficiency) of total revenue and resources over expenditures	128,501	191,589	191,589	298,508	283,490
Ending Balance	\$ 518,586	\$ 710,175	\$ 710,175	\$ 817,094	\$ 1,100,584

CAPITAL OUTLAY SECTION

FY 2019-2020 Capital Outlay

Public Education & Government (PEG) Fund

130-1001-00-4150	Upgrade Camera System in Council Chambers	30,000
		\$ 30,000

Utility Projects Fund

220-6002-00-4150	Mini Excavator (Sewer)	30,000
220-6003-00-4150	RAZ Pump	19,000
		\$ 49,000

General Projects Fund

311-2504-00-4100	City Hall 2nd Floor Roof Replacement/HVAC Control System	142,000
311-3501-00-4150	Police Department Replacement Chiller	212,832
311-3501-00-4150	Animal Shelter Sign	10,100
311-7001-00-4325	KAB Sign (ugly corner)	15,000
311-7001-02-4250	Shuttle Bus (Senior Program)	35,000
		\$ 414,932

Vehicle Replacement Fund

New Leased Vehicles

612-8002-00-3515	K-9 Unit- Police	11,988
612-8002-00-3515	Ford F150- Engineering	4,932
612-8002-00-3515	Ford F250 Crew Cab- Parks	6,444
612-8002-00-3515	Ford F-150- Water	4,932
612-8002-00-3515	Patrol Unit- Police	11,988
612-8002-00-3515	Expedition- Fire	7,500
612-8002-00-3515	Ford F150 Extended Cab- Fleet Maintenance	5,500
612-8002-00-3515	Ford F150- Parks	4,932
612-8002-00-3515	Explorer- Parks	6,504
612-8002-00-3515	Edge- Police	5,700
612-8002-00-3515	Ford F150- Parks	4,932
612-8002-00-3515	Ford F150- Engineering	4,932
612-8002-00-3515	Explorer- Street	6,504
612-8002-00-3515	Edge- Police	5,700
612-8002-00-3515	Patrol Unit- Police	11,988
612-8002-00-3515	Ford F350 4x4 - Fire	6,444
		\$ 110,919

Vehicle/Equipment

612-8002-00-4150	60" Mower	8,500
612-8002-00-4250	Ford F450 Dump Bed- Parks	35,000
612-8002-00-4250	14' Yard Dump Truck- Street	95,000
612-8002-00-4250	Senior Bus	65,000
		\$ 203,500

IT Support and Maintenance Fund

613-2505-00-4150	Server Upgrade	80,000
		\$ 80,000

Computer Replacement Fund

614-2506-00-4150	Backup and Recovery Equipment	86,155
		\$ 86,155

	\$ 974,506
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DEBT SERVICE SCHEDULE SECTION

Debt Service Fund (411)
Tax Supported Debt

Description	Actual 2017/18	Original Budget 2018/19	Amended Budget 2018/19	Forecast 2018/19	Budget 2019/20
Beginning Fund Balance	\$ 97,686	\$ 152,313	\$ 152,313	\$ 152,313	\$ 351,458
Revenues					
Current Property Taxes	863,316	898,406	898,406	829,000	1,304,847
Delinquent Property Taxes	23,378	0	0	17,570	0
Penalty & Interest	9,982	0	0	8,200	0
Rendition Penalty	988	0	0	600	0
Interest Income	301	0	0	423	0
Transfer from General Fund	0	200,000	200,000	200,000	0
Other Revenue	98,789	0	0	0	0
Total Revenue	996,754	1,098,406	1,098,406	1,055,793	1,304,847
Total Revenues & Resources	1,094,440	1,250,719	1,250,719	1,208,105	1,656,305
Expenditures					
Principal	727,893	714,307	714,307	714,307	674,893
Interest	114,783	141,340	141,340	141,340	628,454
Agent Fees	99,452	1,000	1,000	1,000	1,500
Total Expenditures	942,128	856,647	856,647	856,647	1,304,847
Revenue Over/(Under) Expenditures	54,627	241,759	241,759	199,146	0
Ending Fund Balance	\$ 152,313	\$ 394,072	\$ 394,072	\$ 351,458	\$ 351,458



City of Alvin Total Outstanding Debt Service

Par Amount Remaining after 9/30/2019
\$ 1,255,000
\$ 3,815,000
\$ 185,000
\$ 4,110,000
\$ 8,410,000
\$ 4,255,000
\$ 8,825,000
\$ 14,880,000
\$ 15,245,000
\$ 60,980,000

Debt Issues

- General Obligation Refunding Bonds, Series 2011
- General Obligation Refunding Bonds, Series 2012
- Tax Notes, Series 2013
- General Obligation Refunding Bonds, Series 2013
- Tax & Revenue Certificates of Obligation, Series 2015
- General Obligation Refunding, Series 2017
- Water & Sewer System Revenue Bonds, Series 2018
- Tax & Revenue Certificates of Obligation, Series 2019
- Water & Sewer System Revenue Bonds, Series 2019

FYE 9/30	Principal	Total Debt Service Interest	Total
2020	3,680,001	2,106,924	5,786,925
2021	4,310,001	1,974,591	6,284,592
2022	4,385,000	1,819,713	6,154,713
2023	3,885,002	1,669,577	5,554,579
2024	3,524,999	1,530,624	5,055,623
2025	3,570,000	1,395,387	4,965,387
2026	3,605,000	1,252,348	4,857,348
2027	3,650,001	1,101,400	4,751,401
2028	3,685,000	947,390	4,632,390
2029	2,940,000	813,828	3,753,828
2030	2,855,000	703,795	3,538,795
2031	2,850,001	603,470	3,453,471
2032	2,495,000	519,204	3,014,204
2033	2,495,000	443,444	2,938,444
2034	2,495,000	367,065	2,862,065
2035	2,495,000	289,778	2,784,778
2036	1,970,000	220,113	2,190,113
2037	1,960,000	158,850	2,118,850
2038	1,960,000	97,750	2,057,750
2039	1,500,000	44,700	1,544,700
2040	740,000	11,100	751,100
Total	\$ 60,980,000	\$ 18,071,051	\$ 79,051,051

FYE 9/30	Principal	Self Supporting Debt Service Interest	Total
2020	3,005,108	1,478,470	4,483,578
2021	3,010,356	1,291,537	4,301,893
2022	3,025,268	1,189,679	4,214,946
2023	2,749,529	1,090,188	3,839,717
2024	2,443,332	998,886	3,442,218
2025	2,571,252	908,802	3,481,054
2026	2,599,330	811,982	3,411,312
2027	2,631,646	707,788	3,339,434
2028	2,656,262	602,168	3,258,430
2029	1,902,038	516,076	2,418,114
2030	1,854,652	451,368	2,306,020
2031	1,859,270	388,059	2,247,329
2032	1,750,000	329,829	2,079,829
2033	1,750,000	276,419	2,026,419
2034	1,750,000	222,390	1,972,390
2035	1,750,000	167,453	1,917,453
2036	1,225,000	120,138	1,345,138
2037	1,220,000	81,150	1,301,150
2038	1,220,000	42,250	1,262,250
2039	760,000	11,400	771,400
Total	\$ 41,733,035	\$ 11,687,033	\$ 53,420,074

FYE 9/30	Principal	Tax Supported Debt Service Interest	Total
2020	674,893	628,454	1,303,346
2021	1,299,646	683,053	1,982,699
2022	1,309,733	630,035	1,939,767
2023	1,135,473	579,390	1,714,863
2024	1,081,668	531,737	1,613,405
2025	998,748	485,585	1,484,333
2026	1,005,670	440,366	1,446,036
2027	1,018,355	393,612	1,411,967
2028	1,028,738	345,221	1,373,959
2029	1,037,962	297,752	1,335,714
2030	980,348	252,427	1,232,775
2031	990,731	215,411	1,206,142
2032	745,000	189,375	934,375
2033	745,000	167,025	912,025
2034	745,000	144,675	889,675
2035	745,000	122,325	867,325
2036	745,000	99,975	844,975
2037	740,000	77,700	817,700
2038	740,000	55,500	795,500
2039	740,000	33,300	773,300
2040	740,000	11,100	751,100
Total	\$ 19,246,965	\$ 6,384,018	\$ 25,630,981

SUPPLEMENTAL INFORMATION SECTION

Position Listing
Effective October 1, 2019

20-Year Tenure Pay Plan				
Grade	Step A Minimum	Step J Mid-Point	Step T Maximum	POSITION TITLE
1	19,180	22,922	27,942	
2	20,558	24,569	29,949	PT/Seasonal
3	22,052	26,354	32,125	
4	23,653	28,267	34,457	(PT) Data Entry Clerk
5	25,372	30,321	36,962	Utility Billing Clerk Meter Technician Recreation Specialist Kennel Technicians Maintenance Worker
6	27,118	32,409	39,506	Administrative Assistant I Equipment Operator I Emergency Medical Technician
7	29,088	34,762	42,375	Utility Worker I Permit Coordinator Records Technician
8	30,978	37,021	45,128	Police Payroll Technician /Recognition Manager Accounts Payable Technician Crime Victim Liaison Equipment Operator II Deputy Court Clerk Animal Control Officer Juvenile Case Manager
9	33,147	39,614	48,289	Development Coordinator Equipment Operator III Paramedic Mechanic I Assistant Fire Marshal Finance Specialist Management Assistant Sign & Traffic Signal Technician Animal Control Corporal Records Supervisor IT Technician Administrative Assistant II Detention Officer Utility Worker II HR Coordinator WWTP Operator

Position Listing
Effective October 1, 2019

20-Year Tenure Pay Plan				
Grade	Step A Minimum	Step J Mid-Point	Step T Maximum	POSITION TITLE
10	35,466	42,386	51,668	Code Compliance Officer I Communication Officer Mechanic II Administrative Assistant III
11	37,949	45,353	55,285	Health Official Inspector II CAD Technician II Communication Supervisor Executive Secretary Paramedic Supervisor Police Cadet (PT) Fire Inspector
12	40,605	48,527	59,154	Construction Inspector Firefighter I GIS Coordinator Accountant I Senior Center Manager Fleet Maintenance Supervisor Building Maintenance Tech III Street/Drainage Coordinator Utility Supervisor
13	43,448	51,924	63,296	Construction Superintendent Recreation Manager
14	46,146	55,149	67,226	Human Resources Manager Street Superintendent Utility Billing Supervisor Animal Shelter Manager Deputy City Secretary
15	50,924	60,859	74,187	Plans Examiner Assistant EMS Director Code Compliance Officer II WWTP Chief Operator Court Administrator Operations Manager CVB Director
16	58,832	70,310	85,707	Controller Utilities Superintendent IT Manager Fire Marshal Paralegal II Project Manager

Position Listing
Effective October 1, 2019

20-Year Tenure Pay Plan				
Grade	Step A Minimum	Step J Mid-Point	Step T Maximum	POSITION TITLE
17	69,864	83,494	101,778	Building Official EMS Director Director of Parks & Recreation Fire Department Administrator Economic Development Director
18	91,930	109,864	133,924	City Secretary Chief of Police Director of Public Services City Engineer Chief Financial Officer

**City of Alvin
Certification Pay Schedule**

	Per Month	Annually
Telecommunicators (TCO):		
Intermediate Telecommunicator	\$50	\$600
Advanced Telecommunicator	\$100	\$1,200
Master Telecommunicator	\$150	\$1,800
Police/Fire/EMS:		
Intermediate Inspector	\$25	\$300
Advanced Inspector	\$50	\$600
Master Inspector	\$75	\$900
Intermediate Peace Officer	\$50	\$600
Advanced Peace Officer	\$100	\$1,200
Master Peace Officer	\$150	\$1,800
Engineering:		
Residential & Commercial Building Inspector ICC Certification	\$75	\$900
Residential & Commercial Electrical Inspector ICC Certification	\$50	\$600
Residential & Commercial Mechanical Inspector ICC Certificati	\$50	\$600
Building Plans Examiner ICC Certification	\$75	\$900
Flood Plain Manager Certification	\$75	\$900
Utility Operators:		
Water:		
Class A Water License	\$70	\$840
Class B Water License	\$60	\$720
Class C Water License	\$45	\$540
Wastewater:		
Class A Wastewater License	\$70	\$840
Class B Wastewater License	\$60	\$720
Class C Wastewater License	\$45	\$540
City Secretary:		
Texas Municipal City Clerk Certification	\$25	\$300
1st Recertification	\$50	\$600
2nd Recertification	\$75	\$900
3rd Recertification	\$100	\$1,200
Municipal Court:		
Court Clerk - Level I	\$50	\$600
Certified Municipal Court Clerk - Level II	\$75	\$900
Certified Municipal Court Clerk - Level III	\$100	\$1,200
Certified Court Manager (National Certification)	\$100	\$1,200
IT/Financial:		
CGFO	\$75	\$900
CPFO	\$100	\$1,200
CPA	\$100	\$1,200
Microsoft Certification *	\$75	\$900
Network Certification *	\$75	\$900
* May obtain simultaneous certification pays for Microsoft and Network		
Animal Control:		
Advanced Animal Control Officer Certification	\$50	\$600
Administrator Animal Control Officer Certification	\$75	\$900
Human Resources:		
Senior Professional (SPHR), IPMA-SCP, or equivalent	\$100	\$1,200
Professional (PHR), IPMA-CP, or equivalent	\$75	\$900
Associate Professional (APHR) or equivalent	\$50	\$600

Only the highest certification will be paid to an employee within each category regardless if they have more than one certification.